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 4:00 p.m. on **Monday, May 24, 2010** 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

5-21-10

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

May 21, 2010

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

MARY H. MOSHER
GENERAL
NOTARY
COMMISSION
EXPIRES
MAY 6, 2014
STATE OF NEBRASKA

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Subscribed in my presence and sworn to before me this 21st day of May 2010

Notary Public in and for Douglas County, State of Nebraska

COMMITTEE OF THE WHOLE MEETING

MAY 24, 2010

NAME:	***REPRESENTING:***
Anna Calgaard	MW civics class
Laurel Metzger	MW civics class
Danny Eberly	MV Civics class
Robert Fry	GCF Transformation, Inc.
[illegible]	MW civics class

Millard PUBLIC SCHOOLS

COMMITTEE OF THE WHOLE MEETING

May 24, 2010

MILLARD PUBLIC SCHOOLS
BOARD COMMITTEE OF THE WHOLE

The Board of Education Committee of the Whole will meet on Monday, May 24, 2010 at 4:00 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.

Committee Meeting
Minutes
May 24, 2010

The members of the Board of Education met as a committee of the whole on Monday, May 24, 2010 at 6:30 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. The 2010-2011 budget was reviewed.

Present: Mike Pate, Dave Anderson, Brad Burwell, Mike Kennedy, Linda Poole, and Julie Kannas

Also in attendance were Ken Fossen, Keith Lutz, and other administrators.

Dave Anderson called the meeting to order.

Public Comments: A Millard resident reported that he would be available on technical issues in regards to any discussions on global warming.

The Program Budget Teams are responsible for developing four required budgets. In developing budgets for the FYE 11 fiscal year, it is assumed that costs associated with salaries and benefits will increase by 4.8% and that the costs associated with all other items will increase by 2.8%. The increases are incorporated into the Continuation budget, which are calculations presented as a point of reference to be considered when preparing the required budget levels.

The District Budget Teams have the responsibility of reviewing all of the budgets submitted by the Program Budget Teams and establish priorities among the budgets submitted. In establishing the order of priority for the various budgets submitted by the Program Budgeting Teams, the District Budget Team will engage in a "Q-Sort" process. This process will be led by a facilitator assigned by the Superintendent. When the District Budget Team establishes the budget priorities, these priorities, along with the projected FYE11 revenues available to fund these priorities, will be submitted to the Superintendent for consideration.

The Superintendent has the responsibility for reviewing the recommended budget priorities submitted to him by the District Budgeting Team, he then considers additional factors, such as political issues, which may impact budget decision-making, and then develops a budget to recommend to the Board of Education.

Ken Fossen went through each program category with the program chair to get feedback from board members.

Board members discussed the pros and cons of a future bond issue, and raising the tax levy during this volatile time. A survey of the community could answer some of the questions about the volatility. There are many unknowns associated with the budget decisions, such as what the legislature will do, and what the state of the State will be in the next few years.

There will be a public hearing on the budget during the summer.

David M Anderson
CHAIRMAN

PROGRAM BUDGETING PROCESS

School Year
2010 - 2011
(FYE11)

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

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MILLARD PUBLIC SCHOOLS
FYE11
PROGRAM BUDGETING PROCESS

I. INTRODUCTION

A. TRADITIONAL BUDGETING PROCESS

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

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

B. PROGRAM BUDGETING PROCESS

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

It is the intent of the District to improve upon its program budgeting process each year. Gradually, the budgeting process will be refined and improved by, among other things, incorporating performance measurements to assist with decision-making. This will transition the District into performance-based program budgeting (PB^2). With the PB^2 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 FYE11, 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 FYE11 and the chairperson assigned to each area.

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

	Program Area	Chairperson
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.	ARRA	Ken Fossen
18.	Contingency	Ken Fossen
19.	Strategic Plan	Angelo Passarelli
20.	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:

101.0% of the Previous Year's Budget
102.0% of the Previous Year's Budget
103.0% of the Previous Year's Budget
104.0% 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 FYE11 fiscal year, it is assumed that costs associated with salaries and benefits will increase by 4.8% and that the costs associated with all other items will increase by 2.8%. 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[2], (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 FYE11 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 FYE11 budget is attached as Exhibit H.

[2] 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.

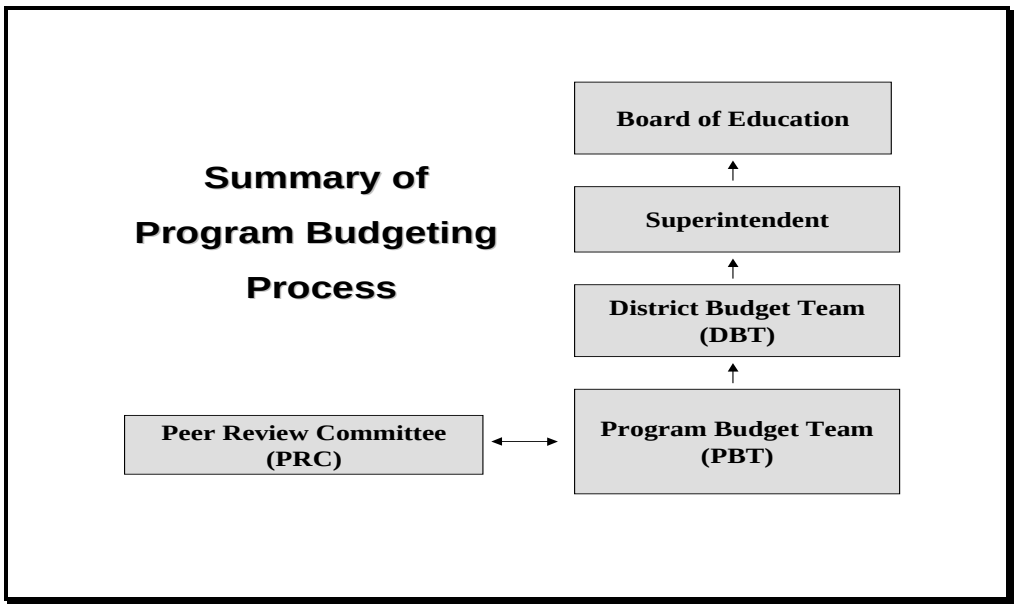


Figure 1

III. INSTRUCTIONS FOR BUDGET PREPARATION

A. INSTRUCTIONS FOR PROGRAM BUDGET TEAMS

1. Multi-Level Budgets

For the FYE11 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:

101.0% of the Previous Year's Budget
102.0% of the Previous Year's Budget
103.0% of the Previous Year's Budget
104.0% 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.[3]

Appendix B provides the current (FYE10) 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 FYE11, it should be assumed that there will be a 4.8% increase in salaries and benefits and a 2.8% increase in non-personnel items. These increases have been included in the calculations contained in Appendix B.

[3] 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.

As in past years, the dollar amount budgeted for building allocations will not increase or decrease when the official student enrollments are known in September (i.e., the last Friday). When the official student enrollments are known, the business office will again calculate the building allocations using the formula in Appendix E (or the new formula if such is proposed and adopted during the budgeting process). If insufficient funds are budgeted in the program 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 FYE11, 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[4].

1.	**Teacher**	**$ 63,905**
2.	**Counselor**	**$ 74,249**
3.	**Custodian/Grounds**	**$ 52,422**
4.	**Maintenance (skilled)**	**$ 74,624**
5.	**Secretary (10-month)**	**$ 35,256**
6.	**Secretary (12-month)**	**$ 50,707**
7.	**Para (8 hours/day)**	**$ 27,207**

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.[5]

[4] These estimates of salaries and benefits are based upon the "new hires" from the previous year. The estimates include the 4.8% increase in salaries and benefits projected for the ensuing year.

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., 101.0%, 102.0%, 103.0%, and 104.0%). 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, Jim Sutfin (Human Resources) and Chris Hughes (Business Office) need to be consulted before each PBT develops its final budgets.

3. <u>Input From Others</u>

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

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

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 March 5, 2010.

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 FYE11 will be overlaid onto the prioritized list to create a prioritized budget for FYE11. 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 2010.

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 disportionate tax effort in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund shall be considered only a component of the General Fund.

003.03C Employee Benefit Fund (formerly Unemployment Fund)

An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.). To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefits Fund shall be considered only a component of the General Fund.

003.03D Contingency Fund

A Contingency Fund is authorized by Section 79-546.01, R.R.S. and may be established by Class II, III, IV, V and VI school districts to fund uninsured losses and legal fees incurred by the school

district for defense against possible losses. Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district. To allocate monies from the General Fund, a school district shall show the movement of monies as an expense from the General Fund, and the Contingency Fund shall show the revenue as a transfer from the General Fund. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act.

003.03E Activities Fund

The Activities Fund is required to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund. The inclusion of such accounts in the General Fund (see 003.03A) would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activity Fund shall not be used to record general operation revenues or expenditures, nor shall the activity fund be used as a clearing account for the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes.

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

003.03F School Lunch Fund

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

003.03G Bond Fund

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

003.03H Special Building Fund

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

003.03I Hazardous Material Abatement/Handicapped Accessibility Fund

A Hazardous Material Abatement/Handicapped Accessibility Fund may be established for the removal of environmental hazards and the reduction or elimination of accessibility barriers in school district buildings. General Fund expenditures for the purpose of this fund are not allowable. The tax levy for this fund is limited to $0.052 per hundred dollars of valuation and shall not exceed

ten years for each project according to Section 79-4,207, R.R.S. 003.03J Property Tax Reimbursement Fund. The Property Tax Reimbursement Fund shall be established if a school district is required to repay property taxes, previously received, by order of a Court, the State Board of Equalization, or the Tax Commissioner. This authority applies only to tax reimbursements made through the 1999-2000 fiscal year by Section 13-504(2), R.R.S. 003.03K Cooperative Fund. The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more school districts. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund (see 003.03A).

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

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

The school board or board of education of a Class II, III, IV, V, or VI school district may establish a special fund for purposes of acquiring sites for school buildings or teacherages, purchasing existing buildings for use as school buildings or teacherages, including the sites upon which such buildings are located, and the erection, alteration, equipping, and furnishing of school buildings or teacherages and additions to school buildings for elementary and high school grades and for no other purpose. Such fund shall be established from the proceeds of an annual levy, to be determined by the board, of not to exceed fourteen cents on each one hundred dollars upon the taxable value of all taxable property in the district which shall be in addition to any other taxes authorized to be levied for school purposes. Such tax shall be levied and collected as are other taxes for school purposes.

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

Appendix A

Program Budget Team Members

PROGRAM BUDGET TEAM MEMBERS

#	Program	Program Budget Team
1.	**Elementary Programs**	**Carol Newton (Chair)** • *25 Elementary School Principals*
2.	**Middle School Programs**	**Nancy Johnston (Chair)** • *6 Middle School Principals* • Craig Whaley
3.	**High School Programs**	**Nancy Johnston (Chair)** • *4 High School Principals* • Craig Whaley
4.	**Governance**	**Keith Lutz (Chair)** • Amy Friedman • Jon Lopez • Angelo Passarelli • Jim Sutfin • Kraig Lofquist • Chad Meisgeier • Craig Whaley
5.	**Educational Services**	**Mark Feldhausen (Chair)** • Nancy Johnston • Carol Newton • Kim Saum-Mills • Donna Helvering • *2 Elementary School Principals* • *1 Middle School Principal* • *1 High School Principal* • *5 Elementary MEPs* • *5 Secondary MEPs*
6.	**Curriculum Adoption**	**Mark Feldhausen (Chair)** • Carol Newton • Nancy Johnston • Charlene Snyder • *2 Elementary School Principals* • *1 Middle School Principal* • *1 High School Principal*
7.	**Business Services**	**Chris Hughes (Chair)** • Ken Fossen • Bridget Boardman • Curtis Johnson • Ed Rockwell

8. Contractual Business Services

Chris Hughes (Chair)
- *None*

9. Technology

Vicki Hoskovec (Chair)
- John Fabry
- *1 Elementary School 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 School Principals*
- *1 Middle School Principal*
- *1 High School Principal*
- *1 MS Sped Department Head*
- *1 HS Sped Department Head*
- *1 School Psychologist Representative*

11. Operations & Maintenance

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

Appendix B

Program Area Budgets

Millard Public Schools
FY11 Program Budgeting
Program Area Budgets - FY10

	Salaries & Benefits	Non-Personnel	Total
Elementary School Programs	47,091,851.65	1,023,400.60	48,115,252.25
Middle School Programs	25,784,081.97	762,058.00	26,546,139.97
High School Programs	31,616,756.74	1,178,933.00	32,795,689.74
Governance	2,747,706.23	759,861.00	3,507,567.23
Educational Services	2,355,189.56	3,207,696.00	5,562,885.56
Curriculum Adoption	-	2,903,447.00	2,903,447.00
Business Services	1,422,127.43	195,014.00	1,617,141.43
Contractual Business Services	-	3,300,000.00	3,300,000.00
Technology	2,128,843.56	1,488,593.00	3,617,436.56
Special Education	22,563,076.92	4,782,731.00	27,345,807.92
FLEX Funding	-	1,297,117.00	1,297,117.00
Operations & Maintenance	9,254,935.62	4,699,193.00	13,954,128.62
Special Building Projects	-	6,664,082.00	6,664,082.00
Transportation	64,553.25	1,649,303.00	1,713,856.25
Security	346,375.29	258,358.00	604,733.29
Employee Contracted Obligations	-	8,039,858.00	8,039,858.00
Grants	-	4,727,688.00	4,727,688.00
ARRA	-	13,342,891.00	13,342,891.00
Contingency	1,523,649.77	939,022.00	2,462,671.77
Strategic Plan	-	415,000.00	415,000.00
Utilities	-	5,342,217.00	5,342,217.00
	146,899,147.99	66,976,462.60	213,875,610.59

Millard Public Schools
FY11 Program Budgeting
Program Area: Elementary School Programs (ELM)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits	01-XXXX-XXXX-1XX-310	61,326,756.62	
Less			
School Age SPED (SPED)	01-12XX-XXXX-1XX-310	(7,975,058.91)	
Psychologists (SPED)	01-2140-XXXX-1XX-310	(730,433.11)	
Tech Intiators (TECH)	01-2330-XXXX-1XX-310	(67,817.35)	
Below Age Five SPED (SPED)	01-44XX-XXXX-1XX-310	(2,432,945.70)	
MEP Facilitators (EDS)	01-2322-XXXX-1XX-310	(458,181.78)	
Custodial/Maintenance (OM)	01-26XX-XXXX-1XX-310	(2,570,468.12)	
Sub Total			**$ 47,091,851.65**
Non-Personnel			
Non-Personnel	01-XXXX-XXXX-1XX-6XX	1,007,693.60	
Add			
Prior Year Budget Deficit Adjustment		15,707.00	
Sub Total			**$ 1,023,400.60**
Total			**$ 48,115,252.25**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 49,352,260.53
FY10 Non-Personnel Budget @ 102.8%			$ 1,052,055.82
Total FY11 Continuation Budget			$ 50,404,316.35

Budget Levels			
FY11 Budget @ 104.0%			$ 50,039,862.34
FY11 Budget @ 103.0%			$ 49,558,709.82
FY11 Budget @ 102.0%			$ 49,077,557.30
FY11 Budget @ 101.0%			$ 48,596,404.77

Millard Public Schools
FY11 Program Budgeting
Program Area: Middle School Programs (MS)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits	01-XXXX-XXXX-2XX-310	32,273,091.62	
Less			
School Age SPED (SPED)	01-12XX-XXXX-2XX-310	(4,510,349.66)	
Psychologists (SPED)	01-2140-XXXX-2XX-310	(263,508.83)	
Tech Intiators (TECH)	01-2330-XXXX-2XX-310	(19,672.23)	
Custodial/Maintenance (OM)	01-26XX-XXXX-2XX-310	(1,695,478.93)	
Sub Total			**$ 25,784,081.97**
Non-Personnel	01-XXXX-XXXX-2XX-6XX		**$ 762,058.00**
Total			**$ 26,546,139.97**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 27,021,717.90
FY10 Non-Personnel Budget @ 102.8%			$ 783,395.62
Total FY11 Continuation Budget			$ 27,805,113.52

Budget Levels			
FY11 Budget @ 104.0%			$ 27,607,985.57
FY11 Budget @ 103.0%			$ 27,342,524.17
FY11 Budget @ 102.0%			$ 27,077,062.77
FY11 Budget @ 101.0%			$ 26,811,601.37

Millard Public Schools
FY11 Program Budgeting
Program Area: High School Programs (HS)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits	01-XXXX-XXXX-3XX-310	39,576,085.21	
Less			
School Age SPED (SPED)	01-12XX-XXXX-3XX-310	(4,418,951.08)	
Psychologists (SPED)	01-2140-XXXX-3XX-310	(324,431.40)	
MEP Facilitators (EDS)	01-2322-XXXX-3XX-310	(513,143.20)	
Tech Intiators (TECH)	01-2330-XXXX-3XX-310	(15,034.06)	
Custodial/Maintenance (OM)	01-26XX-XXXX-3XX-310	(2,341,393.44)	
Security (SEC)	01-2400-0860-3XX-310	(346,375.29)	
Sub Total			**$ 31,616,756.74**
Non-Personnel	01-XXXX-XXXX-3XX-6XX		**1,178,933.00**
Total			**$ 32,795,689.74**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 33,134,361.06
FY10 Non-Personnel Budget @ 102.8%			$ 1,211,943.12
Total FY11 Continuation Budget			$ 34,346,304.18

Budget Levels			
FY11 Budget @ 104.0%			$ 34,107,517.33
FY11 Budget @ 103.0%			$ 33,779,560.43
FY11 Budget @ 102.0%			$ 33,451,603.53
FY11 Budget @ 101.0%			$ 33,123,646.64

Millard Public Schools
FY11 Program Budgeting
Program Area: Governance (GOV)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			
Superintendent	01-2321-XXXX-XXX-310	1,299,311.81	
Public Communications	N/A	-	
Planning & Evaluation	N/A	-	
Associate Superintendent - HR	01-2324-XXXX-0XX-310	1,132,439.54	
Assistant to Superintendent	N/A	-	
Student Services	01-21XX-XXXX-0XX-310	315,954.88	
Sub Total			**$ 2,747,706.23**
Non-Personnel			
Superintendent	01-XXXX-XXXX-XXX-101	181,584.00	
Public Communications	01-XXXX-XXXX-XXX-102	67,605.00	
Planning & Evaluation	01-XXXX-XXXX-XXX-103	166,192.00	
District AD	01-XXXX-XXXX-XXX-105	32,169.00	
Human Resources	01-XXXX-XXXX-XXX-201	101,126.00	
Assistant to Superintendent	01-XXXX-XXXX-XXX-202	100,835.00	
Student Services	01-XXXX-XXXX-XXX-203	368,708.00	
Less: Security (SEC)	01-2630-XXXX-XXX-203	(258,358.00)	
Sub Total			**$ 759,861.00**
Total			**$ 3,507,567.23**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 2,879,596.13
FY10 Non-Personnel Budget @ 102.8%			$ 781,137.11
Total FY11 Continuation Budget			$ 3,660,733.24

Budget Levels			
FY11 Budget @ 104.0%			$ 3,647,869.92
FY11 Budget @ 103.0%			$ 3,612,794.25
FY11 Budget @ 102.0%			$ 3,577,718.57
FY11 Budget @ 101.0%			$ 3,542,642.90

Millard Public Schools
FY11 Program Budgeting
Program Area: Educational Services (EDS)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			
Educational Services	01-2322-XXXX-XXX-310	2,063,646.19	
Curriculum Support	01-2268-XXXX-0XX-310	10,817.03	
Elementary Education	N/A	-	
Secondary Education	N/A	-	
Media Services	01-2222-XXXX-0XX-310	280,726.34	
Sub Total			**$ 2,355,189.56**
Non-Personnel			
Educational Services	01-XXXX-XXXX-XXX-110	798,457.00	
Staff Development	01-XXXX-XXXX-XXX-115	335,000.00	
Elementary Education	01-XXXX-XXXX-XXX-120	1,921,748.00	
Less: Curr Adopt (CA)	01-2280-XXXX-XXX-120	(1,216,747.00)	
Secondary Education	01-XXXX-XXXX-XXX-130	2,873,700.00	
Less: Curr Adopt (CA)	01-2280-XXXX-XXX-130	(1,686,700.00)	
Media Services	01-XXXX-XXXX-XXX-170	182,238.00	
Sub Total			**$ 3,207,696.00**
Total			**$ 5,562,885.56**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 2,468,238.66
FY10 Non-Personnel Budget @ 102.8%			$ 3,297,511.49
Total FY11 Continuation Budget			$ 5,765,750.15

Budget Levels			
FY11 Budget @ 104.0%			$ 5,785,400.98
FY11 Budget @ 103.0%			$ 5,729,772.13
FY11 Budget @ 102.0%			$ 5,674,143.27
FY11 Budget @ 101.0%			$ 5,618,514.42

Millard Public Schools
FY11 Program Budgeting
Program Area: Curriculum Adoption (CA)

	Pentamation Code		FY10 Original Budget
Salaries & Benefits			**$ -**
Non-Personnel	01-2280-XXXX-XXX-XXX		**$ 2,903,447.00**
Total			**$ 2,903,447.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 2,984,743.52
Total FY11 Continuation Budget			$ 2,984,743.52

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: Business Services (BS)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			
Business Services	01-2323-XXXX-XXX-310	1,422,127.43	
Distribution & Purchasing	N/A	-	
District Wide Expenses	N/A	-	
Sub Total			**$ 1,422,127.43**
Non-Personnel			
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	325,500.00	
Less			
Business Postage (CBS)	01-2510-0000-000-320 03410	(304,500.00)	
Sub Total			**$ 195,014.00**
Total			**$ 1,617,141.43**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 1,490,389.55
FY10 Non-Personnel Budget @ 102.8%			$ 200,474.39
Total FY11 Continuation Budget			$ 1,690,863.94

Budget Levels			
FY11 Budget @ 104.0%			$ 1,681,827.09
FY11 Budget @ 103.0%			$ 1,665,655.67
FY11 Budget @ 102.0%			$ 1,649,484.26
FY11 Budget @ 101.0%			$ 1,633,312.84

Millard Public Schools
FY11 Program Budgeting
Program Area: Contractual Business Services (CBS)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			**$ -**
Non-Personnel			
Contracted Business Services	01-XXXX-XXXX-XXX-320	9,985,082.00	
Less			
Special Building Projects (SB)	01-78XX-XXXX-XXX-320	(6,664,082.00)	
District Wide Expenses (BS)	01-2510-0000-000-320 <>03410	(21,000.00)	
Sub Total			**$ 3,300,000.00**
Total			**$ 3,300,000.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 3,392,400.00
Total FY11 Continuation Budget			$ 3,392,400.00

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: Technology (TECH)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits	01-2330-XXXX-XXX-310		**$ 2,128,843.56**
Non-Personnel	01-XXXX-XXXX-XXX-104		**$ 1,488,593.00**
Total			**$ 3,617,436.56**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 2,231,028.05
FY10 Non-Personnel Budget @ 102.8%			$ 1,530,273.60
Total FY11 Continuation Budget			$ 3,761,301.65

Budget Levels			
FY11 Budget @ 104.0%			$ 3,762,134.02
FY11 Budget @ 103.0%			$ 3,725,959.66
FY11 Budget @ 102.0%			$ 3,689,785.29
FY11 Budget @ 101.0%			$ 3,653,610.93

Millard Public Schools
FY11 Program Budgeting
Program Area: Special Education (SPED)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			
School Age SPED	01-12XX-XXXX-XXX-310	17,737,244.73	
Psychologists	01-2140-XXXX-XXX-310	1,318,373.34	
Below Age Five SPED	01-441X-XXXX-XXX-310	2,819,235.49	
SA SPED Transportation	01-2760-XXXX-XXX-310	215,287.24	
BAF SPED Transportation	01-4402-XXXX-XXX-310	472,936.12	
Sub Total			**$ 22,563,076.92**
Non-Personnel			
Special Education	01-XXXX-XXXX-XXX-140	3,420,394.00	
Less: Flex Funding	01-XXXX-023X-XXX-140	(1,297,117.00)	
SA SPED Transportation	01-2760-XXXX-XXX-370	2,364,230.00	
BAF SPED Transportation	01-4402-XXXX-XXX-370	171,645.00	
SPED Lease Vehicles	01-XXXX-XXXX-XXX-700	123,579.00	
Sub Total			**$ 4,782,731.00**
Total			**$ 27,345,807.92**
FLEX Funding	01-XXXX-023X-XXX-140		**$ 1,297,117.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 23,646,104.61
FY10 Non-Personnel Budget @ 102.8%			$ 4,916,647.47
Total FY11 Continuation Budget			$ 28,562,752.08

Budget Levels			
FY11 Budget @ 104.0%			$ 28,439,640.24
FY11 Budget @ 103.0%			$ 28,166,182.16
FY11 Budget @ 102.0%			$ 27,892,724.08
FY11 Budget @ 101.0%			$ 27,619,266.00
Budget Level (FLEX Funding Only)			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area Budget: Operations & Maintenance (OM)

	Pentamation Code		FY10 Original Budget
Salaries & Benefits	01-26XX-XXXX-XXX-310		**$ 9,254,935.62**
Non-Personnel	01-XXXX-XXXX-XXX-4XX		**$ 4,699,193.00**
Total			**$ 13,954,128.62**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 9,699,172.53
FY10 Non-Personnel Budget @ 102.8%			$ 4,830,770.40
Total FY11 Continuation Budget			$ 14,529,942.93

Budget Levels			
FY11 Budget @ 104.0%			$ 14,512,293.76
FY11 Budget @ 103.0%			$ 14,372,752.48
FY11 Budget @ 102.0%			$ 14,233,211.19
FY11 Budget @ 101.0%			$ 14,093,669.91

Millard Public Schools
FY11 Program Budgeting
Program Area Budget: Special Building Projects (SB)

	Pentamation Code		FY10 Original Budget
Salaries & Benefits			**$ -**
Non-Personnel	01-78XX-XXXX-XXX-320		**$ 6,664,082.00**
Total			**$ 6,664,082.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 6,850,676.30
Total FY11 Continuation Budget			$ 6,850,676.30

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: Transportation (TRNS)

	Pentamation Code		FY10 Original Budget
Salaries & Benefits	01-2750-XXXX-XXX-310		**$ 64,553.25**
Non-Personnel	01-2750-XXXX-XXX-370		**$ 1,649,303.00**
Total			**$ 1,713,856.25**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 67,651.81
FY10 Non-Personnel Budget @ 102.8%			$ 1,695,483.48
Total FY11 Continuation Budget			$ 1,763,135.29

Budget Levels			
FY11 Budget @ 104.0%			$ 1,782,410.50
FY11 Budget @ 103.0%			$ 1,765,271.94
FY11 Budget @ 102.0%			$ 1,748,133.38
FY11 Budget @ 101.0%			$ 1,730,994.81

Millard Public Schools
FY11 Program Budgeting
Program Area: Security (SEC)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits	01-2400-0860-XXX-310		**$ 346,375.29**
Non-Personnel	01-2630-XXXX-XXX-203		**$ 258,358.00**
Total			**$ 604,733.29**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 363,001.30
FY10 Non-Personnel Budget @ 102.8%			$ 265,592.02
Total FY11 Continuation Budget			$ 628,593.32

Budget Levels			
FY11 Budget @ 104.0%			$ 628,922.62
FY11 Budget @ 103.0%			$ 622,875.29
FY11 Budget @ 102.0%			$ 616,827.96
FY11 Budget @ 101.0%			$ 610,780.62

Millard Public Schools
FY11 Program Budgeting
Program Area: Employee Contracted Obligations (ECO)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			**$ -**
Non-Personnel			
Overtime	01-XXXX-XXXX-XXX-312	134,881.00	
CCM	01-XXXX-XXXX-XXX-313	69,998.00	
VESP & DFT&M & SUBS	01-XXXX-XXXX-XXX-315	7,834,979.00	
Sub Total			**$ 8,039,858.00**
Total After Adjustments			**$ 8,039,858.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 8,264,974.02
Total FY11 Continuation Budget			$ 8,264,974.02

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: Grants (GRT)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			**$ -**
Non-Personnel	11-XXXX-XXXX-XXX-XXX	18,070,579.00	
Less			
SFSF (ARRA)	11-45XX-XXXX-XXX-XXX	(7,251,059.00)	
IDEA (ARRA)	11-46XX-XXXX-XXX-XXX	(5,087,022.00)	
Title I (ARRA)	11-48XX-XXXX-XXX-XXX	(1,004,810.00)	**$ 4,727,688.00**
Total			**$ 4,727,688.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 4,860,063.26
Total FY11 Continuation Budget			$ 4,860,063.26

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: American Recovery & Reinvestment Act (ARRA)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			**$ -**
Non-Personnel			
ARRA - SFSF	11-45XX-XXXX-XXX-XXX	7,251,059.00	
ARRA - IDEA	11-46XX-XXXX-XXX-XXX	5,087,022.00	
ARRA - Title I	11-48XX-XXXX-XXX-XXX	1,004,810.00	**$ 13,342,891.00**
Total			**$ 13,342,891.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 13,716,491.95
Total FY11 Continuation Budget			$ 13,716,491.95

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: Contingency (CON)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits	01-11XX-XXXX-0XX-310		**$ 1,523,649.77**
Non-Personnel	01-2323-XXXX-XXX-319	954,729.00	
Less			
Prior Year Budget Deficit Adjustment (ELM)		(15,707.00)	
Sub Total			**$ 939,022.00**
Total			**$ 2,462,671.77**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ 1,596,784.96
FY10 Non-Personnel Budget @ 102.8%			$ 965,314.62
Total FY11 Continuation Budget			$ 2,562,099.58

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: Strategic Plan (SP)

	Pentamation Code		FY10 Original Budget
Salaries & Benefits			**$ -**
Non-Personnel	01-2300-2216-XXX-319		**$ 415,000.00**
Total			**$ 415,000.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 426,620.00
Total FY11 Continuation Budget			$ 426,620.00

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Millard Public Schools
FY11 Program Budgeting
Program Area: Utilities (UTL)

	Pentamation Code	FY10 Original Budget	
Salaries & Benefits			**$ -**
Non-Personnel			
Electricity	01-XXXX-XXXX-XXX-340 03220	4,068,258.00	
Gas, Water & Sewer	01-XXXX-XXXX-XXX-340 <>03220	1,273,959.00	
Sub Total			**$ 5,342,217.00**
Total			**$ 5,342,217.00**

FY11 Continuation Budget (For Informational Purposes Only)			
FY10 Salaries & Benefits Budget @ 104.8%			$ -
FY10 Non-Personnel Budget @ 102.8%			$ 5,491,799.08
Total FY11 Continuation Budget			$ 5,491,799.08

Budget Levels			
FY11 Budget @ 104.0%			***FIXED***
FY11 Budget @ 103.0%			***FIXED***
FY11 Budget @ 102.0%			***FIXED***
FY11 Budget @ 101.0%			***FIXED***

Appendix C

Program Description Form

PROGRAM DESCRIPTION FORM

Program Area: _____

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

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

Appendix D

Budget Level Summary Form

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information[1])

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:[2] $
Amount for Above Additions: $
Amount for Above Reductions: $
Total: $

(The "Total" must equal the budget available for this budget level.[3])

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.]

