



2021-2022 BUDGET

Financial Information for Community Consolidated School District #59



Northwest Suburban Special Education Organization

Fiscal Year 2021-2022 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, 2021 through March 31, 2021. 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 2021-2022 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 2021-2022 NSSEO budget.

Dr. Judy Hackett
Superintendent

Julie Jilek
Assistant Superintendent,
Chief School Business Official

2021-2022 NSSEO BUDGET INDEX

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w/budget/indexFY21-22

NSSEO 2021-2022 BUDGET SUMMARY

2021-2022 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 FY22 Budget are lower than a typical year, but anticipated to grow

Staffing Adjustments-

FY21 Budget to FY22 Budget

Overall Staffing Increase/Decrease - Tuition Programs: -26.85 FTE

Staffing Increase/Decrease in District Purchased Services/Other: +0.35 FTE

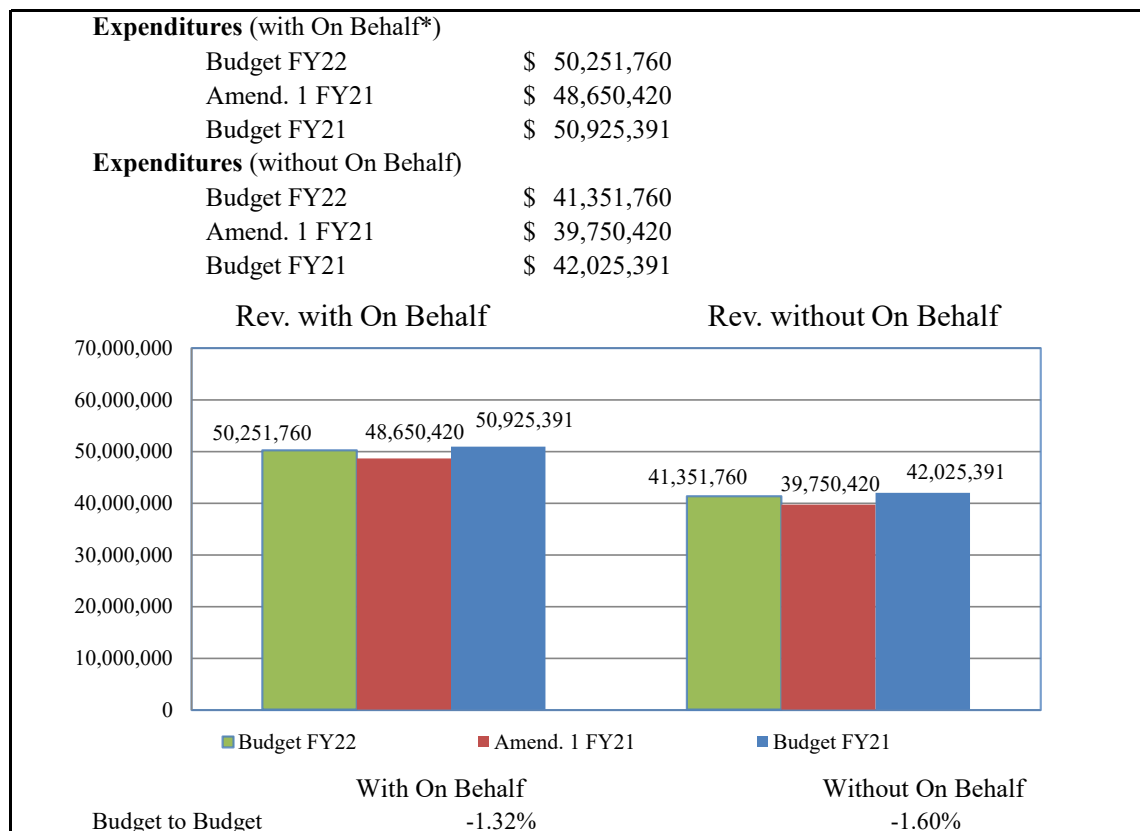
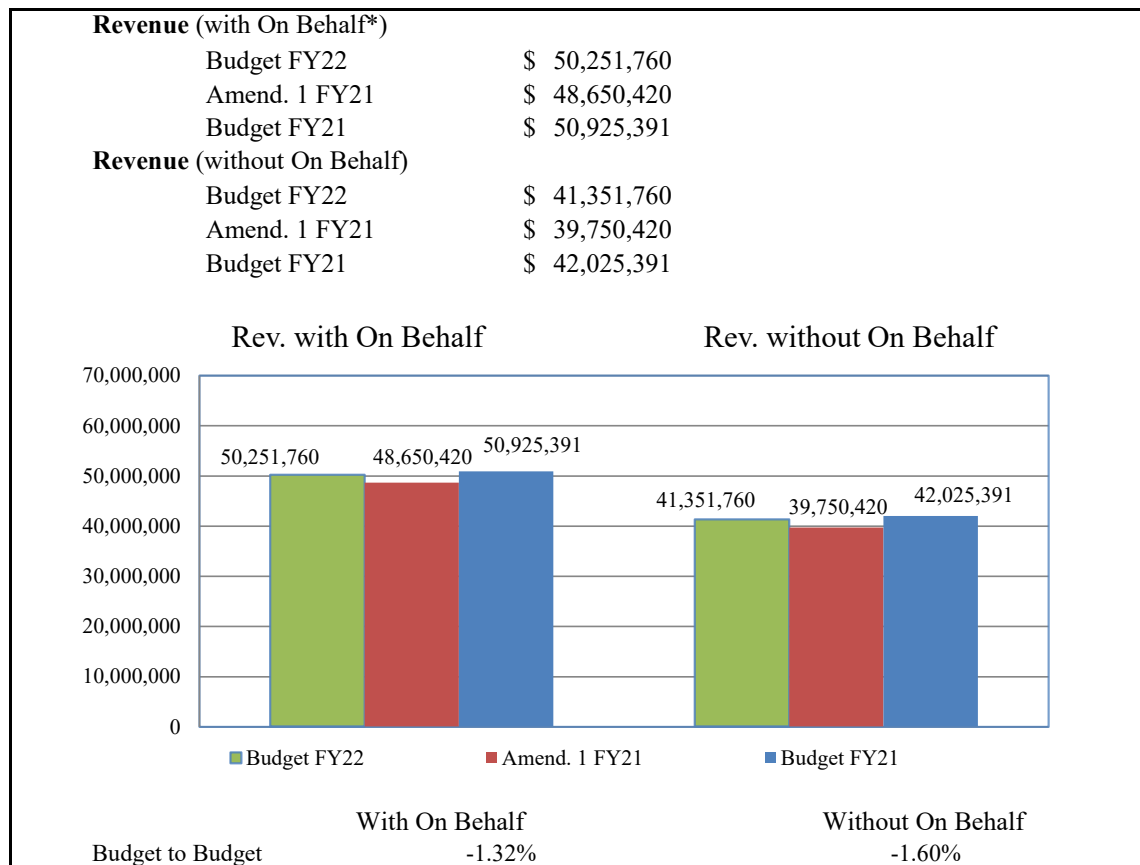
<u>2021-2022 NSSEO Tuition Based</u>	<u>2020-2021</u>		<u>2021-2022</u>	<u>INC./DEC.</u>
<u>Programs</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
Timber Ridge School	40,411.11	per std	41,520.57	2.75%
Miner/Kirk Program	44,124.72	per std	45,120.34	2.26%
D/HH Program	46,012.25	per std	47,412.71	2.84%

