



*COMMITTEE OF THE WHOLE  
MEETING*



JUNE 8, 2009

**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 6:00 p.m. on **Monday, June 8, 2009** 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.

LINDA POOLE,  
Secretary

6-5-09

**THE DAILY RECORD  
OF OMAHA**

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

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

**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 \_\_\_\_\_

June 5, 2009

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 \_\_\_\_\_ 5th \_\_\_\_\_ day of  
June \_\_\_\_\_ 20 09  
Total \$ 13.40

Publisher's Fee \$ 13.40

Additional Copies \$ \_\_\_\_\_

MILLARD PUBLIC SCHOOLS  
BOARD COMMITTEE OF THE WHOLE

The Board of Education Committee of the Whole will meet on Monday, June 8, 2009 at 6:00 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  
Committee Meeting  
June 8, 2009

The members of the Board of Education met as a committee of the Whole on Monday, June 8, 2009 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147<sup>th</sup> Street. Discussion was in regards to the 2009-2010 budget.

Present: Mike Pate, Dave Anderson, Mike Kennedy, and Linda Poole

Absent: Brad Burwell and Julie Kannas

Also in attendance were Ken Fossen, Angelo Passarelli, and other administrators.

Ken Fossen reviewed information regarding the development of the FYE10 budget. In particular, discussion was had with regard to changes made in LB545 (2009) and the addition of the ARRA-SFSF funds with the state aid formula. It was also noted that the state contribution to the state aid formula would remain constant for the next two years. However, there would be increases in state aid for the next two years as a result of the distribution of the ARRA-SFSF funds through the state aid formula. The state plan is to have the state contribution increase substantially in the third year after the ARRA-SFSF funds expire.

Projections for both state aid and property taxes were reviewed. It was reported that state aid to the district would increase about \$10 million with another \$7.2 million being received via ARRA-SFSF funds. Property taxes were estimated to grow about 1.5%.

There was also some discussion of how the learning community would affect the distribution of funds and the budget timelines for member school district. The Learning Community must make decisions on its budget, the general fund common levy, and the building fund common levy by September 1, 2009 and notify the member schools of such. The member schools have until September 20, 2009 to conduct hearings, adopt their budgets, and file them as required by law.



Chairman

**FY10 Budget  
Q-Sort Results**

<b>Total Votes</b>	<b>Program Area Description</b>	<b>Budget Level</b>	<b>Incremental Cost</b>	<b>Cumulative Cost</b>
38	Business Services	100.0	1,616,379	1,616,379
38	Contingency	Fixed	1,000,000	2,616,379
38	Contracted Business Services	Fixed	3,300,000	5,916,379
38	Curriculum Adoption	Fixed	2,903,447	8,819,826
38	Educational Services	100.0	5,338,342	14,158,168
38	Elementary School Programs	100.0	46,201,967	60,360,135
38	Elementary School Programs	101.0	462,020	60,822,155
38	Employee Contracted Obligations	Fixed	9,779,086	70,601,241
38	Governance	100.0	3,811,352	74,412,593
38	Grants	Fixed	4,727,688	79,140,281
38	High School Programs	100.0	31,815,309	110,955,590
38	Middle School Programs	100.0	25,598,355	136,553,945
38	Middle School Programs	101.0	255,983	136,809,928
38	New Building	Fixed	142,999	136,952,927
38	Operations & Maintenance	100.0	14,171,766	151,124,693
38	Projects	Fixed	0	151,124,693
38	Security	100.0	571,863	151,696,556
38	Special Education	Fixed	27,910,816	179,607,372
38	Strategic Plan	Fixed	1,148,000	180,755,372
38	Technology	100.0	3,374,524	184,129,896
38	Technology	101.0	33,745	184,163,641
38	Transportation	Fixed	1,625,637	185,789,278
38	Utilities	Fixed	5,342,217	191,131,495
37	Educational Services	101.0	53,384	191,184,880
37	Governance	101.0	38,114	191,222,994
37	High School Programs	101.0	318,153	191,541,147
37	Middle School Programs	102.0	255,983	191,797,130
37	Technology	102.0	33,745	191,830,875
36	Elementary School Programs	102.0	462,020	192,292,895
36	Security	101.0	5,719	192,298,613
35	High School Programs	102.0	318,153	192,616,766
35	Operations & Maintenance	101.0	141,739	192,758,505
34	Elementary School Programs	103.0	462,020	193,220,525
32	Business Services	101.0	16,164	193,236,689
32	Operations & Maintenance	102.0	141,739	193,378,428
32	Security	102.0	5,719	193,384,147
30	Governance	102.0	38,113	193,422,260
29	Middle School Programs	103.0	255,983	193,678,243
28	Educational Services	102.0	53,384	193,731,627
23	Security	103.0	5,719	193,737,346
21	Operations & Maintenance	103.0	141,739	193,879,085
20	Business Services	102.0	16,164	193,895,249
20	High School Programs	103.0	318,153	194,213,402
16	Elementary School Programs	104.0	462,666	194,676,068
16	Technology	103.0	33,745	194,709,813
13	Governance	103.0	38,114	194,747,927
13	Middle School Programs	103.5	120,744	194,868,671
9	Educational Services	103.0	53,384	194,922,055
9	Security	104.6	9,000	194,931,055
5	Business Services	103.0	16,164	194,947,219
4	Operations & Maintenance	104.0	141,739	195,088,958
4	Technology	111.8	296,182	195,385,140
3	Operations & Maintenance	106.1	297,950	195,683,090
2	Security	120.4	90,752	195,773,842

1596

195,773,842

(38 voted)

**NOTE: Projects Program Area amount will be determined at a later date.**



## **DISTRICT BUDGETING TEAM**

**Multi-Level Budget  
May 8, 2009**

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

**PROGRAM DESCRIPTION FORM**

**Program Area: Elementary Program Budget**

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

**Personnel Budget:**

- Elementary staff provides differentiated instruction to meet the needs of all students in the academic areas of reading, spelling, writing, English, handwriting, speaking, listening, mathematics, science, health, social studies, art, basic technology, and life skills based on grade level objectives. Staff participates on MIT Teams, content curriculum teams, technology teams, extra-duty activity sponsors, Study Center staff, Instructional Team, School Improvement Team, MDT, 504, and other shared decision-making teams. All teachers participate in the administration of assessments, analysis of data to make instructional decisions, utilize Gradebook, parent portal, and communicate with parents through conferences, newsletters, report cards, school activities, phone calls, and email. The 2008-09 classroom teachers included:  

Kindergarten – 1653 students, 86 FTE	Grade 1 – 1683 students, 81 FTE
Grade 2 – 1725 students, 81 FTE	Grade 3 – 1657 students, 77 FTE
Grade 4 – 1571 students, 74 FTE	Grade 5 – 1549 students, 71 FTE
Core Academy – 12 FTE	Montessori – 17 FTE
- Programs of Choice include Core Academy at Cather Elementary School, Montessori at Montclair and Norris Elementary Schools, and Primary Years Program/IB at Aldrich Elementary School.
- Positions based on a point allocation system that support specific needs of students included: Music Teachers, Physical Education Teachers, READ Teachers, Instructional Facilitators, Information Specialists, Counselors, Technology Specialists, Art Teachers, and Paraprofessionals.
- Positions allocated by the district beyond classroom teachers and point allocations include: Principals, Assistant Principals, 10-month sec., Early Literacy Intervention/ K-1 Intervention, ELL teacher, Instrumental music grade 5, Orchestra grades 4 & 5 and Nurses.

**Non-Personnel Budget:**

- 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		
- Printing of 13 ELO Assessment Parent Letters, ranging from 2 to 4 pages for each child during the year and report cards that range from 3-6 pages per child each quarter.

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area: Elementary Programs 2009 - 2010

Last Year’s Budget: \$ 46,201,967.20  
Continuation Budget: \$ 47,557,324.10

100% Budget:	\$46,201,967.00	Incremental Amount:	\$46,201,967.20
101% Budget:	\$46,663,986.00	Incremental Amount:	\$ 462,020.00
102% Budget:	\$47,126,006.00	Incremental Amount:	\$ 462,020.00
103% Budget:	\$47,588,026.00	Incremental Amount:	\$ 462,020.00
104% Budget:	\$48,050,692.00	Incremental Amount:	\$ 462,666.00

Please provide below a brief description of what is included in (or excluded from) each of the proposed budget levels. [Note: Use “bullet lists” if such will assist with clarity and conciseness. This form should focus on statements of fact. The Budget Summary Form (Appendix D) provides a forum for sharing the committee’s rationale, comments, and supporting documents for each proposed budget level.]

A. 100% Budget

- Reductions:
- \*6 teachers for growth (\$365,868)
  - \*cut 6.5 FTE (\$396,357)
  - \*cut .25FTE of Elem Principal (\$25,000)
  - \*cut 1pt/3 unit bldg & 2pt/4 unit bldg (\$79,300)
  - \*Safety Patrol (\$27,000)
  - \*Student Council (\$17,481)
  - \*PAYBAC Liaison (\$13,937)
  - \*Club Sponsors (\$47,983)
  - \*SIS Trainers (\$25,636)
  - \*MIT Consultants 6/bldg (\$78,219)
  - \*Computer Initiator (\$54,515)
  - \*Building Web Page (\$34,475)
  - \*Mentors (\$24,212)
  - \*Strings – 4<sup>th</sup>/5<sup>th</sup> grades (\$247,528)
  - \*Band (\$288,160)

- Additions:
- \*6 teachers for growth (\$365,868)

B. 101% Budget

- Reductions:
- \*cut 6 FTE for growth (\$365,868)
  - \*cut .25FTE of Elem Principal (\$25,000)
  - \*2.3% ob building budgets (\$23,538)
  - \*cut 1pt/3 unit bldg & 2pt/4 unit bldg (\$79,300)
  - \*Safety Patrol (\$27,000)
  - \*Student Council (\$17,481)
  - \*PAYBAC Liaison (\$13,937)
  - \*Club Sponsors (\$47,983)
  - \*SIS Trainers (\$25,636)
  - \*MIT Consultants 3/bldg (\$39,109)
  - \*Building Web Page (\$34,475)
  - \*Mentors (\$24,212)
  - \*Strings – 4<sup>th</sup>/5<sup>th</sup> grades (\$247,528)
  - \*Band (\$288,160)

- Additions:
- \*6 teachers for growth (\$365,868)







reduction would be where a teacher could serve multi-grades. The team is looking to Human Resources expertise to recommend where those situations might occur.

- At a small building a .25 FTE of a principal would be reassigned to another budget area to support other district assigned tasks.
- Three unit buildings would decrease their point allocation by 1 point and 4 unit buildings would decrease their point allocation by 2 points.
- The committee reviewed all program areas included in the Elementary Program Budget when identifying possible reductions. The building budgets for staff development, materials, and supplies do not currently meet the building needs, so this area was not identified for reductions. Other programs such as Counseling, READ, Physical Education, Vocal Music, were discussed, but are critical components to supporting elementary students' academic achievement. Based on these concerns, the committee identified the areas of extra duty assignments and the elimination of Instrumental Music and Orchestra offerings at the elementary level further meet the reduction at this level.
- Budget reductions in past years have eliminated the following programs and supports: Curriculum Task Force Committee (2006-07); 120 extra duty positions for content area initiators (2005-06); 1 FTE in Montessori preschool/kindergarten (2004-05); and extra duty positions for bldg Volunteer Coordinator, Kitchen Helper Coordinator, Spring Festival Music Program, and Montclair Swim Instruction Paraprofessionals (2003-04).













**Program Area: 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.*

**ACADEMICS:** Academic and life skills, so important in elementary school, are given continued emphasis and further development in middle school to ensure students meet rigorous and relevant outcomes necessary for future success.

**EXPLORATION:** Exploratory experiences are a vital part of the middle school. These opportunities introduce new subjects and experiences to 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 30 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 addressing life skills, 40 Developmental Assets, Personal Learning Plans while providing a strong student support system.

**TEACHING TEAMS:** Students are assigned to an academic team with two 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 address adolescent student learning needs and to give students a greater sense of security, and feeling of belonging. Team teachers share a common planning time for professional learning community discussions, planning of interdisciplinary activities, differentiating for individual team students, coordinating curriculum, and providing for individual student needs.

**CURRICULUM:**

- GRADE 6* Mathematics/challenge math/prealgebra, reading, world languages, language arts, science, social studies, physical education/band/orchestra, exploratory (6-week rotation): health, general music, art, family and consumer science, industrial technology, computer applications.
- GRADE 7* Mathematics/prealgebra/algebra, science, health, reading, world languages, English, social studies, physical education/music, band/orchestra, exploratory (6-week rotation): art, family and consumer science, industrial technology, computer applications, general music, health.
- GRADE 8* Prealgebra/algebra/geometry, science, reading, English, social studies, world languages, family life education, physical education/study hall, chorus, band/orchestra, career planning and choices of an array of 6 week exploratory electives such as: industrial technology, drawing, painting, pottery, print making, foods, sewing, designing spaces, managing money, and computer applications including web and graphic design and desktop publishing.

**Support Personnel & Instructional Budgets:**

- Provides counseling, career awareness and Personal Learning Plan information
- 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
- 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 reteaching efforts, Special Education, English Language Learners (ELL) and 504 services for students
- Provides choice through Montessori and the IB Middle Years Programme (MYP)
- Maintains facility through repair and replacement of equipment
- Purchases needed instructional materials and supplies to facilitate teaching and learning
- Provides health services for students
- Provides High Ability Learners (HAL) services and experiences unique to the middle level experiences

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area: Middle School

Budget Planning Participants:	Jeff Alfrey	Chris Hughes
	Beth Fink/Heather Phipps	Nancy Johnston
	Lori Jasa	Jim Sutfin
	Mitch Mollring	Craig Whaley
	John Southworth	
	Joan Wilson	

Last Year's Budget: \$25,598,355.00

100%	Budget:	\$25,598,355.00	Incremental Amount	\$25,598,355.00
101%	Budget:	\$25,854,339.00	Incremental Amount	\$ 255,983.00
102%	Budget:	\$26,110,322.00	Incremental Amount	\$ 255,983.00
103%	Budget:	\$26,366,306.00	Incremental Amount	\$ 255,983.00
103.5%	Budget:	\$26,487,050.00	Incremental Amount	\$ 120,744.00

Brief description of additions and/or reductions:

**A. 100% Budget**

Reductions:

7.0 FTE Teachers (\$426,846.00)  
 3.0 FTE Counselors (\$212,544.00)  
 Reduce paraprofessional hours (\$136,295.00)  
 Eliminate paraprofessional 6.5 hours (\$21,093.00)  
 Eliminate Volunteer Coordinators (\$1,635.00)  
 Reduce Clubs/Activities (\$4,577.00)  
 Reduce Non Personnel Building Budgets (\$3,077.00)

Additions:

1.0 FTE Teachers (\$60,978.00)

**B. 101% Budget**

Reductions:

4.0 FTE Teachers (\$243,912.00)  
 2.0 FTE Counselors (\$141,696.00)  
 Reduce paraprofessional hours (\$136,295.00)  
 Eliminate paraprofessional 6.5 hours (\$21,093.00)  
 Eliminate Volunteer Coordinators (\$1,635.00)  
 Reduce Clubs/Activities (\$4,577.00)  
 Reduce MIT Consultants/Leaders (\$2,615.00)

Additions:

1.0 FTE Teachers (\$60,978.00)  
 Non Personnel Budgets (\$1,740.00)

**C. 102% Budget**

Reductions:

1.5 FTE Teachers (\$91,467.00)  
 Reduce paraprofessional hours (\$116,825.00)  
 Eliminate paraprofessional 6.5 hours (\$21,093.00)  
 Eliminate PAYBAC Liaisons (\$3,923.00)  
 Eliminate Volunteer Coordinators (\$1,635.00)  
 Reduce MIT Consultants/Leaders (\$19,080.00)  
 Reduce 10 month secretary hours (\$25,231.00)  
 Reduce Clubs/Activities (\$4,577.00)  
 Reduce SIS Trainers (\$5,388.00)  
 Eliminate School Newspaper (\$3,274.00)  
 Decrease Non Personnel Budgets (\$1,607.00)

Additions:

1.0 FTE Teachers (\$60,978.00)

**D. 103% Budget**

## Reductions:

0.5 FTE Teachers (\$30,489.00)  
Reduce paraprofessional hours (\$10,384.00)  
Eliminate paraprofessional 6.5 hours (\$21,093.00)  
Reduce Clubs/Activities (\$4,577.00)  
Decrease Non Personnel Budgets (\$977.00)

## Additions:

1.0 FTE Teachers (\$60,978.00)  
Football Coaches (\$29,404.00)

**E. 103.5% Budget (Option 1)**

## Reductions:

Eliminate paraprofessional 6.5 hours (\$21,093.00)  
Reduce Clubs/Activities (\$4,577.00)

## Additions:

1.5 FTE Teachers (\$91,467.00)  
Football Coaches (\$29,404.00)  
Paraprofessional 0.5 FTE (\$12,981.00)  
Community Social Worker 0.5 FTE (\$35,424.00)

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Middle School

Budget Level = 100%

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

Additions	Est. Cost
Teacher: 1.0 FTE @ NMS	\$ 60,978.00

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

Reductions	Est. Cost
Teachers: 7.0 FTE	\$426,846.00
Counselors: 3.0 FTE	\$212,544.00
General Education Paraprofessionals: 7 hours per building	\$136,295.00
Eliminate Paraprofessional: 6.5 hour position @ CMS	\$ 21,093.00
Eliminate Volunteer Coordinators	\$ 1,635.00
Reduce Clubs/Activities	\$ 4,577.00
Reduce Non Personnel Building Budgets	\$ 3,077.00

3. Financial Reconciliation:

Continuation Budget:	\$ 26,343,444.00
Amount for Above Additions:	\$ 60,978.00
Amount for Above Reductions:	\$ <u>806,067.00</u>
Total:	\$ 25,598,355.00

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Addition** of 1.0 FTE Teacher: NMS; due to increased sixth grade student enrollment
- **Reduction** of 7.0 FTE Teachers: To be determined based on student enrollments; class sizes would increase at all buildings
- **Reduction** of 3.0 FTE Counselors: 0.5 per building; support services to students and families would be impacted; other responsibilities would be reassigned
- **Reduction** of paraprofessional hours: 7 hours per building per day; support services to students and staff would be impacted; other responsibilities would be reassigned
- **Reduction** of paraprofessional: 6.5 FTE CMS Montessori
- **Elimination** of Volunteer Coordinators; responsibilities would be reassigned
- **Reduction** of Clubs/Activities; currently allocated, not filled
- **Decrease** to Non Personnel Building Budgets; incremental decrease based on student enrollments

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Further reduction or elimination of other athletics, activities and/or staff would jeopardize the Millard Public Schools Middle Level Philosophy and opportunities for middle level students
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would reduce or eliminate services to students and parents
- Every attempt was made to impact the least amount of students when determining reductions

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Middle School

Budget Level = 101%

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

Additions	Est. Cost
Teacher: 1.0 FTE @ NMS	\$ 60,978.00
Increase Non Personnel Building Budgets	\$ 1,740.00

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

Reductions	Est. Cost
Teachers: 4.0 FTE	\$243,912.00
Counselors: 2.0 FTE	\$141,696.00
General Education Paraprofessionals: 7 hours per building	\$136,295.00
Eliminate Paraprofessional: 6.5 hour position @ CMS	\$ 21,093.00
Eliminate Volunteer Coordinators	\$ 1,635.00
Reduce Clubs/Activities	\$ 4,577.00
Reduce MIT Consultants/Leaders	\$ 2,615.00

3. Financial Reconciliation:

Continuation Budget:	\$ 26,343,444.00
Amount for Above Additions:	\$ 62,718.00
Amount for Above Reductions:	\$ 551,823.00
Total:	\$ 25,854,339.00

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Addition** of 1.0 FTE Teacher: NMS; due to increased sixth grade student enrollment
- **Increase** to Non Personnel Building Budgets: Incremental increase based on student enrollments
- **Reduction** of 4.0 FTE Teachers: 1.0 FTE BMS and CMS; 0.5 AMS, KMS, NMS, RMS; class sizes would increase at all buildings
- **Reduction** of 2.0 FTE Counselors: 0.5 AMS, KMS, NMS, RMS; support services to students and families would be impacted; other responsibilities would be reassigned
- **Reduction** of paraprofessional hours: 7 hours per building per day; support services to students and staff would be impacted; other responsibilities would be reassigned
- **Reduction** of paraprofessional: 6.5 FTE CMS Montessori
- **Elimination** of Volunteer Coordinators; responsibilities would be reassigned
- **Reduction** of Clubs/Activities; currently allocated, not filled
- **Reduction** of MIT Consultants/Leaders to 8 per building; drop of 3

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Further reduction or elimination of other athletics, activities and/or staff would jeopardize the Millard Public Schools Middle Level Philosophy and opportunities for middle level students
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would reduce or eliminate services to students and parents
- Every attempt was made to impact the least amount of students when determining reductions

**BUDGET LEVEL SUMMARY FORM**  
(Specific Budget Level Information)

Program Area: Middle School

Budget Level = 102%

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

Additions	Est. Cost
Teacher: 1.0 FTE @ NMS	\$ 60,978.00

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

Reductions	Est. Cost
Teachers: 1.5 FTE	\$ 91,467.00
General Education Paraprofessionals: 6 hours per building	\$ 116,825.00
Eliminate Paraprofessional: 6.5 hour position @ CMS	\$ 21,093.00
Eliminate PAYBAC Liaisons	\$ 3,923.00
Eliminate Volunteer Coordinators	\$ 1,635.00
Reduce MIT Consultants/Leaders	\$ 19,080.00
Reduce 10 Month Secretary Hours	\$ 25,231.00
Reduce Clubs/Activities	\$ 4,577.00
Reduce SIS Trainers by half	\$ 5,388.00
Eliminate School Newspaper	\$ 3,274.00
Reduce Non Personnel	\$ 1,607.00

3. Financial Reconciliation:

Continuation Budget:	\$ 26,343,444.00
Amount for Above Additions:	\$ 60,978.00
Amount for Above Reductions:	\$ <u>294,100.00</u>
Total:	\$ 26,110,322.00

4. Attach whatever information seems relevant to support the committee’s decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Addition** of 1.0 FTE Teacher: NMS; due to increased sixth grade student enrollment
- **Reduction** of 1.5 FTE Teachers: 0.5 currently allocated, not filled; 1.0 to be determined based on student enrollments; class sizes would increase at all buildings
- **Reduction** of paraprofessional hours: 6 hours per building per day; support services to students and staff would be impacted; other responsibilities would be reassigned
- **Reduction** of paraprofessional: 6.5 FTE CMS Montessori
- **Elimination** of PAYBAC liaisons; responsibilities would be reassigned
- **Elimination** of Volunteer Coordinators; responsibilities would be reassigned
- **Reduction** of MIT Consultants/Leaders to 5 per building; drop of 21
- **Reduction** of Clubs/Activities; currently allocated, not filled
- **Reduction** of SIS Trainers; 1 per building
- **Elimination** of School Newspaper; buildings with School Newspaper activity stipend
- **Decrease** of Non Personnel Budgets: Incremental decrease based on student enrollments

*Middle School 102% continued*

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Further reduction or elimination of other athletics, activities and/or staff would jeopardize the Millard Public Schools Middle Level Philosophy and opportunities for middle level students
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would reduce or eliminate services to students and parents
- Every attempt was made to impact the least amount of students when determining reductions

**BUDGET LEVEL SUMMARY FORM**  
(Specific Budget Level Information)

Program Area: Middle School

Budget Level = 103%

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

Additions	Est. Cost
Teacher: 1.0 FTE @ NMS	\$ 60,978.00
Football Coaches: 3 per building	\$ 29,404.00

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

Reductions	Est. Cost
Teacher: 0.5 FTE	\$ 30,489.00
General Education Paraprofessionals: Reduce 3 hours	\$ 10,384.00
Eliminate Paraprofessional: 6.5 hour position @ CMS	\$ 21,093.00
Reduce Clubs/Activities	\$ 4,577.00
Reduce Non Personnel	\$ 977.00

3. Financial Reconciliation:

Continuation Budget:	\$ 26,343,444.00
Amount for Above Additions:	\$ 90,382.00
Amount for Above Reductions:	\$ <u>67,520.00</u>
Total:	\$ 26,366,306.00

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Addition** of 1.0 FTE Teacher: NMS; due to increased sixth grade student enrollment
- **Addition** of Football Coaches: 3 per building (1 per team) to increase to two adult coaches per team
- **Reduction** of 0.5 FTE Teachers: 0.5 currently allocated, not filled
- **Reduction** of paraprofessional hours: 3 hours; to be determined based on student enrollments
- **Reduction** of paraprofessional: 6.5 FTE CMS Montessori
- **Reduction** of Clubs/Activities; currently allocated, not filled
- **Decrease** of Non Personnel Budgets: Incremental decrease based on student enrollments

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Further reduction or elimination of other athletics, activities and/or staff would jeopardize the Millard Public Schools Middle Level Philosophy and opportunities for middle level students
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would reduce or eliminate services to students and parents
- Every attempt was made to impact the least amount of students when determining reductions



**BUDGET LEVEL SUMMARY FORM**  
(Specific Budget Level Information)

Program Area: Middle School

Budget Level = 103.5%

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

Additions	Est. Cost
Teacher: 1.5 FTE	\$ 91,467.00
Football Coaches: 3 per building	\$ 29,404.00
Paraprofessional: 0.5 FTE	\$ 12,981.00
Community Social Worker: 0.5 FTE	\$ 35,424.00

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

Reductions	Est. Cost
Eliminate Paraprofessional: 6.5 hour position @ CMS	\$ 21,093.00
Reduce Clubs/Activities	\$ 4,577.00

3. Financial Reconciliation:

Continuation Budget:	\$ 26,343,444.00
Amount for Above Additions:	\$ 169,276.00
Amount for Above Reductions:	\$ <u>25,670.00</u>
Total:	\$ 26,487,050.00

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Addition** of Teachers: 1.0 FTE NMS; due to increased sixth grade student enrollment; 0.5 TBD growth
- **Addition** of Football Coaches: 3 per building (1 per team) to increase to two adult coaches per team
- **Addition** of paraprofessional: 0.5 FTE NMS IT Lab support
- **Addition** of Community Social Worker: 0.5 FTE; additional service to 5 middle schools due to increased attendance referral follow-up and family support needs
- **Reduction** of paraprofessional: 6.5 FTE CMS Montessori
- **Reduction** of Clubs/Activities; currently allocated, not filled

**Middle School Budget Summary Page**

Budget Levels	100%	101%	102%	103%	103.5%	
Budget Totals	\$25,598,355.00	\$25,854,339.00	\$26,110,322.00	\$26,366,306.00	\$26,487,050.00	<i>Option 2 Budget</i>
Increment	\$25,598,355.00	\$255,983.00	\$255,983.00	\$255,983.00	\$120,744.00	
					<i>Option 1 Budget</i>	
Additions	<ul style="list-style-type: none"> <li>• 1.0 FTE Teacher</li> </ul>	<ul style="list-style-type: none"> <li>• 1.0 FTE Teacher</li> <li>• Increase Non Personnel Budgets at each building</li> </ul>	<ul style="list-style-type: none"> <li>• 1.0 FTE Teacher</li> </ul>	<ul style="list-style-type: none"> <li>• 1.0 FTE Teacher</li> <li>• Football Coaches (18)</li> </ul>	<ul style="list-style-type: none"> <li>• 1.5 FTE Teachers</li> <li>• Football Coaches (18)</li> <li>• 0.5 FTE para position</li> <li>• 0.5 FTE Community Social Worker</li> </ul>	
Reductions	<ul style="list-style-type: none"> <li>• 7.0 FTE Teachers</li> <li>• 3.0 FTE Counselors</li> <li>• Reduce para hours at each building</li> <li>• Eliminate para position</li> <li>• Eliminate Volunteer Coordinators</li> <li>• Reduce Clubs/Activities</li> <li>• Decrease Non Personnel Budgets</li> </ul>	<ul style="list-style-type: none"> <li>• 4.0 FTE Teachers</li> <li>• 2.0 FTE Counselors</li> <li>• Reduce para hours at each building</li> <li>• Eliminate para position</li> <li>• Eliminate Volunteer Coordinators</li> <li>• Reduce Clubs/Activities</li> <li>• Reduce MIT Consultants/Leaders</li> </ul>	<ul style="list-style-type: none"> <li>• 1.5 FTE Teachers</li> <li>• Reduce para hours at each building</li> <li>• Eliminate para position</li> <li>• Eliminate PAYBAC Liaisons</li> <li>• Eliminate Volunteer Coordinators</li> <li>• Reduce MIT Consultants/Leaders</li> <li>• Reduce 10 month secretary hours</li> <li>• Reduce Clubs/Activities</li> <li>• Reduce SIS Trainers</li> <li>• Eliminate School Newspaper</li> <li>• Decrease Non Personnel Budgets</li> </ul>	<ul style="list-style-type: none"> <li>• 0.5 FTE Teacher</li> <li>• Reduce para hours</li> <li>• Eliminate para position</li> <li>• Reduce Clubs/Activities</li> <li>• Decrease Non Personnel Budgets</li> </ul>	<ul style="list-style-type: none"> <li>• Eliminate para position</li> <li>• Reduce Clubs/Activities</li> </ul>	

## PROGRAM DESCRIPTION FORM

### **Program Area: High 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:**

- 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 academic and life skills graduation requirements
- Provides staff development opportunities for all staff
- Maintains safe and secure learning environment
- Supports student achievement of district Essential Learner Outcome (ELO) assessments
- Supports student mastery of curriculum objectives
- Supports more rigorous expectations of students through expanded AP<sup>®</sup> courses and the opportunity to pursue an International Baccalaureate degree
- Supports relevant pursuit of goals beyond high school through defined Diploma Paths and the implementation of Career Academies
- Supports district policies and state accreditation rules
- Supports student consideration and pursuit of appropriate goal setting efforts and work with 40 Developmental Assets through Personal Learning Plans
- Pursues and supports the district strategic plan and site plan goals
- Maintains facility through repair and replacement of equipment
- Provides counseling, career awareness information, and post-high school educational information (including financial) for students
- Provides administrative leadership and 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 ELL, SpEd and 504 services for students
- Supports students through strategies defined within each school's Pyramid of Interventions
- Purchases needed instructional materials and supplies to facilitate teaching and learning
- Provides health services for students
- Provides a structure to facilitate professional collaboration and data driven decisions impacting instruction through Professional Learning Communities (PLC)

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area:	High School		
Budget Planning Participants:	Brain Begley	Chris Hughes	
	Curtis Case	Nancy Johnston	
	Angie Mercier	Jim Sutfin	
	Greg Tiemann	Craig Whaley	
Last Year's Budget:	\$31,815,309.00		
100% Budget:	\$31,815,309.00	Incremental Amount:	\$31,815,309.00
101% Budget:	\$32,133,462.00	Incremental Amount:	\$ 318,153.00
102% Budget:	\$32,451,615.00	Incremental Amount:	\$ 318,153.00
103% Budget:	\$32,769,768.00	Incremental Amount:	\$ 318,153.00

