

Interoffice Memo

The Glenbrook High Schools

Memo

July 22, 2009

To: Mike Riggle

From: George Tuttle

Re: NSEED 2009-2010 Budget

Members of the NSEED cooperative must approve the co-op's annual budget at the local school board level. I've reviewed the NSEED budget and consulted with Alice Koshaba, NSEED Business Manager in regard to the details of the budget. Following is a brief summary of the co-op's budget.

NSEED's final budget proposal totals \$53,212,703. This represents a 17.42 % increase over the prior year. The large increase is due to the NSA building project approved by member districts and does not translate into a commensurate increase in service costs to districts. Overall, enrollment estimates across the ELS, ELS Transition, and NSA programs are down 7.23%, 17.65% and 2.05% respectively from the previous year's estimate.

Glenbrook High Schools primarily use support/related services and the ELS (Educational Life Skills), ELS Transition -South, and North Shore Academy (NSA) programs offered through NSEED. Our enrollment numbers in the ELS and ELS Transition Programs are increasing and projected to do so for two more years. The support/related services (ie Occupational Therapy, Physical Therapy, Assistive Technology etc.) are unit billed and are provided to students both within NSEED classes (as a cost over and above the tuition charge) as well as to students we serve in our programs. We also purchase consultation services for autism and RtI. Last year our cost for these services was approximately \$224,853.

The tuition costs of the ELS, ELS – Transition and NSA programs for the 2008-2009 school year were \$28,614, \$33,297, and \$34,325 per year respectively. It is projected that the tuition cost increases that affect Glenbrook represented in the proposed 2009-2010 budget will be 2.5%, across the above NSEED program tuitions. To begin the year, we will have 32 students (an increase of 7 over last year) in the ELS program (17 at GBN and 15 at GBS), 9 in the transition program and 4 at NSA. The projected NSEED tuition increase noted above was used in determining the tuition costs for the projected Glenbrook 225 FY10 budget.

In addition to the tuition costs described above, each member district is assessed a membership fee based upon total district enrollment. The FY10 membership fee increases 2.48% to \$24.40

per student. We will use the September 2009 enrollment fee submitted to ISBE for our total district enrollment. Our fee last year was \$108,524 (based on a September 2007 student enrollment of 4785 and a per student fee of \$22.68). This year our fee will be \$116,461 (based on the fall 2008 enrollment of 4773). This fee gives us access to NNSSED programs and billable related services described above.

I have attached a cover memo from the NNSSED business manager, Alice Koshaba that accompanies the proposed NNSSED budget. The NNSSED budget is also attached along with two associated documents (the last two pages of the attachment) which; 1) summarize the increases to the member districts, and 2) present the expenditures for the NSA and Administrative Office building project.

Overall, the proposed budget is reasonable and in line with other districts in the area. Please feel free to contact me if there are any questions regarding the NNSSED budget or our use of these programs/services.

Enc: NNSSED Update to NNSSED's FY10 Final Budget



TO: Executive Committee
Governing Board

FROM: Alice S. Koshaba

VIA: Tim Thomas

DATE: July 7, 2009

RE: **Update to NSSED's FY2010 Final Budget**

Attached is an updated FINAL budget power point document. The executive summary included with the original document in your agenda packet referenced an update regarding FY2009 numbers. NSSED administration has been updating the NSSED boards on a monthly basis regarding the projected FY2009 year end results. The attached revised document updates the FY2009 figures based on general ledger accounts as of 6/30/09. The FY2009 projected year end results appear to be very close to what was presented to the NSSED boards in previous meetings. The Tentative budget (presented in May, 2009) projected a \$296,000 net deficit; and the Final budget projects a \$136,000 net deficit.

There are numerous journal entries and closing activities still needing to be completed and as a result, this current projection will also change. The final year end results are based on the audit which is scheduled to be completed in a timely manner, with fieldwork occurring in late August. The audit is traditionally presented in December or January of each fiscal year.

There are also a few non-substantive adjustments to the FY2010 budget. Specifically, the changes are as follows:

- Page 6, Educational and Life Skills Transition -- Overhead Transfer expense reduced by \$75
- Page 7, North Shore Academy -- Overhead Transfer expense increased by \$704
- Page 12, LEA Unit and Contractual Billings -- Overhead Transfer expense reduced by \$21,132
- Page 13, Total All Budgets -- Overhead Transfer expense reduced by \$20,503

None of the above adjustments affect member district costs or billing rates for FY2010. If you have any questions, please contact Alice at your convenience at 847-831-5100 ext.263.

