



# **2022-2023 BUDGET**

## **Financial Information for Prospect Heights School District #23**



## **Northwest Suburban Special Education Organization**

### **Fiscal Year 2022-2023 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 27, 2022 through March 30, 2022. 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 2022-2023 has been created in accordance with the Illinois Program Accounting Manual. A fund is an accounting entity unto itself, and all the financial transactions for the particular fund are recorded in the accounts of that fund.

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

A. **Education Fund:**

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

B. **Transportation Fund:**

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

C. **Building Fund:**

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

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

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

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

The information included herein is intended to provide background information necessary to understand the components of the 2022-2023 NSSEO budget.

Dr. Judy Hackett  
Superintendent

Julie Jilek  
Assistant Superintendent,  
Chief School Business Official

## **2022-2023 NSSEO BUDGET INDEX**

NSSEO Budget Summary.....	1-3
Revenue/Expenditures .....	4-9
Student Enrollment and Staff Projections.....	10-12
Programs and Services.....	13-16
NSSEO Five-Year Facility Plan .....	17-19
Reserves .....	20-21
Individual District Projected Costs .....	22-24

w/budget/indexFY22-23

## **NSSEO 2022-2023 BUDGET SUMMARY**

### **2022-2023 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 FY23 Budget are lower than a typical year, but anticipated to grow

## Staffing Adjustments-

### FY22 Budget to FY23 Budget

Overall Staffing Increase/Decrease: -1.09 FTE

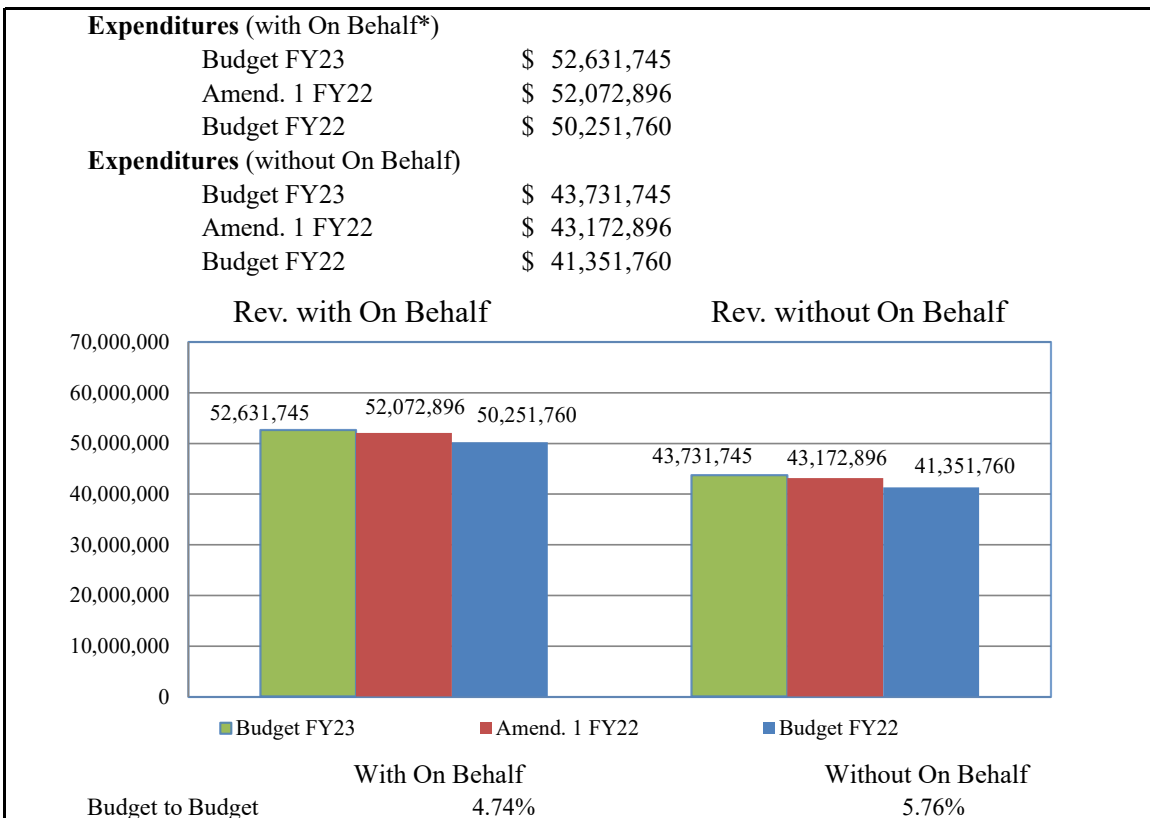
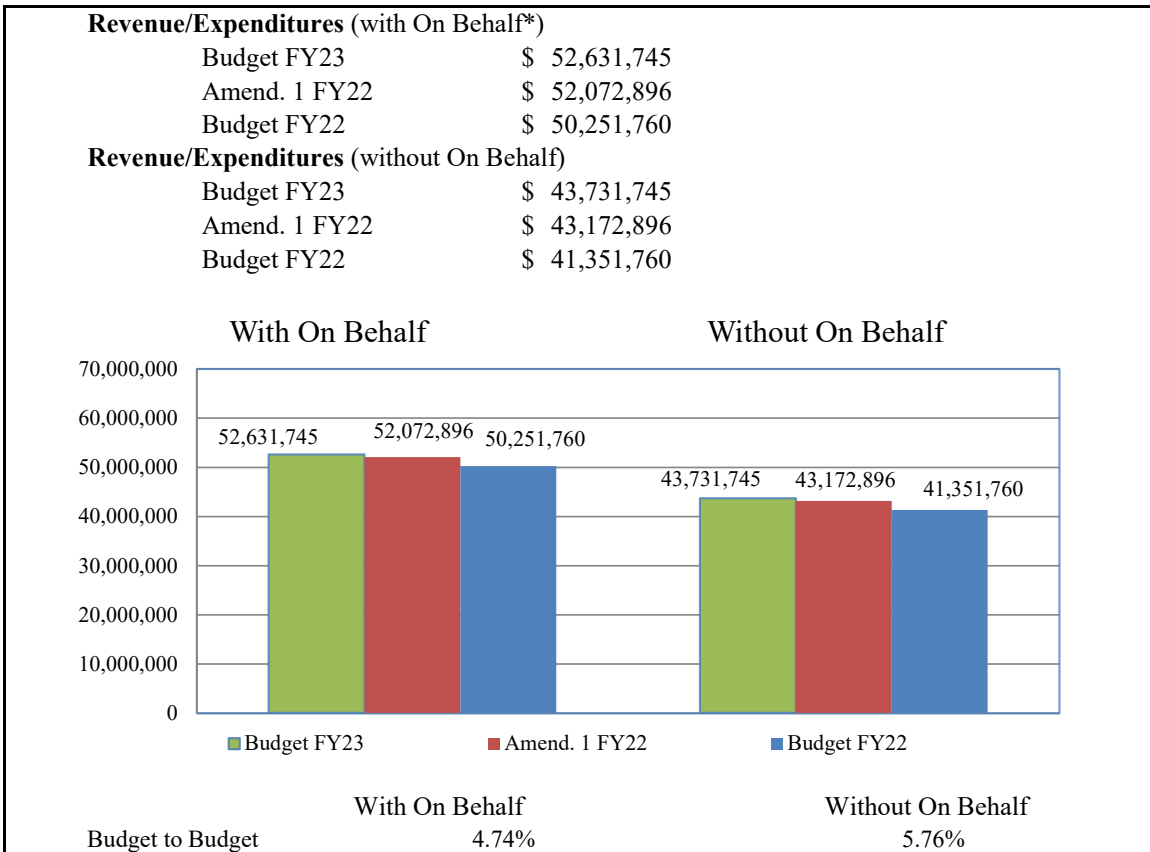
<b>2022-2023 NSSEO Tuition Based</b>	<b>2021-2022</b>		<b>2022-2023</b>	<b>INC./DEC.</b>
<b>Programs</b>	<b>BUDGET</b>		<b>BUDGET</b>	<b>%</b>
Timber Ridge School	41,520.57	per std	43,702.53	5.26%
Miner/Kirk Program	45,120.34	per std	47,887.71	6.13%
D/HH Program	47,412.71	per std	50,738.62	7.01%

