SASED
TEACHING • LEADING • BELIEVING

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE

Governing Board Joint Meeting with Board of Control
January 25, 2023
SASED Administrative Center
2900 Ogden
Lisle, IL 60532
6:30 PM
AGENDA

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. **Board Member Recognition**
4. **Public Comment**
5. **Information/Correspondence**
   a. Strategic Planning Progress Update
   b. FY 22-23 Financial Audit Presentation
6. **Discussion Without Action**
   a. Proposed Tuition and Services Billing Procedures
7. **Discussion with Action**
   a. Approve the Meeting Minutes from 8-17-22
   b. Approve the FY23-24 Budget Guidelines and Assumptions
8. **Adjournment**

SASED

Teaching · Leading · Believing

TEACHING

LEADING

BELIEVING

STRATEGIC PLAN 2023-27

Draft Report Jan. 25, 2023

FROM THE DIRECTOR

As we navigate the new post pandemic reality together SASED's new strategic plan will serve as the guidebook for the next four years. Through this strategic plan SASED endeavors to meet the needs of its students, families, districts, and staff through ongoing, focused, efforts to maximize student outcomes.

Each priority area identified in the strategic plan: highly qualified staff and exemplary programs and services, communications and operations, was developed based on input from interviews, focus groups, surveys, and committee work. The data collected reflects SASED's continuous improvement journey incorporating both strengths and challenges for SASED into its strategic plan.

SASED's values of teaching, leading, and believing resonate throughout the plan. The addition of three value statements highlights SASED's commitment to diversity, equity, and inclusion throughout the organization. I look forward to celebrating together as we accomplish each indicator identified for measuring our success at achieving our goals.

Sincerely,
Dr. Mindy McGuffin
Executive Director, SASED

MEMBER DISTRICTS

- Keeneyville School District 20
- Benjamin School District 25
- West Chicago Elementary School District 33
- Winfield School District 34
- School District 45, DuPage County
- Salt Creek School District 48
- Downers Grove Grade School District 58
- Maercker District 60
- Cass School District 63
- Center Cass School District 66
- Woodridge School District 68
- DuPage HS District 88
- Community HS District 94
- Community HS District 99
- Community Consolidated School District 180
- Westmont Community Unit School District 201
- Lisle Community Unit School District 202
- Elmhurst Community Unit School District 205

FROM THE CHAIR

BOARDS

District	Board of Control	Governing Board
Keeneyville SD 20	Terry Walloch Heather Weishaar √	Terry Walloch Heather Weishaar √
Benjamin SD 25	Jack Buscemi Dennis Peterson √	Jack Buscemi, Chairperson Dennis Peterson √
West Chicago Elem Sch 33	Dr. Kristina Davis* Rita Balgeman √	Tom Doyle Chad McLean √
Winfield SD 34	Dr. Matt Rich,* Chairperson Norm Bothwell √	Norm Bothwell Matt Tibble √
DuPage County SD 45	Dr. Anthony Palmisano,* Sec. Melissa Slinn √	Emily Shultz Melissa Slinn √
Salt Creek SD 48	Ray Kielminski James C Blair √	James C Blair, Vice-Chairperson Ray Kielminski √
Downers Grove SD 58	Emily Hanus Greg Harris √	Emily Hanus Greg Harris √
Maercker SD 60	Dr. Sean Nugent* Amy Sullivan √	Mary Satchwell Amy Sullivan √
Cass SD 63	Mark Cross* Lana Johnson √	Rinku Patel Kent Absalonsen √
Center Cass SD 66	Dr. Andrew Wise* Beth Bukey √	Liane Raso Beth Bukey √
Woodridge SD 68	Thomas Ruggio, Vice-Chair Dr. Patrick Broncato √	Thomas Ruggio, Secretary Mike Toohey √
DuPage HS District 88	Dr. Jean Barbanente* Donna Craft Cain √	Donna Craft Cain Amy Finnegan √
Community HS District 94	Lynn Casey Maher Katherine Doremus √	Katherine Doremus Lynn Casey-Maher √
Community HS District 99	Jaoanna Vazquez Drexler Dr. Nancy Kupka √	Jaoanna Vazquez Drexler Dr. Nancy Kupka √
Community Con. District 180	Dr. Tom Schneider* Krystle Vanterpool √	Krystle Vanterpool Nader Najjar √
Westmont CUSD 201	Leah Conover Kevin Marren √	Leah Conover Kevin Marren √
Lisle CUSD 202	Wendy Nadeau Steve Lesniak √	Steve Lesniak Wendy Nadeau √
Elmhurst CUSD 205	Beth Hosler Dr. Keisha Campbell √	Karen Stuefen Courtenae Trautmann √

* Denotes superintendent
√ Denotes alternate

WHO WE ARE

MISSION

Our mission is to maximize student outcomes

VISION

Our vision is to be the innovative leader that inspires, creates and implements best practices in education for all

VALUES

TEACHING

- Is student centered and solution focused
- Is data informed, standards-aligned, evidence based, rigorous, and high quality
- Prepares students to lead enriched and productive lives within their communities

LEADING

- Through ongoing professional development to equip educators with best practice skills and competencies
- By influencing and implementing federal and state mandates for special and general education
- By being a resource for new research and initiatives in education

BELIEVING

- All students can learn
- Independence, dignity and equity are the rights of all
- To best serve students, we develop and sustain collaborative relationships

STRATEGIC PLAN: How We Got Here

The Strategic Planning process provided a framework for decision making that buildt upon the shared vision and values held by the community. The three concrete phases empowered stakeholders with critical information and strategies to bring decisions into focus.

ENGAGE THE COMMUNITY

- Planning meeting to further customize the process
- Individual interviews
- Focus groups
- Community survey
- Review of organizational performance data

FOCUS AND PLAN FOR THE FUTURE

- Mission
- Vision
- Core values
- Individual interviews
- Strategic priorities
- Strategic objectives

IMPLEMENT AND EVALUATE IMPACT

- Action plans that include: strategies, timelines, resources needed, responsible staff.
- Strategic Indicators to measure progress of Strategic Plan
- Strategic dashboard to track and communicate Strategic Plan and progress

STRATEGIC PLAN: Timeline

AUGUST 2022

Official launch and planning meeting

OCTOBER 2022

Focus groups

OCTOBER 2022

Online survey opened and closed

NOVEMBER 2022

Review mission, vision and guiding principles

JANUARY 2023

Present draft goals to stakeholders for feedback

FEBRUARY 2023

Convene work groups to develop implementation plans

JULY 2023

Launch and ongoing implementation and evaluation through June 2027

SEPTEMBER 2022

Individual interviews with Board Members and SASED administrators

NOVEMBER 2022

Review feedback and themes; distribute Findings Report

DECEMBER 2022

Draft goals and objectives

JANUARY 2023

Present draft at SASED Joint Board meeting

MARCH 2023

Adopt final Strategic Plan

KEY SURVEY RESULTS

Strengths

The exceptional caliber of the teaching staff; they are caring, responsive, skilled, and great at their jobs

High level of commitment from member districts to use desired services

Highly responsive and collaborative to member districts when needs arise

Targeted special education programs and services are excellent and highly desired by member districts

Staff that is committed to the students supporting them to be successful

Excellent relationships with member districts that focus on high quality programs for students

Financially stable with fair and equitable fee structure

Challenges

Recruiting and retaining high quality staff

Alignment of student and staff learning environment needs to rented spaces, and the need for a master classroom/facility plan

Continue to focus on communication targets on quality, frequency, and timeliness

Continue to review the financial model that all member districts can support

Inconsistent operating procedure and protocols

Provide new opportunities to member districts and have them participate in the design, development, implementation, and evaluation of these services

OVERVIEW: Priority Areas

1

High Quality Staffing

Goals are to recruit and retain employees through strategic actions

2

Exemplary Programs and Services

Goals are to enhance access, equity and opportunity to programs and reduce opportunity gaps, provide training, needs assessment and other strategies

3

Communications

Goals are to develop, implement and continually evaluate communications plans and create written procedures for all SASED constitutents

4

Operations

Maintain fiscal responsibility through investigating organizational efficiencies, updating procedures and billing structures and developing master facility plan

PRIORITY: High Quality Staffing

1 High Quality Staffing

Goal 1 - Recruitment: Enhance and implement a recruitment plan to market the organization through various methods

Strategic Actions

- Build a strong recruitment brand for SASED
- Strengthen and increase relationships with Colleges and Universities
- Ensure onboarding process fully informs and prepares newly hired staff for the expectations of their assigned position

Goal 2 - Retention: Enhance, expand and coordinate retention strategies for all employee groups

Strategic Actions

- Increase and encourage employee engagement
- Establish a committee to build a cohesive sense of belonging with all employees
- Support employee wellness
- Improve and expand comprehensive mentoring programs

PRIORITY: Exemplary Programs and Services

2 Exemplary Programs and Services

Goal 1 - Enhance access, equity, and opportunity to high-quality, innovative special education programs designed to:

- **Increase educational achievement and functional performance**
- **Promote positive behavior and social emotional well-being**
- **Reduce opportunity gaps**
- **Prepare students for post-secondary transition**

Strategic Actions

- Improving high-quality program and instruction
- Expand supportive, inclusive, and safe learning environments
- Establish a culture of data-informed decision making
- Expand professional learning

Goal 2 - Develop an ongoing process to gather member district input on programs and services

Strategic Actions

- Complete a comprehensive needs assessment
- Training for quality IEP development
- Create PD for evidence-based practices and inclusion
- Support additional needs determined by member districts
- Improve the collaborative relationship with member districts

PRIORITY: Communications

3 Communications

Goal 1 - Develop, implement, and routinely evaluate comprehensive communication plans to provide routine and emergency communications to all stakeholders

Strategic Actions

Develop and implement communication plans for staff, districts, and families

- Launch and maintain an updated accessible website
- Establish and maintain a social media presence
- Develop measures of communication effectiveness

Goal 2 - Create and enhance written guidance/procedures for students, parents, districts and staff

Strategic Actions

- Provide easy access for all organization protocols
- Determine the critical procedures that need to be developed
- Create employee protocols for all organizational functions
- Establish professional training opportunities to learn critical procedures

PRIORITY: Operations

4

Operations

Goal 1 - Maintain fiscal responsibility

Strategic Actions

- Analyze and update tuition billing procedures
- Identify and maintain an adequate fund balance
- Examine opportunities for increasing organizational efficiency (staffing and enrollment)
- Explore financial management systems to support billing practices

Goal 2 - Seek improvement and streamlining business services

Strategic Actions

- Review and define selections and costs on the menu of services
- Provide joint opportunities for collaboration and professional development for district business officials and district administrators
- Investigate opportunities for cost savings through shared services with member districts
- Study OT-PT billing structure and practices

Goal 3 - Determine facility (infrastructure) planning strategies

Strategic Actions

- Develop a master facility plan (office and learning environments)
- Review and revise lease agreement terms and rates
- Collaborate with membership on sources of funding for facilities improvement and maintenance

ACKNOWLEDGEMENTS

STRATEGIC PLAN PARTICIPANTS

Interview Participants

Board Members
Beth Hosler - Elmhurst SD 205
Leah Conover - Westmont SD 201
Joanna Vazquez-Drexler - CHSD 99
Terry Walloch - Keeneyville SD 20
Jean Barbanente - DuPage SD 88
Tom Ruggio - Woodridge SD 68

SASED Administrators
Mindy McGuffin
Sheila White
Michele Capio
Tara Corral

Focus Group Participants

District Superintendents
Hank Thiele - CHSD 99
Frank Evans - Salt Creek SD 48
Mark Cross - Cass SD 63
Matt Rich - Winfield 34
Omar Castillo - Keeneyville SD 20
Moses Cheng - CHSD 94
Jean Barbanente - DuPage SD 88

District Administrators
Rebecca Garretson - Winfield 34
Julie Salamone - Benjamin SD 25
Colleen Flores - Keeneyville SD 20
Jennifer Sabourin - Salt Creek SD 48
Lisa Bollow - CHSD 99
Sean Rhoads - CCSD 66
Anne Bowers - Woodridge SD 68
Jennifer Law - Lisle SD 202

District Business Admin/CSBO's
Sue Caddy - Maercker SD 60
David Wilkinson - Lisle SD 202
Natalie Principe - Benjamin SD 25
Edward Noster - DuPage SD 88

SASED Parents (via Zoom)
Suzanne Hirschboek
Jill Lansu
Michele Alms
Cristina Stanilla
Adriana Kuropas

SASED Central Office
Martha Long
Pamela Sudds
Diana Connolly
Melissa Ward
Michelle Whitfield
Amber McClatchey-Wilson
Gina Hubbard
Christina Fortuna
Melissa Stola
Katrina Johnson
Donna Aikens
Kristie Katzel
Joan Burger
Jeff Manimbo

ACKNOWLEDGEMENTS

STRATEGIC PLAN PARTICIPANTS

SASED Admin/Program Directors/ Coordinators/Admin Assistants
Matthew Layton
Christine Martin
Julie Grohn
Amy McKee
Kati Curby
Senga Lowe
Chris Miller
Dana Gerus

SASED Staff
Robin Cox
Emilee Huntley
Jeanine Sadowski
Lynn Moynihan
Claire Smith
Kristina Murphy
Jeanine Peters
Carrie Castaldo
Ashley Lohrenz
Melissa Hoffman
Tammy Marson
Steve Erzig
Abigail Kaufman
Ruth Roberts
Karen Stornello
Elizabeth Willmot
Maria Bettler
Ena Uhren
Jessica D'Amico
Anna Froehling

SASED Steering Committee
Shannon Bohnert
Christine Martin
Lauren Johnson
Michele Capio
Ashley Austin
Rachel Bell
Matthew Layton
Laura Provancal
Laura Zacharski
Sherilyn Genin
Kristine Chaplin
Jennifer Kirkpatrick

Special thanks to HYA, HYA Lead Associate Dr. Brian Harris, Focus Group Facilitator Rebecca Burcer, LCSW and Project Support Dr. Laurie Kimbrel.

Teaching
Leading
Believing

Contact

The School Association for Special Education in DuPage County
2900 Ogden Ave., Lisle, IL , 60532
630-778-4500
www.sased.org

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To: Dr. Melinda McGuffin, Executive Director
From: David Sellers, Business Services Consultant
Date: January 15, 2023
Subj: Tuition Rates Formula – Revised Methodology

BACKGROUND

SASED has a past practice of issuing pre-bills to for both SASED and DuPage West Cook Tuition programs. Tuition prebills for STARS, Multi-Needs, Southeast/Directions, Transition, and Project SEARCH have been sent in the time frame July-September with a final bill sent at the end of the year.

Billing for DuPage West Cook tuition programs is on a different schedule. For the Vision and Deaf and Hard of Hearing tuition programs a pre-bill for 75% of the tuition is sent out between July and September followed by the remaining 25% of the pre-bill in December-January. A final bill is sent at the end of the year.

As final bills for both SASED and DuPage West Cook tuition programs have been sent to all districts in early July. This has created pressure for the final bills to be perfect within a short time frame after the fiscal year has ended. This also causes 'unfavorable surprises' for districts that have students enrolled in programs and services for which the final bill is larger than the pre-bill.

Conceptually, the 'pre-bill' has been a 'down payment' and the 'final bill' has been expected to incorporate a completely accurate accounting of all costs that occurred in the given year.

PROPOSED CHANGE TO METHODOLOGY

In January, more than six months after the prior fiscal year has been closed and the accounting records have been incorporated into the annual independent audit, tuition rates are to be calculated using factors in a revised methodology as follows:

1.) The prior year actual costs, which have been reviewed by the independent auditor, and
2.) The Tax Cap CPI for the fiscal year currently in progress, and
3.) The Tax Cap CPI for the fiscal year upcoming the next year.

In year one of the implementation, there will be a one-time adjustment to the FY2022-23 tuition bill. This is necessary to establish a base year, FY2021-22, that is as accurate as possible. In subsequent years, there will be no pre-bills or supplemental bills. Tuition rates will be set for a given fiscal year on a one-time-only basis.

For FY2022-23, the tuition rates will be calculated as [the FY2021-22 final tuition rates], times [an increase factor of 1.4% (the Tax Cap CPI as published by February, 2021, applicable to fiscal year 2022-23)].

For FY2023-24, the tuition rates will be calculated as [the FY2021-22 final tuition rates], **times** [an increase factor of 1.4% (the Tax Cap CPI as published by February, 2021, applicable to fiscal year 2022-23)] **times** [an increase factor of 5.0% (the Tax Cap CPI as published by February, 2022, applicable to fiscal year 2023-24)]

This methodology represents a 'one-year-lookback and two-year-look-ahead', as follows:

	Tuition FY2021-22	Tax Cap CPI Increase	Tuition FY2022-23	Tax Cap CPI Increase	Tuition FY2023-24
Multi-Needs	43,743	1.4%	44,355	5.0%	46,573
BD/Southeast	41,915	1.4%	42,502	5.0%	44,627
VI	46,023	1.4%	46,667	5.0%	49,001
DHH	49,378	1.4%	50,069	5.0%	52,573
STARS	36,070	1.4%	36,575	5.0%	38,404
TRANS	54,308	1.4%	55,068	5.0%	57,822
Directions	32,399	1.4%	32,853	5.0%	34,495

In January of 2024, rates for FY2024-25 can be finalized using rates calculated from FY2022-23 actual costs. These costs will have been subject to independent audit. The tuition rates chart that can then be completed in January, 2024 is:

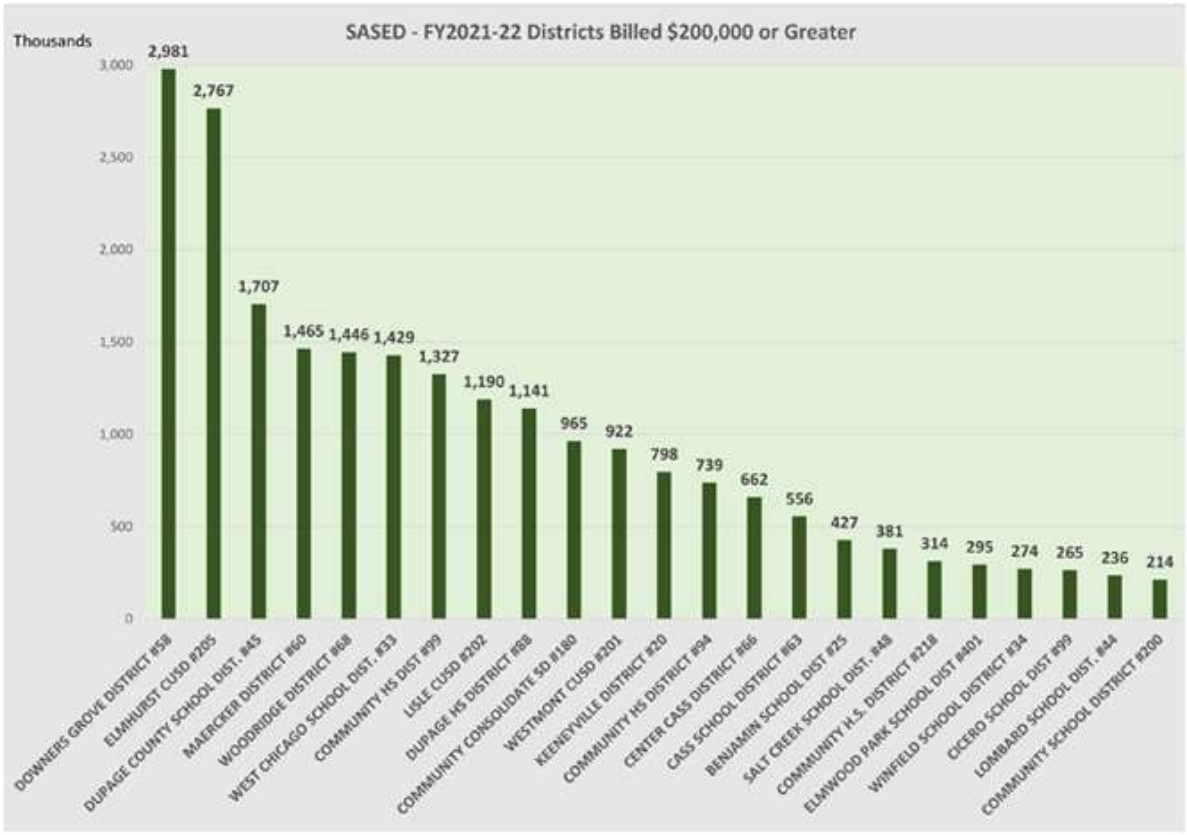
	Tuition FY2022-23	Tax Cap CPI Increase	Tuition FY2023-24	Tax Cap CPI Increase	Tuition FY2024-25
Multi-Needs	44,355	5.0%	46,573	5.0%	TBD
BD/Southeast	42,502	5.0%	44,627	5.0%	TBD
VI	46,667	5.0%	49,001	5.0%	TBD
DHH	50,069	5.0%	52,573	5.0%	TBD
STARS	36,575	5.0%	38,404	5.0%	TBD
TRANS	55,068	5.0%	57,822	5.0%	TBD
Directions	32,853	5.0%	34,495	5.0%	TBD

