



**Finance Committee Meeting
April 19, 2023
SASED Administrative Center
2900 Ogden
Lisle, IL 60532
5:30 PM
AGENDA**

1. **Call to Order/Roll Call**
2. **Approve the Meeting Minutes from February 8, 2023**
3. **Tuition Billing**
 - a. Comparison of Tuition to Final Bill History, FY17 to FY22
 - b. FY17 to FY22 Tuition and Services Revenues Minus Expenditures
 - c. Administrative Cost AFR-Study of 18 Member Districts and 12 Comparable Coops
4. **OT-PT Billing**
 - a. Consideration of Two Approaches - Past Practice or De-Coupling
5. **March Monthly Budget Progress Statement and Preliminary FY2023-24 Budget**
6. **Legal and Architect Fee Increases**
7. **Review of Budget Preparation Materials - previously distributed in February - Questions?**
8. **SASED Vehicles**
9. **SASED Recruitment Plan**
10. **Adjournment**



SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE

**FINANCE COMMITTEE MEETING
February 8, 2023 - 5:30 PM
SASED Administrative Center
2900 Ogden Avenue, Lisle, IL 60532**

MEETING MINUTES

1. Call to Order/Roll Call

Dr. Matt Rich called the meeting to order at 5:37 PM and welcomed those in attendance. Roll call was taken with the following responding:

| Present: | District | Representative |
|-----------------|-------------------|----------------------------|
| | Benjamin SD 25 | Jack Buscemi |
| | Winfield SD 34 | Dr. Matt Rich |
| | Salt Creek SD 48 | Ray Kielminski (via video) |
| | Maercker SD 60 | Sue Caddy |
| | Woodridge SD 68 | Thomas Ruggio |
| | Westmont CUSD 201 | Leah Conover |

Absent: None

Also in Attendance:

Dr. Mindy McGuffin, Executive Director, SASED
Senga Lowe, Board Recording Secretary, SASED

2. Approval of Minutes from December 14, 2022 Finance Committee Meeting

Motion was made to approve the Minutes from the December 14, 2022 Finance Committee Meeting. This motion was made by Member Conover and seconded by Member Ruggio, with all members voting Aye. Item was passed.

3. Southeast Alternative School Building Assessment

A discussion was had about Mr. Wuggazer's inquiry regarding the building fee of \$2000 assessed to each student who attends Southeast or the Directions Program. The recommendation was made by the committee to maintain the \$2000 student fee, but to add a note on the menu that moving forward that the fee will again be reviewed and considered by a facilities workgroup

Next Steps: Include in the discussion with the Facility Committee in the Spring.

4. Monthly Budget Progress Statement

Changes being made are going to help adjust the increase within the overall budget especially when it comes to contract staffing which has caused a significant increase in the budget. As we look at changing classroom locations and hiring of permanent teaching and support staff, the savings will have a direct impact on the budget.

Next Steps: TBD

5. Fund Balance Policy

Dr. McGuffin made the recommendation that we keep a fund balance of 20% of the year’s expenditures, or \$7M cap for the next few years. Committee agreed.

Next Steps: Bring recommendation to the Board of Control.

5. Life Safety at Southeast School

Dr. McGuffin went through the work that was completed in 2019 with the committee. The remaining Life Safety plan items that still need to be completed are in areas M-1, M-2, and M-3 before the end of 2024. The question was raised that in order to complete the plenum work, does the roof have to be torn off in those areas? If so, what is the lifespan of the current roofing material in those areas? Will the roofing material be able to be reinstalled? Or should we look at replacing the roof in those areas as well? There was also a question raised regarding the life expectancy of the 3 HVAC units that will also need to be removed to complete the Life Safety work. Are they reaching their life expectancy with an age of 27 years old? We should maybe consider looking at solar or geothermal options for replacement. There will definitely be an increase in the cost originally quoted for this project. Funding will need to be provided by maintenance or building assessment funds currently available, as well as the \$50,000 grant received. Material availability is also a current issue so materials should be ordered as soon as possible so that deadline can be met.

Next Steps: Dr. McGuffin to schedule a meeting with HVAC contractor to review existing units and discuss with BOC in March.
Establish a Facilities Committee as part of the new strategic plan.

5. Adjournment

Dr. Rich called to adjourn meeting at 6:46 PM, with all members voting Aye.

Approved: _____
Finance Committee Representative Date

Signature Date
BOC Chairperson

Signature Date
BOC Secretary

**BY DISTRICT
TUITION PROGRAMS**

School Association for Special Education in DuPage County
Six-Year History of Pre-Bill and Final Payment Amounts

*NOTE: This report is an unaudited
management report*

| Member District | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | Three-Yr |
|--------------------------------|-------------------|------------------|-------------------|---------------|-------------------|-------------------|-----------------|--------------|-------------------|-------------------|----------------|--------------|---------------------|
| | FY22 | FY22 | LESS PreBill | iance | FY21 | FY21 | LESS PreBill | iance | FY20 | FY20 | LESS PreBill | iance | Avg Pct Variance |
| KEENEYVILLE DISTRICT #20 | 447,820 | 243,322 | -204,498 | -45.7% | 156,904 | 147,518 | -9,386 | -6.0% | 80,102 | 128,712 | 48,610 | 60.7% | 3.0% |
| BENJAMIN SCHOOL DIST #25 | 172,716 | 60,333 | -112,383 | -65.1% | 83,321 | 78,875 | -4,447 | -5.3% | 47,608 | 42,231 | -5,377 | -11.3% | -27.2% |
| WEST CHICAGO SCHOOL DIST. #33 | 404,863 | 272,659 | -132,204 | -32.7% | 567,975 | 513,471 | -54,504 | -9.6% | 714,090 | 645,476 | -68,614 | -9.6% | -17.3% |
| WINFIELD SCHOOL DISTRICT #34 | 122,050 | 137,323 | 15,273 | 12.5% | 61,616 | 65,331 | 3,715 | 6.0% | 171,038 | 149,947 | -21,092 | -12.3% | 2.1% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 662,728 | 431,745 | -230,983 | -34.9% | 782,155 | 739,297 | -42,858 | -5.5% | 802,650 | 743,183 | -59,467 | -7.4% | -15.9% |
| SALT CREEK SCHOOL DIST. #48 | 288,544 | 261,503 | -27,041 | -9.4% | 315,034 | 264,140 | -50,895 | -16.2% | 174,164 | 127,962 | -46,202 | -26.5% | -17.4% |
| DOWNERS GROVE DISTRICT #58 | 1,313,770 | 1,374,986 | 61,216 | 4.7% | 1,484,732 | 1,423,000 | -61,732 | -4.2% | 1,966,790 | 2,021,710 | 54,919 | 2.8% | 1.1% |
| MAERCKER DISTRICT #60 | 910,855 | 864,062 | -46,793 | -5.1% | 932,232 | 913,070 | -19,162 | -2.1% | 859,027 | 916,934 | 57,907 | 6.7% | -0.2% |
| CASS SCHOOL DISTRICT #63 | 270,080 | 287,471 | 17,391 | 6.4% | 415,280 | 303,538 | -111,743 | -26.9% | 522,957 | 515,402 | -7,555 | -1.4% | -7.3% |
| CENTER CASS DISTRICT #66 | 390,018 | 393,093 | 3,075 | 0.8% | 416,115 | 353,676 | -62,439 | -15.0% | 457,989 | 436,588 | -21,401 | -4.7% | -6.3% |
| WOODRIDGE DISTRICT #68 | 892,779 | 848,664 | -44,115 | -4.9% | 703,178 | 626,581 | -76,597 | -10.9% | 792,231 | 792,433 | 203 | 0.0% | -5.3% |
| DUPAGE HS DISTRICT #88 | 697,863 | 556,519 | -141,344 | -20.3% | 842,926 | 749,906 | -93,019 | -11.0% | 843,011 | 905,201 | 62,190 | 7.4% | -8.0% |
| COMMUNITY HS DISTRICT #94 | 506,606 | 334,112 | -172,494 | -34.0% | 703,749 | 485,973 | -217,776 | -30.9% | 925,272 | 893,256 | -32,016 | -3.5% | -22.8% |
| COMMUNITY HS DIST #99 | 1,023,865 | 869,842 | -154,023 | -15.0% | 840,858 | 845,253 | 4,395 | 0.5% | 809,842 | 816,362 | 6,520 | 0.8% | -4.6% |
| COMMUNITY CONSOLIDATE SD #180 | 616,736 | 599,230 | -17,506 | -2.8% | 793,631 | 821,319 | 27,688 | 3.5% | 852,122 | 909,790 | 57,668 | 6.8% | 2.5% |
| WESTMONT CUSD #201 | 474,507 | 480,738 | 6,231 | 1.3% | 503,851 | 351,257 | -152,594 | -30.3% | 620,493 | 631,439 | 10,946 | 1.8% | -9.1% |
| LISLE CUSD #202 | 732,697 | 561,348 | -171,349 | -23.4% | 781,616 | 850,454 | 68,838 | 8.8% | 779,777 | 625,409 | -154,368 | -19.8% | -11.5% |
| ELMHURST CUSD #205 | 700,187 | 615,366 | -84,821 | -12.1% | 571,698 | 576,180 | 4,482 | 0.8% | 519,409 | 586,090 | 66,681 | 12.8% | 0.5% |
| Total | 10,628,682 | 9,192,315 | -1,436,367 | -13.5% | 10,956,870 | 10,108,839 | -848,031 | -7.7% | 11,938,573 | 11,888,126 | -50,447 | -0.4% | -7.2% |

Three-year Average Pre-Bill

| Member District | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | Three-Yr |
|--------------------------------|-------------------|-------------------|-----------------|--------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|-----------------|--------------|---------------------|
| | FY19 | FY19 | LESS PreBill | iance | FY18 | FY18 | LESS PreBill | iance | FY17 | FY17 | LESS PreBill | iance | Avg Pct Variance |
| KEENEYVILLE DISTRICT #20 | 127,633 | 147,588 | 19,954 | 15.6% | 131,662 | 123,007 | -8,654 | -6.6% | 159,956 | 166,068 | 6,112 | 3.8% | 4.3% |
| BENJAMIN SCHOOL DIST #25 | 3,920 | 7,285 | 3,365 | 85.8% | 86,863 | 74,356 | -12,507 | -14.4% | 47,608 | 32,752 | -14,856 | -31.2% | 13.4% |
| WEST CHICAGO SCHOOL DIST. #33 | 870,347 | 830,739 | -39,608 | -4.6% | 1,086,668 | 737,847 | -348,820 | -32.1% | 714,090 | 1,098,457 | 384,367 | 53.8% | 5.7% |
| WINFIELD SCHOOL DISTRICT #34 | 176,040 | 191,736 | 15,696 | 8.9% | 92,653 | 79,390 | -13,263 | -14.3% | 171,038 | 90,668 | -80,371 | -47.0% | -17.5% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 804,162 | 703,545 | -100,617 | -12.5% | 507,568 | 515,238 | 7,671 | 1.5% | 802,650 | 471,311 | -331,339 | -41.3% | -17.4% |
| SALT CREEK SCHOOL DIST. #48 | 181,295 | 192,984 | 11,689 | 6.4% | 198,855 | 163,253 | -35,602 | -17.9% | 174,164 | 181,641 | 7,477 | 4.3% | -2.4% |
| DOWNERS GROVE DISTRICT #58 | 1,750,713 | 1,827,058 | 76,345 | 4.4% | 1,914,956 | 1,470,055 | -444,901 | -23.2% | 1,966,790 | 1,741,226 | -225,565 | -11.5% | -10.1% |
| MAERCKER DISTRICT #60 | 786,519 | 743,319 | -43,200 | -5.5% | 806,014 | 729,256 | -76,757 | -9.5% | 859,027 | 672,239 | -186,788 | -21.7% | -12.3% |
| CASS SCHOOL DISTRICT #63 | 738,535 | 589,962 | -148,573 | -20.1% | 769,023 | 647,133 | -121,890 | -15.8% | 522,957 | 850,949 | 327,992 | 62.7% | 8.9% |
| CENTER CASS DISTRICT #66 | 388,825 | 411,653 | 22,828 | 5.9% | 305,681 | 314,810 | 9,130 | 3.0% | 457,989 | 250,801 | -207,188 | -45.2% | -12.1% |
| WOODRIDGE DISTRICT #68 | 668,252 | 671,620 | 3,368 | 0.5% | 1,010,500 | 825,561 | -184,939 | -18.3% | 792,231 | 962,260 | 170,029 | 21.5% | 1.2% |
| DUPAGE HS DISTRICT #88 | 674,325 | 716,305 | 41,981 | 6.2% | 706,497 | 533,410 | -173,087 | -24.5% | 843,011 | 447,029 | -395,982 | -47.0% | -21.7% |
| COMMUNITY HS DISTRICT #94 | 844,571 | 554,522 | -290,049 | -34.3% | 578,512 | 664,452 | 85,940 | 14.9% | 925,272 | 536,529 | -388,743 | -42.0% | -20.5% |
| COMMUNITY HS DIST #99 | 744,156 | 690,859 | -53,297 | -7.2% | 753,054 | 653,693 | -99,361 | -13.2% | 809,842 | 720,727 | -89,115 | -11.0% | -10.5% |
| COMMUNITY CONSOLIDATE SD #180 | 735,247 | 710,827 | -24,420 | -3.3% | 621,299 | 624,722 | 3,423 | 0.6% | 852,122 | 804,469 | -47,653 | -5.6% | -2.8% |
| WESTMONT CUSD #201 | 570,334 | 603,948 | 33,613 | 5.9% | 631,837 | 645,762 | 13,925 | 2.2% | 620,493 | 594,045 | -26,449 | -4.3% | 1.3% |
| LISLE CUSD #202 | 960,201 | 998,799 | 38,599 | 4.0% | 1,062,754 | 854,677 | -208,077 | -19.6% | 779,777 | 1,148,044 | 368,267 | 47.2% | 10.6% |
| ELMHURST CUSD #205 | 600,528 | 626,234 | 25,707 | 4.3% | 714,834 | 604,458 | -110,376 | -15.4% | 519,409 | 364,023 | -155,386 | -29.9% | -13.7% |
| Total | 11,625,602 | 11,218,982 | -406,620 | -3.5% | 11,979,230 | 10,261,083 | -1,718,148 | -14.3% | 12,018,427 | 11,133,238 | -885,189 | -7.4% | -8.4% |

School Association for Special Education in DuPage County
Six-Year History of Pre-Bill and Final Payment Amounts

**NOTE: This report is an unaudited
management report**

| BY DISTRICT | Six-Year | Six-Year | Payments | Pct Var- |
|--------------------------------|------------|------------|---------------------|--------------|
| | Average | Average | | |
| TUITION PROGRAMS | Pre-Bill | Payment | <u>LESS PreBill</u> | <u>iance</u> |
| KEENEYVILLE DISTRICT #20 | 184,013 | 159,369 | -24,644 | -13.4% |
| BENJAMIN SCHOOL DIST #25 | 73,673 | 49,305 | -24,368 | -33.1% |
| WEST CHICAGO SCHOOL DIST. #33 | 726,339 | 683,108 | -43,230 | -6.0% |
| WINFIELD SCHOOL DISTRICT #34 | 132,406 | 119,066 | -13,340 | -10.1% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 726,985 | 600,720 | -126,266 | -17.4% |
| SALT CREEK SCHOOL DIST. #48 | 222,009 | 198,581 | -23,429 | -10.6% |
| DOWNERS GROVE DISTRICT #58 | 1,732,959 | 1,643,006 | -89,953 | -5.2% |
| MAERCKER DISTRICT #60 | 858,946 | 806,480 | -52,466 | -6.1% |
| CASS SCHOOL DISTRICT #63 | 539,806 | 532,409 | -7,396 | -1.4% |
| CENTER CASS DISTRICT #66 | 402,769 | 360,104 | -42,666 | -10.6% |
| WOODRIDGE DISTRICT #68 | 809,862 | 787,853 | -22,008 | -2.7% |
| DUPAGE HS DISTRICT #88 | 767,939 | 651,395 | -116,543 | -15.2% |
| COMMUNITY HS DISTRICT #94 | 747,330 | 578,141 | -169,190 | -22.6% |
| COMMUNITY HS DIST #99 | 830,270 | 766,123 | -64,147 | -7.7% |
| COMMUNITY CONSOLIDATE SD #180 | 745,193 | 745,060 | -133 | 0.0% |
| WESTMONT CUSD #201 | 570,253 | 551,198 | -19,055 | -3.3% |
| LISLE CUSD #202 | 849,470 | 839,788 | -9,682 | -1.1% |
| ELMHURST CUSD #205 | 604,344 | 562,059 | -42,285 | -7.0% |
| | 11,524,564 | 10,633,764 | -890,800 | -7.7% |

| BY SIX-YEAR AVERAGE | Six-Year | Six-Year | Payments | Pct Var- |
|--------------------------------|------------|------------|---------------------|--------------|
| | Average | Average | | |
| PERCENT VARIANCE | Pre-Bill | Payment | <u>LESS PreBill</u> | <u>iance</u> |
| COMMUNITY CONSOLIDATE SD #180 | 745,193 | 745,060 | -133 | 0.0% |
| LISLE CUSD #202 | 849,470 | 839,788 | -9,682 | -1.1% |
| CASS SCHOOL DISTRICT #63 | 539,806 | 532,409 | -7,396 | -1.4% |
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| DOWNERS GROVE DISTRICT #58 | 1,732,959 | 1,643,006 | -89,953 | -5.2% |
| WEST CHICAGO SCHOOL DIST. #33 | 726,339 | 683,108 | -43,230 | -6.0% |
| MAERCKER DISTRICT #60 | 858,946 | 806,480 | -52,466 | -6.1% |
| ELMHURST CUSD #205 | 604,344 | 562,059 | -42,285 | -7.0% |
| COMMUNITY HS DIST #99 | 830,270 | 766,123 | -64,147 | -7.7% |
| WINFIELD SCHOOL DISTRICT #34 | 132,406 | 119,066 | -13,340 | -10.1% |
| SALT CREEK SCHOOL DIST. #48 | 222,009 | 198,581 | -23,429 | -10.6% |
| CENTER CASS DISTRICT #66 | 402,769 | 360,104 | -42,666 | -10.6% |
| KEENEYVILLE DISTRICT #20 | 184,013 | 159,369 | -24,644 | -13.4% |
| DUPAGE HS DISTRICT #88 | 767,939 | 651,395 | -116,543 | -15.2% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 726,985 | 600,720 | -126,266 | -17.4% |
| COMMUNITY HS DISTRICT #94 | 747,330 | 578,141 | -169,190 | -22.6% |
| BENJAMIN SCHOOL DIST #25 | 73,673 | 49,305 | -24,368 | -33.1% |
| | 11,524,564 | 10,633,764 | -890,800 | -7.7% |

**BY DISTRICT
TUITION AND SERVICES**

School Association for Special Education in DuPage County
Six-Year History of Pre-Bill and Final Payment Amounts

*NOTE: This report is an unaudited
management report*

| Member District | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | Three-Yr |
|--------------------------------|-------------------|-------------------|------------------|-------------|-------------------|-------------------|----------------|-------------|-------------------|-------------------|------------------|--------------|---------------------|
| | FY22 | FY22 | LESS PreBill | iance | FY21 | FY21 | LESS PreBill | iance | FY20 | FY20 | LESS PreBill | iance | Avg Pct Variance |
| KEENEYVILLE DISTRICT #20 | 693,521 | 710,657 | 17,136 | 2.5% | 533,729 | 573,817 | 40,088 | 7.5% | 391,481 | 536,866 | 145,385 | 37.1% | 15.7% |
| BENJAMIN SCHOOL DIST #25 | 281,932 | 368,906 | 86,974 | 30.8% | 189,637 | 263,656 | 74,019 | 39.0% | 129,993 | 191,856 | 61,864 | 47.6% | 39.2% |
| WEST CHICAGO SCHOOL DIST. #33 | 1,185,772 | 1,332,188 | 146,416 | 12.3% | 1,494,321 | 1,562,755 | 68,435 | 4.6% | 1,599,051 | 1,806,394 | 207,343 | 13.0% | 10.0% |
| WINFIELD SCHOOL DISTRICT #34 | 239,241 | 269,782 | 30,541 | 12.8% | 143,489 | 158,433 | 14,944 | 10.4% | 195,526 | 204,663 | 9,136 | 4.7% | 9.3% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 1,397,472 | 1,451,514 | 54,042 | 3.9% | 1,585,453 | 1,725,955 | 140,502 | 8.9% | 1,615,308 | 1,768,538 | 153,230 | 9.5% | 7.4% |
| SALT CREEK SCHOOL DIST. #48 | 338,699 | 358,972 | 20,273 | 6.0% | 400,113 | 412,032 | 11,919 | 3.0% | 204,726 | 254,333 | 49,607 | 24.2% | 11.1% |
| DOWNERS GROVE DISTRICT #58 | 2,688,160 | 2,963,787 | 275,627 | 10.3% | 2,743,942 | 2,861,505 | 117,562 | 4.3% | 3,396,845 | 3,687,749 | 290,904 | 8.6% | 7.7% |
| MAERCKER DISTRICT #60 | 1,313,033 | 1,384,650 | 71,617 | 5.5% | 1,332,197 | 1,493,493 | 161,296 | 12.1% | 1,222,587 | 1,513,031 | 290,444 | 23.8% | 13.8% |
| CASS SCHOOL DISTRICT #63 | 510,016 | 560,649 | 50,634 | 9.9% | 632,902 | 586,962 | -45,940 | -7.3% | 797,724 | 822,882 | 25,158 | 3.2% | 1.9% |
| CENTER CASS DISTRICT #66 | 623,455 | 641,337 | 17,882 | 2.9% | 665,275 | 704,161 | 38,887 | 5.8% | 707,653 | 767,035 | 59,381 | 8.4% | 5.7% |
| WOODRIDGE DISTRICT #68 | 1,284,288 | 1,427,093 | 142,805 | 11.1% | 1,086,102 | 1,082,954 | -3,148 | -0.3% | 1,070,165 | 1,171,744 | 101,579 | 9.5% | 6.8% |
| DUPAGE HS DISTRICT #88 | 977,250 | 1,041,829 | 64,579 | 6.6% | 1,118,061 | 1,092,979 | -25,082 | -2.2% | 1,146,994 | 1,277,769 | 130,774 | 11.4% | 5.3% |
| COMMUNITY HS DISTRICT #94 | 652,980 | 611,363 | -41,617 | -6.4% | 888,747 | 866,574 | -22,173 | -2.5% | 1,083,628 | 1,225,871 | 142,244 | 13.1% | 1.4% |
| COMMUNITY HS DIST #99 | 1,216,106 | 1,260,843 | 44,737 | 3.7% | 1,204,125 | 1,234,401 | 30,276 | 2.5% | 1,089,591 | 1,256,511 | 166,920 | 15.3% | 7.2% |
| COMMUNITY CONSOLIDATE SD #180 | 924,175 | 961,624 | 37,449 | 4.1% | 991,539 | 1,038,335 | 46,796 | 4.7% | 1,021,281 | 1,140,371 | 119,089 | 11.7% | 6.8% |
| WESTMONT CUSD #201 | 813,211 | 885,906 | 72,695 | 8.9% | 821,873 | 831,585 | 9,712 | 1.2% | 941,905 | 1,030,455 | 88,551 | 9.4% | 6.5% |
| LISLE CUSD #202 | 1,108,577 | 1,096,986 | -11,591 | -1.0% | 1,154,509 | 1,155,270 | 761 | 0.1% | 1,169,321 | 1,152,125 | -17,196 | -1.5% | -0.8% |
| ELMHURST CUSD #205 | 2,348,180 | 2,700,711 | 352,531 | 15.0% | 2,325,841 | 2,528,890 | 203,048 | 8.7% | 1,902,007 | 2,349,117 | 447,109 | 23.5% | 15.8% |
| Total | 18,596,066 | 20,028,796 | 1,432,731 | 7.7% | 19,311,855 | 20,173,756 | 861,902 | 4.5% | 19,685,788 | 22,157,310 | 2,471,522 | 12.6% | 8.2% |

Three-year Average Pre-Bill

| Member District | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | PreBill | Payments | Payments | Pct Var- | Three-Yr |
|--------------------------------|-------------------|-------------------|------------------|-------------|-------------------|-------------------|------------------|--------------|-------------------|-------------------|------------------|-------------|---------------------|
| | FY19 | FY19 | LESS PreBill | iance | FY18 | FY18 | LESS PreBill | iance | FY17 | FY17 | LESS PreBill | iance | Avg Pct Variance |
| KEENEYVILLE DISTRICT #20 | 484,600 | 550,943 | 66,343 | 13.7% | 341,285 | 453,355 | 112,070 | 32.8% | 405,606 | 443,403 | 37,797 | 9.3% | 18.6% |
| BENJAMIN SCHOOL DIST #25 | 94,455 | 153,526 | 59,071 | 62.5% | 153,435 | 227,972 | 74,537 | 48.6% | 129,993 | 213,003 | 83,011 | 63.9% | 58.3% |
| WEST CHICAGO SCHOOL DIST. #33 | 1,857,421 | 2,022,355 | 164,934 | 8.9% | 1,807,610 | 2,019,366 | 211,756 | 11.7% | 1,599,051 | 2,156,598 | 557,547 | 34.9% | 18.5% |
| WINFIELD SCHOOL DISTRICT #34 | 207,052 | 229,010 | 21,958 | 10.6% | 134,974 | 137,354 | 2,379 | 1.8% | 195,526 | 145,120 | -50,406 | -25.8% | -4.5% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 1,802,759 | 1,842,382 | 39,623 | 2.2% | 1,218,983 | 1,590,711 | 371,728 | 30.5% | 1,615,308 | 1,459,368 | -155,940 | -9.7% | 7.7% |
| SALT CREEK SCHOOL DIST. #48 | 254,582 | 353,203 | 98,620 | 38.7% | 248,586 | 391,836 | 143,250 | 57.6% | 204,726 | 389,960 | 185,235 | 90.5% | 62.3% |
| DOWNERS GROVE DISTRICT #58 | 3,168,512 | 3,389,986 | 221,474 | 7.0% | 2,863,393 | 3,398,918 | 535,525 | 18.7% | 3,396,845 | 3,398,523 | 1,679 | 0.0% | 8.6% |
| MAERCKER DISTRICT #60 | 1,081,774 | 1,263,972 | 182,198 | 16.8% | 947,175 | 1,241,080 | 293,905 | 31.0% | 1,222,587 | 1,158,389 | -64,198 | -5.3% | 14.2% |
| CASS SCHOOL DISTRICT #63 | 976,311 | 944,222 | -32,089 | -3.3% | 858,689 | 1,055,524 | 196,834 | 22.9% | 797,724 | 1,220,360 | 422,636 | 53.0% | 24.2% |
| CENTER CASS DISTRICT #66 | 608,204 | 699,784 | 91,580 | 15.1% | 439,086 | 620,610 | 181,524 | 41.3% | 707,653 | 581,991 | -125,662 | -17.8% | 12.9% |
| WOODRIDGE DISTRICT #68 | 999,065 | 1,099,964 | 100,899 | 10.1% | 1,084,046 | 1,325,383 | 241,337 | 22.3% | 1,070,165 | 1,645,639 | 575,474 | 53.8% | 28.7% |
| DUPAGE HS DISTRICT #88 | 1,000,052 | 1,079,526 | 79,473 | 7.9% | 849,072 | 890,902 | 41,830 | 4.9% | 1,146,994 | 837,278 | -309,716 | -27.0% | -4.7% |
| COMMUNITY HS DISTRICT #94 | 1,024,833 | 951,628 | -73,205 | -7.1% | 648,916 | 853,466 | 204,550 | 31.5% | 1,083,628 | 739,600 | -344,028 | -31.7% | -2.5% |
| COMMUNITY HS DIST #99 | 1,157,673 | 1,132,019 | -25,654 | -2.2% | 843,584 | 1,120,446 | 276,862 | 32.8% | 1,089,591 | 968,286 | -121,305 | -11.1% | 6.5% |
| COMMUNITY CONSOLIDATE SD #180 | 883,417 | 926,428 | 43,011 | 4.9% | 680,710 | 794,447 | 113,737 | 16.7% | 1,021,281 | 1,110,855 | 89,573 | 8.8% | 10.1% |
| WESTMONT CUSD #201 | 904,459 | 1,022,190 | 117,730 | 13.0% | 795,806 | 1,076,235 | 280,429 | 35.2% | 941,905 | 1,132,925 | 191,020 | 20.3% | 22.8% |
| LISLE CUSD #202 | 1,355,521 | 1,519,628 | 164,107 | 12.1% | 1,268,011 | 1,432,444 | 164,433 | 13.0% | 1,169,321 | 1,624,778 | 455,456 | 39.0% | 21.3% |
| ELMHURST CUSD #205 | 2,215,424 | 2,403,254 | 187,829 | 8.5% | 1,977,461 | 2,440,293 | 462,831 | 23.4% | 1,902,007 | 2,207,729 | 305,722 | 16.1% | 16.0% |
| Total | 20,076,116 | 21,584,019 | 1,507,903 | 7.5% | 17,160,822 | 21,070,341 | 3,909,519 | 22.8% | 19,699,913 | 21,433,807 | 1,733,893 | 8.8% | 13.0% |

School Association for Special Education in DuPage County
Six-Year History of Pre-Bill and Final Payment Amounts

**NOTE: This report is an unaudited
management report**

| BY DISTRICT | Six-Year | Six-Year | Payments | Pct Var- |
|--------------------------------|------------|------------|---------------------|--------------|
| | Average | Average | | |
| TUITION AND SERVICES | Pre-Bill | Payment | <u>LESS PreBill</u> | <u>iance</u> |
| KEENEYVILLE DISTRICT #20 | 475,037 | 544,840 | 69,803 | 14.7% |
| BENJAMIN SCHOOL DIST #25 | 163,241 | 236,487 | 73,246 | 44.9% |
| WEST CHICAGO SCHOOL DIST. #33 | 1,590,538 | 1,816,609 | 226,072 | 14.2% |
| WINFIELD SCHOOL DISTRICT #34 | 185,968 | 190,727 | 4,759 | 2.6% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 1,539,214 | 1,639,745 | 100,531 | 6.5% |
| SALT CREEK SCHOOL DIST. #48 | 275,239 | 360,056 | 84,817 | 30.8% |
| DOWNERS GROVE DISTRICT #58 | 3,042,949 | 3,283,411 | 240,462 | 7.9% |
| MAERCKER DISTRICT #60 | 1,186,559 | 1,342,436 | 155,877 | 13.1% |
| CASS SCHOOL DISTRICT #63 | 762,228 | 865,100 | 102,872 | 13.5% |
| CENTER CASS DISTRICT #66 | 625,221 | 669,153 | 43,932 | 7.0% |
| WOODRIDGE DISTRICT #68 | 1,098,972 | 1,292,129 | 193,158 | 17.6% |
| DUPAGE HS DISTRICT #88 | 1,039,737 | 1,036,714 | -3,024 | -0.3% |
| COMMUNITY HS DISTRICT #94 | 897,122 | 874,750 | -22,372 | -2.5% |
| COMMUNITY HS DIST #99 | 1,100,112 | 1,162,084 | 61,972 | 5.6% |
| COMMUNITY CONSOLIDATE SD #180 | 920,401 | 995,343 | 74,942 | 8.1% |
| WESTMONT CUSD #201 | 869,860 | 996,549 | 126,690 | 14.6% |
| LISLE CUSD #202 | 1,204,210 | 1,330,205 | 125,995 | 10.5% |
| ELMHURST CUSD #205 | 2,111,820 | 2,438,332 | 326,512 | 15.5% |
| | 19,088,426 | 21,074,671 | 1,986,245 | 10.4% |

| BY SIX-YEAR AVERAGE PERCENT VARIANCE | Six-Year | Six-Year | Payments | Pct Var- |
|---|------------|------------|---------------------|--------------|
| | Average | Average | | |
| | Pre-Bill | Payment | <u>LESS PreBill</u> | <u>iance</u> |
| BENJAMIN SCHOOL DIST #25 | 163,241 | 236,487 | 73,246 | 44.9% |
| SALT CREEK SCHOOL DIST. #48 | 275,239 | 360,056 | 84,817 | 30.8% |
| WOODRIDGE DISTRICT #68 | 1,098,972 | 1,292,129 | 193,158 | 17.6% |
| ELMHURST CUSD #205 | 2,111,820 | 2,438,332 | 326,512 | 15.5% |
| KEENEYVILLE DISTRICT #20 | 475,037 | 544,840 | 69,803 | 14.7% |
| WESTMONT CUSD #201 | 869,860 | 996,549 | 126,690 | 14.6% |
| WEST CHICAGO SCHOOL DIST. #33 | 1,590,538 | 1,816,609 | 226,072 | 14.2% |
| CASS SCHOOL DISTRICT #63 | 762,228 | 865,100 | 102,872 | 13.5% |
| MAERCKER DISTRICT #60 | 1,186,559 | 1,342,436 | 155,877 | 13.1% |
| LISLE CUSD #202 | 1,204,210 | 1,330,205 | 125,995 | 10.5% |
| COMMUNITY CONSOLIDATE SD #180 | 920,401 | 995,343 | 74,942 | 8.1% |
| DOWNERS GROVE DISTRICT #58 | 3,042,949 | 3,283,411 | 240,462 | 7.9% |
| CENTER CASS DISTRICT #66 | 625,221 | 669,153 | 43,932 | 7.0% |
| DUPAGE COUNTY SCHOOL DIST. #45 | 1,539,214 | 1,639,745 | 100,531 | 6.5% |
| COMMUNITY HS DIST #99 | 1,100,112 | 1,162,084 | 61,972 | 5.6% |
| WINFIELD SCHOOL DISTRICT #34 | 185,968 | 190,727 | 4,759 | 2.6% |
| DUPAGE HS DISTRICT #88 | 1,039,737 | 1,036,714 | -3,024 | -0.3% |
| COMMUNITY HS DISTRICT #94 | 897,122 | 874,750 | -22,372 | -2.5% |
| | 19,088,426 | 21,074,671 | 1,986,245 | 10.4% |

