



2024-2025 BUDGET

Financial Information for Prospect Heights School District #23



Northwest Suburban Special Education Organization

Fiscal Year 2024-2025

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/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

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 25, 2024 through March 21, 2024. 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 2024-2025 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. 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 2024-2025 NSSEO budget.

Dr. Meg Schnoor
Superintendent

Julie Jilek
Assistant Superintendent,
Chief School Business Official

2024-2025 NSSEO BUDGET INDEX

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NSSEO 2024-2025 BUDGET SUMMARY

2024-2025 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 and Business Representatives and Program Administrators
- Enrollment Projections in the FY25 Budget have increased by 14 students from FY24 to FY25.

Staffing Adjustments-

FY24 Amended Budget to FY25 Budget

- Overall Staffing Increase/Decrease: -3.43 FTE

<u>2024-2025 NSSEO Tuition Based</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>INC./DEC.</u>	
<u>Programs</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>	
Timber Ridge School	44,938.76	per std	46,576.94	3.65%	
Miner/Kirk Program	49,687.60	per std	51,428.95	3.50%	
D/HH Program	53,184.17	per std	52,662.77	-0.98%	

Programs and Services Rates-

<u>Non-Member Tuition Rates</u>	<u>2024-2025</u>
Timber Ridge School Non-Member	60,550.23
Timber Ridge Non-Member w/ Add-Ons	72,402.65
Miner/Kirk Program Non-Member	66,838.13
Miner/Kirk Non-Member with Add-Ons	78,690.58

<u>2024-2025 NSSEO Service/Other Programs</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>INC./DEC.</u>	
<u>DESC:</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>	
OT/PT services to District students	122,575	per FTE	120,902	-1.37%	
APE services to District students	82,843	per FTE	78,732	-4.96%	
Vision services to District students	96,697	per FTE	91,480	-5.40%	
Assistive Technology services to District students	97,120	per FTE	101,873	4.89%	
D/HH-Itinerant Program	26.32	per unit	26.35	0.09%	
Outdoor Education - based on % of usage in education fund	422,194	total	433,143	2.59%	
VAC - costs are split between Districts 211 & 214	75,490	per dist	80,241	6.29%	
Technical Assistance to Districts	100,302	per FTE	102,099	1.79%	
Central O&M - based on % of usage in education fund	67,838	total	58,191	-14.22%	
Technology/Central - based on % of usage in education fund	756,314	total	773,397	2.26%	
Technology/Programs - based on % of usage in education fund	79,710	total	83,381	4.61%	
Building Fund	300,000	total	300,000		

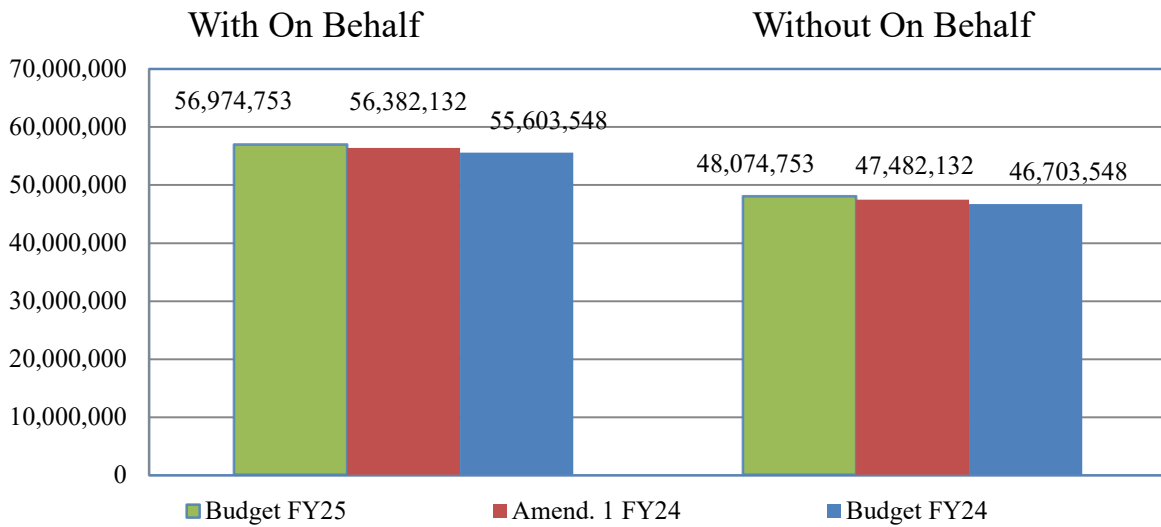
Budget Revenue/Expenditure Summary:

Revenue/Expenditures (with On Behalf*)

Budget FY25	\$ 56,974,753
Amend. 1 FY24	\$ 56,382,132
Budget FY24	\$ 55,603,548

Revenue/Expenditures (without On Behalf)