[1] A separate form needs to be completed for each proposed budget level.

[2] The dollar amount for the Continuation Budget for each program area can be found in Appendix B in the Program Budgeting Packet.

[3] 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 Allocation Rates							
	Per Building				**Per Student**		
CATEGORIES	**ELM**	**MS**	**HS**		**ELM**	**MS**	**HS**
Textbooks							
Base					$ 23.35	$ 28.03	$ 28.03
Increased students					$ 215.03	$ 281.14	$ 282.91
Supplies							
Teaching					$ 12.83	$ 43.78	$ 47.28
Warehouse					$ 21.60	$ 18.08	$ 18.08
Guidance		$ 2,335					
Substitutes							
Activities		$ 910	$ 3,642				
Athletics			$ 6,832				
Field Trips			$ 2,977				
Temporary Help							
Athletic Contest Supervision		$ 3,892	$ 27,369				
Repairs/Equip. Replacement		$ 4,086	$ 5,838		$ 14.25	$ 17.11	$ 19.96
Copies							
Copier Supplies	$ 751	$ 2,442	$ 9,538				
Media							
Books	$ 2,335	$ 4,086	$ 5,838		$ 5.38	$ 6.60	$ 7.88
Supplies	$ 1,168	$ 1,752	$ 1,752		$ 2.10	$ 2.91	$ 2.49
Gifted							
Supplies Base	$ 1,292	$ 5,254	$ 11,966				
Writing Hours	0	0	0				
Writing Hrs	$ -	$ -	$ -				
Number of Sub days	0	0	0				
Sub days @ $150.71	$ -	$ -	$ -				
Staff Development							
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				
Technology Staff Dev.							
Base	$ 526	$ 700	$ 934				
Per Staff Allocation	$ 23.35	$ 23.35	$ 23.35				

Millard Public Schools
Building Budget - Final Allocation
Fiscal Year 2009-10

Building	Actual FY09 Enroll	Actual SPED Pre-K	Actual FY10 Enroll	Actual SPED Pre-K	Actual FY10 Certified Staff	Textbook Base	Textbook Change Due To Enroll	Textbook Total	Supplies	Subs.	Temp. Help	Repairs/ Eq Replace	Copier	Media Books	Media Supplies	Total Media	Gifted	Staff Dev.	Tech. Staff Dev.	FY10 Budget Before Adjustments	Program Budgeting Adjustment	FY10 Budget After Adjustments	FY09 Budget	Difference
Abbott	411		427		28.20	$ 9,970	$ 3,440	$ 13,411	$ 14,702			$ 6,085	$ 751	$ 4,632	$ 2,065	$ 6,697	$ 1,292	$ 1,755	$ 1,184	$ 45,877	$ (4,438)	$ 41,439	$ 39,885	$ 1,554
Ackerman	550		536		36.60	$ 12,516	$ -	$ 12,516	$ 18,454			$ 7,638	$ 751	$ 5,219	$ 2,294	$ 7,512	$ 1,292	$ 2,098	$ 1,381	$ 51,642	$ (4,995)	$ 46,647	$ 51,180	$ (4,533)
Aldrich	429		435		28.35	$ 10,157	$ 1,290	$ 11,447	$ 14,977			$ 6,199	$ 751	$ 4,675	$ 2,082	$ 6,757	$ 1,292	$ 1,761	$ 1,188	$ 44,372	$ (4,292)	$ 40,080	$ 42,132	$ (2,052)
Black Elk	537		539		33.60	$ 12,586	$ 430	$ 13,016	$ 18,558			$ 7,681	$ 751	$ 5,235	$ 2,300	$ 7,535	$ 1,292	$ 1,976	$ 1,311	$ 52,118	$ (5,041)	$ 47,077	$ 49,994	$ (2,917)
Bryan	381		379	2	31.80	$ 8,850	$ -	$ 8,850	$ 13,092			$ 5,401	$ 751	$ 4,374	$ 1,964	$ 6,338	$ 1,292	$ 1,902	$ 1,269	$ 38,894	$ (3,762)	$ 35,132	$ 38,251	$ (3,119)
Cather	430		455		30.15	$ 10,624	$ 5,376	$ 16,000	$ 15,666			$ 6,484	$ 751	$ 4,783	$ 2,124	$ 6,906	$ 1,292	$ 1,835	$ 1,230	$ 50,164	$ (4,852)	$ 45,311	$ 44,325	$ 986
Cody	210	57	233	60	35.25	$ 5,441	$ 4,946	$ 10,386	$ 9,318			$ 3,320	$ 751	$ 3,589	$ 1,657	$ 5,246	$ 1,292	$ 2,043	$ 1,349	$ 33,706	$ (3,260)	$ 30,445	$ 26,075	$ 4,371
Cottonwood	346		353		29.25	$ 8,243	$ 1,505	$ 9,748	$ 12,154			$ 5,030	$ 751	$ 4,234	$ 1,909	$ 6,143	$ 1,292	$ 1,798	$ 1,209	$ 38,125	$ (3,688)	$ 34,437	$ 35,948	$ (1,510)
Disney	264	23	266	30	30.65	$ 6,211	$ 430	$ 6,641	$ 9,806			$ 3,791	$ 751	$ 3,766	$ 1,727	$ 5,493	$ 1,292	$ 1,855	$ 1,242	$ 30,871	$ (2,986)	$ 27,885	$ 29,187	$ (1,302)
Ezra Millard	391		383		28.45	$ 8,943	$ -	$ 8,943	$ 13,187			$ 5,458	$ 751	$ 4,396	$ 1,972	$ 6,368	$ 1,292	$ 1,765	$ 1,190	$ 38,954	$ (3,768)	$ 35,186	$ 38,449	$ (3,263)
Harvey Oaks	288		294		24.75	$ 6,865	$ 1,290	$ 8,155	$ 10,122			$ 4,190	$ 751	$ 3,917	$ 1,785	$ 5,702	$ 1,292	$ 1,614	$ 1,104	$ 32,930	$ (3,185)	$ 29,745	$ 32,024	$ (2,279)
Hitchcock	175	24	181	21	22.95	$ 4,226	$ 1,290	$ 5,517	$ 6,685			$ 2,579	$ 751	$ 3,309	$ 1,548	$ 4,857	$ 1,292	$ 1,541	$ 1,062	$ 24,284	$ (2,349)	$ 21,935	$ 21,836	$ 99
Holling Hgts	388		408	24	33.40	$ 9,527	$ 4,301	$ 13,827	$ 14,566			$ 5,814	$ 751	$ 4,530	$ 2,025	$ 6,555	$ 1,292	$ 1,968	$ 1,306	$ 46,079	$ (4,457)	$ 41,621	$ 38,492	$ 3,130
Montclair	530	30	521	23	41.55	$ 12,165	$ -	$ 12,165	$ 18,435			$ 7,424	$ 751	$ 5,138	$ 2,262	$ 7,400	$ 1,292	$ 2,301	$ 1,496	$ 51,264	$ (4,959)	$ 46,306	$ 50,678	$ (4,372)
Morton	357		358		28.45	$ 8,359	$ 215	$ 8,574	$ 12,326			$ 5,102	$ 751	$ 4,261	$ 1,920	$ 6,181	$ 1,292	$ 1,765	$ 1,190	$ 37,181	$ (3,596)	$ 33,585	$ 35,741	$ (2,156)
Neihardt	549		557	1	39.50	$ 13,006	$ 1,720	$ 14,726	$ 19,199			$ 7,937	$ 751	$ 5,332	$ 2,338	$ 7,669	$ 1,292	$ 2,217	$ 1,448	$ 55,240	$ (5,343)	$ 49,897	$ 51,209	$ (1,312)
Norris	340		356		30.40	$ 8,313	$ 3,440	$ 11,753	$ 12,257			$ 5,073	$ 751	$ 4,250	$ 1,916	$ 6,166	$ 1,292	$ 1,845	$ 1,236	$ 40,373	$ (3,905)	$ 36,468	$ 34,583	$ 1,885
Reagan	543		607		38.20	$ 14,173	$ 13,762	$ 27,935	$ 20,899			$ 8,650	$ 751	$ 5,601	$ 2,443	$ 8,043	$ 1,292	$ 2,164	$ 1,418	$ 71,152	$ (6,882)	$ 64,270	$ 65,515	$ (1,245)
Reeder	435	32	461	32	35.10	$ 10,764	$ 5,591	$ 16,355	$ 16,563			$ 6,569	$ 751	$ 4,815	$ 2,136	$ 6,951	$ 1,292	$ 2,037	$ 1,346	$ 51,865	$ (5,017)	$ 46,848	$ 54,347	$ (7,499)
Rockwell	295		335		35.10	$ 7,822	$ 8,601	$ 16,423	$ 11,534			$ 4,774	$ 751	$ 4,137	$ 1,872	$ 6,009	$ 1,292	$ 2,037	$ 1,346	$ 44,166	$ (4,272)	$ 39,894	$ 31,434	$ 8,459
Rohwer	471		488		33.90	$ 11,395	$ 3,656	$ 15,050	$ 16,802			$ 6,954	$ 751	$ 4,960	$ 2,193	$ 7,153	$ 1,292	$ 1,988	$ 1,318	$ 51,308	$ (4,963)	$ 46,345	$ 44,863	$ 1,482
Sandoz	312	18	308	20	35.65	$ 7,192	$ -	$ 7,192	$ 11,036			$ 4,389	$ 751	$ 3,992	$ 1,815	$ 5,807	$ 1,292	$ 2,059	$ 1,358	$ 33,885	$ (3,278)	$ 30,607	$ 33,526	$ (2,919)
Wheeler	581		613		41.90	$ 14,314	$ 6,881	$ 21,195	$ 21,106			$ 8,735	$ 751	$ 5,633	$ 2,455	$ 8,088	$ 1,292	$ 2,315	$ 1,504	$ 64,986	$ (6,286)	$ 58,700	$ 53,788	$ 4,912
Upchurch	287		390		26.50	$ 9,107	$ 22,148	$ 31,255	$ 13,428			$ 5,558	$ 751	$ 4,433	$ 1,987	$ 6,420	$ 1,292	$ 1,686	$ 1,145	$ 61,533	$ (5,952)	$ 55,581	$ 38,500	$ 17,081
Willowdale	417		417		34.20	$ 9,737	$ -	$ 9,737	$ 14,357			$ 5,942	$ 751	$ 4,578	$ 2,044	$ 6,622	$ 1,292	$ 2,000	$ 1,325	$ 42,026	$ (4,065)	$ 37,961	$ 40,752	$ (2,791)
Total ELM	9,917	184	10,300	213	813.85	$ 240,505	$ 90,313	$ 330,818	$ 359,230	$ -	$ -	$ 146,775	$ 18,775	$ 113,789	$ 50,830	$ 164,619	$ 32,300	$ 48,325	$ 32,153	$ 1,132,994	$ (109,591)	$ 1,023,403	$ 1,022,713	$ 690
Andersen	756		783		61.40	$ 21,947	$ 7,591	$ 29,538	$ 50,771	$ 910	$ 3,892	$ 17,483	$ 2,442	$ 9,254	$ 4,031	$ 13,284	$ 5,254	$ 3,714	$ 2,134	$ 129,423	$ (6,709)	$ 122,715	$ 116,131	$ 6,584
Beadle	839		862		73.04	$ 24,162	$ 6,466	$ 30,628	$ 55,658	$ 910	$ 3,892	$ 18,835	$ 2,442	$ 9,775	$ 4,260	$ 14,036	$ 5,254	$ 4,190	$ 2,405	$ 138,250	$ (7,166)	$ 131,084	$ 139,948	$ (8,864)
Central	735		727		62.34	$ 20,378	$ -	$ 20,378	$ 47,307	$ 910	$ 3,892	$ 16,525	$ 2,442	$ 8,884	$ 3,868	$ 12,752	$ 5,254	$ 3,753	$ 2,156	$ 115,368	$ (5,980)	$ 109,388	$ 114,015	$ (4,627)
Kiewit	929		884		68.05	$ 24,779	$ -	$ 24,779	$ 57,019	$ 910	$ 3,892	$ 19,211	$ 2,442	$ 9,920	$ 4,324	$ 14,245	$ 5,254	$ 3,986	$ 2,289	$ 134,027	$ (6,947)	$ 127,080	$ 141,329	$ (14,249)
North	732		804		60.45	$ 22,536	$ 20,242	$ 42,778	$ 52,070	$ 910	$ 3,892	$ 17,842	$ 2,442	$ 9,392	$ 4,092	$ 13,484	$ 5,254	$ 3,676	$ 2,112	$ 144,460	$ (7,488)	$ 136,972	$ 117,324	$ 19,648
Russell	851		866		63.60	$ 24,274	$ 4,217	$ 28,491	$ 55,906	$ 910	$ 3,892	$ 18,903	$ 2,442	$ 9,802	$ 4,272	$ 14,074	$ 5,254	$ 3,804	$ 2,185	$ 135,861	$ (7,042)	$ 128,819	$ 127,310	$ 1,509
Total MS	4,842		4,926		388.88	$ 138,076	$ 38,516	$ 176,592	$ 318,732	$ 5,460	$ 23,352	$ 108,800	$ 14,652	$ 57,028	$ 24,847	$ 81,874	$ 31,524	$ 23,124	$ 13,280	$ 797,391	$ (41,334)	$ 756,057	$ 756,056	$ 1
MLC	83		82		9.10	$ 2,298	$ -	$ 2,298	$ 5,360			$ 1,637		$ 6,484	$ 1,956	$ 8,440		$ 2,180	$ 1,146	$ 21,062	$ 1,166	$ 22,228	$ 22,546	$ (319)
North	2436		2458		160.55	$ 68,898	$ 6,224	$ 75,122	$ 160,655	$ 13,451	$ 27,369	$ 54,900	$ 9,538	$ 25,207	$ 7,872	$ 33,079	$ 11,966	$ 8,369	$ 4,683	$ 399,131	$ 22,093	$ 421,224	$ 416,528	$ 4,696
South	2075		1993		146.20	$ 55,864	$ -	$ 55,864	$ 130,262	$ 13,451	$ 27,369	$ 45,618	$ 9,538	$ 21,543	$ 6,715	$ 28,257	$ 11,966	$ 7,782	$ 4,348	$ 334,456	$ 18,513	$ 352,969	$ 367,951	$ (14,982)
West	2110		2144		141.42	$ 60,096	$ 9,619	$ 69,715	$ 140,132	$ 13,451	$ 27,369	$ 48,632	$ 9,538	$ 22,733	$ 7,091	$ 29,823	$ 11,966	$ 7,587	$ 4,236	$ 362,450	$ 20,062	$ 382,512	$ 371,907	$ 10,605
Total HS	6,704		6,677		457.27	$ 187,156	$ 15,843	$ 202,999	$ 436,409	$ 40,353	$ 82,107	$ 150,787	$ 28,614	$ 75,967	$ 23,634	$ 99,600	$ 35,898	$ 25,918	$ 14,413	$ 1,117,099	$ 61,834	$ 1,178,933	$ 1,178,932	$ 1
	21,463	184	21,903	213	1,660.00	$ 565,737	$ 144,672	$ 710,409	$ 1,114,371	$ 45,813	$ 105,459	$ 406,362	$ 62,041	$ 246,783	$ 99,310	$ 346,094	$ 99,722	$ 97,367	$ 59,847	$ 3,047,484	$ (89,091)	$ 2,958,393	$ 2,957,701	$ 692

Appendix F

Budget Request Form

BUDGET REQUEST FORM[1]

Program Area: _____

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

[1] Complete a separate form for each request.
[2] The request may be for a reduction, an addition, or a request to consider a particular issue (e.g., consider the issue of discontinuing partial parent pay transportation for middle school students).
[3] The cost should reflect both personnel and non-personnel costs.
[4] Share the rationale behind the request. Include as much data and other information as possible.

Appendix G

Executive Summary Form

EXECUTIVE SUMMARY

(Summary Information Covering All Proposed Budget Levels)

Program Area:

Last Year's Budget: $

101.0% Budget:	$	Incremental Amount:[1]	$
102.0% Budget:	$	Incremental Amount:	$
103.0% Budget:	$	Incremental Amount:	$
104.0% 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. 101.0% Budget

(Start typing here. Use block paragraph style.)

B. 102.0% Budget

(Start typing here. Use block paragraph style.)

C. 103.0% Budget

(Start typing here. Use block paragraph style.)

D. 104.0% 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.)

[1] 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 12, 2010	Completion of Budget Process Packets
February 12, 2010	Distribution of Packets to Administrators
April 9, 2010	Multiple Level Budgets Due
May 7, 2010 (+/-)	District Budgeting Team Meeting ("Q-Sort" Process)
June 14, 2010 (+/-)	Budget Retreat with Board of Education
August 9, 2010 (+/-)	Public Budget Hearing
September 7, 2010	Budget Adoption (Assuming Labor Day Meeting Delayed)
September 20, 2010	Budget Documents Filed As Required by Law

Millard PUBLIC SCHOOLS

DISTRICT BUDGETING TEAM

Multi-Level Budget
May 14, 2010

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 2009-10 classroom teachers included:

Kindergarten – 1750 students, 89 FTE	Grade 1 – 1675 students, 82 FTE
Grade 2 – 1702 students, 81 FTE	Grade 3 – 1741 students, 80 FTE
Grade 4 – 1663 students, 76 FTE	Grade 5 – 1601 students, 72 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		

EXECUTIVE SUMMARY

(Summary Information Covering All Proposed Budget Levels)

Program Area: Elementary Programs 2010 - 2011

Last Year's Budget: $ 48,115,252
Continuation Budget: $ 50,404,316

101% Budget:	$48,596,404.77	Incremental Amount:	$48,596,404.77
102% Budget:	$49,077,557.30	Incremental Amount:	$ 481,153.00
103% Budget:	$49,558,709.82	Incremental Amount:	$ 481,153.00
104% Budget:	$50,039,862.34	Incremental Amount:	$ 481,153.00
105.13% Budget:	$50,581,376.00	Incremental Amount:	$ 541,514.00

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. 101% Budget

Reductions:
*11.5 teachers ($734,907)
*Literacy Trainers/TST ($44,509)
*Safety Patrol ($31,333)
*Student Council ($20,262)
*PAYBAC Liaison ($16,193)
*Club Sponsors ($56,098)
*SIS Trainers ($29,739)
*MIT Consultants 5/bldg ($75,583)
*Building Web Page ($38,820)
*Strings – 4th/5th grades ($345,086)
*Band ($415,382)

Additions:
*None

B. 102% Budget

Reductions:
*6 FTE tchrs ($383,430)
* Literacy Trainers/TST ($48,341)
*Safety Patrol ($31,333)
*Student Council ($20,262)
*PAYBAC Liaison ($16,193)
*1 Club Sponsors ($14,000)
*SIS Trainers ($29,739)
*Building Web Page ($38,820)
*Strings – 4th/5th grades ($345,086)
*Band ($415,382)

Additions:
*.25 FTE ELL Waiver Tchr ($15,827)

C. 103% Budget

Reductions:
* Literacy Trainers/TST ($45,857)
* Student Council ($20,262)
*PAYBAC Liaison ($16,193)

Additions:
*.25 FTE ELL Waiver Tchr ($15,827)
*1 FTE ELL Tchr ($63,905)

*1 Club Sponsors ($14,000)
*SIS Trainers ($29,739)
*Building Web Page ($38,820)
*Strings – 4th/5th grades ($345,086)
*Band ($415,382)

D. 104% Budget

Reductions:
* Literacy Trainers/TST ($45,134)
* Student Council ($20,262)
*PAYBAC Liaison ($16,193)
*1 Club Sponsors ($14,000)
*SIS Trainers ($29,739)
*Building Web Page ($38,820)
*Strings – 4th/5th grades ($345,086)
*Band ($415,382)

Additions:
*.25 FTE ELL Waiver Tchr ($15,827)
*1 FTE ELL Tchr ($63,905)
*6 FTE Tchr Growth ($383,430)
*$100,000 Modified Band/Strings Program

Optional #1 105.13% Budget

Reductions:
* Literacy Trainers/TST ($45,000)
* SIS Trainers ($29,739)
* Building Web Page ($38,820)
*Gr 4 Strings ($172,543)

Additions:
*.25 FTE ELL Waiver Tchr ($15,827)
*1 FTE ELL Tchr ($63,905)
*6 FTE Tchr Growth ($383,430)

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Elementary Program Budget 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
11.5 FTE - teachers	$ 734,907
Literacy Trainers/Teacher Support Team	$ 44,509
Safety Patrol	$ 31,333
Student Council	$ 20,262
PAYBAC Liaison	$ 16,193
Club Sponsor	$ 56,098
SIS Trainer	$ 29,739
MIT 5/Bldg Consultants	$ 75,583
Building Web Page	$ 38,820
Strings – 4th/5th Grades	$345,086
Band	$415,382

3. Financial Reconciliation:

Continuation Budget:	$ 50,404,316.00
Amount for Above Additions:	$ 0
Amount for Above Reductions:	$ 1,807,912.00
Total:	$ 48,596,404.00

(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 intent of the submitted budget is to implement the district curriculum and services that provide students the differentiated learning opportunities to successfully achieve our District Standards and Indicators and meet District and State Assessments, within the parameters of State Statute and Nebraska Department of Education Rules.

- The following requests were submitted to the Elementary Program Budget Team but were not granted at this level
  i. 1 FTE ELL teacher for growth
  ii. .25 FTE ELL teacher for students who have waived attending their ELL site
  iii. 3 FTE teachers for traveling art teachers for grade 5
  iv. 6 FTE teachers for classroom growth

- The committee reviewed all of the programs included in the Elementary Program Budget to identify possible reductions. The building budgets for staff development, materials, and supplies do not adequately meet the building needs, so this area was not identified for reductions. Other programs such as Counseling, Literacy Intervention, Physical Education, and Vocal Music were discussed, but are critical components to supporting elementary students' academic achievement. Based on these concerns, the committee identified the following reductions to meet this budget level:
    i. All remaining extra-curricular programs – Student Council, all Club Sponsors
    ii. Building extra-duty positions – Safety Patrol, PAYBAC Liaison, 5 MIT Consultants/Bldg (retain 1/bldg), Student Information System Trainers, Building Web Page Developer
    iii. Teaching staff – 11.5 classroom teachers, 4th grade String, 5th grade Strings, and 5th grade Band
    iv. Development of grade level teacher trainers in the area of literacy
- 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).

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Elementary Program Budget Budget Level = 102%

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

Additions	Est. Cost
.25 FTE ELL Waiver Tchr	$15,827

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

Reductions	Est. Cost
6 FTE - teachers	$ 383,430
Literacy Trainers/Teacher Support Team	$ 48,341
Safety Patrol	$ 31,333
Student Council	$ 20,262
PAYBAC Liaison	$ 16,193
1 Club Sponsor	$ 14,000
SIS Trainer	$ 29,739
Building Web Page	$ 38,820
Strings – 4th/5th Grades	$345,086
Band	$415,382

3. Financial Reconciliation:

Continuation Budget:	$ 50,404,316.00
Amount for Above Additions:	$ 15,827.00
Amount for Above Reductions:	$ 1,342,586.00
Total:	$ 49,077,557.00

(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 intent of the submitted budget is to implement the district curriculum and services that provide students the differentiated learning opportunities to successfully achieve our District Standards and Indicators and meet District and State Assessments, within the parameters of State Statute and Nebraska Department of Education Rules.

- The following request was included at this budget level:
    i. .25 FTE ELL teacher for students who have waived attending their ELL site, there currently exits a .5 FTE teacher, this would increase the support for those students

- The following requests were submitted to the Elementary Program Budget Team but were not granted at this level
    i. 1 FTE ELL teacher for growth
    ii. 3 FTE teachers for traveling art teachers for grade 5
    iii. 6 FTE teachers for classroom growth
- The committee reviewed all of the programs included in the Elementary Program Budget to identify possible reductions. The building budgets for staff development, materials, and supplies do not adequately meet the building needs, so this area was not identified for reductions. Other programs such as Counseling, Literacy Intervention, Physical Education, and Vocal Music were discussed, but are critical components to supporting elementary students' academic achievement. Based on these concerns, the committee identified the following reductions to meet this budget level:
    i. All remaining extra-curricular programs for reduction –Student Council, and 1 Club Sponsor (retains 3)
    ii. Building extra-duty positions – Safety Patrol, PAYBAC Liaison, Student Information System Trainers, Building Web Page Developer
    iii. Teaching staff – 6 classroom teachers, 4th grade String, 5th grade Strings, and 5th grade Band
    iv. Development of grade level teacher trainers in the area of literacy
- 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).

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Elementary Program Budget Budget Level = 103%

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

Additions	Est. Cost
.25 FTE ELL Waiver Tchr	$15,827
1 FTE ELL Tchr	$63,905

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

Reductions	Est. Cost
Literacy Trainers/Teacher Support Team	$ 45,857
Student Council	$ 20,262
PAYBAC Liaison	$ 16,193
1 Club Sponsor	$ 14,000
SIS Trainer	$ 29,739
Building Web Page	$ 38,820
Strings – 4th/5th Grades	$345,086
Band	$415,382

3. Financial Reconciliation:

Continuation Budget:	$ 50,404,316.00
Amount for Above Additions:	$ 79,732.00
Amount for Above Reductions:	$ 925,339.00
Total:	$ 49,558,709.00

(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 addition of 6 FTE for K-5 teachers was requested by Human Resources based on anticipated growth for 2009-10.

The intent of the submitted budget is to implement the district curriculum and services that provide students the differentiated learning opportunities to successfully achieve our District Standards and Indicators and meet District and State Assessments, within the parameters of State Statute and Nebraska Department of Education Rules.

- The following add request was included at this budget level:
    i. .25 FTE ELL teacher for students who have waived attending their ELL site
    ii. 1 FTE ELL teacher for growth, as the number of students increases, this provides additional support for those students

- The following requests were submitted to the Elementary Program Budget Team but were not granted at this level
    i. 3 FTE teachers for traveling art teachers for grade 5
    ii. 6 FTE teachers for classroom growth
- The committee reviewed all of the programs included in the Elementary Program Budget to identify possible reductions. The building budgets for staff development, materials, and supplies do not adequately meet the building needs, so this area was not identified for reductions. Other programs such as Counseling, Literacy Intervention, Physical Education, and Vocal Music were discussed, but are critical components to supporting elementary students' academic achievement. Based on these concerns, the committee identified the following reductions to meet this budget level:
    i. All remaining extra-curricular programs for reduction – Student Council, and 1 Club Sponsor (retains 3)
    ii. Building extra-duty positions – PAYBAC Liaison, Student Information System Trainers, Building Web Page Developer
    iii. Teaching staff – 6 classroom teachers, 4th grade String, 5th grade Strings, and 5th grade Band
    iv. Development of grade level teacher trainers in the area of literacy
- 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).

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Elementary Program Budget Budget Level = 104%

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

Additions	Est. Cost
.25 FTE ELL Waiver Tchr	$ 15,827
1 FTE ELL Tchr	$ 63,905
6 FTE Tchr Growth	$383,430
Modified Band/Strings Program	$100,000

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

Reductions	Est. Cost
Literacy Trainers/Teacher Support Team	$ 48,134
Student Council	$ 20,262
PAYBAC Liaison	$ 16,193
1 Club Sponsor	$ 14,000
SIS Trainer	$ 29,739
Building Web Page	$ 38,820
Strings – 4th/5th Grades	$345,086
Band	$415,382

3. Financial Reconciliation:

Continuation Budget:	$ 50,404,316.00
Amount for Above Additions:	$ 563,162.00
Amount for Above Reductions:	$ 927,616.00
Total:	$ 50,039,862.00

(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 addition of 6 FTE for K-5 teachers was requested by Human Resources based on anticipated growth for 2009-10.

