

MILLARD PUBLIC SCHOOLS

BOARD MEETING NOTICE

REMINDER

The Board of Education will meet on Monday, April 12, 2004 at 7:45 a.m. at the Don Stroh Administration Center, 5606 South 147th Street.

A G E N D A

1. Budget

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

Notice is hereby given of a Board of Committee of the Whole meeting of School District No. 17, in the County of Douglas, which will be held at 8:00 a.m. on **Monday, April 12, 2004** at 5606 South 147th Street, Omaha, Nebraska. This will be a budget retreat for the board of education.

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

BRAD R. BURWELL,
Secretary

4-9-04

**THE DAILY RECORD
OF OMAHA**

**RONALD A. HENNINGSEN, Publisher
PROOF OF PUBLICATION**

UNITED STATES OF AMERICA, }
The State of Nebraska, } ss.
District of Nebraska, }
County of Douglas, }
City of Omaha, }

LYNDA K. HENNINGSEN

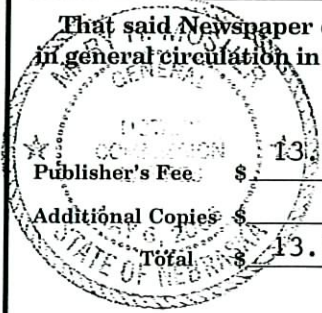
being duly sworn, deposes and says that she is

ASSOCIATE PUBLISHER

of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, printed in Omaha, in said County of Douglas, for more than fifty-two weeks last past; that the printed notice hereto attached was published in THE DAILY RECORD, of Omaha, on _____

April 9, 2004

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.



Publisher's Fee \$ 13.10
Additional Copies \$ _____
Total \$ 13.10

Lynda K. Henningsen
Subscribed in my presence and sworn to before

me this 9th day of
April 2004

[Signature]
Notary Public in and for Douglas County,
State of Nebraska

BOND ISSUE NEEDS: 5-7 YEARS

1.	ELEMENTARY SCHOOL #24 (8)	\$6.1 M
2.	PREVENTIVE MAINTENANCE (5)	\$10 M
3.	ALTERNATIVE SCHOOLS (2)	\$2.2 M
4.	TECHNOLOGY CENTER (1)	\$2.0 M
5.	TECHNOLOGY PLAN (4)	\$15 M
6.	SMALL HIGH SCHOOL (6)	\$15 M
7.	LAND (40 ACRES) (3)	\$2 M
8.	POSSIBLE ADDITIONS (7)	
	a. ROHWER, WHEELER -	\$3 M
	b. WEST HIGH -	\$2 M
	c. NORTH HIGH -	\$2 M
	d. BEADLE MIDDLE -	<u>\$2 M</u>
	TOTAL	\$61.3 M

*PLAN B OPTIONS---

- BUILDING FUND – LEASE PURCHASE
- LEASE (AVAYA)
- NMS, CMS ANNEX
- CLOSE/ELEMENTARY SCHOOL FOR ALT. SCHOOL
- BUS
- RADICAL CHANGE IN BOUNDARIES

TIMELINE

04 - 05

- FEBRUARY BOND ISSUE
- JEAN, LINDA, MIKE P. UP FOR REELECTION IN 11/04

05 - 06

- REDRAW BOUNDARIES – MINOR OR MAJOR
- OPEN ELEMENTARY #23

06 - 07

- JULIE, BRAD, MIKE K. UP FOR REELECTION IN 11/06

07 - 08

- OPEN ADDITIONS AND/OR NEW FACILITIES

08 - 09

09 - 10

DRAFT

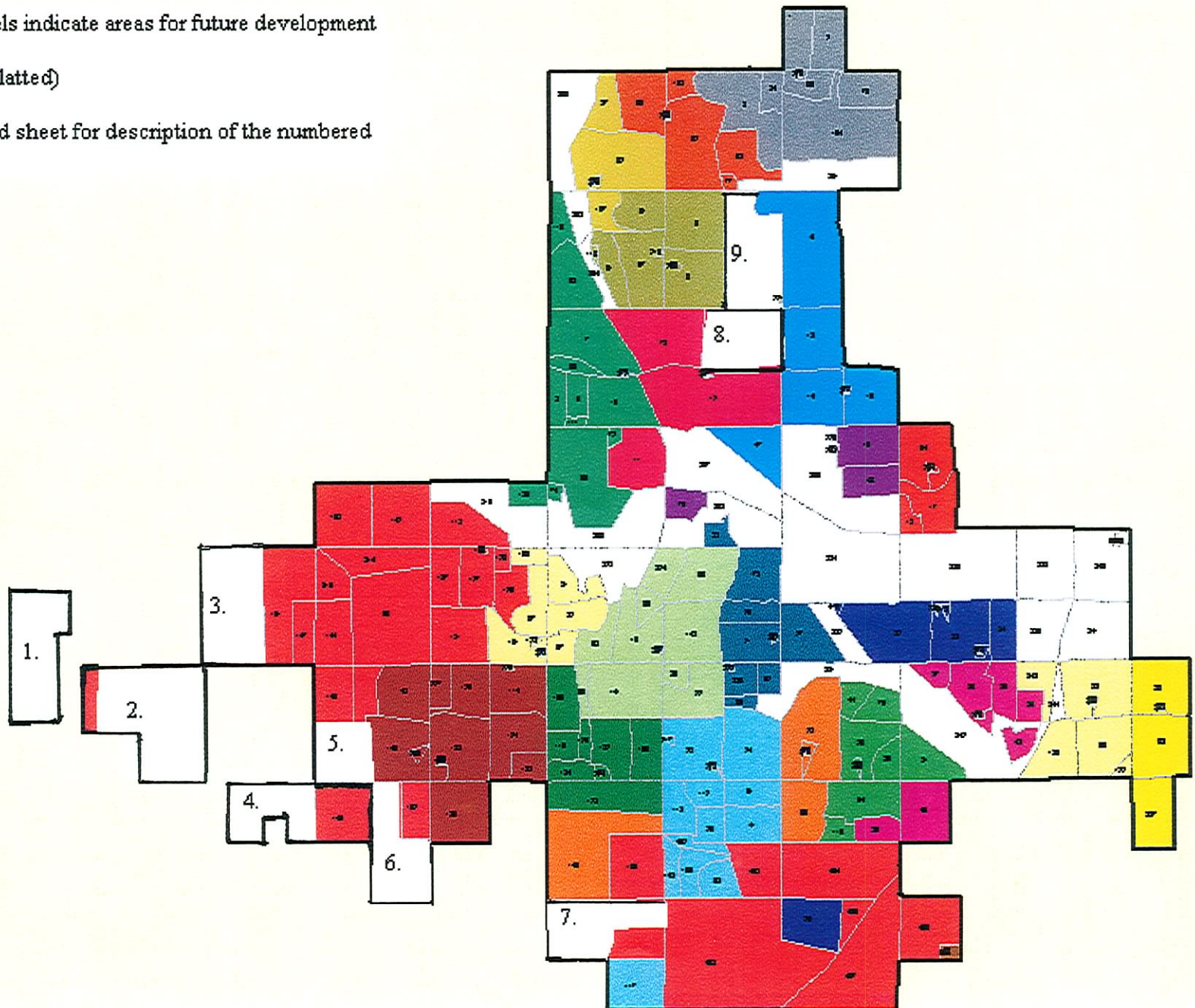
○ - BOARD ELECTIONS

□ - PRIMARY ELECTIONS IF NECESSARY

Numbered Parcels indicate areas for future development

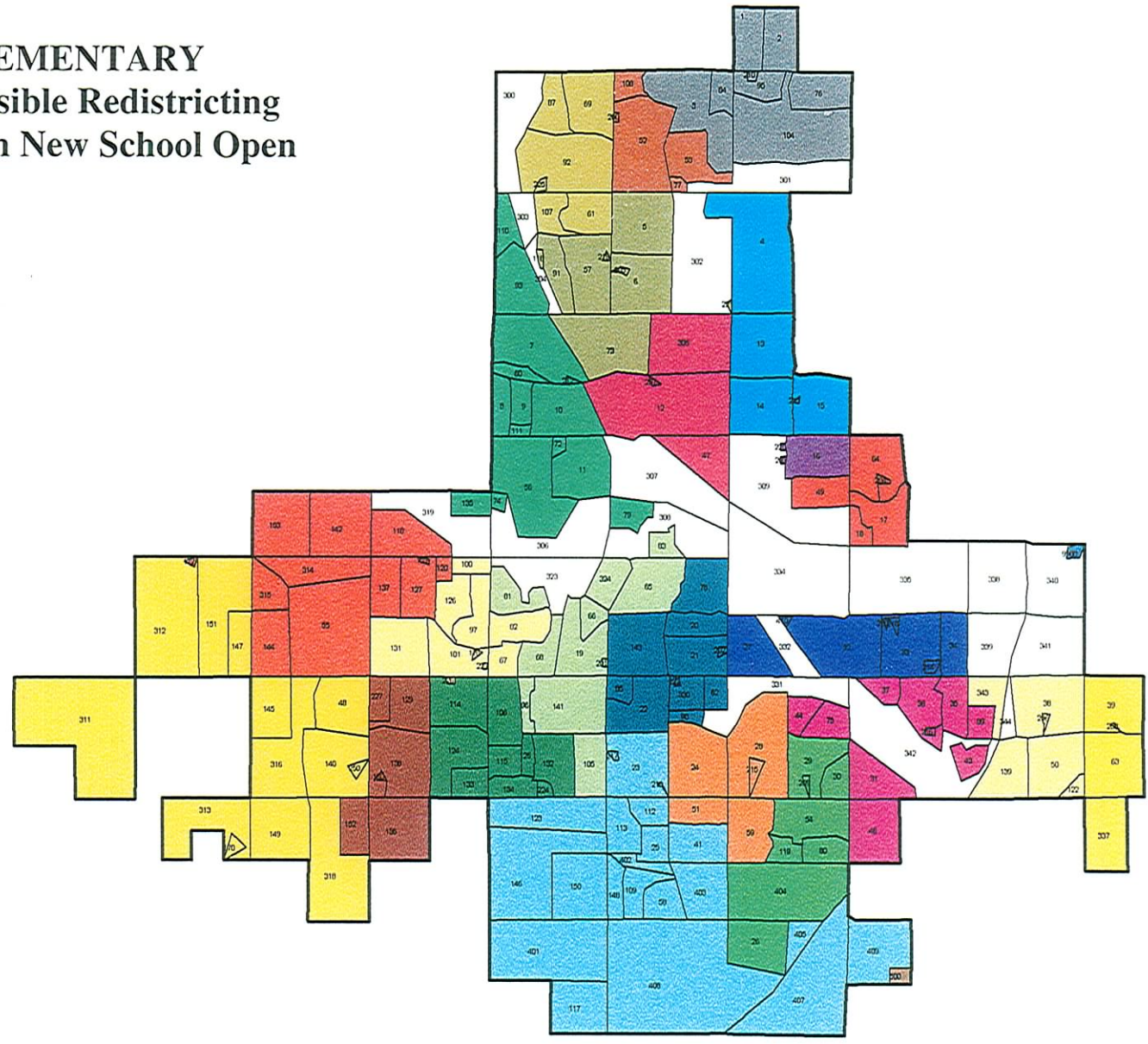
(Not currently Platted)

Refer to attached sheet for description of the numbered parcels.



	<u>Parcel Description</u>	<u>Acres</u>	<u># of lots</u>	<u>Potential # of Elementary Students</u>	<u>Potential # of MS Students</u>	<u>Potential # of HS Students</u> ⁶
1	Far western (disconnected) parcel	195	390 - 780	156 - 312	58 - 117	58 - 117
2	Western parcel with Eastern boundary on Hwy 31	400	800 - 1600	320 - 640	120 - 240	120 - 240
3	Western half of the section from Q to F, and from 192nd to 204th	320	640 - 1280	256 - 512	96 - 192	96 - 192
4	SW of Harrison & 192nd	200	400 - 800	160 - 320	60 - 120	60 - 120
5	SW quarter section between Harrison & Q, and 180th & 192nd	160	320 - 640	128 - 256	48 - 96	48 - 96
6	3/4 of the eastern 1/2 section, south of Harrison, west of 180th	240	480 - 960	192 - 384	72 - 144	72 - 144
7	South of Giles between 156th & 168th	217	434 - 868	174 - 347	65 - 130	65 - 130
8	Demarco property south of North High	approx 260	520 - 1040	208 - 416	78 - 156	78 - 156
9	(Boystown) North of North High	approx 230	460 - 920	184 - 368	69 - 138	69 - 138
	TOTAL	2222	4444-8888	1778 - 3555	666-1333	666-1333

ELEMENTARY Possible Redistricting with New School Open

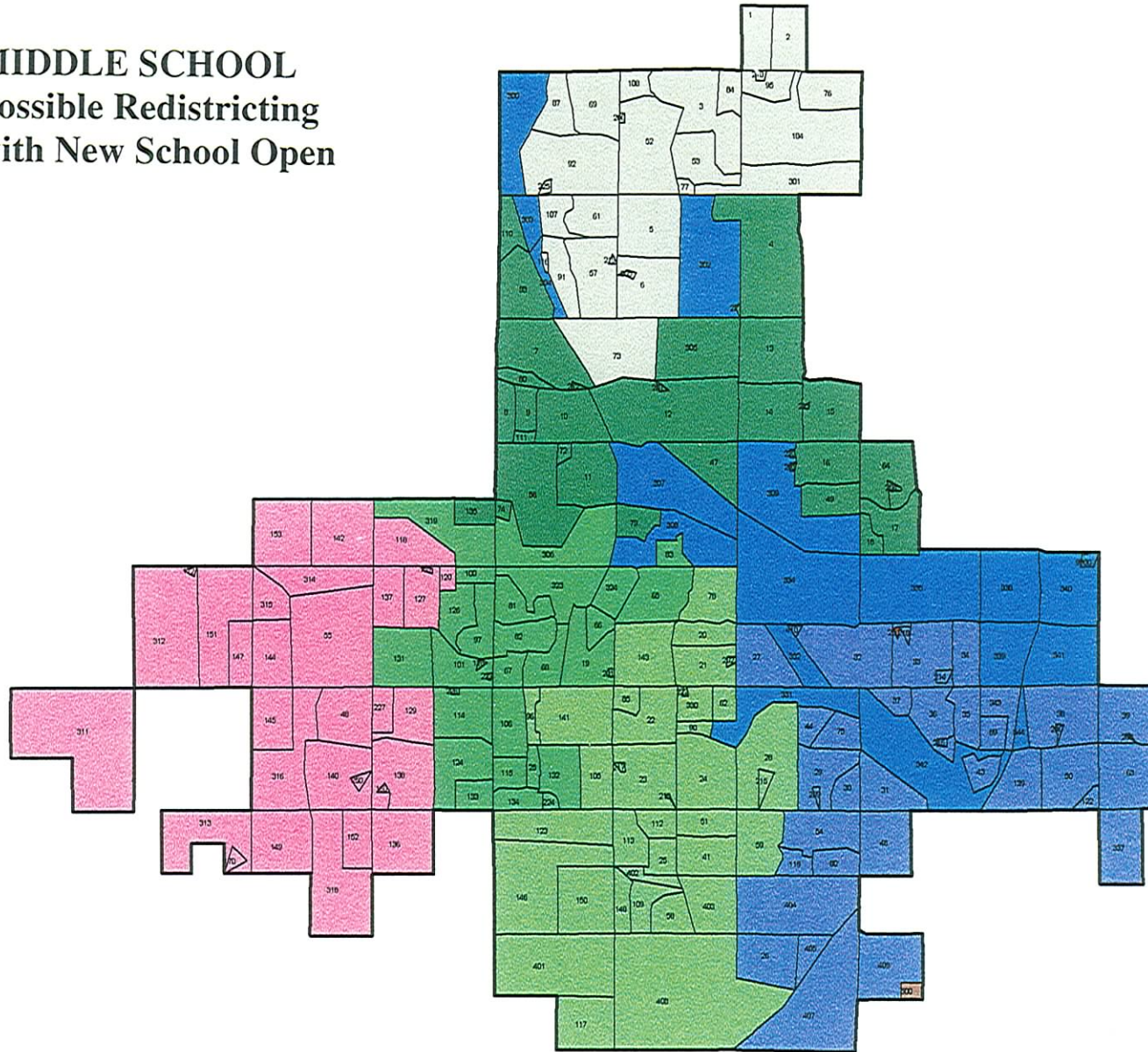


**Possible Redistricting with New School Open
Elementary**

Enrollment Simulations (using 2003-04 data)

<u>School</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>TOTAL</u>	<u>Lots</u>	<u>Potential # of Additional Students</u>	<u>Potential # of Students</u>
Abbott	67	67	57	59	59	62	371			371
Ackerman	88	112	103	97	104	91	595	301	120	715
Aldrich	76	71	69	88	78	80	462			462
Black Elk	81	76	72	84	63	80	456	307	123	579
Bryan	63	60	65	66	63	67	384			384
Cather	68	58	68	62	65	53	374			374
Cody	48	54	52	28	39	35	256			256
Cottonwood	45	42	50	58	64	65	324			324
Disney	44	56	45	56	50	37	288			288
Ezra	82	63	65	71	74	61	416			416
Harvey Oaks	39	26	29	36	40	41	211			211
Hitchcock	39	32	38	28	36	34	207			207
Holling Heights	74	62	62	68	56	68	390			390
Montclair	110	79	97	81	80	65	512			512
Morton	77	74	74	85	64	90	464			464
New School	29	25	25	20	27	25	151	1247	499	650
Neihardt	101	104	90	95	93	93	576	1292	517	1093
Norris	55	57	50	39	30	47	278			278
Rockwell	76	87	81	81	82	86	493	36	14	507
Rohwer	54	58	48	53	48	44	305	981	392	697
Sandoz	48	56	55	50	58	65	332			332
Wheeler	74	64	78	53	63	47	379	404	162	541
Willowdale	<u>85</u>	<u>73</u>	<u>89</u>	<u>83</u>	<u>75</u>	<u>91</u>	<u>496</u>	<u>111</u>	<u>44</u>	<u>540</u>
TOTAL	1523	1456	1462	1441	1411	1427	8720	4679	1871	10591

MIDDLE SCHOOL Possible Redistricting with New School Open

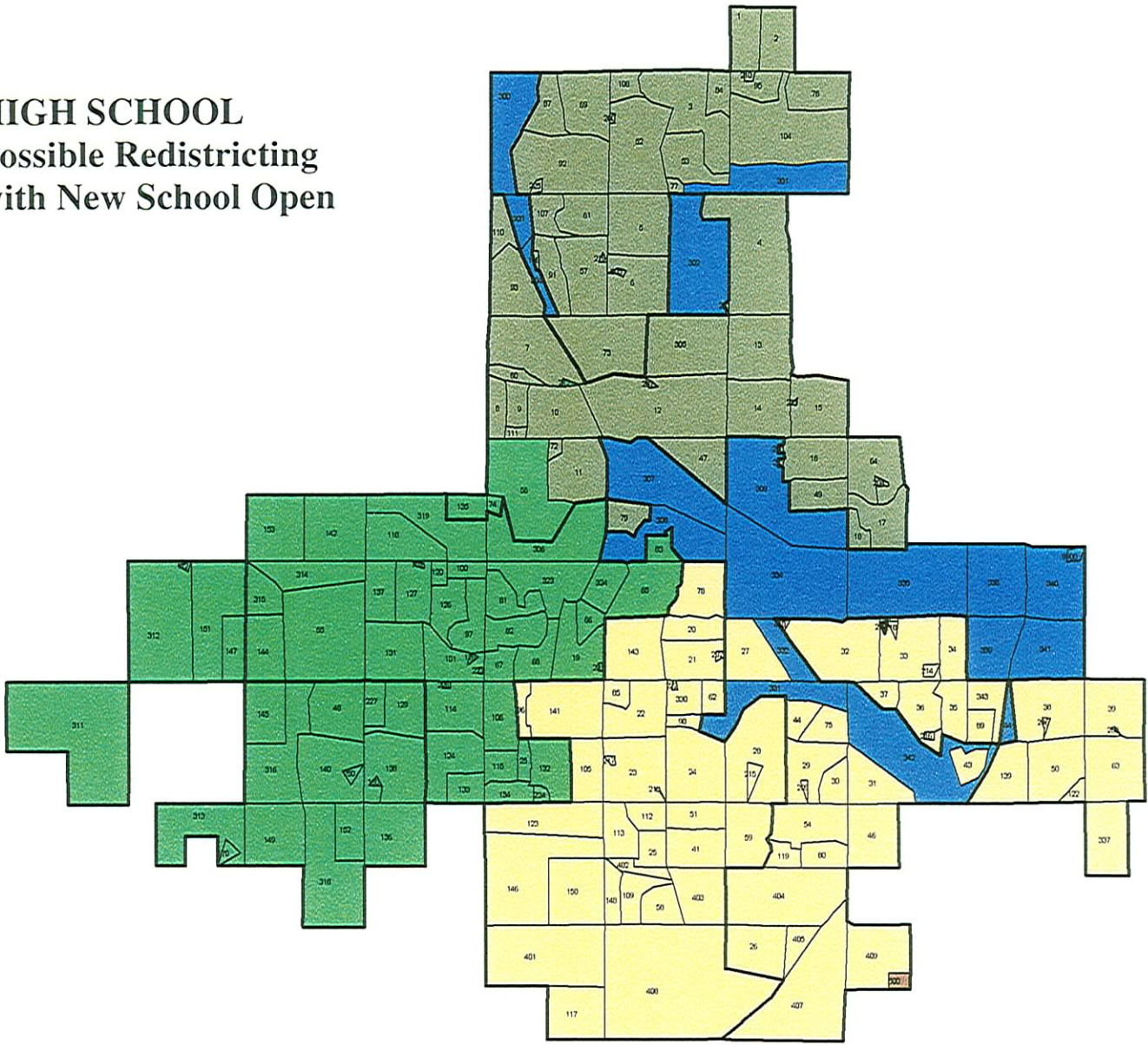


Possible Redistricting, Middle School

Enrollment Simulations (using 2003-04 data)

<u>School</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>TOTAL</u>	<u>Lots</u>	<u>Potential # of Additional Students</u>	<u>Potential # of Students</u>
Andersen	260	248	281	789	1629	244	1033
Beadle	132	168	147	447	2632	396	843
Central	283	298	330	911			911
Kiewit	287	353	336	976			976
North	253	231	268	752			752
Russell	261	234	265	760	418	63	823
TOTAL	1476	1532	1627	4635	4679	703	5338

HIGH SCHOOL
Possible Redistricting
with New School Open



Possible Redistricting High School

Enrollment Simulations (using 2003-04 data)

<u>School</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL</u>	<u>Lots</u>	<u>Potential # of Additional Students</u>	<u>Potential Total # of Students</u>
North High	602	603	668	579	2452			2452
South High	562	558	495	545	2160	1629	244	2404
West High	354	374	344	327	1399	3050	457	1856
TOTAL	1518	1535	1507	1451	6011	4679	701	6712

**FYE05 Budget
Q-Sort Results**

Total Votes	Program Area Description	Budget Level	Incremental Cost	Cumulative Cost	
33	Business Services	102.0	1,283,992	1,283,992	
33	Contingency	Fixed	1,000,000	2,283,992	
33	Contract Bus Service	Fixed	2,993,844	5,277,836	
33	Educational Services	102.0	5,203,758	10,481,594	
33	Educational Services	102.5	25,509	10,507,103	
33	Educational Services	103.0	25,509	10,532,611	
33	Elementary School Programs	102.0	34,287,066	44,819,677	
33	Elementary School Programs	102.5	168,074	44,987,751	
33	Elementary School Programs	103.0	168,074	45,155,825	
33	Employee Contract Obligations	Fixed	5,450,336	50,606,161	
33	Governance	102.0	2,282,956	52,889,117	
33	Grants	Fixed	3,658,488	56,547,605	
33	High School Programs	102.0	26,251,924	82,799,529	
33	High School Programs	102.5	128,686	82,928,215	
33	Interlocal Agreements	Fixed	4,374,646	87,302,861	
33	Maintenance & Operations	102.0	9,764,671	97,067,532	
33	Maintenance & Operations	102.5	47,866	97,115,398	
33	Maintenance & Operations	103.0	47,866	97,163,264	
33	Middle School Programs	102.0	21,086,013	118,249,277	
33	Security	102.0	454,302	118,703,579	
33	Self-Funded Programs	Fixed	0	118,703,579	
33	Special Education	Fixed	19,623,421	138,327,000	
33	Strategic Plan	Fixed	488,425	138,815,425	
33	Technology	102.0	1,937,640	140,753,064	
33	Technology	102.5	9,498	140,762,563	
33	Transportation	Fixed	54,990	140,817,553	
33	Utilities	Fixed	1,238,892	142,056,445	
32	Business Services	102.5	6,294	142,062,739	
32	High School Programs	103.0	128,686	142,191,425	
31	Educational Services	103.5	25,509	142,216,933	
31	Elementary School Programs	103.5	168,074	142,385,007	
31	Governance	102.5	11,191	142,396,198	
31	Maintenance & Operations	103.5	47,866	142,444,064	
31	Technology	103.0	9,498	142,453,563	
30	High School Programs	103.5	128,686	142,582,249	
29	Business Services	103.0	6,294	142,588,543	
28	Governance	103.0	11,191	142,599,734	
28	Security	102.5	2,226	142,601,960	5.5% Valuation Growth
26	Elementary School Programs	104.0	180,702	142,782,662	Building Fund Levy - 4¢
25	Maintenance & Operations	105.4	186,027	142,968,689	
23	High School Programs	104.4	236,371	143,205,060	
20	Educational Services	119.7	826,220	144,031,280	
20	Technology	103.5	9,498	144,040,778	
18	Middle School Programs	102.5	103,363	144,144,141	5.5% Valuation Growth
18	Security	103.0	2,226	144,146,367	Building Fund Levy - 2¢
17	Elementary School Programs	105.0	327,300	144,473,667	
15	Business Services	103.5	6,294	144,479,961	
15	Governance	103.5	11,191	144,491,152	
13	High School Programs	106.2	451,620	144,942,772	5.5% Valuation Growth
12	Maintenance & Operations	111.3	558,599	145,501,371	Building Fund Levy - 0¢
11	Middle School Programs	103.0	103,363	145,604,734	
8	Security	103.5	2,226	145,606,960	
7	Governance	104.6	25,534	145,632,494	
5	Business Services	109.1	70,192	145,702,686	
3	Middle School Programs	103.5	103,363	145,806,049	
2	Middle School Programs	103.6	30,148	145,836,197	
2	Security	105.0	6,901	145,843,098	

1485
(33 voted)

145,843,098



DISTRICT BUDGETING TEAM

**MULTI-LEVEL BUDGETS
APRIL 8, 2004**

**Kenneth J. Fossen, J.D.
Associate Superintendent
General Administration**

PROGRAM DESCRIPTION FORM – 2004/2005

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

Briefly describe the programs and/or services that 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 – 1504 students, 71 FTE

Grade 1 – 1446 students, 71 FTE

Grade 2 – 1445 students, 68 FTE

Grade 3 – 1434 students, 65.5 FTE

Grade 4 – 1397 students, 63.5 FTE

Grade 5 – 1403 students, 65 FTE

Core Academy – 12 FTE

Montessori – 15 FTE

- Positions based on a point allocation system that support specific needs of the student population include:

Music Teachers

Physical Education Teachers

READ

Instructional Facilitators

Information Specialists

Counselors

Technology

Art

Swim instructors Montclair

Paraprofessionals

- Positions allocated by the district beyond classroom teachers and point allocations include:

Elementary principals

Administrative Interns

Elementary 10-month sec.