Budget FY25	\$ 48,074,753
Amend. 1 FY24	\$ 47,482,132
Budget FY24	\$ 46,703,548



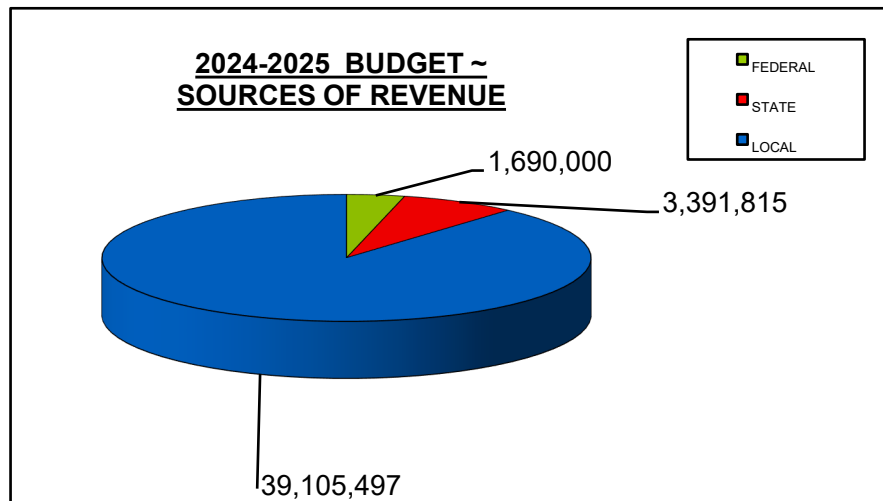
	With On Behalf	Without On Behalf
Amend. 1 to Budget	1.05%	1.25%

NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION



SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
2023-2024 BUDGET*	1,390,000 3.3%	3,365,565 7.9%	37,930,531 88.9%	42,686,096
2023-2024 AMEND. 1*	1,791,857 4.1%	3,391,815 7.8%	38,449,623 88.1%	43,633,295
2024-2025 BUDGET*	1,690,000 3.8%	3,391,815 7.7%	39,105,497 88.5%	44,187,312



*Excludes \$8.9 million in On Behalf

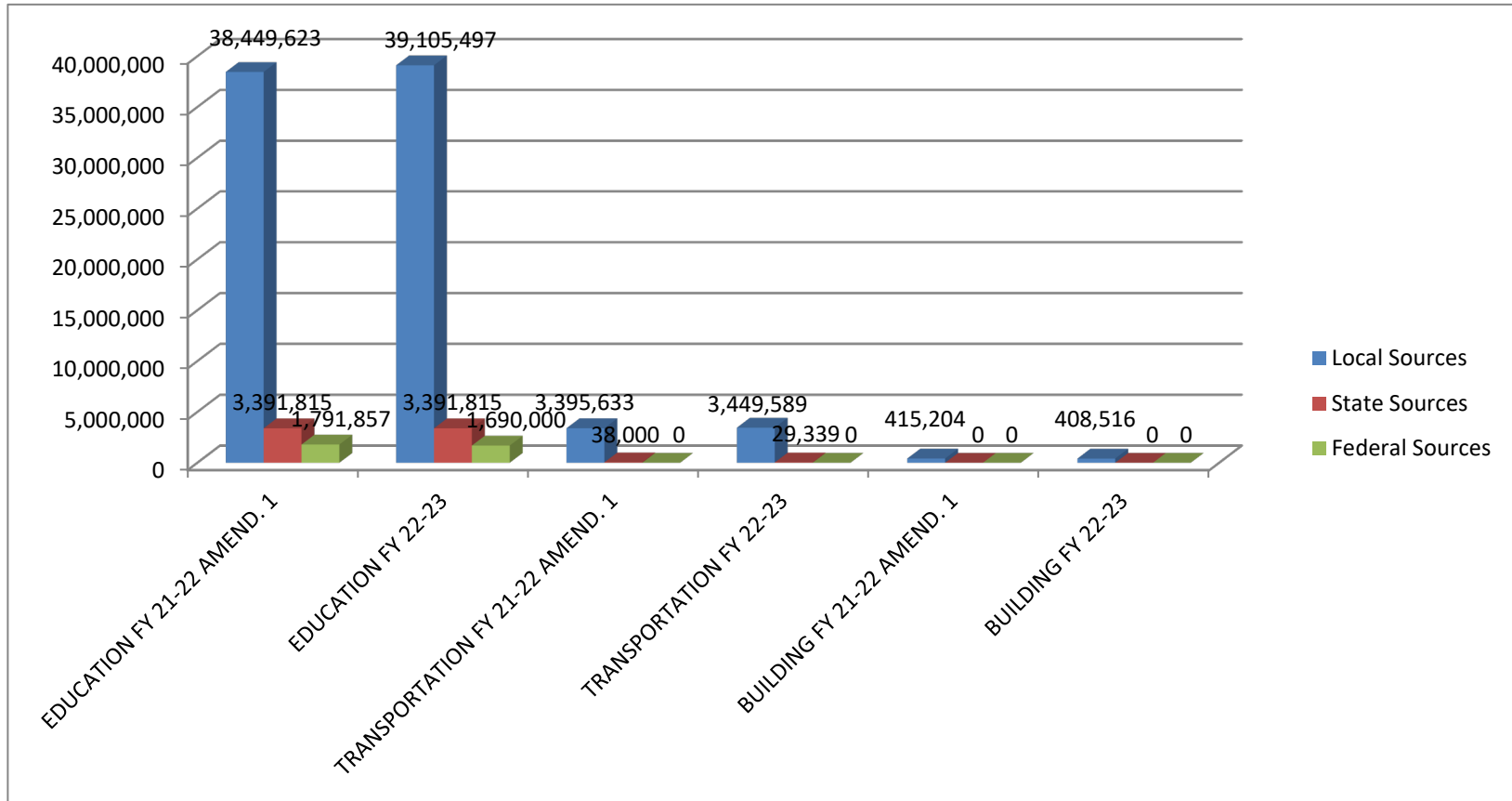
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2024-2025 NSSEO BUDGET REVENUE (FY24 Amend. 1 to FY25)

