



Special Education District of Lake County  
*Exceptional Services for Exceptional Students*

# SEDOL Fiscal Resource Guide FY25

Special Budget Meeting Executive Board April 4, 2024

Initial Budget Recommendation Executive Board April 25, 2024

Initial Budget Approval Governing Board June 5, 2024

Final Budget Recommendation Executive Board June 27, 2024

Final Budget Approval Governing Board August 7, 2024

## **SEDOL Governing Board**

Joanne Osmond, President - Lake Villa Community Consolidated School District #41  
Dr. Stephen Mack, Secretary – Community Consolidated School District #46  
Alberto Segura - Winthrop Harbor School District #1  
Anne Fuson - Beach Park Community Consolidated School District #3  
Denise Lear - Zion School District #6  
Fred Skeppstrom - Millburn Community Consolidated School District #24  
Heather Devine - Emmons School District #33  
Josh Cornwell - Antioch Community Consolidated School District #34  
Denise Quezada - Grass Lake School District #36  
Sarah Ives-Brezinski - Gavin School District #37  
Vivian Kueter - Big Hollow School District #38  
Gari Matsey - Woodland Community Consolidated School District #50  
Odie Pahl - Gurnee School District #56  
Emily Savino - Oak Grove School District #68  
Stephen Sticklen - Libertyville School District #70  
Rita Benavides - Rondout School District #72  
Michael Engle - Hawthorn Community Consolidated School District #73  
Eric Billittier - Mundelein School District #75  
David Becker - Diamond Lake School District #76  
Shawn Killackey - Fremont School District #79  
Justin Parker - Aptakisic-Tripp Community Consolidated School District #102  
Scott Jewitt - Round Lake Areas Schools District #116  
Cynthia Collins - Community High School District #117  
Carey McHugh - Wauconda Community Unit School District #118  
Laura Mellon - Mundelein Consolidated High School District #120  
Tony DeMonte - Warren Township High School District #121  
Kathy Kusiak – Grant Community High School District #124  
Patricia Stephen - Zion-Benton Township High School District #126  
Liz Wiczer - Grayslake Community High School District #127  
Cara Benjamin - Community High School District #128  
Open Seat - North Chicago Community Unit School District #187

## **SEDOL Executive Board**

Dr. Jason Lind, President, Superintendent – Millburn Community Consolidated School District #24  
Dr. Scott Schwartz, Superintendent – Gavin School District #37  
Joanne Osmond, Governing Board Member – Lake Villa Community School District #41  
Dr. Lynn Glickman, Superintendent – Community Consolidated District #46  
Odie Pahl, President, Governing Board Member – Gurnee School District #56  
Dr. Donn Mendoza, Superintendent – Round Lake Area Schools District #116  
Carey McHugh, Governing Board Member – Wauconda Community Unit School District #118  
Vacant Position, Governing Board Member  
Dr. Michael Karner, Lake County Regional Superintendent of Schools

## **SEDOL Central Administrative Team**

Dr. Valerie Donnan, Superintendent  
Suzana Peterson, Assistant Superintendent of Business, CSBO  
Dr. Laura Wojcik, Assistant Superintendent of Human Resources  
Traci Strieter, Assistant Superintendent of Curriculum, Instruction, and Assessment  
Matthew Crowley, Assistant Superintendent of Educational Services

## **Mission and Vision 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.

## **Table Contents**

|    |   |
|----|---|
| 6  | Budget Highlights                                     |
| 7  | Education Fund  |
| 7  | Education Fund Revenues                               |
| 9  | Education Fund Expenses                               |
| 12 | Operations & Maintenance Fund                         |
| 13 | Debt Service Fund                                     |
| 14 | Transportation Fund                                   |
| 15 | IMRF Fund   |
| 16 | Summary of All Funds                                  |
| 17 | SEDOL Summary of Billing Practices/Rates              |
| 23 | Enrollment History                                    |
| 24 | Staff Included in Budget                              |
| 25 | Member District Tuition Schedule                      |
| 26 | Non-Member District Tuition Schedule                  |
| 27 | Member District Rates –Other Services                 |
| 30 | Sedol Contracts Over \$25,000 Included in FY24 Budget |

## **Budget Highlights**

FY 25 Estimated actuals are tentative updates for all funds.

### **EDUCATION FUND**

- Enrollment has been updated and is expected to decrease – see chart on page 23.
- Staffing has been updated and is expected to decrease - see chart on page 24.
- Tuition rates to increase 5% - see page 7 for history of rate increase/decreases.

### **O & M FUND**

O&M Assessment to increase 5% - see page 12 for history of increases.

Budgeted capital projects for FY25 include:

- Administration HVAC
- Outdoor Learning Environments at Laremont School, Cyd Lash Academy, and Fairhaven School
- Safety and security updates
- Fairhaven School Roof

## **Budget Overview**

## EDUCATION FUND

**Overview of FY25 Enrollment & Contractual / Itinerant Services:** Overall expected FY25 enrollment is 591.5; this is a decrease of 50.5 students from the FY24 actual enrollment of 642 students. For trend data, refer to the “Enrollment History” chart on page 24 for details.

**Contractual Services – Positions:** Districts requested 21 fte service contracts for FY25; this is an increase from the 18.2 fte positions requested in FY24. the budgeted revenues are \$1,167,523 for filling these requests.

**Contractual Services – Early Childhood Evaluations:** Districts requested 15 evaluations for FY25; this is an increase of from 12 requested in FY24. the budgeted revenues are \$116,850.

**Itinerant Services (EL, VI, O& M, DHH Hourly):** The FY24 budget reflected itinerant services for 258 students, while the FY25 budget reflects services for 323 students; the budgeted revenues are \$1,446,460.

**Non-Member District enrollment:** Currently, zero non-member district students have been approved to be enrolled for FY25. Four non-member district students have requested placement for SEDOL Executive Board approval and have been included in these budget figures.

## EDUCATION FUND REVENUES

**Tuition Rates:** This proposed budget reflects an increase of 5% in tuition rates. Member district tuition revenue is budgeted at \$32,167,262 while special needs revenue is budgeted at \$3,511,575.

### **History of Tuition Rate Increases (Decreases):**

FY25 – 5%

FY24 – 5%

FY23 – 4%

FY22 – 3%

FY21 – 2%

FY20 – 1%

FY19 – 3%

FY18 – 3%

FY17 – 5%

FY16 – 3%

**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.

**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 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 Nurse- \$97,357, Sign Language Interpreter- \$63,742 and Paraprofessional- \$40,152.

**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.

## EDUCATION FUND EXPENSES

**Salaries:** See staffing chart on page 25 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 FY25 benefit costs in this budget.

Increases in rates are as follows – preliminary rates:

|                    |                   |             |
|--------------------|-------------------|-------------|
| Health – PPO – 10% | Dental – PPO – 0% | Life -0%    |
| Health – HMO – 10% | Dental – HMO – 0% | Vision – 0% |

**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 FY25 budget or FY26 and FY27 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 is an interfund transfers included in the FY25 budget to support the costs for the Administration Building HVAC system.

