

**PROSPECT HEIGHTS SCHOOL DISTRICT 23**  
**DISTRICT 23 FINANCE COMMITTEE MEETING**  
MONDAY, APRIL 28, 2025  
GRODSKY ADMINISTRATION BUILDING  
700 N SCHOENBECK RD  
PROSPECT HEIGHTS, IL 60070 at 6:00 PM

*Engage ALL students in experiences that inspire EACH to grow as learners, individuals, and community members.*

**AGENDA**

I. Call to Order

II. Discussion Items

A. Bond Refinancing Discussion 2

Liz Hennessy (Raymond James) will be joining to provide an update on a potential plan to refinance our existing DSEB to allow for the completion of selected capital projects. Attached is a brief presentation that will be shared at the Committee meeting.

B. Moody's Discussion & Update

Amy will provide an update on her recent call with Moody's.

C. Annual Bill Payment Resolution 15

The Annual Bill Payment Resolution, as attached, will be an action item at the May BOE meeting.

D. NSSEO Budget 19

The final NSSEO budget as attached (presented in April), will be brought to the May BOE meeting for approval. There have not been any changes since our last discussion.

E. Patriot & Carousel Park - Land Swap Agreement Update

Amy will provide an update on the land swap with the Arlington Heights Park District.

F. FY26 Budgetary Update

Amy will provide an update of the FY26 Budget Process.

G. Food Service RFP Award

The RFP Process has been completed and the recommendation is awaiting ISBE's approval. It is anticipated that there will be approval and a recommendation for award at the May BOE meeting. Amy will provide an update at the meeting.

H. Summer 2025 - Technology Priorities 50

There are three technology projects that have been included in the FY2026 budget that will be brought to the Board for approval. The projects include cabling replacements, a phone server replacement and the Informacast Emergency Notification system.

I. Financial Reporting to the Committee 52

Monthly reports for March, 2025, including YTD and MTD have been attached for review.

III. Adjournment

**DISTRICT ORGANIZATIONAL GOALS**

- **Student Success:** Ensure ALL students are well rounded and emotionally and academically prepared for success in high school.
- **Teaching, Learning, and Innovation:** Encourage a learning environment that emphasizes excellence and retains high quality staff.
- **Family and Community Partnership:** Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities. 1
- **Facilities & Financial Planning:** Advance effective use of resources to support safe, learner ready facilities and to maximize student learning.



## Raymond James Public Finance

PREPARED BY: Elizabeth Hennessy, Managing Director

PREPARED FOR:

## Prospect Heights SD 23 Cook County, Illinois

April 25, 2025

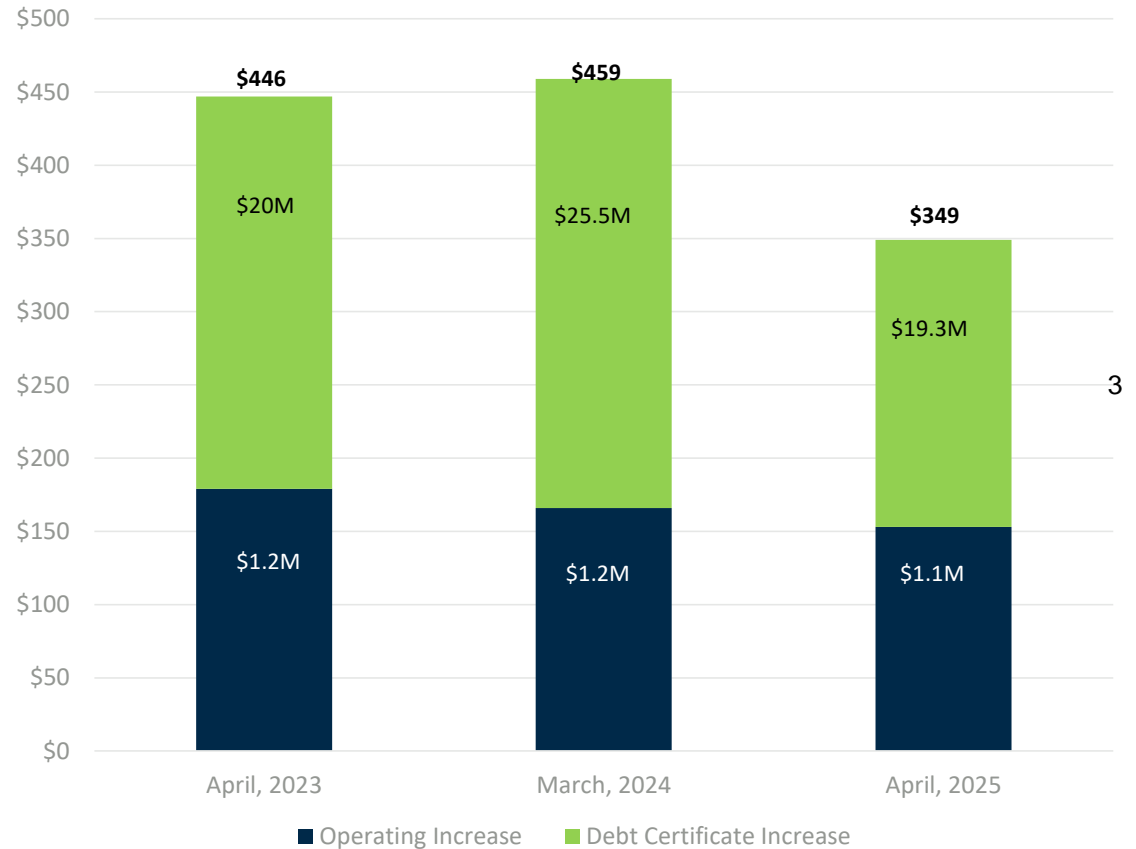


# Referenda Ask 2023, 2024, 2025

## Limiting Tax Rate Increase Referendum:

- Increased tax rate to pay off debt certificates
- Increased tax rate to fund staff for FDK

Prospect Heights SD 23 Referenda Ask



# Debt Limit

## Statutory Debt Limit

Equalized Assessed Valuation	2023	685,949,160
Times: Statutory Debt Limit	6.90%	47,330,492
Less: Outstanding Bond Principal		<u>(9,180,000)</u>
<b>Net Debt Limit</b>		<b><u>\$38,150,492</u></b>

## Statutory Debt Limit-Working Cash

Equalized Assessed Valuation	2023	685,949,160
Times: Maximum Education Fund Extension	3.50%	24,008,221
Plus: Corporate and Personal Property Replacement Taxes (FY24 Actual)		155,417
Plus: State Funding (EBF) (FY24 Actual)		1,904,259
Subtotal:		26,067,897
Times:	85.00%	<u>22,157,712</u>
Less: Greater of		
Outstanding Working Cash Bonds		7,865,000
or Working Cash Fund Balance		668,038
<b>Net Working Cash Fund Debt Limit</b>		<b><u>\$14,292,712</u></b>

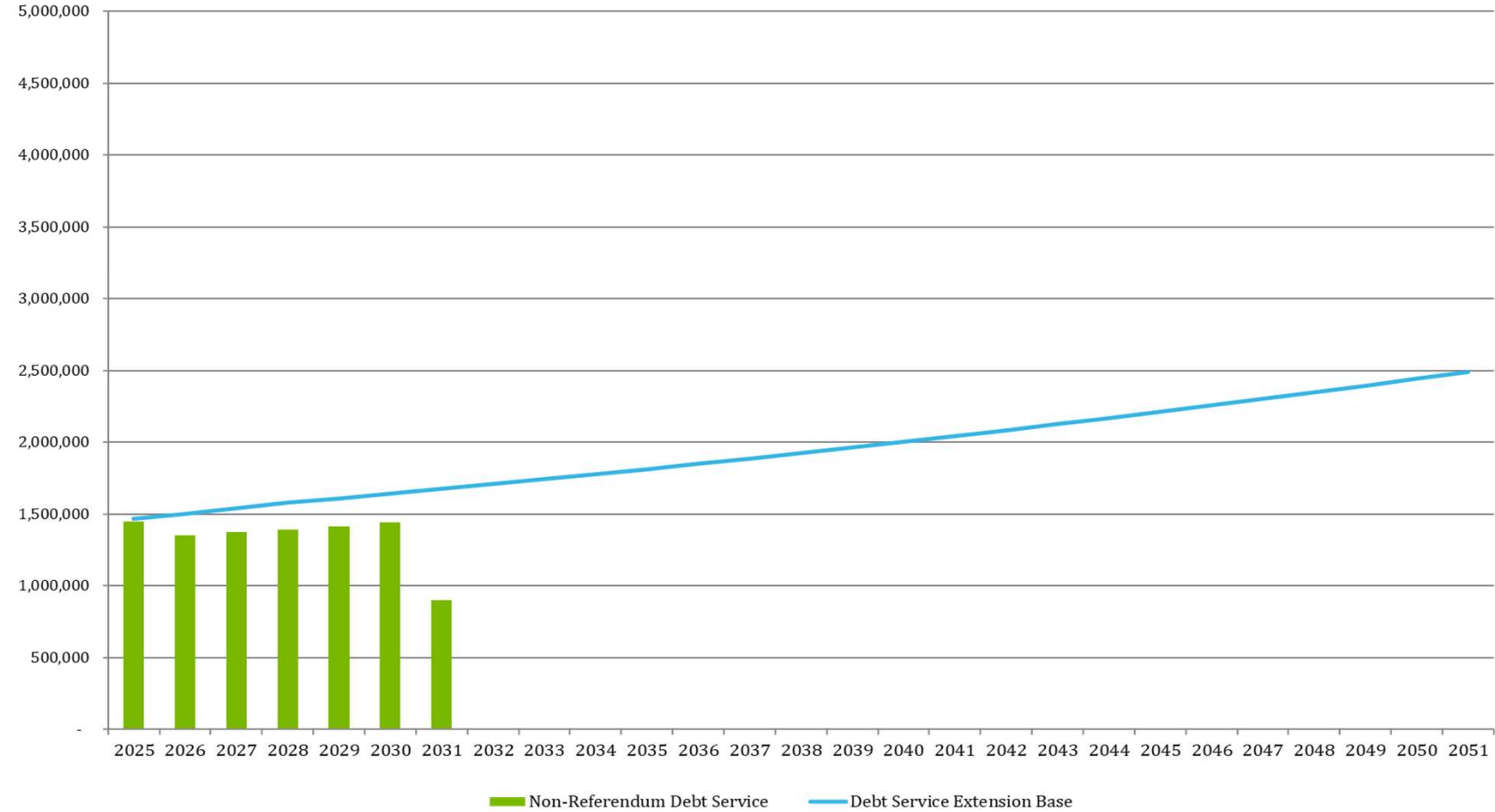
# Outstanding Debt Service and Tax Rate

- The District has issued \$2-\$3M of working cash fund bonds every five years for capital projects
- This approach keeps interest cost relatively low and gives future boards flexibility to issue additional bonds

Tax Year	Equalized Assessed Value(1)	EAV Change	Debt Service Extension Base	CPI Growth(1)	Non-Referendum Current DSEB D/S	Total Debt Service	Debt Service Tax Rate	Remaining DSEB Capacity
2025	685,949,160	0.00%	1,466,817	2.90%	1,449,710	1,449,710	0.211	17,107
2026	685,949,160	0.00%	1,503,487	2.50%	1,351,952	1,351,952	0.197	151,535
2027	685,949,160	0.00%	1,541,074	2.50%	1,373,942	1,373,942	0.200	167,132
2028	685,949,160	0.00%	1,579,601	2.50%	1,393,358	1,393,358	0.203	186,243
2029	685,949,160	0.00%	1,611,193	2.00%	1,415,174	1,415,174	0.206	196,019
2030	685,949,160	0.00%	1,643,417	2.00%	1,439,216	1,439,216	0.210	204,201
2031	685,949,160	0.00%	1,676,285	2.00%	900,276	900,276	0.131	776,009
2032	685,949,160	0.00%	1,709,811	2.00%	-	-	0.000	1,709,811
2033	685,949,160	0.00%	1,744,007	2.00%	-	-	0.000	1,744,007
2034	685,949,160	0.00%	1,778,887	2.00%	-	-	0.000	1,778,887
2035	685,949,160	0.00%	1,814,465	2.00%	-	-	0.000	1,814,465
2036	685,949,160	0.00%	1,850,754	2.00%	-	-	0.000	1,850,754
2037	685,949,160	0.00%	1,887,769	2.00%	-	-	0.000	1,887,769
2038	685,949,160	0.00%	1,925,525	2.00%	-	-	0.000	1,925,525
2039	685,949,160	0.00%	1,964,035	2.00%	-	-	0.000	1,964,035
2040	685,949,160	0.00%	2,003,316	2.00%	-	-	0.000	2,003,316
2041	685,949,160	0.00%	2,043,382	2.00%	-	-	0.000	2,043,382
2042	685,949,160	0.00%	2,084,250	2.00%	-	-	0.000	2,084,250
2043	685,949,160	0.00%	2,125,935	2.00%	-	-	0.000	2,125,935
2044	685,949,160	0.00%	2,168,454	2.00%	-	-	0.000	2,168,454
2045	685,949,160	0.00%	2,211,823	2.00%	-	-	0.000	2,211,823
2046	685,949,160	0.00%	2,256,059	2.00%	-	-	0.000	2,256,059
2047	685,949,160	0.00%	2,301,180	2.00%	-	-	0.000	2,301,180
2048	685,949,160	0.00%	2,347,204	2.00%	-	-	0.000	2,347,204
2049	685,949,160	0.00%	2,394,148	2.00%	-	-	0.000	2,394,148
2050	685,949,160	0.00%	2,442,031	2.00%	-	-	0.000	2,442,031
2051	685,949,160	0.00%	2,490,872	2.00%	-	-	0.000	2,490,872
					9,323,628	9,323,628		

(1) EAV is assumed 0% starting 2025 and CPI growth estimated at 2.5% starting 2026-2028 and 2% thereafter.

# Outstanding Debt Service



## Alternative Approach: Utilize Remaining Debt Service Extension Base to Fund Eisenhower addition and Other Capital Projects

- This requires the issuance of debt certificates, which are then refunded with Funding Bonds paid from the Debt Service Extension Base (“DSEB”).
- Funding Bonds require a petition period and public hearing.
- Taxable refunding would be required to free up room under the debt service extension base to issue the funding bonds.
- Bonds paid from the DSEB extend taxes at the same level as they are currently plus a CPI increase. 7
- This provides funding for immediate proposed projects but uses the debt service extension base for the foreseeable future.
- Like all tax-exempt bonds, the District must expect to spend 5% of the proceeds in the first six months and 85% in the next three years, per federal tax law.
- The bonds may be refinanced without penalty in 8 – 9 years for savings if interest rates are sufficiently lower than they are currently.

