



2023-2024 BUDGET

Financial Information for Prospect Heights School District #23



Northwest Suburban Special Education Organization

Fiscal Year 2023-2024 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, 2023 through March 22, 2023. 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 2023-2024 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 2023-2024 NSSEO budget.

Dr. Judy Hackett
Superintendent

Julie Jilek
Assistant Superintendent,
Chief School Business Official

2023-2024 NSSEO BUDGET INDEX

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[w/budget/indexFY23-24](http://www.nsseo.org/w/budget/indexFY23-24)



NSSEO 2023-2024 BUDGET SUMMARY

2023-2024 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**
 - Promote social emotional learning and growth for all.
- **Supportive, Collaborative, and Person-Centered Learning Environment**
 - Foster a supportive, collaborative, and person-centered learning environment to promote growth for all.
- **Transition Services**
 - Upon exiting from NSSEO services, 100% of students will have defined post-secondary plans indicating focus on the priority areas of social, community and/or work experiences for at least 50% of a work week.
- **Collaborative Partnerships**
 - Further advance our collaborative partnerships across the educational community to deepen equitable, inclusive practices that are future driven and influence positive change.

Enrollment Projections-

- Developed based on input from Districts Administrative and Business Representatives and Program Administrators
- Enrollment Projections in the FY24 Budget have increased by 18 students from FY23 to FY24

2023-2024 NSSEO Tuition Based	2022-2023	-	2023-2024	INC./DEC.
Programs	BUDGET	-	BUDGET	%
Timber Ridge School	43,702.53	per std	44,938.76	2.83%
Miner/Kirk Program	47,887.71	per std	49,687.60	3.76%
D/HH Program	50,738.62	per std	53,184.17	4.82%

Staffing Adjustments-

FY23 Budget to FY24 Budget

Overall Staffing Increase/Decrease: 9.3 FTE

Programs and Services Rates-

Non-Member Tuition Rates	2023-2024
Timber Ridge School Non-Member	58,407.16
Timber Ridge Non-Member w/ Add-Ons	68,848.90
Miner/Kirk Program Non-Member	64,576.68
Miner Non-Member with Add-Ons	75,018.42

2023-2024 NSSEO Service/Other Programs	2022-2023	-	2023-2024	INC/DEC
DESC:	BUDGET	-	BUDGET	%
OT/PT services to District students	119,930	per FTE	122,575	2.21%
APE services to District students	80,303	per FTE	82,843	3.16%
Vision services to District students	92,796	per FTE	96,697	4.20%
Assistive Technology services to District students	89,182	per FTE	97,120	8.80%
D/HH-Itinerant Program	25.37	per unit	26.32	3.74%
Outdoor Education - based on % of usage in education fund	415,673	total	422,194	1.57%
VAC - costs are split between Districts 211 & 214	73,101	per dist	75,490	3.27%
Technical Assistance to Districts	96,464	per FTE	100,302	3.98%
Central O&M - based on % of usage in education fund	66,703	total	67,838	1.70%
Technology/Central - based on % of usage in education fund	746,322	total	756,314	1.26%
Technology/Programs - based on % of usage in education fund	85,583	total	79,710	-6.86%
Building Fund	200,000	total	300,000	

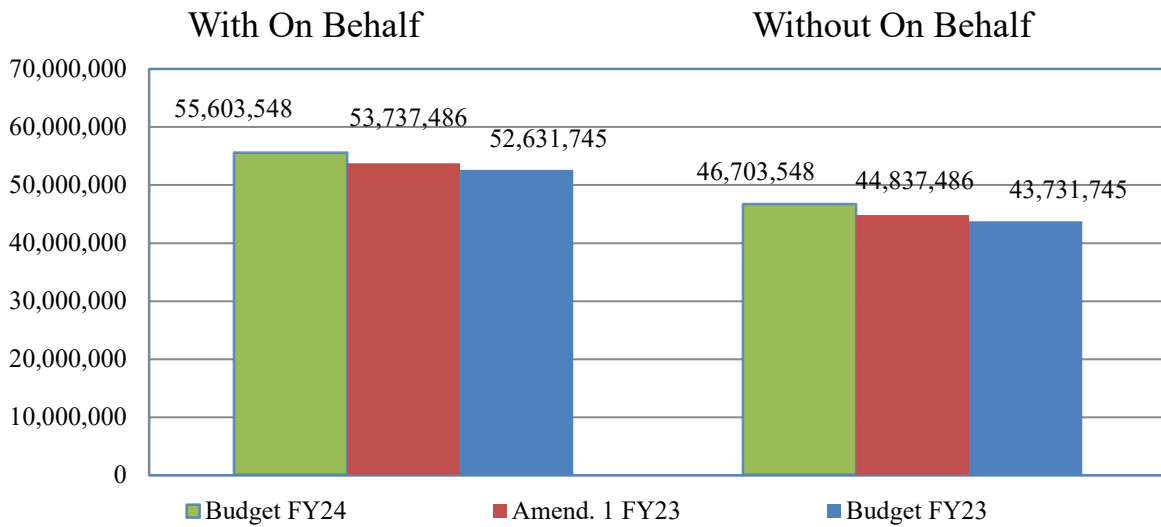
Budget Revenue/Expenditure Summary:

Revenue/Expenditures (with On Behalf*)

Budget FY24	\$ 55,603,548
Amend. 1 FY23	\$ 53,737,486
Budget FY23	\$ 52,631,745

Revenue/Expenditures (without On Behalf)

