

# Interoffice Memo

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## 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.

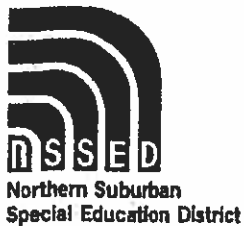
Enc: 2012-2013 NCSSED Budget Executive Summary  
NCSSED Budget Preparation 2012-2013  
ISBE NCSSED FY12 Legal Budget  
NCSSED Budget Comparison

**NSSD Budget Comparison for District 225**  
**2011-2012 School Year to 2012-2013 School Year**

<b>GLENBROOK</b>		<b>2011-2012</b>		<b>2012-2013 Projections</b>			<b>Difference**</b>
<b>Program</b>	<b>Program Cost</b>	<b>ADE of Students</b>	<b>Costs</b>	<b>Program Cost</b>	<b>Percent Change*</b>	<b>Cost</b>	
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
<b>Total Change in Cost to District</b>							<b>\$121,239</b>

<b>IDEA Distribution</b>	<b>60/40</b> Approximately 40% Retained by NSSD and 60% Flow through to Districts	<b>70/30</b> Approximately 30% Retained by NSSD and 70% Flow through to Districts	<b>An additional \$79,713 will flow back to the District****</b>
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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 NSSD programs and service costs



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 11<sup>th</sup> 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, NSSSED is bringing forward a balanced budget for approval at our June 13<sup>th</sup> Board Meeting. Below is a summary of the NSSSED 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 13<sup>th</sup>!

**NSSD BUDGET 2012-13  
FINAL DRAFT**

June 13, 2012

# Agenda

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- Executive Summary
- Approach/Timing
- Assumptions
- Programs & Services Budgets
- NSSD 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

- 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 Tuition



(A) FY12  
Tuition  
\$30,662 /  
\$35,680

(C) FY13 Tuition-  
Finance  
Committee  
Recommendations  
\$32,079 /  
\$37,328

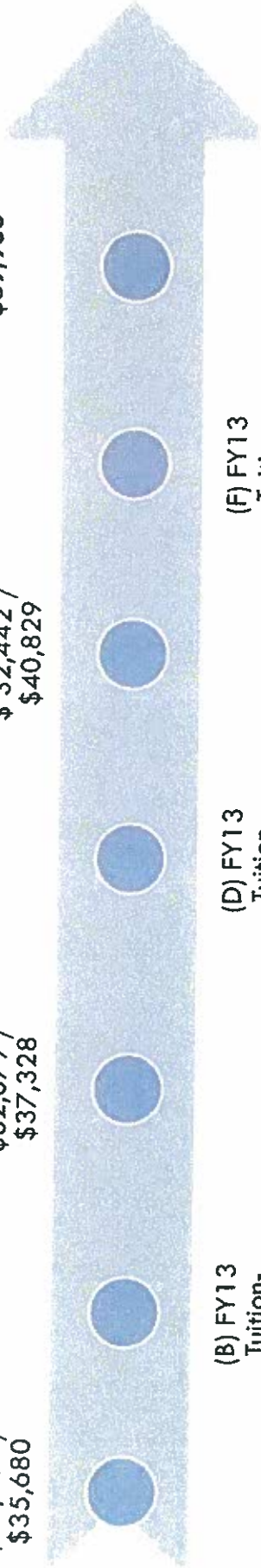
(E) FY 13  
Tuition-  
Program line  
item  
modifications  
\$ 32,442 /  
\$40,829