Programs and Services Rates-

<u>Non-Member Tuition Rates</u>	<u>2021-2022</u>
Timber Ridge School Non-Member	52,678.15
Timber Ridge Non-Member w/ Add-Ons	68,833.15
Miner/Kirk Program Non-Member	58,381.00
Miner Non-Member with Add-Ons	68,536.00

<u>2021-2022 NSSEO Service/Other Programs</u>	<u>2020-2021</u>		<u>2021-2022</u>	<u>INC./DEC.</u>
<u>DESC:</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
OT/PT services to District students	114,235	per FTE	115,141	0.79%
APE services to District students	77,692	per FTE	78,884	1.53%
Vision services to District students	89,614	per FTE	91,597	2.21%
Assistive Technology services to District students	85,649	per FTE	87,407	2.05%
D/HH-Itinerant Program	23.61	per unit	24.54	3.90%
Outdoor Education - based on % of usage in education fund	391,880	total	390,153	-0.44%
VAC - costs are split between Districts 211 & 214	67,465	per dist	70,437	4.39%
NSSEO Administration - Offset by IDEA dollars/Admin Fee	0	total	0	0.00%
Technical Assistance to Districts	91,625	per FTE	93,052	1.56%
Professional Development - Offset by IDEA dollars	0	total	0	0.00%
Central O&M - based on % of usage in education fund	53,691	total	57,229	6.59%
D/HH-Central Office - Offset by Admin Fee	0	total	0	0.00%
Technology/Central - based on % of usage in education fund	704,851	total	724,322	2.76%
Technology/Programs - based on % of usage in education fund	81,987	total	82,859	1.06%
Building Fund	200,000	total	200,000	0.00%

Budget Revenue/Expenditure Summary:

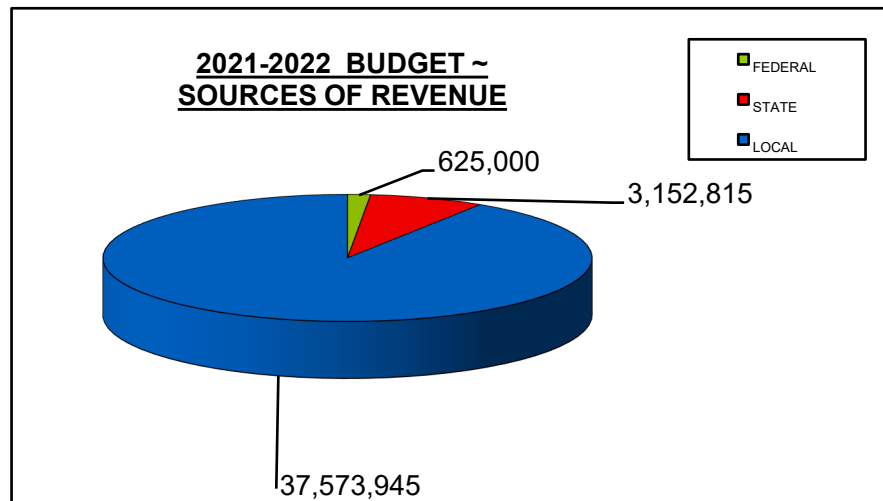


NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION



SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
2020-2021 BUDGET*	778,883 1.9%	3,193,108 7.6%	38,053,400 90.5%	42,025,391
2020-2021 AMEND. 1*	1,038,187 2.5%	3,069,315 7.4%	37,395,920 90.1%	41,503,422
2021-2022 BUDGET*	625,000 1.5%	3,152,815 7.6%	37,573,945 90.9%	41,351,760



