

**SCHOOL DISTRICT NO. 17
NOTICE OF MEETING**

Notice is hereby given of a Board Budget Retreat meeting of School District No. 17, in the County of Douglas, which will be held at 8:00 a.m. on Tuesday, July 1, 2003, at 5606 South 147th Street, Omaha, Nebraska. The Board of Education will meet for a Strategic Planning session on August 26 and 27, 2003 at 8 a.m. each day at the UNO Alumni Center.

An agenda for such meeting, kept continuously current, is available for public inspection at the office of the superintendent at 5606 South 147th Street, Omaha, Nebraska.

First publication June 13, 2003, final June 27, 2003.

MILLARD PUBLIC SCHOOLS

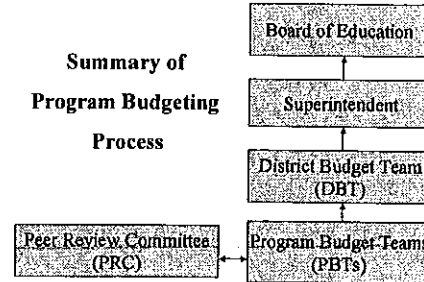
District Budgeting Team

June 18, 2003

Kenneth J. Fosson, J.D.
Associate Superintendent
General Administration

OVERVIEW OF PROCESS

Summary of Program Budgeting Process



PROGRAM BUDGET TEAMS

- Develop 5 **Required** Budgets
 - 98.0% of Last Year's Budget (Same Salaries & Benefits)
 - 98.5% of Last Year's Budget (Same Salaries & Benefits)
 - 99.0% of Last Year's Budget (Same Salaries & Benefits)
 - 99.5% of Last Year's Budget (Same Salaries & Benefits)
 - 100.0% of Last Year's Budget (Same Salaries & Benefits)
- Develop 1 **Optional** Budget
 - ___% of Last Year's Budget (Same Salaries & Benefits)
- Assume no increase in salaries and benefits - they will be added later when known
- Budget for inflationary increases if needed

DISTRICT BUDGET TEAM

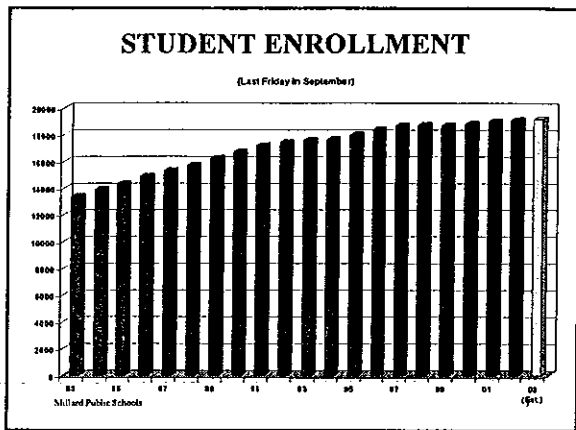
- DBT Responsibilities
 - Receive and Consider Multi-Level Budget Reports from Chairpersons of PBTs
 - Use "Q-Sort" Process to Prioritize Budgets
 - Prioritize Multiple-Level Budgets
 - Rate Strategic Plan Items
 - Submit Report to Superintendent (June)

SUPERINTENDENT

- Superintendent's Responsibilities
 - Review Report Submitted by DBT
 - Consider "Input" and Rationale Submitted by Others
 - Consider the Financial, Legal, and Political Realities in the District
 - Prepare a Budget Recommendation for the Board of Education (July)

BOARD OF EDUCATION

- Board's Responsibilities
 - Review Superintendent's Budget Recommendation
 - Consider Other Issues (e.g., Political Issues)
 - Conduct Required Hearings and Other Procedures
 - Adopt (or Amend and Adopt) the Supt's Recommended Budget (Aug.-Sept.)

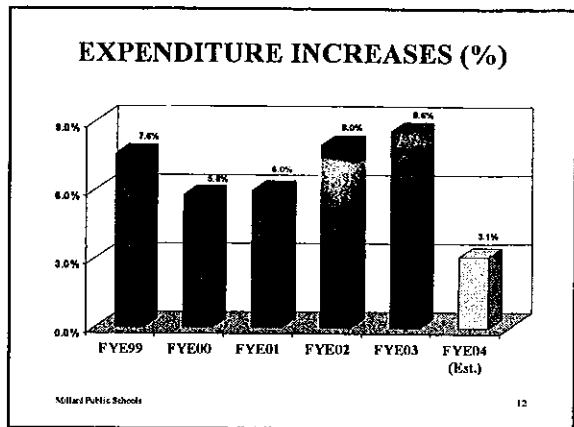
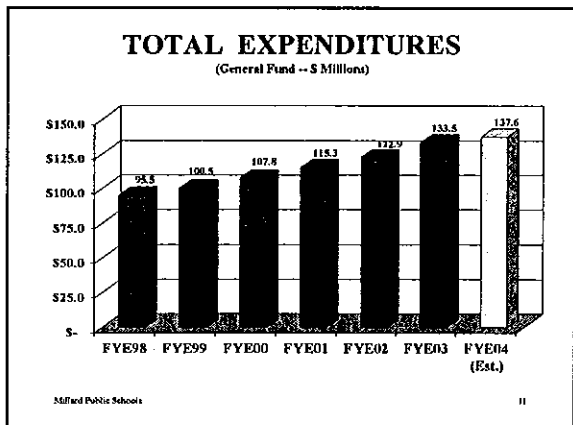
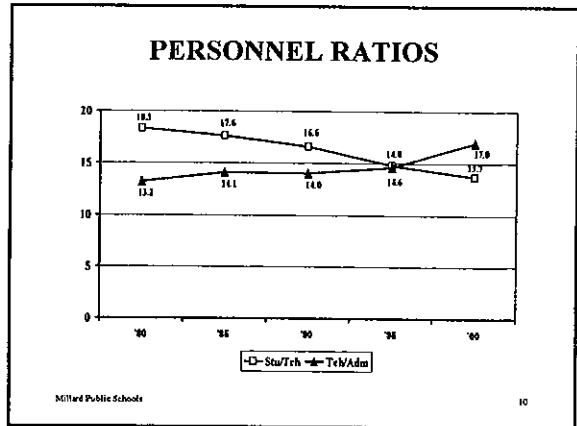
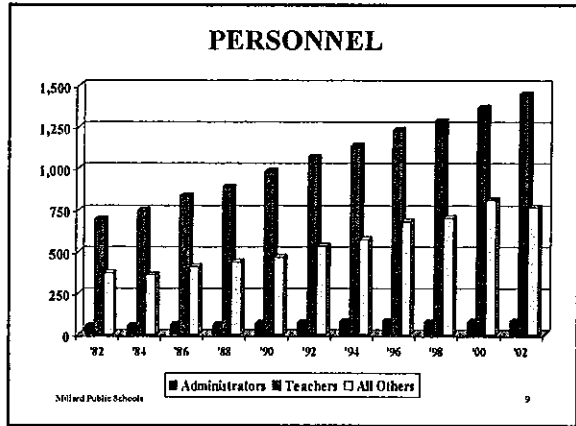


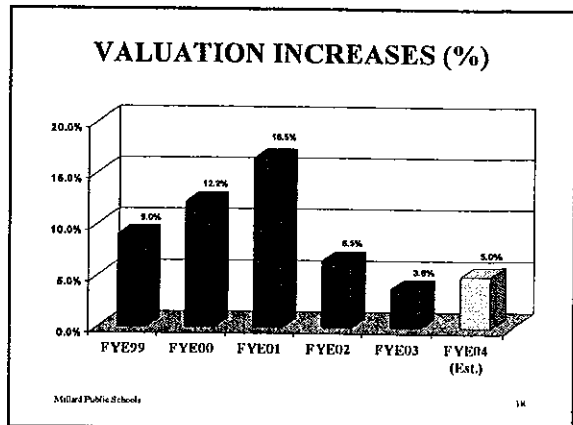
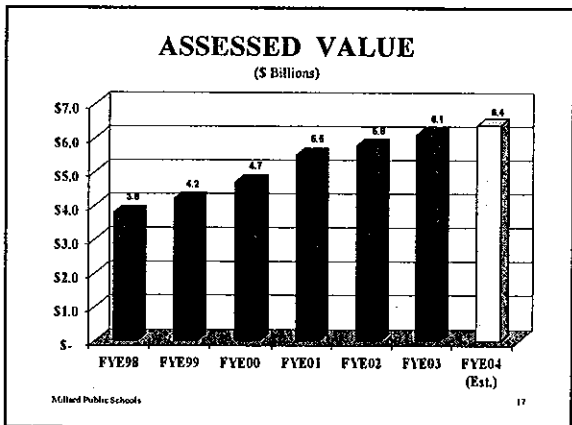
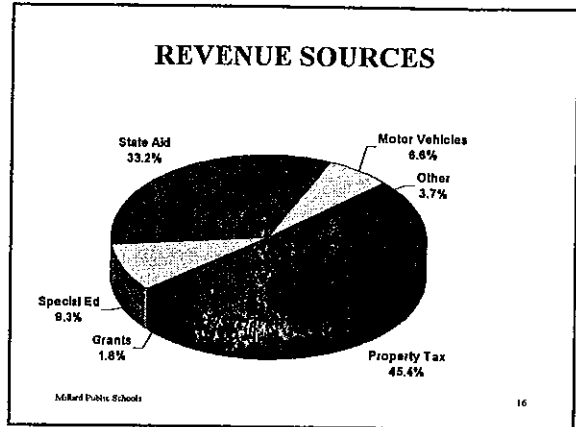
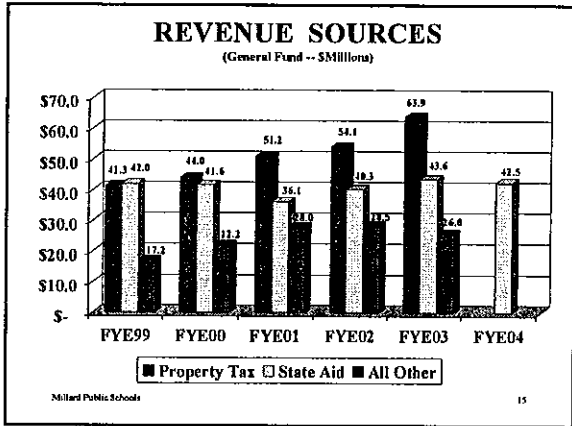
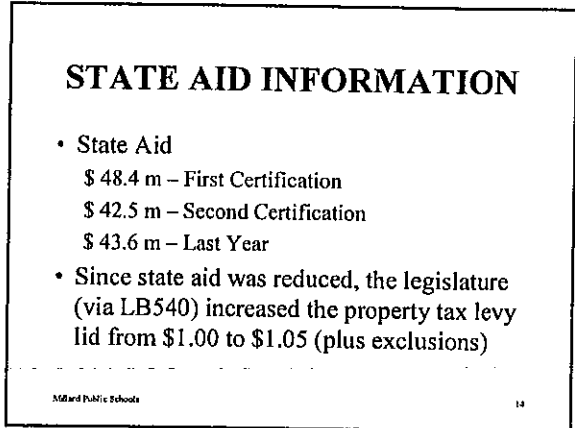
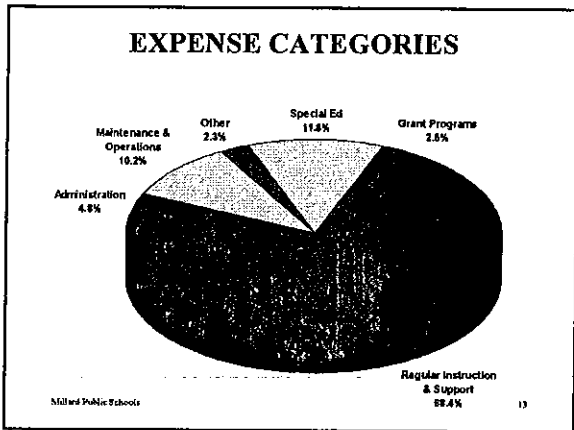
PROJECTIONS

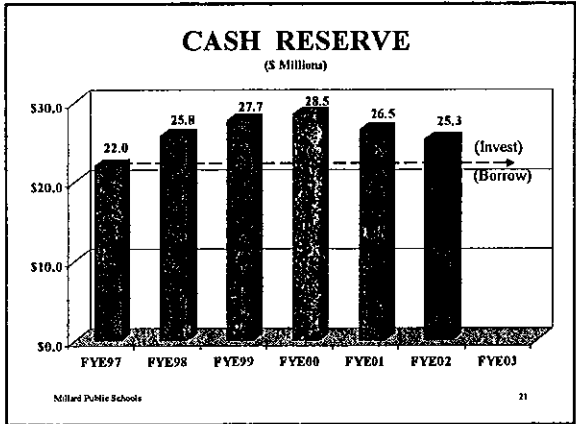
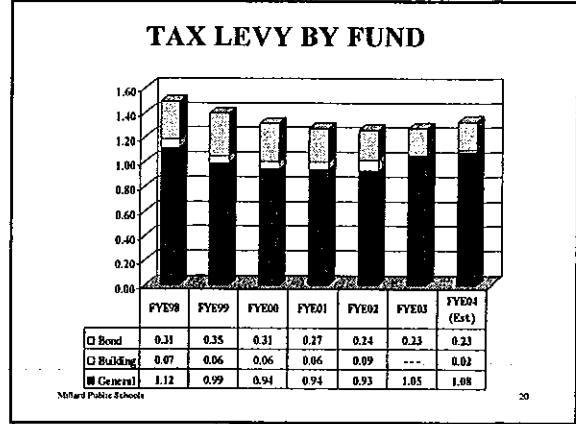
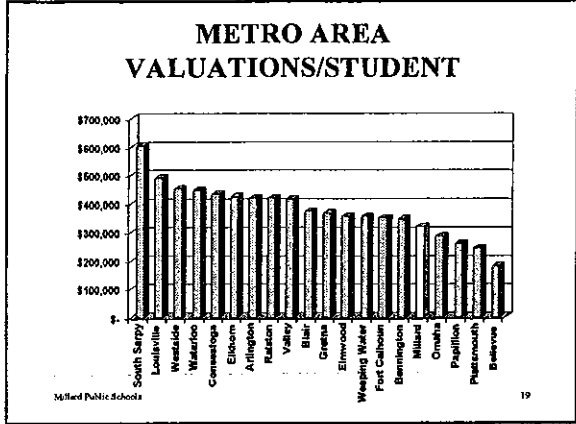
Level	Total	Chng.
Elementary	8493	+ 86
Middle School	4553	- 12
High School	6060	+ 13
		+ 87

(Total enrollment with contracted SpEd & YAP = 19,171)

Millard Public Schools







- ### SPENDING LID
- Lid Provisions
 - 0.0% Basic Lid *Applicable Allowable*
 - 1.1% Low Spender *Growth Rate*
 - 1.0% Unused Budget Authority
 - 0.0% Enrollment Growth
 - 1.0% Board Option (75% Majority)
 - 3.1% Total (Without Lid Exclusions)
 - » Plus Lid Exclusions (Grants, Sped, VESP, Interlocals)
- 22

- ### LEVY LID
- Includes General Fund and Building Fund
 - Maximum Levy Is:
 - About \$1.10 Which Includes
 - \$1.05 Basic Lid
 - Plus Cost of VESP (\$0.025)
 - Plus Loss of 2002 State Aid (\$0.025)
- 23

- ### THE DILEMMA
- Budget Pressure Points
 - Salary & benefits (in negotiations)
 - Health insurance up 10%-15%
 - PCL insurance up 25%
 - Natural gas costs up 10%-15%
 - CPI-U up 2.1% (May)
- 24

BUDGET PREPARATION

- June 18 – District Budgeting Team
- July 1 – Budget Retreat for Board
- July – Superintendent’s Budget
- Sept. – Budget Hearing & Adoption

TODAY’S AGENDA

1. Welcome/Introductions
2. Overview & Information
3. PBT Multi-Level Budget Presentations
 - Program Description Form (e.g., Page 1)
 - Summary for DBT (e.g., Page 2)
 - Multi-Level Budget Forms (e.g., Page 3-13)
4. Q-Sort
 - 26 Votes (42 Blanks)
 - Must Vote Lower Levels First
 - Hint: Work backwards (i.e., find 16 you will not vote for)

THANK YOU

We want to thank each of you in advance for all of the time you are devoting to the budgeting process. The product of your collective efforts will be invaluable to the superintendent and school board as they engage in their final budget deliberations.

MILLARD PUBLIC SCHOOLS
FYE04 Program Budgeting
Q-Sort

Program Area	%	Description	Vote
1. Elementary Programs	98.0	Notes:	✓
1. Elementary Programs	98.5	Notes:	
1. Elementary Programs	99.0	Notes:	
1. Elementary Programs	99.5	Notes:	
1. Elementary Programs	100	Notes:	
2. Middle School Programs	98.0	Notes:	✓
2. Middle School Programs	98.5	Notes:	
2. Middle School Programs	99.0	Notes:	
2. Middle School Programs	99.5	Notes:	

2. Middle School Programs	100	Notes:	
3. High School Programs	98.0	Notes:	✓
3. High School Programs	98.5	Notes:	
3. High School Programs	99.0	Notes:	
3. High School Programs	99.5	Notes:	
3. High School Programs	100	Notes:	
4. Governance	98.0	Notes:	✓
4. Governance	98.5	Notes:	
4. Governance	99.0	Notes:	
4. Governance	99.5	Notes:	

4. Governance	100	Notes:	
5. Educational Services	98.0	Notes:	✓
5. Educational Services	98.5	Notes:	
5. Educational Services	99.0	Notes:	
5. Educational Services	99.5	Notes:	
5. Educational Services	100	Notes:	
6. Business Services	98.0	Notes:	✓
6. Business Services	98.5	Notes:	
6. Business Services	99.0	Notes:	
6. Business Services	99.5	Notes:	

6. Business Services	100	Notes:	
7. Contracted Business Services	Fixed	Notes:	✓
8. Technology	98.0	Notes:	✓
8. Technology	98.5	Notes:	
8. Technology	99.0	Notes:	
8. Technology	99.5	Notes:	
8. Technology	100	Notes:	
8. Technology	101.5	Notes:	
9. Special Education	Fixed	Notes:	✓
10. Maintenance & Operations	98.0	Notes:	✓

10. Maintenance & Operations	98.5	Notes:	
10. Maintenance & Operations	99.0	Notes:	
10. Maintenance & Operations	99.5	Notes:	
10. Maintenance & Operations	100	Notes:	
11. Transportation	98.0	Notes:	✓
11. Transportation	98.5	Notes:	
11. Transportation	99.0	Notes:	
11. Transportation	99.5	Notes:	
11. Transportation	100	Notes:	
11. Transportation	114.4	Notes:	

12. Self-Funded Progs.	Fixed	Notes:	✓
13. Security	98.0	Notes:	✓
13. Security	98.5	Notes:	
13. Security	99.0	Notes:	
13. Security	99.5	Notes:	
13. Security	100	Notes:	
14. Utilities	Fixed	Notes:	✓
15. Employee Contracted Obligations	Fixed	Notes:	✓
16. Grants	Fixed	Notes:	✓
17. Contingency	Fixed	Notes:	✓

18. Strategic Plan	Fixed	Notes:	✓
19. Interlocal Agreements	Fixed	Notes:	✓

PROGRAM DESCRIPTION FORM – 2003/2004

Program Area: **#1 - Elementary Program**

Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

- Elementary classroom teacher's are responsible for providing instruction in the academic areas of reading, spelling, writing, English, handwriting, speaking, listening, mathematics, science, health, social studies, art, and basic technology skills based on grade level enabling skills. Many participate are members of MIT Teams, Initiators for curricular areas, club sponsors, building duties (recess, etc.) building extra-duty activities, Instructional Team, School Improvement Team, MDT, 504, other shared decision-making teams. All teachers participate in administration of assessments, analyzing assessment data to make instructional decisions, communicating with parents includes conferences, report cards, school activities, and phone calls.

Kindergarten – 1393 students, 62.5 FTE
Grade 2 – 1315 students, 62 FTE
Grade 4 – 1360 students, 61.5 FTE
Multi-age classrooms, 5 FTE
Montessori – 14 FTE

Grade 1 – 1363 students, 62 FTE
Grade 3 – 1353 students, 59 FTE
Grade 5 – 1428 students, 58.5 FTE
Core Academy – 12 FTE

- Positions based on point allocation system:

READ - 17.48 FTE
Information Specialists – 19.67 FTE
Music Teachers – 22.6 FTE
Technology – 2.25 FTE
Swim instructors Montclair – 1.81 FTE

Instructional Facilitators – 8.05 FTE
Counselors – 11.1 FTE
Physical Education Teachers – 23.3 FTE
Art – 1 FTE
Paraprofessionals in- 79.19 FTE

- Positions allocated by the district:

ESL teachers – 5.3 FTE
Orchestra, grades 4 & 5 – 3.9 FTE
Elementary principals– 22 FTE
Elementary 10-month sec. – 22.63 FTE

Instrumental music grade 5 - 5.35 FTE
Nurses– 5.8 FTE
Administrative Intern – 4 FTE
Early Literacy Intervention 11 tchr/3.88 para

OTHER COSTS:

- Building budgets include per pupil allocations for

Textbooks	warehouse supplies	general supplies	copier supplies
media books	media supplies	HAL support	staff development
tech staff dev	equipment repair.		

**Elementary Programs Budget 2003-2004
Summary Page**

Budget Levels	98%	98.5%	99%	99.5%	100%
Amounts	(\$662,908) \$32,385,868	(\$495,702) \$32,551,102	(\$332,876) \$32,716,336	(\$165,914) \$32,881,570	\$39,039 \$33,046,804
Additions					\$39,039 to be used as a per student amount added to building budgets
Reductions	*swim/art instructors *art, language arts, math, science, social studies initiators *Core Dept. Head *student council, PAYBAC liaison, club, MIT consultants, mentors extra-duty pay \$272,855 *non-personnel bud-20 *allocation points - 16 *ELI modifications-3 *4 strings - 5 *4/5 strings - 11 *5 band - 7 *tech initiators-2 *safety patrol - 2, MIT leader - 5, extra-duty \$390,053	*swim/art instructors *art, language arts, math, science, social studies initiators *Core Dept. Head *student council, PAYBAC liaison, club, MIT consultants, mentors extra-duty pay \$272,855 *non-personnel bud -20 *allocation points - 16 *ELI modifications - 1 *4 strings - 9 *4/5 strings - 4 *5 band - 1 *tech initiators - 1 *safety patrol - 3extra-duty \$223,708	*swim/art instructors *art, science, initiators *Core Dept. Head * 2 clubs, mentors extra-duty pay \$125,688 *non-personnel bud-19 *allocation points - 17 *ELI modifications - 1 *4 strings - 7 *4/5 strings - 3 *tech initiators - 1 *safety patrol - 2 extra-duty \$207,188	*swim/art instructors *art, science, initiators *Core Dept. Head * 1 club, mentors extra-duty pay \$113,078 *non-personnel bud-19 *allocation points - 10 \$52,836	* per student amount added to building budgets

Factors that affect Elementary Program budget include:

Prior year reductions continue to be reductions and require the building budget or staff to take on responsibilities that were previously funded. Other unfunded mandates, whether from the federal, state or district level have impacted the buildings in recent years, reducing the capacity of the existing staff or funds. These include, but are not limited to: continued building renovation and equipment upgrading may be reduced; safety plans have required additional purchase of walkie-talkies, keypads for doors, additional video cameras; increase in cost of student and/or teacher materials have been greater than consumer index rate, reduction of per student funds for technology; increase in substitute pay; site improvement plans have become more sophisticated and may take more funds or staff time to implement than projected; site planning is negatively impacted by the reduced budget in the sense that it seems an exercise in futility to dream big.; teachers now do volunteer recruitment and organization and set up lunchroom help without pay; maintenance and repair costs were shifted to buildings without any shift of funds; district copy services department no longer accepts many previously acceptable jobs; buildings purchase lunchroom tables, previously a district purchase; maintenance items such as keys, parking lot signs/cones, locks being changed have become building costs; and copy machines, fax machines and warranties on these items

Elementary Program Budget Team

22 Elementary Principals
4 Elementary Administrative Intern

Chris Hughes, Business Office
Kirby Eltiste, Human Resources

Carol Newton, Elementary Budget Chair

BUDGET SUMMARY FORM – 2003/2004

Program Area:# 1 - Elementary Program	Budget Level (98%):	\$32,385,868.20
	Continuation Budget	<u>\$33,046,804.29</u>
Budget Level: <u>98% Level</u>	Difference:	<u>-\$ 660,936.00</u>

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended based on group decision:

a. Swim Instructors	12,890	
b. Art Initiators	27,445	
c. Social Studies Initiators	29,990	
d. Language Arts Initiators	30,397	
e. Math Initiators	30397	
f. Science Initiators	28,972	
g. Core Dept Head	1,792	
h. Student Council Sponsors	9,382	
i. PAYBAC Liaisons	4,602	
j. Club Sponsors	37,903	
k. MIT Consultants	29,685	
l. Mentors	5,750	
m. Art Teacher - .5 FTE	24,357	
	Subtotal	-\$272,855

Reduction recommendations based on individual building decisions:

n. Non-Personnel Budget (building budget)	95,380	20 buildings
o. Points (para hours)	77,595	16 buildigs/29 pts
p. ELI	46,845	3 buildings
q. 4 th grade Strings	18,170	5 buildings
r. 4 th & 5 th grade Strings	79,948	11 buildings
s. 5 th grade Band	63,549	7 buildings
t. Technology Initiators	2,478	2 buildings
u. Safety Patrol Sponsors	4,160	5 buildings
v. MIT leader	1,828	2 buildings
	Subtotal	<u>-\$390,053</u>
	Total	<u>-\$662,908</u>

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

The elementary administrators, as a group, agreed to two reduction processes. Reduction recommendations across all buildings are identified in a-m. Additional reductions were needed, each building identified building specific reductions based on building needs and their site plan, items n-v.

a. Montclair would be responsible to use their building allocation to provide swim instructors. In order to do this Montclair would need to decrease or eliminate other programs of greater priority.

b-f. All content initiators (art, language arts, math, science and social studies) would be eliminated.

Initiators are the communication/staff development liaison between the district and building level.

They are the teachers who identify curriculum/instruction needs and make recommendations on new curriculum adoptions. Initiator's communication curriculum information from monthly meetings to the instruction teams at the building level for further dissemination. The teacher's voice will be limited and principals will be more directly involved in communicating curriculum information.

Principal's would also take on the role of disseminating and collecting ELO assessments. During the months of September, February, March and April, the principal will have fifteen assessments to track.

This is currently divided between five initiators in each building.

- g. The only department head at the elementary level is the Core Department Head. Cather uses part of their building allocation to provide a position that supports Core Academy and the Department Head extra-duty is not required.
- h-l. The extra-duty positions of student council sponsor, PAYBAC liaisons, club sponsors, MIT consultants, and mentors provide teachers extra pay for performing duties beyond the teaching contract to provide additional opportunities or support for students. If these activities were to continue, staff would volunteer or the building activity fund would provide the funds or other forms of benefits would be provided for services performed.
- m. Holling Heights has had a .5 FTE art teacher. As building become smaller in size, their building allocations also decrease. While art is still an important other priorities took precedence.

Individual building reductions:

- n. Non-personnel budget reductions, 20 buildings submitted reductions in the building budget that supports supplies, textbooks, technology, staff development, gifted education, etc.
- o. Building allocation point reductions, 16 buildings would eliminate 29 points, generally the decrease would be a reduction of paraprofessional support to the classroom teacher.
- p. Early Literacy Intervention reduction, 3 buildings submitted reductions that would modify their program from one provided by a certified teacher to a paraprofessional.
- q-s Band and String reductions, 4 buildings would eliminate grade 4 only strings, 11 buildings would eliminate both 4th and 5th grade strings, and 7 buildings identified 5th grade band to be eliminated.
- t. Technology initiator reductions, 2 buildings would eliminate these positions, to be picked up by staff within their current position.
- u. Safety patrol sponsor reductions, 5 buildings would eliminate this position, either not providing a student patrol or propose PTO support students or adults for this task.
- v. MIT leader reduction, 2 buildings would eliminate the financial support for this position.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request..

- The reduction of extra duty positions will eliminate or decrease opportunities for students to extend their learning day and seek other activities.
- The elimination of band and strings from some buildings would eliminate some students from these programs until grade 6, at which time they may no longer be interested. The secondary programs would see fewer students coming with skills.
- A revision or policy and practice of how the district develops and disseminates curriculum and instruction support would be needed.
- Building budget reductions would decrease opportunities for staff development and decrease some current opportunities for staff during the professional growth phase of the teacher evaluation process. Fewer support materials or a decrease in additional materials in the media center may occur. Funds to support the site improvement plan may reduce action plan implementation.
- Reduction in paraprofessional support for staff would require staff to be responsible for more tasks that could decrease their time and focus on instruction.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- **Student Achievement:**
 - Elimination of initiators would decrease the number of trained peer mentor/coaches with an expertise in each curriculum content area. Staff development focus and support by the MEPs would be limited, as they would take on many of the initiator duties serving 22 buildings.
 - Extra-duty support would reduce student opportunities to extend learning and achievement.
 - Building budget reductions would impact staff development and possible teacher effectiveness in instruction.
 - Some students would not have the opportunity to advance their music learning in the areas of band or strings.

- Some buildings the quality of the ELI program may be reduced and rate of reading achievement may be reduced for some students.
- **Classroom Instruction and Supervision:**
 - Reduction of building budget may impact the support materials needed in the classroom.
 - Reductions or elimination of some staff development opportunities for teachers to improve classroom instruction or learn new strategies may be reduced.
 - Support for staff during the Professional Growth Phases of the teacher evaluation process may be limited due to lack of funds to support growth opportunities.
 - Principal time to disseminate, monitor, and collect 15 assessments will impact the amount of time they will be in classrooms supervising instruction and monitoring curriculum.

5. **If this budget level request were funded, would there be any implications related to:**

- a. **Strategic Plan:** All plans related to student achievement.
- b. **District Policy:** N/A
- c. **State or Federal Laws (including state accreditation rules):** N/A
- d. **Collective Bargaining:**
 - Extra duty pay
- e. **Others (specify):**

6. **Comments:**

Prior year reductions continue to be reductions and require the building budget or staff to take on responsibilities that were previously funded. Other unfunded mandates, whether from the federal, state or district level have impacted the buildings in recent years, reducing the capacity of the existing staff or funds. These include, but are not limited to:

- Continued building renovation and equipment upgrading may be reduced
- Safety plans have required additional purchase of walkie-talkies, keypads for doors, additional video cameras
- Increase in cost of student and/or teacher materials have been greater than consumer index rate
- Reduction of per student funds for technology
- Increase in substitute pay
- Site improvement plans have become more sophisticated and may take more funds or staff time to implement than projected
- Site planning is negatively impacted by the reduced budget in the sense that it seems an exercise in futility to dream big.
- Teachers now do volunteer recruitment and organization and set up lunchroom help without pay.
- Maintenance and repair costs were shifted to buildings without any shift of funds
- The district copy services department no longer accepts many previously acceptable jobs
- Buildings purchase lunchroom tables, previously a district purchase
- Maintenance items such as keys, parking lot signs/cones, locks being changed have become building costs
- Copy machines, fax machines and warranties on these items
- Assessment scores continue to rise, due in part to smaller class sizes, increased staff development, paraprofessional assistance in special needs cases, etc.

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 1 - Elementary Program

Budget Level (98.5%): \$32,551,102.23

Budget Level: 98.5% Level

Continuation Budget \$33,046,804.29

Difference: -\$ 495,702.00

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended:

a. Swim Instructors	12,890	
b. Art Initiators	27,445	
c. Social Studies initiators	29,990	
d. Language Arts Initiators	30,397	
e. Math Initiators	30397	
f. Science Initiators	28,972	
g. Core Dept Head	1,792	
h. Student Council Sponsors	9,382	
i. PAYBAC Liaisons	4,602	
j. Club Sponsors	37,903	
k. MIT Consultants	29,685	
l. Mentors	5,750	
m. Art Teacher - .5 FTE	24,357	
	Subtotal	-\$272,855

Reduction recommendations based on individual building decisions:

n. Non-Personnel Budget (building budget)	64,409	20 buildings
o. Points (para hours)	69,716	16 buildings/27 pts
p. ELI	14,320	1 building
q. 4 th grade Strings	32,436	9 buildings
r. 4 th & 5 th grade Strings	29,072	4 buildings
s. 5 th grade Band	9,970	1 building
t. Technology Initiators	1,289	1 building
u. Safety Patrol Sponsors	2,496	3 buildings
	Subtotal	-\$223,708
	Total	-\$496,563

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

The elementary administrators, as a group, agreed to two reduction processes. Reduction recommendations across all buildings are identified in a-m. Additional reductions were needed, each building identified building specific reductions based on building needs and their site plan, items n-v.

a. Montclair would be responsible to use their building allocation to provide swim instructors. In order to do this Montclair would need to decrease or eliminate other programs of greater priority.

b-f. All content initiators (art, language arts, math, science and social studies) would be eliminated. Initiators are the communication/staff development liaison between the district and building level. They are the teachers who identify curriculum/instruction needs and make recommendations on new curriculum adoptions. Initiator's communication curriculum information from monthly meetings to the instruction teams at the building level for further dissemination. The teacher's voice will be limited and principals will be more directly involved in communicating curriculum information. Principal's would also take on the role of disseminating and collecting ELO assessments. During the months of September, February, March and April, the principal will have fifteen assessments to track. This is currently divided between five initiators in each building.

- h. The only department head at the elementary level is the Core Department Head. Cather uses part of their building allocation to provide a position that supports Core Academy and the Department Head extra-duty is not required.
- h-l. The extra-duty positions of student council sponsor, PAYBAC liaisons, club sponsors, MIT consultants, and mentors provide teachers extra pay for performing duties beyond the teaching contract to provide additional opportunities or support for students. If these activities were to continue, staff would volunteer or the building activity fund would provide the funds or other forms of benefits would be provided for services performed.
- m. Holling Heights has had a .5 FTE art teacher. As building become smaller in size, their building allocations also decrease. While art is still an important other priorities took precedence.