Early Literacy Intervention

ESL teachers

Instrumental music grade 5

Orchestra, grades 4 & 5

Nurses

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 2004-2005
Summary Page (.5% increments = \$168,074)**

Budget Levels	102%	102.5%	103 %	103.5%	104.04%	105.01%
Amounts	\$34,287,065	\$34,455,139	\$34,623,213	\$34,791,287	\$34,971,990	\$35,299,289.11
Additions	\$50,108 Montessori Gr2 Teacher - Norris	\$50,108 Montessori Gr2 Teacher - Norris \$11,394 Bldg budgets	\$50,108 Montessori Gr2 Teacher - Norris \$4,090 Bldg budgets	\$50,108 Montessori Gr2 Teacher - Norris	\$50,108 Montessori Gr2 Teacher - Norris \$127,380 2 points per building to support unique student needs	\$50,108 Montessori Gr2 Teacher - Norris \$127,380 2 points per/bldg support \$250,540 5 FTE Add'l teachers \$ 76,760 Bldg Allocat
Reductions	\$50,108 Montessori PreK teachr-Montclair *11.0 FTE teachers \$551,188 *Buildingbudgets \$6,356	\$50,108 Montessori PreK teachr-Montclair *8.0 FTE teachers \$400,864	\$50,108 Montessori PreK teachr-Montclair *4.5 FTE teachers \$225,486	\$50,108 Montessori PreK teachr-Montclair *1.0 FTE teacher \$50,108 *Buildingbudgets \$3,214	\$50,108 Montessori PreK teachr-Montclair	\$50,108 Montessori PreK teachr-Montclair

Factors that affect Elementary Program budget include:

The 104.07% budget is the first level that is not a decreased budget based on the continuation budget. The Montessori Program at Norris Elementary will move from a PreK-1 to a PreK-2 program, the teacher for the grade 2 expansion has been added to this budget. The Montessori Program at Montclair Elementary will be moving one PreK-K teacher from district budget to the parent pay budget. The committee considered adding 6 points to ELL buildings similar to what buildings receive who host a self-contained SPED classroom, but that was not added. The committee discussed the need of a community counselor for the elementary buildings to support increasing family issues that impact student learning, but that was not added. All buildings have unique needs related to the students and community they serve, the committee added 2 allocation points to meet these needs.

Prior years 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; teachers now do volunteer recruitment and organization and set up lunchroom help without pay; and district copy services department no longer accepts many previously acceptable jobs.

Elementary Program Budget Team

22 Elementary Principals
4 Elementary Administrative Intern

Chris Hughes, Business Office
Kirby Eltiste, Human Resources

George Conrad, Human Resources
Carol Newton, Elementary Budget Chair

BUDGET SUMMARY FORM

Program Area: **Elementary School Programs** Budget Level = **102.0%**
 Incremental Amount = \$
 Total Budget = **\$ 34,287,065.55**

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
1.0 FTE Montessori Grade 2 Teacher, Norris	\$ 50,108

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
1.0 FTE Montessori PreK Teacher, Montclair	\$ 50,108
11.0 FTE Teachers	\$551,188
Allocations from building budgets – across 22 buildings	\$ 6,356

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 6 pts/7 ELL buildings = 42 points	\$ 121,590
Add 1.0 FTE for Elementary Community Counselor	\$ 50,108
Add pts to support building unique student needs	
Add to building budget allocations	

4. Comments, if any:

- This budget level is a decrease of \$557,544 below the continuation budget of 03-04.
- The Montessori Program at Norris Elementary will move from a PreK-1 to a PreK-2 program, the teacher for the grade 2 expansion has been added.
- The Montessori Program at Montclair Elementary will be moving one PreK-K teacher from district funds to parent pay funds.
- Considered adding 6 points to ELL buildings similar to what buildings receive who host a self-contained SPED classroom.
- Discussed the need of a community counselor for the elementary buildings to support increasing family issues that impact student learning.
- All buildings have unique needs related to the students and community they serve.

BUDGET SUMMARY FORM

Program Area: Elementary School Programs

Budget Level = 102.5%
 Incremental Amount = \$ 168,074.00
 Total Budget = \$ 34,455,139.40

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
1.0 FTE Montessori Grade 2 Teacher, Norris	\$ 50,108
Building budget allocation	\$ 11,394

1. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
1.0 FTE Montessori PreK Teacher, Montclair	\$ 50,108
8.0 FTE Teachers	\$400,864

2. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 6 pts/7 ELL buildings = 42 points	\$ 121,590
Add 1.0 FTE for Elementary Community Counselor	\$ 50,108
Add pts to support building unique student needs.	
Add to building budget allocations	

3. Comments, if any:

- This budget level is a decrease of \$389,470.00 below the continuation budget of 03-04.
- The Montessori Program at Norris Elementary will move from a PreK-1 to a PreK-2 program, the teacher for the grade 2 expansion has been added.
- The Montessori Program at Montclair Elementary will be moving one PreK-K teacher from district funds to parent pay funds.
- Considered adding 6 points to ELL buildings similar to what buildings receive who host a self-contained SPED classroom.
- Discussed the need of a community counselor for the elementary buildings to support increasing family issues that impact student learning.
- All buildings have unique needs related to the students and community they serve.

BUDGET SUMMARY FORM

Program Area: Elementary School Programs Budget Level = 103.0%
 Incremental Amount = \$ 168,074.00
 Total Budget = \$ 34,623,213.25

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
1.0 FTE Montessori Grade 2 Teacher, Norris	\$ 50,108
Add to building budget allocations	\$ 4,090

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
1.0 FTE Montessori PreK Teacher, Montclair	\$ 50,108
4.5 FTE Teachers	\$ 225,486

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 6 pts/7 ELL buildings = 42 points	\$ 121,590
Add 1.0 FTE for Elementary Community Counselor	\$ 50,108
Add pts to support building unique student needs	
Add to building budget allocations	

4. Comments, if any:

- This budget level is a decrease of \$221,396 below the continuation budget of 03-04.
- The Montessori Program at Norris Elementary will move from a PreK-1 to a PreK-2 program, the teacher for the grade 2 expansion has been added.
- The Montessori Program at Montclair Elementary will be moving one PreK-K teacher from district funds to parent pay funds.
- Considered adding 6 points to ELL buildings similar to what buildings receive who host a self-contained SPED classroom.
- Discussed the need of a community counselor for the elementary buildings to support increasing family issues that impact student learning.
- All buildings have unique needs related to the students and community they serve.

BUDGET SUMMARY FORMProgram Area: **Elementary School Programs**

Budget Level = 103.5%
 Incremental Amount = \$ 168,074.00
 Total Budget = \$ 34,791,287.11

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
1.0 FTE Montessori Grade 2 Teacher, Norris	\$ 50,108

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
1.0 FTE Montessori PreK Teacher, Montclair	\$ 50,108
1.0 FTE Teachers	\$ 50,108
Allocations from building budgets – across 22 buildings	\$ 3,214

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 6 pts/7 ELL buildings = 42 points	\$ 121,590
Add 1.0 FTE for Elementary Community Counselor	\$ 50,108
Add pts to support building unique student needs	
Add to building budget allocations	

4. **Comments, if any:**

- This budget level is a decrease of \$53,322 below the continuation budget of 03-04.
- The Montessori Program at Norris Elementary will move from a PreK-1 to a PreK-2 program, the teacher for the grade 2 expansion has been added.
- The Montessori Program at Montclair Elementary will be moving one PreK-K teacher from district funds to parent pay funds.
- Considered adding 6 points to ELL buildings similar to what buildings receive who host a self-contained SPED classroom.
- Discussed the need of a community counselor for the elementary buildings to support increasing family issues that impact student learning.
- All buildings have unique needs related to the students and community they serve.

BUDGET SUMMARY FORM

Program Area: **Elementary School Programs** Budget Level = **104.04%**
 Incremental Amount = \$ **180,702.00**
 Total Budget = \$ **34,971,989.11**

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
1.0 FTE Montessori Grade 2 Teacher, Norris	\$ 50,108
44 allocation points – 2/building for unique student needs	\$127,380

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
1.0 FTE Montessori PreK Teacher, Montclair	\$ 50,108

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 6 pts/7 ELL buildings = 42 points	\$ 121,590
Add 1.0 FTE for Elementary Community Counselor	\$ 50,108
Add to building budget allocations	

4. **Comments, if any:**

- This budget level is an increase of \$127,380 above the continuation budget of 03-04..
- The Montessori Program at Norris Elementary will move from a PreK-1 to a PreK-2 program, the teacher for the grade 2 expansion has been added.
- The Montessori Program at Montclair Elementary will be moving one PreK-K teacher from district funds to parent pay funds.
- Considered adding 6 points to ELL buildings similar to what buildings receive who host a self-contained SPED classroom.
- Discussed the need of a community counselor for the elementary buildings to support increasing family issues that impact student learning.

BUDGET SUMMARY FORM

Program Area: Elementary School Programs

Budget Level = **105.01%**
 Incremental Amount = \$ **327,300.00**
 Total Budget = \$ **35,299,289.11**

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
1.0 FTE Montessori Grade 2 Teacher, Norris	\$ 50,108
44 allocation points – 2/building for unique student needs	\$127,380
5.0 FTE Teachers based on Projected Enrollment +203	\$250,540
Increased Bldg Budgets +203	\$ 76,760

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
1.0 FTE Montessori PreK Teacher, Montclair	\$ 50,108

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 6 pts/7 ELL buildings = 42 points	\$ 121,590
Add 1.0 FTE for Elementary Community Counselor	\$ 50,108
Add to building budget allocations	

4. Comments, if any:

- This budget level is an increase of \$454,680 above the continuation budget of 03-04..
- The Montessori Program at Norris Elementary will move from a PreK-1 to a PreK-2 program, the teacher for the grade 2 expansion has been added.
- The Montessori Program at Montclair Elementary will be moving one PreK-K teacher from district funds to parent pay funds.
- Considered adding 6 points to ELL buildings similar to what buildings receive who host a self-contained SPED classroom.
- Discussed the need of a community counselor for the elementary buildings to support increasing family issues that impact student learning.

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 10 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 share a common planning time, which allows for interdisciplinary activities differentiating for individual team students, coordinating curriculum, 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, family and consumer science, industrial technology, computer keyboarding

GRADE 7 – Mathematics/prealgebra/algebra, science, reading, English, social studies, physical education/health/music, band/orchestra, exploratory (9-week rotation): art, family and consumer science, industrial technology, 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, ELL 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**

	102%	102.5 %	103%	103.5%	103.6%
	\$21,086,013.00 -\$340,237.00	\$21,189,376.00 -\$236,874.00	\$21,292,739.00 -\$133,512.00	\$21,396,102.00 -\$30,148.00	\$21,426, 250.00 -\$0.00
Additions					• No Additions
Reductions	<ul style="list-style-type: none"> • Reduce 6 teachers (\$301,080) • Reduce 1.5 hour of para time per building (\$25,631) • Reduce non – personnel (\$13,526) 	<ul style="list-style-type: none"> • Reduce 4 teachers (\$200, 720) • Reduce 1.5 hour of para time per building (\$25,631) • Reduce non – personnel (\$10,524) 	<ul style="list-style-type: none"> • Reduce 2 teachers (\$100, 360) • Reduce 1.5 hour of para time per building (\$25,631) • Reduce non-personnel (\$7,521) 	<ul style="list-style-type: none"> • Reduce 1.5 hour of para time per building (\$25,631) • Reduce non personnel allocation (\$4,518) 	• No Reductions

Factors that affect Middle School budgets include:

- Interdisciplinary team structure and grade level enrollment
- Population shifts to and from buildings

Middle School Budget Team
 Judy Porter
 Middle School Principals
 George Conrad
 Tom Wise

BUDGET SUMMARY FORM

Program Area: Middle Schools

Budget Level = 102 %
 Incremental Amount = \$ 21,086,013.00
 Total Budget = \$ 21,086,013.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
	\$

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce 6 teachers	\$301,080.00
Reduce 1.5 hours of para time per building	\$ 25,631.00
Reduce Non-Personnel (Allocations)	\$ 13,526.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Middle Schools

Budget Level = 102.5 %
 Incremental Amount = \$ 103,363.00
 Total Budget = \$ 21,189,376.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
	\$

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce 4 teachers	\$200,720.00
Reduce 1.5 hours of para time per building	\$ 25,631.00
Reduce Non-Personnel (Allocations)	\$ 10,524.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Middle Schools

Budget Level = 103 %
 Incremental Amount = \$ 103,363.00
 Total Budget = \$ 21,292,739.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
	\$

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce 2 teachers	\$100,360.00
Reduce 1.5 hours of para time per building	\$ 25,631.00
Reduce Non-Personnel (Allocations)	\$ 7,521.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Middle Schools

Budget Level = 103.5 %
 Incremental Amount = \$ 103,363.00
 Total Budget = \$ 21,396,102.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
	\$

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce 1.5 hours of para time per building	\$ 25,631.00
Reduce Non-Personnel (Allocations)	\$ 4,518.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Middle Schools

Budget Level = 103.6 %
 Incremental Amount = \$ 30,148.00
 Total Budget = \$ 21,426,250.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
No Additions	\$

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
No Reductions	\$
	\$

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

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

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	102% \$26,251,924.00 -418,356.00	102.5 % \$26,380,610.00 -\$289,671.00	103% \$26,509,296.00 -\$160,985.00	103.5% \$26,637,982.00 -\$32,299.00	104.4% \$26,874,353.00 +\$204,072	106.2% \$27,325,973.00 +\$655,692
Additions	<ul style="list-style-type: none"> • Athletic Trainers - \$45,000 	<ul style="list-style-type: none"> • Athletic Trainers - \$60,000 	<ul style="list-style-type: none"> • Athletic Trainers - \$60,000 • 6 Club Sponsors - \$3,318 	<ul style="list-style-type: none"> • Athletic Trainers - \$90,000 • 6 Club Sponsors - \$3,318 	<ul style="list-style-type: none"> • Athletic Trainers - \$90,000 • 6 Club Sponsors - \$3,318 • Non-Personnel - \$110,754 <ul style="list-style-type: none"> - Temporary Help - Furniture/Equip. - Materials - Cost for curriculum where there is a loss of fees - Technology 	<ul style="list-style-type: none"> • Add 9 teachers - \$451,620 • Athletic Trainers - \$90,000 • 6 Club Sponsors - \$3,318 • Non-Personnel - \$110,754 <ul style="list-style-type: none"> - Temporary Help - Furniture/Equip. - Materials - Cost for curriculum where there is a loss of fees - Technology
Reductions	<ul style="list-style-type: none"> • Club Sponsor (\$23,551) • Literary Magazine (\$2,565) • Dance Team (\$6,724) • Fall Color Guard (\$4,203) • Varsity Cheerleading (\$10,506) • JV Cheer (\$6,724) • Fresh. Cheer. (\$6,724) • Strings/Orch. (\$9,553) • Asst Musical Dir. (\$9,310) • Asst. Drama Fall (\$3,476) • Asst. Drama Winter (\$1,122) • NSAA One Act Plays (\$3,041) • Senior Class Sponsor (\$2,523) • Asst. Track - Boys (\$17,648) • Asst Track - Girls (\$17,648) • Asst. B & G Swimming (\$8,126) • Head Var. Golf - Boys (\$8,965) • Head Var. Golf - Girls (\$8,965) • Head Var. Tennis - Boys (\$8,965) • Asst Tennis - Boys (\$6,164) • Head Var. Tennis - Girls (\$8,965) • Asst Tennis - Girls (\$6,724) • Asst Cross Country - B&G (\$7,172) • Weight Trainer (\$15,242) • Intramural Supv Fall (\$1,122) • Intramural Supv. Winter (\$3,784) • Intramural Supv. Spring (\$1,122) • Aquatics Director (\$30,558) • Computer Initiator (6,743) • Frosh Wrestling (\$7,336) • Frosh Wrestling Asst (\$7,336) • Reserve Football (\$8,164) • Reserve Football Asst (\$7,928) • Frosh B Basketball - Boys (\$7,691) • Frosh Basketball - Girls (\$8,164) • Reserve Baseball (\$7,832) • Frosh Volleyball (\$6,863) • Reserve Softball (\$5,455) • Substitute Teachers (\$20,000) • Asst. Activity Director (\$12,779) • Non-Personnel Allocation (\$115,875) 	<ul style="list-style-type: none"> • Club Sponsor (\$23,551) • Literary Magazine (\$2,565) • Dance Team (\$6,724) • Fall Color Guard (\$4,203) • Varsity Cheerleading (\$10,506) • JV Cheer (\$6,724) • Fresh. Cheer. (\$6,724) • Asst Musical Dir. (\$9,310) • Asst. Drama Fall (\$3,476) • Asst. Drama Winter (\$1,122) • NSAA One Act Plays (\$3,041) • Asst. Track - Boys (\$17,648) • Asst Track - Girls (\$17,648) • Head Var. Golf - Boys (\$8,965) • Head Var. Golf - Girls (\$8,965) • Head Var. Tennis - Boys (\$8,965) • Asst Tennis - Boys (\$6,164) • Head Var. Tennis - Girls (\$8,965) • Asst Tennis - Girls (\$6,724) • Asst Cross Country - B&G (\$7,172) • Intramural Supv Fall (\$1,122) • Intramural Supv. Winter (\$3,784) • Intramural Supv. Spring (\$1,122) • Aquatics Director (\$30,558) • Computer Initiator (6,743) • Frosh Wrestling (\$7,336) • Frosh Wrestling Asst (\$7,336) • Reserve Football (\$8,164) • Reserve Football Asst (\$7,928) • Frosh B Basketball - Boys (\$7,691) • Frosh Basketball - Girls (\$8,164) • Reserve Baseball (\$7,832) • Frosh Volleyball (\$6,863) • Reserve Softball (\$5,455) • Substitute Teachers (\$20,000) • Non- Personnel Allocation (\$47,889) 	<ul style="list-style-type: none"> • Fall Color Guard (\$4,203) • JV Cheer (\$6,724) • Fresh. Cheer. (\$6,724) • Asst Musical Dir. (\$9,310) • Asst. Drama Fall (\$3,476) • Asst. Drama Winter (\$1,122) • Asst Track - Boys (\$17,648) • Asst Track - Girls (\$17,648) • Asst Tennis - Boys (\$6,164) • Asst Tennis - Girls (\$6,724) • Intramural Supv Fall (\$1,122) • Intramural Supv. Winter (\$3,784) • Intramural Supv. Spring (\$1,122) • Aquatics Director (\$30,558) • Frosh Wrestling Asst (\$7,336) • Reserve Football Asst (\$7,928) • Substitute Teachers (\$20,000) • Non- Personnel Allocation (\$72,710) 	<ul style="list-style-type: none"> • Fall Color Guard (\$4,203) • JV Cheer (\$6,724) • Fresh. Cheer. (\$6,724) • Asst. Track - Boys (\$17,648) • Asst Track - Girls (\$17,648) • Asst Tennis - Boys (\$6,164) • Asst Tennis - Girls (\$6,724) • Substitute Teachers (\$20,000) • Non-Personnel Allocation (\$39,781) 	<ul style="list-style-type: none"> • No Reductions 	<ul style="list-style-type: none"> • No Reductions

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
High School Activity Directors

George Conrad
Tom Wise

BUDGET SUMMARY FORM

Program Area: High Schools

Budget Level = 102 %
 Incremental Amount = \$ 26,251,924.00
 Total Budget = \$ 26,251,924.00

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Athletic Trainers	\$ 45,000.00

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Club Sponsor (40.97 FTE – 13 NHS, 11.5 SHS, 16.47 WHS)	\$ 23,551.00 **
Literary Magazine (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 2,565.00 **
Dance Team (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Fall Color Guard (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 4,203.00
Varsity Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 10,506.00 **
JV Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Freshman Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Strings/Orchestra (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 9,553.00
Asst. Musical Director (8 FTE – 3.5 NHS, 1.5 SHS, 3 WHS)	\$ 9,310.00
Asst. Drama Fall (3 FTE – 2 NHS, 1 WHS)	\$ 3,476.00
Asst. Drama Winter (1 FTE – WHS)	\$ 1,122.00
NSAA One Act Plays (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 3,041.00 **
Senior Class Sponsor (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 2,523.00 **
Asst. Track-B (12 FTE – 4 NHS, 4 SHS, 4 WHS)	\$ 17,648.00
Asst. Track-G (11 FTE – 4 NHS, 4, SHS, 3 WHS)	\$ 17,648.00
Asst. Swimming-B&G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,126.00
Head Varsity Golf-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Head Varsity Golf-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Head Varsity Tennis-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Asst. Tennis-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,164.00 **
Head Varsity Tennis-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Asst. Tennis-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Asst Cross Country-B&G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 7,172.00
Weight Trainer (2.99 FTE - .99 NHS, 1, SHS, 1 WHS)	\$ 15,242.00 **
Intramural Supv-Fall (1 FTE – WHS)	\$ 1,122.00 **
Intramural Supv-Winter (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 3,784.00 **
Intramural Supv-Spring (1 FTE – WHS)	\$ 1,122.00 **
Aquatics Director (2.87 FTE - .87 NHS, 1 SHS, 1 WHS) Community Swim Lessons	\$ 30,558.00 **
Computer Initiator (2.99 FTE - .99 NHS, 1 SHS, 1 WHS)	\$ 6,743.00
Frosh Wrestling	\$ 7,336.00 **

Frosh Wrestling Asst.	\$ 7,336.00 **
Reserve Football	\$ 8,164.00 **
Reserve Football Asst.	\$ 7,928.00 **
Frosh B Basketball- Boys	\$ 7,691.00 **
Frosh Basketball – Girls	\$ 8,164.00 **
Reserve Baseball	\$ 7,832.00 **
Frosh Volleyball	\$ 6,863.00 **
Reserve Softball	\$ 5,455.00 **
Substitute Teachers	\$ 20,000.00
Asst. Activity Director (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 12,779.00
Non-Personnel Allocations	\$ 115,875.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Reducing teachers	\$ Various levels

4. Comments, if any:

The day-to-day instructional and student services were a priority to maintain the integrity of class size and curriculum delivery.

Programs no longer supported are indicated with an **.

