

Finance Committee Meeting

Monday, April 4, 2022 6:00 PM

Grodsky Administration Building, 700 N Schoenbeck Rd, Prospect Heights, IL 60070

I. Call to Order

II. Discussion Items

II.A. Financial Reporting to the Committee

II.B. Discussion and Plan of Transition to a Modified Accrual Basis of Accounting

II.C. Discussion of EBC Insurance Rates

II.D. Worker's Compensation Renewal - Discussion

II.E. Review of FY2023 Preliminary NSSEO Budget

II.F. Recommendation for Award - Snow Removal Contract (Extension)

II.G. Recommendation for Award - Whiteboard Removal, Wall Restoration & Painting Bid

II.H. Recommendation for Award - Whiteboard Purchase & Installation

II.I. Recommendation for Award - 2022 Seal Coating, Striping Crack Filling & Concrete Services

II.J. Recommendation for Award - 2022 Interior Renovations & Outdoor Learning Structures (through ARCON)

II.K. Joint Construction Committee - Discussion

II.L. 2022-23 Non-Discretionary Allocations for Furniture - Discussion

II.M. Update of Potential Delay of Revenues - Crain's Chicago Business Article

III. Old Business

IV. New Business

V. Adjournment

Budget Performance Update

FY22+ Prospect Heights 23 (Initial Base Scenario)

Fund summary basis: Operating Funds

Month of February (fiscal year 2022):

- ↑ Total MTD Revenues: \$3,581,901; over plan* (favorable) by +\$372,565
- ↑ Total MTD Expenditures: \$2,231,213; over plan (unfavorable) by **+\$94,601**

Fiscal year to date (July-February):

- ↓ Total YTD Revenues: \$15,293,545 (57.6% of annual budget compared to 47.5% prior YTD); under plan (unfavorable) year-to-date (YTD) by **-\$1,002,648**
 - ↓ 1000 Local Sources: **-\$29,680**
 - 2000 Flow-Through Sources: +\$0
 - ↓ 3000 State Sources: **-\$87,768**
 - ↓ 4000 Federal Sources: **-\$884,599**
 - ↓ 7000 Other Financing Sources: **-\$600**
- ↓ Total YTD Expenditures: \$14,236,608 (53.6% of annual budget compared to 43.4% prior YTD); under plan (favorable) year-to-date (YTD) by **-\$732,174**
 - ↓ 000 Transfer: **-\$20,044**
 - ↓ 100 Salaries: **-\$268,989**
 - ↑ 200 Employee Benefits: **+\$339,981**
 - ↓ 300 Purchased Services: **-\$180,028**
 - ↓ 400 Supplies & Materials: **-\$445,249**
 - ↓ 500 Capital Outlay: **-\$387,428**
 - ↑ 600 Other Objects: **+\$320,705**
 - ↓ 700 Non-Capitalized Equipment: **-\$91,121**

End of Fiscal Year Projection

	Projected	Annual Budget	Variance
Total Revenues	\$25,534,089	\$26,536,737	-\$1,002,648
Total Expenditures	\$25,834,721	\$26,566,895	-\$732,174
Difference	↓-\$300,632	-\$30,158	-\$270,474

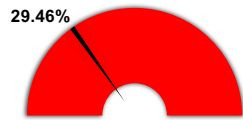
* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).

For further details, refer to the current base scenario [Initial Base Scenario](#) in 5Cast *Plus*.

Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

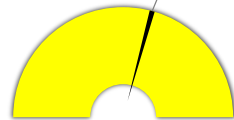
For the Period Ending February 28, 2022

**Projected Year-End Balances
as % of Budgeted Revenue**



Actual YTD Revenues

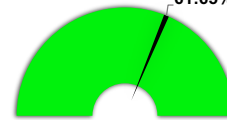
57.63%



Projected YTD Revenues
61.40%

Actual YTD Local Sources

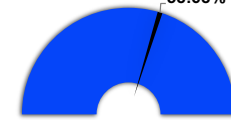
61.65%



Projected YTD Local Sources
61.80%

Actual YTD State Sources

58.68%

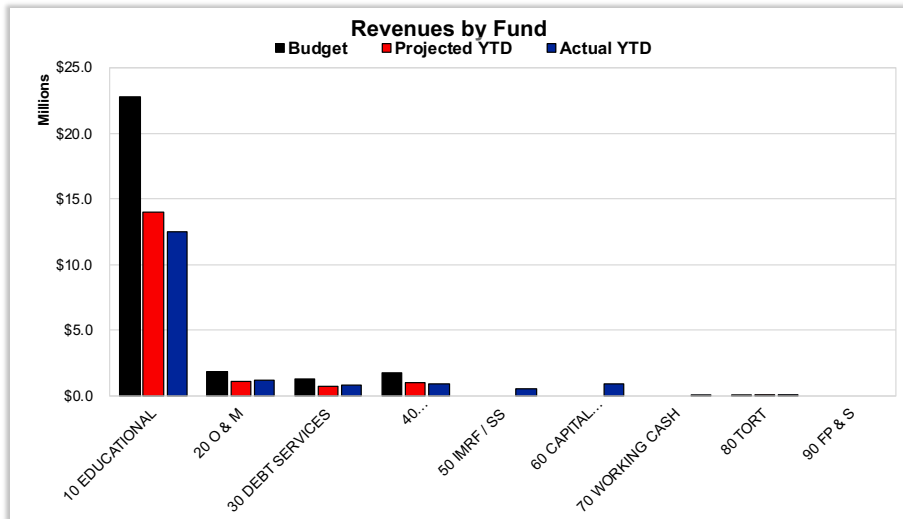
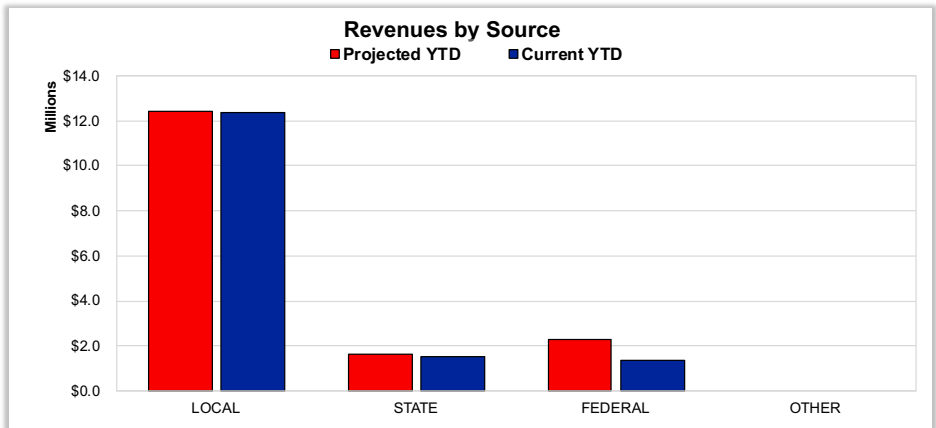
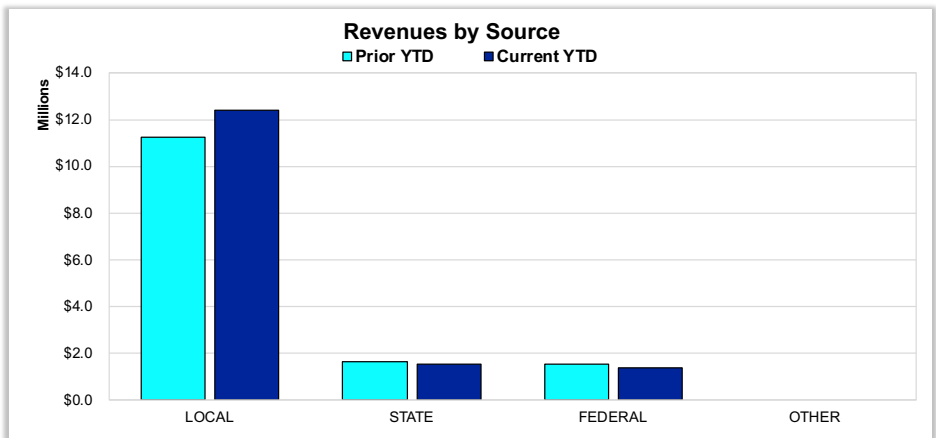