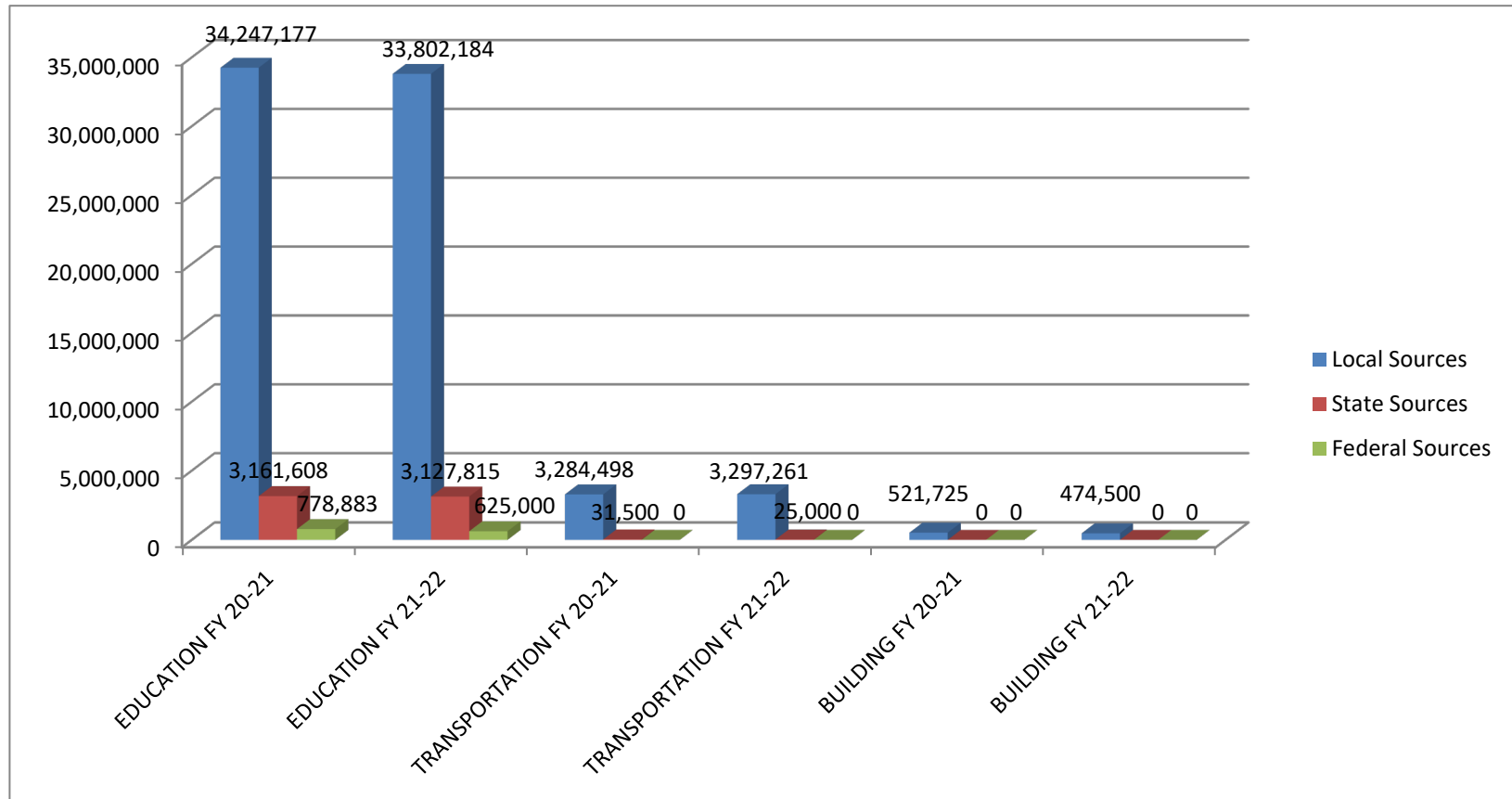
*Excludes \$8.9 million in On Behalf

Updated 3/18/2021
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2021-2022 NSSEO BUDGET REVENUE

	FY 20-21 Education	FY21-22 Education	FY 20-21 Transportation	FY21-22 Transportation	FY 20-21 Building	FY21-22 Building	FY 20-21 Total	FY21-22 Total
<u>Local Sources:</u>								
District Payments	18,130,374	17,831,511	0	0	200,000	200,000	18,330,374	18,031,511
Non-Member Payments	6,703,205	6,530,171	0	0	80,469	78,009	6,783,674	6,608,180
Transportation Payments	0		3,284,498	3,297,261	0	0	3,284,498	3,297,261
Direct Bill Revenue	5,090,684	5,264,285	0	0	0	0	5,090,684	5,264,285
Other Local Revenue	15,000	21,000	0	0	0	0	15,000	21,000
IDEA Funds	1,442,423	1,599,911	0	0	0	0	1,442,423	1,599,911
Building Rent	6,000	0	0	0	0	0	6,000	0
ESY Assessment	119,820	89,520	0	0	0	0	119,820	89,520
Program Payments	1,910,912	1,909,218	0	0	0	0	1,910,912	1,909,218
Interest	75,000	30,000	0	0	60,000	40,000	135,000	70,000
Budget Balance	753,759	526,568	0	0	181,256	156,491	935,015	683,059
Total Local Sources	34,247,177	33,802,184	3,284,498	3,297,261	521,725	474,500	38,053,400	37,573,945
<u>State Sources:</u>								
Evidence Based Funding	2,432,478	2,432,478	0	0	0	0	2,432,478	2,432,478
State Transp. Claim	0	0	31,500	25,000	0	0	31,500	25,000
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
ORS/DHS	729,130	695,337	0	0	0	0	729,130	695,337
Total State Sources	3,161,608	3,127,815	31,500	25,000	0	0	3,193,108	3,152,815
<u>Federal Sources:</u>								
IDEA	0	0	0	0	0	0	0	0
Preschool	0	0	0	0	0	0	0	0
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0
Medicaid	778,883	625,000	0	0	0	0	778,883	625,000
Total Federal Sources	778,883	625,000	0	0	0	0	778,883	625,000
Grand Total	38,187,668	37,554,999	3,315,998	3,322,261	521,725	474,500	42,025,391	41,351,760