BUDGET SUMMARY FORM

Program Area: High Schools

Budget Level = 102.5 %
 Incremental Amount = \$ 128,686.00
 Total Budget = \$ 26,380,610.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Athletic Trainers	\$ 60,000.00

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Club Sponsor (40.97 FTE – 13 NHS, 11.5 SHS, 16.47 WHS)	\$ 23,551.00 **
Literary Magazine (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 2,565.00 **
Dance Team (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Fall Color Guard (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 4,203.00
Varsity Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 10,506.00 **
JV Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Freshman Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Asst. Musical Director (8 FTE – 3.5 NHS, 1.5 SHS, 3 WHS)	\$ 9,310.00
Asst. Drama Fall (3 FTE – 2 NHS, 1 WHS)	\$ 3,476.00
Asst. Drama Winter (1 FTE – WHS)	\$ 1,122.00
NSAA One Act Plays (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 3,041.00 **
Senior Class Sponsor (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 2,523.00 **
Asst. Track-B (12 FTE – 4 NHS, 4 SHS, 4 WHS)	\$ 17,648.00
Asst. Track-G (11 FTE – 4 NHS, 4, SHS, 3 WHS)	\$ 17,648.00
Head Varsity Golf-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Head Varsity Golf-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Head Varsity Tennis-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Asst. Tennis-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,164.00 **
Head Varsity Tennis-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 8,965.00 **
Asst. Tennis-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Asst Cross Country-B&G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 7,172.00
Intramural Supv-Fall (1 FTE – WHS)	\$ 1,122.00 **
Intramural Supv-Winter (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 3,784.00 **
Intramural Supv-Spring (1 FTE – WHS)	\$ 1,122.00 **
Aquatics Director (2.87 FTE - .87 NHS, 1 SHS, 1 WHS) Community Swim Lessons	\$ 30,558.00 **
Computer Initiator (2.99 FTE - .99 NHS, 1 SHS, 1 WHS)	\$ 6,743.00
Frosh Wrestling	\$ 7,336.00 **
Frosh Wrestling Asst.	\$ 7,336.00 **
Reserve Football	\$ 8,164.00 **
Reserve Football Asst.	\$ 7,928.00 **

Frosh B Basketball- Boys	\$ 7,691.00 **
Frosh Basketball – Girls	\$ 8,164.00 **
Reserve Baseball	\$ 7,832.00 **
Frosh Volleyball	\$ 6,863.00 **
Reserve Softball	\$ 5,455.00 **
Substitute Teachers	\$ 20,000.00
Non-Personnel Allocations	\$ 47,889.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Reducing teachers	\$ Various levels

4. Comments, if any:

The day-to-day instructional and student services were a priority to maintain the integrity of class size and curriculum delivery.

Programs no longer supported are indicated with a **.

BUDGET SUMMARY FORM

Program Area: High Schools

Budget Level = 103 %
 Incremental Amount = \$ 128,686.00
 Total Budget = \$ 26,509,296.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Athletic Trainers	\$ 60,000.00
6 Club Sponsors (2 per building)	\$ 3,318.00

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Fall Color Guard (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 4,203.00
JV Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Freshman Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Asst. Musical Director (8 FTE – 3.5 NHS, 1.5 SHS, 3 WHS)	\$ 9,310.00
Asst. Drama Fall (3 FTE – 2 NHS, 1 WHS)	\$ 3,476.00
Asst. Drama Winter (1 FTE – WHS)	\$ 1,122.00
Asst. Track-B (12 FTE – 4 NHS, 4 SHS, 4 WHS)	\$ 17,648.00
Asst. Track-G (11 FTE – 4 NHS, 4, SHS, 3 WHS)	\$ 17,648.00
Asst. Tennis-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,164.00
Asst. Tennis-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00
Intramural Supv-Fall (1 FTE – WHS)	\$ 1,122.00 **
Intramural Supv-Winter (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 3,784.00 **
Intramural Supv-Spring (1 FTE – WHS)	\$ 1,122.00 **
Aquatics Director (2.87 FTE - .87 NHS, 1 SHS, 1 WHS) Community Swim Lessons	\$ 30,558.00 **
Frosh Wrestling Asst.	\$ 7,336.00
Reserve Football Asst.	\$ 7,928.00
Substitute Teachers	\$ 20,000.00
Non-Personnel Allocations	\$ 72,710.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Reducing teachers	\$ Various levels

4. Comments, if any:

The day-to-day instructional and student services were a priority to maintain the integrity of class size and curriculum delivery.

Programs no longer supported are indicated with a **.

BUDGET SUMMARY FORM

Program Area: High Schools

Budget Level = 103.5 %
 Incremental Amount = \$ 128,686.00
 Total Budget = \$ 26,637,982.00

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Athletic Trainers	\$ 90,000.00
6 Club Sponsors (2 per building)	\$ 3,318.00

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Fall Color Guard (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 4,203.00
JV Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Freshman Cheerleading (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00 **
Asst. Track-B (12 FTE – 4 NHS, 4 SHS, 4 WHS)	\$ 17,648.00
Asst. Track-G (11 FTE – 4 NHS, 4, SHS, 3 WHS)	\$ 17,648.00
Asst. Tennis-B (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,164.00
Asst. Tennis-G (3 FTE – 1 NHS, 1 SHS, 1 WHS)	\$ 6,724.00
Substitute Teachers	\$ 20,000.00
Non-Personnel Allocations	\$ 39,781.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Reducing teachers	\$ Various levels

4. Comments, if any:

The day-to-day instructional and student services were a priority to maintain the integrity of class size and curriculum delivery.

Programs no longer supported are indicated with a **.

BUDGET SUMMARY FORM

Program Area: High Schools

Budget Level = 104.4 %
 Incremental Amount = \$ 236,371.00
 Total Budget = \$ 26,874,353.00

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Athletic Trainers	\$ 90,000.00
6 Club Sponsors	\$ 3,318.00
Non-Personnel	\$ 110,754.00

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

- New costs for trainers, \$30,000 per High School
- Cost to accommodate potential two new clubs per building
- Cost for increased need/expense of temporary employees to supervise bldg activities
- Cost for furniture/equipment replacement and upgrades
- Costs associated with supporting curriculum due to loss of fees, including fees previously collected for band shoes and shirts, cleaning fees for Band & Chorus uniforms (\$9,000 per bldg); FRPLS, etc
- Cost of supporting technology needs
- Cost of materials has increased yearly with no increase in non-personnel budget

BUDGET SUMMARY FORM

Program Area: High Schools

Budget Level = 106.2 %
 Incremental Amount = \$ 451,620.00
 Total Budget = \$ 27,325,973.00

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Add 9 teachers	\$ 451,620.00
Athletic Trainers	\$ 90,000.00
6 Club Sponsors	\$ 3,318.00
Non-Personnel	\$ 110,754.00

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

- New costs for trainers, \$30,000 per High School
- Teachers to accommodate projected increased enrollment of 260 students
- Cost to accommodate potential two new clubs per building
- Cost for increased need/expense of temporary employees to supervise bldg activities
- Cost for furniture/equipment replacement and upgrades
- Costs associated with supporting curriculum due to loss of fees, including fees previously collected for band shoes and shirts, cleaning fees for Band & Chorus uniforms (\$9,000 per bldg); FRPLS, etc
- Cost of supporting technology needs
- Cost of materials has increased yearly with no increase in non-personnel budget

PROGRAM DESCRIPTION FORM

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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**

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**Governance Program Budget FY04-05
Summary Page**

	102%	102.5 %	103%	103.5%	104.6%
	\$2,282,956.97	\$2,294,147.94	\$2,305,338.90	\$2,316,529.87	\$2,342,063.00
Additions				<ul style="list-style-type: none"> • Supplies & Equipment \$4,466 	<ul style="list-style-type: none"> • Leadership Assess \$10,000 • Testing personnel 1.0 fte \$20,000
Reductions	<ul style="list-style-type: none"> • Reductions in testing \$23,000 • Reduce recruiting expense \$6,107 	<ul style="list-style-type: none"> • Reductions in testing \$17,916 	<ul style="list-style-type: none"> • Reductions in testing \$6,725 		

Governance Budget Team

Keith Lutz, Amy Friedman
 John Crawford, Angelo Passarelli
 Kirby Eltiste, Steve Moore
 George Conrad, Jeanine Beaudin

BUDGET SUMMARY FORM

Program Area: Gov. Budget Level = 102 %
 Incremental Amount = \$ 29,107.00
 Total Budget = \$ 2,282,956

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
N/A	

5. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Testing	\$23,000
Recruiting	\$ 6,107

6. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

7. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Gov. Budget Level = 102.5 %
 Incremental Amount = \$ 17,916.00
 Total Budget = \$ 2,294,147

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
N/A	

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Testing	\$17,916.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Gov. Budget Level = 103.0 %
 Incremental Amount = \$ 6,725.00
 Total Budget = \$ 2,305,388

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
N/A	

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Testing	\$6,725.00

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Gov. Budget Level = 103.5 %
 Incremental Amount \$ +\$4,466.00
 Total Budget = \$ 2,316,629

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Supplies and equipment	+\$4,466.00

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
	\$ 0

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$ 0

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Gov. Budget Level = 104.6%
 Incremental Amount = \$ 30,000
 Total Budget = \$ 2,342,063

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Leadership Assessment	\$10,000
1.0 Testing personnel	\$20,000

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
	\$

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

PROGRAM DESCRIPTION FORM

Program Area: Educational Services, 2004-2005

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(Millard Education Program) 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, Technology Mini Magnet, 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 2004-2005

Summary Page

100% Budget (i.e. 2003-2004 budget: \$5,101,723.51) (Note: Continuation budget: \$5,235,504.02)

Budget Levels Totals	102% \$5,203,757.98	102.5% \$5,229,266.60	103% \$5,254,775.22	103.5% \$5,280,283.83	119.7% \$6,106,504.02
Additions	<p>Although this budget is an addition of \$102,034.47, it is \$31,746.04 less than a continuation budget.</p> <p>Due to elimination of QEIPP funding, Ed Services must add \$471,000 for reteaching at individual buildings as well as for assessment scoring.</p>	<p>Note: Although this budget is \$127,543.09 more than this year's budget, it is \$6,237.42 less than a continuation budget.</p> <p>Due to elimination of QEIPP funding, Ed Services must add \$471,000 for reteaching at individual buildings as well as for assessment scoring.</p>	<p>Although this budget is \$154,051.71 more than this year's budget, it is only \$19,271.20 more than a continuation budget.</p> <p>Due to elimination of QEIPP funding, Ed Services must add \$471,000 for reteaching at individual buildings as well as for assessment scoring.</p>	<p>Although this budget is \$178,560.32 more than this year's budget, it is only \$44,779.81 more than a continuation budget.</p> <p>Due to elimination of QEIPP funding, Ed Services must add \$471,000 for reteaching at individual buildings as well as for assessment scoring.</p>	<p>This budget* allows for full purchase of materials on schedule for purchase in 04-05, including elementary language arts and secondary science, social studies and industrial technology. This budget allows for purchase of needed technology support for secondary social studies and science. Required adoptions for 04-05 would be purchased with this budget.</p> <p>*This budget is the continuation budget plus \$471,000 for reteaching and assessment scoring (QEIPP replacement), plus \$400,000 for secondary technology in science & social studies.)</p>
Reductions	<p>This budget reduces curriculum materials in secondary social studies, science, and industrial technology. It also reduces curriculum materials at the elementary level in language arts, music, PE, handwriting, social studies, and health. This budget pushes the secondary vocal music adoption to the next year. Additionally, this budget rules out requested technology purchases in secondary science and social studies. Without those purchases, the curriculum adoption is incomplete, and the 7-year cycle is altered.</p>	<p>This budget reduces curriculum materials in secondary social studies, science, industrial technology. It reduces curriculum materials at the elementary level in language arts, music, PE, handwriting, social studies, and health. This budget pushes the secondary vocal music adoption to the next year and rules out requested technology purchases in secondary science & social studies. The curriculum adoption is incomplete, and the 7-year cycle is altered.</p>	<p>This budget reduces curriculum materials in secondary social studies, science, industrial technology. It reduces curriculum materials at the elementary level in language arts, music, PE, handwriting, social studies, & health. This budget pushes secondary vocal music adoption to the next year & rules out requested technology purchases in secondary science & social studies. The curriculum adoption is incomplete, and the 7-year cycle is altered.</p>	<p>This budget reduces curriculum materials in secondary social studies, science, industrial technology. It reduces curriculum materials at the elementary level in language arts, music, PE, handwriting, social studies, and health. This budget pushes the secondary vocal music adoption to the next year and rules out requested technology purchases in secondary science & social studies. The curriculum adoption is incomplete, and the 7-year cycle is altered.</p>	

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget Level = 102.0%
 Incremental Amount = \$ 5,203,757.98
 Total Budget = \$ 5,203,757.98

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Reteaching and assessment scoring (previously provided by QEIPP grant, which is ending.) This is money provided to individual buildings to assist students who have not mastered ELO assessments.	\$ 471,000

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Curriculum materials in secondary social studies	\$100,000
Curriculum materials in secondary industrial technology	\$50,000
Curriculum materials in secondary science	\$100,000
Curriculum materials in secondary vocal music (making this an 8 year cycle)	\$150,000
Curriculum materials in elementary language arts, music, HAL, PE, handwriting, social studies, health.	\$102,746

Note: Total reductions are \$502,746 (\$471,000 + difference in continuation budget.)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
This eliminates requests for technology to support secondary science and social studies curriculum adoptions.	\$400,000
We considered moving the QEIPP expenses to another grant (Flex Funding or NCLB) but it doesn't appear workable at this time.	

4. Comments, if any:

This 102% budget will not allow the total textbook adoptions that are scheduled for the 2004-5 school year. See comments on the 1.197% budget.

Although this budget is an addition of \$102,034.47, it is \$31,746 less than a continuation budget.

This budget has been further reduced by the need to replace QEIPP funds for reteaching and assessment scoring.

This budget does not allow for purchase of technology (\$400,000) required for complete science and social studies adoptions at the secondary level.

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget Level = 102.5%
 Incremental Amount = \$ 25,508.62
 Total Budget = \$ 5,229,266.60

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Reteaching and assessment scoring (previously provided by QEIPP grant, which is ending.) This is money provided to individual buildings to assist students who have not mastered ELO assessments.	\$ 471,000

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Curriculum materials in secondary social studies	\$93,237.42
Curriculum materials in secondary science	\$94,000.00
Curriculum materials in secondary industrial technology	\$50,000
Curriculum materials in elementary language arts, music, HAL, PE, handwriting, social studies, health.	\$90,000
Curriculum materials in secondary vocal music (making this an 8 year cycle)	\$150,000

Note: Total reductions: \$477,237.42 (\$471,000 plus difference in continuation budget.)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
This also eliminates requests for technology to support secondary science and social studies curriculum adoptions.	\$400,000
We considered moving the QEIPP expenses to another grant (Flex Funding or NCLB) but it doesn't appear workable at this time.	

4. Comments, if any:

This 102.5% budget will not allow the total textbook adoptions that are scheduled for the 2004-5 school year. See comments on the 1.197% budget.

Although this budget is an addition of \$127,543.09, it is \$6,237.42 less than a continuation budget. This budget has been further reduced by the need to replace QEIPP funds for reteaching and assessment scoring.

This budget does not allow for purchase of technology (\$400,000) required for complete science and social studies adoptions at the secondary level.

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget Level = 103.0%
 Incremental Amount = \$ 25,508.62
 Total Budget = \$ 5,254,775.22

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Reteaching and assessment scoring (previously provided by QEIPP grant, which is ending.) This is money provided to individual buildings to assist students who have not mastered ELO assessments.	\$471,000

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Curriculum materials in secondary social studies	\$ 90,000
Curriculum materials in secondary science	\$90,000
Curriculum materials in secondary industrial technology	\$50,000
Curriculum materials in elementary language arts, music, HAL, PE, handwriting, social studies, health.	\$71,729
Curriculum materials in secondary vocal music (making this an 8 year cycle)	\$150,000

Note: Total reductions are \$451,729 (\$471,000 replacement minus additional funding.)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
This also eliminates requests for technology to support secondary science and social studies curriculum adoptions.	\$400,000
We considered moving the QEIPP expenses to another grant (Flex Funding or NCLB) but it doesn't appear workable at this time.	

4. Comments, if any:

This 103% budget will not allow the total textbook adoptions that are scheduled for the 2004-5 school year. See comments on the 1.197% budget.

Although this budget is \$153,051.71 more than this year's budget, it is only \$19,271.20 more than a continuation budget.

This budget has been impacted by the need to replace QEIPP funds for reteaching and assessment scoring. This budget does not allow for purchase of technology (\$400,000) required for complete science and social studies adoptions at the secondary level.

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget Level = 103.5%
 Incremental Amount = \$ 25,508.62
 Total Budget = \$ 5,280,283.83

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Reteaching and assessment scoring (previously provided by QEIPP grant, which is ending.) This is money provided to individual buildings to assist students who have not mastered ELO assessments.	\$471,000

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Curriculum materials in secondary social studies	\$ 80,000
Curriculum materials in secondary science	\$ 80,000
Curriculum materials in secondary industrial technology	\$ 50,000
Curriculum materials in elementary language arts, music, HAL, PE, handwriting, social studies, health.	\$ 66,221
Curriculum materials in secondary vocal music (making this an 8 year cycle)	\$150,000

Note: Total reductions are \$426,221 (\$471,000 replacement minus additional funding.)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
This also eliminates requests for technology to support secondary science and social studies curriculum adoptions.	\$400,000
We considered moving the QEIPP expenses to another grant (Flex Funding or NCLB) but it doesn't appear workable at this time.	

4. Comments, if any:

This 103.5% budget will not allow the textbook adoptions that are scheduled for the 2004-5 school year. See comments on the 119.7% budget.

Although this budget is \$178,560.32 more than this year's budget, it is only \$44,779 more than a continuation budget.

This budget has been impacted by the need to replace QEIPP funds for reteaching and assessment scoring. This budget does not allow for purchase of technology (\$400,000) required for complete science and social studies adoptions at the secondary level.

BUDGET SUMMARY FORM

Program Area: Educational Services

Budget Level = 119.7%
 Incremental Amount = \$ 826,220.19
 Total Budget = \$ 6,106,504.02

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Reteaching and assessment scoring (previously provided by QEIPP grant, which is ending.) This is money provided to individual buildings to assist students who have not mastered ELO assessments.	\$471,000
Completion of technology curriculum materials for secondary science, secondary social studies, secondary industrial technology	\$350,220.19

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
None	\$

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
We considered moving the QEIPP expenses to another grant (Flex Funding or NCLB) but it doesn't appear workable at this time.	

4. **Comments:**

*This is the only budget presented that will provide funds for reteaching (individual plans at the building level) and assessment scoring that was previously provided by QEIPP funds without a significant cut back in curriculum adoption materials (textbooks, staff development, etc.) as provided in the 7 year curriculum cycle.

This budget also allows the required technology support for secondary curriculum adoptions in science and social studies.

This budget allows the 7-year cycle to continue, completing secondary adoptions in industrial technology, science, social studies, and vocal music as well as curriculum materials in several elementary programs.

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 (FY04):

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 over 3,700 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 nine funds totaling in excess of \$199,000,000.

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	102.0%	102.5%	103.0%	103.5%	109.1%
Budget Total	\$ 1,283,992	\$ 1,290,286	\$ 1,296,580	\$ 1,302,874	\$ 1,373,066
Incremental Amt.	\$ 1,283,992	\$ 6,294	\$ 6,294	\$ 6,294	\$ 70,192
Additions	None	None	None	None	Purchase Two Delivery Trucks (\$70,000)
Reductions	Business Services Temporary Help (\$6,000) Warehouse Temporary Help (\$6,000) Business Services Equipment Replacement (\$7,074)	Business Services Temporary Help (\$3,000) Warehouse Temporary Help (\$3,000) Business Services Equipment Replacement (\$6,780)	Business Services Temporary Help (\$3,000) Warehouse Temporary Help (\$3,486)	District Wide Supplies (\$192)	None

BUDGET SUMMARY FORM

Program Area: **Business Services**

Budget Level = 102.0%
 Incremental Amount = \$ 1,283,992
 Total Budget = \$ 1,283,992

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
NONE	\$

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce Business Services Temporary Help	(\$ 6,000)
Reduce Warehouse Temporary Help	(\$ 6,000)
Reduce Business Services Equipment Replacement	(\$ 7,074)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Implement Electronic Financial Transaction Processing System (Active Business Network)	\$ 1,000,000
Install District Wide Electronic Time Clocks	\$ 180,000
Purchase Two Delivery Trucks	\$ 70,000
Reduce District Accountant FTE by 0.25	(\$ 20,359)

4. **Comments, if any:**

The 102.0% Business Services Budget represents a decrease of \$19,074 from the Continuation Budget of \$1,303,066. Business Services Temporary Help, Warehouse Temporary Help and Business Services Equipment Replacement would be reduced to accommodate the decrease. This would delay software upgrades due to outdated equipment, postpone projects and increase overtime to complete daily work. Specific results of this budget cut include delaying the processing of warehouse orders for school opening and missing financial deadlines for vendor payments and payroll processing.

Other additions considered were the Electronic Financial Transaction Processing System presented by Active Business Network, District Wide Electronic Time Clocks and the replacement of two delivery trucks. These additions could not be accommodated due to financial constraints. Reducing personnel costs was considered which would result in some responsibilities being reassigned, contracted or eliminated. However, it was decided that this solution was not cost effective.

BUDGET SUMMARY FORMProgram Area: **Business Services**

Budget Level =

102.5%

Incremental Amount =

\$ 6,294

Total Budget =

\$ 1,290,286

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
NONE	\$

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce Business Services Temporary Help	(\$ 3,000)
Reduce Warehouse Temporary Help	(\$ 3,000)
Reduce Business Services Equipment Replacement	(\$ 6,780)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Implement Electronic Financial Transaction Processing System (Active Business Network)	\$ 1,000,000
Install District Wide Electronic Time Clocks	\$ 180,000
Purchase Two Delivery Trucks	\$ 70,000
Reduce District Accountant FTE by 0.10	(\$ 8,144)

4. **Comments, if any:**

The 102.5% Business Services Budget represents a decrease of \$12,780 from the Continuation Budget of \$1,303,066. Business Services Temporary Help, Warehouse Temporary Help and Business Services Equipment Replacement would be reduced to accommodate the decrease. This would delay software upgrades due to outdated equipment, postpone projects and increase overtime to complete daily work. Specific results of this budget cut include delaying the processing of warehouse orders for school opening and missing financial deadlines for vendor payments and payroll processing.

Other additions considered were the Electronic Transaction Financial Processing System presented by Active Business Network, District Wide Electronic Time Clocks and the replacement of two delivery trucks. These additions could not be accommodated due to financial constraints.

Reducing personnel costs was considered which would result in some responsibilities being reassigned, contracted or eliminated. However, it was decided that this solution was not cost effective.

BUDGET SUMMARY FORM

Program Area: **Business Services**

Budget Level = 103.0%
 Incremental Amount = \$ 6,294
 Total Budget = \$ 1,296,580

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
NONE	\$

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce Business Services Temporary Help	(\$ 3,000)
Reduce Warehouse Temporary Help	(\$ 3,486)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Implement Electronic Financial Transaction Processing System (Active Business Network)	\$ 1,000,000
Install District Wide Electronic Time Clocks	\$ 180,000
Purchase Two Delivery Trucks	\$ 70,000

4. Comments, if any:

The 103.0% Business Services Budget represents a decrease of \$6,486 from the Continuation Budget of \$1,303,066. Business Services Temporary Help and Warehouse Temporary Help would be reduced to accommodate the decrease. This would postpone projects and increase overtime to complete daily work. Specific results of this budget cut include delaying the processing of warehouse orders for school opening and missing financial deadlines for vendor payments and payroll processing.

Other additions considered were the Electronic Financial Transaction Processing System presented by Active Business Network, District Wide Electronic Time Clocks and the replacement of two delivery trucks. These additions could not be accommodated due to financial constraints.

BUDGET SUMMARY FORMProgram Area: **Business Services**

Budget Level = 103.5%
 Incremental Amount = \$ 6,294
 Total Budget = \$ 1,302,874

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
NONE	\$

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce District Wide Supplies	(\$ 192)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Implement Electronic Financial Transaction Processing System (Active Business Network)	\$ 1,000,000
Install District Wide Electronic Time Clocks	\$ 180,000
Purchase Two Delivery Trucks	\$ 70,000

4. **Comments, if any:**

The 103.5% Business Services Budget represents a nominal decrease of \$192 from the Continuation Budget of \$1,303,066. District Wide Supplies would be reduced to accommodate the decrease.

Other additions considered were the Electronic Financial Transaction Processing System presented by Active Business Network, District Wide Electronic Time Clocks and replacing two delivery trucks. These additions could not be accommodated due to financial constraints.

