



2019-2020 BUDGET

Financial Information for Prospect Heights School District #23



Northwest Suburban Special Education Organization **Fiscal Year 2019-2020 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. When program vacancies allow, NSSEO will accept non-member district placements if they enhance the educational services/environment.

The NSSEO budget contains the following program budgets:

- Timber Ridge School
- Miner School
- NSSEO Program at River Trails Middle School
- Kirk School
- 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

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 February 19, 2019 through April 17, 2019. Members of the NSSEO Finance Advisory Committee represented district needs as well as a comprehensive focus NSSEO's Continuous Improvement Plan.

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 2019-2020 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.

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. This also includes payments made to other governmental units, for example, flow-through payments made to NSSEO districts for IDEA and Preschool subgrant claims. 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 2019-2020 NSSEO budget.

Dr. Judy Hackett
Superintendent

Julie Jilek
Assistant Superintendent,
Chief School Business Official



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w/budget/indexFY19-20



NSSEO 2019-2020 BUDGET SUMMARY

2019-2020 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-

- Main Areas of Focus
 - Student Outcomes
 - Student Centered Learning Environment
 - Transition Planning
 - Collaborative Partnerships

NSSEO FY20 Initiatives-

- Increase positive impact through innovative practices
- Increase linkages to age-appropriate peer opportunities
- Intensify focus on person-centered educational design for life planning
- Meaningful teaming, planning through professional learning communities
- Increase parent engagement at all levels, creating greater networking
- Expand PERC efforts to support parents at all levels
- Enhance strong school partnerships with all stakeholders
- Advance focus on transition, specifically employment, parental engagement and community partnerships aligned to students' life plans
- Focus on advancing instructional practices across NSSEO programs that addresses the complex academic, social-emotional and life needs of students EC-22.
- Support member districts in building capacity in behavior through coaching/PD
- Increase focus on social/emotional learning across programs
- Increase focus on mental health supports for students and families
- Maximize resources through expanded communication, planning, and partnerships

Enrollment Projections-

- Developed based on input from Districts Administrative and Business Representatives and Program Administrators
- Enrollment Projections in the FY20 Budget remain stable

Staffing Adjustments-

FY19 Amendment 1 to FY20 Budget

Overall Staffing Increase/Decrease - Tuition Programs: +0.66 FTE

Staffing Increase/Decrease in District Purchased Services/Other: +1.05 FTE

2019-2020 NSSEO Tuition Based Programs	2018-2019 BUDGET		2019-2020 BUDGET	INC./DEC. %
Timber Ridge School	38,014.75	per std	39,208.88	3.14%
Miner School	45,945.43	per std	42,589.47	-7.30%
NSSEO Program at RTMS	54,060.75	per std	55,036.40	1.80%
Kirk School	41,144.99	per std	42,589.47	3.51%
D/HH Program	42,852.19	per std	44,228.87	3.21%

Programs and Services Rates-

Non-Member Tuition Rates	2019-2020
Timber Ridge School Non-Member	49,941.46
Timber Ridge Non-Member w/ Add-Ons	59,388.26
Miner- Kirk Program Non-Member	55,428.13
Miner Non-Member with Add-Ons	64,874.93

2019-2020 NSSEO Service/Other Programs	2018-2019 BUDGET		2019-2020 BUDGET	INC./DEC. %
DESC:				
OT/PT services to District students	111,236	per FTE	111,478	0.22%
APE services to District students	75,363	per FTE	76,013	0.86%
Vision services to District students	87,941	per FTE	88,232	0.33%
Assistive Technology services to District students	83,605	per FTE	84,032	0.51%
D/HH-Itinerant Program	22.90	per unit	22.75	-0.66%
Outdoor Education - based on % of usage in education fund	371,586	total	379,996	2.26%
VAC - costs are split between Districts 211 & 214	66,979	per dist	65,039	-2.90%
NSSEO Administration - Offset by IDEA dollars/Admin Fee	0	total	0	0.00%
Technical Assistance to Districts	89,252	per FTE	89,215	-0.04%
Professional Development - Offset by IDEA dollars	0	total	0	0.00%
Central O&M - based on % of usage in education fund	53,872	total	52,223	-3.06%
D/HH-Central Office - Offset by Admin Fee	0	total	0	0.00%
Technology/Central - based on % of usage in education fund	676,502	total	681,714	0.77%
Technology/Programs - based on % of usage in education fund	79,637	total	79,953	0.40%
Building Fund	200,000	total	200,000	0.00%

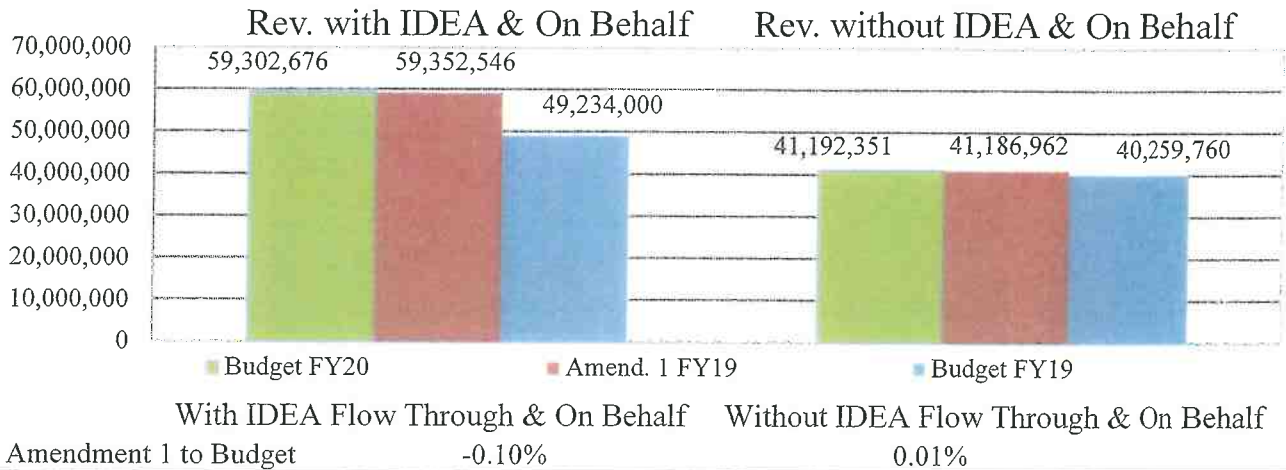
Budget Revenue/Expenditure Summary:

