

General Fund Budget

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

SUMMARY/FUND BALANCE

Item #	Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1.	BEGINNING BALANCE, September 1	\$ 38,136,378	\$ 40,527,935	\$ 46,251,831	\$ 51,936,531	\$ 50,870,869	\$ 51,290,878
2.	RECEIPTS						
3.	Property Taxes	\$ 136,423,722	\$ 145,011,426	\$ 154,672,488	\$ 164,486,077	\$ 157,460,794	\$ 169,929,146
4.	State Aid	42,166,530	48,289,519	47,676,360	51,361,908	50,488,980	64,501,826
5.	Other Local	22,778,013	24,619,317	25,546,550	24,956,951	25,383,471	24,913,470
6.	County	1,296,464	1,402,804	1,538,910	1,400,000	2,148,516	1,700,000
7.	State	30,280,029	29,188,187	32,002,077	27,705,763	38,338,233	29,519,423
8.	Federal	8,153,705	5,453,822	6,089,595	6,458,640	5,705,691	6,158,640
9.	Non Revenue	70,293	160,626	126,125	120,000	152,800	609,530
10.	TOTAL RECEIPTS	\$ 241,168,756	\$ 254,125,701	\$ 267,652,105	\$ 276,489,339	\$ 279,678,485	\$ 297,332,035
11.	Percent of Increase - Receipts	1.9	5.4	5.3	2.7	4.5	7.5
12.	TOTAL REVENUE AVAILABLE	\$ 279,305,134	\$ 294,653,636	\$ 313,903,936	\$ 328,425,870	\$ 330,549,354	\$ 348,622,913
13.	Property Tax Rate*	1.076658	1.074211	1.034006	1.032832	1.032832	1.047585
14.	Valuation**	\$13,504,170,696	\$13,970,651,173	\$15,774,921,374	\$16,086,604,435	\$16,086,604,435	\$16,384,894,448
15.	PERCENT OF INCREASE - VALUATION	3.0	3.5	12.9	1.98	1.98%	1.85%
16.	EXPENDITURES						
17.	Personnel Expenses						
18.	Salaries						
19.	Administration	\$ 12,305,611	\$ 12,784,011	\$ 13,224,558	\$ 13,652,090	\$ 13,586,386	\$ 14,299,870
20.	Certificated	122,288,116	126,749,781	139,577,957	147,657,400	146,191,439	151,649,280
21.	Classified	33,862,861	35,765,682	37,284,864	40,144,180	39,526,440	42,335,910
22.	Total Salaries	168,456,588	175,299,474	190,087,379	201,453,670	199,304,265	208,285,060
23.	Benefit	41,122,631	44,245,813	40,551,264	45,592,250	44,612,647	50,239,010
24.	Total Personnel Expenses	\$ 209,579,219	\$ 219,545,287	\$ 230,638,643	\$ 247,045,920	\$ 243,916,912	\$ 258,524,070
25.	Non-Personnel Expenses						
26.	Contracted Services	\$ 6,012,082	\$6,245,511	\$ 5,762,575	\$ 7,263,590	\$ 5,801,119	\$ 7,584,490
27.	Supplies	8,660,821	9,061,525	9,341,762	9,922,220	12,213,339	10,374,280
28.	Utilities	6,277,959	7,644,971	7,880,499	7,961,420	8,477,388	8,699,990
29.	Professional Development	338,768	379,052	361,973	348,060	423,727	353,060
30.	Indistrict Travel	231,792	272,824	338,084	257,120	316,998	268,910
31.	Repair Equipment	350,238	516,411	302,854	338,740	158,195	335,740
32.	Replace/New Equipment	5,635,240	2,832,824	6,555,787	2,713,150	3,528,945	5,363,490
33.	Fixed Charges	1,318,880	1,371,200	1,378,690	1,312,390	1,312,390	1,312,390
34.	Transfers	372,200	532,200	472,200	472,200	472,200	472,200
35.	Total Non-Personnel Expenses	\$ 29,197,980	\$ 28,856,518	\$ 32,394,424	\$ 30,588,890	\$ 32,704,301	\$ 34,764,550
36.	GRAND TOTAL EXPENSES	\$ 238,777,199	\$ 248,401,805	\$ 263,033,067	\$ 277,634,810	\$ 276,621,213	\$ 293,288,620
37.	Percent of Increase - Budget	-1.6	4.0	5.9	5.2	5.2	5.6
38.	ENDING FUND BALANCE	\$ 40,527,935	\$ 46,251,831	\$ 50,870,869	\$ 50,791,060	\$ 53,928,141	\$ 55,334,293
39.	Fund Balance/Percent of Budget	17.0	18.6	19.3	18.3	19.5	18.9
40.	Enrollment						
41.	K-12	31,244	31,514	31,926	32,247	32,343	32,779
42.	ECSE	575	559	557	576	474	474
43.	Subtotal	31,819	32,073	32,483	32,823	32,817	33,253
44.	Headstart	453	432	453	479	593	593
45.	Total	32,272	32,505	32,936	33,302	33,410	33,846
46.	Number of Additional Students - 4th Friday	152	233	431	375	474	436
47.	PERCENT OF INCREASE - STUDENTS	0.5	0.7	1.3	1.1	1.4	1.6

*This property tax rate reflects the budgets and valuations of other school districts in the affiliated system for years through 2005-06.

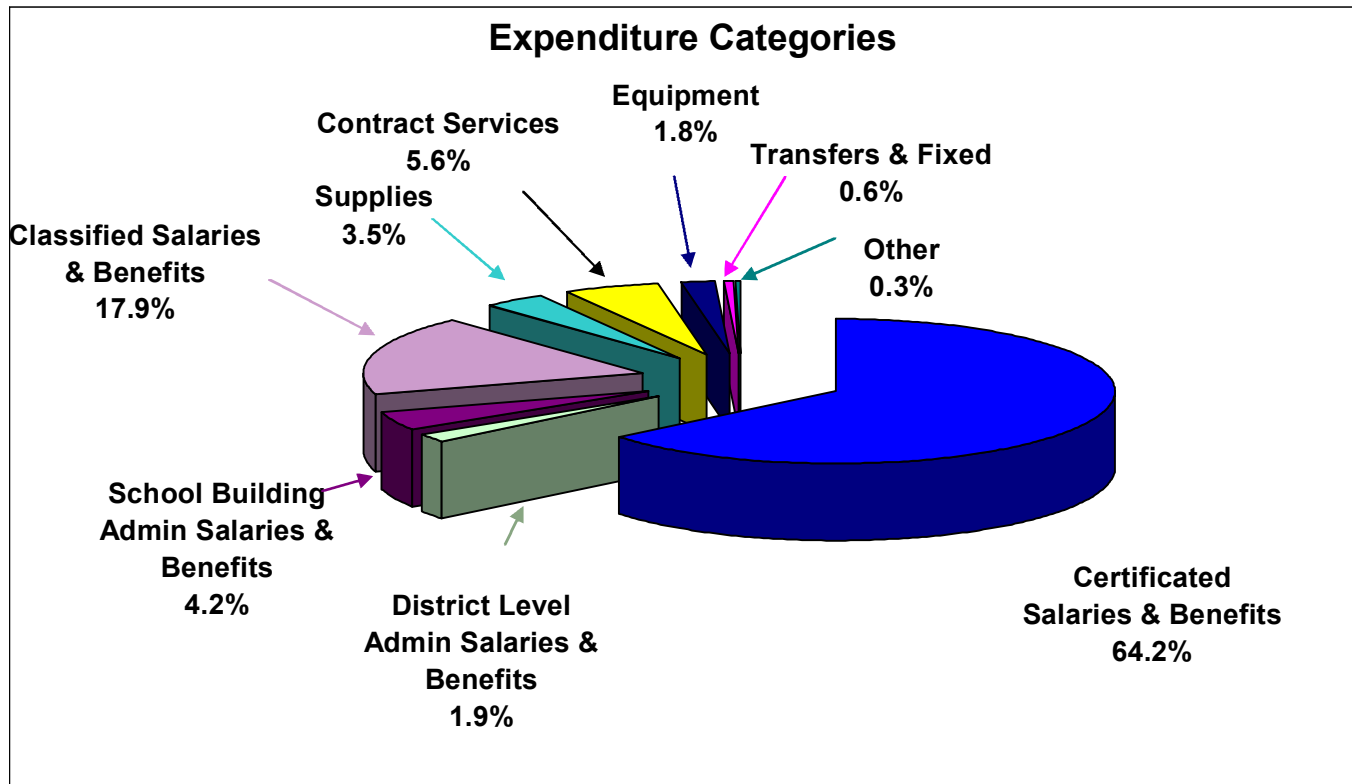
**Affiliated system valuation. See Local Tax Comparison page.

HOW ARE GENERAL FUNDS ALLOCATED TO SUPPORT EDUCATION?

General Fund Expenditures of the District fall into the following categories:

- Certificated Salaries/Benefits (teachers, nurses, counselors, etc.)
- Building Administrative Salaries/Benefits (principals, assistant principals, athletic directors, etc.)
- Classified Salaries/Benefits (bus drivers, custodians, secretaries, etc.)
- District Level Administrative Salaries/Benefits
- Supplies
- Contract Services (utilities, maintenance contracts, etc.)
- Equipment
- Transfers & Fixed
- Other (repair, professional development, etc.)

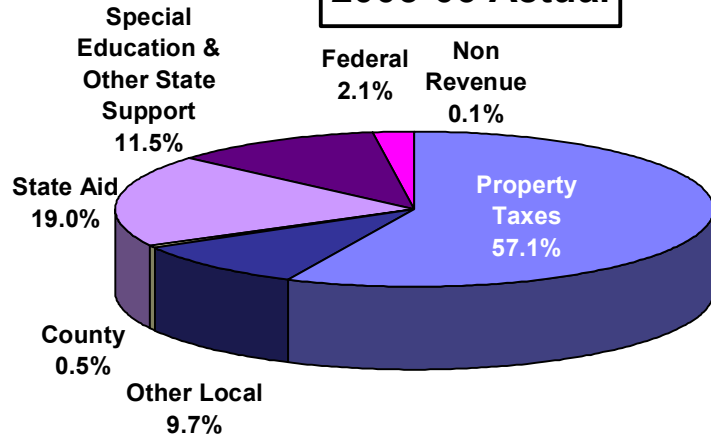
MAJOR CATEGORIES OF EXPENDITURE



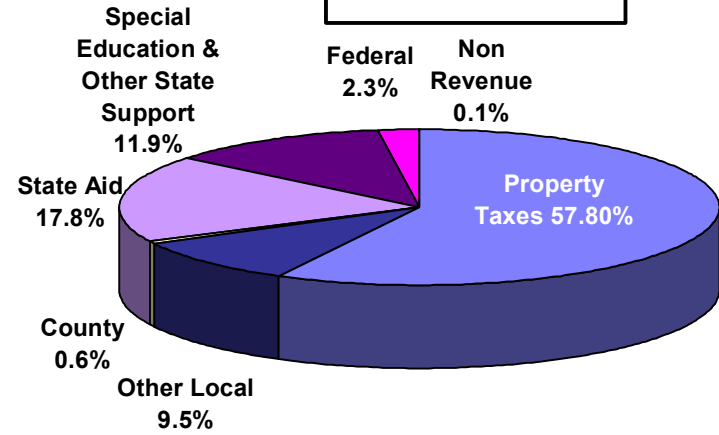
2008-09 EXPENDITURE BUDGET: \$293,288,620

General Fund - Receipts

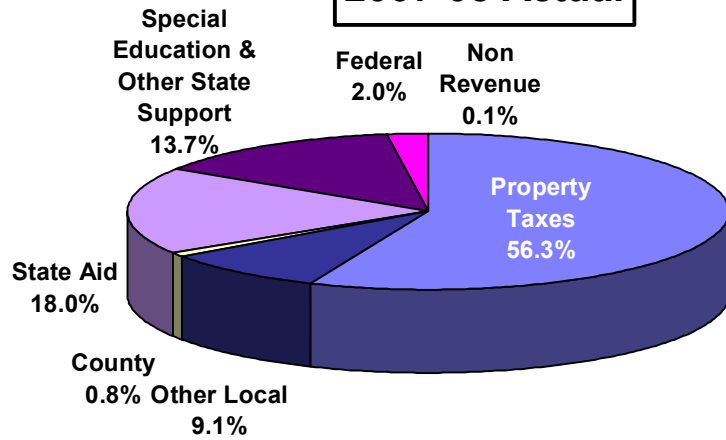
2005-06 Actual



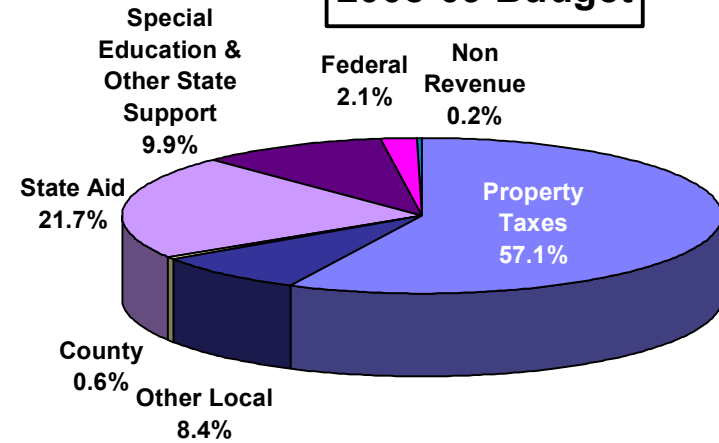
2006-07 Actual



2007-08 Actual



2008-09 Budget



RECEIPTS BUDGET

GENERAL FUND

	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. BEGINNING BALANCE, Sept. 1	\$ 38,136,378	\$ 40,527,935	\$ 46,251,831	\$ 51,936,531	\$50,870,869	\$51,290,878
2. RECEIPTS						
3. Property Taxes	\$ 136,423,722	\$ 145,011,426	\$ 154,672,488	\$ 164,486,077	\$157,460,794	\$169,929,146
4. State Aid	42,166,530	48,289,519	47,676,360	51,361,908	50,488,980	64,501,826
5. Other Local	22,778,013	24,619,317	25,546,550	24,956,951	25,383,471	24,913,470
6. County	1,296,464	1,402,804	1,538,910	1,400,000	2,148,516	1,700,000
7. State	30,280,029	29,188,187	32,002,077	27,705,763	38,338,233	29,519,423
8. Federal	8,153,705	5,453,822	6,089,595	6,458,640	5,705,691	6,158,640
9. Non Revenue	70,293	160,626	126,125	120,000	152,800	609,530
10. Total Receipts	\$ 241,168,756	\$ 254,125,701	\$ 267,652,105	\$ 276,489,339	\$279,678,485	\$297,332,035
11. TOTAL REVENUE AVAILABLE	\$ 279,305,134	\$ 294,653,636	\$ 313,903,936	\$ 328,425,870	\$330,549,354	\$348,622,913
12. Property Tax Rate*	1.076658	1.074211	1.034006	1.032832	1.032832	1.047585
13. Valuation**	\$13,504,170,696	\$13,970,651,173	\$15,774,921,374	\$16,086,604,435	\$16,086,604,435	\$16,384,894,448
14. Percent Increase in Valuation	3.0	3.5	12.9	1.98	1.98	1.85

*Dollars per \$100 of assessed valuation. This property tax rate reflects the budgets and valuations of other school districts in the affiliated system.

**Lincoln Public Schools valuation only. See Local Tax Comparison page.

**DETAIL RECEIPTS BUDGET
GENERAL FUND**

	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2006-2007 Budget	2007-2008 Actual	2008-2009 Budget
1. LOCAL SOURCES						
2. Property Taxes	\$136,423,722	\$145,011,426	\$154,672,488	\$164,486,077	\$157,460,794	\$169,929,146
3. Motor Vehicle Taxes	14,033,235	14,275,641	14,274,944	14,400,000	14,407,596	14,300,000
4. Carline	55,189	61,121	58,008	63,000	83,380	60,000
5. Public Power District Sales Tax	4,183,233	4,638,159	5,055,085	4,625,000	5,353,671	5,000,000
6. Interest on Investment	877,265	2,094,024	2,485,793	2,300,000	1,729,736	1,900,000
7. Tuition Summer Elementary	0	0	0	0	0	0
8. Tuition Summer Secondary	0	0	0	0	0	0
9. Tuition ECSE	2,258	13,799	24,072	0	39,794	40,000
10. Contracted Bus Services	111	0	0	0	0	0
11. Fee-based Busing	0	0	0	0	0	0
12. Spec Ed Contracted Serv. (Reg)	457,048	303,093	226,436	300,000	365,967	350,000
13. Spec Ed Contracted Serv. (Summer)	14,748	5,734	0	0	5,903	0
14. Licenses	69,435	99,982	103,430	100,000	86,750	104,000
15. Fines Regular	2,867,200	3,016,869	3,045,134	3,000,000	3,061,957	3,000,000
16. City of Lincoln Housing Authority	38,499	36,505	39,357	0	42,285	0
17. Community Service Activities*	160,868	64,391	209,935	108,851	140,665	100,000
18. Other Receipts	18,924	9,999	24,356	60,100	65,767	59,470
19. TOTAL LOCAL SOURCES	\$159,201,735	\$169,630,743	\$180,219,038	\$189,443,028	\$182,844,265	\$194,842,616
20. COUNTY SOURCES						
21. Fines and Licenses	\$ 1,296,464	\$ 1,402,804	\$ 1,538,910	\$ 1,400,000	\$ 2,148,516	\$ 1,700,000
22. TOTAL COUNTY SOURCES	\$ 1,296,464	\$ 1,402,804	\$ 1,538,910	\$ 1,400,000	\$ 2,148,516	\$ 1,700,000

*Building & Ground Rental/Irving moved to be included with Community Service Activities

**DETAIL RECEIPTS BUDGET
GENERAL FUND
(CONTINUED)**

	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. STATE SOURCES						
2. Apportionment	\$ 2,832,478	\$ 2,731,553	\$ 4,509,134	\$ 2,730,000	\$3,859,951	\$2,730,000
3. Special Education	21,472,926	20,794,191	21,072,406	22,790,763	21,556,886	23,928,793
4. Special Ed. Transportation	1,761,671	1,339,606	1,700,109	1,500,000	1,762,808	2,180,630
5. State Aid General	42,166,530	48,289,519	47,676,360	51,361,908	50,488,980	64,501,826
6. Tax Relief	0	0	0	0	6,378,262	0
7. Homestead*	3,541,237	3,670,322	4,023,123	0	4,093,534	0
8. Pro Rate Motor Vehicle**	422,823	412,437	459,158	445,000	455,289	450,000
9. High Ability Learning Aid	248,894	240,078	238,147	240,000	231,503	230,000
10. TOTAL STATE SOURCES	\$ 72,446,559	\$ 77,477,706	\$ 79,678,437	\$ 79,067,671	\$88,827,213	\$94,021,249
11. FEDERAL SOURCES						
12. Medicaid in Public Schools (MIPS)	\$ 592,964	\$ 596,458	\$ 582,359	\$ 610,000	\$441,774	\$600,000
13. Public Law 874 (Impact Aid)	0	0	0	0	0	0
14. Spec. Ed. Pre-School	3,882,133	2,858,930	2,760,159	2,758,640	2,760,336	\$2,758,640
15. Pre School Transport	205,426	0	0	0	0	0
16. IDEA Funding	2,115,834	1,817,358	2,053,960	3,090,000	1,806,472	2,800,000
17. Medicaid Administrative Claim (MAC)	1,357,348	181,076	693,117	0	697,109	0
18. TOTAL FEDERAL SOURCES	\$ 8,153,705	\$ 5,453,822	\$ 6,089,595	\$ 6,458,640	\$5,705,691	\$6,158,640
19. NON REVENUE	\$ 70,293	\$ 160,626	\$ 126,125	\$ 120,000	\$152,800	\$609,530
20. GRAND TOTAL	\$241,168,756	\$254,125,701	\$267,652,105	\$276,489,339	\$279,678,485	\$297,332,035

*Previously listed under Local Sources

**Previously listed under County Sources

GENERAL STATE AID TO LINCOLN PUBLIC SCHOOLS BY COMPONENT

Year	Foundation	Incentive	Allocated Income Tax	Net Option Funding	Equalization	Subtotal Formula Aid	Correction for Prior Years/ Other Adjustments Including Affiliation Allocation	Total State Aid Payable to LPS	Insurance Tax Fund	Total, State Aid + Ins. Tax Fund	\$ Change from Prior Year
1987-88	9,191,198	328,094			0	9,519,292		9,519,292	1,194,115	10,713,407	432,232
1988-89	9,194,213	328,094			0	9,522,306		9,522,306	1,235,316	10,757,622	44,216
1989-90	9,377,483	299,603			0	9,677,085		9,677,085	1,276,639	10,953,724	196,101
1990-91*			\$12,533,863		7,781,723	20,315,586	\$ 0	20,315,586	1,313,295	21,628,881	10,675,157
1991-92			12,632,736		14,908,577	27,541,314	(40,044)	27,501,269	1,408,196	28,909,465	7,280,585
1992-93			15,068,389		14,142,262	29,210,651	25,777	29,236,428	928,749	30,165,178	1,255,712
1993-94			17,062,314		14,126,567	31,188,881	184,172	31,373,053	1,435,497	32,808,550	2,643,373
1994-95			18,100,675		13,315,592	31,416,267	11,330	31,427,597	1,325,784	32,753,381	55,169
1995-96			19,217,182		11,079,985	30,297,167	73,976	30,371,143	0**	30,371,143	2,382,238
1996-97			12,893,313	\$642,880	19,373,737	32,909,930	(867,549)	32,042,382		32,042,382	1,671,238
1997-98			12,623,810	683,050	18,149,431	31,456,292	(358,345)	31,097,947		31,097,947	(944,434)
1998-99			12,253,313	761,480	34,649,670	47,664,462	635,453	48,299,916		48,299,916	17,201,969
1999-00***			12,046,907	796,485	34,718,808	47,562,199	(800,623)	46,761,576		46,761,576	(1,538,340)
2000-01			11,758,314	816,842	33,248,988	45,824,145	560,084	46,384,229		46,384,229	(377,347)
2001-02			11,200,324	790,132	44,620,648	56,611,104	(865,145)	55,745,959		55,745,959	9,361,730
2002-03****			9,146,116	0*****	43,813,021	52,959,137	(92,800)	52,866,337		52,866,337	(2,879,622)
2003-04			8,344,140	0*****	38,799,734	47,143,874	(593,150)	46,550,723		46,550,723	(6,315,614)
2004-05			7,467,818	0*****	35,195,481	42,663,298	(496,768)	42,166,530		42,166,530	(4,384,193)
2005-06			6,718,735	0*****	41,953,163	48,671,898	(382,379)	48,289,519		48,289,519	6,122,989
2006-07			6,030,771	0*****	41,587,424	47,618,195	58,165	47,676,360		47,676,360	(613,159)
2007-08			4,851,798	0*****	46,219,014	51,070,812	291,096	51,361,908		51,361,908	3,670,052
2008-09				0*****		62,727,516	1,774,310	64,501,826		64,501,826	13,139,918

*LB1059(The Tax Equity and Educational Opportunities Support Act) became effective in 1990-91

**The official State Budget Form SD for Lincoln Public Schools for 1995-96 budgeted \$1,500,000 in Insurance Tax Funds. Legislation in the 1996 session, however, folded Insurance Tax Funds into General State Aid beginning with the 1996-97 school year.