   The intent of the submitted budget is to implement the district curriculum and services that provide students the differentiated learning opportunities to successfully achieve our District Standards and Indicators and meet District and State Assessments, within the parameters of State Statute and Nebraska Department of Education Rules.
   - The following add request was included at this budget level:
     i. .25 FTE ELL teacher for students who have waived attending their ELL site
     ii. 1 FTE ELL teacher for growth
     iii. 6 FTE teachers for classroom growth, this provides the teachers for the expected growth in students

    iv. $100,00 to implement a modified Elementary Strings/Band program, based on how other district around the country are creatively providing students these opportunities by involving local community organizations, artists, volunteers, to provide after school and summer programs, and parent pay programs

- The following requests were submitted to the Elementary Program Budget Team but were not granted at this level
    i. 3 FTE teachers for traveling art teachers for grade 5, it was felt that this is not the time to implement new programs, the recommended implementation of art curriculum in 2010-11 will provide teachers the resources needed to provide an appropriate art education foundation
- The committee reviewed all of the programs included in the Elementary Program Budget to identify possible reductions. The building budgets for staff development, materials, and supplies do not adequately meet the building needs, so this area was not identified for reductions. Other programs such as Counseling, Literacy Intervention, Physical Education, and Vocal Music were discussed, but are critical components to supporting elementary students' academic achievement. Based on these concerns, the committee identified the following reductions to meet this budget level:
    i. All remaining extra-curricular programs for reduction – 1 Club Sponsor
    ii. Building extra-duty positions – Student Information System Trainers, and Building Web Page Developer
    iii. Teaching staff – 4th grade String, 5th grade Strings, and 5th grade Band
    iv. Development of grade level teacher trainers in the area of literacy
- 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).

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Elementary Program Budget Budget Level = 105.13%

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

Additions	Est. Cost
.25 FTE ELL Waiver Tchr	$ 15,827
1 FTE ELL Tchr	$ 63,905
6 FTE Tchr Growth	$383,430

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

Reductions	Est. Cost
Literacy Trainers/Teacher Support Team	$ 45,000
SIS Trainer	$ 29,739
Building Web Page	$ 38,820
Strings – 4th Grade	$172,543

3. Financial Reconciliation:

Continuation Budget:	$ 50,404,316.00
Amount for Above Additions:	$ 463,162.00
Amount for Above Reductions:	$ 286,102.00
Total:	$ 50,581,376.00

(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 addition of 6 FTE for K-5 teachers was requested by Human Resources based on anticipated growth for 2009-10.
    - The reduction of 12 FTE certified staff would be directed to classroom sections where a teacher could be reduced and remain within the district guidelines. The second area of 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.

The intent of the submitted budget is to implement the district curriculum and services that provide students the differentiated learning opportunities to successfully achieve our District Standards and Indicators and meet District and State Assessments, within the parameters of State Statute and Nebraska Department of Education Rules.

- The following add request was included at this budget level:
    i. .25 FTE ELL teacher for students who have waived attending their ELL site
    ii. 1 FTE ELL teacher for growth
    iii. 6 FTE teachers for classroom growth

- The following requests were submitted to the Elementary Program Budget Team but were not granted at this level
    i. 3 FTE teachers for traveling art teachers for grade 5
- The committee reviewed all of the programs included in the Elementary Program Budget to identify possible reductions. The building budgets for staff development, materials, and supplies do not adequately meet the building needs, so this area was not identified for reductions. Other programs such as Counseling, Literacy Intervention, Physical Education, and Vocal Music were discussed, but are critical components to supporting elementary students' academic achievement. Based on these concerns, the committee identified the following reductions to meet this budget level:
    i. Building extra-duty positions –Student Information System Trainers and Building Web Page Developer
    ii. Teaching staff –4th grade String, this would limit the strings to grade 5
    iii. Development of grade level teacher trainers in the area of literacy
- 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).

Budget Summary Chart

Budget Levels Budget Totals Increment	101% $48,596,404.77 $48,596,404.77	102% $49,077,557.30 $481,153.00	103% $49,558,709.82 $481,153.00	104% $50,039,862.34 $481,153.00	105.13% $50,581,376.00 $541,514.00
Additions	None	.25 FTE ELL Waiver Tchr	.25 FTE ELL Waiver Tchr 1.0 FTE ELL Tchr	.25 FTE ELL Waiver Tchr 1.0 FTE ELL Tchr 6.0 FTE Tchr for growth $100,00 Modified Band/Strings Program	.25 FTE ELL Waiver Tchr 1.0 FTE ELL Tchr 6.0 FTE Tchr for growth
Reductions	Literacy Trainers/TST Student Council PAYBAC Liaison 1 Club Sponsor/Bldg SIS Trainers Building Web Page Dev. Strings gr 4/5 Band gr 5 11.5 FTE Tchr Safety Patrol MIT Consultants 5/Bldg	Literacy Trainers/TST Student Council PAYBAC Liaison 1 Club Sponsor/Bldg SIS Trainers Building Web Page Dev. Strings gr 4/5 Band gr 5 6.0 FTE Tchr Safety Patrol	Literacy Trainers/TST Student Council PAYBAC Liaison 1 Club Sponsor/Bldg SIS Trainers Building Web Page Dev. Strings gr 4/5 Band gr 5	Literacy Trainers/TST Student Council PAYBAC Liaison 1 Club Sponsor/Bldg SIS Trainers Building Web Page Dev. Strings gr 4/5 Band gr 5	Literacy Trainers/TST SIS Trainers Building Web Page Dev. Strings gr 4

PROGRAM DESCRIPTION FORM

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, and 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/guided 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:

- Provide counseling, career awareness and Personal Learning Plan information
- Provide administrative leadership and program/institutional management
- Support and maintain co-curricular and extracurricular programs
- Coordinate and maintain support personnel and facilities for student learning, staff and administration
- Provide staff development opportunities
- Maintain library/media services for students
- Provide technological support for instructional programs
- Maintain safe and secure learning environment
- Support district policies and state accreditation rules
- Pursue and support district strategic and site planning goals
- Support reteaching efforts, Special Education, English Language Learners (ELL) and 504 services for students
- Provide choice through Montessori and the IB Middle Years Programme (MYP)
- Maintain facility through repair and replacement of equipment
- Purchase needed instructional materials and supplies to facilitate teaching and learning
- Provide health services for students
- Provide 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, Beth Fink, Lori Jasa, Mitch Mollring, John Southworth, Joan Wilson, Chris Hughes, Nancy Johnston, Craig Whaley

Last Year's Budget: $26,546,139.00

101%	Budget:	$26,811,601.00	Incremental Amount	$26,811,601.00
102%	Budget:	$27,077,062.00	Incremental Amount	$ 265,461.00
103%	Budget:	$27,342,524.00	Incremental Amount	$ 265,461.00
104%	Budget:	$27,607,985.00	Incremental Amount	$ 265,461.00
105.6%	Budget:	$28,033,489.00	Incremental Amount	$ 425,504.00

Brief description of additions and/or reductions:

A. 101% Budget

Reductions:
6.0 FTE Counselors ($445,494.00)
8.0 FTE Teachers ($511,240.00)
Reduce paraprofessional hours ($112,228.00)
Eliminate Department Head positions ($77,581.00)
Eliminate MIT Consultants/Leaders ($43,652.00)
Eliminate School Newspaper ($3,206.00)
Reduce Clubs/Activities ($7,684.00)
Reduce Non Personnel Building Budgets ($118.00)

Additions:
3.0 FTE Teachers ($191,715.00)
.25 FTE Teacher: ELL Specialist ($15,976.00)

B. 102% Budget

Reductions:
3.0 FTE Counselors ($222,747.00)
6.5 FTE Teachers ($415,382.00)
Reduce paraprofessional hours ($163,242.00)
Eliminate Department Head positions ($77,581.00)
Eliminate MIT Consultants/Leaders ($43,652.00)
Eliminate Volunteer Coordinators ($1,600.00)
Eliminate School Newspaper ($3,206.00)
Reduce Clubs/Activities ($7,684.00)
Reduce Non Personnel Building Budgets ($648.00)

Additions:
3.0 FTE Teachers ($191,715.00)
.25 FTE Teacher: ELL Specialist ($15,976.00)

C. 103% Budget

Reductions:
6.0 FTE Teachers ($383,430.00)
Reduce paraprofessional hours ($163,242.00)
Eliminate Department Head positions ($77,581.00)
Eliminate MIT Consultants/Leaders ($43,652.00)
Eliminate School Newspaper ($3,206.00)

Additions:
3.0 FTE Teachers ($191,715.00)
.25 FTE Teacher: ELL Specialist ($15,976.00)
Increase Non Personnel Building Budgets ($831.00)

D. 104% Budget

Reductions:
2.0 FTE Teachers ($127,810.00)
Reduce paraprofessional hours ($153,039.00)
Eliminate Department Head positions ($77,581.00)
Eliminate MIT Consultants/Leaders ($43,652.00)
Eliminate School Newspaper ($3,206.00)

Additions:
3.0 FTE Teachers ($191,715.00)
.25 FTE Teacher: ELL Specialist ($15,976.00)
Increase Non Personnel Building Budgets ($469.00)

E. 105.6% Budget (Option 1)

Reductions:

Additions:
3.0 FTE Teachers ($191,715.00)
.25 FTE Teacher: ELL Specialist ($15,976.00)
Additional Football Coaches ($20,685.00)

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: 3.0 FTE = 1.0 NMS; 2.0 TBD based on enrollment	$ 191,715.00
Teacher: .25 FTE = .25 ELL Specialist	$ 15,976.00

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

Reductions	Est. Cost
Counselors: 6.0 FTE = 1.0 per building	$ 445,494.00
Teachers: 8.0 FTE = 1.0 per building; 2.0 TBD based on enrollment	$ 511,240.00
General Education Paraprofessionals: 5.5 hours = per building	$ 112,228.00
Eliminate Department Heads	$ 77,581.00
Eliminate MIT Consultants/Leaders	$ 43,652.00
Eliminate School Newspaper	$ 3,206.00
Reduce Clubs/Activities: 2 per building	$ 7,684.00
Reduce Non Personnel Budgets	$ 118.00

3. Financial Reconciliation:

Continuation Budget:	$ 27,805,113.00
Amount for Above Additions:	$ 207,691.00
Amount for Above Reductions:	$ 1,201,203.00
Total:	$ 26,811,601.00

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 3.0 FTE Teachers: Based on potential growth at the middle level
- **Addition** of .25 Teacher: In combination with elementary request for additional .25 to move current ELL Specialist position from .5 to 1.0 FTE to better meet needs of ELL students
- **Reduction** of 6.0 FTE Counselors: Support services to students and families would be impacted; other responsibilities would be reassigned
- **Reduction** of 8.0 FTE Teachers: Impact to be determined based on student enrollment; class sizes would increase at all buildings
- **Reduction** of Paraprofessional Hours: 5.5 hours per building per day; support services to students and staff would be impacted; other responsibilities would be reassigned
- **Elimination** of Department Heads: Responsibilities would be reassigned and shared by content area teachers
- **Elimination** of MIT Consultants/Leaders: Responsibilities would be reassigned and shared by administrators, counselors and/or teachers
- **Elimination** of School Newspaper: Opportunity no longer offered to students
- **Reduction** of Clubs/Activities: Reduced choices for student participation in extra-curricular activities
- **Reduction** 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 = 102%

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

Additions	Est. Cost
Teacher: 3.0 FTE = 1.0 NMS; 2.0 TBD based on enrollment	$ 191,715.00
Teacher: .25 FTE = .25 ELL Specialist	$ 15,976.00

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

Reductions	Est. Cost
Counselors: 3.0 FTE = .5 per building	$ 222,747.00
Teachers: 6.5 FTE = 1.0 per building; .5 TBD based on enrollment	$ 415,382.00
General Education Paraprofessionals: 8.0 hours = per building	$ 163,242.00
Eliminate Department Heads	$ 77,581.00
Eliminate MIT Consultants/Leaders	$ 43,652.00
Eliminate Volunteer Coordinators	$ 1,600.00
Eliminate School Newspaper	$ 3,206.00
Reduce Clubs/Activities: 2 per building	$ 7,684.00
Reduce Non Personnel Budgets	$ 648.00

3. Financial Reconciliation:

Continuation Budget:	$ 27,805,113.00
Amount for Above Additions:	$ 207,691.00
Amount for Above Reductions:	$ 935,742.00
Total:	$ 27,077,062.00

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 3.0 FTE Teachers: Based on potential growth at the middle level
- **Addition** of .25 Teacher: In combination with elementary request for additional .25 to move current ELL Specialist position from .5 to 1.0 FTE to better meet needs of ELL students
- **Reduction** of 3.0 FTE Counselors: Support services to students and families would be impacted; other responsibilities would be reassigned
- **Reduction** of 6.5 FTE Teachers: Impact to be determined based on student enrollment; class sizes would increase at all buildings
- **Reduction** of Paraprofessional Hours: 8.0 hours per building per day; support services to students and staff would be impacted; other responsibilities would be reassigned
- **Elimination** of Department Heads: Responsibilities would be reassigned and shared by content area teachers
- **Elimination** of MIT Consultants/Leaders: Responsibilities would be reassigned and shared by administrators, counselors and/or teachers
- **Elimination** of Volunteer Coordinators: Responsibilities would be reassigned
- **Elimination** of School Newspaper: Opportunity no longer offered to students
- **Reduction** of Clubs/Activities: Reduced choices for student participation in extra-curricular activities
- **Reduction** to Non Personnel Building Budgets: Incremental decrease based on student enrollments; some activities, opportunities and materials for students and staff could be decreased

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: 3.0 FTE = 1.0 NMS; 2.0 TBD based on enrollment	$ 191,715.00
Teacher: .25 FTE = .25 ELL Specialist	$ 15,976.00
Increase Non Personnel Budgets	$ 831.00

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

Reductions	Est. Cost
Teachers: 6.0 FTE = 1.0 per building based on enrollment	$ 383,430.00
General Education Paraprofessionals: 8.0 hours = per building	$ 163,242.00
Eliminate Department Heads	$ 77,581.00
Eliminate MIT Consultants/Leaders	$ 43,652.00
Eliminate School Newspaper	$ 3,206.00

3. Financial Reconciliation:

Continuation Budget:	$ 27,805,113.00
Amount for Above Additions:	$ 208,522.00
Amount for Above Reductions:	$ 671,111.00
Total:	$ 27,342,524.00

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 3.0 FTE Teachers: Based on potential growth at the middle level
- **Addition** of .25 Teacher: In combination with elementary request for additional .25 to move current ELL Specialist position from .5 to 1.0 FTE to better meet needs of ELL students
- **Increase** to Non Personnel Building Budgets: Incremental increase based on student enrollments
- **Reduction** of 6.0 FTE Teachers: Impact to be determined based on student enrollment; class sizes would increase at all buildings
- **Reduction** of Paraprofessional Hours: 8.0 hours per building per day; support services to students and staff would be impacted; other responsibilities would be reassigned
- **Elimination** of Department Heads: Responsibilities would be reassigned and shared by content area teachers
- **Elimination** of MIT Consultants/Leaders: Responsibilities would be reassigned and shared by administrators, counselors and/or teachers
- **Elimination** of School Newspaper: Opportunity no longer offered to students

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 = 104%

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

Additions	Est. Cost
Teacher: 3.0 FTE = 1.0 NMS; 2.0 TBD based on enrollment	$ 191,715.00
Teacher: .25 FTE = .25 ELL Specialist	$ 15,976.00
Increase Non Personnel Budgets	$ 469.00

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

Reductions	Est. Cost
Teachers: 2.0 FTE = TBD based on enrollment	$ 127,810.00
General Education Paraprofessionals: 7.5 hours = per building	$ 153,039.00
Eliminate Department Heads	$ 77,581.00
Eliminate MIT Consultants/Leaders	$ 43,652.00
Eliminate School Newspaper	$ 3,206.00

3. Financial Reconciliation:

Continuation Budget:	$ 27,805,113.00
Amount for Above Additions:	$ 208,160.00
Amount for Above Reductions:	$ 405,288.00
Total:	$ 27,607,985.00

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 3.0 FTE Teachers: Based on potential growth at the middle level
- **Addition** of .25 Teacher: In combination with elementary request for additional .25 to move current ELL Specialist position from .5 to 1.0 FTE to better meet needs of ELL students
- **Increase** to Non Personnel Building Budgets: Incremental increase based on student enrollments
- **Reduction** of 2.0 FTE Teachers: Impact to be determined based on student enrollment
- **Reduction** of Paraprofessional Hours: 6.0 hours per building per day; support services to students and staff would be impacted; other responsibilities would be reassigned
- **Elimination** of Department Heads: Responsibilities would be reassigned and shared by content area teachers
- **Elimination** of MIT Consultants/Leaders: Responsibilities would be reassigned and shared by administrators, counselors and/or teachers
- **Elimination** of School Newspaper: Opportunity no longer offered to students

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 = 105.6%

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

Additions	Est. Cost
Teacher: 3.0 FTE = 1.0 NMS; 2.0 TBD based on enrollment	$ 191,715.00
Teacher: .25 FTE = .25 ELL Specialist	$ 15,976.00
Additional Football Coaches: 1 per team	$ 20,685.00

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:	$ 27,805,113.00
Amount for Above Additions:	$ 228,376.00
Amount for Above Reductions:	$ .00
Total:	$ 28,033,489.00

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 3.0 FTE Teachers: Based on potential growth at the middle level
- **Addition** of .25 Teacher: In combination with elementary request for additional .25 to move current ELL Specialist position from .5 to 1.0 FTE to better meet needs of ELL students
- **Addition** of Football Coaches: 1 per team with 16 teams at the middle level for a total of two coaches per team; overall safety and attention per player would increase with double the coaches per team

Middle School Budget Summary Page

Budget Levels Budget Totals Increment	101% $26,811,601.00 $26,811,601.00	102% $27,077,062.00 $265,461.00	103% $27,342,524.00 $265,461.00	104% $27,607,985.00 $265,461.00	*Option 1 Budget* 105.6% $28,033,489.00 $425,504.00	*Option 2 Budget*
Additions	• 3.0 FTE Teachers • .25 FTE ELL Specialist	• 3.0 FTE Teachers • .25 FTE ELL Specialist	• 3.0 FTE Teachers • .25 FTE ELL Specialist • Increase Non Personnel Budgets	• 3.0 FTE Teachers • .25 FTE ELL Specialist • Increase Non Personnel Budgets	• 3.0 FTE Teachers • .25 FTE ELL Specialist • Additional Football Coaches (16)	
Reductions	• 6.0 FTE Counselors • 8.0 FTE Teachers • Reduce para hours • Eliminate Department Head positions • Eliminate MIT Consultants/Leaders • Eliminate School Newspaper • Reduce Clubs/Activities • Decrease Non Personnel Budgets	• 3.0 FTE Counselors • 6.5 FTE Teachers • Reduce para hours • Eliminate Department Head positions • Eliminate MIT Consultants/Leaders • Eliminate Volunteer Coordinators • Eliminate School Newspaper • Decrease Non Personnel Budgets	• 6.0 FTE Teachers • Reduce para hours • Eliminate Department Head positions • Eliminate MIT Consultants/Leaders • Eliminate School Newspaper	• 2.0 FTE Teachers • Reduce para hours • Eliminate Department Head positions • Eliminate MIT Consultants/Leaders • Eliminate School Newspaper		

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:

- Pursues and supports the district strategic plan and site plan goals
- 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
- Supports student mastery of curriculum objectives
- Supports student achievement of district Essential Learner Outcome (ELO) assessments and state assessments
- Supports more rigorous expectations of students through expanded AP® courses and the opportunity to pursue an International Baccalaureate degree
- Supports relevant pursuit of goals beyond high school through defined Diploma Paths and the Millard 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
- Provides counseling, career awareness information, and post-high school educational information (including financial) for students
- Supports students through strategies defined within each school's Pyramid of Interventions and through the Millard Public Schools RtI+I Model
- Supports ELL, SpEd and 504 services for students
- Purchases needed instructional materials and supplies to facilitate teaching and learning
- Provides instructional personnel responsible for student learning
- Provides staff development opportunities for all staff
- Provides a structure to facilitate professional collaboration and data driven decisions impacting instruction through Professional Learning Communities (PLC)
- Maintains library/media services for students
- Provides technological support for instructional programs
- Provides health services for students
- Provides administrative leadership and institutional management
- Maintains safe and secure learning environment
- Maintains facility through repair and replacement of equipment
- Supports and maintains co-curricular and extracurricular programs
- Coordinates and maintains support personnel and facilities for student learning, staff and administration

EXECUTIVE SUMMARY

(Summary Information Covering All Proposed Budget Levels)

Program Area: High School Programs 2010-2011

Budget Planning Participants:

Brain Begley	Chris Hughes
Curtis Case	Nancy Johnston
Angie Mercier	Kevin Chick
Greg Tiemann	Barb Waller
Craig Whaley	

Last Year's Budget: $32,795,689.00

Continuation Budget: $34,346,304.00

101% Budget:	$33,123,646.00	Incremental Amount:	$33,123,646.00
102% Budget:	$33,451,603.00	Incremental Amount:	$ 327,957.00
103% Budget:	$33,779,560.00	Incremental Amount:	$ 327,957.00
104% Budget:	$34,107,517.00	Incremental Amount:	$ 327,957.00
105.8% Budget:	$34,697,781.00	Incremental Amount:	$ 590,264.00
106.6% Budget:	$34,953,401.00	Incremental Amount:	$ 255,620.00

Brief description of additions and/or reductions:

A. 101% Budget

Reductions:
3.0 FTE Media Specialists ($191,715.00)
3.5 FTE Counselors ($259,872.00)
14.5 FTE Teachers ($926,622.00)
3.0 FTE Secretary 12 to 10 month ($46,353.00)
3.0 FTE General Ed Paras ($81,621.00)
18 Assistant Coaches ($63,076.00)
4 PAYBAC Liaisons ($2,299.00)
Non Personnel Budgets ($2,577.00)

Additions:
5.5 FTE Teachers: Grad Requirements ($351,477.00)

B. 102% Budget

Reductions:
3.0 FTE Media Specialists ($191,715.00)
3.5 FTE Counselors ($259,872.00)
9.5 FTE Teachers ($607,098.00)
3.0 FTE Secretary 12 to 10 month ($46,353.00)
3.0 FTE General Ed Paras ($81,621.00)
15 Assistant Coaches ($52,563.00)
4 PAYBAC Liaisons ($2,299.00)
Non Personnel Budgets ($4,657.00)

Additions:
5.5 FTE Teachers: Grad Requirements ($351,477.00)

C. 103% Budget

Reductions:
3.0 FTE Media Specialists ($191,715.00)
3.0 FTE Counselors ($222,747.00)
5.5 FTE Teachers ($351,478.00)
3.0 FTE Secretary 12 to 10 month ($46,353.00)
3.0 FTE General Ed Paras ($81,621.00)
4 PAYBAC Liaisons ($2,299.00)
Non Personnel Budgets ($22,008.00)

Additions:
5.5 FTE Teachers: Grad Requirements ($351,477.00)

D. 104% Budget

Reductions:
3.0 FTE Media Specialists ($191,715.00)
3.0 FTE Counselors ($222,747.00)
2.0 FTE Teachers ($127,810.00)
3.0 FTE Secretary 12 to 10 month ($46,353.00)
PAYBAC Liaisons ($2,299.00)

Additions:
5.5 FTE Teachers: Grad Requirements ($351,477.00)
Non Personnel Budgets ($1,580.52)

E. 105.8% Budget - Optional #1

Reductions:

Additions:
5.5 FTE Teachers: Grad Requirements ($351,477.00)

F. 106.6% Budget - Optional #2

Reductions:

Additions:
5.5 FTE Teachers: Grad Requirements ($351,477.00)
4.0 FTE Teachers: Growth & Lit Enrich ($255,620.00)

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
Teachers: 5.5 FTE = 2.0 Business MNHS; 1.0 Business MSHS/MWHS; .5 Science MWHS; 1.0 based on enrollment and registration	$ 351,477.00

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 MNHS/MSHS/MWHS	$ 191,715.00
Counselors: 3.5 FTE = 1.5 MNHS, 1.0 MSHS/MWHS	$ 259,872.00
Teachers: 14.5 FTE = 5.0 MSHS; 4.0 MNHS/ MWHS; 1.5 MHHS	$ 926,622.00
Secretaries: 3.0 FTE from 12 month to 10 month = MNHS/MSHS/MWHS	$ 46,353.00
General Education Paraprofessionals: 3.0 FTE = 1.0 MNHS/MSHS/MWHS	$ 81,621.00
Assistant Coaches: 18 = 6 MNHS/MSHS/MWHS	$ 63,076.00
PAYBAC Liaisons: 4 = MHHS/MNHS/MSHS/MWHS	$ 2,299.00
Non Personnel Budgets = MHHS/MNHS/MSHS/MWHS	$ 2,577.00

3. Financial Reconciliation:

Continuation Budget:	$ 34,346,304.00
Amount for Above Additions:	$ 351,477.00
Amount for Above Reductions:	$ 1,574,135.00
Total:	$ 33,123,646.00

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 5.5 FTE Teachers: Implementation of increased Graduation Requirements
- **Reduction** of 3.0 FTE Media Specialists: Services to students and staff will be impacted
- **Reduction** of 3.5 FTE Counselors: Services to students and families will be impacted
- **Reduction** of 14.5 FTE Teachers: Impact to be determined based on student enrollments; some class sizes would increase; number of course sections would decrease
- **Reduction** of 3.0 FTE secretarial time from 12 month to 10 month: Responsibilities reassigned
- **Reduction** of 3.0 FTE General Education Paraprofessionals: Responsibilities reassigned; services to students could be impacted
- **Reduction** of 18 Assistant Coaches: Less students would be able to participate
- **Elimination** of PAYBAC Liaisons: Responsibilities reassigned; implementation of activities and/or programs could be impacted
- **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
Teachers: 5.5 FTE = 2.0 Business MNHS; 1.0 Business MSHS/MWHS; .5 Science MWHS; 1.0 based on enrollment and registration	$ 351,477.00

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 MNHS/MSHS/MWHS	$ 191,715.00
Counselors: 3.5 FTE = 1.5 MNHS, 1.0 MSHS/MWHS	$ 259,872.00
Teachers: 9.5 FTE = 3.0 MNHS/MSHS/ MWHS; .5 MHHS	$ 607,098.00
Secretaries: 3.0 FTE from 12 month to 10 month = MNHS/MSHS/MWHS	$ 46,353.00
General Education Paraprofessionals: 3.0 FTE = 1.0 MNHS/MSHS/MWHS	$ 81,621.00
Assistant Coaches: 15 = 5 MNHS/MSHS/MWHS	$ 52,563.00
PAYBAC Liaisons: 4 = MHHS/MNHS/MSHS/MWHS	$ 2,299.00
Non Personnel Budgets = MHHS/MSHS/MNHS/MWHS	$ 4,657.00

3. Financial Reconciliation:

Continuation Budget:	$ 34,346,304.00
Amount for Above Additions:	$ 351,477.00
Amount for Above Reductions:	$ 1,246,178.00
Total:	$ 33,451,603.00

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 5.5 FTE Teachers: Implementation of increased Graduation Requirements
- **Reduction** of 3.0 FTE Media Specialists: Services to students and staff will be impacted
- **Reduction** of 3.5 FTE Counselors: Services to students and families will be impacted
- **Reduction** of 9.5 FTE Teachers: Impact to be determined based on student enrollments; some class sizes would increase; number of course sections would decrease
- **Reduction** of 3.0 FTE secretarial time from 12 month to 10 month: Responsibilities reassigned
- **Reduction** of 3.0 FTE General Education Paraprofessionals: Responsibilities reassigned; services to students could be impacted
- **Reduction** of 15 Assistant Coaches: Less students would be able to participate
- **Elimination** of PAYBAC Liaisons: Responsibilities reassigned; implementation of activities and/or programs could be impacted
- **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 = 103%

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

Additions	Est. Cost
Teachers: 5.5 FTE = 2.0 Business MNHS; 1.0 Business MSHS/MWHS; .5 Science MWHS; 1.0 based on enrollment and registration	$ 351,477.00

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 MNHS/MSHS/MWHS	$ 191,715.00
Counselors: 3.0 FTE = 1.0 MNHS/MSHS/MWHS	$ 222,747.00
Teachers: 5.5 FTE = 2.0 MNHS/MSHS; 1.5MWHS	$ 351,478.00
Secretaries: 3.0 FTE from 12 month to 10 month = MNHS/MSHS/MWHS	$ 46,353.00
General Education Paraprofessionals: 3.0 FTE = 1.0 MNHS/MSHS/MWHS	$ 81,621.00
PAYBAC Liaisons: 4 = MHHS/MNHS/MSHS/MWHS	$ 2,299.00
Non Personnel Budgets = MHHS/MSHS/MNHS/MWHS	$ 22,008.00

3. Financial Reconciliation:

Continuation Budget:	$ 34,346,304.00
Amount for Above Additions:	$ 351,477.00
Amount for Above Reductions:	$ 918,221.00
Total:	$ 33,779,560.00