**Factors Applied to FY26 & FY27 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 rates increased as EBF was shifted to offset tuition costs

Evidence-Based Funding and ALOP – remain constant

**Expenses**

Staffing – increase 6% each year

Health, Dental, Life Ins. Benefits – increase 10%

Purchased Services – remain constant

Supplies – remain constant

Integration Fee – increase 3%

Connections Flow-Through – remains constant

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

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY**

**BUDGET SUMMARY WITH PROJECTIONS**

**EDUCATION FUND**

|                                |                     |                     |                     | ESTIMATED           |                     |                     |                     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                | ACTUAL              | ACTUAL              | BUDGET              | ACTUAL*             | BUDGET              | PROJECTION          | PROJECTION          |
|                                | 2021-22             | 2022-23             | 2023-24             | 2023-24             | 2024-25             | 2025-26             | 2026-27             |
| <b>BEGINNING FUND BALANCE</b>  | <b>\$12,556,678</b> | <b>\$14,392,752</b> | <b>\$12,563,765</b> | <b>\$12,142,947</b> | <b>\$11,379,114</b> | <b>\$15,955,352</b> | <b>\$17,105,722</b> |
| <b>REVENUES</b>                |                     |                     |                     |                     |                     |                     |                     |
| <b>LOCAL SOURCES</b>           |                     |                     |                     |                     |                     |                     |                     |
| DISTRICT TUITION               | 32,743,412          | 32,375,215          | 34,273,198          | 33,197,595          | 35,678,837          | 37,462,779          | 39,335,918          |
| CONTRACT/ITIN/MISC BILLING     | 2,731,699           | 2,362,642           | 3,426,935           | 3,296,506           | 3,210,833           | 2,400,000           | 2,400,000           |
| ROE & FOUNDATION REIMB         | 633,461             | 509,000             | 490,800             | 222,350             | 222,350             | 222,350             | 222,350             |
| CONNECTIONS REIMB              | 904,469             | 840,100             | 840,000             | 875,692             | 840,000             | 840,000             | 840,000             |
| ALOP PROGRAM                   | 1,274,294           | 1,274,276           | 1,200,000           | 1,200,000           | 1,200,000           | 1,200,000           | 1,200,000           |
| OTHER LOCAL SOURCES (Interest) | 853,277             | 300,000             | 300,000             | 350,000             | 300,000             | 300,000             | 300,000             |
| <b>TOTAL LOCAL SOURCES</b>     | <b>39,140,612</b>   | <b>37,661,233</b>   | <b>40,530,933</b>   | <b>39,142,143</b>   | <b>41,452,020</b>   | <b>42,425,129</b>   | <b>44,298,268</b>   |
| <b>MEDICAID FLOW THROUGH</b>   | <b>604,687</b>      | <b>829,319</b>      | <b>800,000</b>      | <b>481,762</b>      | <b>800,000</b>      | <b>800,000</b>      | <b>800,000</b>      |
| <b>STATE SOURCES</b>           |                     |                     |                     |                     |                     |                     |                     |
| EBF(Prev Personnel Reimb)      | 3,766,386           | 3,751,440           | 3,751,500           | 3,751,500           | 3,751,500           | 3,751,500           | 3,751,500           |
| DHS PROGRAM (prev federal)     | 260,113             | 250,000             | 250,000             | 137,320             | 200,000             | 200,000             | 200,000             |
| STATE FREE BKFST & LUNCH       | 5,242               | 3,300               | 3,500               | 3,000               | 3,000               | 3,000               | 3,000               |
| <b>TOTAL STATE SOURCES</b>     | <b>4,031,741</b>    | <b>4,004,740</b>    | <b>4,005,000</b>    | <b>3,891,820</b>    | <b>3,954,500</b>    | <b>3,954,500</b>    | <b>3,954,500</b>    |
| <b>FEDERAL SOURCES</b>         |                     |                     |                     |                     |                     |                     |                     |
| MEDICAID MATCHING FUNDS        | 196,204             | 180,757             | 150,000             | 195,540             | 320,000             | 150,000             | 150,000             |
| COMMUNITY PARTNERSHIP GRANT    | 0                   | 295,038             | 0                   | 311,471             | 0                   | 0                   | 0                   |
| ESSER/TRS                      | 833,935             | 1,793,396           | 0                   | 0                   | 700,000             | 0                   | 0                   |
| ERATE                          | 0                   | 0                   | 91,000              | 0                   | 250,000             | 120,000             | 100,000             |
| FEMA                           | 0                   | 116,486             | 0                   | 0                   | 0                   | 0                   | 0                   |
| NAT'L SCHOOL LUNCH/BR PROG     | 357,533             | 282,095             | 285,000             | 210,000             | 210,000             | 210,000             | 210,000             |
| <b>TOTAL FEDERAL SOURCES</b>   | <b>1,387,672</b>    | <b>2,667,772</b>    | <b>526,000</b>      | <b>717,011</b>      | <b>1,480,000</b>    | <b>480,000</b>      | <b>460,000</b>      |
| <b>TOTAL REVENUES</b>          | <b>45,164,712</b>   | <b>45,163,064</b>   | <b>45,861,933</b>   | <b>44,232,736</b>   | <b>47,686,520</b>   | <b>47,659,629</b>   | <b>49,512,768</b>   |

