

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

Fiscal Year 2024 Final Budget

**June 22, 2023 Executive Board
August 23, 2023 Governing Board**

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

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Suzana Peterson, Director of Business
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 by Exceptional Staff

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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Exhibit A – Exhibit E – Budget Summaries

Budget Highlights

FY 23 Estimated actuals have been updated for all funds.

EDUCATION FUND

- Enrollment has been updated and is expected to decrease – see chart on page 26.
- Staffing has been updated and is expected to increase - see chart on page 27.
- Tuition rates to increase 5% - see page 8 for history of rate increase/decreases.

O & M FUND

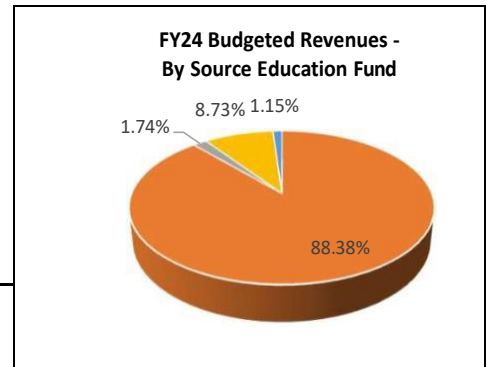
O&M Assessment to increase 5% - see page 14 for history of increases.

Budgeted capital projects for FY24 include:

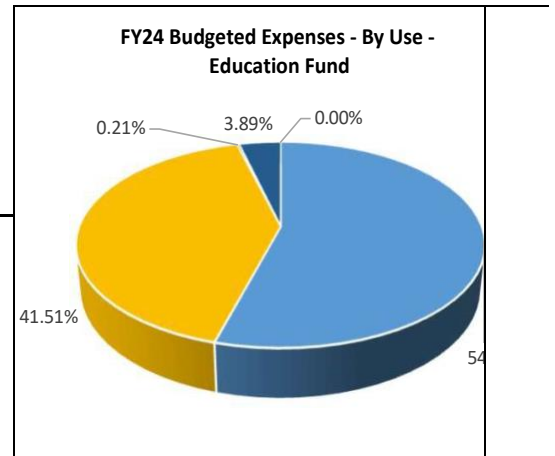
- Cyd Lash Academy boiler control system repairs
- GMC Truck
- Cyd Lash Academy (storm pump, grease trap)
- Gages Lake School drywall protection
- Gages Lake Campus south parking lot reconstruction
- Gages Lake Campus retention pond fencing
- Administration Building Mechanical system

SEDOL EDUCATION FUND BUDGET - FY24

Beginning Fund Balance*	\$ 12,388,045	
 BUDGETED REVENUES		
Local Sources	\$ 40,530,933	88.38%
Flow-Through	800,000	1.74%
State Sources	4,005,000	8.73%
Federal Sources	526,000	1.15%
<hr/>		
Total Revenues	45,861,933	100.00%



BUDGETED EXPENSES		
Instruction	25,392,445	54.39%
Support Services	19,381,006	41.51%
Community Services	100,000	0.21%
Payment to Districts	1,815,500	3.89%
Tsf to Trans Fund	0	0.00%
<hr/>		
Total Expenses	46,688,951	100.00%



REVENUE OVER (UNDER) EXPENSES (827,018)

Budgeted Ending Fund Balance \$ 11,561,027

*Unaudited figures

Budget Overview

EDUCATION FUND – Exhibit A

Overview of FY24 Enrollment & Contractual / Itinerant Services

Overall expected FY24 enrollment is 613; this is a decrease of 2 students from the FY23 estimated actual enrollment of 615 students. For trend data, refer to the “Enrollment History” chart on page 26 for details.

Contractual Services – Positions: Districts requested 18.2 fte service contracts for FY24; this is an increase from the 16 fte positions requested in FY23: the budgeted revenues are \$1,874,546.

Contractual Services – Early Childhood Evaluations: Districts requested 12 evaluations for FY24; this is a decrease of 3 from 15 requested in FY23. the budgeted revenues are \$57,864.

Itinerant Services (EL, VI, O& M, DHH Hourly): The FY23 budget reflected itinerant services for 190 students, while the FY24 budget reflects services for 258 students; the budgeted revenues are \$669,878.

Non-Member District enrollment: It is expected to decrease from 3 to 2 students.

EDUCATION FUND REVENUES

Tuition Rates: This proposed budget reflects an increase of 5% in tuition rates. Member district tuition revenue is budgeted at \$31,094,397, while special needs revenue is budgeted at \$2,987,046.

History of Tuition Rate Increases (Decreases):

FY24 – 4%	FY19 – 3%
FY23 – 4%	FY18 – 3%
FY22 – 3%	FY17 – 5%
FY21 – 2%	FY16 – 3%
FY20 – 1%	FY15 – 5%
FY19 – 3%	FY14 – 3%
FY18 – 3%	FY13 – 0%

Tuition Rates Reset – 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. A committee will be formed to reset tuition rates during 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	Shaping Appropriate Behaviors
Teaching Appropriate Behaviors	Community 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.

EDUCATION FUND REVENUES continued

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 \$37,519 (FY23-\$36,076) for a Paraprofessional, \$90,971 (FY23-\$87,472) for a Nurse and \$59,562 (FY23-\$57,271) for a Sign Language Interpreter.

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 32. Special Needs: Nurse-\$96,126, Sign Language Interpreter-\$62,936 and Paraprofessional-\$39,644.

EDUCATION FUND EXPENSES

Salaries: See staffing chart on page 27 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 FY24 benefit costs in this budget.