## Programs and Services Rates-

<b>Non-Member Tuition Rates</b>	<b>2022-2023</b>
Timber Ridge School Non-Member	56,823.35
Timber Ridge Non-Member w/ Add-Ons	67,552.72
Miner/Kirk Program Non-Member	62,243.50
Miner Non-Member with Add-Ons	72,972.87

<b>2022-2023 NSSEO Service/Other Programs</b>	<b>2021-2022</b>		<b>2022-2023</b>	<b>INC./DEC.</b>
<b>DESC:</b>	<b>BUDGET</b>		<b>BUDGET</b>	<b>%</b>
OT/PT services to District students	115,141	per FTE	119,930	4.16%
APE services to District students	78,884	per FTE	80,303	1.80%
Vision services to District students	91,597	per FTE	92,796	1.31%
Assistive Technology services to District students	87,407	per FTE	89,182	2.03%
D/HH-Itinerant Program	24.54	per unit	25.37	3.41%
Outdoor Education - based on % of usage in education fund	390,153	total	415,673	6.54%
VAC - costs are split between Districts 211 & 214	70,437	per dist	TBD	%
NSSEO Administration - Offset by IDEA dollars/Admin Fee	0	total	0	0.00%
Technical Assistance to Districts	93,052	per FTE	96,464	3.67%
Professional Development - Offset by IDEA dollars	0	total	0	0.00%
Central O&M - based on % of usage in education fund	57,229	total	66,703	15.01%
D/HH-Central Office - Offset by Admin Fee	0	total	0	0.00%
Technology/Central - based on % of usage in education fund	724,322	total	746,322	3.12%
Technology/Programs - based on % of usage in education fund	82,859	total	85,583	3.29%
Building Fund	200,000	total	200,000	

## Budget Revenue/Expenditure Summary:



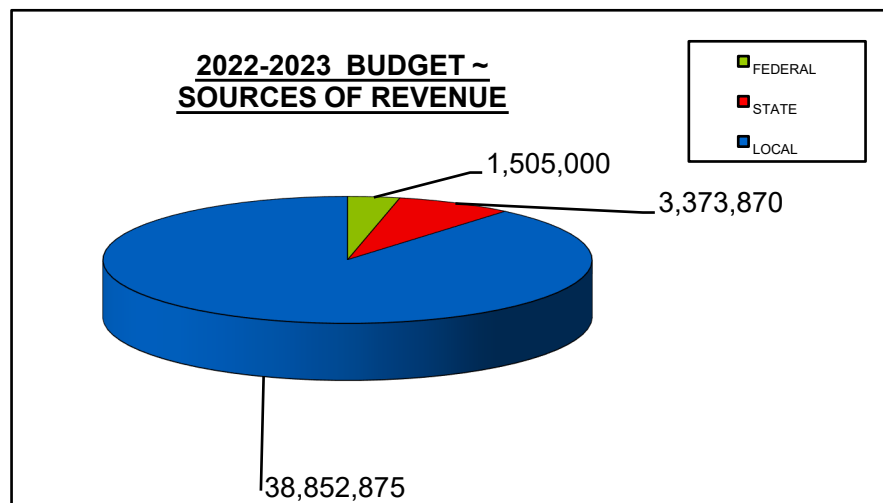


# NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION



## SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
<b>2021-2022 BUDGET*</b>	625,000 1.5%	3,152,815 7.6%	37,573,945 90.9%	41,351,760
<b>2021-2022 AMEND. 1*</b>	1,906,360 4.4%	3,365,108 7.8%	37,901,428 87.8%	43,172,896
<b>2022-2023 BUDGET*</b>	1,505,000 3.4%	3,373,870 7.7%	38,852,875 88.8%	43,731,745



