



2025-2026 BUDGET

Financial Information for River Trails School District #26



Northwest Suburban Special Education Organization

Fiscal Year 2025-2026 Budget

This document is a financial plan for providing special education services as requested by the NSSEO member districts. Districts are billed for those services they receive. The projected district usage and costs are included in this document. These projections are made by both the district and NSSEO staff. District billings will be on actual usage, which could be above or below the costs based on projections.

The NSSEO budget contains the following program budgets:

- Timber Ridge School
- Miner/Kirk Program
- D/HH Program
- Diagnostic and Educational Services Center (DESC)
- D/HH Diagnostics
- D/HH Itinerant
- Outdoor Education
- Vocational Adjustment Counselor (VAC)
- Secondary Transitional Experience Program (STEP)
- NSSEO Administration & Support Services
- Technical Assistance to Districts
- Professional Development
- Technology Central / Programs
- Transportation
- Capital Improvements

NSSEO Budget Development Process

The NSSEO budget is prepared with input from various stakeholder groups including the NSSEO Governing Board of Education, the NSSEO Superintendent, NSSEO Administration, and the NSSEO Finance Advisory Committee. The NSSEO Finance Advisory Committee is comprised of representatives of the NSSEO Board, Member District Administrative Representatives, Member District Business Representatives, and NSSEO Administrative staff. The Committee met three times from January 23, 2025 through March 20, 2025.

The budget planning process reflects an ongoing emphasis of the NSSEO Governing Board's role in providing input and approval of the Finance Advisory Committee recommendations. The structured and transparent process is also intended to facilitate dialogue with member districts to

insure understanding and provide frequent opportunities for input throughout development of the proposed budget.

Financial Overview

The NSSEO budget for 2025-2026 has been created in accordance with the Illinois Program Accounting Manual. A fund is an accounting entity unto itself, and all the financial transactions for the particular fund are recorded in the accounts of that fund.

The following funds included in the NSSEO budget are as follows:

A. **Education Fund:**

This fund is used for most of the instructional and administrative aspects of the organization's operations. The revenue consists primarily of payments from school districts and state and federal aid.

B. **Transportation Fund:**

This fund accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from school district payments.

C. **Building Fund:**

This fund is used for expenditures made for repair, maintenance and improvement of NSSEO property. Revenue consists primarily of school district payments.

D. **Capital Improvements Fund:**

This fund was created in FY 2023-2024 to begin a reserve for upcoming capital projects. Revenue consists of member and non-member district assessments, investment interest and state grants.

The funds are further divided into objects. The object represents the service or materials obtained as a result of a specific expenditure. The objects used in NSSEO's budget are as follows:

1. **Salaries** – compensations paid to employees of the joint agreement.
2. **Employee Benefits** – paid by the joint agreement on behalf of its employees. These benefits include board share of IMRF, FICA, Medicare, Teacher Retirement-Local, Teacher Retirement-Federal, Health/Life/Dental Insurance assessment, and Worker's Compensation assessment.
3. **Purchased Services** – amounts paid for personal services rendered to the joint agreement and includes consulting, legal, audit, property, transportation, communication and insurance services.
4. **Supplies** – amounts paid for material items of an expendable nature and include instructional materials, office supplies, gas and electricity.

5. **Capital Outlay** – expenditures for the acquisition of fixed assets or additions to fixed assets. This includes expenditures for land or existing buildings and for improvements to the existing building and grounds. Also included in the object are equipment purchases of \$1,000 and over.
6. **Other Objects** – items including contingency (“contingency” by definition is an amount provided “to address a condition, situation, or set of circumstances involving uncertainty.” Several of the NSSEO program budgets carry small contingencies.), and dues/fees/memberships paid to professional associations and organizations. Also included in Other Objects are transfers. Transfers are defined as “expenditures that are transfers to other NSSEO programs from NSSEO programs for services purchased, for administration fees, or rental in another NSSEO program.”
7. **Non-Capitalized Equipment** – items that would be classified as capital assets except they cost less than the capitalization threshold and are \$500-\$999 per item.

The information included herein is intended to provide background information necessary to understand the components of the 2025-2026 NSSEO budget.

Dr. Meg Schnoor
Superintendent

Gavin McGinn
Assistant Superintendent,
Chief School Business Official

2025-2026 NSSEO BUDGET INDEX

NSSEO Budget Summary.....	1-3
Revenue/Expenditures	4-9
Student Enrollment and Staff Projections.....	10-18
NSSEO Funding Formula.....	19
NSSEO Building Fund Plan	20-21
Reserves	22-23
Individual District Projected Costs.....	24-26

w/budget/indexFY25-26



NSSEO 2025-2026 BUDGET SUMMARY

2025-2026 Budget Development Process-

- The NSSEO Budget is developed based on input from:
 - NSSEO Governing Board
 - District and NSSEO Administration
 - Student, District, Program and Educational Needs

Scope of the Finance Advisory Committee-

- Throughout the budget development process the Finance Advisory Committee will continue to serve in an advisory capacity with the focus on:
 - Analyzing student/program needs
 - Addressing district needs
 - Focusing on fiscal responsibility
 - Providing ongoing communication and updates on the budget process to stakeholders

NSSEO Continuous Improvement Plan- Areas of Focus

- **Student Outcomes**
 - Foster development, ongoing growth and positive outcomes for all students.
- **Social Emotional Learning**
 - Provide a supportive learning environment to promote social emotional learning and growth for all.
- **Student Centered Learning Environment**
 - Provide a supportive professional learning environment to promote growth for all.
- **Transition Services**
 - Develop defined post-secondary plans for students in collaboration with families that include a combination of social, community and/or work experiences.
- **Collaborative Partnerships**
 - Further advance our collaborative partnerships across the educational community to deepen equitable, inclusive practices that influence change and contributes to greater student growth and success in adulthood.

Enrollment Projections-

- Developed based on input from Districts Administrative Representatives and Program Administrators
- Enrollment Projections in the FY26 Budget have remained the same from FY25 at 408 students

Staffing Adjustments-

FY25 Amended Budget to FY26 Budget

- Overall Tuition Program Staffing Increase: +1.5 FTE (1.0 EL Teacher and 0.5 Instructional Coach)

<u>2025-2026 NSSEO Tuition Based</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>INC./DEC.</u>
<u>Programs</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
Timber Ridge School	46,576.94	per std	48,310.87	3.72%
Miner/Kirk Program	51,428.95	per std	53,382.63	3.80%
D/HH Program	52,662.77	per std	54,347.78	3.20%

Programs and Services Rates-

<u>Non-Member Tuition Rates</u>	<u>2025-2026</u>
Timber Ridge School Non-Member	62,802.91
Timber Ridge Non-Member w/ Add-Ons	76,965.22
Miner/Kirk Program Non-Member	69,408.51
Miner/Kirk Non-Member with Add-Ons	83,570.82

<u>2025-2026 NSSEO Service/Other Programs</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>INC./DEC.</u>
<u>DESC:</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
OT/PT services to District students	120,902	per FTE	117,243	-3.03%
APE services to District students	78,732	per FTE	75,233	-4.44%
Vision services to District students	91,480	per FTE	93,913	2.66%
Assistive Technology services to District students	101,873	per FTE	106,308	4.35%
D/HH-Itinerant Program	26.35	per unit	26.46	0.43%
Outdoor Education - based on % of usage in education fund	433,143	total	455,220	5.10%
VAC - costs are split between Districts 211 & 214	80,241	per dist	84,826	5.70%
Technical Assistance to Districts	102,099	per FTE	93,210	-8.71%
Central O&M - based on % of usage in education fund	58,191	total	0	-100%
Technology/Central - based on % of usage in education fund	773,397	total	802,315	3.74%
Technology/Programs - based on % of usage in education fund	83,381	total	88,203	5.77%
Building Fund	300,000	total	300,000	