| SPECIAL EDUCATION DISTRICT OF LAKE COUNTY |                     |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BUDGET SUMMARY WITH PROJECTIONS           |                     |                     |                     |                     |                     |                     |                     |
| EDUCATION FUND                            |                     |                     |                     |                     |                     |                     |                     |
|   | ACTUAL              | ACTUAL              | BUDGET              | ESTIMATED           | BUDGET              | PROJECTION          | PROJECTION          |
|   | 2021-22             | 2022-23             | 2023-24             | 2023-24             | 2024-25             | 2025-26             | 2026-27             |
| <b>EXPENSES</b>                           |                     |                     |                     |                     |                     |                     |                     |
| SALARIES                                  | 29,434,691          | 29,733,278          | 31,500,000          | 30,241,843          | 31,183,782          | 33,054,809          | 35,038,097          |
| EMPLOYEE BENEFITS                         | 7,246,301           | 7,433,320           | 8,500,000           | 7,873,342           | 8,279,500           | 9,107,450           | 10,018,195          |
| OTHER PURCHASED SERVICES                  | 3,519,870           | 2,849,885           | 3,110,251           | 2,326,663           | 1,300,000           | 1,300,000           | 1,300,000           |
| PUR SERV-PRO DEVELOPMENT                  | 83,201              | 112,680             | 52,000              | 1,763,580           | 1,000,000           | 1,000,000           | 1,000,000           |
| ESSER III/OTHER OBJECTS                   | 355,701             | 1,793,396           | 0                   | 0                   | 0                   | 0                   | 0                   |
| COMMUNITY PARTNERSHIP                     | 0                   | 295,038             | 0                   | 311,471             | 0                   | 0                   | 0                   |
| SUPPLIES                                  | 432,384             | 400,000             | 650,000             | 742,935             | 650,000             | 650,000             | 650,000             |
| CAPITAL OUTLAY                            | 190,632             | 190,735             | 200,000             | 0                   | 100,000             | 100,000             | 100,000             |
| DUES & FEES                               | 57,958              | 56,353              | 55,000              | 119,472             | 100,000             | 100,000             | 100,000             |
| NON-CAPITAL EQUIPMENT                     | 417,339             | 250,000             | 400,000             | 154,856             | 250,000             | 250,000             | 250,000             |
| INTEGRATION FEE                           | 106,693             | 104,955             | 175,500             | 104,955             | 107,000             | 107,000             | 107,000             |
| CONNECTIONS FLOW-THROUGH                  | 880,497             | 840,100             | 840,000             | 875,692             | 840,000             | 840,000             | 840,000             |
| SUB GRANTS/MEDICAID                       | 603,371             | 782,311             | 800,000             | 481,760             | 800,000             | 800,000             | 800,000             |
| <b>TOTAL EXPENSES</b>                     | <b>43,328,638</b>   | <b>44,842,051</b>   | <b>46,282,751</b>   | <b>44,996,569</b>   | <b>44,610,282</b>   | <b>47,309,259</b>   | <b>50,203,292</b>   |
| <b>REVENUE OVER (UNDER) EXPENSE</b>       | <b>1,836,074</b>    | <b>321,013</b>      | <b>(420,818)</b>    | <b>(763,833)</b>    | <b>3,076,238</b>    | <b>350,370</b>      | <b>(690,525)</b>    |
| <b>TSF TO TRANSPORTATION FUND</b>         | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| <b>TSF TO O&amp;M FUND</b>                | 0                   | (2,150,000)         | 0                   | 0                   | \$1,500,000         | \$800,000           | 0                   |
| <b>EXP - ON BEHALF PAYMENTS</b>           | 9,515,802           | 15,500,000          | 10,000,000          | 15,500,000          | 17,000,000          | 17,500,000          | 18,000,000          |
| <b>ENDING FUND BALANCE</b>                | <b>\$14,392,752</b> | <b>\$12,563,765</b> | <b>\$12,142,947</b> | <b>\$11,379,114</b> | <b>\$15,955,352</b> | <b>\$17,105,722</b> | <b>\$16,415,197</b> |

## OPERATIONS & MAINTENANCE FUND

**Revenue:** O & M Assessment – History of rate increases – Rate increases have remained at 5% for FY17 – FY25. 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:

Fairhaven School – Roof and Outdoor Learning Environment

Administration Building – HVAC

Cyd Lash Academy and Laremont – Outdoor Learning Environment

### Factors Applied to FY26 & FY27 Projections

O&M Assessment – increase 5%

Staffing – remains same

Health and life ins. benefits – increase 10%

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).

| SPECIAL EDUCATION DISTRICT OF LAKE COUNTY |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| BUDGET SUMMARY WITH PROJECTIONS           |             |             |             |             |             |             |             |
| OPERATIONS & MAINTENANCE FUND             |             |             |             |             |             |             |             |
|   |             |             |             | ESTIMATED   |             |             |             |
|   | ACTUAL      | ACTUAL      | BUDGET      | ACTUAL*     | BUDGET      | PROJECTION  | PROJECTION  |
|   | 2021-22     | 2022-23     | 2023-24     | 2023-24     | 2024-25     | 2025-26     | 2026-27     |
| BEGINNING FUND BALANCE                    | \$2,558,610 | \$2,860,057 | \$2,943,866 | \$1,792,796 | \$2,560,431 | \$2,643,661 | \$2,507,757 |
| REVENUES:                                 |             |             |             |             |             |             |             |
| Interest on Investments                   | 2,927       | 23,200      | 23,896      | 23,896      | 23,896      | 23,896      | 23,896      |
| District Contrib - O&M Assessment         | 2,911,430   | 3,057,002   | 3,209,779   | 3,209,779   | 3,370,268   | 3,538,781   | 3,556,720   |
| Housing Formula Fees                      | 35,520      | 36,540      | 37,636      | 36,540      | 36,540      | 36,540      | 36,540      |
| Lease Termination Agreement               | 96,412      | 99,305      | 102,285     | 102,284     | 105,352     | 108,513     | 108,513     |
| Donation                                  | 0           | 0           | 0           | 130,000     | 65,000      | 0           | 0           |
| Facility Rental Fees/E-Rate/Misc          | 27,731      | 150,000     | 719,000     | 630,000     | 0           | 0           | 0           |
| State-School Maintenance Grant            | 25,861      | 50,000      | 50,000      | 50,000      | 50,000      | 50,000      | 50,000      |
| TOTAL REVENUES                            | 3,099,881   | 3,416,047   | 4,142,596   | 4,182,499   | 3,651,056   | 3,757,730   | 3,775,669   |
| EXPENSES:                                 |             |             |             |             |             |             |             |
| Salaries                                  | 1,008,900   | 1,007,683   | 1,093,415   | 1,053,343   | 1,116,544   | 1,183,537   | 1,254,549   |
| Employee Benefits                         | 287,081     | 296,848     | 309,000     | 341,535     | 275,500     | 303,050     | 333,355     |
| Purchased Services                        | 723,488     | 806,700     | 830,901     | 1,432,940   | 2,500,000   | 2,000,000   | 2,000,000   |
| Supplies                                  | 482,440     | 495,000     | 509,850     | 589,889     | 625,282     | 656,546     | 689,373     |
| Capital Outlay                            | 219,350     | 675,507     | 2,500,000   | 1,000,000   | 500,000     | 500,000     | 500,000     |
| Capital Outlay-Fairhaven Renovation       | 0           | 2,150,000   | 0           | 0           | 0           | 0           | 0           |
| Non-Capital Equipment                     | 76,792      | 50,000      | 50,000      | 50,000      | 50,000      | 50,000      | 50,000      |
| Dues/Fees                                 | 383         | 500         | 500         | 500         | 500         | 500         | 500         |
| TOTAL EXPENSES                            | 2,798,434   | 5,482,238   | 5,293,666   | 3,414,864   | 5,067,826   | 4,693,633   | 4,827,777   |
| REVENUE OVER (UNDER) EXPENSE              | 301,447     | (2,066,191) | (1,151,070) | 767,635     | (1,416,770) | (935,903)   | (1,052,108) |
| TSF FROM EDUCATION FUND                   |             | 2,150,000   |             |             | \$1,500,000 | \$800,000   |             |
| ENDING FUND BALANCE                       | \$2,860,057 | \$2,943,866 | \$1,792,796 | \$2,560,431 | \$2,643,661 | \$2,507,757 | \$1,455,649 |

