



**Finance Committee Meeting  
October 1, 2025  
SASED Administrative Center  
2900 Ogden  
Lisle, IL 60532  
8:00 AM  
AGENDA**

1. **Call to Order/Roll Call**
2. **Pledge**
3. **Action Items**
  - a. Approve Meeting Minutes from September 3, 2025
4. **Discussion Items**
  - a. SASED Annual Tuition Cost
  - b. Finalized SASED Billing Cycle and Menu of Services
5. **Adjournment**



## **FINANCE COMMITTEE MEETING**

**September 3, 2025 - 8:00 AM**  
**SASED Administrative Center**  
**2900 Ogden Avenue, Lisle, IL 60532**

### **MEETING MINUTES**

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

Dr. Keith Filipiak, Chairperson, called the meeting to order at 8:07 AM and welcomed those in attendance. Roll call was taken with the following responding:

<b>Present:</b>	<b>District</b>	<b>Representative</b>
	Keeneyville School District 20	Dr. Omar Castillo
	Woodridge School District 68	Dr. Patrick Broncato
	Community High School District 94	Dr. Kurt Johansen
	Lisle CUSD 202	Dr. Keith Filipiak
<b>Absent:</b>	Downers Grove School District 58	

#### **Also in Attendance:**

Dr. Kim Dryier, Executive Director, SASED  
Ms. Rachel Wisniewski, Assistant Director of Business/CSBO, SASED  
Ms. Senga Lowe, Executive Assistant and Board Recording Secretary, SASED

#### **2. Pledge of Allegiance**

#### **3. Approved the Minutes from June 4, 2025**

*A motion was made by Member Broncato to approve the minutes from the June 4, 2025 meeting, and seconded by Member Castillo. Upon voice vote, with four members present voting Aye, motion was passed.*

#### **4. Discussion Items**

- a. Review Committee Focus - Dr. Dryier presented a summary to the committee. It included the following as focus items for the Committee:
  1. Service Menus - What do the districts use service menus for? Does it help them in preparing their special education budgets? Dr. Driyer and Ms. Wisniewski to meet with districts to review the need for service menus. May be more efficient to create a shared document for each district with service tabs that the finance department and special ed department can contribute to.
  2. Tuition - Dr. Dryier and Ms. Wisniewski to review billing process efficiencies and bring them back to the Committee for review. Tuition is currently based on projected enrollment. If that enrollment is not realized then tuition increases.
  3. S Fund - Transition, Southeast, and Lisle SMNP are now eligible
  4. Facility Budget
  5. Facility Funding
- b. Billing Cycle - Dr. Dryier reviewed the billing cycle for tuition and services. SASED to meet with district Business Managers and Special Education Directors to review and confirm that the suggested cycle works for districts.



- c. Timeline - Dr. Dryier reviewed the annual planning timeline.
- d. Facility Budget - Dr. Dryier presented the Facility Cost Analysis in detail. The committee discussed the cost efficiencies, not savings, that may come with staff reorganization within 1 or 2 centralized locations. The most demanding need for staff is in the SLE program because that's where the students that need the highest level of support are located.

Dr. Dryier discussed the need to accommodate staff and student absences. The consolidation of locations would allow SASED to offer more support and resources.

The committee suggested that Dr. Dryier provide a more conservative cost savings to the Board and strictly focus on staffing and current lease cost efficiencies, allowing for an increase (CPI - 2%) over the next 20 years. The Board will have to discuss whether or not they feel this facility project is feasible for the member districts. We may need to be open to looking at other options in providing sustainability for SASED programs.

Next steps - Finance Committee to reconvene after the Board of Directors meeting on September 17th to review the possible cost efficiencies with staffing and leases.

### **5. Adjournment**

*A motion was made by Member Castillo to adjourn the meeting at 9:18 am, and seconded by Member Johansen. Upon voice vote, with four members present voting Aye, motion was passed.*

**Approved:** \_\_\_\_\_  
**Finance Committee Representative**

\_\_\_\_\_  
**Date**

**FY25 S FUND CLAIM - PATHWAYS PROGRAM**

	S FUND	Actual Tuition w/o Overhead	Actual Tuition w Overhead
PATHWAYS	44,843	50,998	59,025

DISTRICT	FY25 S FUND	District Per Capita	District 2x Per Capita	Reimbursement	Proration 50%
D20	44,843	16,582	33,165	11,678	5,839
D25	44,843	21,225	42,449	2,394	1,197
D33	44,843	16,051	32,102	12,741	6,370
D34	44,843	21,034	42,067	2,776	1,388
D45	44,843	17,764	35,528	9,315	4,658
D48	44,843	25,125	50,250	-	-
D58	44,843	17,895	35,790	9,053	4,527
D60	44,843	16,821	33,641	11,202	5,601
D63	44,843	15,093	30,186	14,658	7,329
D66	44,843	14,186	28,371	16,472	8,236
D68	44,843	17,205	34,409	10,434	5,217
D88	44,843	22,902	45,805	-	-
D94	44,843	17,218	34,435	10,408	5,204
D99	44,843	24,875	49,750	-	-
D180	44,843	19,697	39,394	5,449	2,724
D201	44,843	20,362	40,724	4,119	2,060
D202	44,843	22,734	45,467	-	-
D205	44,843	19,060	38,120	6,723	3,362