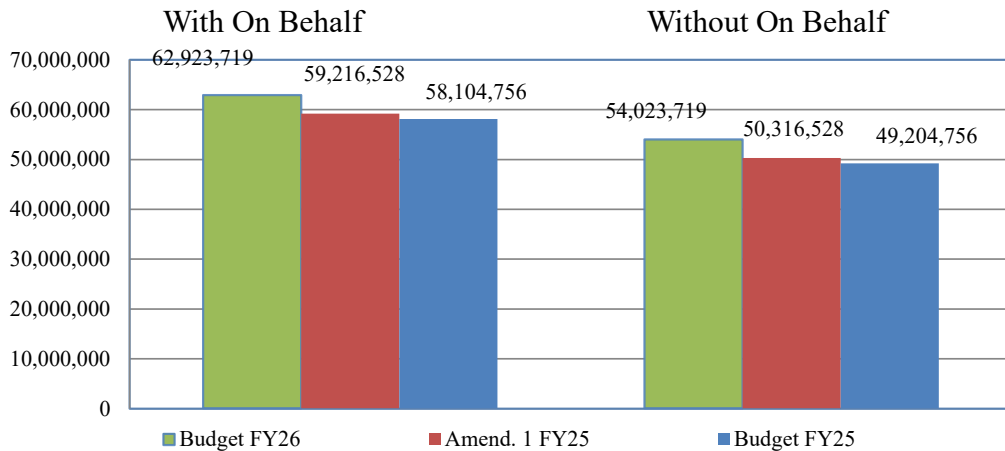
Budget Revenue/Expenditure Summary:

Revenue/Expenditures (with On Behalf*)

Budget FY26	\$ 62,923,719
Amend. 1 FY25	\$ 59,216,528
Budget FY25	\$ 58,104,756

Revenue/Expenditures (without On Behalf)

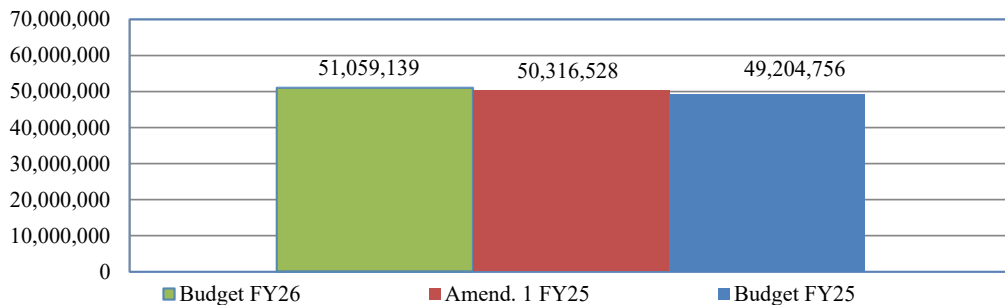
Budget FY26	\$ 54,023,719
Amend. 1 FY25	\$ 50,316,528
Budget FY25	\$ 49,204,756



	With On Behalf	Without On Behalf
Amend. 1 to Budget	6.26%	7.37%

Revenue/Expenditures (without On Behalf or additional \$3 million Kirk Project)

Budget FY26	\$ 51,059,139
Amend. 1 FY25	\$ 50,316,528
Budget FY25	\$ 49,204,756

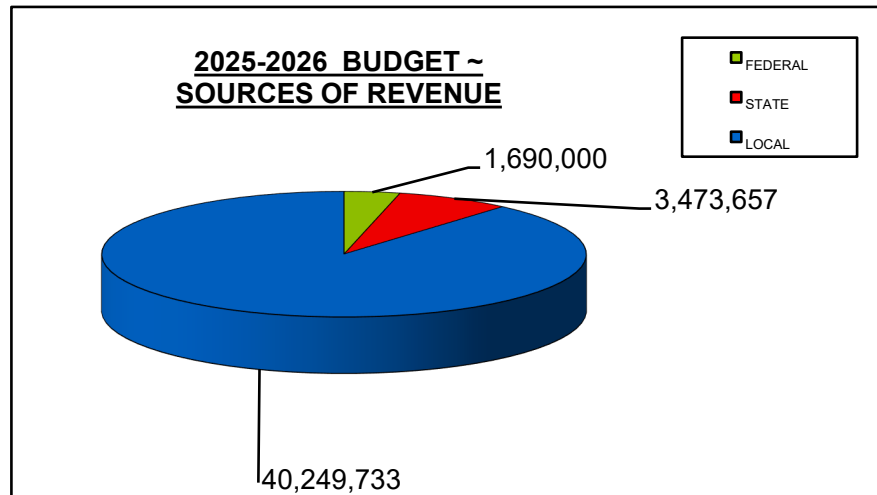


Amend. 1 to Budget	1.48%
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NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
2024-2025 BUDGET*	1,690,000 3.8%	3,391,815 7.7%	39,105,497 88.5%	44,187,312
2024-2025 AMEND. 1*	1,833,326 4.1%	3,458,984 7.8%	39,201,706 88.1%	44,494,016
2025-2026 BUDGET*	1,690,000 3.7%	3,473,657 7.6%	40,249,733 88.6%	45,413,390