## Alternative Approach: Life Safety Bonds

- This alternate funding plan addresses the currently proposed immediate proposed projects but uses the DSEB for the foreseeable future.
- Future health life safety needs could be addressed with health life safety bonds; These bonds are repaid from the debt service tax levy outside of the debt service extension base per Public Act 103-0591.
- Health life safety bonds will likely increase the debt service tax rate when issued.
- Typical life safety projects include roofs, HVAC, paving, security cameras, asbestos, ADA, fire alarms, door locks, intercom systems.
- Life safety projects require the approval of the Cook County Regional Office and the Illinois State Board of Education.
- A public hearing is required prior to the issuance of life safety bonds.

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# Example: \$21.19M Funding Bonds, 30 Year Payback

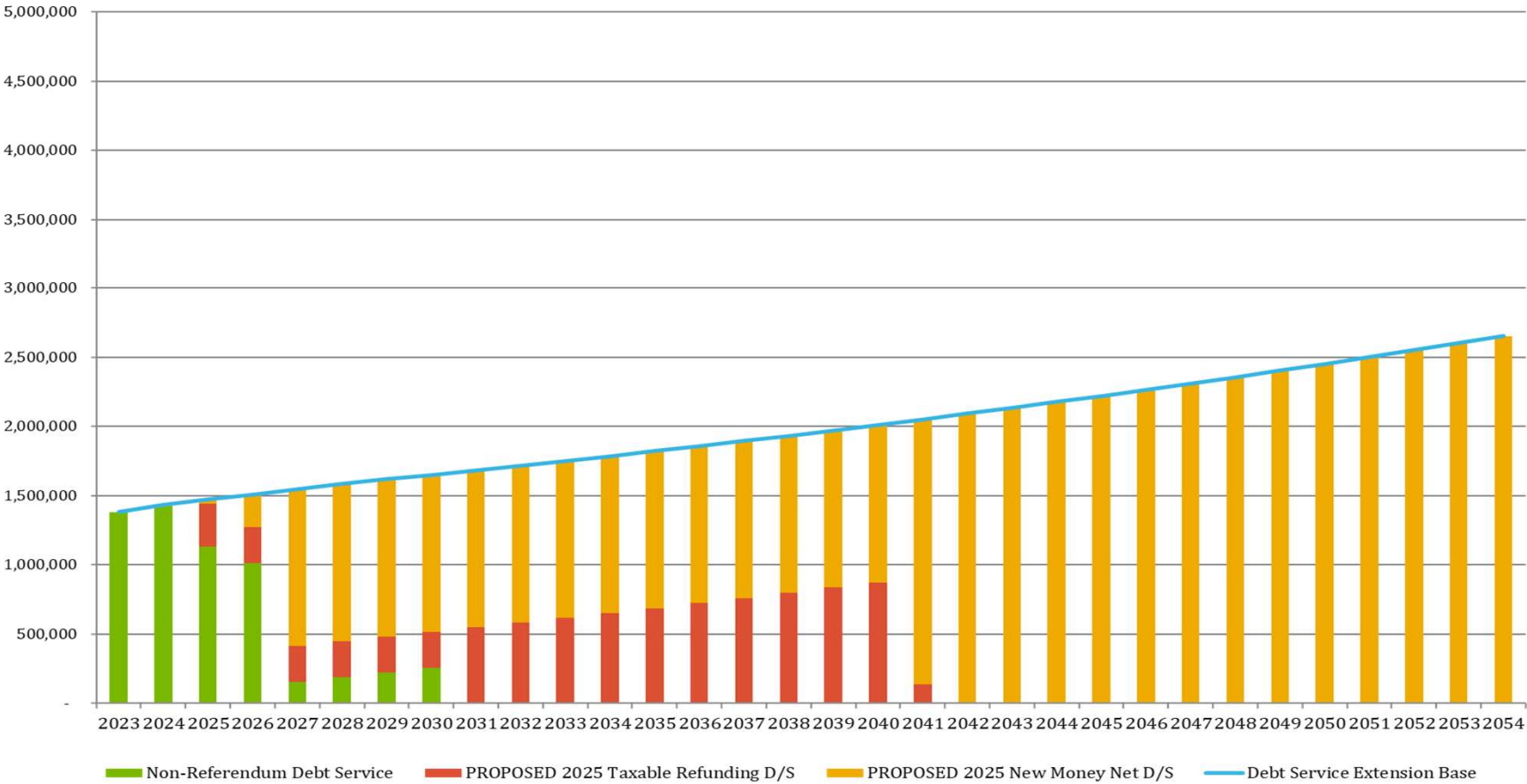
Tax Year	Equalized Assessed Value(1)	EAV Change	Debt Service Extension Base	CPI Growth(1)	Non-Referendum Current DSEB D/S	PROPOSED Refunded 2019A, 2021, 2022 D/S	PROPOSED 2025 Taxable Refunding D/S	PROPOSED 2025 New Money Net D/S	PROPOSED 2025 Net D/S	Total Debt Service	Debt Service Tax Rate	Remaining DSEB Capacity
2023	685,949,160	2.7%	1,383,959	5.00%	1,379,687	-	-	-	-	1,379,687	0.201	4,272
2024	685,949,160	0.0%	1,431,014	3.40%	1,422,843	-	-	-	-	1,422,843	0.207	8,171
2025	685,949,160	0.0%	1,472,513	2.90%	1,449,710	(318,554)	312,968	28,388	22,802	1,472,512	0.215	1
2026	685,949,160	0.0%	1,509,326	2.50%	1,351,952	(339,552)	259,605	232,843	152,896	1,504,848	0.219	4,478
2027	685,949,160	0.0%	1,547,059	2.50%	1,373,942	(1,219,342)	259,605	1,132,750	173,013	1,546,955	0.226	104
2028	685,949,160	0.0%	1,585,735	2.50%	1,393,358	(1,203,758)	259,605	1,132,750	188,597	1,581,955	0.231	3,780
2029	685,949,160	0.0%	1,617,450	2.00%	1,415,174	(1,192,174)	259,605	1,132,750	200,181	1,615,355	0.235	2,095
2030	685,949,160	0.0%	1,649,799	2.00%	1,439,216	(1,184,416)	259,605	1,132,750	207,939	1,647,155	0.240	2,644
2031	685,949,160	0.0%	1,682,795	2.00%	900,276	(900,276)	549,605	1,132,750	782,079	1,682,355	0.245	440
2032	685,949,160	0.0%	1,716,451	2.00%	-	-	582,338	1,132,750	1,715,088	1,715,088	0.250	1,363
2033	685,949,160	0.0%	1,750,780	2.00%	-	-	617,565	1,132,750	1,750,315	1,750,315	0.255	466
2034	685,949,160	0.0%	1,785,796	2.00%	-	-	650,394	1,132,750	1,783,144	1,783,144	0.260	2,652
2035	685,949,160	0.0%	1,821,512	2.00%	-	-	685,775	1,132,750	1,818,525	1,818,525	0.265	2,987
2036	685,949,160	0.0%	1,857,942	2.00%	-	-	723,186	1,132,750	1,855,936	1,855,936	0.271	2,006
2037	685,949,160	0.0%	1,895,101	2.00%	-	-	757,281	1,132,750	1,890,031	1,890,031	0.276	5,070
2038	685,949,160	0.0%	1,933,003	2.00%	-	-	798,245	1,132,750	1,930,995	1,930,995	0.282	2,008
2039	685,949,160	0.0%	1,971,663	2.00%	-	-	835,537	1,132,750	1,968,287	1,968,287	0.287	3,376
2040	685,949,160	0.0%	2,011,096	2.00%	-	-	874,087	1,132,750	2,006,837	2,006,837	0.293	4,259
2041	685,949,160	0.0%	2,051,318	2.00%	-	-	136,682	1,912,750	2,049,432	2,049,432	0.299	1,886
2042	685,949,160	0.0%	2,092,344	2.00%	-	-	-	2,088,750	2,088,750	2,088,750	0.305	3,594
2043	685,949,160	0.0%	2,134,191	2.00%	-	-	-	2,134,000	2,134,000	2,134,000	0.311	191
2044	685,949,160	0.0%	2,176,875	2.00%	-	-	-	2,174,500	2,174,500	2,174,500	0.317	2,375
2045	685,949,160	0.0%	2,220,412	2.00%	-	-	-	2,220,250	2,220,250	2,220,250	0.324	162
2046	685,949,160	0.0%	2,264,821	2.00%	-	-	-	2,260,750	2,260,750	2,260,750	0.330	4,071
2047	685,949,160	0.0%	2,310,117	2.00%	-	-	-	2,306,000	2,306,000	2,306,000	0.336	4,117
2048	685,949,160	0.0%	2,356,319	2.00%	-	-	-	2,355,500	2,355,500	2,355,500	0.343	819
2049	685,949,160	0.0%	2,403,446	2.00%	-	-	-	2,398,750	2,398,750	2,398,750	0.350	4,696
2050	685,949,160	0.0%	2,451,515	2.00%	-	-	-	2,450,750	2,450,750	2,450,750	0.357	765
2051	685,949,160	0.0%	2,500,545	2.00%	-	-	-	2,495,750	2,495,750	2,495,750	0.364	4,795
2052	685,949,160	0.0%	2,550,556	2.00%	-	-	-	2,548,750	2,548,750	2,548,750	0.372	1,806
2053	685,949,160	0.0%	2,601,567	2.00%	-	-	-	2,599,000	2,599,000	2,599,000	0.379	2,567
2054	685,949,160	0.0%	2,653,598	2.00%	-	-	-	2,651,250	2,651,250	2,651,250	0.387	2,348
2055	685,949,160	0.0%	2,706,670	2.00%	-	-	-	-	-	-	-	2,706,670
2056	685,949,160	0.0%	2,760,804	2.00%	-	-	-	-	-	-	-	2,706,670
					9,323,628	(6,358,072)	8,821,687	48,716,481	51,180,096	60,503,724		

Dated Date:	1-Oct-25	1-Oct-25	1-Oct-25
All-In TIC:	4.94%	4.76%	4.79%
Proceeds:	n/a	\$ 21,189,859	
Capitalized Interest:	\$ -	\$ 2,237,112	
Dissavings:	\$ (370,684)	n/a	
% Dissavings:	-6.75%	n/a	

(1) EAV is assumes 0% growth. CPI growth estimated at 2.5% in LY2026 to 2028 and 2.0% thereafter.

(2) Rates as of April 4, 2025 over AAA MMD index with IL Credit Spreads.

# Example: \$20M Funding Bonds, 30 Year Payback



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# Advantages/Disadvantages of Alternate Approach

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Lock in pricing for projects at today's construction cost, avoiding escalation</li> </ul>	<ul style="list-style-type: none"> <li>• No future DSEB bonding ability for 30 years</li> </ul>
<ul style="list-style-type: none"> <li>• Expended costs for design and development for current plan can still be utilized</li> </ul>	<ul style="list-style-type: none"> <li>• Taxable refunding required, costing additional interest over time</li> </ul>
<ul style="list-style-type: none"> <li>• Possible loss of tax-exemption would greatly increase borrowing costs</li> </ul>	<ul style="list-style-type: none"> <li>• No referendum means no additional operating dollars requiring reduction in staffing and services</li> </ul>
<ul style="list-style-type: none"> <li>• No referendum and no tax increase (except for CPI)</li> </ul>	
<ul style="list-style-type: none"> <li>• Life safety bonds could be issued in the future to address health life safety needs, without referendum</li> </ul>	
<ul style="list-style-type: none"> <li>• Allows time to consider impact of operational cuts and potential for future referendum</li> </ul>	

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# Draft Financing Schedule

Date	Activity
<b>Board Meeting May 8, 2025</b>	Present alternate approach to BOE for discussion
<b>Board Meeting June 12, 2025</b>	Board adopts debt certificate parameters resolution authorizing debt paid from operating funds
July 9, 2025	Close sale of debt certificates, receive proceeds for projects
<b>Board Meeting July 10, 2025</b>	Hold public hearing on issuance of funding bonds; approve resolution of intent to issue funding bonds to pay off debt certificates
July 11-August 8, 2025	Publish Notice of Intent to issue funding bonds beginning 30-day petition period
<b>Board Meeting August 14, 2025</b>	Approve parameters resolution authorizing the sale of funding bonds to refund debt certificates and taxable refunding for existing outstanding limited bonds
August 2025	Sell funding and refunding bonds within parameters set forth in parameters resolution and subject to final approval by Board delegates (Board President and Superintendent/CSBO)
September 2025	Close bond issue and pay off debt certificates and any accrued interest.

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# Disclaimer

The information contained herein is solely intended to facilitate discussion of potentially applicable financing applications and is not intended to be a specific buy/sell recommendation, nor is it an official confirmation of terms. Any terms discussed herein are preliminary until confirmed in a definitive written agreement. While we believe that the outlined financial structure or marketing strategy is the best approach under the current market conditions, the market conditions at the time any proposed transaction is structured or sold may be different, which may require a different approach.

The analysis or information presented herein is based upon hypothetical projections and/or past performance that have certain limitations. No representation is made that it is accurate or complete or that any results indicated will be achieved. In no way is past performance indicative of future results. Changes to any prices, levels, or assumptions contained herein may have a material impact on results. Any estimates or assumptions contained herein represent our best judgment as of the date indicated and are subject to change without notice. Examples are merely representative and are not meant to be all-inclusive.

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# RAYMOND JAMES

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ELIZABETH HENNESSY, MANAGING DIRECTOR

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RAYMONDJAMES.COM

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## RESOLUTION AUTHORIZING PAYMENT OF BILLS

WHEREAS, it is often necessary or beneficial to pay bills related to the operations of the District prior to a regularly scheduled board meeting; and

WHEREAS, the Board of Education of Prospect Heights School District No. 23 (the "District"), Cook County, Illinois (hereinafter the "Board") desires to establish a process for the timely and efficient payment of bills; and

WHEREAS, the establishment of a bill paying process that enables the District to pay bills prior to regularly scheduled board meetings should also enable the Board to maintain reasonable and adequate oversight.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Prospect Heights School District No. 23, Cook County, Illinois as follows:

Section 1. The recitals set forth above are hereby incorporated as though fully set forth herein.