PATHWAYS PROGRAM COST: BUDGETED VS ACTUAL

BUDGETED FY25      PROJECTED COST    PROJECTED COSTW/ OVERHEAD  
                                  \$3,593,961      \$4,257,766

# OF STUDENTS	TUITION RATE	TUITION RATEW/	Per Diem
65.0	\$ 55,292	\$ 65,504	\$ 366
70.0	\$ 51,342	\$ 60,825	\$ 340
80.0	\$ 44,925	\$ 53,222	\$ 297
89.0	\$ 40,382	\$ 47,840	\$ 267

ACTUAL FY25      ACTUAL COST    ACTUAL COSTW/ OVERHEAD  
 TOTAL PROGRAM NET COS      \$3,598,943      \$4,165,412

# OF STUDENTS	TUITION RATE	TUITION RATEW/	Per Diem
65.0	\$ 55,368	\$ 64,083	\$ 358
70.6	\$ 50,998	\$ 59,025	\$ 330
80.0	\$ 44,987	\$ 52,068	\$ 291
89.0	\$ 40,438	\$ 46,802	\$ 261

BUDGETED FY26      PROJECTED COST    PROJECTED COSTW/ OVERHEAD  
                                  \$3,285,566      \$3,875,161

# OF STUDENTS	TUITION RATE	TUITION RATEW/	Per Diem
65.0	\$ 50,547	\$ 59,618	\$ 333
70.0	\$ 46,937	\$ 55,359	\$ 309
80.0	\$ 41,070	\$ 48,440	\$ 271
87.0	\$ 37,765	\$ 44,542	\$ 249

CURRENT FY26      CURRENT COST    CURRENT COSTW/ OVERHEAD  
 TOTAL PROGRAM NET COS      \$3,350,273      \$3,951,479

# OF STUDENTS	TUITION RATE	TUITION RATEW/	Per Diem
65.0	\$ 51,543	\$ 60,792	\$ 340
70.0	\$ 47,861	\$ 56,450	\$ 315
80.0	\$ 41,878	\$ 49,393	\$ 276
87.0	\$ 38,509	\$ 45,419	\$ 254

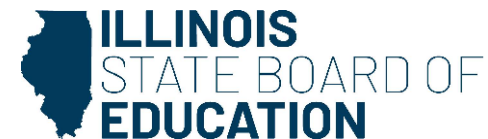
Comparison Per Diem Rates

School	Daily Rate
Glen Oaks	\$260.00
Britton	\$280.00
Connect	\$336.00
Cove	\$342.00
High Road	\$254.00
Innovations	\$273.00
Parkland	\$256.00
SEAL	\$355.00
Shankman	\$382.00
SOUTHEAST	\$250.00

**Special Education Reimbursement for  
Separate Public Day Schools  
(Senate Bill 3606/Public Act 103-0644)  
February 27, 2025**

Andy Krupin – Director, Funding and  
Disbursements

Eileen Turanchik – Supervisor, School  
Business Services



# What is SB 3606/PA 103-0644?

- Senate Bill 3606 was passed by both houses of the Illinois General Assembly last spring and became Public Act 103-0644 when it was signed by the Governor on July 1, 2024.
- The bill amended Section 14-7.02 of the School Code to make it so that ISBE will reimburse districts for the placement of children in a “separate public special education day school”, in addition to non-public special education facilities.

# What is a Separate Public Special Education Day School?

5 (105 ILCS 5/14-1.08a new)

6 Sec. 14-1.08a. Separate public special education day  
7 school. "Separate public special education day school" means a  
8 separate special education program or facility that is  
9 established by a school district, public school, regional  
10 office of education, or special education cooperative  
11 exclusively to meet the needs of special education students  
12 who cannot be educated in the general school environment and  
13 that provides services comparable to a private special  
14 education school.

# What is the Per Diem Rate?

$$\text{Rate} = \frac{\text{Net Costs}}{\text{Census}}$$

# Net Costs and Census

- Net Costs =
  - Reported costs in expenditure report
  - Non-allowable costs (per 89 Il Admin Code 900)
  - Revenue offsets
  - Costs over 125% median caps
  - + Inflation add-on
- Census is not necessarily the same as the enrollment days reported in the expenditure report.

Total FY 2023 enrollment days

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Total FY 2023 school days

\* Current School Year Days

# Cost Centers

- Program
  - Program costs are those personnel and object expenses directly related to the operation of the program.
  - They do not include associated administration.
  - **Program costs do not include child transportation costs, which are reimbursed through ISBE's Pupil Transportation Claim.**
- Support
  - Support costs are all costs associated with security, housekeeping, or similar support services.
  - A median cap of 125% is applied to this cost center.
  - **Support costs do not include dietary costs, which are reimbursed through ISBE's Nutrition programs.**

# Cost Centers (Continued)

- Occupancy and Capital
  - Occupancy costs are all costs arising from a program's occupancy and use of land, buildings and offices. This includes depreciation on buildings, interest, and lease costs.
  - A median cap of 125% is applied to these cost centers.
- Administrative
  - Administrative costs are those direct program administration costs (such as clerical staff salaries).
  - A median cap of 125% is applied to this cost center.
  - **Ensure that costs reported are not included in the indirect cost base.**