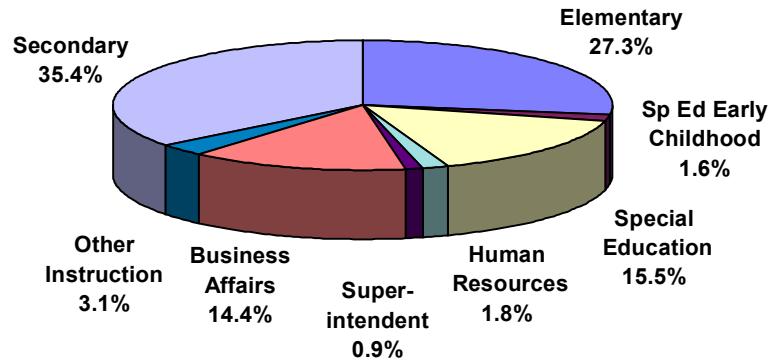
***The state aid for 1999-2000 was actually certified twice; once in December 1998 and then re-certified pursuant to LB149 on April 1, 1999. These numbers reflect the later certification.

****The state aid for 2002-2003 was actually certified twice; once on February 1, 2002, and then re-certified pursuant to LB898 on May 1, 2002. These numbers reflect the later certification, which was \$2,558,321.52 less.

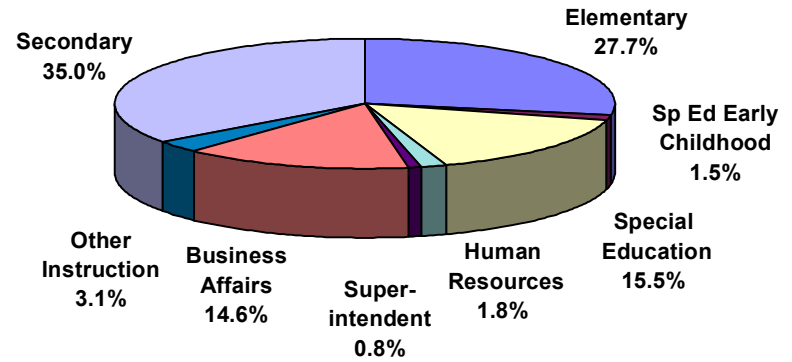
*****LB898 of 2002 included a provision that dramatically reduced "Allocated Income Tax" and "Net Option" funding. However, because these are "accountable receipts" in the formula, this change has no net effect on LPS (it is recouped in Equalization).

General Fund - Expenditures

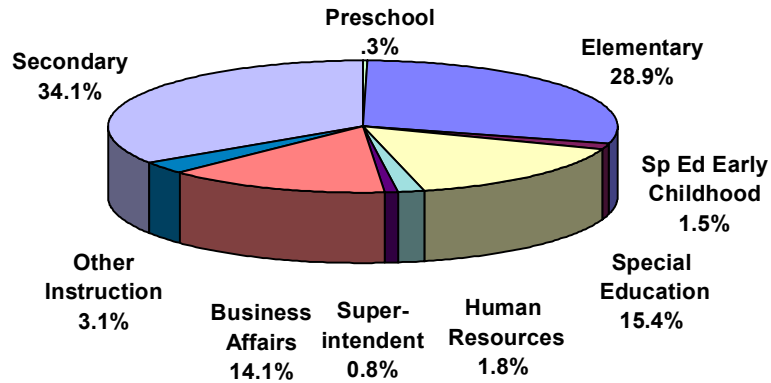
2005-06 Actual



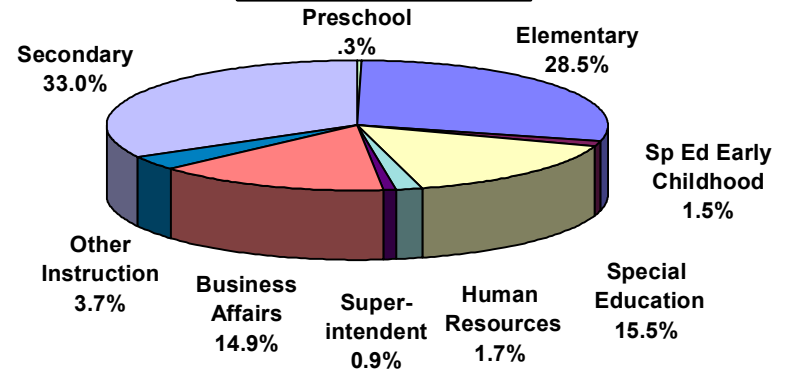
2006-07 Actual



2007-08 Actual

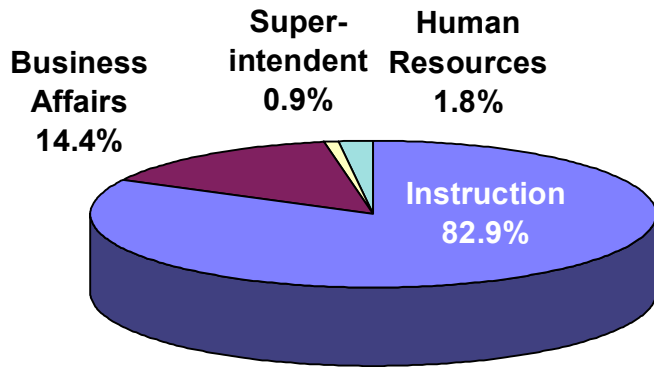


2008-09 Budget

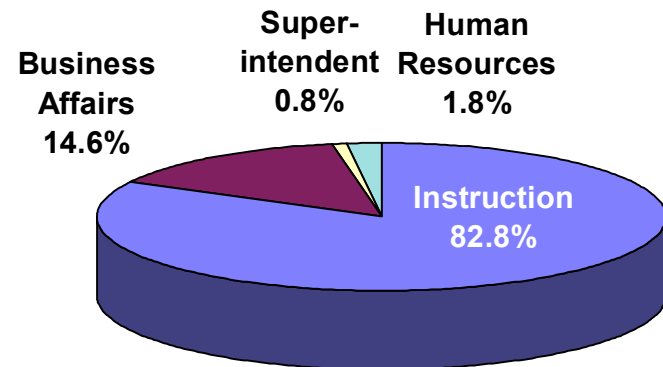


General Fund - Expenditures

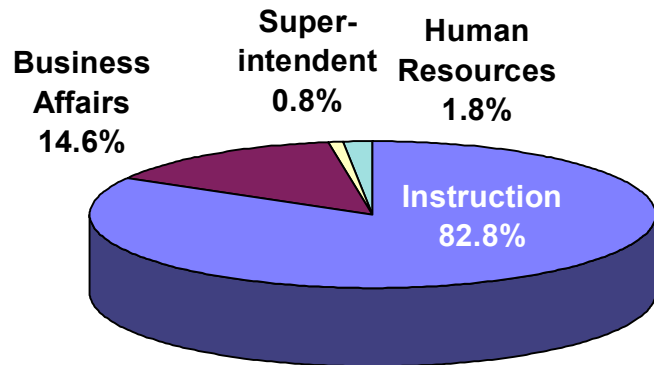
2005-06 Actual



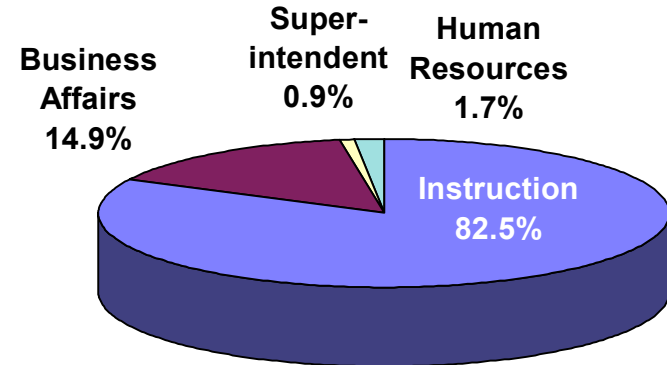
2006-07 Actual



2007-08 Actual

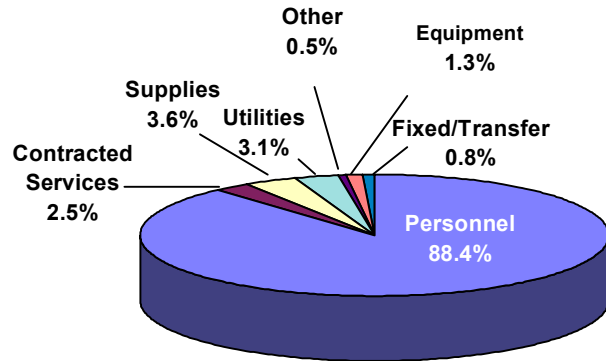


2008-09 Budget

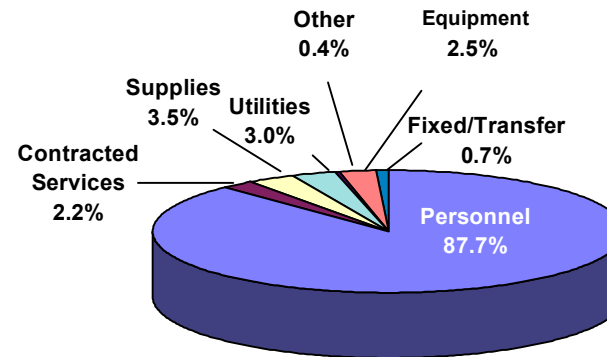


General Fund - Expenditures

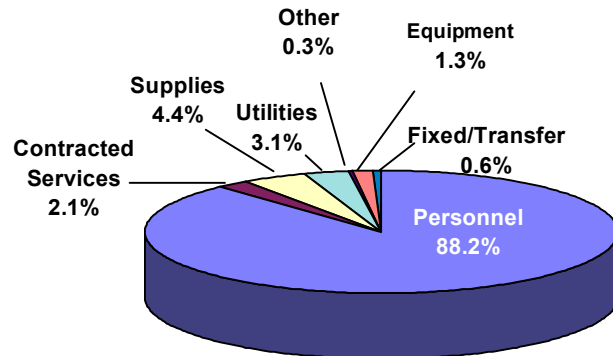
2005-06 Actual



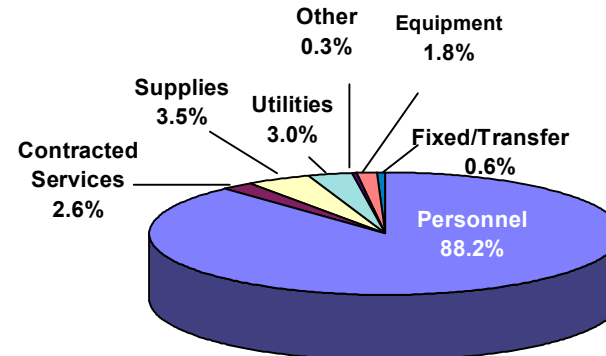
2006-07 Actual



2007-08 Actual



2008-09 Budget



Note: Other represents repair, indistrict travel, and professional development.

SUMMARY OF GENERAL FUND EXPENDITURES

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. Personnel Expenses						
2. Salaries						
3. Administration	\$ 12,305,611	\$ 12,784,011	\$ 13,224,558	\$ 13,652,090	\$ 13,586,386	\$ 14,299,870
4. Certificated	122,288,116	126,749,781	139,577,957	147,657,400	146,191,439	151,649,280
5. Classified	33,862,861	35,765,682	37,284,864	40,144,180	39,526,440	42,335,910
6. Total Salaries	168,456,588	175,299,474	190,087,379	201,453,670	199,304,265	208,285,060
7. Benefits	41,122,631	44,245,813	40,551,264	45,592,250	44,612,647	50,239,010
8. Total Personnel Expenses	\$209,579,219	\$219,545,287	\$230,638,643	\$247,045,920	\$243,916,912	\$258,524,070
9. Non-Personnel Expenses						
10. Contracted Services	\$ 6,012,082	\$ 6,245,511	\$ 5,762,575	\$ 7,263,590	\$ 5,801,119	\$ 7,584,490
11. Supplies	8,660,821	9,061,525	9,341,762	9,922,220	12,213,339	10,374,280
12. Utilities	6,277,959	7,644,971	7,880,499	7,961,420	8,477,388	8,699,990
13. Professional Development	338,768	379,052	361,973	348,060	423,727	353,060
14. Indistrict Travel	231,792	272,824	338,084	257,120	316,998	268,910
15. Repair Equipment	350,238	516,411	302,854	338,740	158,195	335,740
16. Replace/New Equipment	5,635,240	2,832,824	6,555,787	2,713,150	3,528,945	5,363,490
17. Fixed Charges	1,318,880	1,371,200	1,378,690	1,312,390	1,312,390	1,312,390
18. Transfers	372,200	532,200	472,200	472,200	472,200	472,200
19. Total Non-Personnel Expenses	\$ 29,197,980	\$ 28,856,518	\$ 32,394,424	\$ 30,588,890	\$ 32,704,301	\$ 34,764,550
20. GRAND TOTAL EXPENSES	\$238,777,199	\$248,401,805	\$263,033,067	\$277,634,810	\$276,621,213	\$293,288,620
21. Percent of Growth	-1.6	4.0	5.9	5.2	5.2	5.6
22. Enrollment						
23. K-12	31,244	31,514	31,926	32,247	32,343	32,779
24. ECSE	575	559	557	576	474	474
25. Subtotal	31,819	32,073	32,483	32,823	32,817	33,253
26. Headstart	453	432	453	479	593	593
27. Total	32,272	32,505	32,936	33,302	33,410	33,846
28. Per Pupil Cost on K-12 and ECSE	\$ 7,504	\$ 7,745	\$8,098	\$8,459	\$8,429	\$8,820
29. Staff						
30. Administration	139.40	143.50	142.00	142.67	143.18	146.32
31. Certificated	2,539.35	2,584.54	2,648.96	2,679.22	2,720.92	2,741.57
32. Technician	213.70	230.40	229.02	258.48	237.02	228.54
33. Office Personnel	262.30	258.92	262.73	267.25	261.75	269.05
34. Paraeducators	350.32	361.06	357.43	399.79	447.10	480.64
35. Tradespersons	504.32	509.79	509.27	537.42	508.03	552.07
36. TOTAL	4,009.39	4,088.21	4,149.41	4,284.83	4,318.00	4,418.19

**LINCOLN PUBLIC SCHOOLS 2008-2009 BUDGET
GENERAL FUND EXPENDITURE BUDGET**

INSTRUCTION DIVISION – LESS SPECIAL EDUCATION

	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL SALARIES	BENEFITS*	PERSONNEL COSTS	CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
001 EARLY CHILDHOOD INSTRUCTION	13,480	451,780	173,560	638,820	199,290	838,110	107,490		47,550	7,770	12,500		1,000		1,014,420
002 ELEMENTARY INSTRUCTION	4,987,280	56,315,610	4,216,020	65,518,910	14,783,520	80,302,430			2,859,580	81,090			191,760		83,434,860
006 MIDDLE SCHOOL INSTRUCTION	2,033,510	26,645,710	2,179,460	30,858,680	7,156,060	38,014,740	15,000		1,679,300	25,300	100	25,000	80,580	14,120	39,854,140
014 HIGH SCHOOL INSTRUCTION	2,888,140	36,914,250	4,114,930	43,917,320	9,827,120	53,744,440	203,860		1,863,620	32,170	6,660	173,130	347,950	458,080	56,829,910
020 HIGH SCHOOL ACTIVITIES			125,810	125,810	23,530	149,340					1,000				150,340
024 GIFTED PROGRAM K-12	95,030	70,810		165,840	27,090	192,930			5,190	2,330					200,450
025 GIFTED PROF DEV.		26,270		26,270	2,740	29,010	3,650		5,270		16,000				53,930
026 ENGLISH LANGUAGE LEARNERS K-12	22,560	417,390	124,770	564,720	133,730	698,450			71,450	2,390	4,850		10,000		787,140
028 SUMMER REGULAR ED 1-12		227,370		227,370	34,110	261,480			10,380						271,860
029 SPECIAL PROJECTS		65,430	14,110	79,540	13,310	92,850	62,000		139,740		1,500		1,634,050		1,930,140
038 INSTRUCTIONAL ADMIN.	420,840	351,020	91,990	863,850	469,470	1,333,320			315,100	3,170	10,900		275,000		1,937,490
040 INSTR. – CURRICULUM	1,099,640	958,140	334,520	2,392,300	475,550	2,876,850	25,000		26,800	17,850	7,700		10,000		2,955,200
042 INSTR.- STUDENT SERV.	463,370	325,430	337,950	1,126,750	241,400	1,368,150	185,210		35,290	16,220	29,250	4,000	26,000		1,664,120
046 INSTR. - MEDIA SERVICES							1,086,790								1,086,790
047 MEDIA PROF DEV.							31,570								31,570
SUBTOTAL - INST. LESS SP ED	12,023,850	122,769,210	11,713,120	146,506,180	33,386,920	179,893,100	1,720,570		7,059,270	188,290	90,460	202,130	2,576,340	472,200	192,202,360

INSTRUCTION DIVISION – SPECIAL EDUCATION

	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL SALARIES	BENEFITS*	PERSONNEL COSTS	CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
004 ELEMENTARY SPECIAL EDUCATION	88,630	11,197,850	3,410,480	14,696,960	3,493,470	18,190,430	52,700		124,560	6,340	2,480		57,320		18,433,830
005 SP ED - EARLY CHILDHOOD	91,400	2,725,270	645,930	3,462,600	825,600	4,288,200	111,940	26,320	39,550	13,710			26,000		4,505,720
009 ECSE PROF DEV.		6,160		6,160	790	6,950	820				1,670				9,440
008 MIDDLE LEVEL SPECIAL EDUCATION		7,011,790	1,759,420	8,771,210	2,166,870	10,938,080	80,000		85,930	4,080	2,160		34,680		11,144,930
016 HIGH SCHOOL SPECIAL EDUCATION		7,441,030	1,817,710	9,258,740	2,304,420	11,563,160	57,480		61,700	3,530	940		65,170		11,751,980
027 SUMMER SP ED 1-12		161,400		161,400	24,220	185,620									185,620
044 SPECIAL ED	498,790	252,620	490,610	1,242,020	503,480	1,745,500	219,440	1,040,000	87,880	22,880	5,500		633,180		3,754,380
045 SPECIAL ED PROF DEV.		69,470		69,470	7,760	77,230	2,230		1,730		19,520				100,710
SUBTOTAL - SPECIAL ED	678,820	28,865,590	8,124,150	37,668,560	9,326,610	46,995,170	524,610	1,066,320	401,350	50,540	32,270		816,350		49,886,610
REGULAR EDUCATION	12,023,850	122,769,210	11,713,120	146,506,180	33,386,920	179,893,100	1,720,570		7,059,270	188,290	90,460	202,130	2,576,340	472,200	192,202,360
SPECIAL EDUCATION	678,820	28,865,590	8,124,150	37,668,560	9,326,610	46,995,170	524,610	1,066,320	401,350	50,540	32,270		816,350		49,886,610
INSTRUCTION TOTAL	12,702,670	151,634,800	19,837,270	184,174,740	42,713,530	226,888,270	2,245,180	1,066,320	7,460,620	238,830	122,730	202,130	3,392,690	472,200	242,088,970

*Benefits include employer FICA, employer's share of state retirement, fringe, workers' compensation, and retirement benefits.

BUSINESS AFFAIRS DIVISION

	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL SALARIES	BENEFITS*	PERSONNEL COSTS	CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
048 ADMINISTRATION	268,520		145,160	413,680	136,140	549,820			5,400	3,650	22,660		5,300		586,830
034 COMPUTING SERVICES			(129,710)	(129,710)		(129,710)	2,631,690								2,501,980
050 ACCOUNTING	107,610		528,720	636,330	252,150	888,480	40,000		9,500	1,980	15,000		11,000		965,960
052 PURCHASING & DISTRIBUTION	78,130		903,510	981,640	222,820	1,204,460	3,500		37,820	1,620	3,000	8,000	7,050		1,265,450
053 UTILITIES							(744,850)	7,610,070					1,440,000		8,305,220
054 CUSTODIAL	56,320		9,729,190	9,785,510	2,745,330	12,530,840	107,010		486,130	4,070	5,000		96,100		13,229,150
056 MAINTENANCE	55,770		6,141,610	6,197,380	1,413,240	7,610,620	1,865,790		1,329,800	2,600	35,000	15,000	194,740		11,053,550
058 TRANSPORTATION - REG 37%	20,838		1,232,514	1,253,353	411,866	1,665,218	93,255	8,547	290,753	599	3,330	34,051	26,614		2,122,368
SUBTOTAL BA LESS TRANS. SP ED	587,188		18,550,994	19,138,183	5,181,546	24,319,728	3,996,395	7,618,617	2,159,403	14,519	83,990	57,051	1,780,804		40,030,508
058 TRANSPORTATION - SP ED 63%	35,482		2,098,606	2,134,087	701,285	2,835,372	158,785	14,553	495,067	1,021	5,670	57,979	45,316		3,613,762
B. A. - LESS SP ED	587,188		18,550,994	19,138,183	5,181,546	24,319,728	3,996,395	7,618,617	2,594,03	14,519	83,990	57,051	1,780,804		40,030,508
TRANSPORTATION - SP ED	35,482		2,098,606	2,134,087	701,285	2,835,372	158,785	14,553	495,067	1,021	5,670	57,979	45,316		3,613,762
BUSINESS AFFAIRS TOTAL	622,670		20,649,600	21,272,270	5,882,830	27,155,100	4,155,180	7,633,170	2,654,470	15,540	89,660	115,030	1,826,120		43,644,270

HUMAN RESOURCES DIVISION

	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL SALARIES	BENEFITS*	PERSONNEL COSTS	CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
060 HUMAN RESOURCES	511,070	14,480	811,040	1,336,590	315,830	1,652,420	288,000		49,800	7,260	80,850		31,100		2,109,430
062 HR RISK MANAGEMENT			305,350	305,350	1,014,850	1,320,200	170,060		11,000	1,610	6,430		86,000	1,312,390	2,907,690
HUMAN RESOURCES TOTAL	511,070	14,480	1,116,390	1,641,940	1,330,680	2,972,620	458,060		60,800	8,870	87,280		117,100	1,312,390	5,017,120

SUPERINTENDENT/BOARD OF EDUCATION DIVISION

	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL SALARIES	BENEFITS*	PERSONNEL COSTS	CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
032 BOARD OF EDUCATION	463,460		71,190	534,650	151,660	686,310	662,360	500	27,300	4,850	48,890		6,500		1,436,710
036 COMMUNICATIONS			661,460	661,460	160,310	821,770	63,710		171,090	820	4,500	18,580	21,080		1,101,550
SUPERINTENDENT TOTAL	463,460		732,650	1,196,110	311,970	1,508,080	726,070	500	198,390	5,670	53,390	18,580	27,580		2,538,260

*Benefits include employer FICA, employer's share of state retirement, fringe, workers' compensation, and retirement benefits.