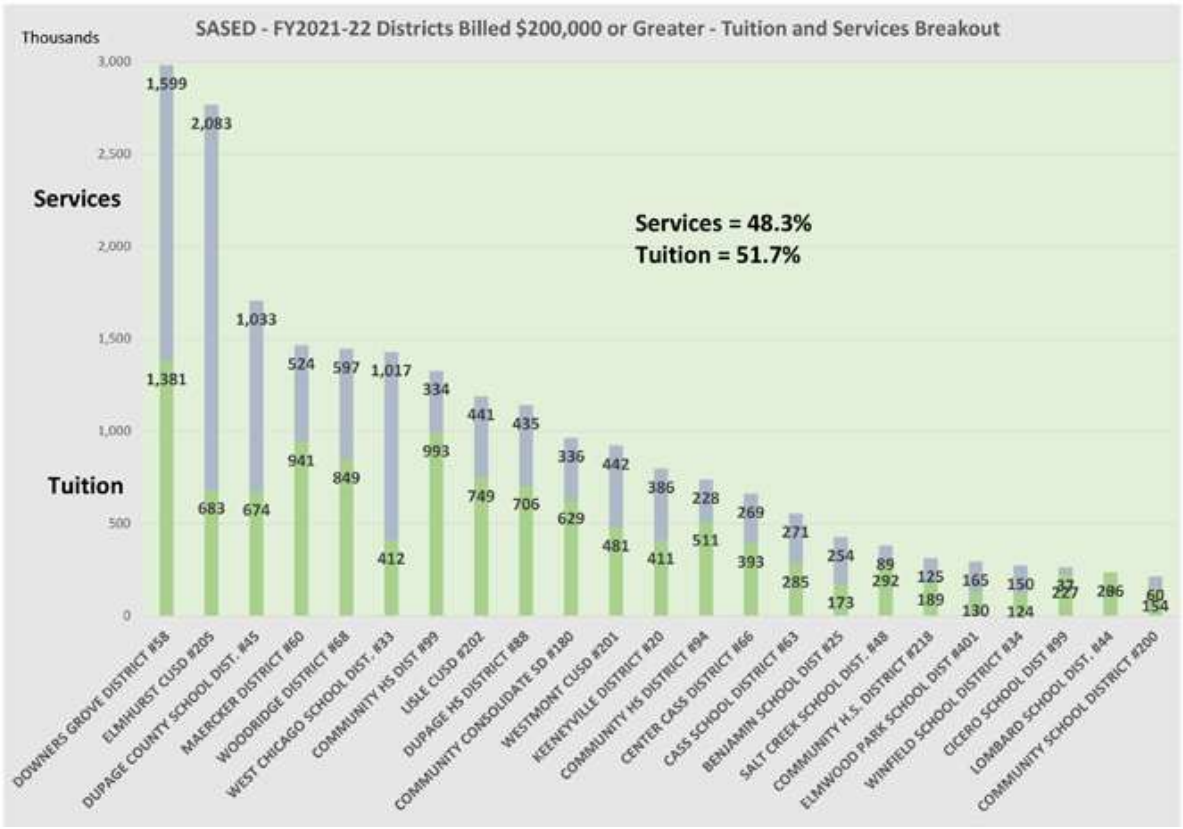
The rates for **FY2022-23 used to calculate the rates for FY2024-25 will be different** from the above; however, the rates for FY2023-24 will remain final, exactly as calculated in January or February, 2023. The **FY2024-25 rates** will be based upon re-calculated rates for FY2022-23 (using audited costs) that are then increased by Tax Cap CPI factors for FY2023-24 (the 5.0%) ***and*** FY2024-25 (5.0%). Tax Cap CPI increases published by February, 2022 (known) and by February, 2023 (recently finalized) will serve as the increase factors for the FY2024-25 tuition rates.

This revised methodology provides for one established tuition amount for each program with rates that can be published for users of the tuition programs that are not going to be changed – no risk of unfavorable surprises in July relating to tuition rates. Using the established tuition amount, districts will still receive a pre-bill and then the final bill will account for the ADE adjustments/changes in enrollments throughout the year. A final bill for services that are 'usage'-based, e.g. OT/PT services or one-to-one aides will also be issued after the end of the school year, as in the past.

A limitation or potential downside related to this methodology is the risk of a financial deficit in a fiscal year that cannot be addressed through a 'final billing' process that has been the past practice. It is expected that cumulative cash reserves can be used to offset a deficit if it does occur. The 'flipside' is that a financial surplus that may occur is to be kept in reserve and provide a means of offsetting some future fiscal year deficit; if one were to occur. A second limitation is that just under half of the revenue from districts is from services (48% in FY2021-22), see the below charts and 'OVERVIEW OF BILLING CYCLES FOR TUITION AND SERVICES'. Billings for services are 'usage-based'; and it is not practical to apply a one-year-lookback/two-year-look ahead to these rates. Use of contracted/outsourced staffing when providing services is one of the factors that significantly impacts the costs associated with providing services to districts throughout a school year.

For tuition programs, the application of a new system offers strengths that outweigh the weaknesses or limitations.


SASED - FY2021-22 Districts Billed $200,000 or Greater
Thousands
3,000
2,500
2,000
1,500
1,000
500
0
2,981
2,767
1,707
1,465
1,446
1,429
1,327
1,190
1,141
965
922
798
739
662
556
427
381
314
295
274
265
236
214
DOWNERS GROVE DISTRICT #58
ELMHURST CUSD #205
DUPAGE COUNTY SCHOOL DIST. #45
MAERCKER DISTRICT #60
WOODRIDGE DISTRICT #68
WEST CHICAGO SCHOOL DIST. #33
COMMUNITY HS DIST #99
LISLE CUSD #202
DUPAGE HS DISTRICT #88
COMMUNITY CONSOLIDATE SD #180
WESTMONT CUSD #201
KEENEYVILLE DISTRICT #20
COMMUNITY HS DISTRICT #94
CENTER CASS DISTRICT #66
CASS SCHOOL DISTRICT #63
BENJAMIN SCHOOL DIST #25
SALT CREEK SCHOOL DIST. #48
COMMUNITY H.S. DISTRICT #218
ELMWOOD PARK SCHOOL DIST #401
WINFIELD SCHOOL DISTRICT #34
CICERO SCHOOL DIST #99
LOMBARD SCHOOL DIST. #44
COMMUNITY SCHOOL DISTRICT #200


SASED - FY2021-22 Districts Billed $200,000 or Greater - Tuition and Services Breakout
Thousands
3,000
2,500
2,000
1,500
1,000
500
0
Services
Tuition
Services = 48.3%
Tuition = 51.7%
1,599
1,381
2,083
683
1,033
674
524
941
597
849
1,017
412
334
993
441
749
435
706
336
629
442
481
386
411
228
511
269
393
271
285
254
173
89
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DOWNERS GROVE DISTRICT #58
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COMMUNITY H.S. DISTRICT #218
ELMWOOD PARK SCHOOL DIST #401
WINFIELD SCHOOL DISTRICT #34
CICERO SCHOOL DIST #99
LOMBARD SCHOOL DIST. #44
COMMUNITY SCHOOL DISTRICT #200

OVERVIEW OF BILLING CYCLES FOR TUITION AND SERVICES

Invoiced services include 1:1 Aides, 1:1 Interpreters, 1:1 Medical Aides, Assistive Technology, Audiology, Itinerants, OT/PT, and School Improvement.

The following chart illustrates the billing cycle for all tuition and services.

Program / Service	Tuition	Service	Invoice Date
SASED Programs	X		July
DWC Vision and Hearing	X		September (75%)
IST/AT		X	September
Project SEARCH	X		September
Interpreters		X	October
OT/PT		X	October
Itinerants		X	December
Member IDEA (PD & Admin)		X	December
Private Facility*		X	December
1:1 Staffing		X	December - January
DWC Vision and Hearing	X		December - January (25%)
Diagnostic (Audiology)		X	January (1st half)
Diagnostic (Audiology)		X	June (2nd half)
* 20% of billing staff member's total compensation allocated among districts			

The business office currently does a “true-up” on service costs of most services at the end of each fiscal year for 1:1 Aides, 1:1 Interpreters, 1:1 Medical Aides, Itinerants, Audiology and OT/PT Services to actual days of student enrollment

Assistive Technology and School Improvement are not trued up. Districts are invoiced for all of the days selected on the Menu. Districts can add additional days if staff is available, refunds are not generated for these two services.

SASED Governing Board Meeting/Public Hearing
August 17, 2022 - 7:15pm
SASED Administration Center
2900 Ogden Avenue, Lisle, IL 60532

MEETING MINUTES

Jack Buscemi, Chairperson, called the meeting to order at 7:20 p.m. and welcomed those in attendance.

Roll call was taken with the following responding:

Present:	**District**	**Representative**
	Keeneyville School District #20	Terry Walloch
	Benjamin School District #25	Jack Buscemi
	West Chicago Elementary School District #33	Tom Doyle
	Winfield School District #34	Norm Bothwell
	Salt Creek School District #48	James Blair
	Downers Grove School District #58	Emily Hanus
	Maercker District #60	Mary Satchwell
	Woodridge School District #68	Tom Ruggio
	DuPage High School District #88	Donna Craft Cain
	Community High School District #99	Joanna Vazquez Drexler
	Community Consolidated School District #180	Krystle Vanterpool
	Westmont Community Unit School District #201	Leah Conover
	Lisle Community Unit School District #202	Steve Lesniak

Absent: School District #45, DuPage County
Cass School District #63
Center Cass School District #66
Community High School District #94
Elmhurst Community Unit School District #205 (arrived at 7:30pm)

Present: 13 Districts **Absent:** 5 Districts

Also in attendance:

Dr. Melinda McGuffin, Executive Director, SASED
Don Robinson, Treasurer and Director for Business, SASED
Senga Lowe, Recording Secretary, SASED

2. **Pledge of Allegiance**
3. **Public Comment--none**

4. **Recess for FY23 Budget Public Hearing**
Motion made by Member James Blair, seconded by Member Mary Satchwell, to recess for the purpose of conducting the FY23 Budget Public Hearing at 7:23 pm

Ayes:

Keeneyville School District #20	Terry Walloch
Benjamin School District #25	Jack Buscemi
West Chicago Elementary School District #33	Tom Doyle
Winfield School District #34	Norm Bothwell
Salt Creek School District #48	James Blair
Downers Grove School District #58	Emily Hanus
Maercker District #60	Mary Satchwell
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Community Consolidated School District #180	Krystle Vanterpool
Westmont Community Unit School District #201	Leah Conover
Lisle Community Unit School District #202	Steve Lesniak

Nayes: None

Absent: School District #45, DuPage County
Cass School District #63
Center Cass School District #66
Community High School District #94
Elmhurst Community Unit School District #205 (arrived at 7:30pm)

Ayes: 13 Districts Nayes: None Absent: 5 Districts

Upon voice vote, motion carried.

5. **Convene FY23 Budget Public Hearing at 7:24pm**

Present:	**District**	**Representative**
	Keeneyville School District #20	Terry Walloch
	Benjamin School District #25	Jack Buscemi
	West Chicago Elementary School District #33	Tom Doyle
	Winfield School District #34	Norm Bothwell
	Salt Creek School District #48	James Blair
	Downers Grove School District #58	Emily Hanus
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	Community Consolidated School District #180	Krystle Vanterpool
	Westmont Community Unit School District #201	Leah Conover
	Lisle Community Unit School District #202	Steve Lesniak

Absent: School District #45, DuPage County
Cass School District #63
Center Cass School District #66
Community High School District #94
Elmhurst Community Unit School District #205 (arrived at 7:30pm)

Present: 13 Districts Absent: 5 Districts

. Discussion was to report that the budget is the same as presented in May except the funding was changed for preschool which is reflected in the final budget for approval.

Upon roll call vote, motion carried.

6. **Adjourn Public Hearing**
Motion made by Member Leah Conover, seconded by Member Tom Doyle, to adjourn the Budget Public Hearing and reconvene the Governing Board meeting at 7:26 pm.

Ayes:

Keeneyville School District #20	Terry Walloch
Benjamin School District #25	Jack Buscemi
West Chicago Elementary School District #33	Tom Doyle
Winfield School District #34	Norm Bothwell
Salt Creek School District #48	James Blair
Downers Grove School District #58	Emily Hanus
Maercker District #60	Mary Satchwell
Woodridge School District #68	Tom Ruggio
DuPage High School District #88	Donna Craft Cain
Community High School District #99	Joanna Vazquez Drexler
Community Consolidated School District #180	Krystle Vanterpool
Westmont Community Unit School District #201	Leah Conover
Lisle Community Unit School District #202	Steve Lesniak

Nayes: None

Absent: School District #45, DuPage County
Cass School District #63
Center Cass School District #66
Community High School District #94
Elmhurst Community Unit School District #205 (arrived at 7:30pm)

Ayes: 13 Districts Nayes: None Absent: 5 Districts

Upon voice vote, motion carried.

7. **Discussion with Action**
a. Approval of Minutes from June 22, 2022 meeting
Motion made by Member Joanna Vazquez Drexler, seconded by Member Leah Conover, to approve the minutes from the June 22, 2022 Governing Board meeting.

Ayes:

Keeneyville School District #20	Terry Walloch
Benjamin School District #25	Jack Buscemi
West Chicago Elementary School District #33	Tom Doyle
Winfield School District #34	Norm Bothwell
Salt Creek School District #48	James Blair
Downers Grove School District #58	Emily Hanus
Maercker District #60	Mary Satchwell

	Woodridge School District #68	Tom Ruggio
	DuPage High School District #88	Donna Craft Cain
	Community High School District #99	Joanna Vazquez Drexler
	Community Consolidated School District #180	Krystle Vanterpool
	Westmont Community Unit School District #201	Leah Conover
	Lisle Community Unit School District #202	Steve Lesniak

Nayes: None

Absent: School District #45, DuPage County
Cass School District #63
Center Cass School District #66
Community High School District #94
Elmhurst Community Unit School District #205 (arrived at 7:30pm)

Ayes: 13 Districts Nayes: None Absent: 5 Districts

Upon voice vote, motion carried.

b. Adopt the Resolution to approve the FY23 Budget as presented.
Motion made by Member Leah Conover, seconded by Member Tom Ruggio, to adopt the FY23 budget, as presented, and to approve the adoption resolution contained in the Joint Agreement Budget Form, as presented.

Present:	**District**	**Representative**
	Keeneyville School District #20	Terry Walloch
	Benjamin School District #25	Jack Buscemi
	West Chicago Elementary School District #33	Tom Doyle
	Winfield School District #34	Norm Bothwell
	Salt Creek School District #48	James Blair
	Downers Grove School District #58	Emily Hanus
	Maercker District #60	Mary Satchwell
	Woodridge School District #68	Tom Ruggio
	DuPage High School District #88	Donna Craft Cain
	Community High School District #99	Joanna Vazquez Drexler
	Community Consolidated School District #180	Krystle Vanterpool
	Westmont Community Unit School District #201	Leah Conover
	Lisle Community Unit School District #202	Steve Lesniak
	Elmhurst Community Unit School District #205	Courtenae Trautmann (arrived at 7:30pm)

Absent: School District #45, DuPage County
Cass School District #63
Center Cass School District #66
Community High School District #94

Present: 14 Districts Absent: 4 Districts

Upon roll call vote, motion carried.

8. **Adjournment**

Motion made by Member Mary Satchwell, seconded by Member James Blair, to adjourn the Governing Board meeting at 7:35 pm.

Ayes:

Keeneyville School District #20	Terry Walloch
Benjamin School District #25	Jack Buscemi
West Chicago Elementary School District #33	Tom Doyle
Winfield School District #34	Norm Bothwell
Salt Creek School District #48	James Blair
Downers Grove School District #58	Emily Hanus
Maercker District #60	Mary Satchwell
Woodridge School District #68	Tom Ruggio
DuPage High School District #88	Donna Craft Cain
Community High School District #99	Joanna Vazquez Drexler
Community Consolidated School District #180	Krystle Vanterpool
Westmont Community Unit School District #201	Leah Conover
Lisle Community Unit School District #202	Steve Lesniak
Elmhurst Community Unit School District #205	Courtenae Trautmann (arrived at 7:30pm)

Nayes: None

Absent: School District #45, DuPage County
Cass School District #63
Center Cass School District #66
Community High School District #94

Ayes: 14 Districts ***Nayes: None*** ***Absent: 4 Districts***

Upon voice vote, motion carried.

_____ _____

Chairperson Secretary

Fiscal Year 2023-24 Budget Development Presentation

Submitted: January 25, 2023

SASED BOARD OF CONTROL MEETING
JANUARY 25, 2023

Recommendation:

The administration recommends the approval of:

- FY 2022-24 Budget Guidelines and Assumptions
- FY2023-24 Tuition and Fees Rates
- FY2023-24 Supplemental Budget Development Materials
- Monthly Budget Progress Statement

FY203-24 BUDGET PREPARATION

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I. FY2023-24 BUDGET PREPARATION – Process, Guidelines and Assumptions

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BUDGET PROCESS

The SASED administration will develop guidelines consistent with the Illinois Tax Cap CPI-U increase, effective for the 2023-24 school year – the increase from January 1, 2020 to December 31, 2021. This increase was finalized in January, 2022 at 5.0% (limited from a 7.0% increase). The administration will also consider the impact of the most recent CPI-U that will be finalized in mid-January, 2023. This factor represents the most current measure of inflation. The most recent month for which a 2020 increase is available is October, reflecting an increase of 7.8% -- see exhibit titled 'Tax Cap Consumer Price Index History'.

The administration is continuing efforts to review the various programs and ensure that staffing and budgetary resources are used efficiently. These efforts include providing the program administrators with historical as well as current information for their review as they develop budget recommendations. SASED has experienced declining enrollment over the past two school years; and resource efficiency will be examined in light of the uncertainty of projected enrollments in the tuition programs.

Analysis

Planning objectives include maximizing individual classroom enrollments while staying within regulatory limits. Efforts also emphasize sharing of staff members, where practical, to maximize staffing efficiencies. The consistent goal of budget development processes is to identify opportunities to minimize tuition and fee rates, and incorporate better, more efficient ideas into the budget recommendations.