Increases in rates are as follows – preliminary rates:

Health – PPO – 4.3%	Dental – PPO – 0%	Life -0%
Health – HMO – 8.7%	Dental – HMO – 0%	Vision – 0% (included in dental)

EDUCATION FUND EXPENSES continued

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 2026, therefore no costs associated with borrowing have been included in the FY24 budget or FY25 and FY26 projections.

Supplies/Capital Outlay/Non-Capital Outlay:

Expected purchases include:

- Replace/add laptops, cases for iPads and Chromebooks, replacement chargers, 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 FY24 budget.

Factors Applied to FY25 & FY26 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

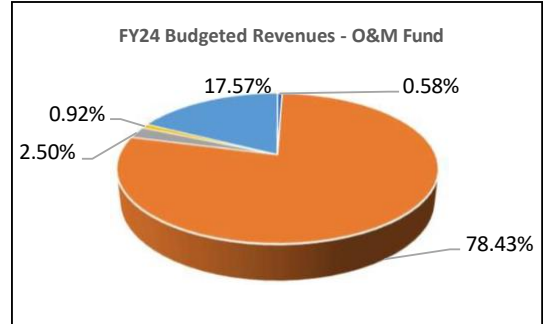
Capital/Non-Capital Outlay and Dues/Fees – remains constant

SEDOL OPERATIONS & MAINTENANCE FUND BUDGET - FY24

Beginning Fund Balance* \$ 2,990,084

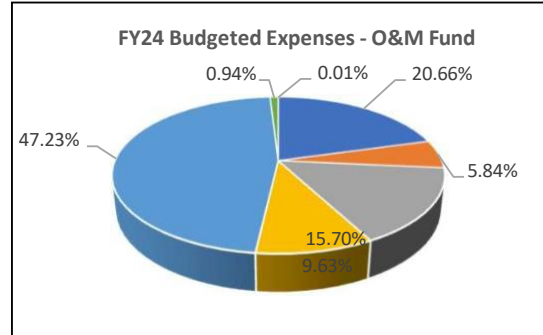
BUDGETED REVENUES

Interest Earned	\$ 23,896	0.58%
O&M Assessment	3,209,779	78.43%
Lease Term Agrmnt	102,285	2.50%
Housing Fees	37,636	0.92%
Facility Rental/E-Rate/Misc	719,000	17.57%
Total Revenues	4,092,596	100.00%



BUDGETED EXPENSES

Salary	1,093,415	20.66%
Employee Benefits	309,000	5.84%
Purchased Services	830,901	15.70%
Supplies	509,850	9.63%
Capital Outlay	2,500,000	47.23%
Non-Capital Equip	50,000	0.94%
Dues & Fees	500	0.01%
Total Expenses	5,293,666	100.00%



REVENUE OVER (UNDER) EXPENSES (1,201,070)

Budgeted Ending Fund Balance \$1,789,014

*Unaudited figures

OPERATIONS & MAINTENANCE FUND – Exhibit B

Revenue: O & M Assessment – History of rate increases – Rate increases have remained at 5% for FY17 – FY24. FY 2024 Revenue includes anticipated proceeds of \$630,000 on sale of South School to Mundelein District 75.

Staffing: Remains at 19 fte

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

Cyd Lash Academy – HVAC and boiler repairs

Fairhaven School – Roof

Gages Lake campus – Sealcoating

Fairhaven School – Gym RTU

O&M Department – replace truck

Fairhaven School – SEDOL has entered into a purchase agreement with Diamond Lake School District 76 to purchase 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 building is expected to be purchased no later than July, 2023. A fund transfer of \$2,150,000 from the Education Fund to the O&M Fund in FY23 will fund the purchase.

Factors Applied to FY25 & FY26 Projections

O&M Assessment – increase 5%

Staffing – remains same

Health and life ins. benefits – increase 3%

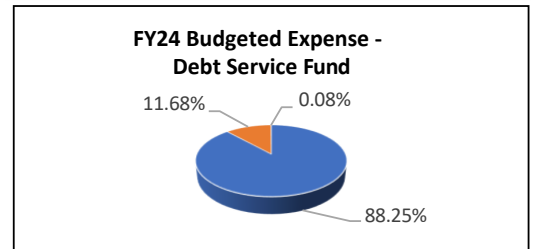
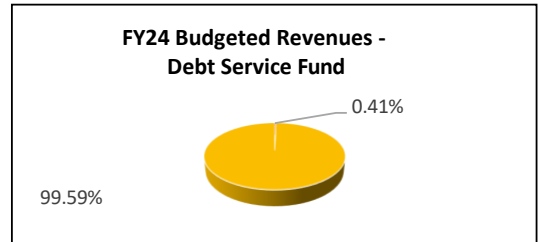
Non-Capital Outlay and Dues – remain constant

Purchase Services and Supplies – remain constant

Capital Outlay – Includes projects listed in 5 year Facility Capital Replacement plan; some of the planned repairs include: plumbing repairs (all buildings), Roofs (Cyd Lash, Fairhaven School, John Powers Center, Gages Lake School), electrical repairs (all buildings), windows (Fairhaven and John Powers Center).

