

MILLARD PUBLIC SCHOOLS
BOARD COMMITTEE OF THE WHOLE

The Board of Education Committee of the Whole will meet on Monday, May 12, 2008 at 7:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street.

The Public Meeting Act is posted on the Wall and Available for Public Inspection

Public Comments on agenda items - This is the proper time for public questions and comments on agenda items only. Please make sure a request form is given to the Board Vice-President before the meeting begins.

A G E N D A

1. Budget

Public Comments - This is the proper time for public questions and comments on any topic. Please make sure a request form is given to the Board Vice President before the meeting begins.

Minutes
Budget Retreat
May 12, 2008

The members of the Board of Education Committee of the Whole met on Monday, May 12, 2008 at 7:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. The evening agenda was a review of the expense and revenue projections in the development of the 2008-2009 budget.

PRESENT: Brad Burwell, Mike Kennedy, Jean Stothert, and Dave Anderson

ABSENT: Mike Pate and Linda Poole

The expense projections are at 7.5%, which includes a 4.5% salary and benefits for current staff increase, an enrollment growth of about 2.0%, and a 1.5% for opening a new school and other expenses. The revenue projections include \$1.1 million in re-certified state aid and \$3 million in property taxes, so the revenue increases amounts to \$4.1 million.

By increasing the budget from last year (\$175.5 million), at 7.5% it creates a budget of \$188.7 million, which is a \$13.2 million increase for 2008-2009. However, when deducting the \$3.0 million in property taxes, and the \$1.1 million from state aid it leaves a shortfall of \$9.1 million.

Ken Fossen gave the board several options where the district could make up the shortfall. Board members especially wanted to stay away from increasing taxes, or taking funds out of the classrooms. There were several options offered by Ken Fossen that the board members agreed were certainly viable.

Brad Burwell adjourned the meeting



CHAIRMAN

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

Notice is hereby given of a Board of Education Committee of the Whole meeting of School District No. 17, in the County of Douglas, which will be held at 7:00 p.m. on **Monday, May 12, 2008** at 5606 South 147th Street, Omaha, Nebraska.

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.

MIKE KENNEDY,
Secretary

5-9-08

**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,**

J. BOYD

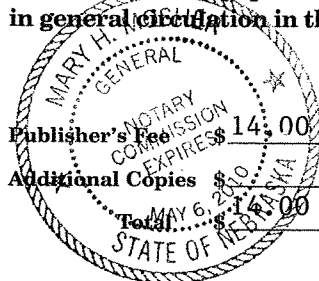
being duly sworn, deposes and says that she is

LEGAL EDITOR

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 _____

May 9, 2008

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



Subscribed in my presence and sworn to before
me this 9th day of
May 20 08
Notary Public in and for Douglas County,
State of Nebraska

BOARD OF EDUCATION COMMITTEE MEETING

MAY 12, 2008

NAME:

REPRESENTING:

Colleen Klaiber

Fernando Ceballos

Stephanie Brandt

Lauren Cruggan

Weeda Ajubi

Laura Olson

Becky Colling

Tim Woodcock

Alex Smith

Sherril Watson

Josh Watson

James Koff

✓ Ian Larkish

Jarrett Venters

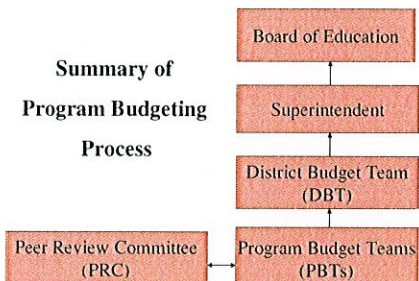
MILLARD PUBLIC SCHOOLS

Budget Retreat

May 12, 2008
Board Committee Meeting

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

OVERVIEW OF PROCESS



PROGRAM BUDGET TEAMS

- Develop 4 Required Budgets
 - 103.0% of Last Year's Budget
 - 103.5% of Last Year's Budget
 - 104.0% of Last Year's Budget
 - 104.5% of Last Year's Budget
- Develop 2 Optional Budget
 - ___% of Last Year's Budget
 - ___% of Last Year's Budget
- Assume 4.5% increase in salaries and benefits
- Inflation factor 4.3% (but budget as needed)

DISTRICT BUDGET TEAM

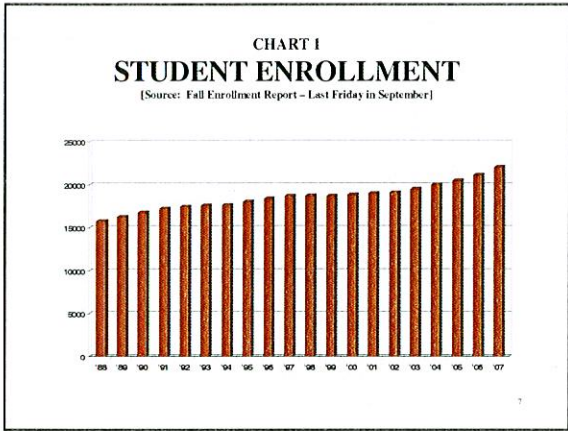
- DBT Responsibilities
 - Receive and Consider Multi-Level Budget Reports from Chairpersons of PBTs
 - Use "Q-Sort" Process to Prioritize Budgets
 - Submit Report to Superintendent (May)

SUPERINTENDENT

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

BOARD OF EDUCATION

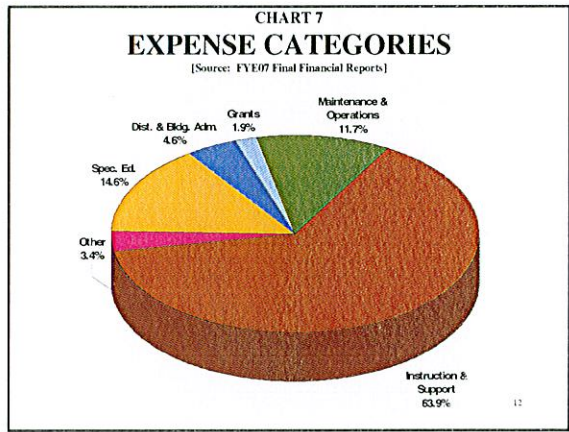
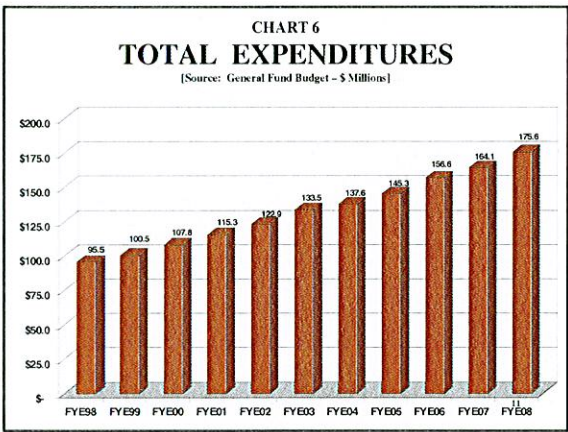
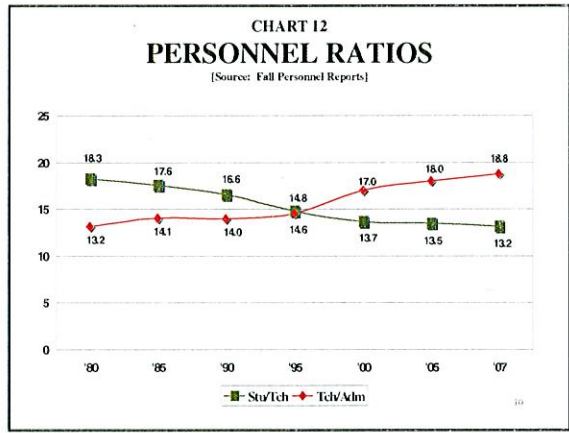
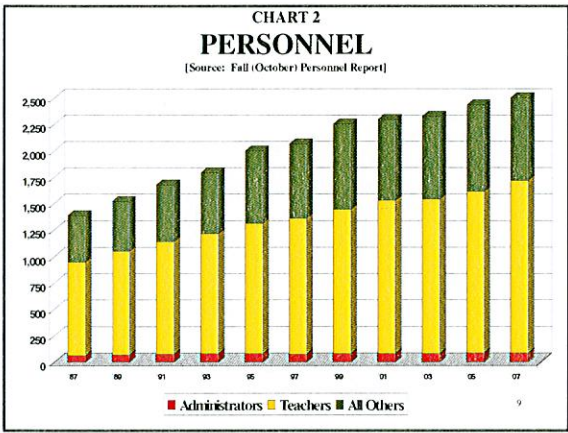
- Board's Responsibilities
 - Review Supt's Budget Recommendation
 - Consider Other Issues (e.g., Political Issues)
 - Conduct Required Hearings and Other Procedures
 - Adopt (or Amend and Adopt) the Supt's Recommended Budget (Aug.-Sept.)