Budget FY24	\$ 46,703,548
Amend. 1 FY23	\$ 44,837,486
Budget FY23	\$ 43,731,745



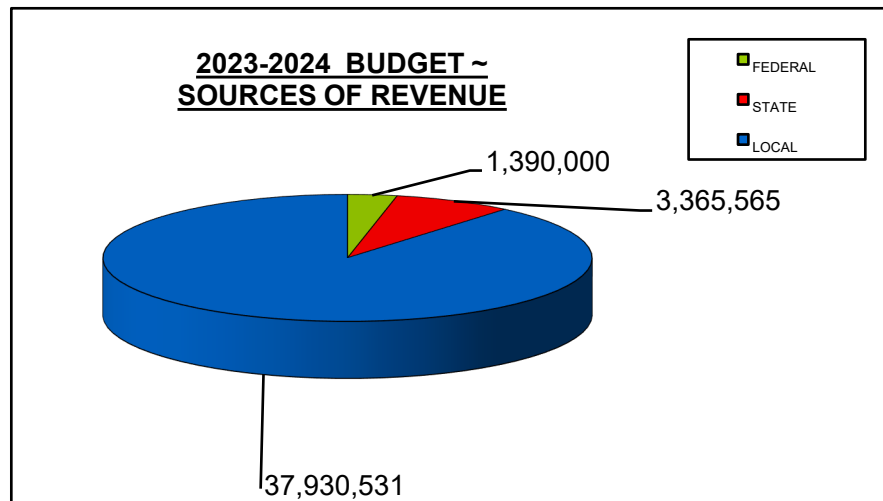
	With On Behalf	Without On Behalf
Amend. 1 to Budget	3.47%	4.16%

NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION



SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
2022-2023 BUDGET*	1,505,000 3.4%	3,373,870 7.7%	38,852,875 88.8%	43,731,745
2022-2023 AMEND. 1*	1,407,178 3.4%	3,347,950 8.2%	36,175,175 88.4%	40,930,303
2023-2024 BUDGET*	1,390,000 3.3%	3,365,565 7.9%	37,930,531 88.9%	42,686,096