(G) FY13  
Tuition FINAL  
DRAFT  
\$32,410 /  
\$39,900

(B) FY13  
Tuition-  
Status Quo  
\$30,861 /  
\$35,912

(D) FY13  
Tuition-  
Program  
staffing  
modifications  
\$32,641 /  
\$41,079

(F) FY13  
Tuition  
April Draft  
\$32,410 /  
\$39,900





# Early Childhood Program

2012-2013 School Year – Budget Draft

# Early Childhood Tuition



(A) FY12  
Tuition  
\$33,552

(C) FY13 Tuition-  
Finance Committee  
Recommendations  
\$46,839

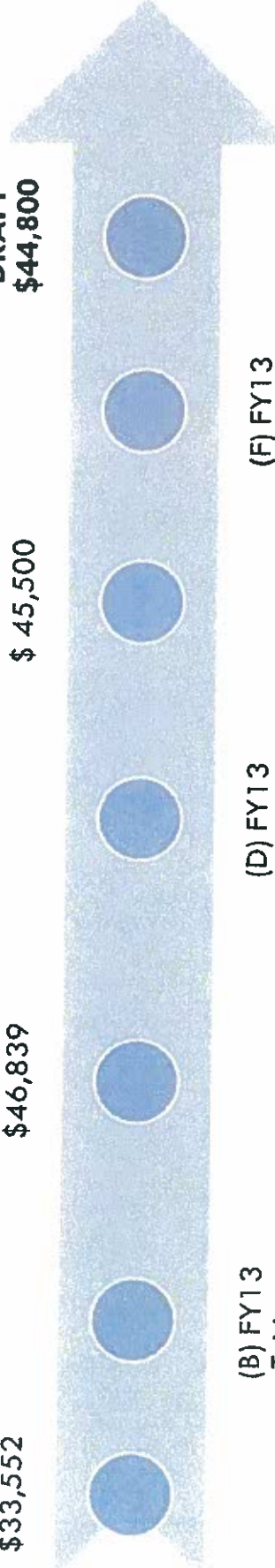
(E) FY 13  
Tuition-  
Reductions:  
Net Impact  
\$ 45,500

