

Interoffice Memo

The Glenbrook High Schools

TO: Mike Riggle
FROM: Jennifer Pearson
RE: NSSED 2012-2013 Budget
DATE: July 20, 2012

At their June board meeting, the NSSED Governing Board unanimously approved their annual budget for the 2012-2013 fiscal year. I have reviewed the NSSED budget and consulted with Hillarie Siena and Seth Chapman, NSSED Business Manager, in regard to details of the budget. Following is a brief summary of the cooperative's budget.

NSSED's approved budget totals \$44,118,465. This represents a 3.32% (or approximately a \$1.42 million) increase from the prior year's budget. The Budget reflects a balanced budget. Below is a summary of the NSSED membership rate, tuitions, and implications for our district.

Glenbrook High Schools primarily use support/related services and the ELS (Educational and Life Skills), ELS Transition, and North Shore Academy (NSA) programs offered through NSSED. The support/related services (i.e. occupational therapy, physical therapy, vision services) are unit billed and are provided to students both within NSSED classes (at a cost over and above the tuition charge) as well as to students we serve in our programs. We also purchase consultation services for transition and RtI.

Our enrollment numbers in ELS and ELS Transition Programs, as mentioned in this memo last year, will increase significantly in the 2012-2013 school year. The overall high school and transition numbers are projected to increase by 10 ADE. Specifically, we will be opening another classroom at GBS. It should also be noted that 4 current students entering the transition program at a higher tuition cost will further elevate the tuition bill. The district is monitoring long-range enrollment projections in ELS and ELS-Transition from students currently being served in ELS elementary classrooms. This advance notice enables us to keep the board informed and plan accordingly.

At NSA, projections are slightly down for the 2012-2013 school year from 7* to 6* ADE. (The actual number of students is higher since students may be at NSA for 45-day interim alternative placements). It should be noted that this year we had an unusually high number of students being served at NSA who we were articulating from junior high. There were 14 eighth grade students at NSA represented from our five elementary districts; however all of those incoming freshman were recommended and will be appropriately served through our continuum of in-district services and programs. Future projections are not possible given the transient nature of this student population.

The tuition costs for the ELS, ELS-Transition, and NSA programs for the 2011-2012 school year were \$30,662, \$35,680, and \$36,668 respectively. It is projected that the tuition costs for the 2012-2013 school year will be \$32,410, \$39,900, and \$47,500 respectively. These increases are in large part due to a change in cost structure after a billing study was conducted. The IDEA dollars that were used to offset program tuitions have been reallocated to offset membership fee. This allows for districts to understand the true costs of programs. It also places dollars into a fee category (membership) that all NCSSED member districts access. NSA's tuition was most impacted as it previously received the highest offset of IDEA dollars. This works out favorably for Glenbrook as we have significantly fewer students in NSA than other NCSSED programs. The projected NCSSED tuition increase was used in determining the tuition costs for the projected Glenbrook 225 FY13 budget.

In addition to the tuition costs described above, each member district is assessed a general assessment fee (previously referred to as a membership fee). The FY12 membership fee was \$24.40 per high school student and \$43.90 per elementary student. Next year, all districts will be assessed one flat membership rate of \$13.43 per student. Again, this reduction is due to the reallocation of IDEA dollars into the membership cost. This fee gives us access to NCSSED programs, billable related services described above, professional development opportunities, parent/community expertise, consultation by NCSSED Administration and coaches, as well as the opportunity to utilize LEA contracts on an as needed basis.

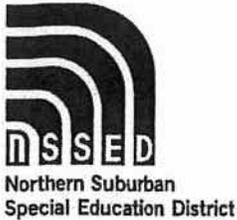
The last detail I will discuss in the FY13 NCSSED budget is the change in IDEA distribution. Currently, NCSSED retains 40% of IDEA funds to offset NCSSED service costs. In FY13, NCSSED will retain 30% of the IDEA funds. However, we will use those additional funds to continue to pay our costs of the students with the greatest need served in NCSSED programs or related services.

Finally, there were a few recommendations that may be implemented in NCSSED budget in FY14: the NCSSED cash flow and fund balance and the billing cycle. NCSSED would welcome our district's perspective prior to taking action.

I have attached an executive summary and a cover memo from Seth Chapman that accompanies the FY13 budget. Overall, the approved budget reflects sensitivity and responsibility in light of the economic times and current practices of other districts in the area. Finally, NCSSED is engaging in further budget study to re-evaluate practices including fee structures and 1:1 staffing patterns. In addition to the representation we are fortunate to have from Mr. Hammer on the NCSSED board, I will continue to participate on the NCSSED finance committee.

Please feel free to contact me if there are any questions regarding the NCSSED budget or our use of these programs/services.

