



2026-2027 BUDGET

Financial Information for River Trails School District #26



Northwest Suburban Special Education Organization

Fiscal Year 2026-2027 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
- Pre-Employment Career Training Grant (PECT)
- ISRC Grant
- 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 22, 2026 through March 19, 2026.

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 2026-2027 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 2026-2027 NSSEO budget.

Dr. Meg Schnoor
Superintendent

Gavin McGinn
Assistant Superintendent,
Chief School Business Official

2026-2027 NSSEO BUDGET INDEX

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[w/budget/indexFY26-27](http://www.nsseo.org/w/budget/indexFY26-27)



NSSEO 2026-2027 BUDGET SUMMARY

2026-2027 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 FY27 Budget have increased to 436 students from 415 students in FY26

Programs and Services Rates-

2026-2027 NSSEO Tuition Based	2025-2026		2026-2027	INC./DEC.
Programs	BUDGET		BUDGET	%
Timber Ridge School	48,310.87	per std	50,589.37	4.72%
Miner/Kirk Program	53,382.63	per std	54,522.25	2.13%
D/HH Program	54,347.78	per std	56,943.60	4.78%

Non-Member Tuition Rates	2026-2027
Timber Ridge School Non-Member	65,767.51
Timber Ridge Non-Member w/ Add-Ons	80,646.90
Miner/Kirk Program Non-Member	70,900.34
Miner/Kirk Non-Member with Add-Ons	85,779.73

2026-2027 NSSEO Service/Other Programs	2025-2026		2026-2027	INC./DEC.
DESC:	BUDGET		BUDGET	%
OT/PT services to District students	117,243	per FTE	133,146	12.9%
APE services to District students	75,233	per FTE	-	-
Vision services to District students	93,913	per FTE	96,467	1.9%
Assistive Technology services to District students	106,308	per FTE	117,178	9.3%
D/HH-Itinerant Program	26.46	per unit	27.96	5.6%
Outdoor Education - based on % of usage in education fund	455,220	total	508,057	11.6%
Technical Assistance to Districts	93,210	per FTE	95,926	2.9%
Technology/Central - based on % of usage in education fund	802,315	total	866,272	6.9%
Technology/Programs - based on % of usage in education fund	88,203	total	114,106	29.3%
Building Fund	300,000	total	300,000	-

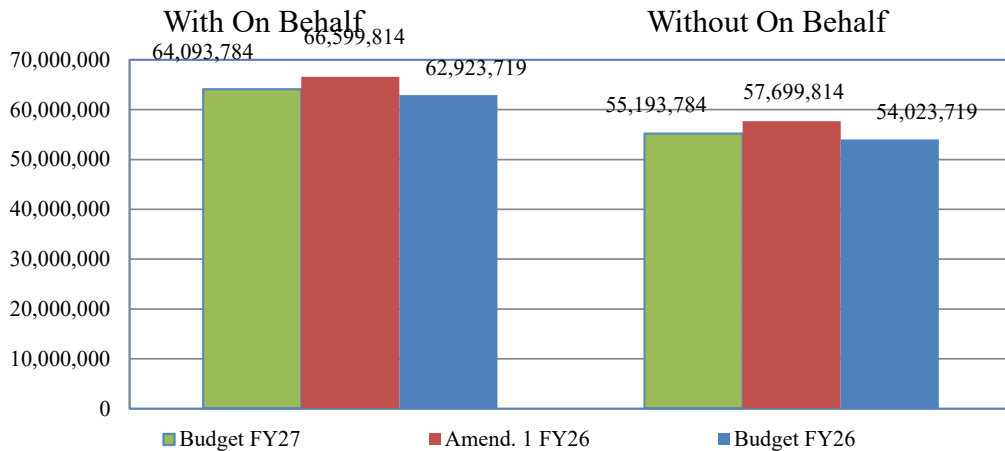
Budget Revenue/Expenditure Summary:

Revenue/Expenditures (with On Behalf*)

Budget FY27	\$ 64,093,784
Amend. 1 FY26	\$ 66,599,814
Budget FY26	\$ 62,923,719

Revenue/Expenditures (without On Behalf)

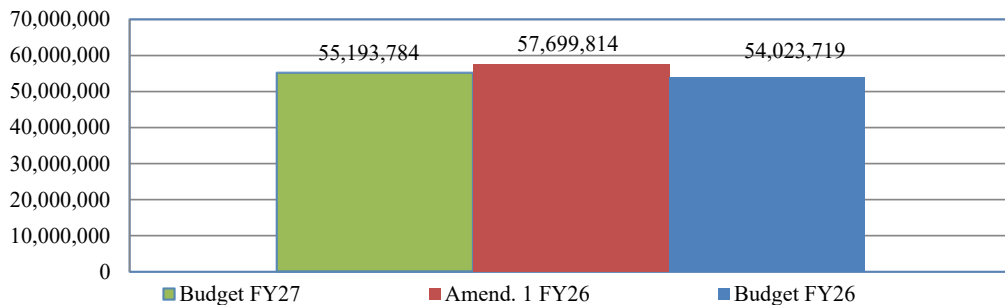
Budget FY27	\$ 55,193,784
Amend. 1 FY26	\$ 57,699,814
Budget FY26	\$ 54,023,719



	With On Behalf	Without On Behalf
Amend. 1 to Budget	-3.76%	-4.34%

Revenue/Expenditures (without On Behalf)