## DEBT SERVICE FUND

**Outstanding Bond – Refunded Bond 2015b – current principal balance \$880,000.00 as of 3/21/2024**

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

### Factors Applied to FY26 & FY27 Projections:

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

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY**

**BUDGET SUMMARY WITH PROJECTIONS**

**DEBT SERVICE FUND**

|                                     |                  |                  |                  | ESTIMATED        |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                     | ACTUAL           | ACTUAL           | BUDGET           | ACTUAL*          | BUDGET           | PROJECTION       | PROJECTION       |
|                                     | 2021-22          | 2022-23          | 2023-24          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
| <b>BEGINNING FUND BALANCE</b>       | <b>\$177,243</b> | <b>\$177,076</b> | <b>\$178,876</b> | <b>\$180,426</b> | <b>\$181,976</b> | <b>\$271,626</b> | <b>\$273,276</b> |
| <b>REVENUES:</b>                    |                  |                  |                  |                  |                  |                  |                  |
| Interest on Investments             | 183              | 1,950            | 1,900            | 2,000            | 2,000            | 2,000            | 2,000            |
| Member District Contribution        | 462,800          | 467,600          | 464,250          | 464,250          | 278,000          | 178,250          | 175,625          |
| <b>TOTAL REVENUES</b>               | <b>462,983</b>   | <b>469,550</b>   | <b>466,150</b>   | <b>466,250</b>   | <b>280,000</b>   | <b>180,250</b>   | <b>177,625</b>   |
| <b>EXPENSES:</b>                    |                  |                  |                  |                  |                  |                  |                  |
| Principal                           | 375,000          | 395,000          | 410,000          | 410,000          | 240,000          | 150,000          | 155,000          |
| Interest                            | 87,800           | 72,400           | 54,250           | 44,000           | 38,000           | 28,250           | 20,625           |
| Fees                                | 350              | 350              | 350              | 350              | 350              | 350              | 350              |
| <b>TOTAL EXPENSES</b>               | <b>463,150</b>   | <b>467,750</b>   | <b>464,600</b>   | <b>454,350</b>   | <b>278,350</b>   | <b>178,600</b>   | <b>175,975</b>   |
| <b>REVENUE OVER (UNDER) EXPENSE</b> | <b>(167)</b>     | <b>1,800</b>     | <b>1,550</b>     | <b>11,900</b>    | <b>1,650</b>     | <b>1,650</b>     | <b>1,650</b>     |
| <b>ENDING FUND BALANCE</b>          | <b>\$177,076</b> | <b>\$178,876</b> | <b>\$180,426</b> | <b>\$192,326</b> | <b>\$183,626</b> | <b>\$273,276</b> | <b>\$274,926</b> |

## TRANSPORTATION FUND

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

Note: As FY25 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 FY24 Transportation Claim Reimbursement:** To date SEDOL has received two of the four expected payments. It is estimated that the FY25 reimbursement will be prorated at 85%.

**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 FY25 budget.

**Factors Applied to FY26 & FY27 Projections:**

Transportation Claim Revenue – estimated actual – prorated at 80%

Staffing – remains 2.7 fte

Purchase Services-Contract – increase 3%

Health, Dental & Life Ins. Benefits - increase 10%

Other Purchase Services and Supplies – 2% Capital Outlay – based on expected need

| SPECIAL EDUCATION DISTRICT OF LAKE COUNTY |             |             |           |           |           |            |            |
|---|-------------|-------------|-----------|-----------|-----------|------------|------------|
| BUDGET SUMMARY WITH PROJECTIONS           |             |             |           |           |           |            |            |
| TRANSPORTATION FUND                       |             |             |           |           |           |            |            |
|   |             |             |           | ESTIMATED |           |            |            |
|   | ACTUAL      | ACTUAL      | BUDGET    | ACTUAL*   | BUDGET    | PROJECTION | PROJECTION |
|   | 2021-22     | 2022-23     | 2023-24   | 2023-24   | 2024-25   | 2025-26    | 2026-27    |
| BEGINNING FUND BALANCE                    | \$1,189,015 | \$1,114,574 | \$816,868 | \$636,906 | \$683,532 | \$624,542  | \$470,567  |
| REVENUES:                                 |             |             |           |           |           |            |            |
| Interest on Investments                   | 992         | 2,600       | 5,600     | 5,600     | 5,600     | 5,600      | 5,600      |
| State Transportation Claim                | 339,821     | 291,999     | 408,384   | 718,750   | 718,750   | 718,750    | 718,750    |
| TOTAL REVENUES                            | 340,813     | 294,599     | 413,984   | 724,350   | 724,350   | 724,350    | 724,350    |
| EXPENSES:                                 |             |             |           |           |           |            |            |
| Salaries                                  | 70,908      | 59,087      | 103,628   | 68,428    | 70,583    | 74,818     | 79,307     |
| Employee Benefits                         | 29,305      | 41,458      | 44,437    | 21,923    | 29,000    | 30,740     | 32,584     |
| Purchased Services                        | 28,679      | 39,801      | 18,520    | 18,594    | 19,710    | 20,892     | 22,146     |
| Prevocational Work Runs                   | 325,619     | 896,000     | 446,365   | 544,014   | 550,000   | 550,000    | 550,000    |
| Mobility/Community Trips                  | 2,455       | 22,400      | 11,050    | 21,467    | 16,023    | 16,984     | 18,003     |
| Supplies                                  | 1,677       | 5,000       | 875       | 3,298     | 3,496     | 3,706      | 3,928      |
| Capital Outlay - Vehicles                 | 0           | 0           | 0         | 0         | 0         | 0          | 0          |
| TOTAL EXPENSES                            | 458,643     | 1,063,746   | 624,875   | 677,724   | 688,812   | 697,140    | 705,969    |
| REVENUE OVER (UNDER) EXPENSE              | (117,830)   | (769,147)   | (210,891) | 46,626    | 35,538    | 27,210     | 18,381     |
| TRANSFER FROM ED FUND                     | 0           | 250,000     | 0         | 0         | 0         | 0          | 0          |
| ENDING FUND BALANCE                       | \$1,071,185 | \$595,427   | \$605,977 | \$683,532 | \$719,070 | \$651,752  | \$488,948  |