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 5.5 FTE Teachers: Implementation of increased Graduation Requirements
- **Reduction** of 3.0 FTE Media Specialists: Services to students and staff will be impacted
- **Reduction** of 3.0 FTE Counselors: Services to students and families will be impacted
- **Reduction** of 5.5 FTE Teachers: Impact to be determined based on student enrollments; some class sizes would increase; number of course sections would decrease
- **Reduction** of 3.0 FTE secretarial time from 12 month to 10 month: Responsibilities reassigned
- **Reduction** of 3.0 FTE General Education Paraprofessionals: Responsibilities reassigned; services to students could be impacted
- **Elimination** of PAYBAC Liaisons: Responsibilities reassigned; implementation of activities and/or programs could be impacted
- **Reduction** of Non Personnel Budgets: Incremental decrease based on student enrollments; some activities, opportunities and materials for students and staff could be decreased

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 = 104%

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

Additions	Est. Cost
Teachers: 5.5 FTE = 2.0 Business MNHS; 1.0 Business MSHS/MWHS; .5 Science MWHS; 1.0 based on enrollment and registration)	$ 351,478.00
Non Personnel Budgets = MHHS/MSHS/MNHS/MWHS	$ 659.00

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 MNHS/MSHS/MWHS	$ 191,715.00
Counselors: 3.0 FTE = 1.0 MNHS/MSHS/MWHS	$ 222,747.00
Teachers: 2.0 FTE = 1.0 MSHS, .5 MNHS/MWHS	$ 127,810.00
Secretaries: 3.0 FTE from 12 month to 10 month = MNHS/MSHS/MWHS	$ 46,353.00
PAYBAC Liaisons: 4 = MHHS/MNHS/MSHS/MWHS	$ 2,299.00

3. Financial Reconciliation:

Continuation Budget:	$ 34,346,304.00
Amount for Above Additions:	$ 352,137.00
Amount for Above Reductions:	$ 590,924.00
Total:	$ 34,107,517.00

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 5.5 FTE Teachers: Implementation of increased Graduation Requirements
- **Increase** of Non Personnel Budgets: Incremental increase based on student enrollments
- **Reduction** of 3.0 FTE Media Specialists: Services to students and staff will be impacted
- **Reduction** of 3.0 FTE Counselors: Services to students and families will be impacted
- **Reduction** of 2.0 FTE Teachers: Impact to be determined based on student enrollments; some class sizes would increase; number of course sections would decrease
- **Reduction** of 3.0 FTE secretarial time from 12 month to 10 month: Responsibilities reassigned
- **Elimination** of PAYBAC Liaisons: Responsibilities reassigned; implementation of activities and/or programs could be impacted

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 = 105.8%

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

Additions	Est. Cost
Teachers: 5.5 FTE = 2.0 Business MNHS; 1.0 Business MSHS/MWHS; .5 Science MWHS; 1.0 based on enrollment and registration	$ 351,477.00

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:	$ 34,346,304.00
Amount for Above Additions:	$ 351,477.00
Amount for Above Reductions:	$ .00
Total:	$ 34,697,781.00

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 5.5 FTE Teachers: Implementation of increased Graduation Requirements

BUDGET LEVEL SUMMARY FORM
(Specific Budget Level Information)

Program Area: High School Budget Level = 106.6%

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

Additions	Est. Cost
Teachers: 5.5 FTE = 2.0 Business MNHS; 1.0 Business MSHS/MWHS; .5 Science MWHS; 1.0 based on enrollment and registration	$ 351,477.00
Teachers: 4.0 FTE = 1.0 Literacy Enrichment MNHS/MSHS/MWHS; 1.0 based on growth due to enrollment and registration	$ 255,620.00

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:	$ 34,346,304.00
Amount for Above Additions:	$ 607,097.00
Amount for Above Reductions:	$ .00
Total:	$ 34,953,401.00

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 5.5 FTE Teachers: Implementation of increased Graduation Requirements
- **Addition** of 4.0 FTE Teachers: Addition of Reading or English teacher for Literacy Enrichment classes and/or growth due to enrollment and registration

High School Budget Summary Page

Budget Levels Budget Totals Increment	101% $33,123,646.00 $33,123,646.00	102% $33,451,603.00 $327,957.00	103% $33,779,560.00 $327,957.00	104% $34,107,517.00 $327,957.00	*Option 1 Budget* 105.8% $34,697,781.00 $590,264.00	*Option 2 Budget* 106.6% $34,953,401.00 $255,620.00
Additions	• 5.5 Teachers	• 5.5 FTE Teachers	• 5.5 FTE Teachers	• 5.5 FTE Teachers • Increase Non Personnel Budgets at each building	• 5.5 FTE Teachers	• 5.5 FTE Teachers • 4.0 FTE Teachers
Reductions	• 3.0 FTE Media Specialists • 3.5 Counselors • 14.5 FTE Teachers • 3.0 FTE Secretary: 12 to 10 month • 3.0 FTE General Education Paras • Reduce Assistant Coaches • Eliminate PAYBAC Liaisons • Reduce Non Personnel Budgets at each building	• 3.0 FTE Media Specialists • 3.5 Counselors • 9.5 FTE Teachers • 3.0 FTE Secretary: 12 to 10 month • 3.0 FTE General Education Paras • Reduce Assistant Coaches • Eliminate PAYBAC Liaisons • Reduce Non Personnel Budgets at each building	• 3.0 FTE Media Specialists • 3.0 Counselors • 5.5 FTE Teachers • 3.0 FTE Secretary: 12 to 10 month • 3.0 FTE General Education Paras • Eliminate PAYBAC Liaisons • Reduce Non Personnel Budgets at each building	• 3.0 FTE Media Specialists • 3.0 Counselors • 2.0 FTE Teachers • 3.0 FTE Secretary: 12 to 10 month • Eliminate PAYBAC Liaisons		

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:

Last Year's Budget: $3,507,567.23

101.0% Budget:	$3,542,643.24	Incremental Amount:	$ 3,542,643.24
102.0% Budget:	$3,577,719.24	Incremental Amount:	$ 35,076.00
103.0% Budget:	$3,612,794.24	Incremental Amount:	$ 35,075.00
104.0% Budget:	$3,647,870.24	Incremental Amount:	$ 35,076.00
_____% 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. 101.0% Budget

Reductions: 12% across the board cuts in Board of Education, Superintendent, Public Relations, Planning and Evaluation, Activities, Human Resources, General Administration. Non-Personnel $93,090; Personnel $25,000

B. 102.0% Budget

Reductions: 8% across the board cuts in Board of Education, Superintendent, Public Relations, Planning and Evaluation, Activities, Human Resources, General Administration. Non-Personnel $58,014; Personnel $25,000

C. 103.0% Budget

Reductions: 3% across the board cuts in Board of Education, Superintendent, Public Relations, Planning and Evaluation, Activities, Human Resources, General Administration. Non-Personnel $22,939; Personnel $25,000

D. 104.0% Budget

Reductions: Personnel $25,000
Additions: Non-Personnel $12,137

Potential cuts are Kick-off, calendar, Strategic Planning, equipment replacement, Travel, sustenance, Training, Recognition Banquet, Lobbyist, and Freeze on all non-personnel

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: _____GOV._____ 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
12% across the board Non-Personnel	$93,090
½ Personnel	$25,000

3. Financial Reconciliation:

Continuation Budget:	$ 3,660,733.24
Amount for Above Additions:	$
Amount for Above Reductions:	$ 118,090.00
Total:	$ 3,542,643.24

(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: _____GOV._____ 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
8% across the board Non-Personnel	$58,014
½ Personnel	$25,000

3. Financial Reconciliation:

Continuation Budget:	$ 3,660,733.24
Amount for Above Additions:	$
Amount for Above Reductions:	$ 83,014.00
Total:	$ 3,577,719.24

(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: _____GOV._____ Budget Level = ___103__%

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% across board in non-personnel	$22,939
½ Personnel	$ 25,000

3. Financial Reconciliation:

Continuation Budget:	$ 3,660,733.24
Amount for Above Additions:	$
Amount for Above Reductions:	$ 47,939.00
Total:	$ 3,612,794.24

(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: _____GOV._____ Budget Level = ___104__%

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

Additions	Est. Cost
Non-Personal	$ 12,137

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

Reductions	Est. Cost
½ Personnel	$ 25,000

3. Financial Reconciliation:

Continuation Budget:	$ 3,660,733.24
Amount for Above Additions:	$ 12,137.00
Amount for Above Reductions:	$ 25,000.00
Total:	$ 3,647,870.24

(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.]

Goverance Budget
Summary Page

Budget Level	101.0%	102.0%	103.0%	104.0%
Budget Total	$ 3,542,643	$ 3,577,719	$ 3,612,794	$ 3,647,870
Incremental Amt.	$ 3,542,643	$ 35,076	$ 35,075	$ 35,076
Additions	None	None	None	Non Personnel ($12,137)
Reductions	12% Across the board cuts ($93,090) 1/2 Personnel ($25,000)	8% Across the board cuts ($58,014) 1/2 Personnel ($25,000)	3% Across the board cuts ($22,939) 1/2 Personnel ($25,000)	1/2 Personnel ($25,000)

PROGRAM DESCRIPTION FORM

Program Area: Educational Services 2010-2011

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, SFSF, 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 and Board/Superintendent goals
- 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, Curtis Case, Beth Fink, Heidi Panke, Eric Chaussee, Donna Helvering, Jennifer Reid, Tammy Gebhart, Shelley McCabe, Nancy Thornblad, Susie Wooster, Clara Hoover, Heather Daubert, Diane Araujo, Candace Guenther, Kim Rice, Jan Dahlgaard, Jodi Grosse, Monica Hutfles, Barb Waller, Kara Hutton

EXECUTIVE SUMMARY

(Summary Information Covering All Proposed Budget Levels)

Program Area: Educational Services

Last Year's Budget: $5,562,885.56

101% Budget:	$5,618,514.42	Incremental Amount:	$5,618,514.42
102% Budget:	$5,674,143.27	Incremental Amount:	$ 55,628.85
103% Budget:	$5,729,772.13	Incremental Amount:	$ 55,628.85
104%Budget:	$5,785,400.98	Incremental Amount:	$ 55,628.85

A. 101.0% Budget.
Reductions ($ -147,235.73)

Elementary: Reduce IWB training; Eliminate Telecomm Services; Reduce PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance	$32,360.09
Secondary: Eliminate Curriculum Development Travel and Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance	$54,484.21
Staff Development: Eliminate Gallup Staff Development for Administration and Facilitation Workshops for District Level Leaders	$15,376.76
Media: Eliminate Travel, Workshop Sustenance, and Technology Support	$ 8,365.86
E.S. Assoc. Supt.: Reduce Office Expenses and Training; Eliminate Conferences, Sustenance, and Telecomm Support; Reduce Building Reteaching Allocations; Reduce Staff Development	$36,649.79

Additions
None

B. 102% Budget
Reductions ($-91,606.86)

Elementary: Reduce IWB training; Eliminate Telecomm Services; Reduce PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance	$20,133.74
Secondary: Reduce Curriculum Development Travel and Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance	$33,898.89
Staff Development: Eliminate Gallup Staff Development for Administration	$ 9,567.08
Media: Eliminate Travel, Workshop Sustenance, and Technology Support	$ 5,204.44
E.S. Assoc. Supt.: Reduce Office Expense and Training; Eliminate Conferences, Sustenance, and Telecomm Support; Reduce Reteaching Allocations; Reduce Staff Development	$22,802.70

Additions
None

C. 103.0% Budget
Reductions ($ -35,978.00)

Elementary: Eliminate PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance	$ 7,907.40
Secondary: Reduced Curriculum Development Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance	$13,313.57
Staff Development: Eliminate Facilitation Workshops for District Level Leaders	$ 3,757.41
Media: Eliminate Travel and Workshop Sustenance	$ 2,044.01
E.S. Assoc. Supt.: Reduce Office Expenses and Training Conferences, Sustenance, and Telecomm Support; Reduce Reteaching and Staff Development	$ 8,955.61

Additions
None

D. 104% Budget
Reductions
None

Additions ($ + 19,650.85)

Elementary Interactive White Board Training support; Support for State Science Standards Alignment	$5,318.95
Secondary Interactive White Board Training support; Support for State Science Standards Alignment	$8,271.75
Increased support for the development of classified staff development and development of on-line learning modules.	$3,052.26
Maintain Subscriptions to Electronic Databases for Building Media Centers	$3,007.89

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
Elementary: Reduce IWB training; Eliminate Telecomm Services; Reduce PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance	$32,360.09
Secondary: Eliminate Curriculum Development Travel and Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance	$54,484.21
Staff Development: Eliminate Gallup Staff Development for Administration and Facilitation Workshops for District Level Leaders	$15,376.76
Media: Eliminate Travel, Workshop Sustenance, and Technology Support	$ 8,365.86
E.S. Assoc. Supt.: Reduce Office Expenses and Training; Eliminate Conferences, Sustenance, and Telecomm Support; Reduce Building Reteaching Allocations; Reduce Staff Development	$36,649.79

3. Financial Reconciliation:

Continuation Budget:	$5,765,750.15
Amount for Above Additions:	$ 0.00
Amount for Above Reductions:	$ -147,235.73
Total:	$5,618,514.42

(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.]

- Reductions are proportionally shared by all offices in Educational Services

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
None	$

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

Reductions	Est. Cost
Elementary: Reduce IWB training; Eliminate Telecomm Services; Reduce PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance	$20,133.74
Secondary: Reduce Curriculum Development Travel and Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance	$33,898.89
Staff Development: Eliminate Gallup Staff Development for Administration	$ 9,567.08
Media: Eliminate Travel, Workshop Sustenance, and Technology Support	$ 5,204.44
E.S. Assoc. Supt.: Reduce Office Expense and Training; Eliminate Conferences, Sustenance, and Telecomm Support; Reduce Building Reteaching Allocations; Reduce Staff Development	$22,802.70

3. Financial Reconciliation:

Continuation Budget:	$5,765,750.15
Amount for Above Additions:	$ 0.00
Amount for Above Reductions:	$ -91,606.86
Total:	$5,674,143.27

(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.]

- Reductions are proportionally shared by all offices in Educational Services

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
None	$

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

Reductions	Est. Cost
Elementary: Eliminate PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance	$ 7,907.40
Secondary: Reduced Curriculum Development Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance	$13,313.57
Staff Development: Eliminate Facilitation Workshops for District Level Leaders	$ 3,757.41
Media: Eliminate Travel and Workshop Sustenance	$ 2,044.01
E.S. Assoc. Supt.: Reduce Office Expenses and Training Conferences, Sustenance, and Telecomm Support; Reduce Reteaching and Staff Development	$ 8,955.61

3. Financial Reconciliation:

Continuation Budget:	$5,765,750.15
Amount for Above Additions:	$ 0.00
Amount for Above Reductions:	$ -35,978.00
Total:	$5,729,772.13

(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.]

- Reductions are proportionally shared by all offices in Educational Services

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: ___Educational Services__ Budget Level = __104__%

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

Additions	Est. Cost
Elementary Interactive White Board Training support; Support for State Science Standards Alignment	$5,318.95
Secondary Interactive White Board Training support; Support for State Science Standards Alignment	$8,271.75
Increased support for the development of classified staff development and development of on-line learning modules.	$3,052.26
Maintain Subscriptions to Electronic Databases for Building Media Centers	$3,007.89

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:	$5,765,750.15
Amount for Above Additions:	$ 19,650.85
Amount for Above Reductions:	$ 0.00
Total:	$5,785,400.98

(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.]

- Reductions are proportionally shared by all offices in Educational Services

Educational Services Budget
Summary Page

Budget Levels Budget Totals Increment	101% $5,618,514.42 $5,618,514.42	102% $5,674,143.27 $55,628.85	103% $5,729,772.13 $55,628.85	104 % $5,785,400.98 $55,628.85
Additions	None	None	None	Elementary Interactive White Board Training support; Support for State Science Standards Alignment $5,318.95 Secondary Interactive White Board Training support; Support for State Science Standards Alignment $8,271.75 Increased support for the development of classified staff development and development of on-line learning modules. $3,052.26 Maintain Subscriptions to Electronic Databases for Building Media Centers $3,007.89
Reductions	Elementary: Reduce IWB training; Eliminate Telecomm Services; Reduce PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance $ -32,360.09 Secondary: Eliminate Curriculum Development Travel and Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance $ -54,484.21	Elementary: Reduce IWB training; Eliminate Telecomm Services; Reduce PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance $20,133.74 Secondary: Reduce Curriculum Development Travel and Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance $ -33,898.89	Elementary: Eliminate PE, Music, and Science Curriculum Development Conferences, Travel, and Sustenance $ -7,907.40 Secondary: Reduced Curriculum Development Sustenance; Reduce Curriculum Office Support for Supplies, Substitutes, Technology, Travel and Sustenance $-13,313.57 Staff Development: Eliminate	None

	Staff Development: Eliminate Gallup Staff Development for Administration and Facilitation Workshops for District Level Leaders $ -15,376.76 Media: Eliminate Travel, Workshop Sustenance, and Technology Support $ -8,365.86 E.S. Assoc. Supt.: Reduce Office Expenses and Training; Eliminate Conferences, Sustenance, and Telecomm Support; Reduce Building Reteaching Allocations; Reduce Staff Development $ -36,649.79	Staff Development: Eliminate Gallup Staff Development for Administration $ -9,567.08 Media: Eliminate Travel, Workshop Sustenance, and Technology Support $ -5,204.44 E.S. Assoc. Supt.: Reduce Office Expense and Training; Eliminate Conferences, Sustenance, and Telecomm Support; Reduce Reteaching Allocations; Reduce Staff Development $-22,802.70	Facilitation Workshops for District Level Leaders $ -3,757.41 Media: Eliminate Travel and Workshop Sustenance $ -2,044.01 E.S. Assoc. Supt.: Reduce Office Expenses and Training Conferences, Sustenance, and Telecomm Support; Reduce Reteaching and Staff Development $ - 8,955.61	

PROGRAM DESCRIPTION FORM

Program Area: Curriculum Adoption 2010-2011

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 Curriculum Adoption budget was created based on recommendations from the Phi Delta Kappa (PDK) Curriculum Management Audit.

The adoption materials for 2010-2011 include:

- Language arts high school elective courses student textbooks
- Language arts high school elective courses teacher editions and support materials
- Language arts high school elective courses implementation year staff development
- Technology for secondary language arts classrooms
- Language Arts elementary writing curriculum
- PK-12 Art
- PK-12 Physical Education
- K-12 High Ability Learner Program
- PK-12 Math (adjustments due to state standards and assessment)
- Elementary and Secondary 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, Charlene Snyder, Nancy Brosamle, Melissa Gilbert, Joan Wilson, Deb Kolc

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Curriculum Adoption (FYE1 1) 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 Physical Education materials including textbooks, technology, and equipment	$ 229,200.00
Secondary Physical Education materials including textbooks, technology, and equipment	$ 359,000.00
Elementary Art materials including textbooks, technology, and equipment	$ 335,000.00
Secondary Art materials including textbooks, technology, and equipment	$ 552,000.00
Elementary Writing Curriculum Textbooks (class sets)	$ 71,000.00
Secondary Language arts teacher and student textbooks, technology, and support material (high school elective courses)	$ 880,000.00
Elementary math (state standards adjustment)	$ 205,000.00
Secondary math (state standards adjustment)	$ 50,000.00
Elementary High Ability Learner (HAL) Reading	$ 107,177.00
Secondary High Ability Learner (HAL) Reading	$ 25,000.00
Elementary Band/Strings student workbooks (annual)	$ 11,000.00
Secondary Vocal & Instrumental workbooks (annual)	$ 4,000.00
Civics—Scholastic/Time for Kids (annual)	$ 22,000.00
Business Accounting Workbooks (annual)	$ 17,000.00
Science Chemistry Workbooks (annual)	$ 2,500.00
World Languages Workbooks (annual)	$ 32,000.00

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

Reductions	Est. Cost

3. Financial Reconciliation:

Amount for Above Reductions: $
Total: $ 2,901,877.00

(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 (FY10):

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 $300,000,000.

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: $ 1,617,141.43

101.0% Budget:	$ 1,633,312.84	Incremental Amount:	$ 1,633,312.84
102.0% Budget:	$ 1,649,484.26	Incremental Amount:	$ 16,171.42
103.0% Budget:	$ 1,665,655.67	Incremental Amount:	$ 16,172.41
104.0% Budget:	$ 1,681,827.09	Incremental Amount:	$ 16,171.42

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. 101.0% Budget

- Reduce Vehicle Acquisition, Support Services and Business Office Budgets

B. 102.0% Budget

- Reduce Vehicle Acquisition, Support Services and Business Office Budgets

C. 103.0% Budget

- Reduce Vehicle Acquisition Budget

D. 104.0% Budget

- Reduce Vehicle Acquisition Budget

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 Vehicle Acquisition	$25,000.00
Reduce Support Services Budget	$13,020.44
Reduce Business Office Budget	$19,530.66

3. Financial Reconciliation:

Continuation Budget:	$ 1,690,863.94
Amount for Above Additions:	$
Amount for Above Reductions:	$ 57,551.10
Total:	$ 1,633,312.84

(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 $57,551.10 from the Continuation Budget of $1,690,863.94. Vehicle Acquisition, Support Services and the Business Office budgets would be reduced by this amount.

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 Vehicle Acquisition	$25,000.00
Reduce Warehouse Budget	$ 6,551.87
Reduce Business Office Budget	$ 9,827.81

3. Financial Reconciliation:

Continuation Budget:	$ 1,690,863.94
Amount for Above Additions:	$
Amount for Above Reductions:	$ 41,379.68
Total:	$ 1,649,484.26

(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 $41,379.68 from the Continuation Budget of $1,690,863.94. Vehicle Acquisition, Warehouse and the Business Office budgets would be reduced by this amount.

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
NONE	

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

Reductions	Est. Cost
Reduce Vehicle Acquisition	$25,208.27

3. Financial Reconciliation:

Continuation Budget:	$ 1,690,863.94
Amount for Above Additions:	$ 0.00
Amount for Above Reductions:	$ 25,208.27
Total:	$ 1,665,655.67

(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 a decrease of $25,208.27 from the Continuation Budget of $1,690,863.94. Vehicle Acquisition budget would be reduced by this amount.

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Business Services Budget Level = 104.0%

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 Vehicle Acquisition	$ 9,036.85

3. Financial Reconciliation:

Continuation Budget:	$ 1,690,863.09
Amount for Above Additions:	$ 0.00
Amount for Above Reductions:	$ 9,036.85
Total:	$ 1,681,827.09

(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 104.0% Business Services Budget represents a decrease of $9,036.85 from the Continuation Budget of $1,690,863.94. Vehicle Acquisition budget would be reduced by this amount.

Business Services Budget
Summary Page

Budget Level	101.0%	102.0%	103.0%	104.0%
Budget Total	$ 1,633,313	$ 1,649,484	$ 1,665,656	$ 1,681,827
Incremental Amt.	$ 1,633,313	$ 16,171	$ 16,172	$ 16,171
Additions	None	None	None	None
Reductions	Vehicle Acqusition ($25,000) Support Services Budget ($13,020) Business Office Budget ($19,531)	Vehicle Acqusition ($25,000) Support Services Budget ($6,552) Business Office Budget ($9,828)	Vehicle Acqusition ($25,208)	Vehicle Acqusition ($9,037)

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 = $3,444,307 (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	$111,907.00
Increase Postage	$ 10,500.00
Increase Contracted Services	$105,000.00
Increase Copy Services	$ 21,900.00

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

Reductions	Est. Cost
Decrease Software & Equipment	$ 90,000.00
Decrease District Wide Expenses	$ 15,000.00

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 $144,307 over the FY10 budget of $3,300,000.00. This is an increase of 4.37%. 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 27.0 FTE associated with the program. This includes: 1.0 FTE Exec. Dir., 1.0 FTE Systems Analyst, 5.0 FTE Network Support Specialists, 10.0 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: $3,617,436.56

101.0% Budget:	$3,653,610.93	Incremental Amount:	$3,653,610.93
102.0% Budget:	$3,689,785.29	Incremental Amount:	$ 36,174.36
103.0% Budget:	$3,725,959.66	Incremental Amount:	$ 36,174.37
104.0% Budget:	$3,762,134.02	Incremental Amount:	$ 36,174.36
107.38% Budget:	$3,884,551.65	Incremental Amount:	$ 122,417.63
175.8% Budget:	$6,359,551.65	Incremental Amount:	$2,475,000.00

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. 101.0% Budget

Additions:

- $150,000 for Microsoft licensing agreement
- $22,250 for Stoneware Portal Maintenance

Reductions:

- $67,025 for 1.0 FTE Certified Staff Member
- $155,415.72 for 2.5 FTE Professional Technical Staff Members
- $16,500 for Travel and Training
- $16,000 for Telephone Handset Equipment Maintenance
- $25,000 for Network Equipment Maintenance

B. 102.0% Budget

Additions:

- $150,000 for Microsoft licensing agreement
- $22,250 for Stoneware Portal Maintenance

Reductions:

- $67,025 for 1.0 FTE Certified Staff Member
- $103,573 for 1.5 FTE Professional Technical Staff Members
- $12,000 for Virus Protection for Apple Computers
- $16,500 for Travel and Training
- $16,000 for Telephone Handset Equipment Maintenance
- $25,000 for Network Equipment Maintenance
- $3,668.36 for Contracted Services (8.73% reduction)

C. 103.0% Budget

Additions:

- $150,000 for Microsoft licensing agreement
- $22,250 for Stoneware Portal Maintenance

Reductions:

- $10,498 for High School Technology Initiators (Extra Duty)
- $67,025 for 1.0 FTE Certified Staff Member
- $41,450 for 1.0 FTE Professional Technical Staff Member
- $12,000 for Virus Protection for Apple Computers
- $16,500 for Travel and Training
- $16,000 for Telephone Handset Equipment Maintenance
- $25,000 for Network Equipment Maintenance
- $19,118.66 for Contracted Services (45.52% reduction)

D. 104.0% Budget

Additions:

- $150,000 for Microsoft licensing agreement
- $22,250 for Stoneware Portal Maintenance

Reductions:

- $10,498 for High School Technology Initiators (Extra Duty)
- $67,025 for 1.0 FTE Certified Staff Member
- $12,000 for Virus Protection for Apple Computers
- $16,500 for Travel and Training
- $16,000 for Telephone Handset Equipment Maintenance
- $25,000 for Network Equipment Maintenance
- $24,394.63 for Contracted Services (58.1% reduction)

E. 107.38% Budget

Additions:

- $150,000 for Microsoft licensing agreement
- $22,250 for Stoneware Portal Maintenance

Reductions:

- $8,000 for Travel and Training
- $16,000 for Telephone Handset Equipment Maintenance
- $25,000 for Network Equipment Maintenance

F. 175.8% Budget

Additions:

- $150,000 for Microsoft licensing agreement
- $22,250 for Stoneware Portal Maintenance
- $2,475,000 for Ongoing Technology Hardware Replacement

Reductions:

- $8,000 for Travel and Training
- $16,000 for Telephone Handset Equipment Maintenance
- $25,000 for Network Equipment Maintenance

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: _Technology__ Budget Level = 101%

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

Additions	Est. Cost
Microsoft Agreement	$150,000.00
Stoneware Portal Maintenance	$ 22,250.00

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

Reductions	Est. Cost
Certified Staff Member (1.0 FTE)	$ 67,025.00
Professional Technical Staff Member (2.5 FTE)	$155,415.72
Travel & Training	$ 16,500.00
Telephone Handset Equipment Maintenance	$ 16,000.00
Reduce Network Equipment Maintenance	$ 25,000.00

3. Financial Reconciliation:

Continuation Budget:	$ 3,761,301.65
Amount for Above Additions:	$ 172,250.00
Amount for Above Reductions:	$ 279,940.72
Total:	$ 3,653,610.93

(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 4.8% increase in personnel salary and fringe benefits
B. Continuation budget assumes 2.8% increase for non-personnel costs.
C. In order to address added yearly costs of 4.8% 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. Any other additions based upon actual contract cost increases must be offset by a reduction from another area.
B. Balance of unfunded Microsoft agreement (formerly paid from Bond funds).
C. Stoneware portal services for all staff members and students was implemented in 2009-10. Ongoing maintenance actual cost for this system is $22,250 per year.

Reductions:

A. Reduce one certificated staff member, resulting in movement of that staff member back to a classroom or building teaching position.
B. Reduce 2.5 professional technical staff members, resulting in realignment of duties to other staff members. At this time, no unfilled positions exist.
C. Eliminate travel and training funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
D. Reduce number of devices covered under the District 3Com maintenance contract for networking. Some spare parts would be available in District, while those not available may cause disruption of service until a suitable replacement is obtained.
E. Modify District Nortel phone coverage. Remove desk phone units from contract. Phone replacement would be paid for out of repair.