SEDOL DEBT SERVICE FUND BUDGET FY24

Beginning Fund Balance*	\$ 178,876	
BUDGETED REVENUES		
Interest Earned	\$ 1,900	0.41%
Member District Contr	464,250	99.59%
Total Revenues	466,150	100.00%
BUDGETED EXPENSES		
Principal	410,000	88.25%
Interest	54,250	11.68%
Fees	350	0.08%
Total Expenses	464,600	100.00%
REVENUE OVER (UNDER) EXPENSES	1,550	
Budgeted Ending Fund Balance	\$ 180,426	



*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 FY25 & FY26 Projections:

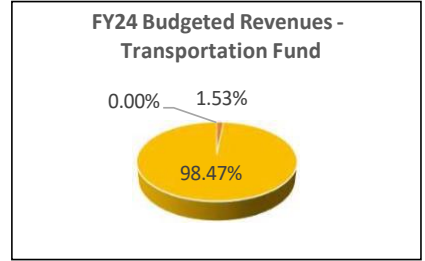
Reflects actual member district billing receipt and the actual bond payment schedule

SEDOL TRANSPORTATION FUND BUDGET - FY24

Beginning Fund Balance* \$ **816,868**

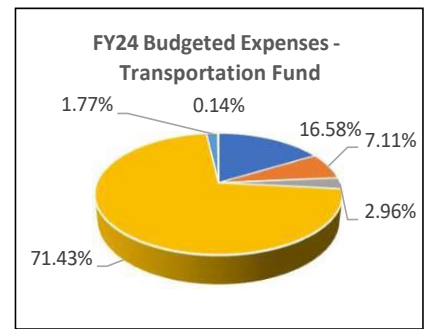
BUDGETED REVENUES

Interest Earned	5,600	1.53%
State Transportation Claim	359,852	98.47%
Tsf from Ed Fund	-	0.00%
<hr/>		
Total Revenues	365,452	100.00%



BUDGETED EXPENSES

Salary	103,628	16.58%
Employee Benefit	44,437	7.11%
Purchased services	18,520	2.96%
Prevoc Work Runs	446,365	71.43%
Mobility/Cmty Trips	11,050	1.77%
Supplies	875	0.14%
<hr/>		
Total Expenses	624,875	100.00%



REVENUE OVER (UNDER) EXPENSES (259,423)

Budgeted Ending Fund Balance \$ **557,445**

*Unaudited figures

TRANSPORTATION FUND – Exhibit D

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

Note: As FY24 is budgeted on an accrual basis it is appropriate to budget all payments; however, if payments are not timely received, 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 FY23 Transportation Claim Reimbursement: To date SEDOL has received two of the four expected payments. It is estimated that the FY24 reimbursement will be prorated at 80%.

Staffing: 2.7 fte - staff includes drivers and clerical staff.

Permanent Transfer from Education Fund: The major revenue source for this fund is from the Special Education Transportation Claim. As this reimbursement is based on 80% of the previous years' allowable expenses, the fund may require a transfer to maintain a positive fund balance. There is no fund transfer included in the FY24 budget.

Factors Applied to FY25 & FY26 Projections:

Transportation Claim Revenue – estimated actual – prorated at 80%

Staffing – remains 2.7 fte

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

Capital Outlay – based on expected need

Purchase Services-Contract – increase 3%

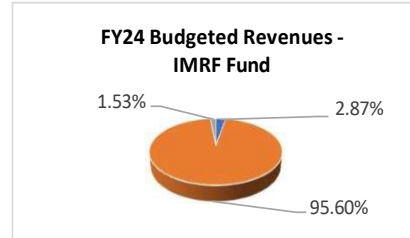
Other Purchase Services and Supplies – 2%

SEDOL IMRF FUND BUDGET - FY24

Beginning Fund Balance* **\$ 1,791,871**

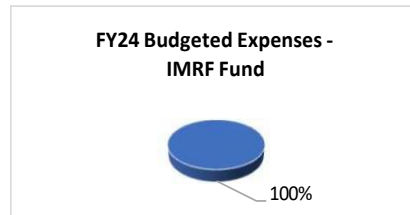
BUDGETED REVENUES

Interest Earned	\$ 15,000	2.87%
District Levy	500,000	95.60%
District Reimb	8,000	1.53%
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Total Revenues	523,000	100.00%



BUDGETED EXPENSES

Employee Benefits	<u>660,000</u>	100%
Total Expenses	660,000	100%



REVENUE OVER (UNDER) EXPENSES (137,000)

Budgeted Ending Fund Balance **\$ 1,654,871**

*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:

2023 - 4.66%
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 FY25 & FY26 Projections:

Staffing remains constant - Rates used as noted above

SEDOL SUMMARY OF BILLING PRACTICES/RATES

Approved with FY22 Budget

Tuition Rates Reset – 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, i.e. an early childhood aged student enrolled in LASSO 3 is charged the LASSO 3 tuition rate.

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.

Students that attain the age of 22 during school year - beginning FY19

Community Life Skills Transition Program (CLST) Tuition only, beginning 2018-19: SEDOL will charge tuition for the month in which any student attains the age of 22 (i.e. if the student is enrolled the first day of the month and attains the age of 22 on the first of the month or any day after the month begins, the district will be charged that month's tuition).

All other programs – tuition charge will cease the day the student attains age 22.

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 Infinitec membership fee. The amount billed is based on current year fall enrollment. Note – Infinitec 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 ENROLLMENT

	FY24 Budget	FY23 Budget	FY22 Budget	FY21 ADE	FY21 Budget	FY20 ADE
Buildings						
ELP	108	99	107	104	116	117
LASSO EC	30					
LASSO 3	74	66	57	58	66	61
SAB	17	23	21	26	30	33
Alternative Elem Pk-5th				47	66	83
Alternative Elem Pk-6th	51	36	47			
Alternative Elem 6 th -8th				40	46	45
Alternative Elem 7 th -8th	18	23	26			
Alternative High School	51	62	81	77	93	90
Deaf/ Hard Hearing-HS	15	15	14	16	17	15
Deaf/Hard Hearing-Elem	32	31	38	41	45	50
Total Buildings	396	355	391	409	479	494
Sector						
ECH-discontinued fy22				1	2	3
ELS	40	45	48	65	65	68
LASSO 2	76	81	83	87	88	94
LASSO 1	17	17	12	15	15	16
Vision			4	5	4	4
TAB	16	30	17	21	24	34
Community Life Skills	68	87	86	86	103	89
Total Sector	217	260	250	280	301	308
Total SEDOL	613	615	641	689	780	802

