

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

Fiscal Year 2023 Proposed Budget

**April 28, 2022 Executive Board
June 29, 2022 Governing Board**

**SEDOL
18160 West Gages Lake Road
Gages Lake, Illinois 60030**

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Joyce Loris, Assistant Superintendent of Business, CSBO
Dr. Laura Wojcik, Assistant Superintendent of Human Resources
Bob Taterka, Assistant Superintendent of Educational Services

MISSION STATEMENT

The Special Education District of Lake County provides advocacy, leadership and resources to subscribing Member Districts. Our mission is to provide:

Exceptional Services for Exceptional Students

DISTRICT BELIEFS

All persons shall be valued and treated with respect and dignity;

All students can succeed;

Students shall be educated in or as close to their home school as appropriate;

Students shall be provided services based upon their individual needs;

Quality educational services shall be made available to all students; and,

Schools, families and communities shall work cooperatively to provide and promote appropriate educational services for all students.

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Budget Highlights

FY 22 Estimated actuals have been updated for all funds.

EDUCATION FUND

- Enrollment has been updated and is expected to increase – see chart on page 27.
- Staffing has been updated and is expected to increase - see chart on page 28.
- Tuition rates to increase 4% - see page 8 for history of rate increase/decreases.

O & M FUND

O&M Assessment to increase 5% - see page 14 for history of increases.

Budgeted capital projects for FY23 include:

- Cyd Lash Academy HVAC system upgrade
- Cyd Lash Academy boiler control system repairs
- GMC Truck
- Kubota
- Fairhaven playground
- Parking lot striping, sealcoating and crack fill repairs

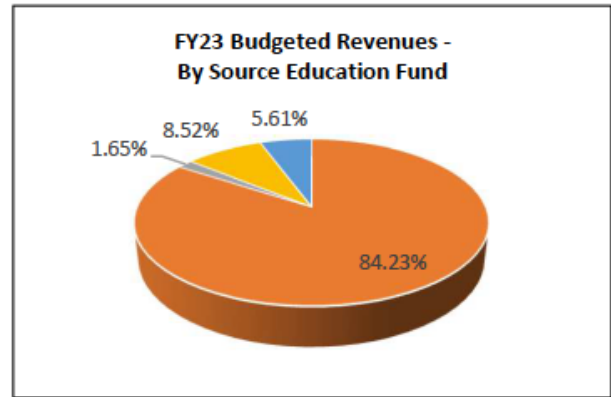
SEDOL EDUCATION FUND BUDGET - FY23

SEDOL Education Fund Budget FY23

Beginning Fund Balance*
\$12,271,056

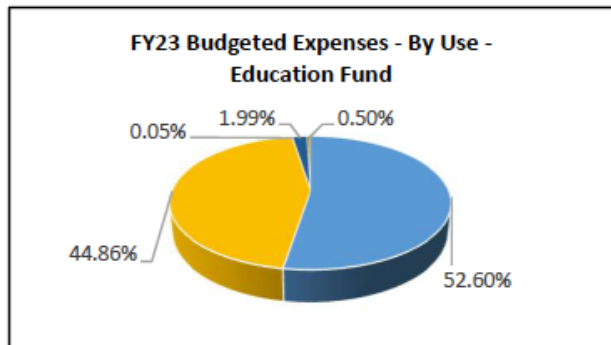
BUDGETED REVENUES

Local Sources	\$42,163,349	84.23%
Flow-Through	824,000	1.65%
State Sources	4,265,971	8.52%
Federal Sources	<u>2,805,923</u>	<u>5.61%</u>
 Total Revenues	 \$50,059,243	 100.00%



BUDGETED EXPENSES

Instruction	\$26,396,614	52.60%
Support Services	22,511,062	44.86%
Community Services	26,000	0.05%
Payment to Districts	1,000,000	1.99%
Tsf to Trans Fund	<u>250,000</u>	<u>0.50%</u>
 Total Expenses	 \$50,183,676	 100.00%



Budgeted Ending Fund Balance
\$12,146,623

*Unaudited figures

Budget Overview

EDUCATION FUND – Exhibit A

Overview of FY23 Enrollment & Contractual / Itinerant Services

Overall expected FY23 enrollment is 689; this is a decrease of 2 students from the FY22 estimated actual enrollment of 691 students. For trend data, refer to the “Enrollment History” chart on page 27 for details.

Contractual Services – Positions: Districts requested 28.1 fte service contracts for FY23; this is an increase from the 16.9 fte positions requested in FY22: the budgeted revenues are \$2,815,221.

Contractual Services – Early Childhood Evaluations: Districts requested 15 evaluations for FY23; this is a decrease of 1 from 16 requested in FY22. the budgeted revenues are \$74,175.

Itinerant Services: The FY22 budget reflected itinerant services for 293 students, while the FY23 budget reflects services for 297 students; the budgeted revenues are \$550,000.

Non-Member District enrollment: It is expected to increase from 3 to 4 students; the budgeted tuition revenue generated is \$371,425.

EDUCATION FUND REVENUES

Tuition Rates: This proposed budget reflects an increase of 4% in tuition rates. Member district tuition revenue is budgeted at \$31,787,256, while special needs revenue is budgeted at \$2,701,922.

History of Tuition Rate Increases and (Decreases):

FY22 – 3%	FY17 – 5%
FY21 – 2%	FY16 – 3%
FY20 – 1%	FY15 – 5%
FY19 – 3%	FY14 – (3)%
FY18 – 3%	FY13 – 0%

Tuition Rates Reset – in FY21: Tuition rates were reset effective 2020-21 due to the change in IDEA grant funds no longer flowing through Special Education Cooperatives. Tuition rates will be monitored in future years, with tuition rate resets occurring every two to three years. The next tuition reset will occur next year, for FY24. Details describing how the rates were calculated start on page 21.

EDUCATION FUND REVENUES continued

Update on Special Needs Paraprofessionals/Classroom Paraprofessional Staffing:

We continue to evaluate our paraprofessional staffing ratios to meet current needs and to reduce the number of Special Need Paraprofessionals where appropriate. The programs affected are:

Educational Life Skills	Exploring Learning and Participating
Language and Social Skills Opportunities 2	Supported Life Skills (Transition)

The plan is to adjust the paraprofessional staffing ratio which will increase classroom paraprofessionals. This increase will be offset by a decrease of Special Needs Paraprofessionals. The decrease of Special Need Paraprofessionals will require an increase in tuition rates to cover the cost of the additional classroom paraprofessionals; however, the offset to districts will be a decrease in costs associated with Special Needs Paraprofessionals.

This process began during the 2018-2019 school year as student IEP meetings were held. The new staffing pattern will be recognized and discussed amongst the IEP team, which should result in a decrease in the number of required Special Needs Paraprofessionals. As Special Needs Paraprofessional service is removed from student IEP's, the charge will also be removed from district tuition billing. Those Special Needs Paraprofessionals that are no longer required per IEP will become classroom paraprofessionals.

Evidence-Based Funding (EBF) (Formerly known as Special Education Personnel Reimbursement):

Evidence-Based Funding for Student Success Act (or Public Act 100-0465) was signed into law on August 31, 2017. This act combined five programs into a single program now known as Evidence-Based Funding. The five programs are: General State Aid (GSA), Special Ed Personnel, Special Education-Funding for Children Requiring Special Ed Services, Special Education-Summer School and English Learner Education. In this new system, districts are held harmless and receive the same receipts from each of the five programs they received in FY17. For SEDOL, the hold harmless revenue is the Special Education Personnel - \$3,751,446.

The benefit to EBF is the payment schedule. In the past, this revenue was scheduled to be paid quarterly; however, the timing of the payments was inconsistent, which caused cash flow concerns. The new funding method is paid on the GSA schedule which is paid timely, twice a month, August through June. This is an improvement for cash flow.

This revenue is used in many calculations, such as: contractual and itinerant rates, tuition rates, special needs position rates, ESY and other misc. billing rates. The EBF is the largest single revenue source after tuition and is crucial to SEDOL's overall financial stability.

Special Needs Revenue – Member Districts: Students requiring a Special Needs Nurse, Paraprofessional or Sign Language Interpreter will pay the assigned program tuition rate, plus an additional \$36,076 (FY22-\$34,688) for a Paraprofessional, \$87,472 (FY22- \$84,108) for a Nurse and \$57,271 (FY22-\$55,068) for a Sign Language Interpreter.