Budget FY27	\$ 55,193,784
Amend. 1 FY26	\$ 57,699,814
Budget FY26	\$ 54,023,719

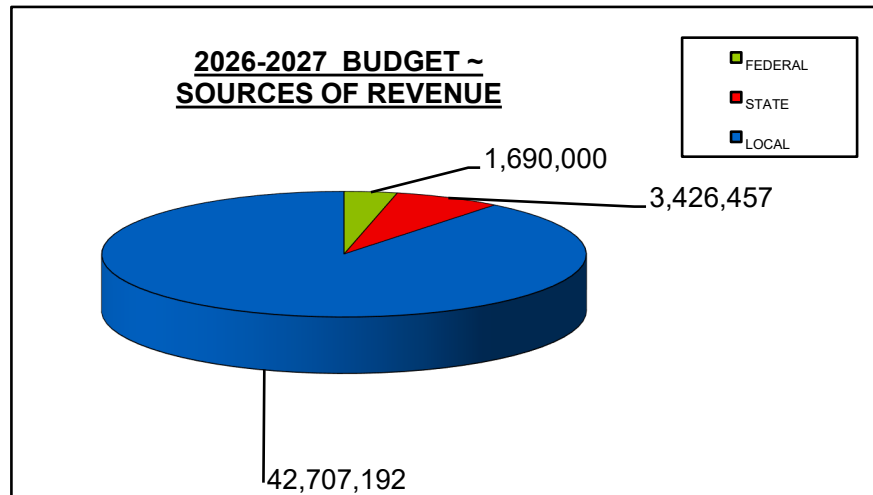


Amend. 1 to Budget	-4.34%
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NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
2025-2026 BUDGET*	1,690,000 3.7%	3,473,657 7.6%	40,249,733 88.6%	45,413,390
2025-2026 AMEND. 1*	1,966,938 4.0%	3,426,457 7.0%	43,584,618 89.0%	48,978,013
2026-2027 BUDGET*	1,690,000 3.5%	3,426,457 7.2%	42,707,192 89.3%	47,823,649



*Excludes \$8.9 million in On Behalf

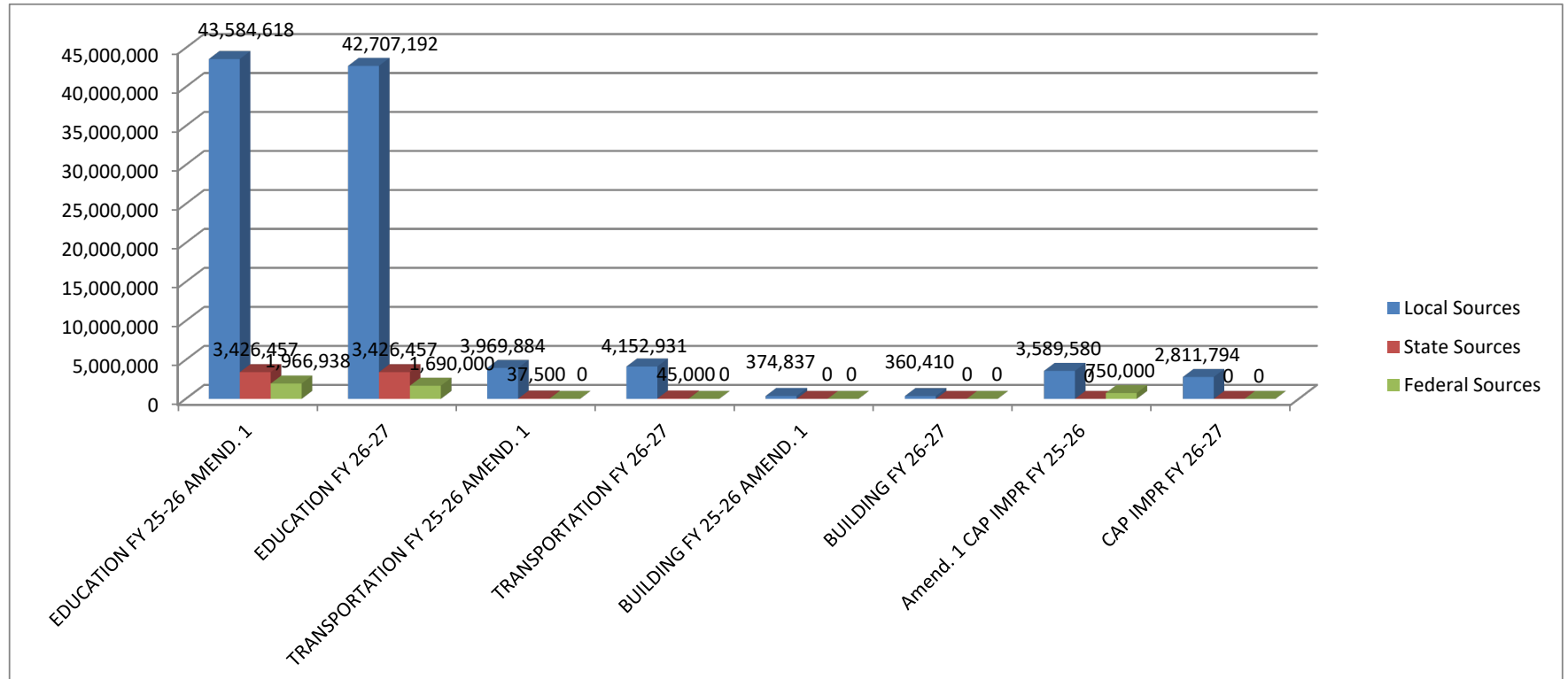
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2026-2027 NSSEO BUDGET REVENUE (FY26 Amend. 1 to FY27)