## IMRF FUND

**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:**

2024 – 6.65%

2023 – 4.66%

2022 – 8.37%

2021 – 11.93%

## Factors Applied to FY26 & FY27 Projections:

Staffing remains constant - Rates used as noted above

| SPECIAL EDUCATION DISTRICT OF LAKE COUNTY |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| BUDGET SUMMARY WITH PROJECTIONS           |             |             |             |             |             |             |             |
| IMRF FUND                                 |             |             |             |             |             |             |             |
|   |             |             |             | ESTIMATED   |             |             |             |
|   | ACTUAL      | ACTUAL      | BUDGET      | ACTUAL*     | BUDGET      | PROJECTION  | PROJECTION  |
|   | 2021-22     | 2022-23     | 2023-24     | 2023-24     | 2024-25     | 2025-26     | 2026-27     |
| BEGINNING FUND BALANCE                    | \$1,558,920 | \$1,779,000 | \$1,791,871 | \$1,654,871 | \$1,828,974 | \$1,706,538 | \$1,557,725 |
| REVENUES:                                 |             |             |             |             |             |             |             |
| Interest on Investments                   | 1,971       | 19,300      | 15,000      | 25,000      | 25,000      | 25,000      | 25,000      |
| Member District Levy                      | 1,403,831   | 1,330,000   | 500,000     | 500,000     | 500,000     | 500,000     | 500,000     |
| Reimb-Staff on Bus                        | 3,823       | 6,695       | 8,000       | 12,000      | 12,000      | 12,000      | 12,000      |
| TOTAL REVENUES                            | 1,409,625   | 1,355,995   | 523,000     | 537,000     | 537,000     | 537,000     | 537,000     |
| EXPENSES:                                 |             |             |             |             |             |             |             |
| Benefit - IMRF                            | 1,189,545   | 1,413,124   | 660,000     | 622,109     | 922,732     | 959,641     | 998,027     |
| TOTAL EXPENSES                            | 1,189,545   | 1,413,124   | 660,000     | 622,109     | 922,732     | 959,641     | 998,027     |
| REVENUE OVER (UNDER) EXPENSE              | 220,080     | (57,129)    | (137,000)   | (85,109)    | (385,732)   | (422,641)   | (461,027)   |
| ENDING FUND BALANCE                       | \$1,779,000 | \$1,721,871 | \$1,654,871 | \$1,569,762 | \$1,443,242 | \$1,283,897 | \$1,096,698 |



**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY**

**BUDGET SUMMARY WITH PROJECTIONS**

**SUMMARY ALL FUNDS**

|                               |                     |                     |                     | ESTIMATED           |                     |                     |                     |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                               | ACTUAL              | ACTUAL              | BUDGET              | ACTUAL*             | BUDGET              | PROJECTION          | PROJECTION          |
|                               | 2021-22             | 2022-23             | 2023-24             | 2023-24             | 2024-25             | 2025-26             | 2026-27             |
| <b>BEGINNING FUND BALANCE</b> | <b>\$18,086,684</b> | <b>\$18,797,726</b> | <b>\$18,165,744</b> | <b>\$17,078,008</b> | <b>\$16,743,919</b> | <b>\$16,596,361</b> | <b>\$14,299,646</b> |
| <b>REVENUES</b>               |                     |                     |                     |                     |                     |                     |                     |
| <b>LOCAL SOURCES</b>          |                     |                     |                     |                     |                     |                     |                     |
| DISTRICT TUITION/BILLING      | 33,376,873          | 32,884,215          | 37,700,133          | 33,419,945          | 35,901,187          | 37,685,129          | 39,558,268          |
| ROE & FOUNDATION REIMB        | 633,461             | 509,000             | 490,800             | 222,350             | 222,350             | 222,350             | 222,350             |
| CONNECTIONS REIMB             | 904,469             | 840,100             | 840,000             | 875,692             | 840,000             | 840,000             | 840,000             |
| ALOP PROGRAM                  | 1,274,294           | 1,274,276           | 1,200,000           | 1,200,000           | 1,200,000           | 1,200,000           | 1,200,000           |
| OTHER LOCAL SOURCES           | 6,263,880           | 5,963,742           | 5,387,346           | 5,957,599           | 5,003,656           | 4,910,830           | 4,923,519           |
| <b>TOTAL LOCAL SOURCES</b>    | <b>42,452,977</b>   | <b>41,471,333</b>   | <b>45,618,279</b>   | <b>41,675,586</b>   | <b>43,167,193</b>   | <b>44,858,309</b>   | <b>46,744,136</b>   |
| <b>FLOW THROUGH</b>           | <b>604,687</b>      | <b>829,319</b>      | <b>800,000</b>      | <b>481,762</b>      | <b>800,000</b>      | <b>800,000</b>      | <b>800,000</b>      |
| <b>STATE SOURCES</b>          |                     |                     |                     |                     |                     |                     |                     |
| EBF (Prev Personnel Reimb)    | 3,766,386           | 3,751,440           | 3,751,500           | 3,751,500           | 3,751,500           | 3,751,500           | 3,751,500           |
| DHS PROGRAM (prev federal)    | 260,113             | 250,000             | 250,000             | 137,320             | 200,000             | 200,000             | 200,000             |
| OTHER STATE SOURCES           | 370,924             | 345,299             | 363,353             | 771,750             | 771,750             | 771,750             | 771,750             |
| <b>TOTAL STATE SOURCES</b>    | <b>4,397,423</b>    | <b>4,346,739</b>    | <b>4,364,853</b>    | <b>4,660,570</b>    | <b>4,723,250</b>    | <b>4,723,250</b>    | <b>4,723,250</b>    |
| <b>FEDERAL SOURCES</b>        |                     |                     |                     |                     |                     |                     |                     |
| MEDICAID MATCHING FUNDS       | 196,204             | 159,865             | 150,000             | 195,540             | 320,000             | 150,000             | 150,000             |
| COMMUNITY PARTNERSHIP GRANT   | 0                   | 295,038             | 376,000             | 311,471             | 0                   | 0                   | 0                   |
| NATIONAL SCHOOL LUNCH PROGRAM | 357,533             | 282,095             | 285,000             | 210,000             | 210,000             | 210,000             | 210,000             |
| ESSER                         | 833,935             | 1,709,882           | 0                   | 0                   | 700,000             | 0                   | 0                   |
| ERATE                         | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| FEMA                          | 0                   | 116,486             | 0                   | 0                   | 0                   | 0                   | 0                   |
| <b>TOTAL FEDERAL SOURCES</b>  | <b>1,387,672</b>    | <b>2,563,366</b>    | <b>526,000</b>      | <b>717,011</b>      | <b>1,230,000</b>    | <b>360,000</b>      | <b>360,000</b>      |
| <b>TOTAL REVENUES</b>         | <b>48,842,759</b>   | <b>49,210,757</b>   | <b>51,309,132</b>   | <b>47,534,929</b>   | <b>49,920,443</b>   | <b>50,741,559</b>   | <b>52,627,386</b>   |