(G) FY13  
Tuition  
FINAL  
DRAFT  
\$44,800

(B) FY13  
Tuition-  
Status  
Quo  
\$35,408

(D) FY13  
Tuition-  
Program  
staffing  
modifications  
\$49,770

(F) FY13  
Tuition  
April  
Draft  
\$45,250





# 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)

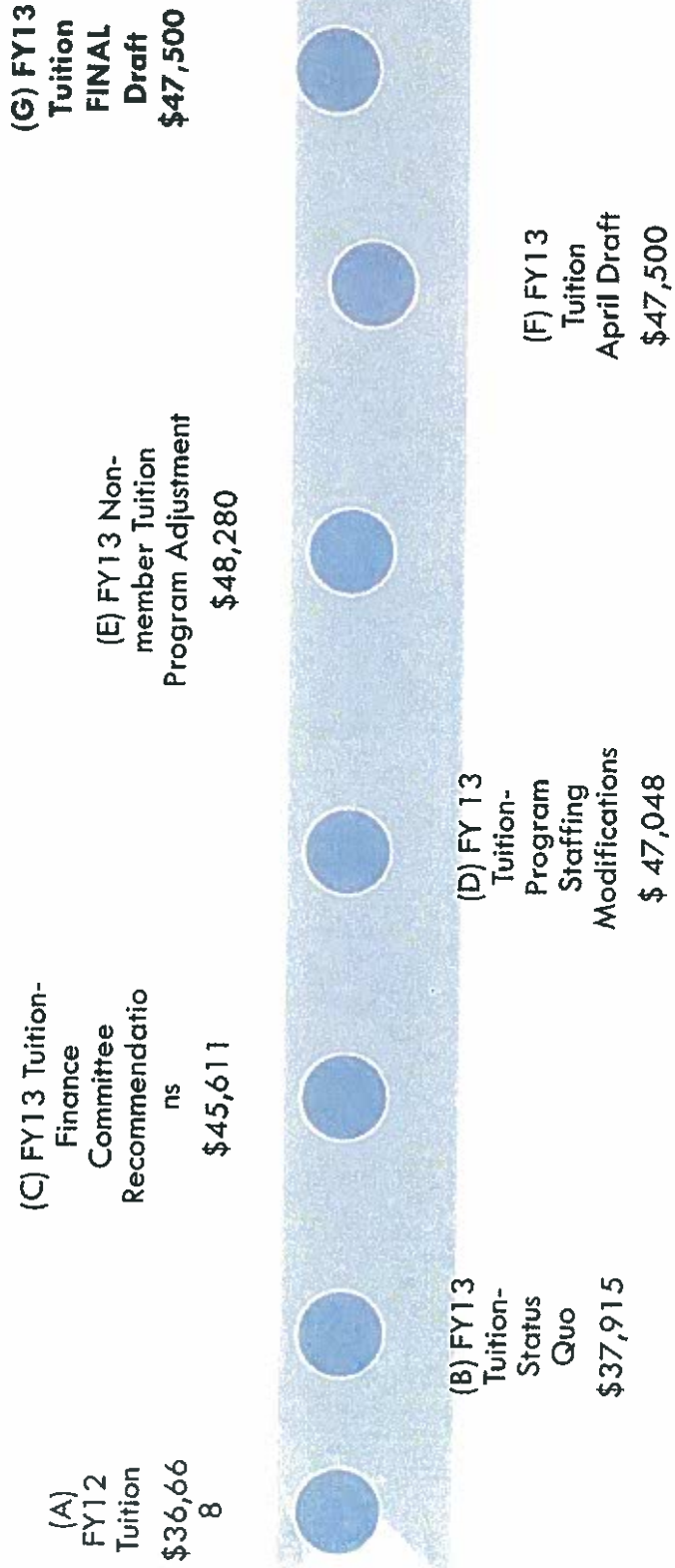
#### Early Childhood

	FY 2011-2012 Enrollment and Staffing Data		FY 2013 Data		June to FY12	June to April	April to February
	Budgeted Enroll/Staffing As of May 31, 2011	Prof. YE Enroll/Staffing As of May 2012	Budgeted Enroll/Staffing As of May 2012	Budgeted Enroll/Staffing As of May 2012			
<b>Student Enrollment</b>							
Half day	44.0	54.59	51.0	1.00	7.0	1.00	-
Full day	12.0	16.41	16.0	3.00	4.0	3.00	-
<b>Total full ADE enrollment</b>	<b>34.0</b>	<b>43.71</b>	<b>41.5</b>	<b>4</b>	<b>7.5</b>	<b>4</b>	<b>-</b>
Typical peers	30.0	35.0	32.0	-	2.0	-	-
<b>Staffing</b>							
Certified Positions	13.25	14.45	13.80	0.30	0.55	0.30	-
Non-Certified Positions	11.00	13.00	14.90	3.8	3.90	3.8	(0.5)
<b>Total</b>	<b>24.25</b>	<b>27.45</b>	<b>28.70</b>	<b>4.1</b>	<b>4.45</b>	<b>4.1</b>	<b>(0.5)</b>

	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			
<b>Revenue Sources</b>							
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)	\$ -	\$ -	
<b>Total</b>	<b>\$ 1,953,128</b>	<b>\$ 1,755,106</b>	<b>\$ 2,249,968</b>	<b>\$ 296,840</b>	<b>\$ 139,710</b>	<b>\$ (9,510)</b>	
<b>Expenditures</b>							
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)	
<b>Total</b>	<b>\$ 2,182,307</b>	<b>\$ 1,552,145</b>	<b>\$ 2,249,967.7</b>	<b>\$ 67,661</b>	<b>\$ 139,709</b>	<b>\$ (9,085)</b>	
<b>Net Over/Under Budget</b>	<b>\$ (229,178)</b>	<b>\$ 202,961</b>	<b>\$ 0</b>	<b>3.10%</b>	<b>\$</b>	<b>\$ (424)</b>	



