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**LINCOLN BOARD OF EDUCATION  
SPRING 2011**

**QUESTIONS/ANSWERS FOR 2011-12 BUDGET**

**Q1 Of the 2011-12 recommended reductions, which ones fall under the categories that you used in last year's budget presentations:**

- **Regular instruction**
- **Special Education**
- **Special Education Transportation**
- **Business Affairs (maintenance, custodial, transportation)**
- **Human Resources**
- **Supt/Board**

**A1 Regular instruction**

- Start-up costs for Dawes \$785,820
- Reduce start-up and operation costs \$59,380
- Computers for staff/state assessment/infrastructure \$1,634,050 (budget on hold)
- Implementation/textbooks \$776,780 (budget on hold)

**Special Education**

- Start-up costs for Dawes \$17,510

**Special Education transportation**

- None

**Business Affairs (maintenance, custodial, transportation)**

- Transportation for Goodrich at Dawes \$208,400
- Start-up costs for Dawes \$149,050
- Reduce start-up and operation costs \$551,620
- Part of associate superintendent salary moved to ESU budget \$90,000
- Maintenance contracted services \$599,400 (budget on hold)
- Reduced vehicle replacement transfer to the Depreciation Fund \$345,320

**Human Resources**

- Transfer to the Insurance Fund \$2,529,700 (budget on hold)

**Superintendent/Board**

- Assistant Superintendent (Myers) \$90,000

**All areas \$1,361,800 (budget on hold)**

- Equipment purchases \$1,361,800

**Q2 What is the # of FTE in District Office departments (including those that may be at other locations such as Maintenance, Nutrition, Transportation, etc.) at the end of the following school years:**

- 2008-09
- 2009-10
- 2010-11 (projected)

A2 The Personnel section of the Statistical Handbook would have FTEs from all funding sources. The chart below is from the General Fund only and does not include Nutrition Services, Computing Services, or Federal Programs:

	2008-09	2009-10	2010-11
	Actual	Actual	Actual
Activities/Athletics Office	2.50	2.00	2.00
Gifted Office	2.86	3.05	1.00
ELL Office	10.71	18.68	20.30
Instruction Office	5.31	5.31	5.32
Curriculum Department	27.30	26.60	26.80
Student Services Office	22.03	22.30	21.35
Special Education Office	19.41	20.48	19.54
Superintendent's Office	3.50	4.00	3.50
Communications Department	16.79	16.79	16.79
Human Resources Office	22.75	22.75	22.75
Risk Management Office	5.60	4.61	5.60
Business Affairs Office	4.57	5.57	5.57 *
Accounting Department	13.75	13.75	13.75
Purchasing and Distribution Center	20.59	20.59	20.74
Facilities and Maintenance	118.23	123.50	123.33 **
Transportation	100.81	120.44	120.31
Custodial (not in the school buildings)	3.50	3.50	5.50 **
Total	400.21	433.92	434.15

\* Finance Director position vacant at time FTE computed.

\*\* Equipment Repair (2 FTEs) moved from Maintenance to Custodial in 2010-11.

The Statistical Handbook, Table 2-5, shows individuals with district-wide responsibility by division and department. Copies for each year are attached.

**Q3 We say that we have not funded for student growth in a number of years, however when we open a new school or where we have expanded classroom space in existing schools, isn't that funding student growth? We add teachers, administrators & staff for the new schools and teachers for expanded schools. Examples of recent new schools include Kooser, Schoo and Dawes. And there are many examples of where we have added classroom space to existing schools; some to replace portables, but not all.**

- What is the number of certificated staff (FTEs) for each of the past 5 years including 2010-11?**

A3 When a new school is opened, there are some certificated positions added. They may include part-time or full-time FTEs for the following positions: coordinator, special education coordinator, Reading Recovery teacher, instrumental music, SCIP, gifted facilitator, school nurse, and social worker. The classroom teachers are based on the point system and move with the students.

- The General Fund certificated staff for the past five years (does not include administrators):

	Budget	Actual	Estimated If Growth Fully Funded
2010-11	2,820.27	2,828.64	3,083.20
2009-10	2,750.66	2,804.21	3,008.98
2008-09	2,741.57	2,793.55	2,832.26
2007-08	2,679.22	2,720.92	2,740.64
2006-07	2,640.16	2,648.96	2,653.26

Certificated staff includes:

- Classroom Teachers
- English Language Learner Teachers
- Gifted Facilitators
- Reading Recovery Teachers
- Instrumental Music Teachers
- Vocal Music Teachers
- Special Education Teachers
- Media Specialists
- Assistant Athletic Directors
- Coordinators
- Social Workers
- Psychologists
- Psychologist Interns
- School Nurses
- Counselors
- Speech Therapists
- Physical Therapists/Occupational Therapists
- Audiologists
- Assistive Technology Specialists