Section 2. The CHIEF SCHOOL BUSINESS OFFICIAL is authorized to pay the following bills pursuant to this Resolution:

- a. Any bill less than \$10,000.00
- b. Any recurring bill including, but not limited to:
  1. Utilities
  2. Student Transportation
  3. Food Service
  4. NSSEO
  5. Private Tuition Bills
  6. Insurance(s)
  7. Legal Services
- c. Any bill over \$10,000.00 pursuant to a contractual agreement entered into by the District or resolution as approved by the Board
- d. Any bill for which a finance charge would be incurred if not paid by the posted date
- d. Any curricular expenditure posted as part of the fiscal year budget for which delay would cause disruption to the educational program

- Section 3. The CHIEF SCHOOL BUSINESS OFFICIAL is authorized to pay bills for Summer 2025 Construction Projects via this Resolution Authorizing Payment of Bills, following review and approval by the board member assigned for monthly review. Construction payments will be vouchered separately and reviewed.
- Section 4. Prior to paying any bill, the CHIEF SCHOOL BUSINESS OFFICIAL will provide the board members with a list of the bills proposed for payment not later than the Friday before payment will be issued. Any board member may remove a bill from the proposed payment list prior to 12:00 p.m. on the following Tuesday. Upon removing a bill from the proposed payment list, the board member may seek additional information from the CHIEF SCHOOL BUSINESS OFFICIAL regarding the bill. If the board member's concerns are addressed to the board member's satisfaction, the bill may be returned to the proposed payment list and paid in accordance with the authorizations of this Resolution. Otherwise, the bill will remain unpaid until specific Board approval at the next regularly scheduled board meeting.
- Section 5. Each month, the Board will designate a board member to review the bills proposed to be paid each week of his/her designated month. The designated board member may schedule a time with the CHIEF SCHOOL BUSINESS OFFICIAL not more often than one time per week to review the bills in the District office. The designated board member shall provide specific, written confirmation of his/her approval of the bills to be paid for the week pursuant to this Resolution. Such confirmation shall be provided no later than 12:00 p.m. of the Tuesday on which bills are to be paid in accordance with this Resolution.
- Section 6. The CHIEF SCHOOL BUSINESS OFFICIAL will review all bills and payment checks prior to issuance of the payment.
- Section 7. The bills paid pursuant to the authorizations of this Resolution will be presented to the Board at the next regularly scheduled board meeting after payment is made for the Board's review and formal ratification.
- Section 8. This Resolution shall be in full force and effect upon adoption for Fiscal Year 2026.
- Section 9. This Resolution shall be adopted annually, after review and revision, as necessary, by the Board of Education.

ADOPTED this \_\_\_\_\_ day of May 2025 upon receiving a motion from Member \_\_\_\_\_, and a second of the motion by Member \_\_\_\_\_ followed by a roll call vote recorded as follows:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

BOARD OF EDUCATION OF PROSPECT HEIGHTS  
SCHOOL DISTRICT NO. 23, Cook County, Illinois

\_\_\_\_\_  
President, Board of Education

ATTEST: \_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS) ) SS  
COUNTY OF COOK )

**CERTIFICATION OF RESOLUTION AND MINUTES**

I, the undersigned, do hereby certify that I am the duly qualified acting Secretary of the Board of Education of Prospect Heights School District 23, Cook County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete copy of a resolution entitled:

**RESOLUTION AUTHORIZING PAYMENT OF BILLS**

as adopted by the Board at its meeting held on the \_\_\_\_ day of May 2025.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this \_\_\_\_ day of May 2025.

\_\_\_\_\_  
Secretary, Board of Education



# **2025-2026 BUDGET**

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



## **Northwest Suburban Special Education Organization** **Fiscal Year 2025-2026 Budget**

This document is a financial plan for providing special education services as requested by the NSSEO member districts. Districts are billed for those services they receive. The projected district usage and costs are included in this document. These projections are made by both the district and NSSEO staff. District billings will be on actual usage, which could be above or below the costs based on projections.

The NSSEO budget contains the following program budgets:

- Timber Ridge School
- Miner/Kirk Program
- D/HH Program
- Diagnostic and Educational Services Center (DESC)
- D/HH Diagnostics
- D/HH Itinerant
- Outdoor Education
- Vocational Adjustment Counselor (VAC)
- Secondary Transitional Experience Program (STEP)
- NSSEO Administration & Support Services
- Technical Assistance to Districts
- Professional Development
- Technology Central / Programs
- Transportation
- Capital Improvements

### **NSSEO Budget Development Process**

The NSSEO budget is prepared with input from various stakeholder groups including the NSSEO Governing Board of Education, the NSSEO Superintendent, NSSEO Administration, and the NSSEO Finance Advisory Committee. The NSSEO Finance Advisory Committee is comprised of representatives of the NSSEO Board, Member District Administrative Representatives, Member District Business Representatives, and NSSEO Administrative staff. The Committee met three times from January 23, 2025 through March 20, 2025.

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 2025-2026 has been created in accordance with the Illinois Program Accounting Manual. A fund is an accounting entity unto itself, and all the financial transactions for the particular fund are recorded in the accounts of that fund.

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

A. **Education Fund:**

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

B. **Transportation Fund:**

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

C. **Building Fund:**

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

D. **Capital Improvements Fund:**

This fund was created in FY 2023-2024 to begin a reserve for upcoming capital projects. Revenue consists of member and non-member district assessments, investment interest and state grants.

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

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

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

The information included herein is intended to provide background information necessary to understand the components of the 2025-2026 NSSEO budget.

Dr. Meg Schnoor  
Superintendent

Gavin McGinn  
Assistant Superintendent,  
Chief School Business Official

## **2025-2026 NSSEO BUDGET INDEX**

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w/budget/indexFY25-26



## **NSSEO 2025-2026 BUDGET SUMMARY**

### **2025-2026 Budget Development Process-**

- The NSSEO Budget is developed based on input from:
  - NSSEO Governing Board
  - District and NSSEO Administration
  - Student, District, Program and Educational Needs

### **Scope of the Finance Advisory Committee-**

- Throughout the budget development process the Finance Advisory Committee will continue to serve in an advisory capacity with the focus on:
  - Analyzing student/program needs
  - Addressing district needs
  - Focusing on fiscal responsibility
  - Providing ongoing communication and updates on the budget process to stakeholders

### **NSSEO Continuous Improvement Plan- Areas of Focus**

- **Student Outcomes**
  - Foster development, ongoing growth and positive outcomes for all students.
- **Social Emotional Learning**
  - Provide a supportive learning environment to promote social emotional learning and growth for all.
- **Student Centered Learning Environment**
  - Provide a supportive professional learning environment to promote growth for all.
- **Transition Services**
  - Develop defined post-secondary plans for students in collaboration with families that include a combination of social, community and/or work experiences.
- **Collaborative Partnerships**
  - Further advance our collaborative partnerships across the educational community to deepen equitable, inclusive practices that influence change and contributes to greater student growth and success in adulthood.

### Enrollment Projections-

- Developed based on input from Districts Administrative Representatives and Program Administrators
- Enrollment Projections in the FY26 Budget have remained the same from FY25 at 408 students

### Staffing Adjustments-

#### FY25 Amended Budget to FY26 Budget

- Overall Tuition Program Staffing Increase: +1.5 FTE (1.0 EL Teacher and 0.5 Instructional Coach)

<u>2025-2026 NSSEO Tuition Based</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>INC./DEC.</u>
<u>Programs</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
Timber Ridge School	46,576.94	per std	48,310.87	3.72%
Miner/Kirk Program	51,428.95	per std	53,382.63	3.80%
D/HH Program	52,662.77	per std	54,347.78	3.20%

### Programs and Services Rates-

<u>Non-Member Tuition Rates</u>	<u>2025-2026</u>
Timber Ridge School Non-Member	62,802.91
Timber Ridge Non-Member w/ Add-Ons	76,965.22
Miner/Kirk Program Non-Member	69,408.51
Miner/Kirk Non-Member with Add-Ons	83,570.82

<u>2025-2026 NSSEO Service/Other Programs</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>INC./DEC.</u>
<u>DESC:</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>%</u>
OT/PT services to District students	120,902	per FTE	117,243	-3.03%
APE services to District students	78,732	per FTE	75,233	-4.44%
Vision services to District students	91,480	per FTE	93,913	2.66%
Assistive Technology services to District students	101,873	per FTE	106,308	4.35%
D/HH-Itinerant Program	26.35	per unit	26.46	0.43%
Outdoor Education - based on % of usage in education fund	433,143	total	455,220	5.10%
VAC - costs are split between Districts 211 & 214	80,241	per dist	84,826	5.70%
Technical Assistance to Districts	102,099	per FTE	93,210	-8.71%
Central O&M - based on % of usage in education fund	58,191	total	0	-100%
Technology/Central - based on % of usage in education fund	773,397	total	802,315	3.74%
Technology/Programs - based on % of usage in education fund	83,381	total	88,203	5.77%
Building Fund	300,000	total	300,000	

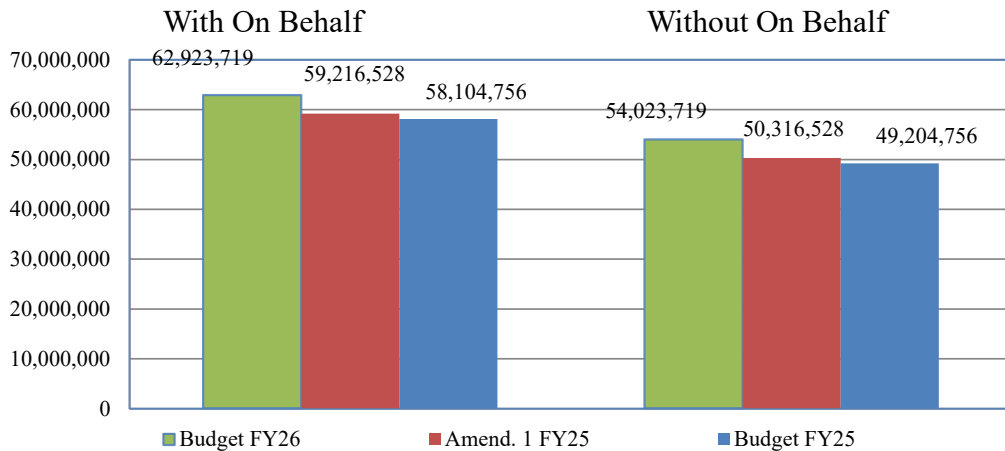
## Budget Revenue/Expenditure Summary:

### Revenue/Expenditures (with On Behalf\*)

Budget FY26	\$ 62,923,719
Amend. 1 FY25	\$ 59,216,528
Budget FY25	\$ 58,104,756

### Revenue/Expenditures (without On Behalf)

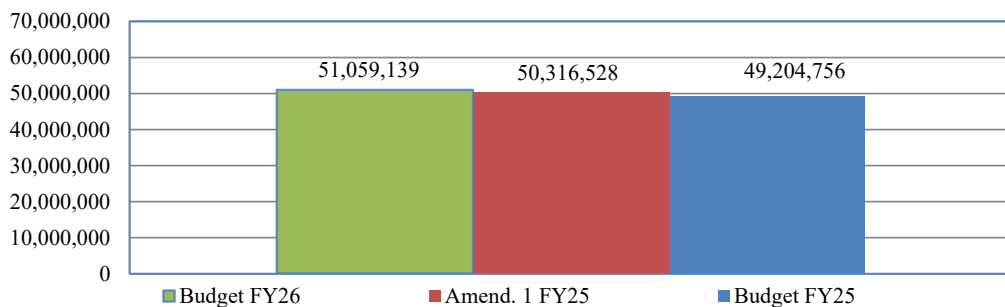
Budget FY26	\$ 54,023,719
Amend. 1 FY25	\$ 50,316,528
Budget FY25	\$ 49,204,756



	With On Behalf	Without On Behalf
Amend. 1 to Budget	6.26%	7.37%

### Revenue/Expenditures (without On Behalf or additional \$3 million Kirk Project)

Budget FY26	\$ 51,059,139
Amend. 1 FY25	\$ 50,316,528
Budget FY25	\$ 49,204,756

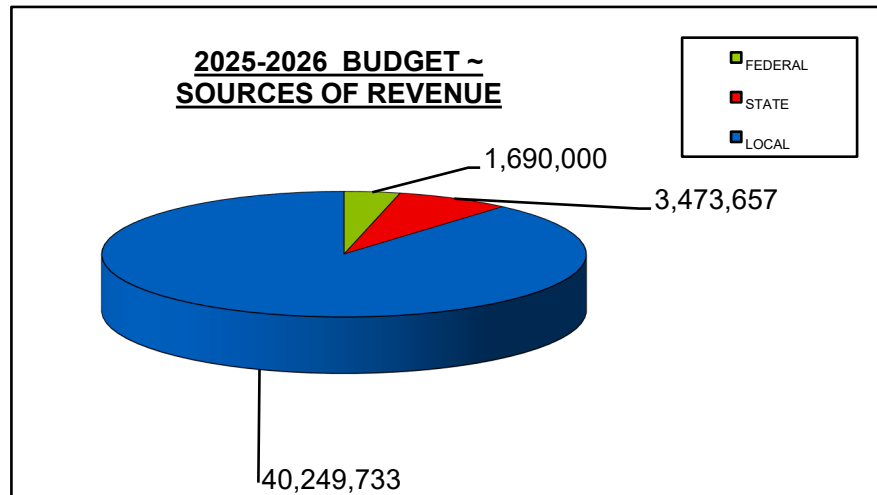


Amend. 1 to Budget	1.48%
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## NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION SOURCES OF REVENUE

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>
<b>2024-2025 BUDGET*</b>	1,690,000 3.8%	3,391,815 7.7%	39,105,497 88.5%	44,187,312
<b>2024-2025 AMEND. 1*</b>	1,833,326 4.1%	3,458,984 7.8%	39,201,706 88.1%	44,494,016
<b>2025-2026 BUDGET*</b>	1,690,000 3.7%	3,473,657 7.6%	40,249,733 88.6%	45,413,390