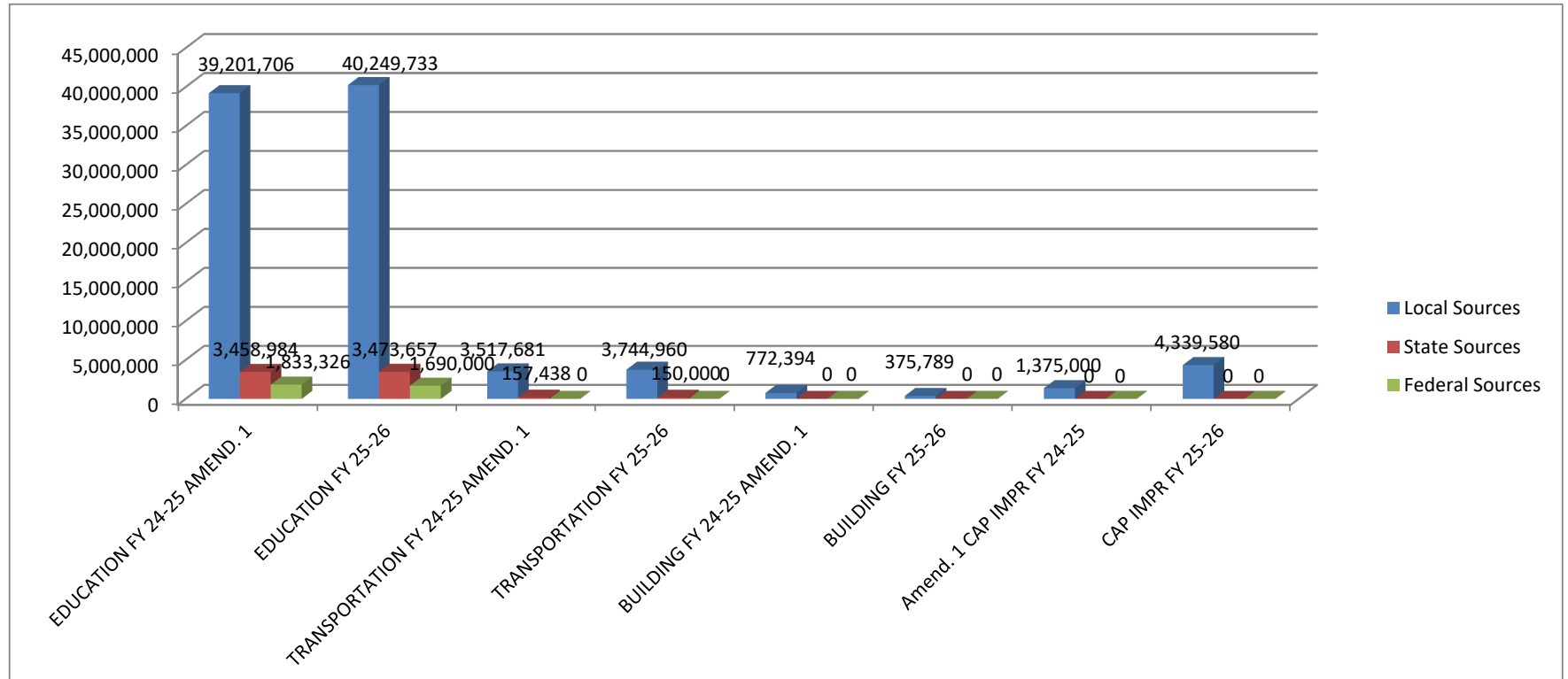
*Excludes \$8.9 million in On Behalf

2025-2026 NSSEO BUDGET REVENUE (FY25 Amend. 1 to FY26)

	FY 24-25 Amend. 1 Education	FY 25-26 Budget Education	FY 24-25 Amend. 1 Transportation	FY 25-26 Budget Transportation	FY 24-25 Amend. 1 Building	FY 25-26 Budget Building	FY 24-25 Amend. 1 Cap. Imp.	FY 25-26 Budget Cap. Imp.	FY 24-25 Amend. 1 Total	FY 25-26 Budget Total
Local Sources:										
District Payments	21,563,234	23,953,013	0	0	300,000	300,000	1,000,000	1,000,000	22,863,234	25,253,013
Non-Member Payments	6,850,652	5,569,936	0	0	86,470	75,789	150,000	150,000	7,087,122	5,795,725
Transportation Payments	0	0	3,517,681	3,744,960	0	0	0	0	3,517,681	3,744,960
Direct Bill Revenue	6,688,586	6,410,924	0	0	0	0	0	0	6,688,586	6,410,924
Other Local Revenue	21,000	21,000	0	0	0	0	0	0	21,000	21,000
IDEA Funds	1,669,351	1,694,368	0	0	0	0	0	0	1,669,351	1,694,368
Building Rent	0	0	0	0	0	0	0	0	0	0
ESY Assessment	91,320	93,320	0	0	0	0	0	0	91,320	93,320
Program Payments	2,064,345	2,259,971	0	0	0	0	0	0	2,064,345	2,259,971
Interest	0	0	0	0	0	0	225,000	200,000	225,000	200,000
Budget Balance	253,218	247,201	0	0	385,924	0	0	2,989,580	639,142	3,236,781
Total Local Sources	39,201,706	40,249,733	3,517,681	3,744,960	772,394	375,789	1,375,000	4,339,580	44,866,781	48,710,062
State Sources:										
Evidence Based Funding	2,421,304	2,435,977	0	0	0	0	0	0	2,421,304	2,435,977
State Transp. Claim	0	0	157,438	150,000	0	0	0	0	157,438	150,000
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0	0	0
ORS/DHS	1,037,680	1,037,680	0	0	0	0	0	0	1,037,680	1,037,680
Total State Sources	3,458,984	3,473,657	157,438	150,000	0	0	0	0	3,616,422	3,623,657
Federal Sources:										
ISRC Grant	650,000	650,000	0	0	0	0	0	0	650,000	650,000
Preschool	0	0	0	0	0	0	0	0	0	0
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0	0	0
Medicaid	1,183,326	1,040,000	0	0	0	0	0	0	1,183,326	1,040,000
Total Federal Sources	1,833,326	1,690,000	0	0	0	0	0	0	1,833,326	1,690,000
Grand Total*	44,494,016	45,413,390	3,675,119	3,894,960	772,394	375,789	1,375,000	4,339,580	50,316,529	54,023,719

*Excludes \$8.9 million in On Behalf

2025-2026 NSSEO BUDGET REVENUE (FY25 Amend. 1 to FY26)



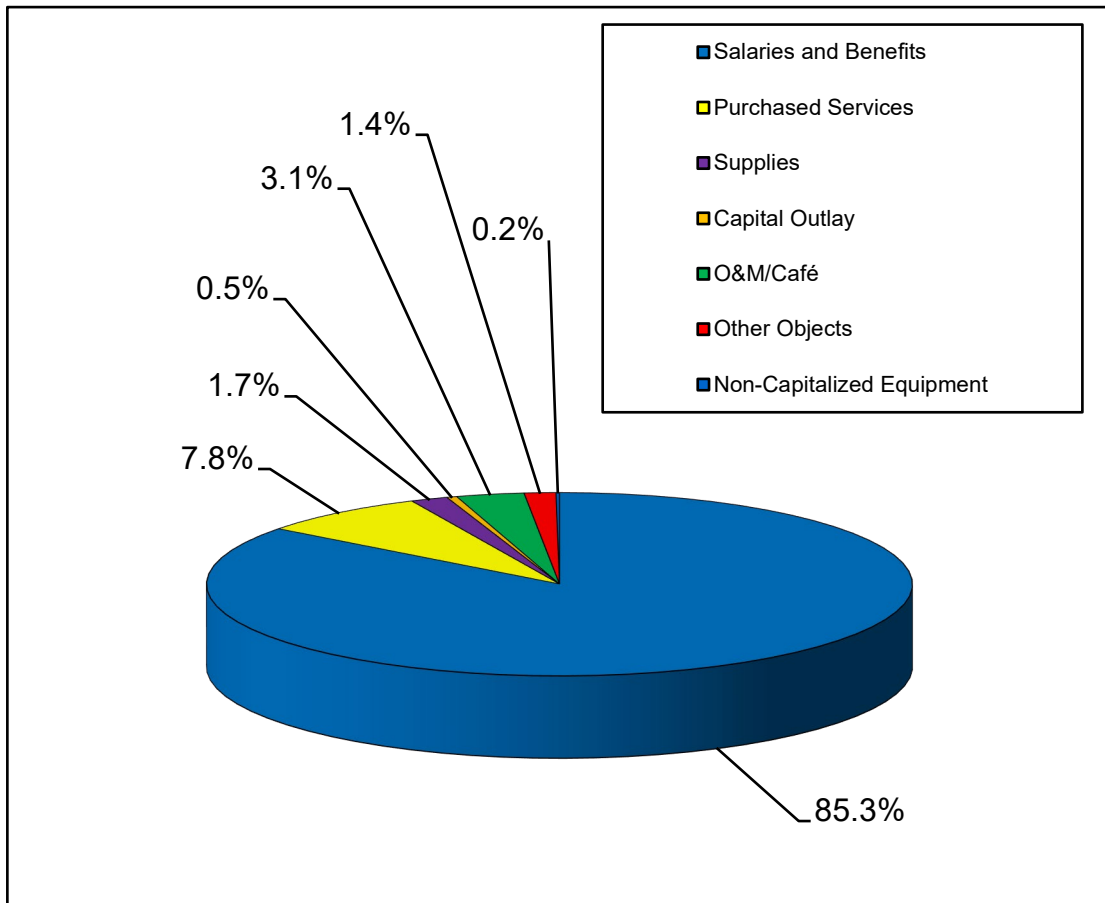


NSSEO

2025-2026 BUDGET SUMMARY

Education Fund- Allocation of Program Expenses:

Salaries and Benefits	36,863,000	85.3%
Purchased Services	3,363,718	7.8%
Supplies	739,851	1.7%
Capital Outlay	199,779	0.5%
O&M/Café	1,342,212	3.1%
Other Objects	625,390	1.4%
Non-Capitalized Equipment	69,469	0.2%
Subtotal	43,203,419	100.0%
Transfers	2,209,971	
TRS On Behalf	8,900,000	
Total 2025-2026 Education Fund	54,313,390	





NSSEO

BUDGET EXPENDITURES SUMMARY 2025-2026

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/FLOW-THRU/DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
TUITION PROGRAMS:								
TIMBER RIDGE	3,427,892	884,302	117,224	42,700	1,500	766,746		5,240,364
MINER SCHOOL	5,415,221	1,588,726	606,910	87,826	20,000	538,658	1,500	8,258,841
KIRK SCHOOL	10,176,097	3,213,415	203,250	77,600	30,000	1,617,050	3,000	15,320,412
D/HH-ELEMENTARY	1,385,184	355,196	79,102			109,169		1,928,651
D/HH-MIDDLE	375,400	98,355	26,240			30,000		529,995
D/HH-HIGH SCHOOL	514,400	120,623	35,846			40,252		711,121
TUITION BUDGET '26	21,294,194	6,260,617	1,068,572	208,126	51,500	3,101,875	4,500	31,989,384
TUITION BUDGET '25	20,730,550	6,289,229	1,014,045	208,126	51,500	3,043,880	4,500	31,341,830
TUITION AMEND. 1 '25	19,752,578	6,429,730	2,201,422	211,120	51,500	3,045,281	4,500	31,696,131
Change in Expenditures Amendment 1 to Budget								293,253
SERVICE/OTHER:								
D.E.S.C.	1,941,943	392,851	54,000	8,550		145,431		2,542,775
D/HH-DIAGNOSTICS	424,211	110,302	10,000	10,000		33,271		587,784
D/HH-ITINERANT	982,214	160,863	15,000			69,485		1,227,562
OUTDOOR EDUCATION	442,656	92,859	65,350	54,950	10,000	41,539		707,354
VAC/STEP	242,108	78,071	858,200	8,850		20,102		1,207,331
NSSEO ADMINISTRATION	1,573,719	347,028	547,080	226,000	10,000	103,000		2,806,827
TECH ASST TO DIST	327,480	58,412	1,000	1,000				387,892
PROF DEVELOPMENT	270,932	48,184	275,806	38,500				633,422
CENTRAL O&M	218,487	59,296	115,000	25,000	4,000			421,783
D/HH-CENTRAL	1,250	166	157,540	11,000		166,680	10,000	346,636
ISRC GRANT	397,351	86,556	137,900	28,193				650,000
TECHNOLOGY/CENTRAL	857,456	193,794	33,100	34,100	35,000	375,000	5,000	1,533,450
TECHNOLOGY/PROGRAMS			25,170	85,582	89,279		49,969	250,000
SRVS/OTHR BUD '26	7,679,807	1,628,382	2,295,146	531,725	148,279	954,508	64,969	13,302,816
SRVS/OTHR BUD '25	7,108,742	1,520,509	2,259,724	526,534	178,279	933,641	64,104	12,591,533
SRVS/OTHR AMEND. 1 '25	6,986,403	1,533,866	2,458,109	511,842	154,279	971,610	14,135	12,630,244
Change in Expenditures Amendment 1 to Budget								672,572
ED FUND RESERVES:								
U/C RESERVE								0
RETIREMENT RESERVE						9,021,190		9,021,190
ED. RES. BUDGET '26	0	0	0	0	0	9,021,190	0	9,021,190
ED. RES. BUDGET '25	0	0	0	0	0	9,153,949	0	9,153,949
ED. RES. AMEND. 1 '25	0	0	0	0	0	9,067,640	0	9,067,640
Change in Expenditures Amendment 1 to Budget								-46,450
TOTAL EDUCATION								
BUDGET 2025-2026	28,974,001	7,888,999	3,363,718	739,851	199,779	13,077,573	69,469	54,313,390
BUDGET 2024-2025	27,839,292	7,809,738	3,273,769	734,660	229,779	13,131,470	68,604	53,087,312
AMEND. 1 2024-2025	26,738,981	7,963,596	4,659,531	722,962	205,779	13,084,531	18,635	53,394,015
Change in Expenditures Amendment 1 to Budget								919,375
TRANSP								
2025-2026	783,074	118,617	2,839,522	143,997	0	9,750	0	3,894,960
2024-2025	791,646	114,035	2,401,500	143,622	15,000	11,250	1,875	3,478,928
A1 2024-2025	775,245	114,800	2,668,968	94,856	10,000	11,250		3,675,119
Change in Expenditures Amendment 1 to Budget								219,841



NSSEO

BUDGET EXPENDITURES SUMMARY 2025-2026

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
BLDG FUND 2025-2026	0	0	322,989	0	0	50,000	2,800	375,789
BLDG FUND 2024-2025	0	0	342,516	13,200	2,800	50,000	0	408,516
BLDG FUND A1 2024-2025	0	0	752,394	0	0	20,000	0	772,394
								Change in Expenditures Amendment 1 to Budget
								-396,605
CAP IMPROV 2025-2026	0	0	0	0	4,339,580	0	0	4,339,580
CAP IMPROV 2024-2025	0	0	0	0	1,150,000	0	0	1,150,000
CAP IMPROV A1 2024-2025	0	0	0	0	1,375,000	0	0	1,375,000
								Change in Expenditures Amendment 1 to Budget
								2,964,580
GRAND TOTALS:								
BUDGET 2025-2026	29,757,075	8,007,616	6,526,229	883,848	4,539,359	13,137,323	72,269	62,923,719
BUDGET 2024-2025	28,630,938	7,923,773	6,017,785	891,482	1,397,579	13,192,720	70,479	58,124,756
AMEND. 1 2024-2025	27,514,226	8,078,396	8,080,893	817,818	1,590,779	13,115,781	18,635	59,216,528
								Change in Expenditures Amendment 1 to Budget
								3,707,191
								% Change in Expenditures Amendment 1 to Budget
								6.26%
GRAND TOTALS LESS ON BEHALF:								
BUDGET 2025-2026	29,757,075	8,007,616	6,526,229	883,848	4,539,359	4,237,323	72,269	54,023,719
% of Budget	55.1%	14.8%	12.1%	1.6%	8.4%	7.8%	0.1%	100.0%
BUDGET 2024-2025	28,630,938	7,923,773	6,017,785	891,482	1,397,579	4,292,720	70,479	49,224,756
% of Budget	58.2%	16.1%	12.2%	1.8%	2.8%	8.7%	0.1%	100.0%
AMEND. 1 2024-2025	27,514,226	8,078,396	8,080,893	817,818	1,590,779	4,215,781	18,635	50,316,528
% of Budget	54.7%	16.1%	16.1%	1.6%	3.2%	8.4%	0.0%	100.0%
								Change in Expenditures Amendment 1 to Budget
								3,707,191
								% Change in Expenditures Amendment 1 to Budget
								6.86%

*Employee Benefits include Board Share of IMRF, FICA, Medicare, Teacher Retirement/Local, Teacher Retirement/Federal, Health/Life/Dental Insurance, and Worker's Compensation.