	FY 25-26 Amend. 1 Education	FY 26-27 Budget Education	FY 25-26 Amend. 1 Transportation	FY 26-27 Budget Transportation	FY 25-26 Amend. 1 Building	FY 26-27 Budget Building	FY 25-26 Amend. 1 Cap. Imp.	FY 26-27 Budget Cap. Imp.	FY 25-26 Amend. 1 Total	FY 26-27 Budget Total
Local Sources:										
District Payments	24,332,976	26,891,727	0	0	300,000	300,000	1,000,000	1,000,000	25,632,976	28,191,727
Non-Member Payments	6,541,127	4,813,813	0	0	74,837	60,410	150,000	236,000	6,765,964	5,110,223
Transportation Payments	0	0	3,969,884	4,152,931	0	0	0	0	3,969,884	4,152,931
Direct Bill Revenue	8,003,496	6,708,578	0	0	0	0	0	0	8,003,496	6,708,578
Other Local Revenue	21,000	21,000	0	0	0	0	0	0	21,000	21,000
IDEA Funds	1,670,663	1,664,087	0	0	0	0	0	0	1,670,663	1,664,087
Building Rent	0	0	0	0	0	0	0	0	0	0
ESY Assessment	93,320	93,320	0	0	0	0	0	0	93,320	93,320
Program Payments	2,259,971	2,301,921	0	0	0	0	0	0	2,259,971	2,301,921
Interest	0	0	0	0	0	0	150,000	75,000	150,000	75,000
Budget Balance	662,065	212,746	0	0	0	0	2,289,580	1,500,794	2,951,645	1,713,540
Total Local Sources	43,584,618	42,707,192	3,969,884	4,152,931	374,837	360,410	3,589,580	2,811,794	51,518,919	50,032,327
State Sources:										
Evidence Based Funding	2,435,977	2,435,977	0	0	0	0	0	0	2,435,977	2,435,977
State Transp. Claim	0	0	37,500	45,000	0	0	0	0	37,500	45,000
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0	0	0
ORS/DHS	990,480	990,480	0	0	0	0	0	0	990,480	990,480
Total State Sources	3,426,457	3,426,457	37,500	45,000	0	0	0	0	3,463,957	3,471,457
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	750,000	0	750,000	0
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0	0	0
Medicaid	1,316,938	1,040,000	0	0	0	0	0	0	1,316,938	1,040,000
Total Federal Sources	1,966,938	1,690,000	0	0	0	0	750,000	0	2,716,938	1,690,000
Grand Total*	48,978,013	47,823,649	4,007,384	4,197,931	374,837	360,410	4,339,580	2,811,794	57,699,814	55,193,784

*Excludes \$8.9 million in On Behalf

2026-2027 NSSEO BUDGET REVENUE (FY26 Amend. 1 to FY27)



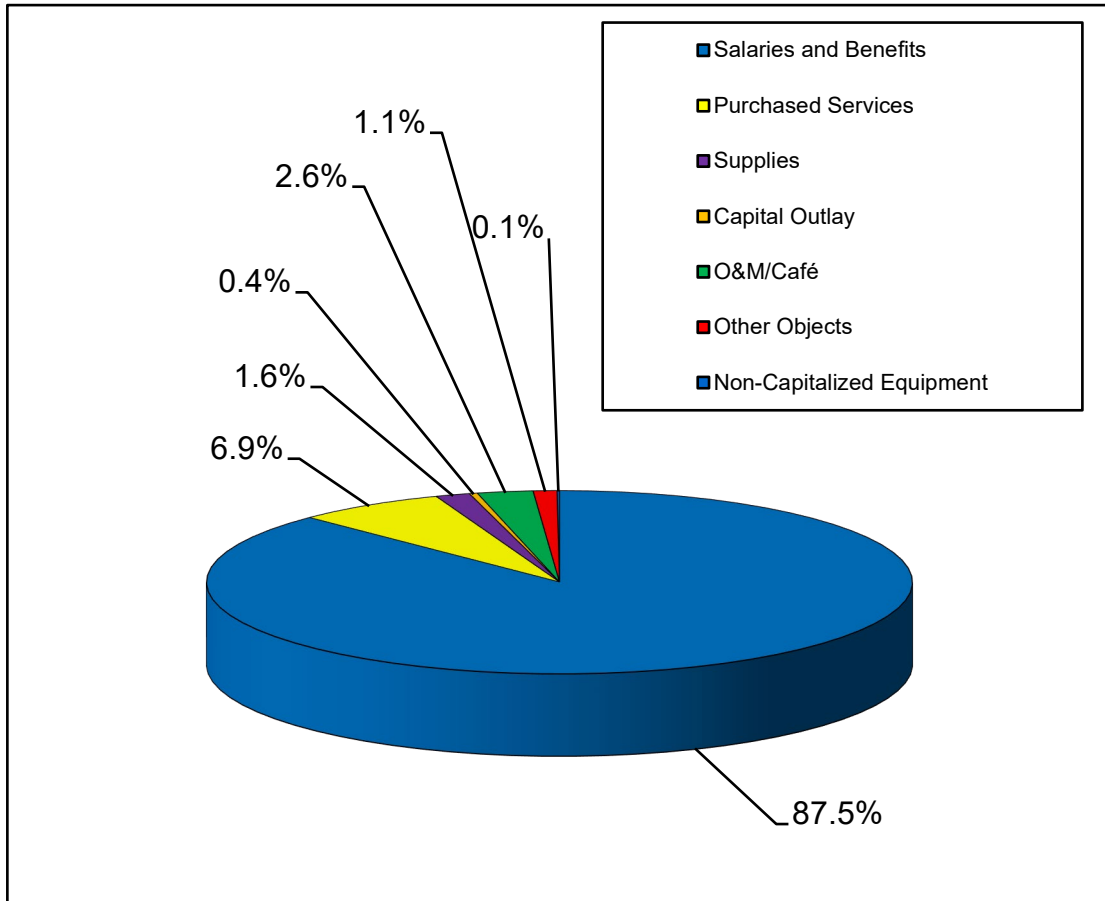


NSSEO

2026-2027 BUDGET SUMMARY

Education Fund- Allocation of Program Expenses:

