

Interoffice Memo

The Glenbrook High Schools

TO: Mike Riggle
FROM: Jennifer Pearson
RE: NSSED Draft Budget (FY14)
DATE: May 8, 2013

At their upcoming June 12th meeting, the NSSED Governing Board will vote to approve the annual budget for the 2013-2014 fiscal year. In previous years, the Director of Special Education would present the NSSED budget to the Glenbrook High School Board of Education in July after the Draft III budget was approved. This year, I am bringing forward a tentative budget (Draft II) in May to provide an opportunity for board discussion prior to approval.

For reference, NSSED engages in a 5-month budget process to allow for review and discussion with multiple stakeholders: the NSSED Executive Board, the NSSED Governing Board composed of a board member from each of the representative districts, NSSED Finance Committee members, District Superintendents, Special Education Directors, and Business Officials. On behalf of Glenbrook, I serve on the Finance Committee. Joel Taub serves on the Governing Board and will vote on behalf of our Board.

Further, 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 anticipated budget is not anticipated to exceed \$44,842,047. This represents a 1.64% increase from the prior year's budget.
- The Draft II budget represented balanced budget for programs and departments. However, administration was working toward balancing the membership services budget.
- A reduction of 6% to IDEA funds was contained in the budget to address the Sequestration
- Overall, at the time the Draft II budget was presented, NSSED was projecting a total budget deficit of \$48,427.
- Between Draft II and Draft III NSSED Federal Revenues were adjusted to reflect a reduction of 4.5% to IDEA funds based on further official communication from our State Board of Education
- Draft III of the NSSED budget will reflect a balanced budget

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 NSSSED. The support/related services (i.e. occupational therapy, physical therapy, vision services) are unit billed and are provided to students both within NSSSED 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. Below is a summary of the anticipated NSSSED enrollment, membership rate, tuitions, and implications for our district.

ELS/TLS Enrollment

- Our enrollment numbers in ELS and ELS Transition Programs, as mentioned in this memo last year, was projected to continue to increase through the 2014-2015 school year. However, given some students who recently moved out of the district, high school and transition numbers are projected to increase by only 1.0 ADE.
- It should also be noted that 2 current students entering the transition program at a higher tuition cost would 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.

NSA Enrollment

- Projections are anticipated to be flat at 7 ADE for the 2013-2014 school year. (The actual number of students is higher since students may be at NSA for 45-day interim alternative placements).
- It should be noted there are four incoming freshman students being served at NSA who will be able to be supported at Glenbrook's Off-Campus Program.
- Future projections are not possible given the transient nature of this student population.

Tuition Rates

- The tuition costs for the ELS, ELS-Transition, and NSA programs for the 2012-2013 school year were \$32,410, \$39,900, and \$47,500 respectively.
- It is projected that the tuition costs for the 2013-2014 school year will be \$33,382 (3% increase), \$40,139 (0.6% increase), and \$48,925 (3% increase) respectively.
- The projected NSSSED tuition increase was used in determining the tuition costs for the projected Glenbrook 225 FY14 budget.

Membership Rate

- 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 FY13 membership fee was \$13.43 multiplied by our general education enrollment.
- The FY14 membership fee is anticipated to be \$13.83.
- This fee gives us access to NSSSED programs, billable related services described above, professional development opportunities, parent/community expertise, consultation by

NSSSED administration and coaches, as well as the opportunity to utilize LEA contracts on an as needed basis.

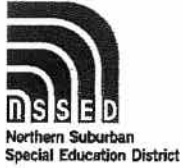
Overall Impact

- Due to budget parameters, the increase to our NSSSED budget will be approximately 3% in membership and tuition rates, not factoring in changes in enrollment.
- We anticipate an increased ADE of only 1 student.
- Costs will be slightly elevated due to the change in tuition rate for 2 students moving to the NSSSED Transition Program

I have attached an executive summary and a cover memo from Seth Chapman that accompanies the FY14 draft budget. Overall, this is a “not to exceed” budget. The budget reflects sensitivity and responsibility in light of the economic times and current practices of other districts in the area. Finally, NSSSED is engaging in further budget study to re-evaluate practices including fee structures and 1:1 staffing patterns.

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

Enc: 2013-2014 NSSSED Budget, Draft II Executive Summary
NSSSED Budget Presentation, Draft II



TO: Executive Committee
Governing Board

FROM: Seth Chapman 

VIA: Tim Thomas 

DATE: April 4, 2013

RE: **NSSED FY14 Budget, Draft II**

Overview

At the January 9th Board Meeting, NSSED presented our first draft of the FY14 budget. Since that time NSSED has held several presentations with member district Superintendents, Business Officials and Special Education Administrators. Based on feedback received over the past two months, we have modified the budget accordingly. Included in those adjustments are updated projections of enrollment and staffing. We are pleased to present the FY14 Draft II budget.