# NSA Tuition



# NSA Program

**FY13 Projected Tuition**  
**\$47,500 Member**  
**\$54,625 Non-Member**

June Draft- NSEED FY2013 Budget (To be Presented to Governing Board on June 13, 2012)									
North Shore Academy					FY 2013 Data				
FY 2011-2012 Enrollment and Staffing Data			FY 2013 Data		June to FY12			April to February	
Budgeted Enroll/Staffing	Proj. YE Enroll/Staffing	As of May 2012	Budgeted Enroll/Staffing	As of May 2012	June to FY12	June to April	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	As of May 2012	As of May 2012	As of May 2012	As of May 2012	As of May 2012	As of May 2012
<b>Student Enrollment</b>									
Member Districts	97.5	101.15	98.5	98.5	1.0	1.5	1.0	1.5	2.5
Non-Resident	40.0	42.35	43.0	43.0	3.0	-	3.0	-	(2.0)
<b>Total</b>	<b>137.5</b>	<b>143.50</b>	<b>141.5</b>	<b>141.5</b>	<b>(2.00)</b>	<b>1.50</b>	<b>(2.00)</b>	<b>1.50</b>	<b>0.50</b>
<b>Staffing</b>									
Certified Positions	40.50	41.70	41.00	41.00	0.50	-	0.50	-	(1.0)
Non-Certified Positions	46.70	48.70	50.40	50.40	3.70	1.3	3.70	1.3	(2.1)
<b>Total</b>	<b>87.20</b>	<b>90.40</b>	<b>91.40</b>	<b>91.40</b>	<b>4.2</b>	<b>1.3</b>	<b>4.2</b>	<b>1.3</b>	<b>(3.1)</b>
<b>Revenue Sources</b>									
Tuition	\$ 5,523,890	\$ 5,152,361	\$ 7,027,625	\$ 7,027,625	\$ 1,503,735	\$ 71,250	\$ 1,503,735	\$ 71,250	\$ (180,505)
State Pers Reimbursement	\$ 429,030	\$ 432,471	\$ 408,915	\$ 408,915	\$ (20,115)	\$ -	\$ (20,115)	\$ -	\$ -
IDEA Flowthrough	\$ 1,285,200	\$ 861,479	\$ -	\$ -	\$ (1,285,200)	\$ -	\$ (1,285,200)	\$ -	\$ -
Staff Lunch Reimbursement	\$ 15,840	\$ 38,152	\$ 15,840	\$ 15,840	\$ -	\$ -	\$ -	\$ -	\$ -
Student Federal Lunch Reimbursement	\$ 20,124	\$ -	\$ 20,124	\$ 20,124	\$ -	\$ -	\$ -	\$ -	\$ -
Student State Lunch Reimbursement	\$ 987	\$ -	\$ 987	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -
Learn and Serve Grant	\$ -	\$ 5,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSA Gym	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHS Grant	\$ -	\$ -	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ -
<b>Total</b>	<b>\$ 7,275,071</b>	<b>\$ 6,489,594</b>	<b>\$ 7,479,191</b>	<b>\$ 7,479,191</b>	<b>\$ 204,120</b>	<b>\$ 71,250</b>	<b>\$ 204,120</b>	<b>\$ 71,250</b>	<b>\$ (180,505)</b>
<b>Expenditures</b>									
Salaries	\$ 5,112,914	\$ 4,004,973	\$ 5,205,873	\$ 5,205,873	\$ 92,959	\$ 76,932	\$ 92,959	\$ 76,932	\$ (99,029)
Benefits	\$ 1,250,495	\$ 939,009	\$ 1,350,937	\$ 1,350,937	\$ 100,443	\$ (40,121)	\$ 100,443	\$ (40,121)	\$ 57,092
Purchased Services	\$ 408,335	\$ 309,056	\$ 472,640	\$ 472,640	\$ 64,305	\$ 34,867	\$ 64,305	\$ 34,867	\$ 1,090
Supplies	\$ 178,870	\$ 198,849	\$ 204,900	\$ 204,900	\$ 26,030	\$ 3,030	\$ 26,030	\$ 3,030	\$ -
Capital Outlay	\$ 13,000	\$ 13,086	\$ 25,000	\$ 25,000	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -
Other	\$ 309,458	\$ 2,858	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs Applied to Programs	\$ -	\$ -	\$ 217,841	\$ 217,841	\$ (91,617)	\$ 2,241	\$ (91,617)	\$ 2,241	\$ (5,517)
<b>Total</b>	<b>\$ 7,275,071</b>	<b>\$ 5,467,832</b>	<b>\$ 7,479,190.89</b>	<b>\$ 7,479,190.89</b>	<b>\$ 204,120</b>	<b>\$ 76,950</b>	<b>\$ 204,120</b>	<b>\$ 76,950</b>	<b>\$ (46,365)</b>
<b>Net Over/Under Budget</b>	<b>\$ (0)</b>	<b>\$ 1,021,762</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$</b>	<b>\$ 0</b>	<b>\$</b>	<b>\$ (134,140)</b>