Salaries and Benefits	39,807,102	87.5%
Purchased Services	3,118,324	6.9%
Supplies	718,508	1.6%
Capital Outlay	167,193	0.4%
O&M/Café	1,161,552	2.6%
Other Objects	494,494	1.1%
Non-Capitalized Equipment	50,553	0.1%
Subtotal	45,517,726	100.0%
Transfers	2,305,923	
TRS On Behalf	8,900,000	
Total 2026-2027 Education Fund	56,723,649	





NSSEO

BUDGET EXPENDITURES SUMMARY 2026-2027

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/FLOW-THRU/DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
TUITION PROGRAMS:								
TIMBER RIDGE	3,744,397	979,304	120,274	45,573	1,500	761,131	0	5,652,179
MINER SCHOOL	6,070,902	1,850,937	632,034	89,753	20,000	522,558	1,500	9,187,684
KIRK SCHOOL	10,640,677	3,575,819	165,651	80,207	30,000	1,578,975	3,000	16,074,329
D/HH-ELEMENTARY	1,424,805	384,299	79,384	0	0	113,309	0	2,001,797
D/HH-MIDDLE	444,021	126,544	52,310	0	0	37,372	0	660,247
D/HH-HIGH SCHOOL	484,454	120,194	42,948	0	0	38,856	0	686,452
TUITION BUDGET '27	22,809,256	7,037,097	1,092,601	215,533	51,500	3,052,201	4,500	34,262,688
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 AMEND. 1 '26	22,631,631	6,843,696	2,693,592	211,126	51,500	3,124,989	4,500	35,561,034
Change in Expenditures Amendment 1 to Budget								-1,298,346
SERVICE/OTHER:								
D.E.S.C.	2,224,336	472,642	22,547	9,013	0	163,712	0	2,892,250
D/HH-DIAGNOSTICS	427,543	117,856	12,000	10,220	0	34,057	0	601,676
D/HH-ITINERANT	954,352	157,650	20,000	0	0	67,920	0	1,199,922
OUTDOOR EDUCATION	451,109	100,931	66,737	61,115	10,000	41,659	0	731,551
PECT GRANT	252,826	84,842	621,716	9,600	0	21,496	0	990,480
NSSEO ADMINISTRATION	1,643,598	360,150	542,192	177,570	0	78,000	0	2,801,510
TECH ASST TO DIST	361,597	65,552	1,000	1,000	0	0	0	429,149
PROF DEVELOPMENT	278,877	50,562	242,025	38,253	0	0	0	609,717
CENTRAL O&M	295,651	79,249	102,200	23,506	4,088	0	0	504,694
D/HH-CENTRAL	750	110	180,370	11,500	10,000	104,680	0	307,410
ISRC GRANT	382,931	102,413	145,656	19,000	0	0	0	650,000
TECHNOLOGY/CENTRAL	885,899	209,323	33,062	28,100	30,000	352,150	5,000	1,543,534
TECHNOLOGY/PROGRAMS	0	0	36,218	114,098	61,605	0	41,053	252,974
SRVS/OTHR BUD '27	8,159,469	1,801,280	2,025,723	502,975	115,693	863,674	46,053	13,514,867
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 AMEND. 1 '26	7,738,594	1,662,455	2,243,829	541,709	128,279	914,905	54,969	13,284,740
Change in Expenditures Amendment 1 to Budget								230,127
ED FUND RESERVES:								
U/C RESERVE								0
RETIREMENT RESERVE						8,946,094		8,946,094
ED. RES. BUDGET '27	0	0	0	0	0	8,946,094	0	8,946,094
ED. RES. BUDGET '26	0	0	0	0	0	9,021,190	0	9,021,190
ED. RES. AMEND. 1 '26	0	0	0	0	0	9,032,239	0	9,032,239
Change in Expenditures Amendment 1 to Budget								-86,145
TOTAL EDUCATION BUDGET 2026-2027	30,968,725	8,838,377	3,118,324	718,508	167,193	12,861,969	50,553	56,723,649
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
TOTAL EDUCATION AMEND. 1 2025-2026	30,370,225	8,506,151	4,937,421	752,835	179,779	13,072,133	59,469	57,878,013
Change in Expenditures Amendment 1 to Budget								-1,154,364
TRANSP 2026-2027	726,773	120,543	3,198,169	145,697	0	6,750	0	4,197,932
TRANSP 2025-2026	783,074	118,617	2,839,522	143,997	0	9,750	0	3,894,960
TRANSP A1 2025-2026	740,754	114,457	3,024,426	117,997	0	9,750	0	4,007,384
Change in Expenditures Amendment 1 to Budget								190,548