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY**

**BUDGET SUMMARY WITH PROJECTIONS**

**SUMMARY ALL FUNDS**

|                                     |                     |                     |                     | ESTIMATED           |                     |                     |                     |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                     | ACTUAL              | ACTUAL              | BUDGET              | ACTUAL*             | BUDGET              | PROJECTION          | PROJECTION          |
|                                     | 2021-22             | 2022-23             | 2023-24             | 2023-24             | 2024-25             | 2025-26             | 2026-27             |
| <b>EXPENSES</b>                     |                     |                     |                     |                     |                     |                     |                     |
| SALARIES                            | 30,514,499          | 30,800,048          | 32,660,415          | 30,651,806          | 32,370,909          | 34,313,164          | 36,371,954          |
| EMPLOYEE BENEFITS                   | 8,752,232           | 9,184,750           | 9,483,212           | 8,858,909           | 9,506,732           | 10,400,881          | 11,382,161          |
| PURCHASED SERVICES                  | 4,683,312           | 4,727,466           | 4,469,087           | 3,780,595           | 5,385,733           | 4,887,877           | 4,890,149           |
| SUPPLIES                            | 839,818             | 900,000             | 1,160,725           | 1,336,122           | 1,278,778           | 1,310,252           | 1,343,301           |
| CAPITAL OUTLAY                      | 651,734             | 866,242             | 2,700,000           | 1,000,000           | 600,000             | 600,000             | 600,000             |
| CAPITAL OUTLAY - Fairhaven Reno     | 0                   | 2,150,000           | 0                   | 0                   | 0                   | 0                   | 0                   |
| DUES & FEES & OTHER                 | 654,165             | 524,603             | 520,100             | 574,322             | 378,850             | 279,100             | 276,475             |
| NON-CAPITAL EQUIPMENT               | 134,750             | 300,000             | 450,000             | 204,856             | 300,000             | 300,000             | 300,000             |
| INTEGRATION FEE                     | 417,339             | 104,955             | 175,500             | 104,955             | 107,000             | 107,000             | 107,000             |
| CONNECTIONS FLOW-THROUGH            | 880,497             | 840,100             | 840,000             | 875,692             | 840,000             | 840,000             | 840,000             |
| SUB GRANTS/MEDICAID                 | 603,371             | 782,311             | 800,000             | 481,760             | 800,000             | 800,000             | 800,000             |
| <b>TOTAL EXPENSES</b>               | <b>48,131,717</b>   | <b>51,180,475</b>   | <b>53,259,039</b>   | <b>47,869,017</b>   | <b>51,568,002</b>   | <b>53,838,273</b>   | <b>56,911,040</b>   |
| <b>REVENUE OVER (UNDER) EXPENSE</b> | <b>711,042</b>      | <b>(1,969,718)</b>  | <b>(1,949,907)</b>  | <b>(334,089)</b>    | <b>(1,647,559)</b>  | <b>(3,096,715)</b>  | <b>(4,283,654)</b>  |
| <b>TSF TO FUNDS</b>                 | <b>0</b>            | <b>(2,150,000)</b>  | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            |
| <b>TSF FROM FUNDS</b>               | <b>0</b>            | <b>2,400,000</b>    | <b>0</b>            | <b>0</b>            | <b>1,500,000</b>    | <b>800,000</b>      | <b>0</b>            |
| <b>EXP - ON BEHALF PAYMENTS</b>     | <b>9,515,802</b>    | <b>15,500,00</b>    | <b>10,000,000</b>   | <b>15,500,000</b>   | <b>17,000,000</b>   | <b>17,500,000</b>   | <b>18,000,000</b>   |
| <b>ENDING FUND BALANCE</b>          | <b>\$18,797,726</b> | <b>\$17,078,008</b> | <b>\$16,215,837</b> | <b>\$16,743,919</b> | <b>\$16,596,361</b> | <b>\$14,299,646</b> | <b>\$10,015,992</b> |

## **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:

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.
2. The EBF annual allocation was decreased by the amount used to fund Audiology services district wide. The remaining EFF funds were equally allocated by student and program level.
3. The costs applied to staff for salaries/benefits was an average per employee group.
4. The costs applied to each program was based on actual staff FTE assigned to each program. Costs which were equally divided (by student enrollment) were: substitutes, purchased services, supplies, dues/fees and non-capital equipment.
5. Costs specialized or specific to a particular program were charged to the program they belong to, e.g., integration fee was charged to DHH Elementary and housing fees for sector programs, e.g., LASSO 1.
6. This calculation did not include depreciation
7. This calculation did not include a “per classroom” charge for O&M expenses
8. The above factors were applied to calculate the cost of each program.
9. 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.

### **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

Rates for FY25 are based on 150% of the member costs to account for the above.

### **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 student's 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 student's 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:**

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

#### **Early Graduation:**

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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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.

**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.

**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. Districts are responsible for Itinerant Services during the time a student is enrolled regardless if direct service is provided unless a service provider is not assigned by SEDOL.

**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.

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

2<sup>nd</sup> 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. 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.

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

2<sup>nd</sup> Billing: December: Based on Member District Fall Enrollment (current year)

3<sup>rd</sup> 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 1<sup>st</sup>, 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 March 21, 2024 -\$880,000

### **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

|                                      | FY25<br>Budget | FY24<br>ADE | FY23<br>ADE | FY22<br>ADE | FY21<br>ADE |
|--------------------------------------|----------------|-------------|-------------|-------------|-------------|
| <b>All Programs</b>                  |                |             |             |             |             |
| ELP                                  | 101.5          | 107         | 108         | 116         | 101         |
| LASSO EC (.5 program)                | 9              | 37          | 37          | 31          | -           |
| LASSO 3                              | 96             | 74          | 74          | 61          | 60          |
| SAB                                  | 16             | 13          | 12          | 19          | 26          |
| Alternative ED Pk-6th                | 51             | 50          | 50          | 26          | 47          |
| Alternative ED 6 <sup>th</sup> -8th  | 22             | -           | 19          | 24          | 20          |
| Alternative ED 7 <sup>th</sup> -8th  | -              | 19          | -           | -           | -           |
| Alternative ED 9 <sup>th</sup> -12th | 57             | 81          | 47          | 53          | 63          |
| Deaf/ Hard Hearing-HS                | 12             | 14          | 14          | 16          | 17          |
| Deaf/Hard Hearing-Elem               | 36             | 38          | 36          | 35          | 33          |
| ECH-discontinued fy22                | -              | -           | -           | -           | 2           |
| ELS                                  | 20             | 41          | 41          | 56          | 53          |
| LASSO 2                              | 68             | 70          | 78          | 95          | 100         |
| LASSO 1                              | 18             | 19          | 19          | 21          | 23          |
| Vision -discontinued FY23            | -              | -           | -           | -           | 3           |
| TAB                                  | 9              | 15          | 15          | 27          | 25          |
| Community Life Skills                | 76             | 64          | 86          | 76          | 99          |
|                                      |                |             |             |             |             |
| <b>Total SEDOL</b>                   | <b>591.5</b>   | <b>642</b>  | <b>637</b>  | <b>656</b>  | <b>672</b>  |