**Q4 The amount spent per year for the last three years for student computers (those used in the classroom or in labs) and textbooks. This does not include amounts spent on teacher computers. This should include any maintenance costs.**

A4	2007-08	Textbooks	\$1,299,339
		Computers	\$859,867
	2008-09	Textbooks	\$1,440,576
		Computers	\$1,134,861
	2009-10	Textbooks	\$1,723,472
		Computers	\$1,502,960
	2010-11	Textbooks	Not ordered yet
			Estimated \$1,700,000
		Computers	\$259,115

Computers include those purchased for school general purpose computer labs, school libraries, and Career and Tech Ed labs.

“Textbooks” includes student books (the bulk of any order) and also teachers’ editions and supplementary materials, such as DVDs, software, etc.

Please note that these figures are only for those student computers and textbooks that are ordered by District directors and paid from District accounts. Purchases made by individual buildings, from their supply and equipment accounts, are not included. We do not have a way to retrieve this information electronically. It is likely that the dollar amounts are relatively small since building budgets are mostly used for consumable materials and for smaller items of equipment.

**Q5** What is the projected tax levy in the other funds and specifically what is the projection for the overall levy with the scenario of a “flat” General Fund levy and \$1.05 General Fund levy?

**A5**

<b>Lincoln Public Schools</b>			
<b>2011-12 Estimated Total Levy with General Fund Levy Remaining Flat</b>			
<b>Fund</b>	<b>2010-11 Actual Rate</b>	<b>2011-12 Estimated Rate</b>	<b>Estimated Change</b>
General Fund	\$1.042397	\$1.042397	\$0.000000
Building Fund	\$0.000000	\$0.000000	\$0.000000
Bond Fund	\$0.161268	\$0.159202	(\$0.002066)
Qualified Capital Purpose Fund	\$0.042542	\$0.037005	(\$0.005537)
<b>Total</b>	<b>\$1.246207</b>	<b>\$1.238604</b>	<b>(\$0.007603)</b>

<b>Lincoln Public Schools</b>			
<b>2011-12 Estimated Total Levy with General Fund Levy at \$1.05</b>			
<b>Fund</b>	<b>2010-11 Actual Rate</b>	<b>2011-12 Estimated Rate</b>	<b>Estimated Change</b>
General Fund	\$1.042397	\$1.050000	\$0.007603
Building Fund	\$0.000000	\$0.000000	\$0.000000
Bond Fund	\$0.161268	\$0.159202	(\$0.002066)
Qualified Capital Purpose Fund	\$0.042542	\$0.037005	(\$0.005537)
<b>Total</b>	<b>\$1.246207</b>	<b>\$1.246207</b>	<b>\$0.000000</b>

**Q6 What specific projects and purchases would be delayed by not funding them to the level they are currently funded for the following:**

- **FM contracted services**
- **Technology**
- **Subject areas (implementation)**

A6 Technology

- Five-year cycle moves to six years
- Slower/less productive equipment
- Higher maintenance costs

Implementation

- Delay English 9 and 10 textbook adoption
- Delay Spanish 3 and 4 textbook adoption
- Delay French 3 and 4 textbook adoption
- Delay Physical Science adoption

Insurance Fund Transfer

- Reduce Insurance Fund reserve
- Require study for any further reductions/delays
- Equipment Purchases

Annual Maintenance Contracted Services

- Delay roof replacements
- Delay painting and carpet replacements
- Delay preventative maintenance
- Delay building level projects

**Q7 Please provide an update on the ARRA funded positions and outline:**

- **Where will the individuals work next year?**
- **What specific budgets will cover their costs?**

A7 See attached documentation.

**Q8 What is the source of “other receipts” increasing in 2011-12? (Pg5)**

A8 The primary increases in other receipts include County Fines and Licenses at an additional \$900,000 and Apportionment at \$600,000.