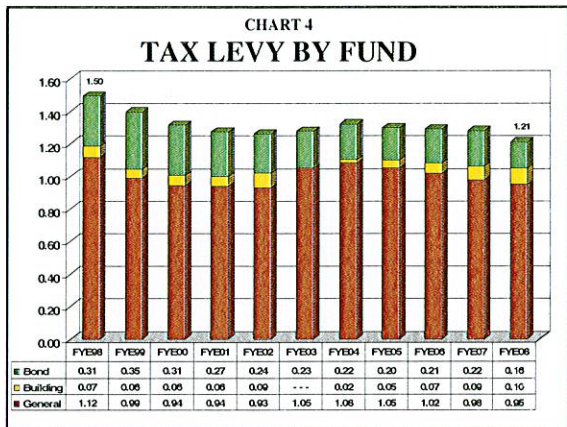
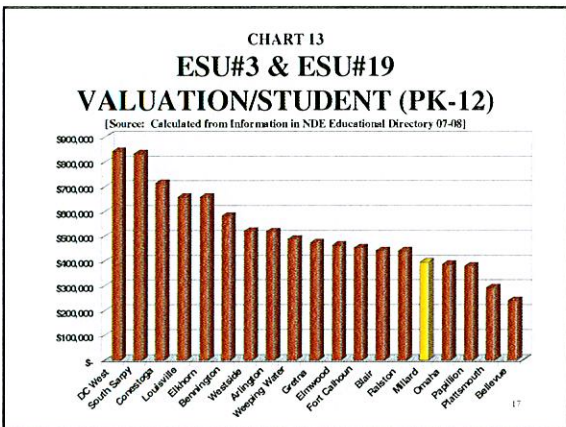
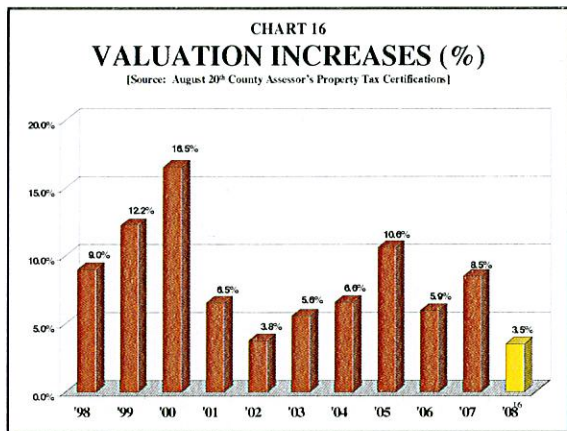
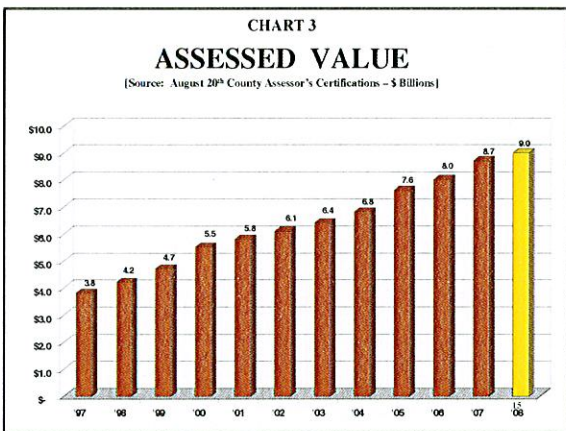
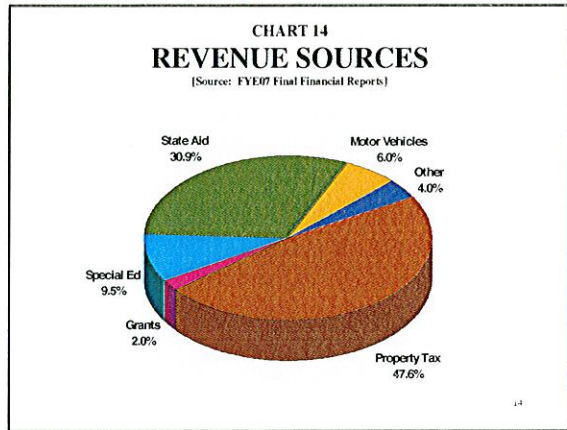
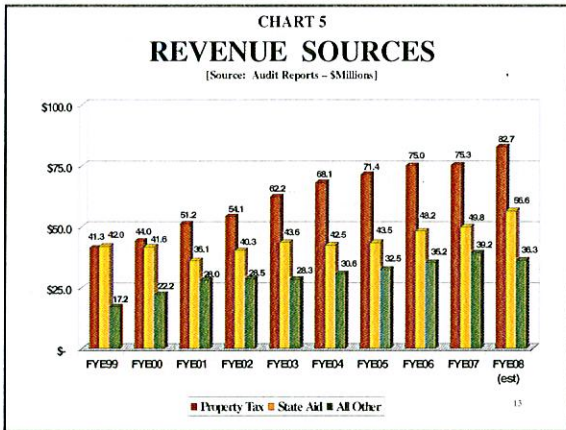


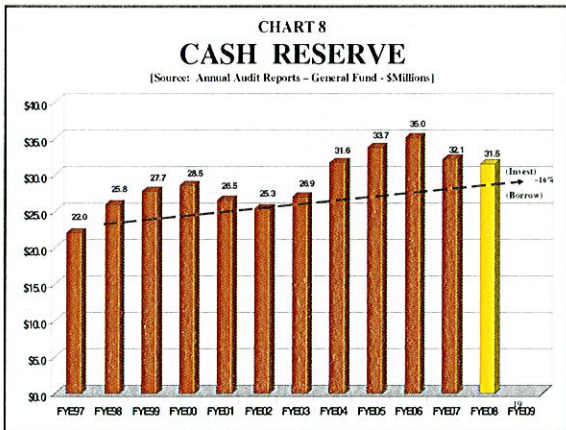
ENROLLMENT PROJECTIONS

Level	2007	2008	Chng.
Elem:	9851	9966	+ 115
MS:	4800	5010	+ 210
HS:	6637	6748	+ 111
			+ 436

(Current enrollment with contracted Sp.Ed. & YAP = 21,498)







NEW SPENDING LID

Permissible Growth in Spending:

$$(120\% \times \text{Needs09}) - (1.025 \times \text{Sped08}) \geq \text{GFOE09} - \text{Grants09} - \text{Sped09}$$

$$(120\% \times \$173,063,953) - (1.025 \times \$25,465,536) \geq Y - \$4,453,533 - \$26,738,812$$

$$Y < = \$208,981,851$$

GFOE08 + SBF08 = \$175,555,408 + \$8,700,000
Total08 = \$184,255,408

Increase09 = 13.42% (Over FYE08)

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NEW LEVY LID

Maximum Levy:

Basic Levy Lid	= \$ 1.050	}	The Levy Lid Includes <u>both</u> the Gen. Fund & the Bldg. Fund
VTOE (VESP)	= <u>0.049</u>		
Total	= \$ 1.099		

[Current General Fund & Building Fund Levy = \$1.05]

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EXPENSE PROJECTIONS

4.5% = Salary & Benefits (Current Staff)
2.0% = Enrollment Growth
1.5% = Opening New School & Other Exp.
7.5% = Total Increase

22

REVENUE PROJECTIONS

\$3.0 m = Property Tax (3.5% Growth)
\$1.1 m = State Aid Re-Certified
\$4.4 m = Total Revenue Increase

23

SHORTFALL

\$188.7 m = Budget w/ 7.5% Increase
175.5 m = Last Year's Budget
13.2 m = Additional Revenue Needed
- 3.0 m = Property Taxes (\$0.95 Levy)
- 1.1 m = State Aid Re-Certified
\$ 9.1 m = Shortfall

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OPTIONS

- Reduce Expenditures
 - Some program areas could be funded at levels below “continuation” (see budget packets)
 - Consider not hiring replacement staff. Would likely result in increased class sizes and less administrative supervision.