Individual building reductions:

- n. Non-personnel budget reductions, 20 buildings submitted reductions in the building budget that supports supplies, textbooks, technology, staff development, gifted education, etc.
 - o. Building allocation point reductions, 16 buildings would eliminate 27 points, generally the decrease would be a reduction of paraprofessional support to the classroom teacher.
 - p. Early Literacy Intervention reduction, 1 building submitted reductions that would modify their program delivered by a certified teacher to a paraprofessional.
 - q-s Band and String reductions, 9 buildings would eliminate grade 4 only strings, 4 buildings would eliminate both 4th and 5th grade strings, and 1 building identified 5th grade band to be eliminated.
 - t. Technology initiator reductions, 1 building would eliminate these positions, to be picked up by staff within their current position.
 - u. Safety patrol sponsor reductions, 3 buildings would eliminate this position, either not providing a student patrol or propose PTO support students or adults for this task.
3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget level request.**
- The reduction of extra duty positions will eliminate or decrease opportunities for students to extend their learning day and seek other activities.
 - The elimination of band and strings from some buildings would eliminate some students from these programs until grade 6, at which time they may no longer be interested. The secondary programs would see fewer students coming with skills.
 - A revision or policy and practice of how the district develops and disseminates curriculum and instruction support would be needed.
 - Building budget reductions would decrease opportunities for staff development and decrease some current opportunities for staff during the professional growth phase of the teacher evaluation process. Fewer support materials or a decrease in additional materials in the media center may occur. Funds to support the site improvement plan may reduce action plan implementation.
 - Reduction in paraprofessional support for staff would require staff to be responsible for more tasks that could decrease their time and focus on instruction.
4. **If this budget level request were funded, what impact (if any) would there be on the following:**
- **Student Achievement:**
 - Elimination of initiators would decrease the number of trained peer mentor/coaches with an expertise in each curriculum content area. Staff development focus and support by the MEPs would be limited, as they would take on many of the initiator duties serving 22 buildings.
 - Extra-duty support would reduce student opportunities to extend learning and achievement.
 - Building budget reductions would impact staff development and possible teacher effectiveness in instruction.
 - Some students would not have the opportunity to advance their music learning in the areas of band or strings.

- Some buildings the quality of the ELI program may be reduced and rate of reading achievement may be reduced for some students.
- **Classroom Instruction and Supervision:**
 - Reduction of building budget may impact the support materials needed in the classroom.
 - Reductions or elimination of some staff development opportunities for teachers to improve classroom instruction or learn new strategies may be reduced.
 - Support for staff during the Professional Growth Phases of the teacher evaluation process may be limited due to lack of funds to support growth opportunities.
 - Principal time to disseminate, monitor, and collect 15 assessments will impact the amount of time they will be in classrooms supervising instruction and monitoring curriculum.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Plan:** All plans related to student achievement.
- b. **District Policy:** N/A
- c. **State or Federal Laws (including state accreditation rules):** N/A
- d. **Collective Bargaining:**
 - Extra duty pay

6. Comments:

Prior year reductions continue to be reductions and require the building budget or staff to take on responsibilities that were previously funded. Other unfunded mandates, whether from the federal, state or district level have impacted the buildings in recent years, reducing the capacity of the existing staff or funds. These include, but are not limited to:

- Continued building renovation and equipment upgrading may be reduced
- Safety plans have required additional purchase of walkie-talkies, keypads for doors, additional video cameras
- Increase in cost of student and/or teacher materials have been greater than consumer index rate
- Reduction of per student funds for technology
- Increase in substitute pay
- Site improvement plans have become more sophisticated and may take more funds or staff time to implement than projected
- Site planning is negatively impacted by the reduced budget in the sense that it seems an exercise in futility to dream big.
- Teachers now do volunteer recruitment and organization and set up lunchroom help without pay.
- Maintenance and repair costs were shifted to buildings without any shift of funds
- The district copy services department no longer accepts many previously acceptable jobs
- Buildings purchase lunchroom tables, previously a district purchase
- Maintenance items such as keys, parking lot signs/cones, locks being changed have become building costs
- Copy machines, fax machines and warranties on these items
- Assessment scores continue to rise, due in part to smaller class sizes, increased staff development, paraprofessional assistance in special needs cases, etc.

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 1 - Elementary Program	Budget Level (99%):	\$32,716,336.25
	Continuation Budget	<u>\$33,046,804.29</u>
Budget Level: <u>99% Level</u>	Difference:	-\$ 330,468.00

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended:

a. Swim Instructors	12,890	
b. Art Initiators	27,445	
c. Science Initiators	28,972	
d. Core Dept Head	1,792	
e. Club Sponsors	25,325	
f. Mentors	5,750	
g. Art Teacher - .5 FTE	24,357	
	Subtotal	-\$125,688

Reduction recommendations based on individual building decisions:

h. Non-Personnel Budget (building budget)	67,190	19 buildings
i. Points (para hours)	76,721	17 buildings/27 pts
j. ELI	12,986	1 building
k. 4 th grade Strings	25,438	7 buildings
l. 4 th & 5 th grade Strings	21,804	3 buildings
m. Technology Initiators	1,289	1 building
n. Safety Patrol Sponsors	1,248	1.5 buildings
	Subtotal	-\$207,188
	Total	-\$332,876

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

The elementary administrators, as a group, agreed to two reduction processes. Reduction recommendations across all buildings are identified in a-m. Additional reductions were needed, each building identified building specific reductions based on building needs and their site plan, items n-v.

- a. Montclair would be responsible to use their building allocation to provide swim instructors. In order to do this Montclair would need to decrease or eliminate other programs of greater priority.
- b-c. The duties of four content initiators would be redefined into two initiator positions. Initial thoughts would be to combine social studies and art into one position, and science and math into one position. The initiator job description would be rewritten to combine areas and reduce expectations to be similar to the expectations of one position. While this would decrease the number of teachers involved in the curriculum development process, it would not eliminate this process.
- d. The only department head at the elementary level is the Core Department Head. Cather uses part of their building allocation to provide a position that supports Core Academy and the Department Head extra-duty is not required.
- e-f. The extra-duty positions of club sponsors would be decreased from 3 clubs to 2 clubs per building, and mentors would be eliminated.
- f. Holling Heights has had a .5 FTE art teacher. As building become smaller in size, their building allocations also decrease. While art is still an important other priorities took precedence.

g.

Individual building reductions:

- h. Non-personnel budget reductions, 19 buildings submitted reductions in the building budget that supports supplies, textbooks, technology, staff development, gifted education, etc.

- i. Building allocation point reductions, 17 buildings would eliminate 27 points, generally the decrease would be a reduction of paraprofessional support to the classroom teacher.
- j. Early Literacy Intervention reduction, 1 building submitted reductions that would modify their program from one provided by a certified teacher to a paraprofessional.
- k-l. String reductions, 7 buildings would eliminate grade 4 only strings and 3 buildings would eliminate both 4th and 5th grade strings to be eliminated.
- m. Technology initiator reductions, 1 building would eliminate these positions, to be picked up by staff within their current position.
- n. Safety patrol sponsor reductions, 2 buildings would eliminate this position, either not providing a student patrol or propose PTO support students or adults for this task.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request.

- The reduction of extra duty positions will eliminate or decrease opportunities for students to extend their learning day and seek other activities.
- The elimination of the strings program from some buildings would eliminate some students from these programs until grade 6, at which time they may no longer be interested. The secondary programs would see fewer students coming with skills.
- A revision to the initiator process would need to be revised. These revisions may require policy changes related to curriculum and instruction development and dissemination.
- Building budget reductions would decrease opportunities for staff development and decrease some current opportunities for staff during the professional growth phase of the teacher evaluation process. Fewer support materials or a decrease in additional materials in the media center may occur. Funds to support the site improvement plan may reduce action plan implementation.
- Reduction in paraprofessional support for staff would require staff to be responsible for more tasks that could decrease their time and focus on instruction.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- **Student Achievement:**
 - Reduction of initiators would limit the number of trained peer mentor/coaches with an expertise in curriculum content.
 - Building budget reductions would impact staff development and possible teacher effectiveness in instruction.
 - Some students would not have the opportunity to advance their music learning in the areas of strings.
- **Classroom Instruction and Supervision:**
 - Reduction of building budget may impact the support materials needed in the classroom.
 - Reductions or elimination of some staff development opportunities for teachers to improve classroom instruction or learn new strategies may be reduced.
 - Support for staff during the Professional Growth Phases of the teacher evaluation process may be limited due to lack of funds to support growth opportunities.
 - Principal time may be needed to support the district's 15 assessments at the elementary level. Their time will be limited and will impact the amount of time they will be in classrooms supervising instruction and monitoring curriculum.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Plan:** All plans related to student achievement.
- b. **District Policy:** N/A
- c. **State or Federal Laws (including state accreditation rules):** N/A
- d. **Collective Bargaining:**
 - Extra duty pay

6. Comments: See 98.5% budget for list of comments.

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 1 - Elementary Program	Budget Level (99.5%):	\$32,881,570.27
	Continuation Budget	<u>\$33,046,804.29</u>
Budget Level: <u>99.5% Level</u>	Difference:	-\$ 165,234.00

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended:

a. Swim Instructors	12,890	
b. Art Initiators	27,445	
c. Science Initiators	28,972	
d. Core Dept Head	1,792	
e. Club Sponsors	12,715	
f. Mentors	5,750	
g. Art Teacher - .5 FTE	24,357	
	Subtotal	-\$113,078
Reduction recommendations based on individual building decisions:		
h. Non-Personnel Budget (building budget)	33,859	19 buildings
i. Points (para hours)	18,977	10 buildings/8 pts
	Subtotal	-\$ 52,836
	Total	-\$165,914

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

The elementary administrators, as a group, agreed to two reduction processes. Reduction recommendations across all buildings are identified in a-m. Additional reductions were needed, each building identified building specific reductions based on building needs and their site plan, items n-v.

- a. Montclair would be responsible to use their building allocation to provide swim instructors. In order to do this Montclair would need to decrease or eliminate other programs of greater priority.
- b-c. The duties of four content initiators would be redefined into two initiator positions. Initial thoughts would be to combine social studies and art into one position, and science and math into one position. The initiator job description would be rewritten to combine areas and reduce expectations to be similar to the expectations of one position. While this would decrease the number of teachers involved in the curriculum development process, it would not eliminate this process.
- d. The only department head at the elementary level is the Core Department Head. Cather uses part of their building allocation to provide a position that supports Core Academy and the Department Head extra-duty is not required.
- e-f. The extra-duty positions of student council sponsor, PAYBAC liaisons, club sponsors, MIT consultants, and mentors provide teachers extra pay for performing duties beyond the teaching contract to provide additional opportunities or support for students. If these activities were to continue, staff would volunteer or the building activity fund would provide the funds or other forms of benefits would be provided for services performed.
- g. Holling Heights has had a .5 FTE art teacher. As building become smaller in size, their building allocations also decrease. While art is still an important other priorities took precedence.

Individual building reductions:

- h. Non-personnel budget reductions, 19 buildings submitted reductions in the building budget that supports supplies, textbooks, technology, staff development, gifted education, etc.
- i. Building allocation point reductions, 10 buildings would eliminate 8 points, generally the decrease would be a reduction of paraprofessional support to the classroom teacher.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget level request.**
 - The reduction of extra duty positions will eliminate or decrease opportunities for students to extend their learning day and seek other activities.
 - A revision to the initiator process would need to be revised. These revisions may require policy changes related to curriculum and instruction development and dissemination.
 - Building budget reductions would decrease opportunities for staff development and decrease some current opportunities for staff during the professional growth phase of the teacher evaluation process. Fewer support materials or a decrease in additional materials in the media center may occur. Funds to support the site improvement plan may reduce action plan implementation.
 - Reduction in paraprofessional support for staff would require staff to be responsible for more tasks that could decrease their time and focus on instruction.

4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - **Student Achievement:**
 - Building budget reductions would impact staff development and possible teacher effectiveness in instruction.
 - **Classroom Instruction and Supervision:**
 - Reduction of building budget may impact the support materials needed in the classroom.
 - Reductions or elimination of some staff development opportunities for teachers to improve classroom instruction or learn new strategies may be reduced.
 - Support for staff during the Professional Growth Phases of the teacher evaluation process may be limited due to lack of funds to support growth opportunities.

5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Plan:** All plans related to student achievement.
 - b. **District Policy:** N/A
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:**
 - Extra duty pay

6. **Comments:**

See 98.5% budget for list of comments.

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 1 - Elementary Program	Budget Level (100%):	\$33,046,804.29
Budget Level: <u>100% Level</u>	Continuation Budget	<u>\$33,046,804.29</u>
	Difference:	\$ 0.00

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended:

a. Swim Instructors	12,890
b. Core Dept Head	1,792
c. Art Teacher - .5 FTE	<u>24,357</u>
Total	-<u>\$39,039</u>

Additions recommended:

d. per student amount back to building budgets to support building priorities or site improvement plans	\$39,039
---	----------

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

The elementary administrators, as a group, agreed to two reduction processes. Reduction recommendations across all buildings are identified in a - m. Additional reductions were needed, so each building then identified building specific reductions based on building needs and their site plan, items n - v.

- a. Montclair would be responsible to use their building allocation to provide swim instructors. In order to do this Montclair would need to decrease or eliminate other programs of greater priority.
- b. The only department head at the elementary level is the Core Department Head. Cather uses part of their building allocation to provide a position that supports Core Academy and the Department Head extra-duty is not required.
- c. Holling Heights has had a .5 FTE art teacher. As building become smaller in size, their building allocations also decrease. While art is still an important other priorities took precedence.

Additions recommended:

d. The addition of a per student amount to the building budget would provide funds to support priority needs, replace previously funded items, funds for special projects or site improvement plans.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request.

N/A

4. If this budget level request were funded, what impact (if any) would there be on the following:

- **Student Achievement:**
Varies by building use of additional funds.
- **Classroom Instruction and Supervision:**
Varies by building use of additional funds.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Plan:** N/A
- b. **District Policy:** N/A
- c. **State or Federal Laws (including state accreditation rules):** N/A
- d. **Collective Bargaining:** N/A
- e. **Others (specify):**

6. Comments: See 98.5% budget for list of comments.

Program Area: #2—Middle Schools

Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year.

Programs in Millard's middle schools are designed to meet the needs of this special group of students and to serve as a bridge between elementary and high school.

BASIC SKILLS: Basic and life skills, so important in elementary school, are given continued emphasis and attention in the middle school to ensure students possess the fundamentals necessary for future success.

EXPLORATION: Exploratory experiences are a significant part of the middle school. These opportunities introduce new subjects and help students identify and develop their interests and talents.

ADVISEMENT: In the advisory program, small groups of students meet with one teacher daily for 5 to 20 minutes. In keeping with the middle school philosophy, the teacher serves as an advocate for the student with other students, staff and parents. This program is an extension of our guidance services and provides a strong student support system.

TEACHING TEAMS: Students are assigned to an academic team with three to five teachers for English, math, science, social studies and reading. This team of students and teachers provides a smaller unit within the school to give students a greater sense of security and feeling of belonging. Team teachers have a common planning time, which allows for interdisciplinary activities and a better understanding of individual student needs.

CURRICULUM:

GRADE 6 – Mathematics/challenge math/prealgebra, reading, language arts, science/health, social studies, music/physical education/band/orchestra, exploratory (9 week rotation): art, home arts, industrial arts, computer keyboarding

GRADE 7 – Mathematics/prealgebra/algebra, science, reading, English, social studies, physical education/health/music, band/orchestra, exploratory (9-week rotation): art, home arts, industrial arts, computer

GRADE 8 – Prealgebra/algebra/geometry, science, reading, English, social studies, foreign language, language survey/family life education, physical education/study hall, chorus, band/orchestra, exploratory electives (9-week rotation): communication, construction, manufacturing, power/transportation/energy, drawing, painting, pottery, printing, foods, sportswear, computer

Support Personnel & Instructional Budgets:

- Provides counseling and career awareness information.
- Provides administrative leadership and program/institutional management
- Supports and maintains co-curricular and extracurricular program
- Coordinates and maintains support personnel and facilities for student learning, staff and administration
- Provides staff development opportunities
- Maintains library/media services for students
- Provides technological support for instructional programs
- Maintains safe and secure learning environment
- Supports district policies and state accreditation rules
- Pursues and supports site planning goals
- Supports SPED, ESL and 504 services for students
- Maintains facility through repair and replacement of equipment
- Purchases needed instructional materials and supplies to facilitate teaching and learning
- Provides health services for students

**Middle School Program Budget
Summary Page**

	98% \$20,272,875.00 -405,458.00	98.5% \$20,272,875.00 -304,094.00	99% \$20,272,875.00 -\$202,729.00	99.5% \$20,272,875.00 -\$101,365.00	100% \$-00.00
Notation					Retain - Asst.Principal
Reductions	<ul style="list-style-type: none"> • Asst.Principal • Reduction or change in extra curricular offerings <ul style="list-style-type: none"> -Eliminate C team Basketball, wrestling program, 6th grade athletics -Reduce music sponsors - Interscholastic to totally intramural - Eliminate ½ of clubs -Reduce asst. track coaches - Change tackle FB to Flag • Eliminate Dept. Head – Montessori • Change AD position to intramural director • Reduce para hours 7 to 5.5 • Reduce Paybac Liaisons • Reduce para position • Non-personnel allocation (building budget) \$56,410.00 	<ul style="list-style-type: none"> • Asst.Principal • Reduction or change in extra curricular offerings <ul style="list-style-type: none"> -Eliminate C team Basketball and wrestling program -Reduce music sponsors - Interscholastic to totally intramural - Eliminate ½ of clubs - Change tackle FB to Flag • Eliminate Dept. Head – Montessori • Reduce para hours 7 to 6 • Reduce Paybac Liaisons • Reduce para position • Non-personnel allocation (building budget) \$31,991.00 	<ul style="list-style-type: none"> • Asst.Principal • Reduction or change in extra curricular offerings <ul style="list-style-type: none"> -Eliminate C team Basketball and wrestling program -Reduce music sponsors - Change tackle FB to Flag • Eliminate Dept. Head – Montessori • Reduce Paybac Liaisons • Reduce para position • Non-personnel allocation (building budget) \$1,777.00 	<ul style="list-style-type: none"> • Asst.Principal Non-personnel allocation (building budget) \$4,365.00 	

Factors that affect Middle School budgets include:

- Interdisciplinary team structure and grade level enrollment
- Population shifts to and from buildings
- Non-personnel funding to assist in meeting new costs associated potential loss of student fees
- Middle level has already sustained the loss of an assistant principal

Middle School Budget Team

Judy Porter
Middle School Principals
George Conrad
Chris Hughes
Tom Wise

BUDGET SUMMARY FORM

Program Area: #2—Middle School Programs

Budget Level 100%: \$20,272,875.00

Budget Level 98%: \$19,867,417.00

Budget Level¹: 98% Budget

Difference: \$ 405,458.00

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 98.5% budget, while assuming no increase in non-personnel costs and no increase in personnel costs, the following adjustments are recommended:

Total Reductions Required: - \$ 405,458.00

R = Reduced E = Eliminate

- A. Reduce one assistant principal
 - Assistant Principal
 - Reduction of 1 FTE NMS/BMS \$97,000.00
- B. Reduction or change in extra curricular
 - E - C Team Basketball B&G 6 \$7,379.00
 - R - Reduce 6 of music positions 6 \$9,818.00
for extra curr.
 - Interscholastic to totally intramural \$9,071.00
 - BE VB
 - Change Tackle FB to Flag FB \$24,563.00
 - E - Eliminate Wrestling Program 12 \$15,718.00
 - R - Reduce ½ Clubs 38 \$19,745.00
 - E - Eliminate 6th grade athletics \$28,800.00
 - R - Reduce Asst. Track Coach B&G? 6 \$7,200.00
- C. Change Athletic Director Position to Intramural Director
 - Athletic Directors become Intramural \$15,240.00
 - Directors - cut pay by 1/2
- D. Elimination of Department Head position
 - Dept Head - Montessori (CMS) \$20,500.00
- E. Reduction of Paybac Liaisons
 - Reduce Paybac Liaisons 6 \$903.00
- F. Reduction of a para professional position
 - Para (IT lab) Beadle \$16,000.00
- G. Reduction of para hours from 7 to 5.5 hours
 - Reduce non-instructional para hours \$77,109.00
- H. Reduction in non-personnel budget allotments
 - Reduce Non-personnel \$56,410.00
 - CMS \$10,482.00
 - AMS \$ 9,190.00
 - NMS \$ 7,824.00
 - KMS \$12,196.00
 - RMS \$ 9,626.00
 - BMS \$ 7,092.00

Total Reduction \$405,458.00

¹ Express budget level in percent – round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

2. **Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**
 - The reduction of 1.0 FTE Assistant Principal would result in increased administrative workload in identified buildings.
 - In addition, this budget results in an average reduction of 5.5% in the funds allocated to support each building for materials, supplies, and other non-personnel costs.
 - Diverse opportunities for students will be reduced.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.²**
 - Loss of an assistant principal will mean a reduction in services to staff and parents. These reductions might include less frequent communications home and a shift of additional responsibilities to remaining administrators
 - Loss of staff will impact co-curricular program providing fewer opportunities for students at the 8th grade level.

4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:**
 - Larger class sizes will reduce time teachers have to attend to student needs.
 - Differentiation and reteaching opportunities would be more difficult to execute with larger class size and additional class loads.
 - b. **Supervision and/or Instruction:**
 - Reduced number of administrators will adversely impact availability for supervision..
5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** Strategy 1 reteaching opportunities may be impacted.
 - b. **Board Policies:** N/A
 - c. **State or Federal Laws (including state accreditation rules):** Reduction in Force timelines need to be considered.
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** Extra duty contracts may need to be revised.

² As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: #2—Middle School Programs	Budget Level 100%:	\$20,272,875.00
	Budget Level 98.5%:	\$19,968,781.00
Budget Level¹: <u>98.5% Budget</u>	Difference:	\$ 304,094.00

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 98.5% budget, while assuming no increase in non-personnel costs and no increase in personnel costs, the following adjustments are recommended:

Total Reductions Required:		- \$ 304,094.00
A. Reduce one assistant principal		
Assistant Principal		
Reduction of 1 FTE NMS/BMS		\$97,000.00
B. Reduction or change in extra curricular		
C Team Basketball B&G	6	\$7,379.00
Reduce 6 of music positions	6	\$9,818.00
for extra curr.		
Interscholastic to totally intramural		\$9,071.00
BB/VB		
Change Tackle FB to Flag FB		\$24,563.00
Eliminate Wrestling Program	12	\$15,718.00
Reduce ½ Clubs	38	\$19,745.00
C. Elimination of Department Head position		
Dept Head - Montessori (CMS)		\$20,500.00
D. Reduction of Paybac Liaisons		
Reduce Paybac Liaisons	6	\$903.00
E. Reduction of a para professional position		
Para (IT lab) Beadle		\$16,000.00
F. Reduction of para hours from 7 to 6 hours		
Reduce non-instructional para hours		\$51,406.00
G. Reduction in non-personnel budget allotments		
Reduce Non-personnel		\$31,991.00
CMS	\$5,945.00	
AMS	\$5,213.00	
NMS	\$4,438.00	
KMS	\$6,915.00	
RMS	\$5,458.00	
BMS	\$4,022.00	
	Total Reduction	\$ 304,094.00

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- The reduction of 1.0 FTE Assistant Principal would result in increased administrative workload in identified buildings. The administrative staff would become more reactive than proactive.

¹ Express budget level in percent – round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

- Diverse opportunities for students will be reduced.
 - The nature of the athletic program would change.
 - With the loss of staff positions, fewer services may be available as well as a shift to additional responsibilities for other staff.
 - In addition, this budget results in a reduction in the fund allocated to support each building for materials, supplies, and other non-personnel costs.
3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.²**
- The reduction of 1.0 FTE Assistant Principal would result in increased administrative workload in identified buildings. The administrative staff would become more reactive than proactive.
 - Diverse opportunities for students will be reduced.
 - The nature of the athletic program would change.
 - With the loss of staff positions, fewer services may be available as well as a shift to additional responsibilities for other staff.
 - Loss of building funds will impact the building's ability to purchase materials and equipment at the same level as they did last year.
4. **If this budget level request were funded, what impact (if any) would there be on the following:**
- a. **Student Achievement:**
 - There will be less support to teachers to enable them to attend to student needs.
 - b. **Supervision and/or Instruction:**
 - There will be less support to teachers to enable them to attend to student needs.
 - Reduced number of administrators will adversely impact availability for supervision.
5. **If this budget level request were funded, would there be any implications related to:**
- a. **Strategic Planning:** Strategy 1 reteaching opportunities may be impacted.
 - b. **Board Policies:** N/A
 - c. **State or Federal Laws (including state accreditation rules):** Reduction in Force timelines have been considered.
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** Extra duty contracts may need to be revised.

² As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: #2—Middle School Programs

Budget Level 100%: \$20,272,875.00

Budget Level 99%: \$20,070,146.00

Budget Level¹: 99% Budget

Difference: \$ 202,729.00

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 99.5% budget, while assuming no increase in non-personnel costs and no increase in personnel costs, the following adjustments are recommended:

Total Reductions Required: - \$ 202,729.00

R = Reduce E = Eliminate

A. Reduce one assistant principal

Reduction of 1 FTE NMS/BMS \$97,000.00

B. Reduction or change in extra curricular

E - C Team Basketball B&G 6 \$7,379.00

R - Reduce 6 of music positions 6 \$9,818.00
for extra curr.

Interscholastic to totally intramural \$9,071.00
BB/VB

Change Tackle FB to Flag FB \$24,563.00

E - Eliminate Wrestling Program 12 \$15,718.00

C. Elimination of Department Head position

Dept Head - Montessori (CMS) \$20,500.00

D. Reduction of Paybac Liaisons

Reduce Paybac Liaisons 6 \$903.00

E. Reduction of a para professional position

Para (IT lab) Beadle \$16,000.00

F. Reduction in non-personnel budget allotments

Reduce Non-personnel \$1,777.00

CMS \$330.00

AMS \$290.00

NMS \$247.00

KMS \$384.00

RMS \$303.00

BMS \$223.00

Total Reduction - \$ 202,729.00

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- The reduction of 1.0 FTE Assistant Principal would result in increased administrative workload in identified buildings. The administrative staff would become more reactive than proactive.
- Diverse opportunities for students will be reduced.
- The nature of the athletic program would change.

¹ Express budget level in percent – round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

- With the loss of staff positions, less services may be available as well as a shift to additional responsibilities for other staff.
 - In addition, this budget results in a reduction in the fund allocated to support each building for materials, supplies, and other non-personnel costs.
3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.²**
 - The reduction of 1.0 FTE Assistant Principal would result in increased administrative workload in identified buildings. The administrative staff would become more reactive than proactive.
 - Diverse opportunities for students will be reduced.
 - The nature of the athletic program would change.
 - With the loss of staff positions, less services may be available as well as a shift to additional responsibilities for other staff.
 - Loss of building funds will impact the building's ability to purchase materials and equipment at the same level as they did last year.
 4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:**
 - There will be less support to teachers to enable them to attend to student needs.
 - b. **Supervision and/or Instruction:**
 - There will be less support to teachers to enable them to attend to student needs.
 - Reduced number of administrators will adversely impact availability for supervision.
 5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** Strategy 1 reteaching opportunities may be impacted.
 - b. **Board Policies:** N/A
 - c. **State or Federal Laws (including state accreditation rules):** Reduction in Force timelines have been considered.
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** Extra Duty Contracts may need to be revised.

² As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: #2—Middle School Programs

Budget Level 100%: \$20,272,875.00

Budget Level 99.5%: \$20,171,510.00

Budget Level¹: 99.5% Budget

Difference: \$ 101,365.00

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 99.5% budget, while assuming no increase in non-personnel costs and no increase in personnel costs, the following adjustments are recommended:

Total Reductions Required: - \$ 101,365.00

A. Loss of 1 Assistant Principal 1 FTE - \$ 97,000.00
 \$97,000 x 1 FTE
 (Assistant Principal NMS/BMS)

B. Reduction in non-personnel budget allotments - \$ 4365.00
 CMS \$810.00
 AMS \$710.00
 NMS \$606.00
 KMS \$944.00
 RMS \$745.00
 BMS \$550.00

Total Reduction - \$ 101,365.00

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- The reduction of 1.0 FTE Assistant Principal would result in increased administrative workload in identified buildings.
- The administrative staff would become more reactive than proactive.
- Positive administrative interaction with students will decrease.
- In addition, this budget results in a reduction in the fund allocated to support each building for materials, supplies, and other non-personnel costs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.²

- Loss of an assistant principal will mean a reduction in services to staff, students and parents. These reductions might include less frequent communications home and a shift of additional responsibilities to remaining administrators etc.
- Loss of building funds will impact the building's ability to purchase materials and equipment at the same level as they did last year.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. **Student Achievement:**
 - There will be less support to teachers to enable them to attend to student needs.
- b. **Supervision and/or Instruction:**
 - Reduced number of administrators will adversely impact availability for supervision.

5. If this budget level request were funded, would there be any implications related to:

¹ Express budget level in percent – round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

² As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

- a. **Strategic Planning:** Strategy 1 reteaching opportunities may be impacted.
- b. **Board Policies:** N/A
- c. **State or Federal Laws (including state accreditation rules):** Reduction in Force timelines have been considered.
- d. **Collective Bargaining:** N/A
- e. **Others (specify):**

BUDGET SUMMARY FORM

Program Area : #2—Middle School Programs

Budget Level 100%: \$20,272,875.00

Budget Level¹: 100% Budget

This budget would provide staffing and programs at the 2002-03 level. Retains the position of assistant principal at BMS/NMS.

A. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

This budget level would maintain the current personnel and non-personnel budgets considering inflation and staffing cost increases.

B. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- Building would be able to maintain current level of staffing and program offerings allowing them to successfully address Strategy #1 and primary mission of district.
- The building's ability to respond to student registration needs would be met.
- This budget results in equivalent funds allocated to support each building for materials, supplies, and other non-personnel costs.

C. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.

- Multiple and diverse reteaching opportunities for students will continue.
- Co-curricular program should be able to be supported at the current level.

D. If this budget level request were funded, what impact (if any) would there be on the following:

- a. **Student Achievement:**
 - Teacher would be able to continue to address student needs.
 - Differentiation and reteaching opportunities would continue.
- b. **Supervision and/or Instruction:**
 - Staff will be available supervision.

E. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Planning:** Strategy 1 reteaching opportunities may be met.
- b. **Board Policies:** N/A
- c. **State or Federal Laws (including state accreditation rules):** N/A
- d. **Collective Bargaining:** N/A
- e. **Others (specify):**

¹ Express budget level in percent -- round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

PROGRAM DESCRIPTION FORM

Program Area: # 3—High Schools

Briefly¹ describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

- Provides instructional personnel responsible for student learning
- Meets diverse student learning needs through comprehensive program offerings and differentiated instructional delivery models.
- Delivers district approved curriculum in support of graduation goals of students
- Provides staff development opportunities
- Maintains safe and secure learning environment
- Supports student achievement of district ELO's
- Supports district policies and state accreditation rules
- Pursues and supports site planning goals
- Maintains facility through repair and replacement of equipment
- Provides counseling, career awareness information, and post-high school educational information (includes financial) for students
- Provides administrative leadership and program / institutional management
- Supports and maintains co-curricular and extracurricular programs
- Coordinates and maintains support personnel and facilities for student learning, staff and administration
- Maintains library/media services for students
- Provides technological support for instructional programs
- Supports SPED and 504 services for students
- Provides ESL services for students
- Purchases needed instructional materials and supplies to facilitate teaching and learning
- Provides health services for students

¹ Please limit the description to one page. The use of "bullets" is encouraged.

**High School Program Budget
Summary Page**

	98% \$24,740,411.00 -494,808.00	98.5% \$24,740,411.00 -\$371,106.00	99% \$24,740,411.00 -\$247,404.00	99.5% \$24,740,411.00 -\$123,702.00	100% \$24,740,411.00 1.00
Add					None
Reduce	<ul style="list-style-type: none"> • Reduce or eliminate the extra curricular sponsors or offerings -Summer Band Camp Sponsor -Intramural supervisors -Orchestra Extra-Curr. -Fall Color Guard Sponsor -Freshman Cheer Sponsor -JV Cheer Sponsor -Literary Magazine -Assistant Tennis -Varsity Cheerleading -Freshman Wrestling + one asst. coach -Reserve Football + one coach -Freshman B Basketball B&G -Reserve Baseball -Freshman B Volleyball -Reserve Softball -Assistant Cross Country -Assistant Track -Golf B&G -Tennis B&G -Assistant Swimming -NSAA One Act Plays -Assistant Drama Director -Assistant Musical Director -Dance Team Sponsor -All Clubs -Senior Class Sponsor • Reduce number of field trips and cost for substitute teachers • Eliminate Technology Initiators • Eliminate Aquatics Director • Eliminate Weight Trainers • Eliminate media paras • Non-personnel allocation (building budget) \$69,406.00 	<ul style="list-style-type: none"> • Reduce or eliminate the extra curricular sponsors or offerings -Summer Band Camp Sponsor -Intramural supervisors -Orchestra Extra-Curr. -Fall Color Guard Sponsor -Freshman Cheer Sponsor -JV Cheer Sponsor -Literary Magazine -JV Tennis Assistant -Varsity Cheerleading -Freshman Wrestling + one asst. coach -Reserve Football + one coach -Freshman B Basketball B&G -Reserve Baseball -Freshman B Volleyball -Reserve Softball -Assistant Cross Country -Assistant Track -Coop Golf Coach B&G (Millard) -Coop Tennis Coach B&G (Millard) -Assistant Swimming -NSAA One Act Plays -Assistant Drama Director -Assistant Musical Director -Dance Team Sponsor -All Clubs • Reduce number of field trips and cost for substitute teachers • Eliminate Technology Initiators • Eliminate Aquatics Director • Eliminate Weight Trainers • Non-personnel allocation (building budget) \$30,619.00 	<ul style="list-style-type: none"> • Reduce or eliminate the extra curricular sponsors or offerings -Summer Band Camp Sponsor -Intramural supervisors -Fall Color Guard Sponsor -Freshman Cheer Sponsor -JV Cheer Sponsor -JV Tennis Assistant -Assistant Wrestling -Reserve Football + one coach -Freshman B Basketball B&G -Reserve Baseball -Freshman B Volleyball -Reserve Softball -Assistant Cross Country -Assistant Track -NSAA One Act Plays -Assistant Musical Director -Assistant Drama Director • Reduce number of field trips and cost for substitute teachers • Eliminate Technology Initiators • Eliminate Aquatics Director • Eliminate Weight Trainers 	<ul style="list-style-type: none"> • Reduce or eliminate the extra curricular sponsors or offerings -Summer Band Camp Sponsor -Intramural supervisors -Fall Color Guard Sponsor -Freshman Cheer Sponsor -JV Cheer Sponsor -JV Tennis Assistant -Assistant Wrestling -Assistant Football • Reduce number of field trips and cost for substitute teachers • Eliminate Technology Initiators • Non-personnel allocation (building budget) \$20,476.00 	None

Factors that affect High School budgets include:

- Population shifts to and from buildings
- Non-personnel funding to assist in meeting new costs associated potential loss of student fees

High School Budget Team

Judy Porter
High School Principals
Tom Wise

High School Athletic Directors
Chris Hughes
George Conrad

BUDGET SUMMARY FORM

Program Area : #3—High School Programs

Budget Level 100% \$24,740,411.00
Budget Level 98% \$24,245,603.00
Reduction Amount \$494,808.00

Budget Level¹: 98% Budget

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 98% budget, while assuming no increase in non-personnel costs and a no increase in personnel costs, the following adjustments are recommended and after contracts have already been let for 2003-04:

Total Reductions Required		- \$494,808.00
R = Reduce E = Eliminate		
A. Reduce or eliminate the following extra curricular activities		
R - Summer Band Camp Sponsor [supplant with student fee]		\$11,000.00
E - Intramural (Fall, Winter, Spring) Supervisor	9	\$17,499.00
E - Fall Color Guard Sponsor	3	\$4,402.00
E - Literary Magazine Sponsor	3	\$2,124.00
R - Freshman Cheerleading Sponsor	3	\$7,043.00
R - JV Cheerleading Sponsor	3	\$7,043.00
R - Varsity Cheerleading Sponsors	3	\$10,584.00
E - Freshman Wrestling +one asst coach	3	\$9,684.00
E - Reserve Football + one asst. coach	9	\$33,012.00
E - Freshman B Basketball B&G	6	\$22,008.00
E - Reserve Baseball	3	\$9,684.00
E - Freshman B Volleyball	3	\$9,684.00
E - Reserve Softball	3	\$9,684.00
R - Assistant Cross Country	3	\$7,043.00
R - Assistant Track	12	\$38,734.00
E - Golf Coach B & G	6	\$17,607.00
E - Assistant Swimming	2	\$4,734.00
E - Tennis B & G	6	\$17,604.00
E - Assistant Tennis	3	\$7,043.00
R - Dance Team Sponsor	3	\$7,043.00
E - NSAA One Act Plays	3	\$3,081.00
E - Orchestra Sponsor	3	\$8,048.00
E - All Clubs	38.3	\$19,266.00
R - Assistant Drama Director	4	\$4,716.00

¹ Express budget level in percent – round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

R - Assistant Musical Director	3	\$3,519.00
E - Senior Class Sponsor	3	\$2,124.00
B Reduce the number of field trips and cost for substitute teachers		
Field Trip Subs		\$32,515.00
C. Eliminate the following support positions at each high school:		
E - Tech Initiator	2.5	\$2,900.00
E - Aquatic Director	3	\$30,811.00
E - Weight Trainer	3	\$15,846.00
D. Reduce allocation of one paraprofessional (media)		
Para (7 hours) media	3	\$48,000.00
E. Reduce allocation of non personnel budget at the following rate:		
Non-Personnel		\$69,403.00
NHS	\$26,792.00	
SHS	\$22,426.00	
WHS	\$20,186.00	

Total Reduction -494,808.00

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan. .