**Q9 Please explain the makeup of the costs for “New/Renovated Facility Increases”. (Pg 17)**

A9 The new/renovated facility increases include:

Dawes operating costs including principal, secretary, computer technician, gifted facilitator, accompanist, nurse, health technician, social worker, extra standard, security entrance monitor, special education coordinator, and custodial supervisory personnel (non-supervisory will be absorbed as part of existing budget). \$712,670

Hawthorne custodial supervisory personnel (non-supervisory will be absorbed as part of existing budget). \$101,400

Utilities for additional square footage. \$124,170

Remove Bryan custodians. (\$68,310)

**Q10 Is the cost for Student Growth overstated? The calculation appears to take our total average cost to educate a student and multiplies by the number of new students. I assume that we can add 600 new students without necessarily adding fixed overhead costs. (Pg 18)**

A10 The forecasted increase for student growth would project approximately \$3 million in teaching staff for additional students. The rest of the projected increase of \$2.3 million is estimated for special education, ELL, and gifted areas. The forecast system does not take the number of students times the average cost per student. It looks further at the demographic makeup of the projected students.

**Q11 What caused the savings in Budget to Actual Personnel costs of \$570,000+? Is this through attrition, holding the line on replacing personnel, etc? It would be very helpful in our external communications if this was due to purposeful action on our part to be more efficient. Even better if this could be translated into FTEs. (pg 19)**

A11 The Budget to Actual Personnel costs are calculated by removing the retired and resigned teachers' salaries (attrition) from the actual salary line and replacing their salaries with the estimated average actual cost of the replacement teachers. The resulting savings is utilized in determining the budget needs for the upcoming year (2011-12).

Some districts utilize these funds to pay staff for early retirement incentives or to add staff (FTE) once the amount is available. Since the District utilizes a staffing formula, assigning points based on needs, every position is evaluated based on this criteria. The District first looks to fill openings from within prior to advertising positions outside.

**Q12 In the previous budget presentation it included an \$820,000 “undefined recurring expenditures” as an additional reduction. Is that item still included?**

A12 Of the \$820,000 in “undefined recurring expenditures” we have defined \$345,320 as Depreciation Fund transfer for equipment and custodial overtime. Coupling this reduction with the budget to actual personnel reduction (\$570,960) the additional reductions are not necessary.

**Q13 Will the expenditures incurred due to the fire at LPSDO have an effect on the General Fund?**

A13 No, our accounting staff working with the CPA firm assigned by Travelers Insurance created new account numbers in the Building Fund to insure accurate/segregated accounting for all expenses related to the fire.

**Q14 What affect will the technology equipment being replaced due to the fire have on the District’s replacement cycles?**

A14 The District will need to plan carefully for the replacement of this technology and adjust the replacement cycle to reflect this purchase. Four, five, and six years from now the replaced technology will need to be included in the cycles for replacement.

**Q15 How does LPS compare on per pupil spending to Omaha Public Schools?**

A15 There are 21 districts that spend below LPS on a per pupil basis. Omaha Public School currently spends \$9,723 per pupil compared to \$9,159 for LPS. The state average per-pupil spending is \$10,099.

**Q16 What is the state aid projection for 2012-13? We have previously said that this year is “workable” (largely due to the Education Jobs Fund carryover), but how big of a hill may we be looking at for the following year. Although this is not directly pertinent to our next year’s budget, the decisions we make now may have an impact on the following year. Plus, we may need to begin making changes fairly soon so that we may benefit from the full financial impact in 2012-13. This will be especially important if we raise our General Fund levy to the maximum \$1.05; we will not have a new tax revenue source except for the potential increase in valuations (something we don’t control).**

A16 2011-12 State Aid \$70,053,561 + \$6,864,725 Education Jobs Funds = \$76,920,025  
2012-13 Estimated State Aid \$76,092,869

**Q17 What are the various ARRA (2009) funds that LPS accessed during the past two fiscal years? How much did the District receive? And how were the funds utilized?**

A17 The American Reinvestment and Recovery Act of 2009 (ARRA) provided local school districts with multiple sources of funds flowing through their state department of education. The funds that LPS accessed were in three broad categories. They are as follows:

- I. State Fiscal Stabilization Funds (SFSF)
- II. Categorical ARRA Funds
  - a. No Child Left Behind Programs (Title I, Title IID, etc.)
  - b. USDA-Nutrition Services
  - c. Transportation Funds – Joint Grant Application with the City of Lincoln
  - d. Individuals with Disabilities Education Act (IDEA) – Special Education
- III. Bonding Authority/Building Improvements
  - a. Build America Bonds (BABs)

**I. State Fiscal Stabilization Funds (SFSF)** were issued to the State of Nebraska and appropriated to local school districts through the TEEOSA (State Aid) formula. The Nebraska Department of Education (NDE) advised local school districts to utilize the funds as “General State Aid” and incorporate them into our General Fund as a state resource. During the two years the SFSF funds were available, the State of Nebraska distributed state aid generated in ten equal installments (as is the regular process for state aid payments). NDE reimbursed school districts for SFSF funds through an application for payment process as they were expended and reported. The State received approximately \$234 million over the two years the ARRA funds were available. LPS received approximately \$8,229,604 in 2009-10 and \$12,734,916 in 2010-11.