2021-2022 NSSEO BUDGET REVENUE





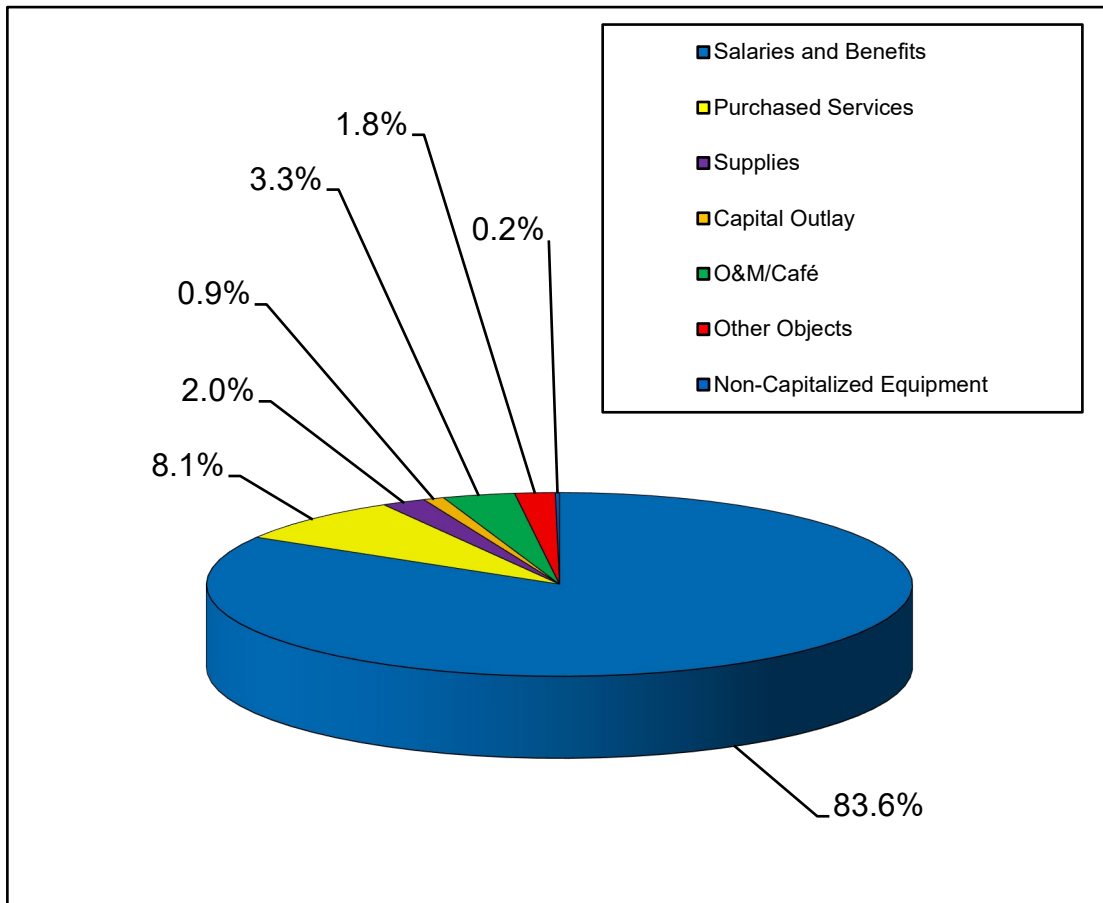
NSSEO

2021-2022 BUDGET SUMMARY

Education Fund-

Allocation of Program Expenses:

Salaries and Benefits	29,824,012	83.6%
Purchased Services	2,906,710	8.1%
Supplies	718,365	2.0%
Capital Outlay	338,208	0.9%
O&M/Café	1,181,287	3.3%
Other Objects	659,757	1.8%
Non-Capitalized Equipment	66,940	0.2%
Subtotal	35,695,279	100.0%
Transfers	1,859,720	
On Behalf	8,900,000	
Total 2019-2020 Education Fund	46,454,999	



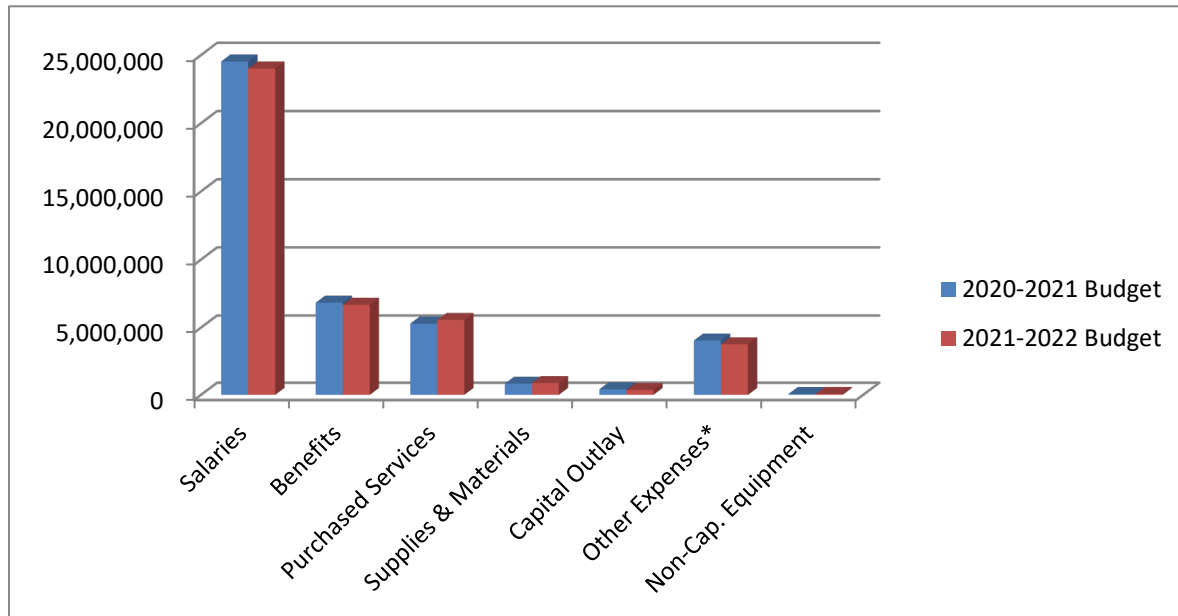
2021-2022 NSSEO BUDGET EXPENDITURES

	2020-2021 Budget	2021-2022 Budget	Change
<u>Education Fund:</u>			
Salaries	17,091,236	16,263,321	-827,915
Benefits	5,185,096	5,008,619	-176,477
Purchased Services	852,136	1,153,768	301,632
Supplies & Materials	213,276	211,106	-2,170
Capital Outlay	233,694	189,929	-43,765
Other Expenses*	2,655,114	2,592,966	-62,148
Non-Cap. Equipment	2,700	4,500	1,800
Total Tuition Programs	26,233,252	25,424,209	-809,043
Salaries	6,706,479	7,010,023	303,544
Benefits	1,509,957	1,542,049	32,092
Purchased Services	1,730,270	1,752,942	22,672
Supplies & Materials	461,178	507,259	46,081
Capital Outlay	153,279	148,279	-5,000
Other Expenses*	839,503	861,800	22,297
Non-Cap. Equipment	63,305	62,440	-865
Total Service/Other	11,463,971	11,884,792	420,821
Salaries	0	0	0
Benefits	0	0	0
Purchased Services	0	0	0
Supplies & Materials	0	0	0
Capital Outlay	0	0	0
Other Expenses*	490,445	245,998	-244,447
Non-Cap. Equipment	0	0	0
Total Ed Fund Reserves	490,445	245,998	-244,447
On Behalf	8,900,000	8,900,000	
Total Education Fund	47,087,668	46,454,999	-632,669

<u>Transportation Fund:</u>			
Salaries	735,098	740,917	5,819
Benefits	144,909	142,054	-2,855
Purchased Services	2,257,543	2,257,543	0
Supplies & Materials	140,322	143,622	3,300
Capital Outlay	25,001	25,000	-1
Other Expenses*	11,250	11,250	0
Non-Cap. Equipment	1,875	1,875	0
Total Transportation Fund	3,315,998	3,322,261	6,263