Brief description of additions and/or reductions:

**A. 100% Budget**

Reductions:

3.0 FTE Media Specialists (\$182,934.00)  
 3.5 FTE Counselors (\$247,968.00)  
 1.0 FTE Teacher (\$60,978.00)  
 5.0 FTE Teacher (\$304,890.00)  
 2.0 FTE Secretary 12 to 10 month (\$29,488.00)  
 1.5 FTE General Ed Paras (\$38,942.00)  
 PAYBAC Liaisons (\$4,053.00)  
 Assistant Coaches (\$32,355.00)  
 Non Personnel Budgets (\$17,483.00)

Additions:

**B. 101% Budget**

Reductions:

3.0 FTE Media Specialists (\$182,934.00)  
 3.0 FTE Counselors (\$212,544.00)  
 1.0 FTE Teacher (\$60,978.00)  
 0.5 FTE Teacher (\$30,489.00)  
 2.0 FTE Secretary 12 to 10 month (\$29,488.00)  
 1.5 FTE General Ed Paras (\$38,942.00)  
 PAYBAC Liaisons (\$4,053.00)  
 Assistant Coaches (\$32,355.00)  
 Non Personnel Budgets (\$9,155.00)

Additions:

**C. 102% Budget**

Reductions:

3.0 FTE Media Specialists (\$182,934.00)  
 1.0 FTE Teacher (\$60,978.00)  
 2.0 FTE Secretary 12 to 10 month (\$29,488.00)  
 1.5 FTE General Ed Paras (\$38,942.00)  
 Assistant Coaches (\$32,355.00)

Additions:

1.0 FTE Teacher (\$60,978.00)  
 Non Personnel Budgets (\$934.00)

**D. 103% Budget**

Reductions:

1.0 FTE Teacher (\$60,978.00)  
 Non Personnel Budgets (3,941.00)

Additions:

1.5 FTE Teacher (\$91,467.00)  
 Assistant Swim Coach (\$8,820.00)

**BUDGET LEVEL SUMMARY FORM**  
(Specific Budget Level Information)

Program Area: High School

Budget Level = 100%

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
Media Specialists: 3.0 FTE (1.0 per building)	\$ 182,934.00
Counselors: 3.5 FTE (1.0 @ MSHS & MWHS, 1.5 @ MNHS)	\$ 247,968.00
Teacher: 1.0 FTE (to MHHS)	\$ 60,978.00
Teachers: 5.0 FTE (2.0 @ MNHS & MWHS, 1.0 @ MSHS)	\$ 304,890.00
Secretaries: 2 FTE per building from 12 month to 10 month	\$ 29,488.00
Assistant Coaches: 3 per building	\$ 32,355.00
PAYBAC Liaisons	\$ 4,053.00
General Education Paraprofessionals: 1.5 FTE per building	\$ 38,942.00
Non Personnel Budgets	\$ 17,483.00

3. Financial Reconciliation:

Continuation Budget:	\$ 32,734,400.00
Amount for Above Additions:	\$ 0.00
Amount for Above Reductions:	<u>\$ 919,091.00</u>
Total:	\$ 31,815,309.00

4. Attach whatever information seems relevant to support the committee’s decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Reduction** of 3.0 FTE Media Specialists: 1 per building; services to students and staff will be impacted
- **Reduction** of 3.5 FTE Counselors: 1 at MSHS and MWHS; 1.5 at MNHS; services to students and families will be impacted
- **Reduction** of 1.0 FTE Teacher: From High School budget to Horizon High School
- **Reduction** of 5.0 FTE Teachers: 2.0 at MNHS and MWHS and 1.0 at MSHS; some class sizes would increase and/or elective or special programs may need to be reduced
- **Reduction** of 2 FTE secretarial time from 12 month to 10 month per building
- **Reduction** of Assistant Coaches: 3 per building; less students would be able to participate
- **Elimination** of PAYBAC Liaisons: Responsibilities would be reassigned; implementation of activities and/or programs could be impacted
- **Reduction** of 1.5 FTE General Education Paraprofessionals: 0.5 per building
- **Reduction** of Non Personnel Budgets: Incremental decrease based on student enrollments

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Reduction or elimination of extra curricular offerings
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would further reduce or eliminate services to students and parents

**BUDGET LEVEL SUMMARY FORM**  
(Specific Budget Level Information)

Program Area: High School

Budget Level = 101%

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
Media Specialists: 3.0 FTE (1.0 per building)	\$ 182,934.00
Counselors: 3.0 FTE (1.0 per building)	\$ 212,544.00
Teacher: 1.0 FTE (to MHHS)	\$ 60,978.00
Teachers: .5 FTE (TBD based on enrollment)	\$ 30,489.00
Secretaries: 2 FTE per building from 12 month to 10 month	\$ 29,488.00
Assistant Coaches: 3 per building	\$ 32,355.00
PAYBAC Liaisons	\$ 4,053.00
General Education Paraprofessionals: 1.5 FTE per building	\$ 38,942.00
Non Personnel Budgets	\$ 9,155.00

3. Financial Reconciliation:

Continuation Budget:	\$ 32,734,400.00
Amount for Above Additions:	\$ 0.00
Amount for Above Reductions:	\$ <u>600,938.00</u>
Total:	\$ 32,133,462.00

4. Attach whatever information seems relevant to support the committee’s decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Reduction** of 3.0 FTE Media Specialists: 1 per building; services to students and staff will be impacted
- **Reduction** of 3.0 FTE Counselors: 1 per building; services to students and families will be impacted
- **Reduction** of 1.0 FTE Teacher: From High School budget to Horizon High School
- **Reduction** of 0.5 FTE Teachers: To be determined based on student enrollments; some class sizes would increase
- **Reduction** of 2 FTE secretarial time from 12 month to 10 month per building
- **Reduction** of Assistant Coaches: 3 per building; less students would be able to participate
- **Elimination** of PAYBAC Liaisons: Responsibilities would be reassigned; implementation of activities and/or programs could be impacted
- **Reduction** of 1.5 FTE General Education Paraprofessionals: 0.5 per building
- **Reduction** of Non Personnel Budgets: Incremental decrease based on student enrollments

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Reduction or elimination of extra curricular offerings
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would further reduce or eliminate services to students and parents

**BUDGET LEVEL SUMMARY FORM**  
(Specific Budget Level Information)

Program Area: High School

Budget Level = 102%

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

Additions	Est. Cost
Teacher: 1.0 FTE (TBD based on enrollment adjustments)	\$ 60,978.00
Non Personnel Budgets	\$ 934.00

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

Reductions	Est. Cost
Media Specialists: 3.0 FTE (1.0 per building)	\$ 182,934.00
Teacher: 1.0 FTE (to MHHS)	\$ 60,978.00
Secretaries: 2 FTE per building from 12 month to 10 month	\$ 29,488.00
Assistant Coaches: 3 per building	\$ 32,355.00
General Education Paraprofessionals: 1.5 FTE per building	\$ 38,942.00

3. Financial Reconciliation:

Continuation Budget:	\$ 32,734,400.00
Amount for Above Additions:	\$ 61,912.00
Amount for Above Reductions:	\$ <u>344,697.00</u>
Total:	\$ 32,451,615.00

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Increase** of 1.0 FTE Teacher: To be determined based on student enrollments
- **Increase** to Non Personnel Building Budgets: Incremental addition based on student enrollments
- **Reduction** of 3.0 FTE Media Specialists: 1 per building; services to students and staff will be impacted
- **Reduction** of 1.0 FTE Teacher: From High School budget to Horizon High School
- **Reduction** of 2 FTE secretarial time from 12 month to 10 month per building
- **Reduction** of Assistant Coaches: 3 per building; less students would be able to participate
- **Reduction** of 1.5 FTE General Education Paraprofessionals: 0.5 per building

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Reduction or elimination of extra curricular offerings
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would further reduce or eliminate services to students and parents

**BUDGET LEVEL SUMMARY FORM**  
(Specific Budget Level Information)

Program Area: High School

Budget Level = 103%

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

Additions	Est. Cost
Teacher: 1.5 FTE (TBD based on enrollment adjustments)	\$ 91,467.00
Assistant Swim Coach: 1.0 per building	\$ 8,820.00

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

Reductions	Est. Cost
Teacher: 1.0 FTE (to MHHS)	\$ 60,978.00
Non Personnel Budgets	\$ 3,941.00

3. Financial Reconciliation:

Continuation Budget:	\$ 32,734,400.00
Amount for Above Additions:	\$ 100,287.00
Amount for Above Reductions:	\$ <u>64,919.00</u>
Total:	\$ 32,769,768.00

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- **Increase** of 1.0 FTE Teacher: To be determined based on student enrollments
- **Increase** of Assistant Swim Coach: 1 per building; improve service to participating students
- **Reduction** of 1.0 FTE Teacher: From High School budget to Horizon High School
- **Reduction** of Non Personnel Budgets: Incremental decrease based on student enrollments

The intent of submitted reductions is to continue offering the full academic program and services to align with the intention of providing the district curriculum and learning opportunities to all students. Other reductions considered, but not included were:

- Reduction or elimination of extra curricular offerings
- Further reduction of teaching staff would significantly impact class size or eliminate curriculum offerings
- Further reduction of staff would further reduce or eliminate services to students and parents



### High School Budget Summary Page

Budget Levels	100%	101%	102%	103%	<i>Option 1 Budget</i>	<i>Option 2 Budget</i>
Budget Totals	\$31,815,309.00	\$32,133,462.00	\$32,451,615.00	\$32,769,768.00		
Increment	\$31,815,309.00	\$318,153.00	\$318,153.00	\$318,153.00		
Additions			<ul style="list-style-type: none"> <li>• 1.0 FTE Teacher</li> <li>• Non Personnel Budgets at each building</li> </ul>	<ul style="list-style-type: none"> <li>• 1.5 FTE Teachers</li> <li>• Assistant Swim Coach at each building</li> </ul>		
Reductions	<ul style="list-style-type: none"> <li>• 3.0 FTE Media Specialists</li> <li>• 3.5 Counselors</li> <li>• 1.0 FTE Teacher to Horizon High School</li> <li>• 5.0 FTE Teachers</li> <li>• 2.0 FTE Secretary: 12 to 10 month</li> <li>• 1.5 FTE General Education Paras</li> <li>• Eliminate PAYBAC Liaisons</li> <li>• Reduce Assistant Coaches</li> <li>• Reduce Non Personnel Budgets at each building</li> </ul>	<ul style="list-style-type: none"> <li>• 3.0 FTE Media Specialists</li> <li>• 3.0 Counselors</li> <li>• 1.0 FTE Teacher to Horizon High School</li> <li>• 0.5 FTE Teachers</li> <li>• 2.0 FTE Secretary: 12 to 10 month</li> <li>• 1.5 FTE General Education Paras</li> <li>• Eliminate PAYBAC Liaisons</li> <li>• Reduce Assistant Coaches</li> <li>• Reduce Non Personnel Budgets at each building</li> </ul>	<ul style="list-style-type: none"> <li>• 3.0 FTE Media Specialists</li> <li>• 1.0 FTE Teacher to Horizon High School</li> <li>• 2.0 FTE Secretary: 12 to 10 month</li> <li>• 1.5 FTE General Education Paras</li> <li>• Reduce Assistant Coaches</li> </ul>	<ul style="list-style-type: none"> <li>• 1.0 FTE Teacher to Horizon High School</li> <li>• Reduce Non Personnel Budgets at each building</li> </ul>		

**PROGRAM DESCRIPTION FORM**

**Program Area: Governance**

**Briefly describe the programs 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 negotiations team
- Prepare and administer the Pupil Services budget

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area: Governance

Last Year's Budget: \$3,811,352

100.0% Budget:	\$3,811,352	Incremental Amount:	\$3,811,352
101.0% Budget:	\$3,849,466	Incremental Amount:	\$ 38,114
102.0% Budget:	\$3,887,579	Incremental Amount:	\$ 38,113
103.0% Budget:	\$3,925,693	Incremental Amount:	\$ 38,114
_____% Budget:	\$	Incremental Amount:	\$
_____% Budget:	\$	Incremental Amount:	\$

Please provide below a brief description of what is included in (or excluded from) each of the proposed budget levels. [Note: Use "bullet lists" if such will assist with clarity and conciseness. This form should focus on statements of fact. The Budget Summary Form (Appendix D) provides a forum for sharing the committee's rationale, comments, and supporting documents for each proposed budget level.]

## A. 100.0% Budget

Reductions: Fall Kick-Off (\$30,000), NCA Due (\$22,200), Site Planning (\$20,500), Travel (\$11,800), Leadership Workshop (\$6,700)

## B. 101.0% Budget

Reductions: Fall Kick-Off (\$30,000), Site Planning (\$22,000), Travel (\$967)

## C. 102.0% Budget

Reductions: NCA Due (\$12,000), Travel (\$2,853)

## D. 103.0% Budget

Proportionate .03% increase across seven (7) governance areas

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Governance

Budget Level = 100%

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

Additions	Est. Cost
0	\$

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

Reductions	Est. Cost
Fall Kick-Off Event, NCA Dues Elem., Site Planning, HR	\$ 91,080
Travel, AD Travel, Adm. Affairs Travel, P & E Travel,	
Leadership	

3. Financial Reconciliation:

Continuation Budget:	\$ 3,902,432.82
Amount for Above Additions:	\$ 0
Amount for Above Reductions:	\$ <u>91,080.00</u>
Total:	\$ 3,811,352.82

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Governance

Budget Level = 101%

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

Additions	Est. Cost
0	\$

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

Reductions	Est. Cost
Kick Off, Elem. NCA, HR Travel	\$ 52,967

3. Financial Reconciliation:

Continuation Budget:	\$ 3,902,432.82
Amount for Above Additions:	\$ 0
Amount for Above Reductions:	\$ <u>52,967.00</u>
Total:	\$ 3,849,465.82

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Governance

Budget Level = 102%

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
NCA Dues, Travel	\$ 14,853

3. Financial Reconciliation:

Continuation Budget:	\$ 3,902,432.82
Amount for Above Additions:	\$ 0
Amount for Above Reductions:	\$ <u>14,853.00</u>
Total:	\$ 3,887,579.82

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Governance

Budget Level = 103%

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

Additions	Est. Cost
Proportionate increase across seven (7) Governance areas	\$ 23,260

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

Reductions	Est. Cost
	\$

3. Financial Reconciliation:

Continuation Budget:	\$ 3,902,432.82
Amount for Above Additions:	\$ 23,260.00
Amount for Above Reductions:	\$ _____
Total:	\$ 3,925,692.82

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]



Governance Budget  
Summary Page

Budget Level	100.0%	101.0%	102.0%	103.0%
Budget Total	\$ 3,811,352	\$ 3,849,466	\$ 3,887,579	\$ 3,925,693
Incremental Amt.	\$ 3,811,352	\$ 38,114	\$ 38,113	\$ 38,114
Additions	None	None	None	Non Personnel Increases Across Seven (7) Governance Areas (\$23,260)
Reductions	Fall Kick Off (\$30,000) NCA Dues (\$22,200) Site Planning (\$20,500) Travel (\$11,800) Leadership Workshop (\$6,700)	Fall Kick Off (\$30,000) Site Planning (\$22,000) Travel (\$967)	NCA Dues (\$12,000) Travel (\$2,853)	None

## PROGRAM DESCRIPTION FORM

### Program Area: Educational Services 2009-2010

The Educational Services budget facilitates Early Childhood & Elementary Education (PK-5), Secondary Education (6-12), Staff Development (Certificated & Classified), and 29.5 FTE. Educational Services provides:

- Leadership in all MEP (Millard Education Program) processes that affect reading and writing (language arts), mathematics, science, social studies, art, music, physical education, industrial technology, family consumer science, business, world languages, health, computer science, computer applications, counseling, International Baccalaureate, Montessori, Core Academy, 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
- Facilitation and support of the MEP assessment system
- Coordination and development of policies pertaining to MEP curriculum, instruction, and assessment
- Alignment of the MEP with of the Nebraska content standards; review of “Millard Standards”
- Alignment of the MEP assessment system with the Nebraska assessment system.
- Facilitation and support of district/building programs, i.e., I.B., MYP, PYP, New Frontier, Montessori, Core Academy.
- Leadership and coordination of resources for re-teaching opportunities
- Leadership and coordination of services for Poverty and LEP Plans
- Leadership and coordination of resources for High Ability Learners
- Leadership and coordination for the continuation 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 state and federal grants; i.e. NCLB (Title I, Title IIA, Title III) Perkins, CEPA, etc.
- Coordination, design, and implementation of summer school
- Direction and leadership for Career & Technical Education and Career Academies
- Coordination and support for at-risk and alternative education programs
- Coordination and support for Response to Instruction and Intervention framework
- Coordination and support of co-curricular activities at the secondary level
- Direction and coordination of the English Language Learner Program
- Implementation and coordination of district strategic action plans
- Coordination and support for New Teacher Induction Program
- 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. Millard Instructional Model, Culturally Responsive Teaching, differentiated instruction, technology staff development, mastery teaching, professional learning communities
- Coordination and support for district media services and K-12 counseling services
- Development of innovative grant applications from various funding agencies
- Completion of all other duties as assigned

**Ed Services Program Budget Committee:** Mark Feldhausen, Carol Newton, Nancy Johnston, Kim Saum-Mills, Charlene Snyder, Curtis Case, John Southworth, Roberta Deremer, Eric Chaussee, Donna Helvering, Jennifer Reid, Tammy Gebhart, Shelley McCabe, Nancy Thornblad, Susie Wooster, Clara Hoover, Heather Daubert, Rose Barta, Diane Araujo, Liz Olson, Candace Guenther, Dawn Marten, Kim Rice

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area: Educational Services

Last Year's Budget: \$5,338,341.79

100% Budget:	\$5,338,341.79	Incremental Amount:	\$5,338,341.79
101% Budget:	\$5,391,725.21	Incremental Amount:	\$ 53,384.42
102% Budget:	\$5,445,108.63	Incremental Amount:	\$ 53,384.42
103% Budget:	\$5,498,492.04	Incremental Amount:	\$ 53,384.42

A. 100.0% Budget.

- Reductions (\$ -66,722.21)

Conferences, School District Visits	\$ 5,000.00
Montessori, Core Academy Support	\$20,000.00
Contracted Services for myeLearning, Odysseyware (online courses)	\$40,000.00
Office Supplies	\$ 1,722.21

Additions

None

B. 101% Budget

- Reductions (\$-13,338.79)

Conferences, School District Visits	\$ 5,000.00
Contracted Services for myeLearning, Odysseyware (online courses)	\$ 8,000.00
Office Supplies	\$ 338.79

Additions

None

C. 102.0% Budget

- Reductions

None

- Additions (\$ + 40,044.63)

Support for Culturally Responsive Teaching, President's Day and MLK Day activities, Building SD projects	\$22,167.00
Elem. MEP processes for math state standards alignment	\$ 7,712.00
Sec. MEP processes for math state standards alignment	\$ 4,589.00
Media Support for Destiny Catalog system	\$ 5,576.00

D. 103% Budget

- Reductions

None

- Additions (\$ + 53,383.41)

Support for Summer Workshop, Book camps, Bldg Staff Development Facilitators Support	\$10,000.00
Elem. MEP processes for state math standards and for art, music, and PE	\$13,645.00
Sec. MEP processes for state math standards and for music and PE	\$22,500.00
Media Support for Destiny Catalog system	\$ 7,238.41

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Educational Services

Budget Level = 100%

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
Conferences, School District Visits	\$ 5,000.00
Montessori, Core Academy Support	\$20,000.00
Contracted Services for myeLearning, Odysseyware (online courses)	\$40,000.00
Office Supplies	\$ 1,722.21

3. Financial Reconciliation:

Continuation Budget:	\$5,405,064.00
Amount for Above Additions:	\$ 0.00
Amount for Above Reductions:	\$ <u>-66,722.21</u>
Total:	\$5,338,341.79

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- All reductions are from the Office of the Associate Superintendent

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Educational Services

Budget Level =

101%

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
Conferences, School District Visits	\$ 5,000.00
Contracted Services for myeLearning, Odysseyware (online courses)	\$ 8,000.00
Office Supplies	\$ 338.79

3. Financial Reconciliation:

Continuation Budget:	\$5,405,064.00
Amount for Above Additions:	\$ 0.00
Amount for Above Reductions:	\$ <u>-13,338.79</u>
Total:	\$ 5,391,725.21

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

Educational Services Office (Assoc. Supt.)

- All reductions are from the Office of the Associate Superintendent

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Educational Services

Budget Level = 102%

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

Additions	Est. Cost
Support for Culturally Responsive Teaching, President's Day and MLK Day activities, Building SD projects	\$22,167.00
Elem. MEP processes for math state standards alignment	\$ 7,712.00
Sec. MEP processes for math state standards alignment	\$ 4,589.00
Media Support for Destiny Catalog system	\$ 5,576.00

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

Reductions	Est. Cost
None	

3. Financial Reconciliation:

Continuation Budget:	\$ 5,405,064.00
Amount for Above Additions:	\$ 40,044.63
Amount for Above Reductions:	\$ <u>0.00</u>
Total:	\$ 5,445,108.63

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

Additions Allocated to:

Staff Development \$22,167.00

- Returns this office to 2008-2009 budget amount prior to beginning of the year reductions

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Educational Services

Budget Level = 103%

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

Additions	Est. Cost
Support for Culturally Responseive Teaching, MLK and President’s Day activities, Summer Workshop, Book camps, Bldg Staff Development Facilitators Support	\$32,167.00
Elem. MEP processes for math standards alignment, art, music, and PE	\$21,358.00
Sec. MEP processes for math standards alignment and music and PE	\$27,089.00
Media Support for Destiny Catalog system	\$12,814.41

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

Reductions	Est. Cost
None	

3. Financial Reconciliation:

Continuation Budget:	\$ 5,405,064.00
Amount for Above Additions:	\$ 93,428.04
Amount for Above Reductions:	\$ <u>0.00</u>
Total:	\$ 5,498,492.04

(The “Total” must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee’s decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]



**Educational Services Budget  
Summary Page**

Budget Levels	100%	101%	102%	103%
Budget Totals	\$5,338,341.79	\$5,391,725.21	\$5,445,108.63	\$5,498,492.04
Increment	\$5,338,341.79	\$53,384.42	\$53,384.42	\$53,384.42
Additions	None	None	Staff Development Support – Culturally Responsive Teaching, President’s & MLK Day Activities, Building Projects (\$22,167.00)  ELM & SEC MEP Processes – Math State Standards Alignment (\$12,301.00)  Media Support – Destiny Catalog System (\$5,576.00)	Support – Support – Summer Workshops, Book Camps & BLDG Staff Development Facilitators (\$10,000.00)  ELM & SEC MEP Processes – Math, Art, Music & PE State Standards Alignment (\$36,145.00)  Media Support – Destiny Catalog System (\$7,238.41)
Reductions	Conferences & School District Visits (\$5,000.00)  Montessori & CORE Academy Support (\$20,000.00)  Contracted Services for myeLearning & Odysseyware (online courses) (\$40,000.00)  Office Supplies (\$1,722.21)	Conferences & School District Visits (\$5,000.00)  Contracted Services for myeLearning & Odysseyware (online courses) (\$8,000.00)  Office Supplies (\$338.79)	None	None

## **PROGRAM DESCRIPTION FORM**

### **Program Area: Curriculum Adoption 2009-2010**

The Curriculum Adoption budget facilitates the District's seven-year curriculum cycle and the materials adoption of new and/or continuing curriculum in Early Childhood/Elementary Education (PK-5) and Secondary Education (6-12) through the Millard Education Program (MEP) process as outlined in Policy 6120 and Rule 6120.1. General education curriculum materials for students with disabilities are included in this adoption; when specific curriculum materials are necessary to meet students' disability related needs they are identified and purchased through the Special Education Department. The creation of a Curriculum Adoption budget is in keeping with recommendations from the Phi Delta Kappa (PDK) Curriculum Management Audit.

The adoption materials for 2009-2010 include:

- Language arts student textbooks (Reading and English) K-11 (H.S. electives will be purchased in FYE2011)
- Language arts teacher editions and support materials
- Language arts intervention programs
- Language arts implementation year staff development
- Technology for secondary language arts classrooms
- Band/Strings student workbooks (annual)
- Civics—Scholastic/Time for Kids (annual)
- Business Accounting Workbooks (annual)
- Science Chemistry Workbooks (annual)
- World Languages Workbooks (annual)

**MEP Adoption Allocation Budget Committee:** Mark Feldhausen, Carol Newton, Nancy Johnston, Brad Sullivan, Heidi Penke, Brian Begley, Lori Jasa, Chris Hughes

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Curriculum Adoption

Budget Level = **Fixed**

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

Additions	Est. Cost
Elementary Language arts teacher and student textbooks and support material (Pearson—Reading Street)	\$ 758,747.00
Elem. Language arts intervention program (Pearson—My Sidewalks and QuickReads for Fluency)	\$ 344,500.00
Elem. Language arts ELL program materials	\$ 11,000.00
Secondary Language arts teacher and student textbooks and support material (6-11)	\$1,260,000.00
Language arts implementation year K-11 staff development	\$ 150,000.00
Secondary Language Arts Technology (SmartBoards installed)	\$ 310,000.00
Band/Strings student workbooks (annual)	\$ 11,000.00
Civics—Scholastic/Time for Kids (annual)	\$ 22,000.00
Business Accounting Workbooks (annual)	\$ 14,000.00
Science Chemistry Workbooks (annual)	\$ 2,200.00
World Languages Workbooks (annual)	\$ 20,000.00

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

Reductions	Est. Cost
None	

3. Financial Reconciliation:

Transfer from Ed. Services (Elem & Sec Budgets)	\$ 1,300,000.00
Amount for Above Additions:	\$ 1,603,447.00
Amount for Above Reductions:	\$
Total:	\$ 2,903,447.00

(The "Total" must equal the budget available for this budget level.)

## 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 (FY09):**

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

#### **PAYROLL**

Paychecks and direct deposits for over 4,000 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 8,000 purchase orders and issuing over 12,000 checks annually. Prepare bid documents and manage furnishings purchases for new building projects and for major replacement projects. Manage district-provided copy services. Generate all necessary reports for Board of Education and budget managers.

#### **DISTRIBUTION CENTER**

Maintains and distributes over 550 inventory items, along with general freight orders delivered. Transports inter-district and bulk mail, and hot food carts from preparation kitchens to satellite kitchens. Transports equipment to support special events within and outside of district. Storage, auction and disposition of surplus goods. Coordinates receiving, bar coding, and distribution of goods to the buildings.

#### **BUDGET PREPARATION**

Initiates, oversees and implements the Program Budgeting process for the district. The district is required to budget for eight funds totaling in excess of \$200,000,000.

#### **CONSTRUCTION & PROJECT MANAGEMENT**

Serve as Owner's Rep for bond construction projects. Serve as in-house Project Management on building fund and self-funded special projects. Hire and manage architects and engineers, perform construction observations, coordination and contract administration. Prepare necessary reports for Board of Education regarding construction management. Maintain archive of construction documents in district Plan Room.

#### **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.

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area:                    Business Services

Last Year's Budget:            \$ 1,616,379.16

100.0% Budget:	\$ 1,616,379.16	Incremental Amount:	\$ 1,616,379.16
101.0% Budget:	\$ 1,632,542.95	Incremental Amount:	\$ 16,163.79
102.0% Budget:	\$ 1,648,706.74	Incremental Amount:	\$ 16,163.79
103.0% Budget:	\$ 1,664,870.53	Incremental Amount:	\$ 16,163.79

Please provide below a brief description of what is included in (or excluded from) each of the proposed budget levels. [Note: Use "bullet lists" if such will assist with clarity and conciseness. This form should focus on statements of fact. The Budget Summary Form (Appendix D) provides a forum for sharing the committee's rationale, comments, and supporting documents for each proposed budget level.]

- A.        100.0% Budget
- Reduce Contracted Project Management
- B.        101.0% Budget
- Reduce Contracted Project Management
- C.        102.0% Budget
- Reduce Contracted Project Management
- D.        103.0% Budget
- Create Digital Document Imaging System

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Business Services

Budget Level = 100.0%

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
Reduce Contracted Project Management	\$42,640.95

3. Financial Reconciliation:

Continuation Budget:	\$ 1,659,020.11
Amount for Above Additions:	\$
Amount for Above Reductions:	\$ <u>42,640.95</u>
Total:	\$ 1,616,379.16

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

The 100.0% Business Services Budget represents a decrease of \$42,640.95 from the Continuation Budget of \$1,659,020.11. The district utilized Contracted Project Management for certain building projects. As projects are completed, the amount of the service can be reduced or eliminated.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Business Services

Budget Level = 101.0%

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
Reduce Contracted Project Management	\$26,477.16

3. Financial Reconciliation:

Continuation Budget:	\$ 1,659,020.11
Amount for Above Additions:	\$
Amount for Above Reductions:	\$ <u>26,477.16</u>
Total:	\$ 1,632,542.95

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

The 101.0% Business Services Budget represents a decrease of \$26,477.16 from the Continuation Budget of \$1,632,542.95. The district utilized Contracted Project Management for certain building projects. As projects are completed, the amount of the service can be reduced or eliminated.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Business Services

Budget Level = 102.0%

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
Reduce Contracted Project Management	\$10,313.37

3. Financial Reconciliation:

Continuation Budget:	\$ 1,659,020.11
Amount for Above Additions:	\$ 0.00
Amount for Above Reductions:	\$ <u>10,313.37</u>
Total:	\$ 1,648,706.74

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

The 102.0% Business Services Budget represents a decrease of \$10,313.37 over the Continuation Budget of \$1,659,020.11. The district utilized Contracted Project Management for certain building projects. As projects are completed, the amount of the service can be reduced or eliminated.



**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Business Services

Budget Level = 103.0%

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

Additions	Est. Cost
Digital Document Imaging System	\$ 5,850.42

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

Reductions	Est. Cost
NONE	

3. Financial Reconciliation:

Continuation Budget:	\$ 1,659,020.11
Amount for Above Additions:	\$ 5,850.42
Amount for Above Reductions:	\$ <u>0.00</u>
Total:	\$ 1,664,870.53

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

The 103.0% Business Services Budget represents an increase of \$5,850.42 over the Continuation Budget of \$1,659,020.11. The increase would be used to begin implementation of a Digital Document Imaging system to reduce the amount of filed paper documents and increase efficiency.