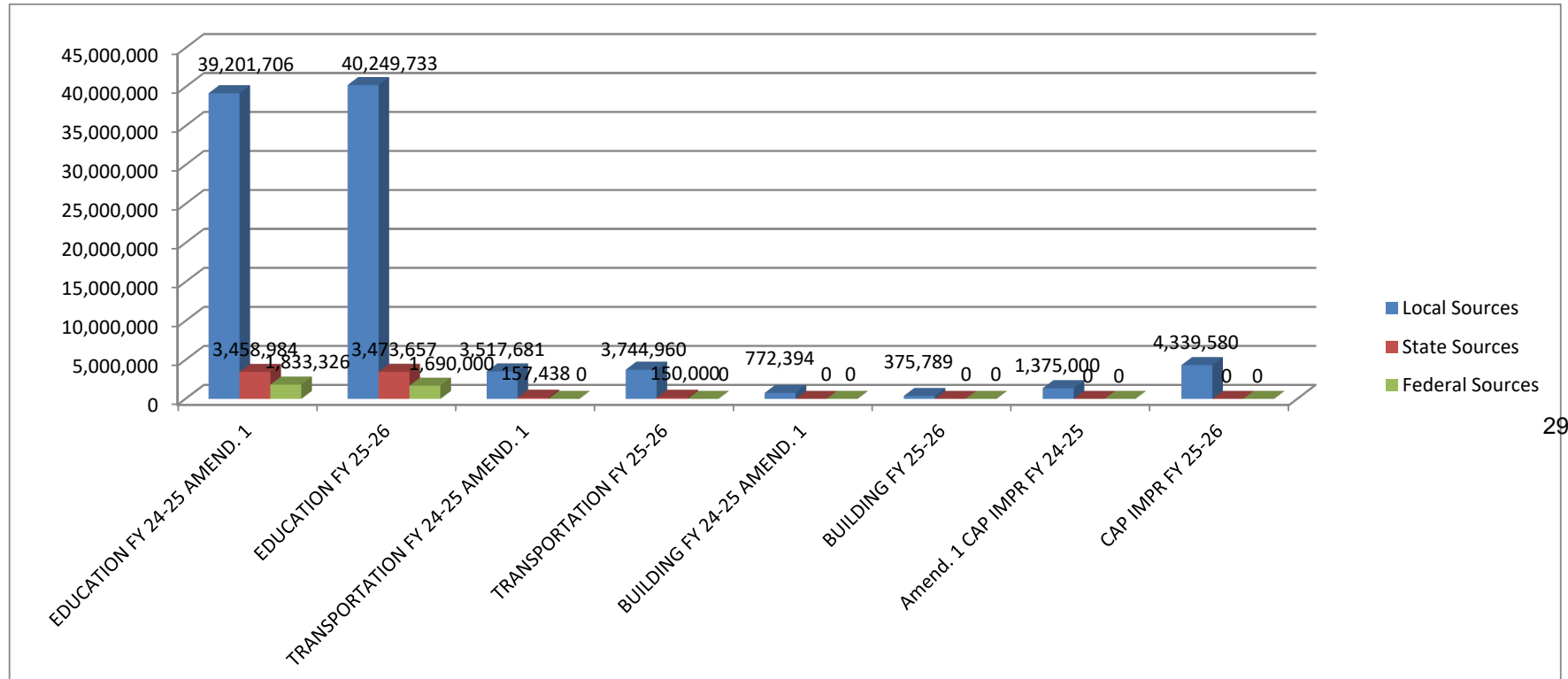
\*Excludes \$8.9 million in On Behalf

## 2025-2026 NSSEO BUDGET REVENUE (FY25 Amend. 1 to FY26)

	FY 24-25 Amend. 1 Education	FY 25-26 Budget Education	FY 24-25 Amend. 1 Transportation	FY 25-26 Budget Transportation	FY 24-25 Amend. 1 Building	FY 25-26 Budget Building	FY 24-25 Amend. 1 Cap. Imp.	FY 25-26 Budget Cap. Imp.	FY 24-25 Amend. 1 Total	FY 25-26 Budget Total
<b>Local Sources:</b>										
District Payments	21,563,234	23,953,013	0	0	300,000	300,000	1,000,000	1,000,000	22,863,234	25,253,013
Non-Member Payments	6,850,652	5,569,936	0	0	86,470	75,789	150,000	150,000	7,087,122	5,795,725
Transportation Payments	0	0	3,517,681	3,744,960	0	0	0	0	3,517,681	3,744,960
Direct Bill Revenue	6,688,586	6,410,924	0	0	0	0	0	0	6,688,586	6,410,924
Other Local Revenue	21,000	21,000	0	0	0	0	0	0	21,000	21,000
IDEA Funds	1,669,351	1,694,368	0	0	0	0	0	0	1,669,351	1,694,368
Building Rent	0	0	0	0	0	0	0	0	0	0
ESY Assessment	91,320	93,320	0	0	0	0	0	0	91,320	93,320
Program Payments	2,064,345	2,259,971	0	0	0	0	0	0	2,064,345	2,259,971
Interest	0	0	0	0	0	0	225,000	200,000	225,000	200,000
Budget Balance	253,218	247,201	0	0	385,924	0	0	2,989,580	639,142	3,236,781
<b>Total Local Sources</b>	<b>39,201,706</b>	<b>40,249,733</b>	<b>3,517,681</b>	<b>3,744,960</b>	<b>772,394</b>	<b>375,789</b>	<b>1,375,000</b>	<b>4,339,580</b>	<b>44,866,781</b>	<b>48,710,062</b>
<b>State Sources:</b>										
Evidence Based Funding	2,421,304	2,435,977	0	0	0	0	0	0	2,421,304	2,435,977
State Transp. Claim	0	0	157,438	150,000	0	0	0	0	157,438	150,000
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0	0	0
ORS/DHS	1,037,680	1,037,680	0	0	0	0	0	0	1,037,680	1,037,680
<b>Total State Sources</b>	<b>3,458,984</b>	<b>3,473,657</b>	<b>157,438</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,616,422</b>	<b>3,623,657</b>
<b>Federal Sources:</b>										
ISRC Grant	650,000	650,000	0	0	0	0	0	0	650,000	650,000
Preschool	0	0	0	0	0	0	0	0	0	0
Breakfast/Lunch Revenue	0	0	0	0	0	0	0	0	0	0
Medicaid	1,183,326	1,040,000	0	0	0	0	0	0	1,183,326	1,040,000
<b>Total Federal Sources</b>	<b>1,833,326</b>	<b>1,690,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,833,326</b>	<b>1,690,000</b>
<b>Grand Total*</b>	<b>44,494,016</b>	<b>45,413,390</b>	<b>3,675,119</b>	<b>3,894,960</b>	<b>772,394</b>	<b>375,789</b>	<b>1,375,000</b>	<b>4,339,580</b>	<b>50,316,529</b>	<b>54,023,719</b>

\*Excludes \$8.9 million in On Behalf

## 2025-2026 NSSEO BUDGET REVENUE (FY25 Amend. 1 to FY26)



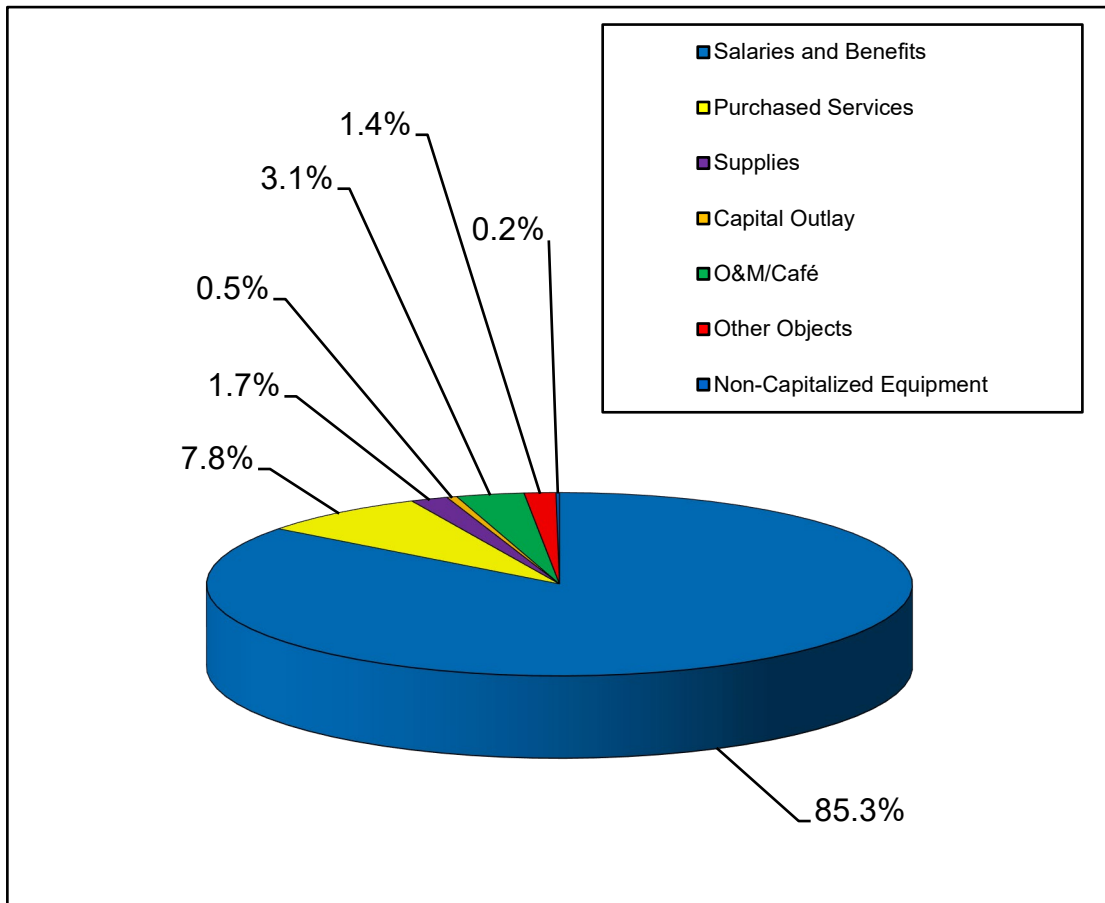


# NSSEO

## 2025-2026 BUDGET SUMMARY

### Education Fund- Allocation of Program Expenses:

Salaries and Benefits	36,863,000	85.3%
Purchased Services	3,363,718	7.8%
Supplies	739,851	1.7%
Capital Outlay	199,779	0.5%
O&M/Café	1,342,212	3.1%
Other Objects	625,390	1.4%
Non-Capitalized Equipment	69,469	0.2%
Subtotal	43,203,419	100.0%
Transfers	2,209,971	
TRS On Behalf	8,900,000	
<b>Total 2025-2026 Education Fund</b>	<b>54,313,390</b>	





# NSSEO

## BUDGET EXPENDITURES SUMMARY 2025-2026

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/FLOW-THRU/DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
<b>TUITION PROGRAMS:</b>								
TIMBER RIDGE	3,427,892	884,302	117,224	42,700	1,500	766,746		5,240,364
MINER SCHOOL	5,415,221	1,588,726	606,910	87,826	20,000	538,658	1,500	8,258,841
KIRK SCHOOL	10,176,097	3,213,415	203,250	77,600	30,000	1,617,050	3,000	15,320,412
D/HH-ELEMENTARY	1,385,184	355,196	79,102			109,169		1,928,651
D/HH-MIDDLE	375,400	98,355	26,240			30,000		529,995
D/HH-HIGH SCHOOL	514,400	120,623	35,846			40,252		711,121
TUITION BUDGET '26	21,294,194	6,260,617	1,068,572	208,126	51,500	3,101,875	4,500	31,989,384
TUITION BUDGET '25	20,730,550	6,289,229	1,014,045	208,126	51,500	3,043,880	4,500	31,341,830
TUITION AMEND. 1 '25	19,752,578	6,429,730	2,201,422	211,120	51,500	3,045,281	4,500	31,696,131
								<b>Change in Expenditures Amendment 1 to Budget</b>
								293,253
<b>SERVICE/OTHER:</b>								
D.E.S.C.	1,941,943	392,851	54,000	8,550		145,431		2,542,775
D/HH-DIAGNOSTICS	424,211	110,302	10,000	10,000		33,271		587,784
D/HH-ITINERANT	982,214	160,863	15,000			69,485		1,227,562
OUTDOOR EDUCATION	442,656	92,859	65,350	54,950	10,000	41,539		707,354
VAC/STEP	242,108	78,071	858,200	8,850		20,102		1,207,331
NSSEO ADMINISTRATION	1,573,719	347,028	547,080	226,000	10,000	103,000		2,806,827
TECH ASST TO DIST	327,480	58,412	1,000	1,000				387,892
PROF DEVELOPMENT	270,932	48,184	275,806	38,500				633,422
CENTRAL O&M	218,487	59,296	115,000	25,000	4,000			421,783
D/HH-CENTRAL	1,250	166	157,540	11,000		166,680	10,000	346,636
ISRC GRANT	397,351	86,556	137,900	28,193				650,000
TECHNOLOGY/CENTRAL	857,456	193,794	33,100	34,100	35,000	375,000	5,000	1,533,450
TECHNOLOGY/PROGRAMS			25,170	85,582	89,279		49,969	250,000
SRVS/OTHR BUD '26	7,679,807	1,628,382	2,295,146	531,725	148,279	954,508	64,969	13,302,816
SRVS/OTHR BUD '25	7,108,742	1,520,509	2,259,724	526,534	178,279	933,641	64,104	12,591,533
SRVS/OTHR AMEND. 1 '25	6,986,403	1,533,866	2,458,109	511,842	154,279	971,610	14,135	12,630,244
								<b>Change in Expenditures Amendment 1 to Budget</b>
								672,572
<b>ED FUND RESERVES:</b>								
U/C RESERVE								0
RETIREMENT RESERVE						9,021,190		9,021,190
ED. RES. BUDGET '26	0	0	0	0	0	9,021,190	0	9,021,190
ED. RES. BUDGET '25	0	0	0	0	0	9,153,949	0	9,153,949
ED. RES. AMEND. 1 '25	0	0	0	0	0	9,067,640	0	9,067,640
								<b>Change in Expenditures Amendment 1 to Budget</b>
								-46,450
TOTAL EDUCATION BUDGET 2025-2026	28,974,001	7,888,999	3,363,718	739,851	199,779	13,077,573	69,469	54,313,390
TOTAL EDUCATION BUDGET 2024-2025	27,839,292	7,809,738	3,273,769	734,660	229,779	13,131,470	68,604	53,087,312
TOTAL EDUCATION AMEND. 1 2024-2025	26,738,981	7,963,596	4,659,531	722,962	205,779	13,084,531	18,635	53,394,015
								<b>Change in Expenditures Amendment 1 to Budget</b>
								919,375
TRANSP 2025-2026	783,074	118,617	2,839,522	143,997	0	9,750	0	3,894,960
TRANSP 2024-2025	791,646	114,035	2,401,500	143,622	15,000	11,250	1,875	3,478,928
TRANSP A1 2024-2025	775,245	114,800	2,668,968	94,856	10,000	11,250		3,675,119
								<b>Change in Expenditures Amendment 1 to Budget</b>
								219,841