SUMMARY- GENERAL FUND LESS SPECIAL ED

DIVISION	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL		PERSONNEL		CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
				SALARIES	BENEFITS*	COSTS										
INSTRUCTION DIVISION	12,023,850	122,769,210	11,713,120	146,506,180	33,386,920	179,893,100		1,720,570		7,059,270	188,290	90,460	202,130	2,576,340	472,200	192,202,360
BUSINESS AFFAIRS DIVISION	587,188		18,550,994	19,138,183	5,181,546	24,319,728		3,996,395	7,618,617	2,159,403	14,519	83,990	57,051	1,780,804		40,030,508
HUMAN RESOURCES DIVISION	511,070	14,480	1,116,390	1,641,940	1,330,680	2,972,620		458,060		60,800	8,870	87,280		117,100	1,312,390	5,017,120
BRD OF ED/SUPT. DIVISION	463,460		732,650	1,196,110	311,970	1,508,080		726,070	500	198,390	5,670	53,390	18,580	27,580		2,538,260
TOTAL LESS SPECIAL ED	13,585,568	122,783,690	32,113,154	168,482,413	40,211,116	208,693,528		6,901,095	7,619,117	9,477,863	217,349	315,120	277,761	4,501,824	1,784,590	239,788,248

SUMMARY – GENERAL FUND – SPECIAL ED

	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL		PERSONNEL		CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
				SALARIES	BENEFITS*	COSTS										
INSTRUCTION - SPECIAL ED	678,820	28,865,590	8,124,150	37,668,560	9,326,610	46,995,170		524,610	1,066,320	401,350	50,540	32,270		816,350		49,886,610
TRANSPORTATION - SP ED	35,482		2,098,606	2,134,087	701,285	2,835,372		158,785	14,553	495,067	1,021	5,670	57,979	45,316		3,613,762
TOTAL SPECIAL ED	714,302	28,865,590	10,222,756	39,802,647	10,027,895	49,830,542		683,395	1,080,873	896,417	51,561	37,940	47,979	861,666		53,500,372

TOTAL GENERAL FUND

	ADMIN	CERTIFICATED	CLASSIFIED	TOTAL		PERSONNEL		CONTRACTED	UTILITIES	SUPPLIES	IND. TRAVEL	PROF. DEV.	REPAIR	EQUIPMENT	FIXED, TRANSFERS, OR CONTINGENCY	TOTAL
				SALARIES	BENEFITS*	COSTS										
TOTAL LESS SPECIAL ED	13,585,568	122,783,690	32,113,154	168,482,413	40,211,116	208,693,528		6,901,095	7,619,117	9,477,863	217,349	315,120	277,761	4,501,824	1,784,590	239,788,248
TOTAL SPECIAL ED	714,302	28,865,590	10,222,756	39,802,647	10,027,895	49,830,542		683,395	1,080,873	896,417	51,561	37,940	57,979	861,666		53,500,372
GRAND TOTAL	14,299,870	151,649,280	42,335,910	208,285,060	50,239,010	258,524,070		7,584,490	8,699,990	10,374,280	268,910	353,060	335,740	5,363,490	1,784,590	293,288,620

*Benefits include employer FICA, employer's share of state retirement, fringe, workers' compensation, and retirement benefits.

Instruction Division

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

PROGRAM: INSTRUCTION DIVISION BUDGET SUMMARY

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. Personnel Expenses						
2. Salaries						
3. Administration	\$ 11,119,012	\$ 11,538,829	\$ 11,910,691	\$ 12,305,950	\$ 12,158,726	\$ 12,702,670
4. Certificated	122,290,413	126,748,121	139,577,473	147,643,480	146,191,168	151,634,800
5. Classified	16,051,958	16,865,544	17,563,108	18,737,520	19,157,674	19,837,270
6. Total Salaries	\$149,461,383	\$155,152,494	\$169,051,272	\$178,686,950	\$177,507,568	\$184,174,740
7. Benefits	36,244,348	39,047,714	34,771,876	39,147,580	38,321,671	42,713,530
8. Total Personnel Expenses	\$185,705,731	\$194,200,208	\$203,823,148	\$217,834,530	\$215,829,239	\$226,888,270
9. Non-Personnel Expenses						
10. Contracted Services	\$ 1,651,378	\$ 1,749,324	\$ 2,053,996	\$ 2,197,250	\$ 2,045,711	\$ 2,245,180
11. Supplies/Textbooks	5,962,833	6,015,242	6,083,587	7,304,030	8,144,117	7,460,620
12. Utilities	726,402	971,401	1,161,587	1,066,320	1,173,146	1,066,320
13. Professional Development	148,041	201,536	182,577	117,730	232,907	122,730
14. Indistrict Travel	216,050	257,433	272,933	230,850	290,253	238,830
15. Repair Equipment	178,649	335,465	160,916	202,130	74,795	202,130
16. Replace/New Equipment	1,672,903	1,578,107	3,611,859	2,212,350	2,010,532	3,392,690
17. Fixed Charges	0	0	0	0	0	0
18. Transfers	372,200	532,200	472,200	472,200	472,200	472,200
19. Total Non-Personnel Expenses	\$ 10,928,456	\$ 11,640,708	\$ 13,999,655	\$ 13,802,860	\$ 14,443,661	\$ 15,200,700
20. Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21. Grand Total	\$196,634,187	\$205,840,916	\$217,822,803	\$231,637,390	\$230,272,900	\$242,088,970
22. Percent of Growth - Budget	-2.4	4.7	5.8	5.2	5.7	4.5
23. Enrollment						
24. K-12	31,244	31,514	31,926	32,247	32,343	32,779
25. ECSE	575	559	557	576	474	474
26. Headstart/Excite	453	432	453	479	593	593
27. Total	32,272	32,505	32,936	33,302	33,410	33,846
28. Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
29. Administration	128.70	132.80	131.30	131.97	131.48	134.22
30. Certificated	2,539.35	2,584.54	2,648.96	2,679.22	2,720.92	2,741.57
31. Technician	163.00	174.45	172.07	189.23	176.20	166.08
32. Office Personnel	229.91	227.17	229.48	231.50	227.87	233.30
33. Paraeducators	331.46	339.24	336.91	376.52	421.61	451.12
34. Tradespersons	0.00	0.00	0.00	0.00	0.00	0.00
35. TOTAL	3,392.42	3,458.20	3,518.72	3,608.44	3,678.08	3,726.29

Instruction — Less Special Education

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

PROGRAM: INSTRUCTION DIVISION LESS SPECIAL EDUCATION TOTAL

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. Personnel Expenses						
2. Salaries						
3. Administration	\$ 10,629,803	\$ 11,107,026	\$ 11,327,758	\$ 11,649,510	\$ 11,545,658	\$ 12,023,850
4. Certificated	98,469,147	102,160,709	112,723,234	119,729,290	118,428,314	122,769,210
5. Classified	9,305,233	9,758,667	10,164,645	11,224,720	11,347,997	11,713,120
6. Total Salaries	\$118,404,183	\$123,026,402	\$134,215,637	\$142,603,520	\$141,321,969	\$146,506,180
7. Benefits	28,653,683	30,860,740	27,416,532	30,973,390	30,338,369	33,386,920
8. Total Personnel Expenses	\$147,057,866	\$153,887,142	\$161,632,169	\$173,576,910	\$171,660,338	\$179,893,100
9. Non-Personnel Expenses						
10. Contracted Services	\$ 1,465,066	\$ 1,550,611	\$1,830,690	\$ 1,672,640	\$ 1,867,393	\$ 1,720,570
11. Supplies/Textbooks	5,350,673	5,662,919	5,710,456	6,905,170	7,768,483	7,059,270
12. Utilities	0	0	0	0	0	0
13. Professional Development	113,901	170,108	146,090	85,460	191,461	90,460
14. Indistrict Travel	146,231	170,988	183,292	182,210	191,095	188,290
15. Repair Equipment	174,570	330,015	163,646	202,130	74,771	202,130
16. Replace/New Equipment	1,587,613	1,185,482	3,009,938	1,245,850	1,348,012	2,576,340
17. Fixed Charges	0	0	0	0	0	0
18. Transfers	372,200	532,200	472,200	472,200	472,200	472,200
19. Total Non-Personnel Expenses	\$ 9,210,254	\$ 9,602,323	\$11,516,312	\$ 10,765,660	\$ 11,913,415	\$ 12,309,260
20. Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21. Grand Total	\$156,268,120	\$163,489,465	\$173,148,481	\$184,342,570	\$183,573,753	\$192,202,360
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
22. Administration	123.70	128.32	124.82	124.97	125.00	127.22
23. Certificated	2,027.87	2,066.72	2,122.44	2,152.78	2,187.50	2,203.88
24. Technician	123.78	132.52	133.34	152.75	135.83	129.10
25. Office Personnel	211.47	207.93	211.32	209.18	210.11	210.98
26. Paraeducators	46.75	43.43	46.03	77.89	104.50	123.98
27. Tradespersons	0.00	0.00	0.00	0.00	0.00	0.00
28. TOTAL	2,533.57	2,578.92	2,637.95	2,717.57	2,762.94	2,795.16

FUNCTION: Early Childhood Instruction Program

PROGRAM: Regular Instruction Pre-Kindergarten (01)

Mission/Role

The early childhood program provides for the early learning opportunities for very young children ages birth to five years old through a comprehensive early prevention program to ensure all children are successful members of a community of learners as they grow and develop with a solid foundation. The program supports the District's philosophy of early childhood recognizing the early years are critical formative years. During these formative years, families, educators, and communities must join together as educational partners to provide safe, caring, stimulating high quality learning environments which actively engage developmentally appropriate and culturally responsive practices.

Program Description

The program framework is to provide center base services to children ages birth to five years old within an educational environment to facilitate smooth transitions to kindergarten and beyond. The comprehensive services, in addition to the high quality early childhood education component, includes family literacy development and parenting, nutrition, medical, dental, social and mental health services. Services are provided in a part-day setting 3 1/2 to 4 hours a day with transportation provided as needed to various elementary and high schools across the district.

Organization

Services are provided during the school day at 18 elementary schools and four high schools in the District. Teachers are certificated early childhood educators with the support of a paraeducator meeting the Rule 11 requirements set by the Nebraska Department of Education. Class ratio is two adults to 18 children in preschool settings with an adult child ratio of one to four in the infant/toddler settings in the Student/Child Learning Centers at four high schools. The classrooms are inclusive of children with disabilities as well as a cross section of children reflective of the neighborhoods in which they live. The program is administered by the Director of Federal Programs with the support of curriculum and leadership early childhood specialists for each of the components of the comprehensive services model.

FUNCTION: Early Childhood Instruction Program
PROGRAM: Regular Instruction Pre-Kindergarten (01)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration				\$ 14,840	\$ 6,674	\$ 13,480
Certificated				383,020	344,847	451,780
Classified				154,940	131,281	173,560
Total Salaries				\$552,800	\$482,802	638,820
Benefits				120,340	129,565	199,290
Total Personnel Expenses				\$673,140	\$612,367	\$ 838,110
Non-Personnel Expenses						
Contracted Services				\$ 91,480	\$ 67,006	\$ 107,490
Supplies/Textbooks				37,100	28,196	47,550
Indistrict Travel				7,500	1,566	7,770
Professional Development				12,500	3,719	12,500
Repair Equipment				0	0	0
Replace/New Equipment				1,000	199	1,000
Fixed Charges				0	0	0
Transfers				0	0	0
Total Non-Personnel Expenses				\$149,580	\$100,686	\$ 176,310
Grand Total				\$822,720	\$713,053	\$1,014,420

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administrator				0.17	0.10	0.17
Teachers						
Classroom				8.43	9.14	10.43
Paraeducator				5.80	6.80	7.80
Office Personnel				0.36	0.34	0.36
Technician				2.25	0.34	1.40
TOTAL				17.01	16.72	20.16

FUNCTION: Elementary Instruction Program

PROGRAM: Regular Instruction K-5 (02)

Mission/Role

The role of the elementary school is to provide students with the basic academic, problem-solving, citizenship and personal/social skills necessary for their continued growth and development.

Program Description

The school year is 176 days in length. The District is in the final year of a three-year implementation of all-day kindergarten. All students in grades K-5 are in school slightly longer than six hours each day.

Reading, mathematics, science, social studies, and language arts are aligned with the Nebraska content standards in these areas. The curriculum in visual arts, vocal music, health, physical education, and computer technology is organized around themes and topics. Development of personal and social skills is also included in the elementary program.

Organization

Elementary schools have a variety of organizational structures. These structures range from single grade-level classes supervised by one teacher to multi-grade-level classes where a team of teachers present instruction to students from two or more grade levels. In multi-grade-level schools, team leaders assist the principal in coordinating the curriculum and instruction.

Each school has a principal who serves as the instructional leader and building administrator. The number of teachers and paraeducators in a school is based on a staffing formula designed to achieve equity from school to school. The building principal is supervised by the Associate Superintendent for Instruction.

This program also includes gifted, English Language Learners (ELL), school nurses, health technicians, and school social workers.

Special Features of This Program

Activities which are funded by professional development monies are designed to support building and District goals. Specific plans are developed by the principal and teachers at each school.

FUNCTION: Elementary Instruction Program

PROGRAM: Regular Instruction K-5 or K-6 (02)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 4,331,659	\$ 4,474,383	\$ 4,772,209	\$ 4,873,670	\$ 4,797,712	\$ 4,987,280
Certificated	42,824,097	44,678,355	49,945,980	53,448,810	53,765,808	56,315,610
Classified	2,981,364	3,067,575	3,254,410	3,976,850	3,842,581	4,216,020
Total Salaries	\$50,137,120	\$52,220,313	\$57,972,599	\$62,299,330	\$62,406,101	\$65,518,910
Benefits	12,224,834	13,255,578	11,884,226	13,389,730	13,148,563	14,783,520
Total Personnel Expenses	\$62,361,954	\$65,475,891	\$69,856,825	\$75,689,060	\$75,554,664	\$80,302,430
Non-Personnel Expenses						
Contracted Services	\$ 0	\$ 6,890	\$ 6,598	\$ 0	\$ 5,243	\$ 0
Supplies/Textbooks	2,616,973	2,116,120	1,833,219	3,151,570	3,850,313	2,859,580
Indistrict Travel	65,514	76,396	79,639	78,310	86,865	81,090
Professional Development	0	175	1,000	0	165	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	535,686	186,276	1,078,700	483,190	380,539	191,760
Total Non-Personnel Expenses	\$ 3,218,173	\$ 2,385,857	\$ 2,999,156	\$ 3,713,070	\$ 4,323,125	\$ 3,132,430
Grand Total	\$65,580,127	\$67,861,748	\$72,855,981	\$79,402,130	\$79,877,789	\$83,434,860
Enrollment*	14,216	14,503	14,841	15,230	15,319	15,852
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Principals	36.00	36.32	36.32	36.50	36.00	36.50
Assistant Principal	15.70	18.00	18.00	17.60	18.00	17.85
Teachers						
Counselors	3.45	4.25	3.80	4.24	6.05	4.24
Classroom	712.51	727.45	768.01	815.28	812.63	851.89
Reading Recovery	23.87	24.13	25.50	16.00	25.51	17.00
Media	28.50	28.80	30.49	25.75	30.05	27.09
Instrumental Music	20.02	18.63	19.73	19.90	21.09	19.90
Vocal Music	30.47	30.52	30.39	29.17	29.75	30.17
P.E.	35.50	35.45	34.80	34.76	34.45	36.76
English Language Learners	47.70	54.00	54.00	47.10	56.00	55.60
Social Workers	6.39	6.58	6.58	5.37	7.33	5.37
Gifted	10.82	11.62	11.89	12.30	12.14	12.30
Gifted Psychologist	0.66	0.64	.66	.65	0.30	.65
School Nurses	7.88	9.02	9.14	8.40	9.52	9.40
Paraeducator	24.58	21.90	26.37	29.59	25.90	41.03
ELL Paraeducators	0.00	0.88	1.50	.46	0.00	.46
Security Paraeducators	0.00	0.00	0.00	16.50	32.61	28.75
Office Personnel	71.99	71.95	72.08	76.15	72.10	76.15
Technician	2.00	1.00	1.00	1.00	1.00	1.00
Health Technicians	30.41	30.36	30.36	32.51	29.92	32.51
LPN's	1.09	2.10	2.12	0.47	4.45	0.47
Security Tec/Campus Supv	0.00	1.00	1.00	10.00	1.00	1.00
TOTAL	1,109.54	1,134.60	1,183.74	1,239.70	1,265.80	1,306.09

*Includes all elementary students

FUNCTION: Middle School Instruction Program

PROGRAM: Regular Instruction 6-8 (06)

Mission/Role

The middle school program is based upon quality characteristics that define high performing schools in the following three areas: 1) all students are expected to meet high academic standards, 2) schools create an environment that supports students' intellectual, social, and physical development; and 3) schools will have a culture of high expectations for all students and are committed to helping students to achieve to their potential.

Program Description

The school year is 180 days in length. Students take two semesters of math, English/language arts, social studies and science each year. There is an additional semester of language arts in seventh grade. Physical education and health are one semester courses at each grade level, except sixth grade health which is 12 weeks.

In grades six and seven, students take academic connection courses which include world language, family and consumer science, industrial technology, art, vocal music, computer, and keyboarding. Students in eighth grade may choose from electives in world language, journalism, speech, drama, business, computer, keyboarding, art, vocal music, industrial technology and family computer science. Students have opportunities to participate in instrumental music in sixth through eighth grade.

Students who are below grade level in math may be enrolled in a math intervention course in sixth through eighth grade. Students in seventh and eighth grade who are below grade level in reading may be enrolled in a reading course.

Organization

Middle schools are organized to meet the students' academic, social, physical and emotional needs. Interdisciplinary teams of teachers provide academic instruction and attempt to meet the unique needs of early adolescents.

Each school has a principal and associate principal who serve as the instructional leaders and building administrators. The number of teachers, counselors, and paraeducators in a school is based on a staffing formula designed to achieve equity from school to school. The building principal is supervised by the Associate Superintendent for Instruction.

This program also includes gifted, English Language Learners (ELL), counseling, school nurses, health technicians, school social workers, and activities.

Special Features of This Program

Activities which are funded by professional development monies are designed to support building and District goals. Specific plans are developed by the principal and teachers at each school.

FUNCTION: Middle School Instruction Program

PROGRAM: Regular Instruction 6-8 or 7-9 (06)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 1,816,314	\$ 1,963,654	\$ 1,822,379	\$ 1,882,620	\$ 1,866,894	\$ 2,033,510
Certificated	22,975,177	23,776,131	25,630,243	26,648,190	25,980,107	26,645,710
Classified	1,819,910	1,914,561	1,960,355	2,137,490	2,178,707	2,179,460
Total Salaries	\$26,611,401	\$27,654,346	\$29,412,977	\$30,668,300	\$30,025,708	\$30,858,680
Benefits	6,543,708	7,032,618	5,976,865	6,708,810	6,554,489	7,156,060
Total Personnel Expenses	\$33,155,109	\$34,686,964	\$35,389,842	\$37,377,110	\$36,580,197	\$38,014,740
Non-Personnel Expenses						
Contracted Services	\$ 14,936	\$14,780	\$ 147,192	\$ 15,000	\$ 115,883	\$ 15,000
Supplies/Textbooks	735,784	997,460	1,011,575	1,253,300	1,026,348	1,679,300
Indistrict Travel	21,490	25,612	23,344	23,740	23,746	25,300
Professional Development	0	0	0	100	0	100
Repair Equipment	1,911	1,808	2,666	25,000	3,864	25,000
Replace/New Equipment	190,684	86,689	566,060	80,580	155,906	80,580
Fixed Charges	0	0	0	0	0	0
Transfers	14,120	14,120	14,120	14,120	14,120	14,120
Total Non-Personnel Expenses	\$ 978,925	\$ 1,140,469	\$ 1,764,957	\$ 1,411,840	\$ 1,339,867	\$ 1,839,400
Grand Total	\$34,134,034	\$35,827,433	\$37,154,799	\$38,788,950	\$37,920,064	\$39,854,140
Enrollment*	7,116	7,056	7,084	6,965	6,947	6,951
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration	21.00	22.00	20.00	20.00	20.00	21.00
Classroom Teachers	412.48	423.65	415.63	413.72	414.32	413.72
Media	10.00	10.00	10.00	10.00	10.00	10.00
English Language Learners	13.80	13.00	13.65	10.80	11.40	8.80
Gifted	4.40	4.60	4.60	5.30	4.98	5.30
Gifted Psychologist	0.20	0.20	0.20	0.20	0.30	0.20
Regular Program Counselor	29.00	29.00	28.20	30.90	28.90	31.15
School Nurses	4.95	5.06	5.33	5.00	5.57	5.00
Social Worker	1.63	1.50	1.50	2.00	2.50	2.00
Paraeducators	15.84	14.82	14.22	17.98	14.12	17.98
English Language Learners	0.00	0.00	0.00	0.13	0.00	0.13
Security Paraeducators	0.00	0.00	0.00	0.00	11.46	10.90
Technicians						
Accompanist	6.63	6.28	6.53	5.28	7.54	5.28
Computer Lab Technicians	8.90	10.00	10.00	9.38	10.00	9.38
Health Technicians	8.71	9.24	8.80	8.00	8.80	8.00
LPN's	0.50	0.91	0.94	0.00	0.07	0.00
Campus Supervisors	0.00	0.50	0.00	0.00	0.00	0.00
Security Technicians	0.00	0.00	0.00	8.00	0.00	0.00
Office Personnel	46.33	46.33	44.96	44.63	46.84	45.13
TOTAL	584.37	597.09	584.56	591.32	596.80	593.97

*Includes all middle school students

FUNCTION: High School Instruction Program

PROGRAM: Regular Instruction 9-12 (14)

Mission/Role

The roles of the high school are: 1) to develop knowledge and skills in the various fields of study that are required for graduation; 2) to provide experiences for students to apply what they have learned to life, both in school and out of school, and 3) to provide opportunities for students to learn about careers, to establish tentative career plans and to prepare for further education or training leading to satisfying employment. In addition, high schools provide a variety of ways for students to pursue their individual talents and interests.

Program Description

The school year is 180 days in length. High school courses are scheduled for a quarter, a semester, or a full year. The curriculum is organized by subject areas: English, mathematics, social sciences, world languages, science, physical education, health, vocal music, instrumental music, art, reading, speech, drama, debate, journalism, and computer technology.

Organization

High schools are organized by subject area departments; each department has a chairperson who is responsible for the staff's needs in instructional matters.

Chairs of the departments are released from teaching during one class period per day to fulfill their responsibilities. Paraeducators are available to assist teachers within the limitations of the staffing formula.

Each school has a principal and three associate principals who serve as the instructional leaders and building administrators. The number of teachers, counselors, and paraeducators in a school is based on a staffing formula designed to achieve equity from school to school. The building principal is supervised by the Associate Superintendent for Instruction.

Starting in 2003-2004, this program includes The Bryan Community, gifted, English Language Learners (ELL), counseling, vocational education, school nurses, health technicians, school social workers, activities, and advanced theater.

Special Features of This Program

Activities which are funded by professional development monies are designed to support building and District goals. Specific plans are developed by the principal and teachers at each school.

