

Date: November 15, 2024

To: Pana C.U.S.D. #8 Board of Education

From: Dr. David R. Lett, (Interim) Superintendent of Schools

Subject: **Superintendent's Report and Board Actions for November 18, 2024 Regular Board Meeting.**

**1. Call to Order/Roll Call**

A. Pledge of Allegiance

**2. Consent Agenda Items** - Please contact me or Bridgett Heinrich prior to the meeting if you have any questions with any of these items. We had no FOIA requests this month.

A. Reading/Approval of Regular Meeting Minutes 10.28.24

B. Reading/Approval of Special Meeting Minutes 10.28.24

C. Approval of Monthly Bills and Payrolls

i. Accounts Payable and Payroll Report

D. Treasurer's Report (October)

i. Reports

ii. Other Financial Information

1. Music Boosters Donation - Community member Barb Jones would like to make a \$1,500 donation to Music Boosters for the purchase of a portable sound system. Since Music Boosters is included in our Activity Accounts I believe we should approve this donation in excess of our \$500 required threshold for donations.

E. FOIA Request(s) - No FOIA Requests

**Action:** Motion to approve the Consent Agenda inclusive of payables totaling \$1,184,367.46 and payrolls totaling \$994,114.30 for a total payables and payroll of \$2,178,481.76.

**3. Visitor, Teacher, & Support Staff Considerations**

A. No requests this month.

**4. Committee Reports**

A. **Facilities** - Did not meet this month. Next Meeting: Wed., December 4th @ 6:00pm (PHS Library).

B. **Finance** - Dr. Lett & James Moon will provide an overview of the meeting held on 11.06.24. Included in that overview will be a review of the project closeout costs

for the Pana Elementary School Project. (Tentative) Next Meeting: Mon., Jan. 13th @ 6:30am

C. **Policy** - Did not meet this month. Next Meeting: TBD

D. **Pana Education Foundation** - Has not met yet this month. Next Meeting: Wed., Nov.. 20th @ 7:00 am

E. **Technology** - Did not meet this month. Next Meeting: TBD

## 5. Administrative Reports

A. **Principals** - All of our building principals will be present for this meeting and will provide at least 1 highlight from their submitted reports.

B. **Building & Transportation** - Jeff Stauder will provide highlights from his submitted written report.

1. **Resolution Authorizing The Sale Of Miscellaneous Personal Property** - As you are aware we believe the best and only solution for our vacated elementary buildings is demolition. Regardless, we have significant amounts of miscellaneous personal property that needs to be dealt with. We anticipate recommending we engage one of our area auction companies in selling our excess miscellaneous personal property in Washington and Lincoln Schools. This resolution allows us to move forward with selling the contents at a future date.

**Action:** Motion to approve the Resolution Authorizing The Sale of Miscellaneous Personal Property.

C. **Curriculum & Instruction** - Mr. Donahue will provide highlights from his written report.

2. **2024 District Report Card Review** - Mr. Donahue will provide an overview of the 2024 District Electronic Report Card data. Our building principals will also add some of their thoughts related to our results. There are some designations and data points to celebrate and definite areas to focus District improvement planning and discussion upon.

D. **Superintendent**

1. **Personnel Recommendations (Will follow Executive Session)**

**Action:** Motion to approve the September Employment Report as reviewed and presented in the Executive Session.

2. **FY24 District Audit Report** - Iris Noblet with LMHN, Ltd. accounting firm out of Taylorville will be present with us to take an in-depth look at our

most recently completed FY24 District Audit Report. There will still be some sobering “comments” about the District’s Financial Management and at least 1 “Material Compliance Finding”. This finding is a little crazy to me because it cites the District not operating within the legal confines of its budget. That comment is in spite of the District amending its budget at its June 24th Board Meeting. I am not being critical of having to amend the budget as we are going to have to as well, but not getting those adjustments to the budget correct to be able to avoid this material compliance finding shouldn’t have happened in my opinion. We are working hard to ensure that we don’t repeat history when amend the budget for FY25.