3/17/2025 GM



2025-2026 BUDGET ENROLLMENT SUMMARY

Budget 2024-2025 to Budget 2025-2026

	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
Timber Ridge				
Member	57.0	60.0	3.0	72%
Non-Member	25.0	23.0	-2.0	28%
	82.0	83.0	1.0	100%

■ Member 72%
■ Non-Member 28%

	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
Miner School				
Member	82.0	76.0	-6.0	81%
Non-Member	15.0	18.0	3.0	19%
	97.0	94.0	-3.0	100%

■ Member 81%
■ Non-Member 19%

	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
Kirk School				
Member	146.0	150.0	4.0	82%
Non-Member	36.0	32.0	-4.0	18%
	182.0	182.0	0.0	100%

■ Member 82%
■ Non-Member 18%

	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
D/HH-Elementary				
Member	33.0	33.0	0.0	100%
	33.0	33.0	0.0	100%

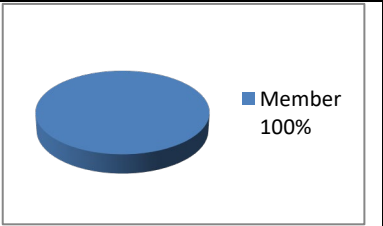
■ Member 100%



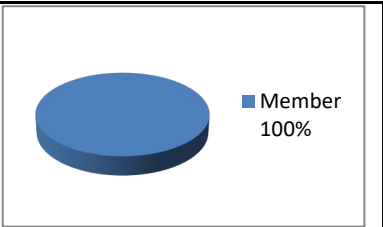
2025-2026 BUDGET ENROLLMENT SUMMARY

Budget 2024-2025 to Budget 2025-2026

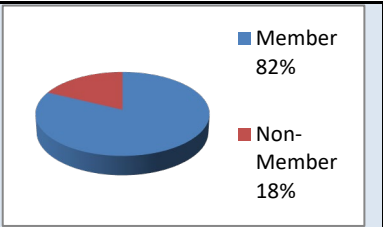
<u>D/HH-Middle</u>		Budget	Budget	Enrollment	
		<u>2024-2025</u>	<u>2025-2026</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
Member	7.0	7.0	0.0	100%	
	7.0	7.0	0.0	100%	



<u>D/HH-High School</u>		Budget	Budget	Enrollment	
		<u>2024-2025</u>	<u>2025-2026</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
Member	7.0	9.0	2.0	100%	
	7.0	9.0	2.0	100%	



<u>TOTAL</u>		Budget	Budget	Enrollment	
		<u>2024-2025</u>	<u>2025-2026</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
Member	332.0	335.0	3.0	82%	
Non-Member	76.0	73.0	-3.0	18%	
	408.0	408.0	0.0	100%	





2025-2026 BUDGET STAFFING SUMMARY

Budget 2024-2025 to Budget 2025-2026

PROGRAM:	BUDGET 2024-2025 STAFF	AMEND. 1 2024-2025 STAFF	BUDGET 2025-2026 STAFF	BUDGET TO BUDGET INC./DEC.
TIMBER RIDGE SCHOOL	53.0500	53.0500	55.5500	2.5000
MINER SCHOOL	68.0000	68.0000	68.5000	0.5000
KIRK SCHOOL	124.9000	124.9000	125.2000	0.3000
D/HH PROGRAM	29.8000	30.8000	31.0000	0.2000
TUITION PROGRAMS	275.7500	276.7500	280.2500	3.5000
DIAG. & EDUC. SRVS. CENTER	19.1100	19.3500	23.7500	4.4000
D/HH-DIAGNOSTICS	5.1000	5.1000	5.3000	0.2000
D/HH-ITINERANT	10.5000	10.8500	11.9000	1.0500
OUTDOOR EDUCATION	6.0000	6.0000	6.0000	0.0000
VOC. ADJUSTMENT COUNSELOR	4.0000	4.0000	4.0000	0.0000
NSSEO ADMINISTRATION	14.0000	14.0000	14.5500	0.5500
TECHNICAL ASSIST TO DISTRICTS	5.1000	5.1000	4.5000	-0.6000
PROFESSIONAL DEVELOPMENT	2.9000	2.9000	2.9000	0.0000
CENTRAL O&M	2.9500	2.9500	2.6000	-0.3500
TECHNOLOGY / CENTRAL	10.0000	10.0000	10.0000	0.0000
TIMBER RIDGE O&M	2.5000	2.5000	2.5000	0.0000
KIRK O&M	5.0000	5.0000	5.0000	0.0000
KIRK CAFETERIA	5.0000	5.0000	5.0000	0.0000
TRANSPORTATION	1.4500	1.4500	1.4500	0.0000
TRANSPORTATION-IN HOUSE	3.5000	3.5000	3.5000	0.0000
ISRC/STOP Grants	5.8000	5.8000	5.6000	-0.2000
OTHER PROGRAMS/SERVICES	102.9100	103.5000	108.5500	5.0500
TOTALS	378.6600	380.2500	388.8000	8.5500
1:1 DIRECT BILL STAFF	132.0000	146.5000	129.5000	-17.0000

Updated 3/13/2025
e/sched2526/Budget Staffing Summary

-8.4500



Timber Ridge School FY 25-26

Students	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	82.0		82.0		0.0	83.0		1.0
		Total		Total	Inc/Dec		Total	Inc/Dec
Administration:								
Principal	1.000		1.000		0.000	1.000		0.000
Asst Principal	1.000		1.000		0.000	1.000		0.000
Total Administration		2.000		2.000	0.000		2.000	0.000
Clerical	1.500	1.500	1.500	1.500	0.000	1.500	1.500	0.000
Classroom Aides	16.000	16.000	16.000	16.000	0.000	16.000	16.000	0.000
Classroom Teachers	11.400	11.400	11.400	11.400	0.000	11.400	11.400	0.000
Related Services:								
PT	0.050		0.050		0.000	0.050		0.000
OT	0.600		0.600		0.000	0.600		0.000
SLP	1.000		1.000		0.000	1.000		0.000
APE Tchr	1.000		1.000		0.000	1.000		0.000
Art Teacher	0.500		0.500		0.000	0.500		0.000
STEM Teacher	1.000		1.000		0.000	1.000		0.000
Instructional Coach	1.000		1.000		0.000	1.500		0.500
Nurse	1.000		1.000		0.000	1.000		0.000
Building Assistant	2.000		2.000		0.000	2.000		0.000
Bilingual Assistant	2.000		2.000		0.000	2.000		0.000
Nurse Assistant	1.000		1.000		0.000	1.000		0.000
Social Workers	8.000		8.000		0.000	8.000		0.000
Social Worker Intern	0.000		0.000		0.000	2.000		2.000
Psychologists	3.000		3.000		0.000	3.000		0.000
Total Related Svcs		22.150		22.150	0.000		24.650	2.500
Direct Bill Staff:								
Dir Bill Aides	6.000		6.000		0.000	5.000		-1.000
Total Direct Bill		6.000		6.000	0.000		5.000	-1.000
Total Staffing Plan		59.050		59.050	0.000		60.550	1.500
					0.000			1.500