Enc: 2012-2013 NCSSED Budget Executive Summary
NCSSED Budget Preparation 2012-2013
ISBE NCSSED FY12 Legal Budget
NCSSED Budget Comparison



Governing Board
June 13, 2012
Agenda Item VI

TO: Executive Committee
Governing Board

FROM: Seth Chapman *SC*

VIA: Tim Thomas *Tim Thomas*

DATE: June 13, 2012

RE: **NSSED FY13 Final Budget**

Executive Summary

At the April 11th Board Meeting, NSSED presented our second draft of the FY13 draft budget. This draft demonstrated reductions as compared to our initial draft that was presented in February. We are pleased to present the final draft of our FY13 budget which accomplishes the following objectives:

- Reduced Membership Fee with enhanced membership services
- Reduced District Services and Unit Billed Costs
- Returning 10% of IDEA Revenue (ISBE Allocations) to our member districts
- Tuitions that are at or below what was presented at our April Board Meeting

Budget Process

NSSED's Administrative Team has met frequently regarding necessary staffing and enrollment updates since our April Board Meeting as we seek to provide the best possible programs and services at the lowest cost. Fortunately, there have not been any dramatic changes in our projections nor has there been any unanticipated expense that would have a negative impact on the final budget.

Updated Assumptions

A complete list of NSSED's budget assumptions is included in the attached presentation. Below is a list of assumptions that have changed since our April Board Meeting.

Expenditures

1. **Benefits**
 - a. Final rates from the EBC Insurance Cooperative
 - i. Health: 2.8% PPO and 4.8% HMO
 1. Previously projected at 7% for PPO and 11.3% for HMO
 - ii. Dental: -1% (reduction)
 1. Previously projected at no increase
 - b. Workers Compensation
 - i. 6% decrease for FY13
 1. Previously projected at a 5% increase
 - c. Property and Liability
 - i. 3.3% increase for FY13

1. Previously projected at a 5% increase

Revenues

1. IDEA Grant: Updated ISBE allocations for the IDEA Grant provided an additional \$52,000 of revenue

Budget Summary

Given the updates noted above, NSSED is bringing forward a balanced budget for approval at our June 13th Board Meeting. Below is a summary of the NSSED membership rate and tuitions for FY13. You will notice that all rates are the same as what was presented in April with the exception of Early Childhood (EC) which was reduced by 1%.

- Membership Rate
 - \$13.43 per general education student
- *Education Life Skills / Transition
 - \$32,410/ \$39,900
- *Early Childhood (Half Day/ Full Day)
 - \$22,400 / \$44,800
- *North Shore Academy
 - \$47,500

**Please note that a 15% increase will be added to all non-member district rates*

I am very appreciative of the continued feedback and collaboration from our key stakeholders as we have achieved a balanced budget to support student outcomes next year. We very much look forward to hearing your comments and fielding any questions you have for us on June 13th!

NSSD BUDGET 2012-13 FINAL DRAFT

June 13, 2012

Agenda

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- Executive Summary
- Approach/Timing
- Assumptions
- Programs & Services Budgets
- NSSED Membership Services Budget
- Total Budget Review

Executive Summary

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- FY13 Final Budget accomplishes the following:
 - Reduced Membership Fee
 - Reduced District Services and Unit Billed Costs
 - Returning 10% of IDEA Revenue (ISBE Allocations) to the member districts
 - Tuitions that are at or below April Draft Projections

Approach/Timing:

NSSD Budget Development

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- Since the April Board Meeting
 - ▣ Staffing and Enrollment Updates
 - Completing any adjustments to FTE and number of days for existing staff
 - Hiring staff as required
 - Finalizing LEA contracts
 - ▣ Adjusted our revenue and expenditure assumptions as needed
 - Property & Liability Insurance
 - Workers Compensation Insurance
 - Completing any outstanding leases/contracts

Assumptions: Revenue

FY13-April Draft

- Local
 - Membership & Tuitions: 3% increase (matches CPI)
 - Interest Income: Reduced by \$5,000
 - NSA Gym Rental: Reduced by \$5,000
- State
 - Personnel: Projected at FY12 rates (75%)
 - Transportation: Reduced by \$30,000
- Federal
 - IDEA and Pre-School Grant:
 - IDEA Grant reduced by approximately \$53,000 due to reduction in member district enrollment
 - Applied Carryover Funds to make up the difference
 - Parent Mentor Grant: Projected at FY12 rates
 - Medicaid-Increased to \$185,000

FY13-FINAL Draft

- Local
 - Membership & Tuitions: No Change since April
 - Related Services & Unit Billed: No Change since April
- State
 - Personnel: Projected at FY12 rates (75%)
 - Transportation: Projected at FY12 rates
- Federal
 - IDEA and Pre-School Grant: Total IDEA dollars projected at FY12 level
 - NSSED retained amount reduced by 10% per Finance Committee recommendations
 - Parent Mentor Grant: Projected at FY12 rates
 - Medicaid-\$185,000

Assumptions: Expenditures

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FY13-April Draft

- Salaries
 - Certified Staff: 2.7%, inclusive of step (Contractual)
 - Non cert instructional staff: 3.5% (Contractual)
 - Administration/Support Staff: 2.5% (Tentative)
- Benefits
 - Health: PPO 7.3% & HMO 11.3%
 - Dental: 0%
 - Work Comp/General Liability: 5%
 - IMRF: 11.72%
 - TRS/FICA/Life: Projected at FY12 rates