2021-2022 NSSEO BUDGET EXPENDITURES

	2020-2021 Budget	2021-2022 Budget	Change
<u>Building Fund:</u>			
Salaries	0	0	0
Benefits	0	0	0
Purchased Services	457,725	410,500	-47,225
Supplies & Materials	16,000	16,000	0
Capital Outlay	0	0	0
Other Expenses*	48,000	48,000	0
Non-Cap. Equipment	0	0	0
Total Building Fund	521,725	474,500	-47,225
Total All Funds	50,925,391	50,251,760	-673,631
*Other Expenses - Transfers/IDEA Flow-Thru/Dues-Fees-Subscriptions			



NSSEO

BUDGET EXPENDITURES SUMMARY 2021-2022

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON- CAPITALIZED EQUIPMENT	TOTAL
<u>TUITION PROGRAMS:</u>								
TIMBER RIDGE	2,724,150	731,990	178,000	42,800	1,500	639,393	0	4,317,833
MINER SCHOOL	3,951,868	1,237,924	453,434	88,826	158,429	412,044	1,500	6,304,025
KIRK SCHOOL	7,901,113	2,612,378	344,916	79,480	30,000	1,404,133	3,000	12,375,020
D/HH-ELEMENTARY	1,028,329	261,515	72,460	0	0	81,738	0	1,444,042
D/HH-MIDDLE	265,705	67,407	22,550	0	0	21,340	0	377,002
D/HH-HIGH SCHOOL	392,156	97,405	82,408	0	0	34,318	0	606,287
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 BUDGET '21	17,091,236	5,185,096	852,136	213,276	233,694	2,655,114	2,700	26,233,252
TUITION AMEND. 1 '21	16,676,274	4,939,214	823,180	204,106	203,694	2,655,114	2,700	25,504,282
Change in Expenditures Budget to Budget								-809,043
<u>SERVICE/OTHER:</u>								
D.E.S.C.	2,060,386	473,551	80,500	8,978	0	160,055	0	2,783,470
D/HH-DIAGNOSTICS	356,917	104,890	41,000	10,000	0	30,768	0	543,575
D/HH-ITINERANT	845,843	121,716	18,000	0	0	59,134	0	1,044,693
OUTDOOR EDUCATION	426,593	76,513	42,920	45,950	0	88,849	1,105	681,930
VAC/STEP	209,029	77,109	534,467	1,850	0	18,756	0	841,211
NSSEO ADMINISTRATION	1,398,506	312,729	483,096	235,705	15,000	86,558	5,000	2,536,594
TECH ASST TO DIST	337,486	52,841	10,000	725	0	0	0	401,052
PROF DEVELOPMENT	276,283	66,212	277,934	37,723	0	0	0	658,152
CENTRAL O&M	251,380	58,558	77,800	31,746	4,000	1,000	0	424,484
D/HH-CENTRAL	2,500	468	97,915	13,000	0	166,680	0	280,563
TECHNOLOGY/CENTRAL	845,100	197,462	64,140	36,000	40,000	250,000	9,135	1,441,837
TECHNOLOGY/PROGRAMS	0	0	25,170	85,582	89,279	0	47,200	247,231
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 BUD '21	6,706,479	1,509,957	1,730,270	461,178	153,279	839,503	63,305	11,463,971
SRVS/OTHR AMEND. 1 '21	6,896,296	1,499,499	1,689,227	531,670	148,279	843,561	62,440	11,670,972
Change in Expenditures Budget to Budget								420,821
<u>ED FUND RESERVES:</u>								
U/C RESERVE	0	0	0	0	0	20,000	0	20,000
RETIREMENT RESERVE	0	0	0	0	0	9,125,998	0	9,125,998
ED. RES. BUDGET '22	0	0	0	0	0	9,145,998	0	9,145,998
ED. RES. BUDGET '21	0	0	0	0	0	9,390,445	0	9,390,445
ED. RES. AMEND. 1 '21	0	0	0	0	0	9,390,445	0	9,390,445
Change in Expenditures Budget to Budget								-244,447
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 BUDGET 2020-2021	23,797,715	6,695,053	2,582,406	674,454	386,973	12,885,062	66,005	47,087,668
TOTAL EDUCATION AMEND. 1 2020-2021	23,572,570	6,438,713	2,512,407	735,776	351,973	12,889,120	65,140	46,565,699
Change in Expenditures Budget to Budget								-632,669
TRANSP 2021-2022	740,917	142,054	2,257,543	143,622	25,000	11,250	1,875	3,322,261
TRANSP 2020-2021	735,098	144,909	2,257,543	140,322	25,001	11,250	1,875	3,315,998
TRANSP A1 2020-2021	496,863	94,869	896,014	37,125	25,000	11,250	1,875	1,562,996
Change in Expenditures Budget to Budget								6,263



NSSEO

BUDGET EXPENDITURES SUMMARY 2021-2022

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/ MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEEES	NON- CAPITALIZED EQUIPMENT	TOTAL
BLDG FUND 2021-2022	0	0	410,500	16,000	0	48,000	0	474,500
BLDG FUND 2020-2021	0	0	457,725	16,000	0	48,000	0	521,725
BLDG FUND A1 2020-2021	0	0	457,725	16,000	0	48,000	0	521,725
Change in Expenditures Budget to Budget								-47,225
GRAND TOTALS:								
BUDGET 2021-2022	24,014,261	6,692,722	5,574,753	877,987	363,208	12,660,014	68,815	50,251,760
BUDGET 2020-2021	24,532,813	6,839,962	5,297,674	830,776	411,974	12,944,312	67,880	50,925,391
AMEND. 1 2020-2021	24,069,433	6,533,582	3,866,146	788,901	376,973	12,948,370	67,015	48,650,420
Change in Expenditures Budget to Budget								-673,631
% Change in Expenditures Budget to Budget								-1.4%
GRAND TOTALS LESS ON BEHALF:								
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%
BUDGET 2020-2021	24,532,813	6,839,962	5,297,674	830,776	411,974	4,044,312	67,880	42,025,391
% of Budget	58.4%	16.3%	12.6%	2.0%	1.0%	9.6%	0.2%	100.0%
AMEND. 1 2020-2021	24,069,433	6,533,582	3,866,146	788,901	376,973	4,048,370	67,015	39,750,420
% of Budget	60.6%	16.4%	9.7%	2.0%	0.9%	10.2%	0.2%	100.0%
Change in Expenditures Budget to Budget								-673,631
% Change in Expenditures Budget to Budget								-1.63%