ESY Program – Summer School

2012-2013 School Year – Budget Draft

# ESY Program

**FY13 Tuition**  
**\$1,594**

June Draft- NSEED FY2013 Budget (To be Presented to Governing Board on June 13, 2012)						
NSSED/NSSRA		FY 2011-2012 Enrollment and Staffing Data		FY 2013 Data		
Joint Summer School		Budgeted Enroll/Staffing Proj. YE Enroll/Staffing		Budgeted Enroll/Staffing		
		As of May 31, 2011		As of May 2012		
		As of May 2012		As of May 2012		
Student Enrollment		236.0	223.0	204.0		
ESY		236.0	223.0	204.0		
Total					(32.0)	2
Staffing						
Certified Positions	\$1,120	53.00	49.00	55.00	2.00	-
Non-Certified Positions	\$490	47.65	53.00	53.00	5.35	-
Individual Teacher Assis		113.0	94.00	90.00	-23.00	-
		FY 2011 - 2012 Budget Data		FY 2013 Budget Data		
		As of May 31, 2011		As of May 2012		
Revenue Sources						
Tuition		\$ 368,868	\$ 302,583	\$ 325,176	\$ (43,692)	\$ 3,135
Tuition 1 to 1 aids		\$ 155,375	\$ 130,697	\$ 118,739	\$ (36,636)	\$ (8,816)
NSSRA Billing		\$ 39,000	\$ 38,800	\$ 44,508	\$ 5,508	\$ 7,068
Vision				\$ 1,437	\$ 1,437	\$ (63)
Summer 1 to 1 Nurses		\$ 9,698	\$	\$ 48,482	\$ 38,784	\$ 37,482
State Personnel Reimbursement	75%	\$ 55,398	\$ 59,633	\$ 47,000	\$ (8,398)	\$ 39
Total		\$ 628,339	\$ 531,714	\$ 585,342	\$ (42,997)	\$ (3,157)
					-6.84%	
Expenditures						
Salaries		\$ 468,210	\$ 387,472	\$ 418,878	\$ (49,331)	\$ 15,603
Benefits		\$ 36,974	\$ 31,466	\$ 48,019	\$ 11,045	\$ 5,398
Purchased Services		\$ 116,580	\$ 97,185	\$ 111,770	\$ (4,810)	\$ 17,670
Supplies		\$ 6,575	\$ 5,697	\$ 6,674	\$ 99	\$ 174
Total		\$ 628,339	\$ 521,821	\$ 585,341	\$ (42,998)	\$
					-6.84%	
Net Over/Under Budget		\$	\$ 9,893	\$ (0)		\$ (3,157)

## District Services

2012-2013 School Year – Budget Draft

# District Services

## FY13 Rates

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

### June Draft- NSED 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
	As of May 31, 2011	As of May 2012	As of May 2012	As of May 2012	As of May 2012				
Staffing									
Certified Positions	4.30	4.30	4.10	5.80	5.80	1.50	1		(1)
Non-Certified Positions	0.00	0.00	0.00	0.00	0.00	0.00	-		(1)
<b>Total</b>	<b>4.30</b>	<b>4.30</b>	<b>4.10</b>	<b>5.80</b>	<b>5.80</b>	<b>1.50</b>	<b>0.6</b>		<b>(1.4)</b>

#### 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							
Unit Billings	\$ 430,254	\$ 373,316	\$ 463,137	\$ 32,883	\$ -	\$ -	\$ (62,560)
State Personnel Reimbursement	\$ 27,675	\$ 29,418	\$ 33,075	\$ 5,400	\$ (8,235)	\$ (8,235)	\$ 4,050
<b>Total</b>	<b>\$ 457,929</b>	<b>\$ 402,734</b>	<b>\$ 496,212</b>	<b>\$ 38,283</b>	<b>\$ (8,235)</b>	<b>\$ (8,235)</b>	<b>\$ (58,510)</b>
				<b>8.36%</b>			

	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			
Expenditures							
Salaries	\$ 329,011	\$ 130,925	\$ 408,826	\$ 79,815	\$ (36,867)	\$ (36,867)	\$ 551
Benefits	\$ 56,129	\$ 21,704	\$ 63,074	\$ 6,945	\$ (5,983)	\$ (5,983)	\$ (10,691)
Purchased Services	\$ 15,583	\$ 2,430	\$ 8,660	\$ (6,923)	\$ (10,755)	\$ (10,755)	\$ (1,055)
Supplies	\$ 800	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 450	\$ 370	\$ 400	\$ (50)	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs Unit Billed	\$ 55,956	\$ -	\$ 14,453	\$ (41,503)	\$ (1,608)	\$ (1,608)	\$ (336)
<b>Total</b>	<b>\$ 457,929</b>	<b>\$ 155,429</b>	<b>\$ 496,212</b>	<b>\$ 38,283</b>	<b>\$ (55,214)</b>	<b>\$ (55,214)</b>	<b>\$ (11,531)</b>
				<b>8.36%</b>			
	\$ -	\$ -	\$ 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	% Change
OT/PT	22.17	\$119,193 (per FTE)	23.40	\$112,666.92 (per FTE)	-5.48%
Vision	4.00	\$19.56	4.00	\$19.16	-2.04%
Assistive Technology	2.30	\$22.31	2.20	\$21.46	-3.81%
Adaptive Phys. Ed.	1.65	\$24.02	1.65	\$23.85	-0.70%
EC Inclusion	1.00	\$20.85	0.90	\$19.82	-4.94%