25

OPTIONS

- Recapture start up funds transferred from the general fund to the employee benefit fund at inception (~\$1.0 m)
- Temporarily suspend non-emergency summer projects (~\$2.0 m)
- Increase tax levy by \$0.049 to the levy lid (~\$4.5 m)

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OPTIONS

- Reduce building fund commitments (e.g., renovation of Excel, purchase of land, etc.) and increase funds to general fund (\$~??)
- Reduce Cash Reserves
 - Currently the reserve is above the 16% target (~\$3.5m)
 - Could reduce below 16% and do temporary inter-fund borrowing if needed. (~\$10.0m)

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**FYE09 Budget
Q-Sort Results**

Total Votes	Program Area Description	Budget Level	Incremental Cost	Cumulative Cost	
34	Business Services	103.0	1,537,469	1,537,469	
34	Contingency	Fixed	1,000,000	2,537,469	
34	Contracted Business Services	Fixed	3,413,244	5,950,713	
34	Educational Services	103.0	6,603,256	12,553,969	
34	Elementary School Programs	103.0	45,978,116	58,532,085	
34	Elementary School Programs	103.5	223,194	58,755,279	
34	Employee Contracted Obligations	Fixed	8,919,478	67,674,757	
34	Governance	103.0	3,536,722	71,211,479	
34	Grants	Fixed	4,464,134	75,675,613	
34	High School Programs	103.0	31,663,400	107,339,013	
34	High School Programs	103.5	153,706	107,492,719	
34	High School Programs	104.0	153,706	107,646,425	
34	Interlocal Agreements	Fixed	6,518,493	114,164,918	
34	Middle School Programs	103.0	26,072,099	140,237,017	
34	Middle School Programs	103.5	126,562	140,363,579	
34	New Building	Fixed	1,409,255	141,772,834	
34	Operations & Maintenance	103.0	12,750,238	154,523,072	
34	Security	103.0	548,878	155,071,950	3% & 4%
34	Special Education	Fixed	28,346,145	183,418,095	
34	Strategic Plan	Fixed	582,000	184,000,095	5% & 6%
34	Technology	103.0	3,415,709	187,415,804	
33	Elementary School Programs	104.0	223,194	187,638,998	
33	Middle School Programs	104.0	126,564	187,765,562	
33	Technology	103.5	16,581	187,782,143	
32	Educational Services	103.5	32,055	187,814,198	7%
32	Educational Services	104.0	32,055	187,846,253	
32	Security	103.5	2,664	187,848,917	
32	Technology	104.0	16,581	187,865,498	
31	Business Services	103.5	7,463	187,872,961	
31	Elementary School Programs	104.5	223,194	188,096,155	
31	Operations & Maintenance	103.5	61,894	188,158,049	
31	Technology	104.5	16,581	188,174,630	
30	High School Programs	104.5	153,706	188,328,336	
29	Security	104.0	2,664	188,331,000	
28	Educational Services	104.5	32,055	188,363,055	
28	Middle School Programs	104.5	126,564	188,489,619	
27	Business Services	104.0	7,463	188,497,082	
26	Elementary School Programs	105.5	429,548	188,926,630	
26	Governance	103.5	17,169	188,943,799	
26	Operations & Maintenance	104.0	61,894	189,005,693	
25	Governance	104.0	17,168	189,022,861	
25	Middle School Programs	105.7	296,087	189,318,948	
24	Operations & Maintenance	104.5	61,894	189,380,842	
24	Security	104.5	2,664	189,383,506	
21	High School Programs	105.0	142,790	189,526,296	
21	Security	117.6	69,939	189,596,235	8%
15	Technology	109.4	163,636	189,759,871	
13	Business Services	104.5	7,463	189,767,334	
13	Middle School Programs	106.2	137,944	189,905,278	
12	Governance	104.5	17,169	189,922,447	
11	Educational Services	107.2	172,777	190,095,224	
11	Operations & Maintenance	106.7	283,200	190,378,424	
10	Security	129.6	64,000	190,442,424	
9	High School Programs	105.5	174,222	190,616,646	
5	Operations & Maintenance	114.7	984,191	191,600,837	
3	Governance	104.7	8,000	191,608,837	
3	Technology	115.9	215,050	191,823,887	

TEEOSA (After LB 988)

DRAFT

FORMULA STUDENTS CALCULATION

Grade Range	Fall Membership		ADM/FM Ratio		Contracted Out		Formula Students
PDK	(0	x	1.002449)	+	1	= 1.00
FDK-6	(11,422	x	1.002449)	+	8	= 11,457.97
7-8	(3,181	x	1.002449)	+	6	= 3,194.79
9-12	(6,816	x	1.002449)	+	26	= 6,858.69
	Hours		Students		Hr. Adj.	Factor	
PDK Adjustment	0		0		0.0000	0.5	= 0.00
Early Childhood (008)	935		15		0.9060	0.6	= 8.15
Early Childhood (010)	1032		17		1.0000	0.6	= 10.20
Total Formula Students							21,530.81

FORMULA NEEDS CALCULATION

Basic Funding	+ 152,341,292.20
Poverty Allowance	+ 197,021.43
Limited English Proficiency Allowance	+ 573,750.00
Elementary Class Size Allowance (Ending 13-14)	+ 842,697.80
Focus School/Program Allowance (Starting 09-10)	+ 0.00
Summer School Allowance	+ 0.00
Special Receipts Allowance	+ 11,353,028.00
Transportation Allowance	+ 1,232,345.21
Elementary Site Allowance	+ 0.00
Instructional Time Allowance (Starting 09-10)	+ 0.00
Distance Education & Telecommunications Allowance	+ 628,126.15
Averaging Adjustment	+ 0.00
Teacher Education Adjustment	+ 4,321,419.73
New Learning Community Transportation Adjustment (Starting 09-10)	+ 0.00
Student Growth Adjustment (Starting 09-10)	+ 0.00
Positive Student Growth Adjustment Correction (Starting 11-12)	+ 0.00
New School Adjustment (Starting 09-10)	+ 0.00
Limited English Proficiency Allowance Correction	- 0.00
Poverty Allowance Correction	- 0.00
Negative Student Growth Allowance Correction (Starting (11-12)	- 0.00
Local Choice Adjustment	- 0.00
Total Calculated Formula Needs	171,489,680.52
Formula Needs Stabilization	0.00
Total Formula Needs	171,489,680.52

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	8,626,978,893 / 100 x 1.00	86,269,788.93
Net Option Funding		8,358,388.28
Allocated Income Tax Funds		2,034,705.98
Other Actual Receipts		27,921,000.68
Minimum Levy Adjustment		0.00
Total Formula Resources		124,583,883.87

STATE AID CALCULATION

Equalization Aid	46,905,796.65
Net Option Funding	8,358,388.28
Allocated Income Tax Funds	2,034,705.98
Non-Equalized Minimum Levy Adjustment	0.00
Aid Stabilization	0.00
Reorganization Incentive	0.00
Total State Aid Calculated	57,298,890.91
Recapture of Prior Year Deficiencies	0.00
Prior Year State Aid Correction	470,618.84
Total State Aid	57,769,509.75

Cell: B21

Comment: Basic Funding

- References: LB988 Sec. 18 (Page 64)

- The Basic funding calculation starts with the creation of a "comparison group" for the District. A District's comparison group includes itself plus the 5 schools (closest is size to the District) that are larger and the 5 that are smaller (i.e., a total of 11 schools). (Note: If there are not 5 larger or 5 smaller schools, whatever schools fit the requirement will be used.)