- Loss of extracurricular programs would reduce identified extracurricular opportunities for students
- Loss of coaches/sponsors will reduce activities, training, and supervision of students and may cause a reduction in the number of students who can be included in an activity.
- Opportunities for students to visit and/or view actual areas of study will be decreased.
- Buildings will need to find other means to troubleshoot computer/technology concerns.
- The swimming pool director would no longer monitor pool activities and the community swim program would be eliminated.
- The availability of the weight room would be more restrictive.
- This budget results in a reduction of funds allocated to support each building for materials, supplies, and other non-personnel costs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.

- Loss of coaches/sponsors will make it more difficult to have multiple and diverse extra curricular opportunities.
- Loss of field trips will limit the scope of course offerings.
- Not having identified building support for hardware or software problems for staff and students.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. **Student Achievement:**
 - Teachers and students may be reluctant to use some hardware or software that would enhance instruction and learning.
 - Loss of some field trips will limit real life learning opportunities for students.
- b. **Supervision and/or Instruction:**
 - Supervision at in extra curricular activities will be reduced which may necessitate the reduction of students who can participate.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Planning:** N/A
- b. **Board Policies:** N/A
- c. **State or Federal Laws (including state accreditation rules):** N/A
- d. **Collective Bargaining:** Negotiated extra curricular contracts may need to be revised.
- e. **Others (specify):**

BUDGET SUMMARY FORM

Program Area : #3—High School Programs

Budget Level 100%	\$24,740,411.00
Budget Level 98.5%	\$24,369,305.00
Reduction Amount	\$371,106.00

Budget Level¹: 98.5% Budget

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 98.5% budget, while assuming no increase in non-personnel costs and a no increase in personnel costs, the following adjustments are recommended and after contracts have already been let for 2003-04:

Total Reductions Required - \$371,106.00

R = Reduce E = Eliminate Coop – Combine into one Millard program

A. Reduce, eliminate or coop the following extra curricular activities		
R - Summer Band Camp Sponsor [supplant with camp fee]	3	\$11,000.00
E - Intramural (Fall, Winter, Spring) Supervisors	9	\$17,499.00
R - Fall Color Guard Sponsor	3	\$4,402.00
E - Orchestra Extra Curricular	3	\$8,048.00
R - Freshman Cheerleading Sponsor	3	\$7,043.00
R - JV Cheerleading Sponsor	3	\$7,043.00
E - Literature Magazine	3	\$2,124.00
R - Varsity Cheerleading	3	\$11,004.00
E - Freshman Wrestling + one assistant coach	6	\$10,584.00
E - Reserve Football + one asst coach	9	\$33,012.00
E - Freshman B Basketball B&G	6	\$22,008.00
E - Reserve Baseball	3	\$9,684.00
E - Freshman B Volleyball	3	\$9,684.00
E - Reserve Softball	3	\$9,684.00
R - Assistant Cross Country	3	\$7,043.00
R - Assistant Track	9	\$17,415.00
Coop - Golf Coach B and G (Millard)	4	\$11,738.00
Coop - Tennis Coach B and G (Millard)	4	\$11,738.00
R - Assistant Swimming	2	\$4,734.00
E - JV Tennis	3	\$7,043.00

R - Assistant Drama Director	4	\$4,716.00
R - Assistant Musical Director	3	\$3,519.00
R - Dance Team Sponsor	3	\$7,043.00
E - NSAA One Act Plays	3	\$3,081.00
E - All Clubs	38.3	\$19,266.00
B. Reduce the number of field trips and cost for substitute teachers		
Field Trips and other subs		\$30,775.00
D. Eliminate the position of computer initiator at each high school		
Tech Initiator	2.5	\$ 2,900.00
E. Eliminate the position of Aquatic Director		
Aquatics Directors	3	\$30,811.00
F. Eliminate the position of Weight Trainer		
Weight Trainer	3	\$15,846.00
G. Reduce non personnel allocation:		
		\$30,619.00
NHS	\$11,803.00	
SHS	\$9,878.00	
WHS	\$8,890.00	

Total Reduction - 371,106.00

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- Loss of extracurricular programs would reduce identified extracurricular opportunities for students
- Loss of coaches/sponsors will reduce activities, training, and supervision of students and may cause a reduction in the number of students who can be included in an activity.
- There would be a reduction in the diverse opportunities available to students and community.
- Opportunities for students to visit and/or view actual areas of study will be decreased.
- There would be a reduction in the diverse opportunities available to students and the community.
- The availability of the weight room would be more restrictive.
- Buildings would need to find other means to troubleshoot computer/technology courses.
- This budget results in a reduction of funds allocated to support each building for materials, supplies, and other non-personnel costs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.

- Loss of extracurricular programs would reduce identified extracurricular opportunities for students
- Loss of coaches/sponsors will reduce activities, training, and supervision of students and may cause a reduction in the number of students who can be included in an activity.
- Opportunities for students to visit and/or view actual areas of study via field trips will be decreased.
- Buildings will need to find other means to troubleshoot computer/technology concerns and technology may not be used to greatest advantage.
- This budget results in a reduction of funds allocated to support each building for materials, supplies, and other non-personnel costs to support practices and programs.

4. If this budget level request were funded, what impact (if any) would there be on the following:

a. Student Achievement:

- Teachers and students may be reluctant to use some hardware or software that would enhance instruction and learning.
- Loss of some field trips will limit real life learning opportunities for students.

b. Supervision and/or Instruction:

- Supervision at extra curricular activities will be reduced.
- The number of students who might be able to participate in an activity will be reduced.

5. If this budget level request were funded, would there be any implications related to:

a. **Strategic Planning:** N/A

b. **Board Policies:** N/A

c. **State or Federal Laws (including state accreditation rules):** N/A

d. **Collective Bargaining:** Negotiated extra curricular contracts may need to be revised.

e. **Others (specify):**

BUDGET SUMMARY FORM

Program Area : #3—High School Programs

Budget Level 100%	\$24,740,411.00
Budget Level 99%	\$24,493,007.00
Reduction Amount	\$ 247,404.00

Budget Level¹: 99% Budget

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 99.5% budget, while assuming no increase in non-personnel costs and a no increase in personnel costs, the following adjustments are recommended and after contracts have already been let for 2003-04:

Total Reductions Required - \$247,404.00
R = Reduce E = Eliminate

A. Reduce or eliminate the following extra curricular activities

R - Summer Band Camp Sponsor [supplant with camp fee]		\$11,000.00
E - Intramural (Fall, Winter, Spring) Supervisors	9	\$17,499.00
R - Fall Color Guard Sponsor	3	\$4,402.00
R - Freshman Cheerleading Sponsor	3	\$7,043.00
R - JV Cheerleading Sponsor	3	\$7,043.00
E - Assistant JV Tennis	3	\$7,043.00
R - Assistant Track	6	\$11,610.00
E - Orchestra Extra Curricular	3	\$8,048.00
R - Assistant Wrestling	3	\$5,292.00
E - Reserve Football + one coach	9	\$33,012.00
E - Freshman B Basketball B & G	6	\$22,008.00
E - Reserve Baseball	3	\$9,684.00
E - Freshman B Volleyball	3	\$9,684.00
E - Reserve Softball	3	\$9,684.00
R - Assistant Cross Country	3	\$7,043.00
E - NSAA One Act Plays	3	\$3,081.00
R - Assistant Musical Director	3	\$3,519.00
R - Assistant Drama Director	4	\$4,716.00

B. Reduce the number of field trips and cost for substitute teachers

Field Trips and other Subs \$16,436.00

¹ Express budget level in percent - round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

C. Eliminate the position of computer initiator at each high school as follows:

Tech Initiator	2.5	\$2,900.00
D. Eliminate the position of Aquatic Director		
Aquatics Directors	3	\$30,811.00
E. Eliminate the position of Weight Trainer		
Weight Trainer	3	\$15,846.00

Total Reduction – \$247,404.00

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- Loss of extracurricular programs would reduce identified extracurricular opportunities for students
- Loss of coaches/sponsors will reduce activities, training, and supervision of students and may cause a reduction in the number of students who can be included in an activity.
- There would be a reduction in the diverse opportunities available to students and community.
- Opportunities for students to visit and/or view actual areas of study will be decreased.
- There would be a reduction in the diverse opportunities available to students and the community.
- The availability of the weight room would be more restrictive.
- Buildings would need to find other means to troubleshoot computer/technology courses.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.

- Loss of extracurricular programs would reduce identified extracurricular opportunities for students
- Loss of coaches/sponsors will reduce activities, training, and supervision of students and may cause a reduction in the number of students who can be included in an activity.
- Opportunities for students to visit and/or view actual areas of study via field trips will be decreased.
- Buildings will need to find other means to troubleshoot computer/technology concerns and technology may not be used to greatest advantage.
- This budget results in a reduction of funds allocated to support each building for materials, supplies, and other non-personnel costs to support practices and programs.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. Student Achievement:**
- Teachers and students may be reluctant to use some hardware or software that would enhance instruction and learning.
 - Loss of some field trips will limit real life learning opportunities for students.
- b. Supervision and/or Instruction:**
- Supervision at extra curricular activities will be reduced.
 - The number of students who might be able to participate in an activity will be reduced.

5. If this budget level request were funded, would there be any implications related to:

- a. Strategic Planning:** N/A
- b. Board Policies:** N/A
- c. State or Federal Laws (including state accreditation rules):** N/A
- d. Collective Bargaining:** Negotiated extra curricular contracts may need to be revised.
- e. Others (specify):**

BUDGET SUMMARY FORM

Program Area: : #3--High School Programs	Budget Level 100%	\$24,740,411.00
	Budget Level 99.5%	\$24,616,709.00
	Reduction Amount	\$ 123,702.00

Budget Level¹: 99.5% Budget

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

In order to achieve the 99.5% budget, while assuming no increase in non-personnel costs and a no increase in personnel costs, the following adjustments are recommended and after contracts have already been let for 2003-04:

Total Reductions Required	- \$ 123,702.00
R = Reduce E = Eliminate	

- A. Reduce or Eliminate the following extra curricular activities

R - Summer Band Camp Sponsor [supplant with camp fee]		\$11,000.00
E - Intramural (Fall, Winter, Spring) Supervisors	9	\$17,499.00
R - Fall Color Guard Sponsor	3	\$4,402.00
R - Freshman Cheerleader Sponsor	3	\$7,043.00
R - JV Cheerleader Sponsor	3	\$7,043.00
E - Assistant JV Tennis	3	\$7,043.00
R - Assistant Wrestling	3	\$5,292.00
R - Assistant Football	3	\$11,004.00

 - B. Reduce the number of field trips and cost for substitute teachers

Field Trips and other Subs	\$30,000.00
----------------------------	-------------

 - C. Eliminate the position of computer initiator at each high school as follows:

Tech Initiator	2.5	\$2,900.00
----------------	-----	------------

 - D. Reduce allocation of non personnel budget at the following rate:

Non-Personnel	\$ 20,476.00
NHS \$8,068.00	
SHS \$6,285.00	
WHS \$6,123.00	
- Total Reduction - \$123,702.00**

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- Loss of extracurricular programs would reduce identified extracurricular opportunities for students
- Loss of coaches/sponsors will reduce activities, training, and supervision of students and may cause a reduction in the number of students who can be included in an activity.

¹ Express budget level in percent – round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

- There would be a reduction in the diverse opportunities available to students and community.
- Opportunities for students to visit and/or view actual areas of study will be decreased.
- Buildings would need to find other means to troubleshoot computer/technology courses.
- This budget results in a reduction of funds allocated to support each building for materials, supplies, and other non-personnel costs to support practices and programs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.

- Loss of extracurricular programs would reduce identified extracurricular opportunities for students
- Loss of coaches/sponsors will reduce activities, training, and supervision of students and may cause a reduction in the number of students who can be included in an activity.
- Opportunities for students to visit and/or view actual areas of study via field trips will be decreased.
- Buildings will need to find other means to troubleshoot computer/technology concerns and technology may not be used to greatest advantage.
- This budget results in a reduction of funds allocated to support each building for materials, supplies, and other non-personnel costs to support practices and programs.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- Student Achievement:**
 - Teachers and students may be reluctant to use some hardware or software that would enhance instruction and learning.
 - Loss of some field trips will limit real life learning opportunities for students.
- Supervision and/or Instruction:**
 - Supervision at extra curricular activities will be reduced.
 - The number of students who might be able to participate in an activity will be reduced.

5. If this budget level request were funded, would there be any implications related to:

- Strategic Planning:** N/A
- Board Policies:** N/A
- State or Federal Laws (including state accreditation rules):** N/A
- Collective Bargaining:** Negotiated extra curricular contracts may need to be revised.
- Others (specify):**

BUDGET SUMMARY FORM

Program Area: : #3—High School Programs

Budget Level (100%): \$24,740,411.00

Budget Level¹: 100% Budget

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

At the 100% level the high school budget would continue to offer programs and staffing at the current level.

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**

Strategy #1 can be accomplished at the current level.

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.²**

- Multiple and diverse reteaching opportunities will continue to occur.
- The co-curricular program will continue as it is.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

a. Student Achievement:

- Teacher will be able to offer instruction and supervision at appropriate levels.
- Differentiation and reteaching opportunities can be executed as planned.

b. Supervision and/or Instruction:

- Supervision and instruction can continue at the current level.

- 5. If this budget level request were funded, would there be any implications related to:**

a. Strategic Planning: N/A

b. Board Policies: N/A

c. State or Federal Laws (including state accreditation rules): Reduction in Force timelines have been considered.

d. Collective Bargaining: N/A

e. Others (specify):

¹ Express budget level in percent – round to whole number. Complete a separate BUDGET SUMMARY SHEET for each budget level.

² As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

PROGRAM DESCRIPTION FORM

Program Area: Governance

Briefly describe the program and/or services, which were provided within this area of the school district's budget during the preceding budget year:

- Administer the development and maintenance of the educational programs designed to meet the needs of the community and carry out the policies of the Board of Education
- Recommend the number and types of positions required to provide proper personnel for the operation of such a program recommending policies on organization, finance, instruction, school plant, and all other functions of the school program.
- Supervise the preparation and presentation of the annual budget and recommend to the Board of Education continuous evaluation of progress and needs of the schools and keeps the public informed
- Supervise and evaluate all principals
- Supervise and coordinate the preparations of the school district publications
- Assist the board in setting, implementing and evaluating public relations marketing goals
- Serve as a consultant in the preparation and production of information materials prepared by school personnel
- Plan and design communication strategies to inform the public about specific problems or situations
- Serve as information officer
- Conduct a communication audit on a regular basis
- Develop the staff development plan and budget for the district
- Develop, coordinate and implement the district plan for site base planning
- Determine staff development needs for district personnel
- Conduct Strategic Planning and oversee implementation
- Secure resource people to conduct staff development activities
- Assist in evaluation of all program activities
- Coordinate all legislative activities conducted by the district
- Organize district leadership programs
- Plan and administer an efficient system recruiting, hiring, compensating, training, supervising, evaluating, and dismissing district employees
- Prepare and administer the Human Resources budget
- Communicate the requirements and Human Resource needs for the District
- Develop, administer and interpret Board policies related to the Human Resource function
- Administer the employee compensation benefits program for the district
- Conduct collective bargaining by serving on the negotiation team

**Governance Budget
Summary Page
2003-2004**

Budget level -	98% Budget Level	98.5% Budget Level	99% Budget Level	99.5% Budget Level	100% Budget Level
100% budget	\$ 2,193,352.00	\$ 2,193,352.00	\$ 2,193,352.00	\$ 2,193,352.00	\$ 2,193,352.00
Budget Level	\$ 2,149,485.00	\$ 2,160,452.00	\$ 2,171,418.00	\$ 2,182,385.00	\$ 2,193,352.00
Budget Reduction	\$ 43,867.00	\$ 32,900.00	\$ 21,933.00	\$ 10,966.00	
Additions	None	None	None	None	None
Reductions	Reduce SRI screener, temporary help and advertising - \$16642 Reduce the TCS aptitude test in all grades - \$7456 Reduce District Calendar expenses - \$3121 Reduce travel - \$2827 Reduce dues and fees - \$2000 Reduce equipment and supplies - \$2000 Reduce leadership tuition - \$1500 Reduce PAYBAC printing - \$1500 Reduce planning costs - \$1500 Reduce use of substitutes - \$794 Miscellaneous deductions - \$4527	Reduce SRI screener, temporary help and advertising - \$12482 Reduce the TCS aptitude test in 1/2 of all grades - \$3728 Reduce District Calendar expenses - \$2348 Reduce travel - \$2816 Reduce dues and fees - \$1000 Reduce equipment and Supplies - \$3418 Reduce leadership tuition - \$1000 Reduce PAYBAC printing - \$1000 Reduce planning costs - \$1000 Reduce use of substitutes - \$270 Miscellaneous deductions - \$3838	Reduce SRI screener, temporary help and advertising - \$8321 Reduce the TCS aptitude test in 1/2 of all grades - \$3728 Reduce District Calendar expenses - \$1565 Reduce travel - \$1627 Reduce dues and fees - \$750 Reduce equipment and Supplies - \$1000 Reduce leadership tuition - \$750 Reduce PAYBAC printing - \$750 Reduce planning costs - \$1000 Reduce use of substitutes - \$270 Miscellaneous deductions - \$2172	Reduce SRI screener, temporary help and advertising - \$4117 Reduce District Calendar expenses - \$782 Reduce travel - \$1538 Reduce equipment and Supplies - \$2082 Reduce leadership tuition - \$500 Reduce planning costs - \$500 Reduce use of substitutes - \$275 Miscellaneous deductions - \$1172	

BUDGET SUMMARY FORM

Date: June 5, 2003

Program Area: Governance

Budget Level: 98% - \$2,149,484.94

1. **Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.**

Reducing the governance budget to 98% will result in a \$43,867 decrease from what it was in 2003. This level of budget will be achieved by the following reductions:

- Reduction for SRI screener, temporary help and advertising - \$16,642
- Reducing the TCP aptitude test in all grades - \$7,456
- District calendar - \$3,121
- Travel - \$2,827
- Dues and fees - \$2,000
- Equipment and supplies - \$2,000
- Reduction in leadership tuition - \$1,500
- Reduction in PAYBAC printing - \$1,500
- Planning costs - \$1,500
- Substitutes - \$794

2. **Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district strategic plan.**

Governance sets the parameters for all strategic planning activities and provides leadership resources to ensure the accomplishments of the strategic plan.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.**

Staff development continuing education will be affected by limiting opportunities for the board of education and executive administration. The ability to network on a national and state level will be limited. Networking through other organizations will be reduced as well as quality control in leadership and the ability to monitor achievement scores through the TCP tests will be reduced.

4. **If this budget level request were funded, what impact (if any) would there be on the following?**

- a. Student achievement – The purpose of the governance program is to provide support to the classroom, and this will limit support to staff by reduction in this budget.
- b. Employee recognition and business partner recognition would be reduced. The remainder of the reductions will reduce the efficiency of the governance operation.

5. **If this budget level request were funded, would there be any implications related to:**

- a. **Strategic Planning:** There will be fewer resources allocated to strategic planning, leadership from the executive level will be more limited.
- b. **Board policies:** No
- c. **State or Federal Laws (including state accreditation rules):** No
- d. **Collective Bargaining:** No.

BUDGET SUMMARY FORM

DATE: June 5, 2003

Program Area: Governance

Budget Level: 98.5% - \$2,160,451.70

1. **Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.**

Reductions in the governance budget to the 98.5% budget level would result in a \$32,900 reduction. The reduction would be achieved through the following:

- Reduction SRI interviews, temporary help and advertising budgets in personnel - \$12,482
- TCS Test at ½ of grades - \$3,728
- Equipment and supplies - \$3,418
- Travel - \$2,816
- School calendar - \$2,348
- Reduction in leadership development tuition - \$1,000
- Reducing PABAC printing - \$1,000
- Dues and fees - \$1,000
- Planning - \$1,000
- Substitute teachers - \$270

2. **Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district strategic plan.**

Governance sets the parameters for all strategic planning activities and provides leadership resources to ensure the accomplishments of the strategic plan.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.**

Staff development continuing education will be affected by limiting opportunities for the board of education and executive administration. The ability to network on a national and state level will be limited. Networking through other organizations will be reduced as well as quality control in leadership and the ability to monitor achievement scores through the TCP tests will be reduced.

4. **If this budget level request were funded, what impact (if any) would there be on the following?**

- a. Student achievement – The purpose of the governance program is to provide support to the classroom, and this will limit support to staff by reduction in this budget.
- b. Employee recognition and business partner recognition would be reduced. The remainder of the reductions will reduce the efficiency of the governance operation.

5. **If this budget level request were funded, would there be any implications related to:**

- a. **Strategic Planning:** There will be fewer resources allocated to strategic planning, leadership from the executive level will be more limited.
- b. **Board policies:** No
- c. **State or Federal Laws (including state accreditation rules):** No
- d. **Collective Bargaining:** No

BUDGET SUMMARY FORM

DATE: June 5, 2003

Program Area: Governance

Budget Level: 99% - \$2,171,418.46

1. **Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.**

Funding the governance budget at 99% would result in a \$21,933 reduction from the 2003 budget. The reductions would be accomplished through the following:

- Reduction in SRI interview training, temporary help, \$8,321
- TCS aptitude test at ½ grades would be - \$3,728
- Travel - \$1,627
- School calendar - \$1,565
- Planning - \$1,000
- Equipment and supplies - \$1,000
- Reduction in leadership development tuition - \$750
- Reduction in PAYBAC printing - \$750
- Dues & fees - \$750
- Substitute teachers - \$270

2. **Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district strategic plan.**

Governance sets the parameters for all strategic planning activities and provides leadership resources to ensure the accomplishments of the strategic plan.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.**

Staff development continuing education will be affected by limiting opportunities for the board of education and executive administration. The ability to network on a national and state level will be limited. Networking through other organizations will be reduced as well as quality control in leadership and the ability to monitor achievement scores through the TCP tests will be reduced.

4. **If this budget level request were funded, what impact (if any) would there be on the following?**

- a. Student achievement – The purpose of the governance program is to provide support to the classroom, and this will limit support to staff by reduction in this budget.
- b. Employee recognition and business partner recognition would be reduced. The remainder of the reductions will reduce the efficiency of the governance operation.

5. **If this budget level request were funded, would there be any implications related to:**

- a. **Strategic Planning:** There will be fewer resources allocated to strategic planning, leadership from the executive level will be more limited.
- b. **Board policies:** No
- c. **State or Federal Laws (including state accreditation rules):** No
- d. **Collective Bargaining:** No

BUDGET SUMMARY FORM

DATE: June 5, 2003

Program Area: Governance

Budget Level: 99.5% - \$2,182,385.22

1. **Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.**

To achieve the 99.5% level the governance budget would have to be reduced \$10,966 from the 2003 level. This would be accomplished through the following:

- SRI training - \$4,117
- Travel - \$1,538
- Supplies - \$1,282
- Equipment - \$800
- School calendar - \$782
- Planning - \$500
- Reduction in leadership development - \$500
- Substitute teachers - \$275

2. **Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district strategic plan.**

Governance sets the parameters for all strategic planning activities and provides leadership resources to ensure the accomplishments of the strategic plan.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.**

Staff development continuing education will be affected by limiting opportunities for the board of education and executive administration. The ability to network on a national and state level will be limited. Networking through other organizations will be reduced as well as quality control in leadership and the ability to monitor achievement scores through the TCP tests will be reduced.

4. **If this budget level request were funded, what impact (if any) would there be on the following?**

- a. Student achievement – The purpose of the governance program is to provide support to the classroom, and this will limit support to staff by reduction in this budget.
- b. Employee recognition and business partner recognition would be reduced. The remainder of the reductions will reduce the efficiency of the governance operation.

5. **If this budget level request were funded, would there be any implications related to:**

- a. **Strategic Planning:** There will be fewer resources allocated to strategic planning, leadership from the executive level will be more limited.
- b. **Board policies:** No
- c. **State or Federal Laws (including state accreditation rules):** No
- d. **Collective Bargaining:** No

BUDGET SUMMARY FORM

DATE: June 5, 2003

Program Area: Governance

Budget Level: 100% - \$2,193,351.98

1. **Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.**

This is the current level of the 2003 budget. All items would be frozen and funded at current levels.

2. **Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district strategic plan.**

Governance sets the parameters for all strategic planning activities and provides leadership resources to ensure the accomplishments of the strategic plan.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.**

Staff development continuing education will be affected by limiting opportunities for the board of education and executive administration. The ability to network on a national and state level will be limited. Networking through other organizations will be reduced as well as quality control in leadership and the ability to monitor achievement scores through the TCP tests will be reduced.

4. **If this budget level request were funded, what impact (if any) would there be on the following?**

- a. Student achievement – The purpose of the governance program is to provide support to the classroom, and this will limit support to staff by reduction in this budget.
- b. Employee recognition and business partner recognition would be reduced. The remainder of the reductions will reduce the efficiency of the governance operation.

5. **If this budget level request were funded, would there be any implications related to:**

- a. **Strategic Planning:** There will be fewer resources allocated to strategic planning, leadership from the executive level will be more limited.
- b. **Board policies:** No
- c. **State or Federal Laws (including state accreditation rules):** No
- d. **Collective Bargaining:** No

PROGRAM DESCRIPTION FORM

Program Area: Educational Services

Briefly¹ describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

- Leadership in all MEP processes that affect reading, writing, mathematics, science, social studies, art, music, physical education, industrial technology, family consumer science, business, foreign languages, health, computer science, computer applications, guidance, International Baccalaureate, Montessori, technology mini-magnet, technology integration and high ability learners
- Leadership for teachers and principals in the use of MEP assessment data
- Quality control, coordination efforts for MEP alignment and support positions; i.e., ELI, READ, MEP Facilitators, Instructional Facilitators, Department Heads, Team Leaders
- Coordination of the MEP assessment system
- Coordination and development of policies pertaining to MEP curriculum, instruction, assessment and pupil services
- Alignment of the MEP with of the Nebraska content standards; development of "Millard Standards"
- Alignment of the MEP assessment system with the Nebraska assessment system.
- Facilitation and support of building programs such as I.B., HOSTS and grant initiatives New Frontier, Montessori
- Leadership and coordination of resources for reteaching opportunities
- Leadership and coordination of resources for High Ability Learners
- Leadership and coordination for the implementation of Curriculum Management Audit recommendations
- Assistance, leadership and coordination for the implementation of program budgeting
- Communication liaisons with MOEC, NDE, UNO, UNL, ESU and other community agencies
- Direction and leadership for early childhood education programs; i.e., ELI, kindergarten, preschool, family resource center
- Coordination of federal grants; i.e. NCLB, Title 1
- Facilitation and support of mini-magnet initiatives (Core Academy, International Baccalaureate and Montessori)
- Coordination, design and implementation of summer school
- Direction and leadership for secondary vocational education and federal grants
- Facilitation and coordination of activities and athletics at the secondary level
- Immediate response to building personnel in student discipline issues
- Direction and coordination of the English-as-a-Second-Language Program
- Direction and coordination of consistent student enrollment and residency policies and procedures
- Direction for 504 plans and equity of opportunities for all students
- Coordination and direction for K-12 guidance, nursing and school psychology
- Coordination and leadership for MIT processes to assist student learning
- Coordination and revision of the teacher evaluation program
- Provision and facilitation of aligned staff development with curriculum initiatives
- Coordination of the district-wide institutes for staff development goals; i.e. differentiated instruction, technology staff development
- Direction and leadership for district media services
- Development of innovative grant applications from various funding agencies
- Completion of all other duties as assigned

¹ Please limit the description to one page. The use of "bullets" is encouraged.

**Educational Services Budget 2003-2004
Summary Page**

Budget Levels	98%	98.5%	99%	99.5%	100%
Budget Totals	\$4,922,710.18 -\$100,463.50	\$4,947,826.05 -81,347.60	\$4,972,941.91 -50,231.70	\$4,998,057.78 -25,115.90	\$5,023,173.65 +00
Additions	Add temporary help and related inservice (information /technology) to interpreters, expelled students tutoring, alternate students, Saturday Middle School, hearing examiner services, microfilming records, asthma training.	Add temporary help and related inservice (information /technology). Add some funding to interpreters, expelled students tutoring, alternate students, Saturday Middle School, hearing examiner services, microfilming records, asthma training.	Add temporary help and related inservice (information /technology). Add some funding to interpreters, expelled students tutoring, alternate students, Saturday Middle School, hearing examiner services, microfilming records, asthma training.	Add temporary help and related inservice (information /technology). Add some funding to interpreters, expelled students tutoring, alternate students, Saturday Middle School, hearing examiner services, microfilming records, asthma training.	Additional support to help principals evaluate teachers and monitor curriculum. Add temporary help and related inservice (information /technology). Add some funding to interpreters, expelled students tutoring, alternate students, Saturday Middle School, hearing examiner services, microfilming records, asthma training.
Reductions	Eliminate materials/equipment, etc. to support secondary curriculum needs, reports, curriculum literature, media repair, technology; eliminate considerable secondary sub days; eliminate secondary travel. Eliminate report cards folders, reduce elementary travel, reduce subs, planning curriculum. Reduce library and reference books; reduce computer equipment. Reduce MIT training, security uniforms. Eliminate staff development instructors' retreat, mentor development perks, staff line accounts. Reduce elementary MEP days.	Eliminate materials/equipment, etc. for secondary curriculum needs, reports, literature, technology; eliminate secondary sub days; reduce secondary travel. Eliminate report cards folders, reduce subs, elementary planning, reduce elementary travel. Reduce library & reference books; reduce media repair, compr. equipment. Reduce MIT training. Reduce P.S. support. Eliminate staff dev. instructors' retreat, mentor development perks. Reduce on-line accounts. Reduce elementary MEP days.	Eliminate materials/equipment, etc. for sec. curriculum needs, reports, curriculum literature, technology; eliminate 15 secondary sub days; reduce secondary travel. Eliminate report cards folders, reduce elementary travel. Reduce library & reference books and equipment. Reduce MIT training. Reduce P.S. support. Eliminate staff development instructors' retreat, mentor renewal, staff development perks. Reduce on-line learning.	Eliminate materials/equipment, etc. to support secondary curriculum needs, reports, curriculum literature, technology. Eliminate report cards folders; eliminate 4 elementary sub days. Reduce library & books and media repair; reduce computer equipment. Reduce MIT training. Reduce P.S. support. Eliminate staff development instructors' retreat, mentor renewal, staff development perks. Reduce on line learning accounts.	Reduce some curriculum materials due to inflation.

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget (98%) = \$ 4,922,710.18

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

Associate Superintendent	-\$ 1,748.06
Secondary Education	-\$54,732.70
Elementary Education	-\$32,047.68
Media Services	-\$ 2,049.46
Pupil Services	-\$ 3,757.33
Staff Development	-\$ 6,128.27
TOTAL REDUCTION (98%)	-\$100,463.50

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

The intent of Strategy 1 (accountability for curriculum development in all areas and the district-wide assessment system for reading, writing, math, science and social studies) will be met at this level; however, the seven-year curriculum cycle, approved by the Board in 2001-2002 is in jeopardy. Costs of technology, textbooks and instructional materials will determine if we can maintain the seven-year cycle.

As areas of the curriculum undergo study using the four-phase curriculum model, the following factors erode our ability to maintain quality:

- Textbooks increase in cost each year and the cost of purchasing new materials is rising at a faster rate than our budgets.
- Since staff members are paid at a per diem rate of pay for their time in developing curriculum and attending staff development, more funding is required in our budgets, not less.
- As the curriculum changes, the assessments will change, too; there are costs associated with assessment development and the setting of performance standards.
- Technology needs continue to be supported through the use of curriculum budgets because the district technology budget is not adequately supporting growing needs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

At this level, we are not accommodating the needs of the "choice" programs; however, \$30,000 is in the secondary education budget for IB.

4. If this budget level request were funded, what impact (if any) would there be on the following:

a. **Student Achievement:** Strategy 1 is essentially complete and with continued emphasis at maintaining the implementation process, student achievement will be maintained.

b. **Supervision and/or Instruction:** Budget reductions place limits on the purchase of text materials and instructional supplies. This hampers principals and teachers in their efforts to maintain student achievement. MEP Facilitators will continue to coach staff on the use of existing curriculum guides in supervision work.