Business Services Budget  
Summary Page

Budget Level	100.0%	101.0%	102.0%	103.0%
Budget Total	\$ 1,616,379	\$ 1,632,543	\$ 1,648,707	\$ 1,664,871
Incremental Amt.	\$ 1,616,379	\$ 16,164	\$ 16,164	\$ 16,164
Additions	None	None	None	Digital Document Imaging System (\$5,850.42)
Reductions	Contracted Project Management (\$42,640.95)	Contracted Project Management (\$26,477.16)	Contracted Project Management (\$10,313.37)	None

**Program Description Form**

**Program Area: Contracted Business Services**

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

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

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Contracted Business Services

Budget Level = \$3,300,000 (FIXED)

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

Additions	Est. Cost
Increase P,C,L & WC Premiums	\$ 70,000.00
Increase Postage	\$ 29,500.00
Increase Copy Services	\$ 64,500.00

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

Reductions	Est. Cost
Decrease Legal Services	\$50,000.00
Decrease District Wide Expenses	\$26,244.00

3. Financial Reconciliation:

Continuation Budget:	\$ N/A
Amount for Above Additions:	\$
Amount for Above Reductions:	\$
Total:	\$

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

The Contracted Business Services Budget is increasing by \$87,756.00 over the FY09 budget of \$3,212,244.00. This is an increase of 2.73%. The increases in copy services, insurance premiums and postage are standard rate and usage increases.

## PROGRAM DESCRIPTION FORM

### **Program Area: Technology**

**Briefly describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:** 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 26.0 FTE associated with the program. This includes: 1.0 FTE Exec. Dir., 1.0 FTE Systems Analyst, 5.0 FTE Network Support Specialists, 9.0 FTE Technology Facilitators for desktop support, 3.0 FTE Technology Specialists for Desktop Support, 4.0 FTE Instructional Technology Facilitators (MEP), 1.0 FTE Datawarehouse Associate, 1.0 FTE Technology Helpdesk Specialist, and 1.0 FTE Secretary to Tech Division. [Note: Staff who work in technology, but in ESU#3 budget include: 5.0 FTE through ESU#3 dedicated to Infinite Campus, Pentamation, and staff development.]

- Network Support (Wide Area and Local Area) and Desktop Support: maintain 98+Novell , W2000/2003, Linux, and Apple OSX servers, data closet equipment including over 575 switches, more than 10,800 data drops, and wireless local area network in each building (34 sites, over 500 access points and switches).
- Manage server databases for all elementary, middle, and high schools (approximately 2750 staff, 22,000 students)
- Maintain Internet connectivity and filtering (CIPA compliance) for 11,000+ workstations/laptops
- Provide fiber connections for voice, video, and data communications for all district facilities.
- Coordinates district technology needs with ESU#3 services (Pentamation, and web administration)
- Supports Infinite Campus, the District's Student Database, and Parent Portal (web access)
- Supports Edulog (transportation), Safari Montage (video streaming) and Growth Path Analytics (data warehouse)
- Provides test environment for new technologies
- Establishes district technology standards for hardware and software
- Processes all purchase requisitions for district level hardware and software
- Maintains 11,000+ computers/laptops, 1,300+ printers, 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
- Coordinates with and supports building technology initiators
- Supports client software for Subfinder, Pentamation, and other district approved productivity tools
- Maintains software licenses (Network, Desktop, Antivirus, Backup Programs and OS's) and technology inventories

#### Curriculum/Instruction & Staff Development Support—Technology Center (CSMI)

- Responsible for evaluating, recommending, and supporting K-12 instructional software
- Maintain communication with and deliver training to in-building facilitators in 34 schools
- Develop/deliver staff development to instructional and administrative staff
- Develop/implement ways of integrating technology into classroom activities and the curriculum
- Develop/support internet/intranet and network-based curriculum/instruction for students
- Support curriculum-based internet and databases for K-12 instruction (District and hosted)

#### Communications and Surveillance Systems Support

- Manage e-mail (internal and Internet) program for 2,700 staff members
- Maintain and manage telephone systems, cellular (300+) and fixed (1500+), including Nortel VoIP system throughout the district.
- Maintain and upgrade surveillance systems for building safety and security

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area:                   Technology

Last Year's Budget:           \$3,374,523.64

100.0% Budget:	\$ 3,374,523.64	Incremental Amount:	\$ 3,374,523.64
101.0% Budget:	\$ 3,408,268.88	Incremental Amount:	\$ 33,745.24
102.0% Budget:	\$ 3,442,014.11	Incremental Amount:	\$ 33,745.23
103.0% Budget:	\$ 3,475,759.35	Incremental Amount:	\$ 33,745.24
111.77% Budget:	\$ 3,771,941.35	Incremental Amount:	\$ 296,182.00

Please provide below a brief description of what is included in (or excluded from) each of the proposed budget levels. [Note: Use "bullet lists" if such will assist with clarity and conciseness. This form should focus on statements of fact. The Budget Summary Form (Appendix D) provides a forum for sharing the committee's rationale, comments, and supporting documents for each proposed budget level.]

A.       100.0% Budget

Additions:

- \$30,000 for software licensing increases
- \$26,138.18 for video surveillance software yearly maintenance

Reductions:

- \$50,000 reduction for Galaxy Cablevision contract
- \$10,000 reduction for travel
- \$13,524.68 reduction for Nortel Phone Maintenance
- \$14,134.37 reduction for contracted services
- \$30,000 reduction in discounted software

B.       101.0% Budget

Additions:

- \$30,000 for software licensing increases
- \$26,138.18 for video surveillance software yearly maintenance

Reductions:

- \$50,000 reduction for Galaxy Cablevision contract
- \$10,000 reduction for travel
- \$13,524.68 reduction for Nortel Phone Maintenance
- \$10,389.13 reduction for contracted services

C.       102.0% Budget

Additions:

- \$30,000 for software licensing increases
- \$26,138.18 for video surveillance software yearly maintenance

- \$23,040.50 for receptionist (.5FTE)

Reductions:

- \$50,000 reduction for Galaxy Cablevision contract
- \$9,684.40 reduction for travel
- \$13,524.68 reduction for Nortel Phone Maintenance

D. 103.0% Budget

Additions:

- \$30,000 for software licensing increases
- \$26,138.18 for video surveillance software yearly maintenance
- \$23,040.50 for receptionist (.5FTE)
- \$10,536.16 for summer/temporary help

Reductions:

- \$50,000 reduction for Galaxy Cablevision contract

E. 111.77% Budget

Additions:

- \$30,000 for software licensing increases
- \$26,138.18 for video surveillance software yearly maintenance
- \$23,040.50 for receptionist (.5FTE)
- \$10,536.16 for summer/temporary help
- \$296,182.00 for Microsoft agreement

Reductions:

- \$50,000 reduction for Galaxy Cablevision contract

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: TechnologyBudget Level = 100%

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

Additions	Est. Cost
Software Licensing Increases	\$30,000.00
Video Surveillance Software yearly maintenance	\$26,138.18

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

Reductions	Est. Cost
Galaxy Cablevision Contract	\$50,000.00
Travel	\$10,000.00
Nortel Phone Maintenance	\$13,524.68
Contracted Services	\$14,134.37
Discontinue Software	\$30,000.00

3. Financial Reconciliation:

Continuation Budget:	\$ 3,436,044.51
Amount for Above Additions:	\$ 56,138.18
Amount for Above Reductions:	\$ <u>117,659.05</u>
Total:	\$ 3,374,523.64

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

Assumptions

- A. Continuation budget assumes 3.0% increase in personnel salary and fringe benefits
- B. Continuation budget assumes 0.0% increase for non-personnel costs.
- C. In order to address added yearly costs of 3.0% personnel salary and fringe benefit increases and Board approved initiatives any anticipated non-personnel increases would have to be reduced as would extra-contract and out-sourced consultative work.

Additions:

- A. Licensing cost increases generally exceed CPI with average increases of 7-10% or are based on increased student population or increased number of staff. Other additions based upon actual contract cost increases and/or anticipated increases.
- B. Video surveillance equipment and software was replaced in the 2007-2008 school year with bond funds reserved for those purposes. Software maintenance and yearly cleaning of equipment is required to keep the system in working order. Costs shown are actual costs for the 2008-2009 year. These costs were paid with the remaining bond monies designated for this project. The cost for cleaning and



maintenance of hardware will be paid by the contracted services budget, if funds are available. This cost is approximately \$29,000 per year.

Reductions:

- A. The District contract with Galaxy Cablevision for distance learning services will end in July, 2009. These services have not been used for the past 4 years. The contract was a rolling 7 year contract which required a 3 year notice to terminate the services.
- B. Reduce travel funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
- C. Modify District Nortel phone coverage. Reduce support from 24x7 to 7am-4pm and remove desk phone units from contract. Phone replacement would be paid for out of repair and any after hours support would be paid at \$195.00 per hour on an as needed basis.
- D. Reductions in contracted services/temporary/summer/other professional technical pay noted above will eliminate network security/health checks, engineering consulting, summer work, and external assistance for problems that cannot be solved by existing staff. No summer work will prevent the District from adopting new software (eg: Windows Vista), as well as re-imaging building and staff computers. The above noted amount is a 33.65% reduction in contracted services.
- E. Discontinue use of \$30,000 worth of technology software or maintenance contracts. If the cost of all current software licenses does not increase (see item A. Additions), no reductions will be necessary.

Other additions not included in this budget:

- A. General fund budgeting for the Microsoft School Agreement. Funding for the MS agreement is taken out of bond monies. The monies allocated to this agreement were depleted this year, although bond monies are still available that were allocated to other projects. The agreement allows the district upgrades to all windows operating systems and MS Office. It also allows the district significantly reduced pricing on all other Microsoft products. The yearly cost of this agreement is \$296,182.00. If the District does not include this licensing fee in the general fund, the District will need to choose from the following options:
  - Fund the Microsoft agreement out of remaining bond funds, thereby decreasing the amount left for hardware.
  - Research other software products which fulfill the same purpose at a lower cost.
  - Look for alternative, free options, such as open source software.
- B. Uninterruptable power supplies (UPS): Aging units require replacement, and additional equipment requires additional units. These items are currently funded with e-Rate reimbursement.
- C. Server replacement for aging servers: The current plan is to replace 4 servers per year on an ongoing basis. These are currently paid for with e-Rate reimbursement.
- C. Replacement plan/cycle for computer hardware: Currently, all student and staff computers are paid for with bond monies. The current bond fund could be used to start implementation of a 5 or 6 year replacement plan, but would not be able to fully fund the first 5-6 year cycle. After the bond fund is exhausted, general fund budget must be used to pay for computer equipment, thus the general fund must be adjusted to accommodate this over several years. The alternative to this is another bond issue for technology.
- D. Hire .5 FTE Technology/CSMI receptionist. This position was eliminated in 2008-09 to balance the District budget. Clerical needs have been handled by the Technology secretary and Technology help desk specialist. These tasks have had to be supplemented by temporary help, especially during peak times of the year such as August and September when many parents are applying for portal accounts.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: TechnologyBudget Level = 101%

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

Additions	Est. Cost
Software Licensing Increases	\$30,000.00
Video Surveillance Software yearly maintenance	\$26,138.18

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

Reductions	Est. Cost
Galaxy Cablevision Contract	\$50,000.00
Travel	\$10,000.00
Nortel Phone Maintenance	\$13,524.68
Contracted Services	\$10,389.13

3. Financial Reconciliation:

Continuation Budget:	\$ 3,436,044.51
Amount for Above Additions:	\$ 56,138.18
Amount for Above Reductions:	\$ <u>83,913.81</u>
Total:	\$ 3,408,268.88

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

Assumptions

- A. Continuation budget assumes 3.0% increase in personnel salary and fringe benefits
- B. Continuation budget assumes 0.0% increase for non-personnel costs.
- C. In order to address added yearly costs of 3.0% personnel salary and fringe benefit increases and Board approved initiatives any anticipated non-personnel increases would have to be reduced as would extra-contract and out-sourced consultative work.

Additions:

- A. Licensing cost increases generally exceed CPI with average increases of 7-10% or are based on increased student population or increased number of staff. Other additions based upon actual contract cost increases and/or anticipated increases.
- B. Video surveillance equipment and software was replaced in the 2007-2008 school year with bond funds reserved for those purposes. Software maintenance and yearly cleaning of equipment is required to keep the system in working order. Costs shown are actual costs for the 2008-2009 year. These

costs were paid with the remaining bond monies designated for this project. The cost for cleaning and maintenance of hardware will be paid by the contracted services budget, if funds are available. This cost is approximately \$29,000 per year.

Reductions:

- A. The District contract with Galaxy Cablevision for distance learning services will end in July, 2009. These services have not been used for the past 4 years. The contract was a rolling 7 year contract which required a 3 year notice to terminate the services.
- B. Reduce travel funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
- C. Modify District Nortel phone coverage. Reduce support from 24x7 to 7am-4pm and remove desk phone units from contract. Phone replacement would be paid for out of repair and any after hours support would be paid at \$195.00 per hour on an as needed basis.
- D. Reductions in contracted services/temporary/summer/other professional technical pay noted above will eliminate network security/health checks, engineering consulting, summer work, and external assistance for problems that cannot be solved by existing staff. No summer work will prevent the District from adopting new software (eg: Windows Vista), as well as re-imaging building and staff computers. The above noted amount is a 24.74% reduction in contracted services.

Other additions not included in this budget:

- A. General fund budgeting for the Microsoft School Agreement. Funding for the MS agreement is taken out of bond monies. The monies allocated to this agreement were depleted this year, although bond monies are still available that were allocated to other projects. The agreement allows the district upgrades to all windows operating systems and MS Office. It also allows the district significantly reduced pricing on all other Microsoft products. The yearly cost of this agreement is \$296,182.00. If the District does not include this licensing fee in the general fund, the District will need to choose from the following options:
  - Fund the Microsoft agreement out of remaining bond funds, thereby decreasing the amount left for hardware.
  - Research other software products which fulfill the same purpose at a lower cost.
  - Look for alternative, free options, such as open source software.
- B. Uninterruptable power supplies (UPS): Aging units require replacement, and additional equipment requires additional units. These items are currently funded with e-Rate reimbursement.
- C. Server replacement for aging servers: The current plan is to replace 4 servers per year on an ongoing basis. These are currently paid for with e-Rate reimbursement.
- C. Replacement plan/cycle for computer hardware: Currently, all student and staff computers are paid for with bond monies. The current bond fund could be used to start implementation of a 5 or 6 year replacement plan, but would not be able to fully fund the first 5-6 year cycle. After the bond fund is exhausted, general fund budget must be used to pay for computer equipment, thus the general fund must be adjusted to accommodate this over several years. The alternative to this is another bond issue for technology.
- D. Hire .5 FTE Technology/CSMI receptionist. This position was eliminated in 2008-09 to balance the District budget. Clerical needs have been handled by the Technology secretary and Technology help desk specialist. These tasks have had to be supplemented by temporary help, especially during peak times of the year such as August and September when many parents are applying for portal accounts.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: TechnologyBudget Level = 102%

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

Additions	Est. Cost
Software Licensing Increases	\$30,000.00
Video Surveillance Software yearly maintenance	\$26,138.18
Receptionist (.5 FTE)	\$23,040.50

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

Reductions	Est. Cost
Galaxy Cablevision Contract	\$50,000.00
Travel	\$9,684.40
Nortel Phone Maintenance	\$13,524.68

3. Financial Reconciliation:

Continuation Budget:	\$ 3,436,044.51
Amount for Above Additions:	\$ 79,178.68
Amount for Above Reductions:	\$ <u>73,209.08</u>
Total:	\$ 3,442,014.11

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

Assumptions

- A. Continuation budget assumes 3.0% increase in personnel salary and fringe benefits
- B. Continuation budget assumes 0.0% increase for non-personnel costs.
- C. In order to address added yearly costs of 3.0% personnel salary and fringe benefit increases and Board approved initiatives any anticipated non-personnel increases would have to be reduced as would extra-contract and out-sourced consultative work.

Additions:

- A. Licensing cost increases generally exceed CPI with average increases of 7-10% or are based on increased student population or increased number of staff. Other additions based upon actual contract cost increases and/or anticipated increases.
- B. Video surveillance equipment and software was replaced in the 2007-2008 school year with bond funds reserved for those purposes. Software maintenance and yearly cleaning of equipment is required to keep the system in working order. Costs shown are actual costs for the 2008-2009 year. These

costs were paid with the remaining bond monies designated for this project. The cost for cleaning and maintenance of hardware will be paid by the contracted services budget, if funds are available. This cost is approximately \$29,000 per year.

- C. Hire .5 FTE Technology/CSMI receptionist. This position was eliminated in 2008-09 to balance the District budget. Clerical needs have been handled by the Technology secretary and Technology help desk specialist. These tasks have had to be supplemented by temporary help, especially during peak times of the year such as August and September when many parents are applying for portal accounts.

Reductions:

- A. The District contract with Galaxy Cablevision for distance learning services will end in July, 2009. These services have not been used for the past 4 years. The contract was a rolling 7 year contract which required a 3 year notice to terminate the services.
- B. Reduce travel funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
- C. Modify District Nortel phone coverage. Reduce support from 24x7 to 7am-4pm and remove desk phone units from contract. Phone replacement would be paid for out of repair and any after hours support would be paid at \$195.00 per hour on an as needed basis.

Other additions not included in this budget:

- A. General fund budgeting for the Microsoft School Agreement. Funding for the MS agreement is taken out of bond monies. The monies allocated to this agreement were depleted this year, although bond monies are still available that were allocated to other projects. The agreement allows the district upgrades to all windows operating systems and MS Office. It also allows the district significantly reduced pricing on all other Microsoft products. The yearly cost of this agreement is \$296,182.00. If the District does not include this licensing fee in the general fund, the District will need to choose from the following options:
- Fund the Microsoft agreement out of remaining bond funds, thereby decreasing the amount left for hardware.
  - Research other software products which fulfill the same purpose at a lower cost.
  - Look for alternative, free options, such as open source software.
- B. Uninterruptable power supplies (UPS): Aging units require replacement, and additional equipment requires additional units. These items are currently funded with e-Rate reimbursement.
- C. Server replacement for aging servers: The current plan is to replace 4 servers per year on an ongoing basis. These are currently paid for with e-Rate reimbursement.
- D. Replacement plan/cycle for computer hardware: Currently, all student and staff computers are paid for with bond monies. The current bond fund could be used to start implementation of a 5 or 6 year replacement plan, but would not be able to fully fund the first 5-6 year cycle. After the bond fund is exhausted, general fund budget must be used to pay for computer equipment, thus the general fund must be adjusted to accommodate this over several years. The alternative to this is another bond issue for technology.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: TechnologyBudget Level = 103%

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

Additions	Est. Cost
Software Licensing Increases	\$30,000.00
Video Surveillance Software yearly maintenance	\$26,138.18
Receptionist (.5 FTE)	\$23,040.50
Summer/Temporary Help	\$10,536.16

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

Reductions	Est. Cost
Galaxy Cablevision Contract	\$50,000.00

3. Financial Reconciliation:

Continuation Budget:	\$ 3,436,044.51
Amount for Above Additions:	\$ 89,714.84
Amount for Above Reductions:	\$ <u>50,000.00</u>
Total:	\$ 3,475,759.35

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

Assumptions

- Continuation budget assumes 3.0% increase in personnel salary and fringe benefits
- Continuation budget assumes 0.0% increase for non-personnel costs.
- In order to address added yearly costs of 3.0% personnel salary and fringe benefit increases and Board approved initiatives any anticipated non-personnel increases would have to be reduced as would extra-contract and out-sourced consultative work.

Additions:

- Licensing cost increases generally exceed CPI with average increases of 7-10% or are based on increased student population or increased number of staff. Other additions based upon actual contract cost increases and/or anticipated increases.
- Video surveillance equipment and software was replaced in the 2007-2008 school year with bond funds reserved for those purposes. Software maintenance and yearly cleaning of equipment is required to keep the system in working order. Costs shown are actual costs for the 2008-2009 year. These

- costs were paid with the remaining bond monies designated for this project. The cost for cleaning and maintenance of hardware will be paid by the contracted services budget, if funds are available. This cost is approximately \$29,000 per year.
- C. Hire .5 FTE Technology/CSMI receptionist. This position was eliminated in 2008-09 to balance the District budget. Clerical needs have been handled by the Technology secretary and Technology help desk specialist. These tasks have had to be supplemented by temporary help, especially during peak times of the year such as August and September when many parents are applying for portal accounts.
  - D. Increase Summer/Temporary help. This budget was decreased \$36,000 in the 2008-09 school year in order to balance the district budget. Summer help is used to clean and re-image machines, clean projectors and other maintenance needed to start at new school year.

Reductions:

- A. The District contract with Galaxy Cablevision for distance learning services will end in July, 2009. These services have not been used for the past 4 years. The contract was a rolling 7 year contract which required a 3 year notice to terminate the services.

Other additions not included in this budget:

- A. General fund budgeting for the Microsoft School Agreement. Funding for the MS agreement is taken out of bond monies. The monies allocated to this agreement were depleted this year, although bond monies are still available that were allocated to other projects. The agreement allows the district upgrades to all windows operating systems and MS Office. It also allows the district significantly reduced pricing on all other Microsoft products. The yearly cost of this agreement is \$296,182.00. If the District does not include this licensing fee in the general fund, the District will need to choose from the following options:
  - Fund the Microsoft agreement out of remaining bond funds, thereby decreasing the amount left for hardware.
  - Research other software products which fulfill the same purpose at a lower cost.
  - Look for alternative, free options, such as open source software.
- B. Uninterruptable power supplies (UPS): Aging units require replacement, and additional equipment requires additional units. These items are currently funded with e-Rate reimbursement.
- C. Server replacement for aging servers: The current plan is to replace 4 servers per year on an ongoing basis. These are currently paid for with e-Rate reimbursement.
- D. Replacement plan/cycle for computer hardware: Currently, all student and staff computers are paid for with bond monies. The current bond fund could be used to start implementation of a 5 or 6 year replacement plan, but would not be able to fully fund the first 5-6 year cycle. After the bond fund is exhausted, general fund budget must be used to pay for computer equipment, thus the general fund must be adjusted to accommodate this over several years. The alternative to this is another bond issue for technology.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: TechnologyBudget Level = 111.77%

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

Additions	Est. Cost
Software Licensing Increases	\$30,000.00
Video Surveillance Software yearly maintenance	\$26,138.18
Receptionist (.5 FTE)	\$23,040.50
Summer/Temporary Help	\$10,536.16
Microsoft Agreement	\$296,182.00

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

Reductions	Est. Cost
Galaxy Cablevision Contract	\$50,000.00

3. Financial Reconciliation:

Continuation Budget:	\$ 3,436,044.51
Amount for Above Additions:	\$ 385,896.84
Amount for Above Reductions:	\$ <u>50,000.00</u>
Total:	\$ 3,771,941.35

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

Assumptions

- A. Continuation budget assumes 3.0% increase in personnel salary and fringe benefits
- B. Continuation budget assumes 0.0% increase for non-personnel costs.
- C. In order to address added yearly costs of 3.0% personnel salary and fringe benefit increases and Board approved initiatives any anticipated non-personnel increases would have to be reduced as would extra-contract and out-sourced consultative work.

Additions:

- A. Licensing cost increases generally exceed CPI with average increases of 7-10% or are based on increased student population or increased number of staff. Other additions based upon actual contract cost increases and/or anticipated increases.
- B. Video surveillance equipment and software was replaced in the 2007-2008 school year with bond funds reserved for those purposes. Software maintenance and yearly cleaning of equipment is required



- to keep the system in working order. Costs shown are actual costs for the 2008-2009 year. These costs were paid with the remaining bond monies designated for this project. The cost for cleaning and maintenance of hardware will be paid by the contracted services budget, if funds are available. This cost is approximately \$29,000 per year.
- C. Hire .5 FTE Technology/CSMI receptionist. This position was eliminated in 2008-09 to balance the District budget. Clerical needs have been handled by the Technology secretary and Technology help desk specialist. These tasks have had to be supplemented by temporary help, especially during peak times of the year such as August and September when many parents are applying for portal accounts.
  - D. Increase Summer/Temporary help. This budget was decreased \$36,000 in the 2008-09 school year in order to balance the district budget. Summer help is used to clean and re-image machines, clean projectors and other maintenance needed to start at new school year.
  - E. General fund budgeting for the Microsoft School Agreement. Funding for the MS agreement is taken out of bond monies. The monies allocated to this agreement were depleted this year, although bond monies are still available that were allocated to other projects. The agreement allows the district upgrades to all windows operating systems and MS Office. It also allows the district significantly reduced pricing on all other Microsoft products. The yearly cost of this agreement is \$296,182.00. If the District does not include this licensing fee in the general fund, the District will need to choose from the following options:
    - Fund the Microsoft agreement out of remaining bond funds, thereby decreasing the amount left for hardware.
    - Research other software products which fulfill the same purpose at a lower cost.
    - Look for alternative, free options, such as open source software.

Reductions:

- A. The District contract with Galaxy Cablevision for distance learning services will end in July, 2009. These services have not been used for the past 4 years. The contract was a rolling 7 year contract which required a 3 year notice to terminate the services.

Other additions not included in this budget:

- A. Uninterruptable power supplies (UPS): Aging units require replacement, and additional equipment requires additional units. These items are currently funded with e-Rate reimbursement.
- B. Server replacement for aging servers: The current plan is to replace 4 servers per year on an ongoing basis. These are currently paid for with e-Rate reimbursement.
- C. Replacement plan/cycle for computer hardware: Currently, all student and staff computers are paid for with bond monies. The current bond fund could be used to start implementation of a 5 or 6 year replacement plan, but would not be able to fully fund the first 5-6 year cycle. After the bond fund is exhausted, general fund budget must be used to pay for computer equipment, thus the general fund must be adjusted to accommodate this over several years. The alternative to this is another bond issue for technology.

**Technology Budget  
Summary Page**

Budget Levels	100.0%	101.0%	102.0%	103.0%	111.77%
Budget Totals	\$3,374,523.64	\$3,408,268.88	\$3,442,014.11	\$3,475,759.35	\$3,771,941.35
Increment	\$3,374,523.64	\$33,745.24	\$33,745.23	\$33,745.24	\$296,182.00
Additions	-Software Licensing  -Video surveillance software yearly maintenance	-Software Licensing  -Video surveillance software yearly maintenance	-Software Licensing  -Video surveillance software yearly maintenance  -Receptionist (.5FTE)	-Software Licensing  -Video surveillance software yearly maintenance  -Receptionist (.5FTE)  -Summer/temporary help	-Software Licensing  -Video surveillance software yearly maintenance  -Receptionist (.5FTE)  -Summer/temporary help  -Microsoft agreement
Reductions	-Discontinue Galaxy Cablevision contract  -Reduction in travel  -Reduction for Nortel Phone maintenance  -Reduction for contracted services  -Reduction in discounted software	-Discontinue Galaxy Cablevision contract  -Reduction in travel  -Reduction for Nortel Phone maintenance  -Reduction for contracted services	-Discontinue Galaxy Cablevision contract  -Reduction in travel  -Reduction for Nortel Phone maintenance	-Discontinue Galaxy Cablevision contract	-Discontinue Galaxy Cablevision contract

**PROGRAM DESCRIPTION: 2009-10 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). On October 1, 2008, 3,069 students with disabilities (Pre-K through 21) were eligible to receive special education and related services; this number is 13.9 % of the total Pre-K through grade 12 MPS student enrollment; the K-12 disability child count of 2,752 is 12.8 % of the District's K-12 student enrollment.