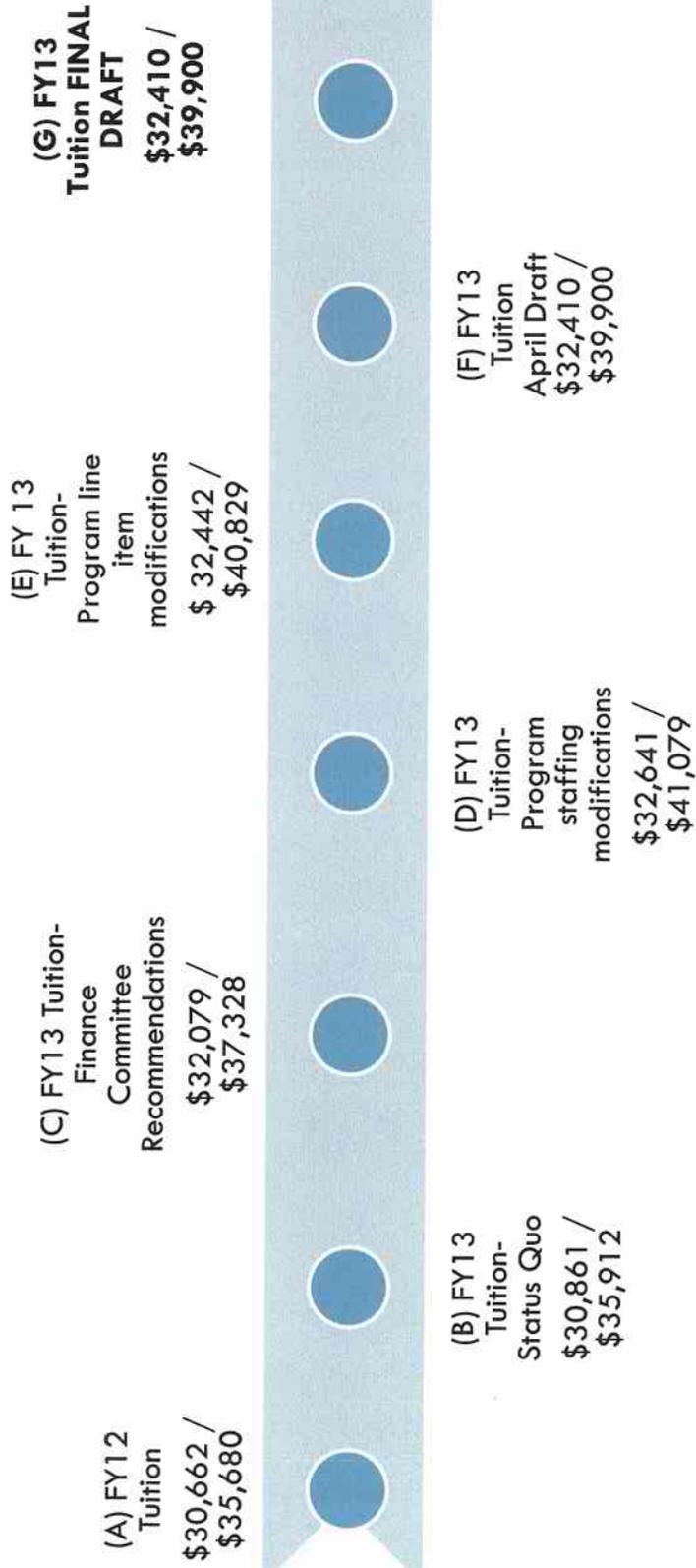
FY13-Final Draft

- Salaries
 - Certified Staff: 2.7%, inclusive of step (Contractual)
 - Non cert instructional staff: 3.5% (Contractual)
 - Administration/Support Staff: 2.5%
- Benefits
 - Health: **PPO 2.8% & HMO 4.8% Increase**
 - Dental: **1% Decrease**
 - Property & Liability Insurance: **3.3% Increase**
 - Workers Compensation Insurance: **6% Decrease**
 - IMRF 12.08%
 - TRS/FICA/Life: No Change