Revenue (with IDEA Flow-Through and On Behalf*)

FY20 Budget	\$ 59,302,676
FY19 Amend. 1	\$ 59,352,546
FY19 Budget	\$ 49,234,000

Revenue (without IDEA Flow-Through and On Behalf)

FY20 Budget	\$ 41,192,351
FY19 Amend. 1	\$ 41,186,962
FY19 Budget	\$ 40,259,760

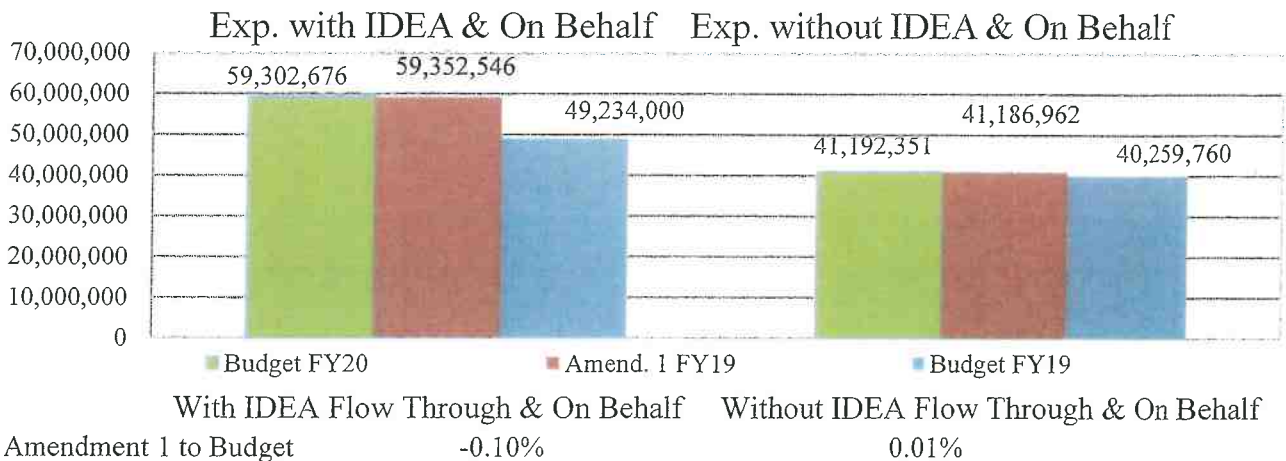


Expenditures (with IDEA Flow-Through and On Behalf*)

FY20 Budget	\$ 59,302,676
FY19 Amend. 1	\$ 59,352,546
FY19 Budget	\$ 49,234,000

Expenditures (without IDEA Flow-Through and On Behalf)

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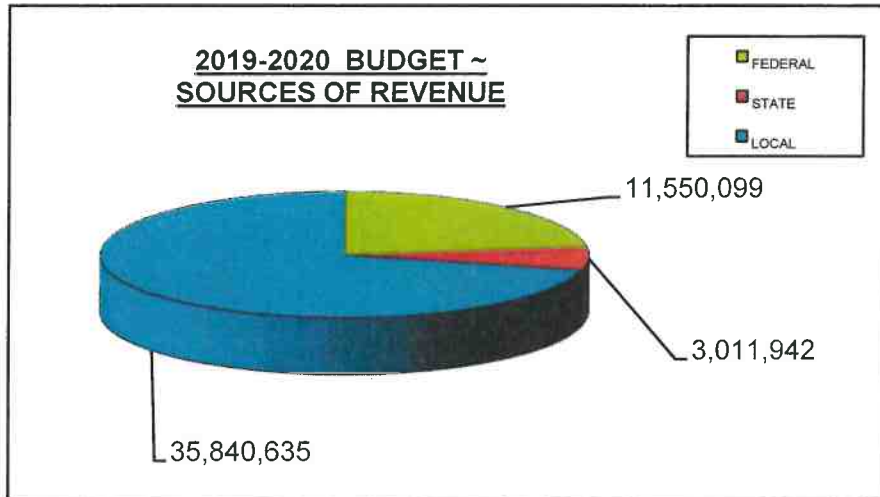
*The increase in the FY19 Amended Budget and FY20 Budget include \$8,900,000 in On-Behalf contributions. The State of Illinois makes these contributions on behalf of NSSEO for employer pension contributions related to TRS. These are not monies actually received and disbursed by NSSEO; however, they are recognized as revenues and expenses on these financial statements for reporting purposes and are required by our auditor.

NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION



SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
2018-2019 BUDGET	11,132,811 22.6%	3,005,860 6.1%	35,095,329 71.3%	49,234,000
2018-2019 AMEND. 1*	11,343,539 22.5%	3,039,897 6.0%	36,069,200 71.5%	50,452,636
2019-2020 BUDGET*	11,550,099 22.9%	3,011,942 6.0%	35,840,635 71.1%	50,402,676