SEDOL STAFF INCLUDED IN BUDGET

POSITION	FY24	FY23	FY22	FY21	FY20	FY19
Licensed Teachers	134	125	132	149	162	161
Licensed – Speech Language Pathologists	27	26	22	23	26	25
Licensed – Social Workers	27	28	27	32	36	32
Licensed – School Psychologists	8	10	8	10	11	11
OT/PT/ COTA/PTA	27	25	22	24	24	24
Vocational Facilitators	7	6	8	9	10	11
Nursing Positions	31	28	28	29	28	28
Orientation and Mobility	1	1	1	1	1	1
Audiologists	4	3	4	4	4	4
Paraprofessionals	235	250	230	244	256	255
Sign Language Interpreters	15	13	17	15	15	15
Clerical	26	28	28	31	31	30
Specials (Tech, Grants)	1	1	2	3	3	4
ROE Staff	13	8	5	4	12	12
HV Techs	3	3	3	4	4	4
Foundation Staff	2	2	1	1	1	1
Operations & Maintenance Staff	19	19	22	21	19	19
Assistants/Coordinators	7	7	9	11	11	12
Administration	15(5)	13(4)	14(4)	14(4)	15(4)	12(4)
Total	605	596	583	629	669	661

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
MEMBER DISTRICT TUITION SCHEDULE**

Program	FY24	FY23	FY22	FY21	FY20
CLST-Transition	\$38,783	\$36,936	\$35,515	\$34,481	\$25,563
Early Childhood (ECH)	-----	-----	-----	\$35,535	\$35,445
Educational Life Skills (ELS)	\$35,793	\$34,089	\$32,778	\$31,823	\$25,270
LASSO 1	\$39,998	\$38,093	\$36,628	\$35,561	\$36,676
LASSO 2	\$43,481	\$41,411	\$39,818	\$38,658	\$34,366
LASSO 3	\$76,053	\$72,432	\$69,646	\$67,617	\$58,953
SAB	\$57,510	\$54,772	\$52,665	\$51,131	\$39,297
LASSO ECH (full day)	\$43,481				
LASSO ECH (half day)	\$21,740				
Vision Program	\$58,214	\$55,442	\$53,310	\$51,757	\$41,353
TAB	\$43,006	\$40,958	\$39,383	\$38,236	\$35,937
Alternative High School (9-12)	\$41,026	\$39,072	\$37,569	\$36,475	\$25,315
Alternative Middle School (6-8)	-----	-----	-----	\$39,845	\$25,315
Alternative Jr. High (7-8)	\$44,816	\$42,682	\$41,040	-----	-----
Alternative Elementary (P-5)	-----	-----	-----	\$39,819	\$25,903
Alternative Elementary (P-6)	\$44,787	\$42,655	\$41,014	-----	-----
Deaf /Hard of Hearing-Elem	\$52,057	\$49,578	\$47,671	\$46,283	\$38,459
Deaf /Hard of Hearing-HS	\$61,793	\$58,850	\$56,587	\$54,939	\$46,628
Exploring, Learning, Participating	\$56,276	\$53,596	\$51,535	\$50,034	\$42,959

Special Needs Nurse	\$91,846	\$87,472	\$84,108	\$83,275	\$80,850
Sign Language Interpreter	\$60,134	\$57,271	\$55,068	\$52,950	\$51,400
Special Needs Paraprofessional	\$37,879	\$36,055	\$34,688	\$33,785	\$32,800

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
NON-MEMBER DISTRICT TUITION SCHEDULE**

Program	FY24	FY23	FY22	FY21	FY20
Transition (CLST)	\$77,234	\$73,556	\$70,727	\$68,667	\$70,788
Early Childhood (ECH)	-----	-----	-----	\$46,114	\$42,075
Educational Life Skills (ELS)	\$45,060	\$42,914	\$41,263	\$40,061	\$36,672
LASSO 1	\$50,033	\$47,650	\$45,817	\$44,483	\$77,018
LASSO 2	\$55,666	\$53,015	\$50,976	\$49,491	\$49,205
LASSO 3	\$122,031	\$116,220	\$111,750	\$108,495	\$107,313
LASSO ECH (full day)	\$55,666				
LASSO ECH (half day)	\$27,833				
SAB	\$98,978	\$94,265	\$90,639	\$87,999	\$85,107
Vision Program	\$75,422	\$71,830	\$69,067	\$67,055	\$59,642
TAB	\$53,600	\$51,048	\$49,085	\$47,655	\$46,361
Alternative High School (9-12)	\$79,844	\$76,042	\$73,117	\$70,987	\$69,928
Alternative Middle School (6-8)	-----	-----	-----	\$74,357	\$69,928
Alternative Jr. High (7-8)	\$83,635	\$79,652	\$76,588	-----	-----
Alternative Elementary (P-5)	-----	-----	-----	\$74,919	\$70,525
Alternative Elementary (P-6)	\$84,267	\$80,254	\$77,167	-----	-----
Deaf /Hard of Hearing-Elem	\$92,777	\$88,359	\$84,961	\$82,486	\$83,631
Deaf /Hard of Hearing-HS	\$105,662	\$100,630	\$96,760	\$93,942	\$91,248
Exploring, Learning, Participating	\$98,044	\$93,375	\$89,784	\$87,169	\$89,172
Special Needs Nurse	\$96,126	\$97,969	\$96,723	\$95,765	\$92,978
Sign Language Interpreter	\$62,936	\$64,144	\$63,320	\$60,885	\$59,110
Special Needs Paraprofessional	\$39,644	\$40,405	\$39,888	\$38,850	\$37,720