NSSEO

BUDGET EXPENDITURES SUMMARY 2026-2027

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
BLDG FUND 2026-2027	0	0	310,410	0	0	50,000	0	360,410
BLDG FUND 2025-2026	0	0	322,989	0	0	50,000	2,800	375,789
BLDG FUND A1 2025-2026	0	0	322,037	0	0	50,000	2,800	374,837
								Change in Expenditures Amendment 1 to Budget
								-14,427
CAP IMPROV 2026-2027	0	0	0	0	2,811,794	0	0	2,811,794
CAP IMPROV 2025-2026	0	0	0	0	4,339,580	0	0	4,339,580
CAP IMPROV A1 2025-2026	0	0	0	0	4,339,580	0	0	4,339,580
								Change in Expenditures Amendment 1 to Budget
								-1,527,786
GRAND TOTALS:								
BUDGET 2026-2027	31,695,498	8,958,920	6,626,903	864,205	2,978,987	12,918,719	50,553	64,093,785
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
AMEND. 1 2025-2026	31,110,979	8,620,608	8,283,884	870,832	4,519,359	13,131,883	62,269	66,599,814
								Change in Expenditures Amendment 1 to Budget
								-2,506,029
								% Change in Expenditures Amendment 1 to Budget
								-3.76%
GRAND TOTALS LESS ON BEHALF:								
BUDGET 2026-2027	31,695,498	8,958,920	6,626,903	864,205	2,978,987	4,018,719	50,553	55,193,785
% of Budget	57.4%	16.2%	12.0%	1.6%	5.4%	7.3%	0.1%	100.0%
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%
AMEND. 1 2025-2026	31,110,979	8,620,608	8,283,884	870,832	4,519,359	4,231,883	62,269	57,699,814
% of Budget	53.9%	14.9%	14.4%	1.5%	7.8%	7.3%	0.1%	100.0%
								Change in Expenditures Amendment 1 to Budget
								-2,506,029
								% Change in Expenditures Amendment 1 to Budget
								-4.54%

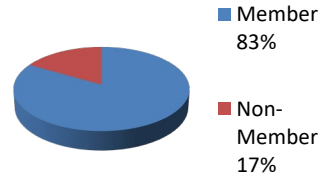
*Employee Benefits include Board Share of IMRF, FICA, Medicare, Teacher Retirement/Local, Teacher Retirement/Federal, Health/Life/Dental Insurance, and Worker's Compensation.

3/10/2026 GM

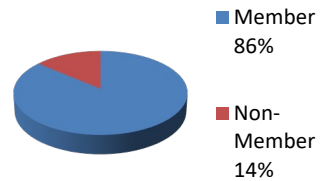


2026-2027 BUDGET ENROLLMENT SUMMARY
Budget 2025-2026 to Budget 2026-2027

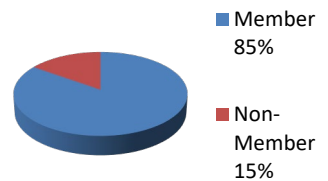
	Budget		Enrollment	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>Inc./Dec.</u>	<u>FY27 %</u>
<u>Timber Ridge</u>				
Member	61.0	75.0	14.0	83%
Non-Member	23.0	15.0	-8.0	17%
	<u>84.0</u>	<u>90.0</u>	<u>6.0</u>	<u>100%</u>



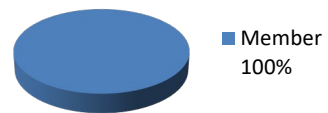
	Budget		Enrollment	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>Inc./Dec.</u>	<u>FY27 %</u>
<u>Miner School</u>				
Member	76.0	87.0	11.0	86%
Non-Member	18.0	14.0	-4.0	14%
	<u>94.0</u>	<u>101.0</u>	<u>7.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>Inc./Dec.</u>	<u>FY27 %</u>
<u>Kirk School</u>				
Member	156.0	167.0	11.0	85%
Non-Member	32.0	30.0	-2.0	15%
	<u>188.0</u>	<u>197.0</u>	<u>9.0</u>	<u>100%</u>



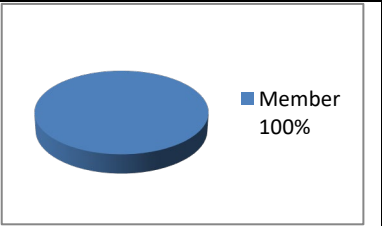
	Budget		Enrollment	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>Inc./Dec.</u>	<u>FY27 %</u>
<u>D/HH-Elementary</u>				
Member	33.0	30.0	-3.0	100%
	<u>33.0</u>	<u>30.0</u>	<u>-3.0</u>	<u>100%</u>



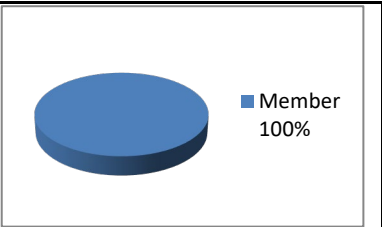
2026-2027 BUDGET ENROLLMENT SUMMARY

Budget 2025-2026 to Budget 2026-2027

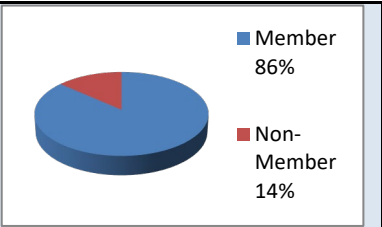
	Budget		Enrollment	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>Inc./Dec.</u>	<u>FY27 %</u>
<u>D/HH-Middle</u>				
Member	7.0	10.0	3.0	100%
	<u>7.0</u>	<u>10.0</u>	<u>3.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>Inc./Dec.</u>	<u>FY27 %</u>
<u>D/HH-High School</u>				
Member	9.0	8.0	-1.0	100%
	<u>9.0</u>	<u>8.0</u>	<u>-1.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>Inc./Dec.</u>	<u>FY27 %</u>
<u>TOTAL</u>				
Member	342.0	377.0	35.0	86%
Non-Member	73.0	59.0	-14.0	14%
	<u>415.0</u>	<u>436.0</u>	<u>21.0</u>	<u>100%</u>