Review of Staffing Patterns

Goals

- Retain SASED's quality programming, commitment to measurable student growth and ensure compliance with students' IEP needs/requirements.

- Student enrollment of 10 in each classroom. No classroom will be opened with an enrollment of less than 6-8 students. However, consideration will be given to alternate enrollment/staffing patterns if: 1) required due to a small classroom size; 2) required for preschool age students; 3) required due to the range of severity of student disabilities; 4) required due to the severity of student needs as indicated on student IEP's; and 5) required due to other extraordinary factors.

- Consolidate first for maximum instructional space and second for the creation/maintenance of cluster sites.

Procedures

- SASED's past practice has been to collaboratively develop staffing patterns with input from program administrators. Final decisions are made at the cabinet level.

- The use of related services staff members to provide planning time for teachers will be reviewed to determine minutes needed and explore other low cost alternatives.

- Curriculum and technology priorities will be incorporated into proposed budgets for specific programs and forwarded for approval or revision at the cabinet level. All revisions to program budgets will be discussed with the program administrator who submitted the proposals.

- The administration continues to closely monitor enrollment and staffing patterns across SASED tuition programs. The new enrollment dashboard continues to be updated weekly. Refinement to SASED's student referral procedures and program descriptions along with professional development on writing Individualized Education Programs will support teams in their data driven decision making for allocation of individual supports and services.

- Operating costs for SASED services to member districts (i.e., IST, SI, AT, OT/PTand Itinerant Teachers) are comprised almost entirely of salary and benefits. In addition to maximizing caseloads for staffing efficiency, the Cabinet team will pursue cost avoidance related to 'overhead/administrative' staffing supports for SASED programming. Ms. Christine Martin, Assistant Director for Programs and Services will retire at the end of the FY23 school year. This position will not be filled. The administrative assistant currently collaborating with Christine is being cross trained now to fulfill her role with a program administrator for next year. A reduction of two central office positions.

ASSUMPTIONS – REVENUES

	Projected Increase for FY 2023-24
CPI Increase Impacting District's Levies *(calendar year 2022)*	5.0%
Tuition Programs *Increase equal to the Property Tax Cap CPI*	5.0%
Service Programs	
One to One Staff	5.0%
School Improvement	5.0%
Assisted Technology	5.0%
OT/PT	5.0%

NOTE: the increase from FY2021-22 to FY2022-23 also followed the Tax Cap CPI, an increase factor of 1.4%.

PERSONNEL REIMBURSEMENT

Personnel Reimbursement has been replaced with the Evidence Based Funding Formula (EBF). Under this model of distributing State funds to school districts, SASED will receive a hold harmless payment in the amount of its FY16 claim for Personnel Reimbursement. This hold harmless payment is approximately $2,800,000. It is paid in bimonthly payments, which is favorable to SASED's monthly cash flow. The Finance Committee has recommended that we allocate the EBF revenues to offset program costs as we had previously done with the Personnel Reimbursement. Additionally, Medicaid revenues have been incorporated into funds necessary to balance revenues and expenditures within the programs.

TRANSPORTATION REIMBURSEMENT

This revenue source represents approximately $350,000, approximately 2% of the funding for SASED's tuition and fee programs. It requires an annual claim in the year funds are spent, and then reimbursement is received in the year following the claim.

EXTERNAL GRANTS

The Midwest PBIS program has been discontinued as of June 30,2020. The Early Choices grant remains ongoing for FY2023-24.

OUT OF DISTRICT FEES

Based on enrollment, non-SASED districts may place students in our Alternative School. Similarly, non-DWC districts can place students in the Visually Impaired or Deaf and Hard of Hearing programs that SASED operates. We are currently charging a $10,000 tuition surcharge to non-member districts for students who attend these programs. These fees work toward reducing tuition costs for our member districts. We recommend no change in this fee for FY2023-24.

IDEA BILLING OF MEMBER DISTRICTS

Revenues are anticipated to include 7.5% of each member district's IDEA revenues, including a 2.5% funding of professional development, plus 5% of each member district's IDEA Preschool funding.

SOUTHEAST ALTERNATIVE SCHOOL BUILDING MAINTENANCE ASSESSMENT

The current $2,000 building maintenance fee per pupil had been approved for a five-year term. The term for this approved fee expires at the end of the 2023 school year. This topic will be on the February 8, 2023, finance committee meeting agenda for discussion.

ASSUMPTIONS - EXPENDITURES

Budgeted Wages and Benefit Increases

Salaries & Wages

Certified Bargaining Unit	**2.0%** applied to base
Non-Certified Bargaining Unit	**TBD%**
Occupational and Physical Therapists (Soft Freeze)	**TBD%**
All Other Groups	**TBD%**

Increases in salaries and benefits are pending the outcomes of collective bargaining with the Support Staff Association. The current draft of the budget has incorporated a comparison of year-to-date costs with the same time period in fiscal year 2021-22. Adjustments have been made based upon actual activity and anticipated needs in the various programs. As budget development efforts continue, at least two scenarios are to be developed, varying the levels of services that are anticipated to be required by member districts. .

For all remaining employee groups (non-bargaining), we are anticipating increases that follow the Tax Cap CPI-U and take into consideration the settlements for employees represented through collective bargaining.

Benefits

Medical and Dental Insurance Rates

Increases negotiated based upon relevant claims history data are as follows:

	%Change
Medical Insurance	7.5% increase
Dental Insurance	-13.1% reduction

Facilities

The ten-year Life Safety Survey and a number of specific high priority needs identified by the architect are to be reviewed. Specific projects for the summers of 2023, and 2024, and longer range planning are pending review by the Finance Committee.

II. TUITION AND FEE RATE ANALYSIS

TUITION RATES

See attached 'TUITION HISTORY AND PROPOSED FOR FY2023-24

This exhibit provides the rates calculated to achieve 'breakeven' funding for the tuition programs in FY2021-22. These rates are then increased by the Tax Cap CPI for FY2022-23 and then further increased by the Tax Cap CPI for FY2023-24. The rates for FY2023-24 are to be published with the Menu of Services. It is important for member districts, DuPage West Cook and all other districts utilizing SASED services to return the Menu of Services forms in as timely a manner as possible.

SERVICE PROGRAMS

See attached 'SERVICE PROGRAMS RATES HISTORY AND PROPOSED FOR FY2023-24

Increases being requested for service rates for next year are based upon a 5.0% increase, based upon the Tax Cap CPI. The increase from FY2021-22 to FY2022-23 was 1.4%, also based upon the Tax Cap CPI.

School Association for Special Education in DuPage County
Tuition Program Rates - FY2021-22, FY2022-23 and FY2023-24

	Tuition FY2021-22	Tax Cap CPI Increase	Tuition FY2022-23	Tax Cap CPI Increase	Tuition FY2023-24
Multi-Needs	43,743	1.4%	44,355	5.0%	46,573
BD/Southeast	41,915	1.4%	42,502	5.0%	44,627
VI	46,023	1.4%	46,667	5.0%	49,001
DHH	49,378	1.4%	50,069	5.0%	52,573
STARS	36,070	1.4%	36,575	5.0%	38,404
TRANS	54,308	1.4%	55,068	5.0%	57,822
Directions	32,399	1.4%	32,853	5.0%	34,495

	Pre-Bill FY2022-23
Multi-Needs	43,402
BD/Southeast	35,151
VI	42,886
DHH	45,979
STARS	35,002
TRANS	42,638
Directions	31,847

	Supplemental Bill FY2022-23
Multi-Needs	954
BD/Southeast	7,351
VI	3,781
DHH	4,090
STARS	1,573
TRANS	12,430
Directions	1,006

FINAL HISTORICAL COUNTS AND RATES
PROJECTED ENROLLMENTS AND RATES

School Association for Special Education in DuPage County

Budget Presentation Exhibit: TUITION HISTORY AND PROPOSED FOR FY2023-24

		(A.)	(B.)	(C.)	(D.)	(E.)	(F.)	(G.)	(H.)	(I.)	(J.)	(K.)	(L.)	(M.)	(N.)
TUITION RATES		FY2020-21 Final Billing		Estimated Tuition Revenue	**Excluding Overhead/ Indirect Costs Direct** FY2020-21 Expenditures	REVISED FY2021-22 Final Billing		Estimated Tuition Revenue	**Excluding Overhead/ Indirect Costs Direct** FY2021-22 Expenditures	TAX CAP CPI = 1.4% INCREASE FY2022-23 December Counts		Estimated Tuition Revenue	FY2023-24 Projected Enrollment	TAX CAP CPI = 5.0% INCREASE FY2023-24 Tuition	FY2023-24 Tuition-Funded Expenditures
Program	Acctg Code	#	Tuition			#	Tuition			#	Tuition				
				(A.)(B.)*				*(E.)*(F.)*			*(F.) *1.014*	*(I.)*(J.)*		*(J.) *1.05*	
Multi-Needs	134206	93.7	**39,820**	3,729,939	3,255,205	93.0	**43,743**	4,068,099	3,783,503	93.0	**44,355**	4,125,052	93.0	**46,573**	4,331,305
BD/SE Alterntv Schl	134204	70.9	**34,794**	2,466,547	2,891,002	64.0	**41,915**	2,681,722	2,630,439	64.0	**42,502**	2,719,266	64.0	**44,627**	2,855,229
Visually Impaired	134202	68.9	**39,072**	2,690,889	2,592,659	64.0	**46,023**	2,946,853	2,779,755	64.0	**46,667**	2,988,109	64.0	**49,001**	3,137,514
Deaf/Hard of Hearing	134203	54.7	**44,945**	2,456,244	2,251,917	48.7	**49,378**	2,406,190	2,219,297	48.7	**50,069**	2,439,877	48.7	**52,573**	2,561,870
STARS/Autism	134205	44.4	**32,141**	1,426,096	1,380,452	37.0	**36,070**	1,334,590	1,170,020	37.0	**36,575**	1,353,274	37.0	**38,404**	1,420,938
Transition Program	134207	15.1	**40,467**	610,647	600,287	13.5	**54,308**	730,986	686,503	13.5	**55,068**	741,219	13.5	**57,822**	778,280
Directions	134212	15.4	**31,130**	477,846	624,664	17.9	**32,399**	579,294	513,265	17.9	**32,853**	587,404	17.9	**34,495**	616,774
		362.9		13,858,208	13,596,186	338.1		14,747,733	13,782,783	338.1		14,954,201	338.1		15,701,911
				Amt. from EBF/Medicaid				Amt. from EBF/Medicaid					Amt. from EBF/Medicaid		
				EBF	1,274,069			EBF	1,141,876				EBF	1,141,876	
				Medicaid	762,262			Medicaid	578,255				Medicaid	243,342	
				Total:	2,036,331			Total:	1,720,131				Total:	1,385,218	

FINAL HISTORICAL COUNTS AND RATES
PROJECTED ENROLLMENTS AND RATES

School Association for Special Education in DuPage County

Budget Presentation Exhibit: SERVICE PROGRAM RATES HISTORY AND PROPOSED FOR FY2023-24

SERVICE PROGRAMS

	FY2020-21 Billing Rate	FY2021-22 Billing Rate	FY2022-23 Billing Rate	FY2023-24 Billing Rate
OT/PT				
Level 1	1,096	1,124	1,140	1,197
Level 2	2,193	2,249	2,280	2,395
Level 3	3,284	3,368	3,415	3,586
Level 4	4,381	4,493	4,556	4,784
Level 5	6,571	6,739	6,833	7,175
Level 6	8,667	8,889	9,013	9,464
Level 7	10,950	11,231	11,388	11,958
Level 8	13,143	13,480	13,669	14,352
Level 9	15,331	15,724	15,944	16,741
Level 10	17,522	17,971	18,223	19,134
Level 11	19,709	20,214	20,497	21,522
Level 12	21,901	22,463	22,777	23,916
1:1 Classroom Aide	32,801	32,153	40,000	42,000
1:1 Medical Asst	55,211	66,869	68,000	71,400
IST (daily rate)	845	910	923	969
RtI (daily rate)	845	910	923	969
User Fee - based upon actual cost:				
1:1 Interpreter	37,593	47,847	48,517	50,943

IV. SUPPLEMENTAL BUDGET PREPARATION MATERIALS

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School Association for Special Education in DuPage County

Revenue Report FY21, FY22 Actual, FY23 Budget

Code	MAJOR SOURCES Revenue Category	(A.) Actual FY2020-21	(B.) Actual FY2021-22	(C.) Budget FY2022-23	(D.) FY23B %F22 to	(E.) FYTD FY2022-23	(F.) Unrealized FY2022-23	(G.) FYTD % 2022-23
132x	SUMMER ESY	114,215	240,270	300,000	24.9%	184,377	115,623	61.5%
134x	TUITION PROGRAMS	14,223,485	13,439,908	15,037,876	11.9%	12,277,471	2,760,405	81.6%
194x	SERVICES	10,018,066	10,770,931	11,376,724	5.6%	6,552,654	4,824,070	57.6%
1xxx	OTHER LOCAL	43,370	160,173	80,000	-50.1%	39,748	40,252	49.7%
1991	BUILDING ASSESSMENT/MAINT G	151,620	156,060	200,000	28.2%	130,480	69,520	65.2%
2200	IDEA	812,665	836,296	840,000	0.4%	852,334	-12,334	101.5%
3001	EBF - EVIDENCE-BASED FUNDING	2,799,607	2,799,607	2,799,607	0.0%	1,145,295	1,654,312	40.9%
3510	TRANSPORTATION	441,193	264,716	375,000	41.7%	181,871	193,129	48.5%
3360	STATE LUNCH/BRKFST	778	1,819	1,250	-31.3%	848	402	67.9%
42xx	FEDERAL LUNCH/BRKFST	24,089	163,527	161,000	-1.5%	57,894	103,106	36.0%
4605	FEDERAL - PRESCHOOL	675,078	561,521	480,000	-14.5%	202,894	277,106	42.3%
4991	MEDICAID ADMIN OUTREACH	462,439	1,480,448	200,000	-86.5%	381,466	-181,466	190.7%
4xxx	FEDERAL - OTHER GRANTS	511,358	591,005	390,000	-34.0%	587,627	-197,627	150.7%
		30,277,963	31,466,281	32,241,457	2.5%	22,594,961	9,646,497	70.1%
	Local	24,550,756	24,767,343	26,994,600	9.0%	19,184,730	7,809,870	71.1%
	State	3,241,578	3,066,142	3,175,857	3.6%	1,328,015	1,847,842	41.8%
	IDEA	812,665	836,296	840,000	0.4%	852,334	-12,334	101.5%
	Federal	1,672,964	2,796,500	1,231,000	-56.0%	1,229,882	1,118	99.9%
		30,277,963	31,466,281	32,241,457	2.5%	22,594,961	9,646,497	70.1%

School Association for Special Education in DuPage County

Revenue Report FY21, FY22 Actual, FY23 Budget

Description	(A.) Actual	(B.) Actual	(C.) Budget	(D.) FY23B	(E.) FYTD	(F.) Unrealized	(G.) FYTD %			Resp	Resp
Account Level	FY2020-21	FY2021-22	FY2022-23	%F22 to	FY2022-23	FY2022-23	2022-23		Account	Adm	Name
STAFF DEVELOPMENT SUPPLIES	11,991	0	0	0.0%	0	0	0.0%	4	10R605 1220 4100 01 462000	CMI	Capio, M
S.S.M.N. SUMMER SCHOOL TUITION	69,482	167,256	208,163	24.5%	133,366	74,797	64.1%	0	10R002 1322 0000 01 132201	ESY	ESY
S.S. - DWC SUMMER SCHOOL	44,733	73,014	91,837	25.8%	51,011	40,826	55.5%	0	10R002 1322 0000 01 132202	ESY	ESY
Donation Revenue - VI Tuition	0	2,000	2,238	11.9%	0	2,238	0.0%	0	10R001 1342 0000 01 134202	GAM	Gebre, A
V.I. TUITION	2,777,144	2,757,997	3,085,915	11.9%	2,228,800	857,115	72.2%	0	10R005 1342 0000 01 134202	GAM	Gebre, A
Miscellaneous Billing DHH	364	303	339	12.1%	600	-261	177.0%	0	10R000 1342 0000 01 134203	CTA	Corral, T
H.I. TUITION	2,490,388	2,167,386	2,425,082	11.9%	1,015,906	1,409,176	41.9%	0	10R005 1342 0000 01 134203	CTA	Corral, T
Allocation to VAC Grant	46,875	0	0	0.0%	0	0	0.0%	0	10R001 1342 0000 01 134204	CLA	Capparel
B.D. TUITION	2,481,744	2,203,307	2,465,274	11.9%	2,231,492	233,782	90.5%	0	10R006 1342 0000 01 134204	CLA	Capparel
AUTISM PROGRAM TUITION	1,459,256	1,218,100	1,362,929	11.9%	1,295,074	67,855	95.0%	0	10R006 1342 0000 01 134205	WSH	White, S
M.N. TUITION	3,741,394	3,906,362	4,370,817	11.9%	4,226,070	144,747	96.7%	0	10R006 1342 0000 01 134206	CMC	Curby/M
TRANSITION TUITION	630,070	554,498	620,426	11.9%	520,184	100,242	83.8%	0	10R006 1342 0000 01 134207	GAM	Gebre, A
Directions Prog Tuition	527,990	549,508	614,843	11.9%	674,821	-59,978	109.8%	0	10R000 1342 0000 01 134212	CLA	Capparel
Project Search Revenue	68,258	80,448	90,013	11.9%	84,524	5,489	93.9%	0	10R000 1342 0000 01 134213	CMC	Curby/M
INTEREST INCOME BROKERAGE ACCT	0	23,739	0	-100.0%	13,532	-13,532	0.0%	0	10R006 1510 0000 01 199901	MME	McGuffir
INTEREST	10,282	-13,510	80,000	-692.2%	5,178	74,822	6.5%	0	10R005 1510 0000 01 199901	MME	McGuffir
GAIL/LOSS INVESTMENTS	0	-2,579	0	-100.0%	-39,025	39,025	0.0%	0	10R000 1520 0000 01 199901	MME	McGuffir
VISION O&M ITIN REVENUE	0	271	286	5.7%	0	286	0.0%	0	10R005 1940 0000 01 134202	GAM	Gebre, A
OT/PT ALLOCATION TO PGMS	-6,590	0	0	0.0%	-1,703	1,703	0.0%	0	10R001 1940 0000 01 194001	GSH	Genin, S.
O.T./P.T. USER FEE	5,045,346	5,286,602	5,583,938	5.6%	5,435,406	148,532	97.3%	0	10R007 1940 0000 01 194001	GSH	Genin, S.
DIAGNOSTIC REVENUES	216,367	264,134	278,990	5.6%	0	278,990	0.0%	0	10R002 1940 0000 01 194002	CTA	Corral, T
VAC USER FEE	26,750	20,466	21,617	5.6%	20,835	782	96.4%	0	10R006 1940 0000 01 194003	TSA	Tatham,
1:1 MISC BILLINGS	0	8,832	9,328	5.6%	0	9,328	0.0%	0	10R001 1940 0000 01 194004	TBD	TBD
ONE TO ONE AIDE	2,575,936	2,554,223	2,697,881	5.6%	0	2,697,881	0.0%	0	10R005 1940 0000 01 194004	TBD	TBD
User Fee Billing	52,264	2,357	2,490	5.6%	0	2,490	0.0%	0	10R001 1940 0000 01 194006	TBD	TBD
ONE TO ONE INTERPRETER	81,450	50,717	53,569	5.6%	55,000	-1,431	102.7%	0	10R005 1940 0000 01 194008	TBD	TBD
1:1 HEALTH AIDE-MED ASST	452,175	719,089	759,533	5.6%	0	759,533	0.0%	0	10R005 1940 0000 01 194009	TBD	TBD
AT BILLINGS	80,500	105,499	111,432	5.6%	117,300	-5,868	105.3%	0	10R006 1940 0000 01 194010	CMI	Capio, M
SCHOOL IMP IST REVENUE	657,620	886,512	936,373	5.6%	893,849	42,525	95.5%	0	10R007 1940 0000 01 194013	CMI	Capio, M
HI ITINERANT BILLING	712,498	673,690	711,580	5.6%	0	711,580	0.0%	0	10R006 1940 0000 01 194014	GCO	Gebre/C
SASED PBIS	0	0	0	0.0%	-89	89	0.0%	0	10R001 1940 0000 01 194015	CMI	Capio, M
USER FEE SPEECH	0	606	640	5.6%	0	640	0.0%	0	10R000 1940 0000 01 194034	ZZZ	History
USER FEE PSYCHOLOGIST	52,908	840	887	5.6%	0	887	0.0%	0	10R000 1940 0000 01 194035	ZZZ	History
User Fee Billing	62,807	18,231	19,256	5.6%	20,957	-1,701	108.8%	0	10R001 1940 0000 01 194036	ZZZ	History
USER FEE NURSE	8,038	0	0	0.0%	0	0	0.0%	0	10R000 1940 0000 01 194037	ZZZ	History
EC LOCAL REVENUE	0	68,878	72,752	5.6%	11,100	61,652	15.3%	0	10R000 1940 0000 02 194101	KAN	Kremer,
FORUM REVENUE	0	1,097	1,159	5.7%	0	1,159	0.0%	0	10R003 1940 0000 03 194600	ZZZ	History