ELS / Transition Program Review

2012-2013 School Year – Budget Draft

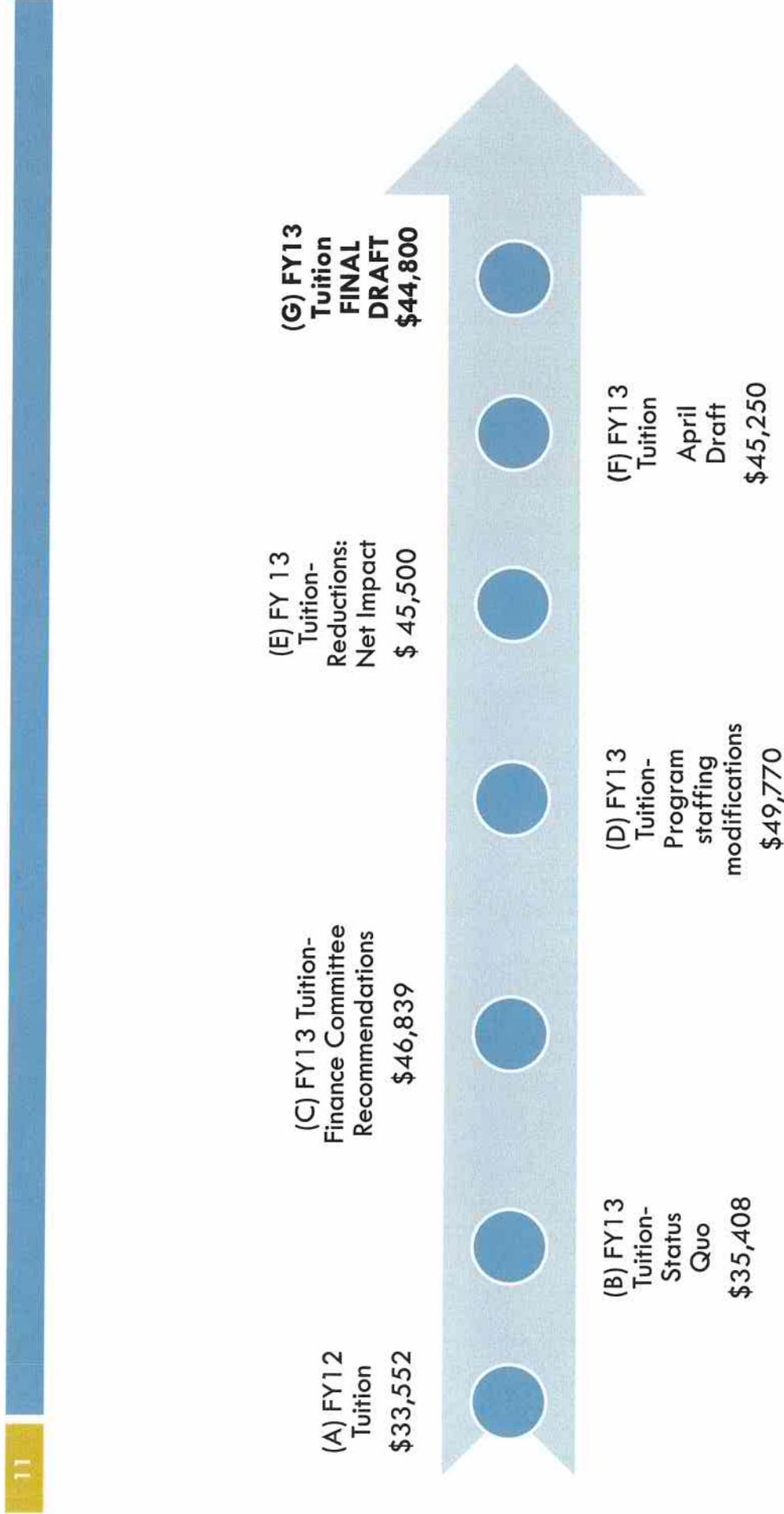
ELS/Transition Tuition



Early Childhood Program

2012-2013 School Year – Budget Draft

Early Childhood Tuition



Early Childhood Program

FY13 Tuition

\$44,800 Full Day

\$22,400 1/2 Day

June Draft- NSEED FY2013 Budget (To be Presented to Governing Board on June 13, 2012)