## SEDOL FULL TIME EQUIVALENCY OF STAFF INCLUDED IN BUDGET

| <b>POSITION</b>   | <b>FY25</b>    | <b>FY24</b>    |
|---|----------------|----------------|
| Licensed Teachers   | 122.70         | 132.6          |
| Licensed – Speech Language Pathologists                                   | 25.05          | 25.7           |
| Licensed – Social Workers   | 24.675         | 29.175         |
| Licensed – School Psychologists   | 4.8            | 4.95           |
| OT/COTA   | 17.85          | 18.7           |
| PT/PTA  | 7.8            | 8.4            |
| Vocational Facilitators   | 5.8            | 6.6            |
| Nursing Positions   | 28.5           | 28.5           |
| Orientation and Mobility  | .6             | .5             |
| Audiologists  | 4              | 3.6            |
| Paraprofessionals/Job Coach Liaison/Para Bilingual Interpreter            | 255            | 245            |
| Sign Language Interpreters  | 14             | 12             |
| Clerical  | 25.25          | 23.2           |
| Specials (Tech, Food Service, Behavior Specialist Assistant)              | 2.5            | 2.5            |
| ROE Staff   | 12             | 12             |
| Hearing and Vision Techs  | 3              | 3              |
| Foundation Staff  | 1.5            | 1.5            |
| Operations & Maintenance Staff  | 19             | 19             |
| Assistants/Coordinators/Specialists                                       | 11             | 11             |
| Supervisors/Principals/Directors/Assistant Superintendents/Superintendent | 17             | 17             |
| <b>Total</b>  | <b>602.025</b> | <b>604.925</b> |

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

| Program  | FY25     | FY24     | FY23     | FY22     | FY21     |
|--|----------|----------|----------|----------|----------|
| CLST-Transition                                  | \$40,722 | \$38,783 | \$36,936 | \$35,515 | \$34,481 |
| Early Childhood (ECH)                            | -----    | -----    | -----    | -----    | \$35,535 |
| Educational Life Skills (ELS)                    | \$37,583 | \$35,793 | \$34,089 | \$32,778 | \$31,823 |
| LASSO 1  | \$41,998 | \$39,998 | \$38,093 | \$36,628 | \$35,561 |
| LASSO 2  | \$45,655 | \$43,481 | \$41,411 | \$39,818 | \$38,658 |
| LASSO 3  | \$79,856 | \$76,053 | \$72,432 | \$69,646 | \$67,617 |
| SAB  | \$60,386 | \$57,510 | \$54,772 | \$52,665 | \$51,131 |
| LASSO ECH (full day)                             | \$45,655 | \$43,481 |          |          |          |
| LASSO ECH (half day)                             | \$22,827 | \$21,740 |          |          |          |
| Vision Program                                   | -----    | \$58,214 | \$55,442 | \$53,310 | \$51,757 |
| TAB  | \$45,156 | \$43,006 | \$40,958 | \$39,383 | \$38,236 |
|  |          |          |          |          |          |
| Alternative ED 9 <sup>th</sup> -12 <sup>th</sup> | \$43,007 | \$41,026 | \$39,072 | \$37,569 | \$36,475 |
| Alternative ED 6 <sup>th</sup> -8 <sup>th</sup>  | -----    | -----    | -----    | -----    | \$39,845 |
| Alternative ED 7 <sup>th</sup> -8 <sup>th</sup>  | \$47,057 | \$44,816 | \$42,682 | \$41,040 | -----    |
| Alternative ED Pk-5 <sup>th</sup>                | -----    | -----    | -----    | -----    | \$39,819 |
| Alternative ED Pk-6 <sup>th</sup>                | \$47,026 | \$44,787 | \$42,655 | \$41,014 | -----    |
| Deaf /Hard of Hearing-Elem                       | \$54,660 | \$52,057 | \$49,578 | \$47,671 | \$46,283 |
| Deaf /Hard of Hearing-HS                         | \$64,883 | \$61,793 | \$58,850 | \$56,587 | \$54,939 |
| Exploring, Learning, Participating               | \$59,090 | \$56,276 | \$53,596 | \$51,535 | \$50,034 |

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

| <b>Program</b>                        | <b>FY25</b> | <b>FY24</b> | <b>FY23</b> | <b>FY22</b> | <b>FY21</b> |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Transition (CLST)                     | \$81,096    | \$77,234    | \$73,556    | \$70,727    | \$68,667    |
| Early Childhood (ECH)                 | -----       | -----       | -----       | -----       | \$46,114    |
| Educational Life Skills (ELS)         | \$46,978    | \$45,060    | \$42,914    | \$41,263    | \$40,061    |
| LASSO 1                               | \$52,497    | \$50,033    | \$47,650    | \$45,817    | \$44,483    |
| LASSO 2                               | \$57,069    | \$55,666    | \$53,015    | \$50,976    | \$49,491    |
| LASSO 3                               | \$128,133   | \$122,031   | \$116,220   | \$111,750   | \$108,495   |
| LASSO ECH (full day)                  | -----       | \$55,666    |             |             |             |
| LASSO ECH (half day)                  | \$27,833    | \$27,833    |             |             |             |
| SAB                                   | \$103,927   | \$98,978    | \$94,265    | \$90,639    | \$87,999    |
| Vision Program                        | -----       | -----       | \$71,830    | \$69,067    | \$67,055    |
| TAB                                   | \$56,445    | \$53,600    | \$51,048    | \$49,085    | \$47,655    |
|                                       |             |             |             |             |             |
| Alternative High School (9-12)        | \$83,836    | \$79,844    | \$76,042    | \$73,117    | \$70,987    |
| Alternative Middle School (6-8)       | -----       | -----       | -----       | -----       | \$74,357    |
| Alternative Jr. High (7-8)            | \$87,817    | \$83,635    | \$79,652    | \$76,588    | -----       |
| Alternative Elementary (P-5)          | -----       | -----       | -----       | -----       | \$74,919    |
| Alternative Elementary (P-6)          | \$88,480    | \$84,267    | \$80,254    | \$77,167    | -----       |
|                                       |             |             |             |             |             |
| Deaf /Hard of Hearing-Elem            | \$97,416    | \$92,777    | \$88,359    | \$84,961    | \$82,486    |
| Deaf /Hard of Hearing-HS              | \$110,945   | \$105,662   | \$100,630   | \$96,760    | \$93,942    |
| Exploring, Learning,<br>Participating | \$102,946   | \$98,044    | \$93,375    | \$89,784    | \$87,169    |