- For larger schools (> 900 students), basic funding is based upon cost per student. The adjusted general fund operating expenses (AGFOE) per STUDENT of the comparison schools are averaged (after eliminating the highest and the lowest). This comparison group average AGFOE per student is then multiplied by the District's total formula students to get the District's "Basic Funding" for the state aid calculations.

- For smaller districts (< 900 students), basic funding is based upon the district cost (regardless of the number of students enrolled). The adjusted general operating expenses (AGFOE) per DISTRICT of the comparison schools are averaged (after eliminating the highest and lowest). This average becomes the basic funding for the District.

Cell: B22

Comment: Poverty Allowance

- References: LB988 Sec. 28 (Page 75); 79-1007.06

- The poverty allowance is based upon the number of "poverty students" in the District. The funding is on a sliding scale with more funding for District's as the percentage of poverty students in the District increases. This sliding scale factor is multiplied by the STATEWIDE average general fund operating expenditures (AGFOE). The resulting amount will become the poverty allowance for the District UNLESS the District submitted a lower maximum poverty allowance on its documents filed on or before October 1st.

- Note: There is a penalty (i.e., "correction") the following year if the District does not spend at least 117.65% of its allowance on approved poverty expenses during the year! The 117.65% is not an arbitrary number. It is the spending needed to ensure that the district is paying at least 15% of the cost (with the state covering 85% of the cost). $100\%/85\% = 117.65\%$

- The STATEWIDE average general fund operating expenditures for 08-09 state aid was \$7,143.63 per formula student.

Cell: B23

Comment: Limited English Proficiency Allowance

- References: LB988 Sec. 30 (Page 85); 79-1007.06

- The Limited English Proficiency (LEP) Allowance is based upon the number of LEP students in the District. If the District has none, there is no allowance. If the District has at least 1, the District will receive no less than the amount of funding that would be generated by 12 students.

- The LEP Allowance is calculated by taking the number of LEP students multiplied by 0.25 of the STATEWIDE average general fund operating expenditures (AGFOE) per formula student. This amount will be the LEP Allowance UNLESS the District submitted a lower maximum allowance in its documents submitted on or before October 10th of the preceding year.

- The STATEWIDE Average Basic Funding for 08-09 state aid certification was \$7,423.08 per formula student.

Cell: B24

Comment: Elementary Class Size Allowance

- References: LB988 Sec. 27 (Page 77); 79-1007.04

- For 08-09, the Elementary Class Size Allowance is based upon the number of K-8 Free and Reduced Price Lunch Students in small class sizes (min. 10, max. 20) at least half of the day. (Note: NDE took the position that the student needs to be the same room number for half the day!) This number of students is then multiplied by 0.20 of the the STATEWIDE average general fund operating expenditures per formula student.

- For 09-10, the Elementary Class Size Allowance will be based upon ALL K-3 students in small class sizes (min. 10, max. 20) at least half of the day.

- The Elementary Class Size Allowance will go away in 13-14. However, since it is an "allowance" (which reduces the AGFOE used in computing basic funding), the expiration of the allowance will result in the funds being transferred to basic funding (via the increase in the AGFOE). (Note: The rationale behind the expiration was that the small class size would become an accreditation requirement for all schools in 13-14.)

- The STATEWIDE Average Basic Funding for 08-09 state aid certification was \$7,423.08 per formula student.

Cell: B25

Comment: Focus School/Program Allowance

References: 79-1007.05

- The focus school/program allowance applies only to schools in a learning community. The allowance is the STATEWIDE average general fund operating expenditures per formula student multiplied by 0.10 then multiplied by the number of students participating in a focus school or program as reported on the fall membership report from the school fiscal year immediately preceding the school fiscal year in which the aid is to be paid for state aid certified pursuant to 79-1022 and as reported on the annual statistical summary report from the school fiscal year immediately preceding the school fiscal year in which the aid was paid for the final calculation of state aid pursuant to section 79-1065.

- The STATEWIDE Average Basic Funding for 08-09 state aid certification was \$7,423.08 per formula student.

Cell: B26

Comment: Summer School Allowance

References:

- The STATEWIDE Average Basic Funding for 08-09 state aid certification was \$7,423.08 per formula student.

Cell: B27

Comment: Special Receipts Allowance

- References: LB988 Sec. 15 (Page 61)

- The special receipts allowance is equal to the receipts from: (a) special education, (b) state wards, and (c) accelerated or differentiated curriculum program receipts. These receipts are those specifically related to 79-1018.01 subdivisions (7), (8), (16) and (17). (Note: In practice, the "other actual receipts" in 79-1018.01 are frequently referred to as "accountable receipts" -- even though that term is not used in the statutes or any of the information from NDE).

Cell: B28

Comment: Transportation Allowance

- References: LB988 Sec. 14 (Page 60)

- The transportation allowance is based upon information from the second year prior to certification and equal to the LESSER of the following: (1) The District's actual transportation costs plus in lieu of transportation paid to parents (79-611) minus sped transportation or (2) The number of miles actually traveled (excluding activity trips) multiplied by 400% of the state approved rate (currently 48.5 cents/mile) plus in lieu of transportation paid to parents (79-611).

Cell: B29

Comment: Elementary Site Allowance

- References: LB988 Sec. 17 (Page 62)

- The elementary site allowance is intended for districts that cover a large geographic area with small numbers of students and have more than one elementary school.

- In 08-09, the allowance is given to a district if: (a) the district has more than one elementary attendance site, (b) at least one of the elementary attendance sites does not offer any other grades, (c) the square miles in the district divided by the number of elementary attendance sites in the district equals one hundred square miles or more per elementary attendance site, and (d) the fall membership in elementary grades in the district divided by the number of elementary grades then divided again by the number of elementary attendance sites equals fifteen or fewer students per grade per elementary attendance site. Qualifying elementary attendance sites for such districts shall only offer elementary grades and shall have an average of fifteen or fewer students per grade in the fall membership.

- In 09-10, the allowance is given to a district if: the district has at least one qualifying elementary attendance site. A qualifying elementary attendance site shall be an elementary attendance site, in a district with multiple elementary attendance sites, which does not have another elementary attendance site within seven miles in the same school district or which is the only public elementary attendance site located in an incorporated city or village.

- The elementary site allowance is equal to 500% of the STATEWIDE average general fund operating expenses (AGFOE) per formula student multiplied by 1/8th of the number of students at the site (rounded to a whole number). In the above, the 1/8th of the number of students at the site cannot exceed the number of grades offered at the site.

- The STATEWIDE Average Basic Funding for 08-09 state aid certification was \$7,423.08 per formula student.

Cell: B31

Comment: Distance Education & Telecommunications Allowance

- References: LB988 Sec. 16 (Page 61)

- The distance education & telecommunications allowance is equal to 85% of the following: (1) telecommunication services (e.g., phones), (2) access to data transmission networks, and (3) transmission of data on such networks. From the above, the District must subtract its receipts from the Universal Services Fund.

Cell: B32

Comment: Averaging Adjustment

- References: LB988 Sec. 20 (Page 67)

- The averaging adjustment is for districts whose basic funding per formula student is less than the STATEWIDE average basic funding per formula student AND who have a general fund levy (does not include building fund) that was at least \$0.96 in 07-08 (\$1.00 in 08-09). (Note: The 08-09 state aid calculations uses the 07-08 levy. Similarly, the 09-10 state aid calculations will use the 08-09 levy.)

- The averaging adjustment is 75% of the difference between the STATEWIDE average basic funding per formula student and the District's basic funding per formula student (see spreadsheet Cell B-21) multiplied by the number of formula students in the District multiplied by the appropriate percentage (see below) specified for its general fund levy:

\$0.96 GF Levy = 10% Minimum for 08-09 State Aid (07-08 Levy)

\$0.97 GF Levy = 20%

\$0.98 GF Levy = 30%

\$0.99 GF Levy = 40%

\$1.00 GF Levy = 50% Minimum for 09-10 State Aid (08-09 Levy)

\$1.01 GF Levy = 60%

\$1.02 GF Levy = 70%

\$1.03 GF Levy = 80%

\$1.04 GF Levy = 90%

- Note: Schools in a learning community have a \$0.02 common levy for building fund purposes. Therefore, the maximum general fund levy remaining is only \$1.03 UNLESS the District has a program which can be funded by an exclusion to the levy lid (e.g., Voluntary Termination of Employment program).