5. If this budget level request were funded, would there be any implications related to:

a. **Strategic Planning:** Strategy 1 is essentially complete.

b. **Board Policies:** Timely review and study of curriculum may be jeopardized.

c. **State or Federal Laws (including state accreditation rules):** We will not have a choice in our response to NCLB. Additional requirements, such as continuing (increasing?) work with private schools, additional development of assessments, etc. will impact what we may accomplish.

d. **Collective Bargaining:** Paying teachers at a "per diem" rate of pay continues to have an impact on the staff development and curriculum development budgets.

e. **Others (specify):** Technology needs and costs continue to be a large budgetary component for Educational Services. We sort through the wants and needs as well as the community and staff expectations for the use of technology. Technology is considered part of the written curriculum and without other district commitment; there is insufficient funding for technology.

6. Comments: The Board of Education approved "The Curriculum Development and Management Plan" on November 5, 2001, containing the details of the seven-year curriculum cycle. The seven-year curriculum cycle was funded for the 2001-2002 budget year. The Educational Services budget team has developed these budget plans to maintain the seven-year cycle. At the 98% level, the seven-year cycle is in jeopardy. Costs for the New Staff Induction program will increase each year until the program is fully implemented.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget (98.5%) = \$ 4,947,826.05

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

Associate Superintendent	-\$ 1,411.99
Secondary Education	-\$ 41,064.44
Elementary Education	-\$ 23,816.88
Media Services	-\$ 1,537.09
Pupil Services	-\$ 2,818.00
Staff Development	-\$ <u>4,699.20</u>
TOTAL REDUCTION (98.5%)	-\$ 75,347.60

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

The intent of Strategy 1 (accountability for curriculum development in all areas and the district-wide assessment system for reading, writing, math, science and social studies) will be met at this level; however, the seven-year curriculum cycle, approved by the Board in 2001-2002 is in jeopardy. Costs of technology, textbooks and instructional materials will determine if we can maintain the seven-year cycle.

As areas of the curriculum undergo study using the four-phase curriculum model, the following factors erode our ability to maintain quality:

- Textbooks increase in cost each year and the cost of purchasing new materials is rising at a faster rate than our budgets.
- Since staff members are paid at a per diem rate of pay for their time in developing curriculum and attending staff development, more funding is required in our budgets, not less.
- As the curriculum changes, the assessments will change, too; there are costs associated with assessment development and the setting of performance standards.
- Technology needs continue to be supported through the use of curriculum budgets because the district technology budget is not adequately supporting growing needs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

At this level, we are not accommodating the needs of the "choice" programs; however, \$30,000 is in the secondary education budget for IB.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. **Student Achievement:** Strategy 1 is essentially complete and with continued emphasis at maintaining the implementation process, student achievement will be maintained.
- b. **Supervision and/or Instruction:** Budget reductions place limits on the purchase of text materials and instructional supplies. This hampers principals and teachers in their efforts to maintain student achievement. MEP Facilitators will continue to coach staff on the use of existing curriculum guides in supervision work.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Planning:** Strategy 1 is essentially complete.
- b. **Board Policies:** Timely review and study of curriculum may be jeopardized.
- c. **State or Federal Laws (including state accreditation rules):** We will not have a choice in our response to NCLB. Additional requirements, such as continuing (increasing?) work with private schools, additional development of assessments, etc. will impact what we may accomplish.
- d. **Collective Bargaining:** Paying teachers at a "per diem" rate of pay continues to have an impact on the staff development and curriculum development budgets.
- e. **Others (specify):** Technology needs and costs continue to be a large budgetary component for Educational Services. We sort through the wants and needs as well as the community and staff expectations for the use of technology. Technology is considered part of the written curriculum and without other district commitment; there is insufficient funding for technology.

6. Comments: The Board of Education approved "The Curriculum Development and Management Plan" on November 5, 2001, containing the details of the seven-year curriculum cycle. The seven-year curriculum cycle was funded for the 2001-2002 budget year. The Educational Services budget team has developed these budget plans to maintain the seven-year cycle. At the 98.5% level, the seven-year cycle is in jeopardy. Costs for the New Staff Induction program will increase each year until the program is fully implemented.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget (99%) = \$ 4,972,941.91

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

Associate Superintendent	-\$ 874.03
Secondary Education	-\$ 27,366.23
Elementary Education	-\$ 16,023.91
Media Services	-\$ 1,024.73
Pupil Services	-\$ 1,878.67
Staff Development	-\$ <u>3,064.13</u>
TOTAL REDUCTION (99%)	-\$ 50,231.70

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

The intent of Strategy 1 (accountability for curriculum development in all areas and the district-wide assessment system for reading, writing, math, science and social studies) will be met at this level; however, the seven-year curriculum cycle, approved by the Board in 2001-2002 is in jeopardy. Costs of technology, textbooks and instructional materials will determine if we can maintain the seven-year cycle.

As areas of the curriculum-undergo study using the four-phase curriculum model, the following factors erode our ability to maintain quality:

- Textbooks increase in cost each year and the cost of purchasing new materials is rising at a faster rate than our budgets.
- Since staff members are paid at a per diem rate of pay for their time in developing curriculum and attending staff development, more funding is required in our budgets, not less.
- As the curriculum changes, the assessments will change, too; there are costs associated with assessment development and the setting of performance standards.
- Technology needs continue to be supported through the use of curriculum budgets because the district technology budget is not adequately supporting growing needs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

At this level, we are not accommodating the needs of the "choice" programs; however, \$30,000 is in the secondary education budget for IB.

4. If this budget level request were funded, what impact (if any) would there be on the following:

a. **Student Achievement:** Strategy 1 is essentially complete and with continued emphasis at maintaining the implementation process, student achievement will be maintained.

b. **Supervision and/or Instruction:** Budget reductions place limits on the purchase of text materials and instructional supplies. This hampers principals and teachers in their efforts to maintain student achievement. MEP Facilitators will continue to coach staff on the use of existing curriculum guides in supervision work.

5. If this budget level request were funded, would there be any implications related to:

a. **Strategic Planning:** Strategy 1 is essentially complete.

b. **Board Policies:** Timely review and study of curriculum may be jeopardized.

c. **State or Federal Laws (including state accreditation rules):** We will not have a choice in our response to NCLB. Additional requirements, such as continuing (increasing?) work with private schools, additional development of assessments, etc. will impact what we may accomplish.

d. **Collective Bargaining:** Paying teachers at a "per diem" rate of pay continues to have an impact on the staff development and curriculum development budgets.

e. **Others (specify):** Technology needs and costs continue to be a large budgetary component for Educational Services. We sort through the wants and needs as well as the community and staff expectations for the use of technology. Technology is considered part of the written curriculum and without other district commitment; there is insufficient funding for technology.

6. Comments: The Board of Education approved "The Curriculum Development and Management Plan" on November 5, 2001, containing the details of the seven-year curriculum cycle. The seven-year curriculum cycle was funded for the 2001-2002 budget year. The Educational Services budget team has developed these budget plans to maintain the seven-year cycle. At the 99% level, the seven-year cycle is in some jeopardy. Costs for the New Staff Induction program will increase each year until the program is fully implemented.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: Educational Services Budget (99.5%) = \$ 4,998,057.78

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

Associate Superintendent	-\$ 431.97
Secondary Education	-\$ 13,688.15
Elementary Education	-\$ 8,011.96
Media Services	-\$ 512.42
Pupil Services	-\$ 939.33
Staff Development	-\$ <u>1,532.07</u>
TOTAL REDUCTION (99.5%)	-\$ 25,115.90

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

The intent of Strategy 1 (accountability for curriculum development in all areas and the district-wide assessment system for reading, writing, math, science and social studies) will be met at this level; however, the seven-year curriculum cycle, approved by the Board in 2001-2002 is in jeopardy. Costs of technology, textbooks and instructional materials will determine if we can maintain the seven-year cycle.

As areas of the curriculum undergo study using the four-phase curriculum model, the following factors erode our ability to maintain quality:

- Textbooks increase in cost each year and the cost of purchasing new materials is rising at a faster rate than our budgets.
- Since staff members are paid at a per diem rate of pay for their time in developing curriculum and attending staff development, more funding is required in our budgets, not less.
- As the curriculum changes, the assessments will change, too; there are costs associated with assessment development and the setting of performance standards.
- Technology needs continue to be supported through the use of curriculum budgets because the district technology budget is not adequately supporting growing needs.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

At this level, we are not accommodating the needs of the "choice" programs; however, \$30,000 is in the secondary education budget for IB.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. **Student Achievement:** Strategy 1 is essentially complete and with continued emphasis at maintaining the implementation process, student achievement will be maintained.
- b. **Supervision and/or Instruction:** Budget reductions place limits on the purchase of text materials and instructional supplies. This hampers principals and teachers in their efforts to maintain student achievement. MEP Facilitators will continue to coach staff on the use of existing curriculum guides in supervision work.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Planning:** Strategy 1 is essentially complete.
- b. **Board Policies:** Timely review and study of curriculum may be jeopardized.
- c. **State or Federal Laws (including state accreditation rules):** We will not have a choice in our response to NCLB. Additional requirements, such as continuing (increasing?) work with private schools, additional development of assessments, etc. will impact what we may accomplish.
- d. **Collective Bargaining:** Paying teachers at a "per diem" rate of pay continues to have an impact on the staff development and curriculum development budgets.
- e. **Others (specify):** Technology needs and costs continue to be a large budgetary component for Educational Services. We sort through the wants and needs as well as the community and staff expectations for the use of technology. Technology is considered part of the written curriculum and without other district commitment; there is insufficient funding for technology

6. Comments: The Board of Education approved "The Curriculum Development and Management Plan" on November 5, 2001, containing the details of the seven-year curriculum cycle. The seven-year curriculum cycle was funded for the 2001-2002 budget year. The Educational Services budget team has developed these budget plans to maintain the seven-year cycle. At the 99.5% level, the seven-year cycle is in some jeopardy. Costs for the New Staff Induction program will increase each year until the program is fully implemented.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: Educational Services Budget (100%) = \$ 5,023,173.65 (3,234,309.22 Non-personnel)

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

There are small differences (additions and deletions) in this budget as compared to the previous budget year, but the main components are maintained.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

The seven-year curriculum cycle that is supplied through the elementary and secondary education budgets supports the attainment of strategy 1 as well as the mission of the strategic plan. The intent of Strategy 1 (accountability for curriculum development in all areas and the district-wide assessment system for reading, writing, math, science and social studies) will be met at this level; however, the seven-year curriculum cycle, approved by the Board in 2001-2002 is in jeopardy. Costs of technology, textbooks and instructional materials will determine if we can maintain the seven-year cycle.

As areas of the curriculum undergo study using the four-phase curriculum model, the following factors erode our ability to maintain quality:

- Textbooks increase in cost each year and the cost of purchasing new materials is rising at a faster rate than our budgets.
- Since staff is now paid at a per diem rate of pay for their time in developing curriculum and attending staff development, more funding is required in our budgets, not less.
- As the curriculum changes, the assessments will change, too; there are costs associated with assessment development and the setting of performance standards.
- Technology needs to continue to be supported through the use of curriculum budgets because the district technology budget is not adequately supporting growing needs.
- No line items have been established for "choice" programs; i.e. IB, HOST, Montessori, Core, so they continue to drain funds from Educational Services budgets and building budgets.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

This budget does not include additional support for International Baccalaureate; however, secondary education carries \$30,000 for use by IB. The request for South High's Mini-Magnet is not funded in this budget. The request for North Middle School's International Baccalaureate is not funded at this level. Requests for those funds have been recommended for Strategic Planning budgets.

4. If this budget level request were funded, what impact (if any) would there be on the following?

- a. **Student Achievement:** Current levels of student achievement will be maintained or enhanced.
- b. **Supervision and/or Instruction:** We will continue to maintain the focus on excellent pedagogy through the staff development initiatives and the written curriculum.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Planning:** Strategic planning strategies, action plans, mission and goals will be followed.
- b. **Board Policies:** All Board policies and rules will be adhered to.
- c. **State or Federal Laws (including state accreditation rules):** Nebraska's plan for "Leave no child behind" will require additional work by Educational services.
- d. **Collective Bargaining:** This budget is predicated on current levels of pay for staff. If the hourly rates of pay are increased or if substitute pay is increased, this budget will be insufficient to meet the demands of a seven-year curriculum cycle
- e. **Others (specify):**

- 6. Comments:** The Board of Education approved "The Curriculum Development and Management Plan" on November 5, 2001, containing the details of the seven-year curriculum cycle. The seven-year curriculum cycle was funded for the 2001-2002 budget year. The Educational Services budget team has developed these budget plans to try maintain the seven-year cycle. Technology needs and costs continue to be a large budgetary component for Educational Services. We sort through the wants and needs as well as the community and staff expectations for the use of technology. Technology is considered part of the written curriculum and without other district commitment, there is insufficient funding for technology. Costs for the New Staff Induction program will increase each year until the program is fully implemented.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

Program Description Form

Program Area: Business Services

Briefly describe the programs and/or services which are provided within this area of the school district's budget during the preceding budget year (FY03):

Business Services is responsible for a variety of services including but not limited to: accounts payable, payroll, purchasing, receiving, warehousing, inventories, deliveries, district-level construction management, grant accounting, financial software system operations and support, budget preparation, state financial reporting, cash management, facility use coordination, energy management and telephone service coordination.

PAYROLL

Paychecks and direct deposits for approximately 3,400 employees are processed on a monthly and biweekly basis. Salaried employees are paid monthly while hourly employees are paid biweekly. This amounts to three payrolls every month, with two months having four payrolls. This includes all the processing, reconciliation and reporting of insurance, taxes, deductions, etc.

ACCOUNTS PAYABLE, PURCHASING, RECEIVING, AND DELIVERING

Processing over 9,000 purchase orders and issuing over 8,400 checks annually. Generating all necessary reports for Board of Education and budget managers.

WAREHOUSE

Maintains an inventory of over 800 items. Coordinates receiving, bar coding, and distribution of goods to the buildings.

BUDGET PREPARATION

Initiates, oversees and implements the Program Budgeting process for the district. The district is required to budget for eight funds totaling in excess of \$190,000,000.

CONSTRUCTION

Work with construction management firm. Payments go through accounts payable. Coordinates temporary services and temporary relocations. Purchasing and receiving of materials to equip new buildings. Prepare necessary reports for Board of Education regarding construction management.

FACILITY USE

Business Services works with building and district staff to make our buildings available to community based organizations in an effort to meet the needs of our community. Every effort is made to protect the district and its facilities from damage, misuse and liability.

FINANCIAL SOFTWARE

Designated school district employees in every building use the accounting system for entering purchases orders and reviewing financial transactions. The business office provides training, software upgrades and technical support.

GENERAL DISTRICT WIDE EXPENDITURES

Equipment repair, dataTeam (activity fund) software upgrades/training, fees for bond paying agents, various consulting costs, etc.

**Business Services Budget
Summary Page**

Budget Level	98.0%	98.5%	99.0%	99.5%	100%
Budget Total	\$ 1,178,772	\$ 1,184,786	\$ 1,190,800	\$ 1,196,815	\$ 1,202,829
+/-	\$ (24,057)	\$ (18,043)	\$ (12,029)	\$ (6,014)	\$ -
Additions	None	None	None	None	None
	Contracted Services (\$4,197)	Contracted Services (\$3,148)	Contracted Services (\$2,098)	Contracted Services (\$1,050)	
Reductions	Personnel - 0.40 FTE - District Accountant (\$28,254)	Personnel - 0.30 FTE - District Accountant (\$21,191)	Personnel - 0.20 FTE - District Accountant (\$14,127)	Personnel - 0.10 FTE - District Accountant (\$7,064)	None

BUDGET SUMMARY FORM

Program Area: Business Services

Budget (98%) = \$ 1,178,772

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

Increase Contracted Services (\$4,197)

Reduce Personnel – District Accountant – 0.40 FTE (\$28,254)

District Accountant responsibilities would be shifted to other positions resulting in the following:

- Increased Contracted Services Expense for Temporary Accounting Staff
- Reduced district wide grant accounting. Many grants would be accounted for at the building or department level. If grant accounting cannot be accommodated at this level, the grant would have to be declined.
- No district wide accounting for PTA/PTO, booster club, etc. donations. Many of these donations would have to be declined.
- No accounting and bookkeeping support for the buildings.
- No oversight of the building activity funds.

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**

Business Services supports all areas of the district. The current support level of the district's strategic plan would decrease if this budget were adopted.

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**

Business Services supports all areas of the district. The current support level would decrease if this budget were adopted.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

a. Student Achievement:

N/A

b. Supervision and/or Instruction:

N/A

- 5. If this budget level request were funded, would there be any implications related to:**

a. Strategic Planning:

N/A

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

b. Board Policies:

Business Services will continue to comply with relevant board policies.

c. State or Federal Laws (including state accreditation rules):

Business Services will continue to operate within and comply with all applicable laws.

d. Collective Bargaining:

The results of collective bargaining could impact the salary increases provided staff.

e. Others (specify):

N/A

6. Comments:

None

BUDGET SUMMARY FORM

Program Area: Business Services

Budget (98.5%) = \$ 1,184,786

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

Increase Contracted Services (\$3,148)

Reduce Personnel – District Accountant – 0.30 FTE (\$21,191)

District Accountant responsibilities would be shifted to other positions resulting in the following:

- Increased Contracted Services Expense for Temporary Accounting Staff
- Reduced district wide grant accounting. Many grants would be accounted for at the building or department level. If grant accounting cannot be accommodated at this level, the grant would have to be declined.
- No district wide accounting for PTA/PTO, booster club, etc. donations. Many of these donations would have to be declined.
- No accounting and bookkeeping support for the buildings.

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**

Business Services supports all areas of the district. The current support level of the district's strategic plan would decrease if this budget were adopted.

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**

Business Services supports all areas of the district. The current support level would decrease if this budget were adopted.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

- a. Student Achievement:**

N/A

- b. Supervision and/or Instruction:**

N/A

- 5. If this budget level request were funded, would there be any implications related to:**

- a. Strategic Planning:**

N/A

- b. Board Policies:**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

Business Services will continue to comply with relevant board policies.

c. State or Federal Laws (including state accreditation rules):

Business Services will continue to operate within and comply with all applicable laws.

d. Collective Bargaining:

The results of collective bargaining could impact the salary increases provided staff.

e. Others (specify):

N/A

6. Comments:

None

BUDGET SUMMARY FORM

Program Area: Business Services

Budget (99%) = \$ 1,190,800

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

Increase Contracted Services (\$2,098)

Reduce Personnel – District Accountant – 0.20 FTE (\$14,127)

District Accountant responsibilities would be shifted to other positions resulting in the following:

- Increased Contracted Services Expense for Temporary Accounting Staff
- Reduced district wide grant accounting. Many grants would be accounted for at the building or department level. If grant accounting cannot be accommodated at this level, the grant would have to be declined.
- No district wide accounting for PTA/PTO, booster club, etc. donations. Many of these donations would have to be declined.

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district’s strategic plan.**

Business Services supports all areas of the district. The current support level of the district’s strategic plan would decrease if this budget were adopted.

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**

Business Services supports all areas of the district. The current support level would decrease if this budget were adopted.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

- a. Student Achievement:**

N/A

- b. Supervision and/or Instruction:**

N/A

- 5. If this budget level request were funded, would there be any implications related to:**

- a. Strategic Planning:**

N/A

- b. Board Policies:**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

Business Services will continue to comply with relevant board policies.

c. State or Federal Laws (including state accreditation rules):

Business Services will continue to operate within and comply with all applicable laws.

d. Collective Bargaining:

The results of collective bargaining could impact the salary increases provided staff.

e. Others (specify):

N/A

6. Comments:

None

BUDGET SUMMARY FORM

Program Area: Business Services

Budget (99.5%) = \$ 1,196,815

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

Increase Contracted Services (\$1,050)

Reduce Personnel – District Accountant – 0.10 FTE (\$7,064)

District Accountant responsibilities would be shifted to other positions resulting in the following:

- Increased Contracted Services Expense for Temporary Accounting Staff
- Reduced district wide grant accounting. Many grants would be accounted for at the building or department level. If grant accounting cannot be accommodated at this level, the grant would have to be declined.

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**

Business Services supports all areas of the district. The current support level of the district's strategic plan would decrease if this budget were adopted.

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**

Business Services supports all areas of the district. The current support level would decrease if this budget were adopted.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

- a. Student Achievement:**

N/A

- b. Supervision and/or Instruction:**

N/A

- 5. If this budget level request were funded, would there be any implications related to:**

- a. Strategic Planning:**

N/A

- b. Board Policies:**

Business Services will continue to comply with relevant board policies.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

c. State or Federal Laws (including state accreditation rules):

Business Services will continue to operate within and comply with all applicable laws.

d. Collective Bargaining:

The results of collective bargaining could impact the salary increases provided staff.

e. Others (specify):

N/A

6. Comments:

None

BUDGET SUMMARY FORM

Program Area: Business Services

Budget (100%) = \$ 1,202,829

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

No Change

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**

No Change

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**

Business Services supports all areas of the district. The current support level would not change if this budget were adopted.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

- a. Student Achievement:**

N/A

- b. Supervision and/or Instruction:**

N/A

- 5. If this budget level request were funded, would there be any implications related to:**

- a. Strategic Planning:**

N/A

- b. Board Policies:**

Business Services will continue to comply with relevant board policies.

- c. State or Federal Laws (including state accreditation rules):**

Business Services will continue to operate within and comply with all applicable laws.

- d. Collective Bargaining:**

The results of collective bargaining could impact the salary increases provided staff.

- e. Others (specify):**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

N/A

6. Comments:

None

Program Description Form

Program Area: Contracted Business Services

Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

Contracted Business Services incorporates those areas of service that the business office must contract with outside agencies. These areas include the following: Accounting/Auditing Fees, Legal Services, Commercial Insurance Premiums (property, liability, workers compensation, inland marine, crime, auto, etc.), Mail Service (postage, bulk mailing, etc.) and High Volume and Special Order Copying. These services are required to operate the district.

BUDGET SUMMARY FORM

Program Area: Contracted Business Services

Budget Level (Fixed) = \$2,724,500

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

The budget request represents about a 10% increase over fiscal 2002-03 budget figures. Commercial Insurance (property, liability, auto, etc) accounted for the majority of the increase, rising almost 20% over last year's budget amount. Postage rate increases and increased usage also contributed to the rise in this area. Since these services are required to operate the district, no changes in the level of service would occur.

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**

These services are required to operate the school district.

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.**

These services are required to operate the school district and therefore, affect all other programs and services.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

- a. Student Achievement:**

N/A

- b. Supervision and/or Instruction:**

N/A

- 5. If this budget level request were funded, would there be any implications related to:**

- a. Strategic Planning:**

N/A

- b. Board Policies:**

N/A

- c. State or Federal Laws (including state accreditation rules):**

N/A

- d. Collective Bargaining:**

N/A

- e. Others (specify):**

N/A

- 6. Comments:**

None

PROGRAM DESCRIPTION FORM

Program Area: Technology

Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year.

Technology plays a vital role in the overall success of the Millard Public Schools. Not only is technology's utilization woven throughout the district's curriculum to support student achievement of the identified Essential Learner Outcomes and Life Skills, it is essential to the efficient communication in and management of the school district.

The district-level technology program supports the wide area and local area networks, all hardware, software, curriculum-based technology, and the many end-users of technology—students and staff—within the district. The program supports building computer initiators and media specialists. There are 17.0 FTE associated with the program. This includes: 1.0 FTE Assistant Supt., 1.0 FTE Systems Analyst, 4.0 Network Support Specialists, 6.0 FTE Technology Facilitators for desktop support, 2.0 FTE Instruction Technology Facilitators (MEP), 1.0 FTE District Instructional Technology Specialist, 1.0 FTE Technology Helpdesk Specialist, and 1.0 FTE Secretary to Tech Division. [Note: Other staff who work in technology, but are in other budgets include: 1.0 FTE HS Technology Specialist, 1.0 FTE HS Tech. Para, 1.0 FTE Technology Specialist to support food service and support services, and 4.0 FTE through ESU#3 dedicated to DSAC, SIMS, Pentamation, and staff development.]

Network Support—Wide Area and Local Area

- Maintain 70+ Novell and NT servers (servers have increased from 50 to 70 within the last two years).
- Maintain data closet equipment including 477 switches, 34 routers, and more than 10,800 data drops
- Manage Novell server databases for all elementary, middle and high schools (approximately 2500 staff, 19,000 students)
- Manage e-mail program for 2,500 staff members (internal email within the district, as well as Internet email beyond Millard)
- Maintain Internet connectivity for 6,200+ workstations
- Provide Qwest T-1 data line contracts for network communications and provide Dark Fiber/Galaxy fiber lines for high school distance learning and data communications for high schools and DSAC
- Network maintenance contracts with ESU#3
- Internet filtering compliance with Children's Internet Protection Act (CIPA)
- Coordinates district technology with ESU#3 services including SIMS, Pentamation, and web administration
- Provides test environment for new technologies including multifunction printer/copier/fax/scanner, etc.
- Maintains network based curriculum for students

Desktop Support

- Establishes district technology standards for hardware and software
- Processes all purchase requisitions for district level hardware and software
- Maintains 6,200+ computers/laptops, 1,300+ printers, handhelds, scanners, and other peripherals
- Supports more than 400 software titles
- Supports maintenance and repair issues for building technology through service contracts
- Provides help desk support for building technology problems
- Provides resources for building technology support
- Coordinates with and supports through training building technology initiators
- Supports client software for SIMS, Subfinder, Pentamation, and other district approved productivity tools
- Maintains software licenses and technology inventories

Curriculum/Instruction & Staff Development Support—Technology Resource Center (TRC)

- Responsible for evaluating and recommending K-12 instructional software
- Maintain communication with and deliver training to in-building facilitators in 32 schools
- Develop and deliver staff development to instructional and administrative staff
- Responsible for monitoring and training on Internet use
- Develop and implement ways of integrating technology into classroom activities and the curriculum
- Develop and support internet and intranet based learning
- Support network based curriculum and instruction for students

6/13/2003

**Technology Budget
Summary Page**

Budget Levels									
Budget Totals	98%	98.5%	99%	99.5%	100%	101.5%			
	\$1,742,559 -\$35,562	\$1,751,449 -\$26,671	\$1,760,340 -\$17,781	\$1,769,230 -\$8,890	\$1,778,121 00.00	\$1,884,610 +\$26,179			
Additions	-Accommodate staff development for SIMS Integrated Grade Book	-Accommodate staff development for SIMS Integrated Grade Book	-Accommodate staff development for SIMS Integrated Grade Book	-Accommodate staff development for SIMS Integrated Grade Book	-Accommodate staff development for SIMS Integrated Grade Book	-Added monies dedicated to staff development for SIMS Integrated Grade Book			
Reductions	-Reduce supplies -Eliminate summer work projects -Eliminate Contracted Services -Eliminate training -Eliminate all conferences -Eliminate R&D projects (Reduces non-personnel by 5.07%)	-Reduce supplies -Eliminate summer work projects -Eliminate Contracted Services -Eliminate training -Eliminate all conferences -Eliminate R&D projects (Reduces non-personnel by 3.80%)	-Reduce supplies -Reduce summer work projects -Eliminate Contracted Services -Eliminate training -Eliminate all conferences -Eliminate R&D projects (Reduces non-personnel by 2.54%)	-Reduce supplies -Reduce Contracted Services -Reduce summer work projects -Reduce training -Eliminate all conferences -Eliminate R&D projects (Reduces non-personnel by 1.27%)	-Reduce supplies -Reduce Contracted Services -Reduce summer work projects -Reduce training -Reduce conference expenditures -Reduce R&D projects	-Reduce Contracted Services -Reduce summer work projects -Reduce training -Reduce conference expenditures -Reduce R&D projects			

Factors that the technology budgets include:

2003FYE Total Personnel & Non-Personnel Budget
2003FYE Total Personnel (17.0 FTE) Budget
2003FYE Total Non-Personnel Budget

\$ 1,778,121.07
\$ 1,076,735.36
\$ 701,385.71

2004FYE Technology Budget Fixed Costs include expenditures for District software licenses, maintenance agreements, data communications lines, telephone services, surveillance camera systems, hardware repair, SIMS Grade Book staff development, etc. (89.7% of non-personnel costs)

\$ 628,950.00
\$ 1,041,174.00
\$ 1,670,124.00

2004FYE Total Personnel Budget (17.0FTE)

2004FYE Fixed Costs for Personnel and Non-Personnel (94%)

Technology Team Members

Chair: Mark Feldhausen
Chris Hughes
John Fabry
Curt Anderson
Mark Schultze
Jim Sutfin
Rick Kolowski
Steve Moore

BUDGET SUMMARY FORM

Program Area: <u>Technology</u>	Budget Level (98%):	\$ 1,742,558.65
	Continuation Budget:	\$ 1,778,121.07
Budget Level: <u>98% Level</u>	Difference:	- \$ 35,562.42

2004FYE Total Personnel (17.0 FTE) Budget	\$ 1,076,735.36
2004FYE Total Non-Personnel Budget	\$ 665,823.29
2004FYE 98% Technology Budget	\$ 1,742,558.65

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

The budget includes expenditures for 17.0 FTE personnel, T-1 Qwest data lines, Dark Fiber-Galaxy data lines, software licenses for network and desktop functionality, required contracted services for equipment maintenance, telecommunications contracts, repair of equipment at district and building level, Technology Resource Center maintenance for staff development, and technology and office supplies.

Included in this budget is a projected (worst case) expenditure of \$30,000 to train building trainers to provide staff development for an estimated 750 secondary teachers in the use of the SIMS Integrated Grade Book.

In order to accommodate the SIMS Integrated Grade Book staff development in a 98% budget, the following items will be significantly reduced or eliminated from the 2004FYE Budget by \$30,000 plus an additional \$35,562.42 for a total adjustment of \$65,562.42.

- a. Reduce supplies budget
- b. Eliminate summer contracts for desktop maintenance for Tech Division Personnel.
- c. Eliminate independent contracts for software development (e.g., elementary report card web interface).
- d. Eliminate training for Technology Division personnel.
- e. Eliminate all travel budgets for conferences for technology personnel (includes NETA, Novell Brainshare, and NSBA or Microsoft Learning Conferences).
- f. Eliminate research and development projects regarding new software and/or hardware.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

Technology supports student learning and achievement as defined by the Essential Learner Outcomes and state standards. Technology supports the overall administration and operations of the school district. Technology has been a long-standing component of the district's strategic plan; most recently cited as Strategy #5.

On January 14, 2002, a report on technology was delivered to the Board calling for the replacement of all district technology in a five-year cycle. The cost of this plan was \$20 million. The yearly cost was \$600,000 for infrastructure support and \$3.0 million a year for desktop computer replacement. None of the budgets proposed address these identified needs.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**
 - a. **Reduced training budget limits support for all technology personnel, including those working at DSAC via ESU#3 contracts.**
 - b. **No monies are budgeted to accommodate the five-year replacement cycle of all district technology.**

4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** Technology support for MEP and other district programs will be limited.
 - b. **Supervision and/or Instruction:** Support for technology, as an instructional tool and strategy, will be limited.

5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** See items #3 & #4
 - b. **Board Policies:** Policies would be followed.
 - c. **State or Federal Laws (including state accreditation rules):** None
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A

6. **Comments:**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: <u>Technology</u>	Budget Level (98.5%):	\$ 1,751,449.25
	Continuation Budget:	\$ 1,778,121.07
Budget Level: <u>98.5% Level</u>	Difference:	- \$ 26,671.82

2004FYE Total Personnel (17.0 FTE) Budget	\$ 1,076,735.36
2004FYE Total Non-Personnel Budget	\$ 674,713.89
2004FYE 98.5% Technology Budget	\$ 1,751,449.25

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

The budget includes expenditures for 17.0 FTE personnel, T-1 Qwest data lines, Dark Fiber-Galaxy data lines, software licenses for network and desktop functionality, required contracted services for equipment maintenance, telecommunications contracts, repair of equipment at district and building level, Technology Resource Center maintenance for staff development, and technology and office supplies.

Included in this budget is a projected (worst case) expenditure of \$30,000 to train building trainers to provide staff development for an estimated 750 secondary teachers in the use of the SIMS Integrated Grade Book.

In order to accommodate the SIMS Integrated Grade Book staff development in a 98.5% budget, the following items will be significantly reduced or eliminated from the 2004FYE Budget by \$30,000 plus an additional \$26,671.82 for a total adjustment of \$56,671.82.

- a. Reduce supplies budget
- b. Eliminate summer contracts for desktop maintenance for Tech Division Personnel.
- c. Eliminate independent contracts for software development (e.g., elementary report card web interface).
- d. Eliminate training for Technology Division personnel.
- e. Eliminate all travel budgets for conferences for technology personnel (includes NETA, Novell Brainshare, and NSBA or Microsoft Learning Conferences).
- f. Eliminate research and development projects regarding new software and/or hardware.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

Technology supports student learning and achievement as defined by the Essential Learner Outcomes and state standards. Technology supports the overall administration and operations of the school district. Technology has been a long-standing component of the district's strategic plan; most recently cited as Strategy #5.

On January 14, 2002, a report on technology was delivered to the Board calling for the replacement of all district technology in a five-year cycle. The cost of this plan was \$20 million. The yearly cost was \$600,000 for infrastructure support and \$3.0 million a year for desktop computer replacement. None of the budgets proposed address these identified needs.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**
 - a. Reduced training budget limits support for all technology personnel, including those working at DSAC via ESU#3 contracts.
 - b. No monies are budgeted to accommodate the five-year replacement cycle of all district technology.

4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** Technology support for MEP and other district programs will be limited.
 - b. **Supervision and/or Instruction:** Support for technology, as an instructional tool and strategy, will be limited.

5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** See items #3 & #4
 - b. **Board Policies:** Policies would be followed.
 - c. **State or Federal Laws (including state accreditation rules):** None
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A

6. **Comments:**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: <u>Technology</u>	Budget Level (99%):	\$ 1,760,339.86
	Continuation Budget:	\$ 1,778,121.07
Budget Level: <u>99% Level</u>	Difference:	- \$ 17,781.21

2004FYE Total Personnel (17.0 FTE) Budget	\$ 1,076,735.36
2004FYE Total Non-Personnel Budget	\$ 683,604.50
2004FYE 99% Technology Budget	\$ 1,760,339.86

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

The budget includes expenditures for 17.0 FTE personnel, T-1 Qwest data lines, Dark Fiber-Galaxy data lines, software licenses for network and desktop functionality, required contracted services for equipment maintenance, telecommunications contracts, repair of equipment at district and building level, Technology Resource Center maintenance for staff development, and technology and office supplies.

Included in this budget is a projected (worst case) expenditure of \$30,000 to train building trainers to provide staff development for an estimated 750 secondary teachers in the use of the SIMS Integrated Grade Book.

In order to accommodate the SIMS Integrated Grade Book staff development in a 99% budget, the following items will be significantly reduced or eliminated from the 2004FYE Budget by \$30,000 plus an additional \$17,781.21 for a total adjustment of \$47,781.21.

