

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46

## BOARD OF EDUCATION MEETING

## TRUTH IN TAXATION HEARING

NOVEMBER 19, 2025

<b><i>Call To Order and Roll Call</i></b>	<p>The Truth In Taxation Hearing was held at Frederick School, located at 595 Frederick Rd., Grayslake, IL on <b>November 19, 2025</b>.</p> <p>President Mack called the meeting to order at <b>6:00 p.m.</b></p> <p><b>Members Present:</b> Stephen Mack, Kristy Braden, Tamika Nash, Hillary Halverson, Maureen Heun, Kristy Miller, and Jim Weidman.</p> <p><b>Members absent:</b> None.</p> <p><b>Also Present:</b> Superintendent, Dr. Lynn Glickman; Assistant Superintendent of Teaching and Learning, Amy Gluck; Assistant Superintendent of Finance, Chris Wildman; Director of Student Services, Dr. Heather Lorenzo; Director of Human Resources, Dr. Chris Wolk; Director of ML Services, Amber Bowgren; Director of Innovation, Amanda Pelsor; and Director of Operations, Maintenance, and Safety, Jose Zires.</p>
<b><i>Establishment of Quorum</i></b>	<p><b>A quorum was established.</b></p>
<b><i>Pledge of Allegiance</i></b>	<p>The Pledge of Allegiance took place at this time.</p>
<b><i>Approval of Taxation Hearing Agenda</i></b>	<p>President Mack requested a motion for the approval of the <b>November 19, 2025</b> Taxation Hearing Agenda as presented.</p> <p>Motioned by Heun and seconded by Braden for the approval of the agenda as presented.</p> <p><b>Yea:</b> Miller, Halverson, Mack, Weidman, Braden, Heun, and Nash.</p> <p><b>Nay:</b> None.</p> <p><b>Motion carried.</b></p>
<b><i>2025 TAX LEVY PRESENTATION</i></b>	<p>Mr. Chris Wildman, Assistant Superintendent of Finance, shared a presentation on the 2025 Tax Levy and stated that the Board of Education will approve the Levy at the regular board meeting following the hearing. The aggregate total to be approved will be \$45,098,190. The presentation is in the Board packet.</p>
<b><i>Public Comment</i></b>	<p>None.</p>
<b><i>Adjournment of the Taxation Hearing</i></b>	<p>There being no further business to come before the Board of Education, it was motioned by Nash and seconded by Miller for the adjournment of November 19, 2025, Taxation Hearing at 6:05 p.m.</p> <p><b>Yea:</b> Heun, Nash, Miller, Mack, Halverson, Weidman, and Braden.</p>

	<p><b>Nays:</b> None.</p> <p><b>Motion carried.</b></p>
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**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46**  
**BOARD OF EDUCATION MEETING**  
**NOVEMBER 19, 2025**

<b><i>Call To Order and Roll Call</i></b>	<p>The Regular Board of Education Meeting of the Community Consolidated School District 46, Lake County, Illinois was held at Frederick School, located at 595 Frederick Rd., Grayslake, IL on <b>November 19, 2025</b></p> <p>President Mack called the meeting to order at <b>6:07 p.m.</b></p> <p><b>Members Present:</b> Stephen Mack, Kristy Braden, Tamika Nash, Hillary Halverson, Maureen Heun, Kristy Miller, and Jim Weidman.</p> <p><b>Members absent:</b> None.</p> <p><b>Also Present:</b> Superintendent, Dr. Lynn Glickman; Assistant Superintendent of Teaching and Learning, Amy Gluck; Assistant Superintendent of Finance, Chris Wildman; Director of Student Services, Dr. Heather Lorenzo; Director of Human Resources, Dr. Chris Wolk; Director of ML Services, Amber Bowgren; Director of Innovation, Amanda Pelsor; and Director of Operations, Maintenance, and Safety, Jose Zires.</p>
<b><i>Establishment of Quorum</i></b>	<b>Quorum was established.</b>
<b><i>Approval of Agenda</i></b>	<p>President Mack requested a motion for the approval of the November 19, 2025 Board Meeting Agenda as presented.</p> <p>Motioned by Halverson and seconded by Heun for the approval of the agenda as presented.</p> <p><b>Yea:</b> Miller, Mack, Halverson, Weidman, Braden, Heun, and Nash.</p> <p><b>Nays:</b> None.</p> <p><b>Motion carried.</b></p>
<b><i>Public Comment</i></b>	None.
<b><i>Board Member Reports</i></b>	<p>Ms. Tamika Nash commented on the virtual Equity and Inclusion meeting held on November 17, where Amber Bowgren, Director of Multilingual Services, provided a robust update on the new Multilingual program set to begin next school year.</p> <p>Mrs. Kristy Miller asked the Board to respond to her email regarding a virtual immigration law training offered by the <i>Immigration Connection Organization</i> for potential equity training at a future Board meeting. She also thanked the community for their generous donations to the recent food drive benefiting the</p>