EDUCATION FUND REVENUES *continued*

Alternative Learning Opportunities Program (ALOP): Article 13B of the School Code (105 ILCS 5/Art. 13B) recognizes that in order to achieve high standards, some students will need educational supports and other support services that are not currently provided by their school programs. In order to address these needs, Article 13B enables school districts to develop and implement Alternative Learning Opportunities Programs (ALOPs) that offer a broader range of academic, behavioral, and social/emotional interventions designed to increase achievement levels of these students so that they are able meet the Illinois Learning Standards and complete their education in a safe learning environment. The revenue from the ALOP program - \$1,200,000 – allows SEDOL to offer various educational program enhancements.

Special Needs Non-Member District Rates: Students requiring a Special Needs Nurse, Paraprofessional or Sign Language Interpreter will pay the assigned program tuition rate, plus the additional scheduled Special Needs rate for the position. This rate begins with the member Special Needs rate and is adjusted to reflect IMRF. Rates are also shown on the “Non-Member District Tuition Schedule” on page 30. Special Needs: Nurse-\$97,969, Sign Language Interpreter-\$64,144 and Paraprofessional-\$40,405.

EDUCATION FUND EXPENSES

Salaries: See staffing chart on page 28 for positions included in budget. All salary increases have been included in this budget.

Benefits: Health, Dental & Life Insurance benefits – the following benefit plan increases have been incorporated into the FY23 benefit costs in this budget.

Increases in rates are as follows – preliminary rates:

Health – PPO – 4%	Dental – PPO – 0%	Life -0%
Health – HMO – 12%	Dental – HMO – 0%	Vision – 0% (included in dental)

Purchased Service – Professional Development: Included within the purchase service line of the budget are funds to be spent for staff and/or board members to attend or access professional development. Expenses for professional development may include, but are not limited to, costs such as: conference, speaker and material fees, travel expenses, such as mileage, airfare, car rental, hotel and meal reimbursement and other related costs. SEDOL's policies 2:125 and 5:60 must be followed in order to access these funds.

Borrowing Costs: Fund balances are expected to be adequate through June 2025, therefore no costs associated with borrowing have been included in the FY23 budget or FY24 and FY25 projections.

Supplies/Capital Outlay/Non-Capital Outlay:

Expected purchases include:

- Replace/add laptops, chrome books, iPads, switches, servers and/or other technology equipment as required for students and staff

Permanent Interfund Transfer: 105 ILCS 5/17-2a allows districts to transfer funds between operating funds. There are no interfund transfers included in the FY23 budget.

Factors Applied to FY24 & FY25 Projections

Revenues

Tuition Rates to increase 5% each year

Audiology Services to be billed to member districts - for non-SEDOL students

Infinitec services to be billed to member districts

Contractual and Special Needs rates – increase 3%

Evidence-Based Funding and ALOP – remain constant

Expenses

Staffing – increase 4% each year

Health, Dental, Life Ins. Benefits – increase 5%

Purchased Services - increase 3%

Supplies – remain constant

Integration Fee – increase 3%

Connections Flow-Through – remains constant

Capital/Non-Capital Outlay and Dues/Fees – remains constant

EDUCATION FUND EXPENSES continued

Coronavirus Related Revenue and Expenses

The Coronavirus Disease 2019 (COVID-19) pandemic demanded that schools quickly develop alternative ways to deliver their educational services. SEDOL began planning for these changes in March 2020. The changes we have implemented, in response to COVID-19 restrictions, includes expenses during both the 2019-20, 2020-21 and 2021-22 fiscal years and have impacted our fiscal year 2022-23 budgeted expenses. It is anticipated SEDOL will receive reimbursement for PPE expenses from the FEMA COVID-19 Grant in FY23.

SEDOL OPERATIONS & MAINTENANCE FUND BUDGET - FY23

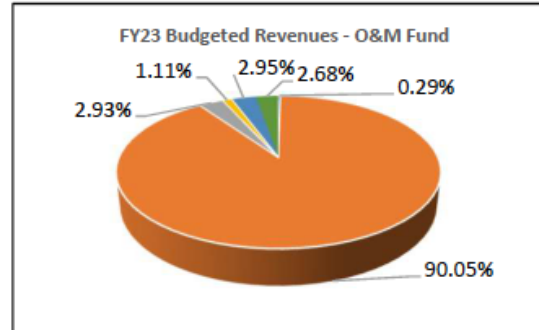
SEDOL O&M Fund Budget FY23

Beginning Fund Balance*

\$2,941,848

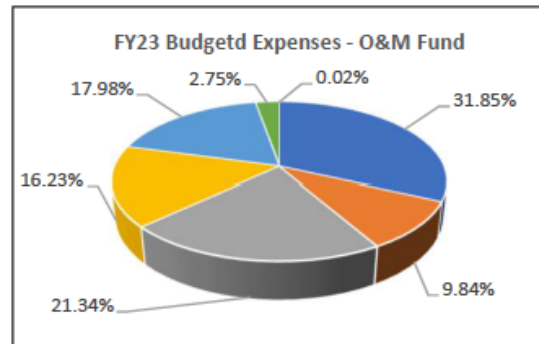
BUDGETED REVENUES

Interest Earned	\$9,873	0.29%
O&M Assessment	3,056,932	90.05%
Lease Term Agrmnt	99,305	2.93%
Housing Fees	37,635	1.11%
FEMA COVID-19 Grant	100,000	2.95%
Facility Rental/E-Rate/Misc	91,000	2.68%
Total Revenues	\$3,394,745	100.00%



BUDGETED EXPENSES

Salary	\$1,052,145	31.85%
Employee Benefits	324,966	9.84%
Purchase Serv	705,000	21.34%
Supplies	536,036	16.23%
Cap/Con Outlay	594,112	17.98%
Non-Capial Equip	91,000	2.75%
Dues & Fees	500	0.02%
Total Expenses	\$3,303,759	100.00%



Budgeted Ending Fund Balance

\$3,032,834

*Unaudited figures

OPERATIONS & MAINTENANCE FUND – Exhibit B

Revenue: O & M Assessment – History of rate increases – FY22-5%, FY21-5%, FY20–5%, FY19-3%, FY18–3%, FY17–3%

Staffing: Decreased to 19 fte

Capital Outlay: Includes expenses to complete necessary critical capital projects/repair and maintenance identified by the Building Condition Assessment. This includes:

Fairhaven School – addition of playground

O&M Department – replace Kubota and 2009 cargo van

Fairhaven School – SEDOL has entered into a lease agreement with Diamond Lake School District 76 to lease their Fairhaven School. This school began housing SEDOL program(s) beginning school year 2020-21; which has allowed space necessary for enrollment growth in various programs. Necessary renovations began in March 2020 with the majority of projects completed by August 2020. Necessary renovations were expected to cost \$5,500,000, however the project finished at a total of \$4,702,439. The capital projects completed included: boiler replacement, student restroom renovations, parking lot/drive extension, replacement of uninvent system, replace classroom doors/hardware, remove ceiling fans in classrooms, replace wire glass in corridors and required asbestos abatement and flooring replacement (in specific areas).

The current lease with Diamond Lake School District 76 expires at the end of FY23. The SEDOL Executive Board will make a recommendation regarding Fairhaven School for FY24.

Factors Applied to FY24 & FY25 Projections

O&M Assessment – increase 5%

Staffing – remains same

Health and life ins. benefits – increase 3%

Non-Capital Outlay and Dues – remain constant

Purchase Services and Supplies – remain constant

Capital Outlay – reflects possible future projects, such as: replace roof at John Powers Center and/or Cyd Lash Academy and/or replace condensers at Cyd Lash Academy and Administration Building.

SEDOL DEBT SERVICE FUND BUDGET FY23

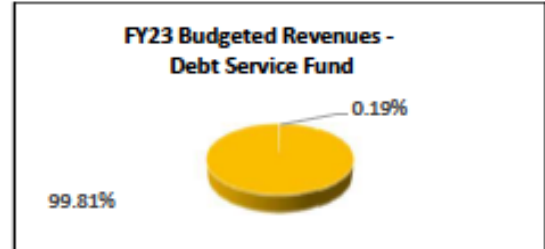
SEDOL Debt Service Fund Budget FY23

Beginning Fund Balance*

\$182,575

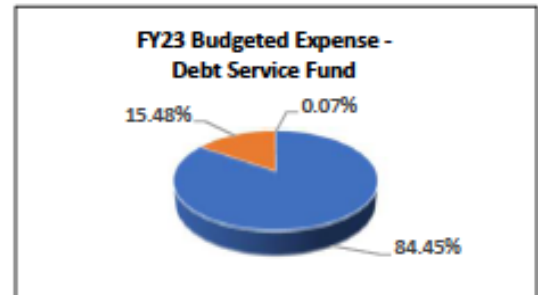
BUDGETED REVENUES

Interest Earned	\$900	0.19%
Member District Contr	467,400	99.81%
<hr/>		
Total Revenues	\$468,300	100.00%



BUDGETED EXPENSES

Principal	\$395,000	84.45%
Interest	72,400	15.48%
Fees	350	0.07%
<hr/>		
Total Expenses	\$467,750	100.00%



Budgeted Ending Fund Balance

\$183,125

*Unaudited Figures

DEBT SERVICE FUND – Exhibit C

Outstanding Bond – Refunded Bond 2015b – current principal balance \$1,685,000

Bond History: The 2008a Laremont Bond was refunded April 15, 2015 due to the lease termination agreement with Lake Forest District 115. Six districts remain indebted in this bond: two will complete payment in FY24, one will complete payment in FY25 and the remaining three in FY29.