- The STATEWIDE Average Basic Funding for 08-09 state aid certification was \$7,423.08 per formula student.

Cell: B33

Comment: Teacher Education Adjustment

- References: LB988 Sec. 21 (Page 71)

- The teacher education adjustment provides additional funding for school district which have a higher percentage of teachers with advanced degrees than the state as a whole.

- Each District gets 1 point for each full time teacher with an masters degree and 2 points for each full time teacher with a doctorate.

- A teacher education index shall be calculated for each district by dividing the ratio of teacher education points for the district divided by the number of full-time equivalent teachers in the district by the ratio of teacher education points for all districts divided by the number of full-time equivalent teachers in all districts.

- The teacher education adjustment for each district shall equal 10% for school fiscal years 2008-09 and 2009-10 and 13.75% for each school fiscal year thereafter of the district's basic funding (see Spreadsheet Cell K21) multiplied by the difference of the product of the district's teacher education index minus one (except that if the result is less than zero, the teacher education adjustment shall equal zero).

- The statewide percentage of points divided by total teachers was 42.47% for the 08-09 state aid certification.

Cell: B35

Comment: Student Growth Adjustment

- References: LB988 Sec. 22 (Page 72)

- The student growth adjustment is for districts that anticipate enrollment growth of more than 1% or 25 students (whichever is greater) in the year for which state aid is being calculated.

- Application for the adjustment must be made by October 10th and must have documentation to support the requested adjustment. NDE may approve, amend, or deny the request by December 1st.

- The student growth adjustment for each approved district shall equal the sum of the product of the school district's basic funding per formula student multiplied by the difference of the approved student growth minus the greater of 25 students or 1% of the fall membership for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated plus the product of 50% of the school district's basic funding per formula student multiplied by the greater of 25 students or 1% of the fall membership for the school fiscal year immediately preceding the school fiscal year for which aid is being calculated.

- Note: The above results 50% funding for the first 1% or 25 students (whichever is greater) and 100% funding for the growth above 1% or 25 students (whichever is greater).

Cell: B36

Comment: Positive Student Growth Adjustment Correction

- References: LB988 Sec. 22 (Page 73)

- This correction applies to Districts that received the student growth adjustment in the prior year. The correction may be either positive or negative depending upon whether the estimates made by the District in the preceding year turned out to be too high or too low.

- The student growth correction shall equal the product of the difference of the average daily membership for such school fiscal year minus the sum of the formula students and the approved student growth used to calculate the student growth adjustment for such school fiscal year multiplied by the school district's basic funding per formula student used in the final calculation of aid pursuant to section 79-1065 for such school fiscal year, except that the absolute value of a negative correction shall not exceed the original adjustment.

- Note: Because of the language in LB988 Sec. 13, two lines were included in the Spreadsheet for the correction. One of the lines (Line 36) is for the correction if it is positive. The other (Line 40) is for the correction if it is negative.

Cell: B40

Comment: Negative Student Growth Adjustment Correction

- References: LB988 Sec. 22 (Page 73)

- This correction applies to Districts that received the student growth adjustment in the prior year. The correction may be either positive or negative depending upon whether the estimates made by the District in the preceding year turned out to be too high or too low.

- The student growth correction shall equal the product of the difference of the average daily membership for such school fiscal year minus the sum of the formula students and the approved student growth used to calculate the student growth adjustment for such school fiscal year multiplied by the school district's basic funding per formula student used in the final calculation of aid pursuant to section 79-1065 for such school fiscal year, except that the absolute value of a negative correction shall not exceed the original adjustment.

- Note: Because of the language in LB988 Sec. 13, two lines were included in the Spreadsheet for the correction. One of the lines (Line 36) is for the correction if it is positive. The other (Line 40) is for the correction if it is negative.

Cell: B41

Comment: Local Choice Adjustment

- References: LB988 Sec. 19 (Page 66)

- The local choice adjustment affects districts that are small (<390 students) but are not sparsely populated (i.e., sparse and very sparse school districts). There is an exception for districts (e.g., schools on reservations) that receive substantial federal funding.

- The adjustment (negative) in 08-09 affects a district if it: (1) has fewer than 390 formula students; (2) is not in a sparse local system or a very sparse local system; and (3) did not receive federal funds in excess of 25% of its general fund budget of expenditures in the most recently available complete data year or in either of the two school fiscal years preceding the most recently available complete data year.

- The adjustment (negative) is equal to 50% of the difference between the basic funding per formula student for the district for which the local choice adjustment is being calculated and the basic funding per formula student for the district in the state that has the closest to 390 formula students multiplied by the formula students for the district for which the local choice adjustment is being calculated (except that the local choice adjustment shall equal zero if the basic funding per formula student for the district for which the local choice adjustment is being calculated is less than the basic funding per formula student for the district that has the closest to 390 formula students).

Cell: B42

Comment: Total Calculated Formula Needs

- References: n/a

- This is simply the sum of all of the above items. (Note: Some of the items above are positive. Others are negative.)

COPY

NEBRASKA DEPARTMENT OF EDUCATION
 SCHOOL FINANCE & ORGANIZATION SERVICES
 2008/09 STATE AID FORMULA STUDENTS (RECERTIFICATION)

4/30/2008

COUNTY/ DISTRICT NUMBER	DISTRICT NAME	FORMULA STUDENTS	ADJUSTED GENERAL FUND OPERATING EXPENDITURES	PER STUDENT
60-0090-000	MC PHERSON COUNTY SCHOOLS	67.22	1,039,950.07	15,471.78
03-0500-000	ARTHUR COUNTY SCHOOLS	89.40	1,166,562.76	13,048.37
39-0055-000	SPALDING PUBLIC SCHOOLS	97.03	1,130,932.06	11,655.95
52-0100-000	KEYA PAHA COUNTY SCHOOLS	99.39	1,678,082.66	16,883.39
83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	99.46	1,700,765.67	17,099.56
86-0001-000	THEDFORD PUBLIC SCHOOLS	103.55	1,424,550.21	13,756.77
08-0036-000	LYNCH PUBLIC SCHOOLS	107.62	1,366,509.42	12,697.93
74-0501-000	SE NEBRASKA CONSOLIDATED SCHS	108.56	1,689,000.11	15,558.39
47-0103-000	ELBA PUBLIC SCHOOLS	112.46	971,253.10	8,636.78
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	113.84	1,043,870.93	9,169.54
92-0045-000	WHEELER CENTRAL SCHOOLS	115.51	1,654,337.87	14,321.68
05-0071-000	SANDHILLS PUBLIC SCHOOLS	119.71	1,528,912.16	12,771.71
78-0104-000	PRAGUE PUBLIC SCHOOLS	120.54	1,356,604.53	11,254.09
14-0541-000	COLERIDGE COMMUNITY SCHOOLS	121.23	1,443,736.94	11,909.34
38-0011-000	HYANNIS AREA SCHOOLS	125.33	2,160,527.84	17,238.80
88-0021-000	ARCADIA PUBLIC SCHOOLS	127.84	920,122.51	7,197.41
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	128.55	1,854,375.65	14,425.33
30-0054-000	SHICKLEY PUBLIC SCHOOLS	130.93	1,721,176.18	13,145.32
54-0501-000	NIOBRARA PUBLIC SCHOOLS	141.18	1,167,262.48	8,268.05
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	141.89	1,221,345.74	8,607.71
54-0505-000	SANTEE COMMUNITY SCHOOLS	141.98	1,289,209.73	9,080.39
06-0006-000	CEDAR RAPIDS PUBLIC SCHOOLS	143.73	1,844,103.26	12,830.70
45-0029-000	EWING PUBLIC SCHOOLS	144.33	1,331,973.36	9,228.65
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	148.28	2,068,466.09	13,950.11
32-0046-000	MAYWOOD PUBLIC SCHOOLS	148.97	1,587,810.94	10,658.62
21-0089-000	ARNOLD PUBLIC SCHOOLS	149.66	2,090,658.49	13,969.24
16-0030-000	CODY-KILGORE PUBLIC SCHS	149.73	1,374,389.83	9,179.37
26-0024-000	NEWCASTLE PUBLIC SCHOOLS	150.71	1,356,624.31	9,001.67
41-0091-000	HAMPTON PUBLIC SCHOOLS	154.61	1,657,566.74	10,720.62
14-0101-000	WYNOT PUBLIC SCHOOLS	155.84	1,355,994.08	8,701.19
06-0017-000	ST EDWARD PUBLIC SCHOOLS	157.42	1,724,012.58	10,951.64
27-0046-000	DODGE PUBLIC SCHOOLS	159.16	1,372,542.16	8,623.66
19-0039-000	LEIGH COMMUNITY SCHOOLS	166.16	1,761,421.27	10,601.06
45-0044-000	STUART PUBLIC SCHOOLS	166.94	1,408,661.68	8,438.01
21-0084-000	SARGENT PUBLIC SCHOOLS	167.06	1,914,475.69	11,459.91
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	167.41	1,802,032.22	10,764.25
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	170.10	2,678,173.18	15,744.94
39-0010-000	GREELEY-WOLBACH PUBLIC SCHOOLS	171.91	1,758,139.87	10,227.33
12-0032-000	RISING CITY PUBLIC SCHOOLS	173.37	1,323,980.94	7,636.54
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	174.00	1,722,864.51	9,901.61
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	174.18	1,855,577.01	10,653.28
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	177.18	2,018,576.12	11,392.71
45-0137-000	CHAMBERS PUBLIC SCHOOLS	178.88	1,756,765.95	9,820.81
02-0018-000	ELGIN PUBLIC SCHOOLS	179.11	1,770,337.12	9,884.16
39-0501-000	NORTH LOUP SCOTIA PUBLIC SCHS	180.60	2,003,699.62	11,094.81
10-0105-000	PLEASANTON PUBLIC SCHOOLS	186.85	1,670,996.42	8,943.01
46-0001-000	MULLEN PUBLIC SCHOOLS	189.98	1,823,202.18	9,596.93
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	190.02	2,013,371.75	10,595.81
75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	190.28	2,485,380.57	13,061.77
19-0059-000	HOWELLS PUBLIC SCHOOLS	191.67	1,848,703.76	9,645.27
18-0070-000	CLAY CENTER PUBLIC SCHOOLS	197.07	1,796,725.82	9,117.14
48-0303-000	MERIDIAN PUBLIC SCHOOLS	197.40	1,676,696.11	8,493.74
41-0002-000	GILTNER PUBLIC SCHOOLS	198.66	1,618,281.62	8,146.03
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	199.40	1,821,418.82	9,134.38
57-0501-000	STAPLETON PUBLIC SCHOOLS	200.95	1,692,331.64	8,421.53
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	201.43	2,050,017.70	10,177.17