2026-2027 BUDGET STAFFING SUMMARY

Amend. 1 2025-2026 to Budget 2026-2027

PROGRAM:	BUDGET 2025-2026 STAFF	AMEND. 1 2025-2026 STAFF	BUDGET 2026-2027 STAFF	AMEND. TO BUDGET INC./DEC.
TIMBER RIDGE SCHOOL	55.55	57.35	59.00	1.65
MINER SCHOOL	68.50	70.20	76.40	6.20
KIRK SCHOOL	125.20	125.00	131.00	6.00
D/HH PROGRAM	31.00	30.50	30.60	0.10
TUITION PROGRAMS	280.25	283.05	297.00	13.95
DIAG. & EDUC. SRVS. CENTER	23.75	24.75	25.50	0.75
D/HH-DIAGNOSTICS	5.30	5.30	5.30	0.00
D/HH-ITINERANT	11.90	10.05	10.85	0.80
OUTDOOR EDUCATION	6.00	6.00	6.00	0.00
PECT GRANT	4.00	4.00	4.00	0.00
NSSEO ADMINISTRATION	14.55	14.55	14.55	0.00
TECHNICAL ASSIST TO DISTRICTS	4.50	4.40	4.60	0.20
PROFESSIONAL DEVELOPMENT	3.00	3.00	2.90	-0.10
CENTRAL O&M	2.60	3.10	3.00	-0.10
TECHNOLOGY / CENTRAL	10.00	10.00	10.00	0.00
TIMBER RIDGE O&M	2.50	2.50	2.50	0.00
KIRK O&M	5.00	2.90	3.00	0.10
KIRK CAFETERIA	5.00	5.00	5.00	0.00
TRANSPORTATION	1.45	1.45	1.45	0.00
TRANSPORTATION-IN HOUSE	3.50	3.50	3.50	0.00
ISRC GRANT	5.60	5.60	5.10	-0.50
OTHER PROGRAMS/SERVICES	108.65	106.10	107.25	1.15
TOTALS	388.90	389.15	404.25	15.10
1:1 DIRECT BILL STAFF	129.50	160.50	132.50	-28.00

Updated 3/17/2026
e/sched2627/Budget Staffing Summary

-12.90

Timber Ridge School FY 26-27

	Budget 25-26		Amend. 1 FY 25-26			Budget 26-27		
Students	84.0		89.0		5.0	90.0		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	17.000	17.000	1.000
Classroom Teachers	11.000		12.000			12.000		
	0.400	11.400	0.400	12.400	1.000	0.400	12.400	0.000
Related Services:								
PT	0.050		0.050		0.000	0.100		0.050
OT	0.600		0.800		0.200	1.200		0.400
SLP	1.000		1.600		0.600	1.800		0.200
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	1.500		1.500		0.000	1.500		0.000
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		9.000		1.000	9.000		0.000
Social Worker Intern	2.000		2.000		0.000	2.000		0.000
Psychologists	3.000		2.000		-1.000	2.000		0.000
Total Related Svcs		24.650		25.450	0.800		26.100	0.650
Direct Bill Staff:								
Dir Bill Aides	5.000		7.000		2.000	4.000		-3.000
Total Direct Bill		5.000		7.000	2.000		4.000	-3.000
Total Staffing Plan		60.550		64.350	3.800		63.000	-1.350
					2.800			-1.350



Miner School FY 26-27

	Budget 25-26		Amend. 1 FY 25-26			Budget 26-27		
Students	94.0		101.0		7.0	101.0		0.0
<u>Administration:</u>	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
<u>Clerical</u>	2.000	2.000	2.000	2.000	0.000	2.000	2.000	0.000
<u>Classroom Aides</u>	17.000	17.000	18.000	18.000	1.000	22.000	22.000	4.000
<u>Classroom Teachers</u>	15.000		15.000			15.000		
EL	0.800	15.800	0.800	15.800	0.000	0.800	15.800	0.000
<u>Related Services:</u>								
PT	2.000		2.000		0.000	2.000		0.000
OT	3.600		3.600		0.000	4.000		0.400
SLP	6.000		6.000		0.000	6.500		0.500
APE Tchr	2.000		1.700		-0.300	2.000		0.300
Art Teacher	0.500		0.500		0.000	0.500		0.000
Instructional Coach	3.000		3.000		0.000	3.000		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		2.000		0.000	2.000		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		4.000		1.000	4.000		0.000
Nurse Assistant	1.000		1.000		0.000	1.000		0.000
Social Worker	3.000		2.000		-1.000	3.000		1.000
Psychologists	1.000		2.000		1.000	2.000		0.000
Total Related Svcs	30.700		31.400		0.700	33.600		2.200
<u>Custodians</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Direct Bill Staff:</u>								
Dir Bill Aides	29.000		43.500		14.500	28.500		-15.000
Dir Bill Nurse Asst	7.000		7.000		0.000	7.000		0.000
Total Direct Bill	36.000		50.500		14.500	35.500		-15.000
Total Staffing Plan	104.500		120.700		16.200	111.900		-8.800
					16.200			-8.800

Kirk School FY 26-27

	Budget 25-26		Amend. 1 FY 25-26			Budget 26-27		
Students	188.0		192.0		4.0	197.0		5.0
		Total		Total	Inc/Dec		Total	Inc/Dec
Administration:								
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
Clerical	3.000	3.000	3.000	3.000	0.000	3.000	3.000	0.000
Classroom/Transition								
Aides:	31.000	31.000	31.000	31.000	0.000	36.000	36.000	5.000
Classroom Teachers	30.000		30.000			30.000		
EL	0.600	30.600	0.600	30.600	0.000	0.600	30.600	0.000
Related Services:								
PT	2.600		2.600		0.000	2.000		-0.600
OT	6.600		6.400		-0.200	6.800		0.400
SLP	8.400		8.400		0.000	9.400		1.000
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	2.000		1.000
Nurse	2.000		2.000		0.000	2.000		0.000
Vision Teachers	1.000		1.000		0.000	1.200		0.200
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)	4.000		4.000		0.000	4.000		0.000
Social Workers/BCBA	10.000		10.000		0.000	9.000		-1.000
Psychologists	2.000		2.000		0.000	2.000		0.000
Total Related Svcs		57.600		57.400	-0.200		58.400	1.000
Direct Bill Staff:								
Nurse Asst/Interp Asst	10.000		12.000		2.000	10.000		-2.000
Aides/Assts	74.500		87.000		12.500	78.000		-9.000
Total Direct Bill		84.500		99.000	14.500		88.000	-11.000
Total Staffing Plan		209.700		224.000	14.300		219.000	-5.000
					14.300			-5.000