School Association for Special Education in DuPage County

Revenue Report FY21, FY22 Actual, FY23 Budget

Description Account Level	(A.) Actual FY2020-21	(B.) Actual FY2021-22	(C.) Budget FY2022-23	(D.) FY23B %F22 to	(E.) FYTD FY2022-23	(F.) Unrealized FY2022-23	(G.) FYTD % 2022-23		Account	Resp Adm	Resp Name
MIDWEST PBIS LOCAL REVENUE	0	2,510	2,651	5.6%	0	2,651	0.0%	0	10R000 1940 0000 03 194600	ZZZ	History
AD ALLOC - MEDICAID	0	106,379	112,362	5.6%	0	112,362	0.0%	0	10R001 1940 0000 01 199901	MME	McGuffir
NON-MEMBER DIST REVENUE	39	194	0	-100.0%	0	0	0.0%	0	10R001 1993 0000 01 462000	CMI	Capio, M
BOARD - OTHER	21,057	152,329	0	-100.0%	60,063	-60,063	0.0%	0	10R001 1999 0000 01 199901	MME	McGuffir
FLOW THROUGH 94-142	812,665	836,296	840,000	0.4%	852,334	-12,334	101.5%	0	10R001 2200 0000 01 462000	CMI	Capio, M
General State Aid	2,799,607	2,799,607	2,799,607	0.0%	1,145,295	1,654,312	40.9%	0	10R000 3001 0000 01 300100	SDA	Sellers, D
STATE FREE LUNCH	778	1,819	1,250	-31.3%	848	402	67.9%	0	10R006 3360 0000 01 169000	BJO	Burger, J
TRANSPORTATION REIMBURSET	441,193	264,716	375,000	41.7%	181,871	193,129	48.5%	0	10R005 3510 0000 01 351000	SDA	Sellers, D
National Lunch Program	1,030	121,694	140,000	15.0%	46,173	93,827	33.0%	0	10R000 4210 0000 01 169000	BJO	Burger, J
NATL SCHOOL BREAKFAST	646	41,833	21,000	-49.8%	11,721	9,279	55.8%	0	10R006 4220 0000 01 169000	BJO	Burger, J
SUMMER FOOD PROGRAM	22,413	0	0	0.0%	0	0	0.0%	0	10R000 4225 0000 00 000000	SDA	Sellers, D
PRESCH DISCRETIONARY	377,179	339,452	290,171	-14.5%	118,554	171,617	40.9%	0	10R007 4605 0000 02 460501	KAN	Kremer,
PRESCHOOL DEVELOMENT GRANT	30,366	0	0	0.0%	0	0	0.0%	0	10R000 4605 0000 01 460502	KAN	Kremer,
FY20/21 PS DEV GRANT REVENUE	267,533	222,069	189,829	-14.5%	84,340	105,489	44.4%	0	10R000 4605 0000 02 460503	KAN	Kremer,
MEDICAID ADMIN OUTREACH	462,439	1,480,448	200,000	-86.5%	381,466	-181,466	190.7%	0	10R006 4991 0000 01 499100	BJO	Burger, J
VAC COVID REVENUE	175,550	20,200	0	-100.0%	0	0	0.0%	0	10R007 4998 0000 02 499800	TSA	Tatham,
V.A.C. GRANT	305,564	402,590	390,000	-3.1%	191,627	198,373	49.1%	0	10R006 4998 0000 02 499800	TSA	Tatham,
ESSR RELIEF GRANT REVENUE	30,244	0	0	0.0%	0	0	0.0%	0	10R000 4998 0000 00 499805	SDA	Sellers, D
ESSER III ARP REVENUE	0	168,215	0	-100.0%	396,000	-396,000	0.0%	0	10R000 4998 0000 01 499810	ZZZ	History
BUILD ASSESSMENT	151,620	156,060	200,000	28.2%	161,380	38,620	80.7%	0	20R006 1991 0000 01 199100	MLA	McCarth
SCHOOL MAINTENANCE GRANT REV	0	0	0	0.0%	-30,900	30,900	0.0%	0	20R000 3099 0000 01 309900	SDA	Sellers, D
Totals	30,277,963	31,466,281	32,241,457	-11	22,594,961	9,646,497	24				
FLOW-THRU TO DISTRICTS											
MEDICARE DIRECT SERVICE	0	1,919,451	915,254	-52.3%	1,271,856	-356,602	139.0%	0	10R006 4992 0000 01 499200	BJO	Burger, J

School Association for Special Education in DuPage FUNCTIONS

Expenditures by Object within Function Two-Year History, Current and Projected Budget

		(B.)	(C.)	(D.)	(E.)	(D.)	(F.)	(G.)	(H.)
				FY21 to		FY22 to FY23		FY23 to FY24	FY22 to FY24
		FY21 Actual	FY22 Actual	FY22 Pct Chg	FY23 Budget	Budget Pct Chg	FY24 Budget	One-Year Pct Chg	Two-Year Pct Chg
10.1200	SPECIAL ED PROGRAMS K-12	206,974	177,463	-14.3%	179,115	0.9%	179,115	0.0%	0.9%
10.1206	VISUALLY IMPAIRED (VI)	3,246,912	3,478,612	7.1%	3,536,741	1.7%	3,536,741	0.0%	1.7%
10.1207	HARD OF HEARING (HH)	3,076,045	3,042,079	-1.1%	3,113,801	2.4%	3,113,801	0.0%	2.4%
10.1212	BEHAVIOR DISORDERED (BD)	3,773,895	3,352,743	-11.2%	3,460,708	3.2%	3,460,708	0.0%	3.2%
10.1216	AUTISM PGM	1,795,412	1,648,528	-8.2%	1,677,618	1.8%	1,677,618	0.0%	1.8%
10.1220	MULTI NEEDS	4,647,615	5,078,618	9.3%	5,176,178	1.9%	5,176,178	0.0%	1.9%
10.1221	TRANSITION PROGRAM	719,660	735,608	2.2%	748,380	1.7%	748,380	0.0%	1.7%
10.1459	V.A.C.	192,712	174,639	-9.4%	297,924	70.6%	297,924	0.0%	70.6%
10.1600	SUMMER SCHOOL	78,633	421,670	436.3%	372,803	-11.6%	372,803	0.0%	-11.6%
10.2130	HEALTH SERVICES	6,303,468	6,683,935	6.0%	6,641,539	-0.6%	6,641,539	0.0%	-0.6%
10.2132	MEDICAL SERVICES	59,449	3,864	-93.5%	3,961	2.5%	3,961	0.0%	2.5%
10.2140	PSYCHOLOGICAL SERVICES	52,187	0	-100.0%	0		0	0.0%	0.0%
10.2150	SPEECH PATHLGY/AUDIO SVS	233,443	229,959	-1.5%	256,283	11.4%	256,283	0.0%	11.4%
10.2210	IMPROVEMENT INST SERV	2,043,024	2,069,034	1.3%	2,378,784	15.0%	2,378,784	0.0%	15.0%
10.2310	BRD ED SERVICES	127	9,183	7159.6%	10,500	14.3%	10,500	0.0%	14.3%
10.2320	EXECUTIVE ADM. SERV	710,120	992,588	39.8%	1,009,236	1.7%	1,009,236	0.0%	1.7%
10.2330	SERVICE AREA ADMINISTRATIVE S	141,555	89,346	-36.9%	81,048	-9.3%	81,048	0.0%	-9.3%
10.2510	DIRCTN BUSINESS SUPPT SER	97,346	180,429	85.3%	195,444	8.3%	195,444	0.0%	8.3%
10.2520	FISCAL SERVICES	700,482	356,150	-49.2%	453,517	27.3%	453,517	0.0%	27.3%
10.2530	FACILITIES ACQ.CONST SERV	0	2,996	0.0%	0	-100.0%	0	0.0%	-100.0%
10.2540	OPERATION MAINT. PLNT SER	534,778	394,449	-26.2%	695,151	76.2%	695,151	0.0%	76.2%
10.2550	PUPIL TRANSPORTATION SER	452,444	570,422	26.1%	569,226	-0.2%	569,226	0.0%	-0.2%
10.2562	FOOD PREPARATION/DISPN SV	20,650	170,500	725.7%	141,829	-16.8%	141,829	0.0%	-16.8%
10.2642	RECRUITMENT/PLACEMENT SER	467,238	479,726	2.7%	626,853	30.7%	626,853	0.0%	30.7%
10.2660	INFORMATION TECHNOLOGY	969,557	1,256,338	29.6%	1,549,129	23.3%	1,549,129	0.0%	23.3%
10.4320	MEDICAID - moved to sub-fund	0	0	0.0%	0		0	0.0%	0.0%
10.4998	E3 SUMMER ENRICH CERT SAL	0	168,215	0.0%	0	-100.0%	0	0.0%	-100.0%
10.8190	MIDWEST PBIS	281,755	21,460	-92.4%	0	-100.0%	0	0.0%	-100.0%
20.2530	FACILITIES ACQ.CONST SERV	19,000	89,911	373.2%	175,000	94.6%	175,000	0.0%	94.6%
20.2540	OPERATION MAINT. PLNT SER	20,150	0	-100.0%	25,000		25,000	0.0%	0.0%
	Totals:	30,844,629	31,878,467		33,375,768		33,375,768		
	% Increase:		3.4%		4.7%		0.0%		

School Association for Special Education in DuPage

Comparable Northern Illinois Special Education Cooperatives - Key Financial Indicators

FISCAL YEAR 2020-21

				Member Districts Information				Comparable Special Education Cooperatives Information									
			(A.)	(B.)	(C.)	(D.)	(E.)	(F.)	(H.)	(I.)	(J.)	(K.)	(L.)	(M.)	(N.)	(O.)	(P.)
	Cooperative		County	Member Districts Total Enrollment	Member Districts Weighted Average Expend-itures Per Pupil	ISBE School Report Card Students with Disabilities	Weighted Average Percentage of Member Districts' Students with Disabilities (D.)/(C.)	FY2018-19 Tuition Revenue	Function 1200 Salaries & Benefits	Function 1200 Salaries & Benefits Per Students with Disa-bilities (H.)/(G.)	Function 1200 Total Expenditures	Total Revenues	Total Expenditures	Fiscal Year Surplus / (Deficit)	Cumulative Combined Fund Balances	Cumula-tive Balance Pct of Expendi-tures (M.)/(L.)	Total Expend-itures Per Students with Disabilities (L.)/(D.)
	By Expenditures Per Students with Disabilities																
1	Proviso Area Exceptional Child	06-803	Cook	9,575	21,061	1,361	6.5%	18,750,429	18,750,429	13,778	9,965,363	23,218,412	23,098,229	120,183	1,877,010	8.1%	16,972
2	Exc Children Have Opportuniti	07-150	Cook	24,364	20,325	3,099	15.2%	22,871,472	22,871,472	7,379	14,753,404	35,306,615	40,252,213	-4,945,598	33,302,874	82.7%	12,987
3	Niles Twp District for Spec Edu	05-807	Cook	9,091	24,349	1,494	6.1%	14,548,798	14,548,798	9,741	8,803,840	16,867,225	16,508,633	358,592	17,156,638	103.9%	11,054
4	Aero Spec Educ Coop	07-806	Cook	18,676	19,609	3,019	15.4%	15,224,664	15,224,664	5,044	10,575,805	31,183,214	28,337,052	2,846,162	10,276,667	36.3%	9,387
5	S Will Co Coop for Spec Ed	56-255	Will	10,862	17,862	1,596	8.9%	11,645,251	11,645,251	7,297	8,352,184	16,220,842	14,896,303	1,324,539	6,049,803	40.6%	9,334
6	Lagrange Area Dept Spec Ed (L	06-204	Cook	20,905	18,814	3,758	20.0%	22,052,195	22,052,195	5,868	7,171,308	25,554,856	25,762,590	-207,734	5,050,894	19.6%	6,856
7	Coop Assoc for Spec Educ	19-015	Dupage	24,121	20,325	4,203	20.7%	18,562,396	18,562,396	4,416	5,899,941	21,064,331	25,196,014	-4,131,683	1,871,062	7.4%	5,994
8	Eisenhower Cooperative	07-127	Cook	16,721	19,556	2,940	15.0%	8,334,674	8,334,674	2,835	7,133,169	16,009,890	17,505,817	-1,495,927	434,167	2.5%	5,955
9	Southwest Cook Coop Spec Ed	07-142	Cook	29,536	18,060	4,841	26.8%	18,969,677	18,969,677	3,919	14,195,771	27,813,622	27,932,840	-119,218	7,533,943	27.0%	5,770
10	NW Suburban Spec Educ Org	05-805	Cook	46,347	20,254	8,408	41.5%	30,467,470	30,467,470	3,624	24,593,380	38,299,012	38,643,355	-344,343	19,023,458	49.2%	4,596
11	Northern Suburban Spec Ed Di	34-804	Lake	36,205	28,194	7,613	27.0%	13,711,934	13,711,934	1,801	11,771,513	32,261,179	33,349,357	-1,088,178	10,305,739	30.9%	4,381
12	School Assn For Special Educ	19-803	Dupage	41,359	22,374	7,277	32.5%	14,360,880	14,360,880	1,974	17,727,901	30,299,346	30,866,336	-566,990	8,804,276	28.5%	**4,242**
13	Speed SEJA #802	07-802	Cook	30,221	23,505	4,837	20.6%	9,507,282	9,507,282	1,965	7,046,354	16,972,585	19,820,509	-2,847,924	2,854,794	14.4%	4,097
14	Spec Educ Dist Lake County (SE	34-825	Lake	70,574	19,181	12,363	64.5%	32,443,243	32,443,243	2,624	20,458,647	48,521,966	49,483,655	-961,689	18,086,684	36.6%	4,003
	By Member Districts' Weighted Average Expenditures Per Pupil																
1	Northern Suburban Spec Ed Di	34-804	Lake	36,205	28,194	7,613	27.0%	13,711,934	13,711,934	1,801	11,771,513	32,261,179	33,349,357	-1,088,178	10,305,739	30.9%	4,381
2	Niles Twp District for Spec Edu	05-807	Cook	9,091	24,349	1,494	6.1%	14,548,798	14,548,798	9,741	8,803,840	16,867,225	16,508,633	358,592	17,156,638	103.9%	11,054
3	Speed SEJA #802	07-802	Cook	30,221	23,505	4,837	20.6%	9,507,282	9,507,282	1,965	7,046,354	16,972,585	19,820,509	-2,847,924	2,854,794	14.4%	4,097
4	School Assn For Special Educ	19-803	Dupage	41,359	**22,374**	7,277	32.5%	14,360,880	14,360,880	1,974	17,727,901	30,299,346	30,866,336	-566,990	8,804,276	28.5%	4,242
5	Proviso Area Exceptional Child	06-803	Cook	9,575	21,061	1,361	6.5%	18,750,429	18,750,429	13,778	9,965,363	23,218,412	23,098,229	120,183	1,877,010	8.1%	16,972
6	Exc Children Have Opportuniti	07-150	Cook	24,364	20,325	3,099	15.2%	22,871,472	22,871,472	7,379	14,753,404	35,306,615	40,252,213	-4,945,598	33,302,874	82.7%	12,987
7	Coop Assoc for Spec Educ	19-015	Dupage	24,121	20,325	4,203	20.7%	18,562,396	18,562,396	4,416	5,899,941	21,064,331	25,196,014	-4,131,683	1,871,062	7.4%	5,994
8	NW Suburban Spec Educ Org	05-805	Cook	46,347	20,254	8,408	41.5%	30,467,470	30,467,470	3,624	24,593,380	38,299,012	38,643,355	-344,343	19,023,458	49.2%	4,596
9	Aero Spec Educ Coop	07-806	Cook	18,676	19,609	3,019	15.4%	15,224,664	15,224,664	5,044	10,575,805	31,183,214	28,337,052	2,846,162	10,276,667	36.3%	9,387
10	Eisenhower Cooperative	07-127	Cook	16,721	19,556	2,940	15.0%	8,334,674	8,334,674	2,835	7,133,169	16,009,890	17,505,817	-1,495,927	434,167	2.5%	5,955
11	Spec Educ Dist Lake County (SE	34-825	Lake	70,574	19,181	12,363	64.5%	32,443,243	32,443,243	2,624	20,458,647	48,521,966	49,483,655	-961,689	18,086,684	36.6%	4,003
12	Lagrange Area Dept Spec Ed (L	06-204	Cook	20,905	18,814	3,758	20.0%	22,052,195	22,052,195	5,868	7,171,308	25,554,856	25,762,590	-207,734	5,050,894	19.6%	6,856
13	Southwest Cook Coop Spec Ed	07-142	Cook	29,536	18,060	4,841	26.8%	18,969,677	18,969,677	3,919	14,195,771	27,813,622	27,932,840	-119,218	7,533,943	27.0%	5,770
14	S Will Co Coop for Spec Ed	56-255	Will	10,862	17,862	1,596	8.9%	11,645,251	11,645,251	7,297	8,352,184	16,220,842	14,896,303	1,324,539	6,049,803	40.6%	9,334

School Association for Special Education in DuPage

Comparable Northern Illinois Special Education Cooperatives - Key Financial Indicators