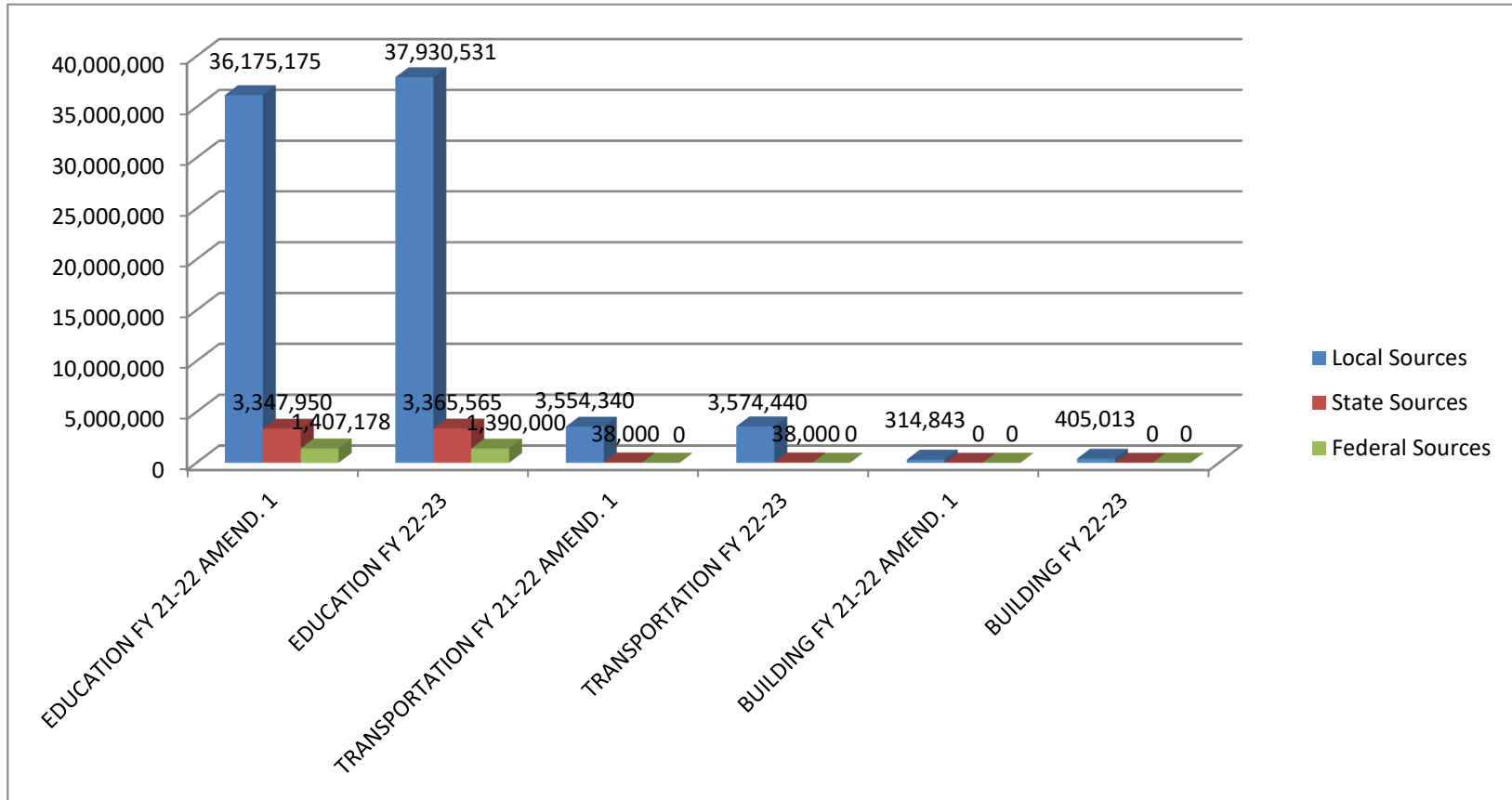
*Excludes \$8.9 million in On Behalf

2023-2024 NSSEO BUDGET REVENUE

	FY 22-23 Amend. 1 Education	FY23-24 Budget Education	FY 22-23 Amend. 1 Transportation	FY23-24 Budget Transportation	FY 22-23 Amend. 1 Building	FY23-24 Budget Building	FY 22-23 Amend. 1 Total	FY23-24 Budget Total
Local Sources:								
District Payments	18,479,292	19,902,870	0	0	200,000	300,000	18,679,292	20,202,870
Non-Member Payments	6,931,830	7,054,480	0	0	103,859	100,013	7,035,689	7,154,493
Transportation Payments	0	0	3,554,340	3,574,440	0	0	3,554,340	3,574,440
Direct Bill Revenue	6,639,899	6,830,135	0	0	0	0	6,639,899	6,830,135
Other Local Revenue	21,000	21,000	0	0	0	0	21,000	21,000
IDEA Funds	1,578,504	1,593,037	0	0	0	0	1,578,504	1,593,037
Building Rent	0	0	0	0	0	0	0	0
ESY Assessment	89,820	91,320	0	0	0	0	89,820	91,320
Program Payments	1,976,397	2,065,048	0	0	0	0	1,976,397	2,065,048
Interest	10,000	50,000	0	0	5,000	5,000	15,000	55,000
Budget Balance	448,433	322,641	0	0	5,984	0	454,417	322,641
Total Local Sources	36,175,175	37,930,531	3,554,340	3,574,440	314,843	405,013	40,044,358	41,909,984
State Sources:								
Evidence Based Funding	2,383,720	2,401,335	0	0	0	0	2,383,720	2,401,335
State Transp. Claim	0	0	38,000	38,000	0	0	38,000	38,000
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
ORS/DHS	964,230	964,230	0	0	0	0	964,230	964,230
Total State Sources	3,347,950	3,365,565	38,000	38,000	0	0	3,385,950	3,403,565
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	757,178	740,000	0	0	0	0	757,178	740,000
Total Federal Sources	1,407,178	1,390,000	0	0	0	0	1,407,178	1,390,000
Grand Total*	40,930,303	42,686,096	3,592,340	3,612,440	314,843	405,013	44,837,486	46,703,549