- 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, 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
  - Special education preschool services, 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 inclusion and pull-out resource programs, cluster-site programs, speech-language therapy, related services, and transportation
  - Special education services to 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"> <li>▪ Speech/Language Therapy</li> <li>▪ Transportation</li> <li>▪ Nursing/Medical Services</li> <li>▪ Audiological Devices</li> <li>▪ Physical Therapy</li> <li>▪ Occupational Therapy</li> <li>▪ Sign Language Interpreters</li> <li>▪ Psychological Services</li> </ul>	<ul style="list-style-type: none"> <li>▪ Audiology Services</li> <li>▪ Assistive Technology Devices/Services</li> <li>▪ Braille/Enlargement Services</li> <li>▪ Orientation and Mobility Training</li> <li>▪ Augmentative Communication Devices/Services</li> <li>▪ Adaptive Physical Education</li> <li>▪ Vision and Hearing Services</li> </ul>
---	---
- Continuum of Options for Special Education Placements
  - Home-Based Infant Program
  - Special Education Preschool program—centerbased, community-based, and itinerant
  - 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 Support—available at all MPS schools
  - Cluster-site programs—located at identified elementary and middle schools
  - Alternative School Programs: Millard Learning Center (grades 11 & 12 only) and Middle School Alternative Program
  - Separate School Facility
  - Residential Facility
  - Hospital
  - Homebound
- Young Adult Program (Students 18-21 years old)

<ul style="list-style-type: none"> <li>• Transition to adult living</li> <li>• Vocational services, including job coaching</li> </ul>	<ul style="list-style-type: none"> <li>• Transportation</li> <li>• Coordinate services with State Agencies</li> </ul>
---	---
- Pre-Vocational and Vocational Training
- Contracted student programs/services, as appropriate, for students birth to age 21 in the following areas:

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

**BUDGET SUMMARY FORM**

Program Area: Special Education

Budget Level =

FIXED

Total Budget =

**\$ 27,910,816**

Personnel = \$23,155,185  
 NonPersonnel = \$ 4,755,631  
 FLEX = \$ 1,297,117

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

<b>Additions</b>	<b>Est. Cost</b>
1.5 FTE Secondary Resource Teacher	\$ 91,467
1.0 FTE ACP Teacher	\$ 60,978
ACP Para (10 hours/day)	\$ 32,451

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

<b>Reductions</b>	<b>Est. Cost</b>
	\$

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

<b>Other Additions/Reductions Considered</b>	<b>Est. Cost</b>
	\$

4. Comments, if any:

- Addition of 1.5 FTE Secondary Resource Teacher
  - Increase in number of students with disabilities at BMS: 08-09 = 108, 09-10 = 129
  - Increase in number of students with disabilities at WHS: 08-09 = 167, 09-10 = 204
  - Without additional secondary resource staff
    - Caseloads at Beadle and West would be very high (at the top of the recommended caseload range)
    - Achievement of students with disabilities would suffer - larger class sizes, fewer opportunities for individualized instruction/reteaching, AYP gap increase
- Addition of ACP staff: 1.0 FTE teacher and 10 hours/day paraprofessional time
  - Increase in ACP student enrollment overall: K-5: +6, 6-8: same, 9-12: +12
  - Based on this enrollment unable to reassign/transfer certificated and para staff
    - 3.25 hours of paraprofessional time will be moved to South HS
  - Without the increase in staff,
    - ACP class sizes at all levels will be unacceptably high
    - Student needs will not be met and inappropriate student behaviors will increase
    - Legal responsibilities may not be met

2009/2010 Special Education Trans						
						75
<b>TOTAL OF SPECIAL EDUCATION TRANSPORTATION</b>						
		<u>2008/2009</u>		<u>2009/2010</u>		css did this
<b>CONTRACTED SERVICES/VEHICLES</b>					103%	
CONTRACT COST	35 BUSES	1,528,382.82	34 BUSES	1,537,833.60		\$9,450.78
ASSOCIATES	26	296,198.13	31	356,673.60		\$60,475.47
SUMMER SCHOOL		17,757.20	3% INC.	18,289.92		\$532.72
SUMMER SCHOOL ASSOC.		3,598.82	3% INC.	3,706.78		\$107.96
SUB TOTAL(LAIDLAW)		1,845,936.97		1,916,503.90		\$70,566.93
CAB SERVICE		261,534.51	3% INC.	269,380.55		\$7,846.04
SUMMER SCHOOL CAB		1,946.70	3% INC.	2,005.10		\$58.40
RURAL METRO		7,000.00		7,000.00		\$0.00
SHARED MOBILITY		60,399.61	3% INC.	62,211.60		\$1,811.99
EVACUATION DRILLS		1,465.12	3% INC.	1,509.07		\$43.95
PAROCHIAL SCHOOL-BUS		10,503.09	3% INC.	9,000.00		-\$1,503.09
FIELD TRIPS		32,034.00	3% INC.	32,995.02		\$961.02
<b>SUBTOTAL for Contracted Services/Vehicles</b>		<b>2,220,820.00</b>		<b>2,300,605.24</b>		<b>\$79,785.24</b>
<b>SCHOOL AGED TRANSPORTATION (SA)</b>						
CONTRACT (from above)	35 BUSES	2,220,820.00	34 Buses	2,300,605.24		\$79,785.24
PROPERTY INSURANCE		24,819.00	3% INC	25,563.57		\$744.57
GAS	\$4	22,000.00	\$2.50	15,750.00		-\$6,250.00
MAINTENANCE		6,780.00		5,295.69		-\$1,484.31
SUPPLIES		6,258.00		4,521.78		-\$1,736.22
MISCELLANEOUS		2,086.00		1,000.00		-\$1,086.00
TRAVEL		500.00		500.00		\$0.00
SUB DRIVERS		6,897.00	3.00%	7,103.91		\$206.91
MILEAGE		2,000.00		1,500.00		-\$500.00
		<b>2,292,160.00</b>		<b>2,361,840.19</b>		<b>\$69,680.19</b>
CLERICAL		6,229.80	3.00%	6,416.69		186.89
PROF TECH SALARY		29,661.41	3.00%	30,551.25		889.84
DRIVER SALARY BENEFITS		160,961.87	3.00%	165,790.73		4,828.86
<b>SUB TOTAL SALARY/BENEFITS SA SPED</b>		<b>196,853.08</b>		<b>202,758.67</b>		<b>5,905.59</b>
<b>LEASED VEHICLES</b>		<b>28,137.00</b>		<b>28,065.72</b>		<b>-71.28</b>
<b>TOTAL SA SPED TRANSPORTATION</b>		<b>2,517,150.08</b>		<b>2,592,664.58</b>		<b>75,514.50</b>
<b>75,514.50</b>						<b>75,514.50</b>
<b>BAF BUDGET</b>		<u>2008/2009</u>		<u>2009/2010</u>		
<b>PRE-SCHOOL Vans (BAF)</b>					103%	
INSURANCE		\$74,457.00	3% INC	\$76,690.71		\$2,233.71
GAS	\$4.00	\$76,065.00	\$2.50	\$64,475.00		-\$11,590.00
MAINTENANCE		\$12,891.00		\$21,000.00		\$8,109.00
SUPPLIES		\$2,279.00		\$1,946.93		-\$332.07
MISCELLANEOUS		\$3,651.00		\$3,000.00		-\$651.00
TRAVEL		\$1,000.00		\$1,000.00		\$0.00
PHONE SERVICE		\$540.00		\$540.00		\$0.00
SUB DRIVER		\$5,225.00	3.00%	\$5,381.75		\$156.75
<b>SUB TOTAL NON PERSONAL BAF SPED</b>		<b>\$176,108.00</b>		<b>\$174,034.39</b>		<b>-\$2,073.61</b>
CLERICAL		\$9,344.70	3.00%	\$9,625.04		\$280.34
PROF TECH SALARY		\$44,492.12	3.00%	\$45,826.88		\$1,334.76
DRIVER SALARY/BENEFITS		\$436,348.27	3.00%	\$449,438.72		\$13,090.45
<b>SUB TOTAL SALARY/BENEFIT BAF SPED</b>		<b>\$490,185.09</b>		<b>\$504,890.64</b>		<b>\$14,705.55</b>
<b>GENERAL LEASES BAF</b>		<b>\$85,589.00</b>		<b>\$95,513.52</b>		<b>\$9,924.52</b>
<b>TOTAL BAF SPED TRANSPORTATION</b>		<b>\$751,882.09</b>		<b>\$774,438.55</b>		<b>\$22,556.46</b>
						<b>\$22,556.46</b>

<b>2009 - 2010 Special Education Budget</b>				
	<b>2008-09</b>	<b>2009-10 Continuation</b>	<b>Recommended Addition</b>	<b>2009-10 Recommended Budget</b>
<b>Total (does not include Flex)</b>	\$ 26,957,411	\$ 27,625,848	\$ 284,968	\$ 27,910,816
<b>Personnel Subtotal</b>	\$ 22,281,240	\$ 22,949,677	\$ 205,508	\$ 23,155,185
SA Staff	\$ 17,514,246		\$ 184,896	
Psychologists	\$ 1,260,445			
BAF Staff	\$ 2,819,511			
SA Transportation	\$ 196,853		\$ 5,906	
BAF Transportation	\$ 490,185		\$ 14,706	
<b>Nonpersonnel Subtotal</b>	\$ 4,676,171	\$ 4,676,171	\$ 79,460	\$ 4,755,631
SA & BAF Programs	\$ 2,096,177			
SA & BAF Transportation	\$ 2,579,994		\$ 79,460	
<b>FLEX Funded Programs</b>	\$ 1,270,237	\$ 1,297,117		\$ 1,297,117
BAF	\$ 147,111	\$ 151,509		
SA	\$ 1,123,126	\$ 1,145,608		

**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 preceding budget year:**

- \* 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
- \* Snow removal, salting and sanding
- \* Parking lot/Playground sweeping
- \* HVAC maintenance and repairs
- \* Electrical maintenance and additions
- \* Plumbing maintenance and additions

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area: Maintenance and Operations

Last Year's Budget: \$14,171,766

100.0% Budget:	\$ 14,171,766.03	Incremental Amount:	\$ 14,171,766.03
101.0% Budget:	\$ 14,313,505.03	Incremental Amount:	\$ 141,739.00
102.0% Budget:	\$ 14,455,244.03	Incremental Amount:	\$ 141,739.00
103.0% Budget:	\$ 14,596,983.03	Incremental Amount:	\$ 141,739.00
104.0% Budget:	\$ 14,738,722.03	Incremental Amount:	\$ 141,739.00
106.1% Budget:	\$ 15,036,672.03	Incremental Amount:	\$ 297,950.00

Please provide below a brief description of what is included in (or excluded from) each of the proposed budget levels. [Note: Use "bullet lists" if such will assist with clarity and conciseness. This form should focus on statements of fact. The Budget Summary Form (Appendix D) provides a forum for sharing the committee's rationale, comments, and supporting documents for each proposed budget level.]

A. 100.0% Budget

- Increase management contract and plumbing supplies
- Reduce vehicle replacements, carpentry supplies, electrical supplies, grounds supplies, parking lot repairs, grounds equipment replacement, HVAC equipment and painting supplies.
- Reduce custodial sub. (Cover vacant 8 hour shifts with 4 hours of sub time only)
- Reduce summer painting crew
- Reduce custodial and maintenance overtime.

B. 101.0% Budget

- Increase management contract, electrical supplies, plumbing supplies, grounds supplies
- Reduce vehicle replacement, carpentry supplies, HVAC supplies, painting supplies
- Reduce custodial sub. (Cover vacant 8 hour shifts with 4 hours of sub time only)
- Reduce summer painting crew
- Reduce custodial and maintenance overtime.

C. 102.0% Budget

- Increase management contract, custodial supplies, carpentry supplies, roof repairs, electrical supplies, grounds supplies, snow removal supplies, HVAC supplies, painting supplies and plumbing supplies.
- Reduce vehicle replacement
- Reduce custodial sub. (Cover vacant 8 hour shifts with 4 hours of sub time only)
- Reduce summer painting crew
- Reduce custodial and maintenance overtime.

D. 103.0% Budget

- Increase management contract, custodial supplies, carpentry supplies, roof repairs, electrical supplies, grounds supplies, snow removal supplies, HVAC supplies, painting supplies and plumbing supplies.
- Reduce custodial sub. (Cover vacant 8 hour shifts with 6 hours of sub time only)
- Reduce summer painting crew



E. 104.0% Budget

- Increase vehicle fuel and repairs, management contract, custodial supplies, telephone, intercom repair, carpentry supplies, roof repairs, electrical supplies, grounds supplies, snow removal supplies, equipment replacement, snow removal contract, HVAC repair, painting supplies, plumbing repairs.
- Decrease custodial sub coverage.

F. 106.1% Budget

- Increase vehicle fuel and repair, management contract, custodial supplies, custodial sub coverage, HVAC filters, light bulbs, custodial equipment replacement, summer painters, maintenance overtime, telephone, intercom repairs, carpentry supplies, roof repair, electrical supplies, grounds supplies, snow removal supplies and contract, seed, fertilizer, parking lot and sidewalk repair, HVAC repair, painting supplies and plumbing supplies.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Maintenance and Operations

Budget Level = 100.0%

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

Additions	Est. Cost
Management Contract	\$ 39,616
Plumbing	\$ 2,000

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

Reductions	Est. Cost
Vehicle Replacements	\$ 85,579
Custodial supplies	\$ 25,000
Custodial Subs, overtime and IAQ	\$ 126,750
Summer Painters and Maintenance Overtime	\$ 39,350
Carpentry	\$ 9,529
Electrical	\$ 3,000
Grounds, parking lot repair, equipment replacement	\$ 10,500
HVAC equipment	\$ 41,000
Painting supplies	\$ 2,000

3. Financial Reconciliation:

Continuation Budget:	\$ 14,472,858.03
Amount for Above Additions:	\$ 41,616.00
Amount for Above Reductions:	\$ <u>342,708.00</u>
Total:	\$ 14,171,766.03

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Maintenance and Operations

Budget Level = 101.0%

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

Additions	Est. Cost
Management Contract	\$ 39,616
Electrical supplies	\$ 2,000
Grounds supplies, equipment, parking lot repair	\$ 9,500
Plumbing supplies and repair	\$ 32,000

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

Reductions	Est. Cost
Vehicle replacement	\$ 50,000
Custodial Subs, overtime and IAQ	\$ 126,750
Summer Painters and Maintenance Overtime	\$ 39,350
Carpentry supplies	\$ 8,369
HVAC supplies	\$ 16,000
Painting supplies	\$ 2,000

3. Financial Reconciliation:

Continuation Budget:	\$ 14,472,858.03
Amount for Above Additions:	\$ 83,116.00
Amount for Above Reductions:	\$ <u>242,469.00</u>
Total:	\$ 14,313,505.03

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Maintenance and Operations

Budget Level = 102.0%

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

Additions	Est. Cost
Management Contract	\$ 39,616
Custodial Supplies	\$ 15,000
Carpentry supplies and roof repairs	\$ 15,971
Electrical supplies	\$ 2,000
Grounds supplies, parking lot repair, snow removal supplies	\$ 13,500
HVAC supplies	\$ 14,000
Painting supplies	\$ 3,000
Plumbing supplies and repairs	\$ 57,000

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

Reductions	Est. Cost
Vehicle replacement	\$ 35,601
Custodial subs and overtime	\$ 107,750
Summer Painters and Maintenance Overtime	\$ 34,350

3. Financial Reconciliation:

Continuation Budget:	\$ 14,472,858.03
Amount for Above Additions:	\$ 160,087.00
Amount for Above Reductions:	\$ <u>177,701.00</u>
Total:	\$ 14,455,244.03

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Maintenance and Operations

Budget Level = 103.0%

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

Additions	Est. Cost
Management Contract	\$ 39,616
Custodial Supplies	\$ 25,000
Carpentry supplies, roof repairs	\$ 17,971
Electrical supplies	\$ 2,000
Grounds supplies, snow removal supplies, snow removal contract	\$ 13,500
HVAC supplies and repairs	\$ 34,000
Painting supplies	\$ 3,000
Plumbing repair and supplies	\$ 57,000

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

Reductions	Est. Cost
Vehicle repairs	\$ 4,762
Sub custodian coverage	\$ 57,000
Summer painters	\$ 6,200

3. Financial Reconciliation:

Continuation Budget:	\$ 14,472,858.03
Amount for Above Additions:	\$ 192,087.00
Amount for Above Reductions:	\$ <u>67,962.00</u>
Total:	\$ 14,596,983.03

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Maintenance and Operations

Budget Level = 104.00%

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

Additions	Est. Cost
Vehicle fuel and repairs	\$ 20,727
Management Contract	\$ 39,616
Custodial Supplies	\$ 50,000
Telephone charges, intercom repair	\$ 3,800
Carpentry supplies, roof repair	\$ 30,971
Electrical supplies	\$ 7,000
Grounds supplies, snow removal supplies, snow removal contract, equipment replacement	\$ 29,500
HVAC repair and supplies	\$ 34,000
Painting supplies	\$ 3,000
Plumbing repair and supplies	\$ 57,000

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

Reductions	Est. Cost
Sub custodian coverage	\$ 9,750

3. Financial Reconciliation:

Continuation Budget:	\$ 14,472,858.03
Amount for Above Additions:	\$ 275,614.00
Amount for Above Reductions:	\$ <u>9,750.00</u>
Total:	\$ 14,738,722.03

(The "Total" must equal the budget available for this budget level.)

Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Maintenance and Operations

Budget Level = 106.10%

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

Additions	Est. Cost
Vehicle fuel and repair	\$ 20,727
Management Contract	\$ 39,616
Custodial supplies	\$ 50,000
Sub custodian coverage, HVAC filters, light bulbs, custodial equipment replacement	\$ 89,500
Summer painters, maintenance overtime, telephone costs, intercom repairs	\$ 17,500
Carpentry supplies, roof repair	\$ 30,971
Electrical supplies	\$ 7,000
Grounds supplies, snow removal supplies, snow removal contract, seed, fertilizer, parking lot and sidewalk repair	\$ 106,500
HVAC supplies and repair	\$ 142,000
Paint supplies	\$ 3,000
Plumbing supplies and repairs	\$ 57,000

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

Reductions	Est. Cost
None	\$

3. Financial Reconciliation:

Continuation Budget:	\$ 14,472,858.03
Amount for Above Additions:	\$ 563,814.00
Amount for Above Reductions:	\$ _____
Total:	\$ 15,036,672.03

(The "Total" must equal the budget available for this budget level.)

Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget

**Operations and Maintenance  
Summary Page**

Budget Levels	100.0%	101.0%	102.0%	103.0%	104.0%	106.1%
Budget Totals	\$14,171,766.03	\$14,313,505.03	\$14,455,244.03	\$14,596,983.03	\$14,738,722.03	\$15,036,672.03
Increment	\$14,171,766.03	\$141,739.00	\$141,739.00	\$141,739.00	\$141,739.00	\$297,950.00
<b>Additions</b>	<ul style="list-style-type: none"> <li>• Management Contract \$39,616</li> <li>• Plumbing supplies \$2,000</li> </ul>	<ul style="list-style-type: none"> <li>• Management Contract \$39,616</li> <li>• Electrical Supplies \$2,000</li> <li>• Grounds supplies, parking lot repair \$9,500</li> <li>• Plumbing supplies and repair \$32,000</li> </ul>	<ul style="list-style-type: none"> <li>• Management Contract \$39,616</li> <li>• Custodial supplies \$15,000</li> <li>• Carpentry supplies and roof repairs \$15,971</li> <li>• Electrical supplies \$2,000</li> <li>• Grounds supplies, parking lot repair, snow removal supplies \$13,500</li> <li>• HVAC supplies \$14,000</li> <li>• Painting supplies \$3,000</li> <li>• Plumbing supplies and repair \$57,000</li> </ul>	<ul style="list-style-type: none"> <li>• Management Contract \$39,616</li> <li>• Custodial Supplies \$25,000</li> <li>• Carpentry supplies and roof repairs \$17,971</li> <li>• Electrical supplies \$2,000</li> <li>• Grounds supplies, parking lot repair, snow removal supplies \$13,500</li> <li>• HVAC supplies and repair \$34,000</li> <li>• Painting supplies \$3,000</li> <li>• Plumbing supplies and repair \$57,000</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicle fuel and repairs \$20,727</li> <li>• Management Contract \$39,616</li> <li>• Custodial Supplies \$50,000</li> <li>• Telephone, intercom repairs \$3,800</li> <li>• Carpentry supplies and roof repairs \$30,971</li> <li>• Electrical supplies \$7,000</li> <li>• Grounds supplies, parking lot repair, snow removal supplies and contract, equipment replacement \$29,500</li> <li>• Painting supplies \$3,000</li> <li>• Plumbing repairs and supplies \$57,000</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicle fuel and repairs \$20,727</li> <li>• Management Contract \$39,616</li> <li>• Custodial Supplies \$50,000</li> <li>• Sub custodian coverage, custodial overtime, HVAC filters, light bulbs, equipment replacements \$89,500</li> <li>• Summer painters, maintenance overtime, telephone, intercom repairs \$17,500</li> <li>• Carpentry supplies, roof repairs \$30,971</li> <li>• Electrical Supplies \$7,000</li> <li>• Grounds supplies, snow removal supplies, snow removal contract, seed, fertilizer, parking lot repairs \$106,500</li> <li>• HVAC supplies and repair \$142,000</li> <li>• Painting supplies \$3,000</li> <li>• Plumbing supplies and repair \$57,000</li> </ul>
<b>Reductions</b>	<ul style="list-style-type: none"> <li>• Vehicle Replacement \$85,579</li> <li>• Custodial Supplies \$25,000</li> <li>• Custodial Subs, custodial Overtime, IAQ, custodial equipment \$126,750</li> <li>• Summer painters and maintenance overtime \$39,350</li> <li>• Carpentry supplies \$9,529</li> <li>• Grounds supplies, parking lot repairs, equipment \$10,500</li> <li>• HVAC equipment and supplies \$41,000</li> <li>• Painting supplies \$2,000</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicle replacement \$50,000</li> <li>• Custodial Subs, custodial Overtime, IAQ, custodial equipment \$126,750</li> <li>• Summer painters and maintenance overtime \$39,350</li> <li>• Carpentry supplies \$8,369</li> <li>• HVAC supplies \$16,000</li> <li>• Painting supplies \$2,000</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicle replacement \$35,601</li> <li>• Custodial subs, custodial overtime and IAQ \$107,750</li> <li>• Summer painters and maintenance overtime \$34,350</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicle repairs \$4,762</li> <li>• Custodial sub coverage \$57,000</li> <li>• Summer painters \$6,200</li> </ul>	<ul style="list-style-type: none"> <li>• Sub custodian coverage \$9,750</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>



**PROGRAM DESCRIPTION FORM**

**Program Area:** Projects

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

In the past, the District has budget for its projects in the Special Building Fund. However, due to some changes in the state aid formula, it is advantageous for the District to budget more of its project in the General Fund in order to keep the General Fund tax levy at \$1.04. This increase in the General Fund tax levy would be matched by a corresponding decrease in the Special Building Fund tax levy.

The exact amount that will be budget for "Projects" in the general fund will be determined by the amount of funds that are available under the \$1.04 levy. This will not be known until after the property values in the District are certified on August 20<sup>th</sup>.

"Projects" includes such things as the replacement of roofs, sidewalks, parking lots, HVAC units, and other such capital replacement items.

**BUDGET LEVEL INFORMATION**

(Specific Budget Level Information)

Program Area: Projects

Budget Level = FIXED %

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

Additions	Est. Cost
Projects	TBD

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. Financial Reconciliation:

Continuation Budget:	\$	---
Amount for Above Additions:	\$	TBD
Amount for Above Reductions:	\$	---
Total:	\$	TBD

4. Attach whatever information seems relevant to support the committee’s decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]
- See Program Description for examples of expenses that could fall under “Projects” in General Fund budget.

**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:**

Transportation includes Regular Transportation Routes, Activity Routes and ELL Routes. Special Education Transportation is not included in this Program Area. It also includes the staff and necessary supplies and equipment for the Transportation Office.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Transportation

Budget Level = \$1,625,637.21 (FIXED)

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

Additions	Est. Cost
Increase Secretary to 1.0 FTE (currently 0.625 FTE)	\$ 18,611.63
Academy Bus Routes	\$157,053.60
Additional Activity Bus Routes	\$ 85,960.80

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

Reductions	Est. Cost
Reduce Routes at Reeder and Upchurch	\$114,073.20
Supplies	\$ 7,500.00
Parent Mileage	\$ 7,500.00
Computer Equipment	\$ 548.00

3. Financial Reconciliation:

Continuation Budget:	\$ N/A
Amount for Above Additions:	\$
Amount for Above Reductions:	\$
Total:	\$

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

The Transportation Budget is increasing by \$114,073.20 over the FY09 budget of \$1,511,564.01. This is an increase of 7.55%. The majority of the increase is due to additional routes for the Academy Program and activities.

## PROGRAM DESCRIPTION FORM

**Program Area:** Security

**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 security budget addresses the services necessary to maintain safe, secure, unadulterated schools. The budget includes:

- Cost of School Resource Officers at the Middle and High School levels ( Each high school and 2 middle schools only) and one at the Millard Learning Center.
- Security Uniforms
- Security Supplies (badges, visitor badges, radio repairs,/batteries, signs, drug free signs)
- Safety Dues-National Safety Council
- Contracted Security-Halloween, weekends and problematic areas sustaining vandalism
- Personnel Security (High School Hall Monitors)

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area: Security

Last Year's Budget: \$571,862.84

100.0% Budget:	\$ 571,862.84	Incremental Amount:	\$ 571,862.84
101.0% Budget:	\$ 577,581.47	Incremental Amount:	\$ 5,718.63
102.0% Budget:	\$ 583,300.10	Incremental Amount:	\$ 5,718.63
103.0% Budget:	\$ 589,018.73	Incremental Amount:	\$ 5,718.63
104.6% Budget:	\$ 598,018.73	Incremental Amount:	\$ 9,000.00
120.4% Budget:	\$ 688,770.73	Incremental Amount:	\$ 90,752.00

Please provide below a brief description of what is included in (or excluded from) each of the proposed budget levels. [Note: Use "bullet lists" if such will assist with clarity and conciseness. This form should focus on statements of fact. The Budget Summary Form (Appendix D) provides a forum for sharing the committee's rationale, comments, and supporting documents for each proposed budget level.]

100.0% Budget

Reductions include additional outside security, security supplies, including visitor badges, dog food, dues, uniform costs, as well as travel for security.

101.0% Budget

Reductions include additional outside security, security supplies, including visitor badges, dog food, dues, uniform costs.

102.0% Budget

Reduction includes security supplies including visitor badges and dog food.

103.0% Budget

Increase includes security supplies including security badges; dog food and drug dog care (vet bills etc).

104.6% Budget

Increase includes an SRO from Douglas County at Horizon High School

120.4% of Budget

Increase includes an SRO from Douglas County at Horizon High School, Beadle Middle School and Russell Middle School. Kiewit Middle School would also receive an Associate SRO from the OPD.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Security

Budget Level = 100.0%

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
Paulison Security	\$ 2,000.00
Supplies-(Drug Free Zone Signs, EMP Manuals, Visitor, Badges, Hotline Cards/Posters, Breathalyzers and annual calibration)	\$ 3,493.04
Dues-National Safety Council Dues	\$ 1,400.00
Uniforms	\$ 2,000.00
Security Travel	\$ 1,000.00
<b>Total</b>	<b>\$ 9,893.04</b>

3. Financial Reconciliation:

Continuation Budget:	\$ 581,755.88
Amount for Above Additions:	\$
Amount for Above Reductions:	\$ <u>9,893.04</u>
<b>Total:</b>	<b>\$ 571,862.84</b>

(The "Total" must equal the budget available for this budget level.)

4. Eliminating "Paulison Security" would leave the district open to vandalism during certain times such as Halloween and the end of the school year. Paulison is also used when a school or schools have experienced significant vandalism.

The "supply" line item includes such things as hotline posters and wallet cards that are disseminated to all students throughout the district. A reduction to this line item will also affect our Emergency Management Procedures manual. The manual update cost is significant. Drug Free signs and visitor badges also come out of this fund as well as the cost of recalibrating our breathalyzer devices. The "visitor badges" are required by district policy and rule.

Millard Public Schools is a member of the National Safety Council which offers reduced cost training such as CPR and AED due to this membership. By policy hundreds of employees go through this training each year. The cost of training would increase if these funds are reduced.

The district also provides uniforms to security personnel. A reduction would create a lack of consistent dress wear among these staff members.

The travel budget is used to learn new information as it pertains to safety measures, plans and the development as well as implementation of district policy and rule.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Security

Budget Level = 101.0%

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
Paulison Security	\$ 1,000.00
Supplies-(Drug Free Zone Signs, EMP Manuals, Visitor, Badges, Hotline Cards/Posters, Breathalyzers and annual calibration)	\$ 1,774.41
Dues-National Safety Council Dues	\$ 1,400.00
<b>Total</b>	<b>\$ 4,174.41</b>

3. Financial Reconciliation:

Continuation Budget:	\$ 581,755.88
Amount for Above Additions:	\$
Amount for Above Reductions:	\$ <u>4,174.41</u>
Total:	\$ 577,581.47

(The "Total" must equal the budget available for this budget level.)

4. Reducing "Paulison Security" would leave the district open to vandalism during certain times such as Halloween and the end of the school year. Paulison is also used when a school or schools have experienced significant vandalism.

The "supply" line item includes such things as hotline posters and wallet cards that are disseminated to all students throughout the district. A reduction to this line item will also affect our Emergency Management Procedures manual. The manual update cost is significant. Drug Free signs and visitor badges also come out of this fund as well as the cost of recalibrating our breathalyzer devices.

Millard Public Schools is a member of the National Safety Council which offers reduced cost training such as CPR and AED due to this membership. By policy hundreds of employees go through this training each year. The cost of training would increase if these funds are reduced.



**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Security

Budget Level = 102.0%

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

Additions	Est. Cost
Supplies	\$ 1,544.22

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

Reductions	Est. Cost
	\$
	\$
	\$
	\$

3. Financial Reconciliation:

Continuation Budget:	\$ 581,755.88
Amount for Above Additions:	\$ 1,544.22
Amount for Above Reductions:	\$
Total:	\$ 583,300.10

(The "Total" must equal the budget available for this budget level.)

4. An increase would pay for "supplies" which includes the cost of expensive "visitor badges". While there is a significant need for additional security "supplies", the limited funds in this budget would be only for badges.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Security

Budget Level = 103.0%

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

Additions	Est. Cost
Supplies-including dog food, Drug Free Zone Signs, EMP Manuals, Visitor Badges, Hotline Cards/Posters, annual calibration of breathalyzers	\$ 7,262.85

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

Reductions	Est. Cost
NONE	\$

3. Financial Reconciliation:

Continuation Budget:	\$ 581,755.88
Amount for Above Additions:	\$ 7,262.85
Amount for Above Reductions:	<u>\$ 0.00</u>
Total:	\$ 589,018.73

(The "Total" must equal the budget available for this budget level.)

4. The increase would be used to help fund certain expenses incurred for the Drug Detection Dog such as food. Other supplies would include the expensive visitor badges for each of the school buildings.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Security

Budget Level = 104.6%

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

Additions	Est. Cost
Supplies-including dog food, Drug Free Zone Signs, EMP Manuals, Visitor Badges, Hotline Cards/Posters, annual calibration of breathalyzers	\$ 7,262.85
SRO Contract with Douglas County (for New Horizon High School)	\$ 38,000.00

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

Reductions	Est. Cost
SRO Contract with City of Omaha (MLC-32 hours/week)	\$29,000.00

3. Financial Reconciliation:

Continuation Budget:	\$ 581,755.88
Amount for Above Additions:	\$ 45,262.85
Amount for Above Reductions:	<u>\$ 29,000.00</u>
Total:	\$ 598,018.73

(The "Total" must equal the budget available for this budget level.)

4. The increase would be used to help fund certain expenses incurred for the Drug Detection Dog such as food. Other supplies would include the expensive visitor badges for each of the school buildings.

New Horizon High School will open in January of 2010. The school is located in Douglas County. Currently, the Millard Learning Center has an SRO 32 hours per week. These SROs are provided by the Omaha Police Dept. and paid for by Millard Public Schools. The new high school will need to be staffed by the Douglas County Sheriff's Department due to its location.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Security

Budget Level = 120.4%

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

Additions	Est. Cost
Supplies-including dog food, Drug Free Zone Signs, EMP Manuals, Visitor Badges, Hotline Cards/Posters, annual calibration of breathalyzers	\$ 7,262.85
SRO Contract with Douglas County (for New Horizon High School)	\$ 38,000.00
One Standard Associate SRO-Kiewit Middle School -32 Hrs./Week--\$26.00/Hour	\$29,952.00
Two Standard Associate SROs for BMS and RMS which are located "outside" of the city limits (to be obtained through the Douglas County Sheriff's Office)	\$60,800.00

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

Reductions	Est. Cost
SRO Contract with City of Omaha (MLC-32 hours/week)	\$29,000.00

3. Financial Reconciliation:

Continuation Budget:	\$ 581,755.88
Amount for Above Additions:	\$ 136,014.85
Amount for Above Reductions:	<u>\$ 29,000.00</u>
Total:	\$ 688,770.73

(The "Total" must equal the budget available for this budget level.)

4. The increase would be used to help fund certain expenses incurred for the Drug Detection Dog such as food. Other supplies would include the expensive visitor badges for each of the school buildings.

New Horizon High School will open in January of 2010. The school is located in Douglas County. Currently, the Millard Learning Center has an SRO 32 hours per week. These SROs are provided by the Omaha Police Dept. and paid for by Millard Public Schools. The new high school will need to be staffed by the Douglas County Sheriff's Department due to its location.

There are four middle schools that are located within the City of Omaha. Millard Public Schools contracts with the Omaha Police Department to provide Associate School Resource Officers for schools located within the city limits. Three of the middle schools currently have Associate SROs. The only school within the city limits that does not have an Associate SRO is Kiewit Middle School. This budget would allow for Kiewit to have an SRO so all schools within the city limits would have an Associate SRO on school grounds.

There are two middle schools located outside of the city limits. Associate SROs would have to be obtained through the Douglas County Sheriff's Office. Costs, mostly due to hours per week and rules may differ, although not significantly.