The intention of the FY14 Draft II budget is to:

- Provide conservative projections on budgeted tuitions and services as well as membership and contractual costs
- Explain how the individual program budgets were developed and what changes you may see in the following school year
- Review the key variables/assumptions and compare changes from the Draft I budget
- Provide “not to exceed” projections on the budgeted tuitions and services to provide conservative estimates for our member district’s budgeting process
- Receive feedback on preparing NSSED’s final budget

Parameters and Assumptions

Draft II of the budget contains a local revenue assumption

- All local revenue will be budgeted at the prior year CPI rate of increase (3%).
 - Please note that actual tuition and membership rates will continue to be driven by feedback from board

Revenue Assumptions

- Local: Currently projected at a 3% increase
- State: FY13 budget amounts
- Federal: Represents a reduction of 6% for IDEA & IDEA Pre-School FY13 budget amounts

Expenditure Assumptions

➤ Salaries

- Certified Staff (Teachers): 3.0%, inclusive of step (Contractual)
- Non Certified instructional Staff: 3.75% (Contractual)
- Administration & Support Staff: 2.5% (Projected)

➤ Benefits (Updated Projections)

- Health: PPO: -.72% (*Reduction*) & HMO: 9.1%
 - Previously projected at 1.5% and 8.3% for PPO and HMO respectively
- Dental: 1.8%
 - Previously projected at 2.8%
- Work Comp/General Liability: 5%
- IMRF: 12.26% (of salaries)
 - Previously projected at 11.72%
- TRS/FICA/Life: Projected at FY13 rates

Budget Summary

Given the above assumptions, NSSD is currently projecting a total budget deficit of \$48,427. A deficit of approximately \$49,000 exists in membership services. NSSD currently projects all other programs and services to be balanced within the 3% tuition increase assumption.

The projected service costs and tuitions would be set at the following rates:

- Membership Rate
 - \$13.83 per general education student: Deficit remaining of approximately \$49,000
- *ELS / Transition
 - \$33,382/ \$40,139:
- *EC (Half Day/ Full Day)
 - \$22,822 / \$45,644:
- *NSA
 - \$48,925 (3%):

*A 15% increase will be added to all non-member district rates

The NSSD final budget will be presented at the June 12th Board meeting. I am very appreciative of the continued feedback and collaboration from our key stakeholders as we work towards developing a balanced budget to support student outcomes next year. We very much look forward to hearing your comments and fielding any questions you have on April 10th!



Northern Suburban
Special Education District

2013-14

NSSED BUDGET PRESENTATION
DRAFT II

NSSED Governing Board:
April 10, 2013

Executive Summary

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- The intention of the FY14 Draft II Budget is to:
 - Provide conservative projections on budgeted tuitions and services as well as membership and contractual costs.
 - The budget is expected to be a “not to exceed” budget
 - Review the key variables and compare changes from the Draft I budget
 - Explain how the individual program budgets were developed and what changes you may see in the following school year
 - Receive feedback on how to prepare NSEED’s final budget.

Budget Calendar

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- Internal Review: November-February
- Draft I: December-January
 - “Assessment and Review”
- Member District Administration: February-March
 - Feedback to guide Draft II
- Draft II: March-April
 - “Not to exceed”
- Draft III: April-June
 - Final Budget Approval
- Legal Budget: August-September

FY14 Draft II Assumptions: Revenue

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We continue to see a decline in state/federal revenue which increases burden on local district resources

- Local
 - Membership & Tuitions: 3% increase (matches CPI)
 - All other local revenue: Held Flat
- State
 - Personnel Reimbursement: Held at FY13 assumption (75%)
 - Transportation Reimbursement: Projected FY13 budgeted amount
- Federal
 - IDEA and Pre-School Grant:
 - Reduction of 6.0% or approximately \$153,000 for NSSED budget
 - Medicaid
 - Outreach projected at FY13 budgeted amount
 - Fee For Service reduced by \$40,000

NSSED Cost Reduction Summary

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	FY10	FY11	FY12	FY13	TOTAL
Staff	-20 Cert -18 Non-Cert	-15 Cert -11 Non-Cert	-15 Cert -24 Non-Cert	+1.5 Cert +1.8 Non-Cert	-48.5 Cert -51.2 Non-Cert
Dollars	\$ -1.0 Million	\$ -1.1 Million	\$ -1.9 Million	\$ +0.8 Million	\$ -3.2 Million