MEMBER DISTRICT RATES – OTHER SERVICES

SERVICES AVAILABLE:	FY24	FY23
Full Individual Evaluations*		
Full Individual Evaluation – both Psychology and Social Work	\$1,935	\$1,925
Full Individual Evaluation – Psychology only	\$1,500	\$1,500
Psychiatric Evaluations/Consultations	\$220/hr.	\$215/hr.
OT or PT Evaluation	\$115/hr.	\$90/hr.
Speech & Language Evaluation	\$105/hr.	\$90/hr.
Includes complete speech/language evaluation		
Assistive Technology Team Evaluation	\$100 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	\$51/hr./staff member	\$50/hr./staff member
Vocational Assessments	\$75/hr.	\$75/hr.
Behavior Specialist	\$75/hr.	\$75/hr.
Non-Violent Crisis Intervention (NCI)	\$1,015 (Full)	\$750 (Full)
(required books to be charged at cost)	\$505 (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	FY24	FY23
Hearing Specialist	\$22,997	\$24,502
Vocational Program	\$12,215	\$11,496
Adapted Physical Education	\$15,487	\$15,394
Social Work Services	\$19,610	\$19,767
Nursing	\$24,608	\$23,412
OT/PT Services	\$20,632	\$19,966
Psychological Services	\$22,837	\$21,382
Speech & Language Therapy	\$31,053	\$17,689
Assistive Technology Service	\$19,670	\$17,359
LASSO Itinerant	\$18,802	\$16,678

ITINERANT – Hourly Rate	FY24	FY23
Vision	\$135	\$108
Hearing	\$129	\$137
LASSO	\$126	\$111
Orientation Mobility	\$73	\$110
TPI-ELL	\$77	\$68
Adapted Physical Education	\$86	\$85

CONTRACTUAL – Per Evaluation	FY24	FY23
Early Childhood Assessment Evaluation (ECAT)	\$4,822	\$4,945

PRIVATE PLACEMENT TEAM (Based on district enrollment)	FY24	FY23
Elementary Students	\$8.15	\$6.50
High School Students	\$11.40	\$9.10
Consultation Only	\$3,560	\$2,530

ADDITIONAL VOCATIONAL SERVICES (further info in contract)	FY24	FY23
Transition-Training Crew (per semester)	\$1,964	\$1,961
Transition-Independent Training Crew (per semester)	\$980	\$979
Transition-College First (annual)	\$1,950	\$1,950
Transition-College Plus (annual)	\$950	\$950
Transition-Voc Assessment (per hour)	\$72	\$72
Transition-STEP Services (per eligible case)	\$153	\$153

SEDOL CONTRACTS OVER \$25,000 INCLUDED IN FY24 BUDGET

Date	Vendor	Description	Annual Cost
01/29/13	Allied Benefits Inc.	Benefit Consultant (actual)	\$55,600
07/01/18	Blue Cross Blue Shield Of IL	Health Insurance	\$7,000,000
07/01/18	Collective Liability Insurance	Workers Comp & Liability Ins	\$550,000
07/01/18	Connections Day School	Student Diagnostic Setting	\$1,000,000
06/12/08	Constellation	Natural Gas & Electricity	\$335,000
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	\$43,000
3/23/23	Exceptional Learning Solutions	Program review	\$130,000
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	\$1,300,000
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	Organic Life Food Services	Food Service	\$200,000
04/08/21	Embrace Education	Medicaid Service Fee	\$40,000
10/26/21	Ricoh	Copier Lease	\$56,400
*Above amounts are estimates unless noted as actual			
Total			\$11,521,240

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
EC/LASSO	LASSO EC - FAIRHAVEN
EL/ALT	ALTERNATIVE ELEMENTARY - GAGES LAKE
ELP	EXPLORING, LEARNING, PARTICIPATING
ELS	EDUCATIONAL LIFE SKILLS
HS/ALT	ALTERNATIVE HIGH SCHOOL - CYD LASH
MS/ALT	ALTERNATIVE MIDDLE SCHOOL – CYD LASH
JPC	JOHN POWERS CENTER – Deaf/Hard of Hearing
LASSO1	LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 1)
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 _____

1. Total ADE this program..... _____
2. Days in session this program..... _____
3. Total Number of Sp. Ed. Pupils Enrolled _____

REGULAR EDUCATION DATA

4. Total number of pupils enrolled..... _____
5. Days in session..... _____
6. 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. Depreciation (Line 1 X \$200) or 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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Reset Form