Projected YTD State Sources
62.05%

All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$12,630,477
Unrestricted Grants-in-Aid	\$1,174,572
Other Revenue from Local Sources	\$1,142,275
Food Service	\$599,483
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$401,400
State Transportation Reimbursement	\$259,659
Federal Special Education	\$238,178
Textbook Income	\$148,830
Title I	\$135,664
Payments in Lieu of Taxes	\$94,261

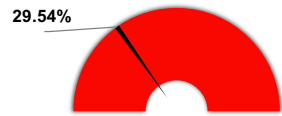
Percent of Total Revenues Year-to-Date **99.03%**



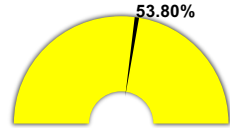
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending February 28, 2022

Projected Year-End Balances as % of Budgeted Expenditures

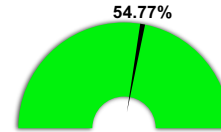


Actual YTD Expenditures



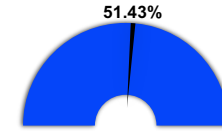
Projected YTD Expenditures
56.50%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits
54.39%

Actual YTD Other Objects



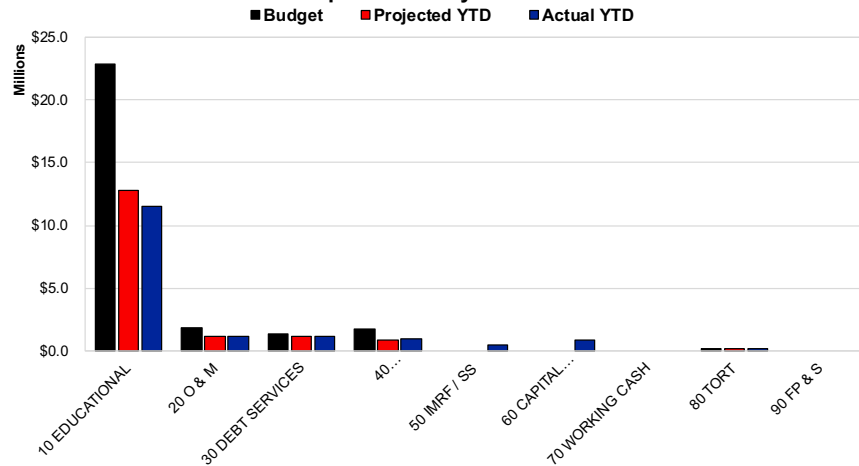
Projected YTD Other Objects
61.70%

All Funds | Top 10 Expenditures by Program YTD

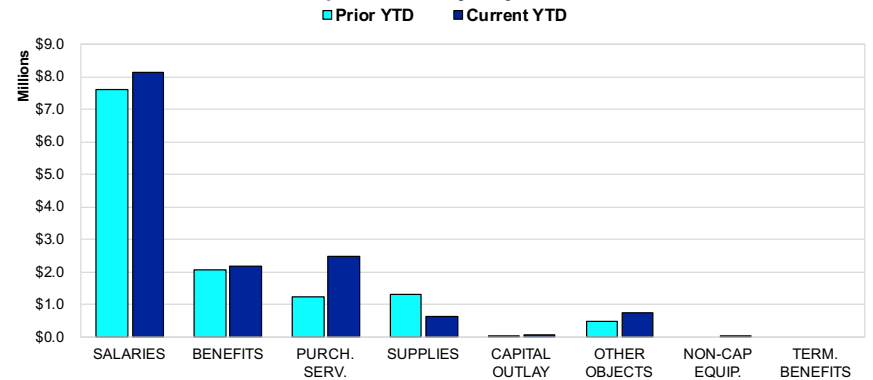
Regular Programs	\$3,786,236
Support Services - Business	\$3,765,886
Special Education/Remedial Programs	\$1,821,885
Support Services - Pupils	\$1,242,611
Support Services - Instructional Staff	\$1,240,500
Debt Services - Payments of Principal on Long-term Debt	\$965,230
Support Services - School Administration	\$791,970
Payments to Other Govt. Units - Tuition (In-State)	\$631,870
Support Services - General Administration	\$519,240
Bilingual Programs	\$295,583

Percent of Total Expenditures Year-to-Date **92.20%**

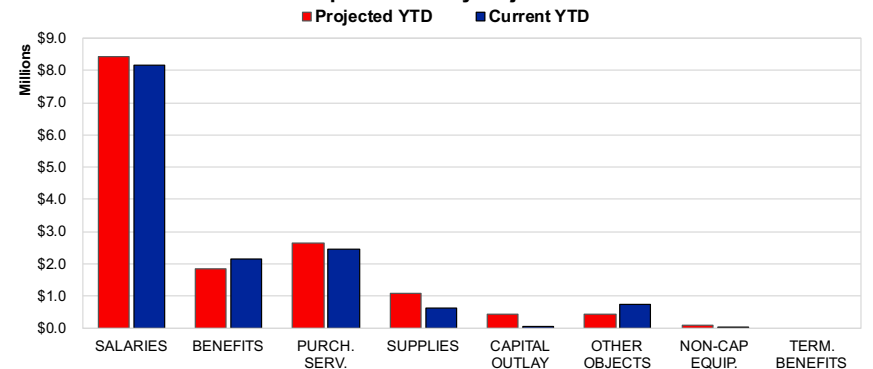
Expenditures by Fund



Expenditures by Object



Expenditures by Object





**PROSPECT HEIGHTS DISTRICT 23
FINANCE COMMITTEE
INFORMATION ITEM**

Date: April 4, 2022
Title: Change in Basis of Accounting - INFORMATION
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION:

As I have shared with the Committee, it is a goal of the Business Office to transition the District to a Modified Accrual basis of accounting from a Cash basis. While we understand that this presents a challenge for the team, we appreciate the importance of this shift and look forward to this improved level of financial reporting that it offers.

The purpose of this approach is to measure the flows of current financial resources in governmental fund financial statements. The standards for modified accrual accounting are set by the Government Accounting Standards Board (GASB). This approach is primarily used by government entities, including school districts which need a reporting system that focuses more tightly on their current-year obligations.

There are two main features of the Modified Accrual model that will benefit the District:

- Revenue Recognition - Revenues are recognized when they become available and measurable.
 - Availability arises when the revenue is available to finance current expenditures.
 - Measurability occurs when the cash flow from the revenue can be reasonably estimated.
- Expenditure Recognition - Expenditures and other obligations are recognized when liabilities are incurred.
 - Purchases of equipment and supplies can be recognized as expenditures when purchased, prior to capitalization and subsequent depreciation.

In speaking with both Baker Tilly and Raymond James, the District has been encouraged to proceed with the FY 2022 audit and financial statements on the modified cash basis of reporting and then work together on restatements for the modified accrual financials starting with FY 2023.

ANTICIPATED PROJECT TIMELINE:

- **August 2022:** Tentative information requests for FY23 to determine the beginning balance restatement calculations and communication of other related reports that the District may need to procure, including the GASB 75 OPEB valuation for other post employment benefits
- **August 2022 to January 2023:** Periodic touchpoints with Baker Tilly regarding modified accrual conversion process and information requests
- **January 2023:** Determine restatement adjustments for FY 2023 beginning balances
- **May & June 2023:** Perform FY 2023 Financial Statement Audit interim procedures for financial statements prepared in accordance with modified accrual basis of reporting (Generally Accepted Accounting Principles GAAP)
- **Late August 2023:** FY 2023 Final Fieldwork Audit Procedures and year end accrual conversion entries
- **October & November:** Issue FY 2023 Financial Statements in Accordance with GAAP

The anticipated cost to the District for implementation of this transition is \$15,000 and can be budgeted in the FY23 Board of Education - Auditor Services line item

RECOMMENDED ACTION:

That the Finance Committee approves the transition from a Cash Basis of Accounting to a Modified Accrual basis of Accounting. The anticipated cost of this transition is \$15,000 and will be included in the FY2023 Budget.