Miner School FY 25-26

	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
Students	97.0		92.0		-5.0	94.0		2.0
Administration:		Total		Total	Inc/Dec		Total	Inc/Dec
Principal	1.000		1.000		0.000	1.000		0.000
Asst Principal	1.000		1.000		0.000	1.000		0.000
Total Administration		2.000		2.000	0.000		2.000	0.000
Clerical	2.000	2.000	2.000	2.000	0.000	2.000	2.000	0.000
Classroom Aides	18.000	18.000	17.000	17.000	-1.000	17.000	17.000	0.000
Classroom Teachers	15.300	15.300	15.300	15.300	0.000	15.800	15.800	0.500
Related Services:								
PT	2.000		2.000		0.000	2.000		0.000
OT	3.600		3.600		0.000	3.600		0.000
SLP	6.000		6.000		0.000	6.000		0.000
APE Tchr	1.000		2.000		1.000	2.000		0.000
Art Teacher	0.500		0.500		0.000	0.500		0.000
STEM Teacher	1.000		1.000		0.000	1.000		0.000
Instructional Coach	2.000		2.000		0.000	2.000		0.000
DHH Teacher	0.100		0.100		0.000	0.100		0.000
Vision OM Teacher	0.800		0.800		0.000	0.800		0.000
Nurse	1.000		1.000		0.000	1.000		0.000
BCBA	2.000		3.000		1.000	3.000		0.000
AT Facilitator	0.700		0.700		0.000	0.700		0.000
Bldg Bilingual Asst	1.000		1.000		0.000	1.000		0.000
Building Assistant	3.000		3.000		0.000	3.000		0.000
Nurse Assistant	1.000		1.000		0.000	1.000		0.000
Social Worker	3.000		2.000		-1.000	2.000		0.000
Psychologists	1.000		1.000		0.000	1.000		0.000
Total Related Svcs		29.700		30.700	1.000		30.700	0.000
Custodians	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
Direct Bill Staff:								
Dir Bill Aides	32.000		36.000		4.000	29.000		-7.000
Dir Bill Nurse Asst	9.000		8.000		-1.000	7.000		-1.000
Total Direct Bill		41.000		44.000	3.000		36.000	-8.000
Total Staffing Plan		109.000		112.000	3.000		104.500	-7.500
					3.000			-7.500

Kirk School FY 25-26

Students	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	182.0		179.0		-3.0	182.0		3.0
		Total		Total	Inc/Dec		Total	Inc/Dec
<u>Administration:</u>								
Principal	1.000		1.000		0.000	1.000		0.000
Asst Principal	2.000		2.000		0.000	2.000		0.000
Total Administration		3.000		3.000	0.000		3.000	0.000
<u>Clerical</u>	3.000	3.000	3.000	3.000	0.000	3.000	3.000	0.000
<u>Classroom/Transition</u>								
<u>Aides:</u>	32.000	32.000	31.000	31.000	-1.000	31.000	31.000	0.000
<u>Classroom Teachers</u>	30.300	30.300	30.300	30.300	0.000	30.600	30.600	0.300
<u>Related Services:</u>								
PT	2.600		2.600		0.000	2.600		0.000
OT	6.600		6.600		0.000	6.600		0.000
SLP	8.400		8.400		0.000	8.400		0.000
APE Teachers	4.000		4.000		0.000	4.000		0.000
Transition & Career Spec.	3.000		3.000		0.000	3.000		0.000
Instructional Coach (HS)	1.000		1.000		0.000	1.000		0.000
Instructional Coach (Con)	1.000		1.000		0.000	1.000		0.000
Nurse	2.000		2.000		0.000	2.000		0.000
Vision Teachers	1.000		1.000		0.000	1.000		0.000
D/HH Teachers	0.200		0.200		0.000	0.200		0.000
AT Facilitator	0.800		0.800		0.000	0.800		0.000
Hallway Assistants	4.000		4.000		0.000	4.000		0.000
Building Assistants	3.000		3.000		0.000	3.000		0.000
Nurse Assistants	2.000		2.000		0.000	2.000		0.000
Bilingual Assistants	2.000		2.000		0.000	2.000		0.000
Employ Specialist (ESP)	3.000		4.000		1.000	4.000		0.000
Social Workers/BCBA	10.000		10.000		0.000	10.000		0.000
Psychologists	2.000		2.000		0.000	2.000		0.000
Total Related Svcs		56.600		57.600	1.000		57.600	0.000
<u>Direct Bill Staff:</u>								
Nurse Asst/Interp Asst	10.000		11.000		1.000	10.000		-1.000
Aides/Assts	73.000		82.500		9.500	74.500		-8.000
Total Direct Bill		83.000		93.500	10.500		84.500	-9.000
Total Staffing Plan		207.900		218.400	10.500		209.700	-8.700
					10.500			-8.700



D/HH Elementary FY 25-26

	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	33.0		38.0		5.0	33.0		-5.0
Students	Total		Total	Inc/Dec	Total	Inc/Dec		
<u>Administration</u>	0.400	0.400	0.400	0.400	0.000	0.400	0.400	0.000
<u>Classroom Aides</u>	4.000	4.000	4.000	4.000	0.000	4.000	4.000	0.000
<u>Classroom Teachers</u>	5.000	5.000	5.000	5.000	0.000	5.200	5.200	0.200
<u>Related Services:</u>								
PT	0.400		0.400		0.000	0.400		0.000
OT	0.400		0.400		0.000	0.400		0.000
SLP	2.000		2.000		0.000	2.000		0.000
APE	0.100		0.100		0.000	0.100		0.000
Audiologists	0.150		0.150		0.000	0.150		0.000
Interpreters	5.000		6.000		1.000	6.000		0.000
Vision	0.500		0.500		0.000	0.500		0.000
AT Facilitators	0.030		0.030		0.000	0.030		0.000
Instructional Coach	0.400		0.400		0.000	0.400		0.000
Social Worker	0.500		0.500		0.000	0.500		0.000
Total Related Svcs		9.480		10.480	1.000		10.480	0.000
<u>Direct Bill Staff:</u>								
Dir Bill Aides	2.000		2.000		0.000	2.000		0.000
Total Direct Bill		2.000		2.000	0.000		2.000	0.000
Total Staffing Plan		20.880		21.880	1.000		22.080	0.200
					1.000			0.200



D/HH Middle-Middle FY 25-26

	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	7.0		9.0		2.0	7.0		-2.0
Students								
		Total		Total	Inc/Dec		Total	Inc/Dec
<u>Administration</u>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<u>Classroom Aides</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Classroom Teachers</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Related Services:</u>								
SLP	0.300		0.300		0.000	0.300		0.000
PT	0.000		0.000		0.000	0.000		0.000
Audiologists	0.050		0.050		0.000	0.050		0.000
Vision Teacher	0.100		0.100		0.000	0.100		0.000
Interpreters	2.000		2.000		0.000	2.000		0.000
AT Facilitators	0.040		0.040		0.000	0.040		0.000
Instructional Coach	0.200		0.200		0.000	0.200		0.000
Social Worker	0.150		0.150		0.000	0.150		0.000
Psychologist	0.000		0.000		0.000	0.000		0.000
Total Related Svcs		2.840		2.840	0.000		2.840	0.000
<u>Direct Bill Staff:</u>								
Dir Bill Aides	0.000		0.000		0.000	1.000		1.000
Total Direct Bill		0.000		0.000	0.000		1.000	1.000
Total Staffing Plan		4.840		4.840	0.000		5.840	1.000
					0.000			1.000