Factors Applied to FY24 & FY25 Projections:

Reflects actual member district billing receipt and the actual bond payment schedule

SEDOL TRANSPORTATION FUND BUDGET - FY23

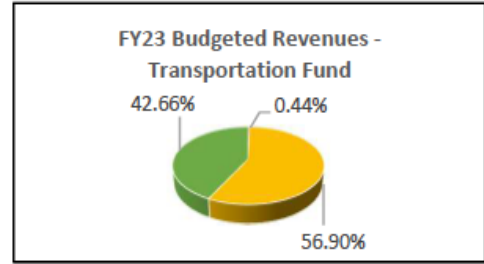
SEDOL Transportation Fund Budget FY23

Beginning Fund Balance*

\$1,114,574

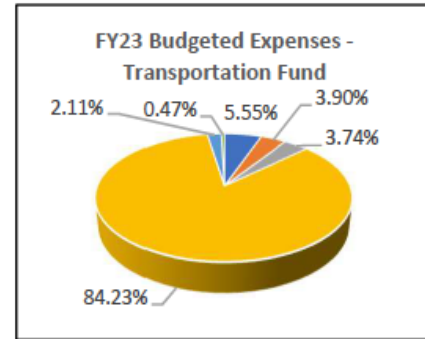
BUDGETED REVENUES

Interest Earned	\$2,600	0.44%
State Transportation Claim	333,478	56.90%
Tsf from Ed Fund	250,000	42.66%
Total Revenues	\$586,078	100.00%



BUDGETED EXPENSES

Salary	\$59,087	5.55%
Employee Benefit	41,458	3.90%
Purchase service	39,801	3.74%
Prevoc Work Runs	896,000	84.23%
Mobility/Cmty Trips	22,400	2.11%
Supplies	5,000	0.47%
Total Expenses	\$1,063,746	100.00%



Budgeted Ending Fund Balance

\$636,906

*Unaudited figures

TRANSPORTATION FUND – Exhibit D

Revenue: Special Education Transportation Reimbursements - estimated actual claim - prorated at 85%.

Note: As FY23 is budgeted on an accrual basis it is appropriate to budget all payments; however, if payments are not received timely a negative cash balance will result. This negative cash balance will require an interfund loan from the Education Fund, which 105 ILCS 5/10-22.33 allows.

Update on FY22 Transportation Claim Reimbursement: To date SEDOL has received three of the four expected payments. It is estimated that the FY23 reimbursement will be prorated at 85%.

Staffing: 2.5 fte - staff includes drivers and clerical staff.

Factors Applied to FY24 & FY25 Projections:

Transportation Claim Revenue – estimated actual – prorated at 85%

Staffing – remains 2.5 fte

Health, Dental & Life Ins. Benefits - increase 3%

Capital Outlay – based on expected need

Purchase Services-Contract – increase 3%

Other Purchase Services and Supplies –2%

SEDOL IMRF FUND BUDGET - FY23

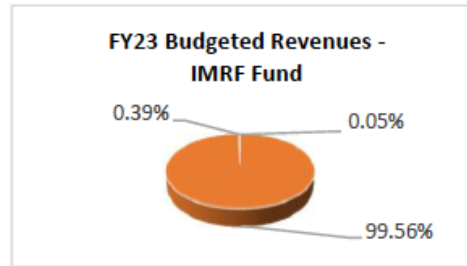
SEDOL IMRF Fund Budget FY23

Beginning Fund Balance*

\$1,551,625

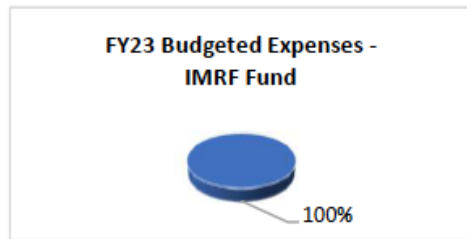
BUDGETED REVENUES

Interest Earned	\$666	0.05%
District Levy	1,400,000	99.56%
District Reimb	5,500	0.39%
	\$1,406,166	100.00%
Total Revenues	\$1,406,166	100.00%



BUDGETED EXPENSES

Employee Benefits	\$1,420,000	100%
	\$1,420,000	100%
Total Expenses	\$1,420,000	100%



Budgeted Ending Fund Balance

\$1,537,791

*Unaudited figures

IMRF FUND – Exhibit E

Revenue: Member District Levy - major source of revenue is the levy. Annually in September, SEDOL directs its member districts to levy IMRF funds on SEDOL's behalf. The total required levy amount is allocated among member districts based on the district's equalized assessed value.

History of IMRF Rates:

2022 - 8.37%
2021 – 11.93%
2020 – 11.92%
2019 - 9.19%
2018 – 12.68%
2017 – 13.00%
2016 – 13.02%
2015 – 12.39%
2014 – 14.21%
2013 – 17.29% - Final year ERI is included in rate
2012 – 16.48%

Factors Applied to FY24 & FY25 Projections:

Staffing remains constant - Rates used as noted above

SEDOL SUMMARY OF BILLING PRACTICES/RATES

Approved with FY22 Budget

Tuition Rates – Details on Rate Calculation: (rates reset with the FY21 Budget)

Due to the procedural change in which all IDEA funds will be allocated to districts and not allowed to flow to SEDOL, tuition rates were reset for FY21. ISBE specifies that tuition rates will be set every year using the *Special Education Tuition Cost Sheet Form 50-66A*, which uses actual revenues and expenditures. Due to the complexity of our programs, SEDOL has never followed this method as there would be a great fluctuation in tuition rates each year causing districts budgeting concerns, such as: crossover of fiscal years in tuition payments as rates would not be finalized until the following December, concerns with maintenance of effort and issues of fairness in regards to staff costs and their assignments to specific programs.

For the tuition rate reset in FY21, the *Special Education Tuition Cost Sheet Form 50-66A* was used as a basis; however, changes were made to some line items. Below is the explanation of how tuition rates were calculated by describing the method prescribed by ISBE Form 50-66A and the method actually used by SEDOL.

ISBE Form 50-66A method uses: (sample form shown on page 28)

1. actual student enrollment - ADE
2. actual revenue data by program – IDEA and Personnel Reimbursement (now EBF)
3. actual expenditure data
4. includes depreciation
5. includes a “per classroom” charge for O&M expenses

Method used to calculate reset tuition rates:

1. The “perfected” enrollment and staffing method was used for each program. The “perfected method” means the program cost was based on an expected 100% enrollment and staffing level, defined by the staffing model. This method was used in all programs, with the exception of the three listed below, as past enrollment history shows it is appropriate to base the following programs on less than 100% enrollment: Early Childhood-80% enrollment, TAB-75% enrollment, Vision-70% enrollment.
2. The IDEA annual allocation was decreased by the amount used to fund Audiology services district wide. The remaining IDEA funds were equally allocated by student and program level.
3. The Pre-K IDEA annual allocation was equally divided by classroom and program level.
4. The costs applied to staff for salaries/benefits was an average per employee group, net of Personnel Reimbursement, i.e. Teacher, Social Worker, Audiologist, etc.
5. The costs applied to each program was based on actual staff FTE assigned to each program.
6. Costs which were equally divided (by student enrollment) were: substitutes, purchased services, supplies, dues/fees and non-capital equipment.
7. Costs specialized or specific to particular programs were charged to the programs they belong to, i.e. integration fee was charged to DF/HH-Elementary and LASSO 1, etc.
8. This calculation did not include depreciation.
9. This calculation did not include a “per classroom” charge for O&M expenses.
10. The above factors were applied to calculate the cost of each program, net of the IDEA allocation.

After calculating the net cost of each program, it was divided into the total net costs of all programs to calculate the percentage of total cost. This percentage was then applied to the tuition revenue to calculate the required tuition revenue per each program. The tuition rate was arrived at by dividing the number of enrolled students over the required tuition revenue to calculate the tuition rate.

This completes the description of the steps taken to calculate the reset member district tuition rates.