BUDGET SUMMARY FORMProgram Area: **Business Services**

Budget Level = 109.1%
 Incremental Amount = \$ 70,192
 Total Budget = \$ 1,373,066

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Purchase Two Delivery Trucks	\$ 70,000

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
NONE	

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Implement Electronic Financial Transaction Processing System (Active Business Network)	\$ 1,000,000
Install District Wide Electronic Time Clocks	\$ 180,000

4. **Comments, if any:**

The 109.1% Business Services Budget represents an increase of \$70,000 from the Continuation Budget of \$1,303,066. This would allow the purchase of two Delivery Trucks for the Distribution Area. These trucks are used to distribute mail, supplies and equipment from the Warehouse to the district schools and administrative offices. The current trucks are 14 years old having experienced constant "stop and go" driving. Without these vehicles, the exchange of goods and information would be severely affected.

Other additions considered were the Electronic Financial Transaction Processing System presented by Active Business Network and District Wide Electronic Time Clocks. These additions could not be accommodated due to financial constraints.

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 = 109.8%
 Incremental Amount = \$ 2,993,844
 Total Budget = \$ 2,993,844

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Increased Property Insurance Premiums	\$ 192,844
Increased Audit & Legal Services	\$ 19,000
Increased Postage	\$ 25,000
Increased Copier Service Contracts	\$ 32,500

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
NONE	

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

The Contracted Business Services Budget is increasing by \$269,344 over the FY04 budget of \$2,724,500, an increase of 9.8%. Approximately one-half of this budget is for Property, Casualty and Liability Insurance (including Workman's Compensation.) This budget area is increasing about 14% over FY04 and is attributed to increased Workman's Compensation rates, increased property values and increased student count causing the General Liability Insurance Premium to rise. Other areas increasing include Auditing Fees, due to interim audit work being performed, Postage, due to increased usage, and District Copier Contracts.

PROGRAM DESCRIPTION FORM

Program Area: Technology

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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 FTE 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, NT, and W2000 servers.
- 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
- Provide wireless backbone to selected schools
- 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 (Network, Desktop, Antivirus, Backup Programs and Operating Systems) 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
- Support for SIMS Classroom, SIMS Grade Book, SIMS Report Card, and Parent Web Access.

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**Technology Budget
Summary Page**

Budget Levels	102%	102.5%	103%	103.5%
Budget Totals	\$1,937,639.66	\$1,947,137.90	\$1,956,636.13	\$1,966,134.37
Increment	\$1,937,639.66	\$9,498.24	\$9,498.23	\$9,498.24
Additions	- Costs for District Software Licenses have Increased	- Costs for District Software Licenses have Increased	- Costs for District Software Licenses have Increased	- Costs for District Software Licenses have Increased - Add to training and research and development
Reductions	-Training for Tech Personnel and Research & Development for Hardware and Software -Contracted Services for Network Health & Security Audits & Programming Needs (Reduces non-personnel by 0.90%)	-Training for Tech Personnel and Research & Development for Hardware and Software -Contracted Services for Network Health & Security Audits & Programming Needs (Non-personnel increases by 0.45%)	-Contracted Services for Network Health & Security Audits & Programming Needs (Non-personnel increases by 1.80%)	 (Non-personnel increases by 3.16%)

Factors that the technology budgets include:

2004FYE Total Personnel & Non-Personnel Budget	\$ 1,899,646.73
2004FYE Total Personnel (17.0 FTE) Budget	\$ 1,198,260.73
2004FYE Total Non-Personnel Budget	\$ 701,386.00
2005FYE Technology Budget Fixed Costs [Includes expenditures for District software licenses, maintenance agreements, data communications lines, telephone services, surveillance camera systems, hardware repair, SIMS Grade Book staff development, etc. (estimated 90% of non-personnel costs are fixed)]	\$ 624,215.00
2005FYE Total Personnel Budget (17.0FTE)	\$ 1,242,596.38
2005FYE Fixed Costs for Personnel and Non-Personnel	\$ 1,866,811.38

Technology Committee Members

Chair: Mark Feldhausen
Chris Hughes
John Fabry
Curt Anderson
Bonnie Kolowski
Jeff Alfrey
Rick Werkheiser
Steve Moore
Martha Bruckner

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BUDGET SUMMARY FORMProgram Area: **Technology**

Budget Level = 102%
 Incremental Amount = \$1,937,639.66
 Total Budget = \$1,937,639.66

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
District Software Licenses have Increased	\$20,000.00

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Training for Tech Personnel and Research & Development for Hardware and Software	(\$ 6,342.72)
Reduce Contracted Services for Network Health & Security Audits & Programming Needs	(\$20,000.00)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 1.0 FTE for Network/Desktop Support	\$57,200.00
Add 1.0 FTE for Instructional Tech Support	\$50,180.00
Add Summer Contract Work for Desktop Maintenance	\$50,000.00

4. Comments, if any:

This budget results in a net reduction for the Non-Personnel side of the Technology budget. The reduction is -\$6,342.72 or a -0.90% for Non-Personnel.

The District has added three buildings with more than 300 computers, 4 servers, and associated infrastructure, but we have not added any additional network/desktop support staff.

Similarly, the District has added three elementary schools and one middle school without adding any instructional technology support staff.

Finally, this budget does not contain any funds for capital expenditures to address the Five Year Plan for hardware replacement in the District. This unmet need amounts to 3.5 to 4.0 million dollars a year.

BUDGET SUMMARY FORM

Program Area: **Technology**

Budget Level = 102.5%
 Incremental Amount = \$ 9,498.24
 Total Budget = \$1,947,137.90

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
District Software Licenses have Increased	\$20,000.00

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Training for Tech Personnel and Research & Development for Hardware and Software	(\$ 6,844.48)
Reduce Contracted Services for Network Health & Security Audits & Programming Needs	(\$10,000.00)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 1.0 FTE for Network/Desktop Support	\$57,200.00
Add 1.0 FTE for Instructional Tech Support	\$50,180.00
Add Summer Contract Work for Desktop Maintenance	\$50,000.00

4. Comments, if any:

This budget actually allows the non-personnel budget to increase \$3,155.52 or 0.45%.

The District has added three buildings with more than 300 computers, 4 servers, and associated infrastructure, but we have not added any additional network/desktop support.

Similarly, the District has added three elementary schools and one middle school without adding any instructional technology support staff.

Finally, this budget does not contain any funds for capital expenditures to address the Five Year Plan for hardware replacement in the District. This unmet need amounts to 3.5 to 4.0 million dollars a year.

BUDGET SUMMARY FORMProgram Area: **Technology**

Budget Level = 103%
 Incremental Amount = \$ 9,498.23
 Total Budget = \$1,956,636.13

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
District Software Licenses have Increased	\$20,000.00

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce Contracted Services for Network Health & Security Audits & Programming Needs	(\$7,346.25)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 1.0 FTE for Network/Desktop Support	\$57,200.00
Add 1.0 FTE for Instructional Tech Support	\$50,180.00
Add Summer Contract Work for Desktop Maintenance	\$50,000.00

4. Comments, if any:

This budget actually allows the non-personnel budget to increase \$12,653.75 or 1.8%.

The District has added three buildings with more than 300 computers, 4 servers, and associated infrastructure, but we have not added any additional network/desktop support.

Similarly, the District has added three elementary schools and one middle school without adding any instructional technology support staff.

Finally, this budget does not contain any funds for capital expenditures to address the Five Year Plan for hardware replacement in the District. This unmet need amounts to 3.5 to 4.0 million dollars a year.

BUDGET SUMMARY FORM

Program Area: **Technology**

Budget Level = 103.5%
 Incremental Amount = \$ 9,498.24
 Total Budget = \$1,966,134.37

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
District Software Licenses have Increased	\$20,000.00
Add to training and research and development	\$ 2,151.99

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Add 1.0 FTE for Network/Desktop Support	\$57,200.00
Add 1.0 FTE for Instructional Tech Support	\$50,180.00
Add Summer Contract Work for Desktop Maintenance	\$50,000.00

4. Comments, if any:

This budget actually allows the non-personnel budget to increase \$22,151.99. At this level the non-personnel budget has increased 3.16%

The District has added three buildings with more than 300 computers, 4 servers, and associated infrastructure, but we have not added any additional network/desktop support.

Similarly, the District has added three elementary schools and one middle school without adding any instructional technology support staff.

Finally, this budget does not contain any funds for capital expenditures to address the Five Year Plan for hardware replacement in the District. This unmet need amounts to 3.5 to 4.0 million dollars a year.

PROGRAM DESCRIPTION: 2004-05 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:

<ul style="list-style-type: none"> ▪ Speech/Language Therapy ▪ Transportation ▪ Medical Services ▪ Audiological Devices ▪ Physical Therapy ▪ Occupational Therapy ▪ Sign Language Interpreters 	<ul style="list-style-type: none"> ▪ Audiology Services ▪ Assistive Technology Devices/Services ▪ Braille/Enlargement Services ▪ Orientation and Mobility Training ▪ Augmentative Communication Devices/Services ▪ Adaptive Physical Education ▪ Vision and Hearing Services
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- 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 10 elementary schools, 6 middle schools and 3 high schools
 - Separate School Facility
 - Residential Facility
 - Hospital
 - Homebound
- Young Adult Program (Students 18-21 years old)

<ul style="list-style-type: none"> • Transition to adult living • Vocational services, including job coaching 	<ul style="list-style-type: none"> • Transportation • Coordinate services with State Agencies
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- Alternative School Programs: Millard Learning Center and Middle School Alternative Program, Night School Program (high school only)
- Pre-Vocational and Vocational Services
- Contracted services, as appropriate, for students birth to age 21 in the following areas:

<ul style="list-style-type: none"> • Behavior Disorders • Mental Handicaps • Medical Services • Autism 	<ul style="list-style-type: none"> • Vocational Placements • Hearing Impaired • Orientation and Mobility Services • Students who are out of district residents for other than educational reasons
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BUDGET SUMMARY FORM

Program Area: Special Education Budget Level = 103.41%
 Incremental Amount = Continuation
 Special Education Budget = \$ 18,905,865
 Flex Funding Budget = \$ 717,556
 Total of Special Education and Flex Funding = \$ 19,623,421

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
2.9% Increase to contracted costs for transportation (no additional routes)	\$ 83,645
2.0 FTE-Speech/Language Therapists (to provide speech-language services to the increased number of eligible students)	\$100,360

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce ECSE paraprofessional assignment to 28 hrs/week (from 32.5 hrs/week, eliminated Wednesdays when ECSE students are not in session)	\$ 48,691
Reduce Staff Development funds (utilize SCIP Grant funds to replace-subject to limitations of SCIP Grant guidelines)	\$ 30,000
Reduce all paraprofessional assignments by 2.5 non-student work days	\$ 43,785
Reduce Staff Work Day allocation to 1 day per staff member per year (from 1 ½ days per staff member per year)	\$ 16,600
Reduce non-personnel expenditures	\$ 44,929

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
No increase to SLP staff	\$100,360
Reduce paraprofessional allocation by 2.0 FTE across K-12 allocations to buildings	\$ 42,718
Increase reductions to nonpersonnel budget	
No reduction to staff development budget	\$ 30,000

4. **Comments, if any:**

The Continuation budget that is proposed is one in which significant reductions have been made in personnel and non-personnel areas. The reductions have been made to accommodate an increase in the cost of continuing required transportation services and the necessary addition of speech/language therapy staff to serve the special education needs of students identified as eligible for speech/language services. Reductions have been made to the allocation of Early Childhood Special Education paraprofessionals so as to be consistent with method of assigning paraprofessional time in K-12 programs. Non-student work days for paraprofessional staff have been reduced, as has the work-day allocation for certified staff members; both of these reductions will have a significant detrimental effect on staff morale and will negatively impact the district's overall ability to recruit and retain qualified staff. The reduction in staff development funds will be partially offset by the use of grant funds; however the restrictions imposed by the grant may limit the professional development opportunities available to staff members. Reductions to nonpersonnel funds will limit the District's ability to respond to requests from staff for materials and equipment to meet the educational needs of students.

BUDGET SUMMARY FORM

Program Area:	Special Education	Budget Level =	104.04%
		Incremental Amount =	\$ 115,314
		Special Education Budget =	\$ 19,021,179
		Flex Funding Budget =	\$ 717,556
		Total of Special Education and Flex Funding =	\$ 19,738,735

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
2.9% Increase to contracted costs for transportation (no additional routes)	\$ 83,645
2.0 FTE-Speech/Language Therapists (to provide speech-language services to the increased number of eligible students)	\$100,360

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reduce ECSE paraprofessional assignment to 28 hrs/week (from 32.5 hrs/week, eliminate Wednesdays as a workday when ECSE students are not in session)	\$ 48,691
Reduce Staff Development funds (utilize SCIP Grant funds to replace)	\$ 20,000

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Increase Staff Work Day allocation by ½ day per staff member, per year	\$16,600

4. **Comments, if any:**

This budget level is recommended by the Special Education Program Budget Team to provide funding for the basic programs necessary to provide a Free Appropriate Public Education to students with disabilities. The recommended budget reflects an increase in the cost of continuing required transportation services and the necessary addition of speech/language therapy staff to serve the special education needs of students identified as eligible for speech/language services. Reductions have been made to the allocation of Early Childhood Special Education paraprofessionals so as to be consistent with method of assigning paraprofessional time in K-12 programs. This budget maintains funding for a special education program that continues the quality of program and services that is expected by Millard Public Schools students, parents, staff and patrons.

Program Description Form

Program Area: Operations and Maintenance

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

Operations and Maintenance includes the services generally described below:

- * Custodial services for cleaning classrooms, restrooms, offices, etc.
- * Mowing, fertilizing, and irrigating the school district grounds.
- * Preventative maintenance on vehicles, heating ventilations and air conditioning units (HVAC), etc.
- * Repair work on sidewalks, drives, etc.
- * Custodial work associated with facilities use (e.g. setting up the room for the event, addressing special needs as they arise, cleaning up after use, closing the facility, snow removal, etc.)
- * Maintaining security systems and responding to security alarms.
- * Maintaining fire alarm systems.
- * Moving furniture and equipment out of construction areas before construction/renovation/major maintenance occurs, then moving it back and cleaning the facilities after the move.
- * Painting services.
- * Carpenter services
- * Special projects.
- * Maintaining keys and lock systems throughout the district.
- * Roof repair and replacement.
- * Snow removal.
- * Parking lot/Playground sweeping.
- * Electrical maintenance and additions.
- * Plumbing maintenance and additions.

**Operations and Maintenance Budget 2004-2005
Summary Page**

Budget Level	102.00%	102.50%	103.00%	103.50%	105.40%	111.30%
	\$ 9,764,671	\$ 47,866	\$ 47,866	\$ 47,866	\$ 186,027	\$ 558,599
Amounts	\$ 9,764,671	\$ 9,812,537	\$ 9,860,403	\$ 9,908,269	\$ 10,094,296	\$ 10,652,895
Additions	Salaries: \$6240 Gas: \$8000 Contract: \$11847 Inspections: \$8000 Cust. Supplies: \$10000 Light Bulbs: \$1000 Filters: \$4000 Soft Water Salt: \$1700 Pool: \$600 Cust. OT: \$10000 Cust. SS: \$600 Cust. Retirement: \$800 Security: \$7000 Fire Protect: \$2000 Intercom: \$3000 Temp Summer: \$1646 Temp SS: \$10564 Temp Retirement: \$6274 Maint OT: \$15000 Maint SS: \$7200 Maint Retire: \$6305 Hardware: \$2000 Defibrillators: \$1000 Snow Removal: \$15000 Parking Lot: \$12000 Grounds MS: \$5000 Grounds HS: \$15000 Paint Supply: \$2000 Plumbing: \$9000 \$ 182,776.00	All items in 102%: \$182776 plus the following: Salaries: \$20342 Vehicle Parts: \$6524 HVAC Computers: \$11000 Paint: \$10000 \$ 230,642.00	All items in 102.5%: \$230642 plus the following: Salaries: \$8216 Inservice: \$1000 Asbestos: \$7000 Cust. Supplies: \$6000 Pool: \$5000 Cust Equipment: \$3000 Cust Other Supply: \$3000 Partitions: \$14650 \$ 278,508.00	All items in 103%: \$278508 plus the following: Salaries: \$58599 Grounds Repair: \$267 Snow Equip: \$5000 Mow Equip: \$25000 \$ 367,374.00	All items in 103.5%: \$367374 plus the following: Vehicle Parts: \$8476 Vehicle Repairs: \$5000 Inspections \$5000 Insect: \$12000 Cust Supplies: \$10000 Cust Other Supplies: \$5000 Mileage: \$100 Flooring: \$13000 Glass: \$4500 Roof: \$5000 Partitions: \$11350 Water Systems: \$3000 Parking Lot: \$17000 Grounds MS: \$20000 Grounds HS: \$30000 HVAC Computers: \$11000 Paint: \$30000 \$ 557,800.00	All items in 105.4%: \$557800 plus the following: Salaries: \$58599 Inservice: \$4000 Cust Equipment: \$4000 Flooring: \$40000 Glass: \$6500 Roof: \$16000 Partitions: \$4000 Parking Lot: \$33000 Grounds/Maint Equip \$248000 Grounds MS: \$5000 Grounds HS: \$15000 HVAC Upgrade: \$70000 HVAC Computers: \$11000 Tools: \$3500 Paint: \$40000 \$ 1,116,399.00

Reductions	Tires: \$10000 Vehicle Repair: \$35000 Inservice \$1000 Cust Repair: \$6000 Insect: \$700 Chiller Inspection: \$3100 Generator: \$6500 Temp Control: \$79750 Pagars: \$500 Uniforms: \$2100 Permits: \$500 Cust Equipment: \$12000 Mileage: \$500 Refuse: \$15000 Radio Repair: \$500 Bleacher Repair: \$3500 Carpentry: \$5000 Overhead Door: \$500 r Repair: \$3000 \$ 295,789.00	All items in 102%: \$295789 plus the following: NONE \$ 295,789.00	All items in 102.5%: 295789 plus the following: NONE \$ 295,789.00	All items in 103%: \$295789 plus the following: Cust Supplies: \$10000 Partitions: \$10000 HVAC Computers: \$11000 Paint: \$10000 \$ 336,789.00	All items in 103.5%: \$336789 plus the following: Grounds Repair: \$4399 \$ 341,188.00	All items in 105.4%: \$341188 plus the following: NONE \$ 341,188.00
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Factors:
 Budgets were developed based of actual spending, and projected needs for the upcoming year. In the 102% budget, funds were shifted to reflect where the actual spending is taking place, and reductions were made to accommodate the increase in salaries. At 102.5%, many items remained the same, and increases were made in MS Department Heads, Vehicle Parts, HVAC Computers and Painting services. At 103%, HS Leads were added and funds for additional needs in both Operations and Maintenance. At 103.5% an FTE is added for Grounds (Athletic Crew Chief) and money was added for grounds repairs. Reductions were taken in Operations and Maintenance to accommodate these needs. At 105.4% several categories were increased to reflect what they most likely need to cover increasing maintenance needs throughout the district. At 111.3 %, numbers were increased to reflect what actual money would be needed to properly maintain all categories in Operations and Maintenance, as well as the large equipment and vehicle base that is necessary to update/upgrade so that proper service is provided, and equipment is on a replacement cycle.

BUDGET SUMMARY FORMProgram Area: **Operations and Maintenance**

Budget Level =

102%Incremental Amount = **\$9,764,671.00**Total Budget = **\$9,764,671.00**

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
SALARIES: Add money for 4 crew chiefs – mowing crew	\$6,240
OVERTIME: Increase overtime for maintenance, grounds and custodial and temporary help; increase taxes and benefits	\$58,389
CUSTODIAL: Increase to accommodate needs (see notes)	\$25,300
MAINTENANCE: Increase to accommodate needs (see notes)	\$34,000
GROUNDS: Increase to accommodate needs (see below)	\$47,000
CONTRACT SERVICES: Increase for CPI	\$11,847
	\$ 182,776

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
MAINTENANCE: Decrease to cover other costs	\$ 79,000
CUSTODIAL: Decrease to cover other costs	\$ 20,900
GROUNDS: Decrease to cover other costs	\$ 12,368
MECHANICAL: Decrease due to managing contract services as well as to cover other costs	\$ 88,013
EQUIPMENT: Decrease money needed for equipment replacement	\$ 37,000
NON-PERSONNEL: Eliminate 2% CPI Increases	\$ 58,508
	\$ 295,789

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
SALARIES: 1 FTE for HVAC, 1 FTE for Carpentry (flooring and or roofs)	\$ 117,198
VEHICLE REPLACEMENT: (plow trucks, sanding truck, HVAC van and carpentry van)	\$ 75,000
PAINT: Budget for 15 year painting cycle	\$ 70,000
PARKING LOT REPAIR: Increase to accommodate growing needs	\$ 50,000
GROUNDS: Increase to cover necessary grounds maintenance (seed, fertilizer, top dressing, landscaping, etc).	\$ 70,000
	\$ 382,198

4. Comments, if any:

- Custodial additions include increase in supplies, light bulbs, filters, soft water salt, and pool chemicals.
- Maintenance additions include increase in security contract, fire protection, intercom service, hardware, defibulators, paint supplies and plumbing.
- Grounds additions include increase in snow removal contract, parking lot repairs, and general landscaping/field maintenance.
- Maintenance reductions include tires and parts, vehicle repair, refuse, radio repair, bleacher repair, carpentry, overhead door, locker repair, electrical repair, and water and sewer. These reductions are made to help offset the cost of increase in salaries and inflationary increase.
- Grounds and Mechanical deductions include repair dollars, water treatment, maintenance equipment and temperature control to help offset increase in salaries and inflationary increase.
- Equipment reductions include custodial and grounds equipment to help offset the cost of increase in salaries, and inflationary increases.

BUDGET SUMMARY FORMProgram Area: **Operations and Maintenance**

Budget Level =

102.5%

Incremental Amount =

\$ 47,866

Total Budget =

\$ 9,812,537

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Salaries: Increase to add 6 department heads to the Middle Schools	\$ 20,342
Vehicle Parts: Increase to accommodate repair needs	\$ 6,524
HVAC Computers: Increase to upgrade ½ of the schools HVAC computers	\$ 11,000
Paint: Increase to accomplish additional painting needs	\$ 10,000
Previous 102.0% Budget Additions	\$ 182,776
	\$ 230,642

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Previous 102.0% Budget Reductions	\$295,789
	\$ 295,789

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
HVAC Computers: Money to upgrade all computers	\$ 11,000
HVAC Upgrades: upgrade to digital vs. pneumatic (10 year cycle)	\$ 70,000
GROUNDS EQUIPMENT: purchase new bobcat and 3 high school tractors with complete set up	\$126,000
FLOORING REPAIR: increase money to get on a replacement cycle for badly worn carpet, tile, etc.	\$ 53,000
All items in 102% budget considered but not funded in this budget. See previous summary.	
	\$ 260,000

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Operations and Maintenance Budget Level = 103.0%
 Incremental Amount = \$ 47,866
 Total Budget = \$ 9,860,403

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
SALARIES: Increase to cover costs of adding 2 night leads and 2 high schools and increase one department head to make all HS department heads equitable	\$ 8,216
CUSTODIAL: Increase in-service, asbestos, supplies, pool upgrades, custodial equipment	\$ 18,070
MAINTENANCE: Increase money to replace rusting restroom partitions (limited basis)	\$ 14,650
Previous 102.5% Budget Additions	\$ 230,642
	\$ 278,508

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Previous 102.5% Budget Reductions	\$ 295,789
	\$ 295,789

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
SALARIES: Additional carpenter (flooring and or roofs) above and beyond 102% and 102.5% budget	\$ 58,599
All items included in 102% and 102.5% budget not funded in this budget. See previous summaries.	
	\$ 58,599

4. Comments, if any:

BUDGET SUMMARY FORMProgram Area: **Operations and Maintenance**

Budget Level =

103.5%

Incremental Amount =

\$ 47,866

Total Budget =

\$ 9,908,269

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
SALARIES: Increase 1 FTE in grounds for 4 full crews	\$ 58,599
GROUNDS: Increase to cover repair costs, snow blowers, and lawn equipment	\$ 30,267
Previous 103.0% Budget Additions	\$ 278,508

\$ 367,374

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
CUSTODIAL: Reduces supplies to cover above items	\$ 10,000
MAINTENANCE: Reduce restroom partition replacement, and painting to cover above	\$ 20,000
HVAC COMPUTERS: Eliminate computer replacement to cover above items	\$ 11,000
Previous 103.0% Budget Reductions	\$ 295,789

\$ 336,789

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
All items in 102%, 102.5% and 103% budget not funded in this budget. See previous summaries.	

4. Comments, if any:

BUDGET SUMMARY FORM

Program Area: Operations and Maintenance Budget Level = 105.4%
 Incremental Amount = \$ 186,027
 Total Budget = \$ 10,094,296

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
VEHICLES: Increase parts and repair dollars to cover yearly costs	\$ 13,476
CUSTODIAL: Increase to cover additional needs; see below	\$ 32,100
MAINTENANCE: Increase to cover additional needs; see below	\$63,850
HVAC COMPUTERS: Increase to cover costs to upgrade ½ of MPS HVAC computers	\$ 11,000
GROUNDS: Increase to cover additional needs, see below	\$ 70,000
Previous 103.5% Budget Additions	\$ 367,374
	\$ 557,800

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
GROUNDS: reduce grounds repair dollars do to new equipment purchases	\$ 4,399
Previous 103.5% Budget Reductions	\$ 336,789
	\$ 341,188

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
All items in 102%, 102.5%, 103% and 103.5% not funded in this budget. See previous summaries.	