NSSED: Implications of Cost Reductions

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- Reduced time for collaboration, growth and training
- Delays to infrastructure needs
 - ▣ Technology, Building and Grounds & Professional Development
- Minimal or no contingency funds

FY14 Draft II Assumptions: Expenditures

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- Salaries
 - ▣ Known
 - Certified Staff: 3.0%, inclusive of step (Contractual)
 - Non Certified instructional staff: 3.75% (Contractual)
 - ▣ Projected
 - Administration/Support Staff: 2.5% (Tentative)
- Benefits
 - ▣ EBC Approved
 - Health: PPO 1.3% & HMO 9.1%
 - NET PPO reduction of .72% with plan design changes effective FY14
 - Dental: 1.8%
 - ▣ Projected
 - Work Comp/General Liability: 5%
 - IMRF: 12.26% (from 11.72%)
 - TRS/FICA/Life: Projected at FY13 rates

8 NSEED Programs & Services

2013-2014 School Year – Budget Draft II

Overall Program Initiatives

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- Instructional Coaching
- Curricular Materials
- Predictable & Value Driven Billing
- Provide positive learning environments that are flexible to changing enrollments
- Professional Development

ELS Enrollment & Staffing Projections

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Enrollment (ADE)

	FY13	FY14 Draft II
ELS	188.25	166.25
Transition	25.25	26.5
Total	213.5	192.75

Staffing (FTE)

	FY13	FY14
ELS	90.60	83.45
Transition	12.75	10.65
Total	103.35	94.10

Reduction in ELS is primarily due to District 112 transitioning students back to local district.

ELS Goals

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- **Curriculum**
 - Implement newly defined literacy curriculum with consistency and integrity
 - Complete Math and Life Skills curriculum and implement in classrooms
- **Assessment**
 - Use data from the VB-MAPP completed fall and winter to inform curricular and individual student decisions
- **Coaching**
 - Improve process for instructional decision making
 - Support ongoing professional development

Educational Life Skills & Transition

Draft II- NSED FY2014 Budget (To be Presented to Governing Board in April, 2013)

Educational Life Skills and Transition

	FY13 Budget	FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources					
Tuition	\$ 7,161,866	\$ 6,305,484	\$ 6,637,501	\$ (524,364)	\$ (738,410)
State Personnel Reimbursement	\$ 545,924	\$ 372,575	\$ 512,588	\$ (33,337)	\$ -
IDEA Flowthrough	\$ -	\$ 64,701	\$ -	\$ -	\$ -
DHS Step Program	\$ 20,000	\$ 22,296	\$ -	\$ (20,000)	\$ (20,000)
Misc revenue	\$ -	\$ 43,184	\$ -	\$ -	\$ (31,254)
District 225 Sublease	\$ 31,254	\$ 25,563	\$ -	\$ (31,254)	\$ -
Total	\$ 7,759,044	\$ 6,833,802	\$ 7,150,089	\$ (608,955)	\$ 7,150,089
				-7.85%	
Expenditures					
Salaries	\$ 5,498,285	\$ 3,409,038	\$ 5,186,459	\$ (311,827)	\$ (446,593)
Benefits	\$ 1,424,299	\$ 876,550	\$ 1,325,100	\$ (99,199)	\$ (184,768)
Purchased Services	\$ 383,817	\$ 169,447	\$ 271,868	\$ (111,949)	\$ (115,763)
Supplies	\$ 168,650	\$ 129,192	\$ 112,900	\$ (55,750)	\$ (55,750)
Capital Outlay	\$ 53,000	\$ 64,295	\$ 38,000	\$ (15,000)	\$ (15,000)
Other	\$ 5,000	\$ -	\$ 7,200	\$ 2,200	\$ 2,200
Administrative Costs Applied to Programs	\$ 225,992	\$ -	\$ 208,246	\$ (17,746)	\$ (24,470)
Total	\$ 7,759,044	\$ 4,648,522	\$ 7,149,773	\$ (609,271)	\$ (840,144)
				-7.85%	
Net Over/Under Budget	\$ -	\$ 2,185,280	\$ 316		

ELS: \$33,382

Transition: \$41,097

EC Enrollment & Staffing Projections

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Enrollment (ADE)

	FY13	FY14
EC Full Day	16 ADE	31.0 ADE
EC Half Day	25.5 ADE	27.0 ADE
Total Full ADE	41.5 ADE	58.0 ADE