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED ACTUAL* 2022-23	BUDGET 2023-24	PROJECTION 2024-25	PROJECTION 2025-26
BEGINNING FUND BALANCE	19,048,373	18,086,684	18,061,678	20,326,288	18,165,744	16,215,836	13,477,397
REVENUES							
LOCAL SOURCES							
DISTRICT TUITION/BILLING	34,797,721	35,475,111	39,165,999	34,737,857	37,700,133	39,516,601	41,421,836
ROE & FOUNDATION REIMB	570,326	633,461	497,350	509,000	490,800	505,524	520,690
CONNECTIONS REIMB	193,342	904,469	1,000,000	840,100	840,000	840,000	865,200
ALOP PROGRAM	1,194,029	1,274,294	1,200,000	1,274,276	1,200,000	1,200,000	1,200,000
OTHER LOCAL SOURCES	5,590,031	5,800,897	5,571,811	5,568,892	5,387,346	4,644,597	4,714,173
TOTAL LOCAL SOURCES	42,345,449	44,088,232	47,435,160	42,930,125	45,618,279	46,706,722	48,721,899
FLOW THROUGH	845,731	604,687	824,000	782,311	800,000	824,000	848,720
STATE SOURCES							
EBF (Prev Personnel Reimb)	3,751,446	3,766,386	3,751,500	3,751,440	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	254,568	260,113	200,000	250,000	250,000	250,000	373,500
OTHER STATE SOURCES	737,555	370,924	336,478	345,301	363,352	375,964	422,236
TOTAL STATE SOURCES	4,743,569	4,397,423	4,287,978	4,346,741	4,364,852	4,377,464	4,547,236
FEDERAL SOURCES							
MEDICAID MATCHING FUNDS	342,978	196,204	222,130	122,590	150,000	154,500	159,135
OTHER FEDERAL SOURCES	244,240	1,191,468	2,895,264	2,487,015	376,000	293,550	302,357
TOTAL FEDERAL SOURCES	587,218	1,387,672	3,117,394	2,609,605	526,000	448,050	461,492
TOTAL REVENUES	48,521,967	50,478,014	55,664,532	50,668,782	51,309,131	52,356,236	54,579,347
REV - ON BEHALF PAYMENTS	17,121,210	9,515,802	15,500,000	15,500,000	10,000,000	10,000,000	10,000,000

*Unaudited Amounts

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED ACTUAL* 2022-23	BUDGET 2023-24	PROJECTION 2024-25	PROJECTION 2025-26
EXPENSES							
SALARIES	30,821,977	30,514,499	32,528,959	30,806,362	32,660,415	33,955,428	35,301,901
EMPLOYEE BENEFITS	9,274,814	8,752,232	11,448,543	9,169,934	9,483,212	9,937,800	10,414,528
PURCHASED SERVICES	4,947,210	5,039,013	4,758,417	4,229,997	4,469,087	4,603,536	4,417,664
SUPPLIES	1,029,650	916,501	3,369,829	2,689,239	1,160,725	1,199,646	1,235,485
CAPITAL OUTLAY	1,322,432	409,982	794,112	866,242	2,700,000	2,756,000	2,762,180
CAPITAL OUTLAY - Fairhaven Reno	0	0	0	2,150,000	0	0	0
DUES & FEES & OTHER	485,161	521,491	493,250	524,603	520,100	335,500	237,450
NON-CAPITAL EQUIPMENT	561,486	494,131	491,000	300,000	450,000	462,000	474,360
INTEGRATION FEE	100,275	106,693	175,350	175,500	175,500	180,765	186,188
CONNECTIONS FLOW-THROUGH	199,460	880,497	1,000,000	840,100	840,000	840,000	840,000
SUB GRANTS/MEDICAID	741,191	603,371	1,129,471	1,077,349	800,000	824,000	848,720
TOTAL EXPENSES	49,483,656	48,238,410	56,188,931	52,829,326	53,259,039	55,094,675	56,718,476
REVENUE OVER (UNDER) EXPENSE	(961,689)	2,239,604	(524,399)	(2,160,544)	(1,949,908)	(2,738,439)	(2,139,129)
TSF TO FUNDS	(1,075,000)	0	(250,000)	(2,150,000)	0	(2,035,000)	(2,035,000)
TSF FROM FUNDS	1,075,000	0	250,000	2,150,000	0	2,035,000	2,035,000
EXP - ON BEHALF PAYMENTS	17,121,210	9,515,802	15,500,000	15,500,000	10,000,000	10,000,000	10,000,000
ENDING FUND BALANCE	18,086,684	20,326,288	17,537,279	18,165,744	16,215,836	13,477,397	11,338,268

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-2023	ESTIMATED ACTUAL* 2022-2023	BUDGET 2023-2024	PROJECTION 2024-2025	PROJECTION 2025-2026
BEGINNING FUND BALANCE	\$13,827,610	\$12,556,678	\$12,271,056	\$14,392,752	\$12,388,045	\$11,967,227	\$9,440,368
REVENUES							
LOCAL SOURCES							
DISTRICT TUITION	32,443,243	32,743,412	35,085,603	32,375,215	34,273,198	35,986,858	37,786,201
CONTRACT/ITIN/MISC BILLING	2,354,478	2,731,699	4,080,396	2,362,642	3,426,935	3,529,743	3,635,635
ROE & FOUNDATION REIMB	570,326	633,461	497,350	509,000	490,800	505,524	520,690
CONNECTIONS REIMB	193,342	904,469	1,000,000	840,100	840,000	840,000	865,200
ALOP PROGRAM	1,194,029	1,274,294	1,200,000	1,274,276	1,200,000	1,200,000	1,200,000
OTHER LOCAL SOURCES	826,107	853,277	300,000	300,000	300,000	300,000	300,000
TOTAL LOCAL SOURCES	37,581,525	39,140,612	42,163,349	37,661,233	40,530,933	42,362,125	44,307,726
FLOW THROUGH	845,731	604,687	824,000	782,311	800,000	824,000	848,720
STATE SOURCES							
EBF(Prev Personnel Reimb)	3,751,446	3,766,386	3,751,500	3,751,440	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	254,568	260,113	200,000	250,000	250,000	250,000	373,500
OTHER STATE SOURCES	29,553	5,242	3,000	3,300	3,500	3,500	3,000
TOTAL STATE SOURCES	4,035,567	4,031,741	3,954,500	4,004,740	4,005,000	4,005,000	4,128,000
FEDERAL SOURCES							
MEDICAID MATCHING FUNDS	342,978	196,204	222,130	122,590	150,000	154,500	159,135
COMMUNITY PARTNERSHIP GRANT			311,471	295,038	-	-	-
OTHER FED SOURCES-NSLP	95,503	357,533	205,000	282,095	285,000	293,550	302,357
OTHER FED SOURCES-ESSER		833,935	2,178,793	1,793,396		-	-
OTHER FED SOURCES-ERATE					91,000	-	-
OTHER FED SOURCE fema	148,737		200,000	116,486	-	-	-
TOTAL FEDERAL SOURCES	587,218	1,387,672	3,117,394	2,609,605	526,000	448,050	461,492
TOTAL REVENUES	43,050,041	45,164,712	50,059,243	45,057,889	45,861,933	47,639,175	49,745,937
REV - ON BEHALF PAYMENTS	17,121,210	9,515,802	15,500,000	15,500,000	10,000,000	10,000,000	10,000,000