FUNCTION: High School Instruction Program

PROGRAM: Regular Instruction 9-12 or 10-12 (14)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 2,705,793	\$ 2,777,268	\$ 2,793,709	\$ 2,880,600	\$ 2,784,659	\$ 2,888,140
Certificated	31,272,805	32,141,254	35,478,792	37,089,600	36,468,868	36,914,250
Classified	3,622,250	3,855,399	3,958,039	3,988,570	4,230,252	4,114,930
Total Salaries	\$37,600,848	\$38,773,921	\$42,230,540	\$43,958,770	\$43,483,779	\$43,917,320
Benefits	8,947,690	9,573,677	8,470,308	9,349,480	9,316,021	9,827,120
Total Personnel Expenses	\$46,548,538	\$48,347,598	\$50,700,848	\$53,308,250	\$52,799,800	\$53,744,440
Non-Personnel Expenses						
Contracted Services	\$ 287,390	\$ 323,320	\$ 337,935	\$ 203,860	\$ 380,757	\$ 203,860
Supplies/Textbooks	1,379,508	1,954,705	2,133,111	1,865,330	1,998,528	1,863,620
Professional Development	10,951	10,518	13,156	6,660	13,189	6,660
Indistrict Travel	26,637	28,084	30,455	28,930	32,084	32,170
Repair Equipment	165,929	320,101	157,763	173,130	67,542	173,130
Replace/New Equipment	560,117	401,037	837,949	347,950	372,777	347,950
Fixed Charges	0	0	0	0	0	0
Transfers	358,080	518,080	458,080	458,080	458,080	458,080
Total Non-Personnel Expenses	\$ 2,788,612	\$ 3,555,845	\$ 3,968,449	\$ 3,083,940	\$ 3,322,957	\$ 3,085,470
Grand Total	\$49,337,150	\$51,903,443	\$54,669,297	\$56,392,190	\$56,122,757	\$56,829,910
Enrollment*	9,912	9,955	10,001	10,052	10,077	9,976
Staff						
	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration	26.00	26.00	25.00	25.00	25.00	25.00
Athletic Directors	6.00	6.00	6.00	6.00	6.00	6.00
Teachers						
Classroom	451.70	460.28	474.97	463.35	485.98	463.35
Media	9.35	9.35	9.60	9.25	9.60	9.25
Assistant to Athletic Director	3.60	3.60	3.60	3.40	3.60	3.40
Advance Theater	0.30	0.30	0.00	0.30	0.00	0.30
Bryan Community	12.70	12.60	13.10	12.83	13.20	12.83
Business Education	36.40	38.10	37.63	34.90	35.40	34.90
Home Economics	18.80	18.20	20.60	20.50	19.88	20.50
Industrial Education	23.80	23.40	23.58	23.90	22.60	23.90
Gifted	2.07	1.67	1.67	2.50	2.01	2.50
Gifted Psychologist	0.00	0.00	0.00	0.15	0.00	0.15
English Language Learners	13.00	11.00	10.60	15.20	9.60	7.60
Regular Program Counselor	32.40	32.40	33.00	40.70	33.00	40.70

Staff (Continued)	2004-2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
	Actual	Actual	Actual	Budget	Actual	Budget
OSL Counselor	1.00	0.00	0.00	0.00	0.00	0.00
School Nurses	6.17	5.42	5.42	6.00	5.01	6.00
Social Worker	2.40	2.02	2.02	2.60	2.33	2.60
Paraeducators	5.46	5.77	3.94	6.30	4.82	6.30
Bryan Community	0.12	0.06	0.00	0.41	0.00	0.41
English Language Learners	0.75	0.00	0.00	0.72	0.00	0.72
Security Paraeducators	0.00	0.00	0.00	0.00	8.79	9.50
Office Personnel	73.65	70.40	75.03	67.61	71.78	67.61
Bryan Community	2.00	2.00	1.00	2.13	1.00	2.13
Technicians					0.125	
Accompanist	6.16	5.51	5.39	5.90	5.52	5.90
LPN's	0.26	1.32	1.71	0.88	1.88	0.88
Stagecraft Technician	2.00	2.00	2.00	2.00	2.00	3.00
Bryan Community	1.63	1.63	2.63	1.00	2.63	1.00
Health Technician	4.65	5.53	5.97	5.50	5.61	5.50
Athletic Trainer	8.50	8.00	7.00	8.25	8.00	8.25
Campus Supervisors	14.50	20.50	18.00	22.75	20.00	22.75
Computer Technicians	8.00	8.00	8.00	7.40	8.00	7.40
Instruction Computer Tec	4.01	4.13	4.125	2.88	3.00	2.88
Media Technician	6.00	5.50	5.00	2.50	5.00	2.50
Security Technicians	0.00	0.00	0.00	7.00	0.00	0.00
TOTAL	783.38	790.69	806.585	809.81	821.365	805.71

*Includes all high school students

FUNCTION: High School Instruction Program

PROGRAM: Activities (20)

Mission/Role

The role of student activities is to supplement and enhance the high school instructional program and provide opportunities for students to pursue their special talents and interests. Broad student participation is the general goal of the program. To participate in some activities, students must meet specific eligibility requirements.

Program Description

Student activities include: a) intramurals, b) interscholastics, c) clubs, d) student government, e) social events and f) the vocal, instrumental, dramatic and forensic presentations and student publications which are not required as a part of a course.

Organization

The Activities Council develops District guidelines for all high school activities. Council members include: the Associate Superintendent for Instruction, Director of Athletics/Activities and high school principals. The school principal is responsible for the direction and control of school activities.

The Director of Athletics/Activities centrally coordinates intramural, interscholastic athletics, and student government. The District performances and publication activities are coordinated by the District specialist for the area (e.g., music consultant for music, English specialist for drama and forensic activities). Each high school has an athletic director who assists with school coordination of athletics.

Schools have activity funds used for expenditures such as equipment, travel, officials, awards and films. District budget funds supply equipment and supplies used both for courses and activities and for some of the personnel who supervise, coach and sponsor activities.

Starting in 2003-2004, cost for high school activities were moved to the high school program.

Special Features of This Program

1. Rental of Pershing Auditorium for commencement is paid from contracted services account.
2. Transfer from the General Fund includes District support for CIAF, band uniforms, music, journalism and debate activities.
3. Activities such as clubs, student council, advisory boards, and intramural are considered not tied to a regular classroom assignment. Vocal and instrumental music, publications, drama, speech and forensics are considered related to the regular class.

FUNCTION: High School Instruction Program

PROGRAM: Activities (20)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$132,865	\$138,270	\$150,984	\$153,290	\$150,481	\$ 0
Certificated	0	0	0	0	0	0
Classified	112,051	109,070	118,239	122,320	122,301	125,810
Total Salaries	\$244,916	\$247,340	\$269,223	\$275,610	\$272,782	\$125,810
Benefits	39,689	41,502	51,629	51,680	128,868	23,530
Total Personnel Expenses	\$284,605	\$288,842	\$320,852	\$327,290	\$401,650	\$149,340
Non-Personnel Expenses						
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies/Textbooks	0	0	0	0	0	0
Professional Development	0	0	423	1,000	0	1,000
Indistrict Travel	0	0	1,521	1,550	1,258	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 0	\$ 0	\$ 1,944	\$ 2,550	\$ 1,258	\$ 1,000
Grand Total	\$284,605	\$288,842	\$322,796	\$329,840	\$402,908	\$150,340

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Athletic/Student Activities Director	1.00	1.00	1.00	1.00	1.00	0.00
Athletic/Activities Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Technician	1.50	1.50	1.50	1.50	1.50	1.50
TOTAL	3.50	3.50	3.50	3.50	3.50	2.50

FUNCTION: Other Instructional Programs

PROGRAM: Gifted Program K-12 (24)

Mission/Role

The role of the gifted program is to provide appropriate programming in the academic subject areas for students who qualify for the program.

Program Description

The District has programs for two levels of service: gifted and highly gifted. Differentiated curriculum in academic subjects, instruction, and guidance services are designed for students in the gifted program and take into account learning characteristics such as rapid learning, thinking at higher levels, and showing interest in in-depth learning. Special grouping, differentiated lessons, and individualized instruction are often used to meet student needs. For highly gifted, the District employs an expert in the student's area of strength to serve as a "mentor" for teaching a given academic content area.

Organization

Each school's data gathering team is responsible for screening and identifying students according to District criteria. The principal and school staff are responsible for delivering differentiated curriculum instruction and guidance services. A psychologist assigned to the gifted program provides services for teachers, students and parents, in addition to administering psychological tests. The office of student services maintains District records. The Human Resources Office selects mentors. District office instructional staff members establish the broad goals and procedures and provide support for the schools. Each school's program design team monitors its own school program. Schools receive staffing assistance for students admitted to the gifted program through the staffing formula.

Gifted student programming and staff development are the primary responsibility of the gifted program supervisor. The gifted program supervisor and the curriculum consultants are jointly responsible for curriculum development designed to meet the needs of gifted students.

Starting in 2003-2004, costs for elementary, middle and high schools were moved to those programs.

Special Features of This Program

Itinerant resource teachers deliver the differentiated curriculum to gifted students in schools in which there is a great diversity of student needs and there are too few students to deliver differentiated instruction in the regular classroom. Other emphases include serving the needs of learning disabled gifted, under-achieving gifted, and at-risk gifted students.

Professional Development

Teachers responsible for teaching the differentiated curriculum are required to attend staff development classes. In addition, resource teachers provide assistance to teachers of differentiated curriculum by: 1) consulting with individual teachers, 2) modeling the strategies recommended for teaching gifted students, 3) providing in-service training. Staff members continue to help develop differentiated English, social studies, science, and mathematics classes.

FUNCTION: Other Instructional Program

PROGRAM: Gifted Programs K-12 (24)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 82,500	\$ 85,104	\$ 88,605	\$ 91,880	\$ 91,875	\$ 95,030
Certificated	86,021	93,488	105,515	74,560	117,806	70,810
Classified	0	0	0	0	0	0
Total Salaries	\$168,521	\$178,592	\$194,120	\$166,440	\$209,681	\$165,840
Benefits	43,177	37,343	33,980	25,120	38,542	27,090
Total Personnel Expenses	\$211,698	\$215,935	\$228,100	\$191,560	\$248,223	\$192,930
Non-Personnel Expenses						
Contracted Services	\$ 35,242	\$ 32,306	\$ 20,140	\$ 0	\$ 18,208	\$ 0
Supplies/Textbooks	7,955	5,633	3,069	5,190	6,189	5,190
Indistrict Travel	2,732	4,835	3,977	2,240	5,828	2,330
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	135	176	180	0	156	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 46,064	\$ 42,950	\$ 27,366	\$ 7,430	\$ 30,381	\$ 7,520
Grand Total	\$257,762	\$258,885	\$255,466	\$198,990	\$278,604	\$200,450
Gifted Participation						
	2004-2005 4th Friday	2005-2006 4th Friday	2006-2007 4th Friday	2007-2008 4th Friday	2007-2008 4th Friday	2008-2009 4th Friday
Elementary	896	836	870	955	955	934
Middle Level	1,360	1,350	1,458	1,442	1,442	1,447
High School	<u>1,746</u>	<u>1,808</u>	<u>1,829</u>	<u>1,903</u>	<u>1,903</u>	<u>1,904</u>
TOTAL	4,002	3,994	4,157	4,300	4,300	4,285
Staff						
	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Consultant	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	1.65	1.58	1.85	0.90	1.76	0.90
Psychologist	0.00	0.00	0.00	0.00	0.10	0.00
Mentors/tutors	hourly	hourly	Hourly	Hourly	Hourly	Hourly
TOTAL	2.65	2.58	2.85	1.90	2.86	1.90

FUNCTION: District Services

PROGRAM: Gifted Professional Development (25)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	9,924	15,394	15,377	25,450	17,175	26,270
Classified	0	0	0	0	0	0
Total Salaries	9,924	\$15,394	\$15,377	\$25,450	\$17,175	\$26,270
Benefits	1,013	1,719	1,614	2,670	1,962	2,740
Total Personnel Expenses	\$10,937	\$17,113	\$16,991	\$28,120	\$19,137	\$29,010
Non-Personnel Expenses						
Contracted Services	\$ 5,007	\$ 0	\$ 3,614	\$ 3,650	\$ 751	\$ 3,650
Supplies/Textbooks	10,196	7,749	2,132	5,270	184	5,270
Professional Development	9,462	9,000	9,186	16,000	10,215	16,000
Indistrict Travel	0	0	0	0	0	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$24,665	\$16,749	\$14,932	\$24,920	\$11,150	\$24,920
Grand Total	\$35,602	\$33,862	\$31,923	\$53,040	\$30,287	\$53,930

FUNCTION: Other Instructional Programs

PROGRAM: English Language Learners Program K-12 (26)

Mission/Role

The mission of the English Language Learner (ELL) program is to teach students with limited English to acquire proficiency in speaking, listening, reading and writing English and to orient them to the culture of the U.S., the community and the school.

Program Description

Due to the diversity of languages and cultures among students, the District has chosen to develop and implement an ELL content-based program. The ELL staff has responsibility for assessment of students, placement in appropriate ELL classes, instruction in English, and coordination/communication with parents and with other staff members. Students take ELL classes and, as soon as their skills in English permit, selected classes in the general education program. When a proficiency in English is reached, the student is no longer enrolled in ELL classes.

Organization

The ELL program is a District level program administered by the Director of Federal Programs with District office staff of an elementary and a secondary program coordinator, six ELL coaches, one assessment specialist and one secretary. Centers are staffed with 78 FTE teaching staff. There are 11.075 FTE bilingual home-school liaisons that work with students and families, though only 3 FTE are paid with ELL funds. Bilingual translators are hired, as needed, on an hourly basis. Bilingual liaisons are hired through Title III funds. ELL classes are offered at selected elementary and secondary schools. Students typically are assigned to the center which is consistent with their age and closest neighborhood location. As students acquire proficiency in English, they progress from intensive ELL instruction to inclusion in the general education program in their neighborhood school.

Special Features of This Program

The ELL program is currently serving 2,175 students from 50 language groups from 60 countries with the six largest language populations being Spanish (44%), Vietnamese (16.7%), Arabic (12.1%), Kurdish (4.7%), Russian/Ukrainian (5.8%), and Nuer (5.2%).

FUNCTION: Other Instructional Program

PROGRAM: English Language Learners K-12 (26)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 19,713	\$ 20,234	\$ 21,084	\$ 21,840	\$ 21,838	\$ 22,560
Certificated	183,375	185,039	222,817	142,080	240,826	417,390
Classified	132,349	149,385	166,355	122,370	107,087	124,770
Total Salaries	335,437	\$354,658	\$410,256	\$286,290	\$369,751	\$564,720
Benefits	63,476	70,393	78,388	45,480	67,850	133,730
Total Personnel Expenses	\$398,913	\$425,051	\$488,644	\$331,770	\$437,601	\$698,450
Non-Personnel Expenses						
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies/Textbooks	70,179	16,120	23,591	70,100	53,649	71,450
Professional Development	4,332	8,018	6,130	4,850	21,627	4,850
Indistrict Travel	2,128	3,682	6,039	2,380	3,383	2,390
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	140	0	20,677	20,000	22,818	10,000
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 76,779	\$ 27,820	\$ 56,437	\$ 97,330	\$101,477	\$ 88,690
Grand Total	\$475,692	\$452,871	\$545,081	\$429,100	\$539,078	\$787,140
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration	0.20	0.20	0.20	0.20	0.20	0.20
Teachers	2.00	2.00	3.00	2.00	3.00	8.00
Office Personnel	1.50	1.25	1.25	1.00	1.30	1.30
Technician	3.34	2.51	3.95	2.30	3.13	2.50
TOTAL	7.04	5.96	8.40	5.50	7.63	12.00

FUNCTION: Other Instructional Programs

PROGRAM: Summer School 9-12 (28)

Mission/Role

The roles of summer school are:

1. To provide an opportunity for students to continue their learning during the summer;
2. To provide an opportunity for high school students (grades 9-12) to earn additional credit during the summer.
3. To provide an opportunity for LPS educators to field test curriculum and/or instructional strategies on a small scale.

Program Description

Summer school is available at the high school level. Summer programs are six weeks in duration. The sites for programs are determined by the Director of Summer School. Resident students pay program fees; non-resident students pay a higher fee than the fee charged resident students. Tuition fees and transportation charges will partially cover costs of the program.

Organization

The Director of Secondary Education directs summer school. At each building site, a staff member supervises the summer school program. Subject area and special education consultants provide curriculum support. The human resources office assists in selecting summer school teaching staff. The business office provides transportation, manages finances, and provides custodial staff.

FUNCTION: Other Instructional Program

PROGRAM: Summer School 1-12 (1990-91 through 1993-94) and 9-12 (1994-95) (28)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	118,679	132,595	140,495	218,620	190,197	227,370
Classified	8,541	5,800	421	0	1,004	0
Total Salaries	\$127,220	\$138,395	\$140,916	\$218,620	\$191,201	\$227,370
Benefits	17,951	22,127	21,837	32,730	28,284	34,110
Total Personnel Expenses	\$145,171	\$160,522	\$162,753	\$251,350	\$219,485	\$261,480
Non-Personnel Expenses						
Contracted Services	\$ 0	\$ 0	\$ 365	\$ 0	\$ 0	\$ 0
Supplies/Textbooks	5,948	9,988	9,397	10,380	7,183	10,380
Professional Development	0	0	0	0	0	0
Indistrict Travel	0	0	191	0	270	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 5,948	\$ 9,988	\$ 9,953	\$ 10,380	\$ 7,453	\$ 10,380
Grand Total	\$151,119	\$170,510	\$172,706	\$261,730	\$226,938	\$271,860

	2005	2006	2007	2008
Summer School Memberships	1,426	1,388	1,037	1,090

Staff

Staff is paid hourly based on one-sixth of the daily rate.

Note: Effective with the 2002-2003 school year, summer school expenses offset by summer school tuition collected are reported in the Student Fees Fund.

FUNCTION: Other Instructional Programs

PROGRAM: Special Projects (29)

Mission/Role

The role of special instructional projects is to enhance the quality of instruction provided for students in the Lincoln Public Schools. These special projects include: Fine Arts Curriculum Project, the Science Encounter Center, District Testing, and special District studies.

Program Description

The Fine Arts Curriculum Project provides the artists-in-residence program, in which artists work directly with students in the schools.

The Science Encounter Center project allows elementary students to make scheduled trips to the University of Nebraska museum - Morrill Hall.

Organization

The Associate Superintendent for Instruction is responsible for the special instructional projects.

Special Features of This Program

Payment for artist in residence and consultants for studies are paid from the contracted services account.

FUNCTION: Other Instructional Program

PROGRAM: Special Projects (29)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	32,536	40,493	23,691	63,090	17,536	65,430
Classified	12,397	15,609	9,243	13,670	15,626	14,110
Total Salaries	\$ 44,933	\$ 56,102	\$ 32,934	\$ 76,760	\$ 33,162	\$ 79,540
Benefits	5,341	6,800	2,838	12,210	3,437	13,310
Total Personnel Expenses	\$ 50,274	\$ 62,902	\$ 35,772	\$ 88,970	\$ 36,599	\$ 92,850
Non-Personnel Expenses						
Contracted Services	\$ 10,785	\$ 13,844	\$ 13,912	\$ 62,000	\$ 9,572	\$ 62,000
Supplies/Textbooks	112,559	103,597	133,161	139,740	124,090	139,740
Professional Development	2,925	2,326	7,244	1,500	12,667	1,500
Indistrict Travel	0	0	0	0	0	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	4,998	0	0	0	0	\$1,634,050
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$131,267	\$119,767	\$154,317	\$203,240	\$146,329	\$1,837,290
Grand Total	\$181,541	\$182,669	\$190,089	\$292,210	\$182,928	\$1,930,140

Staff

Workshop hourly rate to be paid to staff for additional service.

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Office Personnel	0.00	0.00	0.00	0.30	0.00	0.30
TOTAL	0.00	0.00	0.00	0.30	0.00	0.30

FUNCTION: District Services

PROGRAM: Instructional Administration (38)

Mission/Role

The role of instructional administration is to coordinate the delivery of quality instruction to students.

Program Description

The District office instructional administration coordinates: a) curriculum and staff development services such as curriculum development and services for students in the gifted program; b) student services such as counseling, guidance, student records, attendance, health services and social services; c) special education services for students who have disabilities; d) library/media services such as production of materials and maintenance of references for teachers and students; e) instructional technology including computer labs in schools; f) student athletics and activities including competitive sports, intramurals, and activities such as debate, drama and music; g) federal programs such as Title I, Head Start, and Even Start; and h) school improvement and Professional Learning Communities.

Organization

Instructional administration is organized into seven departments: curriculum, student services, library/media services, computing services, student athletics and activities, special education, federal programs, and school improvement and professional learning communities. The Associate Superintendent for Instruction and the directors of the departments coordinate the instructional services delivered to schools. The school administrators are organized into three principals' councils: elementary, middle school, high school. Principals coordinate the delivery of services to teaching staff, students and patrons.

The Associate Superintendent for Instruction meets regularly with the directors of the departments and the three principals' councils to coordinate efforts and maintain equity in services provided for students.

To maintain contact with parents, the Associate Superintendent for Instruction meets regularly with a Community Curriculum Council.

As a member of the Superintendent's Executive Committee, the Associate Superintendent for Instruction coordinates the operations of the Instructional Division with those of the Business Affairs Office and the Human Resources Office.

FUNCTION: District Services

PROGRAM: Instructional Administration (38)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 242,238	\$ 253,678	\$ 264,530	\$ 274,000	\$ 325,097	\$ 420,840
Certificated	286,723	382,491	327,390	341,530	383,772	351,020
Classified	50,615	53,431	54,659	54,970	74,533	91,990
Total Salaries	\$ 579,576	\$ 689,600	\$ 646,579	\$ 670,500	\$ 783,402	\$ 863,850
Benefits	283,423	277,055	324,034	521,480	339,295	469,470
Total Personnel Expenses	\$ 862,999	\$ 966,655	\$970,613	\$1,191,980	\$1,122,697	\$1,333,320
Non-Personnel Expenses						
Contracted Services	\$ 17,257	\$ 14,972	\$ 18,121	\$ 0	\$ 14,611	\$ 0
Supplies/Textbooks	250,462	247,557	313,618	305,100	407,901	315,100
Professional Development	19,328	38,838	24,394	10,900	20,431	10,900
Indistrict Travel	1,815	2,429	4,004	3,110	4,503	3,170
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	279,996	472,042	298,153	275,000	389,527	275,000
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 568,858	\$ 775,838	\$ 658,290	\$ 594,110	\$ 836,973	\$ 604,170
Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$1,431,857	\$1,742,493	\$1,628,903	\$1,786,090	\$1,959,670	\$1,937,490

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration						
Associate Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	0.00
Directors	0.00	0.00	0.00	0.00	0.00	2.00
Technicians	1.00	1.00	1.00	1.00	1.31	1.00
Office Personnel	0.00	0.00	0.00	0.00	0.00	1.00
TOTAL	3.00	3.00	3.00	3.00	3.31	5.00

FUNCTION: District Services

PROGRAM: Curriculum (40)

Mission/Role

The role of the curriculum department is to provide an articulated K-12 scope and sequence of objectives in all content areas with required teacher and student materials, suggested instructional strategies, and recommendations for teaching appropriate skills and knowledge to the full range of student abilities in the District.