School Association for Special Education in DuPage County
 Revenues, Expenditures and Fiscal Year Balances FY2017-18 to FY2021-22

Audited

Revenues and Expenditures excluding internal 'allocations'

Surplus/
(Deficit)

Total
Revenues
Minus Total

Expenditures

| | Revenues | | | | | | | | Expenditures | | | | | | | Fiscal Year Balance | | | |
|------|-------------------|--------------------|--------------------------------|-----------|-----------|-----------|------------|-------------------|-------------------|--------------------|-----------|-------------------|------------|------------|----------------------------|---------------------------|------------------------------------|--|--|
| | Tuition 134xxx | Services 194xxx | Non-EBF- Allocated State | Federal | Medicaid | Other | Flow Thru | Total Revenues | Tuition 134xxx | Services 194xxx | Admin | Federal Grants | Other | Flow Thru | Total Expendi- tures | Revenues 134xxx/194xxx | Expendi- tures 134xxx/194xxx | Surplus/ (Deficit) 134xxx/194xxx | Total Revenues Minus Total Expenditures |
| FY22 | 14,588,595 | 11,508,645 | 1,006,976 | 1,358,157 | 443,537 | 560,110 | 836,296 | 30,302,317 | 13,865,883 | 12,178,971 | 3,229,684 | 947,301 | 878,591 | 847,931 | 31,948,361 | 26,097,241 | 26,044,854 | 52,387 | -1,646,044 |
| FY21 | 15,325,027 | 10,935,405 | 1,182,412 | 1,210,525 | 462,439 | 309,205 | 812,665 | 30,237,678 | 13,683,081 | 11,662,168 | 3,055,269 | 952,987 | 569,305 | 881,858 | 30,804,668 | 26,260,432 | 25,345,249 | 915,183 | -566,990 |
| FY20 | 16,416,648 | 11,833,336 | 1,232,523 | 1,523,142 | 762,293 | 1,921,067 | 806,278 | 34,495,286 | 16,953,317 | 12,814,114 | 3,508,094 | 891,545 | -1,196,693 | 899,521 | 33,869,897 | 28,249,984 | 29,767,430 | -1,517,446 | 625,389 |
| FY19 | 16,158,609 | 11,682,026 | 1,166,773 | 2,490,076 | 1,210,072 | 2,374,047 | 10,675,499 | 45,757,102 | 15,332,207 | 12,180,031 | 3,723,607 | 1,778,969 | 2,324,885 | 11,384,834 | 46,724,532 | 27,840,636 | 27,512,238 | 328,398 | -967,430 |
| FY18 | 15,671,430 | 11,534,408 | 1,195,231 | 5,908,334 | 1,581,658 | 1,525,924 | 9,246,184 | 46,663,168 | 14,874,172 | 11,690,381 | 2,955,011 | 4,245,916 | 1,539,133 | 10,874,541 | 46,179,154 | 27,205,838 | 26,564,553 | 641,285 | 484,015 |
| FY17 | 15,124,380 | 13,608,160 | 487,536 | 6,474,825 | 1,244,126 | 1,425,311 | 9,717,866 | 48,082,205 | 16,045,370 | 12,117,702 | 3,001,547 | 6,053,831 | 2,301,310 | 11,190,867 | 50,710,628 | 28,732,540 | 28,163,072 | 569,468 | -2,628,423 |
| FY16 | 16,408,855 | 10,882,235 | 1,351,755 | 7,184,402 | 1,228,217 | 1,987,751 | 9,829,251 | 48,872,466 | 15,605,385 | 11,834,582 | 2,230,272 | 6,638,230 | 2,117,177 | 10,326,647 | 48,752,293 | 27,291,090 | 27,439,967 | -148,877 | 120,174 |
| FY15 | 17,317,466 | 10,656,352 | 1,126,746 | 7,373,002 | 1,293,534 | 2,739,427 | 9,030,683 | 49,537,209 | 16,256,010 | 11,849,700 | 2,224,179 | 6,541,171 | 3,385,854 | 10,102,588 | 50,359,502 | 27,973,817 | 28,105,710 | -131,892 | -822,292 |
| FY14 | 17,310,365 | 10,890,855 | 1,318,164 | 7,812,553 | 1,372,911 | 2,326,637 | 8,824,386 | 49,855,871 | 15,902,718 | 11,450,979 | 1,851,349 | 6,873,189 | 3,095,703 | 10,713,465 | 49,887,404 | 28,201,220 | 27,353,698 | 847,522 | -31,533 |
| FY13 | 16,805,683 | 10,157,635 | 1,426,586 | 8,430,066 | 1,025,917 | 2,107,988 | 9,607,304 | 49,561,179 | 15,524,705 | 10,980,070 | 1,823,096 | 7,573,885 | 2,884,373 | 10,551,945 | 49,338,075 | 26,963,318 | 26,504,776 | 458,542 | 223,104 |

Distribution of Surplus/(Deficit) Based Upon Revenues By Program/Service

| Proposed to be allocated within 'one-year-lookback/true-up' process | | Revenues | Percent | FY2021-22 | FY2020-21 | FY2019-20 | FY2018-19 | FY2017-18 | FY2016-17 | FY2015-16 | FY2014-15 | FY2013-14 | FY2012-13 | Ten-Year |
|---|---------------------|------------|----------|------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|----------|
| Rates to be calculated 'AS IF' there were no surplus/(deficit) | | FY2021-22 | of Total | Balance | Balance | Balance | Balance | Balance | Balance | Balance | Balance | Balance | Balance | Average |
| 10R005 | 1342 0000 01 134202 | 2,977,236 | 11.41% | -187,785 | -64,684 | 71,346 | -110,367 | 55,218 | -299,857 | 13,710 | -93,809 | -3,597 | 25,452 | -59,437 |
| 10R005 | 1342 0000 01 134203 | 2,337,289 | 8.96% | -147,421 | -50,780 | 56,010 | -86,644 | 43,349 | -235,404 | 10,763 | -73,645 | -2,824 | 19,981 | -46,661 |
| 10R006 | 1342 0000 01 134204 | 2,473,622 | 9.48% | -156,020 | -53,742 | 59,277 | -91,698 | 45,877 | -249,135 | 11,391 | -77,941 | -2,989 | 21,147 | -49,383 |
| 10R006 | 1342 0000 01 134205 | 1,339,214 | 5.13% | -84,469 | -29,096 | 32,093 | -49,645 | 24,838 | -134,881 | 6,167 | -42,197 | -1,618 | 11,449 | -26,736 |
| 10R006 | 1342 0000 01 134206 | 4,182,810 | 16.03% | -263,824 | -90,876 | 100,236 | -155,058 | 77,577 | -421,278 | 19,261 | -131,795 | -5,054 | 35,759 | -83,505 |
| 10R006 | 1342 0000 01 134207 | 584,329 | 2.24% | -36,856 | -12,695 | 14,003 | -21,661 | 10,837 | -58,852 | 2,691 | -18,411 | -706 | 4,995 | -11,665 |
| 10R000 | 1342 0000 01 134212 | 607,108 | 2.33% | -38,292 | -13,190 | 14,549 | -22,506 | 11,260 | -61,146 | 2,796 | -19,129 | -734 | 5,190 | -12,120 |
| 10R000 | 1342 0000 01 134213 | 86,989 | 0.33% | -5,487 | -1,890 | 2,085 | -3,225 | 1,613 | -8,761 | 401 | -2,741 | -105 | 744 | -1,737 |
| 10R007 | 1940 0000 01 194001 | 5,761,070 | 22.08% | -363,371 | -125,165 | 138,057 | -213,564 | 106,848 | -580,235 | 26,529 | -181,524 | -6,961 | 49,251 | -115,014 |
| 10R002 | 1940 0000 01 194002 | 282,134 | 1.08% | -17,795 | -6,130 | 6,761 | -10,459 | 5,233 | -28,416 | 1,299 | -8,890 | -341 | 2,412 | -5,633 |
| 10R006 | 1940 0000 01 194003 | 29,466 | 0.11% | -1,859 | -640 | 706 | -1,092 | 546 | -2,968 | 136 | -928 | -36 | 252 | -588 |
| 10R005 | 1940 0000 01 194004 | 2,847,586 | 10.91% | -179,607 | -61,867 | 68,239 | -105,561 | 52,813 | -286,799 | 13,113 | -89,724 | -3,441 | 24,344 | -56,849 |
| 10R001 | 1940 0000 01 194006 | 7,757 | 0.03% | -489 | -169 | 186 | -288 | 144 | -781 | 36 | -244 | -9 | 66 | -155 |
| 10R005 | 1940 0000 01 194008 | 53,495 | 0.20% | -3,374 | -1,162 | 1,282 | -1,983 | 992 | -5,388 | 246 | -1,686 | -65 | 457 | -1,068 |
| 10R005 | 1940 0000 01 194009 | 747,480 | 2.86% | -47,146 | -16,240 | 17,912 | -27,709 | 13,863 | -75,284 | 3,442 | -23,552 | -903 | 6,390 | -14,923 |
| 10R006 | 1940 0000 01 194010 | 105,499 | 0.40% | -6,654 | -2,292 | 2,528 | -3,911 | 1,957 | -10,625 | 486 | -3,324 | -127 | 902 | -2,106 |
| 10R007 | 1940 0000 01 194013 | 886,512 | 3.40% | -55,915 | -19,260 | 21,244 | -32,863 | 16,442 | -89,286 | 4,082 | -27,933 | -1,071 | 7,579 | -17,698 |
| 10R006 | 1940 0000 01 194014 | 761,870 | 2.92% | -48,054 | -16,552 | 18,257 | -28,243 | 14,130 | -76,733 | 3,508 | -24,006 | -921 | 6,513 | -15,210 |
| 10R000 | 1940 0000 01 194034 | 606 | 0.00% | -38 | -13 | 15 | -22 | 11 | -61 | 3 | -19 | -1 | 5 | -12 |
| 10R000 | 1940 0000 01 194035 | 840 | 0.00% | -53 | -18 | 20 | -31 | 16 | -85 | 4 | -26 | -1 | 7 | -17 |
| 10R001 | 1940 0000 01 194036 | 18,231 | 0.07% | -1,150 | -396 | 437 | -676 | 338 | -1,836 | 84 | -574 | -22 | 156 | -364 |
| 10R000 | 1940 0000 02 194101 | 6,100 | 0.02% | -385 | -133 | 146 | -226 | 113 | -614 | 28 | -192 | -7 | 52 | -122 |
| Total Tuition and Services | | 26,097,241 | | -1,646,044 | -566,990 | 625,389 | -967,430 | 484,015 | -2,628,423 | 120,174 | -822,292 | -31,533 | 223,104 | -521,003 |

School Association for Special Education in DuPage County
Revenues Obtained by Billing Districts Compared to Program Expenditures - FY13 to FY22

| | FY2021-22 | | | FY2020-21 | | | FY2019-20 | | | FY2018-19 | | | FY2017-18 | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | Revenues | Direct | Revenues | Revenues | Direct | Revenues | Revenues | Direct | Revenues | Revenues | Direct | Revenues | Revenues | Direct | Revenues | |
| | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures | |
| VISION O&M ITINERANT SER | | | | | | | | | | | | | | | | |
| VISION DONATIONS | | | | | | | | | | | | | | | | |
| VISION TUITION | 2,977,236 | 2,779,755 | 197,481 | 2,994,112 | 2,592,659 | 401,453 | 3,068,141 | 3,289,762 | -221,621 | 3,257,606 | 2,510,619 | 746,986 | 3,109,985 | 2,159,792 | 950,193 | |
| HEARING MISCELLANEOUS | | | | | | | | | | | | | | | | |
| HEARING TUITION | 2,337,289 | 2,219,297 | 117,991 | 2,660,352 | 2,251,917 | 408,435 | 2,453,326 | 2,366,664 | 86,662 | 2,488,989 | 1,730,482 | 758,507 | 2,337,269 | 1,931,213 | 406,056 | |
| Allocation to VAC Grant | | | | | | | | | | | | | | | | |
| SOUTHEAST TUITION | 2,473,622 | 2,630,439 | -156,817 | 2,798,935 | 2,891,002 | -92,068 | 3,513,714 | 3,685,834 | -172,120 | 3,217,327 | 3,435,915 | -218,588 | 3,152,346 | 3,240,074 | -87,728 | |
| STARS TUITION | 1,339,214 | 1,176,293 | 162,921 | 1,580,370 | 1,392,651 | 187,720 | 1,858,407 | 1,875,636 | -17,230 | 1,897,267 | 1,754,602 | 142,665 | 1,800,629 | 1,654,278 | 146,352 | |
| MULTI-NEEDS TUITION | 4,182,810 | 3,781,108 | 401,702 | 4,017,842 | 3,252,711 | 765,131 | 4,163,954 | 4,204,785 | -40,831 | 3,753,767 | 3,618,392 | 135,375 | 4,028,212 | 3,884,191 | 144,020 | |
| TRANSITION TUITION | 584,329 | 686,503 | -102,174 | 659,901 | 600,287 | 59,614 | 665,978 | 728,106 | -62,128 | 796,457 | 840,256 | -43,799 | 672,835 | 698,811 | -25,976 | |
| DIRECTIONS TUITION | 607,108 | 507,994 | 99,113 | 585,590 | 624,596 | -39,006 | 659,549 | 724,336 | -64,787 | 704,126 | 591,072 | 113,055 | 508,418 | 449,741 | 58,677 | |
| PROJECT SEARCH FUNDING | 86,989 | 84,493 | 2,496 | 74,799 | 77,258 | -2,459 | 75,739 | 78,194 | -2,454 | 78,877 | 81,469 | -2,592 | 87,847 | 89,511 | -1,664 | |
| Sub-Total Tuition Programs | 14,588,595 | 13,865,883 | 722,712 | 15,371,902 | 13,683,081 | 1,688,821 | 16,458,808 | 16,953,317 | -494,509 | 16,194,415 | 14,562,806 | 1,631,609 | 15,697,541 | 14,107,610 | 1,589,931 | |
| OT/PT SERVICES | 5,761,070 | 5,830,383 | -69,314 | 5,519,814 | 5,812,864 | -293,050 | 5,447,856 | 6,138,211 | -690,355 | 5,327,770 | 5,720,048 | -392,277 | 5,120,065 | 5,490,558 | -370,493 | |
| DIAGNOSTIC SERVICES | 282,134 | 228,494 | 53,641 | 234,367 | 233,443 | 924 | 232,331 | 262,269 | -29,938 | 255,762 | 226,115 | 29,647 | 209,479 | 184,877 | 24,602 | |
| VAC GRANT | 29,466 | 44,751 | -15,285 | 35,750 | 43,171 | -7,422 | 9,000 | 47,566 | -38,566 | 32,769 | 36,014 | -3,245 | 38,516 | 30,044 | 8,472 | |
| ONE-TO-ONE OTHER | | | | | | | | | | | | | | | | |
| ONE-TO-ONE AIDE | 2,847,586 | 2,987,021 | -139,435 | 2,860,468 | 2,924,004 | -63,537 | 3,183,728 | 3,238,991 | -55,263 | 3,125,263 | 3,055,375 | 69,888 | 3,132,972 | 3,104,460 | 28,512 | |
| OTHER SERVICES | 7,757 | 45,214 | -37,456 | 57,664 | 16,768 | 40,896 | 5,400 | 21,055 | -15,655 | 6,000 | 0 | 6,000 | 12,983 | 0 | 12,983 | |
| ONE-TO-ONE INTERPRETER | 53,495 | 50,717 | 2,778 | 84,228 | 91,109 | -6,882 | 152,363 | 149,507 | 2,856 | 139,560 | 150,538 | -10,977 | 187,358 | 199,953 | -12,595 | |
| ONE-TO-ONE HEALTH AIDE | 747,480 | 853,552 | -106,072 | 480,566 | 482,566 | -2,000 | 602,424 | 600,681 | 1,743 | 615,440 | 712,087 | -96,647 | 544,527 | 553,365 | -8,839 | |
| ASSISTIVE TECHNOLOGY | 105,499 | 101,879 | 3,619 | 80,500 | 134,656 | -54,156 | 197,195 | 211,839 | -14,644 | 246,568 | 264,569 | -18,001 | 232,034 | 249,024 | -16,989 | |
| SI - Miscellaneous Billings | | | | | | | | | | | | | | | | |
| SCHOOL IMP IST SERVICES | 886,512 | 1,130,827 | -244,315 | 657,620 | 967,699 | -310,080 | 1,118,313 | 1,127,876 | -9,563 | 1,023,248 | 1,087,346 | -64,098 | 1,079,316 | 980,466 | 98,850 | |
| HEARING ITINERANT SERVICE | 761,870 | 904,028 | -142,159 | 800,678 | 864,980 | -64,302 | 721,888 | 922,559 | -200,672 | 837,607 | 897,367 | -59,760 | 906,912 | 849,206 | 57,706 | |
| SASED PBIS | 0 | 0 | 0 | 0 | 0 | 0 | -208 | 0 | -208 | -1,991 | 0 | -1,991 | -16 | 0 | -16 | |
| USER FEE SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 50,207 | 50,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SPEECH SERVICES | 606 | 1,465 | -859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| PSYCHOLOGIST SERVICES | 840 | 0 | 840 | 52,908 | 52,187 | 721 | 0 | 0 | 0 | 0 | 0 | 0 | 7,533 | 16,311 | -8,778 | |
| OTHER SERVICES | 18,231 | 0 | 18,231 | 62,807 | 38,447 | 24,360 | 63,528 | 41,650 | 21,878 | 32,242 | 30,234 | 2,008 | 33,453 | 32,071 | 1,382 | |
| NURSE SERVICES | 0 | 0 | 0 | 8,038 | 0 | 8,038 | 38,016 | 0 | 38,016 | 31,357 | 0 | 31,357 | 27,272 | 0 | 27,272 | |
| EARLY CHOICES LOCAL | 6,100 | 640 | 5,460 | 0 | 274 | -274 | 11,295 | 1,703 | 9,592 | 9,000 | 339 | 8,661 | 2,005 | 45 | 1,960 | |
| Sub-Total Services | 11,508,645 | 12,178,971 | -670,326 | 10,935,405 | 11,662,168 | -726,762 | 11,833,336 | 12,814,114 | -980,778 | 11,680,596 | 12,180,031 | -499,434 | 11,534,408 | 11,690,381 | -155,973 | |
| Total | 26,097,241 | 26,044,854 | 52,387 | 26,307,307 | 25,345,249 | 962,058 | 28,292,143 | 29,767,430 | -1,475,287 | 27,875,012 | 26,742,837 | 1,132,175 | 27,231,949 | 25,797,991 | 1,433,958 | |

School Association for Special Education in DuPage County
Revenues Obtained by Billing Districts Compared to Program Expenditures - FY13 to FY22

| | FY2016-17 | | | FY2015-16 | | | FY2014-15 | | | FY2013-14 | | | FY2012-13 | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Revenues | Direct | Revenues | Revenues | Direct | Revenues | Revenues | Direct | Revenues | Revenues | Direct | Revenues | Revenues | Direct | Revenues |
| | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures | Plus EBF | Expenditures | Less Expenditures |
| VISION O&M ITINERANT SER | | | | | | | | | | | | | | | |
| VISION DONATIONS | | | | | | | | | | | | | | | |
| VISION TUITION | 2,904,635 | 2,863,636 | 40,998 | 3,092,964 | 1,780,792 | 1,312,172 | 3,103,508 | 1,744,758 | 1,358,750 | 3,092,870 | 1,704,170 | 1,388,700 | 3,205,695 | 1,730,615 | 1,475,080 |
| HEARING MISCELLANEOUS | | | | | | | | | | | | | | | |
| HEARING TUITION | 2,937,285 | 2,830,867 | 106,418 | 2,729,426 | 1,983,827 | 745,600 | 3,305,166 | 1,856,997 | 1,448,168 | 3,791,754 | 2,181,715 | 1,610,039 | 3,948,139 | 2,250,870 | 1,697,269 |
| Allocation to VAC Grant | | | | | | | | | | | | | | | |
| SOUTHEAST TUITION | 3,202,688 | 3,198,475 | 4,213 | 2,989,429 | 3,090,374 | -100,945 | 3,024,273 | 2,963,900 | 60,373 | 2,699,381 | 2,676,577 | 22,804 | 2,761,232 | 2,820,616 | -59,384 |
| STARS TUITION | 1,699,515 | 1,572,909 | 126,606 | 1,879,731 | 1,822,421 | 57,310 | 2,117,696 | 2,027,794 | 89,902 | 1,901,989 | 1,848,563 | 53,426 | 1,511,700 | 1,443,939 | 67,762 |
| MULTI-NEEDS TUITION | 4,244,869 | 4,069,306 | 175,563 | 4,662,554 | 4,473,221 | 189,333 | 4,771,928 | 4,585,320 | 186,607 | 4,924,992 | 4,699,443 | 225,549 | 4,380,035 | 4,191,293 | 188,742 |
| TRANSITION TUITION | 664,598 | 719,382 | -54,784 | 523,634 | 568,664 | -45,030 | 694,824 | 889,607 | -194,784 | 862,444 | 931,073 | -68,630 | 934,741 | 979,812 | -45,072 |
| DIRECTIONS TUITION | 512,931 | 438,765 | 74,165 | 476,998 | 408,965 | 68,033 | 235,187 | 190,883 | 44,303 | 57,600 | 0 | 57,600 | 57,600 | 0 | 57,600 |
| PROJECT SEARCH FUNDING | 74,408 | 74,432 | -25 | 100,117 | 103,687 | -3,570 | 91,165 | 84,774 | 6,391 | 6,541 | 0 | 6,541 | 6,541 | 0 | 6,541 |
| Sub-Total Tuition Programs | 16,240,928 | 15,767,773 | 473,155 | 16,454,855 | 14,231,950 | 2,222,904 | 17,343,745 | 14,344,033 | 2,999,712 | 17,337,571 | 14,041,543 | 3,296,029 | 16,805,683 | 13,417,145 | 3,388,539 |
| OT/PT SERVICES | 4,834,100 | 5,400,291 | -566,191 | 4,808,505 | 5,644,852 | -836,347 | 4,658,164 | 5,687,360 | -1,029,196 | 4,380,159 | 5,391,711 | -1,011,552 | 3,864,765 | 4,900,715 | -1,035,950 |
| DIAGNOSTIC SERVICES | 214,434 | 168,475 | 45,959 | 403,002 | 222,530 | 180,472 | 421,993 | 260,610 | 161,383 | 457,008 | 323,868 | 133,141 | 354,030 | 214,496 | 139,534 |
| VAC GRANT | 24,687 | 46,512 | -21,825 | 41,305 | 44,377 | -3,072 | 36,434 | 61,514 | -25,081 | 41,070 | 58,653 | -17,583 | 19,875 | 33,214 | -13,339 |
| ONE-TO-ONE OTHER | | | | | | | | | | | | | | | |
| ONE-TO-ONE AIDE | 3,613,346 | 3,208,814 | 404,532 | 3,329,941 | 3,301,784 | 28,157 | 3,293,924 | 3,359,453 | -65,529 | 3,608,701 | 3,636,875 | -28,174 | 3,577,363 | 3,494,357 | 83,006 |
| OTHER SERVICES | 9,535 | 4,131 | 5,404 | 10,639 | 3,449 | 7,190 | 5,400 | 0 | 5,400 | 5,400 | 0 | 5,400 | 5,400 | 0 | 5,400 |
| ONE-TO-ONE INTERPRETER | 232,575 | 237,382 | -4,807 | 161,641 | 167,627 | -5,987 | 151,857 | 158,577 | -6,720 | 250,771 | 237,855 | 12,916 | 156,243 | 179,504 | -23,261 |
| ONE-TO-ONE HEALTH AIDE | 627,087 | 643,437 | -16,350 | 746,872 | 713,086 | 33,786 | 580,472 | 581,889 | -1,417 | 494,370 | 296,165 | 198,206 | 541,002 | 551,875 | -10,873 |
| ASSISTIVE TECHNOLOGY | 299,754 | 315,934 | -16,180 | 275,303 | 312,570 | -37,268 | 155,495 | 316,307 | -160,812 | 281,392 | 311,283 | -29,891 | 284,690 | 316,754 | -32,064 |
| SI - Miscellaneous Billings | | | | | | | | | | | | | | | |
| SCHOOL IMP IST SERVICES | 1,024,763 | 1,071,352 | -46,589 | 302,155 | 389,743 | -87,588 | 202,425 | 341,255 | -138,830 | 323,645 | 232,968 | 90,677 | 295,258 | 246,092 | 49,166 |
| HEARING ITINERANT SERVICE | 874,896 | 899,323 | -24,427 | 668,344 | 921,114 | -252,770 | 883,252 | 837,571 | 45,681 | 850,718 | 768,858 | 81,861 | 788,934 | 726,636 | 62,298 |
| SASED PBIS | -41 | 0 | -41 | 0 | 0 | 0 | -1,697 | 0 | -1,697 | 0 | 0 | 0 | -73 | 28,236 | -28,309 |
| USER FEE SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -9 | 9 | 0 | 0 | 0 |
| SPEECH SERVICES | 67,665 | 72,957 | -5,292 | 61,804 | 66,691 | -4,887 | 138,334 | 153,556 | -15,222 | 102,905 | 114,464 | -11,559 | 96,503 | 110,256 | -13,753 |
| PSYCHOLOGIST SERVICES | 7,686 | 16,247 | -8,561 | 15,130 | 21,666 | -6,536 | 75,516 | 91,528 | -16,012 | 43,697 | 57,011 | -13,314 | 136,002 | 170,146 | -34,144 |
| OTHER SERVICES | 33,163 | 32,847 | 316 | 25,673 | 25,093 | 580 | 24,513 | 81 | 24,432 | 21,287 | 21,278 | 9 | 8,914 | 7,791 | 1,124 |
| NURSE SERVICES | 34,263 | 0 | 34,263 | 30,922 | 0 | 30,922 | 30,270 | 0 | 30,270 | 29,731 | 0 | 29,731 | 28,729 | 0 | 28,729 |
| EARLY CHOICES LOCAL | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total Services | 11,897,913 | 12,117,702 | -219,788 | 10,882,235 | 11,834,582 | -952,347 | 10,656,352 | 11,849,700 | -1,193,348 | 10,890,855 | 11,450,979 | -560,124 | 10,157,635 | 10,980,070 | -822,435 |
| Total | 28,138,842 | 27,885,475 | 253,367 | 27,337,090 | 26,066,532 | 1,270,557 | 28,000,097 | 26,193,733 | 1,806,364 | 28,228,426 | 25,492,522 | 2,735,904 | 26,963,318 | 24,397,215 | 2,566,103 |

School Association for Special Education in DuPage County
Administrative and Support Services Cost Comparisons

| FY2021-22 Annual Financial Reports Cooperative / District | Function | | Educational Plus O&M Expenditures | | 2000 | 2300 | 2320 | 2500 | Comparable SASED | By Percent Support Services | |
|--|----------|-----|-----------------------------------|------------------------|-----------------------------------|----------------------------|---------------------------|-----------|------------------|-----------------------------|--|
| | | | Support Services | General Administration | Executive Admin Salaries/Benefits | Business Salaries/Benefits | -Allocated Administration | | | | |
| SEJA | 07 | 802 | 16,357,049 | 5,936,091 | 1,182,687 | 604,511 | 916,621 | 1,393,005 | 36.3% | 1 | |
| NWSuburban | 05 | 805 | 45,275,667 | 16,290,252 | 3,027,974 | 2,318,147 | 921,455 | 3,027,974 | 36.0% | 2 | |
| NSSD | 34 | 804 | 31,010,344 | 9,200,891 | 907,699 | 404,267 | 1,496,350 | 2,281,111 | 29.7% | 3 | |
| SALT CREEK SCHOOL DIST. #48 | | | 10,235,485 | 2,923,526 | 1,039,384 | 274,981 | 312,751 | 1,108,839 | 28.6% | 4 | |
| WINFIELD SCHOOL DISTRICT #34 | | | 5,778,063 | 1,496,809 | 544,950 | 316,533 | 173,818 | 659,797 | 25.9% | 5 | |
| BENJAMIN SCHOOL DIST #25 | | | 10,865,905 | 2,739,276 | 491,457 | 314,998 | 224,391 | 681,763 | 25.2% | 6 | |
| KEENEYVILLE DISTRICT #20 | | | 19,150,620 | 4,706,310 | 613,512 | 253,228 | 484,463 | 825,231 | 24.6% | 7 | |
| MAERCKER DISTRICT #60 | | | 21,475,269 | 5,005,313 | 958,948 | 338,623 | 499,457 | 1,113,866 | 23.3% | 8 | |
| North DuPage Spec Educ Coop | 19 | 802 | 12,665,854 | 2,870,898 | 1,722,664 | 368,494 | 408,310 | 1,071,542 | 22.7% | 9 | |
| DUPAGE COUNTY SCHOOL DIST. #45 | | | 48,941,350 | 10,992,507 | 705,496 | 435,017 | 700,174 | 1,643,161 | 22.5% | 10 | |
| ELMHURST CUSD #205 | | | 135,092,912 | 29,821,502 | 991,572 | 396,197 | 1,863,157 | 2,666,113 | 22.1% | 11 | |
| CASS SCHOOL DISTRICT #63 | | | 10,159,090 | 2,175,601 | 520,809 | 378,159 | 164,582 | 685,391 | 21.4% | 12 | |
| COMMUNITY CONSOLIDATE SD #180 | | | 13,599,059 | 2,840,237 | 640,567 | 377,388 | 477,677 | 823,229 | 20.9% | 13 | |
| WESTMONT CUSD #201 | | | 28,533,833 | 5,938,105 | 967,066 | 397,418 | 893,017 | 1,302,639 | 20.8% | 14 | |
| SASED | 19 | 806 | 31,890,274 | 6,576,957 | 1,081,936 | 636,764 | 920,798 | 2,009,528 | 20.6% | 15 | |
| DOWNERS GROVE DISTRICT #58 | | | 70,065,718 | 13,514,736 | 1,808,858 | 383,319 | 539,588 | 1,584,588 | 19.3% | 16 | |
| LISLE CUSD #202 | | | 31,384,592 | 6,005,252 | 1,011,684 | 331,233 | 372,326 | 1,071,422 | 19.1% | 17 | |
| AERO | 07 | 806 | 22,935,629 | 4,143,521 | 2,279,578 | 1,336,119 | 0 | 1,841,554 | 18.1% | 18 | |
| CENTER CASS DISTRICT #66 | | | 14,266,714 | 2,468,133 | 468,709 | 274,388 | 211,421 | 695,025 | 17.3% | 19 | |
| WEST CHICAGO SCHOOL DIST. #33 | | | 67,346,457 | 11,430,453 | 1,517,829 | 345,968 | 753,282 | 2,171,615 | 17.0% | 20 | |
| COMMUNITY HS DISTRICT #94 | | | 33,629,761 | 5,681,860 | 723,305 | 296,147 | 516,098 | 1,055,496 | 16.9% | 21 | |
| WOODRIDGE DISTRICT #68 | | | 43,607,351 | 7,262,700 | 886,047 | 369,742 | 573,693 | 1,571,038 | 16.7% | 22 | |
| SEDOL | 34 | 825 | 46,127,072 | 7,178,599 | 1,638,860 | 1,079,289 | 578,571 | 2,317,012 | 15.6% | 23 | |
| DUPAGE HS DISTRICT #88 | | | 70,246,000 | 10,847,160 | 1,628,890 | 327,470 | 969,216 | 1,682,555 | 15.4% | 24 | |
| LADSE | 06 | 204 | 27,134,531 | 4,186,624 | 603,731 | 288,264 | 288,591 | 1,761,859 | 15.4% | 25 | |
| CASE Coop Assoc Spec Educ | 19 | 15 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | 14.6% | 26 | |
| ECHO | 07 | 150 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | 14.6% | 27 | |
| COMMUNITY HS DIST #99 | | | 93,058,175 | 13,503,303 | 1,771,437 | 492,224 | 583,493 | 2,890,275 | 14.5% | 28 | |
| Niles | 05 | 807 | 17,764,077 | 2,462,219 | 545,363 | 283,018 | 721,784 | 865,215 | 13.9% | 29 | |
| Proviso | 06 | 803 | 22,831,662 | 2,763,555 | 1,101,091 | 945,912 | 541,973 | 1,714,241 | 12.1% | 30 | |