Staffing (FTE)

	FY13	FY14
Total	28.7	40.2

EC Goals

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- **Allow for flexibility for incoming students throughout the school year**
- **Assessment**
 - Implementation of VB Mapp Assessment for full day students
- **Coaching**
 - Implementation of new phonics program
 - Support ongoing professional development

Early Childhood Program

EC Half Day: \$22,822
EC Full Day: \$45,644

Draft II- NSSED FY2014 Budget (To be Presented to Governing Board in April, 2013)

Early Childhood

		FY13 Budget	FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources						
Tuition		\$ 1,948,800	\$ 1,839,948	\$ 2,736,978	\$ 788,178	\$ 753,133
State Personnel Reimbursement	75%	\$ 119,408	\$ 86,912	\$ 127,688	\$ 8,280	\$ -
IDEA Flowthrough ECP		\$ -	\$ 87,519	\$ -	\$ -	\$ -
IDEA Carryover		\$ 120,000	\$ -	\$ -	\$ (120,000)	\$ (120,000)
IDEA Preschool @ 6%	31%	\$ 61,761	\$ 192,741	\$ 76,957	\$ 15,196	\$ (4,913)
Total		\$ 2,249,968	\$ 2,207,119	\$ 2,941,623	\$ 691,654	\$ 628,221
Expenditures						
Salaries		\$ 1,646,860	\$ 1,073,085	\$ 2,150,564	\$ 503,705	\$ 462,205
Benefits		\$ 419,947	\$ 273,427	\$ 578,431	\$ 158,484	\$ 127,859
Purchased Services		\$ 62,820	\$ 42,715	\$ 82,940	\$ 20,120	\$ 19,061
Supplies		\$ 27,900	\$ 23,230	\$ 28,500	\$ 600	\$ 600
Capital Outlay		\$ 12,000	\$ 9,533	\$ 15,000	\$ 3,000	\$ 3,000
Other		\$ 14,900	\$ 171	\$ 400	\$ (14,500)	\$ (14,500)
Administrative Costs Applied to Programs		\$ 65,541	\$ -	\$ 85,675	\$ 20,134	\$ 17,947
Total		\$ 2,249,968	\$ 1,422,160	\$ 2,941,510.5	\$ 691,543	\$ 616,173
Net Over/Under Budget		\$ 0	\$ 784,959	\$ 112	\$ 30.74%	\$ 30.74%

NSA Enrollment & Staffing Projections

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Enrollment (ADE)

Budget	FY13	FY14
Member	98.5	109
Non Member	43	38
Total	141.5	147

Staffing (FTE)

	FY13	FY14
Total	91.4	98.5

NSA Goals

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- Problem-solving model
- Supportive attendance resources
- Enhance non-cognitive skills
- Improve parent groups
- Sustainable data collection system
- Improve elective programs
- Substance abuse programming

North Shore Academy

NSA Member: \$48,925
NSA Non-Member: \$56,264

Draft II- NSEED FY2014 Budget (To be Presented to Governing Board in April, 2013)

North Shore Academy

	FY13 Budget	FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13
Revenue Sources				
Tuition	\$ 7,027,625	\$ 5,539,972	\$ 7,470,848	\$ 443,223
State Personnel Reimbursement	\$ 408,915	\$ 286,008	\$ 422,175	\$ 13,260
IDEA Flowthrough	\$ -	\$ 194,437	\$ -	\$ -
Staff Lunch Revenue	\$ 15,840	\$ 25,359	\$ 15,840	\$ -
Federal Lunch Reimbursement	\$ 20,124	\$ 4,832	\$ 20,124	\$ -
State Lunch Reimbursement	\$ 987	\$ 200	\$ 987	\$ -
Learn and Serve Grant	\$ -	\$ 15,930	\$ -	\$ -
Misc Revenue	\$ -	\$ 22,080	\$ -	\$ -
DHS Grant	\$ 5,700	\$ -	\$ 5,700	\$ -
Total	\$ 7,479,191	\$ 6,088,818	\$ 7,935,673	\$ 456,483
				6.10%
Expenditures				
Salaries	\$ 5,205,873	\$ 3,368,075	\$ 5,439,823	\$ 233,950
Benefits	\$ 1,350,937	\$ 865,262	\$ 1,485,001	\$ 134,063
Purchased Services	\$ 472,640	\$ 290,541	\$ 522,841	\$ 50,200
Supplies	\$ 204,900	\$ 187,350	\$ 229,675	\$ 24,775
Capital Outlay	\$ 25,000	\$ 23,169	\$ 25,000	\$ -
Other	\$ 2,000	\$ 751	\$ 2,000	\$ -
Administrative Costs Applied to Programs	\$ 217,841	\$ -	\$ 231,130	\$ 13,290
Total	\$ 7,479,191	\$ 4,735,148	\$ 7,935,469.77	\$ 456,279
				6.10%
Net Over/Under Budget	\$ 0	\$ 1,353,670	\$ 204	