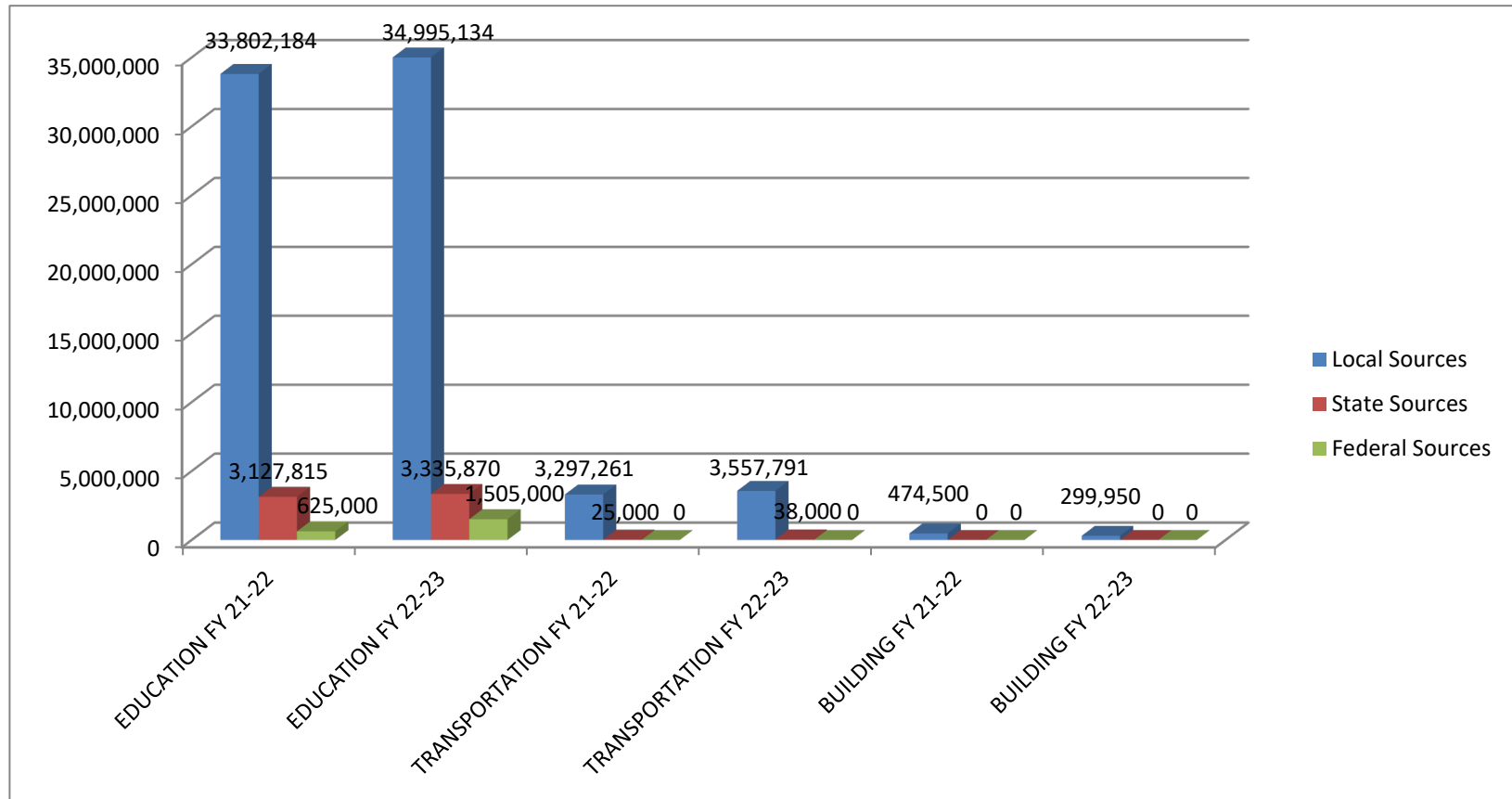
\*Excludes \$8.9 million in On Behalf

Updated 3/21/2022  
e/cw/sched2223/SourcesofRevenue

## **2022-2023 NSSEO BUDGET REVENUE (FY22 to FY23)**

	FY 21-22 Education	FY22-23 Education	FY 21-22 Transportation	FY22-23 Transportation	FY 21-22 Building	FY22-23 Building	FY 21-22 Total	FY22-23 Total
<b><u>Local Sources:</u></b>								
District Payments	17,831,511	18,819,512	0	0	200,000	200,000	18,031,511	19,019,512
Non-Member Payments	6,530,171	6,116,129	0	0	78,009	88,965	6,608,180	6,205,094
Transportation Payments	0	0	3,297,261	3,557,791	0	0	3,297,261	3,557,791
Direct Bill Revenue	5,264,285	5,888,333	0	0	0	0	5,264,285	5,888,333
Other Local Revenue	21,000	21,000	0	0	0	0	21,000	21,000
IDEA Funds	1,599,911	1,564,863	0	0	0	0	1,599,911	1,564,863
Building Rent	0	0	0	0	0	0	0	0
ESY Assessment	89,520	89,520	0	0	0	0	89,520	89,520
Program Payments	1,909,218	1,976,397	0	0	0	0	1,909,218	1,976,397
Interest	30,000	10,000	0	0	40,000	5,000	70,000	15,000
Budget Balance	526,568	509,380	0	0	156,491	5,985	683,059	515,365
<b>Total Local Sources</b>	<b>33,802,184</b>	<b>34,995,134</b>	<b>3,297,261</b>	<b>3,557,791</b>	<b>474,500</b>	<b>299,950</b>	<b>37,573,945</b>	<b>38,852,875</b>
<b><u>State Sources:</u></b>								
Evidence Based Funding	2,432,478	2,383,720	0	0	0	0	2,432,478	2,383,720
State Transp. Claim	0	0	25,000	38,000	0	0	25,000	38,000
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
ORS/DHS	695,337	952,150	0	0	0	0	695,337	952,150
<b>Total State Sources</b>	<b>3,127,815</b>	<b>3,335,870</b>	<b>25,000</b>	<b>38,000</b>	<b>0</b>	<b>0</b>	<b>3,152,815</b>	<b>3,373,870</b>
<b><u>Federal Sources:</u></b>								
ISRC Grant	0	650,000	0	0	0	0	0	650,000
Preschool	0		0	0	0	0	0	0
Breakfast/Lunch Revenue	0		0	0	0	0	0	0
Medicaid	625,000	855,000	0	0	0	0	625,000	855,000
<b>Total Federal Sources</b>	<b>625,000</b>	<b>1,505,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,000</b>	<b>1,505,000</b>
<b>Grand Total</b>	<b>37,554,999</b>	<b>39,836,004</b>	<b>3,322,261</b>	<b>3,595,791</b>	<b>474,500</b>	<b>299,950</b>	<b>41,351,760</b>	<b>43,731,745</b>