# NSSEO

## BUDGET EXPENDITURES SUMMARY 2025-2026

PROGRAM	SALARIES	EMPLOYEE BENEFITS*	PURCHASED SERVICES	SUPPLIES/MATERIALS	CAPITAL OUTLAY	TRANSFERS/ FLOW-THRU/ DUES/FEES	NON-CAPITALIZED EQUIPMENT	TOTAL
BLDG FUND 2025-2026	0	0	322,989	0	0	50,000	2,800	375,789
BLDG FUND 2024-2025	0	0	342,516	13,200	2,800	50,000	0	408,516
BLDG FUND A1 2024-2025	0	0	752,394	0	0	20,000	0	772,394
								<b>Change in Expenditures Amendment 1 to Budget</b>
								-396,605
CAP IMPROV 2025-2026	0	0	0	0	4,339,580	0	0	4,339,580
CAP IMPROV 2024-2025	0	0	0	0	1,150,000	0	0	1,150,000
CAP IMPROV A1 2024-2025	0	0	0	0	1,375,000	0	0	1,375,000
								<b>Change in Expenditures Amendment 1 to Budget</b>
								2,964,580
<b>GRAND TOTALS:</b>								
BUDGET 2025-2026	29,757,075	8,007,616	6,526,229	883,848	4,539,359	13,137,323	72,269	62,923,719
BUDGET 2024-2025	28,630,938	7,923,773	6,017,785	891,482	1,397,579	13,192,720	70,479	58,124,756
AMEND. 1 2024-2025	27,514,226	8,078,396	8,080,893	817,818	1,590,779	13,115,781	18,635	59,216,528
								<b>Change in Expenditures Amendment 1 to Budget</b>
								3,707,191
								<b>% Change in Expenditures Amendment 1 to Budget</b>
								6.26%
<b>GRAND TOTALS LESS ON BEHALF:</b>								
BUDGET 2025-2026	29,757,075	8,007,616	6,526,229	883,848	4,539,359	4,237,323	72,269	54,023,719
% of Budget	55.1%	14.8%	12.1%	1.6%	8.4%	7.8%	0.1%	100.0%
BUDGET 2024-2025	28,630,938	7,923,773	6,017,785	891,482	1,397,579	4,292,720	70,479	49,224,756
% of Budget	58.2%	16.1%	12.2%	1.8%	2.8%	8.7%	0.1%	100.0%
AMEND. 1 2024-2025	27,514,226	8,078,396	8,080,893	817,818	1,590,779	4,215,781	18,635	50,316,528
% of Budget	54.7%	16.1%	16.1%	1.6%	3.2%	8.4%	0.0%	100.0%
								<b>Change in Expenditures Amendment 1 to Budget</b>
								3,707,191
								<b>% Change in Expenditures Amendment 1 to Budget</b>
								6.86%

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



## 2025-2026 BUDGET ENROLLMENT SUMMARY

### Budget 2024-2025 to Budget 2025-2026

	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
<b>Timber Ridge</b>				
Member	57.0	60.0	3.0	72%
Non-Member	25.0	23.0	-2.0	28%
	82.0	83.0	1.0	100%

■ Member 72%  
■ Non-Member 28%

	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
<b>Miner School</b>				
Member	82.0	76.0	-6.0	81%
Non-Member	15.0	18.0	3.0	19%
	97.0	94.0	-3.0	100%

■ Member 81%  
■ Non-Member 19%

	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
<b>Kirk School</b>				
Member	146.0	150.0	4.0	82%
Non-Member	36.0	32.0	-4.0	18%
	182.0	182.0	0.0	100%

■ Member 82%  
■ Non-Member 18%

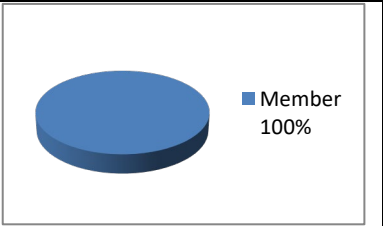
	Budget		Enrollment	
	2024-2025	2025-2026	Inc./Dec.	FY25 %
<b>D/HH-Elementary</b>				
Member	33.0	33.0	0.0	100%
	33.0	33.0	0.0	100%

■ Member 100%

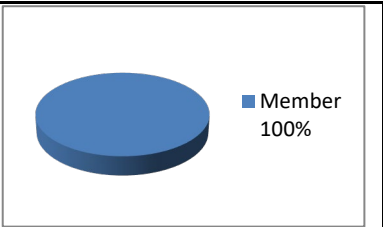
**2025-2026 BUDGET ENROLLMENT SUMMARY**

Budget 2024-2025 to Budget 2025-2026

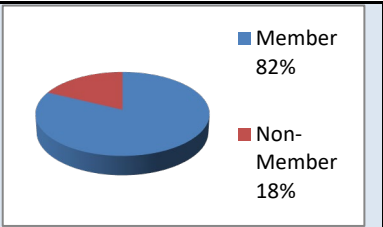
	Budget		Enrollment	
	<u>2024-2025</u>	<u>2025-2026</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<b><u>D/HH-Middle</u></b>				
Member	7.0	7.0	0.0	100%
	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2024-2025</u>	<u>2025-2026</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<b><u>D/HH-High School</u></b>				
Member	7.0	9.0	2.0	100%
	<u>7.0</u>	<u>9.0</u>	<u>2.0</u>	<u>100%</u>



	Budget		Enrollment	
	<u>2024-2025</u>	<u>2025-2026</u>	<u>Inc./Dec.</u>	<u>FY25 %</u>
<b><u>TOTAL</u></b>				
Member	332.0	335.0	3.0	82%
Non-Member	76.0	73.0	-3.0	18%
	<u>408.0</u>	<u>408.0</u>	<u>0.0</u>	<u>100%</u>





## 2025-2026 BUDGET STAFFING SUMMARY

### Budget 2024-2025 to Budget 2025-2026

PROGRAM:	BUDGET 2024-2025 STAFF	AMEND. 1 2024-2025 STAFF	BUDGET 2025-2026 STAFF	BUDGET TO BUDGET INC./DEC.
TIMBER RIDGE SCHOOL	53.0500	53.0500	55.5500	2.5000
MINER SCHOOL	68.0000	68.0000	68.5000	0.5000
KIRK SCHOOL	124.9000	124.9000	125.2000	0.3000
D/HH PROGRAM	29.8000	30.8000	31.0000	0.2000
<b>TUITION PROGRAMS</b>	<b>275.7500</b>	<b>276.7500</b>	<b>280.2500</b>	<b>3.5000</b>
DIAG. & EDUC. SRVS. CENTER	19.1100	19.3500	23.7500	4.4000
D/HH-DIAGNOSTICS	5.1000	5.1000	5.3000	0.2000
D/HH-ITINERANT	10.5000	10.8500	11.9000	1.0500
OUTDOOR EDUCATION	6.0000	6.0000	6.0000	0.0000
VOC. ADJUSTMENT COUNSELOR	4.0000	4.0000	4.0000	0.0000
NSSEO ADMINISTRATION	14.0000	14.0000	14.5500	0.5500
TECHNICAL ASSIST TO DISTRICTS	5.1000	5.1000	4.5000	-0.6000
PROFESSIONAL DEVELOPMENT	2.9000	2.9000	2.9000	0.0000
CENTRAL O&M	2.9500	2.9500	2.6000	-0.3500
TECHNOLOGY / CENTRAL	10.0000	10.0000	10.0000	0.0000
TIMBER RIDGE O&M	2.5000	2.5000	2.5000	0.0000
KIRK O&M	5.0000	5.0000	5.0000	0.0000
KIRK CAFETERIA	5.0000	5.0000	5.0000	0.0000
TRANSPORTATION	1.4500	1.4500	1.4500	0.0000
TRANSPORTATION-IN HOUSE	3.5000	3.5000	3.5000	0.0000
ISRC/STOP Grants	5.8000	5.8000	5.6000	-0.2000
<b>OTHER PROGRAMS/SERVICES</b>	<b>102.9100</b>	<b>103.5000</b>	<b>108.5500</b>	<b>5.0500</b>
<b>TOTALS</b>	<b>378.6600</b>	<b>380.2500</b>	<b>388.8000</b>	<b>8.5500</b>
1:1 DIRECT BILL STAFF	132.0000	146.5000	129.5000	-17.0000

Updated 3/13/2025  
e/sched2526/Budget Staffing Summary

-8.4500

**Timber Ridge School FY 25-26**

Students	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	82.0		82.0		0.0	83.0		1.0
		Total		Total	Inc/Dec		Total	Inc/Dec
<b>Administration:</b>								
Principal	1.000		1.000		0.000	1.000		0.000
Asst Principal	1.000		1.000		0.000	1.000		0.000
Total Administration		2.000		2.000	0.000		2.000	0.000
<u>Clerical</u>	1.500	1.500	1.500	1.500	0.000	1.500	1.500	0.000
<u>Classroom Aides</u>	16.000	16.000	16.000	16.000	0.000	16.000	16.000	0.000
<u>Classroom Teachers</u>	11.400	11.400	11.400	11.400	0.000	11.400	11.400	0.000
<u>Related Services:</u>								
PT	0.050		0.050		0.000	0.050		0.000
OT	0.600		0.600		0.000	0.600		0.000
SLP	1.000		1.000		0.000	1.000		0.000
APE Tchr	1.000		1.000		0.000	1.000		0.000
Art Teacher	0.500		0.500		0.000	0.500		0.000
STEM Teacher	1.000		1.000		0.000	1.000		0.000
Instructional Coach	1.000		1.000		0.000	1.500		0.500
Nurse	1.000		1.000		0.000	1.000		0.000
Building Assistant	2.000		2.000		0.000	2.000		0.000
Bilingual Assistant	2.000		2.000		0.000	2.000		0.000
Nurse Assistant	1.000		1.000		0.000	1.000		0.000
Social Workers	8.000		8.000		0.000	8.000		0.000
Social Worker Intern	0.000		0.000		0.000	2.000		2.000
Psychologists	3.000		3.000		0.000	3.000		0.000
Total Related Svcs		22.150		22.150	0.000		24.650	2.500
<u>Direct Bill Staff:</u>								
Dir Bill Aides	6.000		6.000		0.000	5.000		-1.000
Total Direct Bill		6.000		6.000	0.000		5.000	-1.000
<b>Total Staffing Plan</b>		59.050		59.050	0.000		60.550	1.500
					0.000			1.500

### Miner School FY 25-26

	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
<b>Students</b>	97.0		92.0		-5.0	94.0		2.0
<b>Administration:</b>		Total		Total	Inc/Dec		Total	Inc/Dec
Principal	1.000		1.000		0.000	1.000		0.000
Asst Principal	1.000		1.000		0.000	1.000		0.000
<b>Total Administration</b>		2.000		2.000	0.000		2.000	0.000
<b>Clerical</b>	2.000	2.000	2.000	2.000	0.000	2.000	2.000	0.000
<b>Classroom Aides</b>	18.000	18.000	17.000	17.000	-1.000	17.000	17.000	0.000
<b>Classroom Teachers</b>	15.300	15.300	15.300	15.300	0.000	15.800	15.800	0.500
<b>Related Services:</b>								
PT	2.000		2.000		0.000	2.000		0.000
OT	3.600		3.600		0.000	3.600		0.000
SLP	6.000		6.000		0.000	6.000		0.000
APE Tchr	1.000		2.000		1.000	2.000		0.000
Art Teacher	0.500		0.500		0.000	0.500		0.000
STEM Teacher	1.000		1.000		0.000	1.000		0.000
Instructional Coach	2.000		2.000		0.000	2.000		0.000
DHH Teacher	0.100		0.100		0.000	0.100		0.000
Vision OM Teacher	0.800		0.800		0.000	0.800		0.000
Nurse	1.000		1.000		0.000	1.000		0.000
BCBA	2.000		3.000		1.000	3.000		0.000
AT Facilitator	0.700		0.700		0.000	0.700		0.000
Bldg Bilingual Asst	1.000		1.000		0.000	1.000		0.000
Building Assistant	3.000		3.000		0.000	3.000		0.000
Nurse Assistant	1.000		1.000		0.000	1.000		0.000
Social Worker	3.000		2.000		-1.000	2.000		0.000
Psychologists	1.000		1.000		0.000	1.000		0.000
<b>Total Related Svcs</b>		29.700		30.700	1.000		30.700	0.000
<b>Custodians</b>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<b>Direct Bill Staff:</b>								
Dir Bill Aides	32.000		36.000		4.000	29.000		-7.000
Dir Bill Nurse Asst	9.000		8.000		-1.000	7.000		-1.000
<b>Total Direct Bill</b>		41.000		44.000	3.000		36.000	-8.000
<b>Total Staffing Plan</b>		109.000		112.000	3.000		104.500	-7.500
					3.000			-7.500

**Kirk School FY 25-26**

Students	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	182.0		179.0		-3.0	182.0		3.0
		Total		Total	Inc/Dec		Total	Inc/Dec
<u>Administration:</u>								
Principal	1.000		1.000		0.000	1.000		0.000
Asst Principal	2.000		2.000		0.000	2.000		0.000
Total Administration		3.000		3.000	0.000		3.000	0.000
<u>Clerical</u>	3.000	3.000	3.000	3.000	0.000	3.000	3.000	0.000
<u>Classroom/Transition</u>								
<u>Aides:</u>	32.000	32.000	31.000	31.000	-1.000	31.000	31.000	0.000
<u>Classroom Teachers</u>	30.300	30.300	30.300	30.300	0.000	30.600	30.600	0.300
<u>Related Services:</u>								
PT	2.600		2.600		0.000	2.600		0.000
OT	6.600		6.600		0.000	6.600		0.000
SLP	8.400		8.400		0.000	8.400		0.000
APE Teachers	4.000		4.000		0.000	4.000		0.000
Transition & Career Spec.	3.000		3.000		0.000	3.000		0.000
Instructional Coach (HS)	1.000		1.000		0.000	1.000		0.000
Instructional Coach (Con)	1.000		1.000		0.000	1.000		0.000
Nurse	2.000		2.000		0.000	2.000		0.000
Vision Teachers	1.000		1.000		0.000	1.000		0.000
D/HH Teachers	0.200		0.200		0.000	0.200		0.000
AT Facilitator	0.800		0.800		0.000	0.800		0.000
Hallway Assistants	4.000		4.000		0.000	4.000		0.000
Building Assistants	3.000		3.000		0.000	3.000		0.000
Nurse Assistants	2.000		2.000		0.000	2.000		0.000
Bilingual Assistants	2.000		2.000		0.000	2.000		0.000
Employ Specialist (ESP)	3.000		4.000		1.000	4.000		0.000
Social Workers/BCBA	10.000		10.000		0.000	10.000		0.000
Psychologists	2.000		2.000		0.000	2.000		0.000
Total Related Svcs		56.600		57.600	1.000		57.600	0.000
<u>Direct Bill Staff:</u>								
Nurse Asst/Interp Asst	10.000		11.000		1.000	10.000		-1.000
Aides/Assts	73.000		82.500		9.500	74.500		-8.000
Total Direct Bill		83.000		93.500	10.500		84.500	-9.000
<b>Total Staffing Plan</b>		<b>207.900</b>		<b>218.400</b>	<b>10.500</b>		<b>209.700</b>	<b>-8.700</b>
					10.500			-8.700



**D/HH Elementary FY 25-26**

	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	33.0		38.0		5.0	33.0		-5.0
Students	Total		Total	Total	Inc/Dec	Total	Inc/Dec	
<u>Administration</u>	0.400	0.400	0.400	0.400	0.000	0.400	0.000	
<u>Classroom Aides</u>	4.000	4.000	4.000	4.000	0.000	4.000	0.000	
<u>Classroom Teachers</u>	5.000	5.000	5.000	5.000	0.000	5.200	0.200	
<u>Related Services:</u>								
PT	0.400		0.400		0.000	0.400	0.000	
OT	0.400		0.400		0.000	0.400	0.000	
SLP	2.000		2.000		0.000	2.000	0.000	
APE	0.100		0.100		0.000	0.100	0.000	
Audiologists	0.150		0.150		0.000	0.150	0.000	
Interpreters	5.000		6.000		1.000	6.000	0.000	
Vision	0.500		0.500		0.000	0.500	0.000	
AT Facilitators	0.030		0.030		0.000	0.030	0.000	
Instructional Coach	0.400		0.400		0.000	0.400	0.000	
Social Worker	0.500		0.500		0.000	0.500	0.000	
Total Related Svcs		9.480		10.480	1.000		10.480	0.000
<u>Direct Bill Staff:</u>								
Dir Bill Aides	2.000		2.000		0.000	2.000	0.000	
Total Direct Bill		2.000		2.000	0.000		2.000	0.000
Total Staffing Plan		20.880		21.880	1.000		22.080	0.200
					1.000			0.200