D/HH Elementary FY 26-27

	Budget 25-26		Amend. 1 FY 25-26			Budget 26-27		
Students	33.0		38.0		5.0	30.0		-8.0
		Total		Total	Inc/Dec		Total	Inc/Dec
Administration	0.400	0.400	0.400	0.400	0.000	0.400	0.400	0.000
Classroom Aides	4.000	4.000	4.000	4.000	0.000	4.000	4.000	0.000
Classroom Teachers	5.000		5.000			5.000		
	0.200	5.200	0.200	5.200	0.000	0.200	5.200	0.000
Related Services:								
PT	0.400		0.400		0.000	0.400		0.000
OT	0.400		0.400		0.000	0.500		0.100
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	6.000		6.000		0.000	5.000		-1.000
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
Psych	0.500		0.500		0.000	0.500		0.000
Total Related Svcs		10.480		10.480	0.000		9.580	-0.900
Direct Bill Staff:								
Dir Bill Aides/Nurse	2.000		3.000		1.000	3.000		0.000
Total Direct Bill		2.000		3.000	1.000		3.000	0.000
Total Staffing Plan		22.080		23.080	1.000		22.180	-0.900
					1.000			-0.900



D/HH Middle FY 26-27

Students	Budget 25-26		Amend. 1 FY 25-26			Budget 26-27		
	7.0		7.0		0.0	10.0		3.0
		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	0.000		-0.100
Interpreters	2.000		2.000		0.000	3.000		1.000
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		3.740	0.900
<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		5.840		5.840	0.000		6.740	0.900
					0.000			0.900



D/HH High School-Hersey FY 26-27

	Budget 25-26		Amend. 1 FY 25-26			Budget 26-27		
Students	9.0		8.0		-1.0	8.0		0.0
		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		0.000		-0.500	0.000		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
Vision	0.000		0.000		0.000	0.100		0.100
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		2.830	-0.500		2.930	0.100
<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		6.580	-0.500		6.680	0.100
					-0.500			0.100



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
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 2026-2027 Based on 1/3 Projected Usage, 1/3 AFR Revenue (excluding Debt Service), 1/3 Equal Share
Retirement Reserve - \$0 in 2026-2027 Based on % usage in the education fund
Building Fund Based on 1/3 Projected Usage, 1/3 AFR Revenue (excluding Debt Service), 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

2026-2027

Timber Ridge

General Painting	5,000
Concrete Replacement/Repair	5,000
Tuckpointing	7,410
Roof Maintenance	10,000
Padded Wall Replacement	11,000

Administration Building

Tuck pointing/Masonry Repair on Building	6,000
Roof Maintenance	5,000
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
Roof Maintenance	10,000
Concrete Replacement/Repair	10,000
Carpet/Tile Replacement	7,500
Shower Repair/Replacement	5,000
Front Office Construction	30,000

Sunrise Outdoor Education Center

Asphalt Replacement/Repair/Striping	2,000
Concrete	100,000
Decking Replacement	5,000
Tree Care	2,500
Replacing Exterior Doors	12,500
Electrical Upgrades (Code Compliance)	12,500

District Wide

Projects as Needed (Emergency)	30,000
Annual Depreciation on Vehicles (Maintenance & Transport)	50,000

360,410

Total	360,410
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Reserves

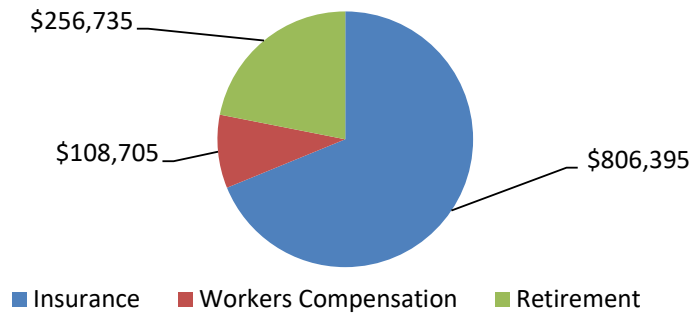
NSSEO currently maintains reserve balances in insurance, workers compensation, and retirement accounts. The insurance and workers compensation reserve balances are the result of being previously self-funded through 2008. NSSEO reserves were established through assessments to both member and non-member 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.