Program Description

A multi-faceted approach to curriculum revision, known as the CCIP (Continuous Curriculum Improvement Process) cycle, is utilized systematically to review the District's curriculum for students. The major purposes of this study, and planning process, are to insure that: (1) each curriculum area continues to be effective in meeting students' needs, and (2) that District resources are efficiently used. Procedures for implementing and managing the curriculum are designed as an integral part of the curriculum revision effort.

Organization

The Director of Curriculum reports to the Associate Superintendent for Instruction. The department includes curriculum specialists responsible for each major content area of the curriculum including gifted programs, teacher leaders, and clerical staff.

FUNCTION: District Services

PROGRAM: Curriculum (40)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$1,042,505	\$1,079,392	\$1,035,415	\$1,087,880	\$1,020,298	\$1,099,640
Certificated	421,936	432,630	490,471	914,590	593,569	958,140
Classified	288,282	295,660	304,972	327,790	315,757	334,520
Total Salaries	\$1,752,723	\$1,807,682	\$1,830,858	\$2,330,260	\$1,929,624	\$2,392,300
Benefits	313,275	359,792	368,379	489,550	372,542	475,550
Total Personnel Expenses	\$2,065,998	\$2,167,474	\$2,199,237	\$2,819,810	\$2,302,166	\$2,867,850
Non-Personnel Expenses						
Contracted Services	\$ 29,409	\$ 23,099	\$ 27,019	\$ 25,000	\$ 15,469	\$ 25,000
Supplies/Textbooks	111,914	125,661	194,644	26,800	194,929	26,800
Professional Development	44,443	72,586	64,569	7,700	90,485	7,700
Indistrict Travel	14,545	15,576	18,550	18,820	16,463	17,850
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	6,924	4,143	15,977	17,130	12,576	10,000
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 207,235	\$ 241,065	\$ 320,759	\$ 95,450	\$ 329,922	\$ 87,350
Grand Total	\$2,273,233	\$2,408,539	\$2,519,996	\$2,915,260	\$2,632,088	\$2,955,200

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration						
Director of Curriculum	1.00	1.00	1.00	1.00	1.00	1.00
Curriculum Specialists	9.80	9.80	9.30	9.50	8.70	9.50
Multicultural Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Certificated	2.30	2.30	3.30	3.50	4.10	5.50
Office Personnel	9.00	9.00	9.00	9.00	9.00	9.00
Multicultural Office	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	24.10	24.10	24.60	25.00	24.80	27.00

FUNCTION: District Services

PROGRAM: Instruction - Student Services (42)

Mission/Role

The role of student services is to direct and coordinate the various services which facilitate the instruction of students.

Program Description

Student services directs and coordinates guidance and counseling services; health services; social services; census; student records maintenance including attendance, grades, transfers and enrollment; suspensions and expulsions from school; placement of students in special programs, career education, crisis response teams, alcohol and other drug intervention programs, and issues related to school safety. The director also serves as the District equity administrator and coordinates the practices of the District equity policy.

Staff members in student services maintain close working relationships with their counterparts in community agencies and help coordinate services provided by these agencies for students.

Organization

The Director of Student Services is supervised by the Associate Superintendent for Instruction. The student services staff includes the health services supervisor, two administrative assistants for due process and placement, director of security, teammates coordinator, school social workers, expelled and transitioning student program staff, nurses, treatment nurses, health technicians, and clerical staff. All staff members work closely with all directors and principals to coordinate District services.

Special Features of this Program

Additional grants amounting to approximately \$162,442 help support the alcohol and drug prevention and intervention programs, \$50,000 for services for homeless children and youth in the Lincoln Public Schools, and \$285,748 for integrated mental health planning.

FUNCTION: District Services

PROGRAM: Instruction — Student Services (42)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 256,216	\$ 315,043	\$ 378,843	\$ 368,890	\$ 480,130	\$ 463,370
Certificated	257,874	282,839	342,463	379,750	307,803	325,430
Classified	277,474	292,177	337,952	325,750	328,868	337,950
Total Salaries	\$ 791,564	\$ 890,059	\$1,059,258	\$1,074,390	\$1,116,801	\$1,126,750
Benefits	170,106	182,136	202,434	224,110	208,951	241,400
Total Personnel Expenses	\$ 961,670	\$1,072,195	\$1,261,692	\$1,298,500	\$1,325,752	\$1,368,150
Non-Personnel Expenses						
Contracted Services	\$ 171,402	\$ 201,417	\$ 256,921	\$ 195,210	\$ 197,217	\$ 185,210
Supplies/Textbooks	49,173	78,329	52,939	35,290	70,973	35,290
Professional Development	22,460	28,647	19,988	24,250	18,963	29,250
Indistrict Travel	11,370	14,374	15,572	15,630	15,129	16,220
Repair Equipment	6,730	8,106	3,217	4,000	3,365	4,000
Replace/New Equipment	8,933	35,119	192,242	21,000	13,514	26,000
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 270,068	\$ 365,992	\$ 540,879	\$ 295,380	\$ 319,161	\$ 295,970
Grand Total	\$1,231,738	\$1,438,187	\$1,802,571	\$1,593,880	\$1,644,913	\$1,664,120

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration						
Director	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00
Security Director	0.00	1.00	1.00	1.00	1.00	1.00
Health Services Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Teachers						
Social Workers	0.00	0.00	0.00	0.13	0.00	0.13
Teacher	3.00	3.40	4.40	4.40	4.40	4.40
School Nurses	1.00	1.00	0.00	1.00	0.00	0.00
LPN	0.00	0.00	1.32	0.00	0.00	0.00
Office Personnel	6.00	6.00	7.00	7.00	6.75	7.00
Technician	3.00	3.00	4.00	4.00	4.00	4.00
TOTAL	16.00	17.40	20.72	20.53	19.15	20.53

FUNCTION: District Services

PROGRAM: Instruction - Library Media Services (46) (Starting in 2003-2004, LPS contracts with the ESU #18 to provide services.)

Mission/Role

The role of the department of library media services is to support student learning and promote Lincoln Public Schools Goals for Students by providing access to information resources and services for students, staff, and administration.

Program Description

The department of library media services supports the District instructional program for students through the delivery of resources and services, either centrally or through library media programs in schools, K-12. From the library media services central office this includes: cataloging, processing, preview and evaluation of print and non-print resources, acquisitions, author visits, on-site reference, on-line reference, interlibrary loan, professional library, non-print library, preview library, multicultural library, periodical library, video library, video duplication, television/video/audio/photography production, equipment evaluation and selection, equipment maintenance, equipment loan and technology support. The department provides leadership, consultation, communication, coordination and guidance to school library media programs in the areas of instructional improvement, staff development, curriculum development, program planning and improvement, facilities, copyright, technology, personnel, collection development and instructional improvement. The department provides professional development and coursework for library media specialists meeting tenure requirements and wanting to increase their knowledge of new resources and new technologies. The department publishes the Guide to Integrated Information Literacy Skills (GIILS) and provides training and instructional materials to support 21st century literacies across the curriculum and to meet Nebraska Department of Education standards and assessments for research.

Organization

The Director of Library Media Services reports to the Associate Superintendent for Instruction. Staffing in the department includes a 1.0 coordinator, 1.0 certified library media specialist, .4 certified teacher for technology support, 4.0 technicians, and 6.0 clerical staff, all of who report to the department director.

Special Features of this Program

1. The department provides daily assistance to staff in schools and central office, working with the school library media specialists, curriculum specialists and teachers to develop literacy skills needed for 21st century learners. There are 56 certified media specialists in the Lincoln Public Schools.
2. The department circulates materials to central office and school staff 12 months of the year. This annually includes 4,500 videos, 5,000 transactions through the staff library media center and the cataloging and processing of approximately 37,000 print and non-print items for school library media centers.
3. The department funds the District library automation system, including 1.0 system administrator, software licensing, hardware and all maintenance agreements. The 94,000 items cataloged in school library media collections are circulated approximately one million times per year.
4. The department funds the cost of repair and maintenance agreements on library equipment that are located in the District office and schools, license fees for products used on District computer networks, and duplication fees for video products used by teachers and library media specialists.
5. The department provides funding, equipment and technical support for Board of Education and other television broadcasts, including Schoolhouse News, remote and satellite productions.
6. The department is in continual communication with agencies, organizations, and institutions in Lincoln, the state of Nebraska, and the nation in order to serve the information and educational needs of staff and students in the District.

FUNCTION: District Services

PROGRAM: Instruction — Library Media Services (46)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	0	0	0	0	0	0
Classified	0	0	0	0	0	0
Total Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	0	0	0	0	0	0
Total Personnel Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel Expenses						
Contracted Services	\$860,191	\$886,454	\$968,028	\$1,045,080	\$1,012,066	\$1,086,790
Supplies/Textbooks	22	0	0	0	0	0
Professional Development	0	0	0	0	0	0
Indistrict Travel	0	0	0	0	0	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$860,213	\$886,454	\$968,028	\$1,045,080	\$1,012,066	\$1,086,790
Grand Total	\$860,213	\$886,454	\$968,028	\$1,045,080	\$1,012,066	\$1,086,790

*Starting in 2003-2004, Lincoln Public Schools contracts with Educational Services Unit 18 for Library Media Services.

FUNCTION: District Services

PROGRAM: Media Professional Development (47)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	0	0	0	0	0	0
Classified	0	0	0	0	0	0
Total Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	0	0	0	0	0	0
Total Personnel Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel Expenses						
Contracted Services	\$33,447	\$33,529	\$30,845	\$31,360	\$30,610	\$31,570
Supplies/Textbooks	0	0	0	0	0	0
Professional Development	0	0	0	0	0	0
Indistrict Travel	0	0	0	0	0	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$33,447	\$33,529	\$30,845	\$31,360	\$30,610	\$31,570
Grand Total	\$33,447	\$33,529	\$30,845	\$31,360	\$30,610	\$31,570

*Starting in 2003-2004, Lincoln Public Schools contracts with Educational Service Unit 18 for Media Professional Development.

Instruction — Special Education

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

PROGRAM: INSTRUCTION SPECIAL EDUCATION TOTAL

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. Personnel Expenses						
2. Salaries						
3. Administration	\$ 489,209	\$ 431,803	\$ 582,933	\$ 656,440	\$ 613,068	\$ 678,820
4. Certificated	23,821,266	24,587,412	26,854,239	27,914,190	27,762,854	28,865,590
5. Classified	6,746,725	7,106,877	7,398,463	7,512,800	7,809,677	8,124,150
6. Total Salaries	\$31,057,200	\$32,126,092	\$34,835,635	\$36,083,430	\$36,185,599	\$37,668,560
7. Benefits	7,590,665	8,186,974	7,355,344	8,174,190	7,983,302	9,326,610
8. Total Personnel Expenses	\$38,647,865	\$40,313,066	\$42,190,979	\$44,257,620	\$44,168,901	\$46,995,170
9. Non-Personnel Expenses						
10. Contracted Services	\$ 186,312	\$ 198,713	\$ 223,306	\$ 524,610	\$ 178,318	\$ 524,610
11. Supplies/Textbooks	612,160	352,323	373,131	398,860	375,634	401,350
12. Utilities	726,402	971,401	1,161,587	1,066,320	1,173,146	1,066,320
13. Professional Development	34,140	31,428	36,487	32,270	41,446	32,270
14. Indistrict Travel	69,819	86,445	89,641	48,640	99,158	50,540
15. Repair Equipment	4,079	5,450	(-2,730)	0	24	0
16. Replace/New Equipment	85,290	392,625	601,921	966,500	662,520	816,350
17. Fixed Charges	0	0	0	0	0	0
18. Transfers	0	0	0	0	0	0
19. Total Non-Personnel Expenses	\$ 1,718,202	\$ 2,038,385	\$ 2,483,343	\$ 3,037,200	\$ 2,530,246	\$ 2,891,440
20. Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21. Grand Total	\$40,366,067	\$42,351,451	\$44,674,322	\$47,294,820	\$46,699,147	\$49,886,610
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
22. Administration	5.00	4.48	6.48	7.00	6.48	7.00
23. Certificated	511.48	517.82	526.52	526.44	533.42	537.69
24. Technician	39.22	41.93	38.73	36.48	40.38	36.98
25. Office Personnel	18.44	19.24	18.16	22.32	17.76	22.32
26. Paraeducators	284.71	295.81	290.88	298.63	317.10	327.14
27. TOTAL	858.85	879.28	880.77	890.87	915.14	931.13

FUNCTION: Elementary Instruction Program

PROGRAM: Special Education K-5 (04)

Mission/Role

The role of special education is to provide appropriate education for all resident students regardless of the nature or degree of disability, from the date the disability is verified to graduation or age 21.

Program Description

The District provides educational services/programs for elementary students who have been verified as eligible for special education services according to state criteria: hearing impairment, behavioral disorder, developmental delay, mentally handicapped, orthopedic impairment, multiple impairments, visual impairment, speech/language impairment, specific learning disabilities, other health impairment, autism, deaf-blindness, and traumatic brain injury.

District procedures, consistent with state and federal legislation, specify how students are verified and placed in the various programs/services and how the student's curriculum is planned. Both procedures require participation of staff and of parents.

Within the school, resource teachers and special resource personnel, such as speech pathologists and physical and occupational therapists, work with students.

A program made available by the Nebraska Legislature allows flexible funding to provide preventative programs for at-risk students with the use of special education monies. Two programs have been implemented for elementary-age students. A summer literacy program was implemented for approximately 1,000 students during each summer since 1998. In addition, flexible funding has allowed Reading Recovery to be implemented in the 14 remaining elementary schools.

Organization

Students referred for special education services are assessed and verified as eligible for services according to state criteria. A team of specialists such as psychologists, teachers, and others as needed, conducts the assessment. The student's Individual Education Program (IEP) is based on the student's needs; it is developed by the staff and the student's parents. An outline of the important individualized goals is provided in the Individual Education Program (IEP). The student's teachers are the special education teachers, therapists, and others who specialize in providing services for students with disabilities. The director of special education, director of curriculum, and administrative staff who report to these directors are all responsible for curriculum resources and staff development for those who instruct special education students.

FUNCTION: Elementary Instruction Program

PROGRAM: Special Education K-5 or K-6 (04)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 82,640	\$ 85,690	\$ 85,689	\$ 88,630
Certificated	8,263,215	8,961,707	10,185,761	10,685,630	10,500,765	11,197,850
Classified	2,623,367	2,817,110	3,062,997	3,269,350	3,193,426	3,410,480
Total Salaries	\$10,886,582	\$11,778,817	\$13,331,398	\$14,040,670	\$13,779,880	\$14,696,960
Benefits	2,694,649	2,943,990	2,753,086	3,005,310	2,943,591	3,493,470
Total Personnel Expenses	\$13,581,231	\$14,722,807	\$16,084,484	\$17,045,980	\$16,723,471	\$18,190,430
Non-Personnel Expenses						
Contracted Services	\$ 4,481	\$ 3,304	\$ 2,723	\$ 52,700	\$ 3,149	\$ 52,700
Supplies/Textbooks	116,377	66,579	74,860	122,940	86,349	124,560
Professional Development	5	675	0	2,480	77	2,480
Indistrict Travel	13,169	12,248	3,448	6,090	6,676	6,340
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	9,536	12,319	7,190	137,320	6,974	57,320
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 143,568	\$ 95,125	\$ 88,221	\$ 321,530	\$ 103,225	\$ 243,400
Grand Total	\$13,724,799	\$14,817,932	\$16,172,705	\$17,367,510	\$16,826,696	\$18,433,830

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administrator	0.00	0.00	1.00	1.00	1.00	1.00
Teachers						
Coordinators	1.00	1.00	1.00	1.50	1.00	1.50
MH: Mild	16.50	19.75	20.25	15.25	17.30	19.05
Hearing Impaired	5.00	4.60	4.60	3.00	5.50	3.00
Orthopedically Impaired	0.00	0.00	0.00	0.00	0.00	0.00
Visually Impaired	4.65	5.20	5.10	3.60	4.90	3.60
BD	28.30	26.50	27.00	37.00	30.75	37.00
MH: Moderate	8.50	8.50	9.60	7.46	12.90	9.96
LD	53.80	53.25	54.00	58.50	56.75	58.50
MH: Severe/Profound	2.50	2.50	3.30	1.00	0.90	1.00
Homebound	0.00	0.00	1.00	1.00	1.00	1.00
Reading	10.37	11.12	11.25	11.00	10.75	11.00
Psychologists	18.85	18.21	19.20	18.06	17.41	18.36
Psychologist Interns	0.00	0.00	0.00	1.00	0.40	1.00

Staff (Continued)	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Speech Therapist	31.05	33.64	31.70	31.00	33.80	31.50
BD Level II½	5.00	5.00	5.00	4.00	4.00	4.00
PT/OT	0.00	10.72	10.53	10.44	10.62	10.94
School Nurses	3.30	3.70	3.32	2.65	3.30	2.65
Paraeducators	120.00	128.48	125.81	136.55	139.42	140.80
BD Level II½	4.56	4.56	3.75	6.00	3.75	6.00
LPNs	4.79	4.08	4.20	4.00	4.76	4.00
Itinerant	0.44	1.42	1.42	0.56	1.42	2.56
Motor	0.00	9.99	9.24	3.80	7.31	3.80
Technicians						
Interpreter	5.30	4.89	4.05	6.89	4.40	6.89
BD Technician	0.00	0.00	0.00	0.00	0.00	0.00
BD Level II½	5.70	5.70	6.38	5.50	5.58	5.50
Office						
BD Level II½	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	330.61	363.81	363.70	371.76	379.92	385.61

FUNCTION: Elementary Instruction Program

PROGRAM: Special Education - Early Childhood (05)

Mission/Role

The role of the early childhood special education program is to provide multi-disciplinary evaluations for children to determine their eligibility for early childhood special education and to provide appropriate educational services for children, ages birth-to-five years, when they have verified disabilities.

Program Description

Children referred by their parents are evaluated by the early childhood special education multidisciplinary evaluation team to determine if they have a disability according to criteria established by the Nebraska Department of Education, Special Education Rule 51.

Teachers, therapists and staff trained to assist children who have disabilities work with students in the following areas: 1) communication/language, 2) self-help, 3) social, 4) motor and 5) cognitive. In keeping with a child's Individualized Family Service Plan or Individual Education Program, staff provide support to parents, other care providers and the child in the child's natural environment via a primary service provider as coach model or in an ECSE Center-base program in a Lincoln Public Schools elementary school. ECSE-only Center-based programs were provided at 5 elementary school sites during 2008-09. Additionally, this year the ECSE preschool program integrated with the LPS ExCITE preschool program in 30 classrooms located in 14 buildings. ECSE teachers and related services staff (SLP's, OT's, PT's) collaborated with the ExCITE classroom teacher to meet the needs of all the students with disabilities in this inclusive preschool setting. Transportation is provided to these school sites.

Organization

Staff members assigned to the ECSE Multidisciplinary Evaluation Team, itinerant staff in ECSE classrooms, and the Primary Service Provider program report to the supervisor for the Early Childhood Special Education program. Staff members in the center-based program report to the school principals.

FUNCTION: Elementary Instruction Program

PROGRAM: Special Education - Early Childhood (05)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 110,510	\$ 64,596	\$ 67,060	\$ 88,370	\$ 70,018	\$ 91,400
Certificated	2,532,166	2,474,259	2,593,288	2,712,510	2,634,917	2,725,270
Classified	493,764	472,065	474,731	526,780	508,306	645,930
Total Salaries	\$3,136,440	\$3,010,920	\$3,135,079	\$3,327,660	\$3,213,241	\$3,462,600
Benefits	720,031	731,361	623,012	726,830	687,690	825,600
Total Personnel Expenses	\$3,856,471	\$3,742,281	\$3,758,091	\$4,054,490	\$3,900,931	\$4,288,200
Non-Personnel Expenses						
Contracted Services	\$ 82,495	\$ 74,468	\$ 81,250	\$ 111,940	\$ 79,975	\$ 111,940
Supplies/Textbooks	27,304	25,388	27,214	39,430	26,741	39,550
Utilities	19,796	21,678	22,972	26,320	21,941	26,320
Professional Development	0	0	0	0	0	0
Indistrict Travel	17,167	21,796	22,782	13,170	24,649	13,710
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	8,559	7,494	8,192	26,000	3,994	26,000
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 155,321	\$ 150,824	\$ 162,410	\$ 216,860	\$ 157,300	\$ 217,520
Grand Total	\$4,011,792	\$3,893,105	\$3,920,501	\$4,271,350	\$4,058,231	\$4,505,720

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration						
Supervisor	1.00	0.80	0.80	1.00	0.80	1.00
Teachers						
Classroom*	31.95	28.70	28.06	28.06	27.50	28.56
PT/OT	8.60	5.02	5.18	5.25	5.06	5.25
Psychologist	1.40	1.60	1.60	1.60	1.60	1.60
Psychologist Intern	0.00	0.00	0.00	0.50	0.00	0.50
Speech Therapist	10.90	9.95	12.01	12.00	10.50	12.00
Nurse	1.60	1.40	1.40	1.40	1.60	1.40
Itinerants	0.00	0.00	0.00	0.00	0.00	0.00
Audiologist	1.00	0.50	0.50	0.50	0.50	0.50
Paraeducators	19.53	15.26	15.06	16.00	18.92	23.13
Motor Paraeducators	1.76	1.13	1.07	1.27	1.24	1.27
Office Personnel	6.70	7.50	6.30	6.50	5.40	6.50
TOTAL	84.44	71.86	71.98	74.08	73.12	81.71

*Includes 3.0 Visually Impaired

FUNCTION: Middle School Instruction Program

PROGRAM: Special Education 6-8 (08)

Mission/Role

The role of special education is to provide appropriate educational services for all resident students regardless of the nature or degree of disability from the date the disability is verified to graduation or age 21.

Program Description

The District provides educational services/programs for middle school students who have been verified as eligible for special education services according to state criteria: hearing impairment, behavioral disorder, developmental delay, mentally handicapped, orthopedic impairment, multiple impairments, visual impairment, speech/language impairment, specific learning disabilities, other health impairment, autism, deaf-blindness, and traumatic brain injury.

District procedures, consistent with state and federal legislation, specify how students are verified and placed in the various programs/services and how the student's curriculum is planned. Both laws and local policies require broad-based participation of staff and of parents.

Within the school, special teachers and special resource personnel, such as speech pathologists and physical and occupational therapists, work with students.

Flexible funding, allowed by the Nebraska Legislature to provide preventative services for at-risk students, has allowed the development and implementation of a middle-level reading program in all 10 middle schools.

Organization

Students referred for special education services are assessed and verified as eligible for services according to state criteria. A team of specialists such as psychologists, teachers, and others as needed, conducts the assessment. The student's Individual Education Program (IEP) is based on the student's needs; it is developed by the staff and the student's parents. An outline of important individualized goals is provided in the Individual Education Program (IEP). The student's teachers are the special education teacher, therapists and others who specialize in providing services for students with disabilities. The Director of Special Education, Director of Curriculum and administrative staff who report to these directors are all responsible for curriculum resources and staff development for those who instruct special education students. This program also includes coordinators, psychologists, PT/OTs, speech therapists, school nurses, motor and itinerant paraeducators, and the behavioral skills program.