	<p>Avon Food Pantry and expressed appreciation to the Community Engagement Committee (CEC) for organizing the event.</p> <p>Dr. Stephen Mack expressed his appreciation to district staff and extended warm wishes for a Happy Thanksgiving.</p>
<b>Superintendent Report</b>	<p>Dr. Lynn Glickman welcomed everyone to the Board meeting and expressed her gratitude to the community for supporting a successful food drive. She noted that it is Board Appreciation Month and thanked the Board of Education for their dedication and service, as well as for their work in selecting the new superintendent.</p> <p>Mrs. Amy Gluck, Assistant Superintendent of Teaching and Learning, thanked Amber Bowgren, Director of Multilingual Services, for presenting an overview of the two-way dual language program to the Equity and Inclusion Committee. The program will begin in the 2026–2027 school year, starting with kindergarten, and will use a lottery process if there are more requests than available spots.</p>
<b>Action Item</b>	<p>President Mack requested a motion for the approval of the New Superintendent Contract.</p> <p>Motioned by Weidman and seconded by Braden for the approval of the New Superintendent Contract.</p> <p><b>Yea:</b> Weidman, Miller, Mack, Nash, Braden, Heun, and Halverson.</p> <p><b>Nays:</b> None.</p> <p><b>Motion carried.</b></p> <p>The Board of Education welcomed Dr. Alfonso Carmona as the new Superintendent of CCSD 46, effective July 1, 2026.</p>
<b>Finance Committee</b>	<p><b>Audit Results-</b> Baker Tilly US, LLP shared the results of the annual audit for the district Financial Statements for the Year Ending June 30, 2025. The auditors reported the audit concluded with no major findings. Based on their understanding of the District and the operating environment, Baker Tilly focused audit procedures on the following key areas:</p> <ul style="list-style-type: none"> <li>● Key transaction cycles</li> <li>● Areas involving significant estimates</li> </ul> <p>These areas of emphasis were determined using the auditors' assessment of materiality, which was based on a combination of qualitative and quantitative factors, as well as expectations regarding the District's current-year financial results.</p> <p>The auditors reported no identified instances of non-compliance with applicable laws or regulations during their review. A separate document will be issued detailing the results of audit procedures performed in accordance with the Uniform Guidance. Baker Tilly noted that no known or suspected fraud was identified during the</p>

audit. The full audit report and supporting documentation are included in the Board packet.

**Update on the 5-Year Projections-** Mr. Chris Wildman, Assistant Superintendent of Finance, shared a presentation on the 5-Year Projections. The District uses Frontline to develop long-term financial projections. A Baseline Model was created using all known assumptions in revenues and expenditures.

**Key Assumptions:**

- CPI: 2.9% for 2026; 3% for 2027–2030
- Staffing: Fully staffed with salary increases per GFT and PSRP CBAs
- EBF: Assumes Tier II status beginning FY 2028
- Purchased Services: Generally 4% increases, with exceptions:
  - Transportation: 4% annually
  - Health Insurance: 17% in FY 2027; 7% in FY 2028–2031
  - Special Education Tuition: 15% in FY 2027; 5% in FY 2028–2029; 4% in FY 2030–2031

**Fund Balance Overview:**

- FY 2021–2022 showed a small surplus due to temporary federal aid (ESSER)
- FY 2022–2025 reflected a planned structural deficit and reserve drawdown ahead of the referendum
- Standard & Poor's adjusted the District's credit rating from AA+ to AA in May 2025

**Referendum Impact & Funding:**

The successful March 2024 operating referendum addresses capital and safety needs; attracting, training and retaining quality teachers; maintaining programming and class sizes. The District also issued \$17 million in Debt Certificates, to be received in December 2025, for the Long-Range Facility Plan.

**Next Steps:**

The District will continue to monitor financial risks and work to rebuild the operating fund balance through 2029 to meet the 25% Fund Balance Policy.

**1% Sales Tax Discussion-**

The Board reviewed information regarding the proposed ballot language for the County School Facilities Tax (CSFT).