Non-Member Tuition Rates

The non-member rates have also been reset, effective with the FY21 budget. The base begins with the reset member district tuition rates, as described above. However, since the rate is for a non-member district, there are revenues included in the member tuition rates that should not be included and additional costs that must be included.

Below is a list of adjustments made to the non-member tuition rates:

1. does not include Evidence Based Funding Revenue
2. does include the annual depreciation expense
3. does include the annual O&M assessment amount
4. does include the annual IMRF levy amount
5. does include the annual estimated "Housing" cost for Sector Programs
6. does include the cost for future building/campus maintenance projects

TUITION

Pre-Bill: July (processed Mid-July)

Member District - 35% of estimated total for the school year using current tuition, special needs rates and students enrolled.

Non-Member District – 50% of estimated total bill for the school year using current tuition, special needs rates and students enrolled.

Monthly: (first week of the month for current month)

Member District: remaining 65% is billed August through June. The tuition charge is calculated using current tuition, special needs rates and students average daily enrollment (not attendance); it also reflects adjustments for enrollment changes that occurred the previous month.

January: (processed first week of January)

Non-Member District – remaining 50% of estimated total bill for the school year using current tuition and special needs rates and students average daily enrollment (not attendance).

TUITION ADJUSTMENTS AND NOTES

Early Childhood:

Any early childhood aged student enrolled in a program will be charged that particular program's rates (e.g., DHH EC will be charged DHH tuition) except LASSO early childhood as they are charged LASSO 2 rates plus a special needs paraprofessional if determined by the IEP team.

Discontinued Enrollment: All programs but CLST

If a student discontinues enrollment - the tuition charge will cease the date of exit.

Early Graduation: All programs but CLST

If a student graduates early – the tuition charge will cease the date of exit.

Special Needs Positions:

If a student discontinues enrollment and was assigned a special needs paraprofessional, sign language interpreter or nurse, the charge to the district will continue for the remainder of the school year, unless the staff can be reassigned to a vacant position (or if an agency hire, the date the contract can be stopped). The continued charge includes any unemployment costs related to the special need staff.

Program - Classroom “Take-Back”**Deadline to notify SEDOL: February 1st of prior school year – written notice to SEDOL required**

A classroom take-back is when the district determines that services with SEDOL need not continue as the services can be delivered within the district. A classroom take-back is defined as: four (4) or more students in a specific instructional program, within a 4-year age span. This requires written notice to the Superintendent of SEDOL by February 1st of the prior school year.

OTHER BILLING**CONTRACTUAL REQUESTS**

BILLED: 4 times per year (October, December, February, April)

SEDOL provides Contractual Services to member districts and must be requested/received by February 1st of prior school year. Contractual services consist of half day or full day services only for specific professional positions. These rates are set each year and approved by the Executive Board. Rate calculations are done using average salaries/benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).

PRIVATE PLACEMENT TEAM

BILLED: October and January

SEDOL provides Private Placement Team services for member districts. All requests for Private Placement Team services to be provided by SEDOL for the next school year must be received by February 1st. Private Placement Team rates are set each year and approved by the Executive Board. The rate is calculated by using the average salaries, benefits and other direct costs of the staff providing the service, less any special education reimbursement (now EBF).

ITINERANT SERVICES

BILLED: Quarterly

SEDOL provides Itinerant Services to member districts which are requested by the district and billed on an hourly rate. These rates are set each year and approved by the Executive Board. Rate calculations are done using the average salaries, benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).

English Learners (EL) ITINERANT: All students receiving EL Itinerant services will be charged the hourly rate regardless of placement in a SEDOL classroom or District classroom.

OTHER ITINERANT SERVICES: If a student enrolled in a SEDOL program requires additional itinerant services (unrelated to the SEDOL program), the district will be charged for those services. For example, if a student enrolled in the Transition program requires Hearing Itinerant services, the district will be charged for the services provided.

AUDIOLOGY SERVICES

Billed: Bi-Annually

Member Districts are charged a prorated share of SEDOL's budgeted expenditures for audiology services provided to Member District students who are not enrolled at SEDOL. The amount billed is based 50% on prior year number of audiology service visits and 50% on current year fall enrollment.

1st Billing: September: Based on each districts' number of audiology service visits in the prior school year.

2nd Billing: January: Based on Member District Fall Enrollment (current year)

INFINITEC BILLING

Billed: Annually

Member Districts are charged a prorated share of SEDOL's Infnitec membership fee. The amount billed is based on current year fall enrollment. Note – Infnitec provides on-line staff development, staff compliance training and a student equipment loan program.

Billing: November: Based on Member District Fall Enrollment (current year)

EXTENDED SCHOOL YEAR (ESY)

Billed: Annually - October

District and SEDOL students may be placed in the SEDOL Extended School Year program (ESY) per students' IEP. ESY billing is done in October after the program session has been completed and all data relative to ESY has been submitted to the SEDOL Billing Department. As a reminder, Districts will be charged the full ESY rate even if a student withdraws.

OTHER MISC. BILLING

BILLED: Quarterly

SEDOL provides other miscellaneous services as requested by districts. Rates for these services are set each year and approved by the Governing Board with the budget process. The rates are calculated by using the average salaries, benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).

O&M ASSESSMENT

Billed: Tri-Annually

Member Districts are charged a prorated share of SEDOL's operations and maintenance expense budget. Beginning in 2020-2021, the amount billed is based 1/3 on prior year Equalized Assessed Value (EAV), 1/3 on current year fall enrollment and 1/3 on previous year ADE (average daily enrollment) in SEDOL building-based programs.

1st Billing: September: Based on Member District Equalized Assessed Value (EAV)
(Prior year EAV: Information provided by County Assessor/County Clerk Office)

2nd Billing: December: Based on Member District Fall Enrollment (current year)

3rd Billing: February: Based on previous year ADE in SEDOL building-based programs

HOUSING CHARGE OR CREDIT

Billed: Annually in November

The Housing Formula is used to cover costs associated with housing classrooms in member district schools. Under the provisions of the Housing Formula, districts who host classrooms will be given a credit; the amount based upon the program housed. Housing formula also includes the cost of the leased facility used by CLST.

The Housing Formula is calculated one year in arrears. The formula is based on the previous years’ hosted classrooms costs, average daily enrollment of students housed in sector and the leased facility.

Rate changes effective with the 2019-20 Budget

During 2018-19 the Housing Sub-Committee was formed out of members of the IDEA Planning Committee. This sub-committee was charged with analyzing the current Housing rates and determining if the Housing credit amount was appropriate. The sub-committee analyzed a member districts’ actual cost to host a classroom; this included actual operation & maintenance costs and integration and supervision costs.

After analyzing the data, the sub-committee recommends a seven-tier rate system. The tiers are as follows:

Tier	Description	Current Amount	Previous Amount	Program
7	physical space only-no custodial	\$10,000	-----	
6	physical space – office space	\$20,000	-----	
5	no integration	\$33,000	\$15,000	EC
4	ave. 2 periods integration, under 25% students with BIPS	\$39,500	\$15,000	ELS
3	ave. 3 periods integration, under 10% students with BIPS	\$42,000	\$15,000	LASSO 1, DF/HH, VI
2	ave. 2 periods integration, 100% students with BIPS	\$43,000	\$30,000	LASSO 2
1	ave. 3 periods integration, 100% students with BIPS	\$45,500	\$30,000	TAB

Notes on Housing Formula Rates:

Per Policy 4:152 a classroom is to be at least 850 square feet. If the space is smaller than 850 square feet, the rate will be prorated.

A district which hosts a .50 full-time equivalent classroom will receive the full credit amount.

The Housing Formula rates include a technology component which requires the host district to provide technology equipment and corresponding apps/programs to SEDOL staff and students when required and appropriate. The intent of including technology in the rates is to assure SEDOL staff and students have full participation in all District-specific digital instruction components. This includes, but is not limited to: network, computing and printing devices, applications/programs, other electronic systems and 1:1 student and staff equipment.

Host districts must notify SEDOL’s Superintendent, in writing, by February 1st, if they are unable to host the classroom/s the next school year.

DEBT SERVICE: 2015b Bond

The original bond - Laremont Bond 2008a was issued to construct and equip Laremont School and to renovate other SEDOL facilities. In April 2015 this bond was refunded and is now named 2015b Bond. At the time the bond was issued, each member district had the opportunity to pay for their proportionate costs of the projects using:

- ❖ One-time cash payment based on an allocation formula
- ❖ Participation in bond over a period of 5, 10, 15 or 20 years
- ❖ Six Districts remain participating in the Bond

The bond will be paid off October 2028 – Outstanding Principal June 30, 2022 - \$1,685,000

TRANSPORTATION FUND

Per Article XI Section 3 of the Articles of Joint Agreement and SEDOL policy 4:110 – districts are responsible for transporting students to and from SEDOL programs, while SEDOL is responsible for providing transportation for field trips, mobility/community trips and one leg of any midday prevocational services trip.