FUNCTION: Middle School Instruction Program

PROGRAM: Special Education 6-8 or 7-9 (08)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	5,709,114	5,769,676	6,476,145	7,000,560	6,705,795	7,011,790
Classified	1,542,385	1,613,647	1,638,684	1,655,830	1,641,663	1,759,420
Total Salaries	\$7,251,499	\$7,383,323	\$8,114,829	\$ 8,656,390	\$ 8,347,458	\$ 8,771,210
Benefits	1,781,366	1,882,718	1,689,052	1,985,740	1,808,014	2,166,870
Total Personnel Expenses	\$9,032,865	\$9,266,041	\$9,803,881	\$10,642,130	\$10,155,472	\$10,938,080
Non-Personnel Expenses						
Contracted Services	\$ 76	\$ 733	\$ 1,762	\$ 80,000	\$ 253	\$ 80,000
Supplies/Textbooks	48,685	51,398	55,799	86,380	56,946	85,930
Professional Development	3,501	300	0	2,160	951	2,160
Indistrict Travel	0	3,625	1,752	3,920	2,820	4,080
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	7,326	7,524	5,734	79,680	8,198	34,680
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 59,588	\$ 63,580	\$ 65,047	\$ 252,140	\$ 69,168	\$ 206,850
Grand Total	\$9,092,453	\$9,329,621	\$9,868,928	\$10,894,270	\$10,224,640	\$11,144,930

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Teachers						
MH: Mild	11.60	10.00	9.00	9.50	10.00	10.20
Hearing Impaired	1.00	1.00	1.00	1.00	1.00	1.00
BD	12.00	12.50	12.50	16.00	14.00	14.00
MH: Severe/Profound	3.00	4.00	4.00	2.00	4.00	2.00
MH: Moderate	3.00	2.80	4.00	4.00	5.60	4.00
LD	48.50	48.00	48.10	48.50	47.30	48.50
Reading	11.10	9.90	12.80	12.40	12.20	12.40
Visually Impaired	0.00	0.00	0.00	1.80	0.00	1.80
Coordinators	10.00	10.40	10.40	10.40	10.40	10.65
Psychologists	5.60	5.70	5.70	5.50	5.70	5.50
Speech Therapists	11.38	11.31	10.90	11.00	10.80	11.00
BD II½	10.00	9.00	8.00	10.00	9.00	9.00
PT/OT	0.00	1.43	1.44	1.44	1.33	1.44

Staff (Continued)	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
School Nurses	0.50	0.50	0.50	0.50	0.09	0.50
Paraeducators	50.97	51.96	49.87	50.00	53.89	53.25
BD Level II½	5.25	5.25	6.13	4.00	6.13	5.75
LPN	1.37	1.54	0.72	1.00	0.85	1.00
Itinerant	0.00	1.82	1.82	1.00	0.20	1.00
Motor	0.00	0.64	0.58	3.80	2.48	3.80
Office Personnel						
BD Level II½	1.00	1.00	1.00	1.00	1.00	1.00
Technician						
Interpreter	6.85	5.90	5.68	5.69	3.08	5.69
BD Technician	0.00	0.00	0.00	0.50	0.00	0.50
BD Level II½	6.76	6.76	6.76	5.70	6.76	5.70
TOTAL	199.88	201.41	200.90	206.73	205.81	209.68

FUNCTION: District Services

PROGRAM: ECSE Professional Development (09)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
Certificated	1,395	4,589	1,178	6,010	381	6,160
Classified	0	0	0	0	0	0
Total Salaries	\$1,395	\$4,589	\$1,178	\$6,010	\$ 381	\$6,160
Benefits	156	371	128	770	45	790
Total Personnel Expenses	\$1,551	\$4,960	\$1,306	\$6,780	\$ 426	\$6,950
Non-Personnel Expenses						
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 820	\$ 0	\$ 820
Supplies/Textbooks	0	507	0	0	0	0
Professional Development	3,995	2,869	6,768	1,670	2,107	1,670
Indistrict Travel	0	0	0	0	0	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$3,995	\$3,376	\$6,768	\$2,490	\$2,107	\$2,490
Grand Total	\$5,546	\$8,336	\$8,074	\$9,270	\$2,533	\$9,440

FUNCTION: High School Instruction Program

PROGRAM: Special Education 9-12 (16)

Mission/Role

The role of special education is to provide appropriate education for all resident students regardless of the nature or degree of disability from the date the disability is verified to graduation or age 21.

Program Description

The District provides an educational program for high school students who have been verified as eligible for special education services according to state criteria: hearing impairment, behavioral disorder, developmental delay, mentally handicapped, orthopedic impairment, multiple impairments, visual impairment, speech/language impairment, specific learning disabilities, other health impairment, autism, deaf-blindness, and traumatic brain injury.

District procedures, consistent with state and federal legislation, specify how students are verified and placed in the various programs and how the student's curriculum is planned. Both procedures require broad-based participation of staff and of parents.

Within the school, resource teachers and special resource personnel, such as speech pathologists and physical and occupational therapists, work with students.

Organization

Students referred for special education services are assessed and verified as eligible for services according to state criteria. A team of specialists such as psychologists, teachers, and others as needed, conducts the assessment. The student's Individual Education Program (IEP) is based on the student's needs; it is developed by the staff and the student's parents. An outline of the important individualized goals is provided in the Individual Education Program (IEP). The student's teachers are the special education teachers, therapists, and others who specialize in providing services for students with disabilities. The Director of Special Education, Director of Curriculum and administrative staff who report to these directors are all responsible for curriculum resources and staff development for those who instruct special education students. This program also includes coordinators, psychologists, PT/OTs, speech therapists, motor and itinerant paraeducators, vocational program, and the behavioral skills program.

FUNCTION: High School Instruction Program

PROGRAM: Special Education 9-12 or 10-12 (16)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	5,704,402	6,156,604	6,781,069	7,059,270	7,174,207	7,441,030
Classified	1,382,258	1,590,172	1,630,266	1,611,070	1,989,598	1,817,710
Total Salaries	\$7,086,660	\$7,746,776	\$ 8,411,335	\$ 8,670,340	\$ 9,163,805	\$ 9,258,740
Benefits	1,725,523	1,986,479	1,762,144	1,966,380	2,038,223	2,304,420
Total Personnel Expenses	\$8,812,183	\$9,733,255	\$10,173,479	\$10,636,720	\$11,202,028	\$11,563,160
Non-Personnel Expenses						
Contracted Services	\$ 25,555	\$ 21,501	\$ 15,239	\$ 57,480	\$ 4,853	\$ 57,480
Supplies/Textbooks	52,648	66,603	70,420	60,550	65,713	61,700
Professional Development	0	0	0	940	0	940
Indistrict Travel	6,403	5,378	4,605	3,420	4,229	3,530
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	9,245	5,370	8,338	70,320	11,065	65,170
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 93,851	\$ 98,852	\$ 98,602	\$ 192,710	\$ 85,860	\$ 188,820
Grand Total	\$8,906,034	\$9,832,107	\$10,272,081	\$10,829,430	\$11,287,888	\$11,751,980

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Teachers						
MH: Mild	15.40	17.00	17.00	9.00	16.00	13.00
Hearing Impaired	0.00	0.40	0.40	0.50	0.50	0.50
Orthopedically Impaired	1.00	1.00	1.00	1.00	1.00	1.00
Homebound	2.00	2.00	1.00	1.00	1.00	1.00
BD	17.40	19.50	20.50	29.00	22.90	29.00
MH: Moderate	15.00	13.00	11.00	10.00	12.00	2.00
VOICE	0.00	0.00	0.00	0.00	0.00	8.00
LD	34.80	37.47	39.57	42.62	41.90	42.62
MH: Severe/Profound	7.00	7.00	7.00	5.00	6.40	5.00
Out-School Counselors	5.00	5.00	4.00	5.00	4.00	5.00
Coordinators	8.10	8.10	8.60	8.70	8.20	9.70
Psychologists	5.20	5.30	5.70	4.00	5.40	4.00
Psychologist Intern	0.00	0.00	0.00	0.00	0.60	0.00
Speech Therapist	8.73	10.55	10.50	8.00	10.20	8.00
BD Level II½	4.00	6.00	6.00	4.00	6.00	4.00
Vocational Teachers	1.00	1.00	1.00	1.00	1.00	1.00
Visually Impaired	0.00	0.00	0.00	2.70	1.00	2.70
Nurse	0.00	1.00	1.00	1.00	0.51	1.00

Staff (Continued)	2004-2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
	Actual	Actual	Actual	Budget	Actual	Budget
PT/OT	0.00	1.20	1.21	1.21	1.08	1.21
Paraeducators	56.22	59.07	59.99	61.62	67.18	57.50
BD Level II½	2.38	3.26	2.38	2.00	4.89	5.25
LPNs	1.74	1.99	2.67	2.25	2.61	2.25
Itinerant	0.00	3.99	3.99	1.00	0.00	1.00
Motor	0.00	0.49	0.49	3.78	1.24	3.78
VOICE	0.00	0.00	0.00	0.00	0.00	11.00
Technician						
Interpreter	5.71	7.84	5.40	3.20	10.05	3.20
BD Technician	0.00	0.00	0.00	0.50	0.00	0.50
BD Level II½	3.01	3.95	4.57	3.50	4.57	3.50
Psych Technician	0.00	0.00	0.00	0.00	0.4375	0.00
Office Personnel	3.60	3.60	3.60	4.50	4.10	4.50
BD Level II½	0.88	0.88	1.00	1.00	1.00	1.00
TOTAL	198.17	220.59	219.57	217.08	235.7675	232.21

FUNCTION: Other Instructional Programs

PROGRAM: Special Education Summer School K-12 (27)

Mission/Role

The roles of summer school are:

1. To provide an opportunity for all students to continue their learning during the summer.
2. To provide an opportunity for high school students (grades 9-12) to earn additional credit during the summer.
3. To provide an opportunity for LPS educators to field test various school restructuring ideas on a small scale.

Program Description

Summer services are available at the pre-school, elementary, middle and high school levels. Program duration is specific to the objectives of the program and may run from one to six weeks. The sites for programs are determined by the directors of summer school and special education based on building interest in hosting programs and facility accessibility. Non-resident student fees are based on contract guidelines.

Organization

An administrator from the District office coordinates summer school. At each building site, a staff member supervises the summer school program. Special education consultants provide curriculum support. The human resources office assists in selecting summer school teaching staff. The business office provides transportation, manages finances and provides custodial staff.

FUNCTION: Other Instructional Program

PROGRAM: Special Education Summer School (27)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	393,920	461,943	412,047	155,190	460,087	161,400
Classified	63,034	70,398	69,879	0	72,765	0
Total Salaries	\$456,954	\$532,341	\$481,926	\$155,190	\$532,852	\$161,400
Benefits	67,133	81,375	72,324	23,240	78,100	24,220
Total Personnel Expenses	\$524,087	\$613,716	\$554,250	\$178,430	\$610,952	\$185,620
Non-Personnel Expenses						
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies/Textbooks	5,737	8,372	7,039	0	4,921	0
Professional Development	0	0	0	0	0	0
Indistrict Travel	1,124	1,366	1,789	0	2,918	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 6,861	\$ 9,738	\$ 8,828	\$ 0	\$ 7,839	\$ 0
Grand Total	\$530,948	\$623,454	\$563,078	\$178,430	\$618,791	\$185,620
	2005	2006	2007	2008		
Summer Literacy Program	238	340	388	383		
Summer School Memberships	702	646	840	1,106		
ECSE Summer School Memberships	409	438	405	346		
TOTAL	1,349	1,424	1,633	1,835		

Staff

Staff is paid hourly based on one-sixth of the daily rate.

FUNCTION: District Services

PROGRAM: Instruction - Special Education (44)

Mission/Role

The role of the Department of Special Education is to organize, direct and supervise instruction for students verified as having disabilities. The Director of Special Education and special education supervisors are responsible for interpreting state and federal regulations which affect programs.

Program Description

The department of special education is responsible for developing the overall structure for program services including procedures for identification, assessment, placement, and dismissal of students as well as making contractual arrangements with other agencies who provide services for special education students. Staff members in the department support teachers and administrators by providing expertise on the nature of disabilities, and curriculum and instructional strategies that enhance student learning.

Program services are provided for the early childhood program, for the K-12 program, and for students who are 18-21 years of age. Students are eligible for program services from the date the disability is verified to graduation or age 21. Transition services are provided to assist students to gain necessary skills of independence as they complete their education in Lincoln Public Schools.

Related services are provided for students with disabilities in each program if the IEP team determines a need. These may include speech-language therapy, occupational therapy, physical therapy, and psychological services.

Organization

The Director of Special Education reports to the Associate Superintendent for Instruction.

This program includes District costs and does not include elementary, middle or high school coordinators, psychologists, PT/OTs, speech therapists, motor and itinerant paraeducators, vocational education, and the behavioral skills program.

Special Features of this Program

1. The special education office provided services to approximately 5,700 students during 2007-2008. Of this total, approximately 248 non-public school students were served.
2. This program receives partial reimbursement from state and federal sources.
3. Activities which are funded by professional development monies are designed to support building and District goals. Specific plans are developed by the Director of Special Education and special education staff members. Professional development monies are reimbursed through Special Education State aid.

FUNCTION: District Services

PROGRAM: Instruction - Special Education (44)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 378,699	\$ 367,207	\$ 433,233	\$ 482,380	\$ 457,361	\$ 498,790
Certificated	1,194,989	724,999	378,546	227,590	281,589	252,620
Classified	641,917	543,456	521,906	449,770	403,919	490,610
Total Salaries	\$2,215,605	\$1,635,662	\$1,333,685	\$1,159,740	\$1,142,869	\$1,242,020
Benefits	599,839	557,104	452,406	458,360	427,004	503,480
Total Personnel Expenses	\$2,815,444	\$2,192,766	\$1,786,091	\$1,618,100	\$1,569,873	\$1,745,500
Non-Personnel Expenses						
Contracted Services	\$ 73,705	\$ 98,707	\$ 121,832	\$ 219,440	\$ 89,324	\$ 219,440
Supplies/Textbooks	358,834	131,741	129,494	87,830	109,924	87,880
Utilities	706,606	949,723	1,138,615	1,040,000	1,151,205	1,040,000
Professional Development	18,298	12,692	15,467	5,500	15,824	5,500
Indistrict Travel	28,455	42,032	55,265	22,040	57,576	22,880
Repair Equipment	4,079	5,450	(-2,730)	0	24	0
Replace/New Equipment	50,624	359,918	572,467	653,180	632,289	633,180
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$1,240,601	\$1,600,263	\$2,030,410	\$2,027,990	\$2,056,166	\$2,008,880
Grand Total	\$4,056,045	\$3,793,029	\$3,816,501	\$3,646,090	\$3,626,039	\$3,754,380
	2004-2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
Staff	Actual	Actual	Actual	Budget	Actual	Budget
Administration						
Director	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.68	0.68	1.00	0.68	1.00
Supervisor — BD II½, Speech, MH	2.00	2.00	3.00	3.00	3.00	3.00
Teachers	2.00					
Coordinators	0.00	1.00	0.00	0.60	0.00	0.60
Audiologist	0.50	1.00	1.00	0.50	1.00	0.70
Psychologists	0.10	0.10	0.30	0.00	0.20	0.00
Psych. Intern	0.87	0.00	1.00	0.00	0.00	0.00
PT/OT	9.33	0.00	0.00	0.00	0.2748	0.00
Speech Therapist	2.10	0.80	1.50	0.00	0.20	0.00
Assistive Technology Specialist	0.00	0.00	1.80	1.80	1.80	1.80
Visually Impaired	0.00	2.00	1.50	0.00	0.80	0.00
Teacher Paraeducators						
Motor Paraeducators	10.33	0.00	0.8750	0.00	0.00	0.00
Visually Impaired Paras	0.00	0.88	0.00	0.00	0.00	0.00
Itinerant Paras	5.37	0.00	0.8125	0.00	0.8125	0.00
Technicians	5.89	6.89	5.89	5.00	5.50	5.50
Office Personnel	5.26	5.26	5.26	8.32	5.26	8.32
TOTAL	45.75	21.61	24.6175	21.22	20.5273	21.92

FUNCTION: District Services

PROGRAM: Special Education Professional Development (45)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
Certificated	22,065	33,635	26,205	67,430	5,113	69,470
Classified	0	29	0	0	0	0
Total Salaries	\$22,065	\$33,664	\$26,205	\$67,430	\$ 5,113	\$69,470
Benefits	1,968	3,576	3,192	7,560	635	7,760
Total Personnel Expenses	\$24,033	\$37,240	\$29,397	\$74,990	\$ 5,748	\$77,230
Non-Personnel Expenses						
Contracted Services	\$ 0	\$ 0	\$ 500	\$ 2,230	\$ 764	\$2,230
Supplies/Textbooks	2,575	1,735	8,305	1,730	25,040	1,730
Professional Development	11,842	14,892	14,252	19,520	22,487	19,520
Indistrict Travel	0	0	0	0	0	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	0	0	0	0	0	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$14,417	\$16,627	\$23,057	\$23,480	\$48,581	\$23,480
Grand Total	\$38,450	\$53,867	\$52,454	\$98,470	\$54,329	\$100,710

Human Resources

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

PROGRAM: HUMAN RESOURCES BUDGET SUMMARY

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. Personnel Expenses						
2. Salaries						
3. Administration	\$ 401,300	\$ 418,224	\$ 450,365	\$ 453,650	\$ 494,918	\$ 511,070
4. Certificated	(2,297)	1,418	484	13,920	271	14,480
5. Classified	870,223	945,965	1,031,949	1,132,390	1,106,168	1,116,390
6. Total Salaries	\$1,269,226	\$1,365,607	\$1,482,798	\$1,599,960	\$1,601,357	\$1,641,940
7. Benefits	1,103,088	1,135,502	1,197,976	1,258,700	1,289,189	1,330,680
8. Total Personnel Expenses	\$2,372,314	\$2,501,109	\$2,680,774	\$2,858,660	\$2,890,546	\$2,972,620
9. Non-Personnel Expenses						
10. Contracted Services	\$ 454,789	\$ 467,780	\$ 550,915	\$ 458,060	\$ 508,404	\$ 458,060
11. Supplies/Textbooks	44,900	17,430	46,769	60,800	31,769	60,800
12. Utilities	0	0	0	0	0	0
13. Professional Development	25,442	26,427	31,112	35,330	25,575	35,330
14. Indistrict Travel	4,841	4,249	6,654	7,920	8,027	8,870
15. Repair Equipment	0	0	0	0	0	0
16. Recruiting Expenses	33,555	13,604	27,805	51,950	25,108	51,950
17. Replace/New Equipment	119,113	114,237	100,569	117,100	141,700	117,100
18. Fixed Charges	1,318,880	1,371,200	1,378,690	1,312,390	1,312,390	1,312,390
19. Transfers	0	0	0	0	0	0
20. Total Non-Personnel Expenses	\$2,007,105	\$2,014,927	\$2,142,514	\$2,043,550	\$2,052,973	\$2,044,500
21. Grand Total	\$4,379,419	\$4,516,036	\$4,823,288	\$4,902,210	\$4,943,519	\$5,017,120
22. Percent of Growth	(0.09)	3.1	6.8	2.3	2.5	2.3
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
23. Administration	4.00	4.00	4.00	4.00	5.00	4.40
24. Certificated	0.00	0.00	0.00	0.00	0.00	0.00
25. Technician	9.41	10.41	10.41	11.60	11.10	11.06
26. Office Personnel	12.25	12.25	12.25	14.00	13.25	14.00
27. TOTAL	25.66	26.66	26.66	29.60	29.35	29.46

*Staff Development moved to Co-op Fund

FUNCTION: District Services/Personnel

PROGRAM: Human Resources (60)

Mission/Role

People are Lincoln Public Schools' greatest asset. Thus, Human Resources' mission is to facilitate the selection, support and development of employees so that each student receives the maximum opportunity for growth.

Program Description

The Human Resources division recognizes that the people working within the District are valuable resources representing a significant investment of organizational efforts and expenditures. The role of Human Resources is both strategic and operational. Strategically, the division is responsible for employment forecasting, monitoring and responding to evolving legal issues relating to employment, organizational restructuring/staffing and compensation/benefit planning. Operational functions include the recruitment, selection, orientation, and assignment of employees for all schools and departments, and classified staff development. Other operational functions include risk management and self insurance administration, resolving employee complaints and grievances, monitoring EEO compliance, administration of the Affirmative Action Plan, serving as the liaison with teacher-training programs which work with Lincoln Public Schools, processing of retirement, serving as the liaison with the Continuum Employee Assistance Program, establishing and implementing the District Leadership Program, counseling and appraisal of staff, coordination of substitute coverage, coordination of the District's employee benefit plan, including the IRS Section 125 flexible benefit plan, staff negotiations and contract administration. The division coordinates compliance with the Americans with Disabilities Act and the Family and Medical Leave Act and counsels employees on long-term disability absences. The division maintains all applicant, employee and medical files.

Organization

The division is headed by the Associate Superintendent for Human Resources who reports to the Superintendent of Schools. Three supervisors and five specialists report to the associate superintendent. Additional staff includes technicians; office personnel; building and department switchboard operator-receptionists and substitute system operators.

Special Features of this Program

The District's Affirmative Action, Risk Management Programs, Benefits, Employee Relations, Classified Staff Development, as well as costs for special needs of employees under the Americans with Disabilities Act, are a part of this division.

FUNCTION: District Services/Human Resources

PROGRAM: Human Resources (60)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 401,300	\$ 418,224	\$ 450,365	\$ 453,650	\$ 494,918	\$ 511,070
Certificated	(2,297)	1,418	484	13,920	271	14,480
Classified	644,972	709,662	793,433	799,920	843,047	811,040
Total Salaries	\$1,043,975	\$1,129,304	\$1,244,282	\$1,267,490	\$1,338,236	\$1,336,590
Benefits	221,111	247,602	269,370	280,650	329,621	315,830
Total Personnel Expenses	\$1,265,086	\$1,376,906	\$1,513,652	\$1,548,140	\$1,667,857	\$1,652,420
Non-Personnel Expenses						
*Contracted Services	\$ 281,038	\$ 306,115	\$ 379,183	\$ 288,000	\$ 359,871	\$ 288,000
Supplies/Textbooks	31,086	14,105	42,168	49,800	24,826	49,800
Professional Development	25,442	22,598	28,026	28,900	22,394	28,900
Indistrict Travel	3,772	3,901	5,946	6,370	6,826	7,260
Repair Equipment	0	0	0	0	0	0
Recruiting Expenses	33,555	13,604	27,805	51,950	25,108	51,950
Replace/New Equipment	12,617	28,796	8,965	31,100	63,134	31,100
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 387,510	\$ 389,119	\$ 492,093	\$ 456,120	\$ 502,159	\$ 457,010
Grand Total	\$1,652,596	\$1,766,025	\$2,005,745	\$2,004,260	\$2,170,016	\$2,109,430
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration						
Associate Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Supervisors	3.00	3.00	3.00	3.00	4.00	3.40
Technicians	6.60	7.60	7.60	7.60	7.60	7.10
Office Personnel	10.75	10.75	10.25	12.00	11.25	12.00
TOTAL	21.35	22.35	21.85	23.60	23.85	23.50

*Includes EAP costs.