COUNTY/ DISTRICT NUMBER	DISTRICT NAME	FORMULA STUDENTS	ADJUSTED GENERAL FUND OPERATING EXPENDITURES	PER STUDENT
56-0006-000	BRADY PUBLIC SCHOOLS	201.96	1,328,665.46	6,578.96
21-0044-000	ANSLEY PUBLIC SCHOOLS	204.04	1,488,518.14	7,295.22
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	204.93	1,856,797.62	9,060.68
78-0072-000	MEAD PUBLIC SCHOOLS	205.53	2,254,729.23	10,970.54
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	206.65	2,563,028.43	12,402.93
79-0002-000	MINATARE PUBLIC SCHOOLS	210.74	1,701,678.71	8,074.66
19-0058-000	CLARKSON PUBLIC SCHOOLS	210.75	2,231,539.26	10,588.46
54-0576-000	WAUSA PUBLIC SCHOOLS	211.87	1,371,860.86	6,474.92
44-2001-000	HITCHCOCK CO UNIFIED SCH SYSTM	215.38	2,406,946.71	11,175.45
69-0055-000	LOOMIS PUBLIC SCHOOLS	222.15	2,053,224.65	9,242.53
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	224.21	2,211,175.49	9,862.20
49-0033-000	STERLING PUBLIC SCHOOLS	225.34	1,810,611.77	8,035.14
21-0015-000	ANSELMO-MERNA PUBLIC SCHOOLS	227.06	2,106,802.68	9,278.57
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	227.68	2,236,891.11	9,824.70
71-0067-000	HUMPHREY PUBLIC SCHOOLS	228.86	1,984,708.59	8,672.19
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	229.00	2,238,658.71	9,775.76
21-0180-000	CALLAWAY PUBLIC SCHOOLS	230.07	1,862,753.10	8,096.43
61-0049-000	PALMER PUBLIC SCHOOLS	231.56	1,508,150.11	6,512.89
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	231.66	2,089,526.14	9,019.79
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	234.71	1,583,162.60	6,745.25
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	237.57	2,561,971.86	10,784.13
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	240.26	2,097,041.71	8,728.15
08-0050-000	WEST BOYD SCHOOL DISTRICT	242.00	2,497,637.96	10,320.82
85-0060-000	DEHLER PUBLIC SCHOOLS	243.10	2,356,341.23	9,693.07
23-0071-000	CRAWFORD PUBLIC SCHOOLS	243.52	2,291,900.41	9,411.51
50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	244.58	2,627,083.38	10,741.08
76-0044-000	DORCHESTER PUBLIC SCHOOLS	245.16	1,831,257.21	7,469.52
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	250.06	1,695,538.67	6,780.56
70-0542-000	OSMOND PUBLIC SCHOOLS	251.26	1,979,032.92	7,876.30
59-0080-000	ELKHORN VALLEY SCHOOLS	251.52	3,081,250.24	12,250.62
37-0030-000	ELWOOD PUBLIC SCHOOLS	253.36	2,634,362.30	10,397.80
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	253.53	2,581,960.95	10,183.92
69-0054-000	BERTRAND PUBLIC SCHOOLS	253.84	2,322,836.73	9,150.86
17-0003-000	LEYTON PUBLIC SCHOOLS	255.73	2,884,181.21	11,278.36
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	255.92	2,428,308.95	9,488.39
90-0595-000	WINSIDE PUBLIC SCHOOLS	256.27	2,136,033.63	8,335.01
18-0011-000	HARVARD PUBLIC SCHOOLS	257.21	2,062,204.22	8,017.57
01-0003-000	KENESAW PUBLIC SCHOOLS	259.96	2,044,973.67	7,866.35
25-0025-000	CREEK VALLEY SCHOOLS	261.46	2,793,819.12	10,685.28
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	262.27	2,456,959.16	9,367.95
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	264.93	2,497,967.06	9,428.90
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	265.55	2,026,447.66	7,631.18
35-0001-000	GARDEN COUNTY SCHOOLS	266.19	3,145,072.38	11,814.99
87-0013-000	WALTHILL PUBLIC SCHOOLS	266.77	2,219,209.11	8,318.88
10-0119-000	AMHERST PUBLIC SCHOOLS	268.78	1,977,879.16	7,358.69
72-0019-000	OSCEOLA PUBLIC SCHOOLS	270.04	2,193,179.17	8,121.66
14-0008-000	HARTINGTON PUBLIC SCHOOLS	270.56	3,009,518.60	11,123.26
56-0007-000	MAXWELL PUBLIC SCHOOLS	284.01	2,620,746.14	9,227.62
20-0020-000	BANCROFT-ROSALIE COMM SCHOOLS	288.22	1,820,103.82	6,314.94
24-0004-000	OVERTON PUBLIC SCHOOLS	288.85	2,206,599.86	7,639.25
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	292.61	2,866,102.77	9,794.82
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	295.60	2,418,066.31	8,180.23
76-0068-000	FRIEND PUBLIC SCHOOLS	297.14	2,592,409.65	8,724.40
72-0032-000	SHELBY PUBLIC SCHOOLS	298.74	2,171,183.39	7,267.77
87-0001-000	PENDER PUBLIC SCHOOLS	300.50	2,568,795.09	8,548.34
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	301.48	3,151,158.92	10,452.19
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	302.67	2,966,500.10	9,800.96
31-0506-000	FRANKLIN PUBLIC SCHOOLS	305.35	2,791,066.41	9,140.63
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	309.23	2,525,178.66	8,166.06