**D/HH Middle-Middle FY 25-26**

Students	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	7.0		9.0		2.0	7.0		-2.0
		Total		Total	Inc/Dec		Total	Inc/Dec
<u>Administration</u>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<u>Classroom Aides</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Classroom Teachers</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Related Services:</u>								
SLP	0.300		0.300		0.000	0.300		0.000
PT	0.000		0.000		0.000	0.000		0.000
Audiologists	0.050		0.050		0.000	0.050		0.000
Vision Teacher	0.100		0.100		0.000	0.100		0.000
Interpreters	2.000		2.000		0.000	2.000		0.000
AT Facilitators	0.040		0.040		0.000	0.040		0.000
Instructional Coach	0.200		0.200		0.000	0.200		0.000
Social Worker	0.150		0.150		0.000	0.150		0.000
Psychologist	0.000		0.000		0.000	0.000		0.000
<b>Total Related Svcs</b>		<b>2.840</b>		<b>2.840</b>	<b>0.000</b>		<b>2.840</b>	<b>0.000</b>
<u>Direct Bill Staff:</u>								
Dir Bill Aides	0.000		0.000		0.000	1.000		1.000
<b>Total Direct Bill</b>		<b>0.000</b>		<b>0.000</b>	<b>0.000</b>		<b>1.000</b>	<b>1.000</b>
<b>Total Staffing Plan</b>		<b>4.840</b>		<b>4.840</b>	<b>0.000</b>		<b>5.840</b>	<b>1.000</b>
					<b>0.000</b>			<b>1.000</b>



**D/HH High School-Hersey FY 25-26**

Students	Budget 24-25		Amend. 1 FY 24-25			Budget 25-26		
	7.0		8.0		1.0	9.0		1.0
		Total		Total	Inc/Dec		Total	Inc/Dec
<u>Administration</u>	0.250	0.250	0.250	0.250	0.000	0.250	0.250	0.000
<u>Clerical</u>	0.500	0.500	0.500	0.500	0.000	0.500	0.500	0.000
<u>Classroom Aides</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Classroom Teachers</u>	1.000	1.000	1.000	1.000	0.000	1.000	1.000	0.000
<u>Related Services:</u>								
SLP	0.200		0.200		0.000	0.200		0.000
Job Coach/Transition Asst	0.500		0.500		0.000	0.500		0.000
APE	0.200		0.200		0.000	0.200		0.000
Audiologists	0.050		0.050		0.000	0.050		0.000
Interpreters	2.000		2.000		0.000	2.000		0.000
AT Facilitators	0.030		0.030		0.000	0.030		0.000
Social Worker	0.150		0.150		0.000	0.150		0.000
Instructional Coach	0.200		0.200		0.000	0.200		0.000
<b>Total Related Svcs</b>		<b>3.330</b>		<b>3.330</b>	<b>0.000</b>		<b>3.330</b>	<b>0.000</b>
<u>Direct Bill Staff:</u>								
Dir Bill Aides	1.000		1.000		0.000	1.000		0.000
<b>Total Direct Bill</b>		<b>1.000</b>		<b>1.000</b>	<b>0.000</b>		<b>1.000</b>	<b>0.000</b>
<b>Total Staffing Plan</b>		<b>7.080</b>		<b>7.080</b>	<b>0.000</b>		<b>7.080</b>	<b>0.000</b>
					<b>0.000</b>			<b>0.000</b>



# NSSEO Funding Formulas

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

<b><u>NSSEO Reserves</u></b>
<b>Capital Improvements Reserve</b> - \$1,000,000 in 2025-2026 Based on 1/3 Projected Usage in Buildings We Own, 1/3 AFR Revenue, 1/3 Equal Share
<b>Retirement Reserve</b> - \$0 in 2025-2026 Based on % usage in the education fund
<b>Building Fund</b> Based on 1/3 Projected Usage in Buildings We Own, 1/3 AFR Revenue, 1/3 Equal Share



## NSSEO Building Fund Plan

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

Guiding Principles in the development of the NSSEO Building Fund Plan include:

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

The development process of the NSSEO Building Fund Plan included:

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

The following Building Fund Plan highlights the outcomes of the facility plan development process.

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

# NSSEO Building Fund Priority Schedule

**2025-2026**

## **Timber Ridge**

General Painting	5,000
Concrete Replacement/Repair	5,000
Fire Rated Walls to enclose stairwell (Life Safety)	30,000
Carpet Replacement (Rooms 101A, 107, 108, 110, 113)	15,059
Padded Wall Replacement	11,000

## **Administration Building**

Tuck pointing/Masonry Repair on Building	6,000
General Office Painting	1,500

## **Kirk School**

General Painting	7,500
Drywall Repairs/FRP Paneling	15,000
Crack Fill, Sealcoat, Restripe Parking Lot	10,000
Concrete Replacement/Repair	25,000
Carpet/Tile Replacement	7,500
Shower Repair/Replacement	5,000

## **Sunrise Outdoor Education Center**

Asphalt Replacement/Repair/Striping	2,000
Concrete	50,000
Decking Replacement	5,000
Tree Care	2,500
Replacing Exterior Doors	12,500
Repair ADA Ramp to Craft Lodge	22,500
Fire Hydrant Relocation	20,000

## **District Wide**

Projects as Needed	30,000
Matching Portion of COPs Security Grant/School Maintenance Grant	67,730
Annual Depreciation on Vehicles	20,000

**375,789**

<b>Total</b>	<b>375,789</b>
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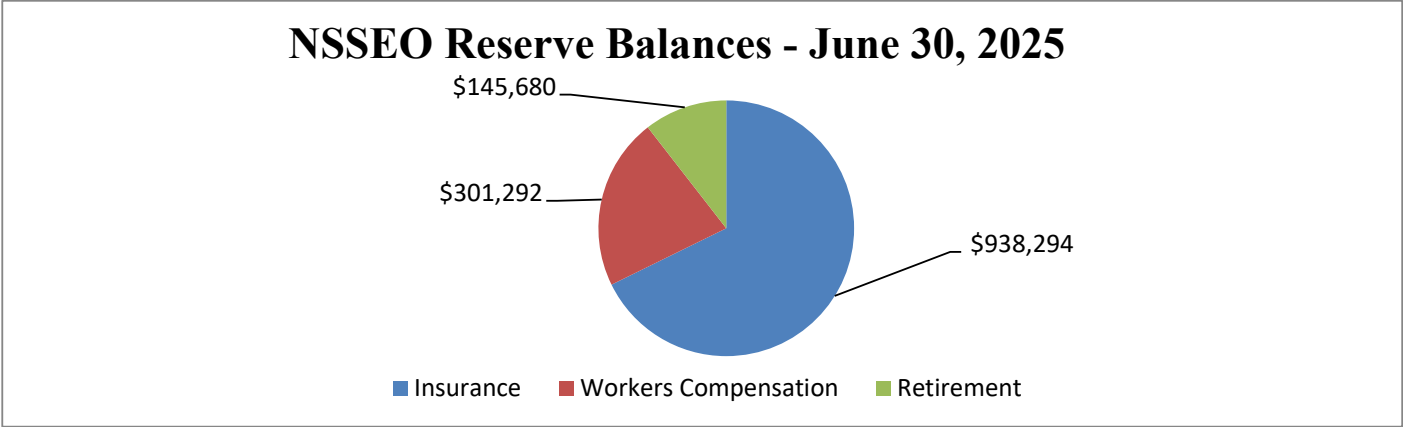
## Reserves

NSSEO currently maintains reserve balances in insurance, workers compensation, and retirement accounts. The insurance and workers compensation reserve balances are the result of being previously self-funded through 2008. NSSEO reserves were established through assessments to both member and non-member districts for the purpose of collecting sufficient funds to cover anticipated expenses. NSSEO reserve fund balances are the result of careful budgeting, conservative spending, and actual expenses under budgeted amounts.

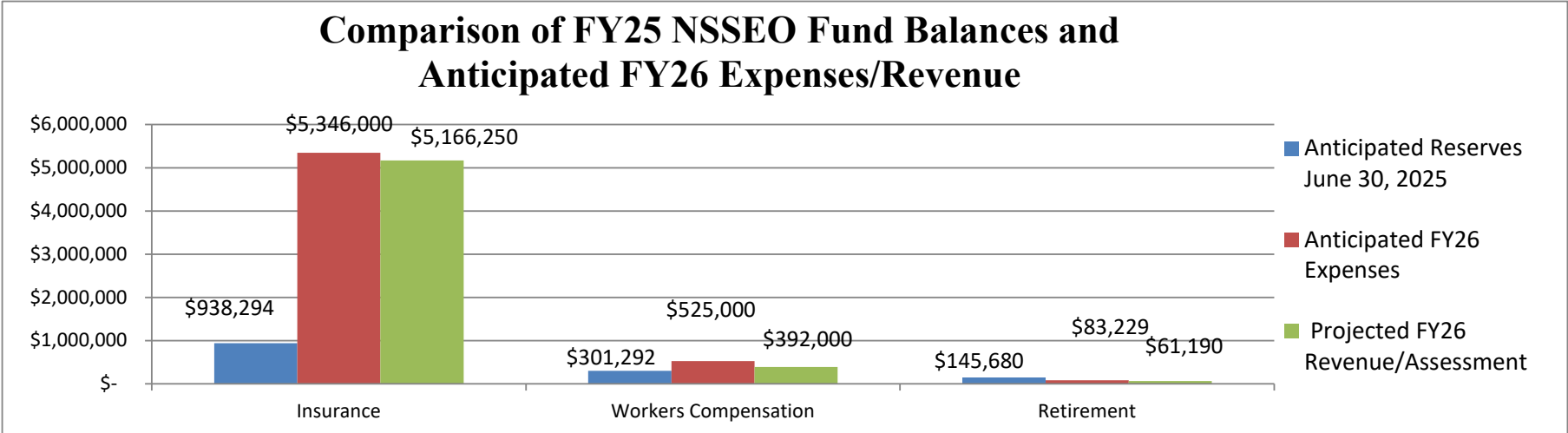
NSSEO has continually focused on spending down reserves to offset costs in the NSSEO budget. This fiscally responsible budget planning approach has resulted in conservative tuition increases and associated assessments.

## Summary of NSSEO Reserves

	<u>Anticipated Reserves</u>	<u>Anticipated FY26</u>	<u>Projected FY26</u>	<u>Anticipated Reserves</u>
	<u>June 30, 2025</u>	<u>Expenses</u>	<u>Revenue/Assessment</u>	<u>June 30, 2026</u>
Insurance	\$ 938,294	\$ 5,346,000	\$ 5,166,250	\$ 758,544
Workers Compensation	\$ 301,292	\$ 525,000	\$ 392,000	\$ 168,292
Retirement	\$ 145,680	\$ 83,229	\$ 61,190	\$ 123,641
	<b>\$ 1,385,266</b>	<b>\$ 5,954,229</b>	<b>\$ 5,619,440</b>	<b>\$ 1,050,477</b>



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**District #23**  
**NSSEO 2025-2026 Budget**

<b>Program</b>	<b>Projected Usage</b>	<b>Cost per Student or Service</b>	<b>District #23 Total</b>
<b>Tuition Programs:</b>			
Timber Ridge School	3.00 students	48,310.87	144,933
Miner School	2.00 students	53,382.60	106,765
D/HH-Elementary	1.00 students	54,347.78	54,348
D/HH-Middle	1.00 students	54,347.78	54,348
<b>Service/Other Programs:</b>			
DESC-Vision Services	0.20 FTE	93,913.00	18,783
DESC- PT Services	0.40 FTE	117,243.00	46,897
D/HH-Itinerant	1,611.00 Units	26.46	42,634
Outdoor Education			7,189
Technology/Central			12,671
Technology/Programs			1,393
<b>Direct Bill Staff:</b>			
2.00 Direct Bill 1:1 Aide- Miner School		47,992	95,985
1.00 Direct Bill 1:1 Aide- Timber Ridge School		47,992	47,992
<b>Education Fund Reserves:</b>			
Retirement Reserve			0
<b>Education Fund Totals</b>			<b>633,937</b>
<b>Building Fund</b>			<b>16,257</b>
<b>Capital Projects Reserve</b>			<b>54,190</b>
<b>TOTAL DISTRICT #23</b>			<b>704,384</b>
<b>Additional District Costs:</b>			
<b>**DESC-Evaluations:</b>			Estimated Based on Need
Billing based on actual usage. Approx. \$1,200/level 1 evaluation.			
<b>**DESC-Contracted Evaluations/Interpreters</b>			Estimated 500
<b>**D/HH-Diagnostics:</b>			Estimated 7,500
Billing based on actual usage. Approx. \$550/level 1 evaluation. Screenings in district \$400/day. Please note- Evaluations include tests, observations, travel, IEP meetings, interviews, consultation with staff, comprehensive report, etc.			
<b>ESY- Summer 2024</b>			<b>30,906</b>
<b>IDEA FY2425</b>			<b>56,900</b>
<b>Transportation</b>			<b>205,000</b>