	FY 23-24 Amend. 1 Education	FY 24-25 Budget Education	FY 23-24 Amend. 1 Transportation	FY 24-25 Budget Transportation	FY 23-24 Amend. 1 Building	FY 24-25 Budget Building	FY 23-24 Amend. 1 Total	FY 24-25 Budget Total
Local Sources:								
District Payments	20,530,802	22,538,982	0	0	300,000	300,000	20,830,802	22,838,982
Non-Member Payments	6,404,817	5,581,757	0	0	85,204	83,516	6,490,021	5,665,273
Transportation Payments	0	0	3,395,633	3,449,589	0	0	3,395,633	3,449,589
Direct Bill Revenue	7,026,940	6,769,729	0	0	0	0	7,026,940	6,769,729
Other Local Revenue	35,533	21,000	0	0	0	0	35,533	21,000
IDEA Funds	1,673,345	1,659,777	0	0	0	0	1,673,345	1,659,777
Building Rent	0	0	0	0	0	0	0	0
ESY Assessment	91,320	91,320	0	0	0	0	91,320	91,320
Program Payments	2,050,515	2,124,345	0	0	0	0	2,050,515	2,124,345
Interest	200,000	100,000	0	0	30,000	25,000	230,000	125,000
Budget Balance	436,351	218,587	0	0	0	0	436,351	218,587
Total Local Sources	38,449,623	39,105,497	3,395,633	3,449,589	415,204	408,516	42,260,460	42,963,602
State Sources:								
Evidence Based Funding	2,401,335	2,401,335	0	0	0	0	2,401,335	2,401,335
State Transp. Claim	0	0	38,000	29,339	0	0	38,000	29,339
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
ORS/DHS	990,480	990,480	0	0	0	0	990,480	990,480
Total State Sources	3,391,815	3,391,815	38,000	29,339	0	0	3,429,815	3,421,154
Federal Sources:								
ISRC Grant	650,000	650,000	0	0	0	0	650,000	650,000
Preschool	0	0	0	0	0	0	0	0
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
Medicaid	1,141,857	1,040,000	0	0	0	0	1,141,857	1,040,000
Total Federal Sources	1,791,857	1,690,000	0	0	0	0	1,791,857	1,690,000
Grand Total*	43,633,295	44,187,312	3,433,633	3,478,928	415,204	408,516	47,482,132	48,074,756

*Excludes \$8.9 million in On Behalf

2024-2025 NSSEO BUDGET REVENUE (FY24 Amend. 1 to FY25)