4. Comments, if any:

- Custodial increases include supply dollars, matting replacement at select schools, termite and pest control.
- Maintenance increases include increases in flooring replacement, glass replacement, roof repairs, and restroom partitions. Also includes money for a 30 year paint cycle.
- Grounds increases include additional money for all MPS landscaping and grounds needs, parking lot repairs, and sprinkler system repairs.
- HVAC computer upgrades will cover ½ of MPS schools.

BUDGET SUMMARY FORMProgram Area: Operations and Maintenance

Budget Level =

111.30%

Incremental Amount =

\$ 558,599

Total Budget =

\$ 10,652,895

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
SALARIES: Additional FTE for Carpentry (flooring specialist)	\$ 58,599
CUSTODIAL: Increase in-service funds, increase custodial equipment	\$ 8,000
MAINTENANCE: Increase flooring replacement, glass repairs, restroom partition repairs and painting (paint for 15 year cycle)	\$ 110,000
GROUNDS: Increase to cover all landscaping and field needs, increase parking lot repair money, increase for additional snow and mowing equipment as well as vehicle replacement money.	\$ 301,000
HVAC: Increase to upgrade all MPS school computers for EMS, and begin changing over from pneumatic to digital (10 year cycle)	\$ 81,000
Previous 105.4% Budget Additions	\$ 557,800
	\$ 1,116,399

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Previous 105.4% Budget Reductions	\$ 341,188
	\$ 341,188

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
All items in 102%, 102.5%, 103%, 103.5% and 105.4% not funded in this budget. See previous summaries.	

4. Comments, if any:

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).
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.
3. High School students are not provided transportation. Reimbursement is provided according to state law if they live over 4 miles from school.
4. ESL Feeder School Program, which provides transportation service and mileage reimbursement to ten different ESL program sites.

BUDGET SUMMARY FORM
Continuation

Program Area: <u>Transportation</u>	Personnel	\$33,454.45
	Non Personnel	\$21,536.28
Budget Level: <u>2.9% increase</u>	Interlocal Contract	<u>\$942,396.00</u>
	Total	\$997,386.73

- 1. Describe how the program(s) and or service(s) in this budget request would differ from those in the previous budget year.**
1. This year (03/04), we are using 30 buses, one less than projected. This reduction should result in a surplus.
 2. It is projected that 31 buses will be needed for the 2004/2005 school year, to provide the same level of service as this year. This is also due to the increase of students in the new assignment areas, in the western sections of the District.
 3. Middle school partial pay income is projected to be slightly less than this year, based on this years projected income. However, This income will again help decrease costs.
 4. The contracted bus cost next year will be a fixed increase of 2.9% or \$37,017 per bus per year. This increase and increases in other contract services will increase the total contract cost by \$68,309 for this budget level.
 5. Non personnel cost would increase by 2% at this budget level.
 6. It is projected that the ESL costs can be reduced by \$5,048.
 7. The cost to provide the elementary school transportation at this budget level would be \$481,219
 8. The advantage of this budget is it will allow for any growth or additional needs. It will also allow for all middle schools to be on the same schedule.
 9. This budget level is different from last year due to the following reasons:

* Fixed increase in contract services	\$37,017
* Projected decrease in partial pay income	\$8,015
* Reduction in ESL cost	<u>- \$5,048</u>
Total	\$39,984
- 2. Describe how the program(s) and/or service(s) in this budget 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: 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: 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 FORMProgram Area: **Self Funded**

Budget Level =	0%
Incremental Amount =	\$ 0
Total Budget =	\$ 0

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
NONE	\$

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Reclassified Self Funded Programs to Grants	(\$ 322,050)

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. **Comments, if any:**

The Self Funded Programs, consisting of the Parent Pay Preschool and Parent Pay Montessori Preschool Programs, were reclassified and will be operated as grants next fiscal year. Therefore, the Self Funded Budget is reduced to zero and the Program Budget Area will be eliminated for FY05.

PROGRAM DESCRIPTION FORM

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 program has the following areas budgetary responsibilities:

- Outside building security for weekends, holidays, and special events. This security has been provided by Paulison Security for the last 10 years.
- The Security budget also contains the School Resource Officers (SRO) for the three high schools. They are provided through a COPS grant with the City of Omaha. They grant is supposed to be a commitment for 10 years but the City reevaluates their involvement annually. The Millard West High School SRO is provided through a COPS grant with the Douglas County Sheriff's Department. They have remained true to the original grant agreement and we are paying 50% of his costs. The 50% arrangement is for 10 years and we are in the fourth year of this ten year agreement.
- Two Associate SROs are also provided for the middle schools. They are housed at Andersen Middle School and Central Middle School. They are not part of the COPS grant. We pay for their services by the hour through an agreement with the City. They are retired Omaha Police Officers. The City has given them full police powers to serve in this capacity.
- Security for the three high schools are also provided through the Security budget. There are 11.38 FTE divided between the three high schools. Their duties include monitoring doors and hallways and student supervision both inside and outside of the building.
- Security uniforms are provided for high school security. They are provided with 5 pants, 5 shirts, and a jacket.
- Omaha Safety Council dues are paid through the Security budget.
- The Safe Schools Hotline is also provided through the Security budget. The Safe Schools Hotline is a 24 hour, 7 days a week number that students, staff, and parents can call to receive assistance or provide tips on such areas as drugs, violence, bullying, suicide, and others.

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

Security Summary 04-05

	102%	102.5%	103%	103.5	105%
Budget Level Amt	\$454,302	\$456,529	\$458,756	\$460,983	\$467,664
Amt of Change		\$2,227	\$2,227	\$2,227	\$6,681
Additions	Add \$4638 to Associate SROs middle schl level for 2 retired police officers	Add \$4638 to Associate SROs middle schl level for 2 retired police officers	Add \$4638 to Associate SROs middle schl level for 2 retired police officers	Add \$4638 to Associate SROs middle schl level for 2 retired police officers	Add \$4638 to Associate SROs middle schl level for 2 retired police officers
	Add \$5,945 to high schl SRO	Add \$5,945 to high schl SRO	Add \$5,945 to high schl SRO	Add \$5,945 to high schl SRO	Add \$5,945 to high schl SRO
	Add \$20,470 for MLC Security	Add \$20,470 for MLC Security	Add \$20,470 for MLC Security	Add \$20,470 for MLC Security	Add \$20,470 for MLC Security
	Add \$27 to supplies for hotline	Add \$27 to supplies for hotline	Add \$27 to supplies for hotline	Add \$27 to supplies for hotline	Add \$27 to supplies for hotline
	Add \$265 for Hall Monitor Salaries	Add \$265 for Hall Monitor Salaries	Add \$265 for Hall Monitor Salaries	Add \$265 for Hall Monitor Salaries	Add \$265 for Hall Monitor Salaries
Reductions	Reducing after hours building security by \$15,028 from 936 hrs. to 498 hrs.	Reducing after hours building security by \$12,801 from 936 hrs. to 599 hrs.	Reducing after hours building security by \$10,574 from 936 hrs. to 701 hrs.	Reducing after hours building security by \$10,000 rom 936 hrs. to 727 hrs.	Reducing after hours building security by \$5,999 from 936 hrs. to 909 hrs.
	Security uniforms reduced \$485.	Security uniforms reduced \$485.	Security uniforms reduced \$485.	Security uniforms reduced \$485.	Security uniforms reduced \$152.
	Security supplies reduced \$6,925.	Security supplies reduced \$6,925.	Security supplies reduced \$6,925.	Security supplies reduced \$5,272.	Security supplies reduced \$2,925.

BUDGET SUMMARY FORM

Program Area: SECURITY Budget Level = 102.0 %
 Incremental Amount = \$ 2226
 Total Budget = \$ 454,302

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
High School SROs	\$ 5,945
Millard Learning Center Security	\$ 20,470
Middle School Associate SROs	\$ 4,638
Hotline	\$ 27
Security (Hall Monitors)	\$ 265

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Contracted Security Paulison	\$ 15,028
Security Uniforms	\$ 485
Security Supplies	\$ 6,925

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

MLC Security was paid out of Sped flex funding last year so we had to reduce outside weekend and holiday building security to make up the difference. We are cutting outside weekend security fairly seriously now. It was reduced last year by \$14,000. We are getting down to the point that we may want to consider whether the small time available is worth the effort.

BUDGET SUMMARY FORM

Program Area: SECURITY Budget Level = 102.5 %
 Incremental Amount = \$ 2,226
 Total Budget = \$ 456,529

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
High School SROs	\$ 5,945
Middle School SROs	\$ 4,638
Millard Learning Center Security	\$ 20,470
Hotline	\$ 27
Security (Hall Monitors)	\$ 265

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Contracted Security Paulsion	\$ 12,801
Security Supplies	\$ 6,925
Security Uniforms	\$ 485

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

MLC Security was paid out of Sped flex funding last year so we had to reduce outside weekend and holiday building security to make up the difference. We are cutting outside weekend security fairly seriously now. It was reduced last year by \$14,000. We are getting down to the point that we may want to consider whether the small time available is worth the effort.

At 102.5% we reduced contracted security less, reduced to the uniform budget, and reduced the security supplies budget.

BUDGET SUMMARY FORM

Program Area: SECURITY Budget Level = 103.0 %
 Incremental Amount = \$ 2,226
 Total Budget = \$ 458,756

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
High School SROs	\$ 5,945
Middle School Associate SROs	\$ 4,638
Millard Learning Center Security	\$ 20,470
Hotline	\$ 27
Security (Hall Monitors)	\$ 265

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Contracted Security Paulison	\$ 10,574
Security Uniforms	\$ 485
Security Supplies	\$ 6,925

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. **Comments, if any:**

MLC Security was paid out of Sped flex funding last year so we had to reduce outside weekend and holiday building security to make up the difference. We are cutting outside weekend security fairly seriously now. It was reduced last year by \$14,000. We are getting down to the point that we may want to consider whether the small time available is worth the effort.

At 102.5% we reduced contracted security less, reduced to the uniform budget, and reduced the security supplies budget.

BUDGET SUMMARY FORM

Program Area: SECURITY Budget Level = 103.5 %
 Incremental Amount = \$ 2,226
 Total Budget = \$ 460,983

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
High School SROs	\$ 5,945
Middle School Associate SROs	\$ 4,638
Millard Learning Center Security	\$ 20,470
Hotline	\$ 27
Security (Hall Monitors)	\$ 265

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Contracted Security Paulsion	\$ 10,000
Security Uniforms	\$ 485
Security Supplies	\$ 5,272

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. **Comments, if any:**

MLC Security was paid out of Sped flex funding last year so we had to reduce outside weekend and holiday building security to make up the difference. We were fortunate that we paid more for contracted security for the two middle schools last year than it will cost next year. We are cutting outside weekend security fairly seriously now. It was reduced last year by \$14,000. We are getting down to the point that we may want to consider whether the small time available is worth the effort.

At 103.5% we reduced contracted security less, added to the uniform budget, and added to the security supplies budget.

BUDGET SUMMARY FORM

Program Area: SECURITY Budget Level = 105.0 %
 Incremental Amount = \$ 6,901
 Total Budget = \$ 467,884

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
High School SROs	\$ 5,945
Middle School Associate SROs	\$ 4,638
Millard Learning Center Security	\$ 20,470
Hotline	\$ 27
Security (Hall Monitors)	\$ 265

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
Contracted Security Paulison	\$ 5,999
Security Uniforms	\$ 152
Security Supplies	\$ 2,925

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

MLC Security was paid out of Sped flex funding last year so we had to reduce outside weekend and holiday building security to make up the difference. We were fortunate that we paid more for contracted security for the two middle schools last year than it will cost next year. We are cutting outside weekend security fairly seriously now. It was reduced last year by \$14,000. We are getting down to the point that we may want to consider whether the small time available is worth the effort.

At 105.0% was devised to restore some of the outside weekend security to a level which will provide better protection. We also restored some of the security supplies budget to provide for some of the costs of the employee identification name tag production.

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 =	Fixed %
Incremental Amount =	\$ 1,238,892
Total Budget =	\$ 1,238,892

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
None	\$ -0-

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
None	\$ -0-

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
None	\$ -0-

4. Comments, if any:

The utility services would remain the same.

<u>Utility</u>	<u>FYE04 Budget</u>	<u>FYE05 Budget</u>
Water & Sewer *	\$ 212,625	\$ 212,625
Repairs (no change)	20,000	20,000
Phone (no change)	317,616	317,616
Natural Gas **	<u>688,651</u>	<u>688,651</u>
	\$ 1,238,892	\$ 1,238,892

* Water and sewer fees are based upon consumption. Any increase in the rate charged requires a preliminary study and a public hearing. We are assuming that our consumption rate will remain at the same level and that there will be no rate increase for FYE05.

** Natural gas prices increased dramatically during FYE03 and FYE04. However, at this time, the general wisdom shared by the utilities companies is that the prices have peaked and will likely not increase (except for natural seasonal fluctuations) in FYE05. Therefore, the proposed budget for natural gas prices for the coming year has not increased from FYE04.

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, 245 people have participated in the program; 167 will be receiving benefits in FYE05. 153 retirees received benefits in FYE04.

YEAR	NEW PARTICIPANTS	NOTES
1984	1	First Year for VESP
1985	3	
1989	2	
1990	2	
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	
2004	27	
Total	245	

BUDGET SUMMARY FORM

Program Area: Employee Contracted Obligations (ECO) Budget Level = 107.92%
 Incremental Amount = \$ 5,450,336
 Total Budget = \$ 5,450,336

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
312- Increase additional hours payrates	\$ 3,000
313- Increase CCM1 budget for non-teachers	\$46,000
313- Increase CCM2 budget for teachers	\$2,500
315- Increase Sub teacher days	\$65,000
315- Increase non-teacher sub rates	\$2,000
315- Increase Voluntary Early Separation payments	\$257,000
315- Increase Buyback of unused sick leave	\$22,000

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
	\$

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

PROGRAM DESCRIPTION FORM, 2004—2005

Program Area: Grants

The following is a list of grants the district has been awarded or may be awarded for 2004-05. Sources and amounts are based on current award information, grant proposals that may be submitted or are pending, and the history of grants in the district. Some grant include a projection of unexpended funds from current grants that will be carried over to 2004-2005. All grant funds received are outside the spending lid.

▪ Best Buy	7,500
▪ Blackstone Foundation	5,275
▪ Career Compensation Model	190,000
▪ District Preschool MPS Education Foundation Grant	73,965
▪ Early Childhood Development (Cody Early Start Program)	40,000
▪ FCCLA Tobacco Free Nebraska (North)	1,000
▪ High Ability Learner/Rule 3 (gifted program)	146,955
▪ Lawrence Foundation	50,000
▪ McKissick Family Foundation (classroom projects at various schools)	5,000
▪ MPS Education Foundation Classroom Grants	175,000
▪ Montessori Preschool MPS Education Foundation Grant	473,240
▪ Nebraska Arts Council (arts education projects at various schools)	5,000
▪ Nebraska Forest Service (AMS Outdoor Classroom)	1,500
▪ Nebraska Statewide Arboretum/Greenspace Initiative (various schools)	10,000
▪ Omaha Public Power District	2,500
▪ Perkins Grant/Vocational & Applied Technology Education	125,057
▪ Perkins Nontraditional Project Grant (Nontraditional, High-Wage Careers)	9,000
▪ Region 21 Interagency Planning Teams Support Grant (indirect services for children aged 3--5 with disabilities)	15,000
▪ Ritonya-Buscher-Poehling (classroom projects at various schools)	1,000
▪ SCIP (SPED)	46,000
▪ Seldin Corporation (Cody Study Center)	4,747
▪ Smaller Learning Communities (high schools)	85,000
▪ Special Education Transition Program (SPED Transition to Work)	2,000
▪ STAR (assessment development)	100,000
▪ Starbucks Foundation	2,880
▪ State Farm Foundation	50,000
▪ Target (HAL arts project)	2,200
▪ Teaching American History (professional development)	365,007
▪ TeamMates (Mentoring)	8,976
▪ Textbook Loan Grant/Rule 4	71,394
▪ Title I, Part A, NCLB (K—5 Reading, Writing, Math)	816,410
▪ Title II, Part A, NCLB (Teacher & Principal Training & Recruiting)	434,120
▪ Title II, Part D, NCLB (Enhancing Education Through Technology)	45,620
▪ Title III, NCLB (Limited English Proficiency)	12,564
▪ Title IV, NCLB (Safe & Drug Free Schools)	114,700
▪ Title V, Part A, NCLB (Innovative Programs)	157,378
▪ Wiebe Foundation	2,500
Total	\$3,658,488

BUDGET SUMMARY FORM

Program Area: Grants Budget Level = N/A %
 Incremental Amount = \$ N/A
 Total Budget = \$ 3,658,488

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
N/A	\$ N/A

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
N/A	\$ N/A

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
N/A	\$ N/A

4. Comments, if any: We will continue to apply for local, state, and federal grants to help fund various program areas as well as special projects if and when developed.

N/A

Team Members:

- Susan McAdam
- Shirley Lueth
- Jocelyn Krauel
- Tom Wise
- Carol Newton

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 =
 Incremental Amount =
 Total Budget =

Fixed %
 \$ 1,000,000
 \$ 1,000,000

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Fixed Contingency for Unanticipated Expenditures	\$ 1,000,000

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
None	\$ -0-

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
N/A	\$ N/A

4. Comments, if any:

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.

BUDGET SUMMARY FORM

106

Program Area: Strategic Planning
 Budget Level: Fixed
 March 12, 2004

Budget Level: Fixed
 Continuation Budget: n/a
 Difference: \$488,425

Budget Team: Keith Lutz, Martha Bruckner, Ken Fossen, Kirby Eltiste, Mark Feldhausen, John Crawford, and 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 and where appropriate, 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>
Keith Lutz	Strategy 1 - We will address financial challenges facing our district in order for us to achieve our mission and objectives	Plan 1 - Develop a network with other school districts.	\$ 10,000.00
Keith Lutz/Ken Fossen	Strategy 1 - We will address financial challenges facing our district in order for us to achieve our mission and objectives	Plan 2 - Identify and train Ambassadors.	\$ 10,000.00
Martha Bruckner	Strategy 3 - We will design a cost-effective and manageable system to help each student participate in setting and achieving challenging educational goals tailored to his/her abilities, interests and aspirations.	Plan 1 - Develop diverse alternative paths for graduation.	\$ 22,500.00
Martha Bruckner	Strategy 3 - We will design a cost-effective and manageable system to help each student participate in setting and achieving challenging educational goals tailored to his/her abilities, interests and aspirations.	Pan 2 - Design individual learning plans for high school students	\$ 54,300.00

Martha Bruckner	Strategy 3 - We will design a cost-effective and manageable system to help each student participate in setting and achieving challenging educational goals tailored to his/her abilities, interests and aspirations.	Plan 4 - Unify goal-setting models at the middle school level.	107	\$ 37,050.00
Martha Bruckner/Judy Porter	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 1 - Increase student performance on ACT/SAT exams		\$ 11,625.00
Martha Bruckner	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 2 - Increase communication about ACT/SAT exams.		\$ 1,000.00
Martha Bruckner	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 4 - Create an Advanced Placement (AP) culture.		\$ 10,650.00
Martha Bruckner/Judy Porter	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 5 - Develop a systematic plan for training and support of Advanced Placement (AP) teachers.		\$ 28,250.00
Martha Bruckner	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 6 - Ensure curriculum alignment across all levels with College Board standards for AP exams.		\$ 31,750.00
Martha Bruckner	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 8 - Increase the number of students participating in IB Programs.		\$ 8,000.00

Martha Bruckner	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 9 - Ensure vertical articulation of all IB and pre-IB programs.	\$ 6,000.00
Judy Porter	Strategy 5 - We will develop and implement plans to increase student participation in, and performance on, measures of national and international educational excellence.	Plan 10 - IB Middle Years Program exploration - \$52,000 in year one and \$37,000 the second year.	\$ 89,000.00
Martha Bruckner	Strategy 6 - We will develop and implement plans to ensure students make successful transition into the District and from level to level, preschool to postsecondary.	Plan 1 - Implement a structure for new families to our district.	\$ 18,750.00
Martha Bruckner	Strategy 6 - We will develop and implement plans to ensure students make successful transition into the District and from level to level, preschool to postsecondary.	Plan 6 - Provide support for 5th into 6th	\$ 24,700.00
Martha Bruckner	Strategy 6 - We will develop and implement plans to ensure students make successful transition into the District and from level to level, preschool to postsecondary.	Plan 8 - Establish smaller learning communities for high school students.	\$ 14,550.00
Martha Bruckner	Strategy 6 - We will develop and implement plans to ensure students make successful transition into the District and from level to level, preschool to postsecondary.	Plan 9 - Formalize communications between 8th and 9th grade staff.	\$ 24,750.00
Martha Bruckner	Strategy 7 - In partnership with our community, we will develop and implement plans to offset the social issues that negatively affect student behavior and learning.	Plan 1 - Create communication channels between MPS and community agencies.	\$ 1,250.00

Martha Bruckner	Strategy 7 - In partnership with our community, we will develop and implement plans to offset the social issues that negatively affect student behavior and learning.	Plan 3 - Improve the K-12 drug abuse prevention program.	109	\$ 9,000.00
Martha Bruckner	Strategy 7 - In partnership with our community, we will develop and implement plans to offset the social issues that negatively affect student behavior and learning.	Plan 4 - Expand school-wide programs for prevention of harassment, bullying and violence.		\$ 9,000.00
Martha Bruckner	Strategy 7 - In partnership with our community, we will develop and implement plans to offset the social issues that negatively affect student behavior and learning.	Plan 6 - Identify students with suicidal tendencies and provide intervention strategies.		\$ 9,000.00
Angelo Passarelli	Strategy 8 - We will develop innovative approaches to motivate and educate students who learn in non-traditional ways	Plan 2 - Develop and implement calendar options.		\$ 5,000.00
Martha Bruckner	Strategy 8 - We will develop innovative approaches to motivate and educate students who learn in non-traditional ways	Plan 3 Develop and implement alternative learning experiences for middle school students		\$ 19,800.00
Martha Bruckner	Strategy 8 - We will develop innovative approaches to motivate and educate students who learn in non-traditional ways	Plan 4 - Develop and implement alternative on-campus learning experiences for high school students.		\$ 32,500.00
TOTALS				\$ 488,425.00

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.

BUDGET SUMMARY FORM

Program Area: Interlocal Agreements

**Budget Level =
Incremental Amount =
Total Budget =**

**Fixed %
\$ 4,374,646
\$ 4,374,646**

1. What are the **additions** provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
Contract Rate Increases (See "Comments" Below)	\$ 135,407

2. What are the **reductions** provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
None	\$ -0-

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
Various Increases/Decreases in Transportation Services	\$ Varies

4. Comments, if any:

<u>Description</u>	<u>FYE04 Budget</u>	<u>FYE05 Budget</u>
MOEC - CADRE (3.7%) ¹	\$ 200,601	\$ 208,023
OPS - Laidlaw Transportation ²	893,010	942,396
OPPD – Electricity (2.5%) ³	<u>3,145,626</u>	<u>\$ 3,224,227</u>
	\$ 4,239,237	\$ 4,374,646

¹ Assumes same staff with a 3.7% average increase in salary and benefits.

² Includes 2.9% increase in contract rates per transportation contract. Also, adds one bus to accommodate students in the Rohwer area, to provide transportation around the Harrison Street construction, and to move Anderson Middle School to the same start time as other middle schools. [Note: There is an additional \$54,990 in transportation expenses that needs to be budgeted outside the interlocal agreement.] Partial parent-pay for MS transportation will remain at \$1.25/trip (Ratio: 59% District – 41% parent).

³ Assumes the same usage as in previous year plus the rate increase adopted by OPPD (i.e., 2.5%).



PROGRAM BUDGETING PROCESS

**School Year
2004 - 2005
(FYE05)**

**Kenneth J. Fossen, J.D.
Associate Superintendent
General Administration**

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**MILLARD PUBLIC SCHOOLS
FYE05
PROGRAM BUDGETING PROCESS**

I. INTRODUCTION

A. TRADITIONAL BUDGETING PROCESS

Prior to the budget for the 1999-2000 school year, the District used a traditional budgeting process which utilized allocation formulas for distributing funds among the various budget areas. In general terms, the allocation formulas increased the previous year's budget allocations to compensate for salary increases, inflation, and student growth.

Under the traditional budgeting process, there was limited priority setting among the various District programs.¹ The budget allocation formulas tended to ensure that the programs that were provided during the preceding year became the "default priorities" for funding for the next year. Thus, adding new programs was difficult, and, abandonment of existing programs was virtually non-existent.