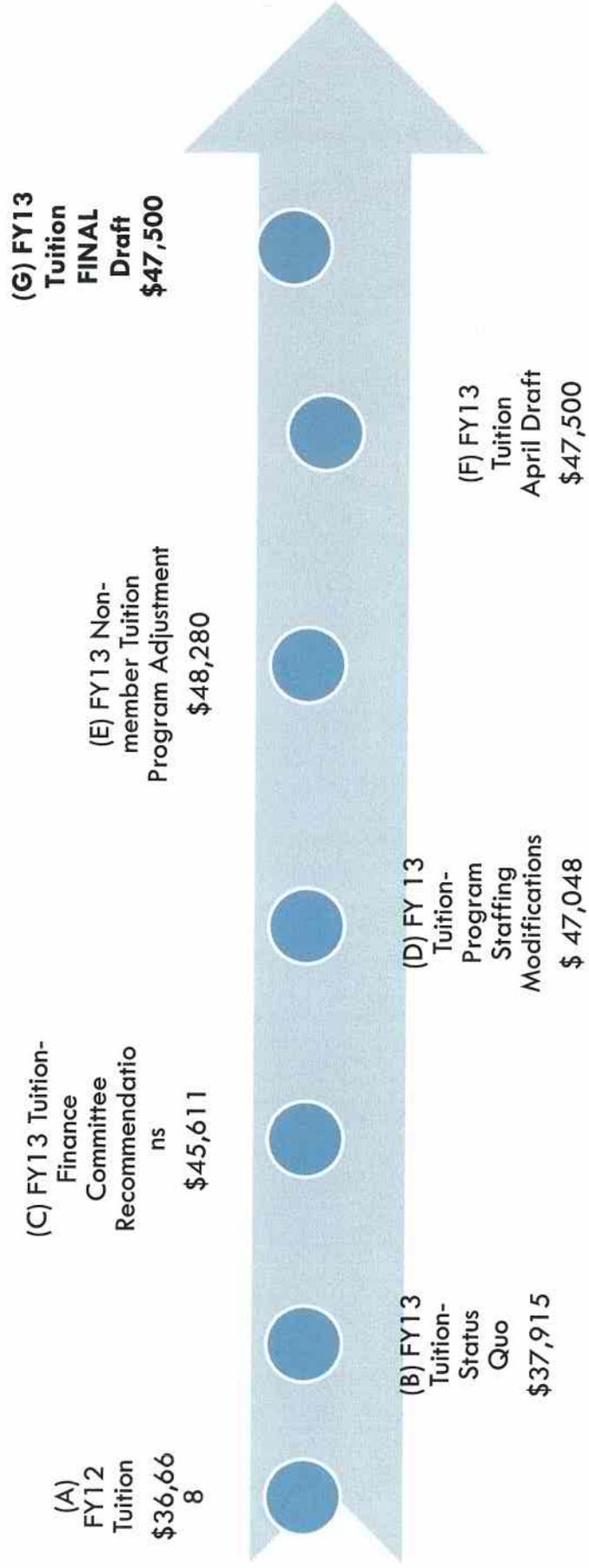
Early Childhood

	FY 2011-2012 Enrollment and Staffing Data			FY 2013 Data			
	Budgeted Enroll/Staffing As of May 31, 2011	Proj. YE Enroll/Staffing As of May 2012	Budgeted Enroll/Staffing As of May 2012	Budgeted Enroll/Staffing As of May 2012	June to FY12	June to April	April to February
Student Enrollment							
Half day	44.0	54.59	51.0		7.0	1.00	-
Full day	12.0	16.41	16.0		4.0	3.00	-
Total full ADE enrollment	34.0	43.71	41.5		7.5	4	-
Typical peers	30.0	35.0	32.0		2.0	-	-
Staffing							
Certified Positions	13.25	14.45	13.80		0.55	0.30	-
Non-Certified Positions	11.00	13.00	14.90		3.90	3.8	(0.5)
Total	24.25	27.45	28.70		4.45	4.1	(0.5)
Revenue Sources							
Tuition	\$ 1,251,175	\$ 1,248,784	\$ 1,948,800		\$ 697,625	\$ 139,710	\$ (9,510)
State Personnel Reimbursement	\$ 135,124	\$ 165,270	\$ 119,408		\$ (15,717)	\$ -	\$ -
IDEA Flowthrough ECP	\$ 367,601	\$ 246,406	\$ -		\$ (367,601)	\$ -	\$ -
IDEA Carryover	\$ -	\$ -	\$ 120,000		\$ 120,000	\$ -	\$ -
IDEA Preschool	\$ 199,228	\$ 94,646	\$ 61,761		\$ (137,467)	\$ -	\$ -
Total	\$ 1,953,128	\$ 1,755,106	\$ 2,249,968		\$ 296,840	\$ 139,710	\$ (9,510)
Expenditures							
Salaries	\$ 1,627,274	\$ 1,257,447	\$ 1,646,860		\$ 19,585	\$ 63,274	\$ (1,977)
Benefits	\$ 370,306	\$ 261,225	\$ 419,947		\$ 49,641	\$ 48,687	\$ (6,919)
Purchased Services	\$ 46,946	\$ 10,846	\$ 62,820		\$ 15,874	\$ 22,671	\$ 75
Supplies	\$ 19,790	\$ 17,078	\$ 27,900		\$ 8,110	\$ -	\$ -
Capital Outlay	\$ 5,000	\$ 5,549	\$ 12,000		\$ 7,000	\$ 1,000	\$ -
Other	\$ 400	\$ -	\$ 14,900		\$ 14,500	\$ -	\$ -
Administrative Costs Applied to Programs	\$ 112,590	\$ -	\$ 65,541		\$ (47,049)	\$ 4,077	\$ (264)
Total	\$ 2,182,307	\$ 1,552,145	\$ 2,249,967		\$ 67,661	\$ 139,709	\$ (9,085)
Net Over/Under Budget	\$ (229,178)	\$ 202,961	\$ 0		\$ 3.10%	\$	\$ (424)