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-2023	ESTIMATED ACTUAL* 2022-2023	BUDGET 2023-2024	PROJECTION 2024-2025	PROJECTION 2025-2026
EXPENSES							
SALARIES	29,759,690	29,434,691	31,417,727	29,733,278	31,500,000	32,760,000	34,070,400
EMPLOYEE BENEFITS	7,452,435	7,246,301	9,662,119	7,433,320	8,500,000	8,925,000	9,371,250
OTHER PURCHASED SERVICES	3,723,979	3,519,870	3,000,000	2,849,885	3,110,251	3,203,559	3,299,665
PUR SERV-PRO DEVELOPMENT	133,133	83,201	95,216	112,680	52,000	53,560	55,167
ESSER III/OTHER OBJECTS		355,701	2,178,793	1,793,396	-	-	-
COMMUNITY PARTNERSHIP EXPENSES			311,471	295,038	-	-	-
SUPPLIES	508,690	432,384	650,000	400,000	650,000	669,500	689,585
CAPITAL OUTLAY	74,356	190,632	200,000	190,735	200,000	206,000	212,180
DUES & FEES	17,086	57,958	25,000	56,353	55,000	56,650	58,350
NON-CAPITAL EQUIPMENT	535,678	417,339	400,000	250,000	400,000	412,000	424,360
INTEGRATION FEE	100,275	106,693	175,350	175,500	175,500	180,765	186,188
CONNECTIONS FLOW-THROUGH	199,460	880,497	1,000,000	840,100	840,000	840,000	840,000
SUB GRANTS/MEDICAID	741,191	603,371	818,000	782,311	800,000	824,000	848,720
TOTAL EXPENSES	43,245,973	43,328,638	49,933,676	44,912,596	46,282,751	48,131,034	50,055,865
REVENUE OVER (UNDER) EXPENSE	(195,932)	1,836,074	125,567	145,293	(420,818)	(491,859)	(309,927)
TSF TO TRANSPORTATION FUND	(350,000)		(250,000)			(35,000)	(35,000)
TSF TO O&M FUND	(725,000)			(2,150,000)		(2,000,000)	(2,000,000)
EXP - ON BEHALF PAYMENTS	17,121,210	9,515,802	15,500,000	15,500,000	10,000,000	10,000,000	10,000,000
ENDING FUND BALANCE	\$12,556,678	\$14,392,752	\$12,146,623	\$12,388,045	\$11,967,227	\$9,440,368	\$7,095,441

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED ACTUAL* 2022-23	BUDGET 2023-24	PROJECTION 2024-25	PROJECTION 2025-26
BEGINNING FUND BALANCE	\$2,703,692	\$2,604,828	\$2,941,848	\$2,906,275	\$2,990,084	\$1,789,014	\$1,952,049
REVENUES:							
Interest on Investments	15,979	2,927	9,873	23,200	23,896	24,613	25,351
District Contrib - O&M Assessment	2,772,790	2,911,430	3,056,932	3,057,002	3,209,779	3,370,268	3,538,781
Housing Formula Fees	34,501	35,520	37,635	36,540	37,636	38,764	39,926
Lease Termination Agreement	93,605	96,412	99,305	99,305	102,285	105,352	108,513
Donation	54,000	-	-	-	-	-	-
Facility Rental Fees/E-Rate/Misc	795	27,731	191,000	150,000	719,000	-	-
State-School Maintenance Grant	-	25,861	-	50,000	-	-	-
TOTAL REVENUES	2,971,670	3,099,881	3,394,745	3,416,047	4,092,596	3,538,997	3,712,571
EXPENSES:							
Salaries	980,124	1,008,900	1,052,145	1,007,683	1,093,415	1,126,217	1,160,004
Employee Benefits	270,891	287,081	324,966	296,848	309,000	318,272	327,822
Purchased Services	750,087	723,488	705,000	806,700	830,901	855,828	557,127
Supplies	520,423	482,440	536,036	495,000	509,850	525,146	540,900
Capital Outlay	1,248,076	219,350	594,112	675,507	2,500,000	2,500,000	2,500,000
Capital Outlay-Fairhaven Purchase		0	0	2,150,000	0	0	0
Non-Capital Equipment	25,808	76,792	91,000	50,000	50,000	50,000	50,000
Dues/Fees	125	383	500	500	500	500	500
TOTAL EXPENSES	3,795,534	2,798,434	3,303,759	5,482,238	5,293,666	5,375,963	5,136,353
REVENUE OVER (UNDER) EXPENSE	(823,864)	301,447	90,986	(2,066,191)	(1,201,070)	(1,836,966)	(1,423,781)
TSF FROM EDUCATION FUND	725,000			2,150,000		2,000,000	2,000,000
ENDING FUND BALANCE	\$2,604,828	\$2,906,275	\$3,032,834	\$2,990,084	\$1,789,014	\$1,952,049	\$ 2,528,267