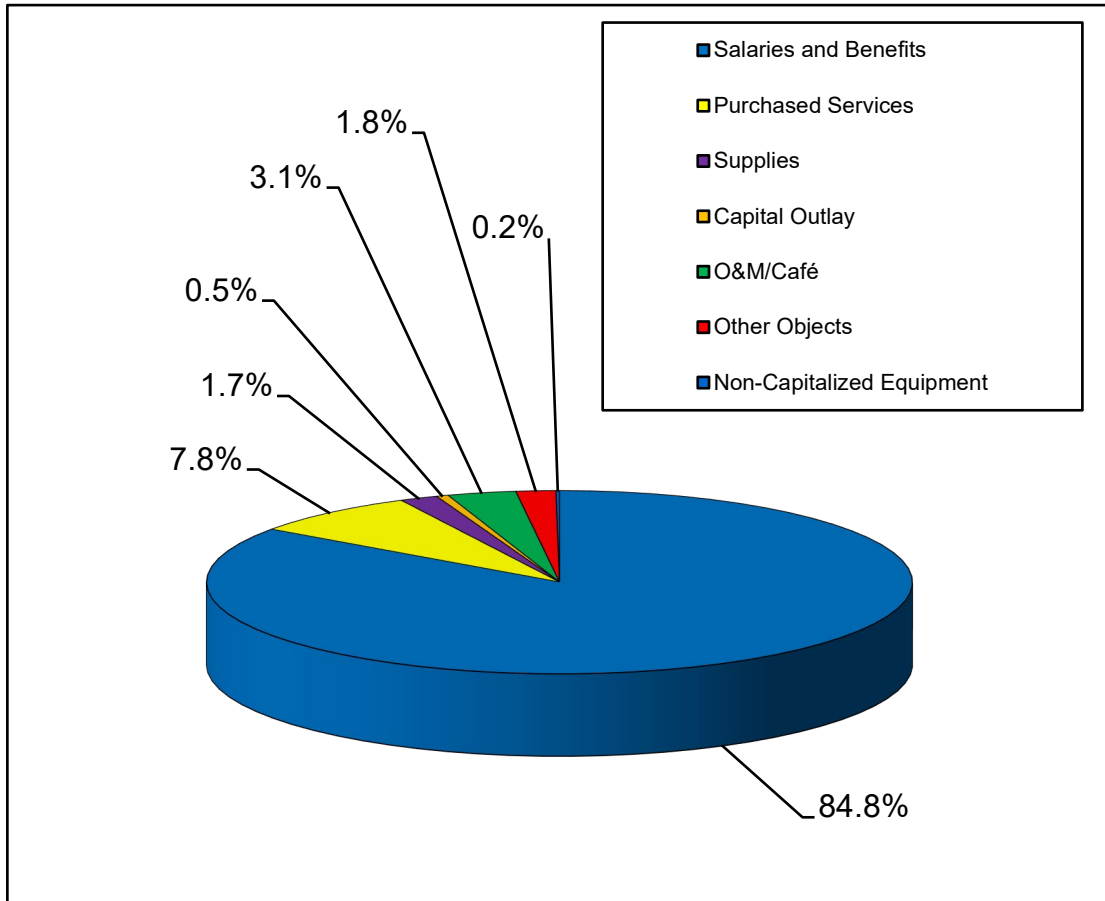


NSSEO

2024-2025 BUDGET SUMMARY

Education Fund- Allocation of Program Expenses:

Salaries and Benefits	35,649,030	84.8%
Purchased Services	3,273,769	7.8%
Supplies	734,660	1.7%
Capital Outlay	229,779	0.5%
O&M/Café	1,319,591	3.1%
Other Objects	765,149	1.8%
Non-Capitalized Equipment	68,604	0.2%
Subtotal	42,040,582	100.0%
Transfers	2,146,736	
TRS On Behalf	8,900,000	
Total 2024-2025 Education Fund	53,087,318	





NSSEO

BUDGET EXPENDITURES SUMMARY 2024-2025

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON- CAPITALIZED EQUIPMENT	TOTAL
TUITION PROGRAMS:								
TIMBER RIDGE	3,329,084	897,864	113,331	42,700	1,500	738,777	0	5,123,256
MINER SCHOOL	5,365,223	1,664,225	569,410	87,826	20,000	537,938	1,500	8,246,122
KIRK SCHOOL	9,924,084	3,188,918	203,250	77,600	30,000	1,600,459	3,000	15,027,311
D/HH-ELEMENTARY	1,305,793	336,564	79,102	0	0	103,288	0	1,824,747
D/HH-MIDDLE	322,777	83,022	26,240	0	0	25,922	0	457,961
D/HH-HIGH SCHOOL	483,589	118,636	22,712	0	0	37,496	0	662,433
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 BUDGET '24	20,002,083	5,956,622	1,013,612	208,126	51,500	2,957,283	4,500	30,193,726
TUITION AMEND. 1 '24	19,898,109	6,109,266	1,614,514	220,645	50,578	2,957,283	4,500	30,854,895
Change in Expenditures Amendment 1 to Budget								486,935
SERVICE/OTHER:								
D.E.S.C.	1,565,075	316,533	49,000	8,478	0	118,995	0	2,058,081
D/HH-DIAGNOSTICS	389,921	102,333	21,000	10,000	0	31,395	0	554,649
D/HH-ITINERANT	863,427	145,517	16,500	0	0	61,527	0	1,086,971
OUTDOOR EDUCATION	416,443	92,176	76,450	59,450	20,000	41,461	0	705,980
VAC/STEP	232,362	75,807	821,610	1,600	0	19,583	0	1,150,962
NSSEO ADMINISTRATION	1,457,021	330,924	578,500	226,000	15,000	108,000	5,000	2,720,445
TECH ASST TO DIST	407,976	70,338	1,000	1,000	0	0	0	480,314
PROF DEVELOPMENT	270,407	47,226	267,210	39,005	0	0	0	623,848
CENTRAL O&M	284,987	63,995	86,800	24,500	4,000	1,000	0	465,282
D/HH-CENTRAL	2,500	325	122,915	11,000	0	176,680	0	313,420
ISRC GRANT	384,850	85,362	153,969	25,819	0	0	0	650,000
TECHNOLOGY/CENTRAL	833,773	189,973	39,600	34,100	50,000	375,000	9,135	1,531,581
TECHNOLOGY/PROGRAMS	0	0	25,170	85,582	89,279	0	49,969	250,000
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 BUD '24	6,840,278	1,431,509	2,181,343	539,340	178,279	980,567	64,104	12,215,420
SRVS/OTHR AMEND. 1 '24	6,853,262	1,457,094	2,379,018	560,336	178,279	923,597	64,104	12,415,690
Change in Expenditures Amendment 1 to Budget								175,843
ED FUND RESERVES:								
U/C RESERVE	0	0	0	0	0	20,000	0	20,000
RETIREMENT RESERVE	0	0	0	0	0	9,133,949	0	9,133,949
ED. RES. BUDGET '25	0	0	0	0	0	9,153,949	0	9,153,949
ED. RES. BUDGET '24	0	0	0	0	0	9,176,949	0	9,176,949
ED. RES. AMEND. 1 '24	0	0	0	0	0	9,262,710	0	9,262,710
Change in Expenditures Amendment 1 to Budget								-108,761
TOTAL EDUCATION								
BUDGET 2024-2025	27,839,292	7,809,738	3,273,769	734,660	229,779	13,131,470	68,604	53,087,312
BUDGET 2023-2024	26,842,361	7,388,131	3,194,955	747,466	229,779	13,114,799	68,604	51,586,095
AMEND. 1 2023-2024	26,751,371	7,566,360	3,993,532	780,981	228,857	13,143,590	68,604	52,533,295
Change in Expenditures Amendment 1 to Budget								554,017
TRANSP								
2024-2025	791,646	114,035	2,401,500	143,622	15,000	11,250	1,875	3,478,928
2023-2024	789,782	114,600	2,532,311	142,622	20,000	11,250	1,875	3,612,440
A1 2023-2024	795,055	113,302	2,349,357	142,794	20,000	11,250	1,875	3,433,633
Change in Expenditures Amendment 1 to Budget								45,295