**Action:** Motion to approve the FY24 District Audit Report.

3. **2024 Tentative Tax Levy Report** - Dr. Fuerstenau prepared our tentative tax levy and will provide an overview of the levy documents included in your packet. EAV estimates for 2024 are projected to grow at more than a double digit rate for a 2nd year in a row (i.e. 2023 growth of 14.6% vs. projected 12.11% for 2024). EAV for 2023 was \$156,655,032 vs. projected EAV for 2024 of \$173,008,927. This growth is explained by new property value, farmland reassessment/productivity valuations, and the full effect of recent property reassessment by the county tax assessors.

The Total 2023 Tax Extension (excluding Bond & Interest) for Chrisitan, Shelby, and Montgomery Counties was \$6,552,961.71. The aggregate 2024 Levy (excluding Bond & Interest) can be \$7,411,507.09 (105%) or less. Any increase levy increase in excess of 105% by law would require a Truth in Taxation Hearing

The projected increase of more than 12.11% in EAV means we are recommending the District hold a Truth in Taxation Hearing prior to our December 16th regularly scheduled Board Meeting to be able to capture this projected growth in EAV. It does NOT mean we are raising the level of tax rate from what it has been (i.e. 4.80344 for 2023 vs. 4.7931 for 2024).

We will explain this in even greater detail at the Truth in Taxation Hearing on December 16th.

**Action:** Motion to approve the review of the 2024 Tentative Tax Levy Report and schedule a Truth and Taxation Hearing for Monday, December 16th at 6:15 p.m.

- a. **Public Act 103-0394 Fund Balance Report** - A new requirement that went into effect this year is the Excess Fund Balance Reduction Report. It applies to balances in only Funds 10,20, and

40. If a district has a fund balance in excess of 2.5 times the average annual expenditures over the last three years in those funds, a reduction plan is required to be submitted to ISBE by December 31st. Regardless of whether a plan is required or not, a written report must be presented to the Board at a public meeting. The included spreadsheet will suffice for our written report and our review of it will be memorialized in our agenda & minutes.

4. **School Board Members Day Resolution** - November 15th was the actual school board members day recognition, but this is a great day for your Administrative Team to thank all of you for your public service and commitment to our students, staff, and District. Your job can be thankless at times, but your willingness to serve our District should be duly noted and commended. I will take the time to read this resolution out loud before asking you to approve it.

**Action:** Motion to approve the November School Board Members Day Resolution.

5. **NPT Special Education Cooperative Report** - This month the NPT Board Meeting falls the day after our November Board Meeting. Thus there will be no report this month.

**Action:** No Action Required.

#### **6. Executive Session**

- A. Discussion of the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District, student discipline, litigation, the setting of price for sale or lease of property owned by the District, and collective negotiating matters.
- B. Employment/Compensation resignation recommendations.

**Action:** Motion to enter executive session for the discussion of the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District, student discipline, litigation, the setting of a price for sale or lease of property owned by the District, and collective bargaining matters, as well as employment/compensation/resignation recommendations.

**Action:** Motion to leave Executive Session and return to Open Session.

**Action:** Motion to approve Executive Session minutes as read in executive session.

**Action:** Motion to approve the Superintendent's personnel recommendations as reviewed and presented from executive session.

#### **7. Communications**

## **8. Board Member Considerations**

- a. April Board Election Report** - The attached spreadsheet has been updated to include the 2 other community members picking up election petitions. I'm hopeful this means we will have a complete set of candidates. Again, my appreciation goes out to all of you for your service to the community! We will express our full appreciation to Michelle & Ryan in the spring at their last board meeting. We are also extremely grateful to Kyle, Mark, James, & April for being willing to run again and maintaining some excellent continuity for Mrs. Miller when she solos in the Superintendent's chair next school year.

## **9. Adjournment**

**Action:** Motion to adjourn the meeting.