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED ACTUAL* 2022-23	BUDGET 2023-24	PROJECTION 2024-25	PROJECTION 2025-26
BEGINNING FUND BALANCE	\$ 176,042	\$ 177,243	\$ 182,575	\$ 177,076	\$ 178,876	\$ 180,426	\$ 181,976
REVENUES:							
Interest on Investments	1,551	183	900	1,950	1,900	1,900	1,900
Member District Contribution	467,600	462,800	467,400	467,600	464,250	278,000	178,250
TOTAL REVENUES	469,151	462,983	468,300	469,550	466,150	279,900	180,150
EXPENSES:							
Principal	365,000	375,000	395,000	395,000	410,000	240,000	150,000
Interest	102,600	87,800	72,400	72,400	54,250	38,000	28,250
Fees	350	350	350	350	350	350	350
TOTAL EXPENSES	467,950	463,150	467,750	467,750	464,600	278,350	178,600
REVENUE OVER (UNDER) EXPENSE	1,201	(167)	550	1,800	1,550	1,550	1,550
ENDING FUND BALANCE	\$ 177,243	\$ 177,076	\$ 183,125	\$ 178,876	\$ 180,426	\$ 181,976	\$ 183,526

*Unaudited Amounts

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED ACTUAL* 2022-23	BUDGET 2023-24	PROJECTION 2024-25	PROJECTION 2025-26
BEGINNING FUND BALANCE	\$ 582,383	\$ 1,189,015	\$ 1,114,574	\$ 1,071,185	\$ 816,868	\$ 557,445	\$ 304,271
REVENUES:							
Interest on Investments	4,768	992	2,600	7,300	5,600	4,200	2,352
Other Local Receipts							
State Transportation Claim	708,002	339,821	333,478	292,001	359,852	406,169	454,053
TOTAL REVENUES	712,770	340,813	336,078	299,301	365,452	410,369	456,405
EXPENSES:							
Salaries	82,163	70,908	59,087	65,401	103,628	107,048	110,582
Employee Benefits	33,427	29,305	41,458	26,642	44,437	45,905	47,421
Purchased Services	48,384	28,679	39,801	17,929	18,520	19,450	20,425
Prevocational Work Runs	291,627	325,619	896,000	432,106	446,365	459,755	473,550
Mobility/Community Trips	0	2,455	22,400	10,697	11,050	11,385	11,730
Supplies	537	1,677	5,000	843	875	5,000	5,000
Capital Outlay - Vehicles	0		0	0	0	50,000	50,000
TOTAL EXPENSES	456,138	458,643	1,063,746	553,618	624,875	698,543	718,709
REVENUE OVER (UNDER) EXPENSE	256,632	(117,830)	(727,668)	(254,317)	(259,423)	(288,174)	(262,304)
TRANSFER FROM ED FUND	350,000		250,000			35,000	35,000
ENDING FUND BALANCE	\$ 1,189,015	\$ 1,071,185	\$ 636,906	\$ 816,868	\$ 557,445	\$ 304,271	\$ 76,967

*Unaudited Amounts

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

	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATED ACTUAL* 2022-23	BUDGET 2023-24	PROJECTION 2024-25	PROJECTION 2025-26
BEGINNING FUND BALANCE	\$ 1,758,646	\$ 1,558,920	\$ 1,551,625	\$ 1,779,000	\$ 1,791,871	\$ 1,654,871	\$ 1,496,571
REVENUES:							
Interest on Investments	16,879	1,971	666	19,300	15,000	13,500	11,100
Member District Levy	1,300,000	1,403,831	1,400,000	1,400,000	500,000	500,000	500,000
Reimb-Staff on Bus	1,456	3,823	5,500	6,695	8,000	8,000	8,000
TOTAL REVENUES	1,318,335	1,409,625	1,406,166	1,425,995	523,000	521,500	519,100
EXPENSES:							
Benefit - IMRF	1,518,061	1,189,545	1,420,000	1,413,124	660,000	679,800	700,194
TOTAL EXPENSES	1,518,061	1,189,545	1,420,000	1,413,124	660,000	679,800	700,194
REVENUE OVER (UNDER) EXPENSE	(199,726)	220,080	(13,834)	12,871	(137,000)	(158,300)	(181,094)
ENDING FUND BALANCE	\$ 1,558,920	\$ 1,779,000	\$ 1,537,791	\$ 1,791,871	\$ 1,654,871	\$ 1,496,571	\$ 1,315,477

*Unaudited Amounts

FY24 BUDGET NOTES

	fy23 budget	fy23 actual	Variance	
Fund 100	125,567	145,293	19,726	Rev down \$5M; exp down \$4.3M
Fund 200	90,986	(2,066,191)	(2,157,177)	FHN purchase
Fund 300	550	1,800	1,250	
Fund 400	(727,668)	(254,317)	473,351	
Fund 500	(13,834)	12,871	26,705	
	(524,399)	(2,160,544)	(1,636,145)	

FUND 200 CAP OUTLAY

	FY23	FY24
FH Playground	90,107	
Kubota	25,000	
Food warmers	18,557	
FH purchase expenses	2,657	
Truck lift	6,510	
Drain cleaning machine	2,663	
CLA - HVAC	510,900	
CLA -BAS automation		325,000
GMC Truck		40,000
Misc		235,000
Total capital outlay	<u>656,394</u>	<u>600,000</u>

FY24 DEFICITS

Fund 100 -	(380,980)
Fund 200 -	129,099
Fund 300 -	1,550
Fund 400 - bringing balance down	(206,444)
Fund 500 - bringing balance down	<u>(202,000)</u>
	<u>(658,774)</u>