## **2022-2023 NSSEO BUDGET REVENUE (FY22 to FY23)**





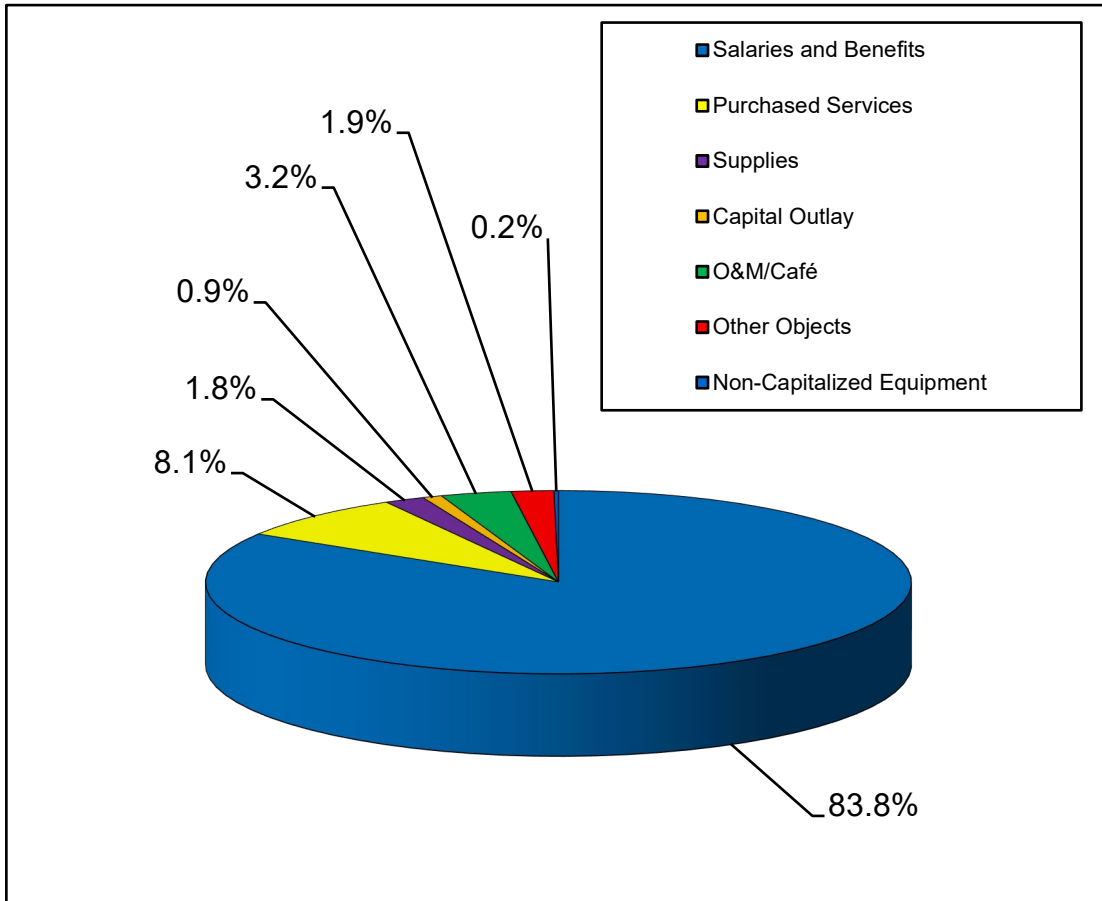
**NSSEO**

## 2022-2023 BUDGET SUMMARY

### Education Fund-

#### Allocation of Program Expenses:

Salaries and Benefits	31,762,655	83.8%
Purchased Services	3,065,657	8.1%
Supplies	696,988	1.8%
Capital Outlay	338,208	0.9%
O&M/Café	1,227,465	3.2%
Other Objects	739,059	1.9%
Non-Capitalized Equipment	78,604	0.2%
Subtotal	37,908,636	100.0%
Transfers	1,927,368	
On Behalf	8,900,000	
Total 2022-2023 Education Fund	48,736,004	



# NSSEO

## BUDGET EXPENDITURES SUMMARY 2022-2023

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
<b><u>TUITION PROGRAMS:</u></b>								
TIMBER RIDGE	2,974,794	811,415	116,490	42,200	1,500	686,624	0	4,633,023
MINER SCHOOL	4,420,738	1,393,178	418,056	87,826	158,429	449,983	1,500	6,929,710
KIRK SCHOOL	8,870,876	2,802,838	203,172	76,224	30,000	1,477,131	3,000	13,463,241
D/HH-ELEMENTARY	1,152,567	277,729	75,068	0	0	90,322	0	1,595,686
D/HH-MIDDLE	301,458	71,835	19,569	0	0	23,572	0	416,434
D/HH-HIGH SCHOOL	434,662	101,400	45,576	0	0	34,898	0	616,536
TUITION BUDGET '23	18,155,095	5,458,395	877,931	206,250	189,929	2,762,530	4,500	27,654,630
TUITION BUDGET '22	16,263,321	5,008,619	1,153,768	211,106	189,929	2,592,966	4,500	25,424,209
TUITION AMEND. 1 '22	17,002,909	5,167,803	1,164,182	289,564	189,929	2,515,691	4,500	26,334,578
Change in Expenditures Budget to Budget								2,230,421
<b><u>SERVICE/OTHER:</u></b>								
D.E.S.C.	1,307,440	268,339	71,000	8,478	0	101,965	0	1,757,222
D/HH-DIAGNOSTICS	366,926	100,194	41,000	10,000	0	31,087	0	549,207
D/HH-ITINERANT	815,549	128,930	18,000	0	0	57,749	0	1,020,228
OUTDOOR EDUCATION	439,760	77,666	43,920	46,450	0	92,483	0	700,279
VAC/STEP	243,169	78,429	751,760	1,850	0	20,884	0	1,096,092
NSSEO ADMINISTRATION	1,463,852	308,742	498,096	188,148	15,000	87,000	5,000	2,565,838
TECH ASST TO DIST	477,398	79,164	1,000	725	0	0	0	558,287
PROF DEVELOPMENT	206,468	51,161	302,525	39,005	0	0	0	599,159
CENTRAL O&M	257,403	55,207	77,800	34,500	4,000	1,000	0	429,910
D/HH-CENTRAL	2,500	383	101,915	10,000	0	166,680	10,000	291,478
ISRC GRANT	347,278	81,322	191,400	30,000	0	0	0	650,000
TECHNOLOGY/CENTRAL	805,141	186,744	64,140	36,000	40,000	300,000	9,135	1,441,160
TECHNOLOGY/PROGRAMS	0	0	25,170	85,582	89,279	0	49,969	250,000
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 BUD '22	7,010,023	1,542,049	1,752,942	507,259	148,279	861,800	62,440	11,884,792
SRVS/OTHR AMEND. 1 '22	7,341,837	1,562,429	2,228,157	571,996	179,047	862,398	62,440	12,808,304
Change in Expenditures Budget to Budget								24,068
<b><u>ED FUND RESERVES:</u></b>								
U/C RESERVE	0	0	0	0	0	20,000	0	20,000
RETIREMENT RESERVE	0	0	0	0	0	9,152,514	0	9,152,514
ED. RES. BUDGET '23	0	0	0	0	0	9,172,514	0	9,172,514
ED. RES. BUDGET '22	0	0	0	0	0	9,145,998	0	9,145,998
ED. RES. AMEND. 1 '22	0	0	0	0	0	9,133,407	0	9,133,407
Change in Expenditures Budget to Budget								26,516
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 BUDGET 2021-2022	23,273,344	6,550,668	2,906,710	718,365	338,208	12,600,764	66,940	46,454,999
TOTAL EDUCATION AMEND. 1 2021-2022	24,344,746	6,730,232	3,392,339	861,560	368,976	12,511,496	66,940	48,276,289
Change in Expenditures Budget to Budget								2,281,005
TRANSP 2022-2023	772,703	126,437	2,501,539	156,987	25,000	11,250	1,875	3,595,791
TRANSP 2021-2022	740,917	142,054	2,257,543	143,622	25,000	11,250	1,875	3,322,261
TRANSP A1 2021-2022	753,917	128,900	2,257,543	143,622	25,000	11,250	1,875	3,322,107
Change in Expenditures Budget to Budget								273,530