IMRF (Illinois Municipal Retirement Fund) LEVY

Billed: July and October the year following the Levy request

The IMRF Levy amount is set each year by the Governing Board during the budget process. The amount to be levied by each district is based on their prior years' EAV. The amount levied in December will be billed the following July and October.

SEDOL PROGRAM AND SERVICES STUDENT ENROLLMENT

SEDOL PROGRAM	FY23 Budget	FY22 ADE	FY21 ADE	FY20 ADE	FY19 ADE
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Buildings

ELP	110	96	104	117	114
LASSO 3	62	60	58	61	52
SAB	25	25	26	33	37
Alternative Elem Pk-5th	-	-	47	83	
Alternative Elem Pk-6th	40	45	-	-	137
Alternative Elem 6 th -8th	-	-	40	45	-
Alternative Elem 7 th -8th	29	21	-	-	48
Alternative High School	62	63	77	90	91
Deaf/ Hard Hearing-HS	16	17	16	15	12
Deaf/Hard Hearing-Elem	36	33	41	50	46
Total Buildings	380	360	409	494	537

Sector

ECH-discontinued FY22	-	-	1	3	3
ELS	49	53	65	68	75
LASSO 2	123	97	87	94	91
LASSO 1	18	23	15	16	12
Vision	-	3	5	4	5
TAB	30	25	21	34	21
Community Life Skills	89	98	86	89	87
Total Sector	309	299	280	308	294

Itinerant (Hourly)

Student Numbers

Hearing Impaired	52	41	42	46	52
LASSO	-	1	1	2	12
Adapted Physical Ed	-	-	-	1	8
Vision & Orientation/ Mobility	55	62	53	56	63
ELL	190	189	188	187	169
Total Itinerant	297	293	284	292	304

Total SEDOL Students Services Billed	986	952	976	1094	1115
---	------------	------------	------------	-------------	-------------

**SEDOL
STAFF INCLUDED IN BUDGET**

POSITION	FY23	FY22	FY21	FY20	FY19	FY18
Licensed Teachers	125	132	149	162	161	161
Licensed – Speech Language Pathologists	26	22	23	26	25	27
Licensed – Social Workers	28	27	32	36	32	31
Licensed – School Psychologists	10	8	10	11	11	11
OT/PT/ COTA/PTA	25	22	24	24	24	26
Vocational Facilitators	6	8	9	10	11	12
Nursing Positions	28	28	29	28	28	27
Orientation and Mobility	1	1	1	1	1	1
Audiologists	3	4	4	4	4	4
Paraprofessionals	250	230	244	256	255	252
Sign Language Interpreters	13	17	15	15	15	11
Clerical	28	28	31	31	30	32
Specials (Tech, Grants)	1	2	3	3	4	4
ROE Staff	8	5	4	12	12	10
HV Techs	3	3	4	4	4	4
Foundation Staff	2	1	1	1	1	1
Operations & Maintenance Staff	19	22	21	19	19	19
Assistants/Coordinators	7	9	11	11	12	13
Administration (Central Office)	13 (4)	14 (4)	14 (4)	15 (4)	12 (4)	12 (4)
Total	600	587	633	673	665	662

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

Member District Tuition Schedule

Program	FY23	FY22	FY21	FY20	FY19
CLST-Transition	\$36,936	\$35,515	\$34,481	\$25,563	\$25,310
Early Childhood (ECH)	-----	-----	\$35,535	\$35,445	\$35,094
Educational Life Skills (ELS)	\$34,089	\$32,778	\$31,823	\$25,270	\$25,020
LASSO 1	\$38,093	\$36,628	\$35,561	\$36,676	\$36,313
LASSO 2	\$41,411	\$39,818	\$38,658	\$34,366	\$34,026
LASSO 3	\$72,432	\$69,646	\$67,617	\$58,953	\$58,369
SAB	\$54,772	\$52,665	\$51,131	\$39,297	\$35,500
Vision Program	\$55,442	\$53,310	\$51,757	\$41,353	\$40,944
TAB	\$40,958	\$39,383	\$38,236	\$35,937	\$35,581
Alternative High School (9-12)	\$39,072	\$37,569	\$36,475	\$25,315	\$25,064
Alternative Middle School (6-8)	-----	-----	\$39,845	\$25,315	-----
Alternative Jr. High (7-8)	\$42,682	\$41,040	-----	-----	\$25,064
Alternative Elementary (P-5)	-----	-----	\$39,819	\$25,903	-----
Alternative Elementary (P-6)	\$42,655	\$41,014	-----	-----	\$25,647
Deaf /Hard of Hearing-Elem	\$49,578	\$47,671	\$46,283	\$38,459	\$38,078
Deaf /Hard of Hearing-HS	\$58,850	\$56,587	\$54,939	\$46,628	\$46,166
Exploring, Learning, Participating	\$53,596	\$51,535	\$50,034	\$42,959	\$42,534
Special Needs Nurse	\$87,472	\$84,108	\$83,275	\$80,850	\$77,000
Sign Language Interpreter	\$57,271	\$55,068	\$52,950	\$51,400	\$49,900
Special Needs Paraprofessional	\$36,076	\$34,688	\$33,785	\$32,800	\$31,900

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

Non-Member District Tuition Schedule

Program	FY23	FY22	FY21	FY20	FY19
Transition (CLST)	\$73,556	\$70,727	\$68,667	\$70,788	\$70,088
Early Childhood (ECH)	-----	-----	\$46,114	\$42,075	\$41,659
Educational Life Skills (ELS)	\$42,914	\$41,263	\$40,061	\$36,672	\$36,309
LASSO 1	\$47,650	\$45,817	\$44,483	\$77,018	\$76,255
LASSO 2	\$53,015	\$50,976	\$49,491	\$49,205	\$48,718
LASSO 3	\$116,220	\$111,750	\$108,495	\$107,313	\$106,250
SAB	\$94,265	\$90,639	\$87,999	\$85,107	\$80,856
Vision Program	\$71,830	\$69,067	\$67,055	\$59,642	\$59,051
TAB	\$51,048	\$49,085	\$47,655	\$46,361	\$45,902
Alternative High School (9-12)	\$76,042	\$73,117	\$70,987	\$69,928	\$69,236
Alternative Middle School (6-8)	-----	-----	\$74,357	\$69,928	-----
Alternative Jr. High (7-8)	\$79,652	\$76,588	-----	-----	\$69,236
Alternative Elementary (P-5)	-----	-----	\$74,919	\$70,525	-----
Alternative Elementary (P-6)	\$42,655	\$77,167	-----	-----	\$69,827
Deaf /Hard of Hearing-Elem	\$88,359	\$84,961	\$82,486	\$83,631	\$82,803
Deaf /Hard of Hearing-HS	\$100,630	\$96,760	\$93,942	\$91,248	\$90,345
Exploring, Learning, Participating	\$93,375	\$89,784	\$87,169	\$89,172	\$88,289
Special Needs Nurse	\$97,969	\$96,723	\$95,765	\$92,978	\$88,550
Sign Language Interpreter	\$64,144	\$63,320	\$60,885	\$59,110	\$57,500
Special Needs Paraprofessional	\$40,405	\$39,888	\$38,850	\$37,720	\$36,700

MEMBER DISTRICT RATES – OTHER SERVICES

SERVICES AVAILABLE:	FY23	FY22
Full Individual Evaluations*		
Full Individual Evaluation – both Psychology & Social Work	\$1,925	\$1,925
Full Individual Evaluation – Psychology only	\$1,500	\$1,500
Psychiatric Evaluations/Consultations	\$215/hr.	\$215/hr.
OT or PT Evaluation	\$90/hr.	\$90/hr.
Speech & Language Evaluation	\$90/hr.	\$90/hr.
Includes complete speech/language evaluation		
Assistive Technology Team Evaluation	\$85 hr./staff member	\$85 hr./staff member
Includes Initial Evaluation, Follow-Up Visits, Consultations, Half Day Workshop, and 3-Tier Implementation/Support		
Hearing/Vision & Technician Services	\$50/hr./staff member	\$50/hr./staff member
Vocational Assessments	\$75/hr.	\$75/hr.
Behavior Specialist	\$75/hr.	\$75/hr.
Non-Violent Crisis Intervention (NCI)	\$750 (Full)	\$750 (Full)
Training does not include the cost of materials (required books to be charged at cost)	\$375 (Refresher)	\$375 (Refresher)

Services for Non-Member Districts

If available, services will be provided and billed at 150% of member rate.