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 were paid from bond monies. The current bond fund will be exhausted in Summer, 2010 to complete as many of the remaining seven elementary schools as possible. 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: _Technology__ Budget Level = 102%

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

Additions	Est. Cost
Microsoft Agreement	$150,000.00
Stoneware Portal Maintenance	$ 22,250.00

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

Reductions	Est. Cost
Certified Staff Member (1.0 FTE)	$ 67,025.00
Professional Technical Staff Member (1.5 FTE)	$103,573.00
Virus Protection for Mac Computers	$ 12,000.00
Travel & Training	$ 16,500.00
Contracted Services	$ 3,668.36
Telephone Handset Equipment Maintenance	$ 16,000.00
Reduce Network Equipment Maintenance	$ 25,000.00

3. Financial Reconciliation:

Continuation Budget:	$ 3,761,301.65
Amount for Above Additions:	$ 172,250.00
Amount for Above Reductions:	$ 243,766.36
Total:	$ 3,689,785.29

(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 4.8% increase in personnel salary and fringe benefits
B. Continuation budget assumes 2.8% increase for non-personnel costs.
C. In order to address added yearly costs of 4.8% 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. Balance of unfunded Microsoft agreement (formerly paid from Bond funds).
C. Stoneware portal services for all staff members and students was implemented in 2009-10. Ongoing maintenance actual cost for this system is $22,250 per year.

Reductions:

A. Reduce one certificated staff member, resulting in movement of that staff member back to a classroom or building teaching position.
B. Reduce 1.5 professional technical staff members, resulting in realignment of duties to other staff members. At this time, no unfilled positions exist.
C. Discontinue Mac virus protection. Windows virus and spam protection would be continued. Generally, Mac computers are less vulnerable.
D. Eliminate travel and training funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
E. 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 7), as well as re-imaging building and staff computers. The above noted amount is an 8.73% reduction in contracted services.
F. Reduce number of devices covered under the District 3Com maintenance contract for networking. Some spare parts would be available in District, while those not available may cause disruption of service until a suitable replacement is obtained.
G. Modify District Nortel phone coverage. Remove desk phone units from contract. Phone replacement would be paid for out of repair.

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 will be exhausted in Summer, 2010 to complete as many of the remaining seven elementary schools as possible. 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: _Technology__ Budget Level = 103%

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

Additions	Est. Cost
Microsoft Agreement	$150,000.00
Stoneware Portal Maintenance	$ 22,250.00

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

Reductions	Est. Cost
High School Technology Initiators (Extra Duty)	$ 10,498.00
Certified Staff Member (1.0 FTE)	$ 67,025.00
Professional Technical Staff Member (1.0 FTE)	$ 41,450.00
Virus Protection for Mac Computers	$ 12,000.00
Travel & Training	$ 16,500.00
Contracted Services	$ 19,118.99
Reduce Network Equipment Maintenance	$ 25,000.00
Telephone Handset Equipment Maintenance	$ 16,000.00

3. Financial Reconciliation:

Continuation Budget:	$ 3,761,301.65
Amount for Above Additions:	$ 172,250.00
Amount for Above Reductions:	$ 207,591.99
Total:	$ 3,725,959.66

(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 4.8% increase in personnel salary and fringe benefits
B. Continuation budget assumes 2.8% increase for non-personnel costs.
C. In order to address added yearly costs of 4.8% 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. Any other additions based upon actual contract cost increases must be offset by a reduction from another area.
B. Balance of unfunded Microsoft agreement (formerly paid from Bond funds).
C. Stoneware portal services for all staff members and students was implemented in 2009-10. Ongoing maintenance actual cost for this system is $22,250 per year.

Reductions:

A. High schools currently have two full time technology staff members, one technology facilitator and one technology specialist. Reduction of extra duty for teachers would cause minimal disruption.
B. Reduce one certificated staff member, resulting in movement of that staff member back to a classroom or building teaching position.
C. Reduce one professional technical staff member, resulting in realignment of duties to other staff members. At this time, no unfilled positions exist.
D. Discontinue Mac virus protection. Windows virus and spam protection would be continued. Generally, Mac computers are less vulnerable.
E. Eliminate travel and training funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
F. 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 7), as well as re-imaging building and staff computers. The above noted amount is a 45.52% reduction in contracted services.
G. Reduce number of devices covered under the District 3Com maintenance contract for networking. Some spare parts would be available in District, while those not available may cause disruption of service until a suitable replacement is obtained.
H. Modify District Nortel phone coverage. Remove desk phone units from contract. Phone replacement would be paid for out of repair. .

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 were paid from bond monies. The current bond fund will be exhausted in Summer, 2010 to complete as many of the remaining seven elementary schools as possible. 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: _Technology__ Budget Level = 104%

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

Additions	Est. Cost
Microsoft Agreement	$150,000.00
Stoneware Portal Maintenance	$ 22,250.00

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

Reductions	Est. Cost
High School Technology Initiators (Extra Duty)	$ 10,498.00
Certified Staff Member (1.0 FTE)	$ 67,025.00
Virus Protection for Mac Computers	$ 12,000.00
Travel & Training	$ 16,500.00
Contracted Services	$ 24,394.63
Reduce Network Equipment Maintenance	$ 25,000.00
Telephone Handset Equipment Maintenance	$ 16,000.00

3. Financial Reconciliation:

Continuation Budget:	$ 3,761,301.65
Amount for Above Additions:	$ 172,250.00
Amount for Above Reductions:	$ 171,417.63
Total:	$ 3,762,134.02

(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 4.8% increase in personnel salary and fringe benefits
B. Continuation budget assumes 2.8% increase for non-personnel costs.
C. In order to address added yearly costs of 4.8% 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. Any other additions based upon actual contract cost increases must be offset by a reduction from another area.
B. Balance of unfunded Microsoft agreement (formerly paid from Bond funds).
C. Stoneware portal services for all staff members and students was implemented in 2009-10. Ongoing maintenance actual cost for this system is $22,250 per year.

Reductions:

A. High schools currently have two full time technology staff members, one technology facilitator and one technology specialist. Reduction of extra duty for teachers would cause minimal disruption.
B. Reduce one certificated staff member, resulting in movement of that staff member back to a classroom or building teaching position.
C. Discontinue Mac virus protection. Windows virus and spam protection would be continued. Generally, Mac computers are less vulnerable.
D. Eliminate travel and training funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
E. 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 7), as well as re-imaging building and staff computers. The above noted amount is a 58.1% reduction in contracted services.
F. Reduce number of devices covered under the District 3Com maintenance contract for networking. Some spare parts would be available in District, while those not available may cause disruption of service until a suitable replacement is obtained.
G. Modify District Nortel phone coverage. Remove desk phone units from contract. Phone replacement would be paid for out of repair.

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 were paid from bond monies. The current bond fund will be exhausted in Summer, 2010 to complete as many of the remaining seven elementary schools as possible. 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: _Technology__ Budget Level = 107.38%

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

Additions	Est. Cost
Microsoft Agreement	$150,000.00
Stoneware Portal Maintenance	$ 22,250.00

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

Reductions	Est. Cost
Travel & Training	$ 8,000.00
Telephone Handset Equipment Maintenance	$ 16,000.00
Reduce Network Equipment Maintenance	$ 25,000.00

3. Financial Reconciliation:

Continuation Budget:	$ 3,761,301.65
Amount for Above Additions:	$ 172,250.00
Amount for Above Reductions:	$ 49,000.00
Total:	$ 3,884,551.65

(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 4.8% increase in personnel salary and fringe benefits
B. Continuation budget assumes 2.8% increase for non-personnel costs.
C. In order to address added yearly costs of 4.8% 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. Balance of unfunded Microsoft agreement (formerly paid from Bond funds).
C. Stoneware portal service for all staff members and student was implemented in 2009-10. Ongoing maintenance actual cost for this system is $22,250 per year.

Reductions:

A. Reduce travel and training funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
B. Reduce number of devices covered under the District 3Com maintenance contract for networking. Some spare parts would be available in District, while those not available may cause disruption of service until a suitable replacement is obtained.
C. Modify District Nortel phone coverage. Remove desk phone units from contract. Phone replacement would be paid for out of repair.

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 were paid from bond monies. The current bond fund will be exhausted in Summer, 2010 to complete as many of the remaining seven elementary schools as possible. 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: _Technology__ Budget Level = 175.8%

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

Additions	Est. Cost
Microsoft Agreement	$ 150,000.00
Stoneware Portal Maintenance	$ 22,250.00
Ongoing Technology Hardware Replacement	$ 2,475,000.00

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

Reductions	Est. Cost
Travel & Training	$ 8,000.00
Telephone Handset Equipment Maintenance	$ 16,000.00
Reduce Network Equipment Maintenance	$ 25,000.00

3. Financial Reconciliation:

Continuation Budget:	$ 3,761,301.65
Amount for Above Additions:	$ 2,647,250.00
Amount for Above Reductions:	$ 49,000.00
Total:	$ 6,359,551.65

(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 4.8% increase in personnel salary and fringe benefits
B. Continuation budget assumes 2.8% increase for non-personnel costs.
C. In order to address added yearly costs of 4.8% 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. Balance of unfunded Microsoft agreement (formerly paid from Bond funds).

C. Stoneware portal service for all staff members and student was implemented in 2009-10. Ongoing maintenance actual cost for this system is $22,250 per year.
D. Replacement plan/cycle for computer hardware: Currently, all student and staff computers were paid from bond monies. The current bond fund will be exhausted in Summer, 2010 to complete as many of the remaining seven elementary schools as possible. These monies would be used to replace 24 servers per year (5 year cycle), add additional storage for staff and students due to increased technology usage (including SMARTBoard lessons), replace laptops and desktops in 5 elementary schools each year (5 year cycle), replace 450 desktops and 600 laptops each year in secondary schools (5 year cycle, includes teacher laptops), replace printers using a 7 year cycle and replace monitors on a 10 year cycle.

Reductions:

A. Reduce travel and training funds. These funds are generally used to pay for travel and expenses for training that is not offered in the Omaha area.
B. Reduce number of devices covered under the District 3Com maintenance contract for networking. Some spare parts would be available in District, while those not available may cause disruption of service until a suitable replacement is obtained.
C. Modify District Nortel phone coverage. Remove desk phone units from contract. Phone replacement would be paid for out of repair.

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 were paid from bond monies. The current bond fund will be exhausted in Summer, 2010 to complete as many of the remaining seven elementary schools as possible. 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.

2010 Tech Budget Summary Chart

Budget Levels Budget Totals Increment	101% $3,653,610.93 $3,653,610.93	102% $3,689,785.29 $36,174.36	103% $3,725,959.66 $36,174.37	104% $3,762,134.02 $36,174.36	107.38% $3,884,551.65 $122,417.63	175.8% $6,359,551.65 $2,475,000.00
Additions	- Microsoft Agreement -Stoneware Portal Maintenance	- Microsoft Agreement -Stoneware Portal Maintenance	- Microsoft Agreement -Stoneware Portal Maintenance	- Microsoft Agreement -Stoneware Portal Maintenance	- Microsoft Agreement -Stoneware Portal Maintenance	- Microsoft Agreement -Stoneware Portal Maintenance -Ongoing Technology Hardware Replacement
Reductions	-Certified Staff Member (1.0 FTE) -Professional Technical Staff Member (2.5 FTE) -Travel & Training -Telephone Handset Equipment Maintenance -Reduce Network Equipment Maintenance	-Certified Staff Member (1.0 FTE) -Professional Technical Staff Member (1.5 FTE) -Virus Protection for Mac Computers -Travel & Training -Contracted Services -Telephone Handset Equipment Maintenance -Reduce Network Equipment Maintenance	-High School Technology Initiators (Extra Duty) - Certified Staff Member (1.0 FTE) -Professional Technical Staff Member (1.0 FTE) -Virus Protection for Mac Computers -Travel & Training -Contracted Services -Telephone Handset Equipment Maintenance -Reduce Network Equipment Maintenance	-High School Technology Initiators (Extra Duty) - Certified Staff Member (1.0 FTE) -Virus Protection for Mac Computers -Travel & Training -Contracted Services -Telephone Handset Equipment Maintenance -Reduce Network Equipment Maintenance	-Travel & Training -Telephone Handset Equipment Maintenance -Reduce Network Equipment Maintenance	-Travel & Training -Telephone Handset Equipment Maintenance -Reduce Network Equipment Maintenance

PROGRAM DESCRIPTION: 2010-11 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, 2009, 3,250 students with disabilities (Pre-K through 21) were eligible to receive special education and related services; this number is 14.4 % of the total Pre-K through grade 12 MPS student enrollment; the K-12 disability child count of 2,943 is 13.4 % 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:
  - Speech/Language Therapy
  - Transportation
  - Nursing/Medical Services
  - Audiological Devices
  - Physical Therapy
  - Occupational Therapy
  - Sign Language Interpreters
  - Psychological Services
  - Audiology Services
  - Assistive Technology Devices/Services
  - Braille/Enlargement Services
  - Orientation and Mobility Training
  - Augmentative Communication Devices/Services
  - Adaptive Physical Education
  - Vision and Hearing Services
- 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 at Horizon High School and Middle School Alternative Program
  - Separate School Facility
  - Hospital
  - Residential Facility
  - Homebound
- Young Adult Program (Students 18-21 years old)
  - Transition to adult living
  - Vocational services, including job coaching
  - Transportation
  - Coordinate services with State Agencies
- Pre-Vocational and Vocational Training
- Contracted student programs/services, as appropriate, for students birth to age 21 in the following areas:
  - Behavior Disorders
  - Mental Handicaps
  - Nursing/Medical Services
  - Autism
  - Vocational Placements
  - Hearing Impaired
  - Orientation and Mobility Services
  - Students who are out of district residents for other than educational reasons

BUDGET SUMMARY FORM

Program Area: **Special Education**

Budget Level = **FIXED***
*Includes SpEd Transportation & FLEX funds

Total Budget = **$29,865,439***

$28,548,177
Personnel = $23,725,446
NonPersonnel = $ 4,822,731

FLEX = $ 1,317,262

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

Additions	Est. Cost
Transportation ~ Contracted Bus Services: 2 additional routes-1 for Horizon HS w/associate and 1to meet other special education routing needs	$ 79,441
Out-of District Contracted Services: the Nonpersonnel Budget includes an increase to pay for the projected and anticipated increase in contract costs for students with disabilities who are contracted to another school district or agency; the personnel costs associated with these contracts will increase, increasing the daily/annual rate of these contracts	$ 40,000

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

Reductions	Est. Cost
	$

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

Other Additions/Reductions Considered	Est. Cost
	$

4. **Comments, if any:**
Certificated and paraprofessional staff FTE was reallocated between special education programs and across levels and resulted in no additions to personnel costs.

2010 - 2011 Special Education Budget					
	2009-10	2010-11 Continuation	Recommended Changes	2010-11 Recommended Budget	
Total (does not include Flex)	**$ 27,345,807**	**$ 23,646,105**	**$ 119,341**	**$ 28,548,177**	
Personnel Subtotal	$ 22,563,076	$ 23,646,105	$ 79,341	$ 23,725,446	**2010-11 Special Ed: PK-12 & Transp Budget**
SA Staff	$ 17,737,245				
Psychologists	$ 1,318,373				
BAF Staff	$ 2,819,235				
SA Transportation	$ 215,287		$ 73,898		
BAF Transportation	$ 472,936		$ 5,443		
Nonpersonnel Subtotal	$ 4,782,731		$ 40,000	$ 4,822,731	
SA & BAF Programs	$ 2,123,277				
SA & BAF Transportation	$ 2,659,454				
FLEX Funded Programs	$ 1,297,117			**$ 1,317,262**	**2010-11 BAF & SA Flex budget**
BAF	$ 151,509		$ (3,781)	$ 147,728	
SA	$ 1,145,608		$ 23,926	$ 1,169,534	

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: $ 13,954,129

101.0% Budget:	$14,093,669	Incremental Amount:	$14,093,669
102.0% Budget:	$14,233,211	Incremental Amount:	$139,542
103.0% Budget:	$14,372,752	Incremental Amount:	$139,542
104.0% Budget:	$14,512,294	Incremental Amount:	$139,542
105.2% Budget:	$14,682,480	Incremental Amount:	$170,186
107.5% Budget:	$14,994,469	Incremental Amount:	$311,989

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.]

NOTE: None of the below budgets include H1N1 sub custodian disinfectors, which were used during the 2009/2010 school year.

A. 101.0% Budget

- Eliminate:
  - 3 HS Dept Heads and associated FTE's ($170,009)
  - 3 HS Assist. Dept Heads – stipends only ($10,398)
  - 6 MS Dept Heads – stipend only ($10,278)
  - 1 SSC Auto Mechanic ($58,460)
  - 3 10-Month Custodians ($80,436)
- Reduce:
  - Vehicle repair and replacement ($55,501)
  - Sub custodians, custodial overtime (1/2 the coverage of current coverage standards) ($147,000)
  - Summer Temp Maintenance Help, maintenance overtime ($21,550)
  - Grounds Supplies, equipment, etc. ($29,500)
  - Painting Supplies ($10,000)
- Add/Increase:
  - 1 Full Time Night Custodian to Ron Witt SSC ($42,750)
  - 1 FT Secretary to SSC (for training, safety, M&O and Food) ($42,000)
  - 1 FT Project Custodian (equipment repairs, equipment moves, special projects) ($43,724)
  - Contract Services Increase ($125,083)
  - CPI Increase for Contract Services ($31,879)
  - Carpentry Increase (3,000)

B. 102.0% Budget

- Eliminate:
  - 3 HS Dept Heads and associated FTE's ($170,009)
  - 3 HS Assist. Dept Heads – stipends only ($10,398)

- 6 MS Dept Heads – stipend only ($10,278)
- 1 SSC Auto Mechanic ($58,460)
- 3 10-Month Custodians ($80,436)

- Reduce:
  - Vehicle repair and replacement ($23,959)
  - Sub custodians, and custodial overtime (1/2 the coverage of current coverage standards) ($104,000)
  - Summer Temp Maintenance Help, and maintenance/grounds overtime ($11,550)
  - Grounds Supplies, equipment, etc. ($28,500)
  - Painting Supplies ($10,000)
- Add/Increase:
  - 1 Full Time Night Custodian to Ron Witt SSC ($42,750)
  - 1 FT Secretary to SSC (for training, safety, M&O and Food) ($42,000)
  - 1 FT Project Custodian (equipment repairs, equipment moves, special projects) ($43,724)
  - Contract Services Increase ($125,083)
  - CPI Increase for Contract Services ($31,879)
  - Contracted Custodial Supplies ($35,000)
  - Carpentry Increase ($9,000)
  - Electrical Increase ($4,000)
  - HVAC Tools Increase ($3,000)
  - Plumbing Increase ($5,000)

C. 103.0% Budget

- Eliminate:
  - 3 HS Dept Heads and associated FTE's ($170,009)
  - 3 HS Assist. Dept Heads – stipends only ($10,398)
  - 6 MS Dept Heads – stipend only ($10,278)
  - 1 SSC Auto Mechanic ($58,460)
  - ~~3 10-Month Custodians~~
- Reduce:
  - Vehicle repair and replacement ($15,727)
  - Sub custodians and custodial overtime (1/2 the coverage of current coverage standards) ($95,492)
  - ~~Summer Temp Maintenance Help~~
  - ~~Maintenance/Grounds Overtime~~
  - Grounds Supplies, equipment, etc. ($14,000)
  - Painting Supplies ($10,000)
- Add/Increase:
  - 1 Full Time Night Custodian to Ron Witt SSC ($42,750)
  - 1 FT Secretary to SSC (for training, safety, M&O and Food) ($42,000)
  - 1 FT Project Custodian (equipment repairs, equipment moves, special projects) ($43,724)
  - Contract Services Increase ($125,083)
  - CPI Increase for Contract Services ($31,879)
  - Contracted Custodial Supplies ($37,565)
  - Summer Maintenance Temp ($6,750)
  - Carpentry Increase ($10,000)
  - Electrical Increase ($5,000)
  - HVAC Increase ($7,500)
  - Plumbing Increase ($5,000)

D. 104.0% Budget

- Eliminate:
  - 3 HS Dept Heads and associated FTE's ($170,009)

- 3 HS Assist. Dept Heads – stipends only ($10,398)
- 6 MS Dept Heads – stipend only ($10,278)
- 1 SSC Auto Mechanic ($58,460)
- ~~3 10-Month Custodians~~

- Reduce:
  - Vehicle repair and replacement ($15,727)
  - Sub custodians and custodial overtime (1/2 the coverage of current coverage standards) ($74,673)
  - ~~Summer Temp Maintenance Help~~
  - ~~Maintenance/Grounds Overtime~~
  - ~~Grounds Supplies, equipment, etc~~.
  - Painting Supplies ($10,000)
- Add/Increase:
  - 1 Full Time Night Custodian to Ron Witt SSC ($42,750)
  - 1 FT Secretary to SSC (for training, safety, M&O and Food) ($42,000)
  - 1 FT Project Custodian (equipment repairs, equipment moves, special projects) ($43,724)
  - Contract Services Increase ($125,083)
  - CPI Increase for Contract Services ($31,879)
  - Contracted Custodial Supplies ($50,000)
  - Summer Maintenance Temp, maintenance/grounds overtime, security services, fire alarm services ($40,500)
  - Carpentry Increase ($41,000)
  - Electrical Increase ($5,000)
  - Grounds supply Increase ($8,500)
  - HVAC Increase ($25,273)
  - Plumbing Increase ($6,765)

E. 105.2% Budget

- Eliminate:
  - 3 HS Dept Heads and associated FTE's ($170,009)
  - 3 HS Assist. Dept Heads – stipends only ($10,398)
  - 6 MS Dept Heads – stipend only ($10,278)
  - 1 SSC Auto Mechanic ($58,460)
  - ~~3 10-Month Custodians~~
- Reduce:
  - ~~Vehicle repair and replacement~~
  - Sub custodians and custodial overtime (1/2 the coverage of current coverage standards) ($15,675))
  - ~~Summer Temp Maintenance Help~~
  - ~~Maintenance/Grounds Overtime~~
  - ~~Grounds Supplies, equipment, etc~~.
  - Painting Supplies ($10,000)
- Add/Increase:
  - 1 Full Time Night Custodian to Ron Witt SSC ($42,750)
  - 1 Full Time Day Custodian to Ron Witt SSC ($43,724)
  - 1 FT Secretary to SSC (for training, safety, M&O and Food) ($42,000)
  - 1 FT Project Custodian (equipment repairs, equipment moves, special projects) ($43,724)
  - Contract Services Increase ($125,083)
  - CPI Increase for Contract Services ($31,879)
  - Contracted Custodial Supplies ($50,000)
  - Summer Maintenance Temp, maintenance/grounds overtime, security services, fire alarm services ($50,500)
  - Carpentry Increase ($44,000)
  - Electrical Increase ($5,000)

- Grounds supply Increase ($35,500)
- HVAC Increase ($29,500)
- Plumbing Increase ($10,000)
- Increase fuel for vehicles ($4,273)

F. 107.5% Budget

- Eliminate:
  - 3 HS Dept Heads and associated FTE's ($170,009)
  - 3 HS Assist. Dept Heads – stipends only ($10,398)
  - ~~6 MS Dept Heads – stipend only~~
  - ~~1 SSC Auto Mechanic~~
  - ~~3 10-Month Custodians~~
- Reduce:
  - ~~Vehicle repair and replacement~~
  - ~~Sub-custodians (1/2 the coverage of current coverage standards)~~
  - ~~Custodial Overtime~~
  - ~~Summer Temp Maintenance Help~~
  - ~~Maintenance/Grounds Overtime~~
  - ~~Grounds Supplies, equipment, etc~~.
  - Painting Supplies ($10,000)
- Add/Increase:
  - 1 Full Time Night Custodian to Ron Witt SSC ($42,750)
  - 1 Full Time Day Custodian to Ron Witt SSC ($43,724)
  - 1 FT Secretary to SSC (for training, safety, M&O and Food) ($42,000)
  - 1 FT Project Custodian (equipment repairs, equipment moves, special projects) ($43,724)
  - Contract Services Increase ($125,083)
  - CPI Increase for Contract Services ($31,879)
  - Contracted Custodial Supplies ($50,000)
  - Summer Maintenance Temp, maintenance/grounds overtime, security services, fire alarm services ($56,250)
  - Carpentry Increase ($54,000)
  - Electrical Increase ($5,000)
  - Grounds supply Increase ($104,000)
  - HVAC Increase ($72,000)
  - Plumbing Increase ($20,000)
  - Increase fuel for vehicles ($54,273)

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Maintenance and Operations Budget Level = 101.00%

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

Additions	Est. Cost
FT Night Custodian (Ron Witt); FT Secretary (M&O); FT Project Custodian (District Wide)	$ 128,474
Contract Service Increase for HS Managers	$ 125,083
CPI Increases for Contract Services and Increase Carpentry Supplies	$ 34,879

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

Reductions	Est. Cost
Eliminate 3 HS Dept Head FTE's	$ 170,009
Eliminate 3 Asst. HS Dept Head Stipends	$ 10,398
Eliminate 6 MS Dept Head Stipends	$ 10,278
Eliminate SSC Auto Mechanic FTE	$ 58,460
Eliminate 3 10-Month Custodians	$ 80,436
Reduce vehicle repair and replacement	$ 55,501
Reduce Sub Custodian coverage to ½ of current; reduce custodial overtime	$ 147,000
Reduce summer painting, grounds help; reduce maintenance and grounds overtime	$ 21,550
Reduce grounds supplies and equipment	$ 29,500
Reduce painting supplies	$ 10,000
Reduce CPI Increase for non-personnel line items	$ 131,577

3. Financial Reconciliation:

Continuation Budget:	$ 14,529,942.93
Amount for Above Additions:	$ 288,436.00
Amount for Above Reductions:	$ 724,709.02
Total:	$ 14,093,669.91

(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

Program Area: Maintenance and Operations Budget Level = 102.00%

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

Additions	Est. Cost
FT Night Custodian (Ron Witt); FT Secretary (M&O); FT Project Custodian (District Wide)	$ 128,474
Contract Service Increase for HS Managers	$ 125,083
CPI Increases for Contract Services	$ 31,879
Increase contracted Custodial Supplies	$ 35,000
Increase Carpentry, Electrical, HVAC Tools and Plumbing	$ 21,000

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

Reductions	Est. Cost
Eliminate 3 HS Dept Head FTE's	$ 170,009
Eliminate 3 Asst. HS Dept Head Stipends	$ 10,398
Eliminate 6 MS Dept Head Stipends	$ 10,278
Eliminate SSC Auto Mechanic FTE	$ 58,460
Eliminate 3 10-Month Custodians	$ 80,436
Reduce vehicle repair and replacement	$ 23,959
Reduce Sub Custodian coverage to ½ of current; reduce custodial overtime	$ 104,000
Reduce summer painting, grounds help; reduce maintenance and grounds overtime	$ 11,550
Reduce grounds supplies and equipment	$ 28,500
Reduce painting supplies	$ 10,000
Reduce CPI Increase for non-personnel line items	$ 130,577

3. Financial Reconciliation:

Continuation Budget:	$ 14,529,942.93
Amount for Above Additions:	$ 341,436.00
Amount for Above Reductions:	$ 638,167.74
Total:	$ 14,233,211.19

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

BUDGET LEVEL SUMMARY FORM

Program Area: Maintenance and Operations Budget Level = 103.00%

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

Additions	Est. Cost
FT Night Custodian (Ron Witt); FT Secretary (M&O); FT Project Custodian (District Wide)	$ 128,474
Contract Service Increase for HS Managers	$ 125,083
CPI Increases for Contract Services	$ 31,879
Increase contracted Custodial Supplies	$ 37,565
Increase Temp Summer Help, Carpentry, Electrical, HVAC Tools and Plumbing	$ 33,250

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

Reductions	Est. Cost
Eliminate 3 HS Dept Head FTE's	$ 170,009
Eliminate 3 Asst. HS Dept Head Stipends	$ 10,398
Eliminate 6 MS Dept Head Stipends	$ 10,278
Eliminate SSC Auto Mechanic FTE	$ 58,460
Reduce vehicle repair and replacement	$ 15,727
Reduce Sub Custodian coverage to ½ of current; reduce custodial overtime	$ 95,492
Reduce grounds supplies and equipment	$ 14,000
Reduce painting supplies	$ 10,000
Reduce CPI Increase for non-personnel line items	$ 129,077

3. Financial Reconciliation:

Continuation Budget:	$ 14,529,942.93
Amount for Above Additions:	$ 356,251.00
Amount for Above Reductions:	$ 513,441.45
Total:	$ 14,372,752.48

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

BUDGET LEVEL SUMMARY FORM

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
FT Night Custodian (Ron Witt); FT Secretary (M&O); FT Project Custodian (District Wide)	$ 128,474
Contract Service Increase for HS Managers	$ 125,083
CPI Increases for Contract Services	$ 31,879
Increase contracted Custodial Supplies	$ 50,000
Increase Summer Temp help, Maintenance OT, Trash, Fire, Security contracts	$ 40,500
Increase Carpentry	$ 41,000
Increase Electrical, HVAC and Plumbing	$ 37,038
Increase Grounds Supplies	$ 8,500

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

Reductions	Est. Cost
Eliminate 3 HS Dept Head FTE's	$ 170,009
Eliminate 3 Asst. HS Dept Head Stipends	$ 10,398
Eliminate 6 MS Dept Head Stipends	$ 10,278
Eliminate SSC Auto Mechanic FTE	$ 58,460
Reduce vehicle repair and replacement	$ 15,727
Reduce Sub Custodian coverage to ½ of current; reduce custodial overtime	$ 74,673
Reduce painting supplies	$ 10,000
Reduce CPI Increase for non-personnel line items	$ 130,578