FISCAL YEAR 2020-21

				Member Districts Information				**Comparable Special Education Cooperatives Information**									
			(A.)	(B.)	(C.)	(D.)	(E.)	(F.)	(H.)	(I.)	(J.)	(K.)	(L.)	(M.)	(N.)	(O.)	(P.)
	Cooperative		County	Member Districts Total Enrollment	Member Districts Weighted Average Expend-itures Per Pupil	ISBE School Report Card Students with Disabilities	Weighted Average Percentage of Member Districts' Students with Disabilities (D.)/(C.)	FY2018-19 Tuition Revenue	Function 1200 Salaries & Benefits	Function 1200 Salaries & Benefits Per Students with Disa-bilities (H.)/(G.)	Function 1200 Total Expenditures	Total Revenues	Total Expenditures	Fiscal Year Surplus / (Deficit)	Cumulative Combined Fund Balances	Cumula-tive Balance Pct of Expendi-tures (M.)/(L.)	Total Expend-itures Per Students with Disabilities (L.)/(D.)
	By Function 1200, Special Education Instruction, Salaries and Benefits Per Students with Disabilities																
1	Proviso Area Exceptional Child	06-803	Cook	9,575	21,061	1,361	6.5%	18,750,429	18,750,429	13,778	9,965,363	23,218,412	23,098,229	120,183	1,877,010	8.1%	16,972
2	Niles Twp District for Spec Edu	05-807	Cook	9,091	24,349	1,494	6.1%	14,548,798	14,548,798	9,741	8,803,840	16,867,225	16,508,633	358,592	17,156,638	103.9%	11,054
3	Exc Children Have Opportuniti	07-150	Cook	24,364	20,325	3,099	15.2%	22,871,472	22,871,472	7,379	14,753,404	35,306,615	40,252,213	-4,945,598	33,302,874	82.7%	12,987
4	S Will Co Coop for Spec Ed	56-255	Will	10,862	17,862	1,596	8.9%	11,645,251	11,645,251	7,297	8,352,184	16,220,842	14,896,303	1,324,539	6,049,803	40.6%	9,334
5	Lagrange Area Dept Spec Ed (L	06-204	Cook	20,905	18,814	3,758	20.0%	22,052,195	22,052,195	5,868	7,171,308	25,554,856	25,762,590	-207,734	5,050,894	19.6%	6,856
6	Aero Spec Educ Coop	07-806	Cook	18,676	19,609	3,019	15.4%	15,224,664	15,224,664	5,044	10,575,805	31,183,214	28,337,052	2,846,162	10,276,667	36.3%	9,387
7	Coop Assoc for Spec Educ	19-015	Dupage	24,121	20,325	4,203	20.7%	18,562,396	18,562,396	4,416	5,899,941	21,064,331	25,196,014	-4,131,683	1,871,062	7.4%	5,994
8	Southwest Cook Coop Spec Ed	07-142	Cook	29,536	18,060	4,841	26.8%	18,969,677	18,969,677	3,919	14,195,771	27,813,622	27,932,840	-119,218	7,533,943	27.0%	5,770
9	NW Suburban Spec Educ Org	05-805	Cook	46,347	20,254	8,408	41.5%	30,467,470	30,467,470	3,624	24,593,380	38,299,012	38,643,355	-344,343	19,023,458	49.2%	4,596
10	Eisenhower Cooperative	07-127	Cook	16,721	19,556	2,940	15.0%	8,334,674	8,334,674	2,835	7,133,169	16,009,890	17,505,817	-1,495,927	434,167	2.5%	5,955
11	Spec Educ Dist Lake County (SE	34-825	Lake	70,574	19,181	12,363	64.5%	32,443,243	32,443,243	2,624	20,458,647	48,521,966	49,483,655	-961,689	18,086,684	36.6%	4,003
12	School Assn For Special Educ	19-803	Dupage	41,359	22,374	7,277	32.5%	14,360,880	14,360,880	**1,974**	17,727,901	30,299,346	30,866,336	-566,990	8,804,276	28.5%	4,242
13	Speed SEJA #802	07-802	Cook	30,221	23,505	4,837	20.6%	9,507,282	9,507,282	1,965	7,046,354	16,972,585	19,820,509	-2,847,924	2,854,794	14.4%	4,097
14	Northern Suburban Spec Ed Di	34-804	Lake	36,205	28,194	7,613	27.0%	13,711,934	13,711,934	1,801	11,771,513	32,261,179	33,349,357	-1,088,178	10,305,739	30.9%	4,381
	By Total Cumulative Fund Balances Percent of Expenditures																
1	Niles Twp District for Spec Edu	05-807	Cook	9,091	24,349	1,494	6.1%	14,548,798	14,548,798	9,741	8,803,840	16,867,225	16,508,633	358,592	17,156,638	103.9%	11,054
2	Exc Children Have Opportuniti	07-150	Cook	24,364	20,325	3,099	15.2%	22,871,472	22,871,472	7,379	14,753,404	35,306,615	40,252,213	-4,945,598	33,302,874	82.7%	12,987
3	NW Suburban Spec Educ Org	05-805	Cook	46,347	20,254	8,408	41.5%	30,467,470	30,467,470	3,624	24,593,380	38,299,012	38,643,355	-344,343	19,023,458	49.2%	4,596
4	S Will Co Coop for Spec Ed	56-255	Will	10,862	17,862	1,596	8.9%	11,645,251	11,645,251	7,297	8,352,184	16,220,842	14,896,303	1,324,539	6,049,803	40.6%	9,334
5	Spec Educ Dist Lake County (SE	34-825	Lake	70,574	19,181	12,363	64.5%	32,443,243	32,443,243	2,624	20,458,647	48,521,966	49,483,655	-961,689	18,086,684	36.6%	4,003
6	Aero Spec Educ Coop	07-806	Cook	18,676	19,609	3,019	15.4%	15,224,664	15,224,664	5,044	10,575,805	31,183,214	28,337,052	2,846,162	10,276,667	36.3%	9,387
7	Northern Suburban Spec Ed Di	34-804	Lake	36,205	28,194	7,613	27.0%	13,711,934	13,711,934	1,801	11,771,513	32,261,179	33,349,357	-1,088,178	10,305,739	30.9%	4,381
8	School Assn For Special Educ	19-803	Dupage	41,359	22,374	7,277	32.5%	14,360,880	14,360,880	1,974	17,727,901	30,299,346	30,866,336	-566,990	8,804,276	**28.5%**	4,242
9	Southwest Cook Coop Spec Ed	07-142	Cook	29,536	18,060	4,841	26.8%	18,969,677	18,969,677	3,919	14,195,771	27,813,622	27,932,840	-119,218	7,533,943	27.0%	5,770
10	Lagrange Area Dept Spec Ed (L	06-204	Cook	20,905	18,814	3,758	20.0%	22,052,195	22,052,195	5,868	7,171,308	25,554,856	25,762,590	-207,734	5,050,894	19.6%	6,856
11	Speed SEJA #802	07-802	Cook	30,221	23,505	4,837	20.6%	9,507,282	9,507,282	1,965	7,046,354	16,972,585	19,820,509	-2,847,924	2,854,794	14.4%	4,097
12	Proviso Area Exceptional Child	06-803	Cook	9,575	21,061	1,361	6.5%	18,750,429	18,750,429	13,778	9,965,363	23,218,412	23,098,229	120,183	1,877,010	8.1%	16,972
13	Coop Assoc for Spec Educ	19-015	Dupage	24,121	20,325	4,203	20.7%	18,562,396	18,562,396	4,416	5,899,941	21,064,331	25,196,014	-4,131,683	1,871,062	7.4%	5,994
14	Eisenhower Cooperative	07-127	Cook	16,721	19,556	2,940	15.0%	8,334,674	8,334,674	2,835	7,133,169	16,009,890	17,505,817	-1,495,927	434,167	2.5%	5,955

School Association for Special Education in DuPage
Job Assignment Categories and Staffing - FY2022-23

TitleCd					Vacant/ Outsourced
Administration and Central Office Support					
CA.01	Administrator	4.00			
CA.02	Asst. Director Prog & Services	1.00			
CA.03	Program Administrator	7.00			
CA.04	Asst. Program Administrator	1.00			
CA.05	Coordinator-OT/PT	1.00			
CA.06	Technology Coordinator	1.00			
CA.07	Technology Services Specialist, Level 1	2.00			
CA.08	Data Analyst	1.00			
CA.09	Maintenance Manager	1.00			
CA.10	Transportation Liaison	1.00			
CA.11	Executive Assistant	1.00			
CA.12	HR & Business Office Asst.	1.00			
CA.13	Administrative Asst.	4.00			
CA.14	Business Office Asst.	4.00			
CA.15	Receptionist	1.00			
CA.16	Custodian	1.00			
CA.17	Secretary-12 month	2.00			
CA.18	Admin. Asst.-10-month	4.00			
CA.19	Secretary-10 month	4.63			
	Sub-Total FTE		42.63		
Instructors/Licensed Staff/Program Support					
IP.22	Teacher	72.00			
IP.23	Occupational Therapist	38.60			6.02
IP.24	Occupational Therapy Asst.	3.00			
IP.25	Speech/Language Pathologist	14.57			
IP.26	O & M Specialist	4.00			
IP.27	Psychologist	2.00			
IP.28	Counselor	1.00			
IP.29	TRANSITION SPECIALIST	1.00			
IP.30	LEAD INTERPRETER	1.00			
IP.31	Interpreter	5.00			
IP.32	ART THERAPIST	2.00			
IP.33	Behavior Management Specialist	4.00			
IP.34	Physical Therapist	11.00			
IP.35	IST/SI SPECIALIST	12.00			
IP.36	Social Worker	8.00			
IP.37	Movement Specialist	1.00			
IP.38	BCBA STARS	1.00			
IP.39	Audiologist	2.00			
IP.40	School Nurse	2.00			
	Sub-Total FTE		185.17		
Instructional Support					
S1.01	Teacher Asst.	67.00			29.53
S1.02	Signing Asst.	10.00			
S1.03	Medical Assistant	7.00			5.47
	Sub-Total FTE		84.00		
Other Staff					
S2.01	Early CHOICES Director	1.00			
S2.02	Early CHOICES AOE Coordinator	1.00			
S2.03	Early CHOICES Admin. Asst.	1.00			
S2.04	Early CHOICES Inclusion Specialist	1.00			
S2.05	BUS DRIVER	2.00			
	Sub-Total FTE		6.00	41.02	
	Total Employed FTE		317.80		358.82

School Association for Special Education in DuPage

Through Month: December

Budget Progress Statement

	(A.)	(B.)	(C.)	(D.)	(E.)	(F.)	(G.)	(H.)	(I.)	(J.)	(K.)	(L.)	(M.)
Revenues					Percent						FY2022-23		Percent
Combined Educ/O&M	FY2020-21 Actual			FY2021-22 Actual	Change FY21 to FY22		FY2022-23 Budget				CURRENT Projection		Change FY22 to FY23
Local Sources													
Tuition	14,360,880			13,680,179	-4.7%		15,337,875		Tuition Billing/ADE		14,954,201		9.3%
Services	10,043,777			11,057,980	10.1%		11,376,725		Purchased Services		12,937,837		17.0%
Other	190,782			-187,133	-198.1%		280,000				280,000		
State Sources													
Grants-in-Aid	3,241,578			2,800,276	-13.6%		2,800,857				2,800,857		0.0%
Transportation	0			347,987			375,000				375,000		7.8%
Federal Sources													
IDEA -SASED	0			836,490			840,000				840,000		0.4%
Grants in Aid	2,462,329			1,708,451	-30.6%		2,146,254		EarlyChild/VAC/Med-Outreach/ESSR		2,004,741		17.3%
Total Revenues	30,299,346			30,244,230	-0.2%		33,156,711				34,192,636		13.1%

Expenditures		**Through**			**Through**			**Through**		Year-End		Projected FY2022-23	
	Audited	**December**	Percent	Audited	**December**	Percent		**December**		Formula	**FY2022-23**	Budget to	Percent
	FY2020-21	FY2020-21	FY21	FY2021-22	FY2021-22	FY22	FY2022-23	FY2022-23	Formula	FY2022-23	**CURRENT**	Actual	Change
Educational Fund	Actual	Actual	Actual	Actual	Actual	Actual	Budget	YTD Actual	Percent	Projected	**Projection**	Variance	FY22 to FY23
			(B.) / (A.)			(E.) / (D.)			(B.+E.)/(A.+D.)			(K.) - (G.)	
Salaries	20,380,916	7,318,209	35.9%	19,905,452	7,403,829	37.2%	19,834,768	7,428,110	36.5%	20,326,776	**20,079,220**	244,452	0.9%
Benefits	5,635,889	2,050,036	36.4%	5,187,784	2,016,555	38.9%	5,524,294	1,750,125	37.6%	4,658,148	**5,273,666**	-250,628	1.7%
Contract Staffing	368,152	114,535	31.1%	1,105,606	310,943	28.1%	953,067	1,133,522	28.9%	3,926,253	**3,000,000**	2,046,933	171.3%
Purchased Services	3,517,728	2,026,122	57.6%	4,869,340	1,821,927	37.4%	5,761,025	2,745,919	45.9%	5,984,905	**5,200,000**	-561,025	6.8%
Supplies/Materials	462,827	236,948	51.2%	485,933	232,339	47.8%	774,891	204,631	49.5%	413,704	**420,000**	-354,891	-13.6%
Capital Outlay	7,716	4,316	55.9%	51,309	0	0.0%	89,672	86,166	7.3%		**89,672**	0	74.8%
Dues/Fees/Other	317,499	0	0.0%	20,855	0	0.0%	0	0	0.0%	0	**0**	0	-100.0%
Non-Cap Equipment	135,640	1,412,542	1041.4%	161,530	148,638	92.0%	238,000	118,123	525.3%	22,485	**238,000**	0	47.3%
Totals	30,826,367	13,162,708	42.7%	31,787,809	11,934,232	37.5%	33,175,717	13,466,597	40.1%	35,332,270	**34,300,557**	1,124,840	7.9%
Total Staffing	26,384,957	9,482,780	35.9%	26,198,842	9,731,327	37.1%	26,312,129	10,311,757	36.5%	28,911,177	28,352,885	2,040,756	
		%Change FY to FY		-0.7%	2.6%		0.4%	6.0%		10.4%	8.2%		
Operations & Maintenance Fund													
Purchased Services	0	0	0.0%	0	0		0	0					
Capital Outlay	39,150	0	0.0%	99,457	0	0.0%	175,000	79,532			175,000	0	
Non-Cap Equipment	0	0		0	0		25,000	0			25,000	0	
Totals	39,150	0	0.0%	99,457	0	0.0%	200,000	79,532			200,000	0	0.0%
Revenues Minus Expenditures	**-566,171**			**-1,643,036**			**-219,006**				**-307,921**		

APPENDIX

BUDGET CALENDAR

Budget Process & Timeline	Time Frame
Preliminary budget parameters, including preliminary tuition and fee rates, are presented to the Finance Committee.	December 14, 2022
The preliminary budget parameters recommended by the Finance Committee are presented to a joint meeting of the Board of Control and Governing Board.	January 25, 2023
Staffing patterns and student enrollment projections for FY22 are finalized. Program budgets and tuition/service fee rates are developed. The Technology budget for SASED's administration, programs and services is developed. The remaining Menu of Service rates are developed.	February-March, 2023
Finance Committee approval is obtained for tuition and fee rates, if changed from those previously presented (optional meeting).	February 8, 2023
The Board of Control approves the tuition and fee rates.	February, 2023
Menus are distributed to SASED member districts.	March, 2023
Program Directors and Administrative Staff complete budget proposals for Cabinet level review and approval.	April 7, 2023
A Finance Committee meeting is scheduled to review budget progress and obtain additional direction on the completion of the budget.	April, 2023
A Tentative Budget is completed, incorporating detailed program budgets. A meeting is held with the Finance Committee to obtain approval of the Tentative Budget prior to presentation to the SASED Board of Control.	May, 2023
The Tentative Budget is presented to the Board of Control.	May 24, 2023
The Governing Board approves the Tentative Budget, to be placed on public display for 30 days.	May 31, 2023
The Governing Board meets to approve the Final Budget, to be submitted to the Illinois State Board of Education. (This must be completed prior to August 31, 2023.)	July – August 2023

School Association for Special Education in DuPage

Overview of Purchasing Procedures

Entering PO Information

- All purchase orders are entered into Skyward. If you are ordering from one of our ECommerce vendors please click the "Add from Online Catalog" button to start the order. After the information is entered please enter the correct account number.

Submit Purchase Order Requisition

- Submit the purchase order. It will go through the approval process and be sent to Accounts Payable for processing. Funds sufficiency will be verified, and, if the purchased order is not approved, a reason(s) will be explained to the originator.

Receive Delivery of the Goods/Services

- The originator of the purchase order will make sure that all items have been delivered. Then they will go into Skyward to receive these items. A copy of the packing slip is forwarded to Accounts Payable for release of payment.

Approve Payment of the Invoice

- Accounts Payable compares the invoice to the purchase order and the packing slip for accuracy. Any questions are discussed with the purchase originator.

Check is Issued to the Vendor

- Checks are mailed the day after the next Board meeting for payment of invoices

Capital Outlay(5xxx object account code): Used for new and replacement equipment and facilities improvements.
Equipment(5xxx): (1) Useful life of more than one year, (2) is a stand-alone item, not part or component of a larger item, (3) has a unit value of $2,500 or more, (4) can usually be repaired or maintained over time, (5) retains its basic shape & appearance over time.

Supplies(4xxx): Used for tangible good not qualified as "capital outlay", generally: (1) disposable or consumable, (2) unit cost of less than $500, (3) often used with a larger item.
Purchased Service(3xxx): Used when an outside vendor's professional knowledge, skill or workmanship is the main value of the purchase.
Dues & Fees/Other(6xxx): Used to pay membership dues or fees to professional associations.
Non-Capitalized Equipment(7xxx): Hybrid of Supplies and Equipment, but for equipment with an item value of less than $2,500 and greater than $500.

Other Practices & Considerations

A competitive bid is required for purchase of $25,000 or more not specifically exempted by School Code – call Accounts Payable for assistance. For purchases less than $25,000, obtain quotations from at least three vendors.
To obtain an emergency P.O. Number required by a vendor, submit a requisition and contact the Accounts Payable office.
Under approved circumstances, a Blanket Purchase Order may be issued to an approved vendor with an amount "not to exceed" on the Purchase Order for purchases of supplies not to exceed one fiscal year.
A Purchase Order can be issued for an amount "Not to Exceed" when the precise dollar amount is not known.

Avoid "verbal" purchasing which causes an invoice to be received **prior** to the issuance of a purchase order. This practice bypasses internal controls and may cause the District to be cited for a deficiency by the Independent Auditor.
If emergency circumstances force you to verbally authorize a purchase, e-mail Accounts Payable explaining the emergency and submit a purchase requisitions within 24 hours. Indicate 'amount not to exceed' in the body of the requisition if the purchase amounts are yet to be finalized.