*Note: Excluding Support Services Pupils '2100'

| | | | | | | | | | | By Percent Admin-Allocated Comparable Functions | |
|--------------------------------|----|-----|-------------|------------|-----------|-----------|-----------|-----------|-------|---|--|
| WINFIELD SCHOOL DISTRICT #34 | | | 5,778,063 | 1,496,809 | 544,950 | 316,533 | 173,818 | 659,797 | 11.4% | 1 | |
| SALT CREEK SCHOOL DIST. #48 | | | 10,235,485 | 2,923,526 | 1,039,384 | 274,981 | 312,751 | 1,108,839 | 10.8% | 2 | |
| SEJA | 07 | 802 | 16,357,049 | 5,936,091 | 1,182,687 | 604,511 | 916,621 | 1,393,005 | 8.5% | 3 | |
| North DuPage Spec Educ Coop | 19 | 802 | 12,665,854 | 2,870,898 | 1,722,664 | 368,494 | 408,310 | 1,071,542 | 8.5% | 4 | |
| AERO | 07 | 806 | 22,935,629 | 4,143,521 | 2,279,578 | 1,336,119 | 0 | 1,841,554 | 8.0% | 5 | |
| CASE Coop Assoc Spec Educ | 19 | 15 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | 7.6% | 6 | |
| ECHO | 07 | 150 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | 7.6% | 7 | |
| Proviso | 06 | 803 | 22,831,662 | 2,763,555 | 1,101,091 | 945,912 | 541,973 | 1,714,241 | 7.5% | 8 | |
| NSSD | 34 | 804 | 31,010,344 | 9,200,891 | 907,699 | 404,267 | 1,496,350 | 2,281,111 | 7.4% | 9 | |
| CASS SCHOOL DISTRICT #63 | | | 10,159,090 | 2,175,601 | 520,809 | 378,159 | 164,582 | 685,391 | 6.7% | 10 | |
| NWSuburban | 05 | 805 | 45,275,667 | 16,290,252 | 3,027,974 | 2,318,147 | 921,455 | 3,027,974 | 6.7% | 11 | |
| LADSE | 06 | 204 | 27,134,531 | 4,186,624 | 603,731 | 288,264 | 288,591 | 1,761,859 | 6.5% | 12 | |
| SASED | 19 | 806 | 31,890,274 | 6,576,957 | 1,081,936 | 636,764 | 920,798 | 2,009,528 | 6.3% | 13 | |
| BENJAMIN SCHOOL DIST #25 | | | 10,865,905 | 2,739,276 | 491,457 | 314,998 | 224,391 | 681,763 | 6.3% | 14 | |
| COMMUNITY CONSOLIDATE SD #180 | | | 13,599,059 | 2,840,237 | 640,567 | 377,388 | 477,677 | 823,229 | 6.1% | 15 | |
| MAERCKER DISTRICT #60 | | | 21,475,269 | 5,005,313 | 958,948 | 338,623 | 499,457 | 1,113,866 | 5.2% | 16 | |
| SEDOL | 34 | 825 | 46,127,072 | 7,178,599 | 1,638,860 | 1,079,289 | 578,571 | 2,317,012 | 5.0% | 17 | |
| CENTER CASS DISTRICT #66 | | | 14,266,714 | 2,468,133 | 468,709 | 274,388 | 211,421 | 695,025 | 4.9% | 18 | |
| Niles | 05 | 807 | 17,764,077 | 2,462,219 | 545,363 | 283,018 | 721,784 | 865,215 | 4.9% | 19 | |
| WESTMONT CUSD #201 | | | 28,533,833 | 5,938,105 | 967,066 | 397,418 | 893,017 | 1,302,639 | 4.6% | 20 | |
| KEENEYVILLE DISTRICT #20 | | | 19,150,620 | 4,706,310 | 613,512 | 253,228 | 484,463 | 825,231 | 4.3% | 21 | |
| WOODRIDGE DISTRICT #68 | | | 43,607,351 | 7,262,700 | 886,047 | 369,742 | 573,693 | 1,571,038 | 3.6% | 22 | |
| LISLE CUSD #202 | | | 31,384,592 | 6,005,252 | 1,011,684 | 331,233 | 372,326 | 1,071,422 | 3.4% | 23 | |
| DUPAGE COUNTY SCHOOL DIST. #45 | | | 48,941,350 | 10,992,507 | 705,496 | 435,017 | 700,174 | 1,643,161 | 3.4% | 24 | |
| WEST CHICAGO SCHOOL DIST. #33 | | | 67,346,457 | 11,430,453 | 1,517,829 | 345,968 | 753,282 | 2,171,615 | 3.2% | 25 | |
| COMMUNITY HS DISTRICT #94 | | | 33,629,761 | 5,681,860 | 723,305 | 296,147 | 516,098 | 1,055,496 | 3.1% | 26 | |
| COMMUNITY HS DIST #99 | | | 93,058,175 | 13,503,303 | 1,771,437 | 492,224 | 583,493 | 2,890,275 | 3.1% | 27 | |
| DUPAGE HS DISTRICT #88 | | | 70,246,000 | 10,847,160 | 1,628,890 | 327,470 | 969,216 | 1,682,555 | 2.4% | 28 | |
| DOWNERS GROVE DISTRICT #58 | | | 70,065,718 | 13,514,736 | 1,808,858 | 383,319 | 539,588 | 1,584,588 | 2.3% | 29 | |
| ELMHURST CUSD #205 | | | 135,092,912 | 29,821,502 | 991,572 | 396,197 | 1,863,157 | 2,666,113 | 2.0% | 30 | |

*Note: Comparable/Allocated Functions: 2310, 2320, 2510, 2520, 2640

School Association for Special Education in DuPage County
Administrative and Support Services Cost Comparisons

| FY2021-22 Annual Financial Reports Cooperative / District | Function | | 2000 | | | | 2300 | | 2320 | | 2500 | | Comparable SASED -Allocated Functions | | By Percent Support Services | |
|--|-----------|------------|-----------------------------------|------------------|------------------------|-----------------------------------|----------------------------|------------------|------|------|------|----------------------------|---------------------------------------|--------------|-----------------------------|----------|
| | | | Educational Plus O&M Expenditures | Support Services | General Administration | Executive Admin Salaries/Benefits | Business Salaries/Benefits | 2500 | 2320 | 2320 | 2500 | SASED -Allocated Functions | Admin-istration | Percent | Support Services | |
| SEJA | 07 | 802 | 16,357,049 | 5,936,091 | 1,182,687 | 604,511 | 916,621 | 1,393,005 | | | | | | 36.3% | | 1 |
| NWSuburban | 05 | 805 | 45,275,667 | 16,290,252 | 3,027,974 | 2,318,147 | 921,455 | 3,027,974 | | | | | | 36.0% | | 2 |
| NSSSED | 34 | 804 | 31,010,344 | 9,200,891 | 907,699 | 404,267 | 1,496,350 | 2,281,111 | | | | | | 29.7% | | 3 |
| North DuPage Spec Educ Coop | 19 | 802 | 12,665,854 | 2,870,898 | 1,722,664 | 368,494 | 408,310 | 1,071,542 | | | | | | 22.7% | | 4 |
| SASED | 19 | 806 | 31,890,274 | 6,576,957 | 1,081,936 | 636,764 | 920,798 | 2,009,528 | | | | | | 20.6% | | 5 |
| AERO | 07 | 806 | 22,935,629 | 4,143,521 | 2,279,578 | 1,336,119 | 0 | 1,841,554 | | | | | | 18.1% | | 6 |
| SEDOL | 34 | 825 | 46,127,072 | 7,178,599 | 1,638,860 | 1,079,289 | 578,571 | 2,317,012 | | | | | | 15.6% | | 7 |
| LADSE | 06 | 204 | 27,134,531 | 4,186,624 | 603,731 | 288,264 | 288,591 | 1,761,859 | | | | | | 15.4% | | 8 |
| CASE Coop Assoc Spec Educ | 19 | 15 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | | | | | | 14.6% | | 9 |
| ECHO | 07 | 150 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | | | | | | 14.6% | | 10 |
| Niles | 05 | 807 | 17,764,077 | 2,462,219 | 545,363 | 283,018 | 721,784 | 865,215 | | | | | | 13.9% | | 11 |
| Proviso | 06 | 803 | 22,831,662 | 2,763,555 | 1,101,091 | 945,912 | 541,973 | 1,714,241 | | | | | | 12.1% | | 12 |

*Note: Excluding Support Services Pupils '2100'

| | | | | | | | | | | | | | | By Percent Admin-Allocated Comparable Functions | | | |
|-----------------------------|-----------|------------|-------------------|------------------|------------------|----------------|----------------|------------------|--|--|--|--|--|---|-------------|--|-----------|
| SEJA | 07 | 802 | 16,357,049 | 5,936,091 | 1,182,687 | 604,511 | 916,621 | 1,393,005 | | | | | | | 8.5% | | 1 |
| North DuPage Spec Educ Coop | 19 | 802 | 12,665,854 | 2,870,898 | 1,722,664 | 368,494 | 408,310 | 1,071,542 | | | | | | | 8.5% | | 2 |
| AERO | 07 | 806 | 22,935,629 | 4,143,521 | 2,279,578 | 1,336,119 | 0 | 1,841,554 | | | | | | | 8.0% | | 3 |
| CASE Coop Assoc Spec Educ | 19 | 15 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | | | | | | | 7.6% | | 4 |
| ECHO | 07 | 150 | 23,196,578 | 3,379,205 | 1,540,264 | 995,201 | 208,244 | 1,761,859 | | | | | | | 7.6% | | 5 |
| Proviso | 06 | 803 | 22,831,662 | 2,763,555 | 1,101,091 | 945,912 | 541,973 | 1,714,241 | | | | | | | 7.5% | | 6 |
| NSSSED | 34 | 804 | 31,010,344 | 9,200,891 | 907,699 | 404,267 | 1,496,350 | 2,281,111 | | | | | | | 7.4% | | 7 |
| NWSuburban | 05 | 805 | 45,275,667 | 16,290,252 | 3,027,974 | 2,318,147 | 921,455 | 3,027,974 | | | | | | | 6.7% | | 8 |
| LADSE | 06 | 204 | 27,134,531 | 4,186,624 | 603,731 | 288,264 | 288,591 | 1,761,859 | | | | | | | 6.5% | | 9 |
| SASED | 19 | 806 | 31,890,274 | 6,576,957 | 1,081,936 | 636,764 | 920,798 | 2,009,528 | | | | | | | 6.3% | | 10 |
| SEDOL | 34 | 825 | 46,127,072 | 7,178,599 | 1,638,860 | 1,079,289 | 578,571 | 2,317,012 | | | | | | | 5.0% | | 11 |
| Niles | 05 | 807 | 17,764,077 | 2,462,219 | 545,363 | 283,018 | 721,784 | 865,215 | | | | | | | 4.9% | | 12 |

*Note: Comparable/Allocated Functions: 2310, 2320, 2510, 2520, 2640



To: Dr. Melinda McGuffin, Executive Director
From: David Sellers, Business Services Consultant
Date: April 17, 2023
Subj: De-coupling or continuing past practices for OT/PT billing

BACKGROUND

Approximately 80% of OT/PT Billing has been based upon a day-bracketed/from-to-dates service-level methodology.

A billing analogy for tuition programs is to buy a ticket for a bus ride from Chicago to Dallas – a well-defined beginning of service to the end point.

A billing analogy for OT/PT services is a bus route where students are regularly getting on and off the bus in a near-random pattern.

Students enrolled in tuition programs are provided services at no charge, within the individual student records; and remain at no cost until a deficit generated in OT/PT is allocated to the tuition programs.

Deficits in OT/PT have ranged from just over \$100K to over \$900K within the past three fiscal years. Generally speaking, it is the students enrolled in tuition programs at no direct charge that generate an OT/PT services deficit – revenues are less than expenditures in the OT/PT program, '194001'.

Whatever deficit existed in the OT/PT program at the end of the year was 'baked into' the tuition rates by distributing the deficit as additional cost when final bills were calculated. The determination of how the deficit was 'spread' was based upon tuition program percentage breakouts of services to students enrolled in the programs provided by the OT/PT administrator. Generally speaking, the cost 'spread' was based upon student FTE within each program, using minutes of time that OT/PT staff were dedicated to providing services to the students.

Regarding the 'mobility'/start-stop of OT/PT services, the 'rawdata' for FY2021-22 was analyzed for indicators. There were 2,432 students and 341,673 days of OT/PT services in the records. The average days per student is 140.5 out of 177 days in the school year. The count of records is 4,988, which translates into a 2.05 average number of records (start-stop) per student. There were 61.6%, or 1,499 out of 2,432, that were 'full year', 170 days or greater. There were 30.0% or 729 out of 2,432 that were active for OT/PT services for 124 days or fewer. There were 19.0%, or 463 out of 2,432, that were active for 82 days or fewer. Compared to tuition students, there is not such start-stop 'mobility', and a much greater likelihood of full-year continuous enrollment.

Recordkeeping by the OT/PT administrator and support staff has been exemplary. The level of detail and the volume of records reflects a very high level of dedication and attention to accuracy.

METHODOLOGY

Billing for OT/PT has involved use of Visual Basic code written into Excel macros; however, this past practice is not sustainable, as of the current year due to SASSED no longer employing staff that was involved with the year-to-year changes.

Both the old and the new systems are based upon day-bracketed/from-to-dates service-level calculation of bills per student; however, the old system contained an override, causing the billing amount to be zero if the student was enrolled in a SASSED tuition program.

The new system has never been used; because it has only recently been developed. As it was developed, comparisons with the old system were made using historical data and the differences in bills calculated were negligible. Recently, it was concluded that the new system could be 'programmed' to have the same override to cause students in SASSED tuition program to be provided services at no charge.

The definition of 'de-coupling' in this context is to end the practice of 'spreading' a deficit, and charge the 20% of students (approximately) using the same methodology as the 80%. With the 'de-coupling', bills would be calculated for all districts using the day-bracketed/from-to-dates service-level methodology. This means a daily rate is multiplied times the number of days a student is receiving services, and the rate is based upon a level of service. Generally speaking, each level corresponds to time dedicated to providing therapy, in 15-minute increments.

RECOMMENDATION

It is recommended that SASSED 'de-couple' billing for OT/PT services and calculate bills in the identical manner regardless of whether or not the student is enrolled in a SASSED tuition program.

Contrary considerations:

- The historical methodology is what districts have been accepting in past years.
- When, for whatever reason, the deficit is relatively small, the tuition rates were calculated for the tuition programs with less 'indirect cost'.
- The historical approach acknowledges that consultative and diagnostic services are incorporated into the role that the therapist provides for a given program.
- Consultative and diagnostic services are determined using the 'Menus'. This process would have to be also 'de-coupled' for the 20% of students that receive OT/PT services and are enrolled in SASSED tuition programs. Out of approximately \$5.5 million of revenue for OT/PT services, approximately \$250K is from consultative/diagnostic services. Alternatively, any deficit in OT/PT related to consultative/diagnostic services could be spread among the tuition programs using the historical approach – based upon a percentage breakout of student ADE within each program.

Considerations in support of the recommendation:

- The new methodology is in line with the philosophy: 'you get what you pay for and you pay for what you get'. In other words, the new methodology is more accurate. Each district would pay for each student based upon the number of minutes listed on the student's IEP plus any changes throughout the school year. The tracking system used historically facilitates calculations of daily rates, by service level, and the number of service days, using from-date/to-date entries. These same calculations would apply to 100% of students, rather than only to the 80% that are provided OT/PT services through the districts, not via SASSED Tuition programs.

- A minor risk of OT/PT services being ‘lop-sided’ within programs is eliminated. As with Medicaid dollars, the benefit, or, in the case of OT/PT services, the cost, is expected to ‘follow the student’, precisely. The ‘lop-sided’ situation would be when a significant number of students within a SASED program are not receiving OT/PT services at all; however, districts are being charged as the OT/PT deficit is ‘spread’ among the programs.
- Date-specific/time-bracketed billing is accurate, and has been, for the 80% (approximately) of students receiving OT/PT services through the districts, a well-established and accepted methodology.

ADDITIONAL CONCERN REGARDING FY2021-22 OT/PT BILLING

Subsequent to gaining an understanding of the ‘zero-override’ feature in the historical OT/PT billing system, it is now recognized that the deficit allocated among the Tuition programs should be approximately equal to the cost of the OT/PT staff members specifically dedicated to providing services to the students enrolled in SASED Tuition programs.

In FY20, there were 9.83 OT/PT staff members, based upon minutes providing services to SASED Tuition program students. The average salary was \$68,282 – total salaries of \$4,135,551 divided by 60.57 FTE, per historical payroll records. Adding a 25% factor for benefits, the average cost would be \$85,353 per FTE. Times 9.83 is \$839,017. The FTE-based cost minus the actual allocation to programs is the amount that districts were charged in excess of what would have been necessary to accurately distribute among the Tuition programs the cost that should have been allocated to Tuition programs.

In FY2019-20, the allocation amount was \$691,527, a difference of \$147,490 from the \$839,017 amount – a full/complete allocation. This difference is within reason (maybe), assuming that there are diagnostic and consultative services that are of approximate value to \$147,490.

In **FY2021-22**, there were 9.04 FTE of minutes dedicated to SASED Tuition programs, per records provided by the OT/PT department. Times the average salary for the year of \$64,326, increased by 25% for benefits and multiplied times 9.04, the total amount that should have been allocated to Tuition programs is \$726,884. Instead, the allocation was \$101,407, a difference of \$625,477 (excluding SASED Overhead). – see attached page 5.

In FY2021-22, the billings for Non-Tuition students shifted the cost that should have been charged to Tuition Programs; however, the billings were incorrect also because they did not include any allocation of SASED Overhead – mainly Administration and Technology. The amount over-billed for Non-Tuition students in FY2021-22 is estimated to be \$271,185 – see page 5.

Adopting a new system that is **student-specific for every district** and which incorporates a necessary allocation of SASED Overhead would eliminate the above problems.

Proposed methodology for OT/PT billing, on a student-by-student basis, for 100% of students rather than 80%

| School Association for Special Education in DuPage County Final Billing Statement for School Year 2021-22 | | | | | | | Students with blank Stop Date assumed to complete the year | | | | | District |
|--|------------------|--------------------|------------|-----------|----------|-------------|--|------------|--------------|------|----------|----------|
| District | School / Program | Student | Start Date | Stop Date | Status 1 | IEP | Level | Daily Rate | Calendar ID# | Days | Cost | Total |
| 222 | Example | Example student #1 | 3/17/2022 | 5/24/2022 | STOP SCH | 180yr120mo | 3 | 18.34 | 2 | 44 | 806.79 | |
| 222 | Example | Example student #2 | 8/31/2021 | 11/1/2021 | CHANGE | 40mo120mo30 | 5 | 36.68 | 2 | 45 | 1,650.76 | |
| 222 | Example | Example student #2 | 11/1/2021 | 2/28/2022 | INACTIVE | 10mo120mo20 | 4 | 24.46 | 2 | 66 | 1,614.43 | |
| 222 | Example | Example student #3 | 8/31/2021 | 11/1/2021 | CHANGE | 40mo120mo30 | 5 | 36.68 | 2 | 45 | 1,650.76 | |
| 222 | Example | Example student #3 | 11/1/2021 | 2/25/2022 | INACTIVE | 10mo120mo20 | 4 | 24.46 | 2 | 65 | 1,589.97 | |

Historical calculation of costs to be allocated to Tuition programs
FY22, FY20, FY18, FY17 selected

| FY20 Total Expenditures | 5,511,573.00 | 6,143,955.09 |
|-----------------------------|--------------|--------------|
| REVENUES | | |
| EBF ALLOCATION | | 479,040.00 |
| ALLOCATION TO PROGRAMS | | 691,526.87 |
| OT/PT USER FEE | | 4,973,388.22 |
| EQUIPMENT BILLING DISTRICTS | | 0.00 |
| | | 6,143,955.09 |

| ALLOCATION OF OT/PT TO PROGRAMS | | |
|---------------------------------|------|-----------------|
| | FTE | Amt to Allocate |
| MN | 4.47 | 314,458.30 |
| DHH | 0.71 | 49,947.52 |
| VI | 1.91 | 134,365.85 |
| TRANSITION | 0.33 | 23,215.04 |
| BD | 0.94 | 66,127.70 |
| STARS | 1.47 | 103,412.46 |
| | 9.83 | 691,526.87 |

| FY22 Total Expenditures | 5,868,709 | 5,862,477 |
|-----------------------------|-----------|-----------|
| REVENUES | | |
| EBF ALLOCATION | | 474,468 |
| ALLOCATION TO PROGRAMS | | 101,407 |
| OT/PT USER FEE | | 5,286,602 |
| EQUIPMENT BILLING DISTRICTS | | 0 |
| | | 5,862,477 |

| FY18 Total Expenditures | 5,757,774 | 5,636,406.37 |
|-------------------------|-----------|--------------|
| REVENUES | | |
| EVIDENCE BASED FUNDING | | 479,531.00 |
| ALLOCATION TO PROGRAMS | | 520,412.13 |
| OT/PT USER FEE | | 4,636,463.24 |
| | | 5,636,406.37 |

| PROGRAM ALLOCATIONS | FTE's | Calculated | Actual |
|---------------------|-------|---------------|------------|
| MN | 4.7 | \$ 422,735.00 | 251,500.65 |
| DHH | 0.57 | \$ 102,000.00 | 60,683.56 |
| VI | 1.91 | \$ 150,000.00 | 89,240.54 |
| Transition | 0.35 | \$ 20,000.00 | 11,898.74 |
| BD | 0.82 | \$ - | - |
| Stars | 1.92 | \$ 180,000.00 | 107,088.64 |
| | | \$ 874,735.00 | 520,412.13 |

| | Directions | SE Alt Sch | STARS | DHH | VIS | MN | Transition |
|--|------------|------------|----------|---------|----------|----------|------------|
| Minutes SASED and District | 1,111.2 | 7,657.1 | 13,144.7 | 7,140.4 | 18,312.9 | 43,237.8 | 2,966.2 |
| Total SASED Minutes | | | | | | | 93,570.4 |
| Totals | | | | | | | |
| Percentage SASED/District | | | | | | | 17.4% |
| ALLOCATION Percentages | 3.10% | 10.78% | 13.33% | 7.65% | 15.48% | 45.04% | 4.62% |
| Shortfall to be allocated to programs | | | | | | | |
| | 101,407 | 3,144 | 10,932 | 13,518 | 7,758 | 15,698 | 4,685 |

| FY17 Total Expenditures | 5,742,704 | 5,660,106.41 |
|-----------------------------|-----------|--------------|
| REVENUES | | |
| PERSONNEL REIM | | 487,890 |
| ALLOCATION TO PROGRAMS | | 1,454,696 |
| OT/PT USER FEE | | 3,795,118 |
| EQUIPMENT BILLING DISTRICTS | | 5,000 |
| | | 5,742,704 |
| | | 5,660,106.41 |

| PROGRAM ALLOCATIONS | FTE's | Calculated | Actual |
|---------------------|-------|-----------------|------------|
| MN | 4.7 | \$ 451,618.48 | 402,475.63 |
| DHH | 0.57 | \$ 54,770.75 | 48,810.87 |
| Connections | 0.2 | \$ 19,217.81 | 17,126.62 |
| VI | 1.91 | \$ 183,530.07 | 163,559.25 |
| Transition | 0.35 | \$ 33,631.16 | 29,971.59 |
| BD | 0.82 | \$ 78,793.01 | 70,219.15 |
| Stars | 1.92 | \$ 184,490.96 | 164,415.58 |
| | | \$ 1,006,052.24 | 896,578.70 |

FY2021-:

DRAFT OF RETROSPECTIVE METHODOLOGY

WHAT WAS

| | | |
|--|-----------|-----------------------|
| Revenues | | |
| Billing revenues collected during the school year | | |
| Tuition Students | Zero | |
| Non-Tuition Students | 5,286,602 | |
| Evidence-based Funding | 474,468 | |
| Total Revenues | | <u>5,761,070</u> |
| Expenditures | | |
| Skyward General Ledger Expenditures | 5,862,477 | |
| Allocation of SASSED Overhead | Zero | |
| Total Expenditures | | <u>5,862,477</u> |
| Expenditures Minus Revenues Allocated to Tuition Program | | <u><u>101,407</u></u> |

WHAT SHOULD HAVE BEEN -- approximately

-- assuming not student-by-student billing

| | | |
|--|-------------------------------|------------------|
| Revenues | | |
| Billing revenues collected during the school year or at year-end | | |
| Non-Tuition Students - see below calculations | 5,015,417 | |
| Evidence-based Funding | 474,468 | |
| Sub-Total Actual Revenues | | <u>5,489,885</u> |
| Allocations -- revenues obtained indirectly through Tuition Programs | | |
| Tuition Students OT/PT 9.04 | 726,884 | |
| Tuition Students Diagnostic/Consultative | 102,720 | |
| Sub-Total Allocations | | 829,604 |
| Total Revenues Including Allocations | | <u>6,319,489</u> |
| Expenditures | | |
| Skyward General Ledger Expenditures | 5,862,477 | |
| Not Included in Expenditures | | |
| Overhead - Administration, Technology, Other | 457,012 | |
| Sub-Total Expenditures | | <u>6,319,489</u> |
| Revenues Minus Expenditures | | 0 |
| | Deficit Excluding Allocations | -829,604 |

Step One: calculate the amount districts should have been billed for a breakeven

PERSPECTIVE #1

| | |
|--|------------------|
| Amount That Should Have Been Allocated to Tuition Programs | |
| (a.) FTE of OT/PT Staff Based Upon Minutes | 9.04 |
| (b.) Times Average Salary for OT/PT Staff Members | 64,326 |
| (c.) -- (b.)*1.25 -- Times Benefits Allowance of 25% | 80,408 |
| (d.) (a.) times (c.) Allocation of FTE to Tuition Programs (internal purchasing) | 726,884 |
| MINUS: Amount that was allocated to Tuition Programs | 101,407 |
| EQUALS: Amount Billed to Districts for Non-Tuition Students | |
| Gross Amount that Should NOT Have Been Included in the Billed Amounts | 625,477 |
| Actual Revenues Billed for Non-Tuition Students | 5,286,602 |
| MINUS: Gross amount that should not have been billed | -625,477 |
| EQUALS: Gross amount that should have been billed | 4,661,125 |
| PLUS: Additional Billing Amount for SASSED Overhead - 80% (20% in Tuition) | 354,292 |
| EQUALS: Net Revenues That Should Have Been Billed for Non-Tuition Students | 5,015,417 |
| Net Amount Over-Billed | 271,185 |

PERSPECTIVE #2 -- Simplified Calculations

| | | |
|--|------------------------------------|---------------------|
| Expenditures | 5,862,477 | |
| PLUS Overhead not billed - 80% (20% in Tuition) | 354,292 | |
| MINUS OT/PT Tuition Program staffing - see above | -726,884 | (indirect revenues) |
| MINUS EFB | -474,468 | |
| Equals Amount Needed from | | |
| Districts for Non-Tuition students | 5,015,417 | |
| | Amount actually billed | 5,286,602 |
| | LESS: Amount Needed | -5,015,417 |
| | EQUALS: Amount Over/(Under)-Billed | 271,185 |

School Association for Special Education
OT/PT Mid-Year/January Billing Calculations Using Breakeven Rates

FY2022-23

DRAFT

- YEAR END COSTS ARE ROUGHLY ESTIMATED

- as of January, 2023

BREAKEVEN RATES

| | (A.) Non-SASED Tuition Students OT/PT Projected District Bill | (B.) SASED Tuition Students OT/PT Projected District Bill | (C.) Projected Member District Total | (D.) Expected FTE Using FY2022-23 Projected Cost/FTE |
|--|--|--|--|--|
| KEENEYVILLE DISTRICT #20 | 20 | 199,813 | 234,210 | 2.0 |
| BENJAMIN SCHOOL DIST #25 | 25 | 89,687 | 99,563 | 0.9 |
| WEST CHICAGO SCHOOL DIST. #33 | 33 | 639,534 | 656,738 | 6.4 |
| WINFIELD SCHOOL DISTRICT #34 | 34 | 53,348 | 64,670 | 0.5 |
| DUPAGE COUNTY SCHOOL DIST. #45 | 45 | 578,516 | 601,443 | 5.8 |
| SALT CREEK SCHOOL DIST. #48 | 48 | 9,106 | 31,960 | 0.1 |
| DOWNERS GROVE DISTRICT #58 | 58 | 719,605 | 850,704 | 7.2 |
| MAERCKER DISTRICT #60 | 60 | 160,847 | 233,451 | 1.6 |
| CASS SCHOOL DISTRICT #63 | 63 | 13,647 | 43,082 | 0.1 |
| CENTER CASS DISTRICT #66 | 66 | 148,139 | 173,436 | 1.5 |
| WOODRIDGE DISTRICT #68 | 68 | 55,421 | 127,549 | 0.6 |
| DUPAGE HS DISTRICT #88 | 88 | 73,764 | 103,809 | 0.7 |
| COMMUNITY HS DISTRICT #94 | 94 | 45,333 | 54,846 | 0.5 |
| COMMUNITY CONSOLIDATE SD #180 | 180 | 59,620 | 98,876 | 0.6 |
| WESTMONT CUSD #201 | 201 | 152,104 | 180,226 | 1.5 |
| LISLE CUSD #202 | 202 | 205,376 | 251,950 | 2.1 |
| ELMHURST CUSD #205 | 205 | 1,561,938 | 1,593,229 | 15.6 |
| Total Member District Billable Non-Tuition | | 4,765,799 | 5,399,743 | 47.7 |

Level Breakout

| Level | Level | Level | Level | Level | Level |
|---------|-----------|-----------|---------|---------|-----------|
| 1 | 2 | 3 | 4 | 5 | 6+ |
| 9,567 | 38,422 | 135,911 | 30,671 | 17,848 | 1,792 |
| 9,901 | 28,313 | 28,536 | 10,945 | 13,207 | 8,661 |
| 49,298 | 172,142 | 232,063 | 115,689 | 78,636 | 8,910 |
| 4,003 | 28,980 | 27,725 | 0 | 3,962 | 0 |
| 46,138 | 135,407 | 231,893 | 24,859 | 147,913 | 15,232 |
| 642 | 7,742 | 23,576 | 0 | 0 | 0 |
| 69,515 | 203,791 | 343,492 | 117,903 | 98,181 | 17,821 |
| 37,389 | 35,614 | 96,341 | 24,456 | 22,791 | 16,860 |
| 1,303 | 6,080 | 32,705 | 2,994 | 0 | 0 |
| 13,287 | 55,719 | 47,397 | 10,895 | 31,960 | 14,178 |
| 5,514 | 26,966 | 47,378 | 15,575 | 18,527 | 13,589 |
| 28,306 | 32,958 | 22,746 | 8,857 | 10,943 | 0 |
| 14,987 | 18,607 | 12,297 | 2,088 | 6,867 | 0 |
| 10,486 | 16,819 | 58,940 | 12,178 | 453 | 0 |
| 14,679 | 96,419 | 23,670 | 11,725 | 33,733 | 0 |
| 21,684 | 42,765 | 86,741 | 63,330 | 37,431 | 0 |
| 203,535 | 300,097 | 637,569 | 181,736 | 222,059 | 48,233 |
| 540,235 | 1,246,842 | 2,088,980 | 633,900 | 744,509 | 145,277 |
| 10.0% | 23.1% | 38.7% | 11.7% | 13.8% | 2.7% |
| | | | | | 100.0% |
| | | | | | 5,399,743 |

NOTE;
Zero allocation of OT/PT
for Tuition Calculations
-- 'de-coupled'
Tuition and Services

SASED/DWC
11.5

PLUS:

| | |
|--|-----------|
| Total Billable Tuition Program/DWC/Other | 177,359 |
| Non-IEP Services - Menu-based | 456,174 |
| EBF Allocation | 474,468 |
| Administration/Technology Overhead Allocation | -457,012 |
| Total Revenues | 5,416,788 |
| Total Expenditures Projected as of January, 2023 | |
| | 5,450,000 |

Anticipated Surplus/(Deficit) to be Funded through Tuition Programs
-33,212

PROJECTED STAFFING COSTS

| | FTE |
|-----------------------|-----------|
| Salaries | 4,151,133 |
| Benefits | 1,054,260 |
| Contracted/Outsourced | 707,325 |
| | 5,912,718 |
| | 59.1 |
| | 99,995 |

Billing Factor = 186.67

RATES: Level Daily Rate

| | |
|---|-------|
| 1 | 6.29 |
| 2 | 12.59 |
| 3 | 18.86 |
| 4 | 25.16 |
| 5 | 37.73 |
| 6 | 49.78 |
| 7 | 62.89 |
| 8 | 75.49 |

| Estimated/Modeled FY2021-22 Rates | Percent Increase |
|--------------------------------------|---------------------|
| 6.12 | 2.9% |
| 12.24 | 2.9% |
| 18.34 | 2.9% |
| 24.46 | 2.9% |
| 36.68 | 2.9% |
| 48.39 | 2.9% |
| 61.14 | 2.9% |
| 73.39 | 2.9% |