Thank you.



Revised

JULY 8, 2009



NSSED FY2010 BUDGET FINAL

Budgeting Core Values



- ✓ Maintain appropriate class size
- ✓ Retain Support Services defined by IEP
- ✓ Ensure instructional materials and technology

General Assessment/District Support Services

FY 2008 - 2009 Enrollment and Staffing Data			
	Budgeted Enroll/Staffing (Submitted May 2008)	Proj. YE Enroll/Staffing (Same as Current)	% Change
Member District General Enrollment	39,475	38,790	-3.44%
Staffing			
Certified Positions	14.2	14.0	
Non-Certified Positions	25.8	25.0	
Total	40.0	39.0	-15.70%
FY 2008 - 2009 Budget Data			
	FY2009 Budget	FY2009 Projected Actual	
Revenue Sources			
General Assessment Fees	\$ 939,891	\$ 924,447	
District Supp Srv Fees	\$ 475,912	\$ 463,582	
Interest Income	\$ 250,000	\$ 90,000	
State Personnel Reimbursement	\$ 231,237	\$ 223,375	
State Transportation Reimbursement	\$ 200,000	\$ 217,162	
IDEA Flowthrough	\$ 1,001,839	\$ 904,136	
ARRA Stimulus Funds for Professional Dev	\$ -	\$ -	
LICA Administrative Fee	\$ 214,987	\$ 186,398	
Overhead Transfers to Cost Centers	\$ 1,590,673	\$ 1,590,673	
Total	\$ 4,904,539	\$ 4,599,773	
Expenditures			
Salaries	\$ 2,867,662	\$ 2,811,670	
Benefits	\$ 889,398	\$ 864,186	
Purchased Services	\$ 877,579	\$ 824,623	
Supplies	\$ 197,126	\$ 143,605	
Capital Outlay	\$ 69,100	\$ 68,298	
Other	\$ 3,674	\$ 2,554	
Total	\$ 4,904,539	\$ 4,714,936	
Net Over/Under Budget	\$ -	\$ (115,163)	

FY2010 Data		% Change
Budgeted Enroll/Staffing (Prelim May 2009)	38,117	-3.44%
	11.4	
	22.3	
	33.7	-15.70%
FY2010 Budget		
\$	930,252	
\$	415,988	
\$	100,000	
\$	202,825	
\$	230,000	
\$	885,136	
\$	150,000	
\$	140,000	
\$	1,630,440	
\$	4,684,641	-4.48%
\$	2,702,550	
\$	938,311	
\$	956,463	
\$	207,430	
\$	76,500	
\$	3,275	
\$	4,884,529	-0.41%
\$	(199,888)	

Combined Early Childhood Programs

FY 2008 - 2009 Enrollment and Staffing Data			
	Budgeted Enroll/Staffing (Submitted May 2008)	Proj. YE Enroll/Staffing (Same as Current)	
Student Enrollment	148.5	134.0	
Staffing			
Certified Positions	32.6	31.8	
Non-Certified Positions	23.2	21.2	
Total	55.8	53.0	
FY 2008 - 2009 Budget Data			
	FY2009 Budget	FY2009 Projected Actual	
Revenue Sources			
Tuition	\$ 2,980,239	\$ 2,764,085	
Community Preschool	\$ -	\$ 154,130	
State Personnel Reimbursement	\$ 440,051	\$ 405,089	
IDEA Flowthrough/Preschool	\$ 684,137	\$ 658,801	
ARRA Preschool Funding	\$ -	\$ -	
Total	\$ 4,104,427	\$ 3,982,105	
Expenditures			
Salaries	\$ 3,015,054	\$ 2,922,519	
Benefits	\$ 667,404	\$ 640,527	
Purchased Services	\$ 170,250	\$ 178,543	
Supplies	\$ 41,300	\$ 33,568	
Capital Outlay	\$ 14,500	\$ 8,090	
Other	\$ 37,124	\$ 41,895	
ARRA Preschool Disbursement	\$ -	\$ -	
Overhead Transfers from Cost Centers	\$ 158,795	\$ 158,795	
Total	\$ 4,104,427	\$ 3,983,937	
Net Over/Under Budget	\$ -	\$ (1,832)	