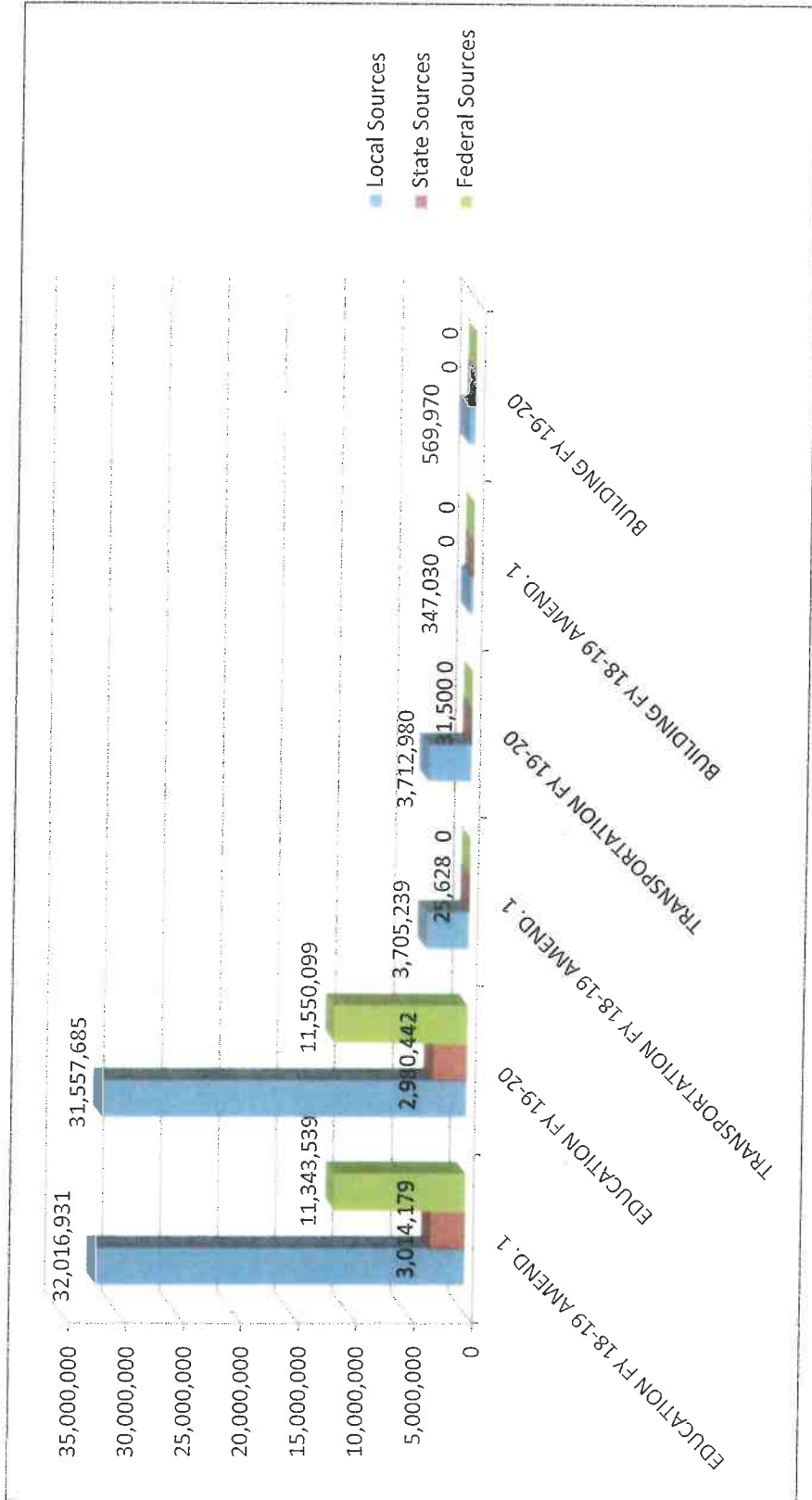
*Excludes \$8.9 million in On Behalf

2019-2020 NSSEO BUDGET REVENUE

	FY 18-19 Amend. 1 Education	FY19-20 Budget Education	FY 18-19 Amend. 1 Transportation	FY19-20 Budget Transportation	FY 18-19 Amend. 1 Building	FY19-20 Budget Building	FY 18-19 Amend. 1 Total	FY19-20 Budget Total
Local Sources:								
District Payments	17,556,193	17,721,916	0	0	200,000	200,000	17,756,193	17,921,916
Non-Member Payments	6,576,107	6,772,069	0	0	82,156	82,625	6,658,263	6,854,694
Transportation Payments	0	0	3,625,618	3,712,480	0	0	3,625,618	3,712,480
Direct Bill Revenue	4,618,435	4,401,299	0	0	0	0	4,618,435	4,401,299
Other Local Revenue	20,000	10,000	0	0	0	0	20,000	10,000
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
Building Rent	5,200	6,000	0	0	0	0	5,200	6,000
ESY Assessment	121,380	119,181	0	0	0	0	121,380	119,181
Program Payments	1,873,000	1,829,146	0	0	0	0	1,873,000	1,829,146
Interest	160,827	140,000	500	500	60,000	60,000	221,327	200,500
Budget Balance	1,085,789	558,074	79,121	0	4,874	227,345	1,169,784	785,419
Total Local Sources	32,016,931	31,557,685	3,705,239	3,712,980	347,030	569,970	36,069,200	35,840,635
State Sources:								
Evidence Based Funding	2,432,477	2,432,478	0	0	0	0	2,432,477	2,432,478
State Transp. Claim	0	0	25,628	31,500	0	0	25,628	31,500
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
ORS/DHS	581,702	547,964	0	0	0	0	581,702	547,964
Total State Sources	3,014,179	2,980,442	25,628	31,500	0	0	3,039,807	3,011,942
Federal Sources:								
IDEA	10,621,219	10,601,338	0	0	0	0	10,621,219	10,601,338
Preschool	220,351	223,761	0	0	0	0	220,351	223,761
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
Medicaid	501,969	725,000	0	0	0	0	501,969	725,000
Total Federal Sources	11,343,539	11,550,099	0	0	0	0	11,343,539	11,550,099
Grand Total*	46,374,649	46,088,226	3,730,867	3,744,480	347,030	569,970	50,452,546	50,402,676