- a. Reduce supplies budget
- b. Reduce summer contracts for desktop maintenance for Tech Division Personnel.
- c. Eliminate independent contracts for software development (e.g., elementary report card web interface).
- d. Eliminate training for Technology Division personnel.
- e. Eliminate all travel budgets for conferences for technology personnel (includes NETA, Novell Brainshare, and NSBA or Microsoft Learning Conferences).
- f. Eliminate research and development projects regarding new software and/or hardware.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

Technology supports student learning and achievement as defined by the Essential Learner Outcomes and state standards. Technology supports the overall administration and operations of the school district. Technology has been a long-standing component of the district's strategic plan; most recently cited as Strategy #5.

On January 14, 2002, a report on technology was delivered to the Board calling for the replacement of all district technology in a five-year cycle. The cost of this plan was \$20 million. The yearly cost was \$600,000 for infrastructure support and \$3.0 million a year for desktop computer replacement. None of the budgets proposed address these identified needs.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**
 - a. Reduced training budget limits support for all technology personnel, including those working at DSAC via ESU#3 contracts.
 - b. No monies are budgeted to accommodate the five-year replacement cycle of all district technology.

4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** Technology support for MEP and other district programs will be limited.
 - b. **Supervision and/or Instruction:** Support for technology, as an instructional tool and strategy, will be limited.

5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** See items #3 & #4
 - b. **Board Policies:** Policies would be followed.
 - c. **State or Federal Laws (including state accreditation rules):** None
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A

6. **Comments:**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: <u>Technology</u>	Budget Level (99.5%):	\$ 1,769,230.46
	Continuation Budget:	\$ 1,778,121.07
Budget Level: <u>99.5% Level</u>	Difference:	- \$ 8,890.61

2004FYE Total Personnel (17.0 FTE) Budget	\$ 1,076,735.36
2004FYE Total Non-Personnel Budget	\$ 692,495.10
2004FYE 99.5% Technology Budget	\$ 1,769,230.46

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

The budget includes expenditures for 17.0 FTE personnel, T-1 Qwest data lines, Dark Fiber-Galaxy data lines, software licenses for network and desktop functionality, required contracted services for equipment maintenance, telecommunications contracts, repair of equipment at district and building level, Technology Resource Center maintenance for staff development, and technology and office supplies.

Included in this budget is a projected (worst case) expenditure of \$30,000 to train building trainers to provide staff development for an estimated 750 secondary teachers in the use of the SIMS Integrated Grade Book.

In order to accommodate the SIMS Integrated Grade Book staff development in a 99.5% budget, the following items will be significantly reduced or eliminated from the 2004FYE Budget by \$30,000 plus an additional \$8,890.61 for a total adjustment of \$38,890.61.

- a. Reduce supplies budget
- b. Reduce summer contracts for desktop maintenance for Tech Division Personnel.
- c. Reduce independent contracts for software development (e.g., elementary report card web interface).
- d. Eliminate training for Technology Division personnel.
- e. Eliminate all travel budgets for conferences for technology personnel (includes NETA, Novell Brainshare, and NSBA or Microsoft Learning Conferences).
- f. Eliminate research and development projects regarding new software and/or hardware.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

Technology supports student learning and achievement as defined by the Essential Learner Outcomes and state standards. Technology supports the overall administration and operations of the school district. Technology has been a long-standing component of the district's strategic plan; most recently cited as Strategy #5.

On January 14, 2002, a report on technology was delivered to the Board calling for the replacement of all district technology in a five-year cycle. The cost of this plan was \$20 million. The yearly cost was \$600,000 for infrastructure support and \$3.0 million a year for desktop computer replacement. None of the budgets proposed address these identified needs.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**
 - a. **Reduced training budget** limits support for all technology personnel, including those working at DSAC via ESU#3 contracts.
 - b. **No monies are budgeted** to accommodate the five-year replacement cycle of all district technology.

4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** Technology support for MEP and other district programs will be limited.
 - b. **Supervision and/or Instruction:** Support for technology, as an instructional tool and strategy, will be limited.

5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** See items #3 & #4
 - b. **Board Policies:** Policies would be followed.
 - c. **State or Federal Laws (including state accreditation rules):** None
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A

6. **Comments:**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: <u>Technology</u>	Budget Level (100%):	\$ 1,778,121.07
	Continuation Budget:	\$ 1,778,121.07
Budget Level: <u>100% Level</u>	Difference:	00.00

2004FYE Total Personnel (17.0 FTE) Budget	\$ 1,076,735.36
2004FYE Total Non-Personnel Budget	\$ 701,385.71
2004FYE 100% Technology Budget	\$ 1,778,121.07

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

The budget includes expenditures for 17.0 FTE personnel, T-1 Qwest data lines, Dark Fiber-Galaxy data lines, software licenses for network and desktop functionality, required contracted services for equipment maintenance, telecommunications contracts, repair of equipment at district and building level, Technology Resource Center maintenance for staff development, and technology and office supplies.

Included in this budget is a projected (worst case) expenditure of \$30,000 to train building trainers to provide staff development for an estimated 750 secondary teachers in the use of the SIMS Integrated Grade Book.

In order to accommodate the SIMS Integrated Grade Book staff development in a 100% budget, the following items will be significantly reduced or eliminated from the 2004FYE Budget by \$30,000:

- a. Reduce supplies budget
- b. Reduce/Eliminate summer contracts for desktop maintenance for Tech Division Personnel.
- c. Reduce/Eliminate training for Technology Division personnel.
- d. Reduce/Eliminate all travel budgets for conferences for technology personnel (includes NETA, Novell Brainshare, and NSBA or Microsoft Learning Conferences)
- e. Reduce/Eliminate independent contracts for software development (e.g., elementary report card web interface).
- f. Eliminate research and development projects regarding new software and/or hardware.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

Technology supports student learning and achievement as defined by the Essential Learner Outcomes and state standards. Technology supports the overall administration and operations of the school district. Technology has been a long-standing component of the district's strategic plan; most recently cited as Strategy #5.

On January 14, 2002, a report on technology was delivered to the Board calling for the replacement of all district technology in a five-year cycle. The cost of this plan was \$20 million. The yearly cost was \$600,000 for infrastructure support and \$3.0 million a year for desktop computer replacement. None of the budgets proposed address these identified needs.

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹**
 - a. **Reduced training budget limits support for all technology personnel, including those working at DSAC via ESU#3 contracts.**
 - b. **No monies are budgeted to accommodate the five-year replacement cycle of all district technology.**

4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** Technology support for MEP and other district programs will be limited.
 - b. **Supervision and/or Instruction:** Support for technology, as an instructional tool and strategy, will be limited.

5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** See items #3 & #4
 - b. **Board Policies:** Policies would be followed.
 - c. **State or Federal Laws (including state accreditation rules):** None
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A

6. **Comments:**

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

PROGRAM DESCRIPTION: 2003-04 SPECIAL EDUCATION

Millard Public Schools must insure that all students with verified disabilities have a free appropriate public education available to them from their date of special education verification (available beginning at birth) through the conclusion of the school year during which the student turns age twenty-one, including students who attend nonpublic schools and students who have been suspended or expelled from school. A free appropriate public education includes special education and related services designed to meet each student's unique educational needs as identified in their Individual Family Service Plan (IFSP)/Individual Education Program (IEP).

➤ **Diagnostic and Evaluation Services**

- Pre-referral intervention services, including Section 504 eligibility
- Comprehensive evaluation in all areas of suspected disability
- Verification categories include: Autism, Behavior Disorder, Deaf-Blindness, Developmental Delay, Hearing Impairment, Mental Handicap: Mild, Moderate, Severe/Profound, Multiple Impairments, Orthopedic Impairment, Other Health Impairment, Specific Learning Disability, Speech/Language Impairment, Traumatic Brain Injury, and/or Visual Impairment
- Independent Educational Evaluations

➤ **Early Childhood Special Education Programs (Students birth to age 5)**

- Services provided in child's natural environment, birth to age 3
- Continuous year services for students, birth to age 3
- Centerbased preschool, beginning at age 3 and continuing to age 5, including special education, related services and transportation
- Extended year special education as required by individual student IEP's, beginning at age 3
- Year round assessment for new students

➤ **School Age Special Education Programs (Age 5 to graduation or age 21)**

- Special education services to eligible students attending Millard Public Schools: including pull-out and inclusion resource programs, self-contained programs, speech-language therapy, related services, and transportation
- Special education services to resident students attending nonpublic schools, including special education, related services and transportation
- Homebound services for students unable to attend school due to their health condition
- Services to suspended/expelled students beyond those provided to non-special education peers
- Extended year special education as required by individual student IEP's

➤ **Related Services, as appropriate, in the following areas:**

- | | |
|------------------------------|---|
| ▪ Speech/Language Therapy | ▪ Audiology Services |
| ▪ Transportation | ▪ Assistive Technology Devices/Services |
| ▪ Medical Services | ▪ Braille/Enlargement Services |
| ▪ Audiological Devices | ▪ Orientation and Mobility Training |
| ▪ Physical Therapy | ▪ Augmentative Communication Devices/Services |
| ▪ Occupational Therapy | ▪ Adaptive Physical Education |
| ▪ Sign Language Interpreters | ▪ Vision and Hearing Services |

➤ **Continuum of Options for Special Education Placements**

- Home-Based Infant Program
- Center-Based Preschool Program-located at 4 elementary schools
- General Education Class without Special Education-available at all MPS schools
- Consultative Special Education Services-available at all MPS schools
- General Education Class with Special Education Services-available at all MPS schools
- Self Contained Class-located at 12 elementary schools, 6 middle schools and 3 high schools
- Separate School Facility
- Residential Facility
- Hospital
- Homebound

➤ **Young Adult Program** (Students 18-21 years old)

- Transition to adult living
- Vocational services, including job coaching
- Transportation
- Coordinate services with State Agencies

➤ **Alternative School Programs:** Millard Learning Center and Middle School Alternative Program

➤ **Pre-Vocational and Vocational Services**

➤ **Contracted services, as appropriate, for students birth to age 21 in the following areas:**

- | | |
|----------------------|---|
| • Behavior Disorders | • Vocational Placements |
| • Mental Handicaps | • Hearing Impaired |
| • Medical Services | • Orientation and Mobility Services |
| • Autism | • Students who are out of district residents for other than educational reasons |

BUDGET SUMMARY FORM

Program Area: Special Education

Budget Level: 99.5%

Budget Amount \$17,935,509

Summary

The 99.5% budget provides funding for the basic programs necessary to provide a Free Appropriate Public Education to students with disabilities. Increases in the cost of contracted transportation services and the need for additional staff at the high school level have been accommodated by the reallocation of existing funds and staff FTE within the current budget, additional nonpersonnel budget reductions have been made.

Millard Public Schools has the responsibility to provide special education services to all students residing within its boundaries, including students who attend nonpublic schools. An increasing number of students requiring special education services are medically fragile, behaviorally disordered, mentally ill, or have severe or multiple disabilities. The services provided to each student with a disability are determined by the student's educational need and may not be limited by a lack of resources able to be provided by the district. Failure to provide the services necessary for a disabled student to receive a Free Appropriate Public Education is a violation of federal and state statutes and regulations and would be subject to legal sanctions.

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

- Reduce .5 FTE Early Childhood Special Education Teacher and .5 FTE Early Childhood Special Education Speech/Language Therapist and reallocate to High School Resource Program.
- Reduce Pre-K-12 summer school transportation so as to provide transportation only to students who qualify for Extended School Year Services.
- Reallocate the transportation funds not used for summer school transportation to cover the increase in contracted transportation costs for 2003-04.
- Reduce the nonpersonnel budget by \$90,128. Decreases will be made in the following areas: computer hardware, contracted nursing services, supplies.

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

Strategy 1

- Special education students will receive appropriate support to achieve district outcomes.
- District efforts to insure that the required special education paperwork for over 2,700 students with disabilities is completed in accordance with district procedures is a high priority and very necessary to assure that the Millard Public Schools will not be found in violation of IDEA or Nebraska Rule 51 or out of compliance when audited. Special education teachers have the responsibility of completing this important paperwork; work that is increasingly complex and time consuming as the result of changes to federal and state statutes and regulations. One and one-half work days (i.e. release time) are allocated to each full-time certificated/licensed staff member for paperwork responsibilities.

Strategy 5

- Maintaining paraprofessional allocations to special education programs will provide the current level of individualized and differentiated instruction necessary for special education students to achieve the outcomes established for all Millard Public Schools' students and continue the opportunities for these students to excel in school.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.

- Maintaining current levels of paraprofessional staff and increasing the special education staff as proposed ensures that:
 - special education teachers are able to make accommodations and provide individualized and differentiated instruction to special education students in their classrooms,
 - special education students are able to receive their education in the least restrictive environment, as required by state and federal law,
 - general education staff will not have to assume increased responsibility for supervision of all students before and after school and during recess, passing periods, and lunch,

- special education teachers will not have to assume increased supervisory responsibility for supervision of students, thereby maintaining the time available for special education teachers to consult with general education teachers and coordinate instruction for special education students, plan for instruction, and prepare for IEP/MDT/Transition and other meetings with parents, and
- instructional time for special education students is adequate, as there will be an adequate number of paraprofessionals to assist students with behavioral, self-help and self-care needs.

4. If this budget-level request is funded, what impact (if any) will there be on the following:

Student Achievement

- The personnel and material resources available to special education teachers to support individualized and differentiated instruction for special education students will be maintained.
- The opportunities for special education students to achieve Millard Public Schools' outcomes are maintained.
- The scope and depth of individualized and differentiated instruction for special education students will be maintained; helping to ensure that student IEP's that provide the special education services required to enable special education students to receive a Free Appropriate Public Education.

Supervision and/or Instruction

- Supervisory and instructional time is maintained at current levels.
- Maintaining current levels of professional and paraprofessional staff helps maintain appropriate supervision of students with behavioral difficulties, thereby providing fewer opportunities for these students to engage in inappropriate behaviors that endanger themselves or others and result in all students and staff being exposed to increased levels of violence.

5. If this budget level request is funded, what are the implications related to the following:

Strategic Planning

- Special education students will receive the support they need to achieve the district outcomes.

Board Policies

- The esteem in which the public and educational community holds the Millard Public Schools' special education program will be maintained at its current high level.

State or Federal Laws (including state accreditation rules)

- Providing students with appropriate educational programs maintains district compliance with federal and state laws.
- Federal and state statutes and regulations require detailed and extensive documentation of the special education evaluation, verification, IEP development, and placement processes. Adherence to all mandated requirements and timelines and the documentation of such is critical to district efforts to demonstrate compliance. Accuracy in these efforts is of extreme importance to avoid being found out of compliance when audited by federal/state agencies or when challenged through due process or other litigation.

Collective Bargaining

- Special education staff will be able to provide appropriate instruction for students.

6. Comments

The 99.5% budget provides funding for the basic programs necessary to provide a Free Appropriate Public Education to students with disabilities. Increases in the cost of contracted transportation services and the need for additional staff at the high school level have been accommodated by the reallocation of existing funds and staff FTE within the current budget, additional nonpersonnel budget reductions have been made. This budget maintains funding for a special education program that meets the quality of program and services for which Millard Public Schools is known.

The 99.5% budget is fiscally responsible. This budget provides funding for the programs necessary to provide a Free Appropriate Public Education to students with disabilities. Adequate professional and paraprofessional staffing is allocated, supporting the ability of the district to provide educational services for students in the least restrictive environment. No increase in disputes between parents and the district should be encountered as the result of challenges to the reduction of services and programs. Special education professionals and paraprofessionals will value working in a district where the necessary personnel and non-personnel supports are available.

Millard Public Schools has the responsibility to provide special education services to all students residing within its boundaries, including students who attend nonpublic schools. An increasing number of students requiring special education services are medically fragile, behaviorally disordered, mentally ill, or have severe or multiple disabilities. The services provided to each student with a disability are determined by the student's educational need and may not be limited by a lack of resources able to be provided by the district. Failure to provide the services necessary for a disabled student to receive a Free Appropriate Public Education is a violation of federal and state statutes and regulations and would be subject to legal sanctions.

PROGRAM DESCRIPTION FORM

Program Area: **Maintenance & Operations**

Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

Maintenance & Operations takes care of all of the Millard Public Schools grounds, HVAC, carpentry, painting, auto mechanic and custodial needs.

**Maintenance and Operations Budget 2003-2004
Summary Page**

Budget Levels	98.5% (\$43,881)	99% (\$29,254)	99.5% (\$14,627)	100% 0
Amounts	\$2,866,898	\$2,896,152	\$2,910,779	\$2,925,406
Additions				
Reductions	<p>*Summer/temp help reduction \$29,254</p> <p>*Custodial overtime reduction \$14,627</p> <p>*Maintenance overtime reduction \$14,627</p> <p>*Adjustment made within M/O program accounts 2520, 2600, 2610, & 2620 to reflect actual estimated expense expenditures from 2002/2003 budget.</p> <p>*HVAC repairs reduced from 2002/2003 budget. \$100,000(Control Masters). Added calibration technician to Sodexho contract to cover lost of contract services from Control Masters.</p> <p>*Addition of 1 district painter</p> <p>*Addition of 2 district grounds/custodial</p> <p>*Reduction of 3 custodial positions</p>	<p>*Summer/temp help reduction \$29,254</p> <p>*Adjustment made within M/O program accounts 2520, 2600, 2610, & 2620 to reflect actual estimated expense expenditures from 2002/2003 budget.</p> <p>*HVAC repairs reduced from \$210,000 to \$100,000(Control Masters). Added calibration technician to Sodexho contract to cover lost of contract services from Control Masters.</p> <p>*Addition of 1 district painter</p> <p>*Addition of 2 district grounds/custodial</p> <p>*Reduction of 3 custodial positions</p>	<p>*Summer/temp help reduction \$14,627.</p> <p>*Adjustment made within M/O program accounts 2520, 2600, 2610, & 2620 to reflect actual estimated expense expenditures from 2002/2003 budget.</p> <p>*HVAC repairs reduced from \$210,000 to \$100,000(Control Masters). Added calibration technician to Sodexho contract to cover lost of contract services from Control Masters.</p> <p>*Addition of 1 district painter</p> <p>*Addition of 2 district grounds/custodial</p> <p>*Reduction of 3 custodial positions</p>	<p>*Adjustment made within M/O program accounts 2520, 2600, 2610, & 2620 to reflect actual estimated expense expenditures from 2002/2003 budget.</p> <p>*HVAC repairs reduced from \$210,000 to \$100,000(Control Masters). Added calibration technician to Sodexho contract to cover lost of contract services from Control Masters.</p> <p>*Addition of 1 district painter</p> <p>*Addition of 2 district grounds/custodial</p> <p>*Reduction of 3 custodial positions</p>

Factors that affect Maintenance and Operations Program budget include:

Increases in product, parts, materials, and contractor pricing all are factors to be considered during the budget review process. Because all budgets submitted less than %100, areas being reduced are in the area of labor, other factors also come in to the formula. These areas would be training, labor forecasting, etc.

Maintenance and Operations Budget Team
2 Elementary Principals

2 High/Middle Schools Principals

Kevin Chick
Erik C

Jon Lopez
Gary Barta

Mark Nash, Maintenance and Operations Budget Chair

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 10 – Maint. & Op Program	Budget Level (98%):	\$2,866,898
	Continuation Budget	<u>\$2,925,406</u>
Budget Level: <u>98% Level</u>	Difference:	-\$58,508

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended based on group decision:

a. Summer/temp help	\$29,254
b. Custodial Overtime	\$14,627
c. Maintenance Overtime	\$14,627

Total	-\$58,508
--------------	------------------

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

- a. Reduction of the summer/temp. help would mean that projects slated for the times that the district is not session would be reduced in quantity or in some cases eliminated or postponed indefinitely. Presently, under summer/temp. help, M&O hires to support summer projects in the grounds, HVAC, paint, and custodial departments. Approximately 3,000 man hours would be lost for summer projects in these areas.
- b. Reduction in the allocation for custodial overtime in man hours would be approximately 950 hours for the fiscal year. This would reduce the amount of man hours available for school sponsored weekend activities that are supported by the custodial staff.
- c. Reduction in the allocation for maintenance over time in man hours would be approximately 790 hours the fiscal year. This would reduce the amount of man hours available, with present schedules, for off hours maintenance, emergency repairs, and snow removal support.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request..

- The removal of snow from walks, playgrounds, parking lots may not be to the extend desired by the administration, staff, or general public.
- The amount man hours available for carpet extraction, stripping and waxing of floors, painting of interior exterior walls, mowing and spraying, etc., may not be to the satisfaction of the administration, staff, or public.
- Activities that are district sponsored may not have the desired support staff to maintain an aesthetically pleasing environment for visitors to our buildings.
- Maintenance issues that arise in the off schedule hours and that are more nuisance in nature, may be postponed for repair during regular scheduled hours.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- **Student Achievement:**
 - Cut backs in extra-duty support would reduce student opportunities to extend learning and achievement.
 - Building conditions over time would deteriorate to the extent that uncomfortable conditions in the areas of room temperature, cleanliness, etc., could distract from a desirable teaching environment.
- **Classroom Instruction and Supervision:**
 - A less than desirable classroom setting(ie. Dirty windows, carpet stains, ceiling tile stains, clogged HVAC filters, could be a distraction to the learning environment.

5. **If this budget level request were funded, would there be any implications related to:**
- a. **Strategic Plan:** All plans related to student achievement.
 - b. **District Policy:** N/A
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:**
 - Possible unsafe and uncomfortable conditions of the buildings and grounds.
 - e. **Others (specify):** Would limit our ability to maintain and repair areas that require a regular preventive maintenance schedule.
6. **Comments:** See 100 per cent comments

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 10 – Maint. & Op Program

Budget Level (98.5%):

\$2,881,525

Continuation Budget

\$2,925,406

Budget Level: 98.5% Level

Difference:

-\$43,881

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended based on group decision:

a. Summer/temp help

\$29,254

b. Custodial Overtime

\$14,627

Total

-\$43,881

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

a. Reduction of the summer/temp. help would mean that projects slated for the times that the district is not session would be reduced in quantity or in some cases eliminated or postponed indefinitely. Presently, under summer/temp. help, M&O hires to support summer projects in the grounds, HVAC, paint, and custodial departments. Approximately 3,000 man hours would be lost for summer projects in these areas.

b. Reduction in the allocation for custodial overtime in man hours would be approximately 950 hours for the fiscal year. This would reduce the amount of man hours available for school sponsored weekend activities that are supported by the custodial staff.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request..

- The removal of snow from walks, playgrounds, parking lots may not be to the extent desired by the administration, staff, or general public.
- The amount man hours available for carpet extraction, stripping and waxing of floors, painting of interior exterior walls, mowing and spraying, etc., may not be to the satisfaction of the administration, staff, or public.
- Activities that are district sponsored may not have the desired support staff to maintain an aesthetically pleasing environment for visitors to our buildings.

4. If this budget level request were funded, what impact (if any) would there be on the following:

• **Student Achievement:**

- Cut backs in extra-duty support would reduce student opportunities to extend learning and achievement.
- Building conditions over time would deteriorate to the extent that uncomfortable conditions in the areas of room temperature, cleanliness, etc., could distract from a desirable teaching environment.

• **Classroom Instruction and Supervision:**

- A less than desirable classroom setting (ie. Dirty windows, carpet stains, ceiling tile stains, clogged HVAC filters, could be a distraction to the learning environment.
-

5. If this budget level request were funded, would there be any implications related to:

a. **Strategic Plan:** All plans related to student achievement.

b. **District Policy:** N/A

c. **State or Federal Laws (including state accreditation rules):** N/A

d. **Collective Bargaining:**

- Possible unsafe and uncomfortable conditions of the buildings and grounds

5. **If this budget level request were funded, would there be any implications related to:**
- a. **Strategic Plan:** All plans related to student achievement.
 - b. **District Policy:** N/A
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:**
 - Possible unsafe and uncomfortable conditions of the buildings and grounds.
 - e. **Others (specify):** Would limit our ability to maintain and repair areas that require a regular preventive maintenance schedule.
6. **Comments:** See 100 per cent comments

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 10 – Maint. & Op Program

Budget Level (99%):

\$2,896,152

Continuation Budget

\$2,925,406

Budget Level: 99% Level

Difference:

-\$29,254

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended based on group decision:

a. Summer/temp help

\$29,254

Total

-\$29,254

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

a. Reduction of the summer/temp. help would mean that projects slated for the times that the district is not session would be reduced in quantity or in some cases eliminated or postponed indefinitely. Presently, under summer/temp. help, M&O hires to support summer projects in the grounds, HVAC, paint, and custodial departments. Approximately 3,000 man hours would be lost for summer projects in these areas.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request..

- The amount man hours available for carpet extraction, stripping and waxing of floors, painting of interior exterior walls, mowing and spraying, etc., may not be to the satisfaction of the administration, staff, or public.
- Activities that are district sponsored may not have the desired support staff to maintain an aesthetically pleasing environment for visitors to our buildings.

4. If this budget level request were funded, what impact (if any) would there be on the following:

• **Student Achievement:**

- Cut backs in extra-duty support would reduce student opportunities to extend learning and achievement.
- Building conditions over time would deteriorate to the extent that uncomfortable conditions in the areas of room temperature, cleanliness, etc., could distract from a desirable teaching environment.

• **Classroom Instruction and Supervision:**

- A less than desirable classroom setting (ie. Dirty windows, carpet stains, ceiling tile stains, could be a distraction to the learning environment.
-

5. If this budget level request were funded, would there be any implications related to:

e. **Strategic Plan:** All plans related to student achievement.

f. **District Policy:** N/A

g. **State or Federal Laws (including state accreditation rules):** N/A

h. **Collective Bargaining:**

- Possible unsafe and uncomfortable conditions of the buildings and grounds

6. Comments:

- Continued building renovation and equipment upgrading may be reduced (see 100 percent comments)

6. Comments:

- Continued building renovation and equipment upgrading may be reduced(see 100 per cent comments)
- -

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 10 – Maint. & Op Program	Budget Level (99.5%):	\$2,910,779
	Continuation Budget	\$2,925,406
Budget Level: <u>99.5% Level</u>	Difference:	-\$14,627

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended based on group decision:

a. Summer/temp help	\$14,627	
	Total	-\$14,627

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

a. Reduction of the summer/temp. help would mean that projects slated for the times that the district is not session would be reduced in quantity or in some cases eliminated or postponed indefinitely. Presently, under summer/temp. help, M&O hires to support summer projects in the grounds, HVAC, paint, and custodial departments. Approximately 1,500 man hours would be lost for summer projects in these areas.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request..

- The amount man hours available for carpet extraction, stripping and waxing of floors, painting of interior exterior walls, mowing and spraying, etc., may not be to the satisfaction of the administration, staff, or public.
- Activities that are district sponsored may not have the desired support staff to maintain an aesthetically pleasing environment for visitors to our buildings.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- **Student Achievement:**
 - Cut backs in extra-duty support would reduce student opportunities to extend learning and achievement.
 - Building conditions over time would deteriorate to the extent that uncomfortable conditions in the areas of room temperature, cleanliness, etc., could distract from a desirable teaching environment.
- **Classroom Instruction and Supervision:**
 - A less than desirable classroom setting (ie. Dirty windows, carpet stains, ceiling tile stains, could be a distraction to the learning environment.

5. If this budget level request were funded, would there be any implications related to:

- i. **Strategic Plan:** All plans related to student achievement.
- j. **District Policy:** N/A
- k. **State or Federal Laws (including state accreditation rules):** N/A
- l. **Collective Bargaining:**
 - Possible unsafe and uncomfortable conditions of the buildings and grounds

6. **Comments:**

Continued building renovation and equipment upgrading may be reduced (see 100 percent comments)

BUDGET SUMMARY FORM – 2003/2004

Program Area: # 10 – Maint. & Op Program	Budget Level (100%):	\$2,925,406
	Continuation Budget	<u>\$2,925,406</u>
Budget Level: <u>100% Level</u>	Difference:	0

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

Reductions recommended:

- a. Reduction in HVAC repair from \$210,000 to \$100,000(reduction of Control Masters support)
- b. Reduction of 1 custodian position from the 3 high schools(reduction per HS .33 custodian)
- c. Reduction of 1 custodian position from the 6 middle schools(reduction per MS .167 custodian)
- d. Reduction of 1 custodian position from the 23 elementary schools(.05 custodian per school)

Additions recommended:

- a. Addition of 1 full time painter to the district's payroll(Total of 2 full time painter for district)
- b. Addition of a third mowing crew for the district(Total of 2 full time employees sharing responsibilities between grounds and custodial).
- c. Addition of \$110,000 to the Sodexo contract(Addition of 2 employees- HVAC manager and controls technician)

2. Describe how the program(s) and/or service(s) in this budget-level request relate to or support the district's strategic plan.

Additions recommended:

- a. Addition of controls technician will give the district more timely response to building HVAC failures and better tracking of work perform. Per hour cost approximately cut in half.
- b. Addition of HVAC manager(degreed mechanical engineer) will enable the district to review AE drawings up front aiding in minimizing design changes(cut costs), concentrated focus on HVAC operations, and proactive energy management program(utility reduction plans).
- c. Addition of a full time painter will aid in better meeting the ongoing requests from the school principals on the aesthetic requirement for their buildings. Will also assist HVAC department with their PM needs which in turn will aid in extending the life of certain equipment.
- d. Third mowing crew will cut the district mowing cycle from a now 7 turn around to a 5 day one. With the continual concerns from administration, staff, and the public this will aid in both a public relation agenda and school activities. By dividing the times between grounds and custodial, will give project help where needed.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget level request..

- a. The lost of 3 custodian position could cause a slight drop in the daily custodial operation. But with an increase in training, both group and individual, and implementing cleaning methods and equipment that aims towards an increase in productive, definite hope this impact would be minimal.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- **Student Achievement:** With a tighter focus on HVAC the response to issues that might cause attention span to wonder(ie- lost of heat or cooling, etc.) will be increased. The third mowing crew will, esp. in the elementary schools, allow for friendlier outdoor

activity situation. Will assist in the snow removal off of the playgrounds during the winter snow season.

- **Classroom Instruction and Supervision:** With more attention to detail on the maintenance and grounds side of the district should assist in minimizing distractions allowing for a better teaching environment.

•
5. **If this budget level request were funded, would there be any implications related to:**

- a. **Strategic Plan:** N/A
- b. **District Policy:** N/A
- c. **State or Federal Laws (including state accreditation rules):** N/A
- d. **Collective Bargaining:** N/A
- e. **Others (specify):**

6. **Comments:** 100 per cent budget will assist in continuing the positive progress that has been made in the past several month in the reduction of work orders, progress in development of a much need PM program. Any reduction from 100 percent budget would increase actual costs in the long run due to the age and conditions of the present school's buildings.

PROGRAM DESCRIPTION FORM

Program Area: Transportation

Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

The District provides transportation service for:

1. Elementary students according to state law and guidelines established by the Board of Education (reassignment to other buildings, safety and grandfather rights)
 - Service is provided to (12) twelve elementary schools.
 - Service is offered to about 900 students on 24 bus routes.
 - Most all service is non-state required.

2. Middle School students are provided a partial pay service for students over 2 miles and due to safety issues. Students less than 2 miles may ride as long as there is room.
 - Service is non-state required.
 - Cost is \$2.50 per day round trip
 - Budgeted cost ratio of this program was district 58% and parent 42%
 - 2,200 students are eligible; 1,225 have requested service. Ridership varies from 625 to 925 per day.
 - 34 bus routes are provided for the six middle schools.

3. High School students are not provided transportation. Reimbursement is provided according to state law if they live over 4 miles from school.
 - About 290 students qualify; they must request reimbursement.

4. ESL Feeder School Program, which provides transportation service and mileage reimbursement to ten different ESL program sites.

Other related information:

1. Bus service is contracted with Laidlaw Bus Service.
 - Transportation contracted service is part of the Interlocal Agreement with Metropolitan Omaha Education Consortium (MOEC). The contracted cost under this agreement is excluded from the statutory spending lid.
 - Cost this year is \$196.40 per bus per day or \$34,959 per year. This is for double routed buses.
 - 29 buses are being used to provide 58 routes.
 - Income received from partial-pay service is credited to cost.

2. School starting and dismissal times are adjusted to accommodate efficient double routing of buses.
 - Five of the six middle schools times are 7:45 to 2:45. Andersen times are 8:30 to 3:30.
 - Elementary times are 8:45 to 3:30.

Transportation Service Budget Summary Page

Budget Levels	98 %	98.5 %	99 %	99.5 %	100 %	114.4 %
Personnel Non Personnel Sub Total Interlocal Contract Service TOTAL Difference from 100% budget	\$ 27,689.15 ** \$ 15,673.06 \$ 43,362.21 \$ 875,150.00 \$ 918,512.21 (\$ 18,744.94)	\$ 27,689.15 ** \$ 15,894.29 \$ 43,583.44 \$ 879,615.00 \$ 923,198.44 (\$ 14,058.71)	\$ 27,689.15 ** \$ 16,115.33 \$ 43,804.48 \$ 884,080.00 \$ 927,884.48 (\$ 9,372.67)	\$ 27,689.15 ** \$ 16,336.76 \$ 44,025.91 \$ 888,545.00 \$ 932,570.91 (\$ 4,686.24)	\$ 27,689.15 ** \$ 16,558.00 \$ 44,247.15 \$ 893,010.00 \$ 937,257.15 0	\$ 27,689.15 ** \$ 16,558.00 \$ 44,247.15 \$ 1,029,711.00 \$ 1,073,958.15 \$ 136,701.00
Additions	<ul style="list-style-type: none"> Contract bus service cost increase by 2.9% or \$33,406 Add elementary service to new assignment areas This budget level is for 29.7 buses which will not meet needs 	<ul style="list-style-type: none"> Contract bus service cost increase by 2.9% or \$33,508 Add elementary service to new assignment areas Increase bus cost \$4363 to 29.8 buses will not meet needs Increase other cost \$221.23 	<ul style="list-style-type: none"> Contract bus service cost increase by 2.9% or \$33,610 Add elementary service to new assignment areas Increase bus cost \$4363 to 29.9 buses will not meet needs Increase other cost \$221.04 	<ul style="list-style-type: none"> Contract bus service cost increase by 2.9% or \$33,813 Add elementary service to new assignment areas Increase bus cost \$4262 to 30.1 buses will not meet needs Increase other cost \$221.43 	<ul style="list-style-type: none"> Contract bus increase 2.9 % or \$34,016 Add elementary service to new assignment areas Increase bus cost \$4262 to 30.2 buses will not meet needs Increase other cost \$221.24 	<ul style="list-style-type: none"> This budget level would allow all middle schools to have the same starting times. Would require 3.8 buses at a cost of \$136,701 more than the projected 100 % budget level
Reductions	<ul style="list-style-type: none"> Reduction of 1.3 buses or \$44,362 Other cost \$884,94 ESL cost \$1304 Increase income will reduce cost \$5600 Will have to combine routes to meet needs No contingency 	<ul style="list-style-type: none"> Reduction of 1.2 buses or \$39,999 Other cost \$663.71 ESL cost \$1304 Increase income will reduce cost \$5600 Will have to combine routes to meet needs No contingency 	<ul style="list-style-type: none"> Reduction of 1.1 buses or \$35,636 Other cost \$442.67 ESL cost \$1304 Increase income will reduce cost \$5600 Will have to combine routes to meet needs No contingency 	<ul style="list-style-type: none"> Reduction of 0.9 buses or \$31,374 Other cost \$221.24 ESL cost \$1304 Increase income will reduce cost \$5600 Will have to combine routes to meet needs No contingency 	<ul style="list-style-type: none"> Reduction of 0.8 buses or \$27,112 ESL cost \$1304 Increase income will reduce cost \$5600 Will have to combine routes to meet needs No contingency 	<ul style="list-style-type: none"> No contingency

Factors that affect Transportation Services budgets include:

- The middle school ridership and income will greatly affect the outcome of these budgets.
- Staggering starting and dismissal times to accommodate double routing of buses provides the most cost efficient program.