FTE
Billed to
Districts
/SASED
59.1
Cost Per FTE
99,995

School Association for Special Education in DuPage

Budget Progress Statement

Through Month: March

| | (A.) | (B.) | (C.) | (D.) | (E.) | (F.) | (G.) | (H.) | (I.) | (J.) | (K.) | (L.) | (M.) | (N.) | (O.) | (P.) |
|------------------------------|------------|------------|------|------------|------------|--------------|------------|------------|------|------|------------|------|--------------|------|------|------|
| Revenues | | Through | | | Through | Percent | | Through | | | FY2022-23 | | Percent | | | |
| Combined Educ/O&M | FY2020-21 | March | | FY2021-22 | March | Change | FY2022-23 | March | | | CURRENT | | Change | | | |
| | Actual | FY2020-21 | | Actual | FY2021-22 | FY21 to FY22 | Budget | FY2022-23 | | | Projection | | FY22 to FY23 | | | |
| Local Sources | | | | | | | | | | | | | | | | |
| Tuition | 14,360,880 | 14,569,204 | | 13,680,179 | 14,037,774 | -4.7% | 15,337,875 | 14,307,537 | | | 13,943,071 | | 1.9% | | | |
| Services | 10,043,777 | 10,117,103 | | 11,057,980 | 10,663,331 | 10.1% | 11,376,725 | 12,277,093 | | | 13,495,356 | | 22.0% | | | |
| 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 | | | | 2,004,741 | | 17.3% | | | |
| Total Revenues | 30,299,346 | | | 30,244,230 | | -0.2% | 33,156,711 | | | | 33,739,024 | | 11.6% | | | |

| Expenditures | Audited | Through | Percent | Audited | Through | Percent | FY2022-23 | Through | Year-End | | FY2022-23 | Projected | Percent | FY2023-24 | Percent | Percent |
|---------------------|------------|------------|-------------|------------|------------|-------------|------------|------------|-----------|------------|------------|------------|---------|------------|-----------|---------|
| | FY2020-21 | March | FY21 | FY2021-22 | March | FY22 | FY2022-23 | March | Formula | Formula | CURRENT | FY2022-23 | Change | CURRENT | Change | Change |
| | Actual | Actual | Actual | Actual | Actual | Actual | Budget | YTD Actual | Projected | Projected | Projection | Budget to | FY22 to | Budget | to FY24 | to FY24 |
| | | | (B.) / (A.) | | | (E.) / (D.) | | | | | | Actual | FY23 | DRAFT | Projected | Budget |
| Salaries | 20,380,916 | 12,482,405 | 61.2% | 19,905,452 | 12,268,351 | 61.6% | 19,834,768 | 12,421,752 | 61.4% | 20,218,666 | 20,250,000 | 415,232 | 1.7% | 20,628,162 | 1.9% | 4.0% |
| Benefits | 5,635,889 | 3,519,124 | 62.4% | 5,187,784 | 3,286,596 | 63.4% | 5,524,294 | 2,955,805 | 62.9% | 4,700,850 | 4,750,000 | -774,294 | -8.4% | 5,855,759 | 23.3% | 6.0% |
| Contract Staffing | 302,533 | 200,419 | 66.2% | 1,826,042 | 1,147,223 | 62.8% | 922,106 | 2,726,420 | 63.3% | 4,306,329 | 4,200,000 | 3,277,894 | 130.0% | 3,879,130 | -7.6% | 320.7% |
| Purchased Services | 3,583,347 | 2,589,032 | 72.3% | 4,148,904 | 3,090,253 | 74.5% | 5,791,986 | 3,011,582 | 73.4% | 4,100,218 | 4,100,000 | -1,691,986 | -1.2% | 4,548,170 | 10.9% | -21.5% |
| Supplies/Materials | 462,827 | 297,527 | 64.3% | 485,933 | 340,915 | 70.2% | 774,891 | 331,501 | 67.3% | 492,629 | 500,000 | -274,891 | 2.9% | 789,263 | 57.9% | 1.9% |
| Capital Outlay | 7,716 | 6,654 | 86.2% | 51,309 | 4,043 | 7.9% | 89,672 | 21,274 | 18.1% | 89,672 | 89,672 | 0 | 74.8% | 155,213 | 73.1% | 73.1% |
| Dues/Fees/Other | 317,499 | 426,270 | 134.3% | 20,855 | 0 | 0.0% | 0 | 0 | 126.0% | 0 | 0 | 0 | -100.0% | 0 | | |
| Non-Cap Equipment | 135,640 | 42,674 | 31.5% | 161,530 | 150,788 | 93.4% | 238,000 | 282,876 | 65.1% | 434,514 | 300,000 | 62,000 | 85.7% | 125,971 | -58.0% | -47.1% |
| Totals | 30,826,367 | 19,564,105 | 63.5% | 31,787,809 | 20,288,170 | 63.8% | 33,175,717 | 21,751,210 | 63.6% | 34,342,878 | 34,189,672 | 1,013,955 | 7.6% | 35,981,668 | 5.2% | 8.5% |

| | | | | | | | | | | | | | | | | |
|----------------|------------|------------------|-------|------------|------------|-------|------------|------------|-------|------------|------------|-----------|--|--|--|--|
| Total Staffing | 26,319,338 | 16,201,948 | 61.6% | 26,919,278 | 16,702,170 | 62.0% | 26,281,168 | 18,103,977 | 61.8% | 29,225,845 | 29,200,000 | 2,918,832 | | | | |
| | | %Change FY to FY | | 2.3% | 3.1% | | -2.4% | 8.4% | | 8.6% | 8.5% | | | | | |

Operations & Maintenance Fund

| | | | | | | | | | | | | | | | | |
|--------------------|--------|-------|------|--------|---|------|---------|---------|--|--|---------|---|------|-------|--|--|
| Purchased Services | 0 | 0 | 0.0% | 0 | 0 | | 0 | 0 | | | | | | 7,202 | | |
| Capital Outlay | 39,150 | 0 | 0.0% | 99,457 | 0 | 0.0% | 175,000 | 100,435 | | | 175,000 | 0 | | 0 | | |
| Non-Cap Equipment | 0 | 1,155 | | 0 | 0 | | 25,000 | 0 | | | 25,000 | 0 | | 0 | | |
| Totals | 39,150 | 0 | 0.0% | 99,457 | 0 | 0.0% | 200,000 | 100,435 | | | 200,000 | 0 | 0.0% | 7,202 | | |

Revenues Minus Expenditures

| | | | | | | | | | | | | | | | | |
|--|-----------------|--|--|-------------------|--|--|-----------------|--|--|--|-----------------|--|--|--|--|--|
| | -566,171 | | | -1,643,036 | | | -219,006 | | | | -650,648 | | | | | |
|--|-----------------|--|--|-------------------|--|--|-----------------|--|--|--|-----------------|--|--|--|--|--|

School Association for Special Education in DuPage County
Responsible Administrator Program/Object Totals

| Resp Adm | Resp Name | Program | Object Category | (A.) | (B.) | %Change | (C.) | %Change | (E.) | (F.) | (G.) | %Change | Responsibility | (I.) | %Change |
|-------------|----------------|----------------|--------------------|---------------------|---------------------|-----------------|---------------------|---------------------------|-------------------|-----------------|-----------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| | | | | Actual FY2020-21 | Actual FY2021-22 | FY21 to FY22 | Budget FY2022-23 | FY22 to FY23 Budget | FYTD FY2022-23 | Unex- pended | Proposed FY2023-24 | FY23B to FY24 Proposed | Total Budget FY2022-23 | Total Proposed FY2023-24 | FY23B to FY24 Proposed |
| BJO | Burger, J. | Food Progran | Salaries | 5,744 | 6,326 | 10.1% | 5,198 | -17.8% | 12,327 | -7,129 | 5,406 | 4.0% | | | |
| BJO | Burger, J. | Food Progran | Benefits | 2,568 | 1,620 | -36.9% | 751 | -53.7% | 6,815 | -6,064 | 796 | 6.0% | | | |
| BJO | Burger, J. | Food Progran | Purchased Services | 11,135 | 113,645 | 920.6% | 101,324 | -10.8% | 87,077 | 14,247 | 133,020 | 31.3% | | | |
| BJO | Burger, J. | Food Progran | Supplies/Materials | 0 | 66 | 0.0% | 12 | -81.8% | 6 | 6 | 75 | 525.0% | | | |
| BJO | Burger, J. | Food ser - Tr | Salaries | 0 | 22,760 | 0.0% | 18,700 | -17.8% | 12,747 | 5,953 | 19,448 | 4.0% | | | |
| BJO | Burger, J. | Food ser - Tr | Benefits | 0 | 12,803 | 0.0% | 5,940 | -53.6% | 6,872 | -932 | 6,296 | 6.0% | | | |
| BJO | Burger, J. | Food ser - Tr | Purchased Services | 274 | 10,463 | 3718.8% | 9,329 | -10.8% | 17,698 | -8,369 | 19,709 | 111.3% | | | |
| BJO | Burger, J. | Food ser - Tr | Supplies/Materials | 0 | 2,134 | 0.0% | 393 | -81.6% | 0 | 393 | 75 | -80.9% | | | |
| BJO | Burger, J. | Food ser - Tr | Capital Outlay | 0 | 0 | 0.0% | 0 | 0.0% | 3,861 | -3,861 | 0 | 0.0% | | | |
| BJO | Burger, J. | Food ser - Tr | Non-Cap Supplies | 0 | 600 | 0.0% | 110 | -81.7% | 0 | 110 | 370 | 236.1% | | | |
| BJO | Burger, J. | Admin Out | Purchased Services | 2,268 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| BJO | Burger, J. | Direct Srv | Salaries | 40,729 | 3,577 | -91.2% | 3,688 | 3.1% | 0 | 3,688 | 3,836 | 4.0% | | | |
| BJO | Burger, J. | Direct Srv | Benefits | 16,452 | 274 | -98.3% | 263 | -3.9% | 0 | 263 | 279 | 6.0% | | | |
| BJO | Burger, J. | Direct Srv | Purchased Services | 0 | 13 | 0.0% | 10 | -20.2% | 0 | 10 | 10 | 2.0% | 145,718 | 189,320 | 29.9% |
| CLA | Capparelli, L. | BD Tuition | Salaries | 2,212,730 | 1,751,448 | -20.8% | 1,728,286 | -1.3% | 1,079,955 | 648,331 | 1,797,417 | 4.0% | | | |
| CLA | Capparelli, L. | BD Tuition | Benefits | 455,163 | 317,566 | -30.2% | 343,924 | 8.3% | 191,308 | 152,616 | 364,559 | 6.0% | | | |
| CLA | Capparelli, L. | BD Tuition | Purchased Services | 110,060 | 449,392 | 308.3% | 456,170 | 1.5% | 259,702 | 196,468 | 430,171 | -5.7% | | | |
| CLA | Capparelli, L. | BD Tuition | Supplies/Materials | 113,049 | 112,032 | -0.9% | 186,480 | 66.5% | 86,814 | 99,666 | 180,132 | -3.4% | | | |
| CLA | Capparelli, L. | BD Tuition | Capital Outlay | 0 | 0 | 0.0% | 0 | 0.0% | 5,437 | -5,437 | 0 | 0.0% | | | |
| CLA | Capparelli, L. | BD Tuition | Non-Cap Supplies | 0 | 0 | 0.0% | 0 | 0.0% | 2,990 | -2,990 | 0 | 0.0% | | | |
| CLA | Capparelli, L. | Directions | Salaries | 477,789 | 413,180 | -13.5% | 408,881 | -1.0% | 243,026 | 165,855 | 425,236 | 4.0% | | | |
| CLA | Capparelli, L. | Directions | Benefits | 116,943 | 89,203 | -23.7% | 99,723 | 11.8% | 49,793 | 49,930 | 105,706 | 6.0% | | | |
| CLA | Capparelli, L. | Directions | Purchased Services | 24,699 | 7,449 | -69.8% | 7,465 | 0.2% | 10,163 | -2,698 | 10,566 | 41.5% | | | |
| CLA | Capparelli, L. | Directions | Supplies/Materials | 5,232 | 3,432 | -34.4% | 5,725 | 66.8% | 2,663 | 3,062 | 5,300 | -7.4% | 3,236,654 | 3,319,088 | 2.5% |
| CMC | Curby/McKe | MN Tuition | Salaries | 2,396,029 | 2,443,237 | 2.0% | 2,401,570 | -1.7% | 1,437,570 | 964,000 | 2,497,633 | 4.0% | | | |
| CMC | Curby/McKe | MN Tuition | Benefits | 391,463 | 450,466 | 15.1% | 485,796 | 7.8% | 281,137 | 204,659 | 514,944 | 6.0% | | | |
| CMC | Curby/McKe | MN Tuition | Purchased Services | 455,788 | 869,016 | 90.7% | 933,917 | 7.5% | 637,559 | 296,358 | 741,716 | -20.6% | | | |
| CMC | Curby/McKe | MN Tuition | Supplies/Materials | 11,925 | 20,785 | 74.3% | 32,352 | 55.6% | 13,916 | 18,436 | 28,109 | -13.1% | | | |
| CMC | Curby/McKe | Project Search | Salaries | 55,937 | 81,584 | 45.9% | 80,838 | -0.9% | 57,296 | 23,542 | 84,072 | 4.0% | | | |
| CMC | Curby/McKe | Project Search | Benefits | 1,808 | 2,403 | 32.9% | 2,692 | 12.0% | 10,800 | -8,108 | 2,854 | 6.0% | | | |
| CMC | Curby/McKe | Project Search | Purchased Services | 18,900 | 286 | -98.5% | 286 | 0.1% | 911 | -625 | 2,042 | 613.9% | | | |
| CMC | Curby/McKe | Project Search | Supplies/Materials | 613 | 221 | -64.0% | 368 | 66.6% | 32 | 336 | 500 | 35.9% | 3,937,819 | 3,871,868 | -1.7% |
| CMI | Capio, M. | AT | Salaries | 86,698 | 59,829 | -31.0% | 60,735 | 1.5% | 0 | 60,735 | 63,164 | 4.0% | | | |
| CMI | Capio, M. | AT | Benefits | 24,659 | 14,595 | -40.8% | 20,526 | 40.6% | 0 | 20,526 | 21,758 | 6.0% | | | |
| CMI | Capio, M. | AT | Purchased Services | 23,299 | 24,415 | 4.8% | 36,202 | 48.3% | 25,599 | 10,603 | 29,817 | -17.6% | | | |
| CMI | Capio, M. | AT | Supplies/Materials | 0 | 3,041 | 0.0% | 5,019 | 65.1% | 0 | 5,019 | 5,000 | -0.4% | | | 2 |
| CMI | Capio, M. | STAFF DEVELOP | Purchased Services | 0 | -38 | 0.0% | -5 | -86.8% | 400 | -405 | -5 | 2.0% | | | |

School Association for Special Education in DuPage County
Responsible Administrator Program/Object Totals

| Resp Adm | Resp Name | Program | Object Category | (A.) | (B.) | %Change | (C.) | %Change | (E.) | (F.) | (G.) | %Change | Responsibility | | |
|-------------|--------------|---------------|--------------------|---------------------|---------------------|-----------------|---------------------|---------------------------|-------------------|-----------------|-----------------------|------------------------------|--------------------------------------|--|---|
| | | | | Actual FY2020-21 | Actual FY2021-22 | FY21 to FY22 | Budget FY2022-23 | FY22 to FY23 Budget | FYTD FY2022-23 | Unex- pended | Proposed FY2023-24 | FY23B to FY24 Proposed | (H.) Total Budget FY2022-23 | (I.) Total Proposed FY2023-24 | %Change FY23B to FY24 Proposed |
| CMI | Capio, M. | IST | Salaries | 807,779 | 930,131 | 15.1% | 944,230 | 1.5% | 639,669 | 304,561 | 981,999 | 4.0% | | | |
| CMI | Capio, M. | IST | Benefits | 150,033 | 168,844 | 12.5% | 237,468 | 40.6% | 109,674 | 127,794 | 251,716 | 6.0% | | | |
| CMI | Capio, M. | IST | Purchased Services | 10,301 | 24,464 | 137.5% | 36,274 | 48.3% | 15,998 | 20,276 | 32,426 | -10.6% | | | |
| CMI | Capio, M. | IST | Supplies/Materials | -413 | 7,387 | ##### | 12,192 | 65.0% | 2,572 | 9,620 | 5,527 | -54.7% | | | |
| CMI | Capio, M. | IDEA FT | Salaries | 543,483 | 533,834 | -1.8% | 552,251 | 3.5% | 388,278 | 163,973 | 574,341 | 4.0% | | | |
| CMI | Capio, M. | IDEA FT | Benefits | 202,202 | 199,241 | -1.5% | 194,928 | -2.2% | 135,204 | 59,724 | 206,624 | 6.0% | | | |
| CMI | Capio, M. | IDEA FT | Purchased Services | 60,807 | 74,377 | 22.3% | 110,535 | 48.6% | 16,272 | 94,263 | 166,439 | 50.6% | | | |
| CMI | Capio, M. | IDEA FT | Supplies/Materials | 18,184 | 36,615 | 101.4% | 60,431 | 65.0% | 19,825 | 40,606 | 49,502 | -18.1% | 2,270,786 | 2,388,307 | 5.2% |
| CSU | Cuomo, S. | CO Trans | Salaries | 28,672 | 16,745 | -41.6% | 12,214 | -27.1% | 3,520 | 8,694 | 12,703 | 4.0% | | | |
| CSU | Cuomo, S. | CO Trans | Benefits | 25,391 | 2,509 | -90.1% | 1,357 | -45.9% | 2,224 | -867 | 1,438 | 6.0% | | | |
| CSU | Cuomo, S. | CO Trans | Purchased Services | 77,205 | 8,724 | -88.7% | 14,470 | 65.9% | 4,676 | 9,794 | 17,100 | 18.2% | | | |
| CSU | Cuomo, S. | CO Trans | Supplies/Materials | 3,829 | 30,584 | 698.7% | 33,046 | 8.0% | 15,078 | 17,968 | 25,000 | -24.3% | | | |
| CSU | Cuomo, S. | CO Trans | Capital Outlay | 0 | 0 | 0.0% | 25,750 | 0.0% | -9,000 | 34,750 | 60,000 | 133.0% | 86,837 | 116,241 | 33.9% |
| CTA | Corral, T. | HI Tuition | Salaries | 1,539,821 | 1,476,596 | -4.1% | 1,462,826 | -0.9% | 665,434 | 797,392 | 1,521,339 | 4.0% | | | |
| CTA | Corral, T. | HI Tuition | Benefits | 434,148 | 345,446 | -20.4% | 386,572 | 11.9% | 137,447 | 249,125 | 409,766 | 6.0% | | | |
| CTA | Corral, T. | HI Tuition | Purchased Services | 249,827 | 365,506 | 46.3% | 366,066 | 0.2% | 194,331 | 171,735 | 272,161 | -25.7% | | | |
| CTA | Corral, T. | HI Tuition | Supplies/Materials | 10,464 | 13,873 | 32.6% | 23,137 | 66.8% | 15,470 | 7,667 | 46,455 | 100.8% | | | |
| CTA | Corral, T. | HI Tuition | Capital Outlay | 0 | 4,043 | 0.0% | 8,240 | 103.8% | 0 | 8,240 | 12,000 | 45.6% | | | |
| CTA | Corral, T. | HI Tuition | Non-Cap Supplies | 17,656 | 13,837 | -21.6% | 17,577 | 27.0% | 28,716 | -11,139 | 17,128 | -2.6% | | | |
| CTA | Corral, T. | Audio Service | Salaries | 157,958 | 153,443 | -2.9% | 153,983 | 0.4% | 98,157 | 55,826 | 160,142 | 4.0% | | | |
| CTA | Corral, T. | Audio Service | Benefits | 48,264 | 41,911 | -13.2% | 43,115 | 2.9% | 23,313 | 19,802 | 45,702 | 6.0% | | | |
| CTA | Corral, T. | Audio Service | Purchased Services | 14,495 | 17,560 | 21.1% | 20,060 | 14.2% | 10,621 | 9,439 | 23,328 | 16.3% | | | |
| CTA | Corral, T. | Audio Service | Supplies/Materials | 6,125 | 12,560 | 105.1% | 4,739 | -62.3% | 5,454 | -715 | 8,924 | 88.3% | | | |
| CTA | Corral, T. | Audio Service | Capital Outlay | 0 | 0 | 0.0% | 22,712 | 0.0% | 0 | 22,712 | 23,848 | 5.0% | | | |
| CTA | Corral, T. | Audio Service | Non-Cap Supplies | 6,601 | 3,020 | -54.2% | 10,000 | 231.1% | 2,593 | 7,407 | 10,000 | 0.0% | 2,519,027 | 2,550,795 | 1.3% |
| ESY | ESY | Sum Sch SASE | Salaries | 44,045 | 210,784 | 378.6% | 160,732 | -23.7% | 78,242 | 82,490 | 167,161 | 4.0% | | | |
| ESY | ESY | Sum Sch SASE | Benefits | 3,296 | 16,134 | 389.4% | 24,252 | 50.3% | 31,424 | -7,172 | 25,707 | 6.0% | | | |
| ESY | ESY | Sum Sch SASE | Purchased Services | 782 | 31,814 | 3967.3% | 22,868 | -28.1% | 101,460 | -78,592 | 30,528 | 33.5% | | | |
| ESY | ESY | Sum Sch SASE | Supplies/Materials | 2,549 | 4,874 | 91.2% | 27,594 | 466.2% | 5,757 | 21,837 | 15,750 | -42.9% | | | |
| ESY | ESY | Sum Sch SASE | Non-Cap Supplies | 0 | 0 | 0.0% | 7,735 | 0.0% | 0 | 7,735 | 8,122 | 5.0% | | | |
| ESY | ESY | Sum Sch - DM | Salaries | 14,390 | 103,226 | 617.3% | 78,714 | -23.7% | 32,467 | 46,247 | 81,863 | 4.0% | | | |
| ESY | ESY | Sum Sch - DM | Benefits | 473 | 9,171 | 1839.0% | 13,785 | 50.3% | 3,533 | 10,252 | 14,612 | 6.0% | | | |
| ESY | ESY | Sum Sch - DM | Purchased Services | 0 | 17,361 | 0.0% | 12,472 | -28.2% | 20,261 | -7,789 | 17,775 | 42.5% | | | |
| ESY | ESY | Sum Sch - DM | Supplies/Materials | 461 | 5 | -98.8% | 31 | 464.7% | 7 | 24 | 292 | 843.3% | | | |
| ESY | ESY | Sum Sch SASE | Purchased Services | 0 | 85 | 0.0% | 61 | -27.9% | 0 | 61 | 62 | 2.0% | | | |
| ESY | ESY | Sum Sch SASE | Salaries | 0 | 662 | 0.0% | 505 | -23.7% | 0 | 505 | 525 | 4.0% | | | |
| ESY | ESY | Sum Sch SASE | Benefits | 0 | 98 | 0.0% | 147 | 49.8% | 0 | 147 | 156 | 6.0% | | | |

School Association for Special Education in DuPage County
Responsible Administrator Program/Object Totals

| Resp Adm | Resp Name | Program | Object Category | (A.) | (B.) | %Change | (C.) | %Change | (E.) | (F.) | (G.) | %Change | Responsibility | (I.) | %Change |
|-------------|--------------|---------------|--------------------|---------------------|---------------------|-----------------|---------------------|---------------------------|-------------------|-----------------|-----------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| | | | | Actual FY2020-21 | Actual FY2021-22 | FY21 to FY22 | Budget FY2022-23 | FY22 to FY23 Budget | FYTD FY2022-23 | Unex- pended | Proposed FY2023-24 | FY23B to FY24 Proposed | Total Budget FY2022-23 | Total Proposed FY2023-24 | FY23B to FY24 Proposed |
| ESY | ESY | Sum Sch SASE | Supplies/Materials | 0 | 0 | 0.0% | 0 | 0.0% | 33 | -33 | 0 | 0.0% | 348,896 | 362,553 | 3.9% |
| GAM | Gebre, A. | VI Tuition | Salaries | 1,882,990 | 1,861,914 | -1.1% | 1,807,512 | -2.9% | 1,002,237 | 805,275 | 1,879,812 | 4.0% | | | |
| GAM | Gebre, A. | VI Tuition | Benefits | 397,629 | 417,447 | 5.0% | 441,769 | 5.8% | 181,590 | 260,179 | 468,275 | 6.0% | | | |
| GAM | Gebre, A. | VI Tuition | Purchased Services | 293,939 | 486,178 | 65.4% | 491,334 | 1.1% | 276,311 | 215,023 | 287,997 | -41.4% | | | |
| GAM | Gebre, A. | VI Tuition | Supplies/Materials | 14,702 | 14,216 | -3.3% | 19,946 | 40.3% | 10,359 | 9,587 | 23,579 | 18.2% | | | |
| GAM | Gebre, A. | VI Tuition | Capital Outlay | 3,400 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 3,570 | 0.0% | | | |
| GAM | Gebre, A. | Transition Tu | Salaries | 366,184 | 432,486 | 18.1% | 427,721 | -1.1% | 215,714 | 212,007 | 444,830 | 4.0% | | | |
| GAM | Gebre, A. | Transition Tu | Benefits | 75,526 | 79,969 | 5.9% | 89,325 | 11.7% | 41,331 | 47,994 | 94,685 | 6.0% | | | |
| GAM | Gebre, A. | Transition Tu | Purchased Services | 153,765 | 166,902 | 8.5% | 186,119 | 11.5% | 149,412 | 36,707 | 74,100 | -60.2% | | | |
| GAM | Gebre, A. | Transition Tu | Supplies/Materials | 4,812 | 7,147 | 48.5% | 10,575 | 48.0% | 3,912 | 6,663 | 69,776 | 559.8% | | | |
| GAM | Gebre, A. | TRANS MICRC | Supplies/Materials | 347 | 1,738 | 401.5% | 2,899 | 66.8% | 418 | 2,481 | 3,200 | 10.4% | 3,477,200 | 3,349,824 | -3.7% |
| GCO | Gebre/Corra | Itinerants | Salaries | 681,378 | 703,271 | 3.2% | 695,625 | -1.1% | 417,590 | 278,035 | 723,450 | 4.0% | | | |
| GCO | Gebre/Corra | Itinerants | Benefits | 159,214 | 156,987 | -1.4% | 173,455 | 10.5% | 72,418 | 101,037 | 183,862 | 6.0% | | | |
| GCO | Gebre/Corra | Itinerants | Purchased Services | 1,640 | 17,089 | 942.1% | 17,140 | 0.3% | 12,218 | 4,922 | 21,023 | 22.7% | | | |
| GCO | Gebre/Corra | Itinerants | Supplies/Materials | 2,114 | 5,881 | 178.2% | 9,579 | 62.9% | 641 | 8,938 | 5,761 | -39.9% | | | |
| GCO | Gebre/Corra | Itinerants | Non-Cap Supplies | 20,634 | 20,800 | 0.8% | 26,423 | 27.0% | 25,688 | 735 | 25,000 | -5.4% | 922,222 | 959,097 | 4.0% |
| GGI | Guyer, G | IT | Salaries | 108,364 | 171,224 | 58.0% | 182,294 | 6.5% | 149,078 | 33,216 | 189,586 | 4.0% | | | |
| GGI | Guyer, G | IT | Benefits | 29,269 | 53,635 | 83.3% | 51,044 | -4.8% | 43,404 | 7,640 | 54,107 | 6.0% | | | |
| GGI | Guyer, G | IT | Purchased Services | 724,153 | 861,442 | 19.0% | 1,005,346 | 16.7% | 595,172 | 410,174 | 915,929 | -8.9% | | | |
| GGI | Guyer, G | IT | Supplies/Materials | 29,187 | 83,007 | 184.4% | 135,445 | 63.2% | 24,091 | 111,354 | 67,199 | -50.4% | | | |
| GGI | Guyer, G | IT | Capital Outlay | 6,714 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 7,049 | 0.0% | | | |
| GGI | Guyer, G | IT | Non-Cap Supplies | 71,871 | 87,030 | 21.1% | 175,000 | 101.1% | 143,268 | 31,732 | 55,650 | -68.2% | 1,549,129 | 1,289,520 | -16.8% |
| GJU | Grohn, J. | HR | Salaries | 161,731 | 146,376 | -9.5% | 168,683 | 15.2% | 115,642 | 53,041 | 175,430 | 4.0% | | | |
| GJU | Grohn, J. | HR | Benefits | 41,003 | 55,150 | 34.5% | 55,446 | 0.5% | 38,774 | 16,672 | 58,773 | 6.0% | | | |
| GJU | Grohn, J. | HR | Purchased Services | 64,929 | 73,828 | 13.7% | 154,814 | 109.7% | 48,355 | 106,459 | 206,914 | 33.7% | | | |
| GJU | Grohn, J. | HR | Supplies/Materials | 1,586 | 5,918 | 273.1% | 20,600 | 248.1% | 690 | 19,910 | 6,204 | -69.9% | | | |
| GJU | Grohn, J. | HR | Capital Outlay | 0 | 0 | 0.0% | 4,635 | 0.0% | 0 | 4,635 | 1,500 | -67.6% | 404,178 | 448,821 | 11.0% |
| GSH | Genin, S. | OT/PT Service | Salaries | 4,133,763 | 4,152,536 | 0.5% | 4,281,277 | 3.1% | 2,299,792 | 1,981,485 | 4,452,528 | 4.0% | | | |
| GSH | Genin, S. | OT/PT Service | Benefits | 1,355,585 | 1,217,205 | -10.2% | 1,170,192 | -3.9% | 600,696 | 569,496 | 1,240,404 | 6.0% | | | |
| GSH | Genin, S. | OT/PT Service | Purchased Services | 303,324 | 439,960 | 45.0% | 359,616 | -18.3% | 512,554 | -152,938 | 765,056 | 112.7% | | | |
| GSH | Genin, S. | OT/PT Service | Supplies/Materials | 15,876 | 15,079 | -5.0% | 26,008 | 72.5% | 13,979 | 12,029 | 26,500 | 1.9% | | | |
| GSH | Genin, S. | OT/PT Service | Capital Outlay | 4,316 | 4,697 | 8.8% | 20,600 | 338.6% | 3,688 | 16,912 | 20,000 | -2.9% | | | |
| GSH | Genin, S. | OT/PT Service | Non-Cap Supplies | 0 | 907 | 0.0% | 5,000 | 451.1% | 3,045 | 1,955 | 5,000 | 0.0% | 5,862,693 | 6,509,488 | 11.0% |
| HIS | History | UF - Psych | Salaries | 41,850 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| HIS | History | UF - Psych | Benefits | 10,337 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| HIS | History | UF Admin | Salaries | 37,898 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| HIS | History | UF Admin | Benefits | 550 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |

School Association for Special Education in DuPage County
Responsible Administrator Program/Object Totals

| Resp Adm | Resp Name | Program | Object Category | (A.) | (B.) | %Change | (C.) | %Change | (E.) | (F.) | (G.) | %Change | Responsibility | (I.) | %Change |
|----------|-------------|--------------|--------------------|-----------|-----------|---------|-----------|---------|-----------|---------|-----------|----------|----------------|-----------|----------|
| | | | | Actual | Actual | FY21 to | Budget | FY22 to | FYTD | Unex- | Proposed | FY23B to | Total | Total | FY23B to |
| | | | | FY2020-21 | FY2021-22 | FY22 | FY2022-23 | Budget | FY2022-23 | pended | FY2023-24 | Proposed | FY2022-23 | FY2023-24 | Proposed |
| HIS | History | MIDWEST PB | Salaries | 14 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| HIS | History | MIDWEST PB | Purchased Services | 46 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| HIS | History | MIDWEST PB | Non-Cap Supplies | 281,755 | 21,460 | -92.4% | 0 | -100.0% | 0 | 0 | 0 | 0.0% | | | |
| HIS | History | CONSUMER.F | Purchased Services | 127 | 9,183 | 7159.6% | 10,500 | 14.3% | 5,337 | 5,163 | 10,710 | 2.0% | | | |
| HIS | History | U of Oreg | Purchased Services | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| HIS | History | MUSC NIMHI | Supplies/Materials | 0 | 859 | 0.0% | 2,633 | 206.4% | 0 | 2,633 | 2,686 | 2.0% | | | |
| HIS | History | IDEA ISTAC | Supplies/Materials | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | 13,133 | 13,396 | 2.0% |
| KAN | Kremer, A. | EC- Local | Benefits | 0 | 85 | 0.0% | 120 | 41.2% | 0 | 120 | 127 | 6.0% | | | |
| KAN | Kremer, A. | EC- Local | Supplies/Materials | 274 | 555 | 102.9% | 917 | 65.1% | 184 | 733 | 3,000 | 227.2% | | | |
| KAN | Kremer, A. | Early Ch Gr | Salaries | 199,095 | 202,932 | 1.9% | 204,296 | 0.7% | 141,801 | 62,495 | 212,468 | 4.0% | | | |
| KAN | Kremer, A. | Early Ch Gr | Benefits | 38,535 | 31,020 | -19.5% | 36,006 | 16.1% | 24,776 | 11,230 | 38,166 | 6.0% | | | |
| KAN | Kremer, A. | Early Ch Gr | Purchased Services | 101,055 | 96,625 | -4.4% | 143,127 | 48.1% | 45,271 | 97,856 | 113,296 | -20.8% | | | |
| KAN | Kremer, A. | Early Ch Gr | Supplies/Materials | 33,985 | 5,927 | -82.6% | 9,783 | 65.1% | 602 | 9,181 | 2,000 | -79.6% | | | |
| KAN | Kremer, A. | Early Ch Gr | Non-Cap Supplies | 4,957 | 2,499 | -49.6% | 3,000 | 20.0% | 1,999 | 1,001 | 3,651 | 21.7% | | | |
| KAN | Kremer, A. | PRESCHOOL I | Purchased Services | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| KAN | Kremer, A. | PRESCHOOL I | Salaries | 175,931 | 187,184 | 6.4% | 188,388 | 0.6% | 101,452 | 86,936 | 195,924 | 4.0% | | | |
| KAN | Kremer, A. | PRESCHOOL I | Benefits | 50,842 | 46,592 | -8.4% | 57,985 | 24.5% | 24,938 | 33,047 | 61,464 | 6.0% | | | |
| KAN | Kremer, A. | PRESCHOOL I | Purchased Services | 58,123 | 28,964 | -50.2% | 42,838 | 47.9% | 13,881 | 28,957 | 59,996 | 40.1% | | | |
| KAN | Kremer, A. | PRESCHOOL I | Supplies/Materials | 13,003 | 2,593 | -80.1% | 4,280 | 65.0% | 4,260 | 20 | 13,706 | 220.2% | 690,740 | 703,799 | 1.9% |
| LMA | Layton, M. | Curriculum A | Salaries | 3,766 | 489 | -87.0% | 496 | 1.5% | 0 | 496 | 516 | 4.0% | | | |
| LMA | Layton, M. | Curriculum A | Benefits | 267 | 19 | -92.7% | 26 | 34.2% | 0 | 26 | 28 | 6.0% | | | |
| LMA | Layton, M. | Curriculum A | Purchased Services | 13,517 | 19,744 | 46.1% | 29,276 | 48.3% | 25,114 | 4,162 | 84,556 | 188.8% | | | |
| LMA | Layton, M. | Curriculum A | Supplies/Materials | 69,085 | 5,112 | -92.6% | 8,437 | 65.0% | 29,185 | -20,748 | 74,630 | 784.6% | | | |
| LMA | Layton, M. | ELL Budget | Salaries | 151,306 | 149,571 | -1.1% | 148,204 | -0.9% | 84,892 | 63,312 | 154,132 | 4.0% | | | |
| LMA | Layton, M. | ELL Budget | Benefits | 24,690 | 25,033 | 1.4% | 28,048 | 12.0% | 13,841 | 14,207 | 29,731 | 6.0% | | | |
| LMA | Layton, M. | ELL Budget | Purchased Services | 734 | 2,859 | 289.6% | 2,863 | 0.1% | 1,900 | 963 | 3,334 | 16.5% | | | |
| LMA | Layton, M. | ELL Budget | Supplies/Materials | 0 | 0 | 0.0% | 0 | 0.0% | 1,219 | -1,219 | 0 | 0.0% | | | |
| LMA | Layton, M. | Connections | Purchased Services | 0 | 0 | 0.0% | 0 | 0.0% | 26,517 | -26,517 | 39,549 | 0.0% | 217,350 | 386,476 | 77.8% |
| MCC | McCarthy | B & G | Salaries | 40,373 | 68,384 | 69.4% | 49,451 | -27.7% | 65,392 | -15,941 | 51,429 | 4.0% | | | |
| MCC | McCarthy | B & G | Benefits | 9,674 | 10,722 | 10.8% | 13,846 | 29.1% | 8,614 | 5,232 | 14,677 | 6.0% | | | |
| MCC | McCarthy | B & G | Purchased Services | 430,248 | 298,521 | -30.6% | 595,871 | 99.6% | 357,979 | 237,892 | 613,828 | 3.0% | | | |
| MCC | McCarthy | B & G | Supplies/Materials | 53,850 | 11,216 | -79.2% | 23,793 | 112.1% | 30,393 | -6,600 | 31,000 | 30.3% | | | |
| MCC | McCarthy | B & G | Capital Outlay | 19,000 | 89,911 | 373.2% | 175,000 | 94.6% | 103,474 | 71,526 | 26,750 | -84.7% | | | |
| MCC | McCarthy | B & G | Non-Cap Supplies | 0 | 0 | 0.0% | 1,000 | 0.0% | 0 | 1,000 | 1,050 | 5.0% | 858,961 | 738,734 | -14.0% |
| MME | McGuffin, M | Admin Alloc | Supplies/Materials | 0 | 1,392 | 0.0% | 3,095 | 122.4% | 119 | 2,976 | 3,095 | 0.0% | | | |
| MME | McGuffin, M | Executive Ad | Salaries | 382,081 | 396,997 | 3.9% | 367,880 | -7.3% | 284,877 | 83,003 | 382,595 | 4.0% | | | |
| MME | McGuffin, M | Executive Ad | Benefits | 119,127 | 125,386 | 5.3% | 98,024 | -21.8% | 80,795 | 17,229 | 103,905 | 6.0% | | | |