Related Services Approach

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- Costs are expected to continue to decrease over the long term.
- We are analyzing the data and our practice in an effort to reduce the volume of infrequent and unpredictable expenses.
 - ▣ Unit billing for EC Inclusion Services has been eliminated
 - ▣ Assistive Technology billing is currently under study

Related Services (Unit Billed)

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FY13 (Actual Rates)			FY14 (Draft II projections)		FY13 vs. FY14
Service	FTE	Cost Per Unit	FTE	Cost Per Unit	% Change
OT/PT	22.95	\$115,419 (per FTE)	25.8	\$117,296 (per FTE)	1.6%
Vision	4.0	\$18.36	4.0	\$20.21	10.1%
Assistive Technology	2.3	\$20.29	2.7	\$27.81	37%
Adaptive Physical Ed.	1.65	\$23.76	1.65	\$24.42	2.8%

*These are very early projections and will likely change as we approach the June Board Meeting

Related Services

Draft II- NSEED FY2014 Budget (To be Presented to Governing Board in April, 2013)

Related Services

	FY13 Budget	FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources					
Unit Billing	\$ 3,420,569	\$ 2,766,740	\$ 3,757,689	\$ 337,120	\$ 235,539
State Personnel Reimbursement	\$ 171,923	\$ 143,944	\$ 208,913	\$ 36,991	\$ -
Total	\$ 3,592,492	\$ 2,910,684	\$ 3,966,602	\$ 374,110	\$ 235,539
				10.41%	
Expenditures					
Salaries	\$ 2,654,562	\$ 1,558,314	\$ 2,905,608	\$ 251,046	\$ 146,781
Benefits	\$ 712,805	\$ 414,427	\$ 809,554	\$ 96,749	\$ 67,820
Purchased Services	\$ 75,165	\$ 36,623	\$ 76,383	\$ 1,219	\$ (123)
Supplies	\$ 18,125	\$ 8,375	\$ 31,325	\$ 13,200	\$ 13,200
Capital Outlay	\$ 27,200	\$ 21,829	\$ 28,200	\$ 1,000	\$ 1,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs	\$ 104,636	\$ -	\$ 115,532	\$ 10,896	\$ 6,860
Total	\$ 3,592,492	\$ 2,039,569	\$ 3,966,602	\$ 374,110	\$ 235,539
				10.41%	
Net Over/Under Budget	\$ -	\$ 871,115	\$ (0)	\$ 374,110	\$ 235,539
				10.41%	

District Services

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- Offsetting revenue is generated through district service contracts
- The net result is an increase in the rate for district service contracts
 - FY13: \$19,875 (Per .2 FTE)
 - FY14: \$20,286 (Per .2 FTE)
 - Represents an increase of 3%

District Services

Draft II- NSSED FY2014 Budget (To be Presented to Governing Board in April, 2013) District Services

	FY13 Budget		FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources						
Tuition	\$ 463,137	\$	334,400	\$ 506,074	\$ 42,937	\$ 39,156
State Personnel Reimbursement	\$ 33,075	\$	11,166	\$ 35,100	\$ 2,025	\$ -
Total	\$ 496,212	\$	345,565	\$ 541,174	\$ 44,962	\$ 39,156
					9.06%	
Expenditures						
Salaries	\$ 408,826	\$	246,730	\$ 447,246	\$ 38,421	\$ 18,897
Benefits	\$ 63,074	\$	29,509	\$ 68,606	\$ 5,532	\$ 19,604
Purchased Services	\$ 8,660	\$	1,333	\$ 6,223	\$ (2,437)	\$ (2,621)
Supplies	\$ 800	\$	769	\$ 1,000	\$ 200	\$ 200
Capital Outlay	\$ 400	\$	92	\$ 2,000	\$ 1,600	\$ 1,600
Other	\$ -	\$	-	\$ -	\$ -	\$ -
Administrative Costs	\$ 14,453	\$	-	\$ 15,752	\$ 1,299	\$ 1,130
Total	\$ 496,212	\$	278,433	\$ 540,828	\$ 44,616	\$ 38,810
					8.99%	
Net Over/Under Budget	\$ -	\$	67,132	\$ 346		

