SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
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Judy Hackett, Ed.D.
Tim Thomas, Ed.D.
Co-Interim Superintendents

Minutes
SEDOL SPECIAL EXECUTIVE BOARD BUDGET MEETING
Thursday, April 16, 2026

Board Members Present: D24-Dr. Jason Lind, D37-Dr. Scott Schwartz, D46-Dr. Lynn Glickman, D56-Odie Pahl, D116-Dr. Donn Mendoza, D118-Carey McHugh, and ROE-Dr. Michael Karner

Board Members Absent:

Staff Members Present: Becky Allard, Dr. Matthew Barbini, Matthew Crowley, Dr. Judy Hackett, Dr. Yesenia Jimenez-Captain, Dr. Stephen Johns, Sara Martinez, Dr. Tim Thomas, and Dr. Laura Wojcik

1. CALL TO ORDER - ROLL CALL (Ms. McHugh)

The special meeting of the SEDOL Executive Board was called to order at 8:30 a.m. on April 16, 2026, at the Administration Office in Gages Lake, IL.

2. PLEDGE OF ALLEGIANCE (Ms. McHugh)

3. ACCEPTANCE OF AGENDA - ACTION NEEDED (Ms. McHugh)

Motion to Approve Agenda - VOICE VOTE

Moved by: D24-Dr. Jason Lind; seconded by: D46-Dr. Lynn Glickman

Aye: D24-Dr. Jason Lind, D37-Dr. Scott Schwartz, D46-Dr. Lynn Glickman, D56-Odie Pahl, D116-Dr. Donn Mendoza, D118-Carey McHugh, and ROE-Dr. Michael Karner

Carried 7-0

Move approval of the agenda as presented.

4. PUBLIC COMMENT (Ms. McHugh)

There was no Public Comment.

5. NEW BUSINESS

5.1 Tentative Budget 2026-27- INFORMATIONAL (Dr. Johns/Ms. Allard)

Focus

Dr. Hackett outlined the key objectives of the meeting, which included an overview of the budget development process and contributing factors, a review of revenue/expenses, understanding changes in the proposed budget, and an opportunity for Board questions and input.

Budget Development Process/Contributing Factors

Dr. Thomas reviewed the budget development process, which had been unanimously approved by both the Executive and Governing Boards. Key elements include tuition cost sheets designed to be clear and transparent and inclusion of direct, indirect, and administrative costs. Administrative cost calculated as follows:

- 25% District Equalized Assessed Value (EAV)
- 25% District enrollment
- 50% Average Daily Enrollment (ADE) across all SEDOL programs

Additional contributing factors in the development were also discussed and included updates to business office systems, completion of FY23 and FY24 audits, implementation of the 25-26 budget reduction plan, state and legislative funding/reimbursement changes, and the adjusted enrollment and staffing process.

Revenue/Expenses

Ms. Allard reviewed estimated 2025-26 ending balance funds, tentative revenue, tentative expenses, transfers, and estimated 2026-27 ending fund balances.

Education Fund-
Program Tuition revenue to increase by 17%
Transfer of funds to the Capital Projects Fund

Operations & Maintenance (O & M) Fund-
No significant changes

Debt Services Fund-
Includes the current SEDOL Bond on behalf of member districts to pay construction expenses for Laremont School and other construction projects included in that bond. Three years are left on this bond.

Transportation Fund-
Supports field trips and community-based field trips for SEDOL students
ISBE reimbursement
Additional transfers will be needed

IMRF Fund-
No major changes

Capital Projects Fund-
Funds will be transferred from the Education fund

Ms. Allard noted that more detailed fund information will be presented at the April 23 Executive Board meeting. She also reviewed administrative fee components and distributed a worksheet outlining district cost responsibilities.

Dr. Johns reviewed FY26-27 tuition rates for SEDOL programs. He compared the estimated tuition rate with the estimated cost to SEDOL. These costs are student-driven, based on district usage. Programs will be billed at an 80% enrollment to allow flexibility throughout the year. This process will be reviewed for FY28 to allow for adjustments as needed.

Important next steps were noted:

- Complete budget process and communications

- Provide updates to member districts on potential impact from purchased care review status, MCAT
- Include clarification of questions into upcoming meeting/correspondences.

6. ADJOURNMENT (Ms. McHugh)

With no other items to discuss, the meeting was adjourned at 9:12 a.m.

Submitted by:

Sara Martinez
Recording Secretary

Approved by:

Carey McHugh
Board President

Dr. Judy Hackett
Board Secretary