**Security Budget  
Summary Page**

Budget Levels	100.0%	101.0%	102.0%	103.0%	104.6%	120.4%
Budget Totals	\$571,862.84	\$577,581.47	\$583,300.10	\$589,018.73	\$598,018.73	\$688,770.73
Increment	\$571,862.84	\$5,718.63	\$5,718.63	\$5,718.63	\$9,000.00	\$90,752.00
Additions/ Reductions	Reduction	Reduction	Reduction	Addition	Addition	Addition
	<p>Eliminating “Paulison Security” would leave the district open to vandalism.</p> <p>The “supply” line item includes such things as hotline posters and wallet cards. A reduction to this line item will also affect our Emergency Management Procedures manual. The manual update cost is significant. Drug Free signs and visitor badges also come out of this fund as well as the cost of recalibrating our breathalyzer devices. The “visitor badges” are required by district policy and rule.</p> <p>Millard Public Schools is a member of the National Safety Council which offers reduced cost training such as CPR and AED due to this membership. By policy hundreds of employees go through this training each year. The cost of training would increase if these funds are reduced.</p> <p>The district also provides uniforms to security personnel. A reduction would create a lack of consistent dress wear among these staff members.</p> <p>The travel budget is used to learn new information as it pertains to safety measures, plans and the development as well as implementation of district policy and rule.</p>	<p>Reducing “Paulison Security” would leave the district open to vandalism during certain times such as Halloween and the end of the school year. Paulison is also used when a school or schools have experienced significant vandalism.</p> <p>The “supply” line item includes such things as hotline posters and wallet cards that are disseminated to all students throughout the district. A reduction to this line item will also affect our Emergency Management Procedures manual. The manual update cost is significant. Drug Free signs and visitor badges also come out of this fund as well as the cost of recalibrating our breathalyzer devices.</p> <p>Millard Public Schools is a member of the National Safety Council which offers reduced cost training such as CPR and AED due to this membership. By policy hundreds of employees go through this training each year. The cost of training would increase if these funds are reduced.</p>	<p>An increase would pay for “supplies” which includes the cost of expensive “visitor badges”. While there is a significant need for additional security “supplies”, the limited funds in this budget would be only for badges.</p>	<p>The increase would be used to help fund certain expenses incurred for the Drug Detection Dog such as food. Other supplies would include the expensive visitor badges for each of the school buildings.</p>	<p>The increase would be used to help fund certain expenses incurred for the Drug Detection Dog such as food. Other supplies would include the expensive visitor badges for each of the school buildings.</p> <p>New Horizon High School will open in January of 2010. The school is located in Douglas County. Currently, the Millard Learning Center has an SRO 32 hours per week. These SROs are provided by the Omaha Police Dept. and paid for by Millard Public Schools. The new high school will need to be staffed by the Douglas County Sheriff’s Department due to its location.</p>	<p><b>SRO/Drug Detection Dog Costs</b></p> <p>The increase would be used to help fund certain expenses incurred for the Drug Detection Dog such as food. Other supplies would include the expensive visitor badges for each of the school buildings.</p> <p>New Horizon High School will open in January of 2010. The school is located in Douglas County. Currently, the Millard Learning Center has an SRO 32 hour per week. These SROs are provided by the Omaha Police Dept. and paid for by Millard Public Schools. The new high school will need to be staffed by the Douglas County Sheriff’s Department due to its location.</p> <p>There are four middle schools that are located within the City of Omaha. Millard Public Schools contracts with the Omaha Police Department to provide Associate School Resource Officers for schools located within the city limits. Three of the middle schools currently have Associate SROs. The only school within the city limits that does not have an Associate SRO is Kiewit Middle School. This budget would allow for Kiewit to have an SRO so all schools within the city limits would have an Associate SRO on school grounds.</p> <p>There are two middle schools located outside of the city limits. Associate SROs would have to be obtained through the Douglas County Sheriff’s Office. Costs, mostly due to hours per week and rules may differ, although not significantly.</p>

## PROGRAM DESCRIPTION FORM

**Program Area: Employee Contracted Obligations**

**Briefly 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. Additional hours allow us to meet critical and emergency situations without flexing employees' schedules. Hours allocated: Elementary Secretaries - 64 hours, Other Secretaries - 40 hours, Educational Paraprofessionals - 1 day each.*
- *Career Compensation Plan: Phase I – School Performance Award Bonus, Phase II – Teacher Responsibility Pay, and Phase III – Skill Blocks.*
- *Training Stipend: Rewarding professional technical and paraprofessionals for acquisition of new skills and strategies.*
- *Substitutes: Substitutes are 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: An incentive for employees to accumulate the maximum paid sick leave.*
- *Employee Benefit Fees: Section 125 and COBRA, consulting, and 403(b)/457(b) compliance review.*
- *Local Mileage: Reimbursement for employees who must travel while performing their duties.*
- *Dues/Fees & Travel Allocation: An allocation to each administrator for professional development.*
- *Extra-duty Compensation: New Staff Induction (Peer Coaching/Productive Approaches).*
- *Resignation Notification Incentive: Certificated employees who notify the district by December 15 of their decision to resign at the end of the school year are paid a stipend of \$500. Early notification allows the district to pursue the highest qualify staff to replace them.*
- *Voluntary Separation: To encourage eligible employees who are considering early separation or early retirement to accelerate their plans. Program objectives include:*
  - To offer financial incentives, which will assist long-term Millard Public School employees considering separation or retirement.
  - 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.
  - To provide the District the opportunity to select and retain the highest quality staff by establishing February 15 as the application deadline.

**BUDGET SUMMARY FORM**

**Program Area:** Employee Contracted Obligations (ECO)

**Last Year's Budget = \$8,919,477**

**Budget Level = \$9,779,086 (FIXED)**  
*Increase Over Last Year's Budget = \$859,609*

Budget by Responsibility Code	Total
312- Extra hours and overtime	\$ 134,881
313- Performance Incentives (CCM)	\$ 1,809,228
315- Substitutes, Dues, Fees, Mileage, Leave Buyback	\$ 2,612,945
315- Voluntary Separation	\$ 5,222,032
<i>Total</i>	\$ 9,779,086

**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 pay rates	\$ 3,929
313- Increase Performance Incentives (CCM)	\$ 52,696
315- Increase Substitutes, Dues, Fees, Mileage, Leave BB	\$ 76,105
315- Increase Voluntary Separation	\$726,879
<i>Total</i>	\$859,609

**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: Grants**

The following list includes the grants the District anticipates receiving from a variety of local, state and federal sources. Not included is Title I stimulus money. Grant funds are excluded from the spending lid.

Autism Speaks Family Services Community Grant	25,000
Best Buy (classroom projects)	5,000
Blackstone Foundation (Kiewit classroom project)	4,263
Career Education Partnership Act (curriculum development)	69,111
Education Quest (increase rate of post-secondary attendance, South High)	64,060
ESU #3 Metro Region ASD Mini Grant (bullying mitigation strategies)	11,462
High Ability Learner/Rule 3 (gifted student program)	190,143
Improving Nebraska Language Literacy	3,000
ING Unsung Hero (classroom projects)	4,000
Learn and Serve (service learning projects)	5,000
Metropolitan Community College Perkins Mini-Grant (learning academies)	10,000
MPS Foundation Career Compensation Model	190,000
MPS Foundation Site Plan Grants	302,000
MPS Foundation Montessori Pre-School	355,395
MPS Foundation Regular Pre-School	147,319
MPS Foundation Media Centers	36,000
MPS Foundation Study Center (elementary, middle schools)	316,741
Nebraska Arts Council	7,500
Omaha Public Power District (outdoor classrooms)	5,000
Pacific Life Foundation (classroom projects)	3,500
Perkins (vocational education)	141,019
Perkins, Marketing Tools for Nebraska Career Education	16,780
Qwest Foundation/NDE Technology Innovation Grant	10,000
Region 21 Interagency Planning Teams	21,001
Ritonya-Buscher-Poehling (classroom projects)	5,000
Sam's Club Foundation (classroom projects)	4,000
Special Education Continuous Improvement Project (SCIP)	70,505
Seldin Corporation (Cody Study Center)	6,000
Special Education Transition Program (SPED school to work program)	2,000
Target Corporation (classroom projects)	6,000
Textbook Loan/Rule 4	13,597
Title I, Part A (preK-5 reading, writing, math)	1,383,007
Title II, Part A (class size reduction, pro. development, private schools)	367,809
Title II, Part D (technology)	29,523
Title III (English language acquisition)	47,439
Title III (immigrant education)	164,876
Title IV (Safe & Drug Free Schools)	82,638
U.S. Department of Transportation (learning academies)	100,000
Wal-Mart Foundation (classroom projects)	2,000
Unforeseen Grant Awards	500,000
<b>TOTAL GRANTS</b>	<b>4,727,688</b>



**EXECUTIVE SUMMARY****Program Area: Grants****Fixed Budget**

Autism Speaks Family Services Community Grant	25,000
Best Buy (classroom projects)	5,000
Blackstone Foundation (Kiewit classroom project)	4,263
Career Education Partnership Act (curriculum development)	69,111
Education Quest (increase rate of post-secondary attendance, South High)	64,060
ESU #3 Metro Region ASD Mini Grant (bullying mitigation strategies)	11,462
High Ability Learner/Rule 3 (gifted student program)	190,143
Improving Nebraska Language Literacy	3,000
ING Unsung Hero (classroom projects)	4,000
Learn and Serve (service learning projects)	5,000
Metropolitan Community College Perkins Mini-Grant (learning academies)	10,000
MPS Foundation Career Compensation Model	190,000
MPS Foundation Site Plan Grants	302,000
MPS Foundation Montessori Pre-School	355,395
MPS Foundation Regular Pre-School	147,319
MPS Foundation Media Centers	36,000
MPS Foundation Study Center (elementary, middle schools)	316,741
Nebraska Arts Council	7,500
Omaha Public Power District (outdoor classrooms)	5,000
Pacific Life Foundation (classroom projects)	3,500
Perkins (vocational education)	141,019
Perkins, Marketing Tools for Nebraska Career Education	16,780
Qwest Foundation/NDE Technology Innovation Grant	10,000
Region 21 Interagency Planning Teams	21,001
Ritonya-Buscher-Poehling (classroom projects)	5,000
Sam's Club Foundation (classroom projects)	4,000
Special Education Continuous Improvement Project (SCIP)	70,505
Seldin Corporation (Cody Study Center)	6,000
Special Education Transition Program (SPED school to work program)	2,000
Target (classroom projects)	6,000
Textbook Loan/Rule 4	13,597
Title I, Part A (preK-5 reading, writing, math)	1,383,007
Title II, Part A (class size reduction, pro. development, private schools)	367,809
Title II, Part D (technology)	29,523
Title III (English language acquisition)	47,439
Title III (immigrant education)	164,876
Title IV (Safe & Drug Free Schools)	82,638
U.S. Department of Transportation (learning academies)	100,000
Wal-Mart Foundation (classroom projects)	2,000
Unforeseen Grant Awards	500,000
<b>TOTAL GRANTS</b>	<b>4,727,688</b>

**PROGRAM DESCRIPTION FORM**

**Program Area:** Contingency .

**Briefly 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: a substantial unexpected increase in student enrollment (necessitating moving portable classrooms and hiring additional teachers), 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 transfers these funds to the depreciation fund to be used to replace depreciable items (e.g., band uniforms, kilns, equipment, etc.).

**BUDGET LEVEL INFORMATION**

(Specific Budget Level Information)

Program Area: Contingency

Budget Level = FIXED %

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

Additions	Est. Cost
Contingency Expenses	\$1,000,000

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. Financial Reconciliation:

Continuation Budget:	\$ ---
Amount for Above Additions:	\$ 1,000,000
Amount for Above Reductions:	\$ <u>      </u> ---
Total:	\$ 1,000,000

4. Attach whatever information seems relevant to support the committee’s decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- See Program Description for examples of expenses that could fall under the contingency account in the budget.

**PROGRAM DESCRIPTION FORM**

**Program Area: Strategic Planning**

Budget Team: Keith Lutz, Kirby Eltiste, Ken Fossen, Mark Feldhausen , Craig Whaley, Amy Friedman, and Vicki Hoskovec

Program Description

The strategic planning budget identifies new program expenditures. Once the new program is established, continuing funds will be included in appropriate budget areas.

The current strategic plan has identified 27 action plans.

The current plan was approved by the board in March of 2009.

The strategic plan is updated every other year and usually spans a five year time frame.

This is the first budget year for this plan cycle.

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information)

Program Area: Strategic Planning

Budget Level = N/A

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

Additions	Est. Cost
Strategy 1-3: Provide wellness programs and incentives to covered individuals for actions that may result in lower health costs for the District (15,000 for consultant or 90,000 for a full-time coordinator).	\$ 90,000
Strategy 2-1: Implement a process for ongoing collection and utilization of data that measures engagement of students, families and staff.	\$ 115,000
Strategy 2-4, 4-1, 4-2, 5-2: Infuse Life and Career skills as defined by the Partnership for 21 <sup>st</sup> Century Skills into the MPS curriculum to increase engagement and revise standards (planning committee, training, and staff development).	\$ 78,000
Strategy 4-8: Implement a response to intervention (RTI) model that uses standardized assessments, common data indicators and research-based interventions (training, diagnostic tools, and reading and writing materials).	\$ 570,000
Strategy 5-1: Create a culture reflective of the Search Institute’s 40 Developmental Assets program within the Millard community. The plan includes staff development, substitutes, materials and supplies.	\$ 61,000
Strategy 6-4, 6-5 and 6-6: Career Academies at each high school and Horizon High School. Funding is for curriculum, curriculum development and transportation.	\$234,000
Totals	\$1,148,000

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

Reductions	Est. Cost
	\$

3. Financial Reconciliation:

Continuation Budget:	\$ N/A
Amount for Above Additions:	\$
Amount for Above Reductions:	\$ <u>N/A</u>
Total:	\$

(The “Total” must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

**BUDGET INFORMATION FORM****Program Area: Strategic Planning**

**1. What are the major differences between this year's proposed budgets and last year's approved budget? What is the rationale behind the proposed changes?**

This is the first year of the new strategic plan. The attached plans have been slated for implementation.

**2. How did things go this past year? Did you have the money necessary to accomplish what you'd planned and budgeted for? What percent of your budget have you used so far? Do you expect to have any surplus or deficit at the end of the year?**

We used our budget allocation but it was a small number by comparison to what we are requesting this year since we were at the end of our 5 year plan and most of the plans were already in place.

**PROGRAM DESCRIPTION FORM**

**Program Area:** Utilities

**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 "Utilities" Program Budget Area includes the following:

1. Electrical Services: A cooperative agreement between MPS, OPS, and OPPD for electrical services.
2. Utility Services: A cooperative agreement with MUD for the gas, water, and sewer services.



**BUDGET LEVEL INFORMATION**

(Specific Budget Level Information)

Program Area: Utilities

Budget Level = FIXED %

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

Additions	Est. Cost
Electrical Services (OPPD) w/ increase of 5%.	\$ 4,068,258
Gas, Sewer, & Water Services (MUD) w/ increase of 5%	1,273,959
<b>TOTAL</b>	<b>\$ 5,342,217</b>

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. Financial Reconciliation:

Continuation Budget:	\$ ---
Amount for Above Additions:	\$ 5,342,217
Amount for Above Reductions:	\$ <u>---</u>
<b>Total:</b>	<b>\$ 5,342,217</b>

4. Attach whatever information seems relevant to support the committee’s decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

- As of the end of April 2009 (67% of the way through the fiscal year), the District had spent 64% of its budget for utilities. With the heaviest use of electricity and water coming during the months of May-August, we believe the expenditures for utilities for the fiscal year will be very close to the amount budgeted.
- As we look to FYE10, we found it difficult to project the increase in cost/usage. So, we are just projecting a 5% across the board increase.

**PROGRAM DESCRIPTION FORM**

**Program Area: New Buildings (Horizon)**

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

Horizon High School will be opening in January 2010. The cost of constructing and equipping (including technology and educational materials) is paid for out of the building/bond fund. The expenses in this budget are primarily for additional staff needed for the operation of the building.

**BUDGET LEVEL INFORMATION**

(Specific Budget Level Information)

Program Area: <u>New Building (Horizon)</u>	Budget Level =	FIXED
	Incremental Amount =	\$ 142,999
	Total Budget =	\$ 142,999

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

Additions	Est. Cost
1.0 Media Specialist	\$ 60,978
0.5 FTE Tech Facilitator	\$ 32,000
1.0 FTE Custodian	\$ 50,021
<b>TOTAL</b>	<b>\$ 142,999</b>

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

Reductions	Est. Cost
NONE	

3. Financial Reconciliation:

Continuation Budget:	\$ -0-
Amount for Above Additions:	\$ 142,999
Amount for Above Reductions:	\$ <u>-0-</u>
<b>Total:</b>	<b>\$ 142,999</b>

(The "Total" must equal the budget available for this budget level.)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

# **MILLARD PUBLIC SCHOOLS**

## **District Budgeting Team**

May 8, 2009

**Kenneth J. Fossen, J.D.**

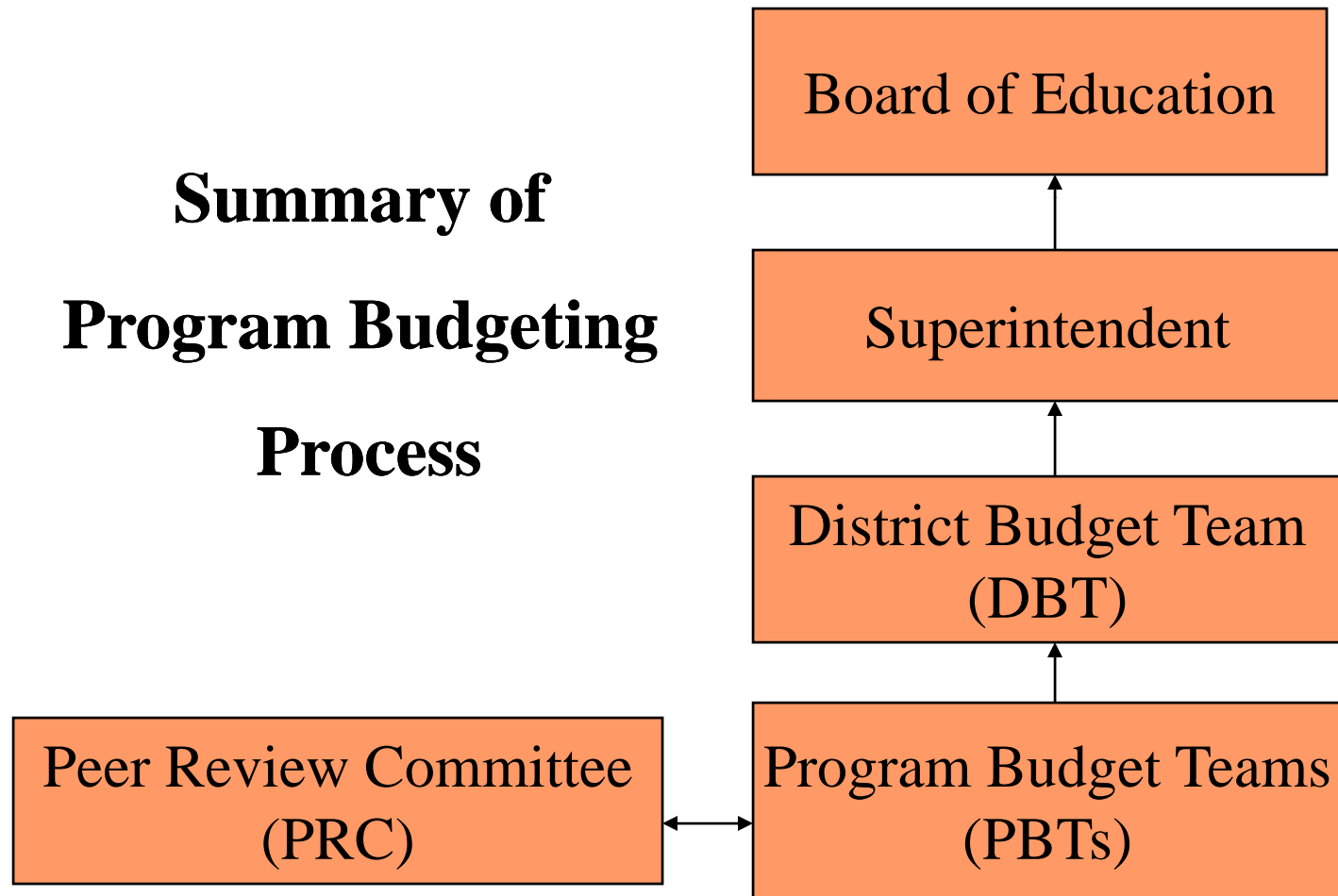
**Associate Superintendent**

**General Administration**

# TODAY'S AGENDA

1. Welcome/Introductions
2. Overview & Information
3. PBT Multi-Level Budget Presentations
  - Program Description Form (e.g., Page 2)
  - Summary for DBT (e.g., Page 3)
  - Multi-Level Budget Forms (e.g., Page 5-10)
  - Single Sheet Summary (Page 11)
4. Q-Sort
  - 22 Votes (34 Blanks)
  - Must Vote Lower Levels First
  - Hint: Work backwards (i.e., find 12 you will not vote for)

# OVERVIEW OF PROCESS



# PROGRAM BUDGET TEAMS

- Develop 4 Required Budgets

  - 100% of Last Year's Budget

  - 101% of Last Year's Budget

  - 102% of Last Year's Budget

  - 103% of Last Year's Budget

- Develop 2 Optional Budget

  - \_\_\_\_% of Last Year's Budget

  - \_\_\_\_% of Last Year's Budget

- Assume 3.0% increase in salaries and benefits

- Inflation factor 0.0% (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

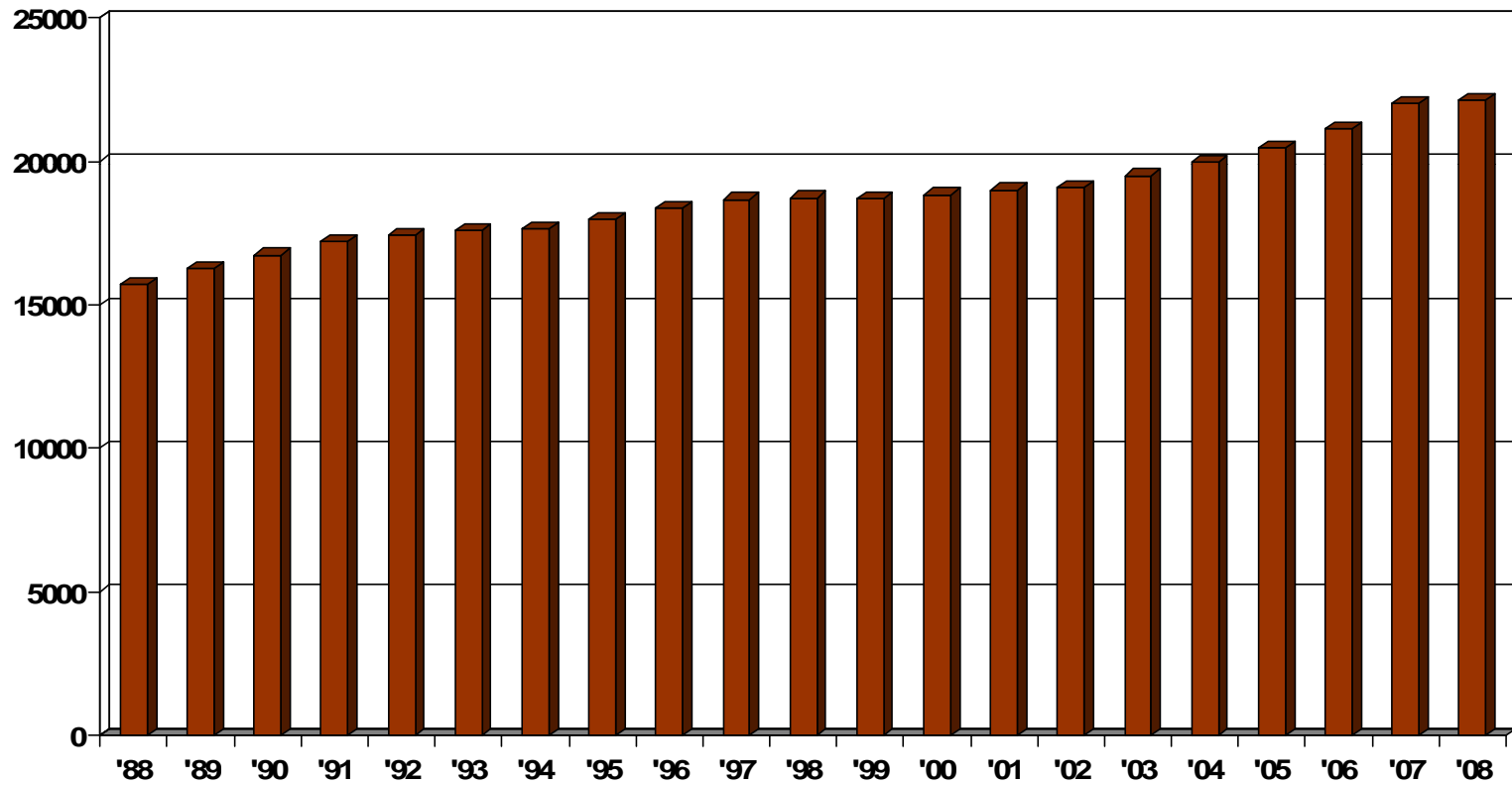
- Superintendent's Responsibilities
  - Review Report Submitted by DBT
  - Consider “Input” and Rationale Submitted by Others
  - Consider Year-End Balances
  - Consider the Financial, Legal, and Political Realities in the District
  - Prepare a Budget Recommendation for the Board of Education (Summer)

# 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.)

# PK-12 STUDENT ENROLLMENT

[Source: Fall Enrollment Report – Last Friday in September]



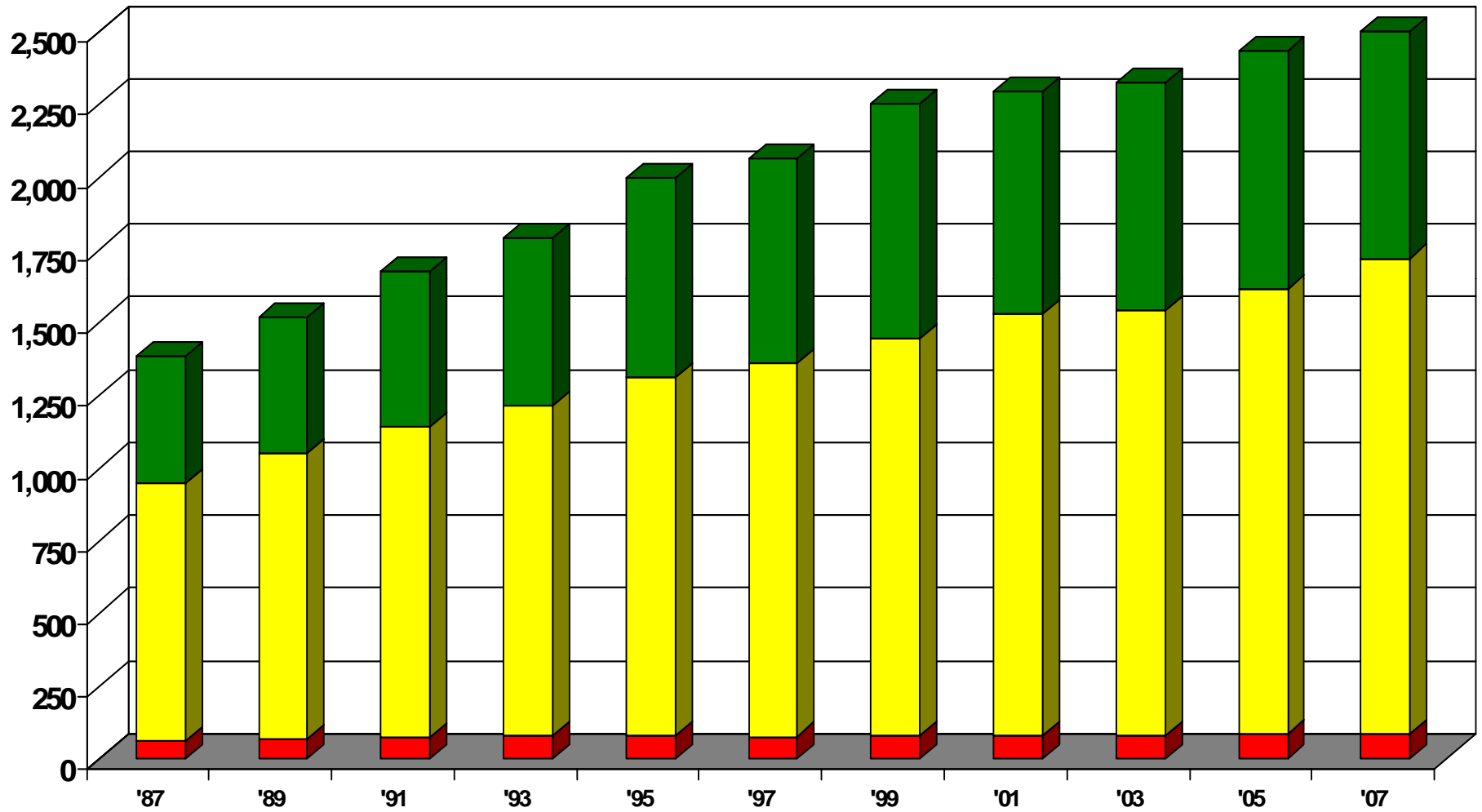
# ENROLLMENT PROJECTIONS

<u>Level</u>	<u>08-09</u>	<u>09-10</u>	<u>Chng.</u>
Elem:	9,917	10,031	+ 114
MS:	4,860	5,040	+ 180
HS:	6,704	6,631	<u>- 73</u>
			+ 221

(Official 08-09 PK-12 enrollment with contracted Sp.Ed. & YAP = 22,129)