FY2010 Data			% Change
Budgeted Enroll/Staffing (Prelim May 2009)			-22.56%
	115.0		
	25.0		
	21.3		
	46.3		-17.03%
FY2010 Budget Data			
\$	2,471,672		
\$	75,000		
\$	342,380		
\$	648,659		
\$	-		
\$	3,537,711		-13.81%
\$	2,574,595		
\$	632,529		
\$	176,700		
\$	41,300		
\$	14,500		
\$	45,400		
\$	-		
\$	140,454		
\$	3,625,478		-11.67%
\$	(87,767)		

Educational and Life Skills Program

FY 2008 - 2009 Enrollment and Staffing Data		
	Budgeted Enroll/Staffing (Submitted May 2008)	Proj. YE Enroll/Staffing (Same as Current)
Student Enrollment	200.5	188.3
Staffing		
Certified Positions	62.2	62.1
Non-Certified Positions	35.9	35.2
Total	98.1	97.3
FY 2008 - 2009 Budget Data		
	FY2009 Budget	FY2009 Projected Actual
Revenue Sources		
Tuition	\$ 5,737,010	\$ 5,442,110
State Personnel Reimbursement	\$ 685,490	\$ 647,183
IDEA Flowthrough	\$ 256,955	\$ 299,855
Miscellaneous	\$ -	\$ -
Total	\$ 6,679,455	\$ 6,389,148
Expenditures		
Salaries	\$ 4,884,742	\$ 4,813,364
Benefits	\$ 1,077,797	\$ 1,041,684
Purchased Services	\$ 174,046	\$ 248,004
Supplies	\$ 187,075	\$ 150,619
Capital Outlay	\$ 76,473	\$ 25,432
Other	\$ -	\$ -
Overhead Transfers from Cost Centers	\$ 279,322	\$ 279,322
Total	\$ 6,679,455	\$ 6,558,425
Net Over/Under Budget	\$ -	\$ (169,277)

FY2010 Data		% Change
	Budgeted Enroll/Staffing (Prelim May 2009)	
Student Enrollment	186.0	-7.23%
Staffing		
Certified Positions	57.8	
Non-Certified Positions	33.6	
Total	91.4	-6.88%
FY2010 Budget Data		
	FY2010 Budget	FY2010 Projected Actual
Revenue Sources		
Tuition	\$ 5,455,259	\$ 5,442,110
State Personnel Reimbursement	\$ 648,152	\$ 647,183
IDEA Flowthrough	\$ 274,855	\$ 299,855
Miscellaneous	\$ -	\$ -
Total	\$ 6,378,266	\$ 6,389,148
Expenditures		
Salaries	\$ 4,659,286	\$ 4,813,364
Benefits	\$ 1,076,609	\$ 1,041,684
Purchased Services	\$ 173,004	\$ 248,004
Supplies	\$ 159,119	\$ 150,619
Capital Outlay	\$ 76,473	\$ 25,432
Other	\$ -	\$ -
Overhead Transfers from Cost Centers	\$ 289,188	\$ 279,322
Total	\$ 6,433,679	\$ 6,558,425
Net Over/Under Budget	\$ (55,413)	\$ (169,277)