**PROSPECT HEIGHTS DISTRICT 23
BOARD OF EDUCATION
INFORMATION ITEM**

Date: April 13, 2022

Title: Update on the Employee Benefits Renewal through Educational Benefits Cooperative (EBC)

Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION AND PROGRAM OVERVIEW:

The Educational Benefit Cooperative (EBC) is an entity created under Illinois state law, which allows school districts to join together for the purpose of purchasing insurance. The EBC, established in 1984, began with eight school districts and has grown to current membership of 120 school districts, 107 individual members and 3 sub pools. Prospect Heights School District 23 has participated in the EBC since 2003.

The purpose of the EBC is to provide economies of scale and risk pooling that allow members greater long-term financial stability than purchasing insurance products individually in the commercial insurance market. Each member district retains the ability to create and change their PPO, HMO, Dental and Life plan design and offerings, which is often required by the nature of bargained contracts. The PPO and Dental plans are self-funded. The HMO is funded on a Cost-Plus funding arrangement and the Life insurance is insured by a third party.

This renewal information has also been shared with the joint insurance committee meeting as articulated in the PHEA negotiated agreement, as we have been looking at other potential options for coverage.

EBC RENEWAL SUMMARY 2022-23:

The full Board and all participating districts meet twice a year to discuss the annual audit and preliminary renewal figures and then again for the final renewal. District 23 participated in the final renewal meeting on March 17th. Following is a brief highlight of the EBC renewal proposal.

The EBC sponsored plans are PPO medical, HMO medical, dental, and life insurance.

- The PPO medical rating formula produces a rate adjustment of 7.5%
 - Typical market 2022 trend for PPO plans: 5%*
- The HMO projection indicates a rate adjustment of 11.7%
 - Typical market 2022 trend for HMO plans: 4.5%*
- The Dental rating formula produces a rate adjustment of 3.7%

- Typical market 2022 trend for dental plans: 2.0%*
- The Life/Accidental Death and Dismemberment (AD&D), Supplemental Life and Dependent Life insurance is underwritten by Reliance Standard Life Insurance Company.
 - Effective July 1, 2020, EBC was presented with a rate decrease for both Life and AD&D, and new rates guaranteed for three years through 6/30/2023.

* Typical market trend is a forecast of per capita claims cost that takes into account price inflation, utilization, government-mandated benefits, new treatments, therapies and technology. There is usually a high correlation between trend rate and actual cost increases assessed by insurance carriers.

District 23 currently has a loss ratio of approximately 103%, meaning EBC pays more in claims than they are receiving in premiums. As a district, we continue to reap the benefit of participation in the Cooperative but will continue to explore additional options for coverages and cost-savings.

We have shared this information with the Finance and Insurance Committees and will move forward with the new rates beginning July 1st.

Prospect Heights School District 23

EBC Insurance Renewal Rates

July 1, 2022 through June 30, 2023

Insurance type	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	FY23 Increase/Decrease ACTUAL
LIFE INSURANCE							
Active Life	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.095	\$ 0.095	\$ 0.095	0.0%
Accidental Death & Dismemberment	\$ 0.015	\$ 0.015	\$ 0.015	\$ 0.010	\$ 0.010	\$ 0.010	0.0%
HEALTH INSURANCE							
HMO Illinois							
Single	\$ 685.52	\$ 651.24	\$ 659.71	\$ 694.68	\$ 660.64	\$ 737.94	11.7%
Family	\$ 1,843.25	\$ 1,751.00	\$ 1,773.85	\$ 1,867.86	\$ 1,776.34	\$ 1,984.17	11.7%
HMO Blue Advantage							
Single	N/A	N/A	\$ 633.32	\$ 666.89	\$ 634.21	\$ 708.41	11.7%
Family	N/A	N/A	\$ 1,702.90	\$ 1,793.15	\$ 1,705.29	\$ 1,904.81	11.7%
PPO							
Single	\$ 715.05	\$ 700.03	\$ 719.63	\$ 760.65	\$ 752.28	\$ 808.70	7.5%
Family	\$ 1,938.34	\$ 1,897.64	\$ 1,950.77	\$ 2,061.96	\$ 2,039.28	\$ 2,192.23	7.5%
High Deductible PPO							
Single	N/A	N/A	\$ 603.34	\$ 637.73	\$ 630.72	\$ 678.02	7.5%
Family	N/A	N/A	\$ 1,635.53	\$ 1,728.76	\$ 1,709.74	\$ 1,837.97	7.5%
DENTAL INSURANCE							
Single	\$ 33.02	\$ 32.92	\$ 34.14	\$ 34.58	\$ 34.03	\$ 35.29	3.7%
Family	\$ 92.33	\$ 92.05	\$ 95.46	\$ 96.70	\$ 95.15	\$ 98.67	3.7%

Prospect Hts SD #23

Renewal Rates

July 1, 2022 through June 30, 2023

LIFE		2021-22	2022-23		
Active Life		\$ 0.095	\$ 0.095		
AD&D		\$ 0.010	\$ 0.010		
MEDICAL					
BAHMO Plan					
B02351	Employee	\$ 634.21	\$ 708.41	Renewal: Non-Grandfathered	11.7%
	Family	\$ 1,705.29	\$ 1,904.81		
	Medicare Employee	\$ 584.71	\$ 653.12		
	Medicare Family	\$ 1,169.38	\$ 1,306.20		
	Retiree over 65		\$ 653.12		
	Retiree over 65 and Spouse over 65		\$ 1,306.20		
	Retiree over 65 and Spouse under 65		\$ 1,361.53		
	Retiree under 65		\$ 708.41		
	Retiree under 65 and Spouse under 65		\$ 1,904.81		
	Retiree under 65 and Spouse over 65		\$ 1,361.53		
	Retiree and Spouse + Child/Children		\$ 1,904.81		
	Retiree over 65 + Child/Children		\$ 1,361.53		
	Retiree under + Child/Children		\$ 1,904.81		
HMO Illinois					
H81948	Employee	\$ 660.64	\$ 737.94	Renewal: Non-Grandfathered	11.7%
	Family	\$ 1,776.34	\$ 1,984.17		
	Medicare Employee	\$ 609.08	\$ 680.34		
	Medicare Family	\$ 1,218.11	\$ 1,360.63		
	Retiree over 65		\$ 680.34		
	Retiree over 65 and Spouse over 65		\$ 1,360.63		
	Retiree over 65 and Spouse under 65		\$ 1,418.28		
	Retiree under 65		\$ 737.94		
	Retiree under 65 and Spouse under 65		\$ 1,984.17		
	Retiree under 65 and Spouse over 65		\$ 1,418.28		
	Retiree and Spouse + Child/Children		\$ 1,984.17		
	Retiree over 65 + Child/Children		\$ 1,418.28		
	Retiree under + Child/Children		\$ 1,984.17		
PPO Plan					
P98400	Employee	\$ 752.28	\$ 808.70	Renewal: Non-Grandfathered	7.5%
	Family	\$ 2,039.28	\$ 2,192.23		
	Medicare Employee	\$ 752.28	\$ 808.70		
	Medicare Family	\$ 1,504.56	\$ 1,617.40		
	Retiree over 65		\$ 808.70		
	Retiree over 65 and Spouse over 65		\$ 1,617.40		
	Retiree over 65 and Spouse under 65		\$ 1,617.40		
	Retiree under 65		\$ 808.70		
	Retiree under 65 and Spouse under 65		\$ 2,192.23		
	Retiree under 65 and Spouse over 65		\$ 1,617.40		
	Retiree and Spouse + Child/Children		\$ 2,192.23		
	Retiree over 65 + Child/Children		\$ 1,617.40		
	Retiree under + Child/Children		\$ 2,192.23		
HDHP PPO Plan					
P11322	Employee	\$ 630.72	\$ 678.02	Renewal: Non-Grandfathered	7.5%
	Family	\$ 1,709.74	\$ 1,837.97		
	Medicare Employee	\$ 630.72	\$ 678.02		
	Medicare Family	\$ 1,261.42	\$ 1,356.03		
	Retiree over 65		\$ 678.02		
	Retiree over 65 and Spouse over 65		\$ 1,356.03		
	Retiree over 65 and Spouse under 65		\$ 1,356.04		
	Retiree under 65		\$ 678.02		
	Retiree under 65 and Spouse under 65		\$ 1,837.97		
	Retiree under 65 and Spouse over 65		\$ 1,356.04		
	Retiree and Spouse + Child/Children		\$ 1,837.97		
	Retiree over 65 + Child/Children		\$ 1,356.04		
	Retiree under + Child/Children		\$ 1,837.97		
DENTAL					
303341-0036	Employee	\$ 34.03	\$ 35.29	Renewal:	3.7%
	Family	\$ 95.15	\$ 98.67		