*Excludes \$8.9 million in On Behalf

2023-2024 NSSEO BUDGET REVENUE



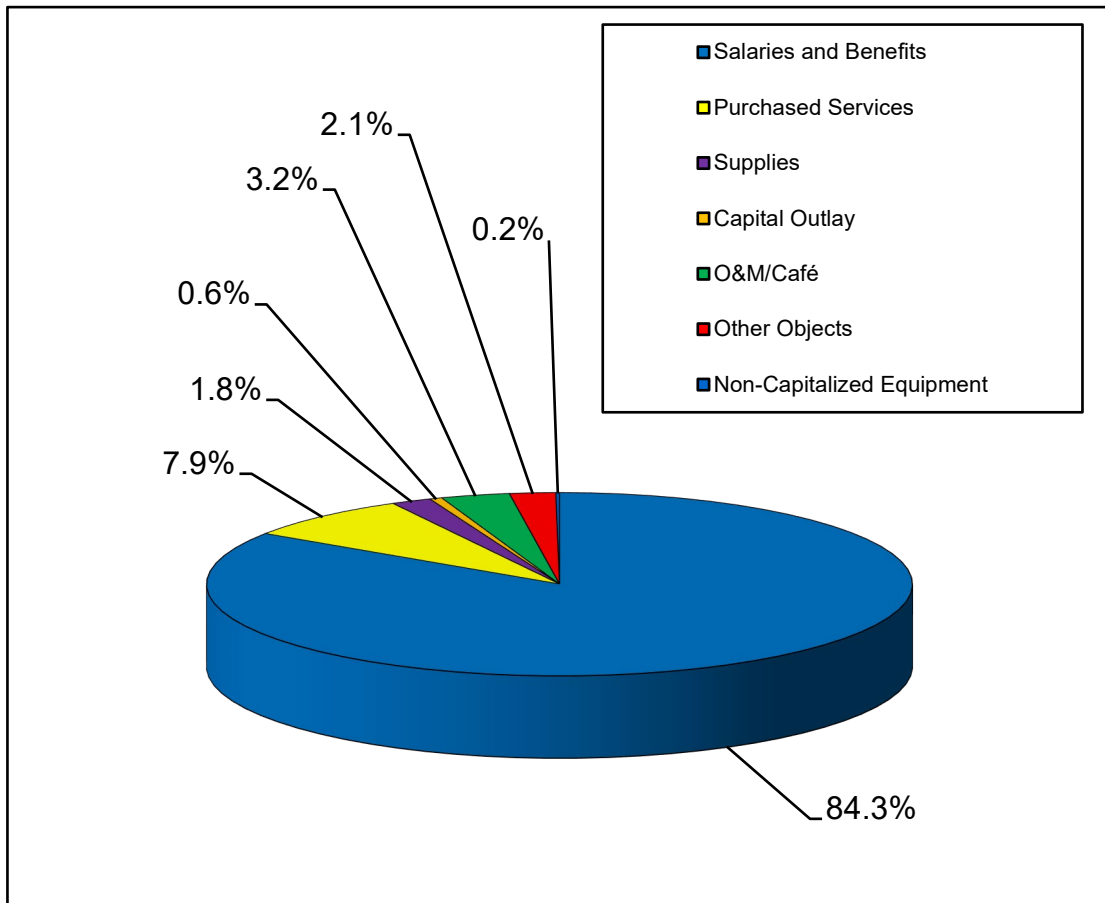


NSSEO

2023-2024 BUDGET SUMMARY

Education Fund- Allocation of Program Expenses:

Salaries and Benefits	34,230,492	84.3%
Purchased Services	3,194,955	7.9%
Supplies	747,466	1.8%
Capital Outlay	229,779	0.6%
O&M/Café	1,281,558	3.2%
Other Objects	855,119	2.1%
Non-Capitalized Equipment	68,604	0.2%
Subtotal	40,607,973	100.0%
Transfers	2,078,122	
On Behalf	8,900,000	
Total 2023-2024 Education Fund	51,586,095	





NSSEO

BUDGET EXPENDITURES SUMMARY 2023-2024

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON- CAPITALIZED EQUIPMENT	TOTAL
TUITION PROGRAMS:								
TIMBER RIDGE	3,213,741	876,915	112,979	42,700	1,500	731,401	0	4,979,236
MINER SCHOOL	4,879,570	1,495,948	572,209	87,826	20,000	489,013	1,500	7,546,066
KIRK SCHOOL	9,989,519	3,105,773	203,250	77,600	30,000	1,585,524	3,000	14,994,666
D/HH-ELEMENTARY	1,171,486	301,141	77,662	0	0	93,017	0	1,643,306
D/HH-MIDDLE	267,691	56,862	25,440	0	0	21,000	0	370,993
D/HH-HIGH SCHOOL	480,076	119,983	22,072	0	0	37,328	0	659,459
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 BUDGET '23	18,155,095	5,458,395	877,931	206,250	189,929	2,762,530	4,500	27,654,630
TUITION AMEND. 1 '23	18,546,769	5,544,681	1,597,002	208,500	31,500	2,762,604	4,500	28,695,556
Change in Expenditures Amendment 1 to Budget								1,498,170
SERVICE/OTHER:								
D.E.S.C.	1,455,295	289,656	49,000	8,478	0	110,796	0	1,913,225
D/HH-DIAGNOSTICS	390,637	102,791	21,000	10,000	0	31,466	0	555,894
D/HH-ITINERANT	827,285	137,401	18,000	0	0	58,961	0	1,041,647
OUTDOOR EDUCATION	393,208	78,245	76,450	59,450	20,000	99,619	0	726,972
VAC/STEP	222,055	74,200	798,310	1,600	0	19,045	0	1,115,210
NSSEO ADMINISTRATION	1,407,908	311,182	546,770	226,000	15,000	108,000	5,000	2,619,860
TECH ASST TO DIST	401,531	68,616	1,000	725	0	0	0	471,872
PROF DEVELOPMENT	279,794	46,376	247,625	39,005	0	0	0	612,800
CENTRAL O&M	261,366	53,717	87,800	34,500	4,000	1,000	0	442,383
D/HH-CENTRAL	2,500	331	103,915	10,000	0	176,680	0	293,426
ISRC GRANT	369,927	83,870	166,203	30,000	0	0	0	650,000
TECHNOLOGY/CENTRAL	828,772	185,124	40,100	34,000	50,000	375,000	9,135	1,522,131
TECHNOLOGY/PROGRAMS	0	0	25,170	85,582	89,279	0	49,969	250,000
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 BUD '23	6,732,884	1,416,281	2,187,726	490,738	148,279	858,848	74,104	11,908,860
SRVS/OTHR AMEND. 1 '23	6,708,307	1,383,544	2,236,172	521,127	148,279	934,808	64,104	11,996,341
Change in Expenditures Amendment 1 to Budget								219,079
ED FUND RESERVES:								
U/C RESERVE	0	0	0	0	0	20,000	0	20,000
RETIREMENT RESERVE	0	0	0	0	0	9,156,949	0	9,156,949
ED. RES. BUDGET '24	0	0	0	0	0	9,176,949	0	9,176,949
ED. RES. BUDGET '23	0	0	0	0	0	9,172,514	0	9,172,514
ED. RES. AMEND. 1 '23	0	0	0	0	0	9,138,406	0	9,138,406
Change in Expenditures Amendment 1 to Budget								38,543
TOTAL EDUCATION BUDGET 2023-2024	26,842,361	7,388,131	3,194,955	747,466	229,779	13,114,799	68,604	51,586,095
TOTAL EDUCATION BUDGET 2022-2023	24,887,979	6,874,676	3,065,657	696,988	338,208	12,793,892	78,604	48,736,004
TOTAL EDUCATION AMEND. 1 2022-2023	25,255,076	6,928,225	3,833,174	729,627	179,779	12,835,818	68,604	49,830,303
Change in Expenditures Amendment 1 to Budget								1,755,792
TRANSP 2023-2024	789,782	114,600	2,532,311	142,622	20,000	11,250	1,875	3,612,440
TRANSP 2022-2023	772,703	126,437	2,501,539	156,987	25,000	11,250	1,875	3,595,791
TRANSP A1 2022-2023	771,115	116,573	2,509,540	156,987	25,000	11,250	1,875	3,592,340