School Association for Special Education in DuPage County
Responsible Administrator Program/Object Totals

| Resp Adm | Resp Name | Program | Object Category | (A.) | (B.) | %Change | (C.) | %Change | (E.) | (F.) | (G.) | %Change | Responsibility | (H.) | (I.) | %Change |
|-------------|--------------|---------------|--------------------|---------------------|---------------------|-----------------|---------------------|---------------------------|-------------------|-----------------|-----------------------|------------------------------|------------------------------|--------------------------------|------------------------------|---------|
| | | | | Actual FY2020-21 | Actual FY2021-22 | FY21 to FY22 | Budget FY2022-23 | FY22 to FY23 Budget | FYTD FY2022-23 | Unex- pended | Proposed FY2023-24 | FY23B to FY24 Proposed | Total Budget FY2022-23 | Total Proposed FY2023-24 | FY23B to FY24 Proposed | |
| MME | McGuffin, M | Executive Ad | Purchased Services | 66,844 | 331,193 | 395.5% | 387,475 | 17.0% | 112,535 | 274,940 | 102,216 | -73.6% | | | | |
| MME | McGuffin, M | Executive Ad | Supplies/Materials | 25,756 | 23,155 | -10.1% | 51,494 | 122.4% | 8,078 | 43,416 | 32,447 | -37.0% | | | | |
| MME | McGuffin, M | Executive Ad | Capital Outlay | 471 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 494 | 0.0% | 907,968 | 624,752 | | -31.2% |
| SDA | Sellers, D. | | Purchased Services | 1,150 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 1,200 | 0.0% | | | | |
| SDA | Sellers, D. | | Capital Outlay | 0 | 2,996 | 0.0% | 25,000 | 734.3% | 2,321 | 22,679 | 2 | -100.0% | | | | |
| SDA | Sellers, D. | Dir of Bus | Salaries | 93,584 | 140,000 | 49.6% | 147,000 | 5.0% | 126,438 | 20,563 | 152,880 | 4.0% | | | | |
| SDA | Sellers, D. | Dir of Bus | Benefits | 6,868 | 30,527 | 344.5% | 39,690 | 30.0% | 22,626 | 17,064 | 42,071 | 6.0% | | | | |
| SDA | Sellers, D. | Dir of Bus | Purchased Services | -3,106 | 9,180 | -395.5% | 7,724 | -15.9% | 3,888 | 3,836 | 3,920 | -49.2% | | | | |
| SDA | Sellers, D. | Dir of Bus | Supplies/Materials | 0 | 722 | 0.0% | 1,030 | 42.6% | 0 | 1,030 | 500 | -51.5% | | | | |
| SDA | Sellers, D. | Fiscal | Salaries | 122,663 | 11,063 | -91.0% | 10,978 | -0.8% | 5,551 | 5,427 | 11,417 | 4.0% | | | | |
| SDA | Sellers, D. | Fiscal | Benefits | 32,167 | 846 | -97.4% | 615 | -27.3% | 2,321 | -1,706 | 652 | 6.0% | | | | |
| SDA | Sellers, D. | Fiscal | Purchased Services | 281,576 | 76,490 | -72.8% | 194,299 | 154.0% | 56,984 | 137,315 | 220,488 | 13.5% | | | | |
| SDA | Sellers, D. | Fiscal | Supplies/Materials | 64 | 15 | -77.1% | 45 | 204.5% | 657 | -612 | 1 | -97.8% | | | | |
| SDA | Sellers, D. | SCHL MAINT | Purchased Services | 19,000 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 1 | 0.0% | | | | |
| SDA | Sellers, D. | ESS RELIEF GF | Purchased Services | 7,864 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 1 | 0.0% | | | | |
| SDA | Sellers, D. | ESS RELIEF GF | Supplies/Materials | 22,380 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 1 | 0.0% | 426,381 | 433,135 | | 1.6% |
| TBD | TBD | 1:1 Personne | Salaries | 1,867,877 | 1,790,069 | -4.2% | 1,771,714 | -1.0% | 808,416 | 963,298 | 1,842,583 | 4.0% | | | | |
| TBD | TBD | 1:1 Personne | Benefits | 1,050,672 | 962,945 | -8.3% | 1,078,236 | 12.0% | 426,354 | 651,882 | 1,142,930 | 6.0% | | | | |
| TBD | TBD | 1:1 Personne | Purchased Services | 5,455 | 234,007 | 4189.6% | 234,380 | 0.2% | 1,337,248 | -1,102,868 | 2,025,205 | 764.1% | | | | |
| TBD | TBD | User Fee Bill | Salaries | 14,312 | 38,960 | 172.2% | 33,235 | -14.7% | 19,850 | 13,385 | 34,564 | 4.0% | | | | |
| TBD | TBD | User Fee Bill | Benefits | 2,456 | 6,254 | 154.7% | 8,548 | 36.7% | 2,851 | 5,697 | 9,061 | 6.0% | | | | |
| TBD | TBD | 1:1 UF Nurse | Salaries | 6,357 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | | |
| TBD | TBD | 1:1 UF Nurse | Benefits | 1,681 | 0 | -100.0% | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | | |
| TBD | TBD | 1:1 UF Nurse | Purchased Services | 0 | 0 | 0.0% | 0 | 0.0% | 994 | -994 | 0 | 0.0% | | | | |
| TBD | TBD | 1:1 Interpret | Salaries | 26,749 | 26,135 | -2.3% | 25,896 | -0.9% | 19,386 | 6,510 | 26,932 | 4.0% | | | | |
| TBD | TBD | 1:1 Interpret | Benefits | 11,426 | 10,883 | -4.8% | 12,193 | 12.0% | 6,377 | 5,816 | 12,925 | 6.0% | | | | |
| TBD | TBD | 1:1 Interpret | Purchased Services | 52,935 | 13,700 | -74.1% | 13,721 | 0.2% | 0 | 13,721 | 13,995 | 2.0% | | | | |
| TBD | TBD | 1:1 Med. Assl | Salaries | 350,371 | 298,893 | -14.7% | 308,159 | 3.1% | 131,619 | 176,540 | 320,485 | 4.0% | | | | |
| TBD | TBD | 1:1 Med. Assl | Benefits | 132,195 | 120,265 | -9.0% | 115,621 | -3.9% | 51,392 | 64,229 | 122,558 | 6.0% | | | | |
| TBD | TBD | 1:1 Med. Assl | Purchased Services | 0 | 434,394 | 0.0% | 355,066 | -18.3% | 377,682 | -22,616 | 564,158 | 58.9% | | | | |
| TBD | TBD | ESSR | Purchased Services | 0 | 1,465 | 0.0% | 1,674 | 14.3% | 0 | 1,674 | 1,707 | 2.0% | | | | |
| TBD | TBD | ESSR | Salaries | 0 | 0 | 0.0% | 0 | 0.0% | 279,014 | -279,014 | 0 | 0.0% | | | | |
| TBD | TBD | ESSR | Benefits | 0 | 0 | 0.0% | 0 | 0.0% | 25,833 | -25,833 | 0 | 0.0% | | | | |
| TBD | TBD | ESSR | Purchased Services | 0 | 44,783 | 0.0% | 0 | -100.0% | 151,258 | -151,258 | 0 | 0.0% | | | | |
| TBD | TBD | ESSR | Supplies/Materials | 0 | 48,632 | 0.0% | 0 | -100.0% | 13,265 | -13,265 | 0 | 0.0% | | | | |
| TBD | TBD | ESSR | Non-Cap Supplies | 0 | 74,800 | 0.0% | 0 | -100.0% | 87,273 | -87,273 | 0 | 0.0% | 3,958,443 | 6,117,104 | | 54.5% |
| TSA | Tatham, S. | VAC Local | Salaries | 31,550 | 30,875 | -2.1% | 30,592 | -0.9% | 13,716 | 16,876 | 31,816 | 4.0% | | | | |

School Association for Special Education in DuPage County
Responsible Administrator Program/Object Totals