# NSSEO

## BUDGET EXPENDITURES SUMMARY 2022-2023

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEEES	NON- CAPITALIZED EQUIPMENT	TOTAL
BLDG FUND 2022-2023	0	0	233,950	16,000	0	50,000	0	299,950
BLDG FUND 2021-2022	0	0	410,500	16,000	0	48,000	0	474,500
BLDG FUND A1 2021-2022	0	0	410,500	16,000	0	48,000	0	474,500
				Change in Expenditures Budget to Budget				-174,550
GRAND TOTALS:								
BUDGET 2022-2023	25,660,682	7,001,113	5,801,146	869,975	363,208	12,855,142	80,479	52,631,745
BUDGET 2021-2022	24,014,261	6,692,722	5,574,753	877,987	363,208	12,660,014	68,815	50,251,760
AMEND. 1 2021-2022	25,098,663	6,859,132	6,060,382	1,021,182	393,976	12,570,746	68,815	52,072,896
				Change in Expenditures Budget to Budget				2,379,985
				% Change in Expenditures Budget to Budget				4.6%
GRAND TOTALS LESS ON BEHALF:								
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%
BUDGET 2021-2022	24,014,261	6,692,722	5,574,753	877,987	363,208	3,760,014	68,815	41,351,760
% of Budget	58.1%	16.2%	13.5%	2.1%	0.9%	9.1%	0.2%	100.0%
AMEND. 1 2021-2022	25,098,663	6,859,132	6,060,382	1,021,182	393,976	3,670,746	68,815	43,172,896
% of Budget	58.1%	15.9%	14.0%	2.4%	0.9%	8.5%	0.2%	100.0%
				Change in Expenditures Budget to Budget				2,379,985
				% Change in Expenditures Budget to Budget				5.44%

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

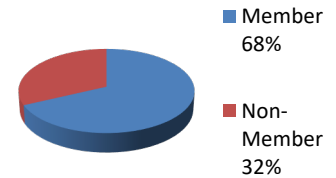
3/17/2022 GM



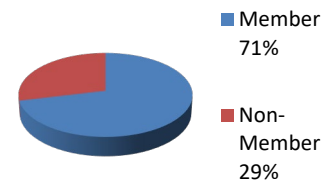
## **2022-2023 BUDGET ENROLLMENT SUMMARY**

### **Budget 2021-2022 to Budget 2022-2023**

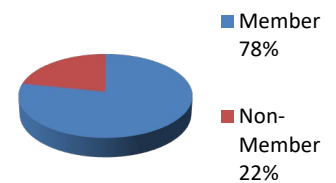
	Budget	Budget	Enrollment	
<b><u>Timber Ridge</u></b>	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
Member	55.0	51.0	-4.0	68%
Non-Member	24.0	24.0	0.0	32%
	<u>79.0</u>	<u>75.0</u>	<u>-4.0</u>	<u>100%</u>



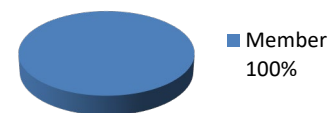
	Budget	Budget	Enrollment	
<b><u>Miner School</u></b>	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
Member	53.0	57.0	4.0	71%
Non-Member	25.0	23.0	-2.0	29%
	<u>78.0</u>	<u>80.0</u>	<u>2.0</u>	<u>100%</u>



	Budget	Budget	Enrollment	
<b><u>Kirk School</u></b>	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
Member	130.0	140.0	10.0	78%
Non-Member	48.0	39.0	-9.0	22%
	<u>178.0</u>	<u>179.0</u>	<u>1.0</u>	<u>100%</u>



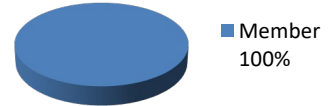
	Budget	Budget	Enrollment	
<b><u>D/HH-Elementary</u></b>	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
Member	28.0	29.0	1.0	100%
	<u>28.0</u>	<u>29.0</u>	<u>1.0</u>	<u>100%</u>



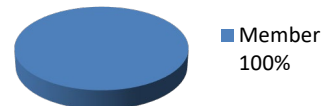
## **2022-2023 BUDGET ENROLLMENT SUMMARY**