The CSFT would:

- Provide a new and sustainable revenue source to address school facility needs
- Allow voters to approve up to a 1% sales tax increase
- Distribute revenues to districts based on student enrollment in the county
- Permit funds to be used for new construction or additions, renovation and repair of existing facilities, safety and security improvements, energy efficiency projects, and other capital improvements. Funds may not be used for

	<p>salaries or operating costs</p> <p>Process and Timeline for Ballot Placement: The proposed target election is November 2026, with revenue collection and distribution beginning January 1, 2027.</p> <p>Key deadlines include:</p> <ul style="list-style-type: none"> <li>• Resolutions due to the County Board: August 16, 2026 (79 days before the election)</li> <li>• Recommended adoption by CCSD 46: On or before June 30, 2026, to allow time for coordination with other districts</li> </ul> <p>The Board agreed to create a resolution supporting placement of the County School Facilities Sales Tax on the November 2026 ballot.</p>
<p><b>Action Items</b></p>	<p>President Mack requested a motion for the approval of the 2025 Tax Levy in the total amount of \$45,098,190</p> <ul style="list-style-type: none"> <li>■ Certificate of Tax Levy</li> <li>■ Resolution Regarding Amounts Necessary to be Levied for the Year 2025</li> <li>■ Resolution to Levy Certain Special Taxes for Special Education District IMRF Purposes</li> <li>■ Resolution to Levy Working Cash Tax</li> <li>■ Resolution to Levy TORT Tax</li> <li>■ Resolution authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the District</li> </ul> <p>Motioned by Braden and seconded by Weidman for the approval of the 2025 Tax Levy in the total amount of \$45,098,190</p> <p><b>Yea</b>s: Weidman, Miller, Mack, Nash, Braden, Heun, and Halverson.</p> <p><b>Nay</b>s: None.</p> <p><b>Motion carried.</b></p> <p>President Mack requested a motion for the approval of the 2025 District Audit.</p> <p>Motioned by Heun and seconded by Nash for the approval of the 2025 District Audit.</p> <p><b>Yea</b>s: Heun, Braden, Halverson, Miller, Mack, Weidman, and Nash.</p> <p><b>Nay</b>s: None.</p> <p><b>Motion carried.</b></p> <p>President Mack requested a motion for the approval of the K-4 Security Camera Project with Forward Edge.</p> <p>Motioned by Braden and seconded by Nash for the approval of the K-4 Security Camera Project with Forward Edge.</p> <p><b>Yea</b>s: Halverson, Mack, Braden, Heun, Miller, Nash, and Weidman.</p> <p><b>Nay</b>s: None.</p>

	<b>Motion carried.</b>
<b>Consent Agenda</b>	<p>President Mack requested a motion for the approval of the consent agenda including the personnel addendum as follows:</p> <ul style="list-style-type: none"> <li>• Minutes from the following meetings: <ul style="list-style-type: none"> <li>• November 5, 2025 Regular Meeting</li> <li>• November 5, 2025 Closed Session Meeting</li> <li>• October 29, 2025 Special Closed Meeting</li> <li>• October 29, 2025 Special Closed Meeting</li> <li>• November 3, 2025 Special Closed Meeting</li> <li>• November 4, 2025 Special Closed Meeting</li> <li>• November 10, 2025 Special Closed Meeting</li> </ul> </li> <li>• Personnel Report</li> <li>• FOIA Review</li> <li>• Exception Report as presented</li> <li>• Accounts Payable as presented</li> <li>• Month Treasurer's Report</li> </ul> <p>Motioned by Halverson and seconded by Heun for the approval of the consent agenda including the personnel addendum as presented.</p> <p><b>Yea:</b> Braden, Nash, Heun, Halverson, Miller, Mack, and Weidman.</p> <p><b>Nay:</b> None.</p> <p><b>Motion carried.</b></p>
<b>Unfinished Business</b>	None.
<b>New Business</b>	None.
<b>Topics for Future Agenda Items</b>	<p>Schedule a Finance Committee Meeting 12/17/25</p> <ul style="list-style-type: none"> <li>• Park Campus Wolves</li> <li>• Approval of Bid Awards</li> <li>• Approval of Student Fees</li> <li>• Approval of Seniority Lists</li> <li>• Discussion of Intercom Project</li> <li>• Discussion of Door Access Project</li> </ul> <p>1/14/26</p> <ul style="list-style-type: none"> <li>• Approval of Intercom Project</li> <li>• Approval of Door Access Project</li> <li>• First Look at the 2026-2027 School Calendar</li> </ul> <p>1/28/26</p> <ul style="list-style-type: none"> <li>• GMS Panthers</li> <li>• Approval of the 2026-2027 School Calendar</li> </ul>
<b>Public Comment</b>	None.
<b>Closed Session</b>	President Mack requested a motion to enter into closed session.

	<p>Motioned by Miller and seconded by Braden for the adjournment of open session and enter into closed session at 7:44 p.m. in accordance with the <b>Open Meetings Act 5 ILCS 120/2(c)(1)</b> “<i>The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity</i>”.</p> <p><b>Yea</b>s: Heun, Nash, Miller, Mack, Halverson, Weidman, and Braden.</p> <p><b>Nay</b>s: None.</p> <p><b>Motion carried.</b></p>
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**Stephen Mack, Board President**

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**Tamika Nash, Board Secretary**