B. PROGRAM BUDGETING PROCESS

During FYE00, the District moved away from the traditional budgeting process and implemented a new *program budgeting process*. This process provided a mechanism for establishing and funding the highest priorities for the District.

It is the intent of the District to improve upon its program budgeting process each year. Gradually, the budgeting process will be refined and improved by, among other things, incorporating performance measurements to assist with decision-making. This will transition the District into performance-based program budgeting (PB²). With the PB² process, budget decision-making will focus attention on those programs and services that have had a consistent track record of assisting the district in meeting its mission and goals.

II. PROGRAM BUDGETING PROCESS

A. PROGRAM AREAS

For FYE05, the budget is divided into multiple program areas. A chairperson is assigned to each of the areas. Below is a listing of the budget areas for FYE05 and the chairperson assigned to each area.

¹ In this document, the term "program" is intended to include both programs and services unless the context indicates otherwise.

<u>Program Area</u>	<u>Chairperson</u>
1. Elementary School Programs	Carol Newton
2. Middle School Programs	Judy Porter
3. High School Programs	Judy Porter
4. Governance	Keith Lutz
5. Educational Services	Martha Bruckner
6. Business Services	Chris Hughes
7. Contractual Business Services	Chris Hughes
8. Technology	Mark Feldhausen
9. Special Education	Charlene Snyder
10. Operations & Maintenance	Bob Snowden
11. Transportation	Bill Natterman
12. Self-Funded Programs	Chris Hughes
13. Security	Roger Farr
14. Utilities	Ken Fossen
15. Employee Contracted Obligations	Steve Moore
16. Grants	Susan McAdam
17. Contingency	Ken Fossen
18. Strategic Plan	Angelo Passarelli
19. Interlocal Agreements	Ken Fossen

B. PROGRAM BUDGET TEAM (PBT)

Each program area will have a budget team. The composition of the Program Budget Team will vary from area to area, however, the intent is to bring broad-based input into the development of the budget for that particular area. See Appendix A for a list of the individuals assigned to each Program Budget Team.

The Program Budget Teams will be responsible for developing four *required* budget levels. The four required budgets will be as follows:

- 102.0% of the Previous Year's Budget
- 102.5% of the Previous Year's Budget
- 103.0% of the Previous Year's Budget
- 103.5% of the Previous Year's Budget

In addition to the *required* budgets, each PBT may (and is encouraged to) submit two *optional* budget levels. These optional budgets will likely be increased budgets, however, they could conceivably be reduction budgets if the PBT so chose.

In developing budgets for the FYE05 fiscal year, it is assumed that costs associated with salaries and benefits will increase by 3.7% and that the costs associated with all other items will increase by 2%. The increases are incorporated into the calculations contained in Appendix "B" attached.

The responsibility for facilitating and leading the PBT in its development of the multi-level budgets will rest with the chairperson of the team.

C. PEER REVIEW COMMITTEE (PRC)

The Peer Review Committee (PRC) will be composed of the chairpersons of each of the program areas. The PRC will have the responsibility of reviewing the budget drafts being developed by the various PBTs and ensuring: (1) that the PBT completed forms are thorough, yet clear and concise, (2) that all PBTs are

using the same format and style, (3) that each PBT is aware of the potential impact other PBT budget proposals may have on theirs², (4) that the rationale supporting PBT are sound and defensible, and, (5) that any unanticipated procedural issues arising in the PBT phase are addressed and resolved.

In reviewing the PBT multi-level budget drafts, the PRC should raise issues that the members believe might surface during subsequent phases of the budgeting process (i.e., at the DBT, superintendent, and board levels). This questioning will merely assist the chairperson in preparing his/her presentation to the DBT. The final decision with regard to the contents of the multi-level budgets will rest with the respective PBTs.

D. DISTRICT BUDGET TEAM (DBT)

The District Budget Team will have the responsibility of reviewing all of the budgets submitted by the Program Budget Teams and establishing priorities among the budgets submitted.

In establishing the order of priority for the various budgets submitted by the PBTs, the District Budget Team will engage in a "Q-Sort" process. This process will be lead by a facilitator assigned by the Superintendent.

Once the DBT has established the budget priorities, these priorities (along with the projected FYE05 revenues available to fund these priorities) will be submitted to the Superintendent for his consideration.

E. SUPERINTENDENT

The Superintendent will have the responsibility: (1) for reviewing the recommended budget priorities submitted to him by the District Budgeting Team, (2) for considering additional factors (e.g., political issues) which may impact budget decision-making, and, (3) for developing a recommended budget for submission to the Board of Education.

F. BOARD OF EDUCATION

The Board of Education, as the elected representatives of everyone in the community, will have the responsibility: (1) for reviewing the recommended budget presented by the Superintendent, (2) for considering additional factors (e.g., political issues) which may impact budget decision-making, and, (3) for following the necessary legal process required for the adoption (or amendment and then adoption) of the budget for the ensuing fiscal year.

G. BUDGET DEVELOPMENT TIMELINE

The timeline for the development of the FYE05 budget is attached as Exhibit G.

² For example, if the PBT for Middle School Instructional Personnel were considering the elimination of keyboarding at the middle school level, this would create an impact at the classes being taught at the high school level.

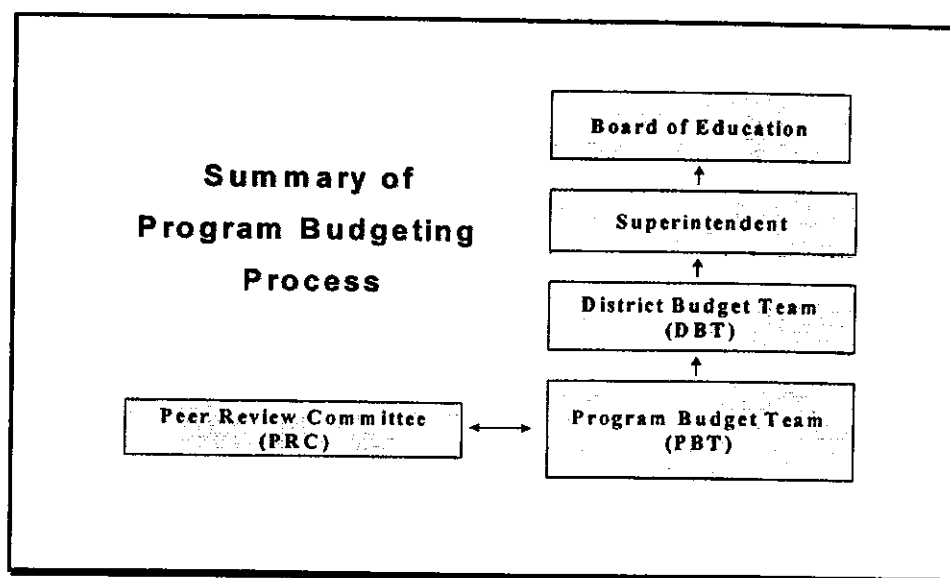


Figure 1

III. INSTRUCTIONS FOR FYE05

A. INSTRUCTIONS FOR PROGRAM BUDGET TEAMS

1. Multi-Level Budgets

For the FYE05 budget, each Program Budget Team (PBT) will be required to complete four budgets. Additionally, each PBT may submit two additional "optional" budget. The *required* budgets will be as follows:

- 102.0% of the Previous Year's Budget
- 102.5% of the Previous Year's Budget
- 103.0% of the Previous Year's Budget
- 103.5% of the Previous Year's Budget

The optional budgets may be either increased budgets, reduced budgets, or one of each and may be for any percentage level.³

Appendix B provides the previous (FYE04) year's budget for each program area. These budgets contain both personnel (i.e., salary and benefits) and non-personnel expenses.

In preparing the multi-level budgets for FYE05, it should be assumed that there will be a 3.7% increase in salaries and benefits and a 2% increase in non-personnel items. These increase have been included in the calculations contained in Attachment "B."

In FYE05, the dollar amount budgeted for building allocations will not increase or decrease when the official student enrollments are known in September (i.e., the last Friday). When the official student enrollments are known, the business office will again calculate the building allocations using the formula in Appendix E (or the new formula if such is proposed and adopted during the budgeting process). If insufficient funds are budgeted in the program

³ For example, a PBT could submit the following optional budget: Increased Budget (115%). This optional budget would, along with the required budgets, be considered by the District Budget Team (DBT) in its priority setting Q-Sort process.

budgeting process to fully fund the formula (using the official September student enrollment), the final building allocations will be prorated accordingly (e.g., if there is only 95% of the money needed to fund the formula, each building will receive 95% of the amount generated for it by the formula; or, on the other hand, if there is 105% of the money needed to fund the formula, each building will get 105% of the amount generated for it by the formula).

In developing its multi-level budgets, the PBT may propose reductions of personnel in order to increase the amount of funds available for non-personnel expenses (and *vice versa*).

Determining the precise cost for adding or reducing FTEs is a difficult task for a number of reasons which will not be elaborated on herein. It is, however, possible to use some general guidelines to provide reasonable estimates for budget development purposes.

For budgeting purposes during FYE05, the following dollar values (which include both salaries and benefits) are to be attached to each 1.0 FTE for the appropriate category of employee⁴.

1.	Teacher	\$ 50,180
2.	Counselor	\$ 58,303
3.	Custodian	\$ 41,165
4.	Maintenance (skilled)	\$ 58,599
5.	Secretary (10-month)	\$ 27,685
6.	Secretary (12-month)	\$ 39,818
7.	Para (8 hours/day)	\$ 21,359

The above amounts should be used whenever the PBT is increasing or decreasing the number of FTE positions in its program area for the coming year.

The categories above will cover most situations, but not all. For reductions or additions of personnel who do not fall within any of the general categories above, contact Steve Moore (895-8251) in the HR Office for the dollar amount to be used.

2. PBT Program Budget Forms

There are two forms that will affect the Program Budget Teams (PBTs). The first is the Program Description Form in Appendix C. The purpose of this form is to provide a brief description of what programs (and/or services) are provided by the respective areas of the budget. This form may be of some assistance to the members of the Program Budget Teams, however, it will be of greater importance to the members of the District Budget Team who will be reviewing multiple budgets from all of the program areas.

The Program Description Form should be limited to one page. To accomplish this, it is suggested that "bullets" be used to reduce the verbiage in the description and to make it as concise as possible. A simple format (i.e., portrait layout with Times Roman 10 font) was used for the form so that it would be easy to recreate in any word processing program.⁵

The second form which will affect the PBT is the Budget Summary Form in Appendix D. This form will need to be completed at least doue times – one for each required budget level (i.e., 102.0%, 102.5%, 103.0%, and 103.5%). An additional form will need to be completed for each optional budget level the PBT wishes to submit. Again, this form may be recreated on a word processing

⁴ These estimates of salaries a benefits are based upon the "new hires" from the previous year. The estimates include the 3.7% increase in salaries and benefits projected for the ensuing year.

⁵ Please use the same format used in the form, but feel free to eliminate footnotes. The consistency will be appreciated by the DBT members who will be reviewing the forms from all of the PBTs.

document (omitting footnotes) so long as the same format (i.e., portrait layout with Times Roman 10 font) is used and the same information is included. The budget summary sheets for each of the budget levels will be reviewed by the District Budget Team, so, the summary should be as clear and concise as possible.

The program areas related to elementary school, middle school, and high school programs interact extensively with both the business office and the human resources office. Therefore, Kirby Eltiste (Human Resources) and Chris Hughes (Business Office) need to be consulted before each PBT develops its final budgets.

3. Input From Others

In the development of the program budgets, it is important that the budget stakeholders have the opportunity to be involved. It is also important to get all of the budget issues "on the table" early in the process.

In order to get everything "on the table" early in the process, each administrator is asked to communicate, in writing, his/her requests to the appropriate chairperson of the program area involved. If the administrator is not certain of which program area is involved, he/she may submit his/her request to Ken Fossen (who will see to it that the request gets to the appropriate chairperson). If the administrator is a member of the PBT for the area involved, he/she is not required to (but is encouraged to) submit his/her request in writing to the chairperson so that the request is given consideration and does not "fall through the cracks."

All requests should contain: (a) a thorough, yet concise description of the request, (b) a brief rationale supporting the request, and (c) a cost estimate for the request. See Appendix F for a form that may be used to submit budget requests. The form is not required. The administrator, if he/she should so choose, may send the request via e-mail to the appropriate chairperson. If the form is not used, it should be kept in mind that the chairperson still needs to know the three bits of information noted above (i.e., description, rationale, and cost).

Building administrators should have communication channels established within their buildings and their communities. Through these channels (both formal and informal), requests may be made which need consideration in the budgeting process. Since the employees and community members may not be familiar with the communication channels in the budgeting process, the requests should be communicated by the building principal (or other administrator) to the appropriate program area chairperson.

The budget requests need to reflect only those items that would be different from what was done during the previous year. For example, there is no need to request a science teacher to replace one who is retiring because the *position* was there in the previous year. [Note: If there is any doubt about whether or not to submit a request, submit it.]

All requests are to be submitted to the appropriate chairperson on or before February 15, 2004.

B. INSTRUCTIONS FOR DISTRICT BUDGET TEAM

The purpose of the District Budget Team is: (a) to review all of the multi-level budgets submitted by the Program Budget Teams and (b) to prioritize them using a Q-Sort process. Once the budgets have been prioritized, the financial resources available for FYE05 will be overlaid onto the prioritized list to create a prioritized budget for FYE05. This prioritized budget will be submitted to the Superintendent for review and consideration. The Superintendent has the responsibility of submitting a recommended budget to the Board of Education.

Although the members of the DBT will need to devote a substantial amount of time and energy to their task, the only product the DBT will need to create is a prioritized list of the multi-level budgets submitted by the PBTs. At its discretion, the DBT may attach to its list any thoughts, comments, or suggestions which the members believe would be beneficial to the Superintendent and/or Board in their deliberations.

IV. FREQUENTLY ASKED QUESTIONS

A. QUESTIONS RELATED TO BUDGET PROCESS

Q: What happens if the members of the Program Budget Team (PBT) cannot reach a consensus on the provisions of the multi-level budgets?

The ideal result is to have the members of the PBT reach consensus on the provisions of the multi-level budgets. The ideal, however, may not occur in all cases. In the event the PBT members cannot reach consensus, it will be the responsibility of the chairperson to draft the multi-level budgets. In drafting his/her multi-level budgets, the chairperson should take into consideration the comments and concerns expressed by the team members. He/she may even take a vote to see how many team members support each proposal, but the vote will not be binding on the chairperson. The final decision, in the absence of consensus of the PBT member, will rest with the PBT chairperson.

B. QUESTIONS RELATED TO BUDGET ITEMS

Q: Who needs to budget for losses due to vandalism or theft not covered by insurance?

The amount of loss which is not covered by insurance will be divided between the building and central office. The first line of defense against loss due to vandalism and theft is at the building level. If central office paid all of the costs, then there would be no incentive for the buildings to attempt to prevent the loss. On the other hand, central office should also be active in preventing or mitigating loss related to vandalism and theft. Therefore, any uninsured loss due to major vandalism or theft will be shared equally between central office and the building involved, so both entities should budget accordingly.

Q: Who needs to budget for the replacement of marching band uniforms?

In order to replace marching band uniforms every 12-14 years, there will need to be a reserve established in the amount of at least \$10,000-20,000 per high school per year (assuming there are 120-240 members in the band). The latest band uniform purchases were: (1) North High in 1993, (2) West High in 1995, and (3) South High in 1998.

Q: Who needs to budget for expenses related to roofs and parking lots?

The Maintenance and Operations program area needs to budget for routine maintenance expenses related to roofs and parking lots. However, roofs and parking lots eventually need more than maintenance work – they need resurfacing or replacement. These major capital expenditures need to be budgeted in the building fund (if a levy is available for such). In the alternative, an amount could be budgeted in the general fund and transferred to the depreciation fund until needed.

In any event, all requests (both for repair and capital expenditures) need to be directed to the Maintenance and Operations program area. Only the *maintenance* requests will need to be addressed within the confines of the general fund budget for the ensuing year. *Capital expenditure* requests need to be submitted to the District's projects manager (Ed Rockwell) who will place the request on a special projects lists. This list is frequently reviewed and prioritized by a committee. Whether or not the capital requests will be funded depends on what funds are available in the special building fund.

- Q: Who is responsible for budgeting for moving portable classrooms and for equipping spaces (e.g., an activity rooms) being converted into classrooms?**

All anticipated needs for moving of portable classrooms and for equipping other rooms into classrooms need to be reported to the business office (i.e., Ken Fossen). If the district has experienced growth in student population, the expenses will need to come from the growth budget (if provided for in the budget). If the district has not experienced growth or if there is no growth provided for in the budget, the expenses will need to come from the contingency fund.

C. MISCELLANEOUS QUESTIONS

- Q: Could you explain to me the following terms: (1) Contingency, (2) Cash Reserve, and (3) Cash Balance?**

The "contingency" is the amount of money budgeted for unforeseen expenditures in the coming budget year. For example, in 1997 when the problems arose with regard to the quality of the water in the swimming pool at Millard North High School, there were substantial expenses incurred for which there was no budget – except for the contingency. Similarly, in 1998 there was a decline in the District's total elementary enrollment, however, Black Elk Elementary had an enrollment increase sufficient to require moving a portable classroom to the site in September. Since there was no district-wide student growth to generate the funds for the portable, the funds were taken from the contingency.

The "cash reserve" is a budgeted (not actual) amount. It is the amount of money the District wants to have on hand at the end of the fiscal year in order to (1) have some cash available to start the next fiscal year and (2) have sufficient cash available to avoid borrowing money and paying interest simply to address cash flow needs to following year.

The "cash balance" is the actual amount of money the district had on hand at the end of the budget year. The cash balance and the cash reserve are akin to each other. The cash reserve is the *budgeted* amount established at the start of the year. The cash balance is the *actual* amount the district has on hand at the end of the year. In theory, the *budgeted* cash reserve and the *actual* cash balance could come out the same in a given year. This is highly unlikely, however, since it would mean that the district's revenues and expenditures for the entire year were exactly what was budgeted! Generally speaking, the cash balance at the end of the year is greater than the budgeted cash reserve. This is because the district, by law, cannot spend more than it has budgeted and, additionally, it is conservative when estimating uncertain revenues.

It should be noted that the cash balance at the end of one fiscal year becomes the starting cash balance for the following fiscal year. Thus, if the *actual* cash balance in one year ended up being higher than the *budgeted* cash reserve, the excess would be reflected in the starting cash balance for the following year. This excess would then reduce the amount of tax moneys needed to fund the budget the following year.

Q: I hear about all types of funds (e.g., general fund, depreciation fund, activities fund, etc.). Could you help me understand the differences between them and how they may be used?

Nebraska Administrative Code, Title 92, Chapter 2 (more commonly referred to as "Rule 2") gives some general guidance on the different funds available to school districts. Some of the relevant information from Rule 2 is included hereinbelow:

003.03 Fund Accounting

A fund is a fiscal and accounting entity, with a self-balancing set of accounts and is completely independent of any other fund. All school district accounting systems shall be organized and operated on a fund basis. The reporting focus of the funds is upon determining financial position rather than net income.

003.03A General Fund

The General Fund may finance all facets of services rendered by the school district, inclusive of operation and maintenance. General Fund revenues are classified according to source while its expenditures are classified according to specific functions. The General Fund shall be maintained by all operating school districts in the State. General Fund expenditures are limited by the Tax Equity and Educational Opportunities Support Act.

003.03B 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. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund shall be considered only a component of the General Fund.

003.03C Employee Benefit Fund (formerly Unemployment 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.). To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefits Fund shall be considered only a component of the General Fund.

003.03D Contingency Fund

A Contingency Fund is authorized by Section 79-546.01, R.R.S. and 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. To allocate monies from the General Fund, a school district shall show the movement of monies as an expense from the General Fund, and the Contingency Fund shall show the revenue as a transfer from the General Fund. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act.

003.03E Activities 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. The inclusion of such accounts in the General Fund (see 003.03A) would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activity Fund shall not be used to record general operation revenues or expenditures, nor shall the activity fund be used

as a clearing account for the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes.

The financial operations of all school-connected activities are a legal responsibility of the school district board of education. If deficits in such activities are incurred, they shall be paid from the General Fund (see 003.03A). Such revenue shall finance only those projects which qualify for approval under policies established by the school district board of education for such activities.

003.03F School Lunch Fund

The School Lunch Fund is required to accommodate the financial activities of all Child Nutrition Programs. These include the School Lunch, School Breakfast, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The School Lunch Fund shall reflect a record of all revenues and expenditures incident to the operation of all Child Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

003.03G Bond Fund

The Bond Fund shall be used to record tax receipts and the payment of bond principal and interest. If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund (see 003.03H) to be expended on the actual building project.

003.03H Special Building Fund

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. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for this purpose shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education of Class II, III, IV, V, and VI school districts may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation (Section 79-547.04 R.R.S.); or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund in any class of school district by a vote of the people (Section 79-422 R.R.S.).

003.03I Hazardous Material Abatement/Handicapped Accessibility Fund

A Hazardous Material Abatement/Handicapped Accessibility Fund may be established for the removal of environmental hazards and the reduction or elimination of accessibility barriers in school district buildings. General Fund expenditures for the purpose of this fund are not allowable. The tax levy for this fund is limited to \$0.052 per hundred dollars of valuation and shall not exceed ten years for each project according to Section 79-4,207, R.R.S. 003.03J Property Tax Reimbursement Fund. The Property Tax Reimbursement Fund shall be established if a school district is required to repay property taxes, previously received, by order of a Court, the State Board of Equalization, or the Tax Commissioner. This authority applies only to tax reimbursements made through the 1999-2000 fiscal year by Section 13-504(2), R.R.S. 003.03K Cooperative Fund. The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more school districts. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund (see 003.03A).

With regard to the special building fund, it is interesting to note that the language in Rule 2 is not entirely consistent with the language in the statutes. You will note in Neb. Rev. Stat. §79-10,120 below that the statute does not use the word "improve," but Rule 2 does. Conversely, the statute uses the terms "equipping and furnishing," but Rule 2 does not.

79-10,120 Class II, III, IV, V, or VI school district; board of education; special fund for sites and buildings; levy of taxes.

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. Such fund shall be established from the proceeds of an annual levy, to be determined by the board, of not to exceed fourteen cents on each one hundred dollars upon the taxable value of all taxable property in the district which shall be in addition to any other taxes authorized to be levied for school purposes. Such tax shall be levied and collected as are other taxes for school purposes.

If it becomes necessary to resolve inconsistencies between Rule 2 and §79-10,120, it would probably be best to resolve the inconsistencies in favor of §79-10,120. In reading the two inconsistent pieces of "law," it appears that the intent of Rule 2 is to provide a general narrative description of the special building fund, whereas the intent of §79-10,120 is to provide: (1) authority for the creation of the fund, (2) limits on how the fund may be used, and (3) a source of revenue for the fund.