**Budget 2021-2022 to Budget 2022-2023**

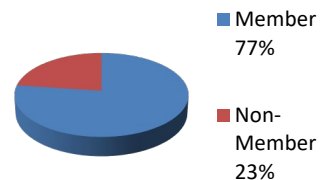
<b><u>D/HH-Middle</u></b>		Budget	Budget	Enrollment	
		<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
	Member	4.0	4.0	0.0	100%
		<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>100%</u>



<b><u>D/HH-High School</u></b>		Budget	Budget	Enrollment	
		<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
	Member	9.0	9.0	0.0	100%
		<u>9.0</u>	<u>9.0</u>	<u>0.0</u>	<u>100%</u>



<b><u>TOTAL</u></b>		Budget	Budget	Enrollment	
		<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
	Member	279.0	290.0	11.0	77%
	Non-Member	97.0	86.0	-11.0	23%
		<u>376.0</u>	<u>376.0</u>	<u>0.0</u>	<u>100%</u>







## **2022-2023 BUDGET STAFFING SUMMARY**

**Budget 2021-2022 to Budget 2022-2023**

<b>PROGRAM:</b>	<b>BUDGET 2021-2022 STAFF</b>	<b>AMEND. 1 2021-2022 STAFF</b>	<b>BUDGET 2022-2023 STAFF</b>	<b>BUDGET TO BUDGET INC./DEC.</b>
TIMBER RIDGE SCHOOL	48.4500	48.4500	48.8500	0.4000
MINER SCHOOL	54.9000	55.5500	59.2000	4.3000
KIRK SCHOOL	114.0000	113.5000	114.0000	0.0000
D/HH PROGRAM	26.9000	26.8000	27.0000	0.1000
<b>TUITION PROGRAMS</b>	<b>244.2500</b>	<b>244.3000</b>	<b>249.0500</b>	<b>4.8000</b>
DIAG. & EDUC. SRVS. CENTER	23.8500	25.6500	15.7600	-8.0900
D/HH-DIAGNOSTICS	5.1000	5.1000	5.3000	0.2000
D/HH-ITINERANT	9.9500	9.9500	9.6500	-0.3000
OUTDOOR EDUCATION	5.0000	5.0000	5.0000	0.0000
OUTDOOR ED.-RESTRICTED	1.0000	1.0000	1.0000	0.0000
VOC. ADJUSTMENT COUNSELOR	4.0000	4.0000	4.0000	0.0000
NSSEO ADMINISTRATION	12.7000	12.7000	12.7000	0.0000
TECHNICAL ASSIST TO DISTRICTS	4.5000	6.5000	6.3000	1.8000
PROFESSIONAL DEVELOPMENT	2.7000	2.7000	2.2000	-0.5000
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	2.0000	2.0000	2.5000	0.5000
KIRK O&M	5.0000	5.0000	5.0000	0.0000
KIRK CAFETERIA	4.0000	4.0000	4.0000	0.0000
TRANSPORTATION	1.4500	1.4500	1.4500	0.0000
TRANSPORTATION-IN HOUSE	3.0000	3.0000	3.5000	0.5000
<b>OTHER PROGRAMS/SERVICES</b>	<b>96.6313</b>	<b>100.4313</b>	<b>90.7413</b>	<b>-5.8900</b>
<b>TOTALS</b>	<b>340.8813</b>	<b>344.7313</b>	<b>339.7913</b>	<b>-1.0900</b>
1:1 DIRECT BILL STAFF	111.7000	133.8000	123.0000	11.3000

Updated 3/28/2022

e/sched2223/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 2022-2023 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**
  - 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.

<b><u>NSSEO Tuition Based Programs</u></b>
<b><u>Programs:</u></b>
<b>Timber Ridge School</b>
<b>Miner/Kirk Program</b>
<b>D/HH Program</b>
-Based on a projected per student cost
<b><u>NSSEO Service/Other Programs</u></b>
<b><u>Programs:</u></b>
<b>DESC Services:</b>
<b>OT/PT services to District students</b>
<b>APE services to District students</b>
<b>Vision services to District students</b>
<b>Assistive Technology services to District students</b>
Based on the average salary, plus benefits, plus administrative add-on, plus travel, telephone, postage, photocopy, materials add-on.
<b>DESC Evaluations</b> - based on actual usage logs kept by DESC evaluation staff converted to a three tier system.
<b>D/HH-Diagnostics</b> - based on actual usage logs kept by evaluation staff converted to a four tier system.
<b>D/HH-Itinerant</b> - based on a per unit cost
<b>Outdoor Education</b> - based on % of projected usage in the education fund
<b>VAC</b> - costs are split between Districts 211 & 214
<b>NSSEO Administration</b> - no separate cost to member districts (6% in programs)
<b>Technical Assistance to Districts</b> - based on usage (FTE)
<b>Central O&amp;M</b> - based on % of projected usage in the education fund
<b>D/HH-Central Office</b> - no separate cost to member districts (6% in programs)
<b>Technology/Central</b> - based on % of projected usage in the education fund
<b>Technology/Programs</b> - based on % of projected usage in the education fund
<b><u>NSSEO Reserves</u></b>
<b>Unemployment Reserve</b> - No Assessment in 2022-2023 Based on 50% Historical Usage ('11, '16, '21), 25% AFR Revenue, 25% Usage % in Ed Fund
<b>Retirement Reserve</b> - No Assessment in 2022-2023 Based on 50% Historical Usage ('11, '16, '21), 25% AFR Revenue, 25% Usage % in Ed Fund
<b>Building Fund</b> 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