| Resp Adm | Resp Name | Program | Object Category | (A.) | (B.) | %Change | (C.) | %Change | (E.) | (F.) | (G.) | %Change | Responsibility | | |
|-------------|--------------|---------------|--------------------|---------------------|---------------------|-----------------|---------------------|---------------------------|-------------------|-------------------|-----------------------|------------------------------|------------------------------|--------------------------------|---|
| | | | | Actual FY2020-21 | Actual FY2021-22 | FY21 to FY22 | Budget FY2022-23 | FY22 to FY23 Budget | FYTD FY2022-23 | Unex- pended | Proposed FY2023-24 | FY23B to FY24 Proposed | Total Budget FY2022-23 | Total Proposed FY2023-24 | %Change FY23B to FY24 Proposed |
| TSA | Tatham, S. | VAC Local | Benefits | 11,622 | 12,179 | 4.8% | 13,646 | 12.0% | 5,076 | 8,570 | 14,465 | 6.0% | | | |
| TSA | Tatham, S. | VAC Local | Purchased Services | 0 | 1,697 | 0.0% | 1,699 | 0.1% | 0 | 1,699 | 1,733 | 2.0% | | | |
| TSA | Tatham, S. | VAC Grant | Salaries | 66,038 | 68,399 | 3.6% | 79,249 | 15.9% | 44,808 | 34,441 | 82,419 | 4.0% | | | |
| TSA | Tatham, S. | VAC Grant | Benefits | 26,402 | 24,127 | -8.6% | 22,191 | -8.0% | 13,959 | 8,232 | 23,522 | 6.0% | | | |
| TSA | Tatham, S. | VAC Grant | Purchased Services | 99,947 | 81,414 | -18.5% | 164,291 | 101.8% | 52,834 | 111,457 | 167,577 | 2.0% | | | |
| TSA | Tatham, S. | VAC Grant | Supplies/Materials | 326 | 700 | 114.8% | 32,193 | 4500.3% | 0 | 32,193 | 32,837 | 2.0% | 343,861 | 354,369 | 3.1% |
| WSH | White, S. | Autism Tuitio | Salaries | 1,022,884 | 841,630 | -17.7% | 832,770 | -1.1% | 512,903 | 319,867 | 866,081 | 4.0% | | | |
| WSH | White, S. | Autism Tuitio | Benefits | 175,279 | 141,220 | -19.4% | 157,036 | 11.2% | 79,893 | 77,143 | 166,458 | 6.0% | | | |
| WSH | White, S. | Autism Tuitio | Purchased Services | 182,288 | 187,170 | 2.7% | 187,466 | 0.2% | 165,851 | 21,615 | 209,146 | 11.6% | | | |
| WSH | White, S. | Autism Tuitio | Supplies/Materials | 12,207 | 12,298 | 0.7% | 20,510 | 66.8% | 11,243 | 9,267 | 20,500 | 0.0% | 1,197,782 | 1,262,185 | 5.4% |
| | | | | 30,845,128 | 31,879,223 | 3.4% | 33,375,778 | 4.7% | 20,804,558 | 12,571,220 | 35,988,870 | 7.8% | | | |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Proposed | Revised | Responsibility Code | | | |
|--------------------------------|-----------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|------------------------|-------------------------------|---------------------|---------------------|-------------|
| | | | Actual FY2020-21 | Actual FY2021-22 | Budget FY2022-23 | | Budget FY2023-24 | When Zero FY2023-24 | Totals Budget FY2022-23 | Budget FY2023-24 | Percent Increase | |
| MEAL PURCHASES CONTRACT | Food Program: | 10E000 2562 3150 01 169000 | 11,135 | 113,623 | 101,304 | 78,743 | 133,000 | 133,000 | | | | BJO Burger, |
| SUPPLIES SCHOOL LUNCH PGM | Food Program: | 10E000 2562 4100 01 169000 | 0 | 66 | 12 | 41 | 75 | 75 | | | | BJO Burger, |
| CONTRACT FOOD - TRANSITION PGM | Food ser - Trar | 10E001 2562 3150 01 256001 | 274 | 10,246 | 9,135 | 6,845 | 19,500 | 19,500 | | | | BJO Burger, |
| CONTRACT FOOD - FAIRWOOD | Food ser - Trar | 10E002 2562 3150 01 256001 | 0 | 138 | 123 | 136 | 0 | 136 | | | | BJO Burger, |
| SUPPLIES LUNCH PROG | Food ser - Trar | 10E000 2562 4100 01 256001 | 0 | 2,134 | 393 | 1,316 | 75 | 75 | | | | BJO Burger, |
| Equipment FS BD | Food ser - Trar | 10E000 2562 5400 01 256001 | 0 | 0 | 0 | 0 | 0 | 0 | | | | BJO Burger, |
| Equipment FS BD | Food ser - Trar | 10E000 2562 7000 01 256001 | 0 | 600 | 110 | 370 | 0 | 370 | 111,077 | 153,156 | 37.9% | BJO Burger, |
| PURCHASED SERVICES | BD Tuition | 10E003 1212 3100 01 134204 | 5,547 | 18,343 | 18,371 | 14,730 | 0 | 18,371 | | | | CLA Cappare |
| MEETINGS & REGISTRATIONS | BD Tuition | 10E000 1212 3120 01 134204 | 180 | 1,828 | 1,831 | 1,338 | 3,000 | 3,000 | | | | CLA Cappare |
| BUILDING MAINTENANCE | BD Tuition | 10E000 1212 3200 01 134204 | 0 | 98 | 98 | 102 | 0 | 102 | | | | CLA Cappare |
| BLDG MAINTENANCE | BD Tuition | 10E001 1212 3200 01 134204 | 49,604 | 101,318 | 101,472 | 88,000 | 100,000 | 100,000 | | | | CLA Cappare |
| PURCH SERV BLDG MAINT | BD Tuition | 10E001 2540 3200 01 134204 | 633 | 5,606 | 11,190 | 6,081 | 6,000 | 6,000 | | | | CLA Cappare |
| MACHINE MAINTENANCE | BD Tuition | 10E000 1212 3230 01 134204 | 38,165 | 12,126 | 12,144 | 21,812 | 20,000 | 20,000 | | | | CLA Cappare |
| BD STUDENT TRANSPORTATION | BD Tuition | 10E013 2550 3310 01 134204 | 4,300 | 697 | 1,155 | 2,151 | 2,250 | 2,250 | | | | CLA Cappare |
| STAFF MONTHLY TRAVEL | BD Tuition | 10E000 1212 3320 01 134204 | 0 | 18 | 18 | 19 | 200 | 200 | | | | CLA Cappare |
| Behavior Reinforcers - PBIS | BD Tuition | 10E001 1212 4100 01 134204 | 3,089 | 2,001 | 3,338 | 2,943 | 5,000 | 5,000 | | | | CLA Cappare |
| SUPPLIES - BLDG MAINT | BD Tuition | 10E001 2540 4100 01 134204 | 0 | 0 | 0 | 0 | 0 | 0 | | | | CLA Cappare |
| REGULAR SUPPLIES | BD Tuition | 10E004 1212 4100 01 134204 | 11,439 | 9,442 | 15,748 | 12,789 | 15,000 | 15,000 | | | | CLA Cappare |
| TRANSPORTATION SUPPLIES BD | BD Tuition | 10E013 2550 4100 01 134204 | 400 | 629 | 680 | 596 | 600 | 600 | | | | CLA Cappare |
| BEHAVIOR REINFORCERS | BD Tuition | 10E009 1212 4120 01 134204 | 502 | 1,818 | 3,032 | 1,867 | 0 | 3,032 | | | | CLA Cappare |
| BUILDING SUPPLIES | BD Tuition | 10E005 1212 4130 01 134204 | 1,050 | 1,219 | 2,033 | 1,502 | 4,800 | 4,800 | | | | CLA Cappare |
| CUSTODIAL SUPPLIES | BD Tuition | 10E000 1212 4150 01 134204 | 2,676 | 4,210 | 7,022 | 4,854 | 5,500 | 5,500 | | | | CLA Cappare |
| INSTRUCTIONAL MATERIALS | BD Tuition | 10E003 1212 4160 01 134204 | 12,302 | 2,165 | 3,611 | 6,320 | 11,200 | 11,200 | | | | CLA Cappare |
| UTILITIES (SOUTHEAST ALT) | BD Tuition | 10E000 1212 4600 01 134204 | 81,591 | 90,547 | 151,016 | 112,802 | 135,000 | 135,000 | | | | CLA Cappare |
| | 0 BD Tuition | 10E000 1212 5000 01 134204 | 0 | 0 | 0 | 0 | 0 | 0 | | | | CLA Cappare |
| PURCHASED SERVICES | Directions | 10E004 1212 3100 01 134212 | 20 | 35 | 35 | 31 | 1,000 | 1,000 | | | | CLA Cappare |
| Music therapy | Directions | 10E007 1212 3100 01 134212 | 450 | 697 | 698 | 643 | 0 | 698 | | | | CLA Cappare |
| Directions - MTG & REG | Directions | 10E000 1212 3120 01 134212 | 1,015 | 0 | 0 | 1,066 | 1,800 | 1,800 | | | | CLA Cappare |
| Directions - Rent | Directions | 10E000 1212 3250 01 134212 | 23,000 | 0 | 0 | 24,150 | 0 | 1 | | | | CLA Cappare |
| Directions - TRAVEL | Directions | 10E000 1212 3320 01 134212 | 147 | 0 | 0 | 154 | 200 | 200 | | | | CLA Cappare |
| Classroom Supplies | Directions | 10E001 1212 4100 01 134212 | 4,291 | 1,316 | 2,195 | 2,726 | 2,800 | 2,800 | | | | CLA Cappare |
| Behavior reinforcers | Directions | 10E002 1212 4100 01 134212 | 941 | 2,117 | 3,530 | 2,299 | 2,500 | 2,500 | 339,217 | 339,054 | 0.0% | CLA Cappare |
| PURCHASED SERVICES | MN Tuition | 10E004 1220 3100 01 134206 | 0 | 55,021 | 55,105 | 57,541 | 0 | 57,541 | | | | CMC Curby/N |
| Curriculum allocation (AIO) | MN Tuition | 10E006 1220 3100 01 134206 | 2,395 | 2,395 | 2,399 | 2,508 | 0 | 2,508 | | | | CMC Curby/N |
| CONTRACT SVC - Right Fit | MN Tuition | 10E010 1220 3100 01 134206 | 0 | 231 | 232 | 242 | 0 | 242 | | | | CMC Curby/N |
| Bus Lease (IPS) | MN Tuition | 10E013 2550 3100 01 134206 | 99 | 0 | 0 | 104 | 0 | 104 | | | | CMC Curby/N |
| MEETINGS & REGISTRATIONS | MN Tuition | 10E000 1220 3120 01 134206 | 15 | 137 | 137 | 101 | 2,500 | 2,500 | | | | CMC Curby/N |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Revised | Responsibility Code | Percent Increase | | | | | | |
|--------------------------------|----------------|----------------------------|------------------|------------------|------------------|--------------------|---------------------------|------------------------------|------------------|-------------------------|------------------|--|--|--|--------------|
| | | | Actual FY2020-21 | Actual FY2021-22 | Budget FY2022-23 | | Proposed Budget FY2023-24 | When Zero Proposed FY2023-24 | | Totals Budget FY2022-23 | Budget FY2023-24 | | | | |
| MACHINE MAINTENANCE | MN Tuition | 10E000 1220 3230 01 134206 | 0 | 33 | 33 | 35 | 0 | 35 | | | | | | | CMC Curby/N |
| RENT | MN Tuition | 10E000 1220 3250 01 134206 | 397,000 | 432,000 | 432,658 | 440,140 | 440,140 | 520,150 | | | | | | | CMC Curby/N |
| MN STUDENT TRANSPORTATION | MN Tuition | 10E013 2550 3310 01 134206 | 8,401 | 96,488 | 160,043 | 92,404 | 92,000 | 92,000 | | | | | | | CMC Curby/N |
| STAFF MONTHLY TRAVEL | MN Tuition | 10E000 1220 3320 01 134206 | 260 | 8,346 | 8,359 | 5,910 | 6,000 | 6,000 | | | | | | | CMC Curby/N |
| GENERAL SUPPLIES -CLSRM | MN Tuition | 10E000 1220 4100 01 134206 | 0 | 5,246 | 8,749 | 7,321 | 11,000 | 11,000 | | | | | | | CMC Curby/N |
| REGULAR SUPPLIES | MN Tuition | 10E003 1220 4100 01 134206 | 7,188 | 9,119 | 15,209 | 11,000 | 7,500 | 7,500 | | | | | | | CMC Curby/N |
| MEDICAL SUPPLIES | MN Tuition | 10E010 1220 4100 01 134206 | 468 | 1,182 | 1,972 | 1,264 | 2,000 | 2,000 | | | | | | | CMC Curby/N |
| Transportation supplies MN | MN Tuition | 10E013 2550 4100 01 134206 | 693 | 3,939 | 4,256 | 3,098 | 3,100 | 3,100 | | | | | | | CMC Curby/N |
| INST MAT MN - MS1 | MN Tuition | 10E031 1220 4100 01 134206 | 0 | 57 | 95 | 79 | 0 | 95 | | | | | | | CMC Curby/N |
| INST. MAT. - MS2 | MN Tuition | 10E033 1220 4100 01 134206 | 96 | 0 | 0 | 101 | 0 | 101 | | | | | | | CMC Curby/N |
| INST. MAT. - MS3 | MN Tuition | 10E037 1220 4100 01 134206 | 61 | 0 | 0 | 64 | 0 | 64 | | | | | | | CMC Curby/N |
| INST. MAT. - PRI2 | MN Tuition | 10E039 1220 4100 01 134206 | 72 | 0 | 0 | 75 | 0 | 75 | | | | | | | CMC Curby/N |
| INST. MAT. - EC2 | MN Tuition | 10E044 1220 4100 01 134206 | 336 | 0 | 0 | 353 | 0 | 353 | | | | | | | CMC Curby/N |
| INST. MAT. - INT2 | MN Tuition | 10E047 1220 4100 01 134206 | 176 | 0 | 0 | 185 | 0 | 185 | | | | | | | CMC Curby/N |
| INST. MAT. - EC4 | MN Tuition | 10E048 1220 4100 01 134206 | 1,942 | 71 | 119 | 746 | 0 | 746 | | | | | | | CMC Curby/N |
| INST. MAT. - INT3 | MN Tuition | 10E049 1220 4100 01 134206 | 452 | 0 | 0 | 474 | 0 | 474 | | | | | | | CMC Curby/N |
| INST. MAT. - PRI2 | MN Tuition | 10E050 1220 4100 01 134206 | 307 | 0 | 0 | 322 | 0 | 322 | | | | | | | CMC Curby/N |
| INST. MAT. - EC3 | MN Tuition | 10E055 1220 4100 01 134206 | 135 | 0 | 0 | 142 | 0 | 142 | | | | | | | CMC Curby/N |
| FIN-REC SUPPLIES | MN Tuition | 10E011 1220 4170 01 134206 | 0 | 1,171 | 1,952 | 1,634 | 0 | 1,952 | | | | | | | CMC Curby/N |
| PURCHASED SVCS -PROJ SEARCH | Project Search | 10E000 1212 3100 01 134213 | 18,900 | 0 | 0 | 19,845 | 1,750 | 1,750 | | | | | | | CMC Curby/N |
| Project Search - Supplies | Project Search | 10E000 1212 4100 01 134213 | 613 | 221 | 368 | 420 | 500 | 500 | 691,686 | 711,439 | 2.9% | | | | CMC Curby/N |
| INFINITEC FEE | AT | 10E006 2210 3100 01 194010 | 21,667 | 21,011 | 31,155 | 25,772 | 26,000 | 26,000 | | | | | | | CMI Capio, N |
| MTG & REG | AT | 10E000 2210 3120 01 194010 | 1,632 | 2,878 | 4,267 | 3,062 | 1,500 | 1,500 | | | | | | | CMI Capio, N |
| TRAVEL | AT | 10E000 2210 3320 01 194010 | 0 | 317 | 469 | 411 | 2,000 | 2,000 | | | | | | | CMI Capio, N |
| SUPPLIES | AT | 10E003 2210 4100 01 194010 | 0 | 3,041 | 5,019 | 4,216 | 5,000 | 5,000 | | | | | | | CMI Capio, N |
| MEETINGS & REG | STAFF DEVELO | 10E000 2210 3120 01 194011 | 0 | -38 | -5 | 0 | 0 | 0 | | | | | | | CMI Capio, N |
| IST MEETING & REG | IST | 10E000 2210 3120 01 194013 | 8,133 | 7,331 | 10,870 | 9,193 | 10,500 | 10,500 | | | | | | | CMI Capio, N |
| IST STAFF TRAVEL | IST | 10E000 2210 3320 01 194013 | 2,168 | 13,877 | 20,575 | 12,771 | 17,000 | 17,000 | | | | | | | CMI Capio, N |
| SUPPLIES- IST | IST | 10E001 2210 4100 01 194013 | -915 | 7,387 | 12,192 | 9,762 | 5,000 | 5,000 | | | | | | | CMI Capio, N |
| IST SUPPLIES | IST | 10E004 2210 4100 01 194013 | 502 | 0 | 0 | 527 | 0 | 527 | | | | | | | CMI Capio, N |
| IST CONSULTANTS | IDEA FT | 10E010 2210 3100 01 462000 | 43,730 | 27,875 | 41,332 | 39,435 | 112,620 | 112,620 | | | | | | | CMI Capio, N |
| STAFF DEV SPRING INST PURCH SV | IDEA FT | 10E605 2210 3111 01 462000 | 16,508 | 14,435 | 21,403 | 18,273 | 42,365 | 42,365 | | | | | | | CMI Capio, N |
| STAFF DEV INSERV SPECIAL PROJ | IDEA FT | 10E605 2210 3112 01 462000 | 0 | 30,313 | 44,946 | 39,359 | 8,500 | 8,500 | | | | | | | CMI Capio, N |
| STAFF DEVELOPMENT MEET & REG | IDEA FT | 10E605 2210 3120 01 462000 | 525 | 185 | 274 | 344 | 0 | 344 | | | | | | | CMI Capio, N |
| STAFF DEVL TRAVEL | IDEA FT | 10E605 2210 3320 01 462000 | 45 | 721 | 1,070 | 640 | 0 | 1,070 | | | | | | | CMI Capio, N |
| STAFF DEV SPECIAL PROJ SUPPLY | IDEA FT | 10E605 2210 4100 01 462000 | 1,695 | 6,037 | 9,963 | 6,173 | 6,502 | 6,502 | | | | | | | CMI Capio, N |
| STAFF DEV RESTRAINT TRG SUPPLY | IDEA FT | 10E605 2210 4101 01 462000 | 16,489 | 30,578 | 50,468 | 34,035 | 43,000 | 43,000 | 253,998 | 281,928 | 11.0% | | | | CMI Capio, N |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Proposed | Revised | Responsibility Code | | | |
|---------------------------------|----------------|----------------------------|------------------|------------------|------------------|--------------------|------------------|---------------------|-------------------------|------------------|------------------|---------------|
| | | | Actual FY2020-21 | Actual FY2021-22 | Budget FY2022-23 | | Budget FY2023-24 | When Zero FY2023-24 | Totals Budget FY2022-23 | Budget FY2023-24 | Percent Increase | |
| Purchased Serv Transportation | CO Trans | 10E013 2550 3100 01 255000 | 75,460 | 4,124 | 6,841 | 30,235 | 10,000 | 10,000 | | | | CSU Cuomo, |
| TRANSPORTATION MTG & REG | CO Trans | 10E013 2550 3120 01 255000 | 0 | 7 | 12 | 10 | 1 | 1 | | | | CSU Cuomo, |
| Staff Travel Transportation Ser | CO Trans | 10E013 2550 3320 01 255000 | 335 | 3,353 | 5,562 | 3,227 | 5,000 | 5,000 | | | | CSU Cuomo, |
| Telephone - Trans Supervisor | CO Trans | 10E013 2550 3410 01 255000 | 1,409 | 1,181 | 1,958 | 1,588 | 2,000 | 2,000 | | | | CSU Cuomo, |
| Supplies Transportation Serv | CO Trans | 10E013 2550 4100 01 255000 | 3,829 | 30,584 | 33,046 | 23,509 | 25,000 | 25,000 | | | | CSU Cuomo, |
| Vehicles | CO Trans | 10E000 2550 5500 01 255000 | 0 | 0 | 25,750 | 27,038 | 60,000 | 60,000 | 73,169 | 102,001 | 39.4% | CSU Cuomo, |
| AUDITORY TR MAINTENANCE | HI Tuition | 10E001 1207 3100 01 134203 | 11,426 | 1,423 | 1,425 | 4,991 | 15,000 | 15,000 | | | | CTA Corral, 1 |
| PURCHASED SERVICES | HI Tuition | 10E006 1207 3100 01 134203 | 0 | 88 | 89 | 93 | 0 | 93 | | | | CTA Corral, 1 |
| MEETINGS & REGISTRATIONS | HI Tuition | 10E000 1207 3120 01 134203 | 2,591 | 6,860 | 6,870 | 5,690 | 2,640 | 2,640 | | | | CTA Corral, 1 |
| RENT | HI Tuition | 10E000 1207 3250 01 134203 | 178,269 | 181,481 | 181,757 | 188,922 | 188,922 | 115,855 | | | | CTA Corral, 1 |
| HI STUDENT TRANSPORTATION | HI Tuition | 10E013 2550 3310 01 134203 | 215 | 0 | 0 | 226 | 5,000 | 5,000 | | | | CTA Corral, 1 |
| STAFF TRAVEL | HI Tuition | 10E000 1207 3320 01 134203 | 644 | 1,366 | 1,368 | 1,178 | 1,500 | 1,500 | | | | CTA Corral, 1 |
| STAFF TRAVEL | HI Tuition | 10E001 1207 3320 01 134203 | 261 | 204 | 204 | 233 | 0 | 233 | | | | CTA Corral, 1 |
| CUSTODIAL SUPPLIES | HI Tuition | 10E000 1207 4100 01 134203 | 0 | 15 | 25 | 21 | 0 | 25 | | | | CTA Corral, 1 |
| DOMESTIC SUPPLIES | HI Tuition | 10E001 1207 4100 01 134203 | 1,597 | 2,135 | 3,561 | 2,546 | 27,000 | 27,000 | | | | CTA Corral, 1 |
| AUDITORY TRAINER SUPPLIES | HI Tuition | 10E006 1207 4100 01 134203 | 3,258 | 7,650 | 12,759 | 8,258 | 13,000 | 13,000 | | | | CTA Corral, 1 |
| INSTRUCTIONAL MATERIALS | HI Tuition | 10E012 1207 4100 01 134203 | 4,004 | 2,370 | 3,953 | 3,607 | 4,100 | 4,100 | | | | CTA Corral, 1 |
| TEXTBOOKS | HI Tuition | 10E000 1207 4200 01 134203 | 1,005 | 1,703 | 2,839 | 1,935 | 1,700 | 1,700 | | | | CTA Corral, 1 |
| HI SOFTWARE | HI Tuition | 10E000 1207 4700 01 134203 | 600 | 0 | 0 | 630 | 0 | 630 | | | | CTA Corral, 1 |
| EDUCATIONAL EQUIP | HI Tuition | 10E001 1207 5000 01 134203 | 0 | 4,043 | 8,240 | 6,429 | 12,000 | 12,000 | | | | CTA Corral, 1 |
| EDUCATIONAL EQUIPMENT | HI Tuition | 10E000 1207 7000 01 134203 | 0 | 0 | 0 | 0 | 0 | 0 | | | | CTA Corral, 1 |
| HI AUDITORY TR NON CAP EQUIP | HI Tuition | 10E001 1207 7000 01 134203 | 17,656 | 13,837 | 17,577 | 17,128 | 17,128 | 17,128 | | | | CTA Corral, 1 |
| INTERPRETING | Audio Services | 10E011 2150 3100 01 194002 | 12,684 | 15,173 | 17,332 | 15,765 | 15,765 | 15,765 | | | | CTA Corral, 1 |
| MEETINGS & REGISTRATION | Audio Services | 10E000 2150 3120 01 194002 | 44 | 250 | 286 | 202 | 5,000 | 5,000 | | | | CTA Corral, 1 |
| HI EQUIP CALIBRATION | Audio Services | 10E001 2150 3230 01 194002 | 1,767 | 1,388 | 1,586 | 1,655 | 1,700 | 1,700 | | | | CTA Corral, 1 |
| TRAVEL | Audio Services | 10E000 2150 3320 01 194002 | 0 | 212 | 242 | 237 | 237 | 237 | | | | CTA Corral, 1 |
| AUDIOLOGICAL SUPPLIES | Audio Services | 10E000 2150 4100 01 194002 | 4,755 | 11,774 | 4,442 | 7,301 | 7,301 | 7,301 | | | | CTA Corral, 1 |
| OFFICE SUPPLIES | Audio Services | 10E001 2150 4100 01 194002 | 300 | 506 | 191 | 347 | 300 | 300 | | | | CTA Corral, 1 |
| AUDIOLOGICAL DEPT SUP | Audio Services | 10E004 2150 4100 01 194002 | 1,070 | 0 | 0 | 1,123 | 0 | 1,123 | | | | CTA Corral, 1 |
| AUDITORY TRAINER SUP | Audio Services | 10E006 2150 4100 01 194002 | 0 | 280 | 106 | 201 | 200 | 200 | | | | CTA Corral, 1 |
| Audiology Equipment | Audio Services | 10E000 2150 5000 01 194002 | 0 | 0 | 22,712 | 23,848 | 23,848 | 23,848 | | | | CTA Corral, 1 |
| EQUIPMENT NON CAP | Audio Services | 10E000 2150 7000 01 194002 | 6,601 | 3,020 | 10,000 | 6,857 | 10,000 | 10,000 | 297,564 | 281,379 | -5.4% | CTA Corral, 1 |
| CONTRACT SUMMER SCHOOL | Sum Sch SASEI | 10E000 1600 3100 01 132201 | 0 | 13,883 | 9,973 | 12,455 | 12,000 | 12,000 | | | | ESY ESY |
| SUMMER FOOD SERVICE PURCHASEI | Sum Sch SASEI | 10E000 2562 3100 01 132201 | 782 | 81 | 72 | 327 | 0 | 327 | | | | ESY ESY |
| CONTRACT 1-1 SUMMER SCHOOL | Sum Sch SASEI | 10E000 1600 3110 01 132201 | 0 | 0 | 0 | 0 | 0 | 0 | | | | ESY ESY |
| 1-1 MA SUMMER CONTRACT | Sum Sch SASEI | 10E000 1600 3111 01 132201 | 0 | 0 | 0 | 0 | 0 | 0 | | | | ESY ESY |
| SUMMER SCHOOL RENT | Sum Sch SASEI | 10E000 1600 3250 01 132201 | 0 | 17,000 | 12,212 | 15,251 | 17,000 | 17,510 | | | | ESY ESY |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Proposed | Revised | Responsibility Code | | | | |
|--------------------------------|-----------------|----------------------------|-----------|-----------|-----------|--------------------|-----------|-----------|---------------------|-----------|----------|---------|----------|
| | | | Actual | Actual | Budget | | Budget | When Zero | Totals | Budget | Budget | Percent | |
| | | | FY2020-21 | FY2021-22 | FY2022-23 | | FY2023-24 | FY2023-24 | FY2022-23 | FY2023-24 | Increase | | |
| SUMMER STAFF TRAVEL | Sum Sch SASEI | 10E000 1600 3320 01 132201 | 0 | 112 | 81 | 101 | 150 | 150 | | | | ESY | ESY |
| Summer Medical Supplies | Sum Sch SASEI | 10E001 1600 4100 01 132201 | 115 | 241 | 1,363 | 601 | 750 | 750 | | | | ESY | ESY |
| SUMMER SCHOOL SUPPLIES | Sum Sch SASEI | 10E003 1600 4100 01 132201 | 2,433 | 4,633 | 26,231 | 11,639 | 15,000 | 15,000 | | | | ESY | ESY |
| DEPREC EXPENSE - SUMM SCH | Sum Sch SASEI | 10E000 1600 7000 01 132201 | 0 | 0 | 7,735 | 8,122 | 8,122 | 8,122 | | | | ESY | ESY |
| CONTRACT SUMMER SCHOOL | Sum Sch - DW(| 10E000 1600 3100 01 132202 | 0 | 0 | 0 | 0 | 0 | 0 | | | | ESY | ESY |
| CONTRACT 1-1 SUMMER DWC | Sum Sch - DW(| 10E000 1600 3110 01 132202 | 0 | 0 | 0 | 0 | 0 | 0 | | | | ESY | ESY |
| RENT | Sum Sch - DW(| 10E000 1600 3250 01 132202 | 0 | 17,000 | 12,212 | 15,251 | 15,251 | 17,510 | | | | ESY | ESY |
| Supplies Curriculum DWC Summer | Sum Sch - DW(| 10E002 1600 4100 01 132202 | 292 | 5 | 31 | 115 | 0 | 115 | | | | ESY | ESY |
| REGULAR SUPPLIES | Sum Sch - DW(| 10E003 1600 4100 01 132202 | 169 | 0 | 0 | 178 | 0 | 178 | | | | ESY | ESY |
| Summ OT/PT User Fee | Sum Sch SASEI | 10E001 1600 4100 01 132204 | 0 | 0 | 0 | 0 | 0 | 0 | 69,910 | 71,661 | 2.5% | ESY | ESY |
| MEETINGS & REGISTRATIONS | VI Tuition | 10E000 1206 3120 01 134202 | 268 | 827 | 829 | 671 | 5,450 | 5,450 | | | | GAN | Gebre, / |
| RENT | VI Tuition | 10E001 1206 3250 01 134202 | 259,000 | 259,000 | 259,394 | 271,225 | 272,000 | 243,080 | | | | GAN | Gebre, / |
| VI STUDENT TRANSPORTATION | VI Tuition | 10E013 2550 3310 01 134202 | 13,293 | 6,220 | 10,317 | 10,420 | 10,420 | 10,420 | | | | GAN | Gebre, / |
| STAFF TRAVEL | VI Tuition | 10E000 1206 3320 01 134202 | 313 | 2,843 | 2,847 | 2,091 | 3,200 | 3,200 | | | | GAN | Gebre, / |
| STAFF TRAVEL | VI Tuition | 10E001 1206 3320 01 134202 | 0 | 0 | 0 | 0 | 0 | 0 | | | | GAN | Gebre, / |
| TELEPHONE - VI | VI Tuition | 10E000 1206 3410 01 134202 | 0 | 371 | 372 | 388 | 400 | 400 | | | | GAN | Gebre, / |
| Donation - supplies | VI Tuition | 10E001 1206 4100 01 134202 | 0 | 27 | 45 | 38 | 0 | 45 | | | | GAN | Gebre, / |
| COMMUNITY | VI Tuition | 10E002 1206 4100 01 134202 | 428 | 910 | 1,517 | 996 | 4,800 | 4,800 | | | | GAN | Gebre, / |
| INSTRUCTIONAL MATERIALS | VI Tuition | 10E003 1206 4100 01 134202 | 5,103 | 2,877 | 4,798 | 4,463 | 10,000 | 10,000 | | | | GAN | Gebre, / |
| DuPage Credit Union Donation | VI Tuition | 10E004 1206 4100 01 134202 | 0 | 49 | 82 | 69 | 0 | 82 | | | | GAN | Gebre, / |
| CLASSROOM SUPPLIES VI | VI Tuition | 10E007 1206 4100 01 134202 | 7,433 | 3,946 | 6,581 | 6,273 | 3,400 | 3,400 | | | | GAN | Gebre, / |
| VI TRANSPORTATION SUPPLIES | VI Tuition | 10E013 2550 4100 01 134202 | 1,738 | 6,407 | 6,923 | 5,252 | 5,252 | 5,252 | | | | GAN | Gebre, / |
| EQUIPMENT | VI Tuition | 10E001 1206 5000 01 134202 | 3,400 | 0 | 0 | 3,570 | 3,570 | 3,570 | | | | GAN | Gebre, / |
| PURCHASED SERVICES | Transition Tuit | 10E009 1221 3100 01 134207 | 0 | 17,875 | 17,902 | 18,694 | 24,500 | 24,500 | | | | GAN | Gebre, / |
| MEETINGS & REGISTRATION | Transition Tuit | 10E000 1221 3120 01 134207 | 129 | 134 | 134 | 139 | 700 | 700 | | | | GAN | Gebre, / |
| BLDG MAINT - TRANSITION | Transition Tuit | 10E000 1221 3230 01 134207 | 0 | 250 | 250 | 261 | 0 | 261 | | | | GAN | Gebre, / |
| RENT 2900 OGDEN | Transition Tuit | 10E000 1221 3251 01 134207 | 125,383 | 118,072 | 118,252 | 126,204 | 126,204 | 23,690 | | | | GAN | Gebre, / |
| STUDENT TRANSPORTATION | Transition Tuit | 10E013 1221 3310 01 134207 | 0 | 211 | 212 | 221 | 0 | 221 | | | | GAN | Gebre, / |
| TRANSITION PGM STUDENT TRANS | Transition Tuit | 10E013 2550 3310 01 134207 | 2,521 | 3,184 | 5,282 | 3,835 | 4,000 | 4,000 | | | | GAN | Gebre, / |
| TRANSITION TRANS PHONE EXP | Transition Tuit | 10E013 2550 3410 01 134207 | 91 | 68 | 113 | 95 | 0 | 113 | | | | GAN | Gebre, / |
| Medical supplies | Transition Tuit | 10E001 1221 4100 01 134207 | 214 | 372 | 621 | 421 | 700 | 700 | | | | GAN | Gebre, / |
| Office Supplies | Transition Tuit | 10E002 1221 4100 01 134207 | 440 | 1,374 | 2,292 | 1,433 | 2,450 | 2,450 | | | | GAN | Gebre, / |
| lunch Supplies | Transition Tuit | 10E007 1221 4100 01 134207 | 0 | 506 | 843 | 705 | 300 | 300 | | | | GAN | Gebre, / |
| Transportation Supplies | Transition Tuit | 10E013 2550 4100 01 134207 | 1,874 | 2,291 | 2,476 | 2,317 | 0 | 2,476 | | | | GAN | Gebre, / |
| INSTRUCTIONAL MATERIALS | Transition Tuit | 10E014 1221 4100 01 134207 | 2,284 | 2,604 | 4,343 | 3,222 | 63,850 | 63,850 | | | | GAN | Gebre, / |
| MICRO BUSINESS SUPPLIES | TRANS MICRO | 10E000 1221 4100 01 134220 | 602 | 1,738 | 2,899 | 1,828 | 2,500 | 2,500 | | | | GAN | Gebre, / |
| MICROBUS VENDING SUPPLIES | TRANS MICRO | 10E001 1221 4100 01 134220 | -256 | 0 | 0 | 0 | 700 | 700 | | | | GAN | Gebre, / |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Proposed | Revised | Responsibility Code | | | |
|--------------------------------|-----------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|------------------------------------|-------------------------------|---------------------|---------------------|--------------|
| | | | Actual FY2020-21 | Actual FY2021-22 | Budget FY2022-23 | | Budget FY2023-24 | When Zero Proposed FY2023-24 | Totals Budget FY2022-23 | Budget FY2023-24 | Percent Increase | |
| PURCHASED SERVICES | Transition Tuit | 10E013 2550 3100 01 134207 | 25,642 | 25,593 | 42,450 | 32,704 | 19,060 | 19,060 | 491,774 | 435,221 | -11.5% | GAM Gebre, A |
| CONTRACT SERVICE | Itinerants | 10E000 1207 3100 01 194014 | 0 | 80 | 80 | 84 | 0 | 84 | | | | GCO Gebre/C |
| MEETINGS & REGISTRATIONS | Itinerants | 10E000 1207 3120 01 194014 | 19 | 0 | 0 | 20 | 1,950 | 1,950 | | | | GCO Gebre/C |
| Aud Tr Repair- Phonak Claim | Itinerants | 10E001 1207 3230 01 194014 | 0 | 2,266 | 2,269 | 2,370 | 2,370 | 2,370 | | | | GCO Gebre/C |
| STAFF TRAVEL | Itinerants | 10E000 1206 3320 01 194014 | 597 | 3,074 | 3,079 | 2,352 | 0 | 3,079 | | | | GCO Gebre/C |
| STAFF TRAVEL | Itinerants | 10E000 1207 3320 01 194014 | 1,024 | 9,207 | 9,221 | 6,777 | 11,000 | 11,000 | | | | GCO Gebre/C |
| ITINERANT AUD TRAINER SUPPLIES | Itinerants | 10E000 1207 4100 01 194014 | 2,114 | 5,213 | 8,694 | 5,590 | 5,000 | 5,000 | | | | GCO Gebre/C |
| SUPPLIES | Itinerants | 10E003 1206 4100 01 194014 | 0 | 37 | 61 | 51 | 0 | 61 | | | | GCO Gebre/C |
| SUPPLIES | Itinerants | 10E004 2330 4100 01 194014 | 0 | 632 | 824 | 761 | 700 | 700 | | | | GCO Gebre/C |
| NON CAP EQUIPMENT | Itinerants | 10E001 1207 7000 01 194014 | 20,634 | 20,800 | 26,423 | 23,681 | 25,000 | 25,000 | 50,651 | 49,244 | -2.8% | GCO Gebre/C |
| Licenses | IT | 10E000 2660 3100 01 266000 | 88,876 | 87,314 | 101,900 | 97,041 | 100,619 | 100,619 | | | | GGI Guyer, C |
| Professional and Technical Srv | IT | 10E001 2660 3100 01 266000 | 252,519 | 409,079 | 477,416 | 397,291 | 362,900 | 362,900 | | | | GGI Guyer, C |
| Instructional Software | IT | 10E003 2660 3100 01 266000 | 44,779 | 50,018 | 58,374 | 53,443 | 84,874 | 84,874 | | | | GGI Guyer, C |
| Software as a Service | IT | 10E004 2660 3100 01 266000 | 238,046 | 106,865 | 124,717 | 164,014 | 258,810 | 258,810 | | | | GGI Guyer, C |
| Machine Maintenance | IT | 10E005 2660 3100 01 266000 | 4,292 | 3,543 | 4,134 | 4,177 | 0 | 4,177 | | | | GGI Guyer, C |
| Consultant Fees | IT | 10E006 2660 3100 01 266000 | 4,820 | 88,304 | 103,055 | 68,368 | 6,000 | 6,000 | | | | GGI Guyer, C |
| Meetings and Registrations | IT | 10E000 2660 3120 01 266000 | 0 | 20 | 23 | 22 | 0 | 23 | | | | GGI Guyer, C |
| MACHINE MAINTENANCE | IT | 10E000 2660 3200 01 266000 | 53,984 | 61,197 | 71,419 | 65,106 | 33,000 | 33,000 | | | | GGI Guyer, C |
| STAFF TRAVEL | IT | 10E000 2660 3320 01 266000 | 0 | 645 | 753 | 731 | 700 | 700 | | | | GGI Guyer, C |
| Communications | IT | 10E000 2660 3410 01 266000 | 36,836 | 53,858 | 62,855 | 53,563 | 64,112 | 64,112 | | | | GGI Guyer, C |
| Administrative Software | IT | 10E000 2660 4100 01 266000 | 192 | 1,098 | 1,792 | 1,075 | 700 | 700 | | | | GGI Guyer, C |
| Central Printing Store | IT | 10E002 2660 4100 01 266000 | 19,999 | 0 | 0 | 20,999 | 0 | 20,999 | | | | GGI Guyer, C |
| SUPPLIES | IT | 10E004 2660 4100 01 266000 | 16,180 | 81,908 | 133,653 | 80,837 | 45,500 | 45,500 | | | | GGI Guyer, C |
| Ogden Ave Lease - Supplies | IT | 10E017 2660 4100 01 266000 | -7,184 | 0 | 0 | 0 | 0 | 0 | | | | GGI Guyer, C |
| EQUIPMENT | IT | 10E000 2660 5500 01 266000 | 6,714 | 0 | 0 | 7,049 | 0 | 7,049 | | | | GGI Guyer, C |
| Non Cap IT Equipment Dev Repla | IT | 10E000 2660 7000 01 266000 | 71,871 | 87,030 | 175,000 | 116,575 | 55,650 | 55,650 | 1,315,091 | 1,045,114 | -20.5% | GGI Guyer, C |
| BACKGROUND INVESTIGATIONS | HR | 10E000 2642 3100 01 264200 | 3,211 | 8,596 | 18,027 | 10,413 | 10,000 | 10,000 | | | | GJU Grohn, J |
| HR PURCHASED SERVICE | HR | 10E001 2642 3100 01 264200 | 8,030 | 10,038 | 21,049 | 13,658 | 42,950 | 42,950 | | | | GJU Grohn, J |
| LICENSES | HR | 10E006 2642 3100 01 264200 | 0 | 6,120 | 12,833 | 9,920 | 64,690 | 64,690 | | | | GJU Grohn, J |
| MEETINGS & REGISTRATION | HR | 10E000 2642 3120 01 264200 | 305 | 1,265 | 2,653 | 1,474 | 6,648 | 6,648 | | | | GJU Grohn, J |
| Tuition Reimbursement | HR | 10E001 2642 3120 01 264200 | 20,000 | 19,740 | 41,394 | 28,331 | 30,000 | 30,000 | | | | GJU Grohn, J |
| RETRIEE HEALTH INSUR REIM | HR | 10E002 2642 3120 01 264200 | 17,959 | 19,077 | 40,004 | 26,900 | 38,000 | 38,000 | | | | GJU Grohn, J |
| STAFF TRAVEL | HR | 10E000 2642 3320 01 264200 | 3,800 | 4,800 | 10,065 | 6,517 | 6,100 | 6,100 | | | | GJU Grohn, J |
| ADVERTISING | HR | 10E000 2642 3500 01 264200 | 11,624 | 3,291 | 6,901 | 7,625 | 6,600 | 6,600 | | | | GJU Grohn, J |
| SUPPLIES | HR | 10E004 2642 4100 01 264200 | 1,586 | 5,918 | 20,600 | 9,817 | 6,204 | 6,204 | | | | GJU Grohn, J |
| EQUIPMENT | HR | 10E000 2642 5500 01 264200 | 0 | 0 | 4,635 | 4,867 | 1,500 | 1,500 | 178,161 | 212,692 | 19.4% | GJU Grohn, J |
| MTG & REG | OT/PT Services: | 10E000 2130 3120 01 194001 | 2,543 | 2,271 | 1,857 | 2,327 | 4,000 | 4,000 | | | | GSH Genin, S |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Proposed | Revised | Responsibility Code | | | |
|--------------------------------|----------------|----------------------------|------------------|------------------|------------------|--------------------|------------------|---------------------|-------------------------|------------------|------------------|--------------|
| | | | Actual FY2020-21 | Actual FY2021-22 | Budget FY2022-23 | | Budget FY2023-24 | When Zero FY2023-24 | Totals Budget FY2022-23 | Budget FY2023-24 | Percent Increase | |
| STAFF TRAVEL OT/PT | OT/PT Service: | 10E000 2130 3320 01 194001 | 3,703 | 10,249 | 8,377 | 7,781 | 15,000 | 15,000 | | | | GSH Genin, S |
| OFFICE SUPPLIES | OT/PT Service: | 10E004 2130 4100 01 194001 | 1,118 | 988 | 1,704 | 1,330 | 2,500 | 2,500 | | | | GSH Genin, S |
| OT/PT SUPPLIES | OT/PT Service: | 10E005 2130 4110 01 194001 | 14,758 | 14,091 | 24,304 | 18,557 | 24,000 | 24,000 | | | | GSH Genin, S |
| OT/PT EQUIP > \$2,500 | OT/PT Service: | 10E000 2130 5000 01 194001 | 4,316 | 4,697 | 20,600 | 10,349 | 20,000 | 20,000 | | | | GSH Genin, S |
| OT/PT EQUIPMENT > \$500 | OT/PT Service: | 10E000 2130 7000 01 194001 | 0 | 907 | 5,000 | 3,097 | 5,000 | 5,000 | 61,842 | 70,500 | 14.0% | GSH Genin, S |
| EARLY CHOICES LOCAL SUPPLIES | EC- Local | 10E000 2210 4100 01 194101 | 274 | 555 | 917 | 609 | 3,000 | 3,000 | | | | KAN Kremer, |
| EC SPEAKER/CONSULTANTS | Early Ch Gr | 10E000 2210 3100 02 460501 | 78,247 | 62,429 | 92,566 | 81,427 | 50,633 | 50,633 | | | | KAN Kremer, |
| EC TECH/WEB DESIGN CONTRCT SVS | Early Ch Gr | 10E006 2210 3100 02 460501 | 5,029 | 4,064 | 6,026 | 5,278 | 9,873 | 9,873 | | | | KAN Kremer, |
| EARLY CHOICES TRAVEL | Early Ch Gr | 10E000 2210 3320 02 460501 | 1,499 | 10,480 | 15,540 | 9,597 | 21,701 | 21,701 | | | | KAN Kremer, |
| E. CHOICES MEETINGS | Early Ch Gr | 10E000 2210 3390 02 460501 | 3,259 | 2,930 | 4,344 | 3,677 | 7,181 | 7,181 | | | | KAN Kremer, |
| EC TELEPHONE | Early Ch Gr | 10E000 2210 3410 02 460501 | 3,539 | 3,332 | 4,941 | 4,123 | 5,000 | 5,000 | | | | KAN Kremer, |
| POSTAGE | Early Ch Gr | 10E000 2210 3420 02 460501 | 466 | 1,391 | 2,063 | 1,367 | 4,391 | 4,391 | | | | KAN Kremer, |
| EARLY CHOICES PRINTING | Early Ch Gr | 10E000 2210 3600 02 460501 | 3,786 | 3,295 | 4,885 | 4,177 | 1,500 | 1,500 | | | | KAN Kremer, |
| SUPPLIES | Early Ch Gr | 10E000 2210 4100 02 460501 | 33,985 | 5,927 | 9,783 | 17,374 | 2,000 | 2,000 | | | | KAN Kremer, |
| E CHOICES EQUIPMENT | Early Ch Gr | 10E000 2210 7000 02 460501 | 4,957 | 2,499 | 3,000 | 3,651 | 0 | 3,651 | | | | KAN Kremer, |
| PURCHASED SERVICES PDG | PRESCHOOL DI | 10E000 2210 3100 01 460502 | -69 | 0 | 0 | 0 | 0 | 0 | | | | KAN Kremer, |
| PDG 20/21 PURCHASED SERVICES | PRESCHOOL DI | 10E000 2210 3100 02 460503 | 44,830 | 8,750 | 12,973 | 23,264 | 199,369 | 20,000 | | | | KAN Kremer, |
| PDG 20/21 MEETING & REG | PRESCHOOL DI | 10E000 2210 3120 02 460503 | 2,472 | 1,938 | 2,873 | 2,542 | 1,610 | 1,610 | | | | KAN Kremer, |
| PDG 20/21 TRAVEL | PRESCHOOL DI | 10E000 2210 3320 02 460503 | 1,466 | 7,921 | 11,744 | 7,369 | 21,701 | 21,701 | | | | KAN Kremer, |
| PDG 20/21 TELEPHONE | PRESCHOOL DI | 10E000 2210 3410 02 460503 | 3,308 | 3,880 | 5,753 | 4,516 | 3,200 | 3,200 | | | | KAN Kremer, |
| PDG 5 POSTAGE | PRESCHOOL DI | 10E000 2210 3420 02 460503 | 14 | 133 | 196 | 120 | 4,000 | 4,000 | | | | KAN Kremer, |
| PDG 20/21 SUPPLIES | PRESCHOOL DI | 10E000 2210 4100 02 460503 | 6,616 | 2,593 | 4,280 | 4,713 | 7,000 | 7,000 | | | | KAN Kremer, |
| PDG5 INDIRECT COST | PRESCHOOL DI | 10E000 2520 4100 02 460503 | 6,387 | 0 | 0 | 6,706 | 0 | 6,706 | 181,884 | 173,147 | -4.8% | KAN Kremer, |
| Curriculum budget - Purch Srv | Curriculum All | 10E001 2210 3100 01 134208 | 4,599 | 4,298 | 6,373 | 5,330 | 39,050 | 39,050 | | | | LMA Layton, |
| Mtg and Reg - Curriculum | Curriculum All | 10E001 2210 3120 01 134208 | 8,918 | 15,442 | 22,897 | 16,489 | 45,500 | 45,500 | | | | LMA Layton, |
| Curriculum Supplies | Curriculum All | 10E001 2210 4100 01 134208 | 69,085 | 5,112 | 8,437 | 28,905 | 74,630 | 74,630 | | | | LMA Layton, |
| ELL - Staff Travel | ELL Budget | 10E000 1200 3320 01 134210 | 734 | 2,336 | 2,339 | 1,885 | 2,800 | 2,800 | 40,046 | 161,980 | 304.5% | LMA Layton, |
| BUILDING MAINTENANCE | B & G | 10E000 2540 3200 01 254000 | 1,305 | 1,758 | 3,509 | 2,294 | 3,700 | 3,700 | | | | MCC McCartl |
| 2900 Ogden Avenue Rent | B & G | 10E000 2540 3250 01 254000 | 428,943 | 296,523 | 591,884 | 460,084 | 462,000 | 609,641 | | | | MCC McCartl |
| BUILDING SUPPLIES | B & G | 10E000 2540 4100 01 254000 | 53,850 | 11,216 | 23,793 | 31,063 | 31,000 | 31,000 | | | | MCC McCartl |
| Carpeting contract | B & G | 20E002 2530 5300 01 254000 | 0 | 85,920 | 175,000 | 136,554 | 1,000 | 1,000 | | | | MCC McCartl |
| DOOR REPLACEMENT SE | B & G | 20E005 2530 5300 01 254000 | 19,000 | 3,990 | 0 | 12,050 | 5,000 | 5,000 | | | | MCC McCartl |
| SE Bldg Improvements | B & G | 10E000 2540 5500 01 254000 | 0 | 0 | 0 | 0 | 20,750 | 20,750 | | | | MCC McCartl |
| CHEC Building Non Cap expend | B & G | 10E000 2540 7000 01 254000 | 0 | 0 | 1,000 | 1,050 | 0 | 1,050 | 795,186 | 672,141 | -15.5% | MCC McCartl |
| GARDEN - Supplies | Admin Alloc | 10E000 2320 4100 01 199901 | 0 | 1,392 | 3,095 | 2,349 | 0 | 3,095 | | | | MM McGuffi |
| PURCHASED SERVICES | Executive Adm | 10E000 2320 3100 01 232000 | 7,809 | 44,056 | 51,543 | 36,046 | 3,500 | 3,500 | | | | MM McGuffi |
| PURCHASED SERVICES | Executive Adm | 10E006 2320 3100 01 232000 | 0 | 0 | 0 | 0 | 0 | 0 | | | | MM McGuffi |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Proposed | Revised | Responsibility Code | | | |
|---|----------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|-------------------------|---------------------|---------|---------------------|----------------|
| | | | Actual FY2020-21 | Actual FY2021-22 | Budget FY2022-23 | | Budget FY2023-24 | When Zero FY2023-24 | Totals Budget | Budget | Percent Increase | |
| MEETINGS & REGISTRATIONS | Executive Adm | 10E000 2320 3120 01 232000 | 8,783 | 36,519 | 42,725 | 30,688 | 21,730 | 21,730 | | | | MM McGuffi |
| LEGAL | Executive Adm | 10E000 2320 3180 01 232000 | 24,140 | 40,559 | 47,451 | 39,117 | 47,000 | 47,000 | | | | MM McGuffi |
| MACHINE MAINTENANCE | Executive Adm | 10E000 2320 3230 01 232000 | 1,188 | 625 | 731 | 888 | 0 | 888 | | | | MM McGuffi |
| RENT - LOCAL | Executive Adm | 10E000 2320 3250 01 232000 | 0 | 187,245 | 219,065 | 212,377 | 0 | 1 | | | | MM McGuffi |
| STAFF MONTHLY TRAV.-LOCAL | Executive Adm | 10E000 2320 3320 01 232000 | 14,400 | 14,400 | 16,847 | 15,928 | 19,200 | 19,200 | | | | MM McGuffi |
| POSTAGE LOCAL | Executive Adm | 10E000 2320 3420 01 232000 | 10,524 | 6,200 | 7,254 | 8,371 | 8,000 | 8,000 | | | | MM McGuffi |
| REGULAR SUPPLIES - LOCAL | Executive Adm | 10E004 2320 4100 01 232000 | 23,632 | 20,751 | 46,147 | 31,616 | 27,100 | 27,100 | | | | MM McGuffi |
| CUSTODIAL SUPPLIES | Executive Adm | 10E000 2320 4150 01 232000 | 2,124 | 2,404 | 5,347 | 3,448 | 0 | 5,347 | | | | MM McGuffi |
| EQUIPMENT - LOCAL | Executive Adm | 10E001 2320 5400 01 232000 | 471 | 0 | 0 | 494 | 0 | 494 | 440,205 | 136,356 | -69.0% | MM McGuffi |
| REPAIRS & MAINTENANCE | 0 20E000 | 2540 3230 00 000000 | 1,150 | 0 | 0 | 1,208 | 1,200 | 1,200 | | | | SDA Sellers, I |
| Paving Contract | 0 10E001 | 2530 5300 01 000000 | 0 | 2,996 | 0 | 3,116 | 1 | 1 | | | | SDA Sellers, I |
| EQUIPMENT | 0 20E000 | 2540 5500 00 000000 | 0 | 0 | 25,000 | 26,250 | 1 | 1 | | | | SDA Sellers, I |
| PUR SVC | Dir of Bus | 10E000 2510 3100 01 251000 | -4,331 | 0 | 0 | 0 | 0 | 0 | | | | SDA Sellers, I |
| STAFF TRAVEL | Dir of Bus | 10E000 2510 3320 01 251000 | 1,225 | 4,836 | 4,069 | 3,529 | 1,400 | 1,400 | | | | SDA Sellers, I |
| MEETINGS AND REGISTRATION | Dir of Bus | 10E000 2510 3390 01 251000 | 0 | 3,854 | 3,243 | 3,707 | 2,100 | 2,100 | | | | SDA Sellers, I |
| SUPPLIES | Dir of Bus | 10E000 2510 4100 01 251000 | 0 | 722 | 1,030 | 916 | 500 | 500 | | | | SDA Sellers, I |
| Purchased service - fiscal | Fiscal | 10E006 2520 3100 01 252000 | 1,832 | 4,830 | 12,268 | 6,609 | 3,700 | 3,700 | | | | SDA Sellers, I |
| MEETINGS & REGISTRATIONS | Fiscal | 10E000 2520 3120 01 252000 | 600 | 0 | 0 | 630 | 600 | 600 | | | | SDA Sellers, I |
| AUDIT | Fiscal | 10E000 2520 3170 01 252000 | 29,550 | 23,550 | 59,822 | 39,444 | 25,000 | 25,000 | | | | SDA Sellers, I |
| PROPERTY-LIABILITY INSURANCE | Fiscal | 10E000 2520 3800 01 252000 | 27,559 | 47,651 | 121,044 | 68,530 | 75,000 | 75,000 | | | | SDA Sellers, I |
| UNEMPLOYMENT INSURANCE | Fiscal | 10E000 2520 3830 01 252000 | 108,854 | 0 | 0 | 114,297 | 115,000 | 115,000 | | | | SDA Sellers, I |
| SUPPLIES | Fiscal | 10E000 2520 4100 01 252000 | 64 | 15 | 45 | 43 | 1 | 1 | | | | SDA Sellers, I |
| PURCHASED SVS SCHOOL MAINT GT | SCHL MAINT G | 20E000 2540 3100 01 309900 | 19,000 | 0 | 0 | 19,950 | 1 | 1 | | | | SDA Sellers, I |
| ESSR LICENSES | ESS RELIEF GR | 10E000 1200 3140 01 499805 | 7,864 | 0 | 0 | 8,257 | 1 | 1 | | | | SDA Sellers, I |
| ESSR SUPPLIES | ESS RELIEF GR | 10E000 1200 4100 01 499805 | 22,380 | 0 | 0 | 23,499 | 1 | 1 | 226,521 | 224,506 | -0.9% | SDA Sellers, I |
| AUT PGM CONT SVCS ADM (AIO) | Autism Tuition | 10E000 1216 3100 01 134205 | 0 | 6,025 | 6,034 | 6,301 | 0 | 0 | | | | WS† White, S |
| PURCHASED SERVICES | Autism Tuition | 10E002 1216 3100 01 134205 | 0 | 0 | 0 | 0 | 0 | 35,000 | | | | WS† White, S |
| CURRICULUM ALLOCATION (AIO) | Autism Tuition | 10E003 1216 3100 01 134205 | 0 | 0 | 0 | 0 | 0 | 0 | | | | WS† White, S |
| AUT PGM MTG & REG | Autism Tuition | 10E000 1216 3120 01 134205 | 400 | 795 | 796 | 694 | 5,200 | 5,200 | | | | WS† White, S |
| AUT PGM RENT | Autism Tuition | 10E000 1216 3250 01 134205 | 150,000 | 138,000 | 138,210 | 148,714 | 155,250 | 118,450 | | | | WS† White, S |
| STUDENT TRANS/ALLOC AUTISM | Autism Tuition | 10E013 2550 3310 01 134205 | 8 | 0 | 0 | 9 | 0 | 9 | | | | WS† White, S |
| AUT PGM STAFF TRAVEL | Autism Tuition | 10E000 1216 3320 01 134205 | 1,207 | 1,705 | 1,708 | 1,611 | 2,800 | 2,800 | | | | WS† White, S |
| AUT PGM INST MATERIALS | Autism Tuition | 10E003 1216 4160 01 134205 | 12,207 | 12,298 | 20,510 | 15,714 | 20,500 | 20,500 | 167,258 | 181,959 | 8.8% | WS† White, S |
| | | | FY21 | FY22 | FY23 | Formula | Proposed | Revised | | | | |
| Total Purch Services excl. Cont/Outsrc, Supplies, Capital/Non-Cap Equip | | | 3,796,413 | 4,304,755 | 5,785,240 | 5,278,616 | 5,306,500 | 5,303,476 | | | | |
| | | | | | | | | FY2022-23 to FY2023-24: | | -8.3% | | |