Congress in 2010 also authorized the Education Jobs Funds, which generated \$58,610,740 for Nebraska K-12 school districts. LPS received \$6,864,725. The Legislature authorized the use of the funds and utilized the TEEOSA formula to distribute them. NDE provided guidance on how school districts should utilize those funds and provided an application for reimbursement process. The guidance suggested that the funds be expended and receipted in the 2010-11 fiscal year on approved expenditures and carry-over the fund balance into 2011-12 to reduce the effect of the loss of SFSF funds.

- II. Categorical ARRA Funds** the District applied for and received funding under the ARRA (2009) in each of the following categories:
- a. No Child Left Behind Programs (Title I, Title IID, etc.)
  - b. USDA – Nutrition Services
  - c. Transportation Funds – Joint Grant Application with the City of Lincoln
  - d. Individuals with Disabilities Education Act (IDEA) – Special Education

An explanation of the No Child Left Behind programs and the IDEA ARRA funded programs and exit strategies have been provided in Question 7. Nutrition Services applied for and was awarded a grant for \$66,227 to be utilized for

equipment purchases. The equipment has been purchased and installed. LPS participated with the City of Lincoln in a clean air/fuel economy initiative authorized through ARRA and retrofitted 79 busses with new air filtration devices. The City of Lincoln was the grant recipient and administrator for this grant.

### **III. Bonding Authority/Building Improvements**

In 2009, the Nebraska Legislature enacted laws authorizing school districts to issue Build America Bonds (BABs), a bond program created through the American Recovery and Reinvestment Act of 2009 (ARRA) under the bonding authority of the Qualified Capital Purpose Undertaking Fund, provided that such proceeds are used only for capital projects as defined in State Law §79-10,110. This program allows school districts to issue taxable bonds during 2009 and 2010 to finance any capital expenditure for which they otherwise could issue tax-exempt government bonds and to receive a new direct federal subsidy payment from the US Treasury Department for a portion of their borrowing costs equal to 35 percent of the total coupon interest paid to investors.

A school district may undertake construction of a new public school facility or the acquisition of land on which such facility is to be constructed or any expansion, rehabilitation, modernization, renovation, or repair of any existing school facilities under its control and may levy a tax to repay any Build America Bonds issued. On June 23, 2010, the District issued \$46,825,000 of Limited Tax Taxable Build America Bonds. The proceeds will be used to fund Phase III projects of the District's current Ten-Year Facilities Plan.

### **Q18 What items are included as non-revenue?**

A18 Non-revenue receipts include items like sale of surplus property, unclaimed property, and the annual credit card rebate.

**Q19 How does the class size from 2003-04 compare to today?**

A19 See slides below:

### Elementary Median Class Size

<ul style="list-style-type: none"> <li>• 2010-11 (17,070 K-5)</li> <li>– Kindergarten 19</li> <li>– Grade 1 20</li> <li>– Grade 2 21</li> <li>– Grade 3 22</li> <li>– Grade 4 22</li> <li>– Grade 5 22</li> </ul>	<ul style="list-style-type: none"> <li>• 2006-07 (14,841 K-5)</li> <li>– Kindergarten 19</li> <li>– Grade 1 20</li> <li>– Grade 2 20</li> <li>– Grade 3 21</li> <li>– Grade 4 20</li> <li>– Grade 5 21</li> </ul>
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From Class Size Report 2010-2011 on January 25, 2011

### Middle School Class Size Distribution

Less than 20 students 24.3% 20 -29 students 66.2% 30 or more students 9.5%	Less than 20 students 26.9% 20-29 students 66.1% 30 or more students 7.0%
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From Class Size Report 2010-2011 on January 25, 2011

### High School Class Size Distribution

<b>2010-11 (10,201 students)</b> Less than 20 students 29.3% 20-29 students 61.3% 30 or more students 9.4%	<b>2006-07 (10,001 students)</b> Less than 20 students 28.5% 20-29 students 62.6% 30 or more students 8.8%	<b>2003-04</b> Less than 20 students 31.5% 20-29 students 57.1% 30 or more students 11.4%
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From Class Size Report 2010-2011 on January 25, 2011 for 2010-11 and 2006-07 data.