Appendix A

Program Budget Team Members

PROGRAM BUDGET TEAM ASSIGNMENTS
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#	<u>Program</u>	<u>Program Budget Team</u>
1.	Elementary Programs	Carol Newton (Chair) <ul style="list-style-type: none"> • <i>22 Elementary Principals</i>
2.	Middle School Programs	Judy Porter (Chair) <ul style="list-style-type: none"> • <i>6 Middle School Principals</i>
3.	High School Programs	Judy Porter (Chair) <ul style="list-style-type: none"> • <i>3 High School Principals</i>
4.	Governance	Keith Lutz (Chair) <ul style="list-style-type: none"> • Amy Friedman • John Crawford • Angelo Passarelli • Kirby Eltiste • Steve Moore • George Conrad • Jeanine Beaudin
5.	Educational Services	Martha Bruckner (Chair) <ul style="list-style-type: none"> • Judy Porter • Carol Newton • Donna Flood • Donna Helvering • Curt Anderson • Roger Farr • <i>2 Elementary Principals</i> • <i>1 Middle School Principal</i> • <i>1 High School Principal</i> • <i>5 Elementary MEPs</i> • <i>5 Secondary MEPs</i>
6.	Business Services	Chris Hughes (Chair) <ul style="list-style-type: none"> • Ken Fossen • Shirley Lueth

7. **Contractual Business Services**
- Chris Hughes (Chair)**
- *None*
8. **Technology**
- Mark Feldhausen (Chair)**
- John Fabry
 - Curt Anderson
 - *1 Elementary Principal*
 - *1 Middle School Principal*
 - *1 High School Principal*
 - *1 HR Representative*
 - *1 Ed Services Representative*
 - *1 Business Representative*
9. **Special Education**
- Charlene Snyder (Chair)**
- Becky Hendrix-Wegner
 - Terry Houlten
 - Ted Esser
 - Angie Bahnsen
 - Claudia Schulte
 - Bill Natterman
 - *2 Elementary Administrator*
 - *1 Middle School Administrator*
 - *1 High School Administrator*
 - *1 MS Sped Dept. Head*
 - *1 HS Sped Dept. Head*
 - *2 Special Programs Facilitators*
10. **Operations & Maintenance**
- Bob Snowden (Chair)**
- *2 Elementary Principals*
 - *1 Middle School Principal*
 - *1 High School Principal*
 - Ed Rockwell
 - Hap Rowher
 - Terry Haubold
11. **Transportation**
- Bill Natterman (Chair)**
- *1 Elementary Principal*
 - *1 Middle School Principal*
12. **Self-Funded Programs**
- Chris Hughes (Chair)**
- Carol Newton
 - Jim Sutfin
 - Kara Hutton
 - Judy Porter

- 13. Security**
- Roger Farr (Chair)**
- *1 Elementary Principal*
 - *1 Middle School Administrator*
 - *1 High School Administrator*
- 14. Utilities**
- Ken Fossen (Chair)**
- Bob Snowden
 - Hap Rowher
 - Ed Rockwell
- 15. Employee Contracted Obligations**
- Steve Moore (Chair)**
- Donna Flood
 - Kirby Eltiste
- 16. Grants**
- Susan McAdam (Chair)**
- *2 Ed Services Administrators*
 - Shirley Lueth
 - Jocelyn Krauel
- 17. Contingency**
- Ken Fossen (Chair)**
- *None*
- 18. Strategic Planning**
- Angelo Passarelli (Chair)**
- Keith Lutz
 - Martha Bruckner
 - Ken Fossen
 - Kirby Eltiste
 - Amy Friedman
 - John Crawford
 - Mark Feldhausen
- 19. Interlocal Agreements**
- Ken Fossen (Chair)**
- Bill Natterman
 - Bob Snowden
 - Kirby Eltiste
 - Chris Hughes

Appendix B

Program Area Budgets

Millard Public Schools					
FY05 Program Budgeting					
Program Area: ALL					
				Authorized	Extra Duty
	Salaries & Benefits	Non-Personnel	Total	FTE	Assignments
Elementary School Programs	32,796,689.15	818,081.00	33,614,770.15	670.28	471.00
Middle School Programs	20,013,933.02	658,629.00	20,672,562.02	370.54	484.88
High School Programs	24,609,213.60	1,127,967.00	25,737,180.60	437.07	451.30
Governance	1,712,134.06	526,059.05	2,238,193.11	23.00	-
Educational Services	1,867,414.01	3,234,309.50	5,101,723.51	29.00	5.00
Business Services	1,121,961.84	136,854.00	1,258,815.84	18.55	-
Contractual Business Services	-	2,724,500.00	2,724,500.00	-	-
Technology	1,198,260.73	701,386.00	1,899,646.73	17.00	-
Special Education	15,170,917.80	3,111,395.00	18,282,312.80	386.91	4.00
FLEX Funding	-	702,644.00	702,644.00	-	-
Maintenance & Operations	6,647,801.05	2,925,406.00	9,573,207.05	178.06	-
Transportation	32,260.80	21,114.00	53,374.80	0.81	-
Self Funded	1,998.17	320,052.00	322,050.17	-	-
Security	260,147.61	185,247.00	445,394.61	11.38	-
Utilities	-	1,238,892.00	1,238,892.00	-	-
Employee Contracted Obligations	-	5,050,226.00	5,050,226.00	-	-
Grants	-	3,681,917.00	3,681,917.00	-	-
Contingency	17,433.77	676,915.84	694,349.61	-	-
Strategic Plan	-	43,000.00	43,000.00	-	-
Interlocal	200,601.00	4,038,636.00	4,239,237.00	2.50	-
Total	105,650,766.61	31,923,230.39	137,573,997.00	2,145.10	1,416.18

Millard Public Schools
FY05 Program Budgeting
Program Area: Elementary School Programs (ELM)

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits	01-XXXX-XXXX-1XX-310	41,969,216.95	
Less			
School Age SPED (SPED)	01-12XX-XXXX-1XX-310	(4,943,686.25)	
Psychologists (SPED)	01-2140-XXXX-1XX-310	(586,620.73)	
Below Age Five SPED (SPED)	01-44XX-XXXX-1XX-310	(1,546,211.16)	
Summer School Director (SF)	01-6110-XXXX-1XX-310	(1,998.17)	
MEP Facilitators (EDS)	01-2322-XXXX-1XX-310	(267,027.63)	
Custodial/Maintenance (OM)	01-26XX-XXXX-1XX-310	(1,826,983.86)	
Sub Total			\$ 32,796,689.15
Non-Personnel			
Non-Personnel	01-XXXX-XXXX-1XX-6XX	1,012,530.00	
SUBS	20-XXXX-XXXX-1XX-6XX	29,493.00	
Less			
Montclair Montessori PS (SF)	01-3000-XXXX-138-XXX	(148,117.00)	
SUBS	20-3000-XXXX-138-XXX	(1,615.00)	
Norris Montessori PS (SF)	01-3000-XXXX-139-XXX	(75,544.00)	
SUBS	20-3000-XXXX-139-XXX	(776.00)	
Add			
Prior Year Budget Deficit Adjustment (CON)		2,110.00	
Sub Total			\$ 818,081.00
Total			\$ 33,614,770.15

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 34,010,166.65
FY04 Non-Personnel Budget @ 102.0%		\$ 834,442.62
Total FY05 Continuation Budget		\$ 34,844,609.27

Budget Levels		
FY05 Budget @ 103.5%		\$ 34,791,287.11
FY05 Budget @ 103.0%		\$ 34,623,213.25
FY05 Budget @ 102.5%		\$ 34,455,139.40
FY05 Budget @ 102.0%		\$ 34,287,065.55

Staffing Levels		
Administrators		22.00
Teachers		538.20
Nurses		5.80
Professional/Technical		24.11
Paraprofessionals		80.17
Custodial/Maintenance		-
Total FY04 Authorized FTE		670.28
Total FY04 Extra Duty Assignments		471.00

**Millard Public Schools
FY05 Program Budgeting
Program Area: Middle School Programs (MS)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits	01-XXXX-XXXX-2XX-310	24,479,329.04	
Less			
School Age SPED (SPED)	01-12XX-XXXX-2XX-310	(3,038,418.48)	
Psychologists (SPED)	01-2140-XXXX-2XX-310	(234,163.39)	
Custodial/Maintenance (OM)	01-26XX-XXXX-2XX-310	(1,192,814.15)	
Sub Total			\$ 20,013,933.02
Non-Personnel			
Non-Personnel	01-XXXX-XXXX-2XX-6XX	633,457.00	
SUBS	20-XXXX-XXXX-2XX-6XX	22,965.00	
Add			
Prior Year Budget Deficit Adjustment (CON)		2,207.00	
Sub Total			\$ 658,629.00
Total			\$ 20,672,562.02

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 20,754,448.54
FY04 Non-Personnel Budget @ 102.0%		\$ 671,801.58
Total FY05 Continuation Budget		\$ 21,426,250.12

Budget Levels		
FY05 Budget @ 103.5%		\$ 21,396,101.69
FY05 Budget @ 103.0%		\$ 21,292,738.88
FY05 Budget @ 102.5%		\$ 21,189,376.07
FY05 Budget @ 102.0%		\$ 21,086,013.26

Staffing Levels		
Administrators		16.00
Teachers		310.60
Nurses		4.00
Professional/Technical		18.50
Paraprofessionals		21.44
Custodial/Maintenance		-
Total FY04 Authorized FTE		370.54
Total FY04 Extra Duty Assignments		484.88

**Millard Public Schools
FY05 Program Budgeting
Program Area: High School Programs (HS)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits	01-XXXX-XXXX-3XX-310	31,178,806.15	
Less			
School Age SPED (SPED)	01-12XX-XXXX-3XX-310	(3,587,283.95)	
Psychologists (SPED)	01-2140-XXXX-3XX-310	(172,496.32)	
MEP Facilitators (EDS)	01-2322-XXXX-3XX-310	(367,673.49)	
Custodial/Maintenance (OM)	01-26XX-XXXX-3XX-310	(2,181,991.18)	
Security (SEC)	01-2400-0860-3XX-310	(260,147.61)	
Sub Total			\$ 24,609,213.60
Non-Personnel			
Non-Personnel	01-XXXX-XXXX-3XX-6XX	1,013,822.00	
SUBS	20-XXXX-XXXX-3XX-6XX	102,807.00	
Add			
Prior Year Budget Deficit Adjustment (CON)		11,338.00	
Sub Total			\$ 1,127,967.00
Total			\$ 25,737,180.60

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 25,519,754.50
FY04 Non-Personnel Budget @ 102.0%		\$ 1,150,526.34
Total FY05 Continuation Budget		\$ 26,670,280.84

Budget Levels		
FY05 Budget @ 103.5%		\$ 26,637,981.92
FY05 Budget @ 103.0%		\$ 26,509,296.02
FY05 Budget @ 102.5%		\$ 26,380,610.12
FY05 Budget @ 102.0%		\$ 26,251,924.21

Staffing Levels		
Administrators		19.00
Teachers		365.33
Nurses		3.30
Professional/Technical		37.00
Paraprofessionals		12.44
Custodial/Maintenance		-
Total FY04 Authorized FTE		437.07
Total FY04 Extra Duty Assignments		451.30

**Millard Public Schools
FY05 Program Budgeting
Program Area: Governance (GOV)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits			
Superintendent	01-2321-XXXX-XXX-310	961,691.27	
Public Communications	N/A		
Planning & Evaluation	N/A		
Assistant Superintendent - HR	01-2324-XXXX-XXX-310	750,442.79	
Assistant to Superintendent	N/A		
Sub Total			\$ 1,712,134.06
Non-Personnel			
Superintendent	01-XXXX-XXXX-XXX-101	135,656.00	
SUBS	20-XXXX-XXXX-XXX-101	1,535.00	
Public Communications	01-XXXX-XXXX-XXX-102	48,535.00	
Planning & Evaluation	01-XXXX-XXXX-XXX-103	170,799.05	
SUBS	20-XXXX-XXXX-XXX-103	9,910.00	
Assistant Superintendent - HR	01-XXXX-XXXX-XXX-201	83,445.00	
SUBS	20-XXXX-XXXX-XXX-201	1,131.00	
Assistant to Superintendent	01-XXXX-XXXX-XXX-202	62,130.00	
SUBS	20-XXXX-XXXX-XXX-202	12,918.00	
Sub Total			\$ 526,059.05
Total			\$ 2,238,193.11

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 1,775,483.02
FY04 Non-Personnel Budget @ 102.0%		\$ 536,580.23
Total FY05 Continuation Budget		\$ 2,312,063.25

Budget Levels		
FY05 Budget @ 103.5%		\$ 2,316,529.87
FY05 Budget @ 103.0%		\$ 2,305,338.90
FY05 Budget @ 102.5%		\$ 2,294,147.94
FY05 Budget @ 102.0%		\$ 2,282,956.97

Staffing Levels		
Administrators		7.00
Teachers		1.00
Nurses		-
Professional/Technical		15.00
Paraprofessionals		-
Custodial/Maintenance		-
Total FY04 Authorized FTE		23.00
Total FY04 Extra Duty Assignments		-

**Millard Public Schools
 FY05 Program Budgeting
 Program Area: Educational Services (EDS)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits			
Educational Services	01-2322-XXXX-XXX-310	1,509,970.97	
Staff Development	01-2268-XXXX-0XX-310	9,195.50	
Elementary Education	N/A		
Secondary Education	N/A		
Media Services	01-2222-XXXX-0XX-310	218,151.28	
Student Services	01-21XX-XXXX-0XX-310	130,096.26	
Sub Total			\$ 1,867,414.01
Non-Personnel			
Educational Services	01-XXXX-XXXX-XXX-110	49,839.50	
SUBS	20-XXXX-XXXX-XXX-110	6,460.00	
Staff Development	01-XXXX-XXXX-XXX-115	164,801.00	
SUBS	20-XXXX-XXXX-XXX-115	32,618.00	
Elementary Education	01-XXXX-XXXX-XXX-120	944,973.00	
SUBS	20-XXXX-XXXX-XXX-120	85,717.00	
Secondary Education	01-XXXX-XXXX-XXX-130	1,543,094.00	
SUBS	20-XXXX-XXXX-XXX-130	219,743.00	
Media Services	01-XXXX-XXXX-XXX-170	66,035.00	
Student Services	01-XXXX-XXXX-XXX-203	272,097.00	
SUBS	20-XXXX-XXXX-XXX-203	34,179.00	
Less: Security (SEC)	01-2630-XXXX-XXX-203	(185,247.00)	
Sub Total			\$ 3,234,309.50
Total			\$ 5,101,723.51

FY05 Continuation Budget (For Informational Puposres Only)	
FY04 Salaries & Benefits Budget @ 103.7%	\$ 1,936,508.33
FY04 Non-Personnel Budget @ 102.0%	\$ 3,298,995.69
Total FY05 Continuation Budget	\$ 5,235,504.02

Budget Levels	
FY05 Budget @ 103.5%	\$ 5,280,283.83
FY05 Budget @ 103.0%	\$ 5,254,775.22
FY05 Budget @ 102.5%	\$ 5,229,266.60
FY05 Budget @ 102.0%	\$ 5,203,757.98

Staffing Levels	
Administrators	5.00
Teachers	10.00
Nurses	-
Professional/Technical	14.00
Paraprofessionals	-
Custodial/Maintenance	-
Total FY04 Authorized FTE	29.00
Total FY04 Extra Duty Assignments	5.00

**Millard Public Schools
FY05 Program Budgeting
Program Area: Business Services (BS)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits			
Business Services	01-2323-XXXX-XXX-310	1,121,961.84	
Distribution & Purchasing	N/A		
District Wide Expenses	N/A		
Sub Total			\$ 1,121,961.84
Non-Personnel			
Business Services	01-XXXX-XXXX-XXX-330	54,814.00	
Distribution & Purchasing	01-XXXX-XXXX-XXX-380	53,080.00	
District Wide Expenses	01-2510-0000-000-320	278,960.00	
Less			
Business Postage (CBS)	01-2510-0000-000-320 03410	(250,000.00)	
Sub Total			\$ 136,854.00
Total			\$ 1,258,815.84

FY05 Continuation Budget (For Informational Puproses Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 1,163,474.43
FY04 Non-Personnel Budget @ 102.0%		\$ 139,591.08
Total FY05 Continuation Budget		\$ 1,303,065.51

Budget Levels		
FY05 Budget @ 103.5%		\$ 1,302,874.39
FY05 Budget @ 103.0%		\$ 1,296,580.32
FY05 Budget @ 102.5%		\$ 1,290,286.24
FY05 Budget @ 102.0%		\$ 1,283,992.16

Staffing Levels		
Administrators		2.00
Teachers		-
Nurses		-
Professional/Technical		16.55
Paraprofessionals		-
Custodial/Maintenance		-
Total FY04 Authorized FTE		18.55
Total FY04 Extra Duty Assignments		-

**Millard Public Schools
FY05 Program Budgeting
Program Area: Contractual Business Services (CBS)**

	Pentamation Code	FY04 Original Budget
Salaries & Benefits		\$ -
Non-Personnel		
Contracted Business Services	01-XXXX-XXXX-XXX-320	2,753,460.00
Less		
District Wide Expenses (BS)	01-2510-0000-000-320 <>03410	(28,960.00)
Sub Total		\$ 2,724,500.00
Total		\$ 2,724,500.00

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ -
FY04 Non-Personnel Budget @ 102.0%		\$ 2,778,990.00
Total FY05 Continuation Budget		\$ 2,778,990.00

Budget Levels		
FY05 Budget @ 103.5%		FIXED
FY05 Budget @ 103.0%		FIXED
FY05 Budget @ 102.5%		FIXED
FY05 Budget @ 102.0%		FIXED

Staffing Levels		
Administrators		-
Teachers		-
Nurses		-
Professional/Technical		-
Paraprofessionals		-
Custodial/Maintenance		-
Total FY04 Authorized FTE		-
Total FY04 Extra Duty Assignments		-

**Millard Public Schools
FY05 Program Budgeting
Program Area: Technology (TECH)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits	01-2330-XXXX-XXX-310		\$ 1,198,260.73
Non-Personnel			
Non-Personnel	01-XXXX-XXXX-XXX-104	700,386.00	
SUBS	20-XXXX-XXXX-XXX-104	1,000.00	
Sub-Total			\$ 701,386.00
Total			\$ 1,899,646.73

FY05 Continuation Budget (For Informational Puposres Only)			
FY04 Salaries & Benefits Budget @ 103.7%			\$ 1,242,596.38
FY04 Non-Personnel Budget @ 102.0%			\$ 715,413.72
Total FY05 Continuation Budget			\$ 1,958,010.10

Budget Levels			
FY05 Budget @ 103.5%			\$ 1,966,134.37
FY05 Budget @ 103.0%			\$ 1,956,636.13
FY05 Budget @ 102.5%			\$ 1,947,137.90
FY05 Budget @ 102.0%			\$ 1,937,639.66

Staffing Levels			
Administrators			1.00
Teachers			2.00
Nurses			-
Professional/Technical			14.00
Paraprofessionals			-
Custodial/Maintenance			-
Total FY04 Authorized FTE			17.00
Total FY04 Extra Duty Assignments			-

Millard Public Schools
FY05 Program Budgeting
Program Area: Special Education (SPED)

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits			
School Age SPED	01-12XX-XXXX-XXX-310	12,184,927.89	
Psychologists	01-2140-XXXX-XXX-310	993,280.44	
Below Age Five SPED	01-441X-XXXX-XXX-310	1,652,800.88	
SA SPED Transportation	01-2760-XXXX-XXX-310	106,599.74	
BAF SPED Transportation	01-4402-XXXX-XXX-310	233,308.85	
Sub Total			\$ 15,170,917.80
Non-Personnel			
Special Education	01-XXXX-XXXX-XXX-140	2,021,942.00	
SUBS	20-XXXX-XXXX-XXX-140	64,000.00	
Less: Flex Funding	01-XXXX-0230-XXX-140	(702,644.00)	
SA SPED Transportation	01-2760-XXXX-XXX-370	1,626,584.00	
BAF SPED Transportation	01-4402-XXXX-XXX-370	49,755.00	
SPED Lease Vehicles	01-XXXX-XXXX-XXX-700	51,758.00	
Sub Total			\$ 3,111,395.00
Total			\$ 18,282,312.80
FLEX Funding	01-XXXX-0230-XXX-140		\$ 702,644.00

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 15,732,241.76
FY04 Non-Personnel Budget @ 102.0%		\$ 3,173,622.90
Total FY05 Continuation Budget		\$ 18,905,864.66

Budget Levels		
FY05 Budget @ 103.5%		\$ 18,922,193.75
FY05 Budget @ 103.0%		\$ 18,830,782.18
FY05 Budget @ 102.5%		\$ 18,739,370.62
FY05 Budget @ 102.0%		\$ 18,647,959.06
Budget Level (FLEX Funding Only)		FIXED

Staffing Levels		
Administrators		6.00
Teachers		211.10
Nurses		-
Professional/Technical		28.25
Paraprofessionals		141.56
Custodial/Maintenance		-
Total FY04 Authorized FTE		386.91
Total FY04 Extra Duty Assignments		4.00

**Millard Public Schools
 FY05 Program Budgeting
 Program Area: Operations & Maintenance (OM)**

	Pentamation Code	FY04 Original Budget
Salaries & Benefits	01-26XX-XXXX-XXX-310	\$ 6,647,801.05
Non-Personnel	01-XXXX-XXXX-XXX-4XX	\$ 2,925,406.00
Total		\$ 9,573,207.05

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 6,893,769.69
FY04 Non-Personnel Budget @ 102.0%		\$ 2,983,914.12
Total FY05 Continuation Budget		\$ 9,877,683.81

Budget Levels		
FY05 Budget @ 103.5%		\$ 9,908,269.30
FY05 Budget @ 103.0%		\$ 9,860,403.26
FY05 Budget @ 102.5%		\$ 9,812,537.23
FY05 Budget @ 102.0%		\$ 9,764,671.19

Staffing Levels		
Administrators		-
Teachers		-
Nurses		-
Professional/Technical		-
Paraprofessionals		-
Custodial & Maintenance		178.06
Total FY04 Authorized FTE		178.06
Total FY04 Extra Duty Assignments		-

**Millard Public Schools
FY05 Program Budgeting
Program Area: Transportation (TRNS)**

	Pentamation Code	FY04 Original Budget
Salaries & Benefits	01-2750-XXXX-XXX-310	\$ 32,260.80
Non-Personnel	01-2750-XXXX-XXX-370	\$ 21,114.00
Total		\$ 53,374.80

FY05 Continuation Budget (For Informational Puproses Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 33,454.45
FY04 Non-Personnel Budget @ 102.0%		\$ 21,536.28
Total FY05 Continuation Budget		\$ 54,990.73

Budget Levels		
FY05 Budget @ 103.5%		\$ 55,242.92
FY05 Budget @ 103.0%		\$ 54,976.04
FY05 Budget @ 102.5%		\$ 54,709.17
FY05 Budget @ 102.0%		\$ 54,442.30

Staffing Levels		
Administrators		-
Teachers		-
Nurses		-
Professional/Technical		0.81
Paraprofessionals		-
Custodial/Maintenance		-
Total FY04 Authorized FTE		0.81
Total FY04 Extra Duty Assignments		-

**Millard Public Schools
 FY05 Program Budgeting
 Program Area: Self Funded (SF)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits			
Elementary Summer School	01-6110-XXXX-1XX-310		\$ 1,998.17
Non-Personnel			
Regular Preschool	01-XXXX-XXXX-XXX-160	94,000.00	
Montclair Montessori PS	01-3000-XXXX-138-XXX	148,117.00	
SUBS	20-3000-XXXX-138-XXX	1,615.00	
Norris Montessori PS	01-3000-XXXX-139-XXX	75,544.00	
SUBS	20-3000-XXXX-139-XXX	776.00	
Sub Total			\$ 320,052.00
Total			\$ 322,050.17

FY05 Continuation Budget (For Informational Pupuoses Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 2,072.10
FY04 Non-Personnel Budget @ 102.0%		\$ 326,453.04
Total FY05 Continuation Budget		\$ 328,525.14

Budget Levels			
FY05 Budget @ 103.5%			FIXED
FY05 Budget @ 103.0%			FIXED
FY05 Budget @ 102.5%			FIXED
FY05 Budget @ 102.0%			FIXED

Staffing Levels			
Administrators			-
Teachers			-
Nurses			-
Professional/Technical			-
Paraprofessionals			-
Custodial/Maintenance			-
Total FY04 Authorized FTE			-
Total FY04 Extra Duty Assignments			-

**Millard Public Schools
FY05 Program Budgeting
Program Area: Security (SEC)**

	Pentamation Code	FY04 Original Budget
Salaries & Benefits	01-2400-0860-XXX-310	\$ 260,147.61
Non-Personnel	01-2630-XXXX-XXX-203	\$ 185,247.00
Total		\$ 445,394.61

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 269,773.07
FY04 Non-Personnel Budget @ 102.0%		\$ 188,951.94
Total FY05 Continuation Budget		\$ 458,725.01

Budget Levels		
FY05 Budget @ 103.5%		\$ 460,983.42
FY05 Budget @ 103.0%		\$ 458,756.45
FY05 Budget @ 102.5%		\$ 456,529.48
FY05 Budget @ 102.0%		\$ 454,302.50

Staffing Levels		
Administrators		-
Teachers		-
Nurses		-
Professional/Technical		11.38
Paraprofessionals		-
Custodial/Maintenance		-
Total FY04 Authorized FTE		11.38
Total FY04 Extra Duty Assignments		-

**Millard Public Schools
 FY05 Program Budgeting
 Program Area: Utilities (UTL)**

	Pentamation Code	FY04 Original Budget
Salaries & Benefits		\$ -
Non-Personnel	01-XXXX-XXXX-XXX-34X	\$ 1,238,892.00
Total		\$ 1,238,892.00

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ -
FY04 Non-Personnel Budget @ 102.0%		\$ 1,263,669.84
Total FY05 Continuation Budget		\$ 1,263,669.84

Budget Levels			
FY05 Budget @ 103.5%			FIXED
FY05 Budget @ 103.0%			FIXED
FY05 Budget @ 102.5%			FIXED
FY05 Budget @ 102.0%			FIXED

Staffing Levels			
Administrators			-
Teachers			-
Nurses			-
Professional/Technical			-
Paraprofessionals			-
Custodial/Maintenance			-
Total FY04 Authorized FTE			-
Total FY04 Extra Duty Assignments			-

**Millard Public Schools
 FY05 Program Budgeting
 Program Area: Employee Contracted Obligations (ECO)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits			\$ -
Non-Personnel			
Overtime	01-XXXX-XXXX-XXX-312	97,126.00	
CCM	01-XXXX-XXXX-XXX-313	908,978.00	
VESP & DFT&M	01-XXXX-XXXX-XXX-315	2,749,970.00	
SUBS	20-XXXX-XXXX-XXX-315	1,294,152.00	
Sub Total			\$ 5,050,226.00
Total After Adjustments			\$ 5,050,226.00

FY05 Continuation Budget (For Informational Puproses Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ -
FY04 Non-Personnel Budget @ 102.0%		\$ 5,151,230.52
Total FY05 Continuation Budget		\$ 5,151,230.52