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

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[w/budget/indexFY22-23](http://www.nsseo.org/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

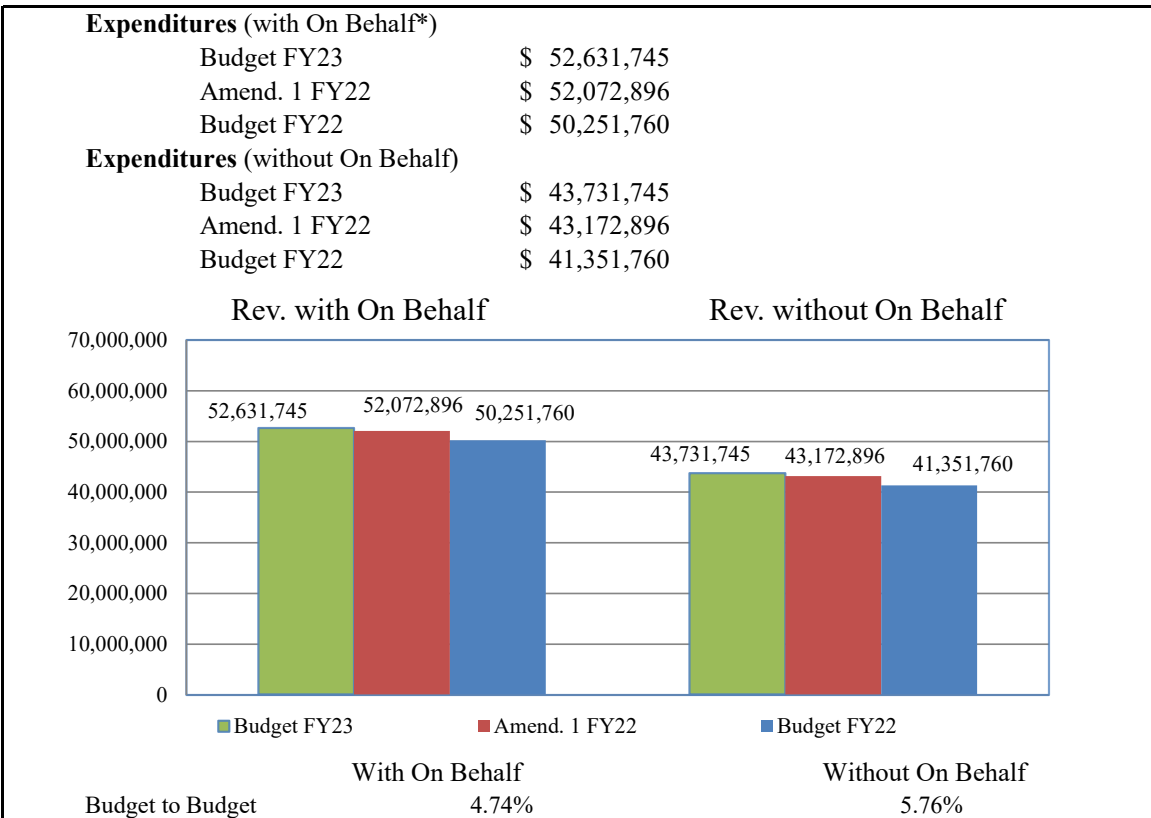
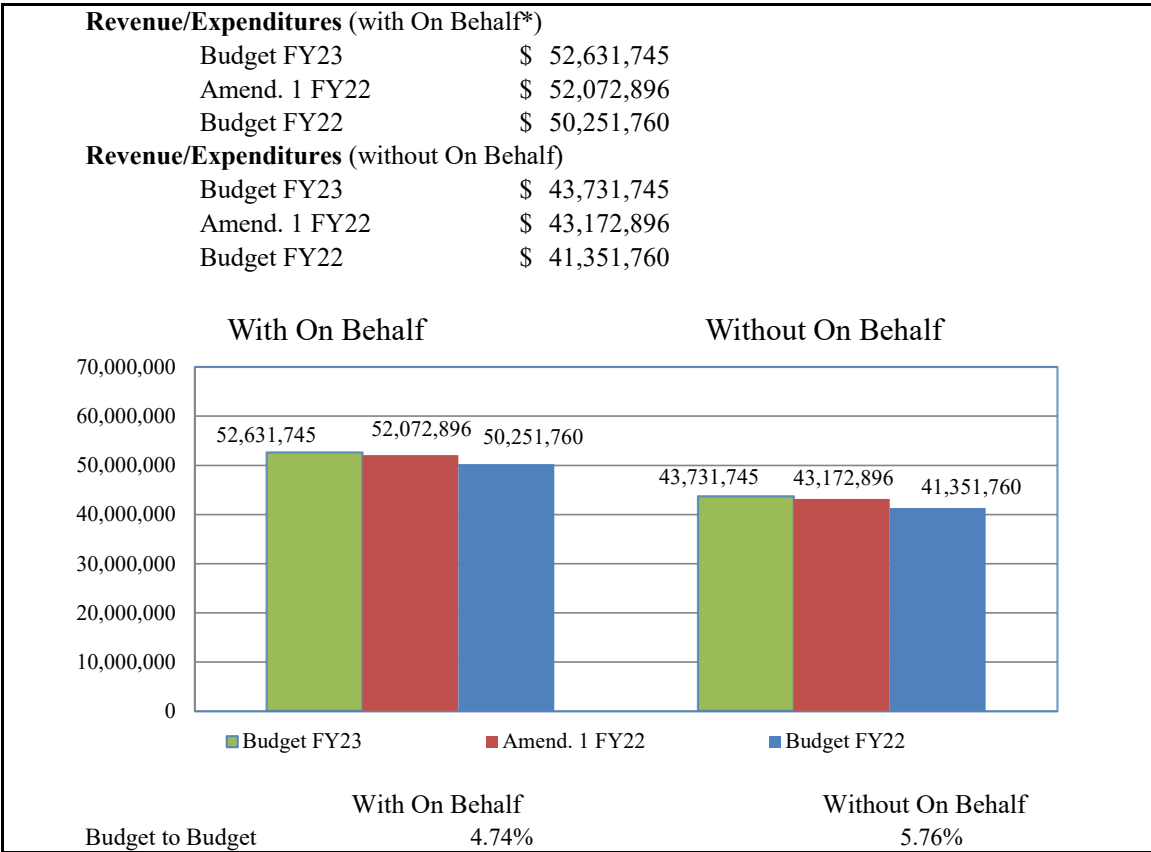
<u>2022-2023 NSSEO Tuition Based</u>	<u>2021-2022</u>		<u>2022-2023</u>	<u>INC./DEC.</u>
<u>Programs</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
Timber Ridge School	41,520.57	per std	43,702.53	5.26%
Miner/Kirk Program	45,120.34	per std	47,887.71	6.13%
D/HH Program	47,412.71	per std	50,738.62	7.01%