North Shore Academy

2012-2013 School Year – Budget Draft

NSA Tuition



ESY Program – Summer School

2012-2013 School Year – Budget Draft

District Services

2012-2013 School Year – Budget Draft

District Services

FY13 Rates
\$19,695 (per .2 FTE)*

June Draft- NSEED FY2013 Budget (To be Presented to Governing Board on June 13, 2012)									
District Services		FY 2011-2012 Enrollment and Staffing Data			FY 2013 Data				
	Budgeted Enroll/Staffing As of May 31, 2011	Proj. YE Enroll/Staffing As of May 2012	Budgeted Enroll/Staffing As of May 2012	June to FY12	June to April	April to February	June to FY12	June to April	April to February
Staffing									
Certified Positions	\$9,000	4.30	4.10	5.80	1	(1)	1.50	1	(1)
Non-Certified Positions	\$3,600	0.00	0.00	0.00	-	(1)	0.00	-	(1)
Total		4.30	4.10	5.80	0.6	(1.4)	1.50	0.6	(1.4)
Revenue Sources									
Unit Billings	\$ 430,254	\$ 373,316	\$ 463,137	\$ 32,883	\$ -	\$ (62,560)	\$ 32,883	\$ -	\$ (62,560)
State Personnel Reimbursement	\$ 27,675	\$ 29,418	\$ 33,075	\$ 5,400	\$ (8,235)	\$ 4,050	\$ 5,400	\$ (8,235)	\$ 4,050
Total	\$ 457,929	\$ 402,734	\$ 496,212	\$ 38,283	\$ (8,235)	\$ (58,510)	\$ 38,283	\$ (8,235)	\$ (58,510)
							8.36%		
Expenditures									
Salaries	\$ 329,011	\$ 130,925	\$ 408,826	\$ 79,815	\$ (36,867)	\$ 551	\$ 79,815	\$ (36,867)	\$ 551
Benefits	\$ 56,129	\$ 21,704	\$ 63,074	\$ 6,945	\$ (5,983)	\$ (10,691)	\$ 6,945	\$ (5,983)	\$ (10,691)
Purchased Services	\$ 15,583	\$ 2,430	\$ 8,660	\$ (6,923)	\$ (10,755)	\$ (1,055)	\$ (6,923)	\$ (10,755)	\$ (1,055)
Supplies	\$ 800	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 450	\$ 370	\$ 400	\$ (50)	\$ -	\$ -	\$ (50)	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs Unit Billed	\$ 55,956	\$ -	\$ 14,453	\$ (41,503)	\$ (1,608)	\$ (336)	\$ (41,503)	\$ (1,608)	\$ (336)
Total	\$ 457,929	\$ 155,429	\$ 496,212	\$ 38,283	\$ (55,214)	\$ (11,531)	\$ 38,283	\$ (55,214)	\$ (11,531)
							8.36%		
	\$ -	\$ -	\$ 247,304	\$ (0)					

*Represents a reduction of \$101 (0.3%) from FY12 rates

Unit Billed Services

2012-2013 School Year – Budget Draft

Unit Billed Services

Projected rates for FY13

FY12 (Budgeted)			FY13 (early projections)			FY12 vs. FY13
Service	FTE	Cost Per Unit	FTE	Cost Per Unit	FTE	% Change
OT/PT	22.17	\$119,193 (per FTE)	23.40	\$112,666.92 (per FTE)	23.40	-5.48%
Vision	4.00	\$19.56	4.00	\$19.16	4.00	-2.04%
Assistive Technology	2.30	\$22.31	2.20	\$21.46	2.20	-3.81%
Adaptive Phys. Ed.	1.65	\$24.02	1.65	\$23.85	1.65	-0.70%
EC Inclusion	1.00	\$20.85	0.90	\$19.82	0.90	-4.94%

Note: Rates indicated above are subject to change based on shifts in caseloads between now and beginning of the school year

Membership Services

2012-2013 School Year – Budget Draft

LEA Contractual Services

2012-2013 School Year – Budget Draft

**State/Federal Funding;
TRS on Behalf**

2012-2013 School Year – Budget Draft

State & Federal Funding

June Draft- NSED FY2013 Budget (To be Presented to Governing Board on June 13, 2012)

Grants/TRS On Behalf FY 2011-2012 Enrollment and Staffing Data FY 2013 Data

	Budgeted Enroll/Staffing As of May 31, 2011		Proj. YE Enroll/Staffing As of May 2012		Budgeted Enroll/Staffing As of May 2012		June to FY12	June to April	April to February
Staffing									
Certified Positions	9000	0.00	0.00	0.00	0.0	-			
Non-Certified Positions	3600	0.80	0.80	0.80	0.2	(0.6)			
Total		0.8	0.8	0.8	0.2	(0.6)			

Revenue Sources FY 2011 - 2012 Budget Data FY 2013 Budget Data

	FY 2011 - 2012 Budget Data		FY 2013 Budget Data		June to FY12	June to April	April to February
	As of May 31, 2011	FY12 as of May 2012	As of May 2012	As of May 2012			
Revenue Sources							
ASPIRE Grant	\$ 291,434	\$ 128,425	\$ -	\$ -	(291,434)	\$ -	\$ -
Parent Mentor Grant	\$ 30,000	\$ 3,007	\$ 30,000	\$ -	\$ -	\$ -	\$ -
State Personnel Reimbursement	\$ 540	\$ 1,301	\$ -	\$ -	(540)	\$ -	\$ -
IDEA	\$ 8,240	\$ 3,641	\$ -	\$ -	(8,240)	\$ -	\$ -
IDEA Flowthrough	\$ 5,202,024	\$ 3,486,956	\$ 5,693,304	\$ -	491,280	\$ 161,228	\$ (58,323)
ARRA IDEA Flowthrough	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA IDEA Preschool Flowthrough	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA DHS	\$ -	\$ 597,974	\$ -	\$ -	\$ -	\$ -	\$ -
State TRS On Behalf Journal Entry	\$ 2,244,000	\$ 1,870,000	\$ 3,001,133	\$ -	757,133	\$ -	\$ -
Total	\$ 7,776,238	\$ 6,091,304	\$ 8,724,437	\$ -	948,199	\$ 161,228	\$ (58,323)