FUNCTION: District Services/Human Resources

PROGRAM: Human Resources Risk Management (62)

Mission/Role

It is the role of the risk management function to maintain a program consistent with all legal requirements pertaining thereto and within the financial capability of the District, providing protection and/or insurance against: loss, damage, or disability as mandated by education, government, labor, insurance and other pertinent codes of the State of Nebraska, to include but not limited to: loss or damage to real and personal property of the District, liability of the District and/or the personal liability of the governing board and employees of the District for damages to persons or property, including injury or death, losses due to employee dishonesty, and workers' compensation/employers liability.

Program Description

The Risk Management office is responsible for the operation of the District's insurance and self-insurance program to include: procurement of excess coverage for property and liability, school board liability and workers' compensation. The office administers the workers' compensation, unemployment, and subrogation of damage, loss and theft losses. The consulting fee paid to the insurance broker is also a part of this budget. The risk management specialist chairs the District safety committee mandated by LB 757, the driver review and workers' compensation committees. The risk management specialist handles investigations into student, patron, employee and vehicle accidents and works closely with the excess insurance carriers and legal counsel related to claims.

Organization

The Risk Management Specialist reports to the Associate Superintendent for Human Resources. The office is staffed with two full time secretaries, a claims handler, a claims and insurance coordinator, and a case management nurse for the workers' compensation claims.

Special Feature of this Program

A transfer is made to the Insurance Fund for payment of premiums and for the operation of the District's self-insured property/liability/workers' compensation/unemployment programs.

FUNCTION: District Services/Human Resources

PROGRAM: Human Resources Risk Management (62)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	0	0	0	0	0	0
Classified	225,251	236,303	238,516	332,470	263,121	305,350
Total Salaries	\$ 225,251	\$ 236,303	\$ 238,516	\$ 332,470	\$ 263,121	\$ 305,350
Benefits	881,977	887,900	928,606	978,050	959,568	1,014,850
Total Personnel Expenses	\$1,107,228	\$1,124,203	\$1,167,122	\$1,310,520	\$1,222,689	\$1,320,200
Non-Personnel Expenses						
Contracted Services	\$ 173,751	\$ 161,665	\$ 171,732	\$ 170,060	\$ 148,533	\$ 170,060
Supplies/Textbooks	13,814	3,325	4,601	11,000	6,943	11,000
Professional Development	5,585	3,829	3,086	6,430	3,181	6,430
Indistrict Travel	1,069	348	708	1,550	1,201	1,610
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	106,496	85,441	91,604	86,000	78,566	86,000
Fixed Charges	1,318,880	1,371,200	1,378,690	1,312,390	1,312,390	1,312,390
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$1,619,595	\$1,625,808	\$1,650,421	\$1,587,430	\$1,550,814	\$1,587,490
Grand Total	\$2,726,823	\$2,750,011	\$2,817,543	\$2,897,950	\$2,773,503	\$2,907,690
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Technicians	2.81	2.81	2.81	4.00	3.50	3.96
Office Personnel	1.50	1.50	2.00	2.00	2.00	2.00
TOTAL	4.31	4.31	4.81	6.00	5.50	5.96

Superintendent/Board of Education Division

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

PROGRAM: SUPERINTENDENT/BOARD OF EDUCATION BUDGET SUMMARY

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. Personnel Expenses						
2. Salaries						
3. Administration	\$ 250,631	\$ 271,563	\$ 284,360	\$ 291,900	\$ 303,372	\$ 463,460
4. Certificated	0	0	0	0	0	0
5. Classified	466,874	562,180	648,323	687,920	707,749	732,650
6. Total Salaries	\$ 717,505	\$ 833,743	\$ 932,683	\$ 979,820	\$1,011,121	\$1,196,110
7. Benefits	192,534	192,166	220,979	253,180	282,285	311,970
8. Total Personnel Expenses	\$ 910,039	\$1,025,909	\$1,152,962	\$1,233,000	\$1,293,406	\$1,508,080
9. Non-Personnel Expenses						
10. Contracted Services	\$ 582,373	\$ 906,912	\$ 583,721	\$ 726,070	\$ 430,574	\$ 726,070
11. Supplies/Textbooks	116,233	265,981	275,404	198,390	461,783	198,390
12. Utilities	0	0	0	500	0	500
13. Professional Development	77,637	68,847	80,536	53,390	77,300	53,390
14. Indistrict Travel	3,122	2,552	3,786	3,890	4,550	5,670
15. Repair Equipment	0	0	0	18,580	0	18,580
16. Replace/New Equipment	13,639	14,527	22,358	27,580	51,281	27,580
17. Fixed Charges	0	0	0	0	0	0
18. Transfers	0	0	0	0	0	0
19. Total Non-Personnel Expenses	\$ 793,004	\$1,258,819	\$ 965,805	\$1,028,400	\$1,025,488	\$1,030,180
20. Grand Total	\$1,703,043	\$2,284,728	\$2,118,767	\$2,261,400	\$2,318,894	\$2,538,260
21. Percent of Growth	(16.1)	34.2	(7.3)	4.6	9.4	12.2
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
22. Administration	1.50	1.50	1.50	1.50	1.50	2.50
23. Technician	12.11	14.61	15.61	17.81	17.79	17.81
24. Office Personnel	0.14	0.00	0.00	0.00	0.00	0.00
25. TOTAL	13.75	16.11	17.11	19.31	19.29	20.31

FUNCTION: District Services

PROGRAM: Board of Education and Office of the Superintendent of Schools (32)

Mission/Role

The roles of the Lincoln Board of Education and Superintendent of Schools are to set direction, establish policy and provide management for Lincoln Public Schools.

Program Description

The Lincoln Board of Education is the policy making body with ultimate authority and responsibility for governing Lincoln Public Schools. The Board has seven members, elected to four-year terms of office. Each Board Member represents a geographic district established by the Lancaster County Election Commissioner.

The Board employs a Superintendent of Schools to carry out its policies. As chief executive officer of the School District, the Superintendent is assigned the responsibility of managing all programs and services of the District. The Superintendent and staff also support the work of the Board by preparing plans, proposals, materials, etc.

The Superintendent's staff includes two assistants — one for general administration/communication services, which is budgeted separately, and one for general administrative/governmental affairs. These assignments provide District-wide services to all areas.

Special Features of this Program

Attorney fees, outside auditing fees, consultant services, and election expenses are paid from the contracted services account.

FUNCTION: District Services

PROGRAM: Board of Education and Office of the Superintendent of Schools (32)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 250,631	\$ 271,563	\$ 284,360	\$ 291,900	\$ 303,372	\$ 463,460
Certificated	0	0	0	0	0	0
Classified	64,222	65,125	66,734	68,870	70,105	71,190
Total Salaries	\$ 314,853	\$ 336,688	\$ 351,094	\$ 360,770	\$ 373,477	\$ 534,650
Benefits	107,478	83,429	97,602	112,300	146,912	151,660
Total Personnel Expenses	\$ 422,331	\$ 420,117	\$ 448,696	\$ 473,070	\$ 520,389	\$ 686,310
Non-Personnel Expenses						
Contracted Services	\$ 466,468	\$ 636,765	\$ 573,370	\$ 662,360	\$ 428,653	\$ 662,360
Supplies/Textbooks	44,506	51,607	89,720	27,300	67,991	27,300
Utilities	0	0	0	500	0	500
Professional Development	70,736	60,041	73,978	48,890	69,356	48,890
Indistrict Travel	2,568	1,818	3,159	3,100	2,793	4,850
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	2,035	2,824	3,942	6,500	11,601	6,500
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 586,313	\$ 753,055	\$ 744,169	\$ 748,650	\$580,394	\$ 750,400
Grand Total*	\$1,008,644	\$1,173,172	\$1,192,865	\$1,221,720	\$1,100,783	\$1,436,710
	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Staff						
Administration						
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to Superintendent - Administrative Services	0.50	0.50	0.50	0.50	0.50	0.50
Governmental Services	0.00	0.00	0.00	0.00	0.00	1.00
Technician	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	2.50	2.50	2.50	2.50	2.50	3.50

FUNCTION: District Services

PROGRAM: Communication Services (36)

Mission/Role

The mission of the communication services office is to provide a comprehensive system of two-way communications with all people concerned with the operations of the School District. This includes communications with the District's internal and external audiences.

Program Description

The communication services office provides the following District-wide services:

- 1) support for the operations of the Lincoln Board of Education and the Superintendent of Schools;
- 2) internal staff communications;
- 3) publication services, including word processing, graphics/typography, layout and design services, photographic services.
- 4) news media relations;
- 5) community relations;
- 6) public relations support to individual schools;

Organization

The Assistant to the Superintendent for General Administration and Communications is responsible for the supervision of the communication services department. There are three managers in the communication services office, one each for word processing (including support of the special education department's braille materials for the visually impaired), graphics/typography, and printing, and two communication specialists who serve as editors of internal publications.

Special Features of This Program

Rental of equipment, maintenance agreements and printing services are paid for from the contracted services account.

FUNCTION: District Services

PROGRAM: Communication Services (36)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	0	0	0	0	0	0
Classified	402,652	497,055	581,589	619,050	637,644	661,460
Total Salaries	\$402,652	\$ 497,055	\$581,589	\$ 619,050	\$637,644	\$ 661,460
Benefits	85,056	108,737	122,677	140,880	135,373	160,310
Total Personnel Expenses	\$487,708	\$ 605,792	\$704,266	\$ 759,930	\$773,017	\$ 821,770
Non-Personnel Expenses						
Contracted Services	\$115,905	\$ 270,147	\$ 10,351	\$ 63,710	\$ 1,921	\$ 63,710
Supplies/Textbooks	71,727	214,374	185,684	171,090	393,792	171,090
Professional Development	6,901	8,806	6,558	4,500	7,944	4,500
Indistrict Travel	554	734	627	790	1,757	820
Repair Equipment	0	0	0	18,580	0	18,580
Replace/New Equipment	11,604	11,703	18,416	21,080	39,680	21,080
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$206,691	\$ 505,764	\$221,636	\$ 279,750	\$ 445,094	\$ 279,780
Grand Total	\$694,399	\$1,111,556	\$925,902	\$1,039,680	\$1,218,111	\$1,101,550
	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Staff						
Technicians	11.11	13.61	14.61	16.81	16.79	16.81
Office Personnel	0.14	0.00	0.00	0.00	0.00	0.00
TOTAL	11.25	13.61	14.61	16.81	16.79	16.81

Business Affairs Division

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

PROGRAM: BUSINESS AFFAIRS DIVISION BUDGET SUMMARY

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
1. Personnel Expenses						
2. Salaries						
3. Administration	\$534,668	\$ 555,395	\$ 579,142	\$ 600,590	\$ 629,370	\$ 622,670
4. Certificated	0	242	0	0	0	0
5. Classified	16,473,806	17,391,993	18,041,484	19,586,350	18,554,849	20,649,600
6. Total Salaries	\$17,008,474	\$17,947,630	\$18,620,626	\$20,186,940	\$19,184,219	\$21,272,270
7. Benefits	3,582,661	3,870,431	4,361,133	4,932,790	4,719,502	5,882,830
8. Total Personnel Expenses	\$20,591,135	\$21,818,061	\$22,981,759	\$25,119,730	\$23,903,721	\$27,155,100
9. Non-Personnel Expenses						
10. Contracted Services	\$3,323,542	\$ 3,121,495	\$ 2,573,943	\$ 3,882,210	\$ 2,816,430	\$ 4,155,180
11. Supplies/Textbooks	2,536,855	2,762,872	2,936,002	2,359,000	3,575,670	2,654,470
12. Utilities	5,551,557	6,673,570	6,718,912	6,894,600	7,304,242	7,633,170
13. Professional Development	48,508	68,638	81,705	89,660	62,837	89,660
14. Indistrict Travel	7,779	8,591	12,949	14,460	14,168	15,540
15. Repair Equipment	171,589	180,946	141,938	118,030	83,400	115,030
16. Replace/New Equipment	3,829,585	1,125,953	2,821,001	356,120	1,325,432	1,826,120
17. Fixed Charges	0	0	0	0	0	0
18. Transfers	0	0	0	0	0	0
19. Total Non-Personnel Expenses	\$15,469,415	\$13,942,065	\$15,286,450	\$13,714,080	\$15,182,179	\$16,489,170
20. Grand Total	\$36,060,550	\$35,760,126	\$38,268,209	\$38,833,810	\$39,085,900	\$43,644,270
21. Percent of Growth	3.7	(-0.8)	7.0	5.2	2.1	12.4
22. Transportation Special Education Portion	\$2,940,899	3,055,277	\$3,345,225	\$ 2,915,436	\$3,824,782	\$3,613,762
	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
23. Administration	5.20	5.20	5.20	5.20	5.20	5.20
24. Certificated	0.00	0.00	0.00	0.00	0.00	0.00
25. Technician	29.18	30.93	30.93	32.59	31.93	33.59
26. Office Personnel	20.00	19.50	21.00	21.75	20.63	21.75
27. Paraeducators	18.86	21.82	20.52	30.52	25.49	29.52
28. Tradespersons	504.32	509.79	509.27	537.42	508.03	552.07
29. TOTAL	577.56	587.24	586.92	627.48	591.28	642.13

FUNCTION: Business

PROGRAM: Administration (48)

Mission/Role

The role of the Business Affairs Office is to coordinate and administer the accounting, purchasing, distribution, nutrition service, custodial, maintenance, facilities, hazard abatement, transportation, budget, auditing services, and computing services functions of the District.

Program Description

The Business Affairs Division supports programs to maintain buildings; construct new buildings and upgrade existing buildings; receive, expend and invest the District's funds; purchase and distribute supplies and equipment; and provide transportation, computing services, budget, auditing services, and nutrition services.

Organization

The Business Affairs Division is directed by the Associate Superintendent for Business Affairs, who reports to the Superintendent of Schools. The Associate Superintendent supervises the following departments: Facilities and Maintenance, Purchasing and Distribution, Accounting and Payroll, Nutrition Services, Budget, Internal Auditing, Finance, Computing Services, and Operations (Custodial and Transportation).

Special Features of this Program

Implementation of the District's Ten-Year Facilities Plan is the primary focus for the Facilities and Maintenance Department. Funded by a \$250 million dollar bond issue passed by the voters in February of 2006, plus another \$64.6 million in funds the District has accumulated, these projects will touch nearly every school in the District. Projects include indoor air quality, building additions and new buildings to serve a constantly growing student population, and general renovation of facilities to provide up-to-date and quality learning environments for all students.

The Ten-Year Facilities Plan is updated annually. This year's update will include engaging 11 additional projects. Ten of the eleven were on the original Ten-Year Facilities Plan approved by the Board in December, 2005 and updated in February, 2007. The former Hawthorne Elementary school will be added to the list of projects as it is prepared for a future district use. The updated plan will utilize a variety of resources to complete the \$82 million of projects. The resources include: Savings from the 2006 Bond Issue projects, investment earnings and proceeds from the sale of the 2006 Bonds, accumulated building fund dollars and extension of the Qualified Capital Purpose Undertaking Fund (QCPUF) while maintaining the current tax levy.

The District's financial status and results of the external audit demonstrate a prudent fiscal policy with appropriate fiscal controls and solid long-range financial planning. The District continues to receive the highest Standard and Poor bond rating.

All District classrooms are linked for data communications via a broadband high-speed fiber optic network that is connected to every Lincoln Public Schools facility. The District continues its commitment to upgrade and enhance the technology used in instruction. The Business Affairs staff is leading an effort to develop a District disaster recovery plan and is beginning the process of assessing existing management technology, software, and systems.

The mission of the Business Affairs Division is support and services for the classroom and instruction. In the final outcome, all efforts are focused on the goal of helping to create a learning environment that supports and enables teacher productivity that ultimately supports increased student achievement.

FUNCTION: Business

PROGRAM: Administration (48)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$225,552	\$237,196	\$249,740	\$258,710	\$284,418	\$268,520
Certificated	0	0	0	0	0	0
Classified	101,331	118,820	127,858	138,290	133,481	145,160
Total Salaries	\$326,883	\$356,016	\$377,598	\$397,000	\$417,899	413,680
Benefits	90,084	85,553	93,407	119,540	105,995	136,140
Total Personnel Expenses	\$416,967	\$441,569	\$471,005	\$516,540	\$523,894	\$549,820
Non-Personnel Expenses						
Contracted Services	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies/Textbooks	3,919	4,278	4,649	5,400	4,945	5,400
Professional Development	11,039	6,546	12,678	22,660	7,836	22,660
Indistrict Travel	1,808	1,849	3,567	3,500	4,002	3,650
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	4,946	4,259	4,071	5,300	53,201	5,300
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 21,712	\$ 16,932	\$ 24,965	\$ 36,860	\$ 69,984	\$ 37,010
Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$438,679	\$458,501	\$495,970	\$553,400	\$593,878	\$586,830
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration	2.00	2.00	2.00	2.00	2.00	2.00
Technicians	2.00	2.00	2.00	2.00	2.00	2.00
Office Personnel	0.50	0.50	1.00	1.00	0.63	1.00
Courier	0.94	0.94	0.94	0.94	0.94	0.94
TOTAL	5.44	5.44	5.94	5.94	5.57	5.94

FUNCTION: Business

PROGRAM: Computing Services (34)

Mission/Role

The mission of Computing Services is to contribute to student learning through the provision of a computing environment capable of meeting the information needs of student learners, teaching professionals, administrative staff and those who provide support services. This endeavor includes 1) long-range systems and network planning, 2) hardware and software installation and support, 3) instructional consultation designed to integrate the use of computers into the curriculum, 4) development of administrative and instructional applications, and 5) comprehensive training in the use of hardware, peripherals, productivity software, instructional software and custom applications.

Program Description

Computing Services consists of 5 teams: Infrastructure, School Helpdesk, Development, Technology Integration, and Training and Support.

The Infrastructure team serves two functions. First, the team is responsible for the operation, maintenance and programming necessary to provide secure and reliable local area networks that connect to a metropolitan area network with access to enterprise resources and the Internet. In addition to traditional LAN services, the network team also oversees wireless connectivity and phone services utilizing voice-over-IP technology. Second, the team is responsible for enterprise servers running Solaris, OS X, Linux, Windows 200x and OS400 that provide file services, business and student information systems, the District's web presence, and a variety of other services that support learning.

The Development team works with computer users from various departments and schools to develop plans and programs to meet their needs. They meet with their respective user groups to give and receive advice on new procedures and identify problem areas. The development team also provides user support and training for: 1) applications for payroll, accounting, human resources, purchasing/distribution, nutrition services, and CMF; 2) student applications such as attendance, scheduling, grading, transportation and special education.

The Technology Integration team provides three vital functions. First, members of this team work to assess computing needs in schools and buildings that house support staff. Second, members of this team provide direct curriculum development for computer classes, along with coordination and support for the integration of technology into all curricular areas. Finally, members of this team review all technology purchases, develop guidelines, standards and procedures for the use of technology, and coordinate resource planning between all the teams to insure progress meeting the objectives consistent with the mission of the department.

Members of the Field Support team are responsible for the installation and support of desktop computers, peripherals and associated software used for instruction and business productivity. Each member is located in a school or travels between multiple schools where they serve as frontline support. This group currently supports approximately 11,000 personal computers running Macintosh OS X, Windows XP, or both.

The Training and Support team provides a variety of staff development courses including workshops on basic productivity software, custom applications, Web development, multimedia, and curriculum specific software. In addition this team creates custom documentation in a variety of formats and staffs a helpdesk that responds to user difficulties via phone, email, and web submissions using desktop software capable of remotely controlling all computers on the network.

Organization

The director of Computing Services oversees and coordinates the efforts of a leadership team comprised of a coordinator or manager from each of the teams. In turn, the team leaders have direct supervisory responsibility for their team members and a matrix management design is employed to provide the flexibility necessary to assemble teams based on project demands.

History

The Computing Services department, formed in August of 2003, is comprised of the merged departments formerly identified as Information Systems, Instructional Technology, Internet Services and Programming. The reorganization of these groups into a single department with one Director is the natural outgrowth of embracing a network-centric computing environment based on common infrastructure, protocols and development environments.

The mission of the Computing Services department is to provide a computing environment that meets the needs of those involved in educational inquiry as well as those that perform the vital support functions necessary to keep the organization functioning. All future initiatives, and the prioritization of those initiatives, are based on aligning service with needs and the strategic objectives identified by the Executive Committee.

Meeting these disparate needs requires extensive coordination to insure that appropriate internal and external resources are easily accessed while at the same time meeting guidelines set down to protect the privacy, safety and security of the students, staff and institutional resources. Computing Services is committed to the education of students, training of staff, improvement of efficiency in the work environment and furthering the use of technology to meet professional and institutional goals.

A variety of equipment resources are employed to meet the operational goals of the Computing Services department.

- The network infrastructure is the equipment base for all computing activities. The District-wide telecommunications network consists of intra-building local area networks (LANs) connected to a state-of-the-art fiber optic metropolitan area network (MAN). The MAN is based on a 1Gb switched Ethernet ring that includes 8 core locations that in turn have 1Gb connections to 2 or more locations. In addition to inter-building communication the MAN provides access to the Internet, Internet2 and a nascent statewide communications backbone. Securing the MAN and meeting the Internet access demands is achieved through the use of firewall, packet shaping, filtering, proxy, caching and network monitoring devices.
- Two IBM iSeries Model 810 (AS/400) servers provide the capability to update student records, maintain attendance and grades, and perform student scheduling in addition to other administrative tasks related to student records. Additionally, these servers are the basis for the business functions of the District such as purchasing and distribution, financial information, payroll, and human resource management to name a few. The production server is housed in the LPSDO Data Center and the development server is housed at the North Star backup site.
- The administrative and instructional computing needs are addressed by approximately 12,000 personal computers (PCs) running the Windows or Macintosh operating system. These PCs provide users with a variety of productivity tools such as Microsoft Office (Word, Excel, PowerPoint), Web browsers, and email software along with access to AS/400 applications, file servers, web applications, and the Internet.
- Application Servers provide services to District staff depending on their role. These servers provide support for school health offices, substitute teacher selection/notification, maintenance and facility work order submission and status, various file and print functions, report card submission, paycheck lookup and and CS management functions for software installation, anti-virus, anti-SPAM, and network management.

- Solaris and OS X Unix servers provide directory, email and calendar services in addition to delivering a variety of web applications, the District web presence (LPS Web), school web sites and a teacher/staff web content management system known as Teacher Web.

Nearly every team has undertaken a number of new initiatives since the formation of the department. Most notably, the development team is working to implement a new system for student information including a data warehouse capable of providing “self-service” access to assessment and demographic data. The infrastructure team is working on access control issues, identity management, and the refinement and standardization of the directory structure in LDAP and Active Directory. The training and support team is working to document and support a host of new Web-based applications, while refining helpdesk processes that insure all requests for assistance obtain a response and resolution in a timely fashion.