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

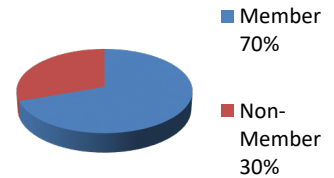
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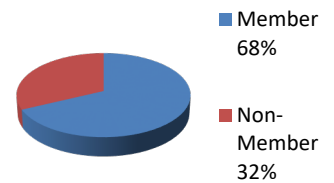
2021-2022 BUDGET ENROLLMENT SUMMARY

Budget 2020-2021 to Budget 2021-2022

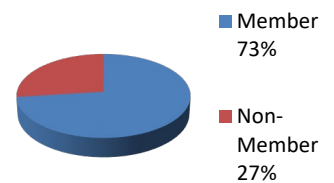
	Budget	Budget	Enrollment	
<u>Timber Ridge</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Inc./Dec.</u>	<u>FY21 %</u>
Member	67.0	55.0	-12.0	70%
Non-Member	25.0	24.0	-1.0	30%
	<u>92.0</u>	<u>79.0</u>	<u>-13.0</u>	<u>100%</u>



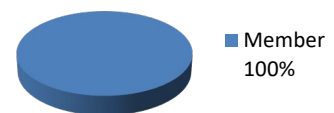
	Budget	Budget	Enrollment	
<u>Miner School</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Inc./Dec.</u>	<u>FY21 %</u>
Member	54.0	53.0	-1.0	68%
Non-Member	23.0	25.0	2.0	32%
	<u>77.0</u>	<u>78.0</u>	<u>1.0</u>	<u>100%</u>



	Budget	Budget	Enrollment	
<u>Kirk School</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Inc./Dec.</u>	<u>FY21 %</u>
Member	140.0	130.0	-10.0	73%
Non-Member	55.0	48.0	-7.0	27%
	<u>195.0</u>	<u>178.0</u>	<u>-17.0</u>	<u>100%</u>



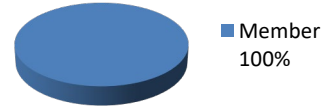
	Budget	Budget	Enrollment	
<u>D/HH-Elementary</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Inc./Dec.</u>	<u>FY21 %</u>
Member	23.0	28.0	5.0	100%
	<u>23.0</u>	<u>28.0</u>	<u>5.0</u>	<u>100%</u>



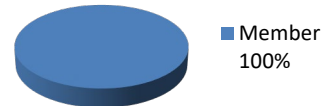
2021-2022 BUDGET ENROLLMENT SUMMARY

Budget 2020-2021 to Budget 2021-2022

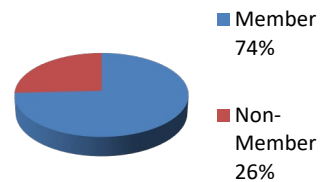
	Budget	Budget	Enrollment	
<u>D/HH-Middle</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Inc./Dec.</u>	<u>FY21 %</u>
Member	5.0	4.0	-1.0	100%
	<u>5.0</u>	<u>4.0</u>	<u>-1.0</u>	<u>100%</u>



	Budget	Budget	Enrollment	
<u>D/HH-High School</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Inc./Dec.</u>	<u>FY21 %</u>
Member	8.0	9.0	1.0	100%
	<u>8.0</u>	<u>9.0</u>	<u>1.0</u>	<u>100%</u>



	Budget	Budget	Enrollment	
<u>TOTAL</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Inc./Dec.</u>	<u>FY21 %</u>
Member	297.0	279.0	-18.0	74%
Non-Member	103.0	97.0	-6.0	26%
	<u>400.0</u>	<u>376.0</u>	<u>-24.0</u>	<u>100%</u>





2021-2022 BUDGET STAFFING SUMMARY

Budget 2020-2021 to Budget 2021-2022

PROGRAM:	BUDGET 2020-2021 STAFF	AMEND. 1 2020-2021 STAFF	BUDGET 2021-2022 STAFF	BUDGET TO BUDGET INC./DEC.
TIMBER RIDGE SCHOOL	56.4500	52.4500	48.4500	-8.0000
MINER SCHOOL	54.3000	53.3000	54.9000	0.6000
KIRK SCHOOL	126.4500	112.5500	114.0000	-12.4500
D/HH PROGRAM	25.6000	26.5000	26.9000	1.3000
TUITION PROGRAMS	262.8000	244.8000	244.2500	-18.5500
1:1 DIRECT BILL STAFF	120.0000	124.8000	111.7000	-8.3000
DIAG. & EDUC. SRVS. CENTER	24.4000	24.7000	24.9500	0.5500
D/HH-DIAGNOSTICS	4.7000	5.1000	5.1000	0.4000
D/HH-ITINERANT	10.0500	10.0500	10.1500	0.1000
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	12.5000	12.5000	12.5000	0.0000
TECHNICAL ASSIST TO DISTRICTS	3.0000	4.4000	4.5000	1.5000
PROFESSIONAL DEVELOPMENT	2.7000	2.8000	3.0000	0.3000
CENTRAL O&M	2.3813	2.9813	2.3813	0.0000
TECHNOLOGY / CENTRAL	10.7000	10.7000	10.5000	-0.2000
TIMBER RIDGE O&M	2.0000	2.0000	2.0000	0.0000
KIRK O&M	5.0000	6.4000	5.0000	0.0000
KIRK CAFETERIA	3.5000	3.5000	4.0000	0.5000
TRANSPORTATION	1.4500	1.4500	1.4500	0.0000
TRANSPORTATION-IN HOUSE	3.0000	3.0000	3.0000	0.0000
OTHER PROGRAMS/SERVICES	95.3813	99.5813	98.5313	3.1500
TOTALS	478.1813	469.1813	454.4813	-23.7000

Updated 3/18/2021
e/sched2122/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 2021-2022 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.