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

# Unit Billed Services

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

	Budgeted Enroll/Staffing		Proj. YE Enroll/Staffing		Budgeted Enroll/Staffing		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		As of May 2012		As of May 2012	
<b>Staffing</b>												
APE	\$9,000	1.65		1.65		1.65						
AT	\$9,000	2.00		2.00		1.90	(0.10)		(0.10)			
Vision	\$9,000	4.00		4.00		4.00						
EC Inclusion	\$9,000	1.00		1.00		0.90	(0.10)					
OT/PT/COTA	\$9,000	21.40		21.40		21.70	0.30		0.30			
Non-Certified Positions	\$3,600	1.85		1.85		2.00	0.15		(0.05)			
<b>Total</b>		<b>31.90</b>		<b>31.90</b>		<b>32.15</b>	<b>0.25</b>		<b>0.15</b>			

## FY 2011 - 2012 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	FY 2013 Budget Data	As of May 2012	June to FY12	June to April	April to February		
<b>Revenue Sources</b>										
Unit Billings	\$ 3,610,387	\$ 2,904,583	\$ 3,420,569	\$ 3,420,569	\$ (189,818)	\$ -	\$ -	\$ 34,303		
State Personnel Reimbursement	\$ 221,414	\$ 228,883	\$ 171,923	\$ 171,923	\$ (49,491)	\$ -	\$ -	\$ -		
<b>Total</b>	<b>\$ 3,831,800</b>	<b>\$ 3,133,466</b>	<b>\$ 3,592,492</b>	<b>\$ (239,309)</b>	<b>\$ -6.25%</b>					
<b>Expenditures</b>										
Salaries	\$ 2,638,613	\$ 2,023,445	\$ 2,654,561	\$ 15,948	\$ 11,747	\$ 29,797				
Benefits	\$ 696,428	\$ 474,705	\$ 712,805	\$ 16,377	\$ 4,149	\$ (5,813)				
Purchased Services	\$ 75,806	\$ 52,979	\$ 75,165	\$ (641)	\$ (1,606)	\$ (4,921)				
Supplies	\$ 19,375	\$ 15,640	\$ 18,125	\$ (1,250)	\$ -	\$ -				
Capital Outlay	\$ 6,200	\$ 3,076	\$ 27,200	\$ 21,000	\$ -	\$ (50)				
Other	\$ 395,378	\$ -	\$ -	\$ -	\$ -	\$ -				
Administrative Costs Unit Billed	\$ 3,831,800	\$ 2,569,845	\$ 104,636	\$ (290,742)	\$ 429	\$ 570				
<b>Total</b>	<b>\$ 3,831,800</b>	<b>\$ 2,569,845</b>	<b>\$ 3,592,492</b>	<b>\$ (239,308)</b>	<b>\$ 14,719</b>	<b>\$ 19,584</b>				
	\$ 0	\$ 563,621	\$ (0)	\$ -6.25%	\$ -	\$ 14,719				

# Membership Services

2012-2013 School Year – Budget Draft

# Membership Services

## FY13 Membership

### Rate

\$13.43 per general education student

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

#### Administration/District Services

	FY 2011-2012 Enrollment and Staffing Data		FY 2013 Data		June to FY12	June to April	April to February
	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			
Enrollment							
All students	38,977.00	38,373.00	38,792.00	38,792.00	(185.0)	-	-
Total	38,977.00	38,373.00	38,792.00	38,792.00	(185.0)	-	-
Staffing							
Certified Positions	9.00	9.00	9.50	9.50	0.50	1	(1.6)
Non-Certified Positions	24.30	24.30	24.38	24.38	0.08	(1)	1.6
Total	33.30	33.30	33.88	33.88	0.58	0.64	-0.05