* Includes Full Individual Evaluation for students placed in a Hospital, Private Day School, Residential Program, SEDOL program or any student receiving itinerant-only services from SEDOL (excluding psychiatric component). The full individual evaluation fee will be charged if SEDOL staff is to complete an evaluation on a student placed in a SEDOL program within 90 school days of the three-year case study compliance date. Any additional evaluations will be charged the rates listed above.

Note – the above rates are based on the assumption that a SEDOL staff member will provide the service. If SEDOL is not able to fulfill the request with a staff member, SEDOL will attempt to contract with an outside agency and any cost associated with the outside agency will be billed to the district who received the service.

MEMBER DISTRICT RATES – OTHER SERVICES

CONTRACTUAL – Daily Rate	FY23	FY22
Hearing Specialist	\$24,502	\$23,275
Vocational Program	\$11,496	\$11,549
Adapted Physical Education	\$15,394	\$14,612
Social Work Services	\$19,767	\$19,377
Nursing	\$23,412	\$22,645
OT/PT Services	\$19,966	\$19,047
Psychological Services	\$21,382	\$20,982
Speech & Language Therapy	\$17,689	\$17,276
Assistive Technology Service	\$17,359	\$17,006
LASSO Itinerant	\$16,678	\$14,821

ITINERANT – Hourly Rate	FY23	FY22
Vision	\$108	\$108
Hearing	\$137	\$130
LASSO	\$111	\$100
Orientation Mobility	\$110	\$108
TPI-ELL	\$68	\$67
Adapted Physical Education	\$85	\$81

CONTRACTUAL – Per Evaluation	FY23	FY22
Early Childhood Assessment Evaluation (ECAT)	\$4,945	\$4,884

PRIVATE PLACEMENT TEAM (Based on district enrollment)	FY23	FY22
Elementary Students	\$6.50	\$6.50
High School Students	\$9.10	\$9.10
Consultation Only	\$2,530	\$2,530

ADDITIONAL VOCATIONAL SERVICES (further info in contract)	FY23	FY22
Transition-Training Crew (per semester)	\$1,961	\$1,910
Transition-Independent Training Crew (per semester)	\$979	\$955
Transition-College First (annual)	\$1,950	\$1,950
Transition-College Plus (annual)	\$950	\$950
Transition-Voc Assessment (per hour)	\$72	\$71
Transition-STEP Services (per eligible case)	\$153	\$153

SEDOL CONTRACTS OVER \$25,000 INCLUDED IN FY23 BUDGET

Date	Vendor	Description	Annual Cost
01/29/13	Allied Benefits Inc.	Benefit Consultant (actual)	\$54,000
07/01/18	Blue Cross Blue Shield Of IL	Health Insurance	\$7,000,000
07/01/18	Collective Liability Insurance	Workers Comp & Liability Ins	\$540,000
07/01/18	Connections Day School	Student Diagnostic Setting	\$1,000,000
06/12/08	Constellation	Natural Gas & Electricity	\$325,000
04/01/17	Dearborn National	Life Insurance	\$52,000
07/01/21	Dr. Marcia Leikin	Psychiatric Services	\$60,000
07/01/21	Dr. Mojgan Makki	Psychiatric Services	\$60,000
05/02/19	ECRA	Data Management	\$38,000
07/01/18	Eder, Casella & Co.	Audit Services	\$42,000
7/01/20	Blazerworks	Sign Language Services	\$900,000
03/18/22	Infinitec (UCP)	Assistive Technology Services	\$46,000
03/16/22	Marling Management	Rental Property-Seymour (actual)	\$36,540
02/18/22	Lakeside Transportation	Student Transportation	\$1,293,346
04/22/21	Net56	Technology Service	\$357,300
04/22/21	Net56	Bandwidth & Firewall	\$127,200
04/22/21	Net56	Cybersecurity Protection (actual)	\$34,200
01/27/22	Preferred Meal System	Food Service	\$200,000
04/08/21	Embrace Education	Medicaid Service Fee	\$40,000
10/26/21	Ricoh	Copier Lease	\$56,400
09/16/2019	District 76	Rental Property – Fairhaven (actual)	\$50,000
*Above amounts are estimates unless noted as actual			
Total			\$12,311,986

SEDOL – PROGRAM KEY CODE

PROGRAM	PROGRAM TITLE
CLST	COMMUNITY LIFE SKILLS TRANSITION (LEVEL 1)
EC/GLS	EARLY CHILDHOOD - GAGES LAKE SCHOOL
EC/JPC	EARLY CHILDHOOD - JOHN POWERS CENTER
EC/LAR	EARLY CHILDHOOD - LAREMONT
ECH	EARLY CHILDHOOD - SECTOR
EL/ALT	ALTERNATIVE ELEMENTARY - GAGES LAKE
ELP	EXPLORING, LEARNING, PARTICIPATING (Formerly Laremont)
ELS	EDUCATIONAL LIFE SKILLS
HS/ALT	ALTERNATIVE HIGH SCHOOL - CYD LASH
JPC	JOHN POWERS CENTER – Deaf/Hard of Hearing
LASSO1	LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 2)
LASSO2	LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 2)
LASSO3	LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 3)
OM	ORIENTATION & MOBILITY
SAB	SHAPING APPROPRIATE BEHAVIOR
TAB	TEACHING APPROPRIATE BEHAVIOR
VI	VISION PROGRAM
PARA_F	SPECIAL NEEDS PARAPROFESSIONAL FULL TIME
PARA_H	SPECIAL NEEDS PARAPROFESSIONAL HALF TIME
SLI	SPECIAL NEEDS SIGN LANGUAGE INTERPRETER
NURSE_F	SPECIAL NEEDS NURSE FULL TIME
NURSE_H	SPECIAL NEEDS NURSE HALF TIME



Illinois State Board of Education

100 North First Street, W-270
Springfield, Illinois 62777-0001

Use your "Mouse" or "Tab" key to move through the fields and check boxes. After completing last field, save document to hard drive to make future updates or click print button.

SPECIAL EDUCATION TUITION COST SHEET (Sections 14-7.02b and 14-7.03 of the School Code)

_____ through _____

Regular Term

Summer Term

FUNDING AND DISBURSEMENTS

DISTRICT/COOPERATIVE PREPARING COST SHEET	CONTACT PERSON	PHONE
_____	_____	_____

SPECIAL EDUCATION DATA

Name of Program _____

- Total ADE this program..... _____
- Days in session this program..... _____
- Total Number of Sp. Ed. Pupils Enrolled _____

REGULAR EDUCATION DATA

- Total number of pupils enrolled..... _____
- Days in session..... _____
- District per capita tuition charge..... \$ _____

EXPENDITURES

Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs	TOTALS
7. 1200 Instruction (specify)	_____	_____	_____	- \$ _____
8. 2112 Attendance	_____	_____	X Line 1	- \$ _____
9. 2113 Social Work Services	_____	_____	X Line 1	- \$ _____
10. 2120 Guidance Services	_____	_____	X Line 1	- \$ _____
11. 2130 Health Services	_____	_____	X Line 1	- \$ _____
12. 2140 Psychological Services	_____	_____	X Line 1	- \$ _____
13. 2150 Speech Pathology and Audiology Services	_____	_____	X Line 1	- \$ _____
14. 2210 Imprv. of Instruction	_____	_____	X Line 1	- \$ _____
15. 2220 Educational Media Serv.	_____	_____	X Line 1	- \$ _____
16. 2310 Board of Education Serv.	_____	_____	X Line 1	- \$ _____
17. 2320 Executive Administration	_____	_____	X Line 1	- \$ _____
18. 2330 Special Area Admin.	_____	_____	X Line 1	- \$ _____
19. 2410 Office of Principal	_____	_____	X Line 1	- \$ _____
20. 2510 Direction of Business	_____	_____	X Line 1	- \$ _____
21. 2520 Fiscal Services	_____	_____	X Line 1	- \$ _____
22. 2570 Internal Services	_____	_____	X Line 1	- \$ _____
23. 2600 Support Serv.-Central	_____	_____	X Line 1	- \$ _____
24. _____ Other (specify function)	_____	_____	X Line 1	- \$ _____
25. Equipment Depreciation	_____	_____	_____	- \$ _____
Operation and Maintenance				
26. All 2540 expenditures.....	_____	_____	_____	\$ _____
27. Number of district-owned classrooms.....	_____	_____	_____	\$ _____
28. Cost/classroom (Line 26/27).....	_____	_____	_____	\$ _____
29. Number of district-owned classrooms used in this program _____ x Line 28.....	_____	_____	_____	\$ _____
30. <input type="checkbox"/> Depreciation (Line 1 x \$200) or <input type="checkbox"/> Rent (Check the appropriate box).....	_____	_____	_____	\$ _____
31. Other (Specify) _____	_____	_____	_____	\$ _____
32. TOTAL EXPENDITURES.....	_____	_____	_____	\$ _____