** Move \$4556, which includes line items cost for O.T., S.S. and retirement, from other cost to personnel cost for new transportation management position.

Transportation Services Budget Team
 Members:
 Jeff Alfrey
 Peggy Brendel
 Bill Nattermann
 Chair: Jim Cramer

BUDGET SUMMARY FORM

Program Area: Transportation

Personnel \$ 27,689.15

Non personnel \$ 15,673.06

Budget Level: 98 %

Interlocal Contract \$875,150.00

Total \$918,512.21

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

1. This year, 2002-2003 we are using two buses less than budgeted, because of lack of riders, combining routes and buses were not needed for the new elementary assignment areas. These reductions in buses should result in a surplus.
2. It is projected that 31 buses would be needed next year to provide the same level of service as this year, and also provide service for the new elementary assignment areas, which is the same as the present 2002/2003 budget.
3. This 98 % budget level is projected on using 29.7 buses, which is 1.3 buses less than the 2002/2003 budget or a decrease in cost of \$44,362. This budget level will not meet the projected needs for next year and will require the combining of some bus routes.
4. Middle school partial pay income is projected to increase by 2.1% or \$5,600 due to last years increase in cost to parents. This increase in income will decrease cost.
5. The contracted bus cost next year will be at a fixed increase of 2.9 % or \$1,015 per bus per year. This increase and increases in other contract services will increase the total contract cost by \$33,406 for this budget level.
6. It is projected that the ESL cost can be reduced by \$1,304.
7. Non personnel other cost will be reduced by \$884.94 at this budget level.
8. This budget level is **\$18,744.94 less** than the 100 % budget level due to the following:
 - Fixed increase in contract service \$33,406.00
 - Projected increase in partial pay income (\$ 5,600.00)
 - Reduction of 1.3 buses (\$44,362.00)
 - Reduction ESL cost (\$ 1,304.00)
 - Reduction of other cost (\$ 884.94)
 - Total (\$18,744.94)
9. Cost ratio of the middle school partial-pay program at this budget level would be district 54.6% or \$322,714 and parents 45.4% or \$267,750.
10. The cost to provide the elementary school transportation at this budget level would be \$479,752.
11. The disadvantage of this budget is it will not allow for any growth or needs.

2. **Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.** N/A
3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.** N/A
4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** N/A
 - b. **Supervision and/ or Instruction:** N/A
5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** N/A
 - b. **Board Policies:** Would meet Board Policies.
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A
6. **Comments:** The middle school ridership and income will greatly affect the outcome of this budget.

BUDGET SUMMARY FORM

Program Area: Transportation

Budget Level: 98.5 %

Personnel	\$ 27,689.15
Non personnel	\$ 15,894.29
Interlocal Contract	<u>\$879,615.00</u>
Total	\$923,198.44

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

1. This year, 2002-2003 we are using two buses less than budgeted, because of lack of riders, combining routes and buses were not needed for the new elementary assignment areas. These reductions in buses should result in a surplus.
2. It is projected that 31 buses would be needed next year to provide the same level of service as this year, and also provide service for the new elementary assignment areas, which is the same as the present 2002/2003 budget.
3. This 98.5 % budget level is projected on using 29.8 buses, which is 1.2 buses less than the 2002/2003 budget or a decrease in cost of \$39,999. This budget level will not meet the project needs for next year and will require the combining of some bus routes.
4. Middle school partial pay income is projected to increase by 2.1% or \$5,600 due to last years increase in cost to parents. This increase in income will decrease cost.
5. The contracted bus cost next year will be at a fixed increase of 2.9 % or \$1,015 per bus per year. This increase and increases in other contract services will increase the total contract cost by \$33,508 for this budget level.
6. It is projected that the ESL cost can be reduced by \$1,304.
7. Non personnel other cost will be reduced by \$663.71 at this budget level.
8. This budget level is \$14,058.71 less than the 100 % budget level due to the following:

• Fixed increase in contract service	\$33,508.00
• Projected decrease in partial pay income	(\$ 5,600.00)
• Reduction of 1.2 buses	(\$39,999.00)
• Reduction ESL cost	(\$ 1,304.00)
• Reduction of other cost	<u>(\$ 663.71)</u>
Total	(\$14,058.71)
9. Cost ratio of the middle school partial-pay program at this budget level would be district 54.8% or \$325,178 and parents 45.2% or \$267,750.
10. The cost to provide the elementary school transportation at this budget level would be \$481,754.
11. The disadvantage of this budget is it will not allow for any growth or needs.

2. **Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.** N/A
3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.** N/A
4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** N/A
 - b. **Supervision and/ or Instruction:** N/A
5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** N/A
 - b. **Board Policies:** Would meet Board Policies.
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A
6. **Comments:** The middle school ridership and income will greatly affect the outcome of this budget.

BUDGET SUMMARY FORM

Program Area: Transportation

Personnel \$ 27,689.15

Non personnel \$ 16,115.33

Budget Level: 99 %

Interlocal Contract \$884,080.00

Total \$927,884.48

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

1. This year, 2002-2003 we are using two buses less than budgeted, because of lack of riders, combining routes and buses were not needed for the new elementary assignment areas. These reductions in buses should result in a surplus.
2. It is projected that 31 buses would be needed next year to provide the same level of service as this year, and also provide service for the new elementary assignment areas, which is the same as the present 2002/2003 budget.
3. This 99 % budget level is projected on using 29.9 buses, which is 1.1 buses less than the 2002/2003 budget or a decrease in cost of \$35,636. This budget level will not meet the projected needs for next year and will require the combining of some bus routes.
4. Middle school partial pay income is projected to increase by 2.1% or \$5,600 due to last years increase in cost to parents. This increase in income will decrease cost.
5. The contracted bus cost next year will be at a fixed increase of 2.9% or \$1,015 per bus per year. This increase and increases in other contract services will increase the total contract cost by \$33,610 for this budget level
6. It is projected that the ESL cost can be reduced by \$1,304.
7. Non personnel other cost will be reduced by \$442.67 at this budget level.
8. This budget level is \$9,372.67 less than the 100 % budget level due to the following:

• Fixed increase in contract service	\$33,610.00
• Projected increase in partial pay income	(\$ 5,600.00)
• Reduction of 1.1 buses	(\$35,636.00)
• Reduction of ESL cost	(\$ 1,304.00)
• Reduction of other cost	<u>(\$ 442.67)</u>
Total	<u>(\$ 9,372.67)</u>
9. Cost ratio of the middle school partial-pay program at this budget level would be district 55% or \$327,642 and parents 45% or \$267,750.
10. The cost to provide the elementary school transportation service at this budget level would be \$483,756.
11. The disadvantage of this budget is it will not allow for any growth or needs.

2. **Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.** N/A
3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.** N/A
4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** N/A
 - b. **Supervision and/ or Instruction:** N/A
5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** N/A
 - b. **Board Policies:** Would meet Board Policies.
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A
6. **Comments:** The middle school ridership and income will greatly affect the outcome of this budget.

BUDGET SUMMARY FORM

Program Area: <u>Transportation</u>	Personnel	\$ 27,689.15
	Non personnel	\$ 16,336.76
Budget Level: <u>99.5 %</u>	Interlocal Contract	<u>\$888,545.00</u>
	Total	\$932,570.91

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

1. This year, 2002-2003 we are using two buses less than budgeted, because of lack of riders, combining routes and buses were not needed for the new elementary assignment areas. These reductions in buses should result in a surplus.
2. It is projected that 31 buses would be needed next year to provide the same level of service as this year, and also provide service for the new elementary assignment areas, which is the same as the present 2002/2003 budget.
3. This 99.5 % budget level is projected on using 30.1 buses, which is 0.9 buses less than the 2002/2003 budget or a decrease in cost of \$31,374. This budget level will not meet the project needs for next year and will require the combining of some bus routes..
4. Middle school partial pay income is projected to increase by 2.1 % or \$5,600 due to last years increase in cost to parents. This increase in income will decrease cost.
5. The contracted bus cost next year will be at a fixed increase of 2.9 % or \$1,015 per bus per year. This increase and increases in other contract services will increase the total contract cost by \$33,813 for this budget level.
6. It is projected that the ESL cost can be reduced by \$1,304.
7. Non personnel other cost will be reduced by \$221.24 at this budget level.
8. This budget level is \$4,686.24 less than the 100 % budget level due to the following:

• Fixed increase in contract service	\$33,813.00
• Projected increase in partial pay income	(\$ 5,600.00)
• Reduction of 0.9 bus	(\$31,374.00)
• Reduction ESL cost	(\$ 1,304.00)
• Reduction of other cost	<u>(\$ 221.24)</u>
Total	<u>(\$ 4,686.24)</u>
9. Cost ratio of the middle school partial-pay program at this budget level would be district 55.8% or \$338,328 and parents 44.2% or \$267,750.
10. The cost to provide the elementary school transportation at this budget level would be \$477,516.
11. This budget level will not allow for any growth or needs.

2. **Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.** N/A
3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.** N/A
4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** N/A
 - b. **Supervision and/ or Instruction:** N/A
5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** N/A
 - b. **Board Policies:** Would meet Board Policies.
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A
6. **Comments:** The middle school ridership and income will greatly affect the outcome of this budget.

BUDGET SUMMARY FORM

Program Area: Transportation

Personnel \$ 27,689.15

Non personnel \$ 16,558.00

Budget Level: 100 %

Interlocal Contract \$893,010.00

Total \$937,257.15

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

1. This year, 2002-2003 we are using two buses less than budgeted, because of lack of riders, combining of routes and buses were not needed for the new elementary assignment areas. These reductions in buses should result in a surplus.
2. It is projected that 31 buses would be needed next year to provide the same level of service as this year, and also provide service for the new elementary assignment areas, which is the same as the present 2002/2003 budget.
3. This 100 % budget level is projected on using 30.2 buses, which is 0.8 buses less than the 2002/2003 budget or a decrease in cost of \$27,112. This budget level will not meet the projected needs for next year and will require the combining of some bus routes.
4. Middle school partial pay income is projected to increase by 2.1 % or \$5,600 due to last years increase in cost to parents. This increase in income will decrease cost.
5. The contracted bus cost next year will be at a fixed increase of 2.9 % or \$1,015 per bus per year. This increase and increases in other contract services will increase the total contract cost by \$34,016 for this budget level.
6. It is projected that the ESL cost can be reduced by \$1,304.
7. This budget level would be the same as the present 2002/2003 budget due to the following:

• Fixed increase in contract service	\$34,016.00
• Projected increase in partial pay income	(\$ 5,600.00)
• Reduction of 0.8 buses	(\$27,112.00)
• Reduction ESL cost	<u>(\$ 1,304.00)</u>
Total	\$ 0
8. Cost ratio of the middle school partial-pay program at this budget level would be district 56% or \$340,836 and parents 44% or \$267,750.
9. The cost to provide the elementary school transportation at this budget level would be \$479,492.
10. The disadvantage of this budget is it will not allow for any growth or needs.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan. N/A

3. **Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.** N/A
4. **If this budget level request were funded, what impact (if any) would there be on the following:**
 - a. **Student Achievement:** N/A
 - b. **Supervision and/ or Instruction:** N/A
5. **If this budget level request were funded, would there be any implications related to:**
 - a. **Strategic Planning:** N/A
 - b. **Board Policies:** Would meet Board Policies.
 - c. **State or Federal Laws (including state accreditation rules):** N/A
 - d. **Collective Bargaining:** N/A
 - e. **Others (specify):** N/A
6. **Comments:** The middle school ridership and income will greatly affect the outcome of this budget.

BUDGET SUMMARY FORM

Program Area: Transportation

Budget Level: 114.6 %

Personnel	\$ 27,689.15
Non personnel	\$ 16,558.00
Interlocal Contract	<u>\$1,029,711.00</u>
Total	\$1,073,958.15

1. Describe how the program(s) and/or service(s) in this budget-level request would differ from those in the previous budget year.

1. This budget level of 114.6 % would allow all 6 middle schools to have the same starting times.
2. It is projected that it would take 34 buses, which might require the combining of some routes, to provide the bus service so that the middle schools could have the same starting times.
3. To provide this service it would require an additional **3.8 buses** at a cost of **\$136,701** more than the projected 100 % budget level.
4. Cost ratio of the middle school partial-pay program at this budget level would be district 61.4 % or \$425,366 and parents 38.6 % or \$267,750.
5. The cost to provide the elementary school transportation service at this level would be \$530,000.
6. The district would not be getting the most cost efficient use of the contracted buses, which are contracted to make double runs. There would be 34 buses needed for the first bus route runs and only 26 for the second bus route runs, therefore 8 buses would not be double routed.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan. N/A

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request. N/A

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. **Student Achievement:** N/A
- b. **Supervision and/ or Instruction:** N/A

5. **If this budget level request were funded, would there be any implications related to:**

a. **Strategic Planning:** N/A

b. **Board Policies:** Would meet Board Policies.

c. **State or Federal Laws (including state accreditation rules):** N/A

d. **Collective Bargaining:** N/A

e. **Others (specify):** N/A

6. **Comments:** The middle school ridership and income will greatly affect the outcome of this budget.

Program Description Form

Program Area: Self Funded Programs

Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

Fees charged the participants primarily finance self funded programs. The expenditures for the self funded programs must be taken into account in the budgeting process because they fall under the expenditure lid.

Preschool: The district provides preschool opportunities through two programs. Both programs are designed to compliment the elementary curriculum.

The regular preschool program uses a High/Scope Curriculum, which utilizes activities as a means of instruction. The focus is on language development. Ten sections are offered at four sites throughout the district. The district's license allows 20 students per section with a one to ten adult/student ratio.

The district offers a Montessori preschool. The Montessori methodology is based on movement, activities and habits of work and order. The children are guided from simple to complex and concrete to abstract. Children learn to become "self directed" as opposed to "other directed."

BUDGET SUMMARY FORM

Program Area: Self Funded

Budget Level (Fixed) = \$374,694

- 1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.**

The budget request represents a 34% decrease (\$564,703 to \$374,694) from fiscal 2002-03. The decrease represents the shift of funding Summer School Programs through the special Student Fee Fund. The Self Funded programs offer no financial burden to the district, however the expenses do fall under the district's expenditure lid. All programs generate revenue to operate.

- 2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.**

These programs provide a service to the local community.

- 3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.**

Students receiving services through preschool are impacted academically.

- 4. If this budget level request were funded, what impact (if any) would there be on the following:**

- a. Student Achievement:**

No Change

- b. Supervision and/or Instruction:**

No Change

- 5. If this budget level request were funded, would there be any implications related to:**

- a. Strategic Planning:**

N/A

- b. Board Policies:**

N/A

- c. State or Federal Laws (including state accreditation rules):**

N/A

- d. Collective Bargaining:**

The results of collective bargaining could impact the salary increases provided staff. This could result in higher costs and increased tuition fees.

- e. Others (specify):**

N/A

- 6. Comments:**

None

PROGRAM DESCRIPTION FORM

03/04

Program Area: Security

Briefly¹ describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

The security budget is composed of the following areas:

- Contracted Security—Provides building and ground security for weekends, holidays and special occasions. The Millard Learning Center was provided an off-duty police officer during school hours.
- School Resource Officers (SRO)—Were provided through the COPS grant subsidized by the Federal Government. The SROs were at Millard West High School, Millard South High School, Millard North High School, Andersen Middle School and Central Middle School.
- Security Uniforms—The District provides uniforms (shirts, pants, and jacket) for school security staff members (commonly known as hall monitors).
- Security Supplies—Covers such areas as: name badge supplies, electronic surveillance of the buildings, two-way radios, and other areas.
- Contracted Services (hotline)—The hotline provides 24 hour, seven days a week, response for students who call our 800 number.
- Personnel Security (Hall Security)—Provided hall monitors for the three high schools at 13.13 FTE.

¹ Please limit the description to one page. The use of "bullets" is encouraged.

Security Summary 03-04

	98%	98.5%	99%	99.5%	100%
Budget Level Amt	\$420,978	\$423,125	\$425,273	\$427,421	\$429,569
Amt of Change	-\$8,591	-\$6,444	-\$4,296	-\$2,148	\$0
Additions	Add 2 retired police officers at middle schl level	Add 2 retired police officers at middle schl level	Add 2 retired police officers at middle schl level	Add 2 retired police officers at middle schl level	Add 2 retired police officers at middle schl level
	Add \$5886 to high schl SRO	Add \$5886 to high schl SRO	Add \$5886 to high schl SRO	Add \$5886 to high schl SRO	Add \$5886 to high schl SRO
	Add Omaha Safety Council Dues	Add Omaha Safety Council Dues	Add Omaha Safety Council Dues	Add Omaha Safety Council Dues	Add Omaha Safety Council Dues
	Add \$92 to supplies for hotline	Add \$119 to supplies for hotline	Add \$146 to supplies for hotline	Add \$173 to supplies for hotline	Add \$200 to supplies for hotline
Reductions	Reducing after hours building security from 2000 hrs. to 1100 hrs.	Reducing after hours building security from 2000 hrs. to 1100 hrs.	Reducing after hours building security from 2000 hrs. to 1198 hrs.	Reducing after hours building security from 2000 hrs. to 1300 hrs.	Reducing after hours building security from 2000 hrs. to 1402 hrs.
	Security uniforms reduced \$1560.	Security uniforms reduced \$1545.	Security uniforms reduced \$1530.	Security uniforms reduced \$1515.	Security uniforms reduced \$1500.
	Security supplies reduced \$4740.	Security supplies reduced \$2635.	Security supplies reduced \$2497.	Security supplies reduced \$2422.	Security supplies reduced \$2347.
	Reduce Hall Monitors by 2.25 FTE Districtwide	Reduce Hall Monitors by 2.25 FTE Districtwide	Reduce Hall Monitors by 2.25 FTE Districtwide	Reduce Hall Monitors by 2.25 FTE Districtwide	Reduce Hall Monitors by 2.25 FTE Districtwide

BUDGET SUMMARY FORM

03/04

Program Area: Security

Budget (98 %) = \$420,978

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.
 - Building security will be reduced from 2000 to 1100 hours per year. (\$18,096)
 - The three high school SROs will cost more. \$5,886
 - We will be adding two more retired police officers at middle level (all MS). \$59,010
 - Security uniform budget will be reduced. (\$1,560)
 - Security supplies cut (\$4,740)
 - Dues for Omaha Safety Council added \$900
 - Hotline supplies added \$92
 - One and a half hall monitor reduced at the high school (.5 from each). (\$50,083)

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.
 - Many of the areas relating to safety were part of a previous strategic plan action plan on safety which have now been implemented.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹
 - All programs are affected if students and staff are not safe.

4. If this budget level request were funded, what impact (if any) would there be on the following:
 - a. **Student Achievement:** There may be an indirect impact on student achievement, feelings of safety, and school climate. Numerous studies show a relationship between school climate and student learning.
 - b. **Supervision and/or Instruction:** Student supervision will be directly affected by the reduction in hall monitors. Support for instruction will also be affected by security should discipline issues arise. Teachers will have to assume a larger role in hall supervision. Reductions in weekend and holiday supervision may impact building security.

5. If this budget level request were funded, would there be any implications related to:
 - a. **Strategic Planning:** Safety strategic planning action plans would no longer be carried out.
 - b. **Board Policies:** Board policy could be adhered to but the level of support for student safety will be reduced.
 - c. **State or Federal Laws (including state accreditation rules):** It should not affect our ability to adhere to State or Federal law.
 - d. **Collective Bargaining:** No impact
 - e. **Others (specify):** We are at risk for increased costs in vandalism because of no contracted security on weekends and holidays.

6. **Comments:** A 98% budget is causing reductions in the safety and security margin for students and facilities.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

103

BUDGET SUMMARY FORM

03/04

Program Area: Security

Budget (98.5 %) = \$423,125

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.
 - Building security will be reduced from 2000 to 1100 hours per year. (\$18,096)
 - The three high school SROs will cost more. \$5,886
 - We will be adding two more retired police officers at middle level (all MS). \$59,010
 - Security uniform budget will be reduced. (\$1,545)
 - Security supplies cut (\$2,635)
 - Dues for Omaha Safety Council added \$900
 - Hotline supplies added \$119
 - One and a half hall monitor reduced at the high school (.5 from each). (\$50,083)

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.
 - Many of the areas relating to safety were part of a previous strategic plan action plan on safety which have now been implemented.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹
 - All programs are affected if students and staff are not safe.

4. If this budget level request were funded, what impact (if any) would there be on the following:
 - a. **Student Achievement:** There may be an indirect impact on student achievement, feelings of safety, and school climate. Numerous studies show a relationship between school climate and student learning.
 - b. **Supervision and/or Instruction:** Student supervision will be directly affected by the reduction in hall monitors. Support for instruction will also be affected by security should discipline issues arise. Teachers will have to assume a larger role in hall supervision. Reductions in weekend and holiday supervision may impact building security.

5. If this budget level request were funded, would there be any implications related to:
 - a. **Strategic Planning:** Safety strategic planning action plans would no longer be carried out.
 - b. **Board Policies:** Board policy could be adhered to but the level of support for student safety will be reduced.
 - c. **State or Federal Laws (including state accreditation rules):** It should not affect our ability to adhere to State or Federal law.
 - d. **Collective Bargaining:** No impact
 - e. **Others (specify):** We are at risk for increased costs in vandalism because of no contracted security on weekends and holidays.

6. **Comments:** A 98.5% budget is causing reductions in the margin safety and security for students and facilities.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

03/04

Program Area: Security

Budget (99 %) = \$425,273

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.
 - Building security will be reduced from 2000 to 1198 hours per year. (\$16,128)
 - The three high school SROs will cost more. \$5,886
 - We will be adding two more retired police officers at middle level (all MS). \$59,010
 - Security uniform budget will be reduced. (\$1,530)
 - Security supplies cut (\$2,497)
 - Dues for Omaha Safety Council added \$900
 - Hotline supplies added \$146
 - One and a half hall monitor reduced at the high school (.5 from each). (\$50,083)

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.
 - Many of the areas relating to safety were part of a previous strategic plan action plan on safety which have now been implemented.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹
 - All programs are affected if students and staff are not safe.

4. If this budget level request were funded, what impact (if any) would there be on the following:
 - a. **Student Achievement:** There may be an indirect impact on student achievement, feelings of safety, and school climate. Numerous studies show a relationship between school climate and student learning.
 - b. **Supervision and/or Instruction:** Student supervision will be directly affected by the reduction in hall monitors. Support for instruction will also be affected by security should discipline issues arise. Teachers will have to assume a larger role in hall supervision. Reductions in weekend and holiday supervision may impact building security.

5. If this budget level request were funded, would there be any implications related to:
 - a. **Strategic Planning:** Safety strategic planning action plans would no longer be carried out.
 - b. **Board Policies:** Board policy could be adhered to but the level of support for student safety will be reduced.
 - c. **State or Federal Laws (including state accreditation rules):** It should not affect our ability to adhere to State or Federal law.
 - d. **Collective Bargaining:** No impact
 - e. **Others (specify):** We are at risk for increased costs in vandalism because of reduced contracted security.

6. **Comments:** A 99% budget is causing reductions in the margin safety and security for students and facilities.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

03/04

Program Area: Security

Budget (99.5 %) = \$427,421

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.
 - Building security will be reduced from 2000 to 1300 hours per year. (\$14,097)
 - The three high school SROs will cost more. \$5,886
 - We will be adding two more retired police officers at middle level (all MS). \$59,010
 - Security uniform budget will be reduced. (\$1,515)
 - Security supplies cut (\$2,422)
 - Dues for Omaha Safety Council added \$900
 - Hotline supplies added \$173
 - One and a half hall monitor reduced at the high school (.5 from each). (\$50,083)
2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.
 - Many of the areas relating to safety were part of a previous strategic plan action plan on safety which have now been implemented.
3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹
 - All programs are affected if students and staff are not safe.
4. If this budget level request were funded, what impact (if any) would there be on the following:
 - a. **Student Achievement:** There may be an indirect impact on student achievement, feelings of safety, and school climate. Numerous studies show a relationship between school climate and student learning.
 - b. **Supervision and/or Instruction:** Student supervision will be directly affected by the reduction in hall monitors. Support for instruction will also be affected by security should discipline issues arise. Teachers will have to assume a larger role in hall supervision. Reductions in weekend and holiday supervision may impact building security.
5. If this budget level request were funded, would there be any implications related to:
 - a. **Strategic Planning:** Safety strategic planning action plans would no longer be carried out.
 - b. **Board Policies:** Board policy could be adhered to but the level of support for student safety will be reduced.
 - c. **State or Federal Laws (including state accreditation rules):** It should not affect our ability to adhere to State or Federal law.
 - d. **Collective Bargaining:** No impact
 - e. **Others (specify):** We are at risk for increased costs in vandalism because of reduced contracted security.
6. **Comments:** A 99.5% budget is causing reductions in the margin safety and security for students and facilities.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

03/04

Program Area: Security

Budget (100 %) = \$429,569

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.
 - The three high school SROs will cost more. \$5,886
 - We will be adding two more retired police officers at middle level (all MS). \$59,010
 - Dues for Omaha Safety Council added \$900
 - Hotline supplies added \$200
 - One and a half hall monitor reduced at the high school (.5 from each). (\$50,083)
 - Building security will be reduced from 2000 to 1402 hours per year. (\$12,066)
 - Security uniform budget will be reduced. (\$1,500)
 - Security supplies cut (\$2,347)

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.
 - Many of the areas relating to safety were part of a previous strategic plan action plan on safety which have now been implemented.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹
 - All programs are affected if students and staff are not safe.

4. If this budget level request were funded, what impact (if any) would there be on the following:
 - a. **Student Achievement:** There may be an indirect impact on student achievement, feelings of safety, and school climate. Numerous studies show a relationship between school climate and student learning.
 - b. **Supervision and/or Instruction:** Student supervision will be directly affected by the reduction in hall monitors. Support for instruction will also be affected by security should discipline issues arise. Teachers will have to assume a larger role in hall supervision.

5. If this budget level request were funded, would there be any implications related to:
 - a. **Strategic Planning:** Safety strategic planning action plans would no longer be carried out.
 - b. **Board Policies:** Board policy could be adhered to but the level of support for student safety will be reduced.
 - c. **State or Federal Laws (including state accreditation rules):** It should not affect our ability to adhere to State or Federal law.
 - d. **Collective Bargaining:** No impact
 - e. **Others (specify):** We are at risk for increased costs in vandalism because of reduced contracted security.

6. **Comments:** A 100% budget is causing reductions in the margin safety and security for students and facilities.

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

Security Budget 03-04

Responsibility 320 Acct No./Title	02/03 100%	03/04 100%	99.5%	99%	98.5%	98%
001-2630-0000-000-203-03195-- Contracted Security	\$40,096	\$28,030	\$25,999	\$23,968	\$22,000	\$22,000
(Paulson)	diff	-12,066	-14,097	-16,128	-18,096	-18,096
001-2630-0000-001-203-03195-- SROs 3 HS	70,169	76,055	76,055	76,055	76,055	76,055
	diff	5,886	5,886	5,886	5,886	5,886
001-2630-0000-001-203-03195--SROs MS	0	59,010	59,010	59,010	59,010	59,010
	diff	59,010	59,010	59,010	59,010	59,010
001-2630-0000-001-203-03195--SROs MLC	0	0	0	0	0	0
	diff	0	0	0	0	0
001-2630-0000-001-203-04910-- Security Uniforms	4,500	3,000	\$2,985	\$2,970	\$2,955	\$2,940
	diff	-1,500	-1,515	-1,530	-1,545	-1,560
001-2630-0000-000-203-04100-- Security Supplies	17,347	15,000	\$14,925	\$14,850	\$14,712	\$12,607
badges, visitor badges, radio repairs/batteries, signs, drug free signs	diff	-2,347	-2,422	-2,497	-2,635	-4,740
001-2630-0000-001-203-06300-- Dues Omaha Safety	0	900	900	900	900	900
	diff	900	900	900	900	900
001-2630-0000-001-203-03000-- Contracted Services	5,200	5,400	\$5,373	\$5,346	\$5,319	\$5,292
(hotline)	diff	200	173	146	119	92
Subtotal Nonpersonnel Items	137,312	187,395	185,247	183,099	180,951	178,804
Allocated Budget		137,312	\$136,625	\$135,939	\$135,252	\$134,566
Balance		-50,083	-48,622	-47,160	-45,699	-44,238
Personnel		cut 2.25 (1.5 total) .5 each				
001-26300-000-000-203-03195-- Personnel Security	292,257	242,174	242,174	242,174	242,174	242,174
(Hall Security) 13.13 FTE	diff	-50,083	-50,083	-50,083	-50,083	-50,083
Subtotal Personnel	292,257	242,174	242,174	242,174	242,174	242,174
Allocation Bdgtd Personnel		\$292,257	\$290,796	\$289,334	\$287,873	\$286,412
Total Budget Allocation		\$429,569	\$427,421	\$425,273	\$423,125	\$420,978
Total Budget	\$429,569	\$429,569	\$427,421	\$425,273	\$423,125	\$420,978
Balance		\$0	\$0	\$0	\$0	\$0

PROGRAM DESCRIPTION FORM

Program Area: Utilities

Briefly¹ describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

"Utilities" includes water, sewer, natural gas, and telephone service. It does not include electrical service (which is included in "Interlocal Agreements").

¹ Please limit the description to one page. The use of "bullets" is encouraged.

BUDGET SUMMARY FORM

Program Area: Utilities

Budget Level (n/a): \$ 1,238,892

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

- The utility services would remain the same. The costs, however, could increase.

<u>Utility</u>	<u>FYE03 Budget</u>	<u>FYE04 Budget</u>
Water & Sewer (5%) *	\$ 202,500	\$ 212,625
Repairs (no change)	20,000	20,000
Phone (no change)	317,616	317,616
Natural Gas (39.3%) **	<u>494,326</u>	<u>688,651</u>
	\$ 1,034,442	\$ 1,238,892

* There have been no rate increases for water and sewer since 1994. However, an increase is currently under consideration. Any increase requires a preliminary study and public hearing. At this time, there is no information available concerning the magnitude of the increase to be proposed. The 5% increase noted above is merely a guess.

** Natural gas prices increased dramatically during FYE03. The amount expended exceeded the amount budget by more than 25%. MUD's best estimate for us for FYE04 would be 9.77% above what was spent in FYE03. The net result is an increase of 39.3% over what was budgeted in FYE03.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- The above expenses are necessary to keep the buildings open and operating.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

- See #2.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. **Student Achievement:** See #2.
- b. **Supervision and/or Instruction:** See #2.

5. If this budget level request were funded, would there be any implications related to:

- a. **Strategic Planning:** n/a
- b. **Board Policies:** n/a

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

c. **State or Federal Laws (including state accreditation rules):** n/a

d. **Collective Bargaining:** n/a

e. **Others (specify):** none

6. **Comments:** none

PROGRAM DESCRIPTION FORM

Program Area: Employee Contracted Obligations

Briefly¹ describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

- Extra time and overtime compensation for non-exempt (hourly) clerical, professional/technical and paraprofessional employees. Overtime for custodial staff. These additional hours allow supervisors to provide extended services, if needed, to meet critical and emergency situations without having to flex employee's schedules. Hours allocated: elementary secretaries 64 hours, other secretaries 40 hours, edparas 1 day each. Quite often some of these hours are used for training purposes.
- Career Compensation Plan: Phase I – School Performance Award Bonus, Phase II – Teacher Responsibility Pay, and Phase III – Skill Blocks (Differentiation).
- Training Stipend-Rewarding professional technical and paraprofessionals for acquisition of new skills and strategies.
- Substitutes. This program provides for wages and salaries of the substitutes needed to work in place of employees who are absent for any reason except professional leave. Professional leave substitutes are budgeted in other programs.
- Pay for Unused Sick Leave. The district provides an incentive and reward for employees who accumulate the maximum paid sick leave. The district pays for each full day of accumulated leave which exceeds the employee's maximum allowable accumulation.
- Employee Benefit Fees. Section 125 and COBRA administration fees; employee benefit consulting, 403(b)/457(b) compliance review, and employee assistance program fees are provided for in this budget
- LTD Health Premium. Under a prior LTD plan, the district paid the health and dental premiums for those employees on disability. This program provides for the payment of those premiums.
- Local Mileage. The district provides mileage reimbursement for those employees who must travel while performing their duties; such travel includes driving from school to school during the work-day.
- Dues/Fees & Travel Allocation. The district provides an allocation to each school administrator for dues/fees and travel to provide for their professional development.
- Voluntary Early Separation: The purpose of the program is to encourage eligible employees who are considering early separation or early retirement to accelerate their plans. Program objectives include but are not limited to the following:
 - To offer financial incentives which will assist long-term certificated employees considering early separation or early retirement decisions, by providing a financial "bridge" to Social Security and the Nebraska School Employees retirement benefits.

¹ Please limit the description to one page. The use of "bullets" is encouraged.

- To reduce District costs by replacing maximum salary employees with lesser salary employees.
- To provide a better balance of employee experience.
- To reduce or eliminate the possibility of certificated employee layoffs.

Since the program began in 1983, 219 people have participated in the program; 153 will be receiving benefits in FYE04. 130 retirees received benefits in FYE03.