Programs and Services Rates-

<u>Non-Member Tuition Rates</u>	<u>2022-2023</u>
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

<u>2022-2023 NSSEO Service/Other Programs</u>	<u>2021-2022</u>		<u>2022-2023</u>	<u>INC./DEC.</u>
<u>DESC:</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
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:

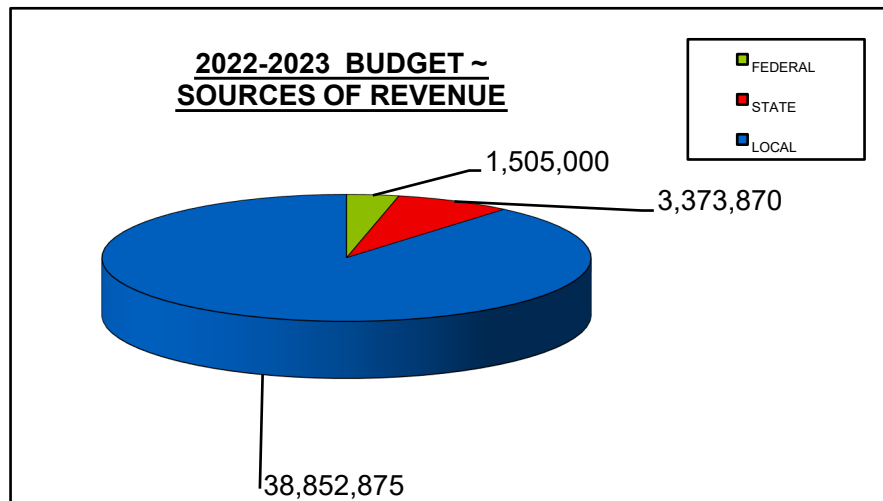


NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION



SOURCES OF REVENUE

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



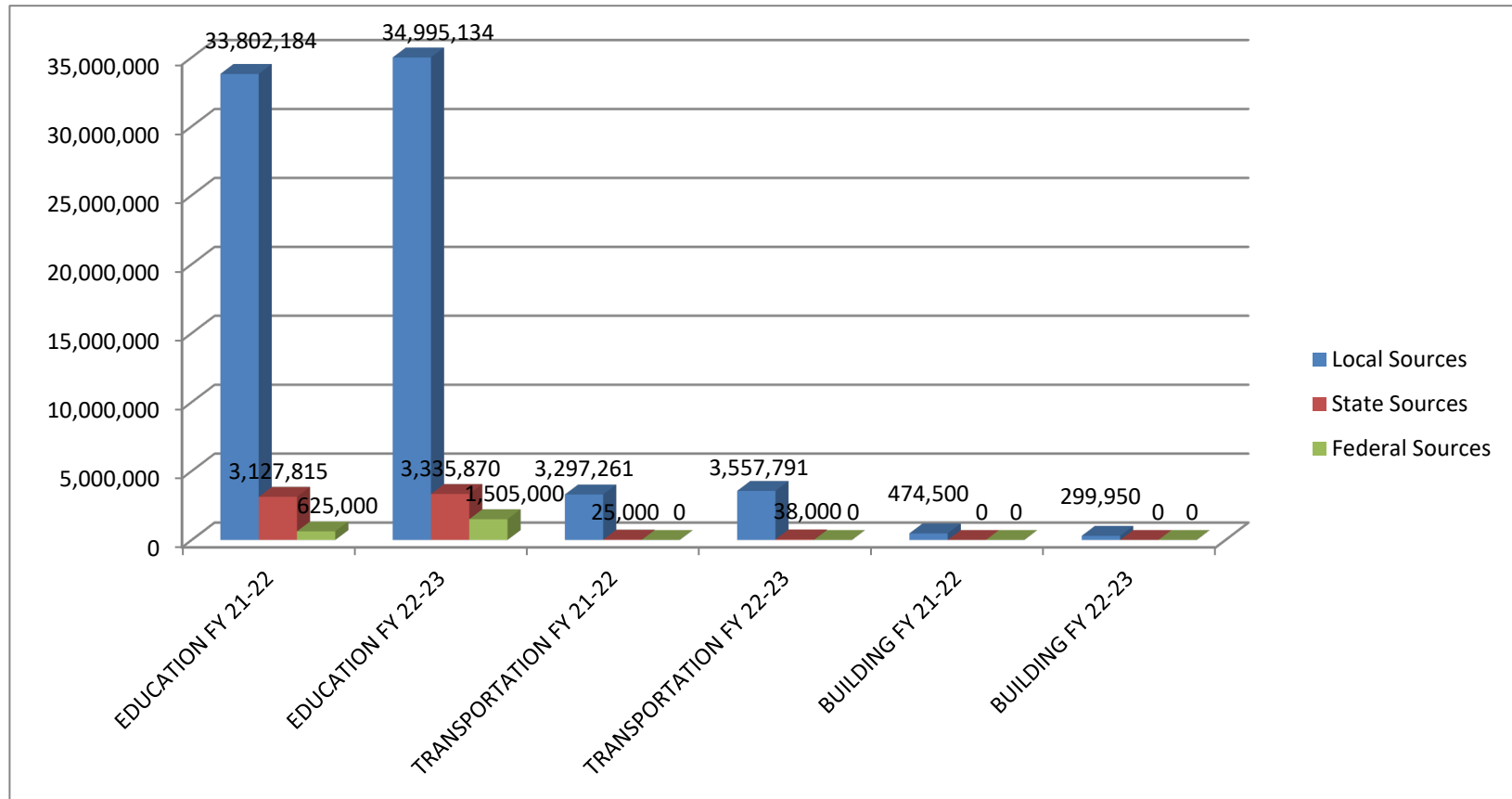
*Excludes \$8.9 million in On Behalf

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
Local Sources:								
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
Total Local Sources	33,802,184	34,995,134	3,297,261	3,557,791	474,500	299,950	37,573,945	38,852,875
State Sources:								
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
Total State Sources	3,127,815	3,335,870	25,000	38,000	0	0	3,152,815	3,373,870
Federal Sources:								
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
Total Federal Sources	625,000	1,505,000	0	0	0	0	625,000	1,505,000
Grand Total	37,554,999	39,836,004	3,322,261	3,595,791	474,500	299,950	41,351,760	43,731,745

2022-2023 NSSEO BUDGET REVENUE (FY22 to FY23)