OFFSETS

33. Evidence Based Funding - Personnel.....	\$ _____
34. Federal Funds - IDEA Part B.....	\$ _____
34a. Other State and Federal Funds.....	\$ _____
35. TOTAL OFFSETS.....	\$ _____

NET EXPENDITURES

36. Line 32 minus (-) line 35.....	\$ _____
37. Line 36 divided (-) by line 1 (Total cost per 1.0 ADE).....	\$ _____

ISBE 50-66A (4/18)

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**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS SUMMARY**

ALL FUNDS

4/20/2022

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
BEGINNING FUND BALANCE	\$20,152,391	\$19,048,373	\$18,086,684	\$18,086,684	\$18,061,678	\$17,537,279	\$17,438,341
REVENUES							
LOCAL SOURCES							
DISTRICT TUITION/BILLING	34,053,290	34,797,721	37,330,650	34,644,084	39,165,999	41,042,691	43,010,769
ROE & FOUNDATION REIMB	1,095,670	570,326	497,350	449,935	497,350	535,000	561,751
CONNECTIONS REIMB	801,331	193,342	1,000,000	682,225	1,000,000	1,000,000	1,000,000
ALOP PROGRAM	1,194,030	1,194,029	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
OTHER LOCAL SOURCES	5,391,129	5,590,031	5,243,514	5,204,362	5,571,811	5,602,521	5,548,257
TOTAL LOCAL SOURCES	42,535,450	42,345,449	45,271,514	42,180,606	47,435,160	49,380,212	51,320,777
FLOW THROUGH	10,641,153	845,731	1,000,000	800,000	824,000	848,720	874,182
STATE SOURCES							
EBF (Prev Personnel Reimb)	3,751,446	3,751,446	3,751,500	3,751,440	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	400,938	254,568	350,000	180,759	200,000	200,000	200,000
OTHER STATE SOURCES	788,784	737,555	378,000	667,166	647,949	853,997	904,437
TOTAL STATE SOURCES	4,941,168	4,743,569	4,479,500	4,599,365	4,599,449	4,805,497	4,855,937
FEDERAL SOURCES							
IDEA/IDEA PRE-K	7,791,173	0	0	0	0	0	0
MEDICAID MATCHING FUNDS	455,733	342,978	200,000	215,660	222,130	228,794	235,658
OTHER FEDERAL SOURCES	162,317	244,240	440,000	854,758	2,583,793	205,000	240,000
TOTAL FEDERAL SOURCES	8,409,223	587,218	640,000	1,070,418	2,805,923	433,794	475,658
TOTAL REVENUES	66,526,994	48,521,967	51,391,014	48,650,389	55,664,531	55,468,222	57,526,552
REV - ON BEHALF PAYMENTS	16,529,582	17,121,210	17,000,000	17,121,210	15,500,000	15,500,000	16,000,000

*Unaudited Amounts

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS SUMMARY ALL FUNDS

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
EXPENSES							
SALARIES	33,195,489	30,821,977	32,612,425	30,442,703	32,528,959	33,819,005	35,160,319
EMPLOYEE BENEFITS	9,635,198	9,274,814	10,041,250	9,058,106	11,448,543	11,923,931	12,459,945
PURCHASED SERVICES	6,808,219	4,947,210	5,169,200	4,344,152	4,758,418	4,880,018	5,005,267
SUPPLIES	1,052,542	1,029,650	1,405,000	1,563,866	3,369,829	1,255,000	1,255,000
CAPITAL OUTLAY	163,163	1,322,432	850,000	445,929	794,112	800,000	750,000
CAPITAL OUTLAY - Fairhaven Reno	4,451,984	0	0	0	0	0	0
DUES & FEES & OTHER	491,816	485,161	489,300	479,588	493,250	490,100	303,850
NON-CAPITAL EQUIPMENT	244,769	561,486	600,000	438,297	491,000	450,000	450,000
INTEGRATION FEE	169,059	100,275	103,287	103,000	175,350	106,386	109,578
CONNECTIONS FLOW-THROUGH	799,248	199,460	1,000,000	682,225	1,000,000	1,000,000	1,000,000
SUB GRANTS/MEDICAID	10,619,525	741,191	1,000,000	1,117,529	1,129,471	842,720	874,182
TOTAL EXPENSES	67,631,012	9,483,656	53,270,462	48,675,395	56,188,931	55,567,159	57,368,140
REVENUE OVER (UNDER) EXPENS	(1,104,018)	(961,689)	(1,879,448)	(25,006)	(524,399)	(98,937)	158,412
TSF TO FUNDS	(4,450,000)	(1,075,000)	(350,000)	0	(250,000)	(250,000)	(260,000)
TSF FROM FUNDS	4,450,000	1,075,000	350,000	0	250,000	250,000	260,000
EXP - ON BEHALF PAYMENTS	16,529,582	17,121,210	17,000,000	17,121,210	15,500,000	15,500,000	16,000,000
ENDING FUND BALANCE	\$19,048,373	\$18,086,684	\$16,207,236	\$18,061,678	\$17,537,279	\$17,438,341	\$17,596,753
> > > FUND BALANCE SUMMARY < < <							
Est. Assigned Fund Balance	3,175,000	175,000	175,000	175,000	175,000	175,000	175,000
Est. Unassigned Fund Balance	15,873,373	17,911,684	16,032,236	17,886,678	17,362,279	17,263,341	17,421,753
Estimated Total Fund Balance	\$19,048,373	\$18,086,684	\$16,207,236	\$18,061,678	\$17,537,279	\$17,438,341	\$17,596,753

*Unaudited Amounts

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
EDUCATION FUND**

4/20/22

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
BEGINNING FUND BALANCE	\$15,242,812	\$13,827,610	\$12,556,678	\$12,556,678	\$12,271,056	\$12,146,623	\$12,117,038
REVENUES							
LOCAL SOURCES							
District Tuition	31,520,782	32,443,243	34,644,000	31,953,204	35,085,603	36,839,883	38,681,877
Contract/Itin/Misc Billing	2,532,508	2,354,478	2,686,650	2,690,880	4,080,396	4,202,808	4,328,892
ROE & Foundation Reimb	1,095,670	570,326	497,350	449,935	497,350	535,000	561,751
Connections Reimb	801,331	193,342	1,000,000	682,225	1,000,000	1,000,000	1,000,000
ALOP Program	1,194,030	1,194,029	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Other Local Sources	564,230	826,107	300,000	223,650	300,000	437,550	437,550
TOTAL LOCAL SOURCES	37,708,551	37,581,525	40,328,000	37,199,894	42,163,349	44,215,241	46,210,070
FLOW THROUGH	10,641,153	845,731	1,000,000	800,000	824,000	848,720	874,182
STATE SOURCES							
EBF(Prev Personnel Reimb)	3,751,446	3,751,446	3,751,500	3,751,440	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	400,938	254,568	350,000	180,759	200,000	200,000	200,000
Community Partnership Grant				323,529	311,471		
Other State Sources	3,473	29,553	3,000	3,816	3,000	3,000	3,000
TOTAL STATE SOURCES	4,155,857	4,035,567	4,104,500	4,259,544	4,265,971	3,954,500	3,954,500
FEDERAL SOURCES							
IDEA/IDEA Pre-K	7,791,173	0	0	0	0	0	0
Medicaid matching funds	455,733	342,978	200,000	215,660	222,130	228,794	235,658
Nat'l School Lunch Program	162,317	95,503	240,000	270,658	205,000	205,000	240,000
ESSER III				423,248	2,178,793		
E-Rate			200,000	160,852			
FEMA Grant		148,737			200,000		
TOTAL FEDERAL SOURCES	8,409,223	587,218	640,000	1,070,418	2,805,923	433,794	475,658
TOTAL REVENUES	60,914,784	43,050,041	46,072,500	43,329,856	50,059,243	49,452,255	51,514,409
REV - ON BEHALF PAYMENTS	16,529,582	17,121,210	17,000,000	17,121,210	15,500,000	15,500,000	16,000,000