School Association for Special Education in DuPage

Expenditures by Object within Function Two-Year History, Current and Projected Budget

		(B.) FY21 Actual	(C.) FY22 Actual	(D.) FY21 to FY22 Pct Chg	(E.) FY23 Budget	(D.) FY22 to FY23 Budget Pct Chg	(F.) FY24 Budget	(G.) FY23 to FY24 One-Year Pct Chg	(H.) FY22 to FY24 Two-Year Pct Chg
10.1200	SPECIAL ED PROGRAMS K-12	206,974	177,463	-14.3%	179,115	0.9%	179,115	0.0%	0.9%
	Salaries	151,306	149,571	-1.1%	148,204	-0.9%	148,204	0.0%	-0.9%
	Benfits	24,690	25,033	1.4%	28,048	12.0%	28,048	0.0%	12.0%
	Purchased Services	8,598	2,859	-66.7%	2,863	0.1%	2,863	0.0%	0.1%
	Supplies/Materials	22,380	0	-100.0%	0		0	0.0%	0.0%
10.1206	VISUALLY IMPAIRED (VI)	3,246,912	3,478,612	7.1%	3,536,741	1.7%	3,536,741	0.0%	1.7%
	Salaries	2,339,857	2,335,450	-0.2%	2,314,102	-0.9%	2,314,102	0.0%	-0.9%
	Benfits	609,448	609,783	0.1%	683,222	12.0%	683,222	0.0%	12.0%
	Purchased Services	281,243	525,533	86.9%	526,333	0.2%	526,333	0.0%	0.2%
	Supplies/Materials	12,964	7,846	-39.5%	13,084	66.8%	13,084	0.0%	66.8%
	Capital Outlay	3,400	0	-100.0%	0		0	0.0%	0.0%
10.1207	HARD OF HEARING (HH)	3,076,045	3,042,079	-1.1%	3,113,801	2.4%	3,113,801	0.0%	2.4%
	Salaries	2,124,113	2,062,877	-2.9%	2,044,022	-0.9%	2,044,022	0.0%	-0.9%
	Benfits	597,475	528,720	-11.5%	592,395	12.0%	592,395	0.0%	12.0%
	Purchased Services	303,589	392,716	29.4%	393,313	0.2%	393,313	0.0%	0.2%
	Supplies/Materials	12,578	19,086	51.7%	31,831	66.8%	31,831	0.0%	66.8%
	Capital Outlay	0	4,043	0.0%	8,240	103.8%	8,240	0.0%	103.8%
	Non-Capitalized Equipment	38,290	34,637	-9.5%	44,000	27.0%	44,000	0.0%	27.0%
10.1212	BEHAVIOR DISORDERED (BD)	3,773,895	3,352,743	-11.2%	3,460,708	3.2%	3,460,708	0.0%	3.2%
	Salaries	2,867,166	2,333,122	-18.6%	2,311,795	-0.9%	2,311,795	0.0%	-0.9%
	Benfits	639,508	429,567	-32.8%	481,301	12.0%	481,301	0.0%	12.0%
	Purchased Services	148,726	474,998	219.4%	475,719	0.2%	475,719	0.0%	0.2%
	Supplies/Materials	118,495	115,056	-2.9%	191,893	66.8%	191,893	0.0%	66.8%
10.1216	AUTISM PGM	1,795,412	1,648,528	-8.2%	1,677,618	1.8%	1,677,618	0.0%	1.8%
	Salaries	1,297,543	1,085,414	-16.3%	1,075,492	-0.9%	1,075,492	0.0%	-0.9%
	Benfits	303,383	251,947	-17.0%	282,291	12.0%	282,291	0.0%	12.0%
	Purchased Services	182,280	298,870	64.0%	299,325	0.2%	299,325	0.0%	0.2%
	Supplies/Materials	12,207	12,298	0.7%	20,510	66.8%	20,510	0.0%	66.8%

School Association for Special Education in DuPage

Expenditures by Object within Function Two-Year History, Current and Projected Budget

		(B.) FY21 Actual	(C.) FY22 Actual	(D.) FY21 to FY22 Pct Chg	(E.) FY23 Budget	(D.) FY22 to FY23 Budget Pct Chg	(F.) FY24 Budget	(G.) FY23 to FY24 One-Year Pct Chg	(H.) FY22 to FY24 Two-Year Pct Chg
10.1220	MULTI NEEDS	4,647,615	5,078,618	9.3%	5,176,178	1.9%	5,176,178	0.0%	1.9%
	Salaries	3,262,050	3,277,647	0.5%	3,247,685	-0.9%	3,247,685	0.0%	-0.9%
	Benfits	921,590	954,961	3.6%	1,069,970	12.0%	1,069,970	0.0%	12.0%
	Purchased Services	452,743	829,164	83.1%	830,427	0.2%	830,427	0.0%	0.2%
	Supplies/Materials	11,232	16,846	50.0%	28,096	66.8%	28,096	0.0%	66.8%
10.1221	TRANSITION PROGRAM	719,660	735,608	2.2%	748,380	1.7%	748,380	0.0%	1.7%
	Salaries	463,270	486,150	4.9%	481,706	-0.9%	481,706	0.0%	-0.9%
	Benfits	127,593	104,620	-18.0%	117,221	12.0%	117,221	0.0%	12.0%
	Purchased Services	125,512	138,245	10.1%	138,455	0.2%	138,455	0.0%	0.2%
	Supplies/Materials	3,285	6,594	100.8%	10,998	66.8%	10,998	0.0%	66.8%
10.1459	V.A.C.	192,712	174,639	-9.4%	297,924	70.6%	297,924	0.0%	70.6%
	Salaries	66,038	68,399	3.6%	79,249	15.9%	79,249	0.0%	15.9%
	Benfits	26,402	24,127	-8.6%	22,191	-8.0%	22,191	0.0%	-8.0%
	Purchased Services	99,947	81,414	-18.5%	164,291	101.8%	164,291	0.0%	101.8%
	Supplies/Materials	326	700	114.8%	32,193	4500.3%	32,193	0.0%	4500.3%
10.1600	SUMMER SCHOOL	78,633	421,670	436.3%	372,803	-11.6%	372,803	0.0%	-11.6%
	Salaries	69,871	338,185	384.0%	257,881	-23.7%	257,881	0.0%	-23.7%
	Benfits	5,753	29,427	411.5%	44,233	50.3%	44,233	0.0%	50.3%
	Purchased Services	0	49,179	0.0%	35,329	-28.2%	35,329	0.0%	-28.2%
	Supplies/Materials	3,009	4,879	62.1%	27,625	466.2%	27,625	0.0%	466.2%
	Non-Capitalized Equipment	0	0	0.0%	7,735		7,735	0.0%	0.0%
10.2130	HEALTH SERVICES	6,303,468	6,683,935	6.0%	6,641,539	-0.6%	6,641,539	0.0%	-0.6%
	Salaries	4,490,491	4,451,429	-0.9%	4,589,436	3.1%	4,589,436	0.0%	3.1%
	Benfits	1,489,461	1,337,470	-10.2%	1,285,813	-3.9%	1,285,813	0.0%	-3.9%
	Purchased Services	303,324	874,353	188.3%	714,682	-18.3%	714,682	0.0%	-18.3%
	Supplies/Materials	15,876	15,079	-5.0%	26,008	72.5%	26,008	0.0%	72.5%
	Capital Outlay	4,316	4,697	8.8%	20,600	338.6%	20,600	0.0%	338.6%
	Non-Capitalized Equipment	0	907	0.0%	5,000	451.1%	5,000	0.0%	451.1%

School Association for Special Education in DuPage

Expenditures by Object within Function Two-Year History, Current and Projected Budget

		(B.) FY21 Actual	(C.) FY22 Actual	(D.) FY21 to FY22 Pct Chg	(E.) FY23 Budget	(D.) FY22 to FY23 Budget Pct Chg	(F.) FY24 Budget	(G.) FY23 to FY24 One-Year Pct Chg	(H.) FY22 to FY24 Two-Year Pct Chg
10.2132	MEDICAL SERVICES	59,449	3,864	-93.5%	3,961	2.5%	3,961	0.0%	2.5%
	Salaries	40,729	3,577	-91.2%	3,688	3.1%	3,688	0.0%	3.1%
	Benfits	16,452	274	-98.3%	263	-3.9%	263	0.0%	-3.9%
	Purchased Services	2,268	13	-99.4%	10	-20.2%	10	0.0%	-20.2%
10.2140	PSYCHOLOGICAL SERVICES	52,187	0	-100.0%	0		0	0.0%	0.0%
	Salaries	41,850	0	-100.0%	0		0	0.0%	0.0%
	Benfits	10,337	0	-100.0%	0		0	0.0%	0.0%
10.2150	SPEECH PATHLGY/AUDIO SVS	233,443	229,959	-1.5%	256,283	11.4%	256,283	0.0%	11.4%
	Salaries	157,958	153,443	-2.9%	153,983	0.4%	153,983	0.0%	0.4%
	Benfits	48,264	41,911	-13.2%	43,115	2.9%	43,115	0.0%	2.9%
	Purchased Services	14,495	19,025	31.3%	21,734	14.2%	21,734	0.0%	14.2%
	Supplies/Materials	6,125	12,560	105.1%	4,739	-62.3%	4,739	0.0%	-62.3%
	Capital Outlay	0	0	0.0%	22,712		22,712	0.0%	0.0%
	Non-Capitalized Equipment	6,601	3,020	-54.2%	10,000	231.1%	10,000	0.0%	231.1%
10.2210	IMPROVEMENT INST SERV	2,043,024	2,069,034	1.3%	2,378,784	15.0%	2,378,784	0.0%	15.0%
	Salaries	1,358,337	1,446,505	6.5%	1,468,432	1.5%	1,468,432	0.0%	1.5%
	Benfits	286,613	292,343	2.0%	411,158	40.6%	411,158	0.0%	40.6%
	Purchased Services	265,386	266,455	0.4%	395,135	48.3%	395,135	0.0%	48.3%
	Supplies/Materials	127,731	61,231	-52.1%	101,059	65.0%	101,059	0.0%	65.0%
	Non-Capitalized Equipment	4,957	2,499	-49.6%	3,000	20.0%	3,000	0.0%	20.0%
10.2310	BRD ED SERVICES	127	9,183	7159.6%	10,500	14.3%	10,500	0.0%	14.3%
	Purchased Services	127	9,183	7159.6%	10,500	14.3%	10,500	0.0%	14.3%
10.2320	EXECUTIVE ADM. SERV	710,120	992,588	39.8%	1,009,236	1.7%	1,009,236	0.0%	1.7%
	Salaries	463,297	478,091	3.2%	443,026	-7.3%	443,026	0.0%	-7.3%
	Benfits	153,752	158,672	3.2%	124,047	-21.8%	124,047	0.0%	-21.8%
	Purchased Services	66,844	331,278	395.6%	387,574	17.0%	387,574	0.0%	17.0%
	Supplies/Materials	25,756	24,547	-4.7%	54,589	122.4%	54,589	0.0%	122.4%
	Capital Outlay	471	0	-100.0%	0		0	0.0%	0.0%

School Association for Special Education in DuPage

Expenditures by Object within Function Two-Year History, Current and Projected Budget

		(B.) FY21 Actual	(C.) FY22 Actual	(D.) FY21 to FY22 Pct Chg	(E.) FY23 Budget	(D.) FY22 to FY23 Budget Pct Chg	(F.) FY24 Budget	(G.) FY23 to FY24 One-Year Pct Chg	(H.) FY22 to FY24 Two-Year Pct Chg
10.2330	SERVICE AREA ADMINISTRATIVE SE	141,555	89,346	-36.9%	81,048	-9.3%	81,048	0.0%	-9.3%
	Salaries	103,373	64,772	-37.3%	60,986	-5.8%	60,986	0.0%	-5.8%
	Benfits	36,922	23,002	-37.7%	17,077	-25.8%	17,077	0.0%	-25.8%
	Purchased Services	1,261	1,690	34.0%	2,161	27.9%	2,161	0.0%	27.9%
	Supplies/Materials	0	-118	0.0%	824	-797.9%	824	0.0%	0.0%
10.2510	DIRCTN BUSINESS SUPPT SER	97,346	180,429	85.3%	195,444	8.3%	195,444	0.0%	8.3%
	Salaries	93,584	140,000	49.6%	147,000	5.0%	147,000	0.0%	5.0%
	Benfits	6,868	30,527	344.5%	39,690	30.0%	39,690	0.0%	30.0%
	Purchased Services	-3,106	9,180	-395.5%	7,724	-15.9%	7,724	0.0%	-15.9%
	Supplies/Materials	0	722	0.0%	1,030	42.6%	1,030	0.0%	42.6%
10.2520	FISCAL SERVICES	700,482	356,150	-49.2%	453,517	27.3%	453,517	0.0%	27.3%
	Salaries	306,568	201,476	-34.3%	199,934	-0.8%	199,934	0.0%	-0.8%
	Benfits	105,885	77,064	-27.2%	55,981	-27.4%	55,981	0.0%	-27.4%
	Purchased Services	281,579	76,736	-72.7%	194,924	154.0%	194,924	0.0%	154.0%
	Supplies/Materials	6,451	874	-86.4%	2,678	206.4%	2,678	0.0%	206.4%
10.2530	FACILITIES ACQ.CONST SERV	0	2,996	0.0%	0	-100.0%	0	0.0%	-100.0%
	Capital Outlay	0	2,996	0.0%	0	-100.0%	0	0.0%	-100.0%
10.2540	OPERATION MAINT. PLNT SER	534,778	394,449	-26.2%	695,151	76.2%	695,151	0.0%	76.2%
	Salaries	40,373	68,384	69.4%	49,451	-27.7%	49,451	0.0%	-27.7%
	Benfits	9,674	10,722	10.8%	13,846	29.1%	13,846	0.0%	29.1%
	Purchased Services	430,881	304,127	-29.4%	607,061	99.6%	607,061	0.0%	99.6%
	Supplies/Materials	53,850	11,216	-79.2%	23,793	112.1%	23,793	0.0%	112.1%
	Capital Outlay	0	0	0.0%	0		0	0.0%	0.0%
	Non-Capitalized Equipment	0	0	0.0%	1,000		1,000	0.0%	0.0%
10.2550	PUPIL TRANSPORTATION SER	452,444	570,422	26.1%	569,226	-0.2%	569,226	0.0%	-0.2%
	Salaries	213,942	279,271	30.5%	203,704	-27.1%	203,704	0.0%	-27.1%
	Benfits	98,195	105,408	7.3%	57,037	-45.9%	57,037	0.0%	-45.9%
	Purchased Services	131,774	141,893	7.7%	235,354	65.9%	235,354	0.0%	65.9%
	Supplies/Materials	8,534	43,851	413.8%	47,381	8.1%	47,381	0.0%	8.1%
	Capital Outlay	0	0	0.0%	25,750		25,750	0.0%	0.0%

School Association for Special Education in DuPage

Expenditures by Object within Function Two-Year History, Current and Projected Budget

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10.2562	FOOD PREPARATION/DISPN SV	20,650	170,500	725.7%	141,829	-16.8%	141,829	0.0%	-16.8%
	Salaries	5,869	29,087	395.6%	23,898	-17.8%	23,898	0.0%	-17.8%
	Benfits	2,590	14,424	456.9%	6,691	-53.6%	6,691	0.0%	-53.6%
	Purchased Services	12,191	124,189	918.7%	110,725	-10.8%	110,725	0.0%	-10.8%
	Supplies/Materials	0	2,200	0.0%	405	-81.6%	405	0.0%	-81.6%
	Non-Capitalized Equipment	0	600	0.0%	110	-81.7%	110	0.0%	-81.7%
10.2642	RECRUITMENT/PLACEMENT SER	467,238	479,726	2.7%	626,853	30.7%	626,853	0.0%	30.7%
	Salaries	314,966	302,677	-3.9%	348,803	15.2%	348,803	0.0%	15.2%
	Benfits	85,756	97,144	13.3%	97,666	0.5%	97,666	0.0%	0.5%
	Purchased Services	64,929	73,987	14.0%	155,149	109.7%	155,149	0.0%	109.7%
	Supplies/Materials	1,586	5,918	273.1%	20,600	248.1%	20,600	0.0%	248.1%
	Capital Outlay	0	0	0.0%	4,635		4,635	0.0%	0.0%
10.2660	INFORMATION TECHNOLOGY	969,557	1,256,338	29.6%	1,549,129	23.3%	1,549,129	0.0%	23.3%
	Salaries	108,364	171,224	58.0%	182,294	6.5%	182,294	0.0%	6.5%
	Benfits	29,269	53,635	83.3%	51,044	-4.8%	51,044	0.0%	-4.8%
	Purchased Services	724,153	861,442	19.0%	1,005,346	16.7%	1,005,346	0.0%	16.7%
	Supplies/Materials	29,187	83,007	184.4%	135,445	63.2%	135,445	0.0%	63.2%
	Capital Outlay	6,714	0	-100.0%	0		0	0.0%	0.0%
	Non-Capitalized Equipment	71,871	87,030	21.1%	175,000	101.1%	175,000	0.0%	101.1%
10.4320	MEDICAID - moved to sub-fund	0	0	0.0%	0		0	0.0%	0.0%
10.4998	E3 SUMMER ENRICH CERT SAL	0	168,215	0.0%	0	-100.0%	0	0.0%	-100.0%
	Purchased Services	0	44,783	0.0%	0	-100.0%	0	0.0%	-100.0%
	Supplies/Materials	0	48,632	0.0%	0	-100.0%	0	0.0%	-100.0%
	Non-Capitalized Equipment	0	74,800	0.0%	0	-100.0%	0	0.0%	-100.0%

School Association for Special Education in DuPage

Expenditures by Object within Function Two-Year History, Current and Projected Budget

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10.8190	MIDWEST PBIS	281,755	21,460	-92.4%	0	-100.0%	0	0.0%	-100.0%
	Non-Capitalized Equipment	281,755	21,460	-92.4%	0	-100.0%	0	0.0%	-100.0%
20.2530	FACILITIES ACQ.CONST SERV	19,000	89,911	373.2%	175,000	94.6%	175,000	0.0%	94.6%
	Capital Outlay	19,000	89,911	373.2%	175,000	94.6%	175,000	0.0%	94.6%
20.2540	OPERATION MAINT. PLNT SER	20,150	0	-100.0%	25,000		25,000	0.0%	0.0%
	Purchased Services	20,150	0	-100.0%	0		0	0.0%	0.0%
	Capital Outlay	0	0	0.0%	25,000		25,000	0.0%	0.0%
	Totals:	30,844,629	31,878,467		33,375,768		33,375,768		
	% Increase:		3.4%		4.7%		0.0%		

Tax Cap Consumer Price Index, History, 2005 to Present

U.S. City Average, All Items, 1982-84=100

Year	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036
2008	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228
2009	211.143	212.193	212.709	213.240	213.856	215.693	215.351	215.834	215.969	216.177	216.330	215.949
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179
2011	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.230	225.672
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812 ```
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525
2016	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.849	241.428	241.729	241.353	241.432
2017	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524
2018	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233
2019	251.712	252.776	254.202	255.548	256.092	256.143	256.571	256.558	256.759	257.346	257.208	256.974
2020	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474
2021	261.582	263.014	264.877	267.054	269.195	271.696	273.003	273.567	274.310	276.589	277.948	278.802
2022	281.148	283.716	287.504	289.109	292.296	296.311	296.276	296.171	296.808	298.012		
Pct. Prior Month:		0.27%	-0.22%	-0.67%	0.00%	0.55%	0.51%	0.32%	0.14%	0.04%	-0.06%	