D/HH High School-Hersey FY 25-26

Students	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	7.0		8.0		1.0	9.0		1.0
		Total		Total	Inc/Dec		Total	Inc/Dec
<u>Administration</u>	0.250	0.250	0.250	0.250	0.000	0.250	0.250	0.000
<u>Clerical</u>	0.500	0.500	0.500	0.500	0.000	0.500	0.500	0.000
<u>Classroom Aides</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Classroom Teachers</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Related Services:</u>								
SLP	0.200		0.200		0.000	0.200		0.000
Job Coach/Transition Asst	0.500		0.500		0.000	0.500		0.000
APE	0.200		0.200		0.000	0.200		0.000
Audiologists	0.050		0.050		0.000	0.050		0.000
Interpreters	2.000		2.000		0.000	2.000		0.000
AT Facilitators	0.030		0.030		0.000	0.030		0.000
Social Worker	0.150		0.150		0.000	0.150		0.000
Instructional Coach	0.200		0.200		0.000	0.200		0.000
Total Related Svcs		3.330		3.330	0.000		3.330	0.000
<u>Direct Bill Staff:</u>								
Dir Bill Aides	1.000		1.000		0.000	1.000		0.000
Total Direct Bill		1.000		1.000	0.000		1.000	0.000
Total Staffing Plan		7.080		7.080	0.000		7.080	0.000
					0.000			0.000



NSSEO Funding Formulas

<u>NSSEO Tuition Based Programs</u>
Programs:
Timber Ridge School
Miner/Kirk Program
D/HH Program
-Based on a projected per student cost
<u>NSSEO Service/Other Programs</u>
Programs:
DESC Services:
OT/PT services to District students
APE services to District students
Vision services to District students
Assistive Technology services to District students
Based on the average salary, plus benefits, plus administrative add-on, plus travel, telephone, postage, photocopy, materials add-on.
DESC Evaluations - based on actual usage logs kept by DESC evaluation staff converted to a three tier system.
D/HH-Diagnostics - based on actual usage logs kept by evaluation staff converted to a four tier system.
D/HH-Itinerant - based on a per unit cost
Outdoor Education - based on % of projected usage in the education fund
VAC - costs are split between Districts 211 & 214
NSSEO Administration - no separate cost to member districts (6% in programs)
Technical Assistance to Districts - based on usage (FTE)
D/HH-Central Office - no separate cost to member districts (6% in programs)
Technology/Central - based on % of projected usage in the education fund
Technology/Programs - based on % of projected usage in the education fund
<u>NSSEO Reserves</u>
Capital Improvements Reserve - \$1,000,000 in 2025-2026 Based on 1/3 Projected Usage in Buildings We Own, 1/3 AFR Revenue, 1/3 Equal Share
Retirement Reserve - \$0 in 2025-2026 Based on % usage in the education fund
Building Fund Based on 1/3 Projected Usage in Buildings We Own, 1/3 AFR Revenue, 1/3 Equal Share



NSSEO Building Fund Plan

The NSSEO Building Fund Plan focuses on both short-term and long-term facility and program needs. The facility plan is developed through an examination of the current status and future initiatives of facilities, through an analysis of facility needs, program initiatives, and the use of work space.

Guiding Principles in the development of the NSSEO Building Fund Plan include:

- Health, safety, and security
- Maintenance and upkeep of facilities
- Integration of program initiatives
- Optimal utilization of facilities
- Environmental Sustainability

The development process of the NSSEO Building Fund Plan included:

- ▶ Examination of the current use of facilities in alignment with program needs and use by all stakeholders.
- ▶ Integration of facility planning with program redesign
- ▶ Collection of current data about the conditions of facilities in order to inform the need for repair, renovations, and new construction.
- ▶ Prioritization of larger, more costly systemic repairs/projects within financial limitations
- ▶ Consideration cost of energy improvements and sustainable construction whenever possible

The following Building Fund Plan highlights the outcomes of the facility plan development process.

Within the Building Fund Plan framework, the District assesses and predicts both the need and timing for maintenance and repairs to facilities, facility redesign, and major renovations. Ongoing review of the Facility Plan provides for refinement and revisions as priorities dictate.

NSSEO Building Fund Priority Schedule

2025-2026

Timber Ridge

General Painting	5,000
Concrete Replacement/Repair	5,000
Fire Rated Walls to enclose stairwell (Life Safety)	30,000
Carpet Replacement (Rooms 101A, 107, 108, 110, 113)	15,059
Padded Wall Replacement	11,000

Administration Building

Tuck pointing/Masonry Repair on Building	6,000
General Office Painting	1,500

Kirk School

General Painting	7,500
Drywall Repairs/FRP Paneling	15,000
Crack Fill, Sealcoat, Restripe Parking Lot	10,000
Concrete Replacement/Repair	25,000
Carpet/Tile Replacement	7,500
Shower Repair/Replacement	5,000

Sunrise Outdoor Education Center

Asphalt Replacement/Repair/Striping	2,000
Concrete	50,000
Decking Replacement	5,000
Tree Care	2,500
Replacing Exterior Doors	12,500
Repair ADA Ramp to Craft Lodge	22,500
Fire Hydrant Relocation	20,000

District Wide

Projects as Needed	30,000
Matching Portion of COPs Security Grant/School Maintenance Grant	67,730
Annual Depreciation on Vehicles	20,000

375,789

Total	375,789
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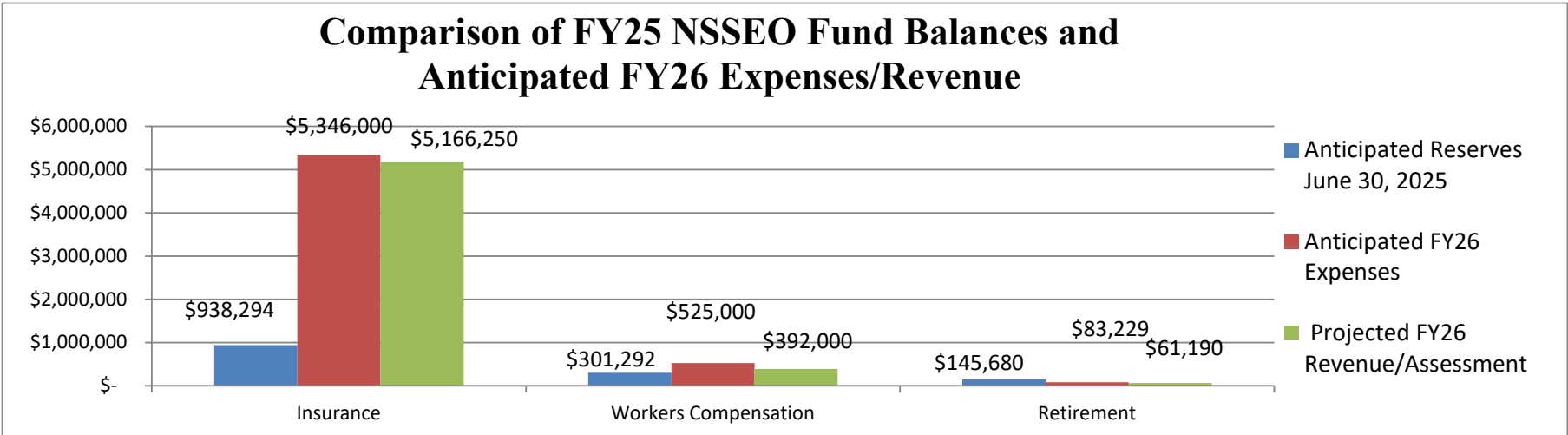
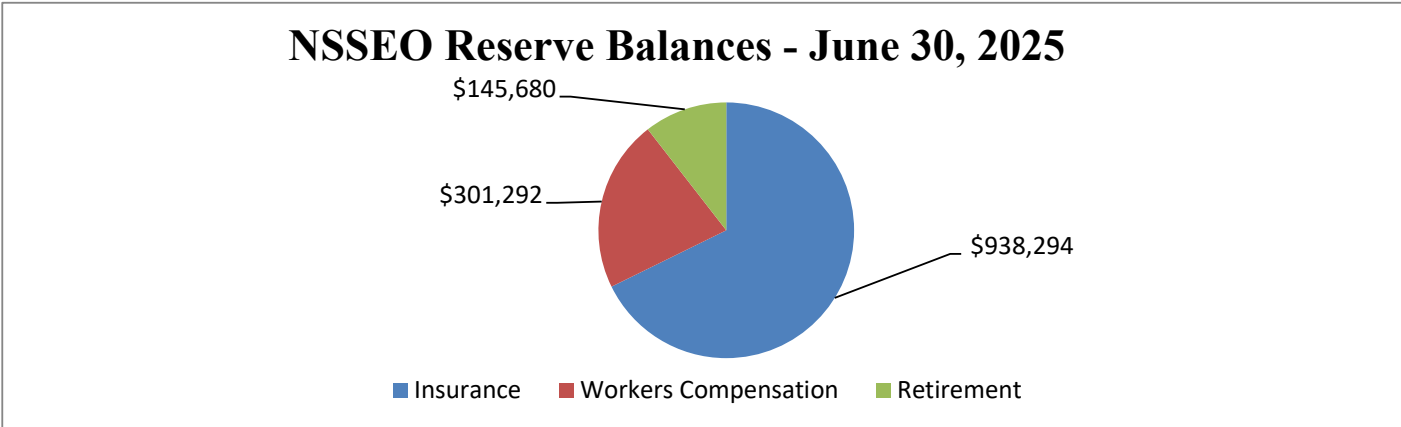
Reserves