3. Financial Reconciliation:

Continuation Budget:	$ 14,529,942.93
Amount for Above Additions:	$ 462,474.00
Amount for Above Reductions:	$ 480,123.17
Total:	$ 14,512,293.76

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

BUDGET LEVEL SUMMARY FORM

Program Area: Maintenance and Operations Budget Level = 105.2%

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

Additions	Est. Cost
FT Night Custodian (Ron Witt); FT Secretary (M&O); FT Project Custodian (District Wide)	$ 128,474
FT Day Custodian (Ron Witt)	$ 43,724
Contract Service Increase for HS Managers	$ 125,083
CPI Increases for Contract Services	$ 31,879
Increase contracted Custodial Supplies	$ 50,000
Increase Summer Temp help, Maintenance OT, Trash, Fire, Security contracts	$ 50,500
Increase Carpentry	$ 44,000
Increase Electrical, HVAC and Plumbing	$ 44,500
Increase Grounds Supplies, Snow Removal, etc.	$ 35,500
Increase Vehicle Fuel	$ 4,273

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

Reductions	Est. Cost
Eliminate 3 HS Dept Head FTE's	$ 170,009
Eliminate 3 Asst. HS Dept Head Stipends	$ 10,398
Eliminate 6 MS Dept Head Stipends	$ 10,278
Eliminate SSC Auto Mechanic FTE	$ 58,460
Reduce Sub Custodian coverage to ½ of current; reduce custodial overtime	$ 15,673
Reduce painting supplies	$ 10,000
Reduce CPI Increase for non-personnel line items	$ 140,638

3. Financial Reconciliation:

Continuation Budget:	$ 14,529,942.93
Amount for Above Additions:	$ 557,993.00
Amount for Above Reductions:	$ 415,456.00
Total:	$ 14,672,480.00

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

BUDGET LEVEL SUMMARY FORM

Program Area: Maintenance and Operations Budget Level = 107.5%

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

Additions	Est. Cost
FT Night Custodian (Ron Witt); FT Secretary (M&O); FT Project Custodian (District Wide)	$ 128,474
FT Day Custodian (Ron Witt)	$ 43,724
Contract Service Increase for HS Managers	$ 125,083
CPI Increases for Contract Services	$ 31,879
Increase contracted Custodial Supplies	$ 50,000
Increase Summer Temp help, Maintenance OT, Trash, Fire, Security contracts, Custodial OT, Custodial Subs	$ 97,077
Increase Carpentry	$ 54,000
Increase Electrical, HVAC and Plumbing	$ 97,000
Increase Grounds Supplies, Snow Removal, etc.	$ 104,000
Increase Vehicle Fuel, vehicle replacement	$ 54,273

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

Reductions	Est. Cost
Eliminate 3 HS Dept Head FTE's	$ 170,009
Eliminate 3 Asst. HS Dept Head Stipends	$ 10,398
Reduce painting supplies	$ 10,000
Reduce CPI Increase for non-personnel line items	$140,576

3. Financial Reconciliation:

Continuation Budget:	$ 14,529,942.93
Amount for Above Additions:	$ 785,510.00
Amount for Above Reductions:	$ 330,983.00
Total:	$ 14,984,469.00

Budget Summary Chart
Maintenance and Operations

Budget Levels Budget Totals Increment	101% $14,093,669 $14,093,669	102% $14,233,211 $139,542	103% $14,372,752 $139,451	104% $14,512,294 $139,542	105.2% $14,682,480 $170,186	107.5% $14,994,469 $311,989
Additions	*Add 1 Night Custodian to Ron Witt ($42,750) *Add 1 FT Secretary to SSC for Training, Safety, Maint., Food ($42,000) *Add 1 FT Project Custodian ($43,724) * Contract Services for increased HS Managers ($125,083) * CPI Contract Services ($31,879) * Carpentry ($3,000) Total Adds: $288,436	*Add 1 Night Custodian to Ron Witt ($42,750) *Add 1 FT Secretary to SSC for Training, Safety, Maint., Food ($42,000) *Add 1 FT Project Custodian ($43,724) * Contract Services for increased HS Managers ($125,083) * CPI Contract Services ($31,879) * contracted custodial supplies ($35,000) * Carpentry ($9,000) * Electrical ($4,000) * HVAC Tools ($3,000) * Plumbing ($5,000) Total Adds: $341,436	*Add 1 Night Custodian to Ron Witt ($42,750) *Add 1 FT Secretary to SSC for Training, Safety, Maint., Food ($42,000) *Add 1 FT Project Custodian ($43,724) * Contract Services for increased HS Managers ($125,083) * CPI Contract Services ($31,879) * contracted custodial supplies ($37,565) * Temp/OT ($6,750) * Carpentry ($10,000) * Electrical ($5,000) * HVAC ($7,500) * Plumbing ($5,000) Total Adds: $356,251	*Add 1 Night Custodian to Ron Witt ($42,750) *Add 1 FT Secretary to SSC for Training, Safety, Maint., Food ($42,000) *Add 1 FT Project Custodian ($43,724) * Contract Services for increased HS Managers ($125,083) * CPI Contract Services ($31,879) * contracted custodial supplies ($50,000) * Temp/OT, trash, fire, security ($40,500) * Carpentry ($41,000) * Electrical ($5,000) * Grounds ($8,500) * HVAC ($25,273) * Plumbing ($6,765) Total Adds: $462,474	*Add 1 Night Custodian to Ron Witt ($42,750) *Add 1 FT Secretary to SSC for Training, Safety, Maint., Food ($42,000) *Add 1 FT Project Custodian ($43,724) *Add 1 FT Day Custodian for Ron Witt ($43,724) * fuel ($4,273) *Contract Services for increased HS Managers ($125,083) * CPI Contract Services ($31,879) * contracted custodial supplies ($50,000) * Temp/OT, trash, fire, security ($50,500) * Carpentry ($44,000) * Electrical ($5,000) * Grounds ($35,500) * HVAC ($29,500) * Plumbing ($10,000) Total Adds: $557,993	*Add 1 Night Custodian to Ron Witt ($42,750) *Add 1 FT Secretary to SSC for Training, Safety, Maint., Food ($42,000) *Add 1 FT Project Custodian ($43,724) *Add 1 FT Day Custodian for Ron Witt ($43,724) * fuel, vehicle ($54,273) * Contract Services for increased HS Managers ($125,083) * CPI Contract Services ($31,879) * contracted custodial supplies ($50,000) * Cust OT,subs ($40,827) * Temp/OT, trash, fire, security ($56,250) * Carpentry ($54,000) *Electrical ($5,000) * Grounds ($104,000) * HVAC ($72,000) * Plumbing ($20,000) Total Adds: $785,510
Reductions	*Eliminate 3 HS Dept Heads and associated FTE ($170,009) *Eliminate 3 HS Asst. Dept Heads – Stipend Only ($10,398) *Eliminate 6 MS Dept Heads – Stipend Only ($10,278) *Eliminate SSC Auto Mechanic ($58,460) *Eliminate 3 10-month Custodians (HS) ($80,436) * Vehicle & Replacement ($55,501) * sub custodians, custodial overtime, IAQ, etc. ($147,000) * summer temp help, maintenance OT ($21,550) * grounds supplies and equipment ($29,500) * painting supplies ($10,000) Total Reductions: $593,132	*Eliminate 3 HS Dept Heads and associated FTE ($170,009) *Eliminate 3 HS Asst. Dept Heads – Stipend Only ($10,398) *Eliminate 6 MS Dept Heads – Stipend Only ($10,278) *Eliminate SSC Auto Mechanic ($58,460) *Eliminate 3 10-month Custodians (HS) ($80,436) * Vehicle & Replacement ($23,959) * sub custodians, custodial overtime, IAQ, etc. ($104,000) * summer temp help, maintenance OT ($11,550) * grounds supplies and equipment ($28,500) * painting supplies ($10,000) Total Reductions: $507,590	*Eliminate 3 HS Dept Heads and associated FTE ($170,009) *Eliminate 3 HS Asst. Dept Heads – Stipend Only ($10,398) *Eliminate 6 MS Dept Heads – Stipend Only ($10,278) *Eliminate SSC Auto Mechanic ($58,460) * Vehicle & Replacement ($15,727) * sub custodians, custodial overtime, IAQ, etc. ($95,492) * grounds supplies and equipment ($14,000) * painting supplies ($10,000) Total Reductions: $384,364	*Eliminate 3 HS Dept Heads and associated FTE ($170,009) *Eliminate 3 HS Asst. Dept Heads – Stipend Only ($10,398) *Eliminate 6 MS Dept Heads – Stipend Only ($10,278) *Eliminate SSC Auto Mechanic ($58,460) * Vehicle & Replacement ($15,727) * sub custodians, custodial overtime, IAQ, etc. ($74,673) * painting supplies ($10,000) Total Reductions: $349,545	*Eliminate 3 HS Dept Heads and associated FTE ($170,009) *Eliminate 3 HS Asst. Dept Heads – Stipend Only ($10,398) *Eliminate 6 MS Dept Heads – Stipend Only ($10,278) *Eliminate SSC Auto Mechanic ($58,460) * sub custodians, custodial overtime, IAQ, etc. ($15,673) *painting supplies ($10,000) Total Reductions: $274,818	*Eliminate 3 HS Dept Heads and associated FTE ($170,009) *Eliminate 3 HS Asst. Dept Heads – Stipend Only ($10,398) *painting Supplies ($10,000) Total Reductions; $190,407

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 20th.

"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, ELL routes, HHS routes and Academy routes. Special Education 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 = $2,184,351 (FIXED)

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

Additions	Est. Cost
1 HORIZON BUS ROUTE	$ 49,368
LEARNING COMMUNITY TRANSPORTATION	$ 500,000

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

Reductions	Est. Cost
REDUCE 3 ELEMENTARY ROUTES	$ 85,122

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.]

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: $ 604,733.00

101.0% Budget:	$ 610,781.00	Incremental Amount:	$ 610,781.00
102.0% Budget:	$ 616,828.00	Incremental Amount:	$ 6,047.00
103.0% Budget:	$ 622,875.00	Incremental Amount:	$ 6,047.00
104.0% Budget:	$ 628,923.00	Incremental Amount:	$ 6,047.00
106.0% Budget:	$ 642,593.00	Incremental Amount:	$ 13,670.00
121.6% Budget:	$ 735,593.00	Incremental Amount:	$ 93,000.00

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.]

101.0% Budget

Reductions at this level include off-duty security patrols, annual dues, "supplies", security uniforms, travel and we would reduce some SRO contract time.

102.0% Budget

Reductions at this level include eliminating off-duty security, all supplies, travel and annual dues. Security uniforms would be reduced.

103.0% Budget

Again, additional security patrols would be eliminated along with annual dues as well as the funds allocated for travel. Supplies would be reduced by over 75%.

104.0% Budget

SRO K-9 Salary Increase for hours and cost of K-9 care.

106.0% Budget

SRO K-9 Salary Increase. The SRO would be available to work 40 hours / week.
Additional security would be to cover the cost of having a police officer at all Millard Board meetings, as well as additional patrols at different times of the year when a police presence is necessary.

121.6%

Increase includes two Associate SROs from Douglas County to be located at 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: Pupil Services (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
	$

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)	$ 6,000.00
Dues-National Safety Council Dues-Pride Omaha Dues	$ 1,400.00
Uniforms	$ 3,000.00
Security Travel	$ 1,000.00
SRO Salary	$ 4,412.00
Total	$17,812.00

3. Financial Reconciliation:

Continuation Budget: $ 628,593.00
Amount for Above Additions: $
Amount for Above Reductions: $ 17,812.00
Total: $ 610,781.00
(The "Total" must equal the budget available for this budget level.)

4. Reductions include:

Reductions at this level include off-duty security patrols that have been helpful when chronic vandalism and theft is reported. We also use this service during Halloween and other key identified dates. Additionally, annual dues to the National Safety Council and Pride Omaha would be eliminated along with all security "supplies" enumerated above. Security uniforms and travel would also be eliminated. Finally, we would have to reduce some SRO contract time at the 1% budget level.

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Pupil Services **(**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
	$

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)	$ 6,000.00
Dues-National Safety Council Dues	$ 1,400.00
Uniforms	$ 1,365.00
Security Travel	$ 1,000.00
Total	$11,765.00

3. Financial Reconciliation:

Continuation Budget: $ 628,593.00
Amount for Above Additions: $
Amount for Above Reductions: $ 11,765.00
Total: $616,828.00
(The "Total" must equal the budget available for this budget level.)

4. Reductions include

Reductions at this level include off-duty security patrols that have been helpful when chronic vandalism and theft is reported. We use this service during Halloween and other key identified dates. Additionally, annual dues to the National Safety Council and Pride Omaha would be eliminated. More than half of the budgeted amount for security uniforms would be reduced and the travel budget would also be eliminated.

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Pupil Services (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
	$

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)	$ 1,318.00
Dues-National Safety Council Dues	$ 1,400.00
Security Travel	$ 1,000.00
Total	$5,718.00

3. Financial Reconciliation:

Continuation Budget: $ 628,593.00
Amount for Above Additions: $
Amount for Above Reductions: $ 5,718.00
Total: $ 622,875.00
(The "Total" must equal the budget available for this budget level.)

4. Reductions include

Again, security patrols that have been helpful when chronic vandalism and theft is reported would be eliminated. Additionally, annual dues to the National Safety Council and Pride Omaha would be eliminated as well as the funds allocated for travel. Supplies would be reduced by over 75%.

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Pupil Services (Security) Budget Level = 104.0%

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

Additions	Est. Cost
SRO K-9 Anthony Ward Salary Increase	$ 330.00

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

Reductions	Est. Cost
	$.00
	$
Total	$.00

3. Financial Reconciliation:

Continuation Budget:	$ 628,593.00
Amount for Above Additions:	$ 330.00
Amount for Above Reductions:	$ .00
Total:	$ 628,923.00

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

4. Addition: SRO K-9 Salary Increase for hours and cost of K-9 care.

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Pupil Services (Security) Budget Level = 106.3%

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

Additions	Est. Cost
SRO K-9 Anthony Ward Salary Increase from 32 to 40 Hours/Week	$ 9,000 .00
Additional Itinerant Security	$5,000.00

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

Reductions	Est. Cost
	$.00
	$
Total	$.00

3. Financial Reconciliation:

Continuation Budget:	$ 628,593.00
Amount for Above Additions:	$ 14,000.00
Amount for Above Reductions:	$ .00
Total:	$ 642,593.00

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

4. Addition: SRO K-9 Salary Increase. The SRO would be available to work 40 hours / week. Currently, with the required training and numerous drug dog searches, the officer's time at MNMS is compromised.

   The additional security would be to cover the cost of having a police officer at all Millard Board meetings, as well as additional patrols at different times of the year when a police presence is necessary.

BUDGET LEVEL SUMMARY FORM

(Specific Budget Level Information)

Program Area: Pupil Services (Security) Budget Level = 121.6%

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

Additions	Est. Cost
SRO K-9 Anthony Ward Salary Increase from (32 to 40 Hours/Week)	$ 9,000 .00
Additional Itinerant Security	$ 5,000.00
Additional SRO (OPD) KMS (32 Hours)	$ 31,000.00
Additional SRO (Douglas County) RMS (32 Hours)	$ 31,000.00
Additional SRO (Douglas County) BMS (32 Hours)	$ 31,000.00

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

Reductions	Est. Cost
	$.00
	$
Total	$.00

3. Financial Reconciliation:

Continuation Budget: $ 628,593.00
Amount for Above Additions: $ 107,000.00
Amount for Above Reductions: $ .00
Total: $ 735,593.00
(The "Total" must equal the budget available for this budget level.)

4. Addition: The MNMS SRO would be available to work 40 hours / week. Currently, with the required training and numerous drug dog searches, the officer's time at MNMS is compromised.

The additional security would be to cover the cost of having a police officer at all Millard Board meetings, as well as additional patrols at different times of the year when a police presence is necessary.

The other additions would be to add an SRO at each of the middle schools who currently do not have one at their disposal. These schools include RMS, BMS and KMS. When an officer is needed, the schools must call 911 or attempt to get an officer to respond from another Millard School, which is often times an exercise in futility.

Budget Summary Chart

Budget Levels Budget Totals Increment	101% $610,781.00 $610,781.00	102% $616,828.00 $6,047.00	103% $622,875.00 $6,047.00	104% $628,923.00 $6,047.00	106.3% $642,593.00 $13,670.00	121.6% $735,593.00 $93,000.00
Additions				SRO K-9 Salary Increase for hours and cost of K-9 care. ($330)	SRO K-9 Salary Increase. The SRO would be available to work 40 hours / week. Currently, with the required training and numerous drug dog searches, the officer's time at MNMS is compromised. ($9,000) The additional security would be to cover the cost of having a police officer at all Millard Board meetings, as well as additional patrols at different times of the year when a police presence is necessary. ($5,000)	The MNMS SRO would be available to work 40 hours / week. Currently, with the required training and numerous drug dog searches, the officer's time at MNMS is compromised. ($9,000) The additional security would be to cover the cost of having a police officer at all Millard Board meetings, as well as additional patrols at different times of the year when a police presence is necessary. ($5,000) The other additions would be to add an SRO at each of the middle schools who currently do not have one at their disposal. These schools include RMS, BMS and KMS. When an officer is needed, the schools must call 911 or attempt to get an officer to respond from another Millard School, which is often times an exercise in futility. ($93,000)
Reductions	Reductions at this level include off-duty security patrols that have been helpful when chronic vandalism and theft is reported. We also use this service during Halloween and other key identified dates. Additionally, annual dues to the National Safety Council and Pride Omaha would be eliminated along with all security "supplies" enumerated above. Security uniforms and travel would also be eliminated. Finally, we would have to reduce some SRO contract time at the 1% budget level. ($17,812)	Reductions at this level include off-duty security patrols that have been helpful when chronic vandalism and theft is reported. We use this service during Halloween and other key identified dates. Additionally, annual dues to the National Safety Council and Pride Omaha would be eliminated. More than half of the budgeted amount for security uniforms would be reduced and the travel budget would also be eliminated. ($11,765)	Again, security patrols that have been helpful when chronic vandalism and theft is reported would be eliminated. Additionally, annual dues to the National Safety Council and Pride Omaha would be eliminated as well as the funds allocated for travel. Supplies would be reduced by over 75%. ($5,718)			

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.*

- *Responsibility Pay: – compensation for Teacher Responsibility Pay which provides incentives to provide extra services generally not covered under extra duty payments.*

- *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: Employee Benefit consulting and 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 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 = $9,779,086

Budget Level = $8,344,046 (FIXED)
Decrease Over Last Year's Budget = ($1,405,040)

Budget by Responsibility Code	Total
312- Extra hours and overtime	$ 140,276
313- Responsibility Pay	$ 70,000
315- Substitutes, Dues, Fees, Mileage, Leave Buyback	$ 2,691,333
315- Voluntary Separation	$ 5,442,437
Total	*$ 8,344,046*

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	$ 5,395
315- Increase Substitutes, Dues, Fees, Mileage, Leave BB	$ 78,388
315- Increase Voluntary Separation	$220,405
Total	*$304,188*

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

Reductions	Est. Cost
313 – Elimination of CCMI Program	$1,709,228
Total	*$1,709,228*

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	20,000
Best Buy (teacher developed classroom projects)	5,000
ESU #3 Metro Region Autism Spectrum Disorders Mini Grant	11,500
High Ability Learner/Rule 3 (gifted student program)	159,461
ING Unsung Hero (teacher developed classroom projects)	4,000
Learn and Serve (service learning projects)	5,000
Metro Community College Perkins Mini-Grant (career academies)	10,000
MPS Foundation Site Plan Grants	359,480
MPS Foundation Montessori Preschool	375,336
MPS Foundation Preschool	110,205
MPS Foundation Media Centers	36,000
MPS Foundation Study Center (elementary, middle schools)	323,986
Nebraska Arts Council	5,000
Nebraska State Personnel Development Grant (Kiewit)	1,500
Pacific Life Foundation (various schools for small projects)	7,000
Papio-Missouri Natural Resources District	16,000
Perkins (vocational education)	141,019
Perkins, Marketing Tools for Nebraska Career Education	16,780
Positive Behavior Support (Kiewit)	1,500
Qwest Foundation/NDE Technology Innovation Grant (Cather)	10,000
Region 21 Interagency Planning Teams	21,001
Ritonya-Buscher-Poehling (teacher developed classroom projects)	5,000
Sam's Club Foundation (teacher developed classroom projects)	4,000
Special Education Continuous Improvement Project (SCIP)	70,505
Seldin Corporation (Cody Study Center)	3,536
Special Education Transition Program (SPED school to work program)	2,000
Target Corporation (teacher developed classroom arts projects)	5,000
Textbook Loan/Rule 4	13,258
Title I, Part A (preK-5 reading, writing, math)	1,497,524
Title I, Part E (parental involvement)	17,400
Title II, Part A (class size reduction, staff develop., private schools)	379,315
Title II, Part D (technology)	27,927
Title III (English language acquisition)	50,271
Title IV (Safe & Drug Free Schools)	25,000
Wal-Mart Foundation (teacher developed classroom projects)	2,000
Unforeseen Grant Awards	500,000
TOTAL GRANTS	4,242,504

EXECUTIVE SUMMARY

Program Area: Grants

Fixed Budget

Autism Speaks	20,000
Best Buy (teacher developed classroom projects)	5,000
ESU #3 Metro Region Autism Spectrum Disorders Mini Grant	11,500
High Ability Learner/Rule 3 (gifted student program)	159,461
ING Unsung Hero (teacher developed classroom projects)	4,000
Learn and Serve (service learning projects)	5,000
Metro Community College Perkins Mini-Grant (career academies)	10,000
MPS Foundation Site Plan Grants	359,480
MPS Foundation Montessori Preschool	375,336
MPS Foundation Preschool	110,205
MPS Foundation Media Centers	36,000
MPS Foundation Study Center (elementary, middle schools)	323,986
Nebraska Arts Council	5,000
Nebraska State Personnel Development Grant (Kiewit)	1,500
Pacific Life Foundation (various schools for small projects)	7,000
Papio-Missouri Natural Resources District	16,000
Perkins (vocational education)	141,019
Perkins, Marketing Tools for Nebraska Career Education	16,780
Positive Behavior Support (Kiewit)	1,500
Qwest Foundation/NDE Technology Innovation Grant (Cather)	10,000
Region 21 Interagency Planning Teams	21,001
Ritonya-Buscher-Poehling (teacher developed classroom projects)	5,000
Sam's Club Foundation (teacher developed classroom projects)	4,000
Special Education Continuous Improvement Project (SCIP)	70,505
Seldin Corporation (Cody Study Center)	3,536
Special Education Transition Program (SPED school to work program)	2,000
Target Corporation (teacher developed classroom arts projects)	5,000
Textbook Loan/Rule 4	13,258
Title I, Part A (preK-5 reading, writing, math)	1,497,524
Title I, Part E (parental involvement)	17,400
Title II, Part A (class size reduction, staff develop., private schools)	379,315
Title II, Part D (technology)	27,927
Title III (English language acquisition)	50,271
Title IV (Safe & Drug Free Schools)	25,000
Wal-Mart Foundation (teacher developed classroom projects)	2,000
Unforeseen Grant Awards	500,000
TOTAL GRANTS	4,242,504

PROGRAM DESCRIPTION FORM

Program Area: ARRA .

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

Several of the ARRA funded programs will be continued in FY11. The remaining funds will be used to supplant General Fund salaries and benefits. Examples of the ARRA funded programs include:

Developmental 40 Assets Program
Ombudsman Program
LEP Teachers and Paraprofessionals
Poverty Teachers and Paraprofessionals
Staff Development Support for Highly Qualified Teachers
New Teachers to reduce class sizes

BUDGET LEVEL INFORMATION

(Specific Budget Level Information)

Program Area: ARRA Budget Level = FIXED %

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

Additions	Est. Cost
Developmental 40 Assets Program	$ 25,000
Ombudsman Program	187,500
LEP Teachers and Paraprofessionals	520,000
Poverty Teachers and Paraprofessionals	800,000
Staff Development Support for Highly Qualified Teachers	40,000
Community Counselors	97,557
Teacher Mentoring Program	75,000
New Teachers to reduce class sizes	383,430
Other Expenses to be determined	9,263,419

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:	$ 11,391,906
Amount for Above Reductions:	$ ---
Total:	$ 11,391,906

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 ARRA Program Budget Area.

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:	$ ---
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, Ken Fossen, Mark Feldhausen , Jim Sutfin, 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 second 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	$125,000
21st Century Skills, Plan 2-4, 4-1, 4-2, 5-2	57,500
Plan 6-5 – Ombudsman Program	187,000
Career Academies, Plan 6-4, 6-5	1,131,989
Plan 4-7 – Utilize Data Analysis to Drive Instruction	60,042
Plan 6-4 – Alternative on-campus experiences – Summer School K-12	325,000
Plan 4-6 Interactive online resource center	126,000
Plan 6-4 Alternative on-campus learning – Early College	66,468
Totals	**$2,078,999**

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: $ N/A
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.]

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)	$ 4,312,353
Gas Services (MUD)	1,018,624
Water and Sewer Services (MUD)	268,102
TOTAL	$ 5,599,079

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:	$ 5,599,079
Amount for Above Reductions:	$ ---
Total:	$ 5,599,079

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 2010 (67% of the way through the fiscal year), the District had spent 65% 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.
- Based on information provided by OPPD and MUD, a 6% increase was budgeted for electricity, 0% increase for gas and 5% increase for water and sewer.