NSSEO Funding Formulas

<u>NSSEO Tuition Based Programs</u>
<u>Programs:</u>
Timber Ridge School
Miner/Kirk Program
D/HH Program
-Based on a projected per student cost
<u>NSSEO Service/Other Programs</u>
<u>Programs:</u>
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 2021-2022 Based on 50% Historical Usage ('10, '15, '20), 25% AFR Revenue, 25% Usage % in Ed Fund
Retirement Reserve - No Assessment in 2021-2022 Based on 50% Historical Usage ('10, '15, '20), 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

<u>2021-2022 NSSEO Tuition Based Programs</u>	<u>2020-2021</u>		<u>2021-2022</u>	<u>INC./DEC.</u>
<u>Program</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
Timber Ridge School	40,411.11	per std	41,520.57	2.75%
Miner/Kirk Program	44,124.72	per std	45,120.34	2.26%
D/HH Program	46,102.25	per std	47,412.71	2.84%
<u>2021-2022 NSSEO Service/Other Programs</u>				
<u>Program</u>	<u>2020-2021</u>		<u>2021-2022</u>	<u>INC./DEC.</u>
<u>DESC:</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
OT/PT services to District students	114,235	per FTE	115,141	0.79%
APE services to District students	77,692	per FTE	78,884	1.53%
Vision services to District students	89,614	per FTE	91,597	2.21%
Assistive Technology services to District students	85,649	per FTE	87,407	2.05%
D/HH-Itinerant Program	23.61	per unit	24.54	3.94%
Outdoor Education - based on % of usage in education fund	391,880	total	390,153	-0.44%
VAC - costs are split between Districts 211 & 214	67,465	per dist	70,437	4.41%
NSSEO Administration - Offset by IDEA dollars/Admin Fee	0	total	0	0.00%
Technical Assistance to Districts	91,625	per FTE	93,052	1.56%
Professional Development - Offset by IDEA dollars	0	total	0	0.00%
Central O&M - based on % of usage in education fund	53,691	total	57,229	6.59%
D/HH-Central Office - Offset by Admin Fee	0	total	0	0.00%
Technology/Central - based on % of usage in education fund	704,851	total	724,322	2.76%
Technology/Programs - based on % of usage in education fund	81,987	total	82,859	1.06%
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

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<u>Timber Ridge</u>					
Crack Fill, Sealcoat, Restripe Parking Lot	25,000	1,500	7,000	7,000	7,000
Tuck pointing	2,000	5,000	5,000	5,000	5,000
General Painting	0	2,000	2,000	2,000	2,000
Concrete Replacement/Repair	5,000	2,000	2,000	2,000	2,000
Mulch for Playground/Rubberized Play Surface	2,000	2,000	2,000	2,000	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				
Nurse Fob	2,000				
<u>Administration Building</u>					
Crack Fill, Sealcoat, Restripe Parking Lot	5,000	150,000	10,000	10,000	10,000
Tuck pointing	2,000	4,000	4,000	4,000	4,000
General Painting	0	1,500	1,500	1,500	1,500
Concrete	4,000	2,000	2,000	2,000	2,000
Cooling Unit		140,000			
Window Removal and Replacements				640,000	
Building Security System	32,000				
<u>Kirk School</u>					
General Painting/Drywall Repairs	2,000	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	60,000	2,000	2,000	2,000	2,000
Concrete Replacement/Repair	20,000	4,000	4,000	4,000	4,000
Building Security System	86,000				
Cooling Unit		200,000			
Door/Lock Replacements	50,000	50,000	50,000	50,000	50,000
Nurse Fob	7,500				

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<u>Sunrise Outdoor Education Center</u>					
Asphalt Replacement/Repair	0	0	0	0	0
Concrete	0	4,000	4,000	4,000	4,000
Decking Replacement	0	3,500	3,500	3,500	3,500
Tree Care	0	2,100	2,100	2,100	2,100
Entrance Gate	50,000				
Replace Misc Doors-Pump House	3,000				
Gutters on Main Lodge	5,000				
<u>District Wide</u>					
10 Year Life Safety Survey					
Projects as Needed	30,000	30,000	30,000	30,000	30,000
Annual Depreciation on Vehicles	18,000	18,000	18,000	18,000	18,000
	<u>474,500</u>	<u>645,600</u>	<u>911,100</u>	<u>856,100</u>	<u>268,100</u>
Total	474,500	645,600	911,100	856,100	268,100
<u>Other Identified Needs</u>					
Window Replacements					
Replacement of Cooling Units					



Reserves

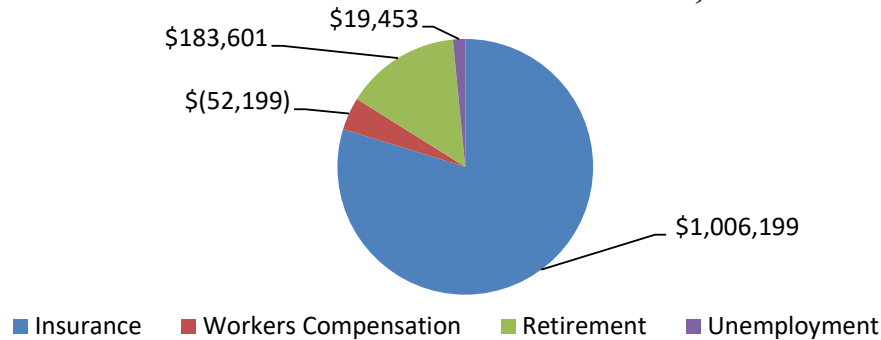
NSSEO currently maintains reserve balances in insurance, workers compensation, unemployment, and retirement accounts. The insurance and workers compensation reserve balances are the result of being previously self-funded through 2008. NSSEO reserves were established through assessments to both member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