Budget Levels		
FY05 Budget @ 103.5%		FIXED
FY05 Budget @ 103.0%		FIXED
FY05 Budget @ 102.5%		FIXED
FY05 Budget @ 102.0%		FIXED

Staffing Levels		
Administrators		-
Teachers		-
Nurses		-
Professional/Technical		-
Paraprofessionals		-
Custodial/Maintenance		-
Total FY04 Authorized FTE		-
Total FY04 Extra Duty Assignments		-

**Millard Public Schools
 FY05 Program Budgeting
 Program Area: Grants (GRT)**

	Pentamation Code	FY04 Original Budget
Salaries & Benefits		\$ -
Non-Personnel	11-XXXX-XXXX-XXX-XXX	\$ 3,681,917.00
Total		\$ 3,681,917.00

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ -
FY04 Non-Personnel Budget @ 102.0%		\$ 3,755,555.34
Total FY05 Continuation Budget		\$ 3,755,555.34

Budget Levels			
FY05 Budget @ 103.5%			FIXED
FY05 Budget @ 103.0%			FIXED
FY05 Budget @ 102.5%			FIXED
FY05 Budget @ 102.0%			FIXED

Staffing Levels			
Administrators			-
Teachers			-
Nurses			-
Professional/Technical			-
Paraprofessionals			-
Custodial/Maintenance			-
Total FY04 Authorized FTE			-
Total FY04 Extra Duty Assignments			-

**Millard Public Schools
FY05 Program Budgeting
Program Area: Contingency (CON)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits	01-11XX-XXXX-0XX-310		\$ 17,433.77
Non-Personnel	01-2323-XXXX-XXX-319	692,570.84	
Less			
Prior Year Budget Deficit Adjustment (ELM, MS, HS)		(15,655.00)	
			\$ 676,915.84
Total			\$ 694,349.61

FY05 Continuation Budget (For Informational Puposres Only)			
FY04 Salaries & Benefits Budget @ 103.7%			\$ 18,078.82
FY04 Non-Personnel Budget @ 102.0%			\$ 690,454.16
Total FY05 Continuation Budget			\$ 708,532.98

Budget Levels			
FY05 Budget @ 103.5%			FIXED
FY05 Budget @ 103.0%			FIXED
FY05 Budget @ 102.5%			FIXED
FY05 Budget @ 102.0%			FIXED

Staffing Levels			
Administrators			-
Teachers			-
Nurses			-
Professional/Technical			-
Paraprofessionals			-
Custodial/Maintenance			-
Total FY04 Authorized FTE			-
Total FY04 Extra Duty Assignments			-

**Millard Public Schools
FY05 Program Budgeting
Program Area: Strategic Plan (SP)**

	Pentamation Code	FY04 Original Budget
Salaries & Benefits		\$ -
Non-Personnel	01-2300-2216-XXX-319	\$ 43,000.00
Total		\$ 43,000.00

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ -
FY04 Non-Personnel Budget @ 102.0%		\$ 43,860.00
Total FY05 Continuation Budget		\$ 43,860.00

Budget Levels			
FY05 Budget @ 103.5%			FIXED
FY05 Budget @ 103.0%			FIXED
FY05 Budget @ 102.5%			FIXED
FY05 Budget @ 102.0%			FIXED

Staffing Levels			
Administrators			-
Teachers			-
Nurses			-
Professional/Technical			-
Paraprofessionals			-
Custodial/Maintenance			-
Total FY04 Authorized FTE			-
Total FY04 Extra Duty Assignments			-

**Millard Public Schools
 FY05 Program Budgeting
 Program Area: Interlocal (INT)**

	Pentamation Code	FY04 Original Budget	
Salaries & Benefits			
MOEC - CADRE	20-XXXX-XXXX-XXX-310		\$ 200,601.00
Non-Personnel			
Laidlaw - Transportation	20-XXXX-XXXX-XXX-370	893,010.00	
OPPD - Electricity	20-XXXX-XXXX-XXX-340	3,145,626.00	
Sub Total			\$ 4,038,636.00
Total			\$ 4,239,237.00

FY05 Continuation Budget (For Informational Purposes Only)		
FY04 Salaries & Benefits Budget @ 103.7%		\$ 208,023.24
FY04 Non-Personnel Budget @ 102.0%		\$ 4,119,408.72
Total FY05 Continuation Budget		\$ 4,327,431.96

Budget Levels			
FY05 Budget @ 103.5%			FIXED
FY05 Budget @ 103.0%			FIXED
FY05 Budget @ 102.5%			FIXED
FY05 Budget @ 102.0%			FIXED

Staffing Levels			
Administrators			-
Teachers			2.50
Nurses			-
Professional/Technical			-
Paraprofessionals			-
Custodial/Maintenance			-
Total FY04 Authorized FTE			2.50
Total FY04 Extra Duty Assignments			-

Appendix C

Program Description Form

PROGRAM DESCRIPTION FORM

Program Area: _____

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

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

Appendix D

Budget Summary Form

BUDGET SUMMARY FORM

Program Area: _____ Budget Level = _____ %
 Incremental Amount = \$ _____
 Total Budget = \$ _____

1. What are the additions provided for in this budget when compared to the budget for last year?

Additions	Est. Cost
	\$

2. What are the reductions provided for in this budget when compared to the budget for last year?

Reductions	Est. Cost
	\$

3. What other additions and/or reductions were considered but not included in this budget?

Other Additions/Reductions Considered	Est. Cost
	\$

4. Comments, if any:

Appendix E

Building Allocation Formula

MILLARD PUBLIC SCHOOLS						
FYE04 Building Budget Allocation Rates						
	Per Building			Per Student		
CATEGORIES	ELM	MS	HS	ELM	MS	HS
Textbooks						
Base				\$ 23.35	\$ 28.03	\$ 28.03
Increased students				\$ 215.03	\$ 281.14	\$ 282.91
Supplies						
Teaching				\$ 12.83	\$ 43.78	\$ 47.28
Warehouse				\$ 21.60	\$ 18.08	\$ 18.08
Guidance		\$ 2,335				
Substitutes						
Activities		\$ 910	\$ 3,642			
Athletics			\$ 6,832			
Field Trips			\$ 2,977			
Temporary Help						
Athletic Contest Supervision		\$ 3,892	\$ 27,369			
Repairs/Equip. Replacement						
		\$ 4,086	\$ 5,838	\$ 14.25	\$ 17.11	\$ 19.96
Copies						
Copier Supplies	\$ 751	\$ 2,442	\$ 9,538			
Media						
Books	\$ 2,335	\$ 4,086	\$ 5,838	\$ 5.38	\$ 6.60	\$ 7.88
Supplies	\$ 1,168	\$ 1,752	\$ 1,752	\$ 2.10	\$ 2.91	\$ 2.49
Gifted						
Supplies Base	\$ 234	\$ 5,254	\$ 11,966			
Writing Hours	17	0	0			
Writing Hrs @ \$21.09	\$ 359	\$ -	\$ -			
Number of Sub days	5	0	0			
Sub days @ \$139.95	\$ 700	\$ -	\$ -			
Staff Development						
Per Staff Allocation	\$ 40.86	\$ 40.86	\$ 40.86			
Number of Sub days	4	8	12			
Sub days @ \$139.95	\$ 560	\$ 1,120	\$ 1,679			
Technology Staff Dev.						
Base	\$ 526	\$ 700	\$ 934			
Per Staff Allocation	\$ 23.35	\$ 23.35	\$ 23.35			

Milard Public Schools																									
Building Budget Allocation																									
Fiscal Year 2003-04																									
Building	Actual		Actual		Actual		Textbook		Change	Textbook	Supplies	Subs.	Temp.	Repairs/	Media	Media	Total	Staff	Tech.	Program	FY03 Budget	FY04 Budget			
	FY03	SPED	FY04	SPED	FY04	Certified	Textbook	Due To															FY04	FY04	FY04
Enroll	Pre-K	Enroll	Pre-K	Enroll	Staff	Base	Enroll	Total	Enroll	Total	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll	Enroll		
Abbott	438		462		29.25	\$ 10,788	\$ 5,161	\$ 15,948	\$ 15,907					\$ 6,584	\$ 751	\$ 4,821	\$ 2,138	\$ 6,959	\$ 1,292	\$ 1,755	\$ 1,209	\$ 50,405	\$ (7,077)	\$ 42,527	
Ackerman	565		580		40.25	\$ 13,543	\$ 3,225	\$ 16,768	\$ 19,969					\$ 8,265	\$ 751	\$ 5,455	\$ 2,388	\$ 7,841	\$ 1,292	\$ 2,204	\$ 1,466	\$ 58,558	\$ (8,151)	\$ 49,406	
Aldrich	324		350		22.80	\$ 8,173	\$ 5,581	\$ 13,753	\$ 12,051					\$ 4,988	\$ 751	\$ 4,218	\$ 1,903	\$ 6,121	\$ 1,292	\$ 1,491	\$ 1,058	\$ 41,515	\$ (6,488)	\$ (643)	\$ 34,384
Black Elk	559		578		35.35	\$ 13,486	\$ 4,086	\$ 17,572	\$ 19,901					\$ 8,237	\$ 751	\$ 5,445	\$ 2,382	\$ 7,826	\$ 1,292	\$ 2,004	\$ 1,351	\$ 58,044	\$ (9,212)	\$ 49,732	
Byam	367		372		28.30	\$ 8,686	\$ 1,075	\$ 9,761	\$ 12,808					\$ 5,301	\$ 751	\$ 4,336	\$ 1,949	\$ 6,286	\$ 1,292	\$ 1,718	\$ 1,187	\$ 39,102	\$ (6,111)	\$ 32,991	
Cather	449		450		30.00	\$ 10,508	\$ 215	\$ 10,723	\$ 15,484					\$ 6,413	\$ 751	\$ 4,756	\$ 2,113	\$ 6,869	\$ 1,292	\$ 1,788	\$ 1,227	\$ 44,553	\$ (6,963)	\$ 37,590	
Cody	218	82	224	57	31.35	\$ 5,230	\$ 1,290	\$ 6,521	\$ 8,944					\$ 3,192	\$ 751	\$ 3,540	\$ 1,838	\$ 5,179	\$ 1,292	\$ 1,841	\$ 1,258	\$ 28,977	\$ (4,528)	\$ 24,448	
Cottonwood	349		315		27.20	\$ 7,355	\$ -	\$ 7,355	\$ 10,845					\$ 4,489	\$ 751	\$ 4,030	\$ 1,830	\$ 5,859	\$ 1,292	\$ 1,671	\$ 1,181	\$ 33,424	\$ (5,224)	\$ 28,201	
Disney	304		286		25.97	\$ 8,678	\$ -	\$ 8,678	\$ 9,847					\$ 4,076	\$ 751	\$ 3,874	\$ 1,769	\$ 5,642	\$ 1,292	\$ 1,621	\$ 1,132	\$ 31,039	\$ (4,851)	\$ 26,189	
Harvey Oaks	248		253		20.90	\$ 5,908	\$ 1,075	\$ 6,983	\$ 8,711					\$ 3,605	\$ 751	\$ 3,696	\$ 1,899	\$ 5,395	\$ 1,292	\$ 1,414	\$ 1,014	\$ 29,165	\$ (4,558)	\$ 24,607	
Hitchcock	200		210		20.05	\$ 4,904	\$ 2,150	\$ 7,054	\$ 7,230					\$ 2,993	\$ 751	\$ 3,485	\$ 1,809	\$ 5,074	\$ 1,292	\$ 1,379	\$ 994	\$ 26,787	\$ (4,183)	\$ 22,584	
Holling Hgts	330		320		27.90	\$ 7,472	\$ -	\$ 7,472	\$ 11,018					\$ 4,560	\$ 751	\$ 4,057	\$ 1,840	\$ 5,897	\$ 1,292	\$ 1,700	\$ 1,177	\$ 33,867	\$ (5,293)	\$ (351)	\$ 28,223
Ezra Millard	381		416		29.20	\$ 9,714	\$ 7,526	\$ 17,240	\$ 14,323					\$ 5,828	\$ 751	\$ 4,573	\$ 2,042	\$ 6,615	\$ 1,292	\$ 1,753	\$ 1,208	\$ 48,109	\$ (7,875)	\$ 41,434	
Montclair	547		550		38.65	\$ 12,843	\$ 645	\$ 13,488	\$ 18,937					\$ 7,838	\$ 751	\$ 5,294	\$ 2,323	\$ 7,617	\$ 1,292	\$ 2,139	\$ 1,428	\$ 53,489	\$ (8,359)	\$ 45,130	
Morton	365		361		27.45	\$ 8,429	\$ -	\$ 8,429	\$ 12,429					\$ 5,144	\$ 751	\$ 4,277	\$ 1,926	\$ 6,203	\$ 1,292	\$ 1,681	\$ 1,187	\$ 37,098	\$ (5,798)	\$ 31,300	
Neihardt	606		589		40.90	\$ 13,753	\$ -	\$ 13,753	\$ 20,279					\$ 8,393	\$ 751	\$ 5,504	\$ 2,405	\$ 7,909	\$ 1,292	\$ 2,231	\$ 1,481	\$ 56,090	\$ (8,786)	\$ 47,324	
Norris	282		308		26.30	\$ 7,192	\$ 5,591	\$ 12,783	\$ 10,604					\$ 4,389	\$ 751	\$ 3,992	\$ 1,815	\$ 5,807	\$ 1,292	\$ 1,634	\$ 1,140	\$ 38,401	\$ (6,001)	\$ 32,399	
Rockwell	333		335		30.50	\$ 7,822	\$ 430	\$ 8,252	\$ 11,534					\$ 4,774	\$ 751	\$ 4,137	\$ 1,872	\$ 6,009	\$ 1,292	\$ 1,806	\$ 1,238	\$ 35,656	\$ (5,572)	\$ 30,084	
Rohwer	374	34	484	34	34.90	\$ 11,301	\$ 23,653	\$ 34,955	\$ 17,399					\$ 6,897	\$ 751	\$ 4,839	\$ 2,184	\$ 7,123	\$ 1,292	\$ 1,988	\$ 1,341	\$ 71,743	\$ (11,212)	\$ (972)	\$ 59,558
Sandoz	309	29	305	24	30.08	\$ 7,122	\$ -	\$ 7,122	\$ 11,020					\$ 4,348	\$ 751	\$ 3,976	\$ 1,808	\$ 5,784	\$ 1,292	\$ 1,789	\$ 1,228	\$ 33,332	\$ (5,209)	\$ 28,123	
Wheeler	453	33	564	29	37.05	\$ 13,189	\$ 23,868	\$ 37,038	\$ 20,445					\$ 6,037	\$ 751	\$ 5,389	\$ 2,352	\$ 7,722	\$ 1,292	\$ 2,074	\$ 1,391	\$ 78,349	\$ (12,244)	\$ 66,105	
Willowdale	404		397		28.55	\$ 9,270	\$ -	\$ 9,270	\$ 13,689					\$ 5,657	\$ 751	\$ 4,471	\$ 2,002	\$ 6,473	\$ 1,292	\$ 1,726	\$ 1,193	\$ 40,031	\$ (6,256)	\$ (144)	\$ 33,631
Total ELL	8,407	158	8,709	144	662.89	\$ 203,355	\$ 85,582	\$ 288,937	\$ 302,961	\$ -	\$ -	\$ -	\$ -	\$ 124,103	\$ 16,522	\$ 98,224	\$ 43,985	\$ 142,209	\$ 26,430	\$ 39,401	\$ 27,050	\$ 969,615	\$ (151,531)	\$ (2,110)	\$ 815,974
Andersen	798		760		59.80	\$ 21,303	\$ -	\$ 21,303	\$ 49,349	\$ 910	\$ 3,892	\$ 17,090	\$ 2,442	\$ 9,102	\$ 3,964	\$ 13,086	\$ 5,254	\$ 3,583	\$ 2,098	\$ 1,935	\$ 118,964	\$ (17,057)	\$ 101,907		
Beadle	503		591		52.91	\$ 16,566	\$ 24,740	\$ 41,306	\$ 38,894	\$ 910	\$ 3,892	\$ 14,198	\$ 2,442	\$ 7,987	\$ 3,472	\$ 11,458	\$ 5,254	\$ 3,282	\$ 1,935	\$ 123,572	\$ (17,718)	\$ (2,207)	\$ 103,648		
Central	846		865		70.32	\$ 24,248	\$ 5,342	\$ 29,590	\$ 55,844	\$ 910	\$ 3,892	\$ 18,898	\$ 2,442	\$ 9,795	\$ 4,269	\$ 14,064	\$ 5,254	\$ 3,993	\$ 2,342	\$ 137,215	\$ (19,874)	\$ 117,540			
Kiewit	1029		992		72.65	\$ 27,806	\$ -	\$ 27,806	\$ 63,700	\$ 910	\$ 3,892	\$ 21,059	\$ 2,442	\$ 10,633	\$ 4,639	\$ 15,272	\$ 5,254	\$ 4,088	\$ 2,396	\$ 146,819	\$ (21,051)	\$ 125,768			
North	614		632		52.48	\$ 17,715	\$ 5,061	\$ 22,775	\$ 41,431	\$ 910	\$ 3,892	\$ 14,900	\$ 2,442	\$ 8,257	\$ 3,591	\$ 11,848	\$ 5,254	\$ 3,264	\$ 1,925	\$ 108,641	\$ (15,577)	\$ 93,064			
Russell	764		800		58.50	\$ 22,424	\$ 10,121	\$ 32,545	\$ 51,823	\$ 910	\$ 3,892	\$ 17,774	\$ 2,442	\$ 9,366	\$ 4,080	\$ 13,446	\$ 5,254	\$ 3,510	\$ 2,088	\$ 133,662	\$ (19,165)	\$ 114,497			
Total MS	4,554	4,640	366.96	\$ 130,059	\$ 45,284	\$ 175,323	\$ 301,040	\$ 5,480	\$ 23,352	\$ 103,908	\$ 14,852	\$ 55,140	\$ 24,014	\$ 79,154	\$ 31,524	\$ 21,699	\$ 12,762	\$ 768,873	\$ (110,243)	\$ (2,207)	\$ 656,423				
MLC	84		93		7.30	\$ 2,607	\$ 2,548	\$ 5,153	\$ 6,078					\$ 1,856		\$ 6,571	\$ 1,984	\$ 8,554	\$ 1,978	\$ 1,104	\$ 24,724	\$ 2,210	\$ (1,044)	\$ 25,891	
North	2282		2282		153.30	\$ 63,984	\$ -	\$ 63,984	\$ 149,152	\$ 13,451	\$ 27,369	\$ 51,387	\$ 9,538	\$ 23,820	\$ 7,434	\$ 31,254	\$ 11,968	\$ 7,943	\$ 4,514	\$ 370,638	\$ 33,128	\$ (10,294)	\$ 393,371		
South	1932		1913		136.83	\$ 53,621	\$ -	\$ 53,621	\$ 125,034	\$ 13,451	\$ 27,369	\$ 44,021	\$ 9,538	\$ 20,912	\$ 6,515	\$ 27,428	\$ 11,968	\$ 7,270	\$ 4,129	\$ 323,629	\$ 28,951	\$ 352,779			
West	1738		1776		116.27	\$ 49,781	\$ 10,751	\$ 60,532	\$ 116,079	\$ 13,451	\$ 27,369	\$ 41,287	\$ 9,538	\$ 18,833	\$ 6,174	\$ 26,007	\$ 11,968	\$ 6,430	\$ 3,849	\$ 316,309	\$ 28,279	\$ 344,588			
Total HS	6,047	6,064	413.70	\$ 169,874	\$ 13,297	\$ 183,271	\$ 396,343	\$ 40,353	\$ 82,107	\$ 138,551	\$ 28,614	\$ 71,136	\$ 22,107	\$ 93,244	\$ 35,898	\$ 23,622	\$ 13,396	\$ 1,035,398	\$ 92,589	\$ (11,338)	\$ 1,116,629				
Total	19,008	19,413	1,443.25	\$ 503,388	\$ 144,142	\$ 647,531	\$ 1,000,345	\$ 45,813	\$ 105,459	\$ 366,561	\$ 59,788	\$ 224,501	\$ 90,107	\$ 314,807	\$ 95,852	\$ 84,722	\$ 53,206	\$ 2,773,886	\$ (189,205)	\$ (15,658)	\$ 2,589,025				

Appendix F
Budget Request Form

BUDGET REQUEST FORM¹**Program Area:** _____

- 1. Description of Request:²**
- 2. Estimated Cost of Request:³**
- 3. Rationale Supporting Request:⁴**

¹ Complete a separate form for each request.

² The request may be for a reduction, an addition, or a request to consider a particular issue (e.g., consider the issue of discontinuing partial parent pay transportation for middle school students).

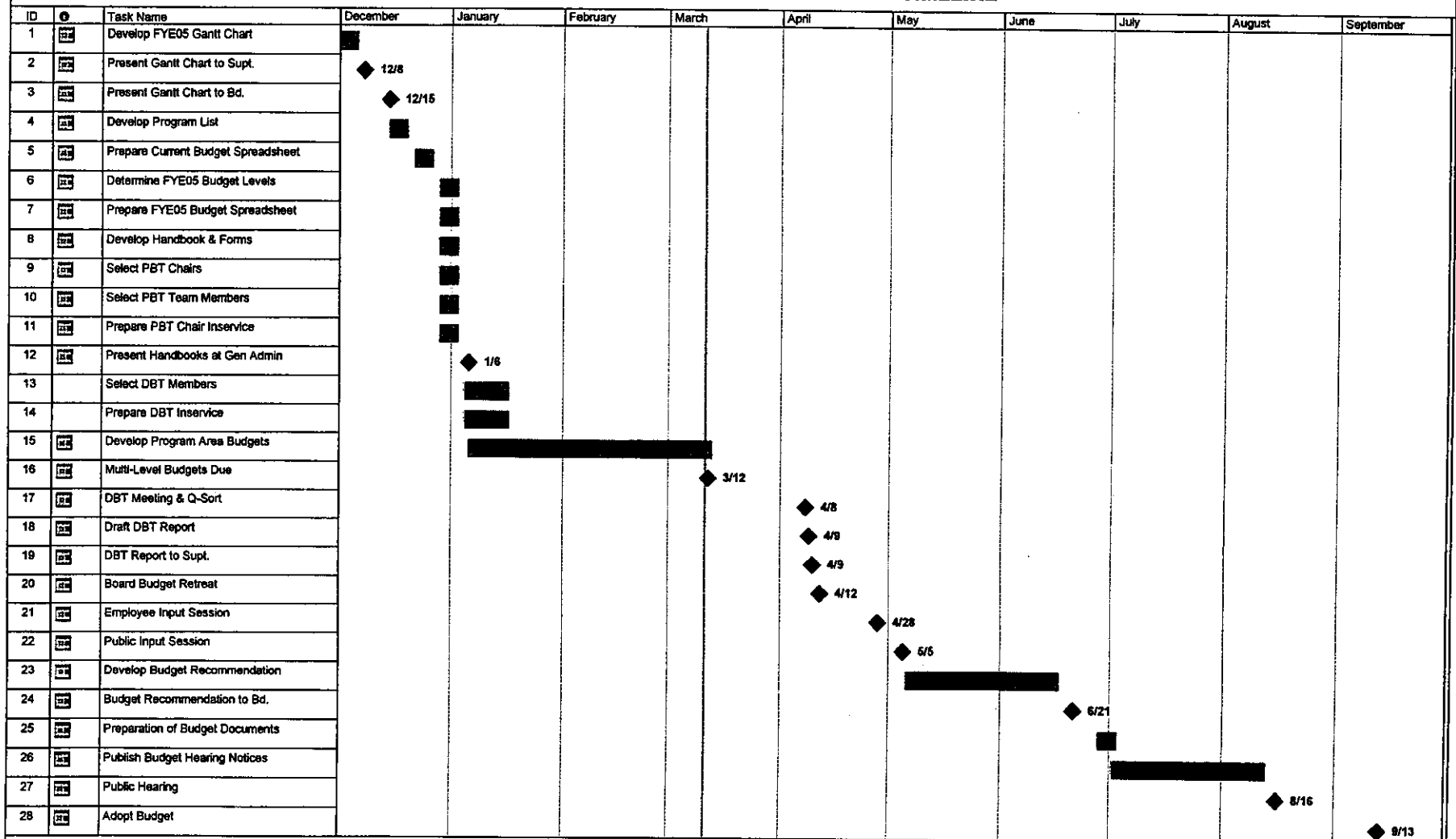
³ The cost should reflect both personnel and non-personnel costs.

⁴ Share the rationale behind the request. Include as much data and other information as possible.

Appendix G

Budget Development Timeline

FYE05 TENTATIVE BUDGET DEVELOPMENT TIMELINE



Project: FYE05 Gantt Chart re Budget Date: Thu 3/11/04	Task	█	Milestone	◆	Rolled Up Split	External Tasks	▨
	Split	Summary	█	Rolled Up Milestone	◇	Project Summary	▬
	Progress	█	Rolled Up Task	█	Rolled Up Progress	█		