NSSEO

BUDGET EXPENDITURES SUMMARY 2024-2025

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL	
BLDG FUND 2024-2025	0	0	342,516	13,200	2,800	50,000	0	408,516	
BLDG FUND 2023-2024	0	0	339,013	13,200	2,800	50,000	0	405,013	
BLDG FUND A1 2023-2024	0	0	349,204	13,200	2,800	50,000	0	415,204	
								Change in Expenditures Amendment 1 to Budget	-6,688
GRAND TOTALS:									
BUDGET 2024-2025	28,630,938	7,923,773	6,017,785	891,482	247,579	13,192,720	70,479	56,974,756	
BUDGET 2023-2024	27,632,143	7,502,731	6,066,279	903,288	252,579	13,176,049	70,479	55,603,548	
AMEND. 1 2023-2024	27,546,426	7,679,662	6,692,093	936,975	251,657	13,204,840	70,479	56,382,132	
								Change in Expenditures Amendment 1 to Budget	592,624
								% Change in Expenditures Amendment 1 to Budget	1.05%
GRAND TOTALS LESS ON BEHALF:									
BUDGET 2024-2025	28,630,938	7,923,773	6,017,785	891,482	247,579	4,292,720	70,479	48,074,756	
% of Budget	59.6%	16.5%	12.5%	1.9%	0.5%	8.9%	0.1%	100.0%	
BUDGET 2023-2024	27,632,143	7,502,731	6,066,279	903,288	252,579	4,276,049	70,479	46,703,548	
% of Budget	59.2%	16.1%	13.0%	1.9%	0.5%	9.2%	0.2%	100.0%	
AMEND. 1 2023-2024	27,546,426	7,679,662	6,692,093	936,975	251,657	4,304,840	70,479	47,482,132	
% of Budget	58.0%	16.2%	14.1%	2.0%	0.5%	9.1%	0.1%	100.0%	
								Change in Expenditures Amendment 1 to Budget	592,624
								% Change in Expenditures Amendment 1 to Budget	1.23%

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

3/13/2024 GM



2024-2025 BUDGET ENROLLMENT SUMMARY

Budget 2023-2024 to Budget 2024-2025

	Budget		Enrollment	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<u>Timber Ridge</u>				
Member	55.0	57.0	2.0	70%
Non-Member	30.0	25.0	-5.0	30%
	<u>85.0</u>	<u>82.0</u>	<u>-3.0</u>	<u>100%</u>

■ Member 70%
■ Non-Member 30%

	Budget		Enrollment	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<u>Miner School</u>				
Member	65.0	82.0	17.0	85%
Non-Member	22.0	15.0	-7.0	15%
	<u>87.0</u>	<u>97.0</u>	<u>10.0</u>	<u>100%</u>

■ Member 85%
■ Non-Member 15%

	Budget		Enrollment	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<u>Kirk School</u>				
Member	136.0	146.0	10.0	80%
Non-Member	45.0	36.0	-9.0	20%
	<u>181.0</u>	<u>182.0</u>	<u>1.0</u>	<u>100%</u>

■ Member 80%
■ Non-Member 20%

	Budget		Enrollment	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<u>D/HH-Elementary</u>				
Member	28.0	33.0	5.0	100%
	<u>28.0</u>	<u>33.0</u>	<u>5.0</u>	<u>100%</u>