FUNCTION: District Services

PROGRAM: Computing Services (34)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificated	0	0	0	0	0	0
Classified	(242,191)	(152,120)	(182,767)	(129,710)	(234,842)	(129,710)
Total Salaries	(\$ 242,191)	(\$ 152,120)	(\$ 182,767)	(\$ 129,710)	(\$ 234,842)	(\$ 129,710)
Benefits	0	0	0	0	0	0
Total Personnel Expenses	(\$ 242,191)	(\$ 152,120)	(\$ 182,767)	(\$ 129,710)	(\$ 234,842)	(\$ 129,710)
Non-Personnel Expenses						
Contracted Services	\$2,139,460	\$2,351,571	\$2,362,227	\$2,481,950	\$2,460,107	\$2,631,690
Supplies/Textbooks	0	0	0	0	0	0
Professional Development	0	0	0	0	0	0
Indistrict Travel	0	0	0	0	0	0
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	1,569,682	280,000	1,300,000	0	370,483	0
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$3,709,142	\$2,631,571	\$3,662,227	\$2,481,950	\$2,830,590	\$2,631,690
Grand Total	\$3,466,951	\$2,479,451	\$3,479,460	\$2,352,240	\$2,595,748	\$2,501,980

*Starting in 2003-2004, LPS contracts for these services from ESU #18.

FUNCTION: Business

PROGRAM: Accounting (50)

Mission/Role

The role of the accounting department is to implement the budget and the accounting program so that the District's funds are properly managed and the District's financial obligations, including those related to its human resources, are appropriately met. The department prepares regular reports of receipts, expenditures, investments, and compensation for the staff and Lincoln Board of Education.

Program Description

The department administers, and prepares materials for monthly reports on the receipt, expenditure, and investment of all Lincoln Public Schools and Educational Service Unit #18 funds. It audits and processes all expenditures and receipts.

The department helps individual schools and departments establish an accounting system for student activities and for petty cash and provides the schools and departments with monthly reports of those financial transactions.

The department administers the payroll. This includes managing certified and classified payrolls, as well as making required and authorized deductions for state and federal income tax, social security, state retirement, insurances, dues, annuities, and employee flexible spending plans. The department also administers the Nebraska School Employees' Retirement Program for all Lincoln Public Schools and ESU #18 employees.

Organization

The department is headed by a Director who reports to the Associate Superintendent for Business Affairs. The staff includes technicians specializing in payroll, accounts payable, accounts receivable/general ledger and investments, as well as other office personnel.

FUNCTION: Business

PROGRAM: Accounting (50)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 94,237	\$ 96,841	\$100,342	\$104,050	\$107,118	\$107,610
Certificated	0	0	0	0	0	0
Classified	428,333	442,758	457,648	497,360	470,138	528,720
Total Salaries	\$522,570	\$539,599	\$557,990	\$601,410	\$577,256	\$636,330
Benefits	124,081	123,782	131,519	137,290	140,815	252,150
Total Personnel Expenses	\$646,651	\$663,381	\$689,509	\$738,700	\$718,071	\$888,480
Non-Personnel Expenses						
Contracted Services	\$ 30,116	\$ 32,371	\$ 39,065	\$ 40,000	\$ 46,538	\$ 40,000
Supplies/Textbooks	10,194	10,689	7,017	9,500	8,275	9,500
Professional Development	5,652	15,347	15,421	15,000	13,514	15,000
Indistrict Travel	1,352	1,697	1,724	1,910	1,769	1,980
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	18,566	7,404	13,036	11,000	289	11,000
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 65,880	\$ 67,508	\$ 76,263	\$ 77,410	\$ 70,385	\$ 77,480
Grand Total	\$712,531	\$730,889	\$765,772	\$816,110	\$788,456	\$965,960
Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Technicians	6.00	5.00	5.00	5.00	5.00	5.00
Office Personnel	7.75	7.75	7.75	7.75	7.75	7.75
TOTAL	14.75	13.75	13.75	13.75	13.75	13.75

FUNCTION: Business

PROGRAM: Purchasing and Distribution Center (52)

Mission/Role

The Purchasing Department's mission is to provide the necessary goods and services for support of the District's activities. The Purchasing Department/Distribution Center provides procurement services, receiving, product distribution, mail/printing delivery, inventory tracking, and surplus property services.

Program Description

The Purchasing Department, through consolidation of District requests and competitive bidding, acquires the diverse product needs of the District. The Purchasing staff works in close cooperation with school locations to specify goods and services that best meet the District requirements.

The Lincoln Public Schools Distribution Center provides receiving and delivery service for the District. The most commonly used items are retained as stock at the Distribution Center providing for quick and cost-effective access by school locations. In addition, the Distribution Center serves the District through the delivery of mail and centralized printing, internal transportation of equipment and materials, inventory tracking of property and surplus property disposal.

Organization

The Purchasing Department reports to the Associate Superintendent for Business Affairs. A Director of Purchasing provides management/supervision for a staff of three buyers and four professional and clerical personnel. The Distribution Center is supervised by the Senior Buyer in Purchasing. Distribution Center staff includes two assistant superintendents, a fixed asset manager and assistant, two clerical staff and warehouse personnel. Partial funding of Purchasing/Distribution Center staff is funded by Nutrition Services.

FUNCTION: Business

PROGRAM: Purchasing and Distribution Center (52)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 68,241	\$ 70,064	\$ 72,514	\$ 75,630	\$ 75,632	\$ 78,130
Certificated	0	0	0	0	0	0
Classified	649,278	727,328	774,406	850,420	776,241	903,510
Total Salaries	\$717,519	\$797,392	\$ 846,920	\$ 926,050	\$ 851,873	\$ 981,640
Benefits	147,184	165,703	176,430	189,420	189,850	222,820
Total Personnel Expenses	\$864,703	\$963,095	\$1,023,350	\$1,115,470	\$1,041,723	\$1,204,460
Non-Personnel Expenses						
Contracted Services	\$ 3,495	\$ 3,581	\$ 3,818	\$ 3,500	\$ 1,462	\$ 3,500
Supplies/Textbooks	23,270	(1,932)	36,679	37,820	4,035	37,820
Professional Development	704	1,454	1,240	3,000	4,698	3,000
Indistrict Travel	1,630	1,825	2,237	1,560	2,629	1,620
Repair Equipment	3,906	7,779	5,717	8,000	3,420	8,000
Replace/New Equipment	15,989	9,467	24,884	7,050	17,553	7,050
Fixed Charges	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 48,994	\$ 22,174	\$ 74,575	\$ 60,930	\$ 33,797	\$ 60,990
Grand Total	\$913,697	\$ 985,269	\$1,097,925	\$1,176,400	\$1,075,520	\$1,265,450

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration						
Director	0.70	0.70	0.70	0.70	0.70	0.70
Technicians	4.95	5.95	5.95	5.95	5.95	5.95
Operations						
Warehouse	10.36	9.54	9.99	9.99	9.99	9.99
Office Personnel						
Purchasing	2.45	2.45	2.45	2.45	2.45	2.45
Distribution Center	1.80	1.80	1.80	1.80	1.80	1.80
TOTAL	20.26	20.44	20.89	20.89	20.89	20.89

FUNCTION: Business

PROGRAM: Utilities (53)

Program Description

This program details the District expenditures for utilities -- electricity, firm gas*, interruptible gas**, water, sewer, oil, and telecommunications charges.

*“Firm gas” is natural gas which is not subject to interruption by the supplier.

**“Interruptible gas” is natural gas which is subject to interruption by the provider, such as in cases of peak demand. Facilities using interruptible gas have backup heating capabilities, usually through the use of heating oil.

FUNCTION: Business

PROGRAM: Utilities (53)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Non-Personnel Expenses						
Contracted Services	\$ 63,504	\$ 59,933	\$ 55,119	\$ 40,000	\$ 79,603	\$ 40,000
Services (Telephone)	192,955	411,886	328,171	419,790	420,294	419,790
Services (Gas)	1,571,544	1,813,662	1,779,576	2,349,000	1,913,094	2,349,000
Services (Oil)	0	77	83	0	97	0
Services (Electricity)	3,448,280	4,071,596	4,210,525	3,740,710	4,556,824	4,479,280
Services (Water/Sewer)	320,687	354,362	377,657	362,000	386,096	362,000
Utility Credit	(997,628)	(1,225,975)	(1,458,461)	(784,850)	(1,437,984)	(784,850)
Lease Purchase Equipment	0	0	0	0	0	1,440,000
Total Non-Personnel Expenses	\$4,599,342	\$5,485,541	\$5,292,670	\$6,126,650	\$5,918,024	\$8,305,220

FUNCTION: Business

PROGRAM: Custodial/Operations (54)

Mission/Role

The Lincoln Public Schools Custodial Department is committed to providing clean, sanitary, environmentally maintenance-free facilities, that contribute to a quality educational program.

Program Description

The Custodial Department provides building security, monitors complex mechanical equipment, maintains swimming pools, conducts preventative maintenance on equipment, and provides service and support to building staff and public groups.

Organization

The Custodial Department is managed by a Director, who reports to the Associate Superintendent for Business Affairs, and an Assistant Supervisor, who reports to the Director. Each building is staffed with an evening custodial supervisor and a day assistant custodial supervisor, who supervise the custodial employees. For the 2007-2008 school year, total custodial staff working first shift is 77, second shift 244, and third shift is 24 FTE.

Special Features of this Program

1. Refuse pick up and pest control are provided for each facility and paid for from the contracted services fund.
 - a) The District owns and maintains approximately 148 one- and two-yard refuse containers which are distributed to each of the school sites. In addition, trash compaction systems have been installed at several high school locations resulting in reduced cost of refuse disposal.
 - b) Each building receives monthly pest control services from a pest control vendor utilizing an “Integrated pest control management” process.
 - c) Custodial staff also support a District-wide recycling program.
2. Custodial staff maintain daily, over 6.4 million square feet of floor space.
3. Custodial staff perform preventative maintenance checks on mechanical equipment.
4. Custodial staff continue to employ the revised cleaning standards implemented in 1991-92 as a result of budget limitations.
5. Custodial staff provide services to set up, tear down and clean up for numerous facility uses by a variety of community, athletic and other school groups.
6. Custodial staff support building use beyond the normal school day as many activities occur on weekends, thus necessitating the need for overtime.
7. Custodial staff provide increased sanitation and cleaning in special education areas where health concerns are magnified by the medical conditions of some students attending school. Special attention is given to infection control requirements. Custodial staff are trained in proper disposal of hazardous waste.
8. Custodial staff perform routine weekend building checks during the heating season to check for boiler operation and vandalism of facilities.
9. Custodial staff routinely police school grounds for litter and perform weekly playground safety inspections.
10. Beginning in the 1993-94 school year, a uniform rental program was implemented to in part make custodial employees more easily identifiable to staff, students and patrons.
11. Beginning in the 1999-2000 school year, a four-year plan was approved to place computers in all District custodial offices. This implementation has improved communication, provided greater access to District information and improved efficiency of department operation.
12. As a result of budget limitations, 6 custodial FTE and the uniform rental program were eliminated in 2004-05

FUNCTION: Business

PROGRAM: Custodial/Operations (54)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 48,843	\$ 50,520	\$ 52,271	\$ 54,140	\$ 54,139	\$ 56,320
Certificated	0	0	0	0	0	0
Classified	8,023,312	8,237,079	8,483,384	9,154,960	8,836,781	9,729,190
Total Salaries	\$ 8,072,155	\$ 8,287,599	\$ 8,535,655	\$ 9,209,100	\$ 8,890,920	\$ 9,785,510
Benefits	1,694,099	1,812,012	2,047,269	2,243,580	2,242,196	2,745,330
Total Personnel Expenses	\$ 9,766,254	\$10,099,611	\$10,582,924	\$11,452,680	\$11,133,116	\$12,530,840
Non-Personnel Expenses						
Contracted Services	\$ 105,227	\$ 75,367	\$ 129,259	\$ 102,960	\$ 106,296	\$ 107,010
Supplies/Textbooks	438,323	481,937	469,445	392,750	613,072	486,130
Professional Development	8,104	6,599	7,401	5,000	10,721	5,000
Indistrict Travel	1,697	1,734	2,362	3,910	2,102	4,070
Repair Equipment	0	0	0	0	0	0
Replace/New Equipment	94,157	75,005	60,899	66,100	67,088	96,100
Total Non-Personnel Expenses	\$ 647,508	\$ 640,642	\$ 669,366	\$ 570,720	\$ 799,279	\$ 698,310
Grand Total	\$10,413,762	\$10,740,253	\$11,252,290	\$12,023,400	\$11,932,395	\$13,229,150
	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Staff						
Administration	0.50	0.50	0.50	0.50	0.50	0.50
Technicians	1.00	1.00	1.00	1.00	1.00	1.00
Office Personnel	2.00	2.00	2.00	2.00	2.00	2.00
Operations						
Custodians	338.60	339.10	336.11	345.25	335.63	358.83
TOTAL	342.10	342.60	339.61	348.75	339.13	362.33

FUNCTION: District Services/Business

PROGRAM: Maintenance (56)

Mission/Role

The role of the Maintenance Department is to support the District students and staff by providing an enabling, safe, operationally functional, educational environment while protecting the community's investment in facilities and equipment.

Program Description

The department is divided into four operational areas: Building Crafts/Paint; Grounds; Heating, Ventilation and Air Conditioning (HVAC); and Electrical/Electronics.

Each operational area is responsible for daily repair, upkeep and improvement of items related to that area's particular trade. The Director of Facilities and Maintenance and the respective superintendent of each operational area work closely with all District staff to ensure the delivery of instruction is enhanced and not hindered by the physical environment. Each operational area assists in developing cost estimates for immediate and long-range maintenance projects, planning new construction and renovation projects.

Organization

1. The Director of Facilities and Maintenance, who reports to the Associate Superintendent for Business Affairs, heads the Maintenance Department. A department superintendent who is supported by an assistant and experienced, highly skilled, craft personnel heads each operational area.
2. The maintenance of buildings and repair of equipment is provided by contract and in-house maintenance staff.
3. The Maintenance Department utilizes a work order system that has a Preventative Maintenance Program, and a Requested Maintenance Program, which provides cost effective, timely, maintenance activities to the facility and equipment throughout the District. The Maintenance Department receives approximately 33,000 requested Work Orders and issues in excess of 3,800 Preventative Work Orders annually to facilitate the needs of the District.

Facilities Data

The maintenance department is responsible for all LPS sites including:

(A) 55 School Building Sites	756.25
7 Administrative and Support Centers	66.10
11 School Undeveloped Sites	336.30
3 Sites Under Construction	<u>66.39</u>
Total:	1,225.04

(B) Square Footage of Buildings:

8 High Schools (6, Bryan Center & Yankee Hill)	2,320,052
Facility Support Buildings	<u>16,046</u>
Total:	2,336,098
11 Middle Schools (10 and DDSEC)	1,489,021
Facility Support Buildings	<u>2,620</u>
Total:	1,491,641
36 Elementary Schools (36)	2,367,707
Facility Support Buildings	<u>2,152</u>
Total:	2,369,859
85 Portable Buildings (equal to 168 classrooms)	115,262
7 LPS Support Facilities (LPSDO, CMF, Grounds, DC, Transportation, Seacrest Field, and Hawthorne)	237,774
Facility Support Buildings	<u>46,071</u>
Total:	283,845

Square Foot Grand Total: 6,596,705

(C) Miscellaneous Areas:

School Buildings Roof Surfaces (sq. ft.)		
High Schools		
Roofing Surfaces (original building & additions)	1,435,667	
Skylights (original building & additions)		30,610
Facility Support Buildings Roofing Surface	10,437	
Middle Schools		
Roofing Surfaces (original building & additions)	1,166,658	
Skylights (original building & additions)		16,279
Facility Support Buildings Roofing Surface	1,850	
Elementary Schools		
Roofing Surfaces (original building & additions)	2,263,864	
Skylights (original building & additions)		20,228
Facility Support Buildings Roofing Surface	1,823	
Lincoln Public Schools Support Facilities		
Roofing Surfaces (original building & additions)	218,944	
Skylights (original building & additions)		0
Facility Support Buildings Roofing Surface	52,745	
Total(s):	<u>5,651,988</u>	<u>67,117</u>
Portable Roof Surface (sq. ft.)	<u>122,208</u>	
Grand Total(s):	5,841,313	
Snow Removing Areas (acres)	183.27	
(total includes Grounds and Custodial snow removal)		
Grass Cutting Areas (acres)	435.15	
(includes City-owned Properties but LPS Maintained)		

Note: Starting in 2007-08, square footage is based on useable building square footage not including walls.

These numbers are as of September 19, 2008, and will change throughout the year with additions and new buildings under construction due to the 2006 Bond Program.

FUNCTION: District Services/Business

PROGRAM: Maintenance (56)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 48,952	\$ 50,254	\$ 52,005	\$ 53,920	\$ 53,924	\$ 55,770
Certificated	0	0	0	0	0	0
Classified	4,893,269	5,169,478	5,515,479	5,747,730	5,735,010	6,141,610
Total Salaries	\$ 4,942,221	\$5,219,732	\$5,567,484	\$ 5,801,650	\$ 5,788,934	\$ 6,197,380
Benefits	906,704	1,000,837	1,125,203	1,185,810	1,182,370	1,413,240
Total Personnel Expenses	\$ 5,848,925	\$6,220,569	\$6,692,687	\$ 6,987,460	\$ 6,971,304	\$ 7,610,620
Non-Personnel Expenses						
Contracted Services	\$ 1,668,808	\$1,551,280	\$ 1,061,306	\$ 1,724,760	\$ 1,234,704	\$ 1,865,790
Supplies/Textbooks	1,449,123	1,484,005	1,627,176	1,264,300	1,884,661	1,329,800
Professional Development	17,426	32,893	31,208	35,000	16,550	35,000
Indistrict Travel	1,292	1,324	2,111	2,020	2,890	2,600
Repair Equipment	13,949	21,208	19,075	15,000	18,023	15,000
Replace/New Equipment	1,772,680	476,814	1,157,483	194,740	771,628	194,740
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$ 4,923,278	\$3,567,524	\$ 3,898,359	\$ 3,235,820	\$ 3,928,456	\$ 3,442,930
Grand Total	\$10,772,203	\$9,788,093	\$10,591,046	\$10,223,280	\$10,899,760	\$11,053,550
	2004-2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
Staff	Actual	Actual	Actual	Budget	Actual	Budget
Administration	0.50	0.50	0.50	0.50	0.50	0.50
Maintenance						
HVAC	23.75	23.00	24.75	24.75	24.75	25.75
Grounds	13.00	15.00	15.00	14.00	14.00	15.00
Electricians	10.00	10.00	10.00	10.00	10.00	11.00
Electronics	8.00	8.00	8.00	8.00	8.00	8.00
Painters	11.00	11.00	11.00	11.00	11.00	11.00
Building Crafts	19.00	19.00	19.00	19.00	19.00	20.00
Athletic Repair	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Repair	1.00	2.00	2.00	2.00	2.00	2.00
Tool Room Clerk	2.00	2.00	2.00	2.00	2.00	2.00
Drafting	4.75	5.50	5.50	6.00	5.50	7.00
Technicians	3.48	3.48	3.48	3.64	3.48	3.64
Network Specialist	0.00	1.00	1.00	1.00	1.00	1.00
Office Personnel	3.00	3.00	4.00	4.00	4.00	4.00
Laborers and Courier	6.00	7.00	7.00	7.00	6.00	7.00
TOTAL	106.48	111.48	114.23	113.89	112.23	118.89

FUNCTION: Business

PROGRAM: Transportation (58)

Mission/Role

The role of the transportation department is to provide safe and timely student transportation to and from assigned schools and activities according to District policies.

Program Description

The transportation department transports students to and from school. The department also provides transportation for field trips, activities, special education programs, the English Language Learner program and the Excite (Head Start) program.

The department provides maintenance and repair services for 111 pupil transportation and approximately 130 service vehicles. A preventative maintenance program ensures safety and upkeep of vehicles. All vehicles used to transport students are inspected every 80 days as required by the Nebraska Department of Education. Providing budget is available, vehicles are replaced utilizing a scheduled replacement plan as follows:

Transit buses	15-20 years
Conventional Buses	12-15 years
Wheel Chair Buses	10-12 years
Service fleet vehicles	10 years

The department provides training for all drivers and transportation paraeducators.

Background

The Lincoln Public Schools has transported students in limited numbers for many years. The number has increased as the community expanded and the residential density of school-age children decreased. The District has also provided transportation to alleviate crowding in various neighborhoods. In all cases, however, the fundamental premise has been the responsibility of parents to assure that children attend school.

In preparation for the 2001-2002 school year, the budget for transportation was selected as an area of necessary reduction. As a result, the transportation of students was reduced to students living over four miles from their school, required transportation for selected special education and students moved to a school for the convenience and efficiency of the District.

Organization

The department is managed by a Director who reports to the Associate Superintendent for Business Affairs. An assistant supervisor reports to the director and assists with the day to day operations of the department. The staff includes drivers, paraeducators, office personnel and mechanical personnel. Drivers and paraeducators work on the 179-day school calendar schedule.

Special Features of this Program

1. Payment for outside bus repairs services are paid for from the contracted services account.
2. Statistics regarding the 2007-08 service year are as follows:
 - Total miles driven for bus routes to and from school – 1,213,108
 - Total miles driven for activity trips – 69,703
 - Eligible students transported – 3,363
 - Number of vehicles used to transport students – 90 (approximate)

FUNCTION: Business

PROGRAM: Transportation (58)

Budget Description	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Personnel Expenses						
Salaries						
Administration	\$ 48,843	\$ 50,520	\$52,270	\$ 54,140	\$ 54,139	\$ 56,320
Certificated	0	242	0	0	0	0
Classified	2,620,474	2,848,650	2,865,476	3,327,300	2,838,040	3,331,120
Total Salaries	\$2,669,317	\$2,899,412	\$2,917,746	\$3,381,440	\$2,892,179	\$3,387,440
Benefits	620,509	682,544	787,305	1,057,150	858,276	1,113,150
Total Personnel Expenses	\$3,289,826	\$3,581,956	\$3,705,051	\$4,438,590	\$3,750,455	\$4,500,590
Non-Personnel Expenses						
Contracted Services	\$ 310,561	\$273,367	\$ 381,610	\$ 273,890	\$ 325,703	\$ 252,040
Supplies/Textbooks	612,026	783,895	791,036	649,230	1,060,682	785,820
Utilities	18,090	21,987	22,900	23,100	27,838	23,100
Professional Development	5,583	5,798	13,757	9,000	9,518	9,000
Indistrict Travel	0	162	948	1,560	776	1,620
Repair Equipment	153,734	151,959	117,146	95,030	61,957	92,030
Replace/New Equipment	353,565	273,004	260,628	71,930	45,190	71,930
Transfers	0	0	0	0	0	0
Total Non-Personnel Expenses	\$1,453,559	\$1,510,173	\$1,588,025	\$1,123,740	\$1,531,664	\$1,235,540
Grand Total	\$4,743,385	\$5,092,129	\$5,293,076	\$5,562,330	\$5,282,119	\$5,736,130
Special Education Portion	\$2,940,899 (62%)	\$3,055,277 (60%)	\$3,345,225 (63.2%)	\$3,337,398 (60%)	\$3,824,782 (72.41%)	\$3,613,762 (63%)

Staff	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Actual	2008-2009 Budget
Administration	0.50	0.50	0.50	0.50	0.50	0.50
Technician	7.00	7.00	7.00	8.00	8.00	8.00
Paraeducators	18.86	21.82	20.52	30.52	25.49	29.52
Office Personnel	2.50	2.00	2.00	2.75	2.00	2.75
Operations						
Mechanics/Bus Washer	13.00	14.50	14.50	14.34	14.50	14.34
Drivers	46.67	48.71	47.98	68.15	49.22	65.22
TOTAL	88.53	94.53	92.50	124.26	99.71	120.33