Year-to-Year Percentage Change

													Tax Cap CPI	Monthlhy Half1	Monthlhy Half2	**Tax/FYR Applied**	Five-Year Rolling Average
2005 to	2006	3.99%	3.60%	3.36%	3.55%	4.17%	4.32%	4.15%	3.82%	2.06%	1.31%	1.97%	**2.5%**	0.52%	-0.14%	**2007/FY09**	
2006 to	2007	2.08%	2.42%	2.78%	2.57%	2.69%	2.69%	2.36%	1.97%	2.76%	3.54%	4.31%	**4.1%**	0.54%	0.14%	**2008/FY10**	3.3%
2007 to	2008	4.28%	4.03%	3.98%	3.94%	4.18%	5.02%	5.60%	5.37%	4.94%	3.66%	1.07%	**0.1%**	0.70%	-0.74%	**2009/FY11**	2.2%
2008 to	2009	0.03%	0.24%	-0.38%	-0.74%	-1.28%	-1.43%	-2.10%	-1.48%	-1.29%	-0.18%	1.84%	**2.7%**	0.43%	0.05%	**2010/FY12**	2.4%
2009 to	2010	2.63%	2.14%	2.31%	2.24%	2.02%	1.05%	1.24%	1.15%	1.14%	1.17%	1.14%	**1.5%**	0.16%	0.09%	**2011/FY13**	2.2%
2010 to	2011	1.63%	2.11%	2.68%	3.16%	3.57%	3.56%	3.63%	3.77%	3.87%	3.53%	3.39%	**3.0%**	0.50%	-0.02%	**2012/FY14**	2.3%
2011 to	2012	2.93%	2.87%	2.65%	2.30%	1.70%	1.66%	1.41%	1.69%	1.99%	2.16%	1.76%	**1.7%**	0.28%	0.04%	**2013/FY15**	1.8%
2012 to	2013	1.59%	1.98%	1.47%	1.06%	1.36%	1.75%	1.96%	1.52%	1.18%	0.96%	1.24%	**1.5%**	0.28%	-0.04%	**2014/FY16**	2.1%
2013 to	2014	1.58%	1.13%	1.51%	1.95%	2.13%	2.07%	1.99%	1.70%	1.66%	1.66%	1.32%	**0.8%**	0.38%	-0.24%	**2015/FY17**	1.7%
2014 to	2015	-0.09%	-0.03%	-0.07%	-0.20%	-0.04%	0.12%	0.17%	0.20%	-0.04%	0.17%	0.50%	**0.7%**	0.27%	-0.15%	**2016/FY18**	1.5%
2015 to	2016	1.37%	1.02%	0.85%	1.13%	1.02%	1.00%	0.83%	1.06%	1.46%	1.64%	1.69%	**2.1%**	0.32%	0.06%	**2017/FY19**	1.4%
2016 to	2017	2.50%	2.74%	2.38%	2.20%	1.87%	1.63%	1.73%	1.94%	2.23%	2.04%	2.20%	**2.1%**	0.24%	0.12%	**2018/FY20**	1.4%
2017 to	2018	2.07%	2.21%	2.36%	2.46%	2.80%	2.87%	2.95%	2.70%	2.28%	2.52%	2.18%	**1.9%**	0.37%	-0.05%	**2019/FY21**	1.5%
2018 to	2019	1.55%	1.52%	1.86%	2.00%	1.79%	1.65%	1.81%	1.75%	1.71%	1.76%	2.05%	**2.3%**	0.33%	0.03%	**2020/FY22**	1.8%
2019 to	2020	2.49%	2.33%	1.54%	0.33%	0.12%	0.65%	0.99%	1.31%	1.37%	1.18%	1.17%	**1.4%**	0.05%	0.09%	**2021/FY23**	
2020 to	2021	1.40%	1.68%	2.62%	4.16%	4.99%	5.39%	5.37%	5.25%	5.39%	6.22%	6.81%	**7.0%**	0.72%	0.36%	**2022/FY24**	
2021 to	2022	7.48%	7.87%	8.54%	8.26%	8.58%	9.06%	8.52%	8.26%	8.20%	7.75%			1.05%	-16.66%	**2023/FY25**	
											Months Completed:		12	0.31%	-0.06%		

-- 2019 to 2020 indicates trend of CPI-U for the current year

-- *EXAMPLE Percent Change Calculation: For December, 2015 to December 2016: ((241.432 minus 236.525) divided by 236.525) equals the 2.1% increase*

Average CPI 2001 to present: 1.9%

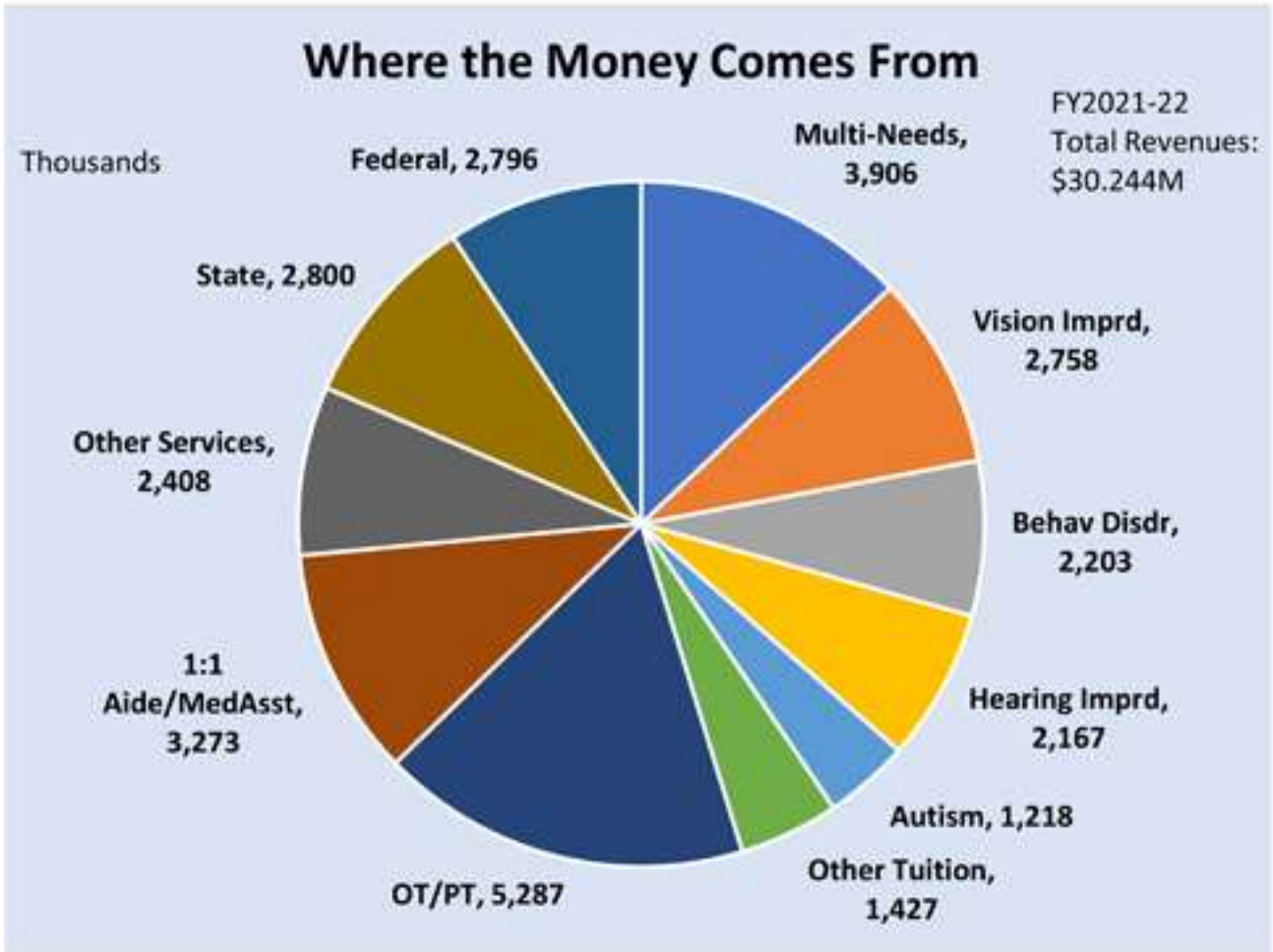
School Association for Special Education in DuPage County

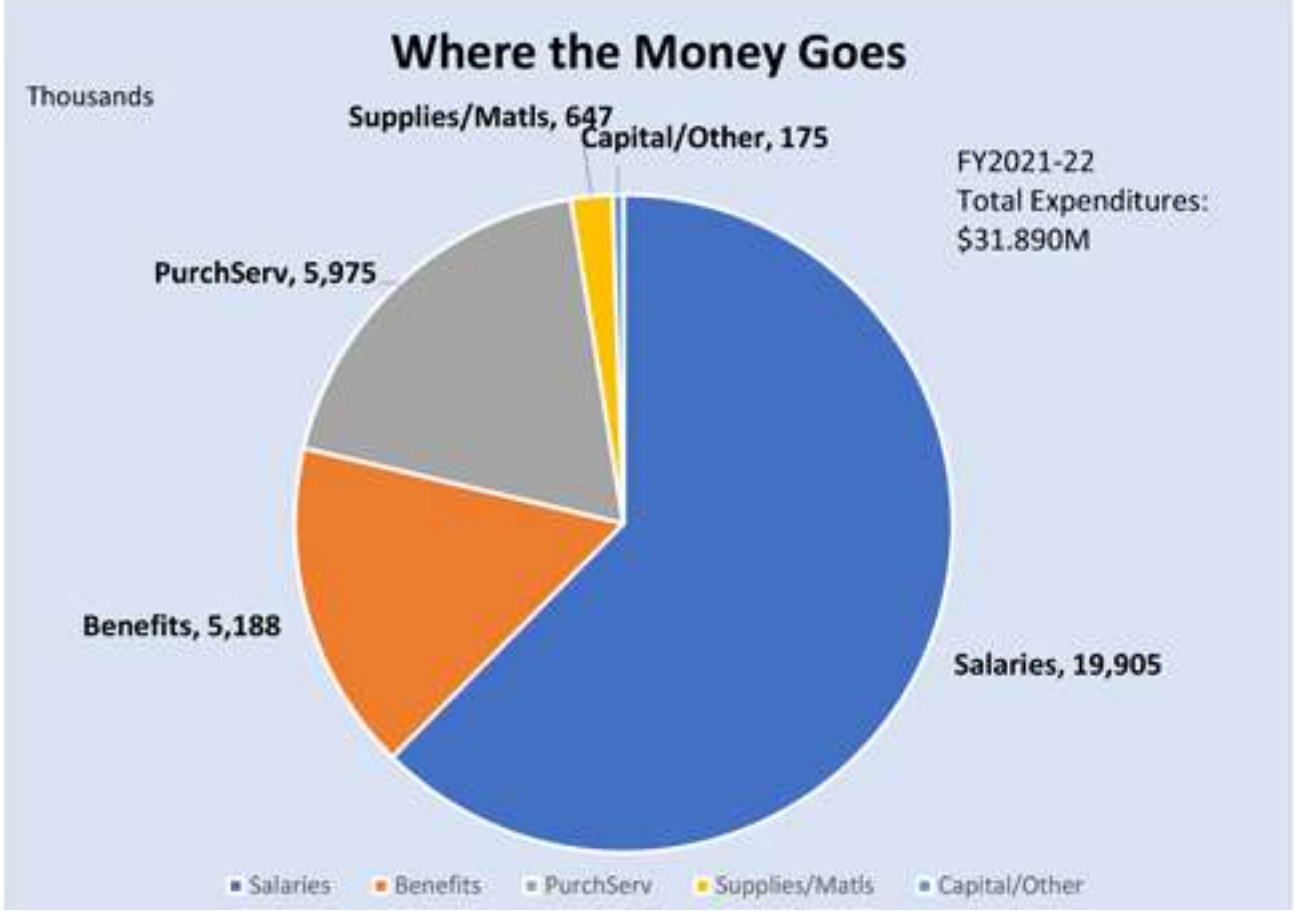
Medical and Dental Insurance Rates - FY2023-24 Compared to Prior Year FY2022-23

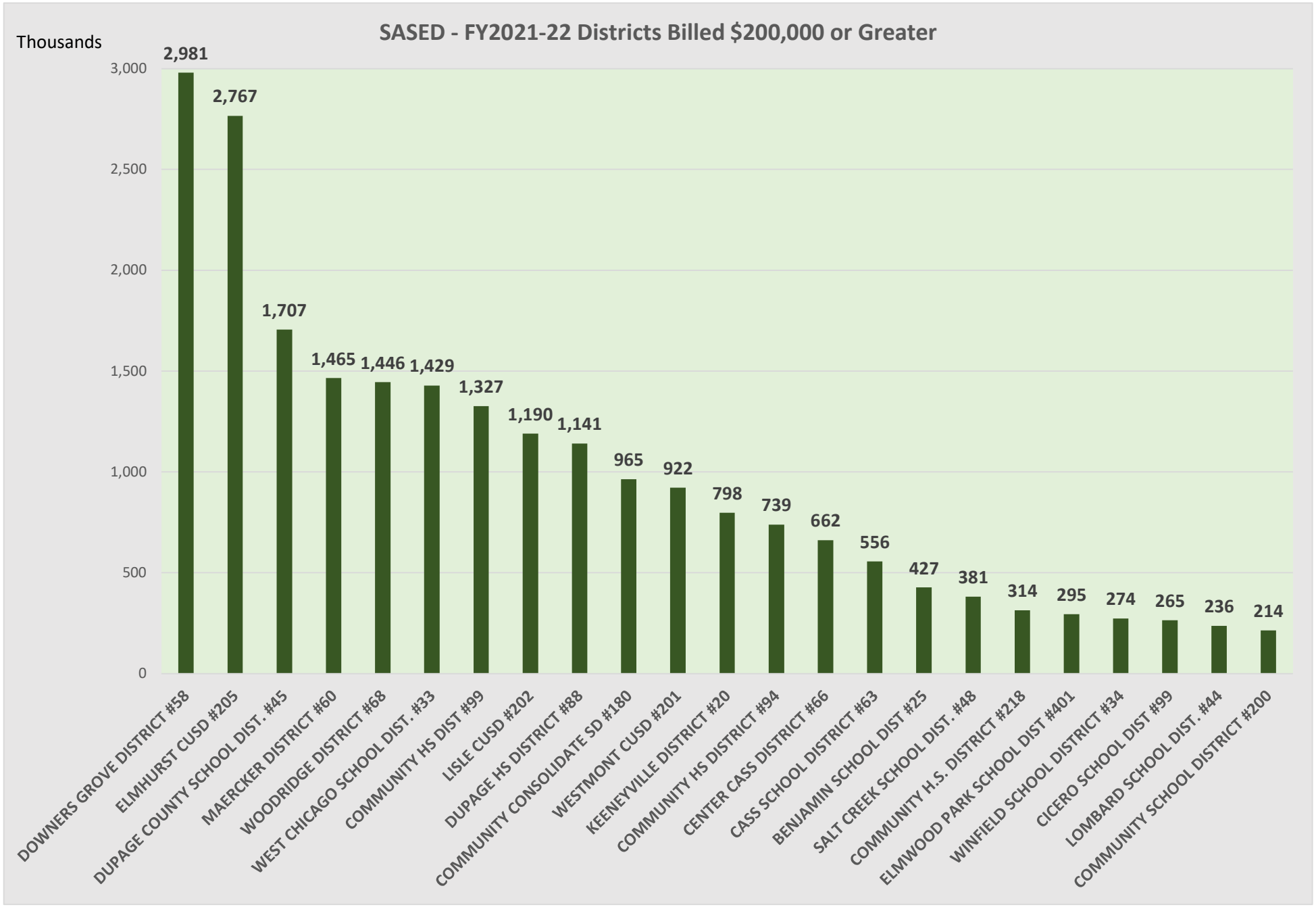
ANNUAL PREMIUM

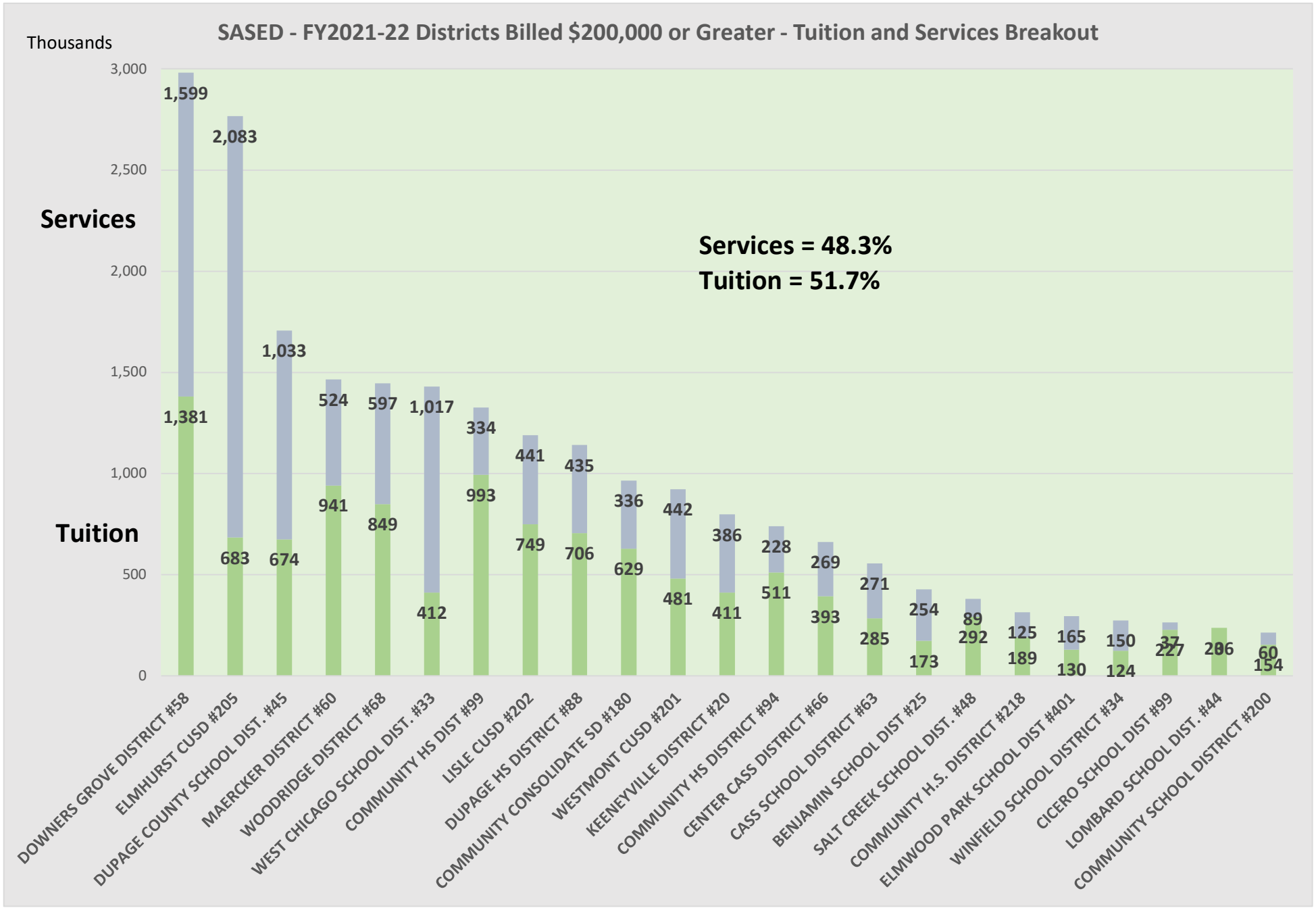
MEDICAL	FY2023-24			FY2022-23			Premium Increase FY23 to FY24		
EMPLOYEE SHARE	Single	Dependent	Family	Single	Dependent	Family	Single	Dependent	Family
PPO BCO	2,399.41	7,681.57	10,080.98	2,232.01	7,145.64	9,377.65	7.5%	7.5%	7.5%
PPO HSA	1,833.33	5,500.18	7,333.51	1,705.42	5,116.45	6,821.87	7.5%	7.5%	7.5%
HMO-I	1,832.30	5,550.45	7,382.75	1,704.47	5,116.69	6,821.16	7.5%	8.5%	8.2%
HMO BA	1,699.26	4,913.49	6,612.75	1,580.71	4,570.68	6,151.39	7.5%	7.5%	7.5%
SASED SHARE	Single	Dependent	Family	Single	Dependent	Family	Single	Dependent	Family
PPO BCO	9,597.64	11,522.35	21,119.99	8,928.04	10,718.47	19,646.51	7.5%	7.5%	7.5%
PPO HSA	7,333.32	8,250.28	15,583.60	6,821.70	7,674.67	14,496.37	7.5%	7.5%	7.5%
HMO-I	7,329.20	8,200.66	15,529.86	6,817.86	7,675.04	14,492.90	7.5%	6.8%	7.2%
HMO BA	6,797.04	7,370.23	14,167.27	6,322.83	6,856.03	13,178.86	7.5%	7.5%	7.5%
TOTAL COST	Single	Dependent	Family	Single	Dependent	Family	Single	Dependent	Family
PPO BCO	11,997.05	19,203.92	31,200.97	11,160.05	17,864.11	29,024.16	7.5%	7.5%	7.5%
PPO HSA	9,166.65	13,750.46	22,917.11	8,527.12	12,791.12	21,318.24	7.5%	7.5%	7.5%
HMO-I	9,161.50	13,751.11	22,912.61	8,522.33	12,791.73	21,314.06	7.5%	7.5%	7.5%
HMO BA	8,496.30	12,283.72	20,780.02	7,903.54	11,426.71	19,330.25	7.5%	7.5%	7.5%