*Excludes \$8.9 million in On Behalf

2019-2020 NSSEO BUDGET REVENUE



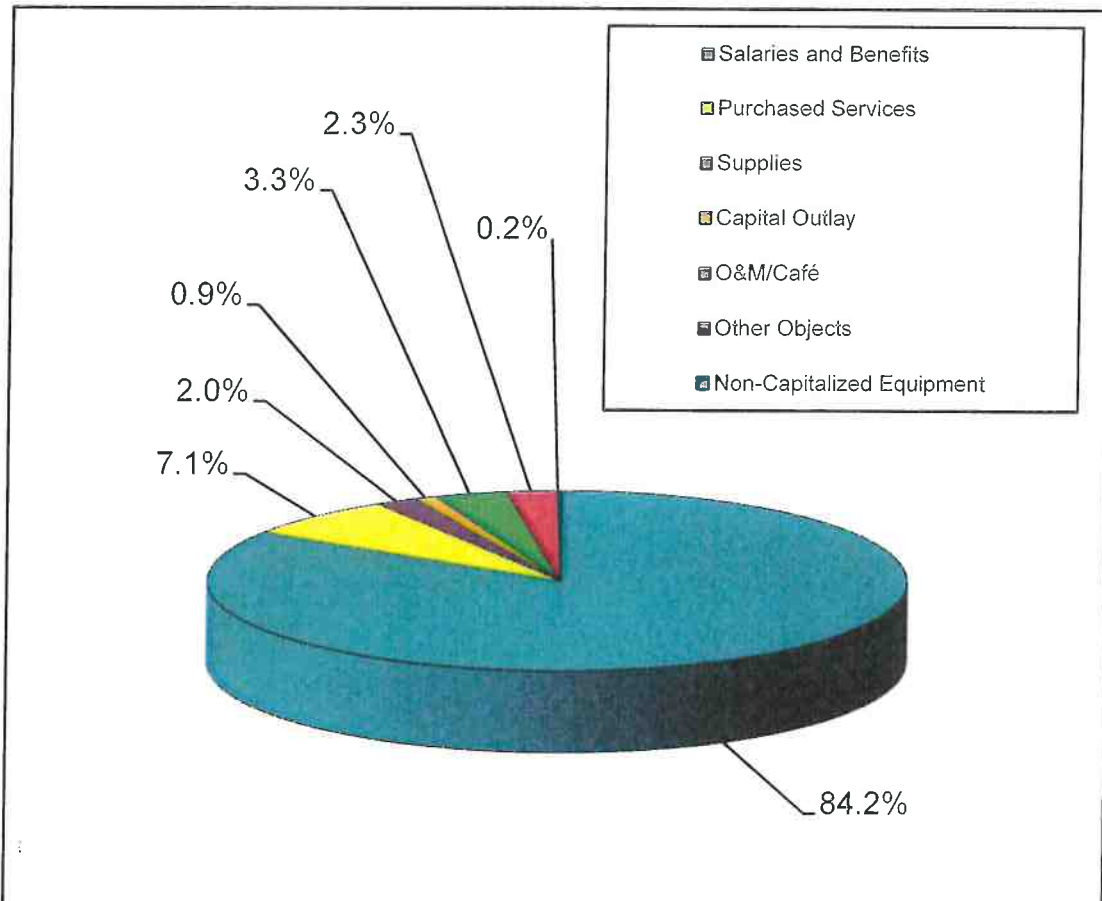


NSSEO

2019-2020 BUDGET SUMMARY

Education Fund- Allocation of Program Expenses:

Salaries and Benefits	29,505,672	84.2%
Purchased Services	2,492,264	7.1%
Supplies	685,323	2.0%
Capital Outlay	333,020	0.9%
O&M/Café	1,170,568	3.3%
Other Objects	802,212	2.3%
Non-Capitalized Equipment	65,900	0.2%
Subtotal	<u>35,054,959</u>	<u>100.0%</u>
Transfers	1,822,942	
IDEA/Preschool to Districts	9,210,325	
On Behalf	8,900,000	
Total 2019-2020 Education Fund	<u><u>54,988,226</u></u>	





2019-2020 NSSEO BUDGET EXPENDITURES

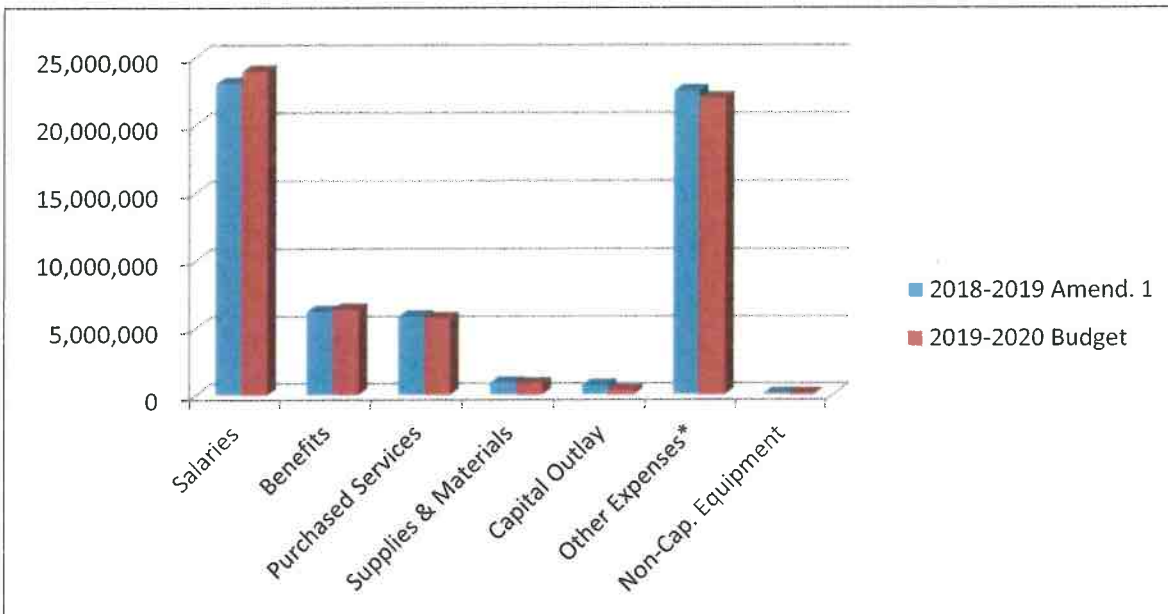
	2018-2019 Amend. 1	2019-2020 Budget	Change
Education Fund:			
Salaries	15,977,665	16,424,062	446,397
Benefits	4,698,986	4,800,085	101,099
Purchased Services	1,125,968	904,407	-221,561
Supplies & Materials	240,380	227,651	-12,729
Capital Outlay	456,238	169,741	-286,497
Other Expenses*	2,588,471	2,565,174	-23,297
Non-Cap. Equipment	6,500	2,700	-3,800
Total Tuition Programs	25,094,208	25,093,820	-388
Salaries	6,414,462	6,811,715	397,253
Benefits	1,409,354	1,469,810	60,456
Purchased Services	1,749,451	1,587,857	-161,594
Supplies & Materials	522,935	457,672	-65,263
Capital Outlay	171,141	163,279	-7,862
Other Expenses*	852,020	835,724	-16,296
Non-Cap. Equipment	68,139	63,200	-4,939
Total Service/Other	11,187,502	11,389,257	201,755
Salaries	0	0	0
Benefits	0	0	0
Purchased Services	0	0	0
Supplies & Materials	0	0	0
Capital Outlay	0	0	0
Other Expenses*	827,355	394,824	-432,531
Non-Cap. Equipment	0	0	0
Total Ed Fund Reserves	827,355	394,824	-432,531
Salaries			0
Benefits	0	0	0
Purchased Services	0	0	0
Supplies & Materials	0	0	0
Capital Outlay	0	0	0
Other Expenses*	9,265,584	9,210,325	-55,259
Non-Cap. Equipment	0	0	0
Total IDEA Subgrants to Districts	9,265,584	9,210,325	-55,259
On Behalf	8,900,000	8,900,000	0
Total Education Fund	55,274,649	54,988,226	-286,423