## Q20 When will Tax Increment Financing (TIF) properties come back on the roll?

A20

**2011  
T.I.F. REPORT  
as of 3/11/11**

Project Name	Base Year	Final Year	Historical Base Value	Total Value	Actual Base	T.I.F. Value
Havelock Area Redevelopment	1996	2013	11,176,785	18,425,100	11,085,385	7,339,715
Lincoln Center Redevelopment	1997	2013	3,640,001	10,573,200	3,482,101	7,091,099
North 27th Street Redevelopment	1997	2013	49,662,015	80,112,500	48,307,190	31,805,310
University Place	1997	2014	21,985,581	32,433,700	21,558,460	10,875,240
Megaplex/Old Federal*	1999	2016	15,704,147	39,811,100	9,931,336	29,879,764
Lincoln Mall	2001	2018	19,324,432	32,372,000	18,390,093	13,981,907
Vine Street Redevelopment	2004	2020	286,800	2,396,000	286,800	2,109,200
Haymarket 7th & 8th St Core	2004	2021	16,475,210	23,641,100	16,090,808	7,550,292
48th & 'O' South Redevelopment	2005	2021	3,087,240	4,922,000	3,087,240	1,834,760
48th & Huntington	2005	2021	Not split until University Place is paid			
West O Street (SW 34th & West O)	2005	2021	293,100	1,611,800	293,100	1,318,700
N56th & I 80	2006	2021	8,002,011	9,040,100	7,396,794	1,643,306
			11,993,281	16,088,500	11,195,782	4,892,718
Northbank Junction	2006	2022	262,200	1,917,300	262,200	1,655,100
HyVee Redevelopment	2006	2022	3,192,100	6,375,400	3,192,100	3,183,300
Northwest Corridor Redev. (Verizon Wireless)	2006	2022	321,137	11,762,200	321,137	11,441,063
West O Street (David Wood)	2006	2022	62,400	310,000	62,400	247,600
Turbine Flats	2006	2023	331,790	710,500	331,790	378,710
South Street Redevelopment Plan	2006	2023	36,968,131	33,955,800	32,384,284	1,571,516
Sawmill Redevelopment Project	2007	2023	410,050	2,017,800	410,050	1,607,750
North 27th Street Sub-project A	2001	2016	13,293,460	16,637,900	12,529,598	4,108,302
Washington Square	2008	2023	600,000	1,735,300	600,000	1,135,300
Rosewood Project	2007	2023	253,420	439,800	253,420	186,380
Perot Systems Project	2008	2024	876,659	15,762,200	876,659	14,885,541
Block 85 Redevel. Project	2008	2024	1,478,050	2,810,500	1,467,932	1,342,568
N. Haymarket Arts & Human. Ph.II	2008	2024	976,575	688,100	688,100	0
Lincoln Flats/Bank of the West	2008	2024	840,500	2,830,700	840,500	1,990,200
Shoemaker Travel Plaza	2008	2024	556,694	3,691,000	556,694	3,134,306
Antelope Valley Parkway Phase I (Assurity)	2008	2024	1,762,147	10,471,400	1,762,147	8,709,253
Antelope Village	2008	2024	981,700	247,200	247,200	0
Creekside Village	2008	2024	355,000	978,200	355,000	623,200
<b>Totals</b>			225,152,616	384,768,400	208,246,300	176,522,100

Source: Lancaster County Assessor's Office

**Q21 What will the cash flow look like for 2011-12?**

A17 Cash flow for 2011-12 is relatively in the same position in March 2012 and looks similar to 2010-11. By August 31, 2012, the cash balance is estimated to be reduced by approximately \$10.5 million due to the use of the Education Jobs Funds and the planned use of cash flow dollars.

**Q22 Regarding slide 24 on “How Does LPS Compare?” – What are the numbers for Omaha?**

A22

- Omaha is ranked 216th out of 253 in per pupil spending.
- Omaha currently spends \$9,723.29 compared to the average of \$10,099.
- Omaha spends less than average by \$17,591,000.
- Omaha is a little different in that they are part of a Learning Community. They are limited by an expenditure limitation, but the levy limitation is a little different in a learning community.

**Q23 Isn't there usually a five percent increase in other receipts?**

A23 Other receipts vary from one year to the next. The changes for the last four years were:

2005-06 to 2006-07 was 11.7 percent

2006-07 to 2007-08 was -1.1 percent

2007-08 to 2008-09 was 3.7 percent

2008-09 to 2009-10 was 16.7 percent

**Q24 In the last four years there has been an increase of 3,060 students and we have not staffed for growth. What is the strategy?**

A24 We continue to be concerned about dealing with growth in the future. The current levy and expenditure restrictions do not allow the district to adequately deal with the growth at this time.

