

**AUGUST 27, 2018**  
**WILMETTE, IL**  
**BUDGET HEARING**

A Public Hearing on the Budgets was held by the Board of Education on Monday, August 27, 2018, at the Mikaelian Education Center, 615 Locust Road, Wilmette, Illinois. President Mark Steen called the meeting to order at 7:00 p.m.

Members Present: Mark Steen, Jon Cesaretti, Tracy Kearney, Frank Panzica, Alice Schaff, Lisa Schneider-Fabes, Ellen Sternweiler,

Members Absent: None

Administrators Present: Ray Lechner, Ellen Crispino, Romy DeCristofaro, Heather Glowacki, Katie Lee

**PLEDGE OF ALLEGIANCE**

Principal Kelly Jackson provided an update on Highcrest Middle School construction and then led the Pledge of Allegiance.

**ANNOUNCEMENT**

Mr. Steen reminded everyone that this is a public meeting and all are among neighbors and fellow residents. He stated appropriate conduct is expected from everyone. He asked that people speak only when called upon, that everyone treat each other kindly and with proper respect, and refrain from distracting behaviors such as such as loud conversations, cheering, clapping, or booing.

**BUDGET PRESENTATION FOR WILMETTE PUBLIC SCHOOLS DISTRICT 39**

Dr. Lechner reported the Board approved a tentative Fiscal Year 19 budget at the May 21st Board meeting. Mrs. Crispino provided a budget overview and highlighted any changes recommended since May. He noted after Board approval, the budget would be submitted to the Regional Office of Education (ROE) and the Illinois State Board of Education (ISBE).

Mrs. Crispino highlighted changes in the final Operating Funds budget compared to the tentative budget, which included the Illinois State Board of Education (ISBE) On-Behalf payment toward the teachers' retirement system. The On-Behalf payment increased from \$14.1M in FY18 to \$14.7M for FY19. The On-Behalf Payment represents the dollar amount that the Illinois State Board of Education pays towards the teachers' pension program on behalf of school districts. Mrs. Crispino noted State transportation revenue increased due to higher special education transportation costs. She stated levy revenue decreased based on the final 2017 levy and estimated property tax refunds. She noted tuition revenue charged to outside districts for special education students increased based on projected enrollment. She also noted interest revenue increased due to increasing rates.

Mrs. Crispino reported expenditures increased by \$436,000 over the tentative budget due to staffing additions based on enrollment, architectural and engineering services related to the kindergarten enrichment program, and capital projects related to security.

Mrs. Crispino gave an Operating Funds summary noting this fund makes up 92% of the total budget. She reported projected deficits in Education Fund, Tort Fund, Operations & Maintenance (O&M), and Illinois Municipal Retirement Fund (IMRF)/Social Security (SS). The Education fund deficit is due to the reallocation of the tax levy and the permanent interfund transfer of \$750,000 for planned construction projects. The O&M fund showed expenses amounting to \$5.4M that included \$4.6M for construction costs.

Mrs. Crispino stated the projected Operating Fund balance for the end of FY19 is \$36.2M. The Non-Operating Fund balance is projected at \$1.6M and the All Funds balance is projected at \$37.9M for the end of FY19.

### **BUDGET PRESENTATION FOR WILMETTE COMMUNITY SPECIAL EDUCATION AGREEMENT (WCSEA)**

Dr. Lechner stated District 39 continues to serve as the fiscal agent for WCSEA. He noted WCSEA provides a special education financial umbrella for District 39 and Avoca School District 37. The Illinois State Board of Education Funding and Disbursement Services Division requires WCSEA to keep separate accounting records and to follow the same Illinois State budget guidelines that are required of all Illinois school districts. The budget provides a “flow through” mechanism to distribute state/federal funds to both school systems.

Mrs. Crispino stated WCSEA revenue and expenses are equal at \$1.1M with funds flowing in from the State and out to member districts. She added once the final budgets are adopted they will be submitted to the ROE, Cook County Clerk and ISBE.

Mr. Steen commented that the budgets have been reviewed several times during previous School Finance committee meetings.

### **AUDIENCE RESPONSE TO BUDGET PRESENTATIONS**

None

### **BOARD DISCUSSION OF BUDGETS**

None

### **ADJOURN TO REGULAR MEETING**

Mr. Panzica moved, seconded by Mrs. Schaff, to adjourn to the regular meeting of the Board of Education. The budget hearing adjourned at 7:12 p.m. by **General Consent.**

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President

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Secretary