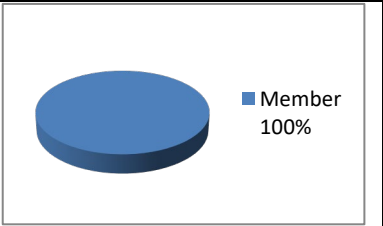
■ Member 100%



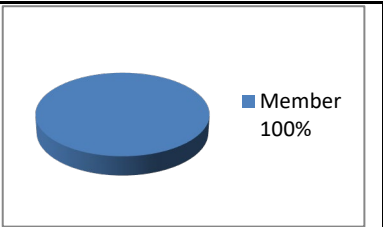
2024-2025 BUDGET ENROLLMENT SUMMARY

Budget 2023-2024 to Budget 2024-2025

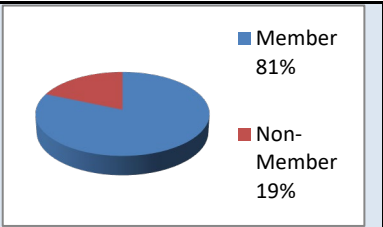
	Budget		Enrollment	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<u>D/HH-Middle</u>				
Member	5.0	7.0	2.0	100%
	<u>5.0</u>	<u>7.0</u>	<u>2.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<u>D/HH-High School</u>				
Member	8.0	7.0	-1.0	100%
	<u>8.0</u>	<u>7.0</u>	<u>-1.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2023-2024</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<u>TOTAL</u>				
Member	297.0	332.0	35.0	81%
Non-Member	97.0	76.0	-21.0	19%
	<u>394.0</u>	<u>408.0</u>	<u>14.0</u>	<u>100%</u>





2024-2025 BUDGET STAFFING SUMMARY
Amend. 1 2023-2024 to Budget 2024-2025

PROGRAM:	BUDGET 2023-2024 STAFF	AMEND. 1 2023-2024 STAFF	BUDGET 2024-2025 STAFF	BUDGET TO BUDGET INC./DEC.
TIMBER RIDGE SCHOOL	53.0500	53.0500	53.0500	0.0000
MINER SCHOOL	60.6500	64.0000	68.0000	4.0000
KIRK SCHOOL	116.8000	116.7000	124.9000	8.2000
D/HH PROGRAM	28.0000	28.0000	29.8000	1.8000
TUITION PROGRAMS	258.5000	261.7500	275.7500	14.0000
DIAG. & EDUC. SRVS. CENTER	17.2100	18.5600	19.1100	0.5500
D/HH-DIAGNOSTICS	5.3000	5.3000	5.1000	-0.2000
D/HH-ITINERANT	10.0500	10.0500	10.5000	0.4500
OUTDOOR EDUCATION	5.0000	6.0000	6.0000	0.0000
OUTDOOR ED.-RESTRICTED	1.0000	0.0000	0.0000	0.0000
VOC. ADJUSTMENT COUNSELOR	4.0000	4.0000	4.0000	0.0000
NSSEO ADMINISTRATION	13.0000	14.0000	14.0000	0.0000
TECHNICAL ASSIST TO DISTRICTS	5.1000	4.8000	5.1000	0.3000
PROFESSIONAL DEVELOPMENT	2.9000	2.9000	2.9000	0.0000
CENTRAL O&M	2.3813	2.4800	2.9500	0.4700
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	5.8000	5.8000	5.8000	0.0000
OTHER PROGRAMS/SERVICES	99.1913	101.3400	102.9100	1.5700
TOTALS	357.6913	363.0900	378.6600	15.5700
1:1 DIRECT BILL STAFF	139.0000	151.0000	132.0000	-19.0000

Updated 3/18/2024
 e/sched2425/Budget Staffing Summary

-3.4300



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)
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
<u>NSSEO Reserves</u>
Unemployment Reserve - No Assessment in 2024-2025
Based on 50% Historical Usage ('13, '18, '23), 25% AFR Revenue, 25% Usage % in Ed Fund
Retirement Reserve - \$100,000 in 2024-2025
Based on 50% Historical Usage ('13, '18, '23), 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



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

2024-2025	
<u>Timber Ridge</u>	
Crack Fill, Sealcoat, Restripe Parking Lot	7,000
Tuck pointing	5,000
General Painting	5,000
Concrete Replacement/Repair	5,000
Mulch for Playground	3,500
Fire Rated Walls to enclose stairwell (Life Safety)	30,000
LED Lighting Replacement	12,500
<u>Administration Building</u>	
Crack Fill, Sealcoat, Restripe Parking Lot	5,000
Tuck pointing	4,000
General Painting	1,500
Concrete	2,000
Salter Replacement	11,000
<u>Kirk School</u>	
General Painting	5,000
Drywall Repairs/FRP Paneling	30,000
Tuck Pointing	7,000
Crack Fill, Sealcoat, Restripe Parking Lot	10,000
Concrete Replacement/Repair	25,000
LED Lighting Replacement	25,000
Carpet/Tile Replacement	7,500
Shower Repair/Replacement	5,000
PERC Patio Repair	10,000
<u>Sunrise Outdoor Education Center</u>	
Asphalt Replacement/Repair/Striping	2,000
Concrete	4,000
Decking Replacement	3,500
Tree Care	2,100
Windows in Craft Lodge	12,500
Fire Rated Walls Under Roof Deck (Life Safety)	7,000
<u>District Wide</u>	
Projects as Needed	30,000
Matching Portion of COPs Security Grant	111,416
Annual Depreciation on Vehicles	20,000
	408,516
Total	408,516