School Association for Special Education in DuPage County
Proposed Budget Amounts FY2023-24

SUMMARY

| Account Title | Program | Account | (A.) | (B.) | (C.) | Comparison Formula | Proposed | Revised | Responsibility Code | | Percent Increase |
|---|-----------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|------------------------------------|-------------------------------|---------------------|--------------------------------|
| | | | Actual FY2020-21 | Actual FY2021-22 | Budget FY2022-23 | | Budget FY2023-24 | When Zero Proposed FY2023-24 | Totals Budget FY2022-23 | Budget FY2023-24 | |
| Contracted/Outsourced Staffing | | | | | | | | | | | |
| PURCHASED SERVICES | VI Tuition | 10E000 1206 3100 01 134202 | 21,065 | 210,398 | 210,718 | 154,062 | 15,000 | 18,453 | | | GAM Gebre, / |
| PURCHASED SERVICES | HI Tuition | 10E000 1207 3100 01 134203 | 56,421 | 168,856 | 169,113 | 137,474 | 114,750 | 126,495 | | | CTA Corral, 1 |
| TECH & PROF. SERVICES | BD Tuition | 10E000 1212 3100 01 134204 | 11,631 | 303,226 | 303,687 | 215,479 | 0 | 273,919 | | | CLA Cappare |
| CONTRACT SVS MISC | MN Tuition | 10E000 1220 3100 01 134206 | 47,618 | 265,809 | 266,214 | 201,988 | 8,500 | 51,723 | | | CMC Curby/N |
| CONTRACT SUMMER SCHOOL | Sum Sch SASEI | 10E000 1600 3100 01 132201 | 0 | 13,883 | 9,973 | 12,455 | 0 | 108,686 | | | |
| USER FEE CONTRACT 1:1 MA | 1:1 Med. Asst. | 10E000 2130 3100 01 194009 | 0 | 433,347 | 354,211 | 411,301 | 0 | 563,286 | | | |
| Contract Srv Other | Autism Tuition | 10E001 1216 3100 01 134205 | 30,673 | 37,699 | 37,756 | 37,019 | 0 | 0 | | | WSF White, S |
| Connections - Inclusion Fee | Connections | 10E001 1220 3100 01 134211 | 0 | 0 | 0 | 0 | 0 | 39,549 | | | |
| CONTRACT OT/PT SERVICES | OT/PT Services: | 10E002 2130 3100 01 194001 | 297,078 | 415,789 | 339,859 | 367,068 | 300,000 | 736,343 | | | GSH Genin, S |
| PURCHASED SERVICES | Transition Tuit | 10E009 1221 3100 01 134207 | 0 | 17,875 | 17,902 | 18,694 | 24,500 | 35,758 | | | GAM Gebre, / |
| VI 1:1 CONTRACT AIDE | 1:1 Personnel | 10E010 1206 3100 01 194004 | 0 | 40,843 | 40,905 | 42,713 | 0 | 268,525 | | | |
| DHH 1:1 CONTRACT AIDE | 1:1 Personnel | 10E010 1207 3100 01 194004 | 0 | 0 | 0 | 0 | 0 | 43,747 | | | |
| AUTISM 1:1 CONTRACT AIDE | 1:1 Personnel | 10E010 1216 3100 01 194004 | 0 | 110,846 | 111,015 | 115,923 | 0 | 385,467 | | | |
| MN 1:1 CONTRACT AIDE | 1:1 Personnel | 10E010 1220 3100 01 194004 | 0 | 52,130 | 52,210 | 54,518 | 0 | 1,066,321 | | | |
| TRANSITION 1:1 CONTRACT AIDE | 1:1 Personnel | 10E010 1221 3100 01 194004 | 0 | 0 | 0 | 0 | 0 | 230,291 | | | |
| Total Contracted/Outsourced Staffing | | | 464,486 | 2,070,701 | 1,913,563 | 1,768,695 | 462,750 | 3,948,563 | | | |
| | | | | | | | | | | | FY2022-23 to FY2023-24: 106.3% |
| Total Purchase Services, Supplies/Materials, Capital/Non-Cap Equip | | | 4,260,899 | 6,375,456 | 7,698,803 | 7,047,311 | 5,769,250 | 9,252,039 | | | |
| | | | | | | | | | | | FY2022-23 to FY2023-24: 20.2% |

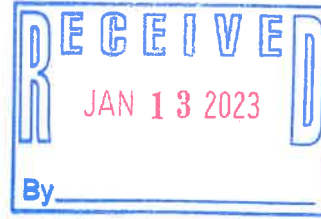
TO: ECB&S School District and Joint Agreement Clients

SUBJECT: Fee Increase

DATE: April 10, 2023

We are writing to advise you that, **effective July 1, 2023, our fees will be increased to \$260 per hour for partners, \$240 per hour for associates and \$105 per hour for paralegal work.** We believe this modest increase in the hourly billing rate for our attorneys to be more than competitive, given current market rates and the depth and breadth of their practice and experience in this unique field of law.

As always, we are mindful of the challenging economic circumstances that our public sector clients face, and we genuinely appreciate and value your trust in our firm and the work that we do for you. Please contact Teri Engler, Lisa Callaway, Cynthia Baasten, or Dawn Hinkle if you have any questions about these changes, and thank you for the opportunity for ECB&S to continue to serve as counsel to your school district or joint agreement.



January 1, 2023

Dr. Mindy McGuffin
Executive Director
SASED The School Association for Special Education in DuPage County
2900 Ogden Avenue
Lisle, IL 60532

RE: Amendment to Owner/Architect Agreement

Dear Dr. McGuffin:

As is typical at the beginning of our fiscal year, we propose to extend and amend our existing Owner/Architect Agreement for all District Building projects and any other project assigned to ARCON Associates. We would like to extend and amend the agreement as follows:

Paragraph 11.3.1 and 11.3.2:
Modify hourly rates to the following:

| | <u>2023 Rates</u> |
|----------------------------|-------------------|
| Principal | \$225.00 per hour |
| Senior Associate | \$216.00 per hour |
| Project Architect/Manager | \$211.00 per hour |
| Registered Roof Consultant | \$210.00 per hour |
| Landscape Architect | \$207.00 per hour |
| Interior Designer | \$194.00 per hour |
| Field Observer | \$179.00 per hour |
| Draftsperson | \$150.00 per hour |
| Clerical | \$ 98.00 per hour |

Please retain this amendment for your files.

As always, we thank you for the opportunity to continue to serve SASED.

Respectfully,
ARCON Associates, Inc.

VP Trinh, GGP, LEED AP
Principal

VPT/rac
T:\RAC\2023 Rate Letters\SASED.wpd



SASED

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

| | <u>PAGE</u> |
|---|-------------|
| I. Budget Guidelines and Assumptions | |
| A.) Budget Process | 3 |
| B.) Assumptions – Revenues | 4 |
| C.) Assumptions – Expenditures | 6 |
| II. Tuition and Fee Rate Analysis | 7 |
| III. Supplemental Materials | |
| A.) Major Sources of Revenue | 12 |
| B.) Expenditures by Function | 15 |
| C.) Large Illinois Cooperative Comparisons | 16 |
| D.) Contractual Staffing By Category | 18 |
| IV. Monthly Budget Progress Statement | 19 |
| V. Appendix | |
| A.) Budget Calendar | 21 |
| B.) Purchasing Procedures Flowchart | 22 |
| C.) Expenditures by Object within Function | 23 |
| D.) CPI-U History | 29 |
| E.) Medical-Dental Rates | 30 |
| F.) Chart #1 - Where the Money Comes From / Goes | 31 |
| G.) Chart #2 - Districts By Billing Amount in FY2021-22 | 32 |
| H.) Chart #3 - Districts By Billing FY2021-22 Tuition/Services | 33 |
| I.) Revenues By District After Refunds | 34 |
| J.) Chart #4 - Teacher Aides Higher Cost of Contracted/Outsourced | 37 |

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

BUDGET PROCESS

The SASSED 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. SASSED 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 SASSED’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/PT and 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 <i>(calendar year 2022)</i> | 5.0% |
| Tuition Programs <i>Increase equal to the Property Tax Cap CPI</i> | 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, SASSED 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 SASSED'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 SASSED'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 SASSED 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 | <u>2.0%</u> applied to base |
| Non-Certified Bargaining Unit | <u>TBD%</u> |
| Occupational and Physical Therapists | <u>TBD%</u> |
| All Other Groups | <u>TBD%</u> |

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:

| | <u>%Change</u> |
|-------------------|-------------------------|
| Medical Insurance | <u>7.5% increase</u> |
| Dental Insurance | <u>-13.6% reduction</u> |

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 <u>FY2021-22</u> | Tax Cap CPI Increase | Tuition <u>FY2022-23</u> | Tax Cap CPI Increase | Tuition <u>FY2023-24</u> |
|--------------|-----------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|
| 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.) | | |
|----------------------|------------|--------------|---------------------------|---|-------------------|--------------|---------------------------|-------------------------------|---|-----------------------------------|---------------------------|-------------------|--------------|---------------------------------------|------------------------|-----------|
| | | | | <u>Excluding Overhead/ Indirect Costs</u> | <u>REVISED</u> | | | | <u>Excluding Overhead/ Indirect Costs</u> | TAX CAP CPI = 1.4% INCREASE | | | | TAX CAP CPI = 5.0% INCREASE | | |
| TUITION RATES | FY2020-21 | | Estimated Tuition Revenue | FY2020-21 Direct Expenditures | FY2021-22 | | Estimated Tuition Revenue | FY2021-22 Direct Expenditures | FY2022-23 | | Estimated Tuition Revenue | FY2023-24 | | FY2023-24 Tuition-Funded Expenditures | | |
| Program | Acctg Code | # | Tuition | | # | Tuition | | | # | Tuition | | Enrollment | Tuition | Expenditures | | |
| | | | (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 |

**School Association for Special Education
Billing Rates for Service Programs**

SERVICE PROGRAMS

OT/PT Billing Rates

| | | | | Base Increase 1.00% | | | | | | Base Increase 3.50% | | | | | | Base Increase 3.50% | | | |
|------------------|--------|-------|---------|---------------------|--------|-------|---------|------------------|--------|---------------------|---------|------------------|--------|-------|---------|---------------------------|--------|--|--|
| FY2020-21 | | | | FY2021-22 | | | | FY2022-23 | | | | FY2023-24 | | | | Level Index Values | | | |
| Level | Amount | Level | Amount | Level | Amount | Level | Amount | Level | Amount | Level | Amount | Level | Amount | Level | Amount | | | | |
| 1 | 1,124 | 31 | 65,080 | 1 | 1,135 | 31 | 65,731 | 1 | 1,175 | 31 | 68,031 | 1 | 1,216 | 31 | 70,412 | 1.00 | 57.90 | | |
| 2 | 2,249 | 32 | 67,323 | 2 | 2,271 | 32 | 67,996 | 2 | 2,350 | 32 | 70,376 | 2 | 2,433 | 32 | 72,839 | 2.00 | 59.90 | | |
| 3 | 3,368 | 33 | 69,566 | 3 | 3,402 | 33 | 70,262 | 3 | 3,521 | 33 | 72,721 | 3 | 3,644 | 33 | 75,266 | 3.00 | 61.89 | | |
| 4 | 4,493 | 34 | 71,809 | 4 | 4,538 | 34 | 72,527 | 4 | 4,697 | 34 | 75,066 | 4 | 4,861 | 34 | 77,693 | 4.00 | 63.89 | | |
| 5 | 6,739 | 35 | 74,052 | 5 | 6,806 | 35 | 74,793 | 5 | 7,044 | 35 | 77,410 | 5 | 7,291 | 35 | 80,120 | 6.00 | 65.88 | | |
| 6 | 8,889 | 36 | 76,295 | 6 | 8,978 | 36 | 77,058 | 6 | 9,292 | 36 | 79,755 | 6 | 9,617 | 36 | 82,546 | 7.91 | 67.88 | | |
| 7 | 11,231 | 37 | 78,538 | 7 | 11,343 | 37 | 79,323 | 7 | 11,740 | 37 | 82,100 | 7 | 12,151 | 37 | 84,973 | 9.99 | 69.87 | | |
| 8 | 13,480 | 38 | 80,781 | 8 | 13,615 | 38 | 81,589 | 8 | 14,092 | 38 | 84,444 | 8 | 14,585 | 38 | 87,400 | 11.99 | 71.87 | | |
| 9 | 15,724 | 39 | 83,024 | 9 | 15,881 | 39 | 83,854 | 9 | 16,437 | 39 | 86,789 | 9 | 17,012 | 39 | 89,827 | 13.99 | 73.86 | | |
| 10 | 17,971 | 40 | 85,267 | 10 | 18,151 | 40 | 86,120 | 10 | 18,786 | 40 | 89,134 | 10 | 19,443 | 40 | 92,254 | 15.99 | 75.86 | | |
| 11 | 20,214 | 41 | 87,510 | 11 | 20,416 | 41 | 88,385 | 11 | 21,131 | 41 | 91,479 | 11 | 21,870 | 41 | 94,680 | 17.98 | 77.86 | | |
| 12 | 22,463 | 42 | 89,753 | 12 | 22,688 | 42 | 90,651 | 12 | 23,482 | 42 | 93,823 | 12 | 24,304 | 42 | 97,107 | 19.98 | 79.85 | | |
| 13 | 24,706 | 43 | 91,996 | 13 | 24,953 | 43 | 92,916 | 13 | 25,826 | 43 | 96,168 | 13 | 26,730 | 43 | 99,534 | 21.98 | 81.85 | | |
| 14 | 26,949 | 44 | 94,239 | 14 | 27,218 | 44 | 95,181 | 14 | 28,171 | 44 | 98,513 | 14 | 29,157 | 44 | 101,961 | 23.98 | 83.84 | | |
| 15 | 29,192 | 45 | 96,482 | 15 | 29,484 | 45 | 97,447 | 15 | 30,516 | 45 | 100,857 | 15 | 31,584 | 45 | 104,387 | 25.97 | 85.84 | | |
| 16 | 31,435 | 46 | 98,725 | 16 | 31,749 | 46 | 99,712 | 16 | 32,861 | 46 | 103,202 | 16 | 34,011 | 46 | 106,814 | 27.97 | 87.83 | | |
| 17 | 33,678 | 47 | 100,968 | 17 | 34,015 | 47 | 101,978 | 17 | 35,205 | 47 | 105,547 | 17 | 36,437 | 47 | 109,241 | 29.96 | 89.83 | | |
| 18 | 35,921 | 48 | 103,211 | 18 | 36,280 | 48 | 104,243 | 18 | 37,550 | 48 | 107,892 | 18 | 38,864 | 48 | 111,668 | 31.96 | 91.82 | | |
| 19 | 38,164 | 49 | 105,454 | 19 | 38,546 | 49 | 106,509 | 19 | 39,895 | 49 | 110,236 | 19 | 41,291 | 49 | 114,095 | 33.95 | 93.82 | | |
| 20 | 40,407 | 50 | 107,697 | 20 | 40,811 | 50 | 108,774 | 20 | 42,239 | 50 | 112,581 | 20 | 43,718 | 50 | 116,521 | 35.95 | 95.82 | | |
| 21 | 42,650 | 51 | 109,940 | 21 | 43,077 | 51 | 111,039 | 21 | 44,584 | 51 | 114,926 | 21 | 46,145 | 51 | 118,948 | 37.94 | 97.81 | | |
| 22 | 44,893 | 52 | 112,183 | 22 | 45,342 | 52 | 113,305 | 22 | 46,929 | 52 | 117,270 | 22 | 48,571 | 52 | 121,375 | 39.94 | 99.81 | | |
| 23 | 47,136 | 53 | 114,426 | 23 | 47,607 | 53 | 115,570 | 23 | 49,274 | 53 | 119,615 | 23 | 50,998 | 53 | 123,802 | 41.94 | 101.80 | | |
| 24 | 49,379 | 54 | 116,669 | 24 | 49,873 | 54 | 117,836 | 24 | 51,618 | 54 | 121,960 | 24 | 53,425 | 54 | 126,229 | 43.93 | 103.80 | | |
| 25 | 51,622 | 55 | 118,912 | 25 | 52,138 | 55 | 120,101 | 25 | 53,963 | 55 | 124,305 | 25 | 55,852 | 55 | 128,655 | 45.93 | 105.79 | | |
| 26 | 53,865 | 56 | 121,155 | 26 | 54,404 | 56 | 122,367 | 26 | 56,308 | 56 | 126,649 | 26 | 58,279 | 56 | 131,082 | 47.92 | 107.79 | | |
| 27 | 56,108 | 57 | 123,398 | 27 | 56,669 | 57 | 124,632 | 27 | 58,652 | 57 | 128,994 | 27 | 60,705 | 57 | 133,509 | 49.92 | 109.78 | | |
| 28 | 58,351 | 58 | 125,641 | 28 | 58,935 | 58 | 126,897 | 28 | 60,997 | 58 | 131,339 | 28 | 63,132 | 58 | 135,936 | 51.91 | 111.78 | | |
| 29 | 60,594 | 59 | 127,884 | 29 | 61,200 | 59 | 129,163 | 29 | 63,342 | 59 | 133,684 | 29 | 65,559 | 59 | 138,362 | 53.91 | 113.78 | | |
| 30 | 62,837 | 60 | 130,127 | 30 | 63,465 | 60 | 131,428 | 30 | 65,687 | 60 | 136,028 | 30 | 67,986 | 60 | 140,789 | 55.90 | 115.77 | | |

One-to-One and Other Services Rates

| FY2020-21 | | FY2021-22 | | FY2022-23 | | FY2023-24 | |
|------------------------------------|--------|------------------------------------|--------|------------------------------------|--------|------------------------------------|--------|
| 1:1 Classroom Aide | 32,801 | 1:1 Classroom Aide | 31,136 | 1:1 Classroom Aide | 40,000 | 1:1 Classroom Aide | 42,000 |
| 1:1 Medical Asst | 55,211 | 1:1 Medical Asst | 58,273 | 1:1 Medical Asst | 68,000 | 1:1 Medical Asst | 71,400 |
| IST Daily Rate | 867 | IST Daily Rate | 876 | IST Daily Rate | 907 | IST Daily Rate | 952 |
| AT Daily Rate | 805 | AT Daily Rate | 821 | AT Daily Rate | 850 | AT Daily Rate | 893 |
| User Fee - based upon actual cost: | | User Fee - based upon actual cost: | | User Fee - based upon actual cost: | | User Fee - based upon actual cost: | |
| 1:1 Interpreter | 48,772 | 1:1 Interpreter | 50,717 | 1:1 Interpreter | 55,000 | 1:1 Interpreter | 57,750 |
| Diagnostic Testing | 693 | Diagnostic Testing | 775 | Diagnostic Testing | 802 | Diagnostic Testing | 842 |
| Itinerant Services per Minute | 2.99 | Itinerant Services per Minute | 3.05 | Itinerant Services per Minute | 3.80 | Itinerant Services per Minute | 3.99 |
| O & M per Minute | 1.99 | O & M per Minute | 1.58 | O & M per Minute | 1.48 | O & M per Minute | 1.55 |
| Functional Listening Assess. | 215 | Functional Listening Assess. | 219 | Functional Listening Assess. | 227 | Functional Listening Assess. | 238 |

IV. SUPPLEMENTAL BUDGET PREPARATION MATERIALS

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School Association for Special Education in DuPage County

Revenue Report FY21, FY22 Actual, FY23 Budget

| MAJOR SOURCES | (A.) | (B.) | (C.) | (D.) | (E.) | (F.) | (G.) | |
|---------------|------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|
| | Actual | Actual | Budget | FY23B | FYTD | Unrealized | FYTD % | |
| <u>Code</u> | <u>Revenue Category</u> | <u>FY2020-21</u> | <u>FY2021-22</u> | <u>FY2022-23</u> | <u>%F22 to</u> | <u>FY2022-23</u> | <u>FY2022-23</u> | <u>2022-23</u> |
| <u>132x</u> | SUMMER ESY | 114,215 | 240,270 | 300,000 | 24.9% | 184,377 | 115,623 | 61.5% |
| <u>134x</u> | TUITION PROGRAMS | 14,223,485 | 13,439,908 | 15,037,876 | 11.9% | 12,277,471 | 2,760,405 | 81.6% |
| <u>194x</u> | SERVICES | 10,018,066 | 10,770,931 | 11,376,724 | 5.6% | 6,552,654 | 4,824,070 | 57.6% |
| <u>1xxx</u> | OTHER LOCAL | 43,370 | 160,173 | 80,000 | -50.1% | 39,748 | 40,252 | 49.7% |
| <u>1991</u> | BUILDING ASSESSMENT/MAINT G | 151,620 | 156,060 | 200,000 | 28.2% | 130,480 | 69,520 | 65.2% |
| <u>2200</u> | IDEA | 812,665 | 836,296 | 840,000 | 0.4% | 852,334 | -12,334 | 101.5% |
| <u>3001</u> | EBF - EVIDENCE-BASED FUNDING | 2,799,607 | 2,799,607 | 2,799,607 | 0.0% | 1,145,295 | 1,654,312 | 40.9% |
| <u>3510</u> | TRANSPORTATION | 441,193 | 264,716 | 375,000 | 41.7% | 181,871 | 193,129 | 48.5% |
| <u>3360</u> | STATE LUNCH/BRKFST | 778 | 1,819 | 1,250 | -31.3% | 848 | 402 | 67.9% |
| <u>42xx</u> | FEDERAL LUNCH/BRKFST | 24,089 | 163,527 | 161,000 | -1.5% | 57,894 | 103,106 | 36.0% |
| <u>4605</u> | FEDERAL - PRESCHOOL | 675,078 | 561,521 | 480,000 | -14.5% | 202,894 | 277,106 | 42.3% |
| <u>4991</u> | MEDICAID ADMIN OUTREACH | 462,439 | 1,480,448 | 200,000 | -86.5% | 381,466 | -181,466 | 190.7% |
| <u>4xxx</u> | 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 <u>Account Level</u> | (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 | | |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|---------------------------|---------------------------------|---------------------------|---------|--------|--------|------|-------------|--------------|--------|-----------|
| | STAFF DEVELOPMENT SUPPLIES | 11,991 | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 4 | 10R605 | 1220 | 4100 | 01 | 462000 | CMI |
| 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 <u>Account Level</u> | (A.) Actual | (B.) Actual | (C.) Budget | (D.) FY23B | (E.) FYTD | (F.) Unrealized | (G.) FYTD % | | | | Resp | Resp |
|-------------------------------------|------------------|------------------|------------------|----------------|------------------|--------------------|----------------|----------------|--------|---------------------|------------|-------------|
| | <u>FY2020-21</u> | <u>FY2021-22</u> | <u>FY2022-23</u> | <u>%F22 to</u> | <u>FY2022-23</u> | <u>FY2022-23</u> | <u>2022-23</u> | <u>Account</u> | | | <u>Adm</u> | <u>Name</u> |
| 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, L |
| 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, L |
| 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, L |
| 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 DEVELOPMENT 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, L |
| 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, L |
| 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 | FY22 | FY21 to | FY23 | FY22 to FY23 | FY24 | FY23 to | FY22 to |
| | | Actual | Actual | FY22 | Budget | Budget | Budget | FY24 | FY24 |
| | | | | Pct Chg | | Pct Chg | | One-Year | Two-Year |
| | | | | | | | | Pct Chg | 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/DISPNS 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 Average Expenditures 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 with Disabilities (H.)/(G.) | Function 1200 Total Expenditures | Total Revenues | Total Expenditures | Fiscal Year Surplus / (Deficit) | Cumulative Combined Fund Balances | Cumulative Balance Pct of Expenditures (M.)/(L.) | Total Expenditures 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 Average Expenditures 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 with Disabilities (H.)/(G.) | Function 1200 Total Expenditures | Total Revenues | Total Expenditures | Fiscal Year Surplus / (Deficit) | Cumulative Combined Fund Balances | Cumulative Balance Pct of Expenditures (M.)/(L.) | Total Expenditures Per Student 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

Vacant/
Outsourced

TitleCd

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 |
| 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

6.02

Instructional Support

| | | |
|-------|-------------------|-------|
| S1.01 | Teacher Asst. | 67.00 |
| S1.02 | Signing Asst. | 10.00 |
| S1.03 | Medical Assistant | 7.00 |

Sub-Total FTE

84.00

29.53

5.47

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

18

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 | | | | | | | | |
| <u>Combined Educ/O&M</u> | FY2020-21 | | | FY2021-22 | Change | | FY2022-23 | | | | FY2022-23 | | Percent |
| | <u>Actual</u> | | | <u>Actual</u> | FY21 to FY22 | | <u>Budget</u> | | | | <u>Projection</u> | | <u>FY22 to FY23</u> |
| 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 | FY2022-23 CURRENT Projection | Projected | |
|-------------------------|---------------|------------------|---------------|---------------|---------------|---------------|---------------|-------------------|----------------|------------------|------------------------------------|-----------------|---------------------|
| | Audited | December | Percent | Audited | December | Percent | December | Formula | Formula | FY2022-23 | | Budget to | Percent |
| | FY2020-21 | FY2020-21 | FY21 | FY2021-22 | FY2021-22 | FY22 | FY2022-23 | FY2022-23 | FY2022-23 | Actual | | Change | |
| Educational Fund | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>YTD Actual</u> | <u>Percent</u> | <u>Projected</u> | | <u>Variance</u> | <u>FY22 to FY23</u> |
| | | | (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

| | | | | | | | | | | | | | |
|--|-----------------|--|--|-------------------|--|--|-----------------|--|--|--|-----------------|--|--|
| | <u>-566,171</u> | | | <u>-1,643,036</u> | | | <u>-219,006</u> | | | | <u>-307,921</u> | | |
|--|-----------------|--|--|-------------------|--|--|-----------------|--|--|--|-----------------|--|--|

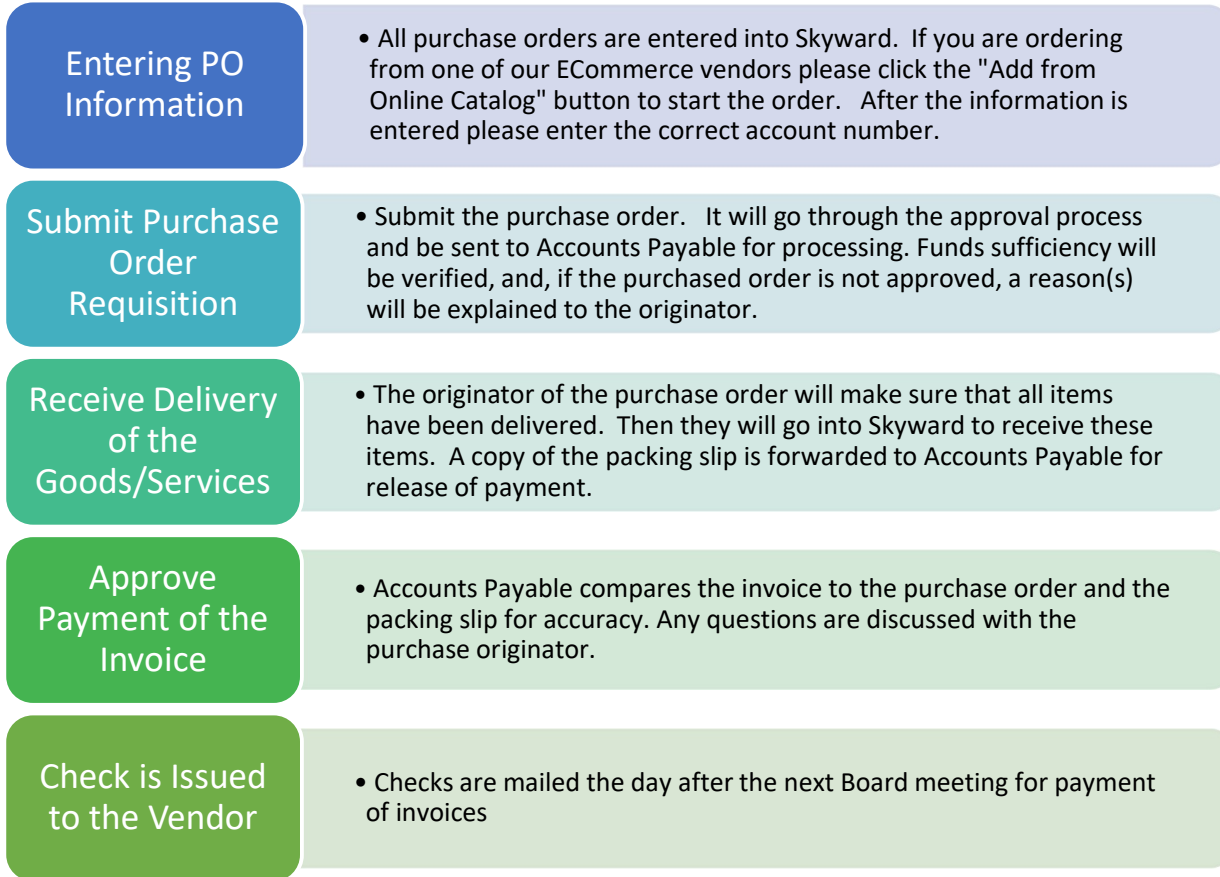
APPENDIX

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 SASSED’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 SASSED 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 SASSED 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



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.

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.