NSSEO

BUDGET EXPENDITURES SUMMARY 2023-2024

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
				Change in Expenditures Amendment 1 to Budget				20,100
BLDG FUND 2023-2024	0	0	339,013	13,200	2,800	50,000	0	405,013
BLDG FUND 2022-2023	0	0	233,950	16,000	0	50,000	0	299,950
BLDG FUND A1 2022-2023	0	0	248,843	13,200	2,800	50,000	0	314,843
				Change in Expenditures Amendment 1 to Budget				90,170
GRAND TOTALS:								
BUDGET 2023-2024	27,632,143	7,502,731	6,066,279	903,288	252,579	13,176,049	70,479	55,603,548
BUDGET 2022-2023	25,660,682	7,001,113	5,801,146	869,975	363,208	12,855,142	80,479	52,631,745
AMEND. 1 2022-2023	26,026,191	7,044,798	6,591,557	899,814	207,579	12,897,068	70,479	53,737,486
				Change in Expenditures Amendment 1 to Budget				1,866,062
				% Change in Expenditures Amendment 1 to Budget				3.47%
GRAND TOTALS LESS ON BEHALF:								
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%
BUDGET 2022-2023	25,660,682	7,001,113	5,801,146	869,975	363,208	3,955,142	80,479	43,731,745
% of Budget	58.7%	16.0%	13.3%	2.0%	0.8%	9.0%	0.2%	100.0%
AMEND. 1 2022-2023	26,026,191	7,044,798	6,591,557	899,814	207,579	3,997,068	70,479	44,837,486
% of Budget	58.0%	15.7%	14.7%	2.0%	0.5%	8.9%	0.2%	100.0%
				Change in Expenditures Amendment 1 to Budget				1,866,062
				% Change in Expenditures Amendment 1 to Budget				4.00%

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

3/7/2023 GM



2023-2024 BUDGET ENROLLMENT SUMMARY

Budget 2022-2023 to Budget 2023-2024

	Budget		Enrollment	
	<u>2022-2023</u>	<u>2023-2024</u>	<u>Inc./Dec.</u>	<u>FY24 %</u>
<u>Timber Ridge</u>				
Member	51.0	55.0	4.0	65%
Non-Member	24.0	30.0	6.0	35%
	75.0	85.0	10.0	100%

■ Member 65%
■ Non-Member 35%

	Budget		Enrollment	
	<u>2022-2023</u>	<u>2023-2024</u>	<u>Inc./Dec.</u>	<u>FY24 %</u>
<u>Miner School</u>				
Member	57.0	65.0	8.0	75%
Non-Member	23.0	22.0	-1.0	25%
	80.0	87.0	7.0	100%

■ Member 75%
■ Non-Member 25%

	Budget		Enrollment	
	<u>2022-2023</u>	<u>2023-2024</u>	<u>Inc./Dec.</u>	<u>FY24 %</u>
<u>Kirk School</u>				
Member	140.0	136.0	-4.0	75%
Non-Member	39.0	45.0	6.0	25%
	179.0	181.0	2.0	100%

■ Member 75%
■ Non-Member 25%

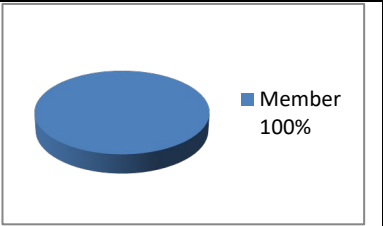
	Budget		Enrollment	
	<u>2022-2023</u>	<u>2023-2024</u>	<u>Inc./Dec.</u>	<u>FY24 %</u>
<u>D/HH-Elementary</u>				
Member	29.0	28.0	-1.0	100%
	29.0	28.0	-1.0	100%

■ Member 100%

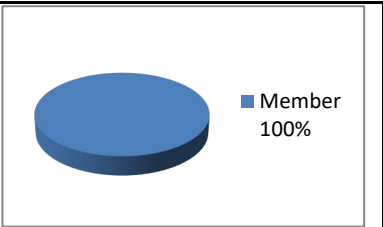
2023-2024 BUDGET ENROLLMENT SUMMARY

Budget 2022-2023 to Budget 2023-2024

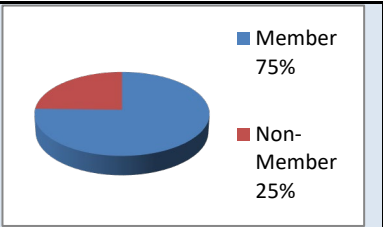
	Budget		Enrollment	
	<u>2022-2023</u>	<u>2023-2024</u>	<u>Inc./Dec.</u>	<u>FY24 %</u>
<u>D/HH-Middle</u>				
Member	4.0	5.0	1.0	100%
	<u>4.0</u>	<u>5.0</u>	<u>1.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2022-2023</u>	<u>2023-2024</u>	<u>Inc./Dec.</u>	<u>FY24 %</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>2022-2023</u>	<u>2023-2024</u>	<u>Inc./Dec.</u>	<u>FY24 %</u>
<u>TOTAL</u>				
Member	290.0	297.0	7.0	75%
Non-Member	86.0	97.0	11.0	25%
	<u>376.0</u>	<u>394.0</u>	<u>18.0</u>	<u>100%</u>