**Q25 What would the change be in receipts if the general fund levy was flat?**

A25 The estimated 0.71 percent increase in valuation would increase property taxes by \$1,195,234. In addition, increasing the general fund levy from \$1.042397 to \$1.05 would increase property taxes by an additional \$1,236,444. The overall levy (all funds) would remain the same under this scenario.

**Q26 Please update page 34 of the Budget Book with the preliminary numbers.**

A26 See document on next page.

## SUMMARY/FUND BALANCE

Item #	Description	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected	2011-2012 Preliminary
1.	<b>BEGINNING BALANCE, September 1</b>	\$ 50,870,869	\$ 53,928,141	\$ 66,432,853	\$ 64,953,431	\$67,788,286	\$70,270,046
2.	<b>RECEIPTS</b>						
3.	Property Taxes	\$ 157,460,794	\$ 165,506,571	\$ 153,368,686	\$ 168,325,416	\$156,000,000	\$170,757,094
4.	State Aid	50,488,980	64,501,826	70,932,845	81,059,532	87,924,257	70,053,560
5.	Other Local	25,383,471	24,956,618	23,450,079	23,792,478	23,957,070	24,052,000
6.	County	2,148,516	3,348,551	3,296,726	2,100,000	2,150,576	3,000,000
7.	State	38,338,233	40,377,431	39,757,676	28,784,990	40,220,077	30,105,000
8.	Federal	5,705,691	5,790,680	15,738,408	5,448,640	6,602,370	5,448,640
9.	Non Revenue	152,800	754,721	53,113	100,000	45,000	50,000
10.	<b>TOTAL RECEIPTS</b>	<b>\$ 279,678,485</b>	<b>\$ 305,236,398</b>	<b>\$ 306,597,533</b>	<b>\$ 309,611,056</b>	<b>\$316,899,350</b>	<b>\$303,466,294</b>
11.	Percent of Increase - Receipts	4.5%	9.1%	0.4%	1.5%	3.4%	-2.0%
12.	<b>TOTAL REVENUE AVAILABLE</b>	<b>\$ 330,549,354</b>	<b>\$ 359,164,539</b>	<b>\$ 373,030,386</b>	<b>\$ 374,564,487</b>	<b>\$384,687,636</b>	<b>\$373,736,340</b>
13.	Property Tax Rate	1.032832	1.047585	1.034619	1.042397	1.042397	1.050000
14.	Valuation	<b>\$16,086,604,435</b>	<b>\$16,384,894,448</b>	<b>\$16,170,616,537</b>	<b>\$16,311,040,532</b>	<b>\$16,311,040,532</b>	<b>\$16,426,848,920</b>
15.	<b>PERCENT OF INCREASE - VALUATION</b>	1.98%	1.85%	-1.31%	0.87%	0.87%	0.71%
16.	<b>EXPENDITURES</b>						
17.	<b>Personnel Expenses</b>						
18.	Salaries						
19.	Administration	\$ 13,586,386	\$ 14,272,464	\$ 14,713,681	\$ 15,180,070	\$15,180,070	\$15,489,400
20.	Certificated	146,191,439	151,537,776	155,877,558	161,131,860	161,131,860	164,305,330
21.	Classified	39,526,440	42,063,579	43,643,197	46,193,040	46,193,040	46,947,440
22.	Total Salaries	199,304,265	207,873,819	214,234,436	222,504,970	222,504,970	226,742,170
23.	Benefit	44,612,647	50,350,855	56,529,352	57,391,830	57,391,830	60,609,890
24.	<b>Total Personnel Expenses</b>	<b>\$ 243,916,912</b>	<b>\$ 258,224,674</b>	<b>\$ 270,763,788</b>	<b>\$ 279,896,800</b>	<b>\$279,896,800</b>	<b>\$287,352,060</b>
25.	Non-Personnel Expenses						
26.	Contracted Services	\$ 5,801,119	\$ 6,042,975	\$ 7,233,199	\$ 7,336,260	\$7,336,260	\$7,233,140
27.	Supplies	12,213,339	12,276,134	11,789,378	10,814,740	10,814,740	10,885,550
28.	Utilities	8,477,388	8,393,899	8,437,331	9,386,950	9,386,950	9,475,490
29.	Professional Development	423,727	491,853	415,176	348,060	348,060	317,560
30.	Indistrict Travel	316,998	385,509	355,800	293,210	293,210	284,460
31.	Repair Equipment	158,195	249,968	222,841	333,880	333,880	328,880
32.	Replace/New Equipment	3,528,945	4,882,084	4,268,577	4,357,650	4,357,650	3,316,680
33.	Fixed Charges	1,312,390	1,312,390	1,282,390	1,176,420	1,176,420	1,162,170
34.	Transfers	472,200	472,200	473,620	473,620	473,620	475,170
35.	<b>Total Non-Personnel Expenses</b>	<b>\$ 32,704,301</b>	<b>\$ 34,507,012</b>	<b>\$ 34,478,312</b>	<b>\$ 34,520,790</b>	<b>\$34,520,790</b>	<b>\$33,479,100</b>
36.	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 276,621,213</b>	<b>\$ 292,731,686</b>	<b>\$ 305,242,100</b>	<b>\$ 314,417,590</b>	<b>\$314,417,590</b>	<b>\$320,831,160</b>
37.	Percent of Increase - Budget	5.2%	5.8%	4.3%	2.8%	2.8%	2.0%
38.	<b>ENDING FUND BALANCE</b>	<b>\$ 53,928,141</b>	<b>\$ 66,432,853</b>	<b>\$ 67,788,286</b>	<b>\$ 60,146,897</b>	<b>\$70,270,046</b>	<b>\$52,905,180</b>
39.	<b>Fund Balance/Percent of Budget</b>	19.5%	22.7%	22.2%	19.1%	22.3%	16.5%
40.	<b>Enrollment</b>						
41.	K-12	32,343	32,916	33,757	34,387	34,535	35,158
42.	ECSE	474	417	410	410	466	466
43.	<b>Subtotal</b>	<b>32,817</b>	<b>33,333</b>	<b>34,167</b>	<b>34,797</b>	<b>35,001</b>	<b>35,624</b>
44.	Headstart	593	668	774	774	846	846
45.	<b>Total</b>	<b>33,410</b>	<b>34,001</b>	<b>34,941</b>	<b>35,571</b>	<b>35,847</b>	<b>36,470</b>
46.	<b>Number of Additional Students - 4th Friday</b>	474	591	940	630	906	623
47.	<b>PERCENT OF INCREASE - STUDENTS</b>	1.4%	1.8%	2.8%	1.8%	2.6%	1.7%