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
EDUCATION FUND

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
EXPENSES							
Salaries	32,233,906	29,759,690	31,420,000	29,377,401	31,417,727	32,674,436	33,981,413
Employee Benefits	7,955,085	7,452,435	8,326,000	7,331,633	9,662,119	10,145,225	10,652,486
Other Purchased Services	4,940,877	3,723,979	3,324,200	3,214,808	3,000,000	3,090,000	3,182,700
Purchased Services: Prof Developme	183,375	133,133	200,000	92,443	95,216	98,073	101,015
ESSER III				383,340	2,178,793		
Community Partnership expenses				323,529	311,471		
Supplies	546,498	508,690	700,000	671,095	650,000	650,000	650,000
Capital Outlay	163,163	74,356	300,000	204,647	200,000	200,000	200,000
Dues & fees	24,481	17,086	25,000	16,353	25,000	25,000	25,000
Non-Capital Equipment	244,769	535,678	575,000	421,004	400,000	400,000	400,000
Integration fee	169,059	100,275	103,287	103,000	175,350	106,386	109,578
Connections Flow - Through	799,248	199,460	1,000,000	682,225	1,000,000	1,000,000	1,000,000
Sub Grants/Medicaid	10,619,525	741,191	1,000,000	794,000	818,000	842,720	874,182
TOTAL EXPENSES	57,879,986	43,245,973	46,973,487	43,615,478	49,933,676	49,231,840	51,176,374
REVENUE OVER (UNDER) EXPENS	3,034,798	(195,932)	(900,987)	(285,622)	125,567	220,415	338,035
TSF TO TRANSPORTATION FUND	(450,000)	(350,000)	(350,000)		(250,000)	(250,000)	(260,000)
TSF TO O&M FUND	(4,000,000)	(725,000)					
EXP - ON BEHALF PAYMENTS	16,529,582	17,121,210	17,000,000	17,121,210	15,500,000	15,500,000	16,000,000
ENDING FUND BALANCE	\$13,827,610	\$12,556,678	\$11,305,691	\$12,271,056	\$12,146,623	\$12,117,038	\$12,195,072
		> > > FUND BALANCE SUMMARY < < <					
Est. Assigned Fund Balance	3,175,000	175,000	175,000	175,000	175,000	175,000	175,000
	10,652,610	12,381,678	11,130,691	12,096,056	11,971,623	11,942,038	12,020,072
Estimated Total Fund Balance	\$13,827,610	\$12,556,678	\$11,305,691	\$12,271,056	\$12,146,623	\$12,117,038	\$12,195,072

*Unaudited Amounts

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
OPERATIONS & MAINTENANCE FUND**

4/20/22

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
BEGINNING FUND BALANCE	\$2,621,091	\$2,703,692	\$2,604,828	\$2,604,828	\$2,941,848	\$3,032,834	\$3,069,906
REVENUES:							
Interest on Investments	50,439	15,979	10,000	9,585	9,873	10,169	10,474
District Contrib - O&M Assessment	2,640,751	2,772,790	2,912,264	2,911,364	3,056,932	3,209,779	3,370,268
Housing Formula Fees	77,212	34,501	36,540	36,540	37,635	38,763	39,925
Lease Termination Agreement	90,878	93,605	96,410	93,679	99,305	102,285	102,285
Donation	-	54,000	-	-	-	-	-
FEMA grant	-	-	-	-	100,000	-	-
Facility Rental Fees/E-Rate/Misc	240	795	-	26,786	91,000	-	-
State-School Maintenance Grant	50,000	-	-	25,861	-	-	-
TOTAL REVENUES	2,909,520	2,971,670	3,055,214	3,103,815	3,394,745	3,360,996	3,522,952
EXPENSES:							
Salaries	884,306	980,124	1,100,000	1,007,936	1,052,145	1,083,709	1,116,220
Employee Benefits	253,236	270,891	325,000	290,057	324,966	334,715	344,758
Purchased Services	734,422	750,087	800,000	701,554	705,000	705,000	705,000
Supplies	502,886	520,423	700,000	508,588	536,036	600,000	600,000
Capital Outlay	-	1,248,076	500,000	241,282	594,112	550,000	550,000
Capital Outlay-Fairhaven Renovation	4,451,984	-	-	-	-	-	-
Non-Capital Equipment	-	25,808	25,000	17,293	91,000	50,000	50,000
Dues/Fees	85	125	500	85	500	500	500
TOTAL EXPENSES	6,826,919	3,795,534	3,450,500	2,766,795	3,303,759	3,323,924	3,366,478
REVENUE OVER (UNDER) EXPENSE	(3,917,399)	(823,864)	(395,286)	337,020	90,986	37,072	156,474
TSF FROM EDUCATION FUND	4,000,000	725,000	-	-	-	-	-
ENDING FUND BALANCE	\$2,703,692	\$2,604,828	\$2,209,542	\$2,941,848	\$3,032,834	\$3,069,906	\$3,226,379

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
DEBT SERVICE FUND**

4/20/22

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
BEGINNING FUND BALANCE	\$172,498	\$176,042	\$177,243	\$177,243	\$182,575	\$183,125	\$183,725
REVENUES:							
Interest on Investments	3,894	1,551	1,000	882	900	950	980
Member District Contribution	466,900	467,600	462,800	467,600	467,400	464,250	278,000
TOTAL REVENUES	470,794	469,151	463,800	468,482	468,300	465,200	278,980
EXPENSES:							
Principal	350,000	365,000	375,000	375,000	395,000	410,000	240,000
Interest	116,900	102,600	87,800	87,800	72,400	54,250	38,000
Fees	350	350	1,000	350	350	350	350
TOTAL EXPENSES	467,250	467,950	463,800	463,150	467,750	464,600	278,350
REVENUE OVER (UNDER) EXPENS	3,544	1,201	-	5,332	550	600	630
ENDING FUND BALANCE	\$176,042	\$177,243	\$177,243	\$182,575	\$183,125	\$183,725	\$184,355

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
TRANSPORTATION FUND**

04/20/22

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
BEGINNING FUND BALANCE	\$401,238	\$582,383	\$1,189,015	\$1,189,015	\$1,114,574	\$636,906	\$613,707
REVENUES:							
Interest on Investments	2,974	4,768	2,500	2,586	2,600	2,600	2,600
Other Local Receipts							
State Transportation Claim	785,311	708,002	375,000	339,821	333,478	850,997	901,437
TOTAL REVENUES	788,285	712,770	377,500	342,407	336,078	853,597	904,037
EXPENSES:							
Salaries	77,277	82,163	92,425	57,366	59,087	60,860	62,685
Employee Benefits	27,160	33,427	40,250	23,292	41,458	23,991	42,701
Purchased Services	34,919	48,384	25,000	38,642	39,801	40,995	42,225
Prevocational Work Runs	892,914	291,627	800,000	286,705	896,000	922,879	950,564
Mobility/Community Trips	21,712	0	20,000	10,000	22,400	23,071	23,762
Supplies	3,158	537	5,000	843	5,000	5,000	5,000
Capital Outlay - Vehicles	0	0	50,000	0	0	50,000	0
TOTAL EXPENSES	1,057,140	456,138	1,032,675	416,848	1,063,746	1,126,796	1,126,938
REVENUE OVER (UNDER) EXPENS	(268,855)	256,632	(655,175)	(74,441)	(727,668)	(273,199)	(222,902)
TRANSFER FROM ED FUND	450,000	350,000	350,000		250,000	250,000	260,000
ENDING FUND BALANCE	\$582,383	\$1,189,015	\$883,840	\$1,114,574	\$636,906	\$613,707	\$650,805

EXHIBIT E

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
IMRF FUND**

04/20/2022

	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL*</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTION</u> <u>2023-24</u>	<u>PROJECTION</u> <u>2024-25</u>
BEGINNING FUND BALANCE	\$1,714,752	\$1,758,646	\$1,558,920	\$1,558,920	\$1,551,625	\$1,537,791	\$1,453,966
REVENUES:							
Interest on Investments	36,072	16,879	12,000	653	666	675	675
Member District Levy	1,400,000	1,300,000	1,400,000	1,400,000	1,400,000	1,330,000	1,300,000
Reimb-Staff on Bus	7,539	1,456	10,000	5,176	5,500	5,500	5,500
TOTAL REVENUES	1,443,611	1,318,335	1,422,000	1,405,829	1,406,166	1,336,175	1,306,175
EXPENSES:							
Benefit - IMRF	1,399,717	1,518,061	1,350,000	1,413,124	1,420,000	1,420,000	1,420,000
TOTAL EXPENSES	1,399,717	1,518,061	1,350,000	1,413,124	1,420,000	1,420,000	1,420,000
REVENUE OVER (UNDER) EXPENS	43,894	(199,726)	72,000	(7,295)	(13,834)	(83,825)	(113,825)
ENDING FUND BALANCE	\$1,758,646	\$1,558,920	\$1,630,920	\$1,551,625	\$1,537,791	\$1,453,966	\$1,340,141