2023-2024 BUDGET STAFFING SUMMARY
Amend. 1 2022-2023 to Budget 2023-2024

PROGRAM:	BUDGET 2022-2023 STAFF	AMEND. 1 2022-2023 STAFF	BUDGET 2023-2024 STAFF	BUDGET TO BUDGET INC./DEC.
TIMBER RIDGE SCHOOL	48.8500	49.8500	53.0500	3.2000
MINER SCHOOL	59.2000	60.2000	60.6500	0.4500
KIRK SCHOOL	114.0000	113.5000	116.8000	3.3000
D/HH PROGRAM	27.0000	28.0000	28.2000	0.2000
TUITION PROGRAMS	249.0500	251.5500	258.7000	7.1500
DIAG. & EDUC. SRVS. CENTER	15.7600	16.2500	17.2100	0.9600
D/HH-DIAGNOSTICS	5.3000	5.1000	5.3000	0.2000
D/HH-ITINERANT	10.1500	10.1500	10.1500	0.0000
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	12.7000	13.0000	13.0000	0.0000
TECHNICAL ASSIST TO DISTRICTS	6.3000	5.3000	5.1000	-0.2000
PROFESSIONAL DEVELOPMENT	2.7000	2.7000	2.9000	0.2000
CENTRAL O&M	2.3813	2.3813	2.3813	0.0000
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	4.0000	4.0000	5.0000	1.0000
TRANSPORTATION	1.4500	1.4500	1.4500	0.0000
TRANSPORTATION-IN HOUSE	3.5000	3.5000	3.5000	0.0000
OTHER PROGRAMS/SERVICES	91.7413	91.3313	93.4913	2.1600
TOTALS	340.7913	342.8813	352.1913	9.3100
1:1 DIRECT BILL STAFF	133.8000	144.0000	139.0000	-5.0000

Updated 3/16/2023
e/sched2324/Budget Staffing Summary



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:

- Miner/Kirk Program
- Timber Ridge 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 2023-2024 budget was developed in alignment with the NSSEO Continuous Improvement Plan reflective of student and member district needs.

NSSEO Continuous Improvement Plan- Areas of Focus

- **Student Outcomes**
 - Foster development, ongoing growth and positive outcomes for all students.

- **Social Emotional Learning**
 - Promote social emotional learning and growth for all.

- **Supportive, Collaborative, and Person-Centered Learning Environment**
 - Foster a supportive, collaborative, and person-centered learning environment to promote growth for all.

- **Transition Services**
 - Upon exiting from NSSEO services, 100% of students will have defined post-secondary plans indicating focus on the priority areas of social, community and/or work experiences for at least 50% of a work week.

- **Collaborative Partnerships**
 - Further advance our collaborative partnerships across the educational community to deepen equitable, inclusive practices that are future drive and influence positive change.



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 2023-2024 Based on 50% Historical Usage ('12, '17, '22), 25% AFR Revenue, 25% Usage % in Ed Fund
Retirement Reserve - \$100,000 in 2023-2024 Based on 50% Historical Usage ('12, '17, '22), 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

2023-2024 NSSEO Tuition Based Programs			2023-2024	INC./DEC.
<u>Program</u>	<u>2022-2023</u>		<u>BUDGET</u>	<u>%</u>
Timber Ridge School	43,702.53	per std	44,938.76	2.83%
Miner/Kirk Program	47,887.71	per std	49,687.60	3.76%
D/HH Program	50,738.62	per std	53,184.17	4.82%
2023-2024 NSSEO Service/Other Programs			2023-2024	INC./DEC.
<u>Program</u>	<u>2022-2023</u>		<u>BUDGET</u>	<u>%</u>
DESC:				
OT/PT services to District students	119,930	per FTE	122,575	2.21%
APE services to District students	80,303	per FTE	82,843	3.16%
Vision services to District students	92,796	per FTE	96,697	4.20%
Assistive Technology services to District students	89,182	per FTE	97,120	8.90%
D/HH-Itinerant Program	25.37	per unit	26.32	3.74%
Outdoor Education - based on % of usage in education fund	415,673	total	422,194	1.57%
VAC - costs are split between Districts 211 & 214	73,101	per dist	75,490	3.27%
Technical Assistance to Districts	96,464	per FTE	100,302	3.98%
Central O&M - based on % of usage in education fund	66,703	total	67,838	1.70%
Technology/Central - based on % of usage in education fund	746,322	total	756,314	1.34%
Technology/Programs - based on % of usage in education fund	85,583	total	79,710	-6.86%
Building Fund	200,000	total	300,000	



NSSEO One-Year Facility Plan

The NSSEO budget planning process 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. NSSEO recently completed its Ten-Year Life Safety Survey and has contracted with an architectural firm to complete a long-term facility assessment. Once completed, the NSSEO Facility Planning Committee will begin the process of developing a 10-Year Facility Plan.

For the FY24 Budget, NSSEO is presenting a One-Year Facility Plan that incorporates both identified facility needs and findings from the NSSEO 10-Year Life Safety Survey.