2019-2020 NSSEO BUDGET EXPENDITURES

	2018-2019 Amend. 1	2019-2020 Budget	Change
Transportation Fund:			
Salaries	664,452	718,460	54,008
Benefits	124,424	128,254	3,830
Purchased Services	2,709,709	2,739,924	30,215
Supplies & Materials	139,430	142,053	2,623
Capital Outlay	84,121	5,000	-79,121
Other Expenses*	8,731	8,914	183
Non-Cap. Equipment	0	1,875	1,875
Total Transportation Fund	3,730,867	3,744,480	13,613
Building Fund:			
Salaries	0	0	0
Benefits	0	0	0
Purchased Services	283,030	505,970	222,940
Supplies & Materials	16,000	16,000	0
Capital Outlay	0	0	0
Other Expenses*	48,000	48,000	0
Non-Cap. Equipment	0	0	0
Total Building Fund	347,030	569,970	222,940
Total All Funds	59,352,546	59,302,676	-49,870

*Other Expenses - Transfers/IDEA Flow-Thru/Dues-Fees-Subscriptions





NSSEO

BUDGET EXPENDITURES SUMMARY 2019-2020

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON- CAPITALIZED EQUIPMENT	TOTAL
<u>TUITION PROGRAMS:</u>								
TIMBER RIDGE	2,971,778	753,032	115,738	44,970	1,500	646,114	0	4,533,132
MINER SCHOOL	3,323,760	992,489	410,007	99,826	138,241	351,069	1,500	5,316,892
RTMS PROG	221,918	50,701	31,175	3,375	0	19,513	0	326,682
KIRK SCHOOL	8,328,556	2,623,938	160,276	79,480	30,000	1,419,767	1,200	12,643,217
D/HH-ELEMENTARY	955,989	247,317	97,200	0	0	78,030	0	1,378,536
D/HH-MIDDLE	277,171	60,452	25,796	0	0	21,805	0	385,224
D/HH-HIGH SCHOOL	344,890	72,156	64,215	0	0	28,876	0	510,137
TUITION BUDGET '20	16,424,062	4,800,085	904,407	227,651	169,741	2,565,174	2,700	25,093,820
TUITION BUDGET '19	16,071,860	4,648,769	912,672	229,095	169,741	2,580,430	2,700	24,615,267
TUITION AMEND. 1 '19	15,977,665	4,698,986	1,125,968	240,380	456,238	2,588,471	6,500	25,094,208
Change in Expenditures Amendment 1 to Budget								-388
<u>SERVICE/OTHER:</u>								
D.E.S.C.	1,952,604	442,416	70,000	9,052	0	149,928	0	2,624,000
D/HH-DIAGNOSTICS	334,760	84,596	46,000	10,000	0	28,521	0	503,877
D/HH-ITINERANT	748,182	107,581	21,000	0	0	52,605	0	929,368
OUTDOOR EDUCATION	436,047	74,801	40,120	42,618	0	83,893	0	677,479
VAC/STEP	198,431	70,066	395,476	1,412	0	17,656	0	683,041
NSSEO ADMINISTRATION	1,377,034	297,232	476,696	178,955	30,000	83,441	5,000	2,448,358
TECH ASST TO DIST	301,573	41,017	0	725	0	0	0	343,315
PROF DEVELOPMENT	357,827	101,223	263,028	36,728	0	0	0	758,806
CENTRAL O&M	261,286	57,027	83,000	34,600	4,000	3,000	1,000	443,913
D/HH-CENTRAL	3,500	613	96,727	19,000	0	166,680	0	286,520
TECHNOLOGY/CENTRAL	840,471	193,238	70,640	39,000	40,000	250,000	10,000	1,443,349
TECHNOLOGY/PROGRAMS	0	0	25,170	85,582	89,279	0	47,200	247,231
SRVS/OTHR BUD '20	6,811,715	1,469,810	1,587,857	457,672	163,279	835,724	63,200	11,389,257
SRVS/OTHR BUD '19	6,444,201	1,466,136	1,646,254	481,426	115,341	817,025	33,000	11,003,383
SRVS/OTHR AMEND. 1 '19	6,414,462	1,409,354	1,749,451	522,935	171,141	852,020	68,139	11,187,502
Change in Expenditures Amendment 1 to Budget								201,755
<u>ED FUND RESERVES:</u>								
U/C RESERVE	0	0	0	0	0	20,000	0	20,000
RETIREMENT RESERVE	0	0	0	0	0	9,274,824	0	9,274,824
ED. RES. BUDGET '20	0	0	0	0	0	9,294,824	0	9,294,824
ED. RES. BUDGET '19	0	0	0	0	0	415,351	0	415,351
ED. RES. AMEND. 1 '19	0	0	0	0	0	9,727,355	0	9,727,355
Change in Expenditures Amendment 1 to Budget								-432,531
<u>FLOW THRU DISTRICT SUBGRANTS:</u>								
FLOW THRU BUD '20	0	0	0	0	0	9,210,325	0	9,210,325
FLOW THRU BUD '19	0	0	0	0	0	8,974,240	0	8,974,240
FLOW THRU AMEND. 1 '19	0	0	0	0	0	9,265,584	0	9,265,584
Change in Expenditures Amendment 1 to Budget								-55,259
TOTAL EDUCATION BUDGET 2019-2020	23,235,777	6,269,895	2,492,264	685,323	333,020	21,906,047	65,900	54,988,226
TOTAL EDUCATION BUDGET 2018-2019	22,516,061	6,114,905	2,558,926	710,521	285,082	12,787,046	35,700	45,008,241
TOTAL EDUCATION AMEND. 1 2018-2019	22,392,127	6,108,340	2,875,419	763,315	627,379	22,433,430	74,639	55,274,649
Change in Expenditures Amendment 1 to Budget								-286,423