Educational and Life Skills Program - Transition

FY 2008 - 2009 Enrollment and Staffing Data			FY2010 Data	% Change
	Budgeted Enroll/Staffing (Submitted May 2008)	Proj. YE Enroll/Staffing (Same as Current)	Budgeted Enroll/Staffing (Prelim May 2009)	
Student Enrollment	34.0	35.1	28.0	-17.65%
Staffing				
Certified Positions	9.4	8.7	8.6	
Non-Certified Positions	9.8	9.8	7.6	
Total	19.2	18.5	16.2	-15.47%
FY 2008 - 2009 Budget Data				
	FY2009 Budget	FY2009 Projected Actual		
Revenue Sources				
Tuition	\$ 1,167,958	\$ 1,209,686	\$ 993,193	
State Personnel Reimbursement	\$ 116,671	\$ 102,704	\$ 106,970	
IDEA Flowthrough	\$ 203,003	\$ 150,043	\$ 145,043	
Miscellaneous	\$ 47,910	\$ 20,000	\$ 20,000	
Total	\$ 1,535,542	\$ 1,482,433	\$ 1,265,206	-17.61%
Expenditures				
Salaries	\$ 993,663	\$ 963,350	\$ 911,268	
Benefits	\$ 233,800	\$ 222,718	\$ 212,371	
Purchased Services	\$ 215,085	\$ 211,966	\$ 162,254	
Supplies	\$ 17,950	\$ 19,360	\$ 11,500	
Capital Outlay	\$ 20,376	\$ 1,466	\$ 20,376	
Other	\$ -	\$ -	\$ -	
Overhead Transfers from Cost Centers	\$ 54,668	\$ 54,668	\$ 51,284	
Total	\$ 1,535,542	\$ 1,473,528	\$ 1,369,053	-10.84%
Net Over/Under Budget	\$ -	\$ 8,905	\$ (103,847)	

North Shore Academy

FY 2008 - 2009 Enrollment and Staffing Data		FY2010 Data		% Change
	Budgeted Enroll/Staffing (Submitted May 2008)	Proj. YE Enroll/Staffing (Same as Current)	Budgeted Enroll/Staffing (Prelim May 2009)	
Student Enrollment				
Member Districts	134.0	95.7	99.2	
Non-Resident	12.0	44.7	43.8	
Total	146.0	140.4	143.0	-2.05%
Staffing				
Certified Positions	41.4	41.4	42.1	
Non-Certified Positions	45.0	45.0	44.7	
Total	86.4	86.4	86.8	0.43%
FY2010 Budget Data				
Revenue Sources	FY2009 Budget	FY2009 Projected Actual		
Tuition	\$ 5,011,490	\$ 5,304,050	\$ 5,472,273	
State Personnel Reimbursement	\$ 610,248	\$ 487,304	\$ 503,595	
IDEA Flowthrough	\$ 1,309,774	\$ 1,277,501	\$ 1,237,501	
Miscellaneous	\$ 84,866	\$ 79,719	\$ 85,942	
Total	\$ 7,016,378	\$ 7,148,574	\$ 7,299,311	4.03%
Expenditures				
Salaries	\$ 4,894,205	\$ 4,932,876	\$ 5,242,356	
Benefits	\$ 1,086,881	\$ 1,048,506	\$ 1,146,457	
Purchased Services	\$ 498,115	\$ 418,635	\$ 421,778	
Supplies	\$ 179,470	\$ 150,411	\$ 148,200	
Capital Outlay	\$ 57,000	\$ 27,234	\$ 38,000	
Other	\$ 55,695	\$ 50,819	\$ 54,995	
Overhead Transfers from Cost Centers	\$ 245,012	\$ 245,012	\$ 275,316	
Total	\$ 7,016,378	\$ 6,873,493	\$ 7,327,102	4.43%
Net Over/Under Budget	\$ -	\$ -	\$ (27,791)	