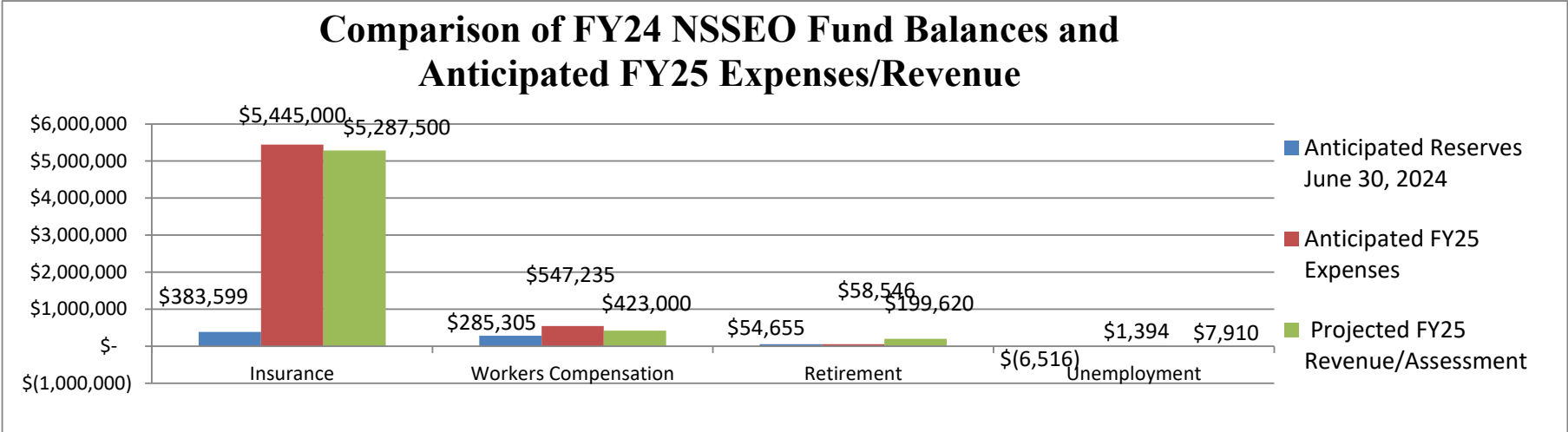
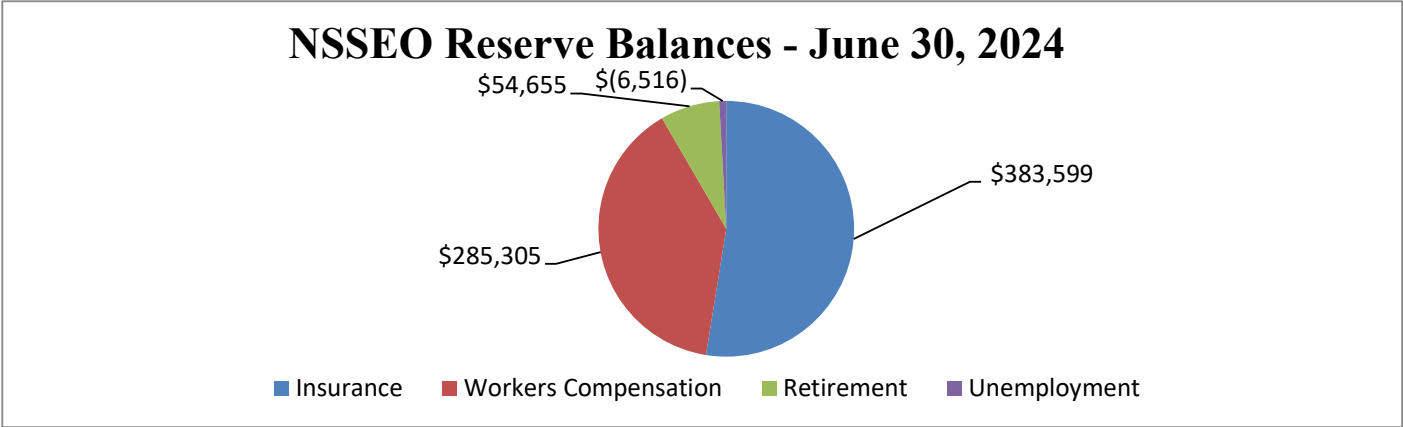
Reserves

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.