Expenditures

Salaries	\$ 31,993	\$ 30,300	\$ 29,565	\$ -	(2,428)	\$ 9,815	\$ (250)
Benefits	\$ 11,254	\$ 7,790	\$ -	\$ -	(11,254)	\$ (8,823)	\$ 3,823
Purchased Services	\$ 86,478	\$ 92,908	\$ -	\$ -	(86,478)	\$ (750)	\$ (1,750)
Supplies	\$ 7,990	\$ 2,821	\$ 435	\$ -	(7,555)	\$ (242)	\$ (1,823)
ASPIRE Reimbursement to Participating Districts	\$ 192,500	\$ 165,586	\$ -	\$ -	(192,500)	\$ -	\$ -
IDEA Flowthrough Disbursement to LEA's	\$ 5,202,024	\$ 3,820,006	\$ 5,693,304	\$ -	491,280	\$ 161,228	\$ (58,323)
ARRA IDEA Disbursement to LEA's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA IDEA Preschool Disbursement to LEA's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA DHS Disbursement to LEA's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State TRS On Behalf Journal Entry	\$ 2,244,000	\$ 1,870,000	\$ 3,001,133	\$ -	757,133	\$ -	\$ -
Total	\$ 7,776,238	\$ 6,429,517	\$ 8,724,437	\$ -	948,199	\$ 161,228	\$ (58,323)

Net Over/Under Budget	\$ -	\$ -	\$ (338,214)	\$ (0)	\$ -	\$ -	\$ (0)
					12.19%		

Total Budget Summary

2012-2013 School Year – Budget Draft

Total NSSSED Budget

June Draft- NSSSED FY2013 Budget (To be Presented to Governing Board on June 13, 2012)										
Total of programs Services and Grants										
	FY 2011-2012 Enrollment and Staffing Data		FY 2013 Data		June to FY12		June to April		April to February	
	Budgeted Enroll/Staffing	Proj. YE Enroll/Staffing	Budgeted Enroll/Staffing	As of May 2012	June to FY12	June to April	April to February	June to FY12	June to April	April to February
	As of May 31, 2011	As of May 2012	As of May 2012	As of May 2012						
Student Enrollment (full ADE)	394.3	419.3	396.5		2.2	8.0	-13.3			
Staffing										
Certified Positions	177.60		184.70		7.1	0.00	2.60			
Non-Certified Positions	324.18		309.79		-14.39	0.00	9.93			
Total	501.78		494.49		-7.29	0.00	12.5			
FY 2011 - 2012 Budget Data										
	As of May 31, 2011	FY12 as of May 2012	As of May 2012		June to FY12	June to April	April to February			
Revenue Sources										
General Assessment/District Service Fees	\$ 1,428,945	\$ 1,421,759	\$ 520,977		\$ (907,968)	\$ 155	\$ 31,363			
Tuition	\$ 13,742,991	\$ 13,069,483	\$ 16,138,291		\$ 2,395,300	\$ 306,318	\$ (227,088)			
LEA Unit and Contract Billings	\$ 11,626,317	\$ 9,838,283	\$ 11,882,185		\$ 255,868	\$ (63,495)	\$ (459,488)			
NSSSED/NSSRA Joint Summer School	\$ 572,941	\$ 472,081	\$ 536,342		\$ (34,000)	\$ 38,806	\$ (3,157)			
State Personnel Reimbursement	\$ 2,152,947	\$ 1,579,309	\$ 1,985,732		\$ (167,215)	\$ 466,410	\$ (39,420)			
State Transportation Reimbursement	\$ 230,000	\$ 145,726	\$ 200,000		\$ (30,000)	\$ -	\$ (30,000)			
Lunch Reimbursement, Local, State, Federal	\$ 36,951	\$ 38,152	\$ 36,951		\$ -	\$ -	\$ -			
IDEA Flowthrough (Disbursed to LEA's)	\$ 5,202,024	\$ 3,486,956	\$ 5,693,304		\$ 491,280	\$ 161,228	\$ (118,100)			
IDEA NSSSED	\$ 3,131,287	\$ 2,097,043	\$ 2,557,861		\$ (573,426)	\$ 72,436	\$ (53,060)			
IDEA Preschool NSSSED	\$ 199,228	\$ 94,646	\$ 61,761		\$ 225,000	\$ -	\$ -			
IDEA Carryover	\$ 25,700	\$ 11,711	\$ 25,700		\$ -	\$ -	\$ -			
DHS Step Grant	\$ 62,874	\$ 69,027	\$ 62,874		\$ -	\$ -	\$ -			
DHS Transition Grant	\$ -	\$ 5,131	\$ -		\$ -	\$ -	\$ -			
Learn and Serve Grant	\$ 30,000	\$ 3,007	\$ 30,000		\$ -	\$ -	\$ -			
Parent Mentor Grant	\$ -	\$ 597,974	\$ -		\$ -	\$ -	\$ -			
ARRA Flowthrough (Disbursed to LEA's)	\$ 0	\$ 597,974	\$ -		\$ (0)	\$ -	\$ -			
ASPIRE Grant	\$ 291,434	\$ 128,425	\$ -		\$ (291,434)	\$ -	\$ -			
Interest Income	\$ 15,000	\$ 6,709	\$ 10,000		\$ (5,000)	\$ -	\$ (5,000)			
Rental Income, Alter House	\$ 58,555	\$ 58,828	\$ 60,312		\$ 1,757	\$ -	\$ 1,757			
Sublease District 225	\$ 27,300	\$ -	\$ 31,254		\$ 3,954	\$ 3,954	\$ -			
State TRS On Behalf Journal Entry	\$ 2,244,000	\$ 1,870,000	\$ 3,001,133		\$ 757,133	\$ -	\$ -			
LICA Administrative Fee	\$ 122,400	\$ 122,400	\$ -		\$ (122,400)	\$ -	\$ -			
Medicaid	\$ -	\$ -	\$ 185,000		\$ 185,000	\$ -	\$ -			
NSA Gym	\$ -	\$ -	\$ 10,000		\$ 10,000	\$ -	\$ -			
Administrative Cost Applied to Programs	\$ 1,493,635	\$ -	\$ 861,788		\$ (631,847)	\$ 1,881	\$ (21,018)			
Total	\$ 42,694,531	\$ 35,116,650	\$ 44,118,465		\$ 1,423,934	\$ 987,692	\$ (763,211)			
					3.34%					
Expenditures										
Salaries	\$ 23,198,893	\$ 12,394,299	\$ 24,069,223		\$ 870,330	\$ 729,688	\$ (442,196)			
Benefits	\$ 7,493,502	\$ 3,083,560	\$ 7,767,276		\$ 273,774	\$ 43,534	\$ (110,001)			
Purchased Services	\$ 2,047,953	\$ 1,683,711	\$ 1,980,156		\$ (67,966)	\$ 64,322	\$ (3,900)			
Supplies	\$ 606,150	\$ 479,464	\$ 557,084		\$ (49,066)	\$ (238)	\$ (450)			
Capital Outlay	\$ 159,523	\$ 222,779	\$ 166,600		\$ 7,077	\$ (12,723)	\$ (450)			
Other	\$ 63,053	\$ 69,755	\$ 21,900		\$ (41,153)	\$ -	\$ (36,678)			
Disbursements to LEA's for IDEA Grants	\$ 5,202,024	\$ 3,820,006	\$ 5,693,304		\$ 491,280	\$ 161,228	\$ (118,100)			
State TRS On Behalf Journal Entry	\$ 2,444,000	\$ 1,870,000	\$ 3,001,133		\$ 757,133	\$ -	\$ -			
Administrative Cost Applied to Programs	\$ 1,493,635	\$ -	\$ 861,788		\$ (631,845)	\$ 1,881	\$ (21,018)			
Total	\$ 42,701,231	\$ 24,229,269	\$ 44,118,465		\$ 1,417,234	\$ 987,692	\$ (731,595)			
Net Over/Under Budget	\$ (6,700,000)	\$ 10,887,381	\$ (0)		3.32%					