NSSEO

BUDGET EXPENDITURES SUMMARY 2019-2020

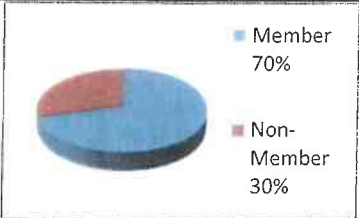
PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON- CAPITALIZED EQUIPMENT	TOTAL
TRANSP 2019-2020	718,460	128,254	2,739,924	142,053	5,000	8,914	1,875	3,744,480
TRANSP 2018-2019	654,781	133,669	2,787,900	143,303	45,000	7,661	1,875	3,774,189
TRANSP A1 2018-2019	664,452	124,424	2,709,709	139,430	84,121	8,731	0	3,730,867
								Change in Expenditures Amendment 1 to Budget
								13,613
BLDG FUND 2019-2020	0	0	505,970	16,000	0	48,000	0	569,970
BLDG FUND 2018-2019	0	0	387,570	16,000	0	48,000	0	451,570
BLDG FUND A1 2018-2019	0	0	283,030	16,000	0	48,000	0	347,030
								Change in Expenditures Amendment 1 to Budget
								222,940
GRAND TOTALS:								
BUDGET 2019-2020	23,954,237	6,398,149	5,738,158	843,376	338,020	21,962,961	67,775	59,302,676
BUDGET 2018-2019	23,170,842	6,248,574	5,734,396	869,824	330,082	12,842,707	37,575	49,234,000
AMEND. 1 2018-2019	23,056,579	6,232,764	5,868,158	918,745	711,500	22,490,161	74,639	59,352,546
								Change in Expenditures Amendment 1 to Budget
								-49,870
								% Change in Expenditures Amendment 1 to Budget
								-0.1%
GRAND TOTALS LESS IDEA FLOW-THROUGH AND ON BEHALF:								
BUDGET 2019-2020	23,954,237	6,398,149	5,738,158	843,376	338,020	12,752,636	67,775	41,192,351
% of Budget	58.2%	15.5%	13.9%	2.0%	0.8%	31.0%	0.2%	121.6%
BUDGET 2018-2019	23,170,842	6,248,574	5,734,396	869,824	330,082	3,868,467	37,575	40,259,760
% of Budget	57.6%	15.5%	14.2%	2.2%	0.8%	9.6%	0.1%	100.0%
AMEND. 1 2018-2019	23,056,579	6,232,764	5,868,158	918,745	711,500	13,224,577	74,639	41,186,962
% of Budget	56.0%	15.1%	14.2%	2.2%	1.7%	32.1%	0.2%	121.6%
								Change in Expenditures Amendment 1 to Budget
								5,389
								% Change in Expenditures Amendment 1 to Budget
								0.01%

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

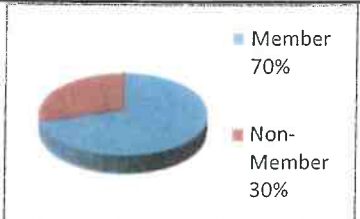


2019-2020 BUDGET ENROLLMENT SUMMARY
Budget 2018-2019 to Budget 2019-2020

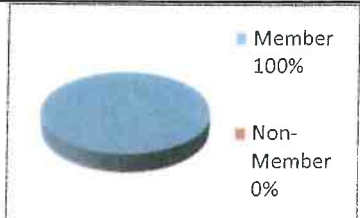
	Budget	Budget	Enrollment	
	2018-2019	2019-2020	Inc./Dec.	FY20 %
Timber Ridge				
Member	66.0	64.0	-2.0	70%
Non-Member	29.0	27.0	-2.0	30%
	<u>95.0</u>	<u>91.0</u>	<u>-4.0</u>	<u>100%</u>



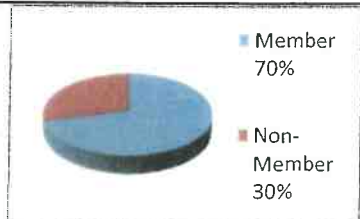
	Budget	Budget	Enrollment	
	2018-2019	2019-2020	Inc./Dec.	FY20 %
Miner School				
Member	61.0	52.0	-9.0	70%
Non-Member	28.0	22.0	-6.0	30%
	<u>89.0</u>	<u>74.0</u>	<u>-15.0</u>	<u>100%</u>



	Budget	Budget	Enrollment	
	2018-2019	2019-2020	Inc./Dec.	FY20 %
RTMS Program				
Member	8.0	5.0	-3.0	100%
Non-Member	0.0	0.0	0.0	0%
	<u>8.0</u>	<u>5.0</u>	<u>-3.0</u>	<u>100%</u>



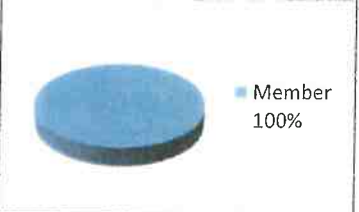
	Budget	Budget	Enrollment	
	2018-2019	2019-2020	Inc./Dec.	FY20 %
Kirk School				
Member	120.0	138.0	18.0	70%
Non-Member	49.0	58.0	9.0	30%
	<u>169.0</u>	<u>196.0</u>	<u>27.0</u>	<u>100%</u>






2019-2020 BUDGET ENROLLMENT SUMMARY
Budget 2018-2019 to Budget 2019-2020

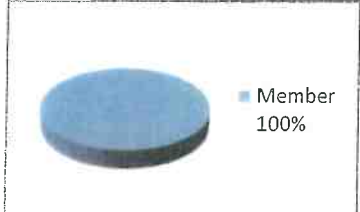
	Budget	Budget	Enrollment	
<u>D/HH-Elementary</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Inc./Dec.</u>	<u>FY20 %</u>
Member	25.0	26.0	1.0	100%
	<u>25.0</u>	<u>26.0</u>	<u>1.0</u>	<u>100%</u>