NSSEO currently maintains reserve balances in insurance, workers compensation, and retirement accounts. The insurance and workers compensation reserve balances are the result of being previously self-funded through 2008. NSSEO reserves were established through assessments to both member and non-member districts for the purpose of collecting sufficient funds to cover anticipated expenses. NSSEO reserve fund balances are the result of careful budgeting, conservative spending, and actual expenses under budgeted amounts.

NSSEO has continually focused on spending down reserves to offset costs in the NSSEO budget. This fiscally responsible budget planning approach has resulted in conservative tuition increases and associated assessments.

Summary of NSSEO Reserves

	<u>Anticipated Reserves</u> June 30, 2025	<u>Anticipated FY26</u> Expenses	<u>Projected FY26</u> Revenue/Assessment	<u>Anticipated Reserves</u> June 30, 2026
Insurance	\$ 938,294	\$ 5,346,000	\$ 5,166,250	\$ 758,544
Workers Compensation	\$ 301,292	\$ 525,000	\$ 392,000	\$ 168,292
Retirement	\$ 145,680	\$ 83,229	\$ 61,190	\$ 123,641
	\$ 1,385,266	\$ 5,954,229	\$ 5,619,440	\$ 1,050,477



District #26
NSSEO 2025-2026 Budget

Program	Projected Usage	Cost per Student or Service	District #26 Total
Tuition Programs:			
Timber Ridge School	5.00 students	48,310.87	241,554
Miner School	8.00 students	53,382.60	427,061
D/HH-Elementary	1.00 students	54,347.78	54,348
D/HH-Middle	0.00 students	54,347.78	0
Service/Other Programs:			
DESC- OT	0.60 FTE	117,243.00	70,346
DESC- PT	0.35 FTE	117,243.00	41,035
DESC- AT	0.20 FTE	106,308.00	21,262
DESC- Vision	0.70 FTE	93,913.00	65,739
D/HH-Itinerant	860.00 Units	26.46	22,759
Technical Asst to Dists-Coaches	0.70 FTE	93,210.00	65,247
Outdoor Education			24,908
Technology/Central			43,900
Technology/Programs			4,826
Direct Bill Staff:			
3.00 Direct Bill 1:1 Aide- Miner School		47,992	143,977
1.00 Direct Bill 1:1 Aide- Timber Ridge School		47,992	47,992
Education Fund Reserves:			
Retirement Reserve			0
Education Fund Totals			1,274,954
Building Fund			19,074
Capital Projects Reserve			63,580
TOTAL DISTRICT #26			1,357,608
Additional District Costs:			Estimated
**DESC-Evaluations:			Based on Need
Billing based on actual usage. Approx. \$1,200/level 1 evaluation.			
**DESC-Contracted Evaluations/Interpreters			Estimated
			Based on Need
**D/HH-Diagnostics:			Estimated
Billing based on actual usage. Approx. \$550/level 1 evaluation. Screenings in district \$400/day.			5,000
Please note- Evaluations include tests, observations, travel, IEP meetings, interviews, consultation with staff, comprehensive report, etc.			
ESY- Summer 2024			51,777
IDEA FY2425			74,555
Transportation			250,000

Updated 3/17/25
 GSheets/DistrictCosts/MemberDistrictCostsFY2526

COMPARISON DISTRICT PAYMENTS	DIST. 26 2024-2025 BUDGET	DIST. 26 2024-2025 AMEND. 1	DIST. 26 2025-2026 BUDGET	FY26 STDS	DIST. 26 DIFF. ~ AMEND. 1 VS FY25	CHANGE IN STUDENTS OR SERVICES FROM AMENDMENT 1
<u>TUITION PROGRAMS:</u>						
Timber Ridge School	232,885	232,885	241,554	5.0	8,669	0.0 students
Miner School	514,290	375,174	427,061	8.0	51,887	1.0 student
Kirk School						
D/HH-Elementary	0	52,663	54,348	1.0		0.0 students
D/HH-Middle						
D/HH-High School						
Subtotal Tuition	747,175	660,722	722,963	14.0	60,556	1.0 students
<u>SERVICE/OTHER:</u>						
DESC-Educational Srvs	84,631	84,631	198,382		113,751	+ .7 Vision, + .2 OT, + .2 AT
D/HH-Itinerant	23,499	23,499	22,759		-740	
Outdoor Education	24,717	24,717	24,908		191	
V.A.C.					0	
NSSEO Admin.					0	
Tech Asst to Districts	71,469	71,469	65,247		-6,222	
Central O&M	3,321	3,321	0		-3,321	
Technology/Central	44,134	44,134	43,900		-234	
Technology/Programs	4,758	4,758	4,826		68	
Subtotal Srv/Other	256,529	256,529	360,022		103,493	
<u>DIRECT BILL STAFF/SRVS:</u>						
Direct Bill Staff/Services	234,760	201,659	191,969		-9,690	
<u>ED FUND RESERVES:</u>						
Retirement Reserve	5,706	5,706	0		-5,706	
Subtotal Ed Reserves	5,706	5,706	0		-5,706	
TOTAL:						
EDUCATION FUND	1,244,170	1,124,616	1,274,954		148,653	
TOTAL:						
BUILDING FUND	18,548	18,548	19,074		526	
TOTAL:						
CAPITAL RESERVES	61,800	61,800	63,580		1,780	
TOTAL						
TOTAL	1,324,518	1,204,964	1,357,608		150,959	



NSSEO ENROLLMENT 2025-2026 BUDGET

District 26				
Program	Budget 2024-2025	Amend.1 2024-2025	Budget 2025-2026	Diff Amend. 1 to Budget
Timber Ridge School	5.0	5.0	5.0	0.0
Miner School	10.0	7.0	8.0	1.0
D/HH-Elementary	0.0	1.0	1.0	0.0
D/HH-Middle	0.0	0.0	0.0	0.0
Total	15.0	13.0	14.0	1.0