# PERSONNEL

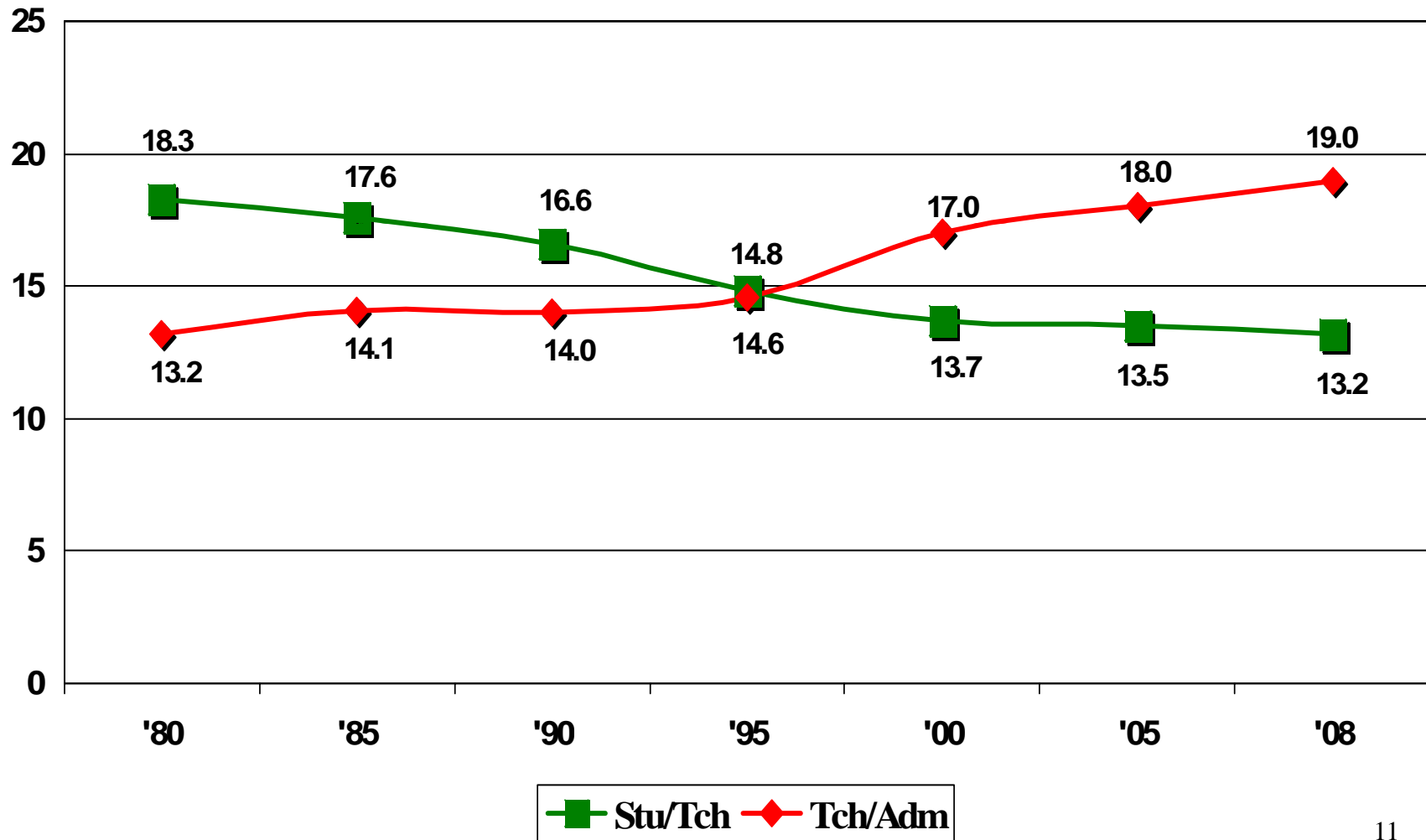
[Source: Fall (October) Personnel Report]



■ Administrators ■ Teachers ■ All Others

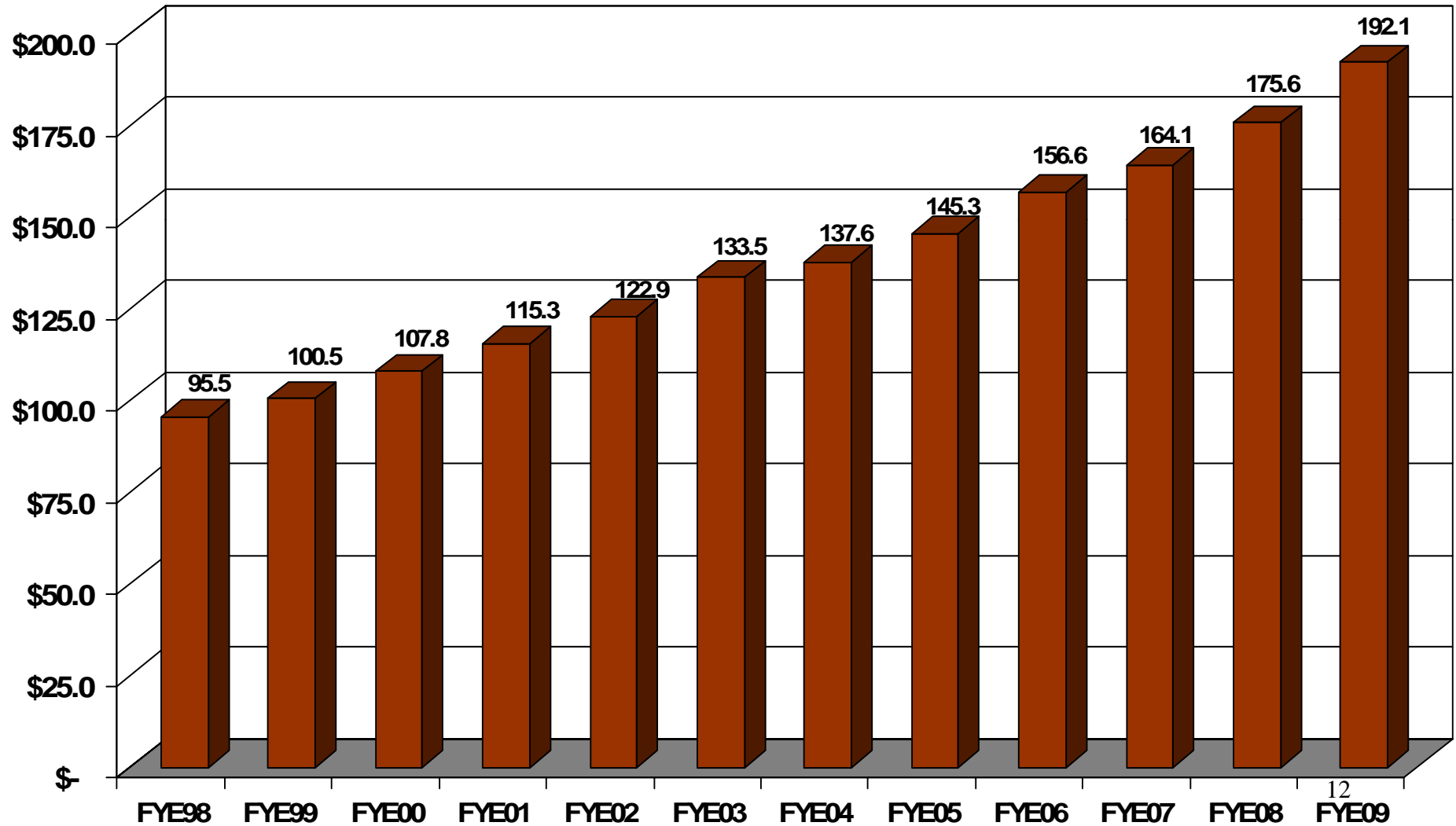
# PERSONNEL RATIOS

[Source: Fall Personnel Reports]



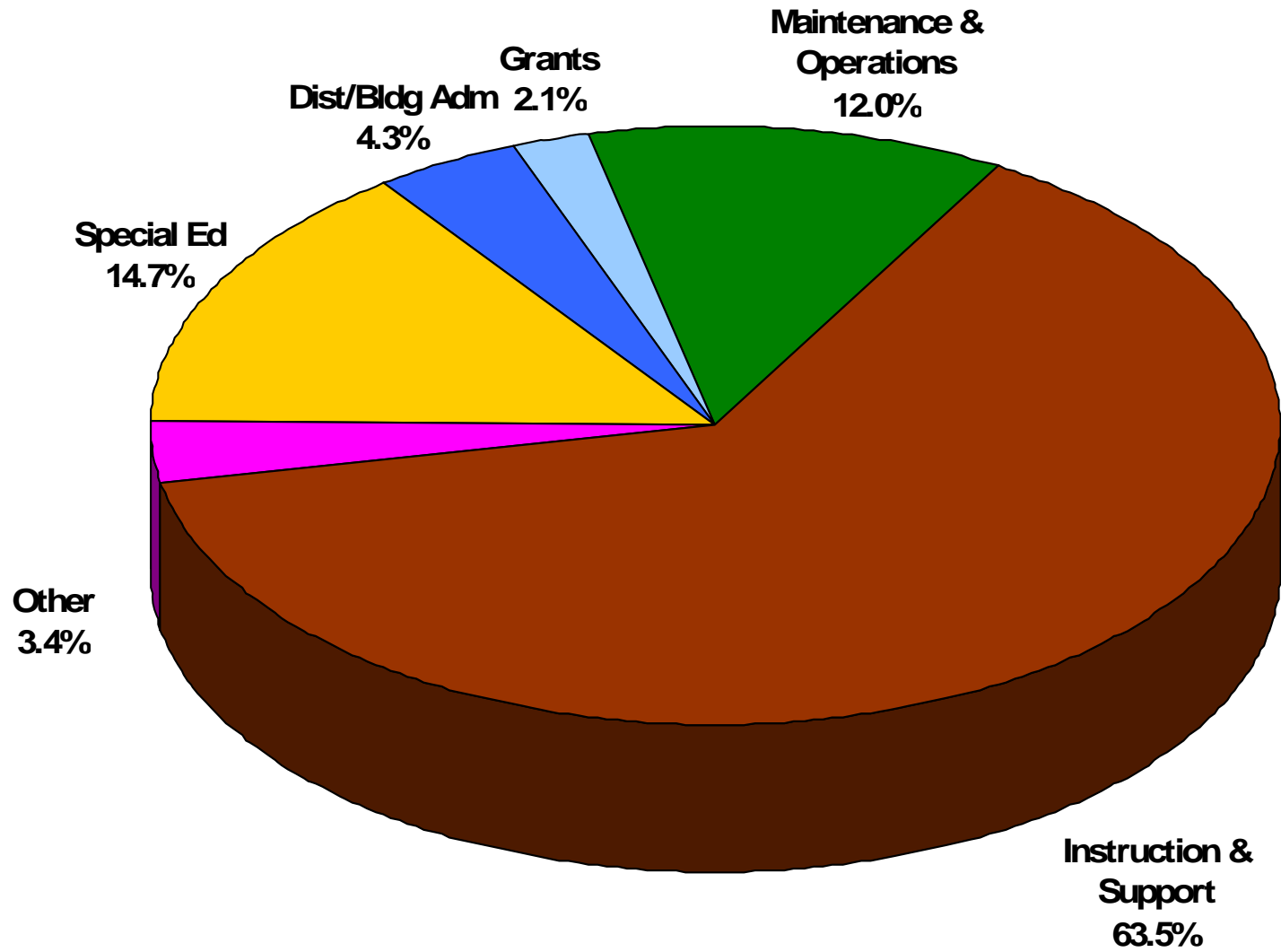
# TOTAL EXPENDITURES

[Source: General Fund Budget – \$ Millions]



# EXPENSE CATEGORIES

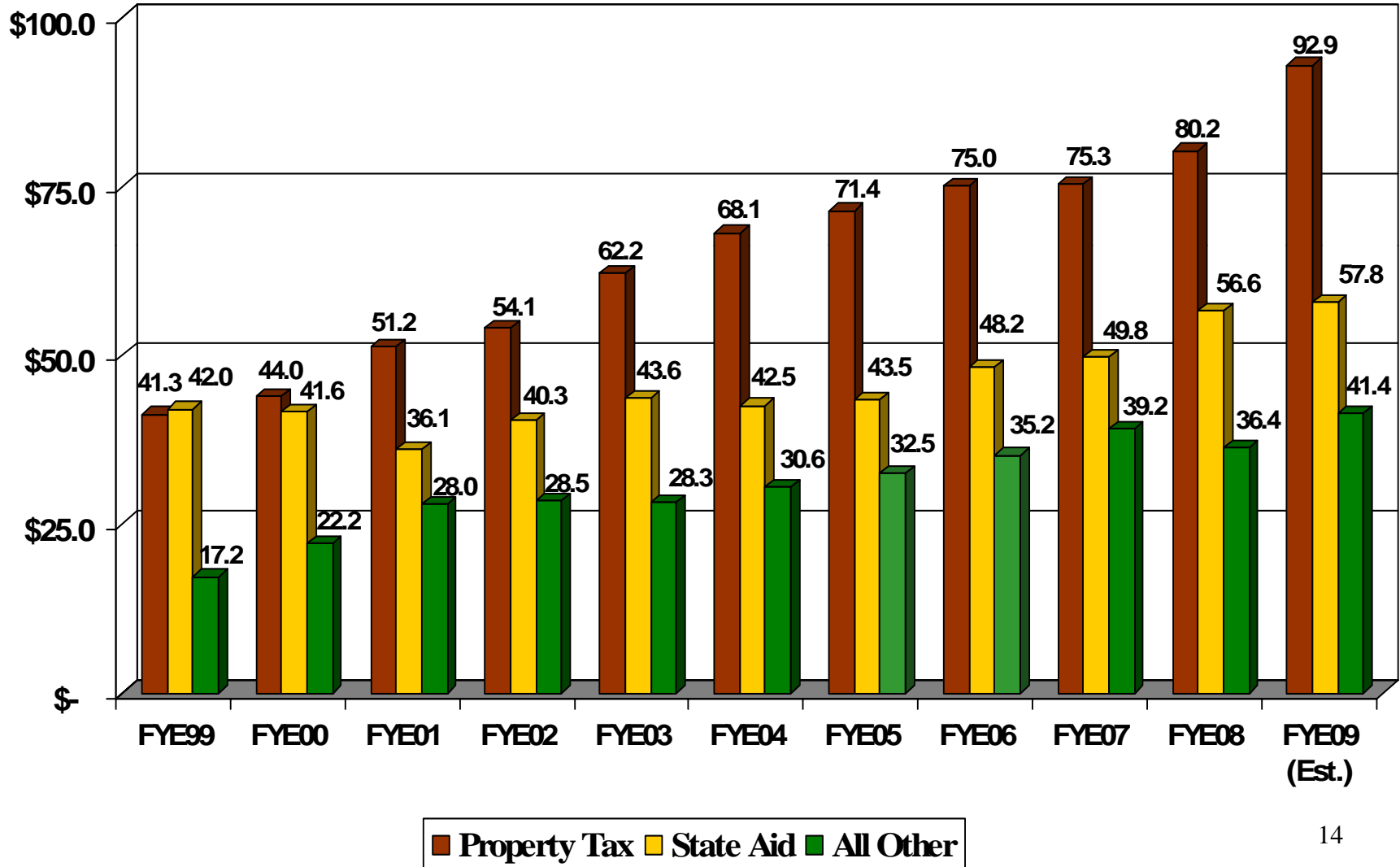
[Source: FYE08 Final Financial Reports]





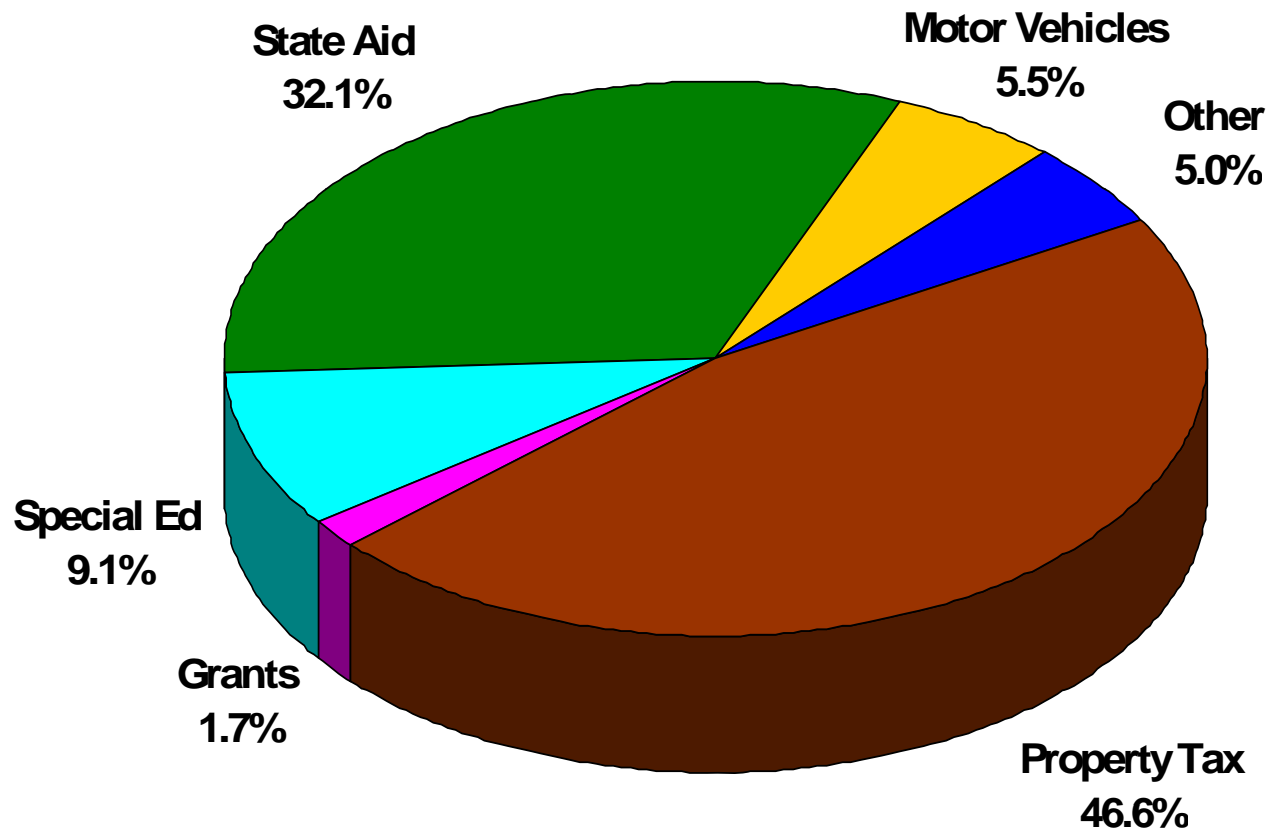
# REVENUE SOURCES

[Source: Audit Reports – \$Millions]



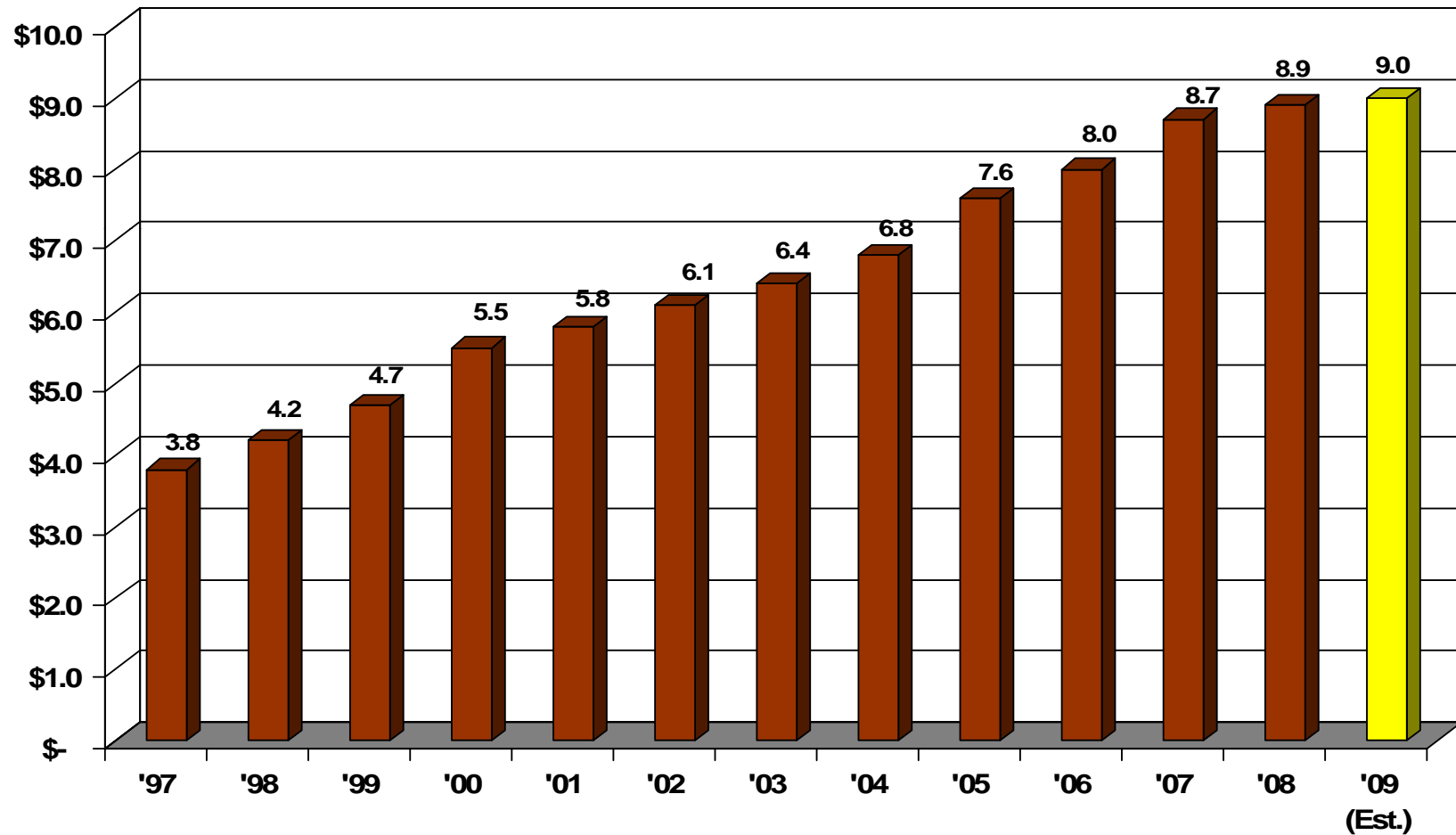
# REVENUE SOURCES

[Source: FYE08 Final Financial Reports]



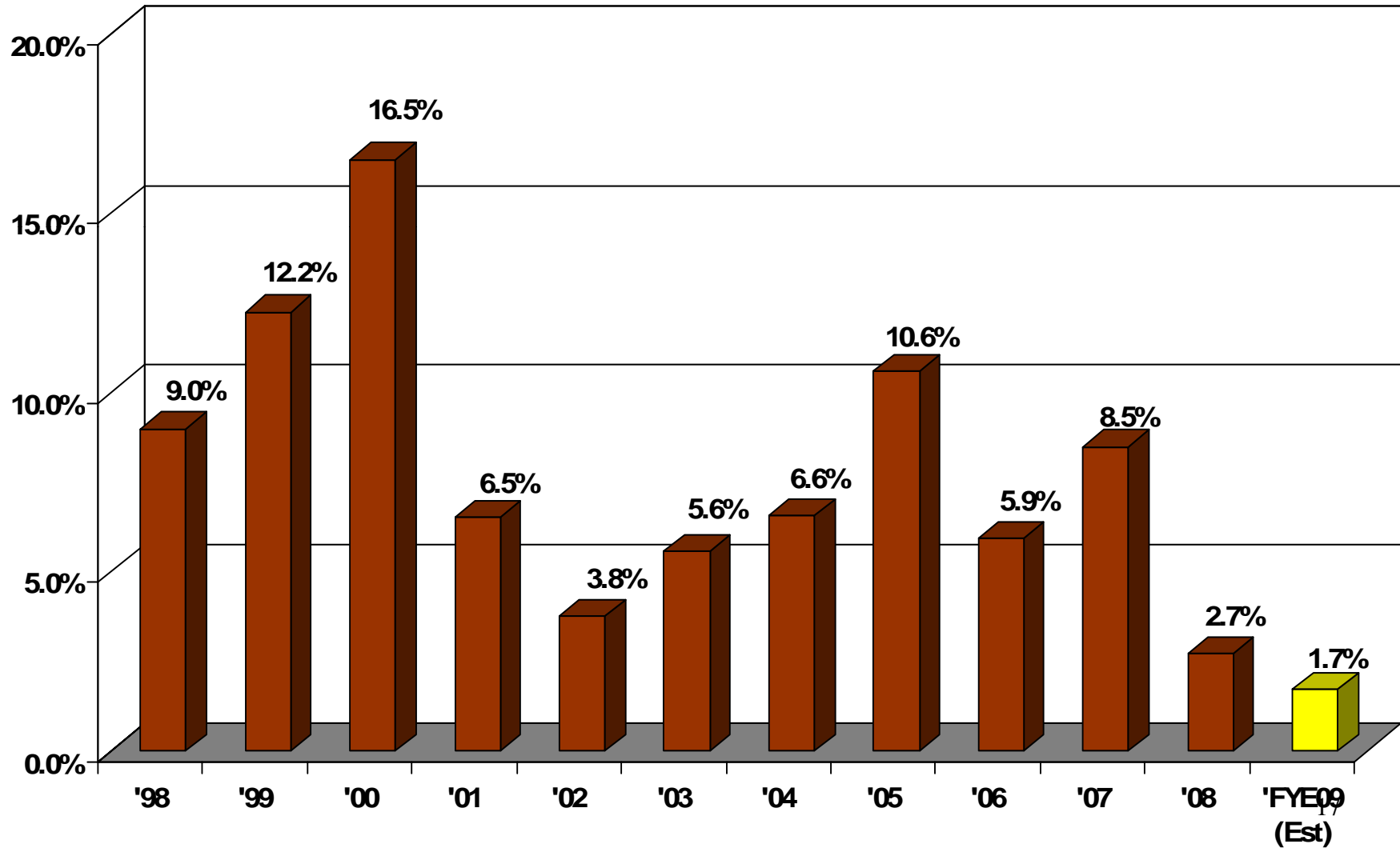
# ASSESSED VALUE

[Source: August 20<sup>th</sup> County Assessor's Certifications – \$ Billions]



# VALUATION INCREASES (%)

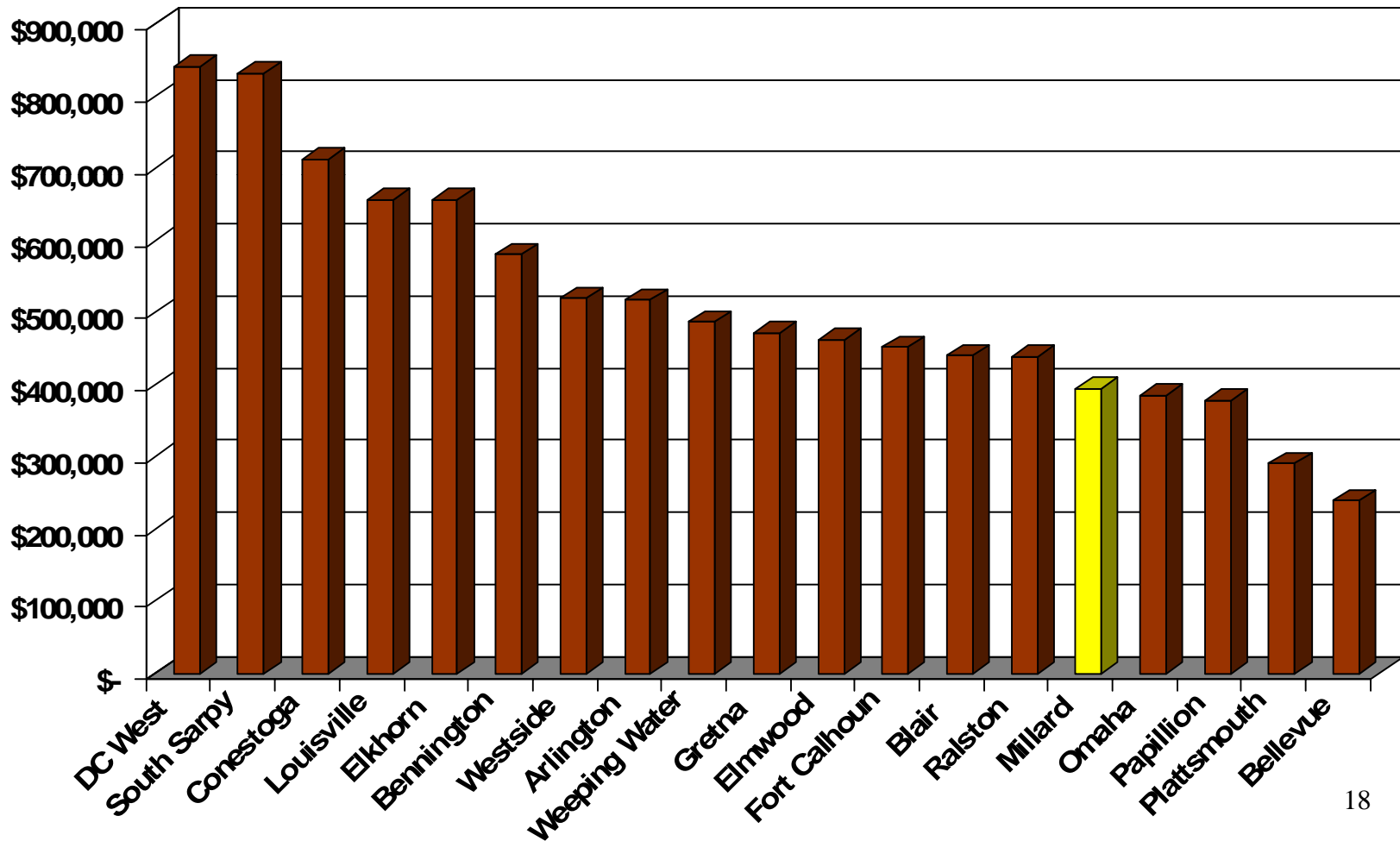
[Source: August 20<sup>th</sup> County Assessor's Property Tax Certifications]