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, 2024</u>	<u>Anticipated FY25</u> <u>Expenses</u>	<u>Projected FY25</u> <u>Revenue/Assessment</u>	<u>Anticipated Reserves</u> <u>June 30, 2025</u>
Insurance	\$ 383,599	\$ 5,445,000	\$ 5,287,500	\$ 226,099
Workers Compensation	\$ 285,305	\$ 547,235	\$ 423,000	\$ 161,070
Retirement	\$ 54,655	\$ 58,546	\$ 199,620	\$ 195,729
Unemployment	\$ (6,516)	\$ 1,394	\$ 7,910	\$ -
	\$ 717,043	\$ 6,052,175	\$ 5,918,030	\$ 582,898



District #23
NSSEO 2024-2025 Budget

Program	Projected Usage	Cost per Student or Service	District #23 Total
Tuition Programs:			
Timber Ridge School	4.00 students	46,576.94	186,308
Miner School	3.00 students	51,428.95	154,287
D/HH-Elementary	1.00 students	52,662.77	52,663
D/HH-Middle	1.00 students	52,662.77	52,663
Service/Other Programs:			
DESC-Vision Services	0.20 FTE	91,480.00	18,296
DESC- PT Services	0.40 FTE	120,902.00	48,361
D/HH-Itinerant	2,000.00 Units	26.35	52,690
Technical Asst to Dists-Coaches	0.10 FTE	102,099.00	10,210
Outdoor Education			11,423
Central O&M			1,535
Technology/Central			20,397
Technology/Programs			2,199
Direct Bill Staff:			
3.00 Direct Bill 1:1 Aide- Miner School		46,952	140,856
1.00 Direct Bill 1:1 Aide- Timber Ridge School		46,952	46,952
Education Fund Reserves:			
Unemployment Comp.			0
Retirement Reserve			2,637
Education Fund Totals			801,476
Building Fund			17,194
TOTAL DISTRICT #23			818,670
Additional District Costs:			
**DESC-Evaluations:			Estimated Based on Need
Billing based on actual usage. Approx. \$1,200/level 1 evaluation.			
**DESC-Contracted Evaluations			Estimated 1,000
**D/HH-Diagnostics:			Estimated 5,000
Billing based on actual usage. Approx. \$550/level 1 evaluation. Screenings in district \$400/day.			
Please note- Evaluations include tests, observations, travel, IEP meetings, interviews, consultation with staff, comprehensive report, etc.			
ESY- Summer 2023			24,381
IDEA FY2324			56,790
Transportation			205,000

COMPARISON DISTRICT PAYMENTS	DIST. 23	DIST. 23	DIST. 23		DIST. 23	CHANGE IN STUDENTS
	2023-2024 BUDGET	2023-2024 AMEND. 1	2024-2025 BUDGET	FY25 STDS	DIFF.~ AMEND. 1 VS FY24	OR SERVICES FROM AMENDMENT 1
TUITION PROGRAMS:						
Timber Ridge School	224,694	269,633	186,308	4.0	-83,325	-2.0 students
Miner School	149,063	149,063	154,287	3.0	5,224	
Kirk School						
D/HH-Elementary	159,553	106,368	52,663	1.0	-53,705	-1.0 students
D/HH-Middle	0	0	52,663	1.0	52,663	1.0 student
D/HH-High School						
Subtotal Tuition	533,310	525,064	445,921	9.0	-79,143	-2.0 students
SERVICE/OTHER:						
DESC-Educational Srvs	68,369	68,369	66,657		-1,712	
D/HH-Itinerant	31,687	31,687	52,690		21,003	
Outdoor Education	13,309	13,309	11,423		-1,886	
V.A.C.					0	
NSSEO Admin.					0	
Tech Asst to Districts	10,030	10,030	10,210		180	
Central O&M	2,139	2,139	1,535		-604	
Technology/Central	23,842	23,842	20,397		-3,445	
Technology/Programs	2,513	2,513	2,199		-314	
Subtotal Srv/Other	151,889	151,889	165,111		13,222	
DIRECT BILL STAFF/SRVS:						
Direct Bill Staff/Services	139,861	186,480	187,808		1,328	
ED FUND RESERVES:						
U/C Reserve	0	0	0		0	
Retirement Reserve	3,152	3,152	2,637		-515	
Subtotal Ed Reserves	3,152	3,152	2,637		-515	
TOTAL:						
EDUCATION FUND	828,212	866,585	801,477		-65,108	
TOTAL:						
BUILDING FUND	17,729	17,729	17,194		-535	
TOTAL						
	845,941	884,314	818,671		-65,643	



NSSEO ENROLLMENT 2024-2025 BUDGET

District 23				
Program	Budget 2023-2024	Amend.1 2023-2024	Budget 2024-2025	Diff Amend. 1 to Budget
Timber Ridge School	5.0	6.0	4.0	-2.0
Miner School	3.0	3.0	3.0	0.0
D/HH-Elementary	3.0	2.0	1.0	-1.0
D/HH-Middle	0.0	0.0	1.0	1.0
Total	11.0	11.0	9.0	-2.0