LEA Contractual Services

Draft II- NSEED FY2014 Budget (To be Presented to Governing Board in April, 2013)

LEA

	FY13 Budget	FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources					
LEA Unit Billings	\$ 7,410,523	\$ 5,845,952	\$ 7,379,923	\$ (30,600)	\$ (674,251)
State Personnel Reimbursement	\$ 622,283	\$ 440,750	\$ 641,588	\$ 19,305	\$ -
Nurse Services	\$ 587,956	\$ 445,457	\$ 543,592	\$ -	\$ -
Flow Through to Districts	\$ -	\$ (4,053)	\$ -	\$ -	\$ -
DHS Transition Program	\$ 62,874	\$ 41,830	\$ 62,874	\$ 0	\$ -
Total	\$ 8,683,636	\$ 6,769,937	\$ 8,627,976	\$ (55,660)	\$ (674,251)
Expenditures					
Salaries	\$ 5,612,690	\$ 3,734,562	\$ 5,570,471	\$ (42,219)	\$ (120,060)
Benefits	\$ 2,682,233	\$ 1,686,834	\$ 2,672,924	\$ (9,309)	\$ (12,674)
Purchased Services	\$ 154,386	\$ 41,216	\$ 166,956	\$ 12,570	\$ 5,881
Supplies	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs LEA	\$ 233,327	\$ -	\$ 216,625	\$ (16,702)	\$ (3,806)
Total	\$ 8,683,636	\$ 5,462,612	\$ 8,627,976	\$ (55,660)	\$ (130,659)
Net Over/Under Budget	\$ -	\$ 1,307,325	\$ (0)	\$ -0.64%	\$ -0.64%

ESY Program – Summer School

Draft II- NSSED FY2014 Budget (To be Presented to Governing Board in April, 2013)

NSSED/NSSRA Joint Summer School

	FY13 Budget	FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources					
Tuition	\$ 325,176	\$ 311,311	\$ 390,000	\$ 64,824	\$ 64,824
Tuition 1 to 1 aids	\$ 118,738	\$ 123,132	\$ 142,486	\$ 23,748	\$ 23,748
NSSRA Billing	\$ 44,508	\$ 43,456	\$ 45,920	\$ 1,412	\$ 1,412
Vision	\$ 1,437		\$ 1,695	\$ 258	\$ 258
Summer 1 to 1 Nurses	\$ 48,482	\$ 10,750	\$ 12,591	\$ (35,891)	\$ (35,891)
State Personnel Reimbu	\$ 47,000	\$ 34,972	\$ 47,000	\$ -	\$ -
Total	\$ 585,341	\$ 523,622	\$ 639,691	\$ 54,350	\$ 54,350
				9.29%	
Expenditures					
Salaries	\$ 418,878	\$ 411,517	\$ 461,424	\$ 42,545	\$ 42,545
Benefits	\$ 48,019	\$ 34,331	\$ 54,101	\$ 6,082	\$ 6,082
Purchased Services	\$ 111,770	\$ 111,945	\$ 114,800	\$ 3,030	\$ 3,030
Supplies	\$ 6,674	\$ 1,790	\$ 9,367	\$ 2,693	\$ 2,693
Total	\$ 585,341	\$ 559,583	\$ 639,692	\$ 54,350	\$ 54,350
				9.29%	
Net Over/Under Budget	\$ (0)	\$ (35,961)	\$ (0)		

Tuition: \$1,625 per student

Open Questions

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- Potential for the need to support our Districts with English Language Learners
- NSAE Classroom and Office Space
- Grants
 - STEP-Where to allocate our portion
 - ALOP-Initial application

Membership Services

Membership: \$13.83 per general education student

Draft II- NSSED FY2014 Budget (To be Presented to Governing Board in April, 2013)