Guiding Principles in the development 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 One-Year Facility Plan included:

- Examination of the current use of facilities in alignment with program needs and use by all stakeholders.
- Collection of current data about the conditions of facilities in order to inform the need for maintenance, repair, and renovations.
- Prioritization of identified life-safety projects within financial limitations
- Consideration of energy improvements and sustainable construction whenever possible

Within the NSSEO One-Year Facility Plan framework, the District assesses and predicts both the need, cost and timing for maintenance and repairs to facilities and renovations. Ongoing review of the NSSEO Facility Plan by the NSSEO Facility Planning Committee provides for refinement and revisions as priorities dictate.

NSSEO Building Fund Priority Schedule

2023-2024	
<u>Timber Ridge</u>	
Crack Fill, Sealcoat, Restripe Parking Lot	7,000
Tuck pointing	5,000
General Painting	3,000
Concrete Replacement/Repair	5,000
Mulch for Playground/Rubberized Play Surface	2,000
Classroom Renovations (sinks)	17,500
Fire Rated Walls to enclose stairwell	25,000
<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	10,770
<u>Kirk School</u>	
General Painting	5,000
Drywall Repairs/FRP Paneling	27,047
Tuck Pointing	7,000
Crack Fill, Sealcoat, Restripe Parking Lot	10,000
Concrete Replacement/Repair	25,000
Exterior Power Wash, Repair Wood, Caulk and Paint	19,500
Life Safety (Strobe lights)	30,000
<u>Sunrise Outdoor Education Center</u>	
Asphalt Replacement/Repair/Striping	2,000
Concrete	4,000
Decking Replacement	3,500
Tree Care	2,100
Gutters on both Lodges	9,662
Windows in Craft Lodge	11,386
Fire Rated Walls Under Roof Deck (Life Safety)	6,000
<u>District Wide</u>	
Projects as Needed	30,000
Matching Portion of COPs Security Grant	105,048
Annual Depreciation on Vehicles	20,000
405,013	
Total	405,013



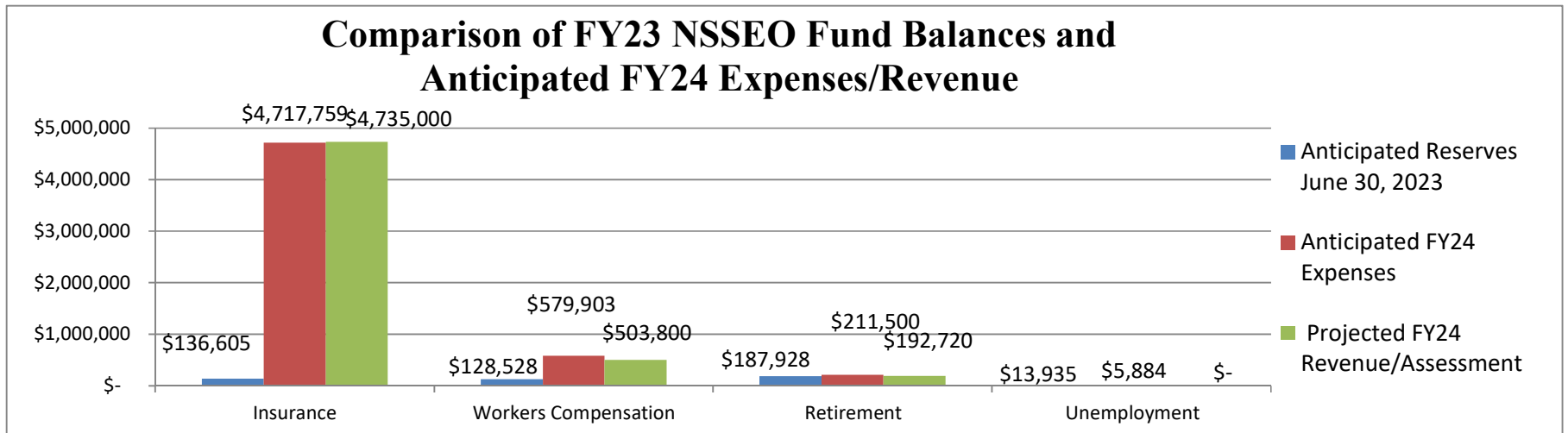
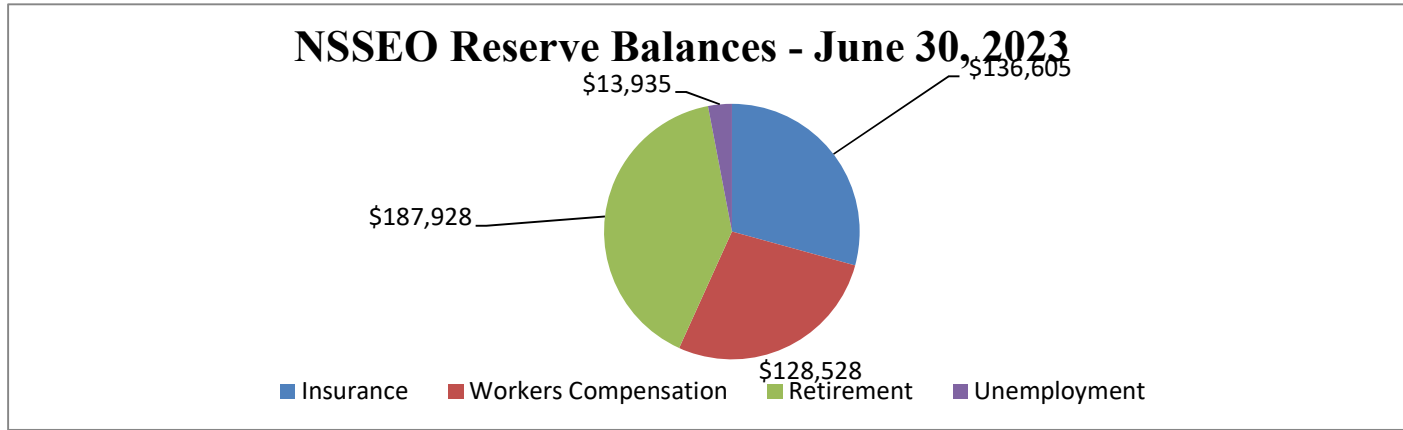
Reserves