COMPARISON DISTRICT PAYMENTS	DIST. 23	DIST. 23	DIST. 23	FY26 STDS	DIST. 23	CHANGE IN STUDENTS OR SERVICES FROM AMENDMENT 1
	2024-2025 BUDGET	2024-2025 AMEND. 1	2025-2026 BUDGET		DIFF. ~ AMEND. 1 VS FY25	
<b>TUITION PROGRAMS:</b>						
Timber Ridge School	186,308	186,308	144,933	3.0	-41,375	-1.0 students
Miner School	154,287	102,858	106,765	2.0	3,907	0.0 students
<b>Kirk School</b>						
D/HH-Elementary	52,663	52,663	54,348	1.0	1,685	-1.0 students
D/HH-Middle	52,663	52,663	54,348	1.0	1,685	1.0 student
<b>D/HH-High School</b>						
<b>Subtotal Tuition</b>	<b>445,921</b>	<b>394,492</b>	<b>360,394</b>	<b>7.0</b>	<b>-34,098</b>	<b>-1.0 students</b>
<b>SERVICE/OTHER:</b>						
DESC-Educational Srvs	66,657	66,657	65,680		-977	
D/HH-Itinerant	52,690	52,690	42,634		-10,056	
Outdoor Education	11,423	11,423	7,189		-4,234	
V.A.C.					0	
NSSEO Admin.					0	
Tech Asst to Districts	10,210	10,210	0		-10,210	-1 Coach
Central O&M	1,535	1,535	0		-1,535	
Technology/Central	20,397	20,397	12,671		-7,726	
Technology/Programs	2,199	2,199	1,393		-806	
<b>Subtotal Srv/Other</b>	<b>165,111</b>	<b>165,111</b>	<b>129,567</b>		<b>-35,544</b>	
<b>DIRECT BILL STAFF/SRVS:</b>						
Direct Bill Staff/Services	187,808	140,856	143,976		3,120	
<b>ED FUND RESERVES:</b>						
Retirement Reserve	2,637	2,637	0		-2,637	
<b>Subtotal Ed Reserves</b>	<b>2,637</b>	<b>2,637</b>	<b>0</b>		<b>-2,637</b>	
<b>TOTAL:</b>						
<b>EDUCATION FUND</b>	<b>801,477</b>	<b>703,096</b>	<b>633,937</b>		<b>-69,159</b>	
<b>TOTAL:</b>						
<b>BUILDING FUND</b>	<b>17,194</b>	<b>17,194</b>	<b>16,257</b>		<b>-937</b>	
<b>TOTAL:</b>						
<b>CAPITAL RESERVES</b>	<b>57,300</b>	<b>57,300</b>	<b>54,190</b>		<b>-3,110</b>	
<b>TOTAL</b>						
<b>875,971</b>	<b>777,590</b>	<b>704,384</b>			<b>-73,206</b>	



## NSSEO ENROLLMENT 2025-2026 BUDGET

<b>District 23</b>				
Program	Budget 2024-2025	Amend.1 2024-2025	Budget 2025-2026	Diff Amend. 1 to Budget
Timber Ridge School	4.0	4.0	3.0	-1.0
Miner School	3.0	2.0	2.0	0.0
D/HH-Elementary	1.0	1.0	1.0	0.0
D/HH-Middle	1.0	1.0	1.0	0.0
<b>Total</b>	<b>9.0</b>	<b>8.0</b>	<b>7.0</b>	<b>-1.0</b>



**PROSPECT HEIGHTS DISTRICT 23  
FINANCE AND BUILDINGS & SITES COMMITTEES  
INFORMATION ITEM**

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**Date:** April 25, 2025

**Title:** 2025-26 Technology Priorities

**Contact:** Amy McPartlin, Assistant Superintendent for Finance & Operations  
Chris Alms, Director of Technology

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The following items represent the largest Technology priorities in the FY26 Budget. These items will require some summer work so they are being brought to the Committees for review:

**Cabling Replacements - Approximate Cost for MacArthur and Grodsky: \$155,000**

The integrity of our cabling runs, after our last big upgrade, thought to be around the time of the geothermal work, and years of other work with and around the cables, is declining. While the move to newer cable will help with bandwidth speeds, the much more pressing issue is the integrity of the existing cable as it ages. The routing and bundling of the cabling has been compromised over years of projects and construction. This project is E-Rate eligible, albeit we will still use all our Category 2 E-Rate funding with future cabling work, including: our firewall renewal, needed UPS updates, and yearly managed internal broadband service (MIBS) payments. The cost to run new cabling, clear out old cabling, and make the drops in each space consistent is \$155,000. In talking with our partners at Low Voltage Solutions (LVS), we know this will only get more expensive, with LVS saying potential increases could be between 5 and 10 percent in subsequent years.

**Phone Server Replacement - Approximate Total FY26 Cost: \$74,028**

As part of our network roadmapping with Empist, when looking at safety and minimizing operation disruptions, one of the identified items is moving our phone system to being cloud hosted. This upgrade is a project for us now as one piece of support expires and another expires in two fiscal years.

This past fall, the service support expired for the platform for our calling system, and this requires an upgrade regardless of our move to the cloud or staying with an on-prem server. The support for our current physical phone server expires in February of 2028; however, as the server ages, there is an increased likelihood of service calls and issues that could occur. As part of our roadmapping with Empist and having a goal of moving services to the cloud and off prem, we believe this summer is the best time to make this move. No part of this is currently E-Rate eligible. The cost for FY 26 is \$74,028, with subsequent years costing \$17,759 for our yearly licensing subscription cost. By moving to the

cloud, we also bypass the one-time cost of having to upgrade just the platform for our calling system, as that would be moot with the move to the cloud.

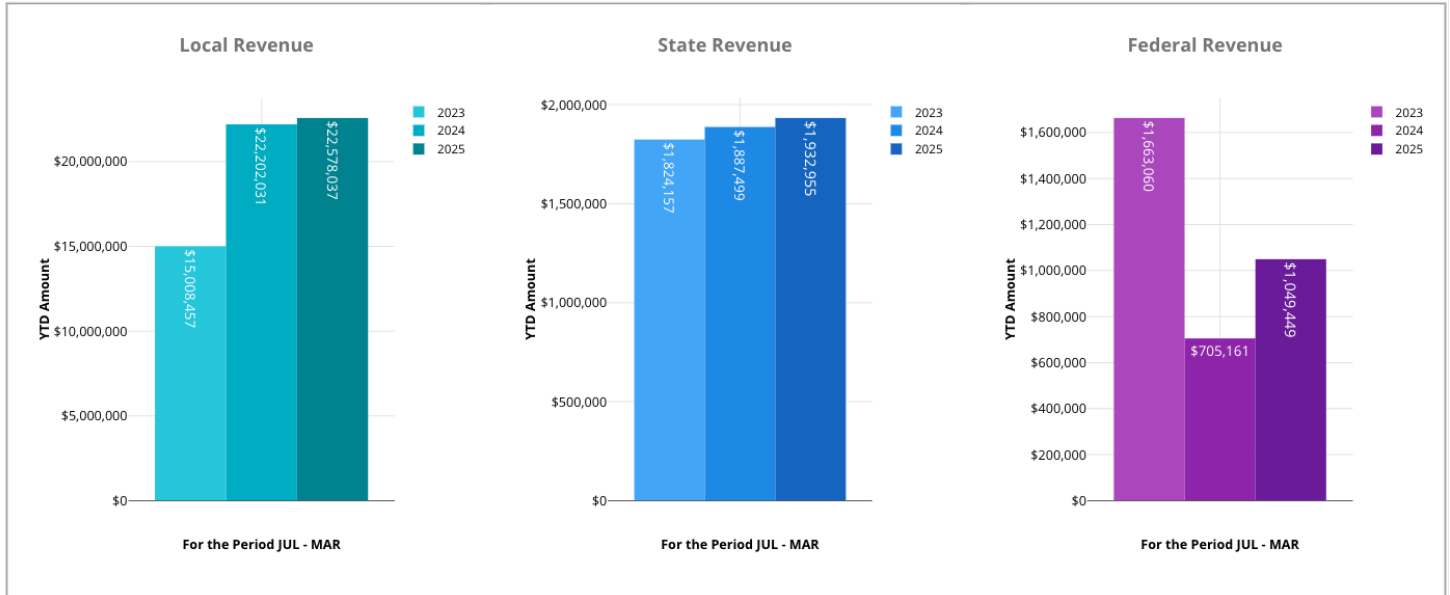
**Informacast Emergency Notification System - Approximate Total Cost: \$15,700**

It is time to renew our Informacast emergency notifications; they allow for emergency alerts to phones across the district. If we move to the cloud for our phone system, we would need to also upgrade our Informacast products. Like the phone server, the current licensing model we have is on a finite timeline; end of support seems to be either FY 27 or FY 28. No part of this is currently E-Rate eligible. By upgrading this service now, we can expand our emergency alert system as we look at greater district safety processes. The cost for FY 26 is \$15,700, with subsequent yearly licensing subscription costs being \$3,804.

This document serves as an overview of current Technology priorities and as required, will be brought to the Board for review and approval.

Prospect Heights SD 23  
 Year to Date Revenue Overview - Operating Funds\*  
 March 2025

Local Revenue <b>\$22,578,037</b> 93.75% of Budget	State Revenue <b>\$1,932,955</b> 55.04% of Budget	Federal Revenue <b>\$1,049,449</b> 76.66% of Budget
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	FY 2023 YTD Amount	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2025 Annual Budget	FY 2025 % YTD Budget
<b>LOCAL REVENUE</b>					
1100 Ad Valorem Taxes	\$13,892,053	\$21,002,886	\$21,338,098	\$22,322,054	95.59%
1200 Payments in Lieu of Taxes	\$176,428	\$128,179	\$81,123	\$175,000	46.36%
1500 Earnings on Investments	\$89,104	\$206,422	\$251,256	\$305,000	82.38%
1600 Food Service	\$131,884	\$145,078	\$154,464	\$250,000	61.79%
1900 Other Revenue from Local Sources	\$437,188	\$452,832	\$485,571	\$696,500	69.72%
ALL OTHER LOCAL REVENUE	\$281,800	\$266,634	\$267,526	\$334,900	79.88%
<b>TOTAL LOCAL REVENUE</b>	<b>\$15,008,457</b>	<b>\$22,202,031</b>	<b>\$22,578,037</b>	<b>\$24,083,454</b>	<b>93.75%</b>
<b>STATE REVENUE</b>					
3000 Unrestricted Grants-in-Aid	\$1,367,424	\$1,384,912	\$1,409,712	\$1,950,000	72.29%
3100 Special Education	\$29,272	\$11,630	\$10,527	\$55,000	19.14%
3300 Bilingual Education	\$448	\$2,822	\$1,704	\$5,000	34.07%
3500 State Transportation Reimbursement	\$375,475	\$435,627	\$459,684	\$1,025,000	44.85%
ALL OTHER STATE REVENUE	\$51,538	\$52,508	\$51,328	\$477,000	10.76%
<b>TOTAL STATE REVENUE</b>	<b>\$1,824,157</b>	<b>\$1,887,499</b>	<b>\$1,932,955</b>	<b>\$3,512,000</b>	<b>55.04%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$1,663,060</b>	<b>\$705,161</b>	<b>\$1,049,449</b>	<b>\$1,368,976</b>	<b>76.66%</b>
<b>TOTAL REVENUE</b>	<b>\$18,495,674</b>	<b>\$24,794,691</b>	<b>\$25,560,441</b>	<b>\$28,964,430</b>	<b>88.25%</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$2,408,793</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$20,904,467</b>	<b>\$24,794,691</b>	<b>\$25,560,441</b>	<b>\$28,967,930</b>	<b>88.24%</b>

**Revenue Insight:**

Operating Funds (excluding transfers) YTD revenues totaled \$25,560,441 through March 2025, which is \$765,750 or 3.0% more than the amount received last year for this period. The YTD difference is driven by an increase in 1000 Local Sources of \$376,006, an increase in 4000 Federal Sources of \$344,288, and an increase in 3000 State Sources of \$45,456.

\*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort



Prospect Heights SD 23  
 Year To Date Expense Overview - Operating Funds\*  
 March 2025

Salaries and Benefits

**\$14,127,724**

64.83% of Budget

Purchased Services

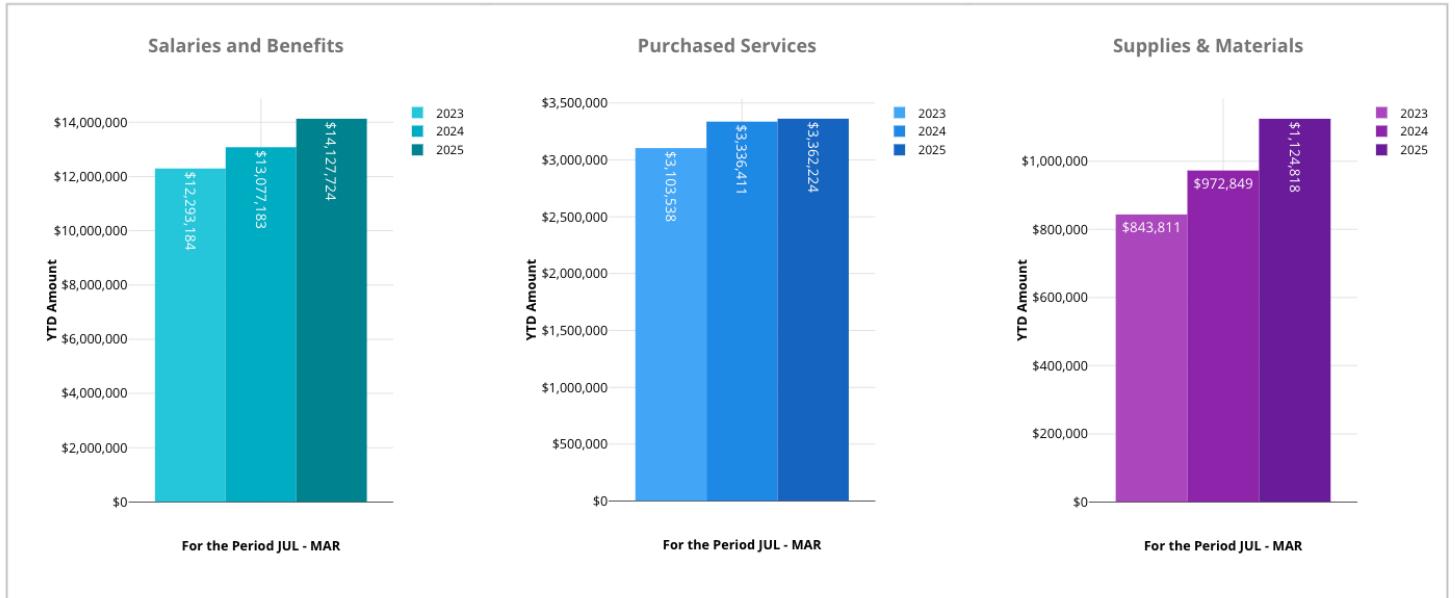
**\$3,362,224**

78.37% of Budget

Supplies & Materials

**\$1,124,818**

96.57% of Budget



	FY 2023 YTD Amount	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2025 Annual Budget	FY 2025 % YTD Budget
<b>SALARIES AND BENEFITS</b>					
100 Salaries	\$9,710,342	\$10,203,424	\$11,011,446	\$16,926,620	65.05%
200 Benefits	\$2,582,842	\$2,873,759	\$3,116,278	\$4,864,511	64.06%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$12,293,184</b>	<b>\$13,077,183</b>	<b>\$14,127,724</b>	<b>\$21,791,131</b>	<b>64.83%</b>
<b>OTHER EXPENSES</b>					
300 Purchased Services	\$3,103,538	\$3,336,411	\$3,362,224	\$4,290,149	78.37%
400 Supplies & Materials	\$843,811	\$972,849	\$1,124,818	\$1,164,818	96.57%
500 Capital Outlay	\$435,178	\$202,447	\$193,607	\$227,297	85.18%
600 Other Objects	\$929,845	\$855,916	\$609,548	\$847,567	71.92%
700 Non-Capitalized Equipment	\$0	\$0	\$3,775	\$7,915	47.70%
800 Termination Benefits	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER EXPENSES</b>	<b>\$5,312,372</b>	<b>\$5,367,623</b>	<b>\$5,293,972</b>	<b>\$6,537,746</b>	<b>80.98%</b>
<b>TOTAL EXPENSES</b>	<b>\$17,605,556</b>	<b>\$18,444,806</b>	<b>\$19,421,696</b>	<b>\$28,328,877</b>	<b>68.56%</b>
<b>OTHER FINANCING USES</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>\$17,606,556</b>	<b>\$18,444,806</b>	<b>\$19,421,696</b>	<b>\$28,428,877</b>	<b>68.32%</b>

**Expense Insights:**

Operating Funds (excluding transfers) YTD expenses totaled \$19,421,696 through March 2025, which is \$976,891 or 5.0% more than the amount spent last year for this period. The YTD difference is driven by an increase in 100 Salaries of \$808,022, a decrease in 600 Other Objects of -\$246,368, and an increase in 200 Employee Benefits of \$242,519.