YEAR	NEW PARTICIPANTS	NOTES
1983	1	First Year for VESP
1984	3	
1985	0	
1986	1	
1987	0	
1988	2	
1989	1	
1990	1	
1991	6	
1992	1	
1993	5	New VESP Formula
1994	7	
1995	8	
1996	14	
1997	14	
1998	20	Monthly VESP Payments
1999	19	NSERS Rule of 85
2000	27	
2001	22	
2002	36	
2003	32	
Total	219	

BUDGET SUMMARY FORM

Program Area: Employee Contracted Obligations

Budget (Fixed) = \$5,050,226

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

- 1.1 Extra hours for paras and 10-month secretaries and overtime for 12-month secretaries and custodians increase as wages increase. (Increase from \$94,298 to \$97,126 = \$2,828)
- 1.2 CCM remains the same. Differentiation, and New Teacher Orientation salaries increase as salaries increase. (Increase from \$865,455 to \$908,978 = \$43,523)
- 1.3 Substitute teacher, para, and van driver days for sick leave increased based upon previous leave rates and staffing increase. Sub teacher pay rates will remain unchanged for 2003-04; this will be the third year at the \$130 per day rate. (Increase from \$1,530,713 to \$1,598,145 = \$67,431)
- 1.4 Payment for unused sick leave. (Increase from \$236,830 to \$265,896 = \$29,066)
- 1.5 Voluntary Early Separation increased for 32 new participants. (From \$1,504,636 to \$1,758,518 = \$253,882)
- 1.6 Disability Health and Dental Premiums. (From \$32,000 to \$37,200 = \$5,200)
- 1.7 Employee Assistance Program increased due to staffing increases for FYE03. (From \$37,500 to \$38,500 = \$1,000)
- 1.8 Employee Benefit Fees. (From \$78,364 to \$85,000 = \$6,636)
- 1.9 Unemployment Fees. (From \$22,000 to \$23,000 = \$1,000)
- 1.10 Administrative Dues increase for staffing levels. (From \$59,150 to \$61,200 = \$2,050)
- 1.11 Professional travel allocations, no change. (\$94,650)
- 1.12 Mileage for local travel, no change. (\$82,013)

Total Increase = \$412,624

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

Other administrators budgeting for substitute teachers need to budget \$130 per day plus FICA.

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. Student Achievement:
- b. Supervision and/or Instruction:

5. If this budget level request were funded, would there be any implications related to:

- a. Strategic Planning:
- b. Board Policies:
- c. State or Federal Laws (including state accreditation rules):
- d. Collective Bargaining:
- e. Others (specify):

6. Comments:

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

PROGRAM DESCRIPTION FORM, 2003—2004

Program Area: Grants

Based on current award information and grants history, the following grants will be available or may become available for 2003—04 programs. Grants are outside the spending lid.

▪ Blackstone Foundation	5,275
▪ Carol M. White Physical Education Program	150,000
▪ Career Compensation Model	190,000
▪ Early Childhood Development (Cody Early Start Program)	40,000
▪ High Ability Learner/Rule 3 (Gifted Program)	145,803
▪ McKissick Family Foundation (Classroom Projects)	10,278
▪ Millard Public Schools Education Foundation Classroom Grants	140,456
▪ Nebraska Arts Council (Arts Education Grants)	15,000
▪ Nebraska Forest Service (AMS Outdoor Classroom)	1,500
▪ Nebraska Statewide Arboretum/Greenspace Initiative (Black Elk, Willowdale, Andersen Outdoor Classrooms)	10,400
▪ Omaha World Herald/Branching Out (Willowdale Outdoor Classroom)	5,000
▪ Perkins Grant/Vocational & Applied Technology Education	94,631
▪ Perkins Nontraditional Project Grant (Nontraditional, High-Wage Careers)	19,000
▪ Peter Kiewit Teacher Awards (Multiple Awards)	15,000
▪ Quality Education Incentive Payment Program/Rule 89 (Reteaching)	471,468
▪ Region 21 Interagency Planning Teams Support Grant (Indirect Services for Children Aged 3--5 with Disabilities)	16,500
▪ Ritonya-Buscher-Poehling (Classroom Projects)	1,000
▪ Seldin Corporation (Cody Study Center)	6,576
▪ Smaller Learning Communities (MSHS)	28,834
▪ Special Education Transition Program (SPED Transition to Work)	2,000
▪ STAR (Assessment Development)	95,000
▪ Target (Willowdale Outdoor Classroom)	5,000
▪ TeamMates (Mentoring)	8,000
▪ Tech Prep (Instructional Materials)	3,000
▪ Textbook Loan Grant/Rule 4	46,062
▪ Title I, Part A, NCLB (K—5 Reading, Writing, Math)	340,414
▪ Title II, Part A, NCLB (Teacher & Principal Training & Recruiting)	372,065
▪ Title II, Part D, NCLB (Enhancing Education Through Technology)	26,819
▪ Title III, NCLB (Limited English Proficiency)	10,000
▪ Title IV, NCLB (Safe & Drug Free Schools)	112,900
▪ Title V, Part A, NCLB (Innovative Programs)	188,654
▪ Wiebe Foundation	1,500
Total	\$2,578,135

BUDGET SUMMARY FORM

Program Area: <u>Grants</u>	Budget Level (100%):	\$2,578,135
Budget Level: <u>NA</u>	Continuation Budget:	N/A
	Difference:	N/A

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

There will be no changes. We will continue to apply for local, state, and federal grants to help fund various program areas as well as special projects when/if developed. The following grants will be available or may become available for 2003—04 programs.

▪ Blackstone Foundation	5,275
▪ Carol M. White Physical Education Program	150,000
▪ Career Compensation Model	190,000
▪ Early Childhood Development (Cody Early Start Program)	40,000
▪ High Ability Learner/Rule 3 (Gifted Program)	145,803
▪ McKissick Family Foundation (Classroom Projects)	10,278
▪ Millard Public Schools Education Foundation Classroom Grants	140,456
▪ Nebraska Arts Council (Arts Education Grants)	15,000
▪ Nebraska Forest Service (AMS Outdoor Classroom)	1,500
▪ Nebraska Statewide Arboretum/Greenspace Initiative (Black Elk, Willowdale, Andersen Outdoor Classrooms)	10,400
▪ Omaha World Herald/Branching Out (Willowdale Outdoor Classroom)	5,000
▪ Perkins Grant/Vocational & Applied Technology Education	94,631
▪ Perkins Nontraditional Project Grant	19,000
▪ Peter Kiewit Teacher Awards (Multiple Awards)	15,000
▪ Quality Education Incentive Payment Program/Rule 89 (Reteaching)	471,468
▪ Region 21 Interagency Planning Teams Support Grant (Indirect Services for Children Aged 3--5 with Disabilities)	16,500
▪ Ritonya-Buscher-Poehling (Classroom Projects)	1,000
▪ Seldin Corporation (Cody Study Center)	6,576
▪ Smaller Learning Communities (MSHS)	28,834
▪ Special Education Transition Program (SPED Transition to Work)	2,000
▪ STAR (Assessment Development)	95,000
▪ Target (Willowdale Outdoor Classroom)	5,000
▪ TeamMates (Mentoring)	8,000
▪ Tech Prep (Instructional Materials)	3,000
▪ Textbook Loan Grant/Rule 4	46,062
▪ Title I, Part A, NCLB (K—5 Reading, Writing, Math)	340,414
▪ Title II, Part A, NCLB (Teacher & Principal Training & Recruiting)	372,065
▪ Title II, Part D, NCLB (Enhancing Education Through Technology)	26,819
▪ Title III, NCLB (Limited English Proficiency)	10,000
▪ Title IV, NCLB (Safe & Drug Free Schools)	112,900
▪ Title V, Part A, NCLB (Innovative Programs)	188,654
▪ Wiebe Foundation	1,500

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan. NA
3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request. NA
4. If this budget level request were funded, what impact (if any) would there be on the following:
 - a. Student Achievement: N/A
 - b. Supervision and/or Instruction: N/A
5. If this budget level request were funded, would there be any implications related to:
 - a. Strategic Planning: N/A
 - b. Board Policies: N/A
 - c. State or Federal Laws (including state accreditation rules): N/A
 - d. Collective Bargaining: N/A
 - e. Others (specify): N/A
6. Comments: N/A

PROGRAM DESCRIPTION FORM

Program Area: Contingency

Briefly¹ describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

There are numerous expenses that crop up during the year that were not reasonably foreseeable. As a result, we have created a contingency program area where we budget approximately 1% of the budget to meet these unforeseen expenses.

Examples of unforeseen expenses in past years have included: an abrupt 150% increase in natural gas costs, the employment of security resource officers, the major repair of an air conditioning systems, the emergency replacement of some roofs, the employment of consultants to assist with complex issues, the payment of insurance deductibles on property losses and theft, the expenses related to non-routine legal matters, etc.

At the end of the fiscal year, if there are funds remaining in the contingency, the district uses these funds to the depreciation fund to be used to replace depreciable items (e.g., band uniforms, kilns, equipment, etc.).

¹ Please limit the description to one page. The use of "bullets" is encouraged.

BUDGET SUMMARY FORM

Program Area: Contingency

Budget Level (n/a): \$ 1,000,000

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.
 - The purpose for the contingency is to address unforeseen expenses. The purpose of the contingency program area will remain the same, however, the unforeseen expenses will be different.
2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.
 - n/a
3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹
 - n/a
4. If this budget level request were funded, what impact (if any) would there be on the following:
 - a. Student Achievement: none
 - b. Supervision and/or Instruction: none
5. If this budget level request were funded, would there be any implications related to:
 - a. Strategic Planning: no
 - b. Board Policies: no
 - c. State or Federal Laws (including state accreditation rules): no
 - d. Collective Bargaining: no
 - e. Others (specify): none
6. Comments: none

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

BUDGET SUMMARY FORM

Program Area: Strategic Planning
 Budget Level: _____
 June 6, 2003 _____

Budget Level: _____
 Continuation Budget: _____
 Difference: _____

Budget Team:
 Keith Lutz, Martha Bruckner, Ken Fossen, Kirby Eltiste, Mark Feldhausen, John Crawford, Amy Friedman

1. The following programs are directly related to Strategic Planning strategies and/or action plans. Strategy and Plan numbers are referenced. These programs are not currently a part of any existing program and are therefore not reflected in appropriate program budgets.
2. Implementing these programs will support efforts to complete our mission and objectives.
3. The Strategic Planning Budget will implement the following programs for the initial year. As these programs are operationalized, they will become a part of the regular program budget.
- 4a. The impact on student achievement is not known .
- 4b. Funding these requests will support efforts to achieve the mission and goals of the Strategic Plan.

<i>Administrator</i>	<i>Strategy/Action Plan</i>	<i>Description of the Program</i>	<i>Program Cost</i>
Carol Newton and Judy Porter	Strategy 4, Plan 1 K-12 Developmental Guidance Program	Add 2 elementary counselors to continue the K-12 Developmental Guidance Program Implementation	\$ 90,000.00
Judy Porter	Strategy 4 - we will develop and implement an array of diverse opportunities that challenge each student to excel	Support MSHS mini-magnet program	\$6,000
Judy Porter	Strategy 4 - we will develop and implement an array of diverse opportunities that challenge each student to excel	Support IB program implementation at MNHS	\$ 37,000.00
Judy Porter	Strategy 4 - we will develop and implement an array of diverse opportunities that challenge each student to excel	Support exploration of IB for MNMS	\$ 41,000.00
TOTALS			\$ 174,000.00

BUDGET SUMMARY FORM

Program Area: Interlocal Agreements

Budget Level (Fixed): \$ 3,494,009

1. Describe how the program(s) and/or services(s) in this budget-level request would differ from those in the previous budget year.

- \$ 3,145,626 Electrical Services: Assumes a 3.1% increase to cover cost increases and/or usage increases.
- (Included) Transportation Services: The increase in Laidlaw transportation services are included in the transportation multi-level budgets. The amount for regular education transportation will be moved from "transportation" to "interlocals" when the funding level is determined.
- \$ 348,383 Educational Services: Assumes that salaries and benefits (re: MOEC CADRE) would increase approximately 3.44%. Also assumes that the \$185,000 payment to UNO will remain unchanged.
- -0- Business Services: In the past, the District had an interlocal agreement with ESU#3 related to costs associated with Pentamation (i.e., the District's financial accounting system). This interlocal has served its purpose (i.e., the system has been fully implemented) and will not be renewed this year.

2. Describe how the program(s) and/or services(s) in this budget-level request relate to or support the district's strategic plan.

- n/a

3. Identify any other program or service areas that might be directly or indirectly impacted by this budget-level request.¹

- n/a

4. If this budget level request were funded, what impact (if any) would there be on the following:

- a. Student Achievement: none
- b. Supervision and/or Instruction: none

5. If this budget level request were funded, would there be any implications related to:

- a. Strategic Planning: no
- b. Board Policies: no
- c. State or Federal Laws (including state accreditation rules): no
- d. Collective Bargaining: no
- e. Others (specify): none

6. Comments: none

¹ As an example, if a summer school program were planned, there would be an impact on utilities (i.e., lighting and air conditioning) and maintenance & operations (i.e., custodial services).

PROGRAM DESCRIPTION FORM

Program Area: Interlocal Agreements

Briefly¹ describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:

Nebraska statutes provide an avenue for governmental agencies to enter into cooperative agreements. The cooperative agreements that the District has (that impact the budget) are as follows:

1. **Electrical Services:** A cooperative agreement between MPS, OPS, and OPPD for electrical services.
2. **Transportation Services:** A cooperative agreement between MPS, OPS, and Laidlaw Bus Company for regular education bus transportation.
3. **Educational Services:** A cooperative agreement between MPS and UNO (i.e., MOEC CADRE) for instructional services.

¹ Please limit the description to one page. The use of "bullets" is encouraged.

MILLARD PUBLIC SCHOOLS
District Budgeting Team
FYE04 Q-Sort Results

Line Number	Total Votes	Program Area	Budget Level	Incremental Cost	Cumulative Cost
1	35	Business Services	98.0	1,178,772	1,178,772
2	27	Business Services	98.5	6,014	1,184,786
3	21	Business Services	99.0	6,014	1,190,800
4	11	Business Services	99.5	6,014	1,196,815
5	6	Business Services	100.0	6,014	1,202,829
6	35	Contingency	Fixed	1,000,000	2,202,829
7	35	Contract Bus Service	Fixed	2,724,500	4,927,329
8	35	Educational Services	98.0	4,922,710	9,850,039
9	34	Educational Services	98.5	25,116	9,875,155
10	33	Educational Services	99.0	25,116	9,900,271
11	24	Educational Services	99.5	25,116	9,925,386
12	12	Educational Services	100.0	25,116	9,950,502
13	35	Elementary School Programs	98.0	32,453,021	42,403,523
14	34	Elementary School Programs	98.5	165,577	42,569,100
15	33	Elementary School Programs	99.0	165,577	42,734,676
16	26	Elementary School Programs	99.5	165,577	42,900,253
17	18	Elementary School Programs	100.0	165,577	43,065,830
18	35	Employee Contract Obligations	Fixed	5,050,226	48,116,056
19	35	Governance	98.0	2,149,485	50,265,541
20	26	Governance	98.5	10,967	50,276,507
21	18	Governance	99.0	10,967	50,287,474
22	10	Governance	99.5	10,967	50,298,441
23	9	Governance	100.0	10,967	50,309,408
24	35	Grants	Fixed	3,681,917	53,991,325
25	35	High School Programs	98.0	24,245,603	78,236,927
26	35	High School Programs	98.5	123,702	78,360,630
27	34	High School Programs	99.0	123,702	78,484,332
28	25	High School Programs	99.5	123,702	78,608,034
29	19	High School Programs	100.0	123,702	78,731,736
30	35	Interlocal Agreements	Fixed	4,387,019	83,118,755
31	35	Maintenance & Operations	98.0	8,519,400	91,638,155
32	28	Maintenance & Operations	98.5	43,466	91,681,621
33	19	Maintenance & Operations	99.0	43,466	91,725,087
34	6	Maintenance & Operations	99.5	43,466	91,768,554
35	3	Maintenance & Operations	100.0	43,466	91,812,020
36	35	Middle School Programs	98.0	19,867,417	111,679,437
37	35	Middle School Programs	98.5	101,364	111,780,801
38	35	Middle School Programs	99.0	101,364	111,882,166
39	29	Middle School Programs	99.5	101,364	111,983,530
40	12	Middle School Programs	100.0	101,364	112,084,894
41	35	Security	98.0	420,977	112,505,872
42	30	Security	98.5	2,148	112,508,020
43	24	Security	99.0	2,148	112,510,167
44	14	Security	99.5	2,148	112,512,315
45	11	Security	100.0	2,148	112,514,463
46	35	Self-Funded Programs	Fixed	374,694	112,889,157
47	35	Special Education	Fixed	18,638,153	131,527,310
48	35	Strategic Plan	Fixed	12,000	131,539,310
49	35	Technology	98.0	1,742,559	133,281,869
50	34	Technology	98.5	8,891	133,290,759
51	33	Technology	99.0	8,891	133,299,650
52	21	Technology	99.5	8,891	133,308,541
53	12	Technology	100.0	8,891	133,317,431
54	4	Technology	101.5	26,672	133,344,103
55	35	Transportation	Fixed	44,247	133,388,350
56	35	Utilities	Fixed	1,238,892	134,627,242

MILLARD PUBLIC SCHOOLS
District Budgeting Team
FYE04 Q-Sort Results

Line Number	Total Votes	Program Area	Budget Level	Incremental Cost	Cumulative Cost
1	35	Business Services	98.0	1,178,772	1,178,772
2	35	Contingency	Fixed	1,000,000	2,178,772
3	35	Contract Bus Service	Fixed	2,724,500	4,903,272
4	35	Educational Services	98.0	4,922,710	9,825,982
5	35	Elementary School Programs	98.0	32,453,021	42,279,003
6	35	Employee Contract Obligations	Fixed	5,050,226	47,329,229
7	35	Governance	98.0	2,149,485	49,478,714
8	35	Grants	Fixed	3,681,917	53,160,631
9	35	High School Programs	98.0	24,245,603	77,406,234
10	35	High School Programs	98.5	123,702	77,529,936
11	35	Interlocal Agreements	Fixed	4,387,019	81,916,955
12	35	Maintenance & Operations	98.0	8,519,400	90,436,355
13	35	Middle School Programs	98.0	19,867,417	110,303,772
14	35	Middle School Programs	98.5	101,364	110,405,136
15	35	Middle School Programs	99.0	101,364	110,506,501
16	35	Security	98.0	420,977	110,927,478
17	35	Self-Funded Programs	Fixed	374,694	111,302,172
18	35	Special Education	Fixed	18,638,153	129,940,325
19	35	Strategic Plan	Fixed	12,000	129,952,325
20	35	Technology	98.0	1,742,559	131,694,883
21	35	Transportation	Fixed	44,247	131,739,131
22	35	Utilities	Fixed	1,238,892	132,978,023
23	34	Educational Services	98.5	25,116	133,003,138
24	34	Elementary School Programs	98.5	165,577	133,168,715
25	34	High School Programs	99.0	123,702	133,292,417
26	34	Technology	98.5	8,891	133,301,308
27	33	Educational Services	99.0	25,116	133,326,424
28	33	Elementary School Programs	99.0	165,577	133,492,000
29	33	Technology	99.0	8,891	133,500,891
30	30	Security	98.5	2,148	133,503,039
31	29	Middle School Programs	99.5	101,364	133,604,403
32	28	Maintenance & Operations	98.5	43,466	133,647,869
33	27	Business Services	98.5	6,014	133,653,884
34	26	Elementary School Programs	99.5	165,577	133,819,460
35	26	Governance	98.5	10,967	133,830,427
36	25	High School Programs	99.5	123,702	133,954,129
37	24	Educational Services	99.5	25,116	133,979,245
38	24	Security	99.0	2,148	133,981,393
39	21	Business Services	99.0	6,014	133,987,407
40	21	Technology	99.5	8,891	133,996,298
41	19	High School Programs	100.0	123,702	134,120,000
42	19	Maintenance & Operations	99.0	43,466	134,163,466
43	18	Elementary School Programs	100.0	165,577	134,329,043
44	18	Governance	99.0	10,967	134,340,009
45	14	Security	99.5	2,148	134,342,157
46	12	Educational Services	100.0	25,116	134,367,273
47	12	Middle School Programs	100.0	101,364	134,468,637
48	12	Technology	100.0	8,891	134,477,528
49	11	Business Services	99.5	6,014	134,483,542
50	11	Security	100.0	2,148	134,485,690
51	10	Governance	99.5	10,967	134,496,657
52	9	Governance	100.0	10,967	134,507,623
53	6	Business Services	100.0	6,014	134,513,638
54	6	Maintenance & Operations	99.5	43,466	134,557,104
55	4	Technology	101.5	26,672	134,583,776
56	3	Maintenance & Operations	100.0	43,466	134,627,242

**NEBRASKA SCHOOL FINANCE
CRIB SHEET**

<u>Spending Lid</u>		<u>Levy Lid</u>	
Basic Allow. Grwth Rate	0.0%	Max. Levy (Gen, Bld, CP)	\$1.05
Low Spender Adjust.	<u>1.4%</u>	Plus VTOE	+0.02
Appl. Allow. Grwth. Rate	1.4%	Plus State Aid Recapture	<u>+0.03</u>
		Total Levy Under Lid	\$1.10
Appl. Allow. Grwth Rate	1.4%		
Board Optional 1%	1.0%	Total Levy Under Lid	\$1.10
Enrollment Growth	<u>0.0%</u>	Bond Fund Levy	<u>0.25</u>
Maximum Spending Incr.	2.4%	Total Tax Levy	\$1.35
<u>Spending Lid Calculations</u>		<u>Levy Lid Relationships</u>	
\$ 133 m	FY03 Budget	State Aid Down = Levy Up	
<u>- 28 m</u>	FY03 Exclusions	Reserves Down = Levy Down	
\$ 105 m	FY03 Lid Budget	Property Values Up = Levy Down	
<u>x 1.024</u>	Max. Spending Incr.	Gen Fund Up = Bldg Fund Down	
\$ 108 m	FY04 Lid Budget		
+ 34 m	FY04 Exclusions		
<u>+ 1 m</u>	Unused Budget Auth.		
\$ 143 m	FY04 Budget		

<u>Spending Lid Language</u>	<u>Levy Lid Language</u>
Basic Allowable Growth Rate	General Fund Levy
Low Spender Adjustment	Building Fund Levy
Applicable Allowable Growth Rate	Capital Purpose Fund Levy
Unused Budget Authority	Cash Reserves
Board Optional 1%	State Aid
Enrollment Growth	Exclusions:
Exclusions:	- State Aid Recapture LB898 (2002)
- VTOE	- VTOE
- Judgments (not CIR)	- Judgments (not CIR)
- Grants	Override Election
- Special Education	"Tax Zealot"
- Interlocal Agreements	
Override Election	
"Tight Wad"	

COLLECTIVE BARGAINING WITH LESS MONEY

Even during economic “good times,” collective bargaining can present some interesting challenges, but the availability of reasonably adequate financial resources generally makes it possible for the parties to find mutually acceptable options. When the good times are over, however, the expectations of employees remain high while resources dwindle – creating seemingly insurmountable hurdles in the collective bargaining process.

The purpose of this outline is to review issues surrounding the collective bargaining process. It is not intended in any way to be exhaustive in nature, but rather, is intended to provide food for thought for districts entering into the collective bargaining process with reduced financial resources.

- I. **Expanding the Money in the Pot:** With the state imposed lids on expenditures and levies, the district may find itself in the difficult position of having its financial needs exceeding its financial resources. When the financial needs in the district appear to exceed the financial resources, a close review of the statutory lids on both spending and levies (i.e., what they cover and what they exclude – what they permit and what they preclude) could result in “discoveries” that might help mitigate the problem.
 - A. **The Levy Lid:** In an attempt to control local property taxes, the Nebraska Legislature enacted a property tax lid for local school districts (and other political subdivisions). *Neb. Rev. Stat. §77-3442.*
 1. **Levy Lid Maximum:** For FYE04 and FYE05, the maximum property tax levy for a school district shall be \$1.05 per one hundred dollars of taxable value in the district. For FYE06 and subsequent years, the maximum levy will be \$1.00 per one hundred dollars of taxable value. *Neb. Rev. Stat. §77-3442(2)(a).* (Also, see, *Neb. Rev. Stat. §77-3442(2)(b)* for exception for “federal aid school districts.”)
 - a. **Funds Under the Levy Lid:** The following school district funds may receive revenues generated by the local property tax levy and, thus, may be limited by the levy lid:
 - (1) **General Fund:** The General Fund may finance all facets of services rendered by the school district, inclusive of operation and maintenance. 92 NAC 2 §003.03A.
 - (2) **Special Building Fund:** The Special Building Fund shall be established when a school district decides to acquire or improve sites and/or to erect, alter, or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. 92 NAC 2 §003.03H. (Also, see, *Neb. Rev. Stat. §79-10,122*).
 - (3) **Qualified Capital Purpose Undertaking Fund (including Hazardous Material Abatement and Handicapped Accessibility Fund):** A Hazardous Material Abatement and Handicapped Accessibility Fund may be established for the removal of environmental hazards and the reduction or elimination of accessibility barriers in school district buildings, and a Qualified Capital Purpose Undertaking Fund may be established for the repayment of a qualified zone academy bond (see, 92 NAC 87) issued for a qualified capital purpose. 92 NAC §003.03I. (Also, see, *Neb. Rev. Stat. §79-10,110*). LB540 (2003) modified *Neb. Rev. Stat. §79-10,110* to include modifications for life safety code violations, indoor air quality, and mold abatement and prevention.
 - b. **Funds Not Under the Levy Lid:** The following school district funds are not subject to the levy lid:
 - (1) **Depreciation Fund:** A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. 92 NAC 2 §003.03B. Since the receipts for the depreciation fund come

from the general fund (which is subject to the levy lid), the depreciation fund may be indirectly affected by the levy lid.

- (2) **Employee Benefit Fund:** An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.). 92 NAC 2 §003.03C. Since the receipts for the employee benefit fund come from the general fund (which is subject to the levy lid), the employee benefit fund may be indirectly affected by the levy lid.
- (3) **Activity Fund:** The Activities Fund is required to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund. 92 NAC 2 §003.03E. Generally, the receipts in the activity fund come from miscellaneous sources such as fundraisers, gate receipts, etc. Thus, the activity fund is not affected by the levy lid. However, if supplemental funds are required from the general fund (which is subject to the levy lid), there may be an indirect affect by the levy lid.
- (4) **School Lunch Fund:** The School Lunch Fund is required to accommodate the financial activities of all Child Nutrition Programs. 92 NAC 2 §003.03F. The primary receipts for the lunch fund are meal charges to students and state and federal program reimbursements. Thus, the school lunch fund is not affected by the levy lid. However, if supplemental funds are required from the general fund (which is subject to the lid), there may be an indirect affect by the levy lid.
- (5) **Bond Fund:** The Bond Fund shall be used to record tax receipts and the payment of bond principal and interest. 92 NAC 2 §003.03G. This fund does receive revenue directly from the local property tax levy, however, the property tax levy necessary for the bond fund is specifically excluded from the levy lid. (See, "Exclusions" hereinbelow.)
- (6) **Contingency Fund:** A Contingency Fund may be established by Class II, III, IV, V and VI school districts to fund uninsured losses and legal fees incurred by the school district for defense against possible losses. Expenditures from this fund shall not exceed five percent of the total budgeted general fund expenditures of the school district. 92 NAC 2 §003.03D. (Also, see, *Neb. Rev. Stat. §79-1072.*) Since the revenue for this fund comes from the general fund (which is subject to the levy lid), the contingency fund may be indirectly affected by the levy lid.
- (7) **Cooperative Fund:** The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between such district and one or more public agencies as defined in the Interlocal Cooperation Act. *Neb. Rev. Stat. §13-801 et seq.* All public agencies, including the school district acting as the fiscal agent, shall show the payment for services to a cooperative in their general fund. 92 NAC 2 §003.03J.

2. **Exclusions:** There are some exclusions from the levy lid. The exclusions are listed below. [Note: A common misconception is that there is a levy lid exclusion for Interlocal Agreements. That is not the case. Interlocal Agreements are an exclusion from the spending lid only. See, "The Spending Lid" hereinbelow.]

- a. **Voluntary Termination of Employment (VTOE):** The costs associated with VTOE programs for certificated employees are excluded from the levy lid. *Neb. Rev. Stat. §77-3442(2)(a).* Thus, the tax levy may be increased above the levy lid in order to raise the funds necessary for the district's VTOE program.

[Note: VTOE is an exclusion from the spending lid, also. See, "The Spending Lid" hereinbelow.]

- b. Lost State Aid from LB898 (2002): The adoption of LB898 (2002) resulted in a reduction in the state aid to be received by local school districts. As a result, the legislature permitted school districts (by a 3/4th majority vote of the school board) to recoup this loss via an increase in local property taxes above the levy limit. *Neb. Rev. Stat. §77-3442(2)(c)*.
 - c. Pre-April 1996 Special Building Fund Projects: Amounts levied to pay for special building funds and sinking funds established for projects commenced prior to April 1, 1996, for construction, expansion, or alteration of school district buildings are excluded from the levy lid. *Neb. Rev. Stat. §77-3442(2)(a)*
 - d. Pre-July 1998 Lease Purchase Contracts: Property tax levies for pre-existing lease-purchase contracts approved prior to July 1, 1998 are excluded from the levy lid. *Neb. Rev. Stat. §77-3442(10)*
 - e. Non-CIR Judgments: Property tax levies for judgments, except judgments or orders from the commission of industrial relations, obtained against a political subdivision which require or obligate a political subdivision to pay such judgment, to the extent such judgment is not paid by liability insurance, are excluded from the levy lid. *Neb. Rev. Stat. §77-344(10)*.
 - f. Payment of Bonds: Property tax levies for bonded indebtedness secured by a levy on property are an exclusion from the levy lid. *Neb. Rev. Stat. §77-344(10)*
3. Override Election: The residents of a school district (other than a Class I school district) may vote to approve a property tax levy in excess of the levy limit for a period of time not to exceed five years. *Neb. Rev. Stat. §77-3444(1)*.
 4. Assessed Valuation: The assessed value of the property in the district impacts the amount of revenue the district can generate under its levy authority. For schools that are "equalized," it also impacts state aid payments because the state aid formula uses "adjusted" valuations (which reflect property values at full fair market value). *Neb. Rev. Stat. §79-1015.01(2)*.
 - a. The county assessor is responsible for certifying the assessed value of property in the county. *Neb. Rev. Stat. §79-1016(1)*. Also, see *Neb. Rev. Stat. §77-1201* (personal property), *Neb. Rev. Stat. §77-201* (real property), and *Neb. Rev. Stat. §77-1514* (May 20th and June 15th deadlines for real and personal property abstracts, respectively).
 - b. The Tax Equalization and Review Commission (TERC) has the power to review and equalize assessments of property for taxation within the state. *Neb. Const. Art. IV, §8*. If the county's assessed values are not within an acceptable range, the TERC can adjust the values (up or down) to bring them within the acceptable range. *Neb. Rev. Stat. §§77-5022*.
- B. The Spending Lid: In addition to the lid on the property tax levy, the Legislature enacted a lid on the budget of expenditures for school districts. *Neb. Rev. Stat. §79-1023*.
1. Maximum: The limit on the growth of a school district's budget from one year to the next is determined by its applicable allowable growth rate (AAGR). *Neb. Rev. Stat. §79-1023*. The AAGR is composed of two parts:
 - a. Basic Limitation: The basic limitation for the growth of expenditures in a school district's budget from one year to the next is 0.0%. *Neb. Rev. Stat. §77-3446*.
 - b. Low-Spender Adjustment: For school district's that have historically been relative low-spenders, there is an adjustment formula which may result in an additional increase in the budget of expenditures of from 0%-3%. *Neb. Rev. Stat. §79-1025*.

2. Exclusions: Some expenditures are excluded when calculating the limitation on the growth in the budget of expenditures. The exclusions include the following:
 - a. Grants: The general fund budget of expenditures does not include any special grant funds, exclusive of matching funds, received by the district subject to approval of the department. *Neb. Rev. Stat. §79-1003(21)*.
 - b. Special Education: The budget for anticipated expenditures for special education programs are excluded from the spending lid. The anticipated expenditures are subject to approval by the state board. The budgeted expenditures for special education must be used for special education only. *Neb. Rev. Stat. §79-1025*.
 - c. Interlocal Agreements: Expenditures in support of a service which is the subject of an agreement or modification of existing agreement whether operated by one of the parties to the agreement or an independent joint entity or joint public agency are excluded from the spending lid. *Neb. Rev. Stat. §79-1028(1)(a)*.
 - d. Natural Disasters: Expenditures to pay for repairs to infrastructure damaged by a natural disaster which is declared a disaster emergency pursuant to the Emergency Management Act are excluded from the spending lid. *Neb. Rev. Stat. §79-1029(1)(b)*
 - e. Non-CIR Judgments: Expenditures to pay for judgments, except judgments or orders from the Commission of Industrial Relations, obtained against a school district which require or obligate a school district to pay such judgment, to the extent such judgment is not paid by liability insurance coverage of a school district, are excluded from the spending lid. *Neb. Rev. Stat. §79-1028(1)(c)*.
 - f. Voluntary Termination of Employment (VTOE): Expenditures to pay for sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment are excluded from the spending lid. *Neb. Rev. Stat. §79-1028(1)(d)*.
 - g. Prior Lease-Purchase Contracts: Expenditures to pay for lease-purchase contracts approved on or after July 1, 1997, and before July 1, 1998, to the extent the lease payments were not budgeted expenditures for fiscal year 1997-98. *Neb. Rev. Stat. §79-1028(1)(e)*.

3. Additional Spending Authority: In addition to the Applicable Allowable Growth Rate (i.e., the base limitation plus low-spender adjustment discussed hereinabove), school districts may increase their growth in their budget of expenditures under the following provisions:
 - a. Student Growth: A Class II, III, IV, V, or VI district may exceed its applicable allowable growth rate by a specific dollar amount if the district projects an increase in formula students in the district over the current school year greater than twenty-five students or greater than the percentage provided in the statutes, whichever is less. *Neb. Rev. Stat. §79-1028(2)*.
 - b. Increased M&O Expenses: A Class II, III, IV, V, or VI district may exceed its applicable allowable growth rate by a specific dollar amount if construction, expansion, or alteration of district buildings will cause any increase in building operation and maintenance costs of at least five percent. *Neb. Rev. Stat. §79-1028(3)*.
 - c. RIP & SDA: A Class II, III, IV, V, or VI district may exceed its applicable allowable growth rate by a specific dollar amount if the district demonstrates to the satisfaction of the department that it will exceed its applicable allowable growth rate as a result of costs pursuant to the Retirement Incentive Plan (related to unification and reorganization of districts) authorized in section 79-855 or the Staff Development Assistance (related to unification and reorganization of districts) authorized in section 79-856. *Neb. Rev. Stat. §79-1028(4)*.