Title I ARRA Fund  
Proposed Expenditures

Proposed Expenditure	Projected Cost May 09 - Sept 10	Projected Cost Oct 10 - Sept 11	Projected Close out 2011-2012	Actual Close out 9-30-11
<b>Required Set Asides</b>				
Parent Involvement Specialist responsibilities will include oversight and implementation of Parent Services in Title I schools and early childhood.	\$ 31,000	\$ 31,000	Continue within Basic Title I and Head Start funds	<b>Position will be eliminated as described in this grant and moved to support Family Literacy via multiple funding streams (e.g. Toyota)</b>
Homeless: This is a required match to the ARRA McKinney-Vento funds. (Estimate)	\$ 50,000	\$ 50,000	Conclude	<b>Homeless employee charged to Basic Title I has retired. This person will be moved to fill this position in Basic Title I as required by grant.</b>
Neglected: Provides contracted services through State identified agencies in the community that provide services to enrolled LPS students in need that meet the definition of neglected.	\$ 107,500	\$ 107,500	Conclude	<b>Budget ends</b>
Private Schools: Title I ARRA requires equal participation and resources to private schools provided to Title I schools based on the number of poor students attending each private school. LPS provides the teachers and materials for these services. No funds go directly to the private school for their discretionary use.	\$ 118,000	\$ 118,000	Conclude	<b>Budget ends</b>
Indirect Cost	\$ 75,650	\$ 74,173	Conclude	<b>Budget ends</b>
<i>School Choice/SES funds are required when a building is identified as in need of improvement. Through the ARRA funds this may be a waived requirement.</i>				<b>Not applicable</b>
<b>Sub-Total</b>	<b>\$ 382,150</b>	<b>\$ 380,673</b>		
<b>Expansion of Schools</b>				
Add Calvert and Pershing Elementary Schools as Title I schools. Implementation of new Title I programs at these 2 schools will be funded through the ARRA funds allowing a gradual adjustment to the Basic Title I funds to avoid any major program changes in the currently served schools.	\$ 230,930	\$ 230,930	Continue within Basic Title I funds	<b>These funds were amended to preschool costs. Calvert and Pershing were included in the Title I Basic funds.</b>
Coordinator (1.0 FTE) will support the additional Title I schools and assist with overseeing and administering the ARRA program implementations.	\$ 87,500	\$ 87,500	Continue within Basic Title I funds	<b>Position will continue funded through carryover funds in Basic Title I.</b>
Bookkeeper (.5 FTE) Will assist with the fiscal requirements of ARRA.	\$ 19,650	\$ 19,650	Continue within Basic Title I funds	<b>Position was never created.</b>
<b>Sub-Total</b>	<b>\$ 338,080</b>	<b>\$ 338,080</b>		