Administration/Program Totals

FY 2008 - 2009 Enrollment and Staffing Data			
	Budgeted Enroll/Staffing (Submitted May 2008)	Proj. YE Enroll/Staffing (Same as Current)	FY 2010 Data Budgeted Enroll/Staffing (Prelim Feb 2009)
Student Enrollment	529.0	497.8	472.0
Staffing			
Certified Positions	159.8	158.0	144.8
Non-Certified Positions	139.7	136.2	129.5
Total	299.5	294.2	274.4
FY 2008 - 2009 Budget Data			
	FY2009 Budget	FY2009 Projected Actual	FY2010 Budget Data
Revenue Sources			
General Assessment Fees	\$ 939,891	\$ 924,447	\$ 930,252
District Supp Srv Fees	\$ 475,912	\$ 463,582	\$ 415,988
Interest Income	\$ 250,000	\$ 90,000	\$ 100,000
Tuition	\$ 14,896,697	\$ 14,719,931	\$ 14,392,397
Community PreSchool	\$ -	\$ 154,130	\$ 75,000
State Personnel Reimbursement	\$ 2,083,697	\$ 1,865,655	\$ 1,803,922
State Transportation Reimbursement	\$ 200,000	\$ 217,162	\$ 230,000
IDEA Flowthrough	\$ 3,455,708	\$ 3,290,336	\$ 3,191,194
ARRA Stimulus Funds for Professional Dev	\$ -	\$ -	\$ 150,000
ARRA Preschool Funding	\$ -	\$ -	\$ -
Miscellaneous	\$ 347,763	\$ 286,117	\$ 245,942
Overhead Transfers to Cost Centers	\$ 1,590,673	\$ 1,590,673	\$ 1,630,440
Total	\$ 24,240,341	\$ 23,602,033	\$ 23,165,135
Expenditures			
Salaries	\$ 16,655,326	\$ 16,443,779	\$ 16,090,055
Benefits	\$ 3,955,280	\$ 3,817,621	\$ 4,006,277
Purchased Services	\$ 1,935,075	\$ 1,881,771	\$ 1,890,199
Supplies	\$ 622,921	\$ 497,563	\$ 567,549
Capital Outlay	\$ 237,449	\$ 130,520	\$ 225,849
Other	\$ 96,493	\$ 95,268	\$ 103,670
ARRA Preschool Disbursement	\$ -	\$ -	\$ -
Overhead Transfers from Cost Centers	\$ 737,797	\$ 737,797	\$ 756,242
Total	\$ 24,240,341	\$ 23,604,319	\$ 23,639,841
Net Over/Under Budget	\$ -	\$ (2,286)	\$ (474,706)

NSSSED/NSSRA Joint Summer School



FY 2008 - 2009 Budget Data			
	FY2009 Budget	FY2009 Projected Actual	
Revenue Sources			
Tuition/Individual Teacher Assts.	\$ 674,325	\$ 528,838	
NSSRA Billing	\$ 135,000	\$ 158,295	
State Personnel Reimbursement	\$ 116,100	\$ 112,153	
Miscellaneous	\$ -	\$ -	
Total	\$ 925,425	\$ 799,286	
Expenditures			
Salaries	\$ 751,835	\$ 675,807	
Benefits	\$ 56,200	\$ 44,173	
Purchased Services	\$ 109,490	\$ 98,255	
Supplies	\$ 7,900	\$ 4,970	
Capital Outlay	\$ -	\$ -	
Other	\$ -	\$ -	
Overhead Transfers to Cost Centers	\$ -	\$ -	
Total	\$ 925,425	\$ 823,205	
Net Over/Under Budget	\$ -	\$ (23,919)	

FY2010 Budget Data			% Change
\$ 595,342			
\$ 178,295			
\$ 112,153			
\$ -			
\$ 885,790			-4.28%
Expenditures			
\$ 713,604			
\$ 48,511			
\$ 117,078			
\$ 4,600			
\$ -			
\$ -			
\$ -			
\$ 883,793			-4.50%
\$ 1,997			

ASPIRE/Parent Mentor Grants



FY 2008 - 2009 Staffing Data		
	Budgeted Staffing	Proj. YE Staffing
Staffing		
Certified Positions	0.7	0.7
Non-Certified Positions	0.8	0.8
Total	1.5	1.5
FY 2008 - 2009 Budget Data		
	FY2009 Budget	FY2009 Projected Actual
Revenue Sources		
ASPIRE Grant	\$ 602,090	\$ 450,092
Parent Mentor Grant	\$ 30,000	\$ 30,000
State Personnel Reimbursement	\$ 4,810	\$ 4,861
Miscellaneous	\$ -	\$ -
Total	\$ 636,900	\$ 484,953
Expenditures		
Salaries	\$ 84,794	\$ 57,737
Benefits	\$ 24,016	\$ 16,344
Purchased Services	\$ 170,418	\$ 102,698
Supplies	\$ 1,000	\$ -
Capital Outlay	\$ -	\$ -
Other	\$ 356,672	\$ 308,174
Total	\$ 636,900	\$ 484,953
Net Over/Under Budget	\$ -	\$ -

FY2010 Data		% Change
Budgeted Staffing		
	0.3	
	0.8	
	1.1	-26.67%
FY2010 Budget Data		
\$	602,090	
\$	30,000	
\$	4,861	
\$	-	
\$	636,951	0.01%
\$	63,422	
\$	23,873	
\$	189,206	
\$	1,000	
\$	-	
\$	359,450	
\$	636,951	0.01%
\$	-	