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

| | | Expenditures by Object within Function Two-Year History, Current and Projected Budget | | | | | FUNCTION/OBJECT | | |
|---------|---------------------------|---|-----------|---------|-----------|--------------|-----------------|----------|----------|
| | | (B.) | (C.) | (D.) | (E.) | (D.) | (F.) | (G.) | (H.) |
| | | FY21 | FY22 | FY21 to | FY23 | FY22 to FY23 | FY24 | FY23 to | FY22 to |
| | | Actual | Actual | FY22 | Budget | Budget | Budget | One-Year | Two-Year |
| | | | | Pct Chg | | Pct Chg | | Pct Chg | 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

| | | Expenditures by Object within Function Two-Year History, Current and Projected Budget | | | | | FUNCTION/OBJECT | | |
|---------|---------------------------|---|-----------|---------|-----------|--------------|-----------------|----------|----------|
| | | (B.) | (C.) | (D.) | (E.) | (D.) | (F.) | (G.) | (H.) |
| | | FY21 | FY22 | FY21 to | FY23 | FY22 to FY23 | FY24 | FY23 to | FY22 to |
| | | Actual | Actual | FY22 | Budget | Budget | Budget | FY24 | FY24 |
| | | | | Pct Chg | | Pct Chg | | One-Year | Two-Year |
| | | | | | | | | Pct Chg | 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

| | | FUNCTION/OBJECT | | | | | | (G.) | (H.) |
|---------|---------------------------|-----------------|-----------|---------|-----------|----------------|-----------|------------------|------------------|
| | | (B.) | (C.) | (D.) | (E.) | (D.) | (F.) | FY23 to | FY22 to |
| | | FY21 | FY22 | FY21 to | FY23 | FY22 to FY23 | FY24 | FY24 | FY24 |
| | | Actual | Actual | Pct Chg | Budget | Budget Pct Chg | Budget | One-Year Pct Chg | 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

| | | FUNCTION/OBJECT | | | | | (G.) | (H.) | |
|---------|--------------------------------|-----------------|---------|---------|---------|----------------|---------|----------|----------|
| | | (B.) | (C.) | (D.) | (E.) | (D.) | (F.) | FY23 to | FY22 to |
| | | FY21 | FY22 | FY21 to | FY23 | FY22 to FY23 | FY24 | FY24 | FY24 |
| | | Actual | Actual | Pct Chg | Budget | Budget Pct Chg | Budget | One-Year | Two-Year |
| | | | | | | | | Pct Chg | 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

| | | FUNCTION/OBJECT | | | | | | (G.) | (H.) |
|---------|------------------------------|-----------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|
| | | (B.) | (C.) | (D.) | (E.) | (D.) | (F.) | FY23 to | FY22 to |
| | | | | FY21 to | | FY22 to FY23 | | FY24 | FY24 |
| | | FY21 | FY22 | FY22 | FY23 | Budget | FY24 | One-Year | Two-Year |
| | | <u>Actual</u> | <u>Actual</u> | <u>Pct Chg</u> | <u>Budget</u> | <u>Pct Chg</u> | <u>Budget</u> | <u>Pct Chg</u> | <u>Pct Chg</u> |
| 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

| | | Expenditures by Object within Function Two-Year History, Current and Projected Budget | | | | | FUNCTION/OBJECT | | |
|---------|---------------------------|---|---------------|---------|---------------|--------------|-----------------|----------|----------|
| | | (B.) | (C.) | (D.) | (E.) | (D.) | (F.) | (G.) | (H.) |
| | | FY21 | FY22 | FY21 to | FY23 | FY22 to FY23 | FY24 | FY23 to | FY22 to |
| | | <u>Actual</u> | <u>Actual</u> | FY22 | <u>Budget</u> | Budget | <u>Budget</u> | FY24 | FY24 |
| | | | | Pct Chg | <u>Budget</u> | Pct Chg | <u>Budget</u> | One-Year | Two-Year |
| | | | | | | | | Pct Chg | Pct Chg |
| 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 | Monthly | Monthly | Tax/FYR | Five-Year | |
|--------------------------------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|---------|-------------------|---------|---------|-----------|---------|
| Year | to | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec | CPI | Half1 | Half2 | Applied | Rolling |
| 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% | 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% | 4.31% | 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% | 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% | 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% | 1.14% | 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% | 3.39% | 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% | 1.76% | 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% | 1.24% | 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% | 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% | 0.50% | 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% | 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% | 2.20% | 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% | 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% | 2.05% | 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% | 1.17% | 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% | 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 - 2023 Compared to Prior Year 2022

ANNUAL PREMIUM

MEDICAL

EMPLOYEE SHARE

| CY2023 | | |
|----------|-----------|-----------|
| Single | Dependent | Family |
| 2,399.41 | 7,681.57 | 10,080.98 |
| 1,833.33 | 5,500.18 | 7,333.51 |
| 1,832.30 | 5,550.45 | 7,382.75 |
| 1,699.26 | 4,913.49 | 6,612.75 |

| CY2022 | | |
|----------|-----------|----------|
| Single | Dependent | Family |
| 2,232.01 | 7,145.64 | 9,377.65 |
| 1,705.42 | 5,116.45 | 6,821.87 |
| 1,704.47 | 5,116.69 | 6,821.16 |
| 1,580.71 | 4,570.68 | 6,151.39 |

| Premium Increase 2022 to 2023 | | |
|-------------------------------|-----------|--------|
| Single | Dependent | Family |
| 7.5% | 7.5% | 7.5% |
| 7.5% | 7.5% | 7.5% |
| 7.5% | 8.5% | 8.2% |
| 7.5% | 7.5% | 7.5% |

SASED SHARE

- PPO BCO
- PPO HSA
- HMO-I
- HMO BA

| Single | Dependent | Family |
|----------|-----------|-----------|
| 9,597.64 | 11,522.35 | 21,119.99 |
| 7,333.32 | 8,250.28 | 15,583.60 |
| 7,329.20 | 8,200.66 | 15,529.86 |
| 6,797.04 | 7,370.23 | 14,167.27 |

| Single | Dependent | Family |
|----------|-----------|-----------|
| 8,928.04 | 10,718.47 | 19,646.51 |
| 6,821.70 | 7,674.67 | 14,496.37 |
| 6,817.86 | 7,675.04 | 14,492.90 |
| 6,322.83 | 6,856.03 | 13,178.86 |

| Single | Dependent | Family |
|--------|-----------|--------|
| 7.5% | 7.5% | 7.5% |
| 7.5% | 7.5% | 7.5% |
| 7.5% | 6.8% | 7.2% |
| 7.5% | 7.5% | 7.5% |

TOTAL COST

- PPO BCO
- PPO HSA
- HMO-I
- HMO BA

| Single | Dependent | Family |
|-----------|-----------|-----------|
| 11,997.05 | 19,203.92 | 31,200.97 |
| 9,166.65 | 13,750.46 | 22,917.11 |
| 9,161.50 | 13,751.11 | 22,912.61 |
| 8,496.30 | 12,283.72 | 20,780.02 |

| Single | Dependent | Family |
|-----------|-----------|-----------|
| 11,160.05 | 17,864.11 | 29,024.16 |
| 8,527.12 | 12,791.12 | 21,318.24 |
| 8,522.33 | 12,791.73 | 21,314.06 |
| 7,903.54 | 11,426.71 | 19,330.25 |

| Single | Dependent | Family |
|--------|-----------|--------|
| 7.5% | 7.5% | 7.5% |
| 7.5% | 7.5% | 7.5% |
| 7.5% | 7.5% | 7.5% |
| 7.5% | 7.5% | 7.5% |

DENTAL

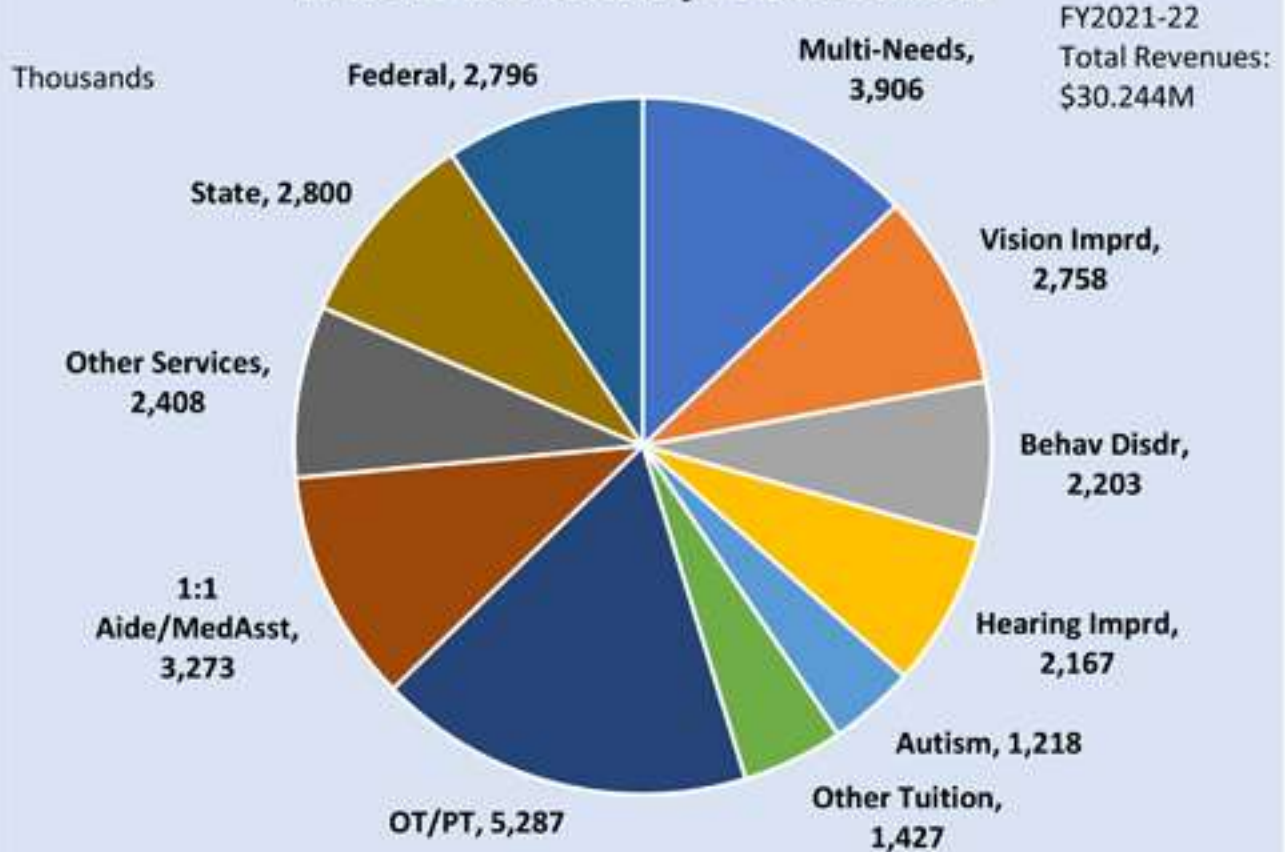
- EMPLOYEE SHARE
- SASED SHARE
- TOTAL COST

| Single | Dependent | Family |
|--------|-----------|----------|
| 83.67 | 296.11 | 379.78 |
| 334.67 | 444.17 | 778.83 |
| 418.33 | 740.28 | 1,158.61 |

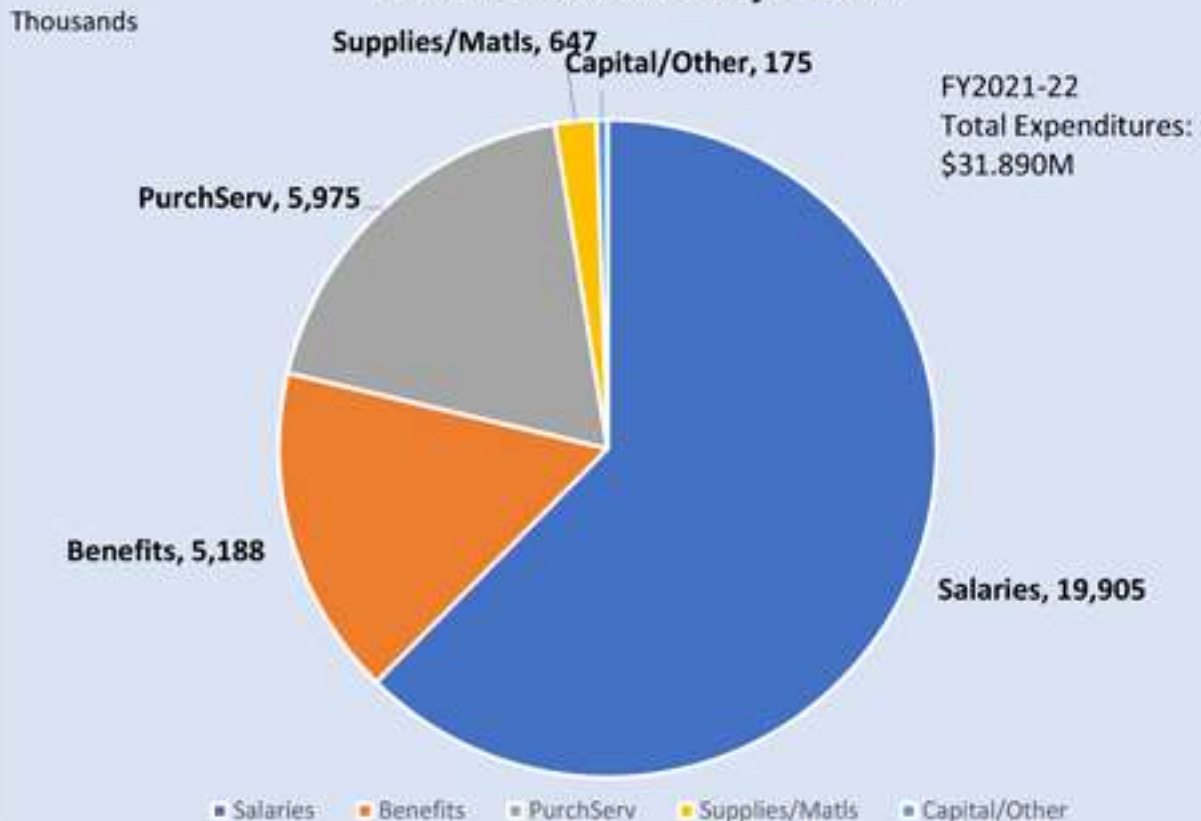
| Single | Dependent | Family |
|--------|-----------|----------|
| 96.88 | 376.10 | 472.98 |
| 387.50 | 564.16 | 951.66 |
| 484.38 | 940.26 | 1,424.64 |

| Single | Dependent | Family |
|--------|-----------|--------|
| -13.6% | -21.3% | -19.7% |
| -13.6% | -21.3% | -18.2% |
| -13.6% | -21.3% | -18.7% |

Where the Money Comes From

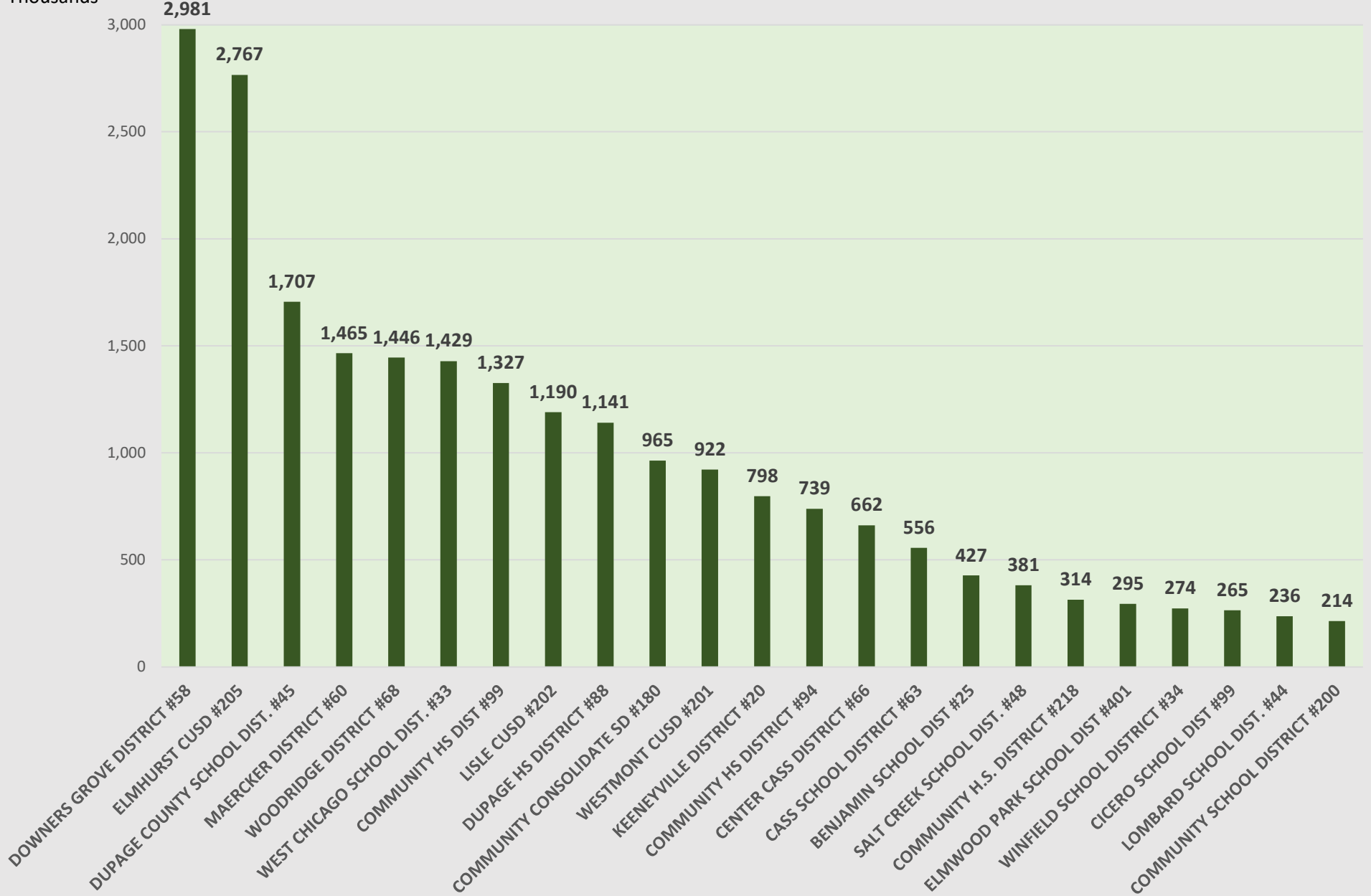


Where the Money Goes



SASED - FY2021-22 Districts Billed \$200,000 or Greater

Thousands



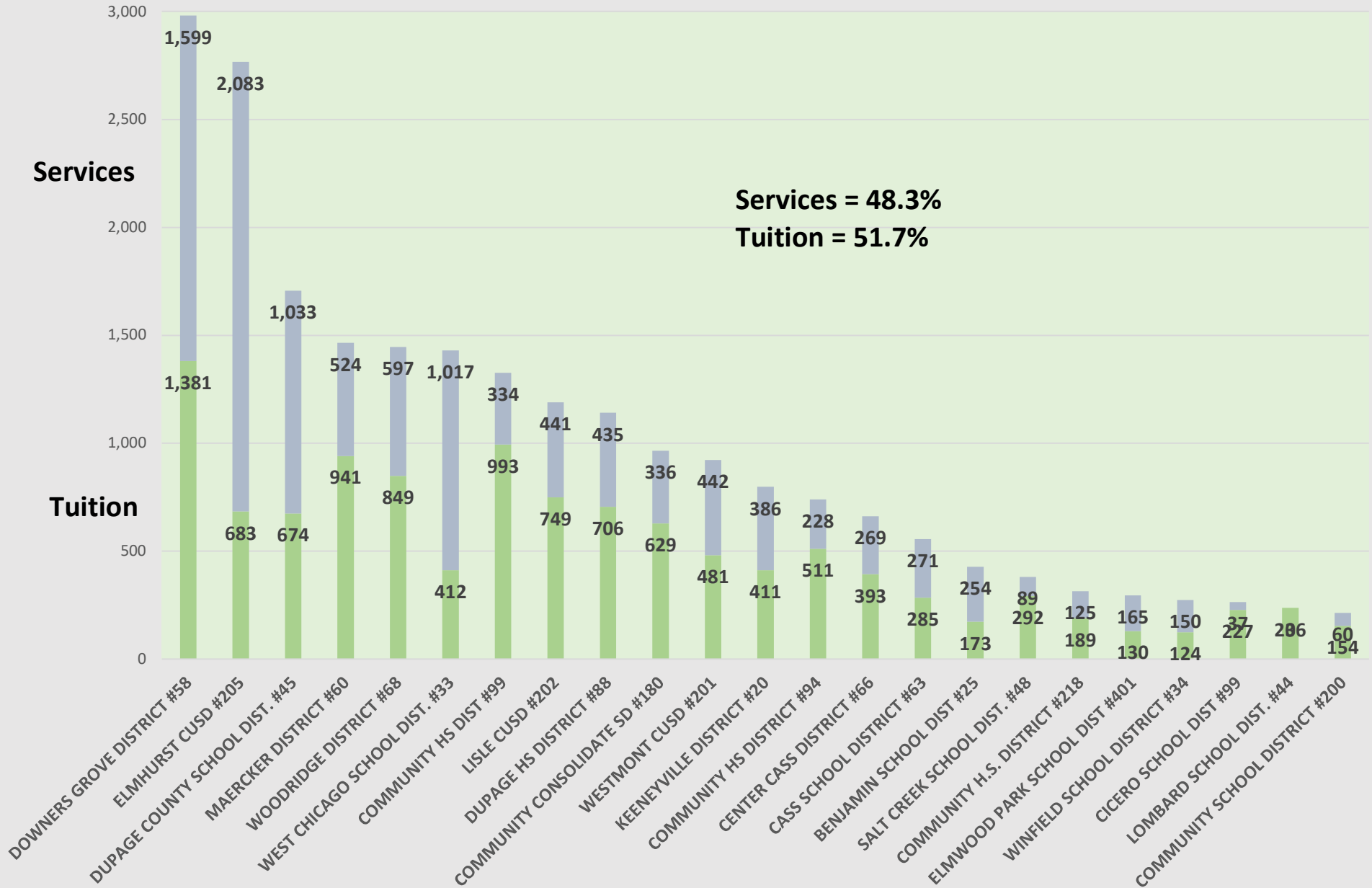
SASED - FY2021-22 Districts Billed \$200,000 or Greater - Tuition and Services Breakout

Thousands

Services

Tuition

Services = 48.3%
Tuition = 51.7%



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 WE5000 | 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

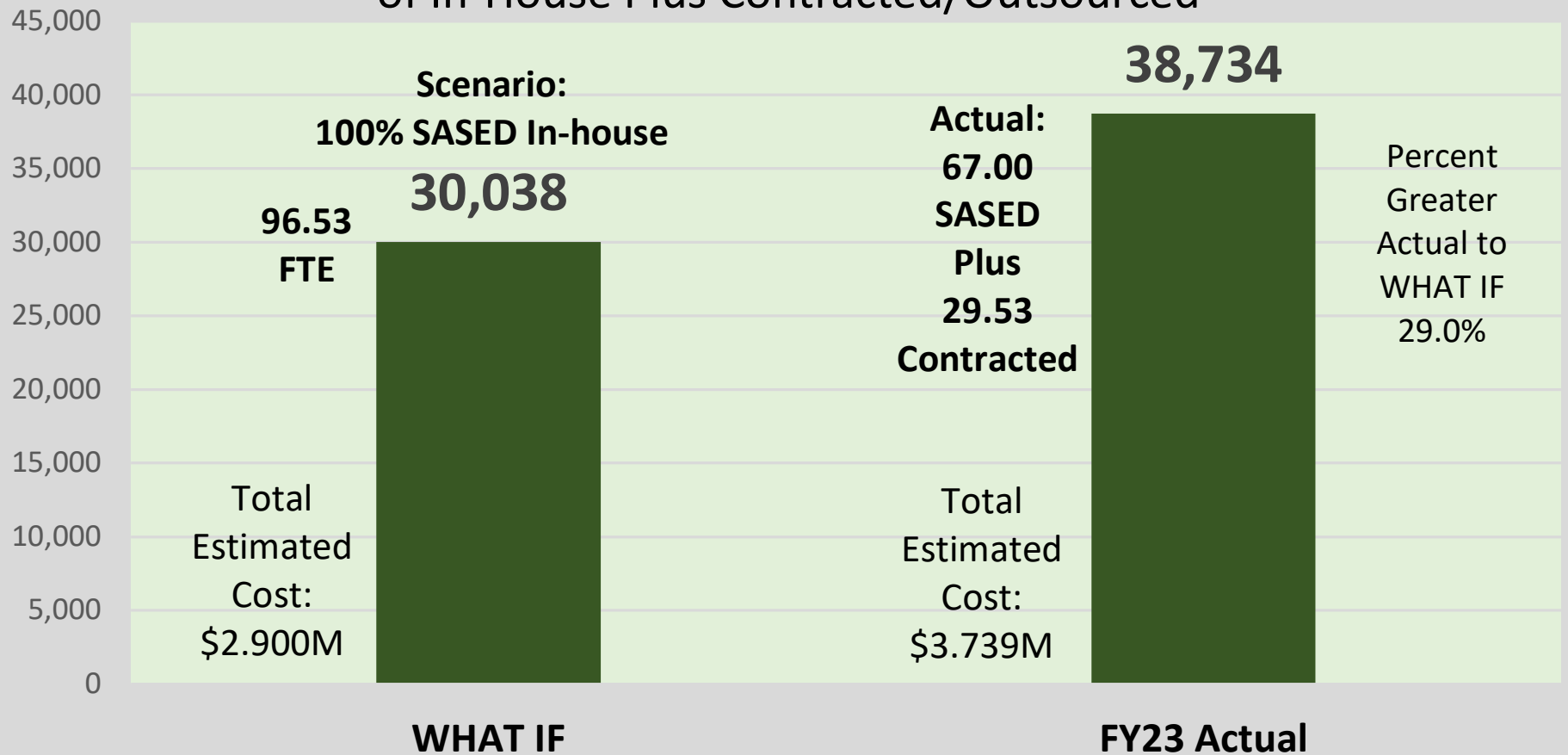
| | (A.) | (B.) | (C.) | (D.) | (E.) | (F.) | (G.) |
|--|-------------------|--------------------------------|---|---|--------------------|---------------------------------------|---------------------|
| | Invoiced/ Paid | Accounts Payable Refunds | SASED Revenues After Refunds <i>(B.)-(C.)</i> | SASED Tuition Program Revenues | Percent Tuition | SASED Revenues From Services | 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 | 56.1% | 10,710,135 | 43.9% |

| PRIOR THREE FISCAL YEARS: | <u>Collections</u> | <u>Refunds</u> | <u>Net</u> |
|---------------------------|--------------------|----------------|------------|
| 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

Cost Per FTE



To: Finance Committee
From: Mindy McGuffin, Executive Director
Date: April 19, 2023
Re: SASED Vehicles

Purpose:

Request authorization to purchase vehicles and buses for FY 24.







Background:

The vehicles used by our programs and services are specifically suited to meet our student and staff needs. The opportunities to acquire these vehicles are limited given the modifications to the vehicles. Additionally, medicaid reimbursement requirements have clarified the need to document the specialized features of the vehicles in order to claim for reimbursement. The current supply chain issues have exacerbated inventory issues across the transportation industry. In order to maintain the continuity of current programming we would need to purchase vehicles and buses for next year. While the administration’s preference would be to continue the leasing this is not feasible. The vendor has indicated this is not an option and we can not find another vendor to lease the buses.

Dodge/Chrysler Braun Ability Vans

SASED has had a 5 year lease with Midwest Bus to lease 5 Dodge/Chrusler Ability lift vans. The lease will expire on June 30, 2023. SASED is not able to extend the lease. However, SASED has the option to purchase these vehicles at the end of the lease. Three of these vehicles are currently used by the Transition program for community trips and vocational experiences. The other 2 vehicles are currently used by our Orientation and Mobility staff for student travel training. Below are some comparables. Our leased vehicles are low mileage, have been well maintained, and are already suited to meet the needs of our students and staff.

Sponsored - Vehicles for sale

| | | | | | |
|---|---|---|---|--|---|
|  |  |  |  |  |  |
| 2019 Drivege Grand Carav... | 2010 BraunAbility... | 2011 VMI Town and Country... | 2010 VMI Odyssey EX | 2016 BraunAbility... | 2019 Drivege Grand Carav... |
| \$36,995 | \$30,991 | \$31,990 | \$31,991 | \$29,990 | \$38,995 |
| Used - 67k m... | Used - 88k m... | Used - 108k ... | Used - 137k ... | Used - 107k ... | Used - 65k m... |
| MobilityWorks | MobilityWorks | MobilityWorks | MobilityWorks | MobilityWorks | MobilityWorks |
| 📍 Villa Park | 📍 Villa Park | 📍 Villa Park | 📍 Villa Park | 📍 Plainfield | 📍 Plainfield |

Thomas C2 36 plus Five Lift buses

SASED has also had a five year lease with Midwest bus to lease five buses. These are Thomas C2 36 plus 5 Lift buses. This lease also expires on June 30, 2023. SASED is not able to extend the lease. I have also not been able to find other vehicles for lease or contract with the configuration that SASED programs are accustomed to operating. The sticking point is the capacity to transport five wheelchairs. Small buses do not have this capacity.



SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE

Other area districts and cooperatives do not operate a similar vehicle. In order to maintain the continuity of current programming we would need to purchase buses. Purchase of 3 buses will incur additional insurance costs and maintenance. These costs will be built into the FY24 buses. The vehicles are currently well-maintained and trouble free.

Recommendation:

| | <i>Per unit</i> | <i>Total</i> |
|--|------------------------|---------------------|
| Purchase of 5 Dodge/Chrysler Braun Ability Lift vans | \$25,000 each | \$125,000 |
| Purchase of 3 Thomas C2 36 plus 5 Lift buses | \$67,000 each | \$201,000 |

| BUS | | | 1/26/2023 | |
|-------------|---------------|-------------|------------------|----------------|
| MAKE | MODEL | YEAR | BUSES | CAP = 8,000/yr |
| Thomas | Saf-T-Liner C | 2018 | MN-01 | 28,767 |
| Thomas | Saf-T-Liner C | 2018 | MN-02 | 28,469 |
| Thomas | Saf-T-Liner C | 2018 | MN-03 | 29,118 |
| Thomas | Saf-T-Liner C | 2018 | MN-04 | 26,379 |
| Thomas | Saf-T-Liner C | 2018 | MN-05 | 29,380 |
| | | | | |

| VAN | | | 1/4/2023 | |
|-------------|--------------|-------------|-----------------|----------------|
| MAKE | MODEL | YEAR | VANS | CAP = 8,000/yr |
| Ford | Transit | 2020 | TR-01 | 10,040 |
| Ford | Transit | 2020 | TR-02 | 5,873 |
| Ford | Transit | 2020 | TR-03 | 7,669 |
| Ford | Transit | 2020 | TR-04 | 7,852 |
| Dodge | Caravan SE | 2017 | TR-05 | 12,698 |
| Dodge | Grand Carava | 2017 | | |
| Dodge | Grand Carava | 2017 | | |
| Dodge | Grand Carava | 2017 | | |
| Dodge | Grand Carava | 2017 | | |
| Ford | Transit | 2016 | | |
| Ford | E350 | 2013 | | |
| Dodge | Grand Carava | 2008 | | |
| Dodge | Grand Carava | 2008 | | |
| | | | | |
| Dodge | Grand Carava | 2008 | | |

SASED Recruitment Plan

| Strategy | Strategy is Designed to Close this Gap: | Description | Possible Tactics | Team Action Items | Individual/s Responsible |
|---------------------------------------|---|--|---|---|--------------------------|
| Online Recruiting | Reaching most candidates | Most potential employees hired find new careers online. The newspaper want-ads are not an effective recruitment source for most of today's applicants. Placing vacancy announcements online is more effective and economical than using most traditional forms of advertising. | <ul style="list-style-type: none"> ▪ <i>IASA job bank</i> ▪ <i>Applitrack</i> ▪ <i>K12jobspot.com</i> ▪ <i>Indeed.org</i> ▪ <i>Agencies (Foxhire, Maxim, Stepping Stones, AYA Healthcare, ProCare, EduHealthcare)</i> ▪ <i>College and university sites through Handshake</i> ▪ <i>Specialty Sites</i> ▪ <i>LinkedIn</i> ▪ <i>ZipRecruiter</i> ▪ <i>Proactive Recruiting.</i> | Staffing needs need to be determined earlier | HR |
| SASED Member District Job Fair | Reaching to applicants to increase the applicant pool | The goal of this fair is to provide an opportunity for SASED and its member districts to come together and recruit for open positions. We have a purpose in ensuring our students' needs are met. | <ul style="list-style-type: none"> • April 13, 2023 Job Fair with member districts • Annually | <ul style="list-style-type: none"> • Member districts • University partnerships • DuPage County • IDES • Handshake • Facebook • LinkedIn • Survey after event | HR |

| | | | | | |
|--|--|--|--|---|----|
| Campus Recruiting and Job Fairs | Need to improve overall applicant pool and improve diversity | Both teaching and paraprofessional applicants can be effectively recruited at job fairs sponsored by state workforce development agencies and universities. College recruiting can be a very effective method for attracting applicants for teaching jobs. | <ul style="list-style-type: none"> ▪ Send team of HR with a focus on diversity for the district– provides an opportunity for job seekers to ask both job specific and hiring process/benefits questions. | <ul style="list-style-type: none"> ▪ Governors State ▪ St. Xaviers ▪ National Louis ▪ Spring Educator Fair (EIU, NIU, U of I, Northeastern Illinois, ISU) ▪ NIU ▪ ISU ▪ Illinois Principal Association | HR |
| University Partnerships | Not enough applicants with specialized degrees in hard to fill positions | Developing a variety of recruitment strategies with area universities, community colleges. | <ul style="list-style-type: none"> ▪ Collaborate with university deans and professors to help generate student interest in the various fields of education ▪ Partner with alternative certification providers (Teach for America, New Teacher Project, Transition to Teaching) | <p>Meet with universities</p> <p>Build relationships with alternative teacher placement programs</p> | HR |
| Targeted Recruitment | Lack of diversity in targeted job/s | You may need a more diverse workforce that better reflects the client population you serve. For example, you may need to recruit employees with specific language skills, or with specialized degrees (e.g.,DHH VI SLP specialization). | Target community job fairs to increase diversity among new recruits. | Meetings with universities that specialize in identified areas | HR |
| Internships/ Student Teachers | Need to improve overall applicant pool | Interns sometimes are paid a stipend, but in most instances interns are fulfilling an academic requirement of the college or university. The potential payoff is having a “known” applicant who is familiar with Coop operations. | <p>Provide opportunities to potential employees to participate in an internship program. The use of social workers, psychologists, public relations interns, etc.</p> <p>Student teachers have a semester long “on the job interview” to determine if they are a fit for the district and any potential opening.</p> | Meetings with universities and colleges | HR |

| | | | | | |
|---|---|---|---|---|----------------------|
| Word of Mouth | Need to improve overall applicant pool | If current employees are happy in their jobs, they become one of the best sources of recruitment. | <ul style="list-style-type: none"> Even if employees are not actively referring vacancies to friends and acquaintances, their positive “word of mouth” about the agency is a powerful recruitment source. | Encourage SASSED employees to encourage others to apply for open positions | All SASSED employees |
| Employees as Recruiters | Need to improve overall applicant pool | The next step beyond “word of mouth” recruiting is encouraging employees to recruit others. | <ul style="list-style-type: none"> Issue periodic reminders to staff that vacancies exist and their referrals are appreciated. Offer “recruitment bonuses” to staff that refer applicants who are eventually hired. Tie the bonus to the successful completion of the probationary period. | SASSED employees to encourage outside candidates to apply for positions | All SASSED employees |
| Keeping Jobs Filled | Too many unfilled vacancies | Maintain a positive onboarding and mentoring program for all employees | Hire employees in anticipation of vacancies that are projected to occur. This would provide training for the incoming employee with a focus on learning from the exiting employee. This is especially useful for clerical employees and administrators. | Mentor Coordinator, P&S, and HR work on revamping and refreshing the mentoring program. Build an on onboarding program for all employees Say Interviews | HR |
| Maintain a pre-screened applicant pool | Too many applicants get hired with only the minimum credentials | Maintain a core pool of applicants that are potentially interested in a position with the district. | <ul style="list-style-type: none"> Have a pool of pre-screened, interviewed applicants always available to be called for a second interview with the hiring supervisor. When using this approach, it’s important to minimize the amount of time between the initial interview and the second interview to prevent top-quality applicants from being hired elsewhere. Human Resources will need to do continuous recruiting and screening, even when there are no current vacancies. | Applitrack | HR |