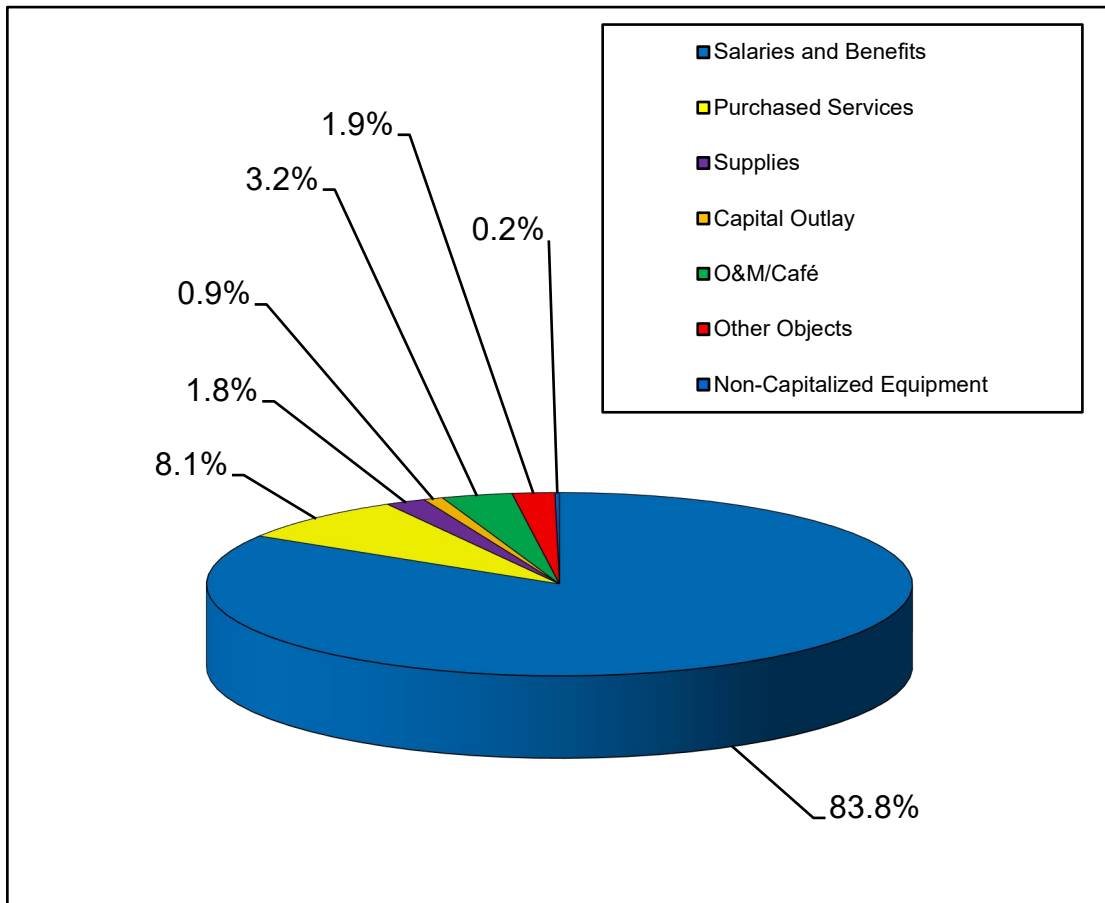


NSSEO

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
TUITION PROGRAMS:								
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
SERVICE/OTHER:								
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
ED FUND RESERVES:								
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/FEES	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%

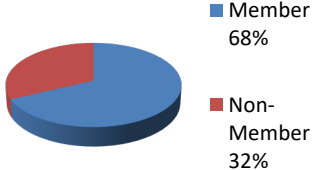
*Employee Benefits include Board Share of IMRF, FICA, Medicare, Teacher Retirement/Local, Teacher Retirement/Federal, Health/Life/Dental Insurance, and Worker's Compensation.

3/17/2022 GM

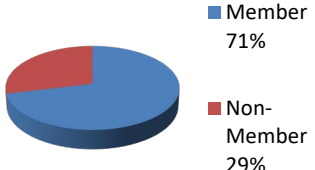


2022-2023 BUDGET ENROLLMENT SUMMARY
Budget 2021-2022 to Budget 2022-2023

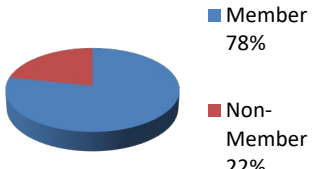
	Budget		Enrollment	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
<u>Timber Ridge</u>				
Member	55.0	51.0	-4.0	68%
Non-Member	24.0	24.0	0.0	32%
	<u>79.0</u>	<u>75.0</u>	<u>-4.0</u>	<u>100%</u>



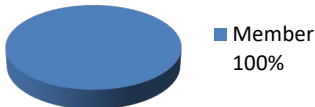
	Budget		Enrollment	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
<u>Miner School</u>				
Member	53.0	57.0	4.0	71%
Non-Member	25.0	23.0	-2.0	29%
	<u>78.0</u>	<u>80.0</u>	<u>2.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
<u>Kirk School</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>



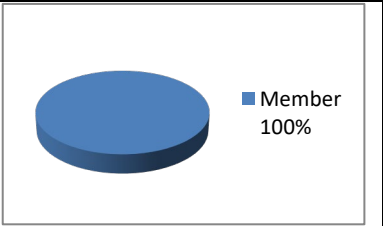
	Budget		Enrollment	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
<u>D/HH-Elementary</u>				
Member	28.0	29.0	1.0	100%
	<u>28.0</u>	<u>29.0</u>	<u>1.0</u>	<u>100%</u>



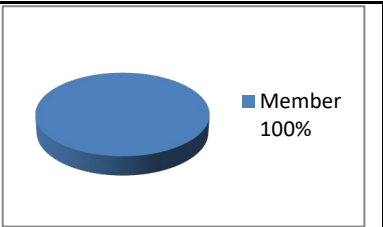
2022-2023 BUDGET ENROLLMENT SUMMARY

Budget 2021-2022 to Budget 2022-2023

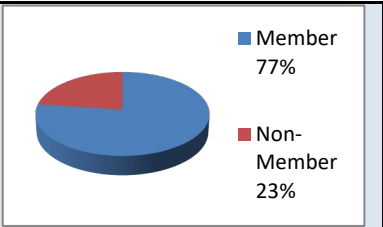
	Budget		Enrollment	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
<u>D/HH-Middle</u>				
Member	4.0	4.0	0.0	100%
	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>100%</u>



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



	Budget		Enrollment	
	<u>2021-2022</u>	<u>2022-2023</u>	<u>Inc./Dec.</u>	<u>FY23 %</u>
<u>TOTAL</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

PROGRAM:	BUDGET 2021-2022 STAFF	AMEND. 1 2021-2022 STAFF	BUDGET 2022-2023 STAFF	BUDGET TO BUDGET INC./DEC.
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
TUITION PROGRAMS	244.2500	244.3000	249.0500	4.8000
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
OTHER PROGRAMS/SERVICES	96.6313	100.4313	90.7413	-5.8900
TOTALS	340.8813	344.7313	339.7913	-1.0900
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.



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 2022-2023
Based on 50% Historical Usage ('11, '16, '21), 25% AFR Revenue, 25% Usage % in Ed Fund
Retirement Reserve - No Assessment in 2022-2023
Based on 50% Historical Usage ('11, '16, '21), 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

2022-2023 NSSEO Tuition Based Programs		<u>2020-2021</u>		<u>2022-2023</u>	<u>INC./DEC.</u>
<u>Program</u>		<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
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%
2022-2023 NSSEO Service/Other Programs		<u>2020-2021</u>		<u>2022-2023</u>	<u>INC./DEC.</u>
<u>Program</u>		<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
DESC:					
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
<u>Timber Ridge</u>					
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			
<u>Administration Building</u>					
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			
<u>Kirk School</u>					
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
Sunrise Outdoor Education Center					
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
District Wide					
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
	299,950	446,100	978,100	1,070,100	970,100
Total	299,950	446,100	978,100	1,070,100	970,100
Other Identified Needs					
Window Replacements					
Replacement of Cooling Units					