\*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Prospect Heights SD 23  
 Month to Date Revenue Overview - Operating Funds\*  
 March 2025

Local Revenue

**\$7,186,322**

29.84% of Budget

State Revenue

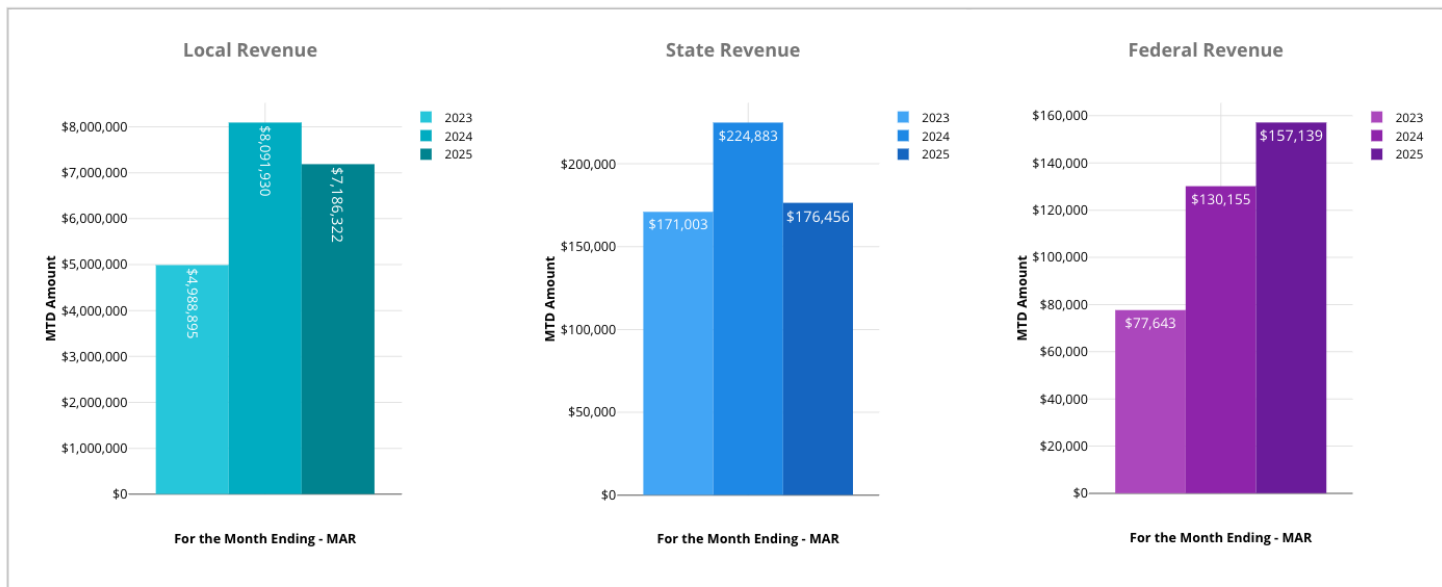
**\$176,456**

5.02% of Budget

Federal Revenue

**\$157,139**

11.48% of Budget



	FY 2023 MTD Amount	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2025 Annual Budget	FY 2025 % MTD Budget
<b>LOCAL REVENUE</b>					
1100 Ad Valorem Taxes	\$4,886,731	\$7,996,658	\$7,094,904	\$22,322,054	31.78%
1200 Payments in Lieu of Taxes	\$19,517	\$13,643	\$6,868	\$175,000	3.92%
1500 Earnings on Investments	\$20,433	\$24,341	\$24,608	\$305,000	8.07%
1600 Food Service	\$16,876	\$20,433	\$20,750	\$250,000	8.30%
1900 Other Revenue from Local Sources	\$39,742	\$36,271	\$39,274	\$696,500	5.64%
ALL OTHER LOCAL REVENUE	\$5,596	\$584	\$-83	\$334,900	-0.02%
<b>TOTAL LOCAL REVENUE</b>	<b>\$4,988,895</b>	<b>\$8,091,930</b>	<b>\$7,186,322</b>	<b>\$24,083,454</b>	<b>29.84%</b>
<b>STATE REVENUE</b>					
3000 Unrestricted Grants-in-Aid	\$170,928	\$173,114	\$176,214	\$1,950,000	9.04%
3100 Special Education	\$0	\$0	\$0	\$55,000	0.00%
3300 Bilingual Education	\$75	\$441	\$242	\$5,000	4.84%
3500 State Transportation Reimbursement	\$0	\$0	\$0	\$1,025,000	0.00%
ALL OTHER STATE REVENUE	\$0	\$51,328	\$0	\$477,000	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$171,003</b>	<b>\$224,883</b>	<b>\$176,456</b>	<b>\$3,512,000</b>	<b>5.02%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$77,643</b>	<b>\$130,155</b>	<b>\$157,139</b>	<b>\$1,368,976</b>	<b>11.48%</b>
<b>TOTAL REVENUE</b>	<b>\$5,237,541</b>	<b>\$8,446,968</b>	<b>\$7,519,917</b>	<b>\$28,964,430</b>	<b>25.96%</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$5,237,541</b>	<b>\$8,446,968</b>	<b>\$7,519,917</b>	<b>\$28,967,930</b>	<b>25.96%</b>

**Revenue Insight:**

Operating Funds (excluding transfers) revenues totaled \$7,519,917 in March 2025, which is -\$927,051 or -11.0% less than the amount received last year for this month. The year over year difference is driven by a decrease in 1000 Local Sources of -\$905,608, a decrease in 3000 State Sources of -\$48,428, and an increase in 4000 Federal Sources of \$26,984.

\*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort



Prospect Heights SD 23  
 Month to Date Expense Overview - Operating Funds\*  
 March 2025

Salaries and Benefits

**\$1,832,178**

8.41% of Budget

Purchased Services

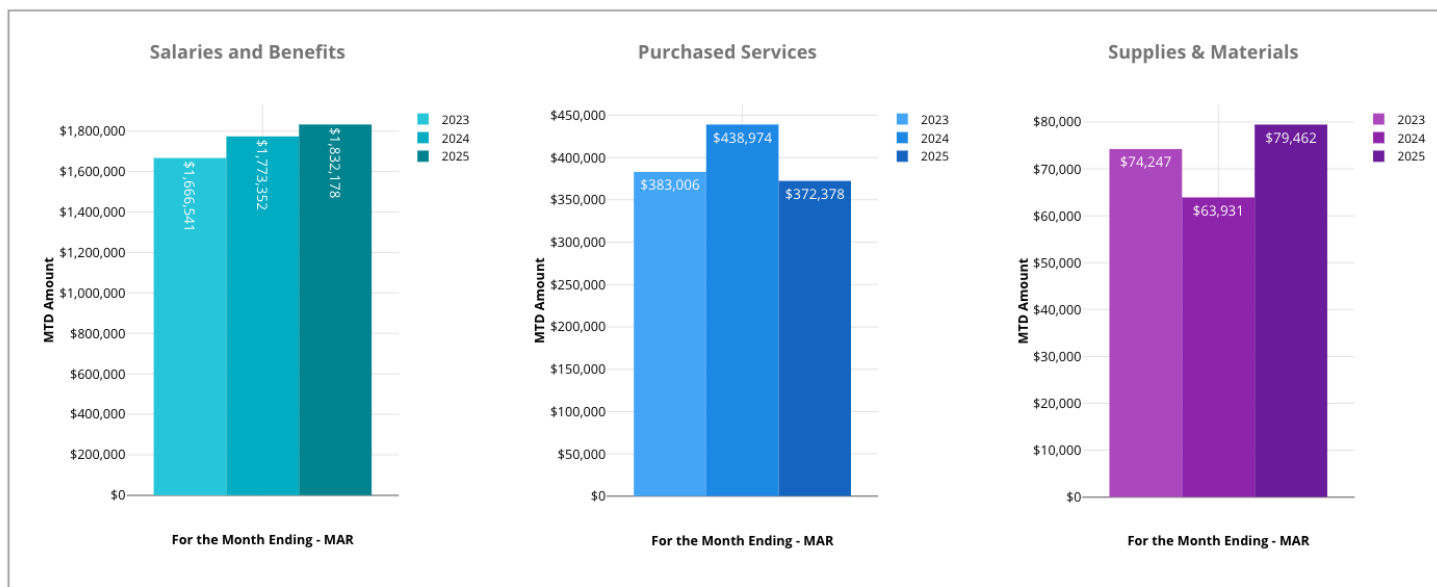
**\$372,378**

8.68% of Budget

Supplies & Materials

**\$79,462**

6.82% of Budget



	FY 2023 MTD Amount	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2025 Annual Budget	FY 2025 % MTD Budget
<b>SALARIES AND BENEFITS</b>					
100 Salaries	\$1,325,601	\$1,392,855	\$1,435,957	\$16,926,620	8.48%
200 Benefits	\$340,940	\$380,497	\$396,222	\$4,864,511	8.15%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$1,666,541</b>	<b>\$1,773,352</b>	<b>\$1,832,179</b>	<b>\$21,791,131</b>	<b>8.41%</b>
<b>OTHER EXPENSES</b>					
300 Purchased Services	\$383,006	\$438,974	\$372,378	\$4,290,149	8.68%
400 Supplies & Materials	\$74,247	\$63,931	\$79,462	\$1,164,818	6.82%
500 Capital Outlay	\$1,984	\$19,379	\$5,500	\$227,297	2.42%
600 Other Objects	\$37,914	\$15,225	\$6,193	\$847,567	0.73%
700 Non-Capitalized Equipment	\$0	\$0	\$615	\$7,915	7.77%
800 Termination Benefits	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER EXPENSES</b>	<b>\$497,151</b>	<b>\$537,509</b>	<b>\$464,148</b>	<b>\$6,537,746</b>	<b>7.1%</b>
<b>TOTAL EXPENSES</b>	<b>\$2,163,692</b>	<b>\$2,310,861</b>	<b>\$2,296,327</b>	<b>\$28,328,877</b>	<b>8.11%</b>
<b>OTHER FINANCING USES</b>	\$0	\$0	\$0	\$100,000	0.00%
<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>\$2,163,692</b>	<b>\$2,310,861</b>	<b>\$2,296,327</b>	<b>\$28,428,877</b>	<b>8.08%</b>

**Expense Insights:**

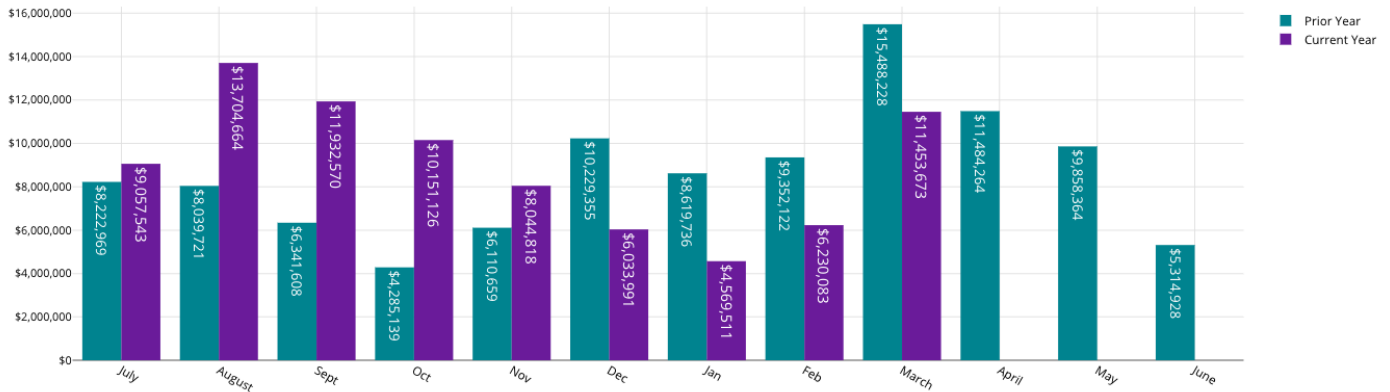
Operating Funds (excluding transfers) expenses totaled \$2,296,326 in March 2025, which is -\$14,535 or -0.6% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 300 Purchased Services of -\$66,596, an increase in 100 Salaries of \$43,102, and an increase in 200 Employee Benefits of \$15,725.

\*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort



Prospect Heights SD 23  
Fund Balance Overview  
March 2025

Month-End Balances - Operating Funds



	Fund Balance July 1, 2024	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Mar 2025
<b>Operating Funds:</b>						
Educational	\$2,602,890	\$21,470,489	\$15,678,168	\$0	\$0	\$8,395,211
Operations and Maintenance	\$1,064,341	\$1,577,216	\$1,551,499	\$0	\$0	\$1,090,058
Transportation	\$624,070	\$1,616,011	\$1,499,691	\$0	\$0	\$740,390
IMRF	\$449,972	\$644,294	\$507,605	\$0	\$0	\$586,661
Working Cash	\$666,616	\$176,051	\$0	\$0	\$0	\$842,667
Tort	-\$92,961	\$76,381	\$184,733	\$0	\$0	-\$201,313
<b>Total Operating Funds</b>	<b>\$5,314,928</b>	<b>\$25,560,441</b>	<b>\$19,421,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,453,673</b>
<b>Non-Operating Funds:</b>						
Debt Service	\$679,113	\$1,432,383	\$1,220,162	\$0	\$0	\$891,334
Capital Projects	\$2,598,242	\$31,873	\$2,407,660	\$0	\$0	\$222,455
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Funds</b>	<b>\$3,277,355</b>	<b>\$1,464,256</b>	<b>\$3,627,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,113,789</b>
<b>Total All Funds</b>	<b>\$8,592,283</b>	<b>\$27,024,697</b>	<b>\$23,049,518</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,567,462</b>

**Balances Insight:**

Operating Fund balances at the end of the March 2025 totaled \$11,453,673, which is -\$4,034,555 less than the balances at the end of the same month in prior year. The balances for all funds through the current period of the fiscal year decreased by -\$3,930,911 for a grand total of \$12,567,462.