DENTAL	Single	Dependent	Family	Single	Dependent	Family	Single	Dependent	Family
EMPLOYEE SHARE	83.67	296.11	379.78	96.88	376.10	472.98	-13.6%	-21.3%	-19.7%
SASED SHARE	334.67	444.17	778.83	387.50	564.16	951.66	-13.6%	-21.3%	-18.2%
TOTAL COST	418.33	740.28	1,158.61	484.38	940.26	1,424.64	-13.6%	-21.3%	-18.7%


Where the Money Comes From
Thousands
FY2021-22
Total Revenues:
$30.244M
Multi-Needs, 3,906
Federal, 2,796
State, 2,800
Vision Imprd, 2,758
Other Services, 2,408
Behav Disdr, 2,203
1:1 Aide/MedAsst, 3,273
Hearing Imprd, 2,167
Autism, 1,218
Other Tuition, 1,427
OT/PT, 5,287


Where the Money Goes
Thousands
Supplies/Matls, 647
Capital/Other, 175
FY2021-22
Total Expenditures:
$31.890M
PurchServ, 5,975
Benefits, 5,188
Salaries, 19,905
Salaries
Benefits
PurchServ
Supplies/Matls
Capital/Other


SASED - FY2021-22 Districts Billed $200,000 or Greater
Thousands
3,000
2,500
2,000
1,500
1,000
500
0
2,981
2,767
1,707
1,465
1,446
1,429
1,327
1,190
1,141
965
922
798
739
662
556
427
381
314
295
274
265
236
214
DOWNERS GROVE DISTRICT #58
ELMHURST CUSD #205
DUPAGE COUNTY SCHOOL DIST. #45
MAERCKER DISTRICT #60
WOODRIDGE DISTRICT #68
WEST CHICAGO SCHOOL DIST. #33
COMMUNITY HS DIST #99
LISLE CUSD #202
DUPAGE HS DISTRICT #88
COMMUNITY CONSOLIDATE SD #180
WESTMONT CUSD #201
KEENEYVILLE DISTRICT #20
COMMUNITY HS DISTRICT #94
CENTER CASS DISTRICT #66
CASS SCHOOL DISTRICT #63
BENJAMIN SCHOOL DIST #25
SALT CREEK SCHOOL DIST. #48
COMMUNITY H.S. DISTRICT #218
ELMWOOD PARK SCHOOL DIST #401
WINFIELD SCHOOL DISTRICT #34
CICERO SCHOOL DIST #99
LOMBARD SCHOOL DIST. #44
COMMUNITY SCHOOL DISTRICT #200


SASED - FY2021-22 Districts Billed $200,000 or Greater - Tuition and Services Breakout
Thousands
3,000
2,500
2,000
1,500
1,000
500
0
Services
Tuition
Services = 48.3%
Tuition = 51.7%
1,599
1,381
2,083
683
1,033
674
524
941
597
849
1,017
412
334
993
441
749
435
706
336
629
442
481
386
411
228
511
269
393
271
285
254
173
89
292
125
189
165
130
150
124
37
227
206
60
154
DOWNERS GROVE DISTRICT #58
ELMHURST CUSD #205
DUPAGE COUNTY SCHOOL DIST. #45
MAERCKER DISTRICT #60
WOODRIDGE DISTRICT #68
WEST CHICAGO SCHOOL DIST. #33
COMMUNITY HS DIST #99
LISLE CUSD #202
DUPAGE HS DISTRICT #88
COMMUNITY CONSOLIDATE SD #180
WESTMONT CUSD #201
KEENEYVILLE DISTRICT #20
COMMUNITY HS DISTRICT #94
CENTER CASS DISTRICT #66
CASS SCHOOL DISTRICT #63
BENJAMIN SCHOOL DIST #25
SALT CREEK SCHOOL DIST. #48
COMMUNITY H.S. DISTRICT #218
ELMWOOD PARK SCHOOL DIST #401
WINFIELD SCHOOL DISTRICT #34
CICERO SCHOOL DIST #99
LOMBARD SCHOOL DIST. #44
COMMUNITY SCHOOL DISTRICT #200

School Association for Special Education in DuPage County
Revenues By District After Refunds in FY2021-22

			(A.) Invoiced/ Paid	(B.) Accounts Payable Refunds	(C.) SASED Revenues After Refunds (B.)-(C.)	(D.) SASED Tuition Program Revenues	(E.) Percent Tuition	(F.) SASED Revenues From Services	(G.) Percent Services
1	#002 BEN000	BENSENVILLE SCHOOL DIST. #2	42,303	0	42,303	42,303	100.0%	0	0.0%
2	#015 MAR000	MARQUARDT SCHOOL DIST #15	167,163	0	167,163	167,163	100.0%	0	0.0%
3	#020 KEE000	KEENEYVILLE DISTRICT #20	797,519	86,862	710,657	327,190	46.0%	383,468	54.0%
4	#025 BEN000	BENJAMIN SCHOOL DIST #25	427,207	58,301	368,906	116,524	31.6%	252,382	68.4%
5	#033 WES000	WEST CHICAGO SCHOOL DIST. #33	1,429,130	96,942	1,332,188	342,269	25.7%	989,919	74.3%
6	#034 WIN000	WINFIELD SCHOOL DISTRICT #34	273,594	3,812	269,782	130,554	48.4%	139,229	51.6%
7	#044 LOM000	LOMBARD SCHOOL DIST. #44	236,493	35,486	201,007	201,007	100.0%	0	0.0%
8	#045 VIL000	DUPAGE COUNTY SCHOOL DIST. #45	1,706,507	254,994	1,451,514	552,716	38.1%	898,797	61.9%
9	#048 SAL000	SALT CREEK SCHOOL DIST. #48	380,764	21,792	358,972	276,798	77.1%	82,174	22.9%
10	#054C SC000	SCHAUMBURG C.C.S.D. #54	14,025	0	14,025	0	0.0%	14,025	100.0%
11	#058 DOW000	DOWNERS GROVE DISTRICT #58	2,980,837	17,051	2,963,787	1,378,178	46.5%	1,585,609	53.5%
12	#060 MAE000	MAERCKER DISTRICT #60	1,465,390	80,740	1,384,650	902,540	65.2%	482,110	34.8%
13	#061 DAR000	DARIEN SCHOOL DIST #61	34,983	0	34,983	22,528	64.4%	12,454	35.6%
14	#063 CAS000	CASS SCHOOL DISTRICT #63	555,736	3,102	552,634	286,087	51.8%	266,547	48.2%
15	#066 CEN000	CENTER CASS DISTRICT #66	661,814	12,462	649,352	393,093	60.5%	256,259	39.5%
16	#068 WOO000	WOODRIDGE DISTRICT #68	1,445,791	18,698	1,427,093	848,664	59.5%	578,429	40.5%
17	#080C NO000	NORRIDGE SCHOOL DISTRICT #80	814	39	775	0	0.0%	775	100.0%
18	#081C SC000	SCHILLER PARK DISTRICT #81	47,681	157	47,524	44,424	93.5%	3,100	6.5%
19	#084C FR000	FRANKLIN PARK SCH DIST #84	67,840	0	67,840	64,415	95.0%	3,425	5.0%
20	#085.5C 000	RIVER GROVE DISTRICT #85.5	44,424	0	44,424	44,424	100.0%	0	0.0%
21	#086 HIN000	HINSDALE TWP. H.S. DIST. #86	7,750	0	7,750	0	0.0%	7,750	100.0%
22	#086C UN000	UNION RIDGE DISTRICT #86	45,291	18,658	26,633	26,633	100.0%	0	0.0%
23	#087 GLE000	GLENBARD SCHOOL DIST #87	158,126	0	158,126	126,990	80.3%	31,136	19.7%
24	#087C BE000	BERKELEY SCHOOL DIST #87	139,004	0	139,004	139,004	100.0%	0	0.0%
25	#088 DUP000	DUPAGE HS DISTRICT #88	1,141,129	99,300	1,041,829	631,263	60.6%	410,566	39.4%
26	#088C BE000	BELLWOOD SCHOOL DIST #88	17,770	0	17,770	17,770	100.0%	0	0.0%
27	#088K 000	PLANO C.U.S.D. #88	38,962	0	38,962	38,962	100.0%	0	0.0%
28	#089 COM000	COMMUNITY CONSLTD SD #89	143,468	0	143,468	143,468	100.0%	0	0.0%
29	#089C MA000	MAYWOOD-MELROSE PARK SD#89	2,601	0	2,601	2,601	100.0%	0	0.0%
30	#089W 000	FAIRMONT SCHOOL DISTRICT #89	47,303	0	47,303	47,303	100.0%	0	0.0%

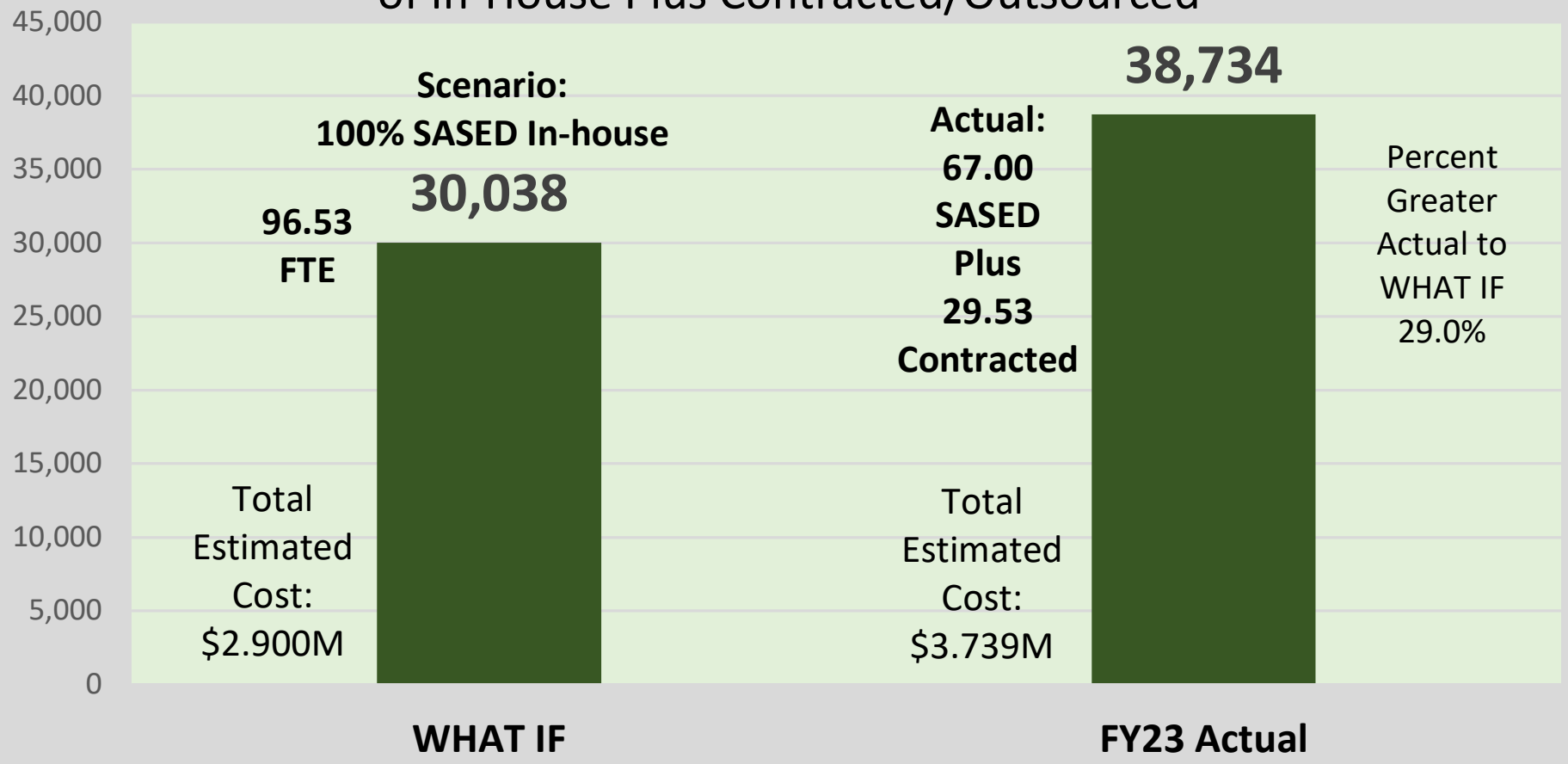
School Association for Special Education in DuPage County
Revenues By District After Refunds in FY2021-22

			(A.) Invoiced/ Paid	(B.) Accounts Payable Refunds	(C.) SASED Revenues After Refunds (B.)-(C.)	(D.) SASED Tuition Program Revenues	(E.) Percent Tuition	(F.) SASED Revenues From Services	(G.) Percent Services
31	#090C RI000	RIVER FOREST PS DIST #90	42,250	814	41,436	41,436	100.0%	0	0.0%
32	#091C FO000	FOREST PARK DISTRICT #91	89,144	0	89,144	87,594	98.3%	1,550	1.7%
33	#093C HI000	HILLSIDE SCHOOL DISTRICT #93	61,919	0	61,919	42,303	68.3%	19,616	31.7%
34	#094 COM000	COMMUNITY HS DISTRICT #94	739,161	127,798	611,363	422,448	69.1%	188,914	30.9%
35	#096C RI000	RIVERSIDE PUBLIC SCHOOL #96	163,335	0	163,335	132,199	80.9%	31,136	19.1%
36	#097C OA000	OAK PARK SCHOOL DIST #97	78,870	893	77,977	45,291	58.1%	32,686	41.9%
37	#098C BE000	BERWYN SCHOOL DIST #98	90,529	814	89,715	89,715	100.0%	0	0.0%
38	#099 COM000	COMMUNITY HS DIST #99	1,326,765	65,922	1,260,843	931,400	73.9%	329,443	26.1%
39	#099C CI000	CICERO SCHOOL DIST #99	264,820	948	263,872	226,536	85.9%	37,336	14.1%
40	#100 FEN000	FENTON CHS DISTRICT #100	41,436	0	41,436	41,436	100.0%	0	0.0%
41	#100C BE000	BERWYN SOUTH S.D. #100	133,408	0	133,408	123,921	92.9%	9,486	7.1%
42	#104C SU000	SUMMIT SCHOOL DIST #104	119,984	0	119,984	88,848	74.0%	31,136	26.0%
43	#108 LAK000	LAKE PARK CHS DIST #108	41,436	0	41,436	41,436	100.0%	0	0.0%
44	#109C IN000	INDIAN SPRINGS DIST #109	45,356	0	45,356	45,356	100.0%	0	0.0%
45	#117C NO000	NORTH PALOS SCHOOL DIST. #117	79,387	0	79,387	48,251	60.8%	31,136	39.2%
46	#122C RI000	RIDGELAND SCHOOL DIST #122	33,978	22,790	11,188	11,188	100.0%	0	0.0%
47	#127.5 000	CHICAGO RIDGE DISTRICT 127.5	77,572	0	77,572	46,436	59.9%	31,136	40.1%
48	#128C 000	PALOS HEIGHTS DISTRICT #128	47,303	0	47,303	47,303	100.0%	0	0.0%
49	#129K AU000	AURORA SCHOOL DIST #129	172,178	0	172,178	141,042	81.9%	31,136	18.1%
50	#130C CO000	BLUE ISLAND PUBLIC S.D. #130	867	0	867	867	100.0%	0	0.0%
51	#131K AU000	AURORA EAST DISTRICT #131	93,739	0	93,739	93,739	100.0%	0	0.0%
52	#135C OR000	ORLAND DISTRICT #135	47,303	0	47,303	47,303	100.0%	0	0.0%
53	#158 000	CONS. SCHOOL DIST. #158	46,436	0	46,436	46,436	100.0%	0	0.0%
54	#159W 000	MOKENA PUBLIC SCHOOL DIST. #159	47,303	0	47,303	47,303	100.0%	0	0.0%
55	#180 COM000	COMMUNITY CONSOLIDATE SD #180	964,733	3,110	961,624	614,173	63.9%	347,450	36.1%
56	#181 COM000	COMMUNITY CONS. DISTRICT #181	5,425	0	5,425	0	0.0%	5,425	100.0%
57	#200 COM000	COMMUNITY SCHOOL DISTRICT #200	214,129	18,697	195,431	154,484	79.0%	40,947	21.0%
58	#201 WES000	WESTMONT CUSD #201	922,307	36,401	885,906	480,738	54.3%	405,168	45.7%
59	#201C MO000	MORTON EAST HS DIST #201	1,550	0	1,550	0	0.0%	1,550	100.0%
60	#202 LIS000	LISLE CUSD #202	1,190,033	93,047	1,096,986	655,103	59.7%	441,884	40.3%

School Association for Special Education in DuPage County
Revenues By District After Refunds in FY2021-22

			(A.) Invoiced/ Paid	(B.) Accounts Payable Refunds	(C.) SASED Revenues After Refunds *(B.)-(C.)*	(D.) SASED Tuition Program Revenues	(E.) Percent Tuition	(F.) SASED Revenues From Services	(G.) Percent Services
61	#204 IND000	INDIAN PRAIRIE CUSD #204	105,590	0	105,590	72,904	69.0%	32,686	31.0%
62	#204C LY000	LYONS TOWNSHIP HS DIST.#204	42,777	0	42,777	42,777	100.0%	0	0.0%
63	#204W JO000	JOLIET H.S. DISTRICT #204	124,875	0	124,875	93,739	75.1%	31,136	24.9%
64	#205 ELM000	ELMHURST CUSD #205	2,765,607	64,896	2,700,711	649,328	24.0%	2,051,383	76.0%
65	#208C RI000	RIVERSIDE BROOKFIELD #208	42,303	0	42,303	42,303	100.0%	0	0.0%
66	#209C P 000	PROVISO TOWNSHIP #209	175,885	0	175,885	167,478	95.2%	8,407	4.8%
67	#210W 000	LINCOLN-WAY DISTRICT 210	47,303	0	47,303	47,303	100.0%	0	0.0%
68	#212C LE000	LEYDEN H.S. DISTRICT #212	74,387	0	74,387	43,251	58.1%	31,136	41.9%
69	#218C 000	COMMUNITY H.S. DISTRICT #218	313,918	93,100	220,818	162,905	73.8%	57,913	26.2%
70	#220C RE000	REAVIS DISTRICT OFFICE #220	41,436	0	41,436	41,436	100.0%	0	0.0%
71	#230C CO000	CONSOLIDATED HSD #230	89,192	0	89,192	72,378	81.1%	16,813	18.9%
72	#365U VA000	VALLEY VIEW DIST #365U	77,572	0	77,572	46,436	59.9%	31,136	40.1%
73	#401C EL000	ELMWOOD PARK SCHOOL DIST #401	129,978	7,200	122,778	88,542	72.1%	34,236	27.9%
			25,734,895	1,344,824	24,390,072	13,679,936		10,710,135	
						56.1%		43.9%	

PRIOR THREE FISCAL YEARS:	**Collections**	**Refunds**	**Net**
FY2020-21	25,408,189	848,647	24,559,542
FY2019-20	27,472,459	654,880	26,817,579
FY2018-19	27,547,955	1,071,629	26,476,326

SASED Staffing of Teacher Aide Positions

WHAT IF 100% In-House vs Current Mix of In-House Plus Contracted/Outsourced