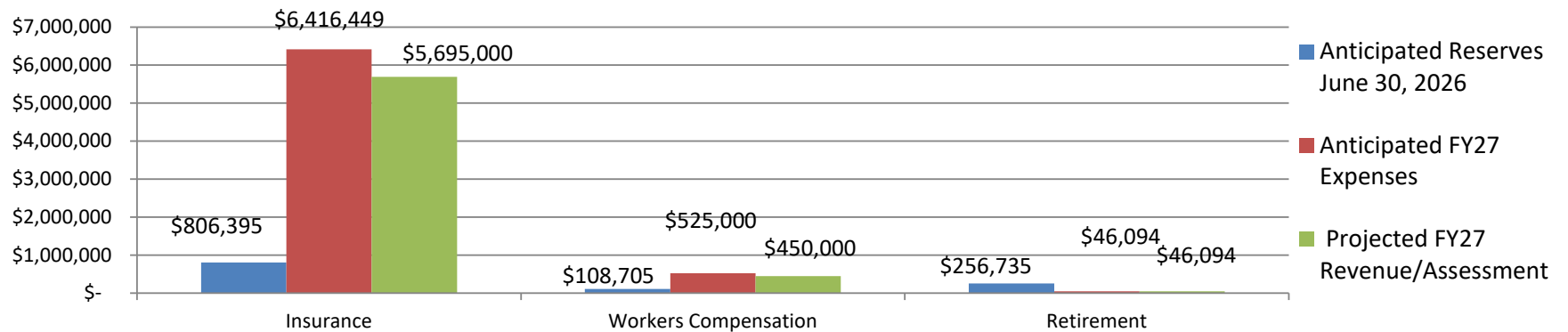
Summary of NSSEO Reserves

	<u>Anticipated Reserves</u> June 30, 2026	<u>Anticipated FY27</u> Expenses	<u>Projected FY27</u> Revenue/Assessment	<u>Anticipated Reserves</u> June 30, 2027
Insurance	\$ 806,395	\$ 6,416,449	\$ 5,695,000	\$ 84,946
Workers Compensation	\$ 108,705	\$ 525,000	\$ 450,000	\$ 33,705
Retirement	\$ 256,735	\$ 46,094	\$ 46,094	\$ 256,735
	\$ 1,171,835	\$ 6,987,543	\$ 6,191,094	\$ 375,386

NSSEO Reserve Balances - June 30, 2026



Comparison of FY26 NSSEO Fund Balances and Anticipated FY27 Expenses/Revenue



District #26
NSSEO 2026-2027 Budget

Program	Projected Usage	Cost per Student or Service	District #26 Total
Tuition Programs:			
Timber Ridge School	4.00 students	50,589.37	202,357
Miner School	12.00 students	54,522.25	654,267
D/HH-Elementary	2.00 students	56,943.60	113,887
D/HH-Middle	0.00 students	56,943.60	0
Service/Other Programs:			
DESC- OT	0.60 FTE	133,146.00	79,888
DESC- PT	0.50 FTE	133,146.00	66,573
DESC- AT	0.20 FTE	117,178.00	23,436
D/HH-Itinerant	645.00 Units	27.96	18,034
Technical Asst to Dists-Coaches	0.70 FTE	95,926.00	67,148
Outdoor Education			27,743
Technology/Central			47,304
Technology/Programs			6,231
Direct Bill Staff:			
6.00 Direct Bill 1:1 Aide- Miner School		48,696	292,176
Education Fund Reserves:			
Retirement Reserve			0
Education Fund Totals			1,599,045
Building Fund			18,573
Capital Projects Reserve			61,910
TOTAL DISTRICT #26			1,679,528
Additional District Costs:			
**DESC-Evaluations:			Estimated 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 2,500
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 2025			39,065
IDEA FY2526			73,792
Transportation			425,000

Updated 3/18/2026
 GSheets/DistrictCosts/MemberDistrictCostsFY2627

COMPARISON DISTRICT PAYMENTS	DIST. 26 2025-2026 BUDGET	DIST. 26 2025-2026 AMEND. 1	DIST. 26 2026-2027 BUDGET	FY27 STDS	DIST. 26 DIFF.~ AMEND. 1 VS FY27	CHANGE IN STUDENTS OR SERVICES FROM AMENDMENT 1
<u>TUITION PROGRAMS:</u>						
Timber Ridge School	241,554	271,749	202,357	4.0	-69,392	-2.0 students
Miner School	427,061	640,592	654,267	12.0	13,675	
Kirk School						
D/HH-Elementary	54,348	108,696	113,887	2.0		
D/HH-Middle						
D/HH-High School						
Subtotal Tuition	722,963	1,021,037	970,511	18.0	-55,717	-2.0 students
<u>SERVICE/OTHER:</u>						
DESC-Educational Srvs	198,382	278,816	169,896		-108,920	-7 Vis, -6 Psych, +.15 PT
D/HH-Itinerant	22,759	13,769	18,034		4,265	
Outdoor Education	24,908	24,908	27,743		2,835	
NSSEO Admin.						
Tech Asst to Districts	65,247	65,247	67,149		1,902	
Central O&M						
Technology/Central	43,900	43,900	47,304		3,404	
Technology/Programs	4,826	4,826	6,231		1,405	
Subtotal Srv/Other	360,022	431,466	336,357		-95,109	
<u>DIRECT BILL STAFF/SRVS:</u>						
Direct Bill Staff/Services	191,969	287,954	292,176		4,222	
<u>ED FUND RESERVES:</u>						
Retirement Reserve	0	0	0		0	
Subtotal Ed Reserves	0	0	0		0	
TOTAL:						
EDUCATION FUND	1,274,954	1,740,457	1,599,044		-146,604	
TOTAL:						
BUILDING FUND	19,074	19,074	18,573		-501	
TOTAL:						
CAPITAL RESERVES	63,580	63,580	61,910		-1,670	
TOTAL						
TOTAL	1,357,608	1,823,111	1,679,527		-148,775	



NSSEO ENROLLMENT 2026-2027 BUDGET

District 26				
Program	2025-2026	Amend.1 2025-2026	Budget 2026- 2027	Diff Amend. 1 to Budget
Timber Ridge School	5.0	6.0	4.0	-2.0
Miner School	8.0	12.0	12.0	0.0
D/HH-Elementary	1.0	2.0	2.0	0.0
D/HH-Middle	0.0	0.0	0.0	0.0
Total	14.0	20.0	18.0	-2.0