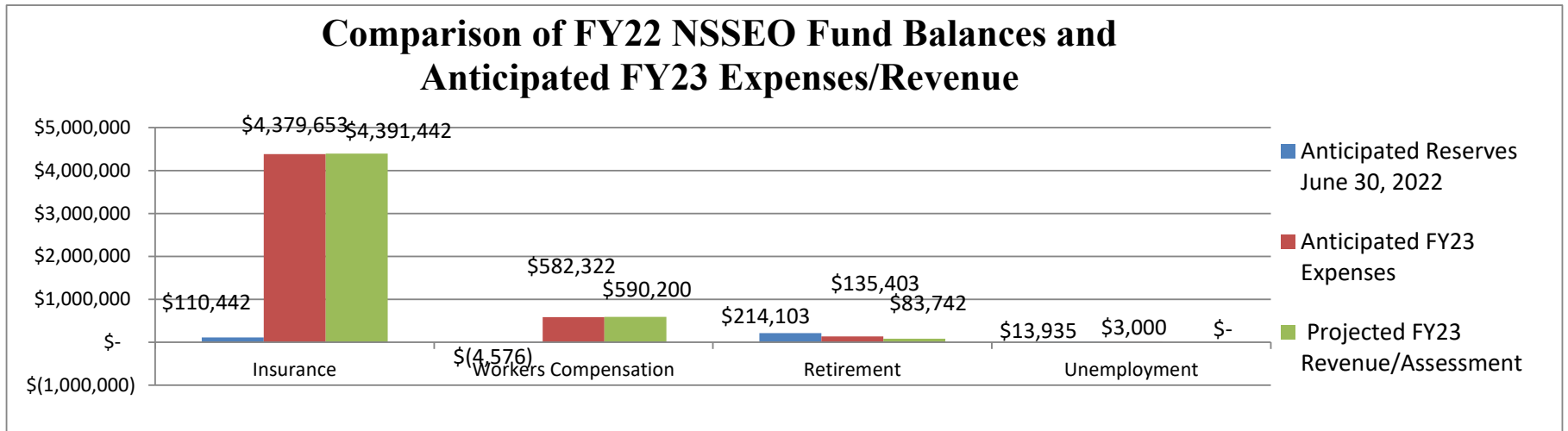
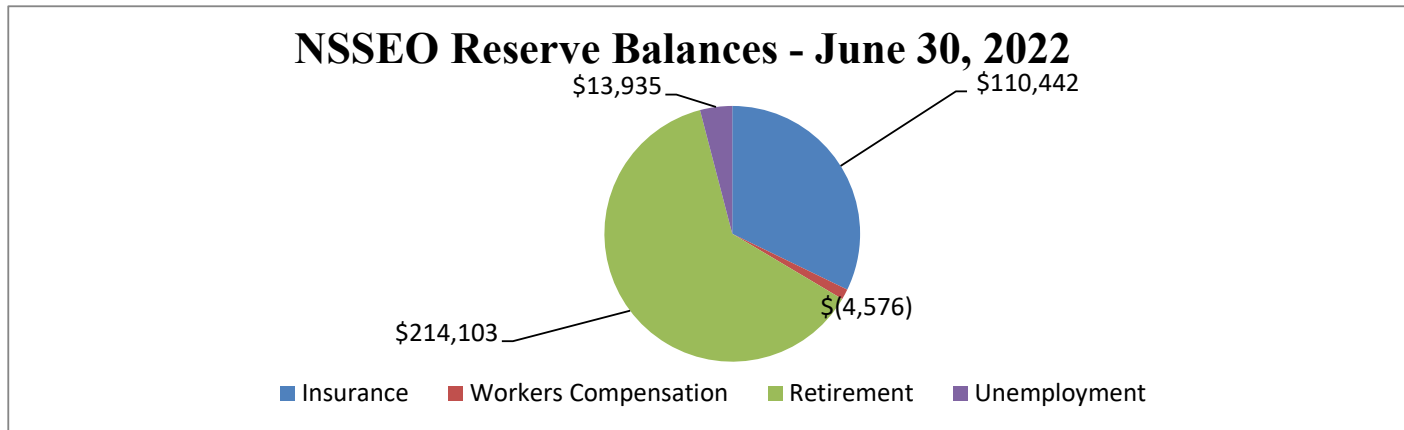
Reserves

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
	\$ 333,904	\$ 5,100,378	\$ 5,065,384	\$ 298,910



District #23
NSSEO 2022-2023 Budget

Program	Projected Usage	Cost per Student or Service	District #23 Total
<u>Tuition Programs:</u>			
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
<u>Service/Other Programs:</u>			
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
<u>Direct Bill Staff:</u>			
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
<u>Education Fund Reserves:</u>			
Unemployment Comp.			0
Retirement Reserve			0
Education Fund Totals			640,472
Building Fund			11,254
TOTAL DISTRICT #23			651,726
<u>Additional District Costs:</u>			
**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 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
TUITION PROGRAMS:						
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
SERVICE/OTHER:						
DESC-Educational Srvs	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	
DIRECT BILL STAFF/SRVS:						
Direct Bill Staff/Services	82,742	82,742	82,231		-511	
ED FUND RESERVES:						
U/C Reserve	0	0	0		0	
Retirement Reserve	0	0	0		0	
Subtotal Ed Reserves	0	0	0		0	
TOTAL:						
EDUCATION FUND	601,411	585,847	640,472		54,625	
TOTAL:						
BUILDING FUND	11,096	11,096	11,254		158	
TOTAL						
	612,507	596,943	651,726		54,783	



NSSEO ENROLLMENT 2022-2023 BUDGET

District 23				
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



**PROSPECT HEIGHTS DISTRICT 23
BOARD OF EDUCATION
ACTION ITEM**

Date: April 13, 2022
Title: Whiteboard Removal, Wall Restoration & Painting Services - Bid
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations
Mike Ziaja, Director of Operations

BACKGROUND INFORMATION:

In accordance with the ongoing Projector Replacement Project, work will continue this summer at Betsy Ross and Anne Sullivan Schools. Bids were solicited for the removal of the existing whiteboards, chalkboards and tack boards, restoration of the base wall and repainting in preparation for the new whiteboards and projectors in all classrooms. All work is to be completed by June 30, 2022.

Alternate pricing was also requested on five larger painting projects including:

- The MacArthur Middle School Library
- The MacArthur Middle School Front Foyer
- The MacArthur Middle School East Stairwell
- The Ross/Sullivan Gymnasium

ADMINISTRATIVE CONSIDERATIONS:

Bids were received after newspaper advertisement in the Daily Herald. Additionally, bids were sent to 9 vendors. All bids received were opened and evaluated utilizing a rubric based on the required services. ESSER III Funds have been allocated to this project and budgeted through the appropriate equipment accounts.

<u>Vendor</u>	<u>Total Amount (Ross & Sullivan)</u>
Capital Painting & Decorating, Inc. (Naperville, IL)	\$ 27,810.00
PBI Builders, LLC (Schaumburg, IL)	\$ 28,750.00
Tiles in Style, LLC (South Holland, IL)	\$ 68,900.00

Following a review of the base project and the alternate options, the lowest responsible bidder meeting the District's specifications on the base bid only, is being recommended.

RECOMMENDED ACTION:

That the Board of Education accepts the bid from Capital Painting and Decorating, Inc. in the amount of \$27,810.00



**PROSPECT HEIGHTS DISTRICT 23
BOARD OF EDUCATION
ACTION ITEM**

Date: April 13, 2022
Title: Claridge Whiteboard Purchase & Installation Services - Bid
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations
Mike Ziaja, Director of Operations

BACKGROUND INFORMATION:

In accordance with the ongoing Projector Replacement Project, work will continue this summer at Betsy Ross and Anne Sullivan Schools. Bids were solicited for the purchase and installation of Claridge whiteboards as a part of this project. The bid required vendors to submit pricing for a predetermined listing of whiteboards, map rails and tack strips for each classroom, based on feedback from staff and administration. All whiteboards were specified to be: Greenguard Certified, LCS Porcelain Deluxe Markerboards, Magnetic, Non-Ghosting and Projectable with Low Reflectivity. They come with a full Lifetime Warranty.

Pricing was requested for replacements at Eisenhower, Betsy Ross and Anne Sullivan Schools. Pricing is to be held firm until June, 2023. Administration recommends moving forward with purchasing the boards for Betsy Ross and Anne Sullivan only and will purchase the boards for Eisenhower during the 2022-23 school year.

ADMINISTRATIVE CONSIDERATIONS:

Bids were received after newspaper advertisement in the Daily Herald. Additionally, bids were sent to 8 vendors. All bids received were opened and evaluated utilizing a rubric based on the required components and services.

ESSER III Funds have been allocated to this project and budgeted through the appropriate equipment accounts.