<b><u>2022-2023 NSSEO Tuition Based Programs</u></b>	<b><u>2021-2022</u></b>		<b><u>2022-2023</u></b>	<b><u>INC./DEC.</u></b>
<b><u>Program</u></b>	<b><u>BUDGET</u></b>		<b><u>BUDGET</u></b>	<b><u>%</u></b>
Timber Ridge School	41,520.57	per std	43,702.53	5.26%
Miner/Kirk Program	45,120.34	per std	47,887.71	6.13%
D/HH Program	47,412.71	per std	50,738.62	7.01%
<b><u>2022-2023 NSSEO Service/Other Programs</u></b>				
<b><u>Program</u></b>	<b><u>2021-2022</u></b>		<b><u>2022-2023</u></b>	<b><u>INC./DEC.</u></b>
<b><u>DESC:</u></b>	<b><u>BUDGET</u></b>		<b><u>BUDGET</u></b>	<b><u>%</u></b>
OT/PT services to District students	115,141	per FTE	119,930	4.16%
APE services to District students	78,884	per FTE	80,303	1.80%
Vision services to District students	91,597	per FTE	92,796	1.31%
Assistive Technology services to District students	87,407	per FTE	89,182	2.03%
D/HH-Itinerant Program	24.54	per unit	25.37	3.38%
Outdoor Education - based on % of usage in education fund	390,153	total	415,673	6.54%
VAC - costs are split between Districts 211 & 214	70,437	per dist	TBD	TBD
NSSEO Administration - Offset by IDEA dollars/Admin Fee	0	total	0	0.00%
Technical Assistance to Districts	93,052	per FTE	96,464	3.67%
Professional Development - Offset by IDEA dollars	0	total	0	0.00%
Central O&M - based on % of usage in education fund	57,229	total	66,703	16.55%
D/HH-Central Office - Offset by Admin Fee	0	total	0	0.00%
Technology/Central - based on % of usage in education fund	724,322	total	746,322	3.04%
Technology/Programs - based on % of usage in education fund	82,859	total	85,583	3.29%
Building Fund	200,000	total	200,000	0.00%



## NSSEO Five-Year Facility Plan

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

Guiding Principles in the development of the NSSEO Five-Year Facility Plan include:

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

The development process of the NSSEO Five-Year Facility Plan included:

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

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

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

## NSSEO Building Fund Priority Schedule

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
<b><u>Timber Ridge</u></b>					
Crack Fill, Sealcoat, Restripe Parking Lot	3,000	7,000	7,000	7,000	7,000
Tuck pointing	5,000	5,000	5,000	5,000	5,000
General Painting	10,000	2,000	2,000	2,000	2,000
Concrete Replacement/Repair	2,000	2,000	2,000	2,000	2,000
Mulch for Playground/Rubberized Play Surface	0	2,000	2,000	114,000	114,000
Classroom Renovations (sinks)	15,000	15,000			
A/C-Multi Purpose Room			60,000		
Window Removal and Replacements				740,000	
Building Security System		60,000			
Roof Inspection	5,000				
Life Safety		50,000	50,000	50,000	50,000
AirDale Unit	25,000	25,000			
<b><u>Administration Building</u></b>					
Crack Fill, Sealcoat, Restripe Parking Lot	0	10,000	10,000	10,000	10,000
Tuck pointing	4,000	4,000	4,000	4,000	4,000
General Painting	0	1,500	1,500	1,500	1,500
Concrete	2,000	2,000	2,000	2,000	2,000
Window Removal and Replacements					640,000
Building Security System		32,000			
Electrical Board Room Floor (LS)	5,000				
Rail on Back Stairs (LS)	5,000				
Roof Inspection	5,000				
Salter Replacement	6,500				
Life Safety	20,000	10,000			
<b><u>Kirk School</u></b>					
General Painting/Drywall Repairs	10,000	3,000	3,000	3,000	3,000
Tuck Pointing	4,000	4,000	4,000	4,000	4,000
Crack Fill, Sealcoat, Restripe Parking Lot	5,000	2,000	2,000	2,000	2,000

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Concrete Replacement/Repair	4,000	4,000	4,000	4,000	4,000
Building Security System		86,000			
Cooling Unit			700,000		
Door/Lock Replacements	50,000				
Nurse Fob					
Roof Inspection	15,000				
Life Safety		50,000	50,000	50,000	50,000
<b><u>Sunrise Outdoor Education Center</u></b>					
Asphalt Replacement/Repair/Striping	3,000	0	0	0	0
Concrete	4,000	4,000	4,000	4,000	4,000
Decking Replacement	3,500	3,500	3,500	3,500	3,500
Tree Care	2,100	2,100	2,100	2,100	2,100
Chimney Repair	5,850				
Skirting around Craft Lodge	3,000				
Aeration System	18,000				
Life Safety	10,000	10,000	10,000	10,000	10,000
<b><u>District Wide</u></b>					
Projects as Needed	30,000	30,000	30,000	30,000	30,000
Annual Depreciation on Vehicles	20,000	20,000	20,000	20,000	20,000
	<b>299,950</b>	<b>446,100</b>	<b>978,100</b>	<b>1,070,100</b>	<b>970,100</b>
Total	299,950	446,100	978,100	1,070,100	970,100
<b><u>Other Identified Needs</u></b>					
Window Replacements					
Replacement of Cooling Units					





## Reserves

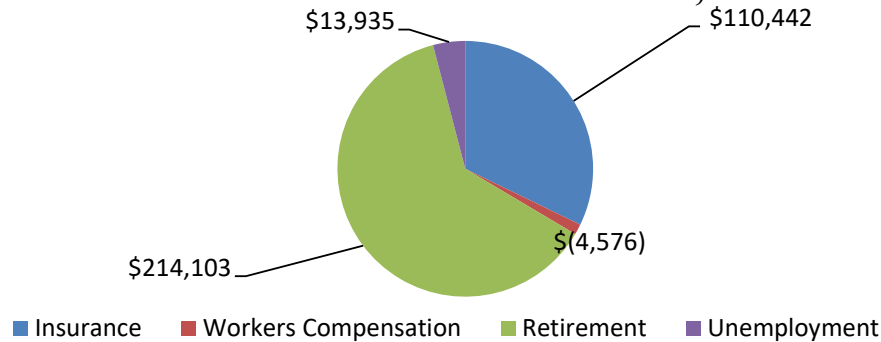
NSSEO currently maintains reserve balances in insurance, workers compensation, unemployment, and retirement accounts. The insurance and workers compensation reserve balances are the result of being previously self-funded through 2008. NSSEO reserves were established through assessments to both member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