COUNTY/ DISTRICT NUMBER	DISTRICT NAME	FORMULA STUDENTS	ADJUSTED GENERAL FUND OPERATING EXPENDITURES	PER STUDENT
42-0002-000	ALMA PUBLIC SCHOOLS	313.55	2,353,829.61	7,506.92
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	316.15	2,546,855.74	8,055.74
50-0501-000	AXTELL COMMUNITY SCHOOLS	316.27	2,283,135.19	7,218.97
10-0019-000	SHELTON PUBLIC SCHOOLS	321.56	2,661,164.38	8,275.90
82-0001-000	LOUP CITY PUBLIC SCHOOLS	323.48	2,804,325.75	8,669.18
45-0239-000	WEST HOLT PUBLIC SCHOOLS	323.79	3,944,108.54	12,181.13
14-0045-000	RANDOLPH PUBLIC SCHOOLS	327.43	2,811,570.08	8,586.68
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	328.46	2,752,380.11	8,379.58
36-0100-000	BURWELL PUBLIC SCHOOLS	333.44	2,895,728.23	8,684.42
63-0001-000	FULLERTON PUBLIC SCHOOLS	334.93	2,473,334.75	7,384.58
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	340.70	3,667,716.15	10,765.12
10-0009-000	ELM CREEK PUBLIC SCHOOLS	343.97	2,516,490.38	7,316.04
34-0034-000	FREEMAN PUBLIC SCHOOLS	345.62	2,599,997.18	7,522.73
02-0009-000	NELIGH-OAKDALE SCHOOLS	352.01	2,865,961.62	8,141.76
14-0054-000	LAUREL-CONCORD PUBLIC SCHOOLS	353.77	3,052,003.28	8,627.06
74-0070-000	HUMBOLDT TABLE ROCK STEINAUER	354.60	3,651,768.52	10,298.14
73-0179-000	SOUTHWEST PUBLIC SCHOOLS	363.59	3,775,005.27	10,382.69
72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	363.83	3,093,044.50	8,501.30
54-0096-000	CROFTON COMMUNITY SCHOOLS	376.13	3,100,490.80	8,243.17
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	379.31	4,009,670.57	10,570.91
87-0016-000	UMO N HO N NATION PUBLIC SCHS	379.53	3,001,695.58	7,909.02
13-0022-000	WEeping WATER PUBLIC SCHOOLS	381.63	2,771,782.08	7,263.01
91-0074-000	BLUE HILL PUBLIC SCHOOLS	386.64	2,589,808.79	6,698.26
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	387.46	3,656,208.12	9,436.32
29-0117-000	DUNDY CO-STRATON PUBLIC SCHS	388.16	3,482,775.57	8,972.58
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	390.48	3,360,402.76	8,605.88
18-0002-000	SUTTON PUBLIC SCHOOLS	393.65	3,338,948.80	8,481.93
22-0031-000	HOMER COMMUNITY SCHOOLS	394.17	2,590,267.93	6,571.38
54-0013-000	CREIGHTON PUBLIC SCHOOLS	400.03	2,619,033.09	6,547.11
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	402.32	3,419,238.65	8,498.73
70-0005-000	PLAINVIEW PUBLIC SCHOOLS	403.52	3,241,927.11	8,034.03
68-0020-000	PERKINS COUNTY SCHOOLS	410.92	5,018,111.60	12,211.96
65-0011-000	SUPERIOR PUBLIC SCHOOLS	420.00	3,704,174.42	8,819.46
62-0021-000	BAYARD PUBLIC SCHOOLS	422.48	3,237,984.81	7,664.24
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	429.89	3,018,584.44	7,021.79
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	432.92	2,961,593.57	6,840.90
34-0001-000	SOUTHERN SCHOOL DIST 1	434.00	3,597,825.45	8,290.00
66-0501-000	PALMYRA DISTRICT O R 1	434.80	3,478,124.86	7,999.29
84-0003-000	STANTON COMMUNITY SCHOOLS	435.37	3,222,939.45	7,402.71
26-0001-000	PONCA PUBLIC SCHOOLS	440.55	3,020,847.86	6,857.05
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	449.50	3,646,083.88	8,111.50
10-0069-000	RAVENNA PUBLIC SCHOOLS	452.39	3,599,211.07	7,955.97
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	461.88	3,966,105.84	8,586.86
87-0017-000	WINNEBAGO PUBLIC SCHOOLS	462.16	3,617,463.91	7,827.37
79-0011-000	MORRILL PUBLIC SCHOOLS	462.67	3,328,069.62	7,193.20
55-0148-000	MALCOLM PUBLIC SCHOOLS	476.83	3,616,539.89	7,584.53
20-0030-000	WISNER-PILGER PUBLIC SCHOOLS	485.44	3,841,618.94	7,913.67
33-0540-000	SOUTHERN VALLEY SCHOOLS	488.03	4,749,650.48	9,732.24
49-0050-000	JOHNSON CO CENTRAL PUBLIC SCHS	491.00	4,567,643.79	9,302.74
78-0009-000	YUTAN PUBLIC SCHOOLS	491.94	3,526,761.84	7,169.05
02-2001-000	NEBRASKA UNIFIED DISTRICT 1	492.52	4,340,639.69	8,813.07
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	495.52	5,117,088.65	10,326.81
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	498.04	4,606,841.96	9,249.86
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	498.87	3,674,977.21	7,366.55
88-0005-000	ORD PUBLIC SCHOOLS	500.99	4,625,589.74	9,232.85
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	503.45	3,871,429.09	7,689.76
56-0037-000	HERSHEY PUBLIC SCHOOLS	509.29	4,657,677.08	9,145.37
15-0010-000	CHASE COUNTY SCHOOLS	526.33	4,615,040.76	8,768.34
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	530.21	4,054,975.98	7,647.86