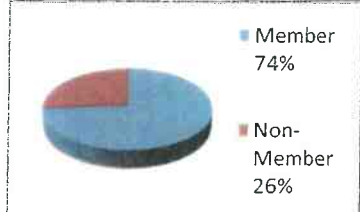
	Budget	Budget	Enrollment	
<u>D/HH-Middle</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Inc./Dec.</u>	<u>FY20 %</u>
Member	6.0	6.0	0.0	100%
	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>100%</u>



	Budget	Budget	Enrollment	
<u>D/HH-High School</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Inc./Dec.</u>	<u>FY20 %</u>
Member	5.0	6.0	1.0	100%
	<u>5.0</u>	<u>6.0</u>	<u>1.0</u>	<u>100%</u>



	Budget	Budget	Enrollment	
<u>TOTAL</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Inc./Dec.</u>	<u>FY20 %</u>
Member	291.0	297.0	6.0	74%
Non-Member	106.0	107.0	1.0	26%
	<u>397.0</u>	<u>404.0</u>	<u>7.0</u>	<u>100%</u>





2019-2020 BUDGET STAFFING SUMMARY
Amendment 1 2018-2019 to Budget 2019-2020

PROGRAM:	BUDGET 2018-2019 STAFF	AMEND. 1 2018-2019 STAFF	BUDGET 2019-2020 STAFF	AMEND. 1 TO BUDGET INC./DEC.
TIMBER RIDGE SCHOOL	56.0400	56.0400	54.2500	-1.7900
KIRK/MINER PROGRAM	162.4400	165.1500	178.0500	12.9000
RTMS PROGRAM	5.9500	5.9500	3.7500	-2.2000
D/HH PROGRAM	23.9500	24.9000	25.2500	0.3500
TUITION PROGRAMS	248.3800	252.0400	261.3000	9.2600
1:1 DIRECT BILL STAFF	97.7000	115.6000	107.0000	-8.6000
DIAG. & EDUC. SRVS. CENTER	23.2260	23.5260	24.5760	1.0500
D/HH-DIAGNOSTICS	4.7500	4.8500	4.8500	0.0000
D/HH-ITINERANT	8.7500	9.3500	9.6500	0.3000
OUTDOOR EDUCATION	5.0000	5.0000	5.0000	0.0000
OUTDOOR ED.-RESTRICTED	1.0000	1.0000	1.0000	0.0000
VOC. ADJUSTMENT COUNSELOR	4.0000	4.0000	4.0000	0.0000
NSSEO ADMINISTRATION	12.3500	12.3500	12.5000	0.1500
TECHNICAL ASSIST TO DISTRICTS	3.6240	3.6240	3.6240	0.0000
PROFESSIONAL DEVELOPMENT	4.2000	4.2000	3.7000	-0.5000
CENTRAL O&M	2.3813	2.3813	2.3813	0.0000
D/HH-CENTRAL OFFICE	0.0000	0.0000	0.0000	0.0000
TECHNOLOGY / CENTRAL	11.4500	10.9500	11.0000	0.0500
GILLET CENTER O&M	2.0000	2.0000	2.0000	0.0000
KIRK O&M	4.3000	4.0000	4.0000	0.0000
KIRK CAFETERIA	3.5000	3.5000	3.5000	0.0000
TRANSPORTATION	1.4500	1.4500	1.4500	0.0000
TRANSPORTATION-IN HOUSE	1.5000	3.0000	3.0000	0.0000
OTHER PROGRAMS/SERVICES	93.4813	95.1813	96.2313	1.0500
TOTALS	439.5613	462.8213	464.5313	1.7100



Programs and Services

NSSEO continues to redesign programs and services offered to meet the changing needs of its member districts in alignment with the NSSEO Continuous Improvement Plan that promotes continuous improvement. NSSEO's emphasis on improved student outcomes is reflective of a streamlined process that aligns programming, integrated growth measures, individualized interventions and ongoing program review. In collaborative partnership with our member districts, NSSEO provides a continuum of special education services and other supports allowing districts to capitalize on educational opportunity by utilizing economy of scale. NSSEO continues to provide progressive and visionary leadership in the field of education through advocacy at the state and federal level, family and community involvement, professional development and coaching leading to greater opportunity for students.

NSSEO Programs and Services

Tuition Programs:

- Kirk School
- Miner School
- Timber Ridge School
- NSSEO Program at River Trails Middle School
- The Deaf and Hard of Hearing Programs

Services:

- Administrative and Support Services
- Adapted Physical Education
- Assistive and Instructional Technology
- Autism
- Deaf and Hard of Hearing Evaluation Services (Including audiology evaluations)
- Deaf and Hard of Hearing Itinerant Services
- Evaluation and Coaching
- Occupational Therapy
- Outdoor Education
- Physical Therapy
- Professional Development and Coaching
- Speech Therapy
- Transportation Services
- Transition Services
- Vision Services

Programs and Services - Continued

The 2019-2020 budget was developed in alignment with the NSSEO Continuous Improvement Plan reflective of student and member district needs.

NSSEO Continuous Improvement Plan-

- Main Areas of Focus
 - Student Outcomes
 - Student Centered Learning Environment
 - Transition Planning
 - Collaborative Partnerships

NSSEO FY20 Initiatives-

- Increase positive impact through innovative practices
- Increase linkages to age-appropriate peer opportunities
- Intensify focus on person-centered educational design for life planning
- Meaningful teaming, planning through professional learning communities
- Increase parent engagement at all levels, creating greater networking
- Expand PERC efforts to support parents at all levels
- Enhance strong school partnerships with all stakeholders
- Advance focus on transition, specifically employment, parental engagement and community partnerships aligned to students' life plans
- Focus on advancing instructional practices across NSSEO programs that addresses the complex academic, social-emotional and life needs of students EC-22.
- Support member districts in building capacity in behavior through coaching/PD
- Increase focus on social/emotional learning across programs
- Increase focus on mental health supports for students and families
- Maximize resources through expanded communication, planning, and partnerships



NSSEO Funding Formulas

NSSEO Tuition Based Programs
Programs:
Timber Ridge School
Miner School
RTMS Program
Kirk School
D/HH Program
-Based on a projected per student cost
NSSEO Service/Other Programs
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)
Central O&M - based on % of projected usage in the education fund
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
NSSEO Reserves
Unemployment Reserve - No Assessment in 2019-2020 Based on 50% Historical Usage ('08, '13, '18), 25% AFR Revenue, 25% Usage % in Ed Fund
Retirement Reserve - No Assessment in 2018-2019 Based on 50% Historical Usage ('08, '13, '18), 25% AFR Revenue, 25% Usage % in Ed Fund
Building Fund Based on 1/3 Projected Usage in Buildings We Own, 1/3 AFR Revenue, 1/3 Equal Share