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, 2023</u>	<u>Anticipated FY24</u> <u>Expenses</u>	<u>Projected FY24</u> <u>Revenue/Assessment</u>	<u>Anticipated Reserves</u> <u>June 30, 2024</u>
Insurance	\$ 136,605	\$ 4,717,759	\$ 4,735,000	\$ 153,846
Workers Compensation	\$ 128,528	\$ 579,903	\$ 503,800	\$ 52,425
Retirement	\$ 187,928	\$ 211,500	\$ 192,720	\$ 169,148
Unemployment	\$ 13,935	\$ 5,884	\$ -	\$ 8,051
	\$ 466,996	\$ 5,515,046	\$ 5,431,520	\$ 383,470



District #23
NSSEO 2023-2024 Budget

Program	Projected Usage	Cost per Student or Service	District #23 Total
Tuition Programs:			
Timber Ridge School	5.00 students	44,938.76	224,694
Miner School	3.00 students	49,687.60	149,063
D/HH-Elementary	3.00 students	53,184.17	159,553
D/HH-Middle	0.00 students	53,184.17	0
Service/Other Programs:			
DESC-Vision Services	0.20 FTE	96,697.00	19,339
DESC- PT Services	0.40 FTE	122,575.00	49,030
D/HH-Itinerant	1,204.00 Units	26.32	31,687
Technical Asst to Dists-Coaches	0.10 FTE	100,302.00	10,030
Outdoor Education			13,309
Central O&M			2,139
Technology/Central			23,842
Technology/Programs			2,513
Direct Bill Staff:			
2.00 Direct Bill 1:1 Aide- Miner School		93,241	
1.00 Direct Bill 1:1 Aide- Timber Ridge School		46,620	
Total Direct Bill Staff			139,861
Education Fund Reserves:			
Unemployment Comp.			0
Retirement Reserve			3,152
Education Fund Totals			828,212
Building Fund			17,729
TOTAL DISTRICT #23			845,941
Additional District Costs:			
**DESC-Evaluations:			Estimated Based on Need
Billing based on actual usage. Approx. \$1,200/level 1 evaluation.			
**DESC-Contracted Evaluations			Estimated 3,450
**D/HH-Diagnostics:			Estimated 8,300
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 2022			23,464
IDEA FY2223			54,289
Transportation			240,673

COMPARISON DISTRICT PAYMENTS	DIST. 23	DIST. 23	DIST. 23		DIST. 23	CHANGE IN STUDENTS
	2022-2023 BUDGET	2022-2023 AMEND. 1	2023-2024 BUDGET	FY24 STDS	DIFF. ~ AMEND. 1 VS FY24	OR SERVICES FROM AMENDMENT 1
TUITION PROGRAMS:						
Timber Ridge School	131,108	195,656	224,694	5.0	29,038	0.5 students
Miner School	95,775	173,785	149,063	3.0	-24,722	-0.6 students
Kirk School						
D/HH-Elementary	101,477	152,216	159,553	3.0	7,337	0.0 students
D/HH-Middle						
D/HH-High School						
Subtotal Tuition	328,360	521,657	533,310	11.0	11,653	-0.1 students
SERVICE/OTHER:						
DESC-Educational Srvs	74,583	74,583	68,369		-6,214	-1 APE
D/HH-Itinerant	33,688	33,188	31,687		-1,501	
Outdoor Education	10,798	10,798	13,309		2,511	
V.A.C.					0	
NSSEO Admin.					0	
Tech Asst to Districts	36,657	36,657	10,030		-26,627	-.28 Coaching
Central O&M	1,792	1,792	2,139		347	
Technology/Central	19,402	19,402	23,842		4,440	
Technology/Programs	2,223	2,223	2,513		290	
Subtotal Srv/Other	179,143	178,643	151,889		-26,754	
DIRECT BILL STAFF/SRVS:						
Direct Bill Staff/Services	82,231	123,346	139,861		16,515	
ED FUND RESERVES:						
U/C Reserve	0	0	0		0	
Retirement Reserve	0	0	3,152		3,152	
Subtotal Ed Reserves	0	0	3,152		3,152	
TOTAL:						
EDUCATION FUND	589,734	823,646	828,212		4,566	
TOTAL:						
BUILDING FUND	11,254	11,254	17,729		6,475	
TOTAL						
	600,988	834,900	845,941		11,041	



NSSEO ENROLLMENT 2023-2024 BUDGET

District 23				
Program	Budget 2022-2023	Amend.1 2022-2023	Budget 2023-2024	Diff Amend. 1 to Budget
Timber Ridge School	3.0	4.5	5.0	0.5
Miner School	2.0	3.6	3.0	-0.6
D/HH-Elementary	3.0	3.0	3.0	0.0
D/HH-Middle	0.0	0.0	0.0	0.0
Total	8.0	11.1	11.0	-0.1