Membership Services

	FY13 Budget		FY13 as of Mar 2013		FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources							
General Assessment/District Service Fees	\$ 520,977	\$ 519,808			\$ 532,373	\$ 11,396	\$ (4,233)
Interest Income	\$ 10,000	\$ 7,185			\$ 10,000	\$ -	\$ -
Rental Income, Alter House	\$ 60,312	\$ 44,234			\$ 61,217	\$ 905	\$ 905
State Personnel Reimbursement	\$ 37,206	\$ 54,538	75%		\$ 34,695	\$ (2,511)	\$ (3,240)
State Transportation Reimbursement	\$ 200,000	\$ 133,759			\$ 200,000	\$ -	\$ -
IDEA @ -6%	\$ 2,557,861	\$ 865,715	31%		\$ 2,404,389	\$ (153,472)	\$ (153,472)
IDEA CarryOver	\$ 105,000				\$ 227,000	\$ (143,682)	\$ 122,000
LICA Dissolution	\$ -	\$ 293,604			\$ -	\$ -	\$ -
Medicaid	\$ 185,000	\$ 13,303			\$ 145,000	\$ (40,000)	\$ (40,000)
NSA Gym Rental	\$ 10,000	\$ 3,140			\$ 10,000	\$ -	\$ -
Administrative Costs Applied to Prog/Serv.	\$ 861,788	\$ -			\$ 872,961	\$ 11,173	\$ 1,568
Total	\$ 4,548,144	\$ 1,935,286			\$ 4,497,635	\$ (50,509)	\$ (76,472)
						-1.11%	
Expenditures							
Salaries	\$ 2,593,685	\$ 1,905,577			\$ 2,589,196	\$ (4,489)	\$ (47,410)
Benefits	\$ 1,065,962	\$ 834,028			\$ 1,079,781	\$ 13,819	\$ 6,703
Purchased Services	\$ 710,898	\$ 739,623			\$ 727,563	\$ 16,665	\$ 15,520
Supplies	\$ 128,600	\$ 171,373			\$ 116,000	\$ (12,600)	\$ (12,600)
Capital Outlay	\$ 49,000	\$ 44,929			\$ 34,500	\$ (14,500)	\$ (14,500)
Other	\$ -	\$ 1,375,590			\$ -	\$ -	\$ -
Total	\$ 4,548,144	\$ 5,071,120			\$ 4,547,040	\$ (1,104)	\$ (52,287)
Net Over/Under Budget	\$ (0)	\$ (3,135,833)			\$ (49,405)	\$ -0.02%	

Membership Services: Proposed Modifications

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- Staffing
 - .5 FTE of Assistive Technology moved into Related Services along with most line items
 - Retirements in Personnel presented an opportunity to increase FTE by .4 to attempt to resolve operational issues
 - Increase of maintenance staff of .24 FTE to ensure that staff vacations/leaves allowed for consistent coverage
- Technology
 - Temporary increase in technology spending to migrate services from Net56 in house. Will result in long-term savings beginning in FY15.
- Professional Development
 - Increase in professional development to provide support to staff that has been reduced over the past several years

Membership Services: Future Considerations

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To be discussed at April 23rd Finance Committee Meeting

- Capital Improvements
 - Emergency Preparedness
 - Facility
 - District Services Center
 - North Shore Academy
 - Alter House
 - Vehicles
 - Student Transportation
 - Maintenance Staff
- Reserves
 - Pension Reform

**Items noted above are not currently included in the FY14 Budget*

State/Federal Funding;

TRS on Behalf

Draft II- NSEED FY2014 Budget (To be Presented to Governing Board in April, 2013)

Grants/TRS On Behalf

Revenue Sources									
Parent Mentor Grant	\$	30,000	\$	-	\$	30,000	\$	-	\$
IDEA Preschool Flowthrough	\$	5,693,304	\$	2,301,952	\$	110,317	\$	110,317	\$
IDEA Flowthrough	\$	3,001,133	\$	2,000,755	\$	5,351,706	\$	(341,598)	\$
State TRS On Behalf Journal Entry	\$	8,724,437	\$	4,302,708	\$	3,001,133	\$	-	\$
Total	\$	8,724,437	\$	4,302,708	\$	8,493,156	\$	(231,281)	\$
									(231,281)
Expenditures									-2.65%
Salaries	\$	29,565	\$	22,173	\$	29,565	\$	-	\$
Benefits	\$	-	\$	8,825	\$	-	\$	-	\$
Purchased Services	\$	-	\$	9,000	\$	-	\$	-	\$
Supplies	\$	435	\$	-	\$	435	\$	-	\$
IDEA Pre-school Disbursement to LEA's	\$	5,693,304	\$	5,273,376	\$	110,317	\$	110,317	\$
IDEA Flowthrough Disbursement to LEA's	\$	3,001,133	\$	2,000,755	\$	5,351,706	\$	(341,598)	\$
State TRS On Behalf Journal Entry	\$	8,724,437	\$	7,314,130	\$	3,001,133	\$	-	\$
Total	\$	8,724,437	\$	7,314,130	\$	8,493,156	\$	(231,281)	\$
									-2.65%
Net Over/Under Budget	\$	-	\$	(3,011,422)	\$	(0)			

Total Budget Summary

Draft II- NSEED FY2014 Budget (To be Presented to Governing Board in April, 2013)