ARRA and IDEA Flowthrough/TRS on Behalf



FY 2008 - 2009 Budget Data				
	FY2009 Budget	FY2009 Projected	Actual	
Revenue Sources				
IDEA Flowthrough Grant	\$ 4,585,413	\$	4,817,667	
ARRA IDEA Flowthrough Funding	\$ -	\$	-	
ARRA IDEA Preschool Funding	\$ 1,430,281	\$	1,780,000	
State TRS On Behalf Journal Entry	\$ 6,015,694	\$	6,597,667	
Total				30.67%
Expenditures				
Disbursements to LEA's for IDEA Grants	\$ 4,585,413	\$	4,817,667	
ARRA Flowthrough Disbursement to LEA's	\$ -	\$	-	
ARRA IDEA Preschool Funding	\$ 1,430,281	\$	1,780,000	
State TRS On Behalf Journal Entry	\$ 6,015,694	\$	6,597,667	
Total				142.47%
Net Over/Under Budget	\$ -	\$	-	

FY2010 Budget Data		% Change
\$ 4,552,373		
\$ 7,866,255		
\$ 298,628		
\$ 1,869,000		
\$ 14,586,256		30.67%
\$ 4,552,373		
\$ 7,866,255		
\$ 298,628		
\$ 1,869,000		
\$ 14,586,256		142.47%
\$ -		

LEA Unit and Contractual Billings

FY 2008 - 2009 Staffing Data			
	Budgeted Staffing (Submitted May 2008)	Proj. YE Staffing (Same as Current)	
Staffing			
Certified Positions	56.2	54.5	
Non-Certified Positions	244.9	220.5	
Total	301.1	275.0	-4.11%
FY 2008 - 2009 Budget Data			
	FY2009 Budget	FY2009 Projected Actual	
Revenue Sources			
LEA Unit Billings	\$ 4,791,045	\$ 4,136,622	
LEA Contractual Billings	\$ 7,552,427	\$ 7,100,572	
State Personnel Reimbursement	\$ 1,106,946	\$ 1,169,310	
Miscellaneous	\$ 49,463	\$ 40,802	
Total	\$ 13,499,881	\$ 12,447,306	-0.25%
Expenditures			
Salaries	\$ 8,882,964	\$ 8,291,489	
Benefits	\$ 3,490,224	\$ 3,127,161	
Purchased Services	\$ 199,125	\$ 238,410	
Supplies	\$ 45,315	\$ 27,312	
Capital Outlay	\$ 21,410	\$ 20,155	
Other	\$ 7,967	\$ -	
Overhead Transfers from Cost Centers	\$ 852,876	\$ 852,876	
Total	\$ 13,499,881	\$ 12,557,403	-0.25%
Net Over/Under Budget	\$ -	\$ (110,097)	(0)