#### FY 2011 - 2012 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							
General Assessment/District Service Fees	\$ 1,428,945	\$ 1,421,759	\$ 520,977	\$ 520,977	\$ (907,968)	\$ -	\$ 31,519
Interest Income	\$ 15,000	\$ 6,709	\$ 10,000	\$ 10,000	\$ (5,000)	\$ -	\$ (5,000)
Rental Income, Alter House	\$ 58,828	\$ 58,828	\$ 60,312	\$ 60,312	\$ 1,757	\$ -	\$ 1,757
State Personnel Reimbursement	\$ 68,985	\$ 93,496	\$ 37,206	\$ 37,206	\$ (31,779)	\$ (23,544)	\$ -
State Transportation Reimbursement	\$ 230,000	\$ 145,726	\$ 200,000	\$ 200,000	\$ (30,000)	\$ -	\$ (30,000)
IDEA Flowthrough	\$ 1,042,585	\$ 698,853	\$ 2,557,861	\$ 2,557,861	\$ 1,515,276	\$ 72,436	\$ (53,060)
IDEA CarryOver			\$ 105,000	\$ 105,000	\$ -	\$ -	\$ 105,000
ARRA Funds for Professional Development	\$ 6,700	\$ -	\$ -	\$ -	\$ (6,700)	\$ -	\$ -
LICA Admin Fee	\$ 122,400	\$ 122,400	\$ -	\$ -	\$ (122,400)	\$ -	\$ -
Medicaid	\$ -	\$ -	\$ 185,000	\$ 185,000	\$ 185,000	\$ -	\$ 60,000
NSA Gym Rental	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ (5,000)
Gatekeeper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs Applied to Prog/Serv.	\$ 1,493,635	\$ -	\$ 861,788	\$ 861,788	\$ (631,847)	\$ 1,880	\$ (21,018)
Total	\$ 4,466,805	\$ 2,580,886	\$ 4,548,144	\$ 4,548,144	\$ 81,339	\$ 50,772	\$ 84,198
					1.82%		

#### Expenditures

Salaries	\$ 2,462,385	\$ 2,175,632	\$ 2,593,685	\$ 2,593,685	\$ 131,300	\$ 55,014	\$ 44,618
Benefits	\$ 976,367	\$ 751,285	\$ 1,065,962	\$ 1,065,962	\$ 89,595	\$ 20,535	\$ 6,229
Purchased Services	\$ 761,400	\$ 945,634	\$ 710,898	\$ 710,898	\$ (50,502)	\$ 679	\$ (40,338)
Supplies	\$ 172,200	\$ 119,403	\$ 128,600	\$ 128,600	\$ (43,600)	\$ (26,800)	\$ (9,100)
Capital Outlay	\$ 52,400	\$ 102,488	\$ 49,000	\$ 49,000	\$ (3,400)	\$ 1,500	\$ -
Other	\$ 42,053	\$ 66,335	\$ -	\$ -	\$ (42,053)	\$ -	\$ (36,678)
Total	\$ 4,466,805	\$ 4,160,776	\$ 4,548,144	\$ 4,548,144	\$ 81,339	\$ 50,928	\$ (35,269)
Net Over/Under Budget	\$ 0	\$ (1,579,890)	\$ (0)	\$ (0)	1.82%	\$ -	\$ 119,467



# LEA Contractual Services

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

### LEA FY 2011-2012 Enrollment and Staffing Data FY 2013 Data

Staffing	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
	As of May 31, 2011	As of May 2012	As of May 2012	As of May 2012	As of May 2012				
1:1 TAs	\$3,600	161.50	131.50	127.70	-33.80	(3.30)			
District Hired TAs	\$3,600	35.00	43.20	43.20	8.20	-			
LEA Non-Certified Positions	\$3,600	3.43	6.10	6.10	2.67	(1.00)			1.00
LEA Interns	\$9,000	3.00	3.00	3.00	0.00	-			3.00
LEA Certified Positions	\$9,000	16.17	16.87	22.00	5.83	(1.00)			6.13
<b>Total</b>		<b>199.93</b>	<b>180.80</b>	<b>202.00</b>	<b>2.07</b>	<b>(5.30)</b>			<b>10.13</b>

### FY 2011 - 2012 Budget Data FY 2013 Budget Data

Revenue Sources	FY 2011 - 2011		FY 2012 as of May 2012		FY 2013 Budget Data As of May 2012		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	As of May 2012				
LEA Unit Billings	\$ 7,585,676	\$ 6,560,383	\$ 7,998,479	\$ 7,998,479	\$ 412,803	\$ -	\$ 30,971		
State Personnel Reimbursement	\$ 668,858	\$ 696,931	\$ 622,283	\$ 622,283	\$ (46,575)	\$ 491,940	\$ -		
DHS Transition Program	\$ 62,874	\$ 69,027	\$ 62,874	\$ 62,874	\$ -	\$ -	\$ 0		
<b>Total</b>	<b>\$ 8,317,408</b>	<b>\$ 7,326,341</b>	<b>\$ 8,683,636</b>	<b>\$ 8,683,636</b>	<b>\$ 366,228</b>	<b>\$ 491,940</b>	<b>\$ 30,971</b>		
					<b>4.40%</b>				