FY11 Budget
Q-Sort Results

Total Votes	Program Area Description	Budget Level	Incremental Cost	Cumulative Cost
37	ARRA Continuation	Fixed	1,940,987	1,940,987
37	Business Services	101.0	1,633,313	3,574,300
37	Contingency	Fixed	1,000,000	4,574,300
37	Contracted Business Services	Fixed	3,444,307	8,018,607
37	Curriculum Adoption	Fixed	2,901,877	10,920,484
37	Educational Services	101.0	5,618,514	16,538,998
37	Elementary School Programs	101.0	48,596,405	65,135,403
37	Elementary School Programs	102.0	481,153	65,616,556
37	Elementary School Programs	103.0	481,153	66,097,709
37	Employee Contracted Obligations	Fixed	8,344,046	74,441,755
37	Governance	101.0	3,542,643	77,984,398
37	Grants	Fixed	4,242,504	82,226,902
37	High School Programs	101.0	33,123,646	115,350,548
37	Middle School Programs	101.0	26,811,601	142,162,149
37	Operations & Maintenance	101.0	14,093,669	156,255,818
37	Projects	Fixed	6,000,000	162,255,818
37	Security	101.0	610,781	162,866,599
37	Special Education	Fixed	29,865,439	192,732,038
37	Strategic Plan	Fixed	2,078,999	194,811,037
37	Technology	101.0	3,653,611	198,464,648
37	Technology	102.0	36,174	198,500,823
37	Transportation	Fixed	2,184,351	200,685,174
37	Utilities	Fixed	5,599,079	206,284,253
36	High School Programs	102.0	327,957	206,612,210
36	Middle School Programs	102.0	265,461	206,877,671
36	Operations & Maintenance	102.0	139,542	207,017,213
36	Technology	103.0	36,174	207,053,387
35	Educational Services	102.0	55,629	207,109,016
35	Middle School Programs	103.0	265,461	207,374,477
35	Security	102.0	6,047	207,380,524
34	Governance	102.0	35,076	207,415,600
34	Operations & Maintenance	103.0	139,542	207,555,142
34	Technology	104.0	36,174	207,591,316
33	Business Services	102.0	16,171	207,607,488
33	High School Programs	103.0	327,957	207,935,445
31	Elementary School Programs	104.0	481,153	208,416,598
29	Security	103.0	6,047	208,422,645
28	Educational Services	103.0	55,629	208,478,273
28	Middle School Programs	104.0	265,461	208,743,734
27	High School Programs	104.0	327,957	209,071,691
24	Operations & Maintenance	104.0	139,542	209,211,233
23	Technology	107.4	122,418	209,333,651
19	Governance	103.0	35,075	209,368,726
17	Business Services	103.0	16,172	209,384,898
16	Security	104.0	6,047	209,390,945
13	Technology	175.8	2,475,000	211,865,945
12	Educational Services	104.0	55,629	211,921,574
11	Elementary School Programs	105.1	541,514	212,463,088
9	High School Programs	105.8	590,264	213,053,352
7	Governance	104.0	35,076	213,088,428
7	Middle School Programs	105.6	425,504	213,513,932
6	Operations & Maintenance	105.2	170,186	213,684,118
6	Security	106.0	13,670	213,697,788
3	High School Programs	106.6	255,620	213,953,408
3	Operations & Maintenance	107.5	311,989	214,265,397
2	Business Services	104.0	16,171	214,281,569
2	Security	121.6	93,000	214,374,569
1591			214,374,569	
(37 voted)				

MILLARD PUBLIC SCHOOLS

District Budgeting Team

May 14, 2010

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

TODAY'S AGENDA

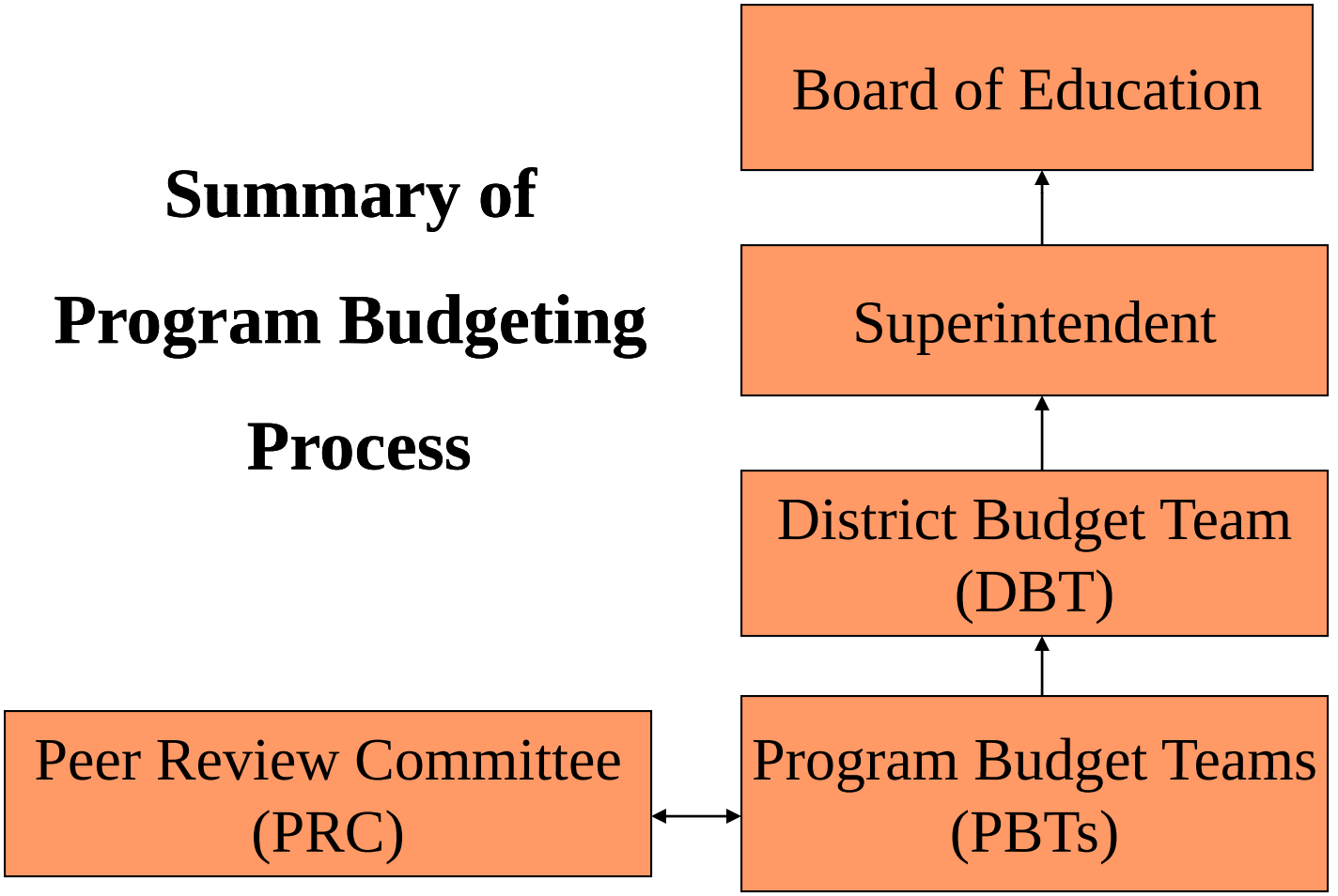
1. Welcome/Introductions
2. Overview & Information
3. PBT Multi-Level Budget Presentations
   - Program Description Form (e.g., Page 2)
   - Summary for DBT (e.g., Page 3)
   - Multi-Level Budget Forms (e.g., Page 5-14)
   - Single Sheet Summary (Page 15)
4. Q-Sort
   - 23 Votes (37 Blanks)
   - Must Vote Lower Levels First
   - Hint: Work backwards (i.e., find 14 you will not vote for)

OVERVIEW OF PROCESS

Summary of

Program Budgeting

Process



PROGRAM BUDGET TEAMS

- Develop 4 Required Budgets
  - 101% of Last Year's Budget
  - 102% of Last Year's Budget
  - 103% of Last Year's Budget
  - 104% of Last Year's Budget
- Develop 2 Optional Budget
  - ____% of Last Year's Budget
  - ____% of Last Year's Budget
- Assume 4.8% increase in salaries and benefits
- Inflation factor 2.8% (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

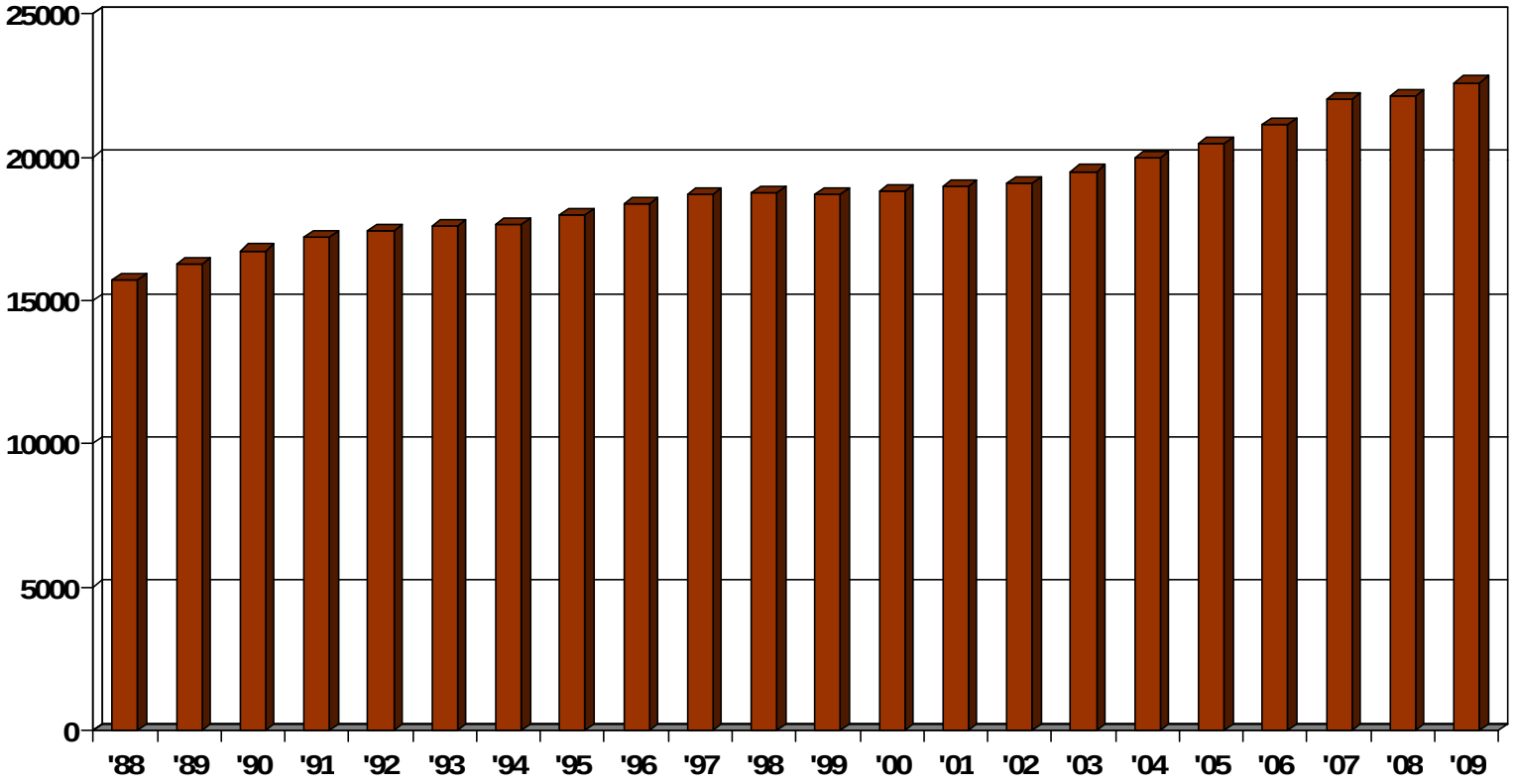
- Superintendent's Responsibilities
  - Review Report Submitted by DBT
  - Consider "Input" and Rationale Submitted by Others
  - Consider Year-End Balances
  - Consider the Financial, Legal, and Political Realities in the District
  - Prepare a Budget Recommendation for the Board of Education (Summer)

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]



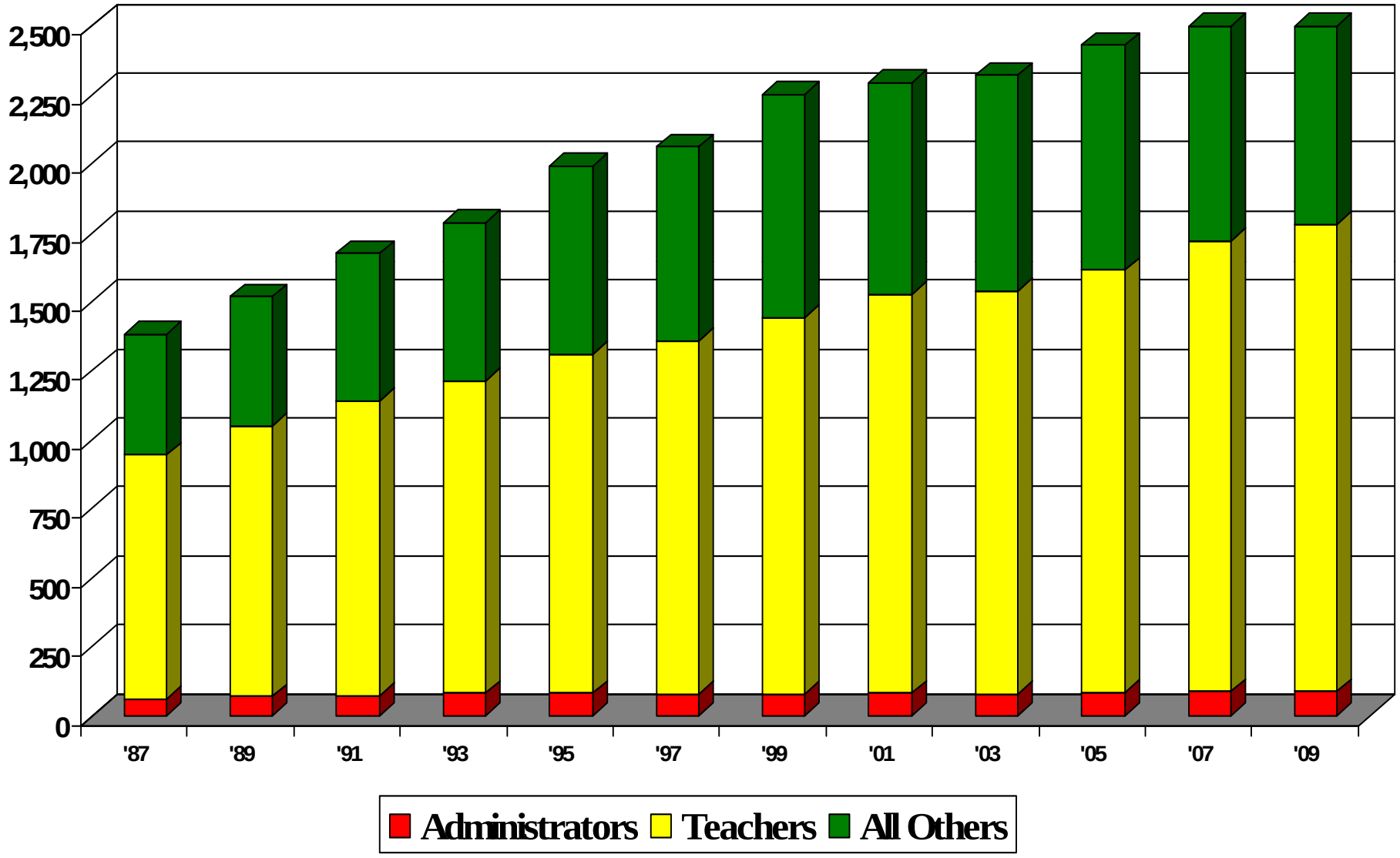
ENROLLMENT PROJECTIONS

Level	09-10	10-11	Chng.
Elem:	10,300	10,437	+ 137
MS:	4,949	5,004	+ 55
HS:	6,677	6,724	+ 47
			+ 239

(Official 09-10 PK-12 enrollment with contracted Sp.Ed. & YAP = 22,025)

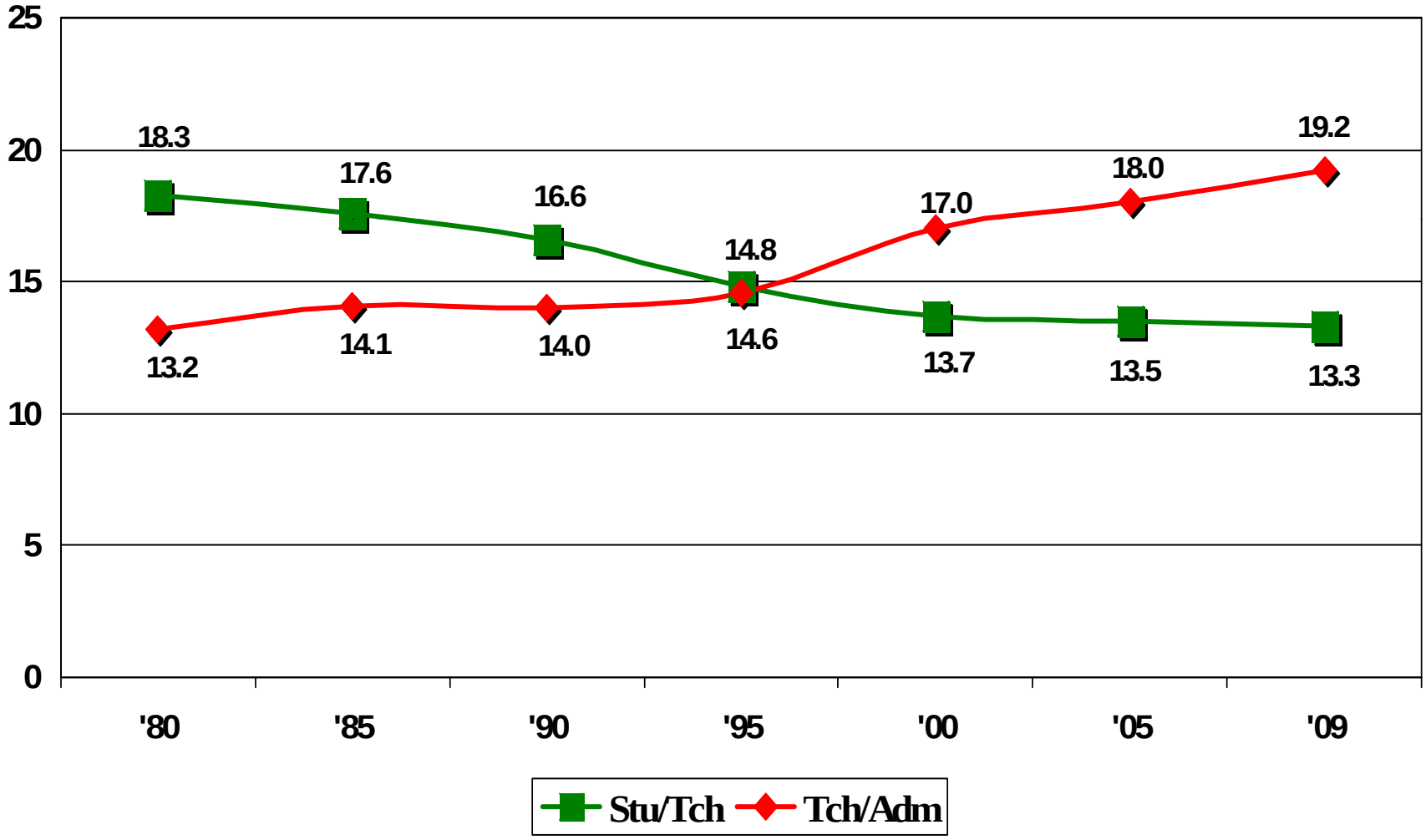
PERSONNEL

[Source: Fall (October) Personnel Report]



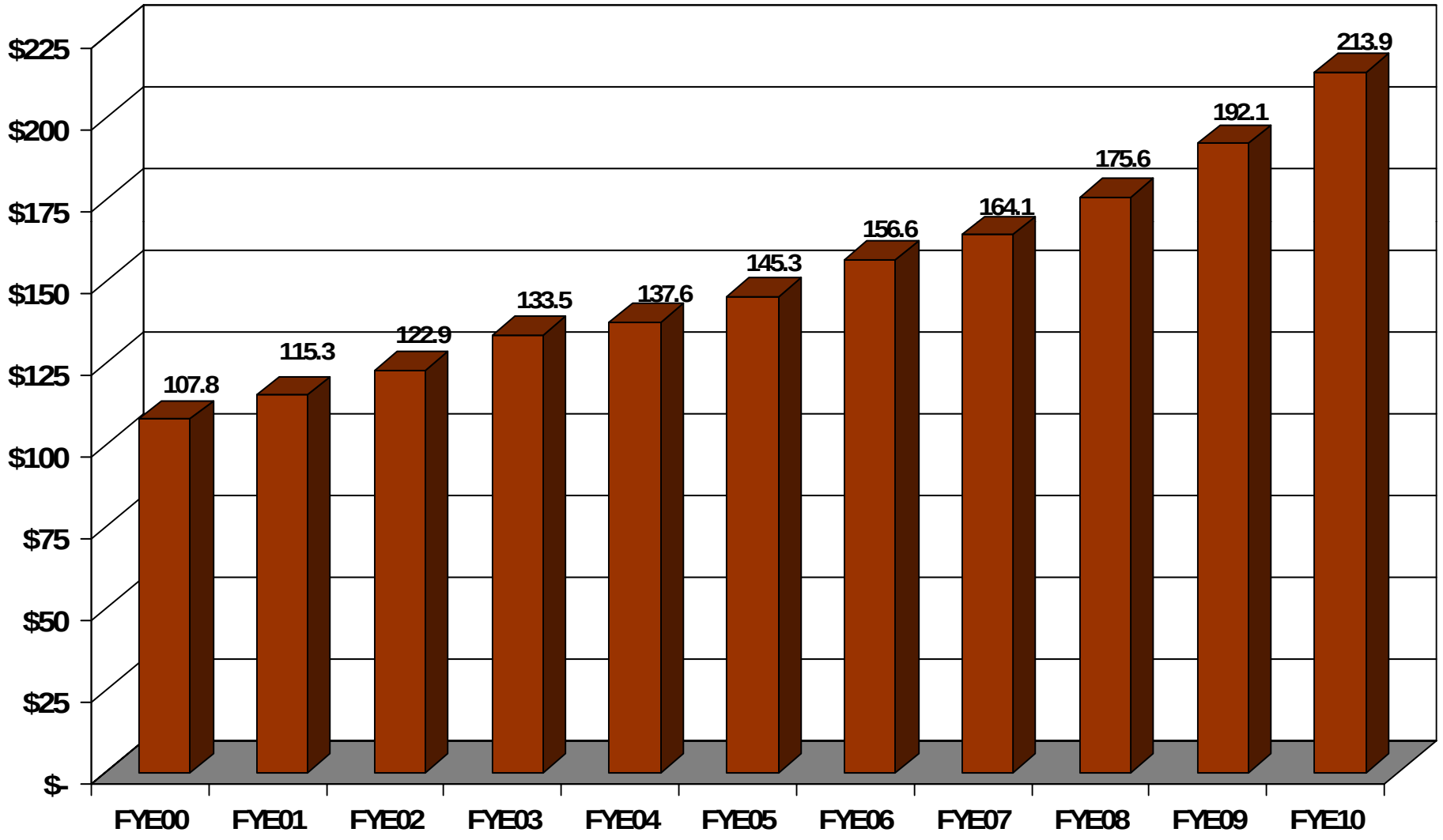
PERSONNEL RATIOS

[Source: Fall Personnel Reports]



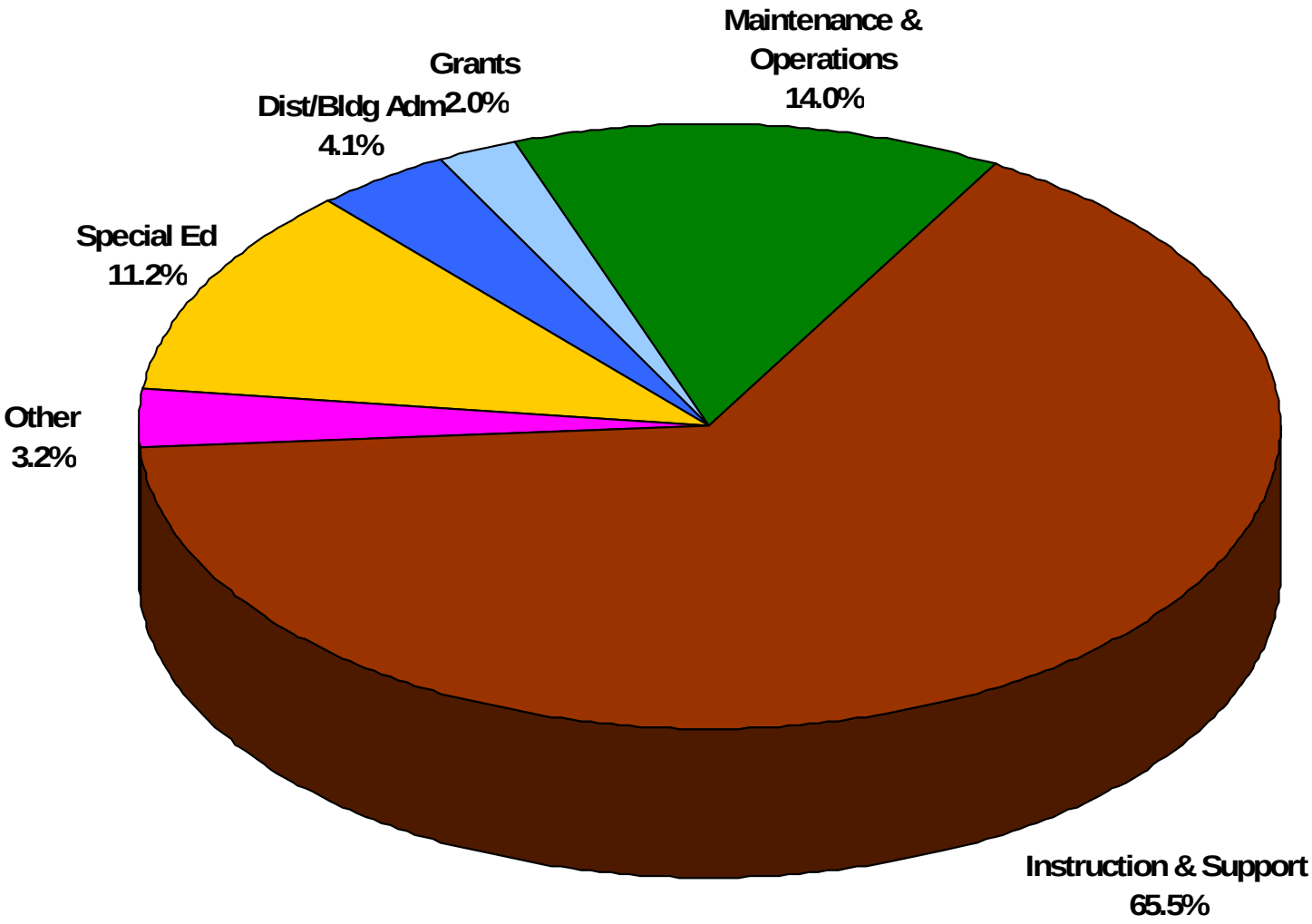
TOTAL EXPENDITURES

[Source: General Fund Budget – $ Millions]



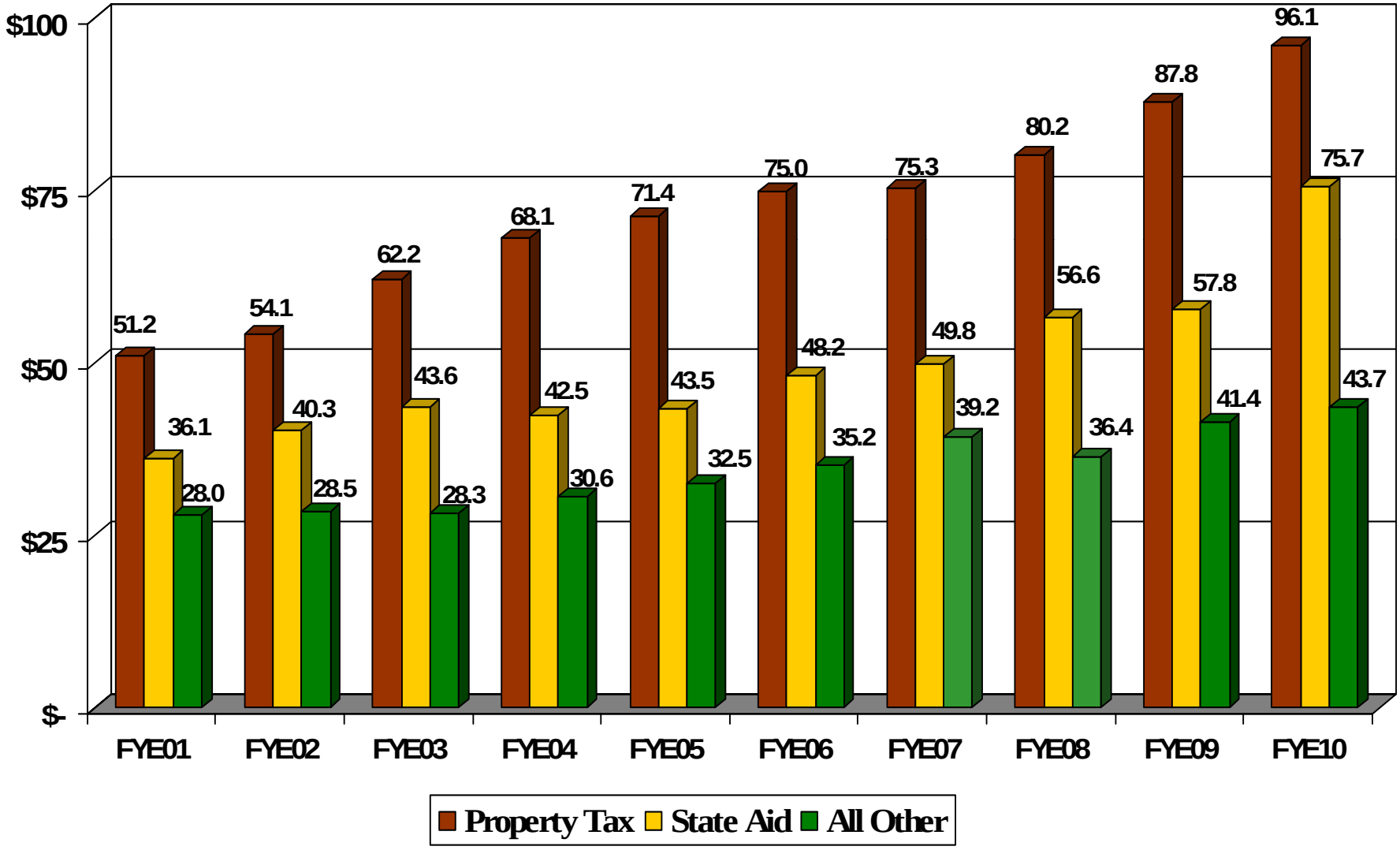
EXPENSE CATEGORIES

[Source: FYE09 Final Financial Reports]