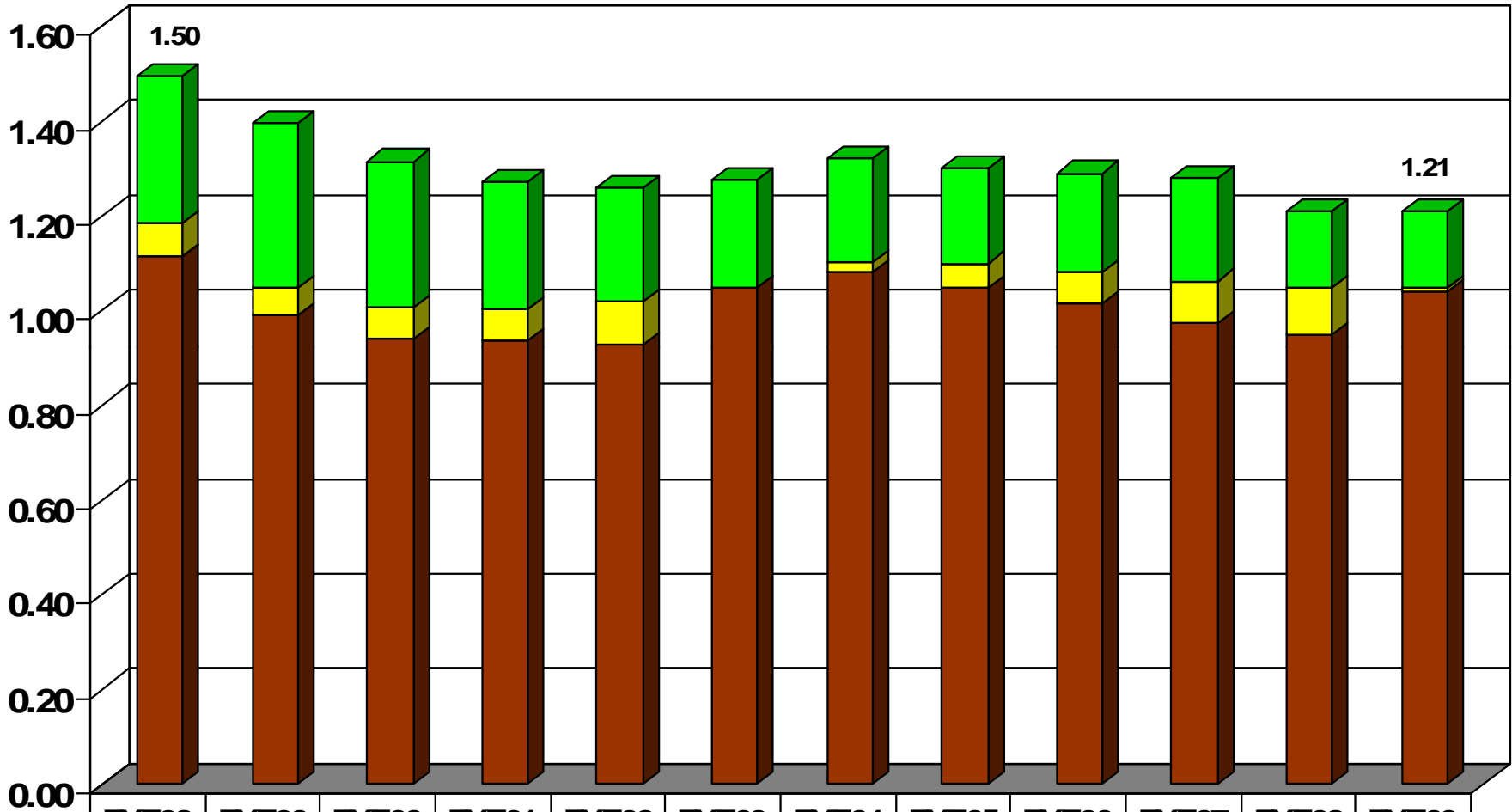
# ESU#3 & ESU#19

## VALUATION/STUDENT (PK-12)

[Source: Calculated from Information in NDE Educational Directory 07-08]



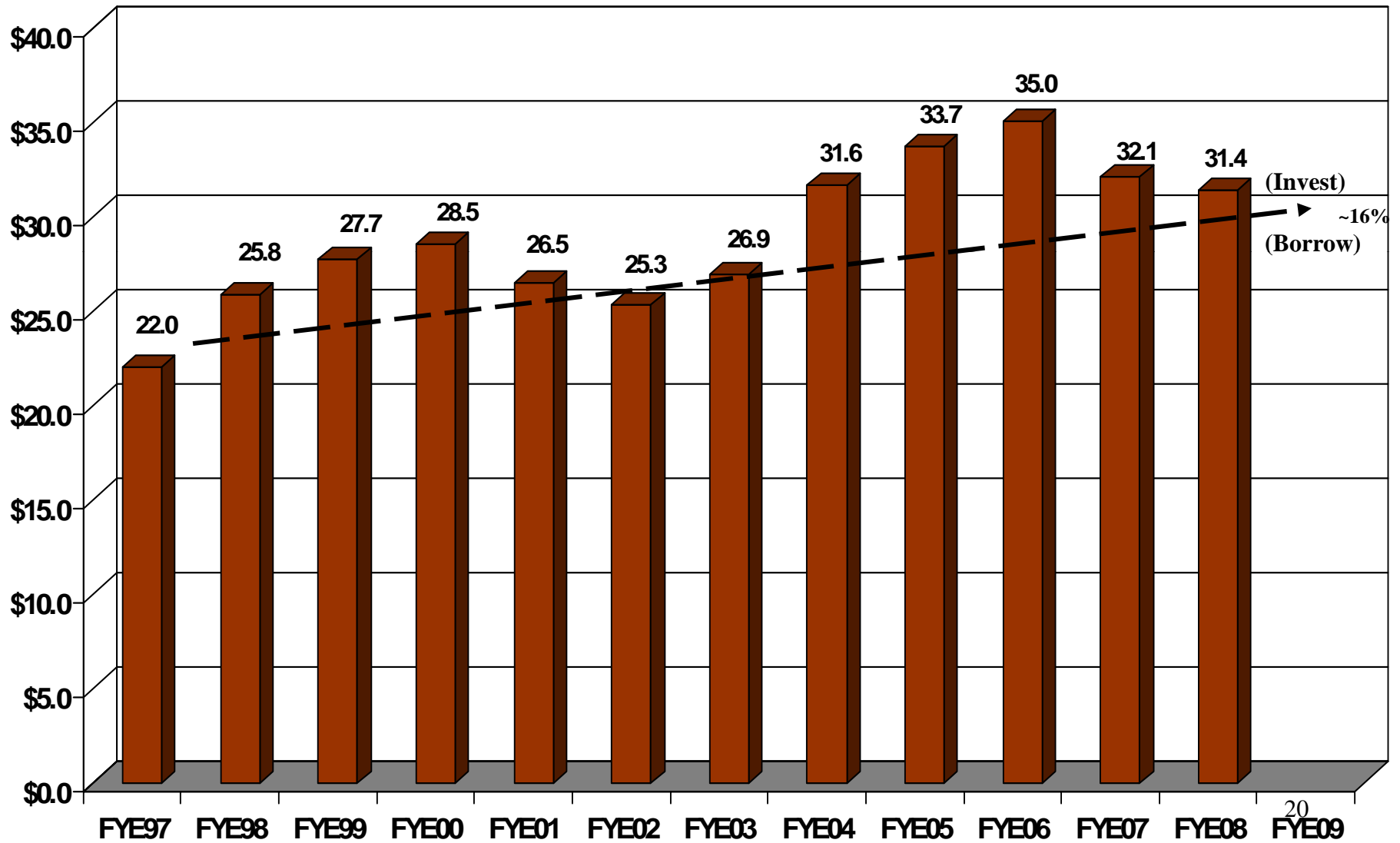
# TAX LEVY BY FUND



	FYE98	FYE99	FYE00	FYE01	FYE02	FYE03	FYE04	FYE05	FYE06	FYE07	FYE08	FYE09
<span style="color: green;">■</span> Bond	0.31	0.35	0.31	0.27	0.24	0.23	0.22	0.20	0.21	0.22	0.16	0.16
<span style="color: yellow;">■</span> Building	0.07	0.06	0.06	0.06	0.09	---	0.02	0.05	0.07	0.09	0.10	0.01
<span style="color: brown;">■</span> General	1.12	0.99	0.94	0.94	0.93	1.05	1.08	1.05	1.02	0.98	0.95	1.04

# CASH RESERVE

[Source: Annual Audit Reports – General Fund - \$Millions]



# SPENDING LID - A

## Permissible Growth in Spending:

2.5%	Basic Lid	} “Applicable Allowable Growth Rate”
1.5%	Low Spender	
7.5%	Unused Budget Authority (if any)	
<u>1.0%</u>	Projected Enrollment Growth (if any)	
12.5%	TOTAL	



# SPENDING LID - B

## Permissible Growth in Spending:

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

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

$$Y \leq \$208,981,851$$

$$\text{GFOE08} + \text{SBF08} = \$175,555,408 + \$8,700,000$$

$$\text{Total08} = \$184,255,408$$

$$\text{Increase09} = 13.42\% \text{ (Over FYE08)}$$

# NEW LEVY LID

Maximum Levy:

Basic Levy Lid	= \$ 1.050	} The Levy Lid Includes <u>both</u> the Gen. Fund & the Bldg. Fund
VSP	= <u>0.039</u>	
Total	= \$ 1.089	

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

# ARRA STIMULUS MONEY

- State Financial Stabilization Fund (SFSF)
  - No increase in State Aid
  - State will use SFSF to fund increase
  - \$18 m (LB 545 still pending)
- Title I
  - \$ 1.0 m
- IDEA
  - \$5.1 m

# THANK YOU

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



## **PROGRAM BUDGETING PROCESS**

**School Year  
2009 - 2010  
(FYE10)**

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

<b>TABLE OF CONTENTS</b>
--------------------------

	<u>Page</u>
<b>I. Introduction .....</b>	<b>1</b>
A. Traditional Budgeting Process	
B. Program Budgeting Process	
<b>II. Program Budgeting Process .....</b>	<b>1</b>
A. Program Areas	
B. Program Budget Team (PBT)	
C. Peer Review Committee (PRC)	
D. District Budget Team (DBT)	
E. Superintendent	
F. Board of Education	
G. Timeline	
<b>III. Instructions for Budget Development Preparation .....</b>	<b>4</b>
A. Instructions for Program Budget Teams	
1. Multi-Level Budgets	
2. PBT Program Budget Forms	
3. Input from Others	
B. Instructions for District Budget Team	
<b>IV. Frequently Asked Questions (FAQs).....</b>	<b>7</b>
A. Questions Related to Budget Process	
B. Questions Related to Budget Items	
C. Miscellaneous Questions	
<b>IV. Appendices.....</b>	<b>(Attached)</b>
A. Program Budget Team Members	
B. Program Area Budgets	
C. Program Description Form	
D. Budget Level Summary Form	
E. Building Allocation Formula	
F. Budget Request Form	
G. Executive Summary Form	
H. Budget Development Timeline	

**MILLARD PUBLIC SCHOOLS  
FYE10  
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.<sup>1</sup> 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 (PB<sup>2</sup>). With the PB<sup>2</sup> 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 FYE10, 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 FYE10 and the chairperson assigned to each area.

---

<sup>1</sup> 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	Nancy Johnston
3. High School Programs	Nancy Johnston
4. Governance	Keith Lutz
5. Educational Services	Mark Feldhausen
6. Curriculum Adoption	Mark Feldhausen
7. Business Services	Chris Hughes
8. Contractual Business Services	Chris Hughes
9. Technology	Vicki Hoskovec
10. Special Education	Charlene Snyder
11. Operations & Maintenance	Bob Snowden
12. Special Building Projects	Ken Fossen
13. Transportation	Kim Carlson
14. Security	Kraig Lofquist
15. Employee Contracted Obligations	Chad Meisgeier
16. Grants	Susan McAdam
17. Contingency	Ken Fossen
18. Strategic Plan	Angelo Passarelli
19. Utilities	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:

**100.0% of the Previous Year's Budget**  
**101.0% of the Previous Year's Budget**  
**102.0% of the Previous Year's Budget**  
**103.0% 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 be reduction budgets if the PBT so chose.

**In developing budgets for the FYE10 fiscal year, it is assumed that costs associated with salaries and benefits will increase by 3.0% and that the costs associated with all other items will not increase (the current CPI is 0.0%). The increases are incorporated into the "Continuation Budget" calculations contained in Appendix "B" attached. The Continuation Budget calculations are presented as a point of reference to be considered when preparing the required budget levels noted above.**

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 theirs<sup>2</sup>, (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) so that these issues might be addressed before the budgets are completed. 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 led by a facilitator assigned by the Superintendent.

Once the DBT has established the budget priorities, these priorities (along with the projected FYE10 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 FYE10 budget is attached as Exhibit H.

---

<sup>2</sup> For example, if the PBT for Elementary Programs was considering the addition of foreign language classes at the elementary level, this could create an impact on the classes being taught at the middle school and high school levels.

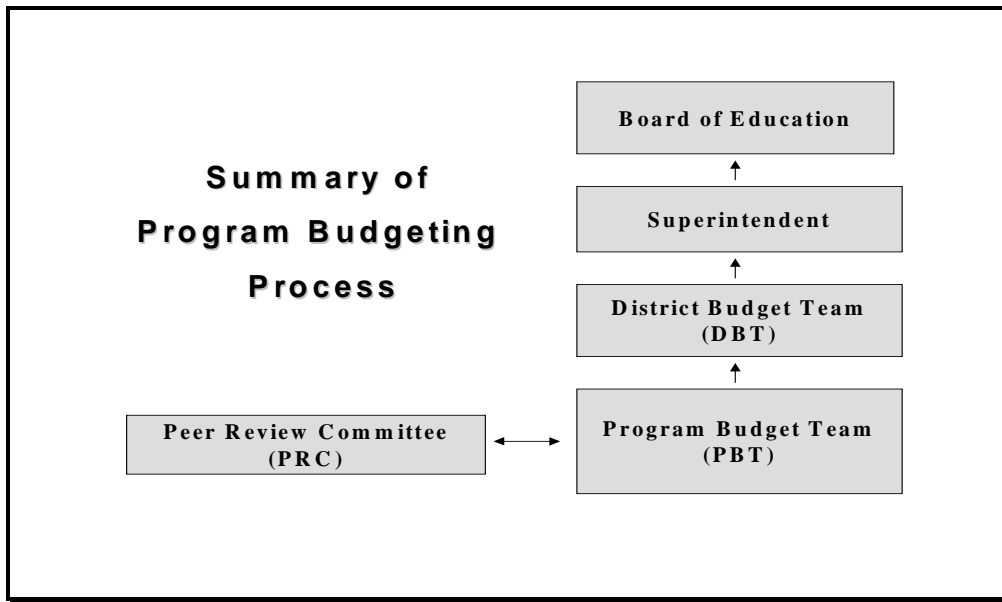


Figure 1

### III. INSTRUCTIONS FOR BUDGET PREPARATION

#### A. INSTRUCTIONS FOR PROGRAM BUDGET TEAMS

##### 1. Multi-Level Budgets

For the FYE10 budget, each Program Budget Team (PBT) will be required to complete four budgets. Additionally, each PBT may submit two additional “optional” budgets. The *required* budgets will be as follows:

- 100.0% of the Previous Year’s Budget
- 101.0% of the Previous Year’s Budget
- 102.0% of the Previous Year’s Budget
- 103.0% 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.<sup>3</sup>

Appendix B provides the current (FYE09) 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 FYE10, it should be assumed that there will be a 3.0% increase in salaries and benefits and a 0% increase in non-personnel items. These increases have been included in the calculations contained in Appendix B.

**In FYE10, 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**

<sup>3</sup> For example, a PBT could submit a proposed budget of 124.4%. This optional budget would, along with the required budgets, be considered by the District Budget Team (DBT) in its priority setting Q-Sort process. It needs to be kept in mind that the funding of a large increase in one area will necessitate a smaller increase (or reduction) in another area.

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 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 FYE10, the following dollar values (which include both salaries and benefits) are to be attached to each 1.0 FTE for the appropriate category of employee<sup>4</sup>.

1.	Teacher	\$ 60,978
2.	Counselor	\$ 70,848
3.	Custodian/Grounds	\$ 50,021
4.	Maintenance (skilled)	\$ 71,206
5.	Secretary (10-month)	\$ 33,641
6.	Secretary (12-month)	\$ 48,385
7.	Para (8 hours/day)	\$ 25,961

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 Chad Meisgeier (715-8251) in the HR Office for the dollar amount to be used.

## 2. **PBT Program Budget Forms**

Three forms 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.<sup>5</sup>

<sup>4</sup> These estimates of salaries and benefits are based upon the "new hires" from the previous year. The estimates include the 3.0% increase in salaries and benefits projected for the ensuing year.

<sup>5</sup> 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.

The second form which will affect the PBT is the Budget Level Summary form in Appendix D. This form will need to be completed at least four times – one for each required budget level (i.e., 100.0%, 101.0%, 102.0%, and 103.0%). 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 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 Level Summary form for each of the budget levels will be reviewed by the District Budget Team, so, the material submitted should be as clear and concise as possible.

The third form for the PBT will be the PBT Executive Summary form in Appendix G. This form, which is to be completed by the chairperson of the team, provides a summary of the multiple level budgets. Although all three PBT forms above will be made available to the District Budgeting Team prior to its meeting (i.e., the “Q-sort” meeting), the PBT Executive Summary will likely serve as the focus of the presentations at that meeting.

**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 pieces of information noted above (i.e., description, rationale, and cost).

**Building administrators should have communication channels established within their buildings and 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 27, 2009.**

## **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 FYE10 will be overlaid onto the prioritized list to create a prioritized budget for FYE10. 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 (FAQs)**

### **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 2005, (2) West High in 2007, 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 General Manager for Support Services (Ed Rockwell) who will place the request on a special projects list. This list is frequently reviewed and prioritized by a committee. Whether or not the capital requests will be funded depends on the funds available in the special building fund.

**Q: Who is responsible for budgeting for moving portable classrooms and for equipping spaces (e.g., an activity room) 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). The expenses for such will be paid for out of the contingency account.

**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 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.

The “cash reserve” is a budgeted (not an 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 meet payroll (and other expenses) when sufficient tax revenues have not yet been received.

The “cash balance” is the actual amount of money the district has 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 would have to be 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 ends up being higher than

the *budgeted* cash reserve, the excess will 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 herein below:

### **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

<b>PROGRAM BUDGET TEAM MEMBERS</b>
------------------------------------

<b>#</b>	<b><u>Program</u></b>	<b><u>Program Budget Team</u></b>
1.	<b>Elementary Programs</b>	<b>Carol Newton (Chair)</b> <ul style="list-style-type: none"> <li>• <i>25 Elementary Principals</i></li> </ul>
2.	<b>Middle School Programs</b>	<b>Nancy Johnston (Chair)</b> <ul style="list-style-type: none"> <li>• <i>6 Middle School Principals</i></li> <li>• Craig Whaley</li> </ul>
3.	<b>High School Programs</b>	<b>Nancy Johnston (Chair)</b> <ul style="list-style-type: none"> <li>• <i>4 High School Principals</i></li> <li>• Craig Whaley</li> </ul>
4.	<b>Governance</b>	<b>Keith Lutz (Chair)</b> <ul style="list-style-type: none"> <li>• Amy Friedman</li> <li>• Jon Lopez</li> <li>• Angelo Passarelli</li> <li>• Kirby Eltiste</li> <li>• Kraig Lofquist</li> <li>• Chad Meisgeier</li> <li>• Craig Whaley</li> </ul>
5.	<b>Educational Services</b>	<b>Mark Feldhausen (Chair)</b> <ul style="list-style-type: none"> <li>• Nancy Johnston</li> <li>• Carol Newton</li> <li>• Kim Saum-Mills</li> <li>• Donna Helvering</li> <li>• <i>2 Elementary Principals</i></li> <li>• <i>1 Middle School Principal</i></li> <li>• <i>1 High School Principal</i></li> <li>• <i>5 Elementary MEPs</i></li> <li>• <i>5 Secondary MEPs</i></li> </ul>
6.	<b>Curriculum Adoption</b>	<b>Mark Feldhausen (Chair)</b> <ul style="list-style-type: none"> <li>• <i>Director of Elem. Ed.</i></li> <li>• <i>Director of Sec. Ed.</i></li> <li>• <i>Director of Sp. Ed.</i></li> <li>• <i>1 High School Principal</i></li> <li>• <i>1 Middle School Principal</i></li> <li>• <i>2 Elementary Principals</i></li> </ul>
7.	<b>Business Services</b>	<b>Chris Hughes (Chair)</b> <ul style="list-style-type: none"> <li>• Ken Fossen</li> <li>• Bridget Boardman</li> <li>• Curtis Johnson</li> </ul>

- 8. Contractual Business Services**      **Chris Hughes (Chair)**
- *None*
- 9. Technology**      **Vicki Hoskovec (Chair)**
- John Fabry
  - *1 Elementary Principal*
  - *1 Middle School Principal*
  - *1 High School Principal*
  - *1 HR Representative*
  - *1 Ed Services Representative*
  - *1 Business Representative*
- 10. Special Education**      **Charlene Snyder (Chair)**
- Kim Carlson
  - *Sped Coordinators*
  - *Sped Program Facilitators*
  - *1 ECSE Representative*
  - *2 Elementary Administrators*
  - *1 Middle School Administrator*
  - *1 High School Administrator*
  - *1 MS Sped Dept. Head*
  - *1 HS Sped Dept. Head*
- 11. Operations & Maintenance**      **Bob Snowden (Chair)**
- *2 Elementary Principals*
  - *1 Middle School Principal*
  - *1 High School Principal*
  - Ed Rockwell
  - Kim Thompson
  - Steve Laire
  - Terry Haubold
  - Ken Fossen
- 12. Special Building Projects**      **Ken Fossen (Chair)**
- Ed Rockwell
  - Bob Snowden
  - Terry Haubold
  - Kim Thompson
  - Curtis Johnson
- 13. Transportation**      **Kim Carlson (Chair)**
- Beth Fink
  - Curtis Case
  - Matt Dominy
  - Kara Hutton
  - Charlene Snyder
  - Kraig Loftquist
  - Nancy Johnston
  - Angelo Passarelli
  - Ken Fossen

14. **Security**
- Kraig Lofquist (Chair)**
- *1 Elementary Principal*
  - *1 Middle School Administrator*
  - *1 High School Administrator*
15. **Employee Contracted Obligations**
- Chad Meisgeier (Chair)**
- Kim Saum-Mills
  - Kirby Eltiste
  - Jim Sutfin
16. **Grants**
- Susan McAdam (Chair)**
- *2 Ed Services Administrators*
  - Curtis Johnson
17. **Contingency**
- Ken Fossen (Chair)**
- *None*
18. **Strategic Plan**
- Angelo Passarelli (Chair)**
- Keith Lutz
  - Mark Feldhausen
  - Ken Fossen
  - Kirby Eltiste
  - Amy Friedman
  - Jon Lopez
  - Vicki Hoskovec
  - Craig Whaley
19. **Utilities**
- Ken Fossen (Chair)**
- Bob Snowden

## **Appendix B**

### Program Area Budgets

<b>Millard Public Schools</b>			
<b>FY10 Program Budgeting</b>			
<b>Program Area Budgets - FY09</b>			
	<b>Salaries &amp; Benefits</b>	<b>Non-Personnel</b>	<b>Total</b>
Elementary School Programs	45,178,563.20	1,023,404.00	46,201,967.20
Middle School Programs	24,836,298.34	762,057.00	25,598,355.34
High School Programs	30,636,376.49	1,178,933.00	31,815,309.49
Governance	3,036,023.13	775,329.00	3,811,352.13
Educational Services	2,224,073.79	3,114,268.00	5,338,341.79
Curriculum Adoption	-	1,300,000.00	1,300,000.00
Business Services	1,421,365.16	195,014.00	1,616,379.16
Contractual Business Services	-	3,212,244.00	3,212,244.00
Technology	2,050,695.64	1,323,828.00	3,374,523.64
Special Education	22,281,240.10	4,676,171.00	26,957,411.10
FLEX Funding	-	1,270,237.00	1,270,237.00
Operations & Maintenance	10,036,387.41	4,135,379.00	14,171,766.41
Special Building Projects	-	5,849,199.00	5,849,199.00
Transportation	89,728.01	1,421,836.00	1,511,564.01
Security	329,767.84	242,095.00	571,862.84
Employee Contracted Obligations	-	8,919,477.00	8,919,477.00
Grants	-	4,464,134.00	4,464,134.00
Contingency	-	606,264.89	606,264.89
Strategic Plan	-	422,500.00	422,500.00
Utilities	-	5,087,825.00	5,087,825.00
	142,120,519.11	49,980,194.89	192,100,714.00

**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Elementary School Programs (ELM)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>	01-XXXX-XXXX-1XX-310	59,566,186.78	
<b>Less</b>			
School Age SPED (SPED)	01-12XX-XXXX-1XX-310	(7,835,284.45)	
Psychologists (SPED)	01-2140-XXXX-1XX-310	(726,015.74)	
Tech Intiators (TECH)	01-2330-XXXX-1XX-310	(69,615.31)	
Below Age Five SPED (SPED)	01-44XX-XXXX-1XX-310	(2,450,109.49)	
MEP Facilitators (EDS)	01-2322-XXXX-1XX-310	(440,746.05)	
Custodial/Maintenance (OM)	01-26XX-XXXX-1XX-310	(2,865,852.54)	
<b>Sub Total</b>			<b>\$ 45,178,563.20</b>
<b>Non-Personnel</b>			
Non-Personnel	01-XXXX-XXXX-1XX-6XX	1,022,714.00	
<b>Add</b>			
Prior Year Budget Deficit Adjustment		690.00	
<b>Sub Total</b>			<b>\$ 1,023,404.00</b>
<b>Total</b>			<b>\$ 46,201,967.20</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 46,533,920.10
FY09 Non-Personnel Budget @ 100.0%		\$ 1,023,404.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 47,557,324.10</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 47,588,026.22
FY10 Budget @ 102.0%		\$ 47,126,006.54
FY10 Budget @ 101.0%		\$ 46,663,986.87
FY10 Budget @ 100.0%		\$ 46,201,967.20



**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Middle School Programs (MS)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>	01-XXXX-XXXX-2XX-310	31,152,697.07	
<b>Less</b>			
School Age SPED (SPED)	01-12XX-XXXX-2XX-310	(4,350,080.75)	
Psychologists (SPED)	01-2140-XXXX-2XX-310	(261,466.06)	
Tech Initiators (TECH)	01-2330-XXXX-1XX-310	(20,951.84)	
Custodial/Maintenance (OM)	01-26XX-XXXX-2XX-310	(1,683,900.08)	
<b>Sub Total</b>			<b>\$ 24,836,298.34</b>
<b>Non-Personnel</b>	01-XXXX-XXXX-2XX-6XX		<b>\$ 762,057.00</b>
<b>Total</b>			<b>\$ 25,598,355.34</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>			
FY09 Salaries & Benefits Budget @ 103.0%			\$ 25,581,387.29
FY09 Non-Personnel Budget @ 100.0%			\$ 762,057.00
<b>Total FY09 Continuation Budget</b>			<b>\$ 26,343,444.29</b>

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			\$ 26,366,306.00
FY10 Budget @ 102.0%			\$ 26,110,322.45
FY10 Budget @ 101.0%			\$ 25,854,338.89
FY10 Budget @ 100.0%			\$ 25,598,355.34

**Millard Public Schools  
FY10 Program Budgeting  
Program Area: High School Programs (HS)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>	01-XXXX-XXXX-3XX-310	38,591,989.53	
<b>Less</b>			
School Age SPED (SPED)	01-12XX-XXXX-3XX-310	(4,475,522.73)	
Psychologists (SPED)	01-2140-XXXX-3XX-310	(272,962.80)	
MEP Facilitators (EDS)	01-2322-XXXX-3XX-310	(405,518.53)	
Tech Intiators (TECH)	01-2330-XXXX-1XX-310	(16,535.21)	
Custodial/Maintenance (OM)	01-26XX-XXXX-3XX-310	(2,455,305.93)	
Security (SEC)	01-2400-0860-3XX-310	(329,767.84)	
<b>Sub Total</b>			<b>\$ 30,636,376.49</b>
<b>Non-Personnel</b>	01-XXXX-XXXX-3XX-6XX		<b>1,178,933.00</b>
<b>Total</b>			<b>\$ 31,815,309.49</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 31,555,467.78
FY09 Non-Personnel Budget @ 100.0%		\$ 1,178,933.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 32,734,400.78</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 32,769,768.77
FY10 Budget @ 102.0%		\$ 32,451,615.68
FY10 Budget @ 101.0%		\$ 32,133,462.58
FY10 Budget @ 100.0%		\$ 31,815,309.49

**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Governance (GOV)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>			
Superintendent	01-2321-XXXX-XXX-310	1,244,762.13	
Public Communications	N/A	-	
Planning & Evaluation	N/A	-	
Associate Superintendent - HR	01-2324-XXXX-0XX-310	1,490,278.39	
Assistant to Superintendent	N/A	-	
Student Services	01-21XX-XXXX-0XX-310	300,982.61	
<b>Sub Total</b>			<b>\$ 3,036,023.13</b>
<b>Non-Personnel</b>			
Superintendent	01-XXXX-XXXX-XXX-101	178,900.00	
Public Communications	01-XXXX-XXXX-XXX-102	66,606.00	
Planning & Evaluation	01-XXXX-XXXX-XXX-103	163,736.00	
District AD	01-XXXX-XXXX-XXX-105	31,693.00	
Associate Superintendent - HR	01-XXXX-XXXX-XXX-201	99,631.00	
Assistant to Superintendent	01-XXXX-XXXX-XXX-202	99,345.00	
Student Services	01-XXXX-XXXX-XXX-203	377,513.00	
Less: Security (SEC)	01-2630-XXXX-XXX-203	(242,095.00)	
<b>Sub Total</b>			<b>\$ 775,329.00</b>
<b>Total</b>			<b>\$ 3,811,352.13</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 3,127,103.82
FY09 Non-Personnel Budget @ 100.0%		\$ 775,329.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 3,902,432.82</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 3,925,692.69
FY10 Budget @ 102.0%		\$ 3,887,579.17
FY10 Budget @ 101.0%		\$ 3,849,465.65
FY10 Budget @ 100.0%		\$ 3,811,352.13

**Millard Public Schools**  
**FY10 Program Budgeting**  
**Program Area: Educational Services (EDS)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>			
Educational Services	01-2322-XXXX-XXX-310	1,947,020.02	
Curriculum Support	01-2268-XXXX-0XX-310	10,977.04	
Elementary Education	N/A	-	
Secondary Education	N/A	-	
Media Services	01-2222-XXXX-0XX-310	266,076.73	
<b>Sub Total</b>			<b>\$ 2,224,073.79</b>
<b>Non-Personnel</b>			
Educational Services	01-XXXX-XXXX-XXX-110	798,457.00	
Staff Development	01-XXXX-XXXX-XXX-115	302,833.00	
Elementary Education	01-XXXX-XXXX-XXX-120	1,183,643.00	
Secondary Education	01-XXXX-XXXX-XXX-130	1,959,911.00	
Media Services	01-XXXX-XXXX-XXX-170	169,424.00	
<b>Less</b>			
Transfer to Curriculum Adoption (CA)		(1,300,000.00)	
<b>Sub Total</b>			<b>\$ 3,114,268.00</b>
<b>Total</b>			<b>\$ 5,338,341.79</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 2,290,796.00
FY09 Non-Personnel Budget @ 100.0%		\$ 3,114,268.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 5,405,064.00</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 5,498,492.04
FY10 Budget @ 102.0%		\$ 5,445,108.63
FY10 Budget @ 101.0%		\$ 5,391,725.21
FY10 Budget @ 100.0%		\$ 5,338,341.79

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area: Curriculum Adoption (CA)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>
<b>Salaries &amp; Benefits</b>		<b>\$ -</b>
<b>Non-Personnel</b>	Transfer from Educational Services	<b>\$ 1,300,000.00</b>
<b>Total</b>		<b>\$ 1,300,000.00</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		<b>\$ -</b>
FY09 Non-Personnel Budget @ 100.0%		<b>\$ 1,300,000.00</b>
<b>Total FY10 Continuation Budget</b>		<b>\$ 1,300,000.00</b>