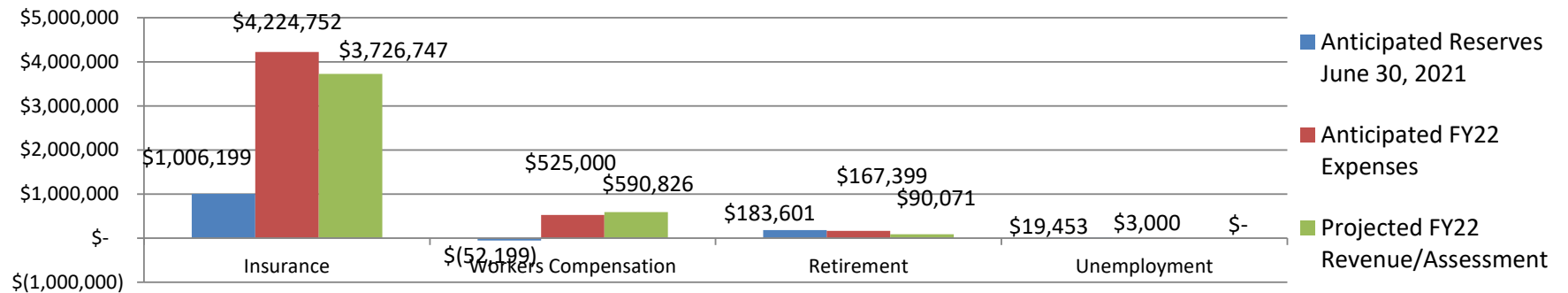
Summary of NSSEO Reserves

	<u>Anticipated Reserves</u> <u>June 30, 2021</u>	<u>Anticipated FY22</u> <u>Expenses</u>	<u>Projected FY22</u> <u>Revenue/Assessment</u>	<u>Anticipated Reserves</u> <u>June 30, 2022</u>
Insurance	\$ 1,006,199	\$ 4,224,752	\$ 3,726,747	\$ 508,194
Workers Compensation	\$ (52,199)	\$ 525,000	\$ 590,826	\$ 13,627
Retirement	\$ 183,601	\$ 167,399	\$ 90,071	\$ 106,273
Unemployment	\$ 19,453	\$ 3,000	\$ -	\$ 16,453
	<u>\$ 1,157,054</u>	<u>\$ 4,920,151</u>	<u>\$ 4,407,643</u>	<u>\$ 644,547</u>

NSSEO Reserve Balances - June 30, 2021



Comparison of FY21 NSSEO Fund Balances and Anticipated FY22 Expenses/Revenue



District #59
NSSEO 2021-2022 Budget

Program	Projected Usage	Cost per Student or Service	District #59 Total
<u>Tuition Programs:</u>			
Timber Ridge School	22.00 students	41,520.57	913,453
Miner School	14.00 students	45,120.34	631,685
D/HH-Elementary	2.00 students	47,412.71	94,825
D/HH-Middle	0.00 students	47,412.71	0
<u>Service/Other Programs:</u>			
DESC-Vision Services	1.00 FTE	91,597.00	91,597
DESC- AT	0.50 FTE	87,407.00	43,704
DESC- OT	7.00 FTE	115,141.00	805,987
DESC- APE	0.01 FTE	78,884.00	789
DESC- PT	2.00 FTE	115,141.00	230,282
D/HH-Itinerant	1,681.20 Units	24.54	41,245
Technical Asst to Dists-Coaches	0.50 FTE	93,051.51	46,526
Outdoor Education			84,700
Central O&M			12,424
Technology/Central			157,246
Technology/Programs			17,988
<u>Direct Bill Staff:</u>			
2.00 Direct Bill 1:1 Aide- Timber Ridge		82,742	
1.00 Direct Bill 1:1 Bilingual Asst- Timber Ridge		59,161	
4.00 Direct Bill 1:1 Aide- Miner School		165,484	
1.00 Direct Bill 1:1 Nurse- Miner School		59,161	
.60 Bilingual Psych		81,530	
Total Direct Bill Staff			448,078
<u>Education Fund Reserves:</u>			
Unemployment Comp.			0
Retirement Reserve			0
Education Fund Totals			3,620,528
Building Fund			30,964
TOTAL DISTRICT #59			3,651,492
<u>Additional District Costs:</u>			
**DESC-Evaluations:			Estimated
			465
Billing based on actual usage. Approx. \$1,200/level 1 evaluation.			
**DESC-Contracted Evaluations			Estimated
			0
**D/HH-Diagnostics:			Estimated
			41,830
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.			

Updated 3/30/21
GSheets/DistrictCosts/MemberDistrictCostsFY2122

COMPARISON DISTRICT PAYMENTS	DIST. 59 2020-2021 BUDGET	DIST. 59 2020-2021 AMEND. 1	DIST. 59 2021-2022 BUDGET	FY22 STDS	DIST. 59 DIFF. ~ FY21 VS FY22	CHANGE IN STUDENTS OR SERVICES FROM BUDGET FY21
<u>TUITION PROGRAMS:</u>						
Timber Ridge School	1,131,511	1,029,151	913,453	22.0	-218,058	-6.0 students
Miner School	661,871	605,986	631,685	14.0	-30,186	-1.0 students
Kirk School						
D/HH-Elementary	46,012	62,577	94,825	2.0	48,813	1.0 students
D/HH-Middle						
D/HH-High School						
Subtotal Tuition	1,839,394	1,697,714	1,639,963	38.0	-199,431	-6.0 students
<u>SERVICE/OTHER:</u>						
DESC-Educational Svcs	1,275,565	1,275,565	1,172,358		-103,207	-0.5 OT, -0.5 PT
D/HH-Itinerant	45,847	39,929	41,245		-4,602	
Outdoor Education	89,510	89,510	84,700		-4,810	
V.A.C.	0		0		0	
NSSEO Admin.	0		0		0	
Tech Asst to Districts	64,138	64,138	46,526		-17,612	-0.2 Coach
Central O&M	12,264	12,264	12,424		160	
D/HH-Central Office	0		0		0	
Technology/Central	160,997	160,997	157,246		-3,751	
Technology/Programs	18,727	18,727	17,988		-739	
Subtotal Srv/Other	1,667,048	1,661,130	1,532,487		-134,561	
<u>DIRECT BILL STAFF/SRVCS:</u>						
Direct Bill Staff/Services	579,006	440,361	448,078		-130,928	
<u>ED FUND RESERVES:</u>						
U/C Reserve	0	0	0		0	
Retirement Reserve	0	0	0		0	
Subtotal Ed Reserves	0	0	0		0	
TOTAL: EDUCATION FUND	4,085,448	3,799,205	3,620,528		-464,920	
TOTAL: BUILDING FUND	31,590	31,590	30,964		-626	
TOTAL	4,117,038	3,830,795	3,651,492		-465,546	

ADDITIONAL DIST. COSTS:

DESC-Diag Eval Svcs
D/HH-Diagnostics
Extended School Year
Transportation



NSSEO ENROLLMENT 2021-2022 BUDGET

District 59				
Program	Budget 2020-2021	Amend.1 2020-2021	Budget 2021-2022	Diff Amend. 1 to Budget
Timber Ridge School	28.0	25.5	22.0	-3.5
Miner School	15.0	13.7	14.0	0.3
D/HH-Elementary	1.0	1.4	2.0	0.6
D/HH-Middle	0.0	0.0	0.0	0.0
Total	44.0	40.6	38.0	-2.6