- d. Board 1% Option: A Class II, III, IV, V, or VI district may exceed the basic allowable growth rate prescribed in section 79-1025 upon an affirmative vote of at least seventy-five percent of the board. The total growth shall not exceed the applicable allowable growth percentage certified for the local system under section 79-1026 plus one percent. The vote shall be taken at a public meeting of the board following a special public hearing called for the purpose of receiving testimony on such proposed increase. The board shall give at least five calendar days' notice of such public hearing and shall publish such notice at least once in a newspaper of general circulation in the local system. *Neb. Rev. Stat. §79-1029(1)*.
 - e. Override Election: A Class II, III, IV, V, or VI district may exceed the applicable allowable growth rate percentage prescribed in section 79-1026 by an amount approved by a majority of legal voters voting on the issue at a primary, general, or special election called for such purpose. *Neb. Rev. Stat. §79-1029(2)*.
 - f. Unused Budget Authority: A Class II, III, IV, V, or VI district may increase its general fund budget of expenditures in future budgeted years by the amount of its unused budget authority from prior years. *Neb. Rev. Stat. §79-1030*.
4. Considerations: In an attempt to manage the district's resources in the most advantageous way, consideration might be given to the following:
- a. Transfer Expenses to the Special Building Fund: If the district's general fund expenditures are at the maximum under the spending lid, but its levy lid has not been reached, consider placing the additional levy authority into the special building fund. Then, review the general fund maintenance and operations budget to determine whether or not there are expenses being paid from the general fund that could be paid from the special building fund. It is interesting to note that the state statute and state department rule related to authorized expenditures from the building fund are not identical.
 - (1) Rule 2 Language: "A Special Building Fund shall be established when a school district decides to acquire or improve sites and/or to erect, alter, or improve buildings." 92 NAC 2 §003.03H. [Emphasis added.]
 - (2) Statutory Language: "The school board or board of education of a Class II, III, IV, V, or VI school district may establish a special fund for purposes of acquiring sites for school buildings or teacherages, purchasing existing buildings for use as school buildings or teacherages, including the sites upon which such buildings are located, and the erection, alteration, equipping, and furnishing of school buildings or teacherages and additions to school buildings for elementary and high school grades and for no other purpose." *Neb. Rev. Stat. §79-10,120*. [Emphasis added.]
 - (3) Difference in Language: The statute provides for "equipping and furnishing" of buildings, but Rule 2 does not. On the other hand, Rule 2 uses the phrase "improve buildings," while the statute does not.
 - (4) Addressing the Difference: Although the language in the statute is probably controlling, if a school district were aggressive, it would use the special building fund to pay for all expenses that relate to "equipping," "furnishing," or "improving" buildings. If challenged, the district could argue the language of Rule 2 or the statute, whichever was more favorable to the school's position.
 - (a) Examples: The district might purchase replacement computers to "equip" its buildings (statutory language), new library tables to "furnish" its buildings (statutory language), and paint all of the restrooms white to "improve" its buildings (Rule 2 language).
 - b. Reduce Reserves and Borrow Money: If the district has a significant cash reserve, consider reducing it. Reducing the reserve will help lower the levy (if the district is trying to get down to the levy lid), but it will not help with the spending lid. Reducing reserves will likely result in the need to borrow funds at some point during the year.
 - (1) Interfund Borrowing: Any class of school district may borrow money to the amount of seventy percent of the unexpended balance of total anticipated

receipts for the General Fund, Special Building Fund, Bond Fund, or Hazardous Material Abatement/Handicapped Accessibility Fund for the current school fiscal year and the following school fiscal year. These funds may also be used to make loans to each other. 92 NAC 2 §003.04C (Also, see, *Neb. Rev. Stat. §79-1070(1)* and *Neb. Rev. Stat. §13-510.*)

- (2) Bank Borrowing: Additionally, any class of school district may enter into loan agreements for the purpose of borrowing money from financial institutions, including banks, in amounts not in excess of seventy percent of the unexpended balance of their current existing levy. *Neb. Rev. Stat. §79-1070(3).*
- c. Use School Foundations: Many school districts have separate school foundations to support their programs and activities. Consider approaching the school foundation board with specific funding requests that will address obligations the district has in its general fund.
- (1) Donations In-Kind: In-kind donations (e.g., a truck load of computers delivered to the high school) never appear on the district's financial records, so the donations never raise issues regarding spending lids, state aid, etc.
 - (2) Donations as Grants: Some school foundations donate funds to the school via grants. Since grants come with their own funding source, there is no levy lid issue. There is also no issue with regard to the spending side of the equation because grants are an exclusion from the spending lid. Grants do, however, have to meet with the approval of the state department. *Neb. Rev. Stat. §79-1003(21).*
 - (3) Donations in Cash: Monetary receipts always raise the issue of whether or not the money will be an "accountable receipt" and reduce the state aid payments for "equalized" schools. *Neb. Rev. Stat. §79-1018.01(6)* provides that accountable receipts include "[o]ther miscellaneous noncategorical local receipts, not including receipts from private foundations, individuals, associations, or charitable organizations." [Emphasis added.] Thus, donations in cash are not "accountable receipts" and do not affect state aid computations. Donations in cash also raise the issue of whether or not the district has sufficient spending authority to use the cash as it was intended. For thoughts on this issue, see the discussion on the "Auditing Loophole" hereinbelow.
- d. Take Advantage of the "Auditing Loophole:" The spending lid is based upon the district's "budgeted expenditures" at the beginning of the year. The independent audit, however, focuses on the "actual expenditures" at the end of the year. This difference creates an interesting "loophole" whereby the school may actually exceed the amount it is able to budget under the spending lid.
- (1) Example: Below is an example of how the spending lid "budget" and the auditor's "actuals" may result in permissible spending in excess of the spending lid:

<u>General Fund</u>		
<u>Budget \$</u>		<u>Actual \$</u>
12	Special Ed	11
3	Grants	2
5	Interlocals	4
<u>100</u>	Other (under lid)	<u>102</u>
120		119

Audit Compliance Test #1: Did the district stay within its adopted budget for the general fund? Yes. In fact, it under-spent its general fund budget.

Budget = 120
Actual = 119

Audit Compliance Test #2: Since the budget for special education must be used exclusively for special education

purposes (*Neb. Rev. Stat. §79-1025*), did the district stay within its adopted budget exclusive of special education? Yes. Even though the district spent \$2 more in "Other," the total for all general fund expenses (less special education expenses) was within its adopted budget.

Budget = 108

Actual = 108

- (2) Caveats: This "auditing loophole" carries some cautions:
 - (a) In order to take advantage of the auditing loophole, the district needs to budget high for grants and interlocal agreements. This provides the flexibility for additional spending when donations are received for special projects. Although the loophole works well for situations involving cash donations, caution should be used if there is no additional outside money attached. If no additional money is available, the district's cash reserve (if any it has) will be reduced accordingly.
 - (b) The state department is aware of the auditing loophole (and the assumption is that one or two knowledgeable legislators may also be aware of it), but there has been no move to close it. This may be because it can only be used to the extent the district has sufficient cash reserves or receives donations.
 - (c) Even though schools are not required to stay within each of their line-item budgets, substantial line-item discrepancies may be noted in the audit report (even though the line-item discrepancies are permissible).
 - (d) Note that a district does not want to amend its budget to reflect the increase in expenses under "other." If the district did, its amended budget would exceed the maximum budget of expenditures permitted under the spending lid (assuming the budgeted amounts in the above example were already at the maximum available under the spending lid). Again, the spending lid is on the "budget of expenditures," not on the "actual expenditures."
- e. Take In-Kind Services In-Lieu of Interest: Checking account interest received by school districts is considered an "accountable receipt" for state aid purposes. *Neb. Rev. Stat. §79-1018.01(5)*. Since "accountable receipts" result in a reduction in state aid for schools that receive equalization aid, these "equalized" schools should consider negotiating additional banking services in lieu of interest.
 - (1) Example: A school district has automatic (electronic) deposits of payroll checks for its employees. It sends, via regular mail, a payroll receipt to each of its employees. The school's bank, for a fee, provides mailing services for its corporate customers. Rather than receive interest on its checking accounts at the bank, the school could negotiate an agreement to receive mailing services instead. These in-kind services would not show as receipts, so they would not affect the school's state aid payments.
- f. Solicit Parent Groups and Booster Clubs: Parent organizations and booster clubs often provide a good source of revenue for school programs. These contributions, of course, generally come with some expectations as to what they are to be used for.
 - (1) Activity Fund Contributions: Contributions received for student activities can be deposited and expended through the school's activity fund(s). 92 NAC 2, §003.03E. The statutory spending and levy lids do not affect activities funds. Similarly, the state aid formula does not consider receipts or expenditures conducted in the activities fund.
 - (2) General Fund Contributions: Expenditures for academic programs must be run through the general fund. 92 NAC 2, §003.03A. Therefore, contributions for academic programs will also need to be run through the general fund (which

has its related spending lid and state aid calculation issues). Contributions made by “individuals, associations, or charitable organizations” are not considered “accountable receipts.” *Neb. Rev. Stat. §79-1018.01(6)*. Thus, these contributions do not affect state aid calculations, yet they provide resources for school programs. As far as the spending lid is concerned, see the discussions related to the “Auditing Loophole” hereinabove.

- g. **Sell Advertising and Grant Exclusive Contracts:** Many districts have entered into some form of revenue generation via negotiating or bidding for advertising rights and/or for exclusive vending contract rights. If the revenue from these sources is deposited into the general fund, they will be considered “accountable receipts.” *Neb. Rev. Stat. §79-1018.01(6)*. These local receipts would impact state aid for school district that receive equalization aid. To avoid this, the district should consider these sources of revenue as part of its student activity program and deposit the funds into the activity fund (which is not considered in the state aid calculations).
- h. **Create Interlocal Agreements:** The expenditure of funds under agreements formed via the Interlocal Cooperation Act (*Neb. Rev. Stat. §13-801 et seq.*) are excluded from the limits of the spending lid. *Neb. Rev. Stat. §79-1028(1)(a)*.
 - (1) **Purpose of the Act:** It is the purpose of the Interlocal Cooperation Act to permit local governmental units to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will work best with geographic, economic, population, and other factors influencing the needs and development of local communities. *Neb. Rev. Stat. §13-802*. [Emphasis added.]
 - (2) **Lid Exclusion:** Expenditures in support of a service which is the subject of an agreement or modification of existing agreement whether operated by one of the parties to the agreement or an independent joint entity or joint public agency are excluded from the spending lid. *Neb. Rev. Stat. §79-1028(1)(a)*. [Emphasis added.]
 - (3) **Examples:** There are a number of interlocal agreements currently being used by school districts and others are being considered. These include (among others) interlocals related to:
 - (a) Transportation services
 - (b) Business services
 - (c) Utility services
 - (d) Security services
 - (e) Substitute teaching services
 - (f) Consulting services
 - (g) Technology services
 - (h) Nursing services
 - (i) Educational services (distance learning, shared teachers, etc.)
 - (4) It has been suggested that an interlocal agreement between a school district and its ESU for “cooperative purchasing” is excludable from the spending lid.
 - (a) **Query:** Is it totally disqualified as an exclusion because it involves the purchase of “goods” rather than “services?”
 - (b) **Query:** Does the portion of the agreement related to “purchasing services” (e.g., 3.5% administrative fee) qualify for the exclusion, but the remainder (i.e., the goods purchased) does not?
 - (c) **Comment:** A defensible argument could be made that the portion of the interlocal agreement related to “purchasing services” (i.e., 3.5%

administrative fee) was an exclusion if the language in the interlocal agreement clearly established the rate for this "service."

II. Administering the Money in the Pot: Once the district has examined all of the resources it has available, it can focus on the administration of those resources. With approximately 80% of its budget committed to expenses related to personnel (i.e., salary, benefits, and related expenses), decisions related to the administration of the resources will be inextricably linked to collective bargaining (assuming the district has organized employee groups).

A. General Principals of Collective Bargaining

1. **Employee's Right to Bargain:** Public employees shall have the right to be represented by employment organizations to negotiate collectively with their public employers in the determination of their terms and conditions of employment and the administration of grievances arising thereunder. *Neb. Rev. Stat. §48-837.*
2. **Good Faith Bargaining:** To bargain in good faith shall mean the performance of the mutual obligation of the employer and the labor organization to meet at reasonable times and confer in good faith with respect to wages, hours, and other terms and conditions of employment or any question arising thereunder and the execution of a written contract incorporating any agreement reached if requested by either party, but such obligation does not compel either party to agree to a proposal or require the making of a concession. *Neb. Rev. Stat. §48-816(1).* Good faith bargaining does not require a party to make concessions or to continue to discuss an item that has been unalterably refused. *City of Omaha v. Omaha Police Union Local 101, 5 CIR 103 (1981).*
3. **Subjects of Collective Bargaining:** There are three categories of subjects with respect to collective bargaining obligations: (a) those which are "mandatory" subjects as required within the statutory language "wages, hours, and other terms and conditions of employment, or any questions arising thereunder" upon which the parties are legally obligated to bargain in good faith; (b) those subjects which are "permissive" in nature in that the parties are lawfully authorized to bargain in good faith should they both determined to do so; and (c) those which are "prohibited" subjects in that they are not authorized by law or are forbidden by law. *Board of Regents of the Univ. of Neb. v. AAUP, 7 CIR 1, 7 CIR 56 (1983).*
4. **Scope of Bargaining:** Parties don't always negotiate all of the issues which are mandatory topics of bargaining. In some instances, parties regularly negotiate many mandatory topics of bargaining, but failed to negotiate all mandatory topics of bargaining. See, *Omaha Police Union Local 101, 7 CIR 179 (1984).* In other instances, parties may regularly negotiate items which are management prerogatives. See, *Yutan Education Association v. Saunders County School District No. 9, 12 CIR 68 (1994).*
5. **Changes Mid-Contract:** The duty to bargain continues during the existence of a bargaining agreement concerning any mandatory subject of bargaining which has not been specifically covered in the contract and regarding which the union has not clearly and unmistakably waived its right to bargain. *FOP, Lodge No. 21 v. City of Ralston, 12 CIR 59 (1994).*
6. **CIR Jurisdiction:** Industrial disputes involving governmental service ... shall be settled by invoking the jurisdiction of the Commission of Industrial Relations. *Neb. Rev. Stat. §48-818.* Industrial dispute shall include any controversy concerning terms, tenure, or conditions of employment, or refusal to discuss terms or conditions of employment. *Neb. Rev. Stat. §48-810.*
7. **CIR Review Standard:** The [CIR] findings and order or orders may establish or alter the scale of wages, hours of labor, or conditions of employment, or any one or more of the same. In making such findings and order or orders the Commission of Industrial Relations shall establish rates of pay and conditions of employment which are comparable to the prevalent wage rates paid and conditions of employment maintained for the same or similar work of workers exhibiting like or similar skills under the same or similar working conditions. In establishing wage rates the commission shall take into consideration the overall compensation presently received by the employees, having regard not only to wages for time actually worked but also to wages for time not worked, including vacations, holidays, and other excused time, and all benefits received, including

insurance and pensions, and the continuity and stability of employment enjoyed by the employees. *Neb. Rev. Stat.* §48-818.

8. Ability to Pay: When calculating comparable wages and fringe benefits, the Commission of Industrial Relations cannot consider an employer's ability to pay. *Nebraska City Education Ass'n v. School District of Nebraska City*, 201 Neb. 303 (1978).

B. Considerations: During difficult financial times, the district might give consideration to the following:

1. Contract Days: The number of contract days a school requires its teachers to work will impact the "comparability" between the school district and others in its comparability array.
 - a. The number of contract days is a management prerogative. If the number of days is in the contract, the CIR may order its removal. See, *Yutan Education Association v. Saunders Count School District No. 9*, 12 CIR 68 (1994).
 - b. Reducing the number of contract days, increases the teachers' compensation per day and, thus, is beneficial to the school district in a comparability study.
 - c. If all school districts in the comparability array decreased their contract days, no school district would gain a compensation advantage. The teachers would actually win because the contract days portion of the comparability study would not reduce teacher salaries, yet they would have fewer days to work.
2. Extended Contracts: Since contract days is a management prerogative, *Id.*, consider reducing the number of days of extended contracts (e.g., librarians, counselors, etc.) in order to reduce expenditures.
3. School Day: The number of hours in the work day is also a management prerogative. *Id.* Nebraska no longer requires a specific number of days in the school year, rather, it requires a specific number of hours. Kindergarten is required to attend 400 hours/year, Grades 1-8 are required to attend 1032 hours/year, and Grades 9-12 are required to attend 1080 hours/year. 92 NAC 10 §003.06. Extending the school day may be necessary to offset a reduction in the number of teacher contract days.
4. Paid Leave Days: Employee leaves (e.g., sick leave, personal leave, professional leave, etc.) are usually mandatory subjects of bargaining. See, *School Dist. Of Seward Education Ass'n v. School Dist. of Seward*, 1 CIR 34 (1971), Affirmed, 188 Neb. 772, 199 N.W. 2d 752 (1972) and *Grand Island Education Ass'n v. Hall County School Dist. No. 0002*, 11 CIR 237 (1992). If the leave benefits in the current contract are not "prevalent" to those in comparable schools, they may be changed (or eliminated); however, the moving party has the burden of proof to demonstrate that existing wage rates, hours of labor, and conditions of employment are not comparable to the prevalent wage rates, hours of labor, and conditions of employment. *Richland Teachers Educ. Ass'n v. Colfax County School Dist. No. 1*, 11 CIR 286 (1992).
5. Leave Buy-Backs: In certain circumstances, it may be financially beneficial to buy back unused leave.
 - a. Example: The district's contract (which is prevalent practice) provides for two personal leave days each year. Most (if not all) of the teachers are using these days and the district is paying substitute teachers \$120/day. The district might realize a financial savings if it negotiated a provision whereby teachers would be paid \$60/day for unused personal leave at the end of each year.
6. Class Coverage Pay: In certain circumstances, it may be financially beneficial for a school district to pay regular teachers to cover classes for absent teachers than to pay a substitute teacher.
 - a. Example: The district pays substitute teachers \$120/day. Each teacher has six classes (or study halls) each day. The district may want to consider negotiating a "class coverage" pay of \$15/class period for teachers who take a class during their preparation time (i.e., \$15 x 6 periods/day = \$90/day).
 - b. The district might argue that no pay and no negotiations are required for "class coverage" because assignment of work is a management prerogative. See,

Metropolitan Tech. Comm. College Ed. Ass'n v. Metropolitan Tech. Comm. College, 203 Neb. 832, 281 N.W. 2d 201 (1979). However, see, *School District of Seward Educ. Ass'n v. School District of Seward*, 4 CIR 224, (1980) wherein the Court stated: "It is clear from the evidence here that the six period assignment changed by respondent was not based on a change in educational philosophy, but was instead based solely on a desire to save money and hold down or reduce the budget for the coming year. We find the matter of elimination of extra compensation for six period assignments to be a mandatory subject for bargaining." If the elimination of extra compensation for an added period of teaching is a mandatory subject for bargaining, then, arguably, the addition of extra compensation for teaching (i.e., "covering") an extra period is also a mandatory topic for bargaining.

7. **Class Sizes:** Increasing class sizes or implementing multi-grade classrooms may reduce the number of staff needed in a school. Class size is a management prerogative and need not be negotiated. See, *Metropolitan Tech. Comm. College Educ. Ass'n v. Metropolitan Tech Community College Area*, 203 Neb. 832, 281 N.W. 2d (1979).
8. **Distance Learning:** Schools may use distance learning to share teachers for certain classes (e.g., Japanese). These cooperative arrangements could be incorporated into an Interlocal Cooperative Agreement and be an exclusion from the spending lid. See, "Create Interlocal Agreements" hereinabove.
9. **Academic Offerings:** Reducing academic offerings (i.e., either the number of classes offered or the number of sections offered) may reduce the number of staff needed in the school. In most middle schools and high schools, the reduction of offerings is inextricably linked to class size. The elimination of one class offering during any given period results in those students enrolling in other available classes (or study halls) during that period of time, thus, increasing class sizes (or study hall sizes). Curricular offerings are a management prerogative and need not be negotiated. See, *Metropolitan Tech. Comm. College Educ. Ass'n v. Metropolitan Tech Community College Area*, 203 Neb. 832, 281 N.W. 2d (1979).
10. **Open-Campus Policy:** The adoption of an open-campus policy allowing high school students to leave the campus during periods when they do not have classes may reduce the need for study halls and, therefore, the number of staff needed in the school. It may also give students an incentive to forego some elective classes if they are not needed for graduation, thus reducing the need for staff. The adoption of an open-campus policy carries with it some administrative and public relations headaches, but it is a management prerogative that does not need to be negotiated. See, *Metropolitan Tech. Comm. College Educ. Ass'n v. Metropolitan Tech Community College Area*, 203 Neb. 832, 281 N.W. 2d (1979).
11. **Health Insurance Benefits:** Changing health insurance benefits can provide a significant reduction in the related premium costs. Coverage reductions could include, among others things, the following: (1) individual and family deductibles, (2) percentage co-pays, (3) out-of-pocket maximums, (4) prescription drug co-pays, and (5) office visit co-pays.
 - a. Health insurance benefits are a mandatory subject for bargaining. *FOP, Lodge No. 21 v. City of Ralston*, 12 CIR 59 (1994). School districts must provide health insurance benefits that are comparable to those provided in comparable schools. *Millard Education Association v. School District of Millard*, 5 CIR 425 (1982).
 - b. The health insurance carrier (i.e., the company providing the policy) is not a mandatory subject for bargaining. *Millard Education Association v. Douglas County School District No. 28-0017*, 12 CIR 334 (1997).
 - c. Any savings realized by the district in self-funding its health insurance or in changing carriers inures to the benefit of the district and is not added to the salary for teachers. *Millard Education Association v. School District of Millard*, 5 CIR 425 (1982).
12. **Health Reimbursement Accounts:** In order to contain future health insurance premium increases, the district may want to consider the new "consumer-driven" health plans. Guidelines issued by the IRS in June, 2002 permit health reimbursement accounts

(HRA). An HRA is an arrangement that provides reimbursement for medical expenses up to a maximum amount (e.g., \$1,500/yr.) for each person. After that, a traditional high deductible insurance plan (with deductibles) takes over.

- a. The HRA is paid for solely by the employer and not provided pursuant to a salary reduction election or otherwise under a §125 cafeteria plan.
 - b. The HRA reimburses the employee for medical care expenses (as defined by IRC §213) incurred by the employee and the employee's spouse and dependents (as defined in IRC §152) and is excludable from income pursuant to IRC §105(b) so long as no one has the option to receive cash or any other benefits in lieu of reimbursement of medical expenses.
 - c. The HRA provides medical expense reimbursement up to a maximum dollar amount (e.g., \$1,500 per person) per year, and any unused portion of the maximum dollar amount at the end of the year is carried over to increase the maximum reimbursement amount for that person in subsequent years.
13. Health Insurance Contribution: The district may want to consider negotiating a provision that would set its contribution at a fixed dollar amount (e.g., \$600/mo./teacher) rather than changing the coverage in the plan. If the teachers will be contributing to the cost of the insurance premium, consider using a §125 plan discussed hereinbelow.
14. Cash Option Plan: The district may realize a savings by offering cash in lieu of health insurance. If a teacher has a spouse who works outside the district and also qualifies for health insurance, the district's payment of cash (i.e., substantially less than the premium costs) in lieu of insurance coverage could result in the couple opting to take cash from the school and health insurance from the other employer.
15. Non-FICA and Non-NPERS Benefit Plans: The district may realize a savings in its contributions to FICA (a/k/a social security tax) and/or NPERS (a/k/a state retirement) if certain benefit plans are structured properly.
- a. Cafeteria Plans: IRC §125 makes it possible for employers to offer their employees a choice between cash and a variety of nontaxable benefits without the application of the constructive receipt rules by the employees. As a result, the amount involved is not subject to FICA and NPERS contributions. Frequently, the plan is funded by voluntary reductions in the employee's salary.
 - (1) The district saves both FICA and NPERS contributions on nontaxable benefits elected by the employee.
 - (2) The district saves NPERS contributions on cash elected by the employee.
 - b. TSA's & Deferred Compensation Plans: The use of IRC §403(b) for tax shelter annuities and §457 plans for deferred compensation plans can provide another avenue for stretching the dollars for employee compensation.
 - (1) Employee funded §403(b) and §457(b) plans do not result in any monetary savings to the district. They do, however, provide the employee with the deferment of income taxes.
 - (2) Certain employer funded §403(b) plans are not subject to either FICA or NPERS.
 - (a) Leave buy-backs and voluntary termination of employment payments may be structured into employer funded §403(b) plans that are not subject to either FICA or NPERS.
 - (b) The employee cannot withdraw the funds from the §403(b) account prior to age 59½ without paying a 10% penalty.
 - (3) Certain employer funded §457(b) plans are subject to FICA but not NPERS.
 - (a) Leave buy-backs and voluntary termination of employment payments may be structured into employer funded §457(b) plans that are subject to FICA but not NPERS.

- (b) The employee can withdraw the funds from the §457(b) account upon termination of employment without penalty.
16. Off Schedule Payments: If the salary being offered by the district is insufficient to attract certain teachers, negotiating the ability to offer off-schedule salaries for teachers in specific subject areas might present a way to pay higher salaries for some critical positions without paying higher salaries for all areas.
- a. The right to deviate from the salary schedule is a subject of mandatory bargaining. *Coleridge Educ. Ass'n v. Cedar County School District No. 14-0541*, 13 CIR 376 (2001). Also, see *Crete Educ. Ass'n v. Saline County School District No. 76-0002*, 265 Neb. 9 (2002).
 - b. If the district is unable to negotiate language permitting payments off the salary schedule, it will have to prove "prevalent practice" at the CIR in order to get the desired language in the contract. See, *Wayne Educ. Ass'n v. School Dist. of Wayne*, 9 CIR 281 (1988) and *Yutan Educ. Ass'n v. Saunders County School District No. 0009*, 12 CIR 68 (1994). Both cases resulted in findings that language granting authority to deviate from the index salary schedule was not the prevalent practice.
17. Freezes & Roll-Backs: Although they are difficult to negotiate, freezes and roll-backs have been negotiated in Nebraska schools in the past. Freezes keep the teachers in the same position on the salary schedule for the ensuing year. Roll-backs actually move the teachers backwards on the schedule. Freezes and roll-backs add complexity to comparability studies between schools in subsequent years.
18. Generator Base: The use of a generator base (rather than base pay) can assist with compression of the schedule between the highest and lowest paid teachers. The traditional base pay is the starting salary for a new teacher with no experience or additional education. A generator base is a number (lower than the starting salary) which is used to generate the salaries in the schedule. With the use of a generator base, the dollar increase between steps and columns on a typical index schedule are lower than they would be using the starting salary as the base.
19. Phantom Base: If the district desires to pay new teachers more, but the teachers' association is reluctant to change the salary schedule, the district may attempt to get language that provides that no teacher is paid below a certain step on the schedule (e.g., Step 4). The net result is that the schedule has what appears to be a base pay (starting wage), but no one is paid at that rate. The downside of the phantom base is that new teachers don't get to move on the schedule until they have been in the district long enough to move up to the established threshold step (e.g., Step 4).
20. Salary Schedules: The district may realize savings if it can negotiate a restructured salary schedule. There are many uniform index salary schedules (e.g., 4% x 4%) being used in the state. There are, however, some schedules that have no uniformity (e.g., steps and columns ranging from 2%-10% in no specific pattern, or steps and columns with dollar increases unrelated to a percentage increase).
- a. Play the Odds: In looking to revise a salary schedule in order to reach an agreement, examine the position of teachers on the schedule and make adjustments where the greatest number would be impacted. For example, adding a little bit to the bottom step on each column could be what is needed to get agreement in a district with a large number of "experienced" teachers frozen at the bottom of the schedule.
 - (1) Caveat: Playing the odds generally results in concessions being made in favor of the staff members who have been in the district the longest, and, conversely, against the newest members to the district. If the district already has a great disparity in pay between the newest and oldest staff members, this will only exacerbate the problem.
 - b. Accommodate the Bargaining Team: Sometimes the biggest hurdle to reaching agreement with the teachers is to get the district's offer out of the bargaining room. Making some concession on items that positively impact the members of the bargaining team can help clear the hurdle.

- (1) Caveat: Accommodating the bargaining team generally results in concessions being made in favor of the staff members who have been in the district the longest because those are the people who have a tendency to find their way onto the team. If the district already has a great disparity in pay between the newest and oldest staff members, this will only exacerbate the problem.

21. Implement a VTOE Plan: The district may benefit by implementing a voluntary termination of employment (VTOE) plan that makes payments to teachers who elect to resign or retire, thus freeing the district to hire less expensive, less experienced teachers (or to not replace them at all). The plan may be temporary in nature (i.e., the employee must act within a certain window of time in order to participate) or on-going in nature (i.e., the plan will be available to the employee in future years) depending on the needs of the district.

a. NPERS: The payments made pursuant to a VTOE are not subject to NPERS contributions.

b. FICA: The IRS takes the position that VTOE plans are subject to FICA because they are "wages" related to past performance, but the issue is being challenged.

- (1) In a recent case involving college teachers, the Eighth Circuit Court of Appeals disagreed with the IRS position. It found that the early retirement program for tenured faculty at the college was not "wages" for past services, but rather, was the buyout of tenure rights (and not subject to FICA). "[P]ast performance and current salary were not the only factors considered in determining the amount of the early retirement payments; in fact, there was no limit on what factors could be considered. Thus, although the method used to calculate a payment is relevant to whether the payment is wages for FICA purposes, it is not dispositive, *see, Associated Elec.*, 226 F.3d at 1328, and we do not deem the inclusion of past performance and current salary as some of the factors in the decisional mix here to be controlling in this case." *North Dakota State University v. U.S.* 255 F.3d 599 (2001) at 607.

- (2) Subsequently, the IRS issued a letter of nonacquiescence stating: "Although we disagree with the decision of the court, we recognize the precedential fact of the decision to cases appealable to the Eighth Circuit, and therefore will follow it within that circuit only with respect to cases that have the exact facts as this case; that is, cases involving payments to college or university professors made in exchange for their relinquishment of their tenure rights. We will continue to litigate our position in cases having different facts in the Eighth Circuit, and in all cases in other circuits.

- (3) A rationale similar to that of the 8th Circuit has been used by the Nebraska attorney general in the context of contract buy-outs for state employees. Article III, §19 of the Nebraska Constitution provides that "[t]he Legislature shall never grant any extra compensation to any public officer, agent, or servant after the services have been rendered...." The Nebraska Attorney General opined that this constitutional provision does not negate the possibility of providing for buy-outs (i.e., early retirement) for state employees if the buy-outs were for the purchase of contract rights rather than gratuitous compensation for prior service. *Neb. Op. Att'y Gen.* No. 97015 (March, 1997).

- (4) A district has several options to consider with regard to VTOE programs and FICA taxes. The options include:

- (a) Make the VTOE payments and do not make FICA contributions. If the district elects this option, it risks IRS assessments for back taxes, interest, and penalties. "Tax

assessments made by the IRS are presumed correct and the taxpayer bears the burden of proving, by a preponderance of the evidence, that the assessment is erroneous." *North Dakota State University v. U.S.* 255 F.3d 599 (2001) at 603.

- (b) Make the VTOE payments and acquiesce to the IRS position that such payments are "wages" for prior services rendered and, therefore, are subject to FICA tax.
 - (c) Make the VTOE payments, submit the FICA taxes, and then do one of the following:
 - (i) Submit a refund request. The Lincoln Public Schools are currently pursuing this option.
 - (ii) Request a private letter ruling. The Millard Public Schools are currently pursuing this option.
 - (d) Make the VTOE plan an employer funded §403(b) plan or a §401(a) plan which are not subject to FICA contributions. They do, however, have some restrictions (e.g., payments to the plan cannot extend beyond 5 years).
22. Paper Work Days: Teachers are always "concerned" about the amount of paperwork (i.e., grading papers, special education reporting, etc.) that needs to be done outside the "normal" school day. Adding a "paper work day" at the end of each quarter to permit teachers time to get grades computed and to prepare for parent-teacher conferences is almost always viewed positively (by the teachers – but not necessary by parents who have to arrange childcare). By extending the hours in each school day for a few minutes, time could be made available for these "paper work days" without adding contract days.
- a. Scheduling "paper work days" may be used as a good will gesture to teachers when the district does not have the resources available to increase salaries nor does it want to reduce contract days.
 - b. The number of hours in a workday and a number of workdays per year are management prerogatives and are not subject to collective bargaining. *Yutan Education Association v. Saunders County School District No. 9*, 12 CIR 198 (1994).
23. Copyrights: In the case of work made for hire, the employer or other person for whom the work was prepared is considered the author [for copyright purposes] ... and, unless the parties have expressly agreed otherwise in a written instrument signed by them, owns all of the rights comprised in the copyright. 17 USC §201. The district might consider transferring some of its interest in copyrighted materials (e.g., a special science curriculum for alternative school students) to the teachers who produced those materials. This would provide some compensation to those teachers who may contribute more to the educational program than others, but who get paid on the same salary schedule. Also, since school districts seldom market their copyrighted materials, the district would likely not realize any loss of revenue by engaging in these transfers.
24. Substitute Pay for Teachers: Some school districts take their regular classroom teachers out of classes to do curriculum writing, create assessments, etc. When this is done, substitute teachers are employed to "cover" for the regular classroom teacher. In order to get more compensation in the hands of the regular teachers, the board may wish to negotiate a provision in the contract which provides regular teachers with substitute teacher pay for every additional day of work beyond their regular contract (e.g., on Saturdays or during the summer). The provision would have the added benefit of minimizing the number of days substitute teachers were in the classrooms.

III. Surviving When Things Go To Pot: Murphy's Law (i.e., if anything can go wrong, it will go wrong) seems to have a special way of applying to school districts. Therefore, the district needs to be prepared for such eventualities.

- A. Re-opener Clause: If there is potential legislation (or other issues) that might have a significant impact on the district's ability to meet its obligations under its collective bargaining agreements, the district should consider negotiating a "re-opener clause" in its agreements. If the contingencies

noted in the agreement should come about, the district could require the employees to return to the bargaining table to re-negotiate the contract in light of the changed circumstances.

- B. Reductions-In-Force (RIF): If, the district finds that it simply does not have the financial resources to meet its anticipated expenditures for the coming year, it may find it necessary to reduce its staff.
1. There are no statutory notice provisions related to reduction-in-force of non-certificated staff members. There may, however, be provisions in the district's policies or in its collective bargaining agreements that need to be followed.
 2. Any probationary or permanent certificated employee whose contract of employment may be amended, terminated, or not renewed for the next school year shall be notified in writing on or before April 15 of each year of such possible action on the contract. *Neb. Rev. Stat. §79-831.*
 3. Before a reduction in force occurs, the school board or board of education and the school district administration shall present competent evidence demonstrating that a change in circumstances has occurred necessitating a reduction in force. Any alleged change in circumstances must be specifically related to the teacher or teachers to be reduced in force, and the board, based upon evidence produced at the hearing required by sections 79-824 to 79-842, shall be required to specifically find that there are no other vacancies on the staff for which the employee to be reduced is qualified by endorsement or professional training to perform. *Neb. Rev. Stat. §79-847.*
 4. For an in depth review of the procedures and issue related to RIF, see, *The Nebraska Association of School Boards Reduction In Force Handbook* by Kelley Baker & Robert Bligh (2003).