Member District Tuition/Rate Increase or Decrease by Program

2019-2020 NSSEO Tuition Based Programs		2018-2019		2019-2020	INC./DEC.
Program		BUDGET		BUDGET	%
Timber Ridge School		38,014.75	per std	39,208.88	3.14%
Miner School		45,945.43	per std	42,589.47	-7.30%
NSSEO Program at River Trails Middle School		54,060.75	per std	55,036.40	1.80%
Kirk School		41,144.99	per std	42,589.47	3.51%
D/HH Program		42,852.19	per std	44,228.87	3.21%
2019-2020 NSSEO Service/Other Programs		2018-2019		2019-2020	INC./DEC.
Program		BUDGET		BUDGET	%
DESC:					
OT/PT services to District students		111,236	per FTE	111,478	0.22%
APE services to District students		75,363	per FTE	76,013	0.86%
Vision services to District students		87,941	per FTE	88,232	0.33%
Assistive Technology services to District students		83,605	per FTE	84,032	0.51%
D/HH-Itinerant Program		22.90	per unit	22.75	-0.66%
Outdoor Education - based on % of usage in education fund		371,586	total	379,996	2.26%
VAC - costs are split between Districts 211 & 214		66,979	per dist	65,039	-2.90%
NSSEO Administration - Offset by IDEA dollars/Admin Fee		0	total	0	0.00%
Technical Assistance to Districts		89,252	per FTE	89,215	-0.04%
Professional Development - Offset by IDEA dollars		0	total	0	0.00%
Central O&M - based on % of usage in education fund		53,872	total	52,223	-3.06%
D/HH-Central Office - Offset by Admin Fee		0	total	0	0.00%
Technology/Central - based on % of usage in education fund		676,502	total	681,714	0.77%
Technology/Programs - based on % of usage in education fund		79,637	total	79,953	0.40%
Building Fund		200,000	total	200,000	0.00%



NSSEO Five-Year Facility Plan

The NSSEO Five-Year Facility 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 Five-Year Facility 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 Five-Year Facility 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 Five-Year Facility Plan highlights the outcomes of the facility plan development process.

Within the NSSEO Five-Year Facility 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

	Priority 1 2019-2020	Priority 2 2020-2021	Priority 3 2021-2022	Priority 4 2022-2023	Priority 5 2023-2024
<u>Sunrise Outdoor Education Center</u>					
Asphalt Replacement/Repair	2,000	0	2,000	0	0
Concrete	2,000	4,000	4,000	4,000	4,000
Decking Replacement	3,500	3,500	3,500	3,500	3,500
Tree Care	2,100	2,100	2,100	2,100	2,100
Siding (Main Lodge/Craft Lodge)	8,000				
Skirting (Main Lodge)	10,000				
Tractor			30,000		
Building Security System		21,000			
Replace Misc Doors-Maint Garage			5,000		
Replace Fishing Dock	20,000				
<u>District Wide</u>					
10 Year Life Safety Survey		30,000			
Projects as Needed	30,000	30,000	30,000	30,000	30,000
Annual Depreciation on Vehicles	18,000	18,000	18,000	18,000	18,000
	<u>459,970</u>	<u>495,600</u>	<u>432,600</u>	<u>840,600</u>	<u>746,100</u>
<u>Kirk Track (Budgeted for FY19. comp. in FY20)</u>					
	110,000	0	0	0	0
Total	569,970	495,600	432,600	840,600	746,100
<u>Other Identified Needs</u>					
Gym/Elevator/Addition at Timber Ridge					
Building Renovations for Program Redesign					
Sunrise Entrance Gate					



Reserves

NSSEO currently maintains reserve balances in insurance, workers compensation, unemployment, 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.

In FY19, \$1.5 million of reserve dollars were allocated for the following NSSEO initiatives and projects:

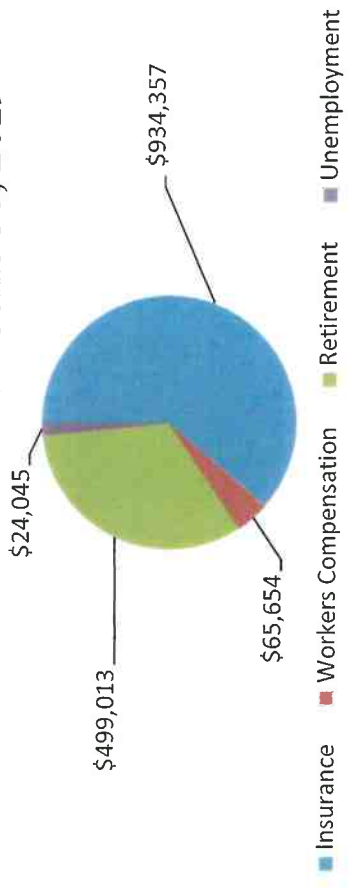
- \$500,000 window replacement project at Kirk School
- \$500,000 IMRF buy-down
- \$500,000 allocated to the Timber Ridge Gym Project

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 (unemployment & retirement).

Summary of NSSEO Reserves

	<u>Anticipated Reserves</u> <u>June 30, 2019</u>	<u>Anticipated FY20</u> <u>Expenses</u>	<u>Projected FY20</u> <u>Revenue/Assessment</u>	<u>Anticipated Reserves</u> <u>June 30, 2020</u>
Insurance	\$ 934,357	\$ 4,180,950	\$ 3,809,157	\$ 562,564
Workers Compensation	\$ 65,654	\$ 316,995	\$ 292,655	\$ 41,314
Retirement	\$ 499,013	\$ 341,346	\$ 155,014	\$ 312,681
Unemployment	\$ 24,045	\$ 3,000	\$ -	\$ 21,045
	\$ 1,523,069	\$ 4,842,291	\$ 4,256,826	\$ 937,604

NSSEO Reserve Balances - June 30, 2019



Comparison of FY19 NSSEO Fund Balances and Anticipated FY20 Expenses/Revenue