**MEMBER DISTRICT RATES – OTHER SERVICES**

| <b>SERVICES AVAILABLE:</b>  | <b>FY25</b>           | <b>FY24</b>           |
|---|-----------------------|-----------------------|
| <b>Full Individual Evaluations*</b>   |                       |                       |
| Full Individual Evaluation  | \$1,993               | \$1,935               |
| Full Individual Evaluation – Psychology only  | \$1,545               | \$1,500               |
| Psychiatric Evaluations/Consultations   | \$250/hr.             | \$220/hr.             |
| <b>OT or PT Evaluation</b>  | \$118/hr.             | \$115/hr.             |
| <b>Speech &amp; Language Evaluation</b>   | \$108/hr.             | \$105/hr.             |
| Includes complete speech/language evaluation  |                       |                       |
| <b>Assistive Technology Team Evaluation</b>   | \$103 hr./per staff   | \$100 hr./per staff   |
| Includes Initial Evaluation, Follow-Up Visits, Consultations,<br>Half Day Workshop, and 3-Tier Implementation/Support |                       |                       |
| <b>Hearing/Vision &amp; Technician Services</b>   | \$53/hr./staff member | \$51/hr./staff member |
| <b>Vocational Assessments</b>   | \$77/hr.              | \$75/hr.              |
| <b>Behavior Specialist</b>  | \$77/hr.              | \$75/hr.              |
| <b>Non-Violent Crisis Intervention (NCI)</b>  | \$1,045 (Full)        | \$1,015 (Full)        |
| (required books to be charged at cost)  | \$520 (Refresher)     | \$505 (Refresher)     |

#### **Services for Non-Member Districts**

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

\* Includes Full Individual Evaluation (psychology and social worker) 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**

| <b>CONTRACTUAL – Daily Rate</b>                     | <b>FY25</b> | <b>FY24</b> |
|---|-------------|-------------|
| Hearing Specialist                                  | \$26,287    | \$22,997    |
| Vocational Program                                  | \$14,277    | \$12,215    |
| Adapted Physical Education                          | \$20,066    | \$15,487    |
| Social Work Services                                | \$25,349    | \$19,610    |
| Nursing   | \$18,440    | \$24,608    |
| OT Services   | \$25,994    | \$20,632    |
| PT Services   | \$23,479    | \$20,632    |
| Psychological Services                              | \$37,379    | \$22,837    |
| Speech & Language Therapy                           | \$25,129    | \$31,053    |
| Assistive Technology Service                        | \$24,289    | \$19,670    |
| Behavior Interventionist (formerly LASSO Itinerant) | \$22,421    | \$18,802    |
| Vision Itinerant                                    | \$34,877    | -           |

| <b>ITINERANT – Hourly Rate</b>              | <b>FY25</b> | <b>FY24</b> |
|---|-------------|-------------|
| Vision                                      | \$195       | \$135       |
| Hearing                                     | \$147       | \$129       |
| Behavior Interventionist (Formerly LASSO 1) | \$149       | \$126       |
| Orientation Mobility                        | \$129       | \$73        |
| English Language Learning (EL)              | \$158       | \$77        |
| Adapted Physical Education                  | \$112       | \$86        |

| <b>CONTRACTUAL – Per Evaluation</b>          | <b>FY25</b> | <b>FY24</b> |
|--|-------------|-------------|
| Early Childhood Assessment Evaluation (ECAT) | \$7,790     | \$4,822     |

| <b>PRIVATE PLACEMENT TEAM</b> (Based on district enrollment)     | <b>FY25</b> | <b>FY24</b> |
|--|-------------|-------------|
| Elementary Students  | \$10.22     | \$8.15      |
| High School Students   | \$14.28     | \$11.40     |
| Consultation Only  | \$5,009     | \$3,560     |
| <b>ADDITIONAL VOCATIONAL SERVICES</b> (further info in contract) | <b>FY25</b> | <b>FY24</b> |
| Transition-Training Crew (per semester)                          | \$8,400     | \$1,964     |

| <b>Individualized Student Services (Based on enrollment in SEDOL program and IEP team decision)</b> | <b>FY25</b> | <b>FY24</b> |
|---|-------------|-------------|
| Special Needs Nurse   | \$97,357    | \$91,846    |
| Sign Language Interpreter   | \$63,742    | \$60,134    |
| Special Needs Paraprofessional  | \$40,152    | \$37,879    |

**SEDOL CONTRACTS OVER \$25,000 INCLUDED IN FY25 BUDGET**

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

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.

| Date   | Vendor                           | Description                       | Annual Cost  |
|--|----------------------------------|-----------------------------------|--------------|
| 07/01/15                                       | Blue Cross Blue Shield Of IL     | Health Insurance                  | \$6,600,000  |
| 07/01/15                                       | Collective Liability Insurance   | Workers Comp & Liability (actual) | \$496,624    |
| 07/27/23                                       | Connections Day School           | Student Diagnostic Setting        | \$1,202,000  |
| 06/12/08                                       | Constellation                    | Natural Gas                       | \$75,700     |
| 06/12/08                                       | Constellation                    | Electricity                       | \$258,250    |
| 09/01/12                                       | Dearborn National                | Life Insurance                    | \$50,800     |
| 09/07/23                                       | Dr. Mojgan Makki                 | Psychiatric Services              | \$66,942     |
| 07/01/22                                       | ECRA                             | Data Management (actual)          | \$39,615     |
| 12/14/23                                       | Eccezion (formerly Eder Casella) | Audit Services                    | \$45,000     |
| 04/08/21                                       | Embrace                          | Medicaid Service Fee              | \$43,580     |
| 09/08/23                                       | Exceptional Learning             | Spec Ed Prog Rev                  | \$85,850     |
| 07/20/23                                       | Frontline                        | AESOP/Analytics                   | \$50,770     |
| 02/01/18                                       | Groot                            | Garbage Service                   | \$43,500     |
| 09/01/12                                       | Guardian                         | Dental Insurance                  | \$193,462    |
| 07/01/13                                       | Hodges, Loizzi Eisenhammer       | Legal Services                    | \$81,200     |
| 06/12/23                                       | Infinitec                        | Assistive Technology Coalition    | \$48,410     |
| 03/24/22                                       | Lakeside Transportation          | Student Transportation            | \$523,900    |
| 12/10/19                                       | Marling Management               | Rental Property-Seymour (actual)  | \$36,900     |
| 05/26/22                                       | Net56                            | Technology Service                | \$375,090    |
| 05/26/22                                       | Net56                            | Bandwith & Firewall               | \$129,250    |
| 05/06/22                                       | Net 56                           | Cybersecurity                     | \$34,200     |
| 06/22/23                                       | Organic Life                     | Food Service                      | \$325,000    |
| 05/22/14                                       | Ricoh                            | Rental of Copiers                 | \$69,500     |
| 05/22/14                                       | Ricoh                            | Images                            | \$72,000     |
| 10/26/23                                       | School Dist #73                  | Food Service for JPC              | \$65,000     |
| 12/14/23                                       | Skyward                          | School Business Suite             | \$79,800     |
| 08/15/23                                       | Sorenson Communications          | Interpreting Services             | \$153,500    |
| 01/29/13                                       | The Horton Group                 | Benefit Consulting                | \$54,000     |
| *Amounts are estimates unless noted as actual. |                                  |                                   |              |
| Total  |                                  |                                   | \$11,299,843 |