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>

**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Business Services (BS)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>			
Business Services	01-2323-XXXX-XXX-310	1,421,365.16	
Distribution & Purchasing	N/A	-	
District Wide Expenses	N/A	-	
<b>Sub Total</b>			<b>\$ 1,421,365.16</b>
<b>Non-Personnel</b>			
Business Services	01-XXXX-XXXX-XXX-330	61,541.00	
Distribution & Purchasing	01-XXXX-XXXX-XXX-380	112,473.00	
District Wide Expenses	01-2510-0000-000-320	296,000.00	
<b>Less</b>			
Business Postage (CBS)	01-2510-0000-000-320 03410	(275,000.00)	
<b>Sub Total</b>			<b>\$ 195,014.00</b>
<b>Total</b>			<b>\$ 1,616,379.16</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 1,464,006.11
FY09 Non-Personnel Budget @ 100.0%		\$ 195,014.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 1,659,020.11</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 1,664,870.53
FY10 Budget @ 102.0%		\$ 1,648,706.74
FY10 Budget @ 101.0%		\$ 1,632,542.95
FY10 Budget @ 100.0%		\$ 1,616,379.16

**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Contractual Business Services (CBS)**

	Pentamation Code	FY09 Original Budget	
<b>Salaries &amp; Benefits</b>			\$ -
<b>Non-Personnel</b>			
Contracted Business Services	01-XXXX-XXXX-XXX-320	9,082,443.00	
<b>Less</b>			
Special Building Projects (SB)	01-78XX-XXXX-XXX-320	(5,849,199.00)	
District Wide Expenses (BS)	01-2510-0000-000-320 <>03410	(21,000.00)	
<b>Sub Total</b>			<b>\$ 3,212,244.00</b>
<b>Total</b>			<b>\$ 3,212,244.00</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>			
FY09 Salaries & Benefits Budget @ 103.0%			\$ -
FY09 Non-Personnel Budget @ 100.0%			\$ 3,212,244.00
<b>Total FY10 Continuation Budget</b>			<b>\$ 3,212,244.00</b>

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area: Technology (TECH)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>
<b>Salaries &amp; Benefits</b>	01-2330-XXXX-XXX-310	<b>\$ 2,050,695.64</b>
<b>Non-Personnel</b>	01-XXXX-XXXX-XXX-104	<b>\$ 1,323,828.00</b>
<b>Total</b>		<b>\$ 3,374,523.64</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 2,112,216.51
FY09 Non-Personnel Budget @ 100.0%		\$ 1,323,828.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 3,436,044.51</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 3,475,759.35
FY10 Budget @ 102.0%		\$ 3,442,014.11
FY10 Budget @ 101.0%		\$ 3,408,268.88
FY10 Budget @ 100.0%		\$ 3,374,523.64



**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Special Education (SPED)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>			
School Age SPED	01-12XX-XXXX-XXX-310	17,514,245.97	
Psychologists	01-2140-XXXX-XXX-310	1,260,444.60	
Below Age Five SPED	01-441X-XXXX-XXX-310	2,819,511.36	
SA SPED Transportation	01-2760-XXXX-XXX-310	196,853.08	
BAF SPED Transportation	01-4402-XXXX-XXX-310	490,185.09	
<b>Sub Total</b>			<b>\$ 22,281,240.10</b>
<b>Non-Personnel</b>			
Special Education	01-XXXX-XXXX-XXX-140	3,366,414.00	
Less: Flex Funding	01-XXXX-023X-XXX-140	(1,270,237.00)	
SA SPED Transportation	01-2760-XXXX-XXX-370	2,290,160.00	
BAF SPED Transportation	01-4402-XXXX-XXX-370	176,108.00	
SPED Lease Vehicles	01-XXXX-XXXX-XXX-700	113,726.00	
<b>Sub Total</b>			<b>\$ 4,676,171.00</b>
<b>Total</b>			<b>\$ 26,957,411.10</b>
<b>FLEX Funding</b>	01-XXXX-023X-XXX-140		<b>\$ 1,270,237.00</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 22,949,677.30
FY09 Non-Personnel Budget @ 100.0%		\$ 4,676,171.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 27,625,848.30</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 27,766,133.43
FY10 Budget @ 102.0%		\$ 27,496,559.32
FY10 Budget @ 101.0%		\$ 27,226,985.21
FY10 Budget @ 100.0%		\$ 26,957,411.10
<b>Budget Level (FLEX Funding Only)</b>		<b>FIXED</b>

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area Budget: Operations & Maintenance (OM)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>
<b>Salaries &amp; Benefits</b>	01-26XX-XXXX-XXX-310	<b>\$ 10,036,387.41</b>
<b>Non-Personnel</b>	01-XXXX-XXXX-XXX-4XX	<b>\$ 4,135,379.00</b>
<b>Total</b>		<b>\$ 14,171,766.41</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 10,337,479.03
FY09 Non-Personnel Budget @ 100.0%		\$ 4,135,379.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 14,472,858.03</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 14,596,919.40
FY10 Budget @ 102.0%		\$ 14,455,201.74
FY10 Budget @ 101.0%		\$ 14,313,484.07
FY10 Budget @ 100.0%		\$ 14,171,766.41

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area Budget: Special Building Projects (SB)**

	Pentamation Code	FY09 Original Budget
<b>Salaries &amp; Benefits</b>		
<b>Non-Personnel</b>	01-78XX-XXXX-XXX-320	<b>\$ 5,849,199.00</b>
<b>Total</b>		<b>\$ 5,849,199.00</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ -
FY09 Non-Personnel Budget @ 100.0%		\$ 5,849,199.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 5,849,199.00</b>

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area: Transportation (TRNS)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>
<b>Salaries &amp; Benefits</b>	01-2750-XXXX-XXX-310	<b>\$ 89,728.01</b>
<b>Non-Personnel</b>	01-2750-XXXX-XXX-370	<b>\$ 1,421,836.00</b>
<b>Total</b>		<b>\$ 1,511,564.01</b>

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 92,419.85
FY09 Non-Personnel Budget @ 100.0%		\$ 1,421,836.00
<b>Total FY10 Continuation Budget</b>		<b>\$ 1,514,255.85</b>

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 1,556,910.93
FY10 Budget @ 102.0%		\$ 1,541,795.29
FY10 Budget @ 101.0%		\$ 1,526,679.65
FY10 Budget @ 100.0%		\$ 1,511,564.01

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area: Security (SEC)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>
<b>Salaries &amp; Benefits</b>	01-2400-0860-XXX-310	\$ 329,767.84
<b>Non-Personnel</b>	01-2630-XXXX-XXX-203	\$ 242,095.00
<b>Total</b>		\$ 571,862.84

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ 339,660.88
FY09 Non-Personnel Budget @ 100.0%		\$ 242,095.00
<b>Total FY10 Continuation Budget</b>		\$ 581,755.88

<b>Budget Levels</b>		
FY10 Budget @ 103.0%		\$ 589,018.73
FY10 Budget @ 102.0%		\$ 583,300.10
FY10 Budget @ 101.0%		\$ 577,581.47
FY10 Budget @ 100.0%		\$ 571,862.84

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area: Employee Contracted Obligations (ECO)**

	Pentamation Code	FY09 Original Budget	
<b>Salaries &amp; Benefits</b>			\$ -
<b>Non-Personnel</b>			
Overtime	01-XXXX-XXXX-XXX-312	130,952.00	
CCM	01-XXXX-XXXX-XXX-313	1,756,530.00	
VESP & DFT&M & SUBS	01-XXXX-XXXX-XXX-315	7,031,995.00	
<b>Sub Total</b>			<b>\$ 8,919,477.00</b>
<b>Total After Adjustments</b>			<b>\$ 8,919,477.00</b>

<b>Budget Levels</b>			
FY09 Salaries & Benefits Budget @ 103.0%			\$ -
FY09 Non-Personnel Budget @ 100.0%			\$ 8,919,477.00
<b>Total FY10 Continuation Budget</b>			<b>\$ 8,919,477.00</b>

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>

**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Grants (GRT)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>
<b>Salaries &amp; Benefits</b>		\$ -
<b>Non-Personnel</b>	11-XXXX-XXXX-XXX-XXX	\$ 4,464,134.00
<b>Total</b>		\$ 4,464,134.00

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ -
FY09 Non-Personnel Budget @ 100.0%		\$ 4,464,134.00
<b>Total FY10 Continuation Budget</b>		\$ 4,464,134.00

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>

**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area: Contingency (CON)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>	
<b>Salaries &amp; Benefits</b>	01-11XX-XXXX-OXX-310		\$ -
<b>Non-Personnel</b>	01-2323-XXXX-XXX-319	606,958.00	
<b>Less</b>			
Rounding		(3.11)	
Prior Year Budget Deficit Adjustment (ELM)		(690.00)	
<b>Sub Total</b>			\$ 606,264.89
<b>Total</b>			\$ 606,264.89

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ -
FY09 Non-Personnel Budget @ 100.0%		\$ 606,264.89
<b>Total FY10 Continuation Budget</b>		\$ 606,264.89

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>



**Millard Public Schools  
 FY10 Program Budgeting  
 Program Area: Strategic Plan (SP)**

	<b>Pentamation Code</b>	<b>FY09 Original Budget</b>
<b>Salaries &amp; Benefits</b>		\$ -
<b>Non-Personnel</b>	01-2300-2216-XXX-319	\$ 422,500.00
<b>Total</b>		\$ 422,500.00

<b>FY10 Continuation Budget (For Informational Purposes Only)</b>		
FY09 Salaries & Benefits Budget @ 103.0%		\$ -
FY09 Non-Personnel Budget @ 100.0%		\$ 422,500.00
<b>Total FY10 Continuation Budget</b>		\$ 422,500.00

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>

**Millard Public Schools  
FY10 Program Budgeting  
Program Area: Utilities (UTL)**

	Pentamation Code	FY09 Original Budget	
<b>Salaries &amp; Benefits</b>			\$ -
<b>Non-Personnel</b>			
Electricity	01-XXXX-XXXX-XXX-340 03220	3,874,531.00	
Gas, Water & Sewer	01-XXXX-XXXX-XXX-340 <>03220	1,213,294.00	
<b>Sub Total</b>			<b>\$ 5,087,825.00</b>
<b>Total</b>			<b>\$ 5,087,825.00</b>

<b>Budget Levels</b>			
FY09 Salaries & Benefits Budget @ 103.0%			\$ -
FY09 Non-Personnel Budget @ 100.0%			\$ 5,306,601.48
<b>Total FY09 Continuation Budget</b>			<b>\$ 5,306,601.48</b>

<b>Budget Levels</b>			
FY10 Budget @ 103.0%			<b>FIXED</b>
FY10 Budget @ 102.0%			<b>FIXED</b>
FY10 Budget @ 101.0%			<b>FIXED</b>
FY10 Budget @ 100.0%			<b>FIXED</b>

## **Appendix C**

### **Program Description Form**

**PROGRAM DESCRIPTION FORM**

**Program Area:** \_\_\_\_\_

**Briefly<sup>1</sup> describe the programs and/or services which were provided within this area of the school district's budget during the preceding budget year:**

---

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

## **Appendix D**

### **Budget Level Summary Form**

**BUDGET LEVEL SUMMARY FORM**

(Specific Budget Level Information<sup>1</sup>)

Program Area: \_\_\_\_\_ Budget Level = \_\_\_\_\_%

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. Financial Reconciliation:

Continuation Budget: <sup>2</sup>	\$
Amount for Above Additions:	\$
Amount for Above Reductions:	\$
Total:	\$

(The "Total" must equal the budget available for this budget level.<sup>3</sup>)

4. Attach whatever information seems relevant to support the committee's decisions related to this budget level. Include information related to other additions or reductions that were considered by the committee but were not in this budget level. [Note: If some of the supporting documentation relates to more than one of the proposed budget levels, attach the information to the first budget level and simply make reference to it in subsequent budget summaries.]

---

<sup>1</sup> A separate form needs to be completed for each proposed budget level.

<sup>2</sup> The dollar amount for the Continuation Budget for each program area can be found in Appendix B in the Program Budgeting Packet.

<sup>3</sup> The budget available for each required budget level can be found in Appendix B in the Program Budgeting Packet. For optional budget levels, the amount is equal to last year's budget multiplied by the budget level.

## **Appendix E**

### **Building Allocation Formula**

Millard Public Schools																								
Building Budget - Final Allocation (Revised with Budget Cuts)																								
Fiscal Year 2008-09																								
	Actual		Actual	Actual	Actual	Textbook																		
	FY08	SPED	FY09	SPED	Certified	Textbook	Change	Textbook	Textbook	Subs.	Temp.	Repairs/	Media	Media	Total	Staff	Tech.	FY09 Budget	Program	FY09 Budget	FY08			
Building	Enroll	Pre-K	Enroll	Pre-K	Staff	Base	Due To	Enroll	Total	Supplies	Help	Eq Replace	Copier	Books	Supplies	Media	Gifted	Dev.	Dev.	Before	After			
																				Adjustments	Adjustment			
Abbott	414		411			27.75	\$ 9,597	\$ -	\$ 9,597	\$ 14,151		\$ 5,857	\$ 751	\$ 4,546	\$ 2,031	\$ 6,577	\$ 1,292	\$ 1,737	\$ 1,174	\$ 41,135	\$ (1,250)	\$ 39,885	\$ 40,339	
Ackerman	574		550			37.05	\$ 12,843	\$ -	\$ 12,843	\$ 18,937		\$ 7,838	\$ 751	\$ 5,294	\$ 2,323	\$ 7,617	\$ 1,292	\$ 2,117	\$ 1,391	\$ 52,784	\$ (1,604)	\$ 51,180	\$ 53,400	
Aldrich	425		429			28.15	\$ 10,017	\$ 860	\$ 10,877	\$ 14,770		\$ 6,113	\$ 751	\$ 4,643	\$ 2,069	\$ 6,712	\$ 1,292	\$ 1,753	\$ 1,183	\$ 43,452	\$ (1,320)	\$ 42,132	\$ 41,877	
Black Elk	565		537			34.10	\$ 12,539	\$ -	\$ 12,539	\$ 18,489		\$ 7,662	\$ 751	\$ 5,224	\$ 2,296	\$ 7,520	\$ 1,292	\$ 1,996	\$ 1,322	\$ 51,561	\$ (1,567)	\$ 49,994	\$ 52,467	
Bryan	379		381			31.95	\$ 8,896	\$ 430	\$ 9,326	\$ 13,118		\$ 5,429	\$ 751	\$ 4,385	\$ 1,968	\$ 6,353	\$ 1,292	\$ 1,908	\$ 1,272	\$ 39,450	\$ (1,199)	\$ 38,251	\$ 40,345	
Cather	416		430			28.65	\$ 10,041	\$ 3,010	\$ 13,051	\$ 14,805		\$ 6,128	\$ 751	\$ 4,648	\$ 2,071	\$ 6,719	\$ 1,292	\$ 1,773	\$ 1,195	\$ 45,714	\$ (1,389)	\$ 44,325	\$ 40,782	
Cody	232	72	210	57		35.65	\$ 4,904	\$ -	\$ 4,904	\$ 8,462		\$ 2,993	\$ 751	\$ 3,465	\$ 1,609	\$ 5,074	\$ 1,292	\$ 2,059	\$ 1,358	\$ 26,892	\$ (817)	\$ 26,075	\$ 31,941	
Cottonwood	341		346			28.25	\$ 8,079	\$ 1,075	\$ 9,154	\$ 11,913		\$ 4,931	\$ 751	\$ 4,196	\$ 1,895	\$ 6,091	\$ 1,292	\$ 1,757	\$ 1,186	\$ 37,074	\$ (1,127)	\$ 35,948	\$ 37,030	
Disney	271	20	264	23		30.20	\$ 6,164	\$ -	\$ 6,164	\$ 9,586		\$ 3,762	\$ 751	\$ 3,755	\$ 1,722	\$ 5,478	\$ 1,292	\$ 1,837	\$ 1,231	\$ 30,101	\$ (915)	\$ 29,187	\$ 30,886	
Ezra Millard	396		391			29.45	\$ 9,130	\$ -	\$ 9,130	\$ 13,462		\$ 5,572	\$ 751	\$ 4,439	\$ 1,989	\$ 6,428	\$ 1,292	\$ 1,806	\$ 1,214	\$ 39,654	\$ (1,205)	\$ 38,449	\$ 38,987	
Harvey Oaks	279		288			23.65	\$ 6,725	\$ 1,935	\$ 8,660	\$ 9,916		\$ 4,104	\$ 751	\$ 3,884	\$ 1,773	\$ 5,657	\$ 1,292	\$ 1,569	\$ 1,078	\$ 33,028	\$ (1,004)	\$ 32,024	\$ 30,474	
Hitchcock	191	27	175	24		22.00	\$ 4,086	\$ -	\$ 4,086	\$ 6,544		\$ 2,494	\$ 751	\$ 3,277	\$ 1,536	\$ 4,812	\$ 1,292	\$ 1,502	\$ 1,040	\$ 22,520	\$ (684)	\$ 21,836	\$ 23,339	
Holling Hgts	446		388			33.85	\$ 9,060	\$ -	\$ 9,060	\$ 13,359		\$ 5,529	\$ 751	\$ 4,422	\$ 1,983	\$ 6,405	\$ 1,292	\$ 1,986	\$ 1,316	\$ 39,698	\$ (1,206)	\$ 38,492	\$ 43,787	
Montclair	550	26	530	30		43.65	\$ 12,376	\$ -	\$ 12,376	\$ 18,896		\$ 7,553	\$ 751	\$ 5,186	\$ 2,281	\$ 7,467	\$ 1,292	\$ 2,386	\$ 1,545	\$ 52,266	\$ (1,588)	\$ 50,678	\$ 53,054	
Morton	365		357			28.05	\$ 8,336	\$ -	\$ 8,336	\$ 12,292		\$ 5,087	\$ 751	\$ 4,256	\$ 1,918	\$ 6,173	\$ 1,292	\$ 1,749	\$ 1,181	\$ 36,861	\$ (1,120)	\$ 35,741	\$ 36,637	
Neihardt	568		549			38.75	\$ 12,819	\$ -	\$ 12,819	\$ 18,902		\$ 7,823	\$ 751	\$ 5,289	\$ 2,321	\$ 7,610	\$ 1,292	\$ 2,186	\$ 1,431	\$ 52,814	\$ (1,605)	\$ 51,209	\$ 53,182	
Norris	342		340			30.50	\$ 7,939	\$ -	\$ 7,939	\$ 11,706		\$ 4,845	\$ 751	\$ 4,164	\$ 1,882	\$ 6,046	\$ 1,292	\$ 1,849	\$ 1,238	\$ 35,667	\$ (1,084)	\$ 34,583	\$ 36,181	
Reagan	471		543			34.85	\$ 12,679	\$ 15,482	\$ 28,161	\$ 18,695		\$ 7,738	\$ 751	\$ 5,256	\$ 2,308	\$ 7,565	\$ 1,292	\$ 2,027	\$ 1,340	\$ 67,569	\$ (2,053)	\$ 65,515	\$ 35,000	
Reeder	376	25	435	32		33.05	\$ 10,157	\$ 12,687	\$ 22,844	\$ 15,668		\$ 6,199	\$ 751	\$ 4,675	\$ 2,082	\$ 6,757	\$ 1,292	\$ 1,953	\$ 1,298	\$ 56,762	\$ (2,415)	\$ 54,347	\$ 38,186	
Rockwell	371		295			35.65	\$ 6,888	\$ -	\$ 6,888	\$ 10,157		\$ 4,204	\$ 751	\$ 3,922	\$ 1,788	\$ 5,710	\$ 1,292	\$ 2,059	\$ 1,358	\$ 32,419	\$ (985)	\$ 31,434	\$ 39,869	
Rohwer	501		471			33.40	\$ 10,998	\$ -	\$ 10,998	\$ 16,217		\$ 6,712	\$ 751	\$ 4,869	\$ 2,157	\$ 7,026	\$ 1,292	\$ 1,968	\$ 1,306	\$ 46,269	\$ (1,406)	\$ 44,863	\$ 55,031	
Sandoz	310	15	312	18		35.45	\$ 7,285	\$ 430	\$ 7,715	\$ 11,131		\$ 4,446	\$ 751	\$ 4,014	\$ 1,823	\$ 5,837	\$ 1,292	\$ 2,051	\$ 1,354	\$ 34,577	\$ (1,051)	\$ 33,526	\$ 33,907	
Wheeler	583		581			40.55	\$ 13,566	\$ -	\$ 13,566	\$ 20,004		\$ 8,279	\$ 751	\$ 5,461	\$ 2,388	\$ 7,849	\$ 1,292	\$ 2,260	\$ 1,473	\$ 55,474	\$ (1,686)	\$ 53,788	\$ 53,452	
Willowdale	420		417			34.25	\$ 9,737	\$ -	\$ 9,737	\$ 14,357		\$ 5,942	\$ 751	\$ 4,578	\$ 2,044	\$ 6,622	\$ 1,292	\$ 2,002	\$ 1,326	\$ 42,030	\$ (1,277)	\$ 40,752	\$ 41,211	
Total ELM	9,786	185	9,630	184	778.85	\$ 224,861	\$ 35,910	\$ 260,771	\$ 335,535	\$ -	\$ -	\$ 137,228	\$ 18,024	\$ 107,849	\$ 48,255	\$ 156,104	\$ 31,008	\$ 46,292	\$ 30,810	\$ 1,015,772	\$ (31,559)	\$ 984,213	\$ 981,364	
Andersen	778		756			61.03	\$ 21,191	\$ -	\$ 21,191	\$ 49,101	\$ 910	\$ 3,892	\$ 17,021	\$ 2,442	\$ 9,076	\$ 3,952	\$ 13,028	\$ 5,254	\$ 3,699	\$ 2,125	\$ 118,663	\$ (2,532)	\$ 116,131	\$ 117,202
Beadle	788		839			66.14	\$ 23,517	\$ 14,338	\$ 37,855	\$ 54,236	\$ 910	\$ 3,892	\$ 18,441	\$ 2,442	\$ 9,623	\$ 4,193	\$ 13,817	\$ 5,254	\$ 3,908	\$ 2,244	\$ 143,000	\$ (3,052)	\$ 139,948	\$ 140,693
Central	750		735			65.47	\$ 20,602	\$ -	\$ 20,602	\$ 47,802	\$ 910	\$ 3,892	\$ 16,662	\$ 2,442	\$ 8,937	\$ 3,891	\$ 12,828	\$ 5,254	\$ 3,881	\$ 2,229	\$ 116,501	\$ (2,486)	\$ 114,015	\$ 112,344
Kiewit	911		929			69.30	\$ 26,040	\$ 5,061	\$ 31,100	\$ 59,803	\$ 910	\$ 3,892	\$ 19,981	\$ 2,442	\$ 10,217	\$ 4,455	\$ 14,673	\$ 5,254	\$ 4,037	\$ 2,318	\$ 144,411	\$ (3,082)	\$ 141,329	\$ 130,447
North	717		732			57.90	\$ 20,518	\$ 4,217	\$ 24,735	\$ 47,617	\$ 910	\$ 3,892	\$ 16,611	\$ 2,442	\$ 8,917	\$ 3,882	\$ 12,799	\$ 5,254	\$ 3,571	\$ 2,052	\$ 119,883	\$ (2,558)	\$ 117,324	\$ 128,115
Russell	852		851			66.55	\$ 23,854	\$ -	\$ 23,854	\$ 54,978	\$ 910	\$ 3,892	\$ 18,647	\$ 2,442	\$ 9,703	\$ 4,228	\$ 13,931	\$ 5,254	\$ 3,925	\$ 2,254	\$ 130,086	\$ (2,776)	\$ 127,310	\$ 127,255
Total MS	4,796		4,842		386.39	\$ 135,721	\$ 23,616	\$ 159,337	\$ 313,536	\$ 5,460	\$ 23,352	\$ 107,363	\$ 14,652	\$ 56,473	\$ 24,602	\$ 81,075	\$ 31,524	\$ 23,022	\$ 13,222	\$ 772,543	\$ (16,487)	\$ 756,056	\$ 756,056	
MLC	85		83			8.10	\$ 2,326	\$ -	\$ 2,326	\$ 5,425		\$ 1,657		\$ 6,492	\$ 1,959	\$ 8,451		\$ 2,139	\$ 1,123	\$ 21,121	\$ 1,425	\$ 22,546	\$ 22,571	
North	2498		2436			160.85	\$ 68,281	\$ -	\$ 68,281	\$ 159,217	\$ 13,451	\$ 27,369	\$ 54,461	\$ 9,538	\$ 25,034	\$ 7,818	\$ 32,851	\$ 11,966	\$ 8,381	\$ 4,690	\$ 390,205	\$ 26,323	\$ 416,528	\$ 423,858
South	2107		2075			147.70	\$ 58,162	\$ -	\$ 58,162	\$ 135,622	\$ 13,451	\$ 27,369	\$ 47,255	\$ 9,538	\$ 22,189	\$ 6,919	\$ 29,108	\$ 11,966	\$ 7,844	\$ 4,383	\$ 344,697	\$ 23,253	\$ 367,951	\$ 369,132
West	2117		2110			137.98	\$ 59,143	\$ -	\$ 59,143	\$ 137,910	\$ 13,451	\$ 27,369	\$ 47,954	\$ 9,538	\$ 22,465	\$ 7,006	\$ 29,471	\$ 11,966	\$ 7,446	\$ 4,156	\$ 348,403	\$ 23,503	\$ 371,907	\$ 381,738
Total HS	6,807		6,704		454.63	\$ 187,913	\$ -	\$ 187,913	\$ 438,173	\$ 40,353	\$ 82,107	\$ 151,326	\$ 28,614	\$ 76,180	\$ 23,701	\$ 99,880	\$ 35,898	\$ 25,810	\$ 14,352	\$ 1,104,427	\$ 74,505	\$ 1,178,932	\$ 1,197,300	
	21,389	185	21,176	184	1,619.87	\$ 548,495	\$ 59,526	\$ 608,021	\$ 1,087,245	\$ 45,813	\$ 105,459	\$ 395,916	\$ 61,290	\$ 240,502	\$ 96,558	\$ 337,060	\$ 98,430	\$ 95,124	\$ 58,384	\$ 2,892,742	\$ 26,459	\$ 2,919,201	\$ 2,934,720	



MILLARD PUBLIC SCHOOLS						
FYE09 Building Budget Allocation Rates (Unchanged)						
	Per Building			Per Student		
CATEGORIES	ELM	MS	HS	ELM	MS	HS
<b>Textbooks</b>						
Base				\$ 23.35	\$ 28.03	\$ 28.03
Increased students				\$ 215.03	\$ 281.14	\$ 282.91
<b>Supplies</b>						
Teaching				\$ 12.83	\$ 43.78	\$ 47.28
Warehouse				\$ 21.60	\$ 18.08	\$ 18.08
Guidance		\$ 2,335				
<b>Substitutes</b>						
Activities		\$ 910	\$ 3,642			
Athletics			\$ 6,832			
Field Trips			\$ 2,977			
<b>Temporary Help</b>						
Athletic Contest Supervision		\$ 3,892	\$ 27,369			
<b>Repairs/Equip. Replacement</b>		\$ 4,086	\$ 5,838	\$ 14.25	\$ 17.11	\$ 19.96
<b>Copies</b>						
Copier Supplies	\$ 751	\$ 2,442	\$ 9,538			
<b>Media</b>						
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
<b>Gifted</b>						
Supplies Base	\$ 1,292	\$ 5,254	\$ 11,966			
Writing Hours	0	0	0			
Writing Hrs	\$ -	\$ -	\$ -			
Number of Sub days	0	0	0			
Sub days @ \$150.71	\$ -	\$ -	\$ -			
<b>Staff Development</b>						
Per Staff Allocation	\$ 40.86	\$ 40.86	\$ 40.86			
Number of Sub days	4	8	12			
Sub days @ \$150.71	\$ 603	\$ 1,206	\$ 1,809			
<b>Technology Staff Dev.</b>						
Base	\$ 526	\$ 700	\$ 934			
Per Staff Allocation	\$ 23.35	\$ 23.35	\$ 23.35			

## **Appendix F**

### **Budget Request Form**

**BUDGET REQUEST FORM**<sup>1</sup>

Program Area: \_\_\_\_\_

1. **Description of Request:**<sup>2</sup>
2. **Estimated Cost of Request:**<sup>3</sup>
3. **Rationale Supporting Request:**<sup>4</sup>

---

<sup>1</sup> Complete a separate form for each request.

<sup>2</sup> 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).

<sup>3</sup> The cost should reflect both personnel and non-personnel costs.

<sup>4</sup> Share the rationale behind the request. Include as much data and other information as possible.

## **Appendix G**

### Executive Summary Form

**EXECUTIVE SUMMARY**

(Summary Information Covering All Proposed Budget Levels)

Program Area:

Last Year's Budget: \$

100.0% Budget:	\$	Incremental Amount: <sup>1</sup>	\$
101.0% Budget:	\$	Incremental Amount:	\$
102.0% Budget:	\$	Incremental Amount:	\$
103.0% Budget:	\$	Incremental Amount:	\$
_____% Budget:	\$	Incremental Amount:	\$
_____% Budget:	\$	Incremental Amount:	\$

Please provide below a brief description of what is included in (or excluded from) each of the proposed budget levels. [Note: Use "bullet lists" if such will assist with clarity and conciseness. This form should focus on statements of fact. The Budget Summary Form (Appendix D) provides a forum for sharing the committee's rationale, comments, and supporting documents for each proposed budget level.]

A. 100.0% Budget

(Start typing here. Use block paragraph style.)

B. 101.0% Budget

(Start typing here. Use block paragraph style.)

C. 102.0% Budget

(Start typing here. Use block paragraph style.)

D. 103.0% Budget

(Start typing here. Use block paragraph style.)

E. \_\_\_\_\_% Budget

(Start typing here. Use block paragraph style.)

F. \_\_\_\_\_% Budget

(Start typing here. Use block paragraph style.)

---

<sup>1</sup> The "Incremental Amount" is the difference between the proposed budget and the preceding proposed budget. In other words, the "Incremental Amount" answers the question, "How much more money would it take to fund this budget over what it took to fund the preceding one?" The incremental amount for the first proposed budget would, of course, be the full amount of the proposal (since there is no preceding budget).

## **Appendix H**

### **Budget Development Timeline**

**TENTATIVE  
BUDGET DEVELOPMENT TIMELINE**

February 9, 2009	Completion of Budget Process Packets
February 11, 2009	Distribution of Packets to Administrators
April 10, 2009	Multiple Level Budgets Due
May 8, 2009 (+/-)	District Budgeting Team Meeting (“Q-Sort” Process)
June 8, 2009 (+/-)	Budget Retreat with Board of Education
August 10, 2009 (+/-)	Public Budget Hearing
September 8, 2009	Budget Adoption (Assuming Labor Day Meeting Delayed)
September 20, 2009	Budget Documents Filed As Required by Law