COUNTY/ DISTRICT NUMBER	DISTRICT NAME	FORMULA STUDENTS	ADJUSTED GENERAL FUND OPERATING EXPENDITURES	PER STUDENT
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	530.80	4,036,176.89	7,603.94
40-0083-000	WOOD RIVER RURAL SCHOOLS	536.79	3,752,755.62	6,991.07
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	537.06	4,457,503.26	8,299.82
47-0100-000	CENTURA PUBLIC SCHOOLS	537.64	4,035,954.90	7,506.73
10-0002-000	GIBBON PUBLIC SCHOOLS	546.03	3,754,479.14	6,875.90
53-0001-000	KIMBALL PUBLIC SCHOOLS	547.57	5,392,164.64	9,847.48
59-0001-000	MADISON PUBLIC SCHOOLS	558.10	4,112,818.32	7,369.28
89-0003-000	FORT CALHOUN COMMUNITY SCHS	568.73	4,305,511.64	7,570.46
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	572.93	4,622,931.77	8,068.91
06-0001-000	BOONE CENTRAL SCHOOLS	574.69	4,899,279.43	8,525.08
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	589.66	4,373,623.37	7,417.15
65-2005-000	SO CENTRAL NE UNIFIED SYSTEM 5	591.00	5,223,203.44	8,837.94
13-0056-000	CONESTOGA PUBLIC SCHOOLS	593.56	3,667,844.53	6,179.36
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	595.42	4,081,403.97	6,854.64
89-0024-000	ARLINGTON PUBLIC SCHOOLS	603.27	4,393,553.23	7,282.93
79-0031-000	MITCHELL PUBLIC SCHOOLS	612.09	4,099,694.81	6,697.87
47-0001-000	ST PAUL PUBLIC SCHOOLS	628.42	4,075,899.55	6,485.93
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	650.32	5,371,423.52	8,259.61
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	653.65	5,324,220.58	8,145.38
70-0002-000	PIERCE PUBLIC SCHOOLS	661.70	5,342,766.71	8,074.25
12-0056-000	DAVID CITY PUBLIC SCHOOLS	666.56	4,943,015.87	7,415.68
16-0006-000	VALENTINE COMMUNITY SCHOOLS	675.88	6,845,672.23	10,128.60
20-0001-000	WEST POINT PUBLIC SCHOOLS	678.26	5,201,631.09	7,669.06
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	726.34	7,573,089.53	10,426.38
80-0005-000	MILFORD PUBLIC SCHOOLS	735.37	5,029,276.40	6,839.07
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	745.68	5,090,510.26	6,826.65
45-0007-000	O'NEILL PUBLIC SCHOOLS	747.47	7,045,893.71	9,426.31
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	762.48	5,346,095.67	7,011.50
21-0025-000	BROKEN BOW PUBLIC SCHOOLS	771.93	5,442,345.18	7,050.29
50-0503-000	MINDEN PUBLIC SCHOOLS	786.13	6,023,541.09	7,662.31
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	803.58	5,785,038.82	7,199.04
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	834.89	5,498,191.01	6,585.53
74-0056-000	FALLS CITY PUBLIC SCHOOLS	842.74	6,638,094.27	7,876.84
90-0017-000	WAYNE COMMUNITY SCHOOLS	853.38	6,634,197.15	7,774.02
48-0008-000	FAIRBURY PUBLIC SCHOOLS	873.12	7,066,822.28	8,093.74
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	879.99	7,987,330.17	9,076.57
78-0039-000	WAHOO PUBLIC SCHOOLS	883.96	6,416,643.13	7,258.96
23-0002-000	CHADRON PUBLIC SCHOOLS	894.70	7,207,716.82	8,056.03
64-0029-000	AUBURN PUBLIC SCHOOLS	895.42	6,299,292.83	7,035.04
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	896.64	5,333,580.98	5,948.39
24-0011-000	COZAD CITY SCHOOLS	944.09	7,136,816.96	7,559.44
28-0059-000	BENNINGTON PUBLIC SCHOOLS	944.29	5,770,698.97	6,111.16
51-0001-000	OGALLALA PUBLIC SCHOOLS	1,019.34	7,741,446.34	7,594.58
77-0046-000	SOUTH SARPY DIST 46	1,050.17	9,234,875.97	8,793.72
69-0044-000	HOLDREGE PUBLIC SCHOOLS	1,096.03	8,658,775.82	7,900.15
41-0504-000	AURORA PUBLIC SCHOOLS	1,251.25	9,276,518.85	7,413.78
93-0012-000	YORK PUBLIC SCHOOLS	1,272.55	10,105,096.13	7,940.85
17-0001-000	SIDNEY PUBLIC SCHOOLS	1,281.50	8,922,280.13	6,962.37
80-0009-000	SEWARD PUBLIC SCHOOLS	1,327.18	9,720,528.97	7,324.20
40-0082-000	NORTHWEST PUBLIC SCHOOLS	1,392.52	9,458,363.13	6,792.29
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	1,398.98	10,404,255.11	7,437.03
73-0017-000	MC COOK PUBLIC SCHOOLS	1,433.99	8,991,177.43	6,270.03
76-0002-000	CRETE PUBLIC SCHOOLS	1,529.01	10,455,611.43	6,838.14
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	1,580.00	10,034,914.55	6,351.19
07-0006-000	ALLIANCE PUBLIC SCHOOLS	1,664.17	12,144,349.98	7,297.53
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	1,717.10	11,637,061.09	6,777.18
55-0145-000	WAVERLY SCHOOL DISTRICT 145	1,720.74	12,308,996.68	7,153.32
55-0160-000	NORRIS SCHOOL DIST 160	1,935.34	12,993,192.58	6,713.64
79-0016-000	GERING PUBLIC SCHOOLS	2,092.21	14,934,075.05	7,137.93

COUNTY DISTRICT NUMBER	DISTRICT NAME	FORMULA STUDENTS	ADJUSTED GENERAL FUND OPERATING EXPENDITURES	PER STUDENT
34-0015-000	BEATRICE PUBLIC SCHOOLS	2,120.18	15,120,145.06	7,131.53
89-0001-000	BLAIR COMMUNITY SCHOOLS	2,310.86	15,965,441.72	6,908.88
77-0037-000	GRETNA PUBLIC SCHOOLS	2,444.48	16,189,703.82	6,622.97
24-0001-000	LEXINGTON PUBLIC SCHOOLS	2,732.31	16,527,205.24	6,048.80
79-0032-000	SCOTTSBLUFF PUBLIC SCHOOLS	2,782.69	19,583,875.72	7,037.75
28-0054-000	RALSTON PUBLIC SCHOOLS	3,139.99	21,354,936.94	6,800.95
01-0018-000	HASTINGS PUBLIC SCHOOLS	3,201.55	21,011,861.42	6,563.03
71-0001-000	COLUMBUS PUBLIC SCHOOLS	3,466.66	23,707,922.13	6,838.84
22-0011-000	SO SIOUX CITY COMMUNITY SCHS	3,558.17	23,549,024.26	6,618.30
59-0002-000	NORFOLK PUBLIC SCHOOLS	3,742.31	29,919,719.64	7,994.99
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	4,109.66	29,981,351.19	7,295.34
27-0001-000	FREMONT PUBLIC SCHOOLS	4,421.58	30,702,691.89	6,943.82
28-0010-000	ELKHORN PUBLIC SCHOOLS	4,496.26	30,095,782.86	6,693.51
10-0007-000	KEARNEY PUBLIC SCHOOLS	4,903.22	34,325,031.40	7,000.50
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	6,032.09	50,225,140.01	8,326.33
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	7,791.14	46,201,660.04	5,930.03
77-0027-000	PAPILLION-LA VISTA PUBLIC SCHS	9,110.87	65,310,595.81	7,168.42
77-0001-000	BELLEVUE PUBLIC SCHOOLS	9,146.09	63,276,889.83	6,918.46
28-0017-000	MILLARD PUBLIC SCHOOLS	21,530.81	148,676,203.08	6,905.28
55-0001-000	LINCOLN PUBLIC SCHOOLS	31,828.55	229,828,309.03	7,220.82
28-0001-000	OMAHA PUBLIC SCHOOLS	44,381.39	321,300,086.28	7,239.52

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7,000.50
8,326.33
5,930.03
7,168.42
6,918.46
7,276.84
7,220.82
7,239.52

COMPARISON GROUP FOR MILLARD

	<u>ACTUAL</u>	<u>WHAT IF: \$8M</u>
Kearney Public Schools	7,000.50	7,000.50
Papillion La-Vista Public Schools	7,168.42	7,168.42
Bellevue Public Schools	6,918.46	6,918.46
Millard Public Schools	6,905.28	7,276.84
Lincoln Public Schools	7,220.82	7,220.82
Omaha Public Schools	7,239.52	7,239.52
	<hr/>	<hr/>
	42,453.01	42,824.57

Basic Funding:

# Schools =	6	6
Comparison Group Total =	42,453.01	42,824.57
Millard Comparison Group Average AGFOE =	7,075.50	7,137.43
Formula Students =	21,531	21,531
Millard Comparison Group Average AGFOE =	7,076	7,137
Basic Funding =	152,341,283	153,674,617

1,333,333

Averaging Adjustment:

Statewide Average Basic Funding per Formula Student =	7,423	7,423
Millard Basic Funding per Formula Student =	7,076	7,137
Difference =	348	286

COUNTY/ DISTRICT NUMBER	DISTRICT NAME	FORMULA STUDENTS	ADJUSTED GENERAL FUND OPERATING EXPENDITURES	PER STUDENT
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	Millard Formula Students =		21,531	21,531
	75% of Difference =		261	214
	Averaging Adjustment Base =		5,612,732	4,612,731
	Averaging Adjustment Base =		5,612,732	4,612,731
	\$0.95 Levy Adjustment (00%) =		0	0
(Minimum 07-08 Levy)	\$0.96 Levy Adjustment (10%) =		561,273	461,273
	\$0.97 Levy Adjustment (20%) =		1,122,546	922,546
	\$0.98 Levy Adjustment (30%) =		1,683,819	1,383,819
	\$0.99 Levy Adjustment (40%) =		2,245,093	1,845,092
(Minimum 08-09 Levy)	\$1.00 Levy Adjustment (50%) =		2,806,366	2,306,366
	\$1.01 Levy Adjustment (60%) =		3,367,639	2,767,639
	\$1.02 Levy Adjustment (70%) =		3,928,912	3,228,912
	\$1.03 Levy Adjustment (80%) =		4,490,185	3,690,185
	\$1.04 Levy Adjustment (90%) =		5,051,458	4,151,458
				<u>4,151,458</u>
				<u>5,484,791.44</u>