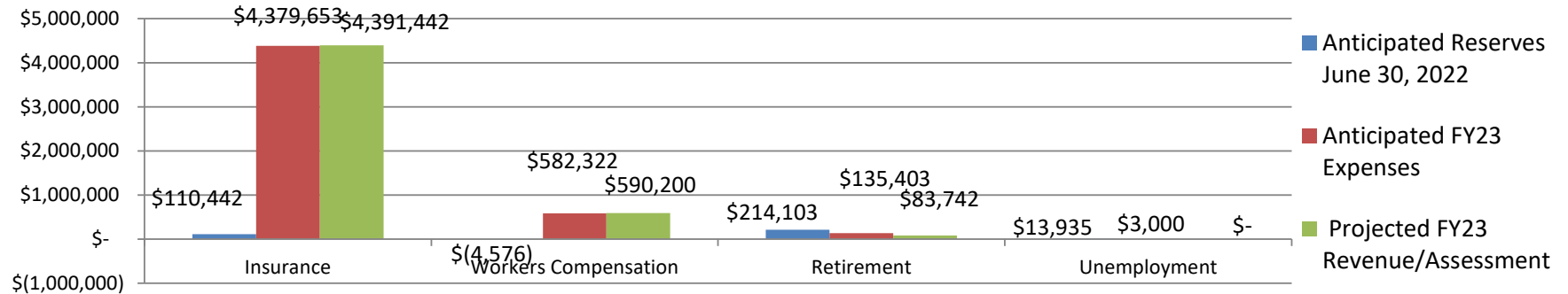
## Summary of NSSEO Reserves

	<u>Anticipated Reserves</u> <u>June 30, 2022</u>	<u>Anticipated FY23</u> <u>Expenses</u>	<u>Projected FY23</u> <u>Revenue/Assessment</u>	<u>Anticipated Reserves</u> <u>June 30, 2023</u>
Insurance	\$ 110,442	\$ 4,379,653	\$ 4,391,442	\$ 122,231
Workers Compensation	\$ (4,576)	\$ 582,322	\$ 590,200	\$ 3,302
Retirement	\$ 214,103	\$ 135,403	\$ 83,742	\$ 162,442
Unemployment	\$ 13,935	\$ 3,000	\$ -	\$ 10,935
	<u>\$ 333,904</u>	<u>\$ 5,100,378</u>	<u>\$ 5,065,384</u>	<u>\$ 298,910</u>

### NSSEO Reserve Balances - June 30, 2022



### Comparison of FY22 NSSEO Fund Balances and Anticipated FY23 Expenses/Revenue



**District #23**  
**NSSEO 2022-2023 Budget**

Program	Projected Usage	Cost per Student or Service	District #23 Total
<b><u>Tuition Programs:</u></b>			
Timber Ridge School	3.00 students	43,702.53	131,108
Miner School	2.00 students	47,887.71	95,775
D/HH-Elementary	3.00 students	50,738.62	152,215
D/HH-Middle	0.00 students	50,738.62	0
<b><u>Service/Other Programs:</u></b>			
DESC-Vision Services	0.20 FTE	92,866.00	18,573
DESC-APE	0.10 FTE	80,373.00	8,037
DESC- PT Services	0.40 FTE	119,930.00	47,972
D/HH-Itinerant	1,328.00 Units	25.37	33,688
Technical Asst to Dists-S/L	0.08 FTE	96,464.00	7,717
Technical Asst to Dists-Coaches	0.30 FTE	96,464.00	28,939
Outdoor Education			10,798
Central O&M			1,793
Technology/Central			19,403
Technology/Programs			2,223
<b><u>Direct Bill Staff:</u></b>			
1.00 Direct Bill 1:1 Aide- Miner School		41,115	
1.00 Direct Bill 1:1 Aide- Timber Ridge School		41,115	
Total Direct Bill Staff			82,230
<b><u>Education Fund Reserves:</u></b>			
Unemployment Comp.			0
Retirement Reserve			0
Education Fund Totals			640,472
Building Fund			11,254
TOTAL DISTRICT #23			651,726
<b><u>Additional District Costs:</u></b>			
<b>**DESC-Evaluations:</b>			Estimated Based on Need
Billing based on actual usage. Approx. \$1,200/level 1 evaluation.			
<b>**DESC-Contracted Evaluations</b>			Estimated 3,450
<b>**D/HH-Diagnostics:</b>			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 2021			15,717
IDEA FY2122			53,495
Transportation			118,847

COMPARISON DISTRICT PAYMENTS	DIST. 23	DIST. 23	DIST. 23		DIST. 23	CHANGE IN STUDENTS
	2021-2022 BUDGET	2021-2022 AMEND. 1	2022-2023 BUDGET	FY23 STDS	DIFF. ~ AMEND. 1 VS FY23	OR SERVICES FROM AMENDMENT 1
<b><u>TUITION PROGRAMS:</u></b>						
Timber Ridge School	83,041	70,668	131,108	3.0	60,440	1.3 students
Miner School	135,361	135,361	95,775	2.0	-39,586	-1.0 students
Kirk School						
D/HH-Elementary	142,239	142,238	152,215	3.0	9,977	0 students
D/HH-Middle						
D/HH-High School						
Subtotal Tuition	360,641	348,267	379,098	8.0	30,831	0.3 students
<b><u>SERVICE/OTHER:</u></b>						
DESC-Educational Svcs	72,264	72,264	74,583		2,319	
D/HH-Itinerant	38,723	35,533	33,688		-1,845	
Outdoor Education	9,420	9,420	10,798		1,378	
V.A.C.					0	
NSSEO Admin.					0	
Tech Asst to Districts	16,749	16,749	36,657		19,908	+0.2 Coaching
Central O&M	1,382	1,382	1,792		410	
D/HH-Central Office					0	
Technology/Central	17,489	17,489	19,402		1,913	
Technology/Programs	2,001	2,001	2,223		222	
Subtotal Srv/Other	158,028	154,838	179,143		24,305	
<b><u>DIRECT BILL STAFF/SRVCS:</u></b>						
Direct Bill Staff/Services	82,742	82,742	82,231		-511	
<b><u>ED FUND RESERVES:</u></b>						
U/C Reserve	0	0	0		0	
Retirement Reserve	0	0	0		0	
Subtotal Ed Reserves	0	0	0		0	
<b>TOTAL:</b>						
EDUCATION FUND	601,411	585,847	640,472		54,625	
<b>TOTAL:</b>						
BUILDING FUND	11,096	11,096	11,254		158	
<b>TOTAL</b>						
	612,507	596,943	651,726		54,783	



## NSSEO ENROLLMENT 2022-2023 BUDGET

<b>District 23</b>				
Program	Budget 2021-2022	Amend.1 2021-2022	Budget 2022-2023	Diff Amend. 1 to Budget
Timber Ridge School	2.0	1.7	3.0	1.3
Miner School	3.0	3.0	2.0	-1.0
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	7.7	7.0	0.3