Total of All Budgets

FY 2008 - 2009 Enrollment and Staffing Data			
	Budgeted Enroll/Staffing (Submitted May 2008)	Proj. YE Enroll/Staffing (March 2009)	% Change
Student Enrollment	529.0	497.8	-10.78%
Staffing			
Certified Positions	216.7	213.2	
Non-Certified Positions	385.4	357.5	
Total	602.1	570.7	-6.30%
FY 2008 - 2009 Budget Data			
	FY2009 Budget	FY2009 Year to Date	
Revenue Sources			
General Assessment Fees	\$ 939,891	\$ 924,447	\$ 930,252
District Supp Srv Fees	\$ 475,912	\$ 463,582	\$ 415,988
Interest Income	\$ 250,000	\$ 90,000	\$ 100,000
Tuition	\$ 14,896,697	\$ 14,874,061	\$ 14,467,397
LEA Unit and Contract Billings	\$ 12,343,472	\$ 11,237,194	\$ 12,324,222
NSSED/NSSRA Joint Summer School	\$ 809,325	\$ 687,133	\$ 773,637
ASPIRE/Parent Mentor Grants	\$ 632,090	\$ 480,092	\$ 632,090
State Personnel Reimbursement	\$ 3,311,553	\$ 3,151,979	\$ 3,021,773
State Transportation Reimbursement	\$ 200,000	\$ 217,162	\$ 230,000
NSSED IDEA Flowthrough	\$ 3,455,708	\$ 3,290,336	\$ 3,191,194
LEA IDEA Flowthrough	\$ 4,585,413	\$ 4,817,667	\$ 4,552,373
ARRA Stimulus Funds for Professional Dev	\$ -	\$ -	\$ 150,000
ARRA IDEA Flowthrough Funding	\$ -	\$ -	\$ 7,866,255
ARRA Preschool Funding	\$ -	\$ -	\$ 298,628
State TRS On Behalf Journal Entry	\$ 1,430,281	\$ 1,675,559	\$ 1,869,000
Miscellaneous	\$ 397,226	\$ 326,919	\$ 286,744
Overhead Transfers	\$ 1,590,673	\$ 1,590,673	\$ 1,630,440
Total	\$ 45,318,241	\$ 43,826,804	\$ 52,739,994
Expenditures			
Salaries	\$ 26,374,919	\$ 25,468,812	\$ 25,557,010
Benefits	\$ 7,525,720	\$ 7,005,299	\$ 7,690,481
Purchased Services	\$ 2,414,108	\$ 2,321,134	\$ 2,439,691
Supplies	\$ 677,136	\$ 529,845	\$ 605,789
Capital Outlay	\$ 258,859	\$ 150,675	\$ 231,949
Other	\$ 461,132	\$ 403,442	\$ 471,087
Disbursements to LEA's for IDEA Grants	\$ 4,585,413	\$ 4,817,667	\$ 4,552,373
ARRA Flowthrough Disbursement to LEA's	\$ -	\$ -	\$ 7,866,255
ARRA Preschool Disbursement	\$ -	\$ -	\$ 298,628
State TRS On Behalf Journal Entry	\$ 1,430,281	\$ 1,675,559	\$ 1,869,000
Overhead Transfers	\$ 1,590,673	\$ 1,590,673	\$ 1,630,440
Total	\$ 45,318,241	\$ 43,963,106	\$ 53,212,703
Net Over/Under Budget	\$ -	\$ (136,302)	\$ (472,709)
			17.42%

Summary of Proposed Increases to Rates Billed to Member Districts



	FY2009	FY2010	Percent Increase
Administrative Fees			
General Assessment	\$ 23.81	\$ 24.40	2.48%
District Services	\$ 19.00	\$ 19.50	2.63%
Tuition Rates			
NSA	\$ 34,325	\$ 35,183	2.50%
ECP - Half Day	\$ 16,458	\$ 16,870	2.50%
ECP - Full Day	\$ 31,780	\$ 32,575	2.50%
ELS	\$ 28,614	\$ 29,329	2.50%
ELS Transition	\$ 33,297	\$ 34,129	2.50%
Summer Programs			
NSSSED/NSSRA Summer Program	\$ 1,336	\$ 1,503	12.5%
ELS Transition Summer Program	\$ 1,350	\$ 1,485	10.0%

LEA Unit and Contractual Billings

Based on union contracts that provide for 5% salary increases and health insurance premiums projected to increase 5-10%, a 7-8% increase in billings is anticipated.

Additionally, non-certified costs are anticipated to increase 8-9% due to a significant increase in IMRF employer contribution rate.

NSA and Admin Center Building Project



FY 2008 - 2009 Budget Data			FY2010 Budget Data	FY2011 Budget Data
	FY2009 Budget	FY2009 Projected Actual		
Revenue Sources				
Member District Contributions	\$ 16,100,000	\$ -	\$ 16,100,000	\$ -
Interest Income	\$ 216,000	\$ -	\$ 110,000	\$ 17,000
Total	\$ 16,316,000	\$ -	\$ 16,210,000	\$ 17,000
Expenditures				
Construction Costs	\$ 212,138	\$ 8,793	\$ 10,887,862	\$ 2,911,537
Architect/Construction Management Fees	\$ 832,776	\$ 1,124,534	\$ 967,224	\$ 200,000
Total	\$ 1,044,914	\$ 1,133,327	\$ 11,855,086	\$ 3,111,537
Net Over/Under Budget	\$ 15,271,086	\$ (1,133,327)	\$ 4,354,914	\$ (3,094,537)