Total of Programs Services and Grants

	FY13 Budget	FY13 as of Mar 2013	FY14 Draft II	FY14 to FY13	Draft I to II
Revenue Sources					
Local Revenue	\$ 29,207,201	\$ 24,062,119	\$ 30,254,726	\$ 1,047,526	\$ 442,175
Federal Revenue	\$ 3,168,319	\$ 1,503,303	\$ 2,972,045	\$ (196,274)	\$ (176,384)
State Revenue	\$ 2,186,720	\$ 1,564,824	\$ 2,230,732	\$ 44,012	\$ (3,240)
IDEA Flowthrough (Disbursed to LEA's)	\$ 5,693,304	\$ 2,301,952	\$ 5,351,706	\$ (341,598)	\$ (341,598)
IDEA Preschool (Disbursed to LEA's)			\$ 110,317		
State TRS On Behalf Journal Entry	\$ 3,001,133	\$ 2,000,755	\$ 3,001,133	\$ -	\$ -
Administrative Cost Applied to Programs	\$ 861,788	\$ -	\$ 872,961	\$ 11,173	\$ 1,568
Total	\$ 44,118,465	\$ 31,432,954	\$ 44,793,620	\$ 675,155	\$ (77,480)
				1.53%	
Expenditures					
Salaries	\$ 24,069,223	\$ 15,729,072	\$ 24,780,356	\$ 711,133	\$ 132,113
Benefits	\$ 7,767,276	\$ 5,023,193	\$ 8,073,497	\$ 306,220	\$ 16,844
Other Expenses	\$ 2,725,740	\$ 3,504,757	\$ 2,652,077	\$ (73,663)	\$ (94,641)
Disbursements to LEA's for IDEA Grants	\$ 5,693,304	\$ 5,273,376	\$ 5,462,023	\$ (231,281)	\$ (231,281)
State TRS On Behalf Journal Entry	\$ 3,001,133	\$ 2,000,755	\$ 3,001,133	\$ -	\$ -
Administrative Cost Applied to Programs	\$ 861,788	\$ -	\$ 872,961	\$ 11,172	\$ 1,568
Total	\$ 44,118,465	\$ 31,531,153	\$ 44,842,047	\$ 723,582	\$ (175,397)
				1.64%	
Net Over/Under Budget	\$ (0)	\$ (98,200)	\$ (48,427)		

FY14 Budget - Next Steps

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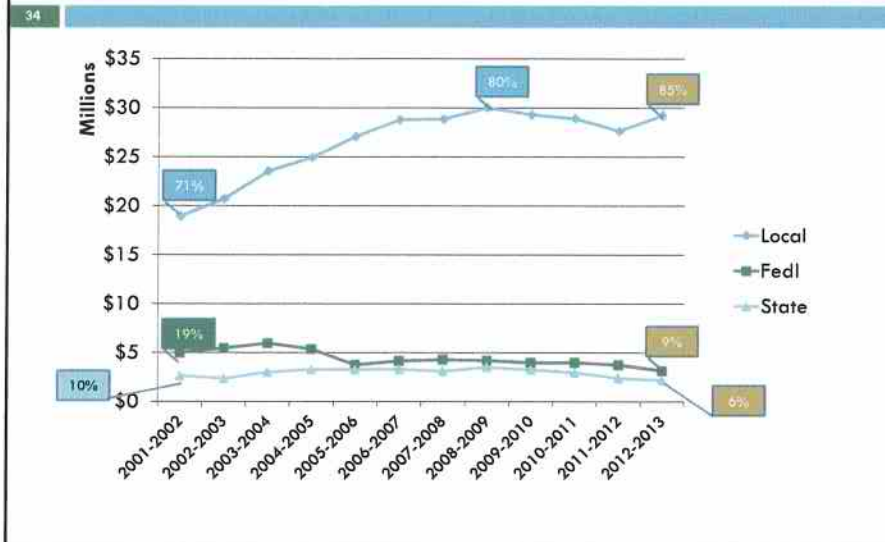
- April-May
 - Continue to gather feedback from Governing Board, Finance Committee and member district administrators
 - Update enrollment projections as necessary
- June
 - Board Presentation of Draft III (Final Budget)
- August/September
 - Submit FY14 Budget to ISBE
- Questions/Comments?

Appendix

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- Charts/Graphs from Draft I presentation
 - A. Revenue-Historical Analysis
 - B. Expenditures-Historical Analysis

Appendix A: Budgeted Revenue-Historical Analysis



Appendix B: Budgeted Expenditures-Historical Analysis