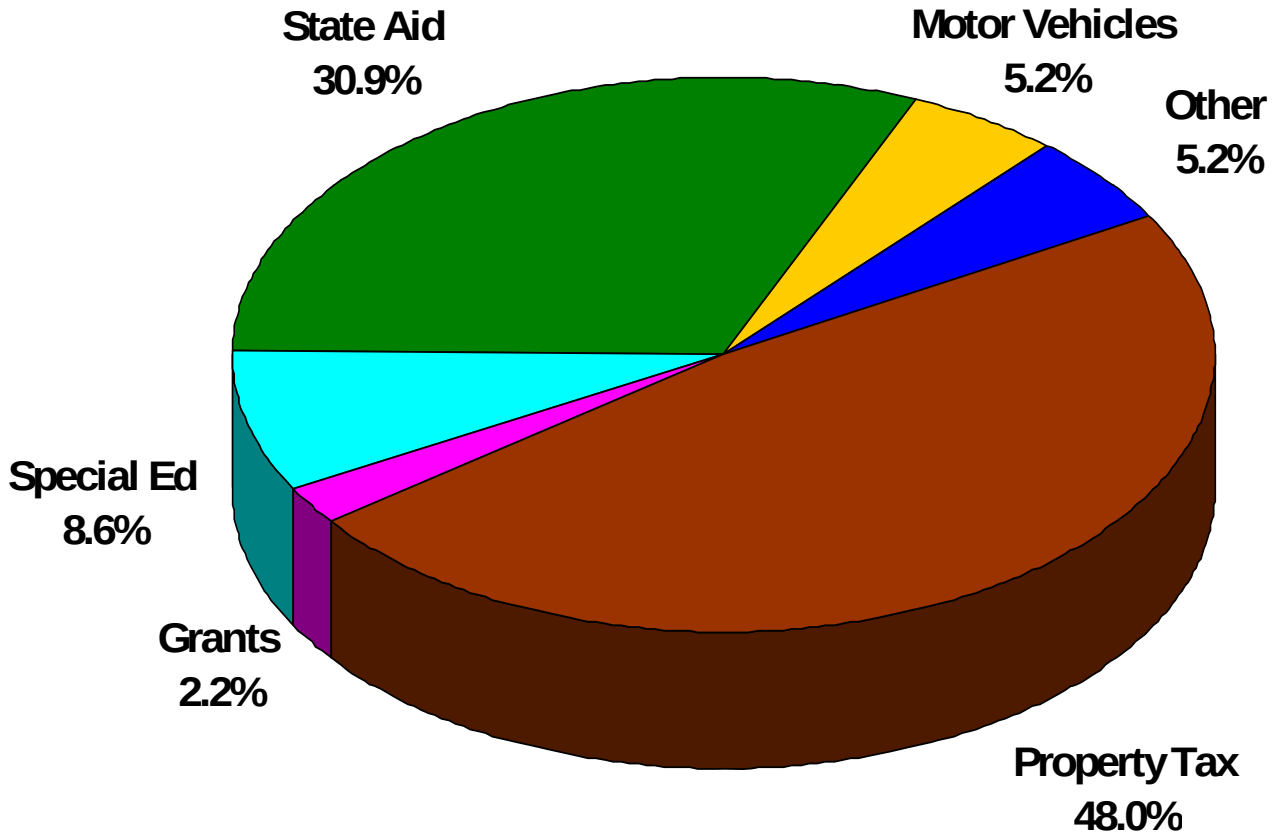
REVENUE SOURCES

[Source: Audit Reports – $Millions]



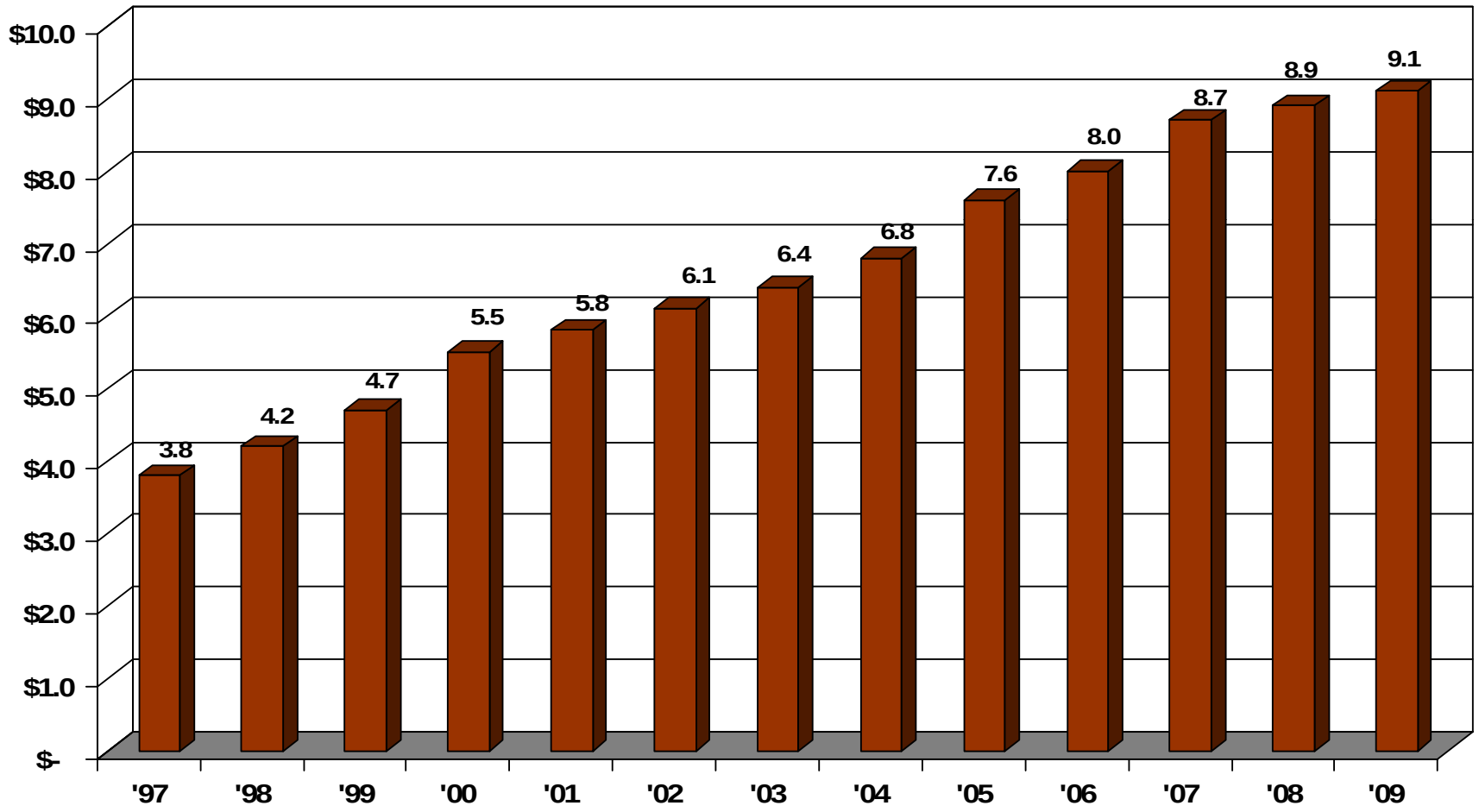
REVENUE SOURCES

[Source: FYE09 Final Financial Reports]



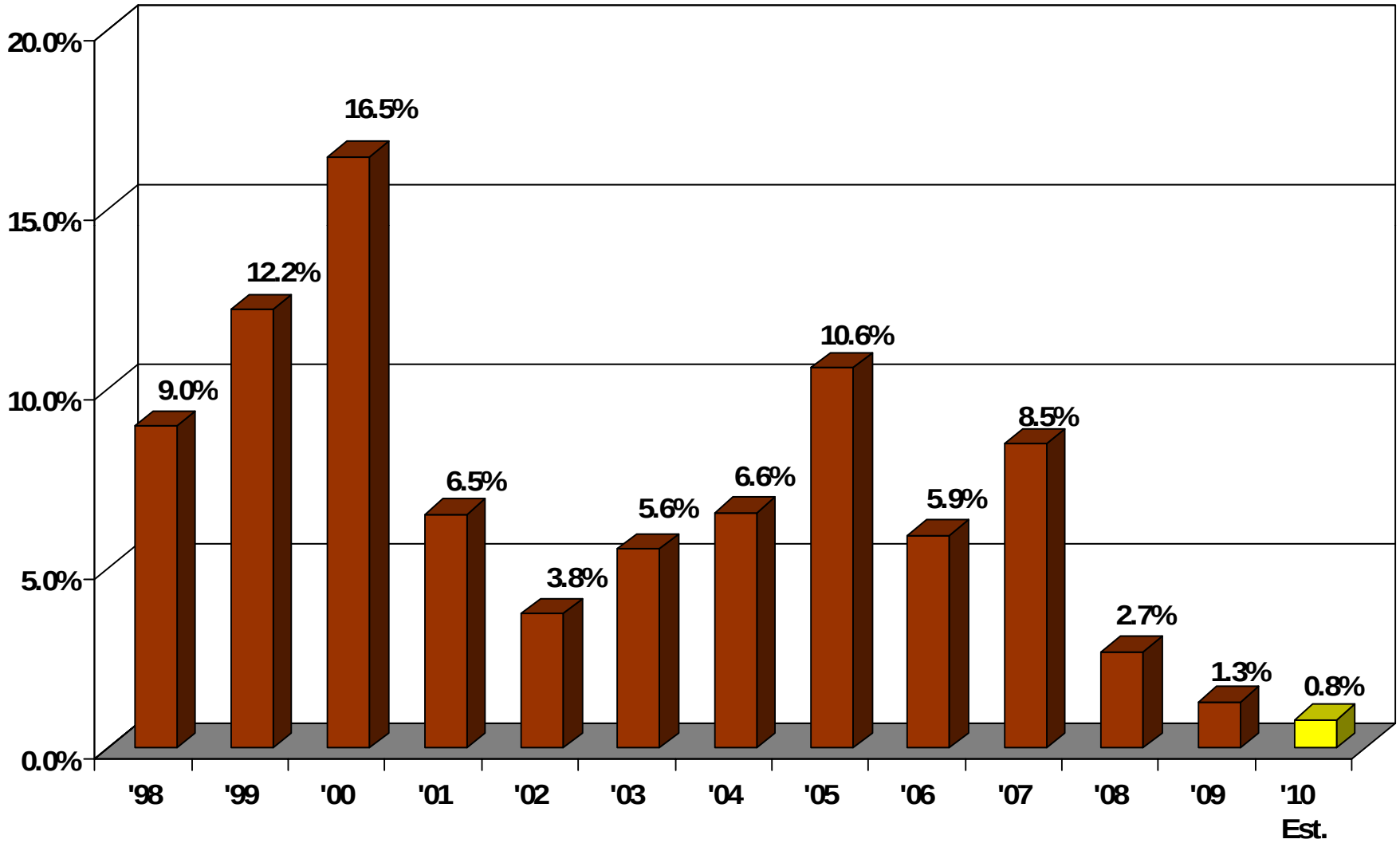
ASSESSED VALUE

[Source: August 20th County Assessor's Certifications – $ Billions]



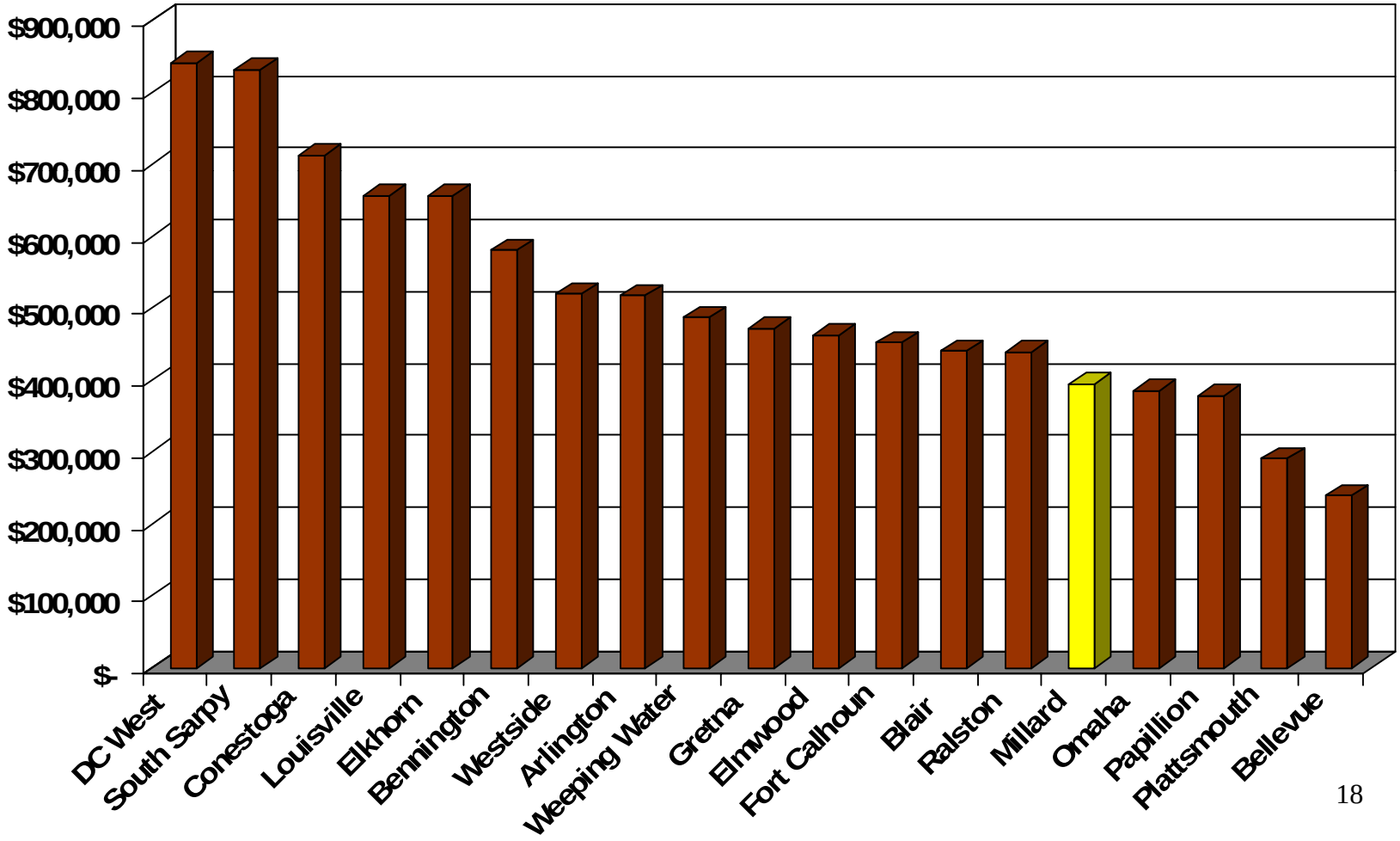
VALUATION INCREASES (%)

[Source: August 20th County Assessor's Property Tax Certifications]

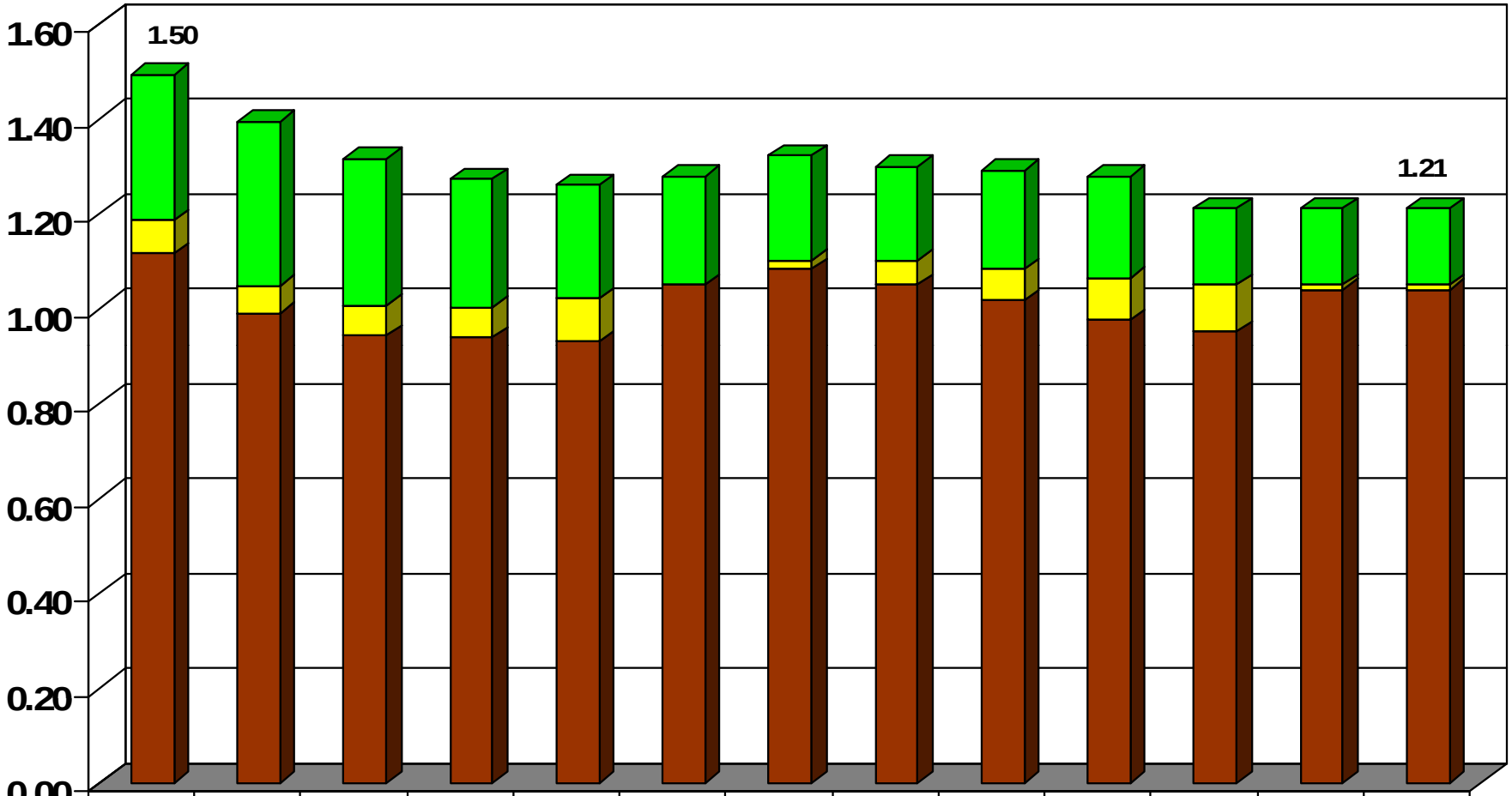


ESU#3 & ESU#19 VALUATION/STUDENT (PK-12)

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



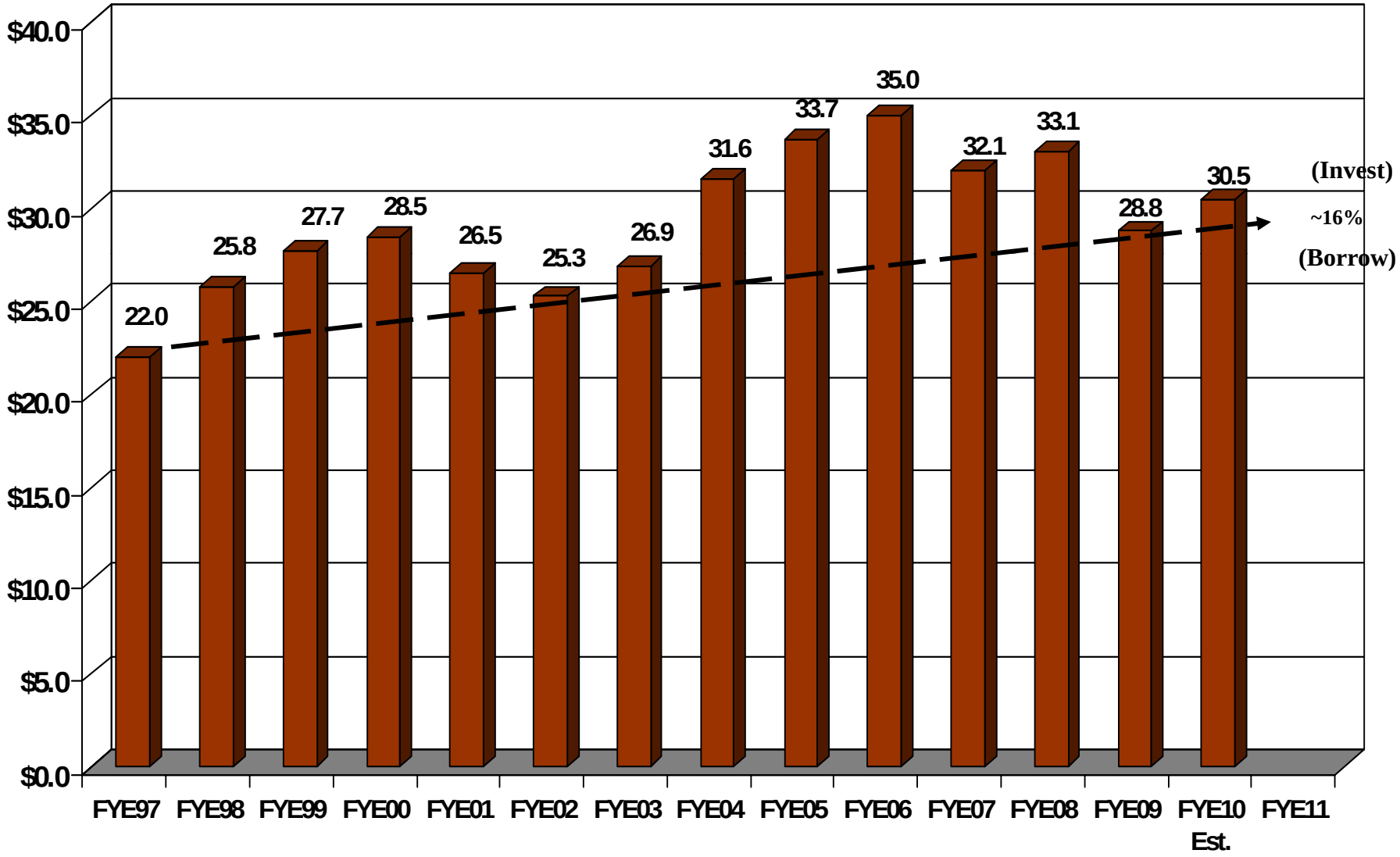
TAX LEVY BY FUND



	FYE98	FYE99	FYE00	FYE01	FYE02	FYE03	FYE04	FYE05	FYE06	FYE07	FYE08	FYE09	FYE10
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	0.16
Building	0.07	0.06	0.06	0.06	0.09	- - -	0.02	0.05	0.07	0.09	0.10	0.01	0.01
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	1.04

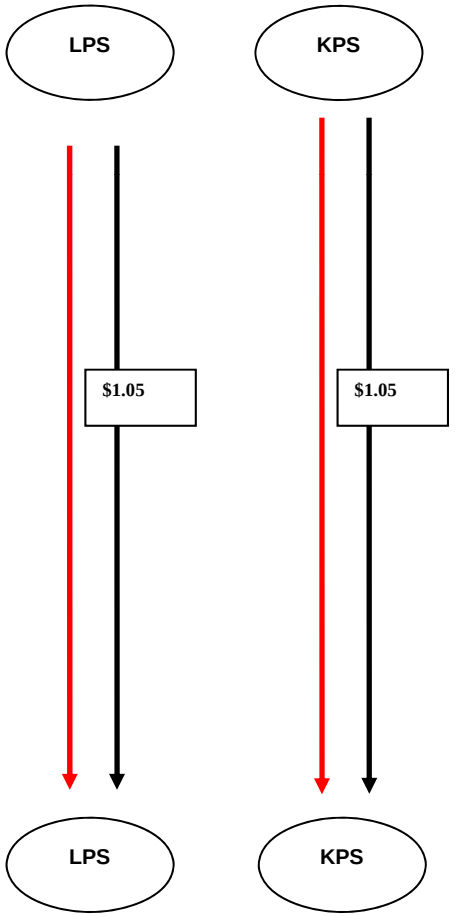
CASH RESERVE

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



How do revenues in learning community schools differ from those in other schools?

Other Schools



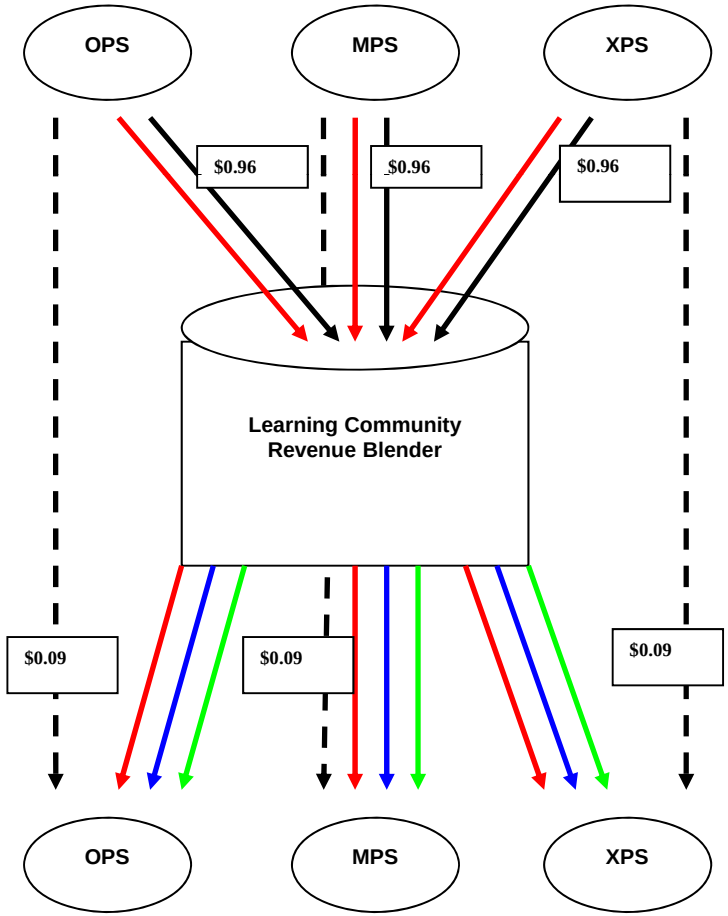
Red = State Aid (general fund)

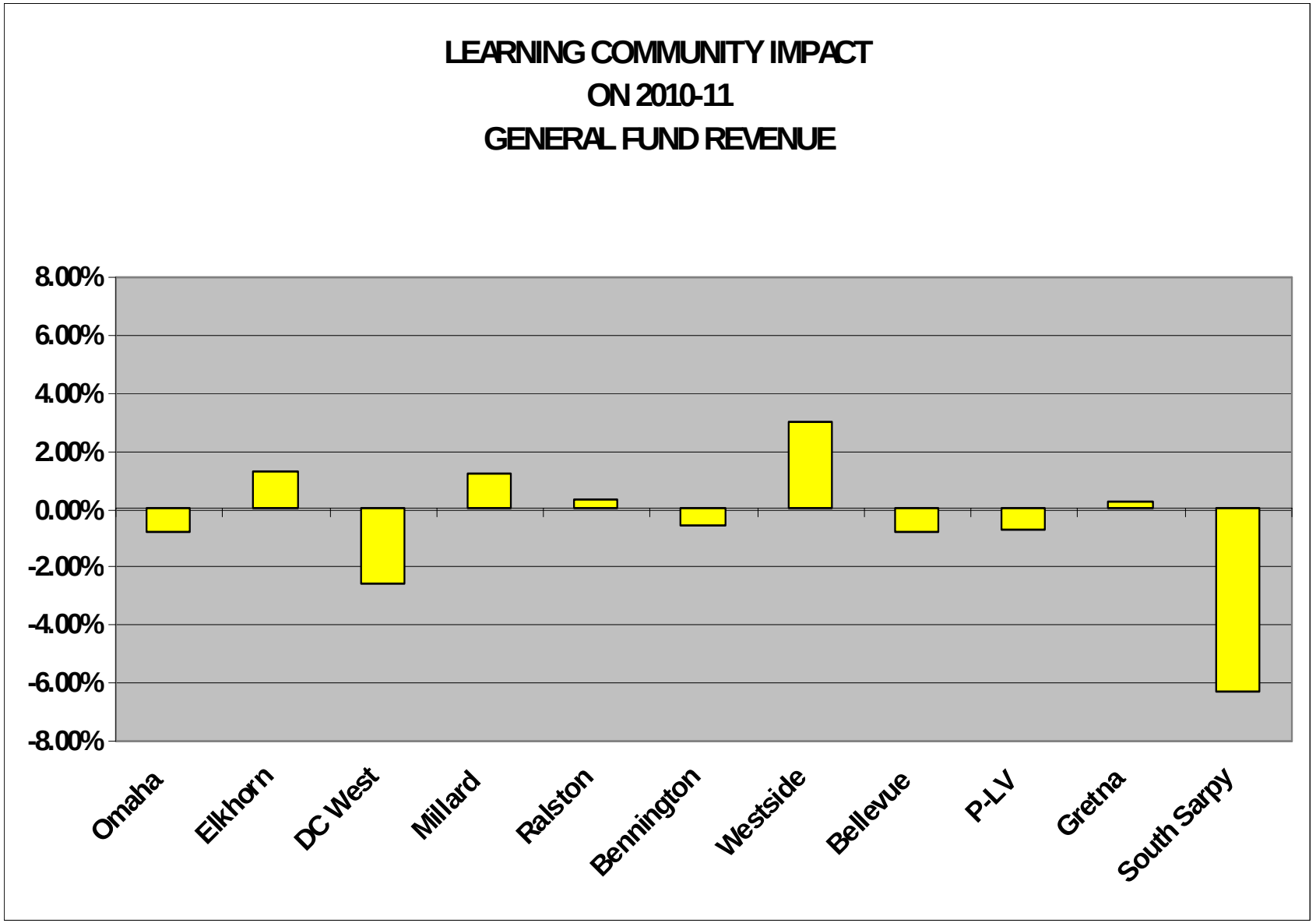
Black = Property Tax (general fund and/or building fund)

Blue = Property Tax Revenue (general fund only)

Green = Property Tax Revenue (building fund only)

Learning Community




LEARNING COMMUNITY IMPACT
ON 2010-11
GENERAL FUND REVENUE
8.00%
6.00%
4.00%
2.00%
0.00%
-2.00%
-4.00%
-6.00%
-8.00%
Omaha
Elkhorn
DC West
Millard
Ralston
Bennington
Westside
Bellevue
P-LV
Gretna
South Sarpy

NEBRASKA STATE AID

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.