<u>Vendor</u>	<u>Total Amount (Ross & Sullivan)</u>
Interior Investments, LLC (Lincolnshire, IL)	\$ 57, 189.19
Midwest Educational Furnishings (Long Grove, IL)	\$ 66,744.92
Frank Cooney - Educational Environments (Elk Grove Village, IL)	\$ 67,290.00
Larson Equipment and Furniture Company (Schaumburg, IL)	\$ 68,431.00

The lowest responsible bidder meeting the District's specifications is being recommended.

RECOMMENDED ACTION:

That the Board of Education accepts the bid from Interior Investments, LLC in the amount of \$57,189.19



**PROSPECT HEIGHTS DISTRICT 23
BOARD OF EDUCATION
ACTION ITEM**

Date: April 13, 2022
Title: 2022 Seal Coating, Striping, Crack Filling and Concrete Services - Bid
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations
Mike Ziaja, Director of Operations

BACKGROUND INFORMATION:

Bids were solicited for the Seal Coating, Striping and Crack Filling Services at the MacArthur, Goodsky, Anne Sullivan and Betsy Ross sites. Areas in need of Concrete Repairs were also identified at all sites, including Eisenhower School. The District has reserved the right to adjust the striping work at Betsy Ross and Anne Sullivan following completion of the traffic study. All work is to be completed by August 1, 2022. We will make every effort to coordinate services to follow the completion of roofing work and removal of required dumpsters at Sullivan and MacArthur.

ADMINISTRATIVE CONSIDERATIONS:

Bids were received after newspaper advertisement in the Daily Herald. Additionally, bids were sent to six vendors. Following the mandatory pre-bid meeting on Tuesday, March 22, 2022, only one bid was received and evaluated.

Funds have been allocated to this project and budgeted through the Capital Projects contracted services accounts.

<u>Vendor</u>	<u>Total Amount (Ross & Sullivan)</u>
Patriot Pavement Maintenance (DesPlaines,IL)	\$ 41,189.89

RECOMMENDED ACTION:

That the Board of Education accepts the bid from Patriot Pavement Maintenance (DesPlaines, IL) in the amount of \$41,189.89.

JOINT COMMITTEE FOR PURPOSES OF CONSTRUCTION WORK OVERSIGHT

The Board hereby creates the Joint Committee for Purposes of Construction Work Oversight;

The purpose of the Joint Committee for Purposes of Construction Work Oversight is to oversee the authorization of construction payments required by the submission of a change order submitted by the architect, construction manager or any general contractor in order to secure the public trust in the integrity and credibility of the construction process;

The Joint Committee for Purposes of Construction Work Oversight shall be made up of 1 member of the Finance Committee and 1 member of the Buildings and Sites Committee. The member selected from each committee to serve on the Joint Committee for Purposes of Construction Work Oversight shall be determined by the President or his/her designee;

The Joint Committee for Purposes of Construction Work Oversight shall receive monthly cost and expense updates detailing the total project cost. The members of the Joint Committee for Purposes of Construction Work Oversight shall share this information with their respective committees (Finance/Buildings and Sites) as well as with the full Board of Education at the next regularly scheduled meeting

Any and all change orders shall be submitted to the Joint Committee for Purposes of Construction Work Oversight for the purpose of notice and review. The members of the Joint Committee for Purposes of Construction Work Oversight shall share this information with their respective committees (Finance/Buildings and Sites) as well as with the full Board of Education at the next regularly scheduled meeting;

Change orders exceeding 10% of the total contract cost or \$10,000 whichever is less shall require that the Joint Committee for Purposes of Construction Work Oversight authorize acceptance of the change order within 24 hours of notice being sent;

So as not to delay the timeline for completion of construction projects, failure of the Joint Committee for Purposes of Construction Work Oversight to approve the change order by 8:00 am the following day shall be deemed accepted if the CSBO of District 23 determines that the change order is necessary and appropriate;

Construction payments, including change orders, shall only be made once per month and approved by the Board of Education at its regular meeting. If no regular meeting is held during a month, the Board may provide consensus to the District's CSBO that no questions remain on the construction payments, including change orders, and authorize the payment of the current outstanding construction invoices.

BOE Approved: _____, 2019

CRAIN'S CHICAGO BUSINESS

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March 30, 2022 01:57 PM | UPDATED 5 HOURS AGO

Cook County property tax bills will likely be 6 months late. Whose fault is that?

Assessor Fritz Kaegi and the chair of the Board of Review trade charges on a developing big mess for local governments.

GREG HINZ ON POLITICS



GREG HINZ

On Politics



Alyce Henson

Cook County Assessor Fritz Kaegi

Assessor Fritz Kaegi and the chair of the Board of Review trade charges on a developing big mess for local governments.

A verbal political brawl has broken out over who will wear the jacket for a huge delay in issuing second-half Cook County property tax bills, a lag that could push payments that normally are due on Aug. 1 past New Year's.

The main participants are Cook County Assessor Fritz Kaegi and Larry Rogers, chairman of the Board of Review, which hears appeals of Kaegi's proposed assessments.

But lots of other officials are watching because delays in receiving roughly \$16 billion in second-half bills will force local governments to instead either issue tax-anticipation notes, costing them interest charges, or draw down cash reserves.

MORE



Here's how Fritz Kaegi wants to value your Chicago property



This battle is down and dirty even by Chicago standards

Any delay would be a mixed blessing for property owners. While they'll get to pay their second-half bills later than usual, next year's first-half bill could arrive just a few weeks later, squeezing those who haven't set aside the needed funds.

The bill issuance feud went public after Kaegi, [questioned in last week's Crain's Juice livestream interview](#), charged that any delay would be due to the board failing to use a new county computer system, essentially forcing enormous amounts of data to be reloaded from one system to another.

Rogers vehemently disagrees.

In a statement today that accused Kaegi of "defamatory finger pointing," Rogers said it's the first-term assessor who has messed up.

Rogers specifically asserted that in past years, the assessor has completed his work and sent files to the board for review by November. But this year, most township data from Kaegi

still has not been received, and the assessor actually reopened one township that had been closed, Lake View, Rogers said.

Kaegi's office denied that it has reopened Lake View Township.

"Assessor Kaegi is failing at doing his job and he needs to wear the jacket and accept responsibility for his failures," Rogers said. "It's time for the assessor to own his mistakes and spend less time pointing fingers and more time figuring out how to get the bills out on time, if in fact that was ever his priority."

Kaegi's office strongly asserted that the board bears the blame for any delays.

"In countless emails and meetings over the last year and a half, we explained the work the Board needed to do to ensure seamless operations for all Cook County taxpayers," it said in a statement. "Their refusal to participate early on is why the county needed to create a workaround to put data back into the forty-year-old mainframe so the Board of Review could use it."

Added Kaegi, "They seem to be more interested in sending press releases than completing their work and holding hearings on appeals for taxpayers."

Kaegi's office said the timing of bills going out depends on when the board completes its appeals. Rogers' office said it normally takes 10 to 11 months to complete work after the first township is closed by the assessor, plus six weeks or so for the bills then to be prepared and mailed by the county treasurer. In this case, the first township wasn't closed until December, and the board this year is reviewing the triennial reassessment of the city of Chicago, which is particularly complex.

Add all of that together, and it's quite possible the bills may not be mailed until around the holidays, with payment due sometime in January, county insiders say.

Underlying the timing of bills is a wider dispute over whether commercial property owners have paid too little taxes, forcing homeowners, many of them living in predominantly minority areas, to pay more.

Kaegi has strongly asserted that was the case under former Assessor Joe Berrios, whom Kaegi unseated in the 2018 Democratic primary. The new assessor has been changing that, asserting that his new assessments have been far more accurate and are not affected by political campaign contributions.

The board, in turn, has undone much of what Kaegi has proposed, shifting the tax burden back closer to what it was under Berrios.

Juice: Your free morning jolt of news on politics and power.

EMAIL ADDRESS

SUBMIT

Inline Play

Source URL: <https://www.chicagobusiness.com/greg-hinz-politics/cook-county-chicago-property-tax-bills-could-be-half-year-late>