### Expenditures

Salaries	\$ 5,147,240	\$ 4,096,012	\$ 5,612,690	\$ 5,612,690	\$ 465,450	\$ 408,845	\$ 79,923		
Benefits	\$ 2,763,342	\$ 1,994,626	\$ 2,682,233	\$ 2,682,233	\$ (81,109)	\$ 66,675	\$ (91,850)		
Purchased Services	\$ 163,520	\$ 3,357	\$ 154,386	\$ 154,386	\$ (9,134)	\$ (2,610)	\$ 66,292		
Supplies	\$ 1,000	\$ 300	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Administrative Costs LEA	\$ 242,307	\$ -	\$ 233,327	\$ 233,327	\$ (8,980)	\$ (5,995)	\$ 1,631		
<b>Total</b>	<b>\$ 8,317,408</b>	<b>\$ 6,094,296</b>	<b>\$ 8,683,636</b>	<b>\$ 8,683,636</b>	<b>\$ 366,228</b>	<b>\$ 466,915</b>	<b>\$ 55,996</b>		
					<b>4.40%</b>				

(0) \$ 1,232,046 \$ (0)

\$ (25,025)

State/Federal Funding;  
TRS on Behalf

2012-2013 School Year – Budget Draft



# State & Federal Funding

## June Draft- NSEED 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		Proj. YE Enroll/Staffing	Budgeted Enroll/Staffing		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			
Staffing								
Certified Positions	9000	0.00	0.00	0.0				
Non-Certified Positions	3600	0.80	0.80	0.7	(0.6)			
Total		0.8	0.8	0.7	(0.6)			

#### Revenue Sources

	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			
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	\$ -	\$ 597,974	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA IDEA Preschool Flowthrough	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA DHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 Flowthrough Disbursement to LEA's	\$ -	\$ 440,107	\$ -	\$ -	\$ -	\$ -	\$ -
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

	\$ -	\$ -	\$ (358,214)	\$ (0)	12.19%	\$ -	\$ (0)
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# Total Budget Summary

2012-2013 School Year – Budget Draft



# Summary and Comparison of NSSD Fees and Tuitions

**FY12 Final Budget**


**FY13 Final Draft**

**% Change  
FY12 vs. FY13**

Membership Rate	Membership Rate	Membership Rate
<ul style="list-style-type: none"> <li>Membership Rate</li> <li>ELS / Transition</li> <li>EC (Half Day/ Full Day)</li> <li>NSA</li> <li>IDEA revenue retained</li> <li>IDEA Pre-School revenue retained</li> </ul>	<ul style="list-style-type: none"> <li>Membership Rate</li> <li>*ELS / Transition</li> <li>*EC (Half Day/ Full Day)</li> <li>*NSA</li> <li>IDEA revenue retained</li> <li>IDEA Pre-School revenue retained</li> <li>*Related &amp; District Services</li> </ul>	<ul style="list-style-type: none"> <li>Membership Rate</li> <li>*ELS / Transition</li> <li>*EC (Half Day/ Full Day)</li> <li>*NSA</li> <li>IDEA revenue retained</li> <li>IDEA Pre-School rev. retained</li> <li>*Related &amp; District Services</li> </ul>
<ul style="list-style-type: none"> <li>\$24.40 (HS)/\$43.90 (El.)</li> <li>\$30,662 / \$35,680</li> <li>\$17,376 / \$33,552</li> <li>\$36,668</li> <li>\$3.1 Million</li> <li>\$199,228</li> </ul>	<ul style="list-style-type: none"> <li>\$13.43</li> <li>\$32,410 / \$39,900</li> <li>\$22,400 / \$44,800</li> <li>\$47,500</li> <li>Approximately \$2.5 Million</li> <li>Approximately \$61,761</li> </ul>	<ul style="list-style-type: none"> <li>45%/70% Decrease</li> <li>5.7%/11.8% Increase</li> <li>*EC (Half Day/ Full Day)</li> <li>29%/33% Increase</li> <li>*NSA</li> <li>30% Increase</li> <li>IDEA revenue retained</li> <li>19.2% Decrease</li> <li>IDEA Pre-School rev. retained</li> <li>61% Decrease</li> <li>*Related &amp; District Services</li> <li>1-5.5% Decrease in rates</li> </ul>

\*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?