Summary and Comparison of NSSED Fees and Tuitions

FY12 Final Budget

FY13 Final Draft

% Change FY12 vs. FY13

	FY12 Final Budget	FY13 Final Draft	% Change FY12 vs. FY13
Membership Rate	\$24.40 (HS)/\$43.90 (EL)	\$13.43	45%/70% Decrease
ELS / Transition	\$30,662 / \$35,680	*ELS / Transition	*ELS / Transition
EC (Half Day / Full Day)	\$17,376 / \$33,552	\$32,410 / \$39,900	5.7%/11.8% Increase
NSA	\$36,668	*EC (Half Day / Full Day)	*EC (Half Day / Full Day)
IDEA revenue retained	\$3.1 Million	\$22,400 / \$44,800	29%/33% Increase
IDEA Pre-School revenue retained	\$199,228	*NSA	*NSA
		\$47,500	30% Increase
		IDEA revenue retained	IDEA revenue retained
		Approximately \$2.5 Million	19.2% Decrease
		IDEA Pre-School revenue retained	IDEA Pre-School rev. retained
		Approximately \$61,761	61% Decrease
		*Related & District Services	*Related & District Services
		1-7% Decrease in rates	1-5.5% Decrease in rates

*In FY13, Non-Member Districts will incur a 15% increase to above rates

FY13 Budget - Next Steps



- Upon Board Approval
 - ▣ Submit approved ISBE budget
- Questions/Comments?

NSSSED Budget Comparison for District 225

2011-2012 School Year to 2012-2013 School Year

GLENBROOK	2011-2012			2012-2013 Projections			
Program	Program Cost	ADE of Students	Costs	Program Cost	Percent Change*	Cost	Difference**
ELS	\$30,662	36.00	\$1,103,832	\$32,410	5.7% Increase	\$1,166,760	\$62,928
ELS-Transition	\$35,680	9.86	\$351,698	\$39,900	11.8% Increase	\$393,294	\$41,597
NSA	\$36,668	6.37	\$233,758	\$47,500	30% Increase***	\$302,812	\$69,054
Membership Fee	\$24.40	4,770	\$116,388	\$13.43	45% Decrease	\$64,048	-\$52,340
Total Change in Cost to District							\$121,239

IDEA Distribution	60/40 Approximately 40% Retained by NSSSED and 60% Flow through to Districts	70/30 Approximately 30% Retained by NSSSED and 70% Flow through to Districts	An additional \$79,713 will flow back to the District****
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- * Based on slight increase in costs and shift of IDEA dollars out of programs
- ** If ADE of students was the same for 2011-2012 as 2012-2013
- *** In FY13, Non-Member Districts will incur a 15% increase to the above rate
- **** The dollars will be reapplied to NSSSED programs and service costs