Proposed Expenditure	Projected Cost May 09 - Sept 10	Projected Cost Oct 10 - Sept 11	Projected Close out 2011-2012	Actual Close out 9-30-11
<b>SUPPLEMENTAL SERVICES:</b>				
<b>Leadership Development</b>				
Quantum Learning Professional Development with applicable classroom strategies to standards-based curriculum in a differentiated instructional model to meet the needs of students with varying backgrounds and learning styles to provide sustainability within the district.	\$ 33,500	\$ 35,175	Continue within regular budget through professional development course	<b>Two in-district teachers have become certified Quantu Learning trainers and will continue to offer professional development courses.</b>
Cultural Proficiency Professional Development (consultant & train-the-trainer cadre of teachers/administrators) to assist Title I staff in becoming more highly proficient in meeting the needs of diverse student populations.	\$ 260,000	\$ 260,000	Continue within regular budget as part of a Trainer of Trainers model in each building along with PLC work	<b>A committee of district leaders have completed an Action Plan that will be implemented throughout the district as part of the multicultural efforts. No persons were directly employed to complete this.</b>
Leadership training for teachers and principals in teacher appraisal to improve instruction by building the district's leadership capacity.	\$ 142,000		Program will conclude or continue within regular budget as possible	<b>Training completed.</b>
Human Resources recruitment cadre composed of teachers and administrators from Title I schools to supplement the district's recruitment.	\$ 50,000	\$ 50,000	Continue as an embedded practice within the district	<b>Recruitment is ongoing via HR</b>
<b>Mathematics</b>				
Increase K-8 Instructional Coaches (1.5 FTE) Supplement the current number of Math Coaches to support the Title I schools.	\$ 131,250	\$ 131,250	Incorporate into Basic Title I	<b>One position eliminated for 2011-12; .5 TE moved to Title IIA basic.</b>
Math Intervention Program materials to support and supplement the math needs of students in Title I schools.	\$ -	\$ 136,500	Purchase will be completed	<b>Completed</b>
<b>Literacy</b>				
Increase Kindergarten Instructional Coaches (.5 FTE) Supplement the current number of Literacy Coaches.	\$ 43,384	\$ 43,384	Incorporate into Basic Title I	<b>Position moved to Title IIA Basic</b>
Lexia's Reading intervention software program will support the K-5 students in Title I schools in achieving literacy goals and objectives. Professional Development will prepare all teachers and reading specialists to use the software.	\$ 68,706	\$ 68,706	Purchase will be completed	<b>Purchase completed</b>

<b>Proposed Expenditure</b>	<b>Projected Cost May 09 - Sept 10</b>	<b>Projected Cost Oct 10 - Sept 11</b>	<b>Projected Close out 2011-2012</b>	<b>Actual Close out 9-30-11</b>
Family Literacy programs will support PK-3 students and parents in their literacy development through adult education, parent education and parents in classrooms to extend the learning for their child into the home.	\$ 200,000	\$ 150,000	Program completed or incorporated into Basic Title I budget along with other grant funds	<b>Expenditures incorporated into other grant funding streams.</b>
Update Non-Fiction Selections in Media Centers in Title I schools. The average copyright date in Title I schools is 1992. The non-fiction collection will support the reading of nonfiction to increase student achievement.	\$ 250,000	\$ -	Purchase will be completed	<b>Completed.</b>
<b>Social Emotional</b>				
Increase Social Workers to provide mental health, transition, and attendance services (3.0 FTE) The changing needs of the student populations require additional support of mental health professionals.	\$ 225,000	\$ 225,000	Incorporate into other federal or grant funds or discontinue	<b>1.5 FTE social workers are absorbed via the new HSGI. 1.5 FTE will be added to individual building budgets via district points.</b>
Contract for Mental Health Professionals to provide intensive therapy for students identified with mental health concerns beyond the scope of the school environment and personnel.	\$ 100,000	\$ 100,000	Incorporate into other federal or grant funds or discontinue	<b>Contract ends.</b>
Implement a comprehensive social emotional curriculum in all Title I schools to supplement the district Skills for Growing curriculum.	\$ 100,000	\$ -	Purchase will be completed	<b>Completed.</b>
Professional Development to assist staff and students to promote healthy social emotional growth & development.	\$ 27,000	\$ 27,000	Concluded	<b>Concluded</b>
Transition Specialist (1.0) will provide support to students with attendance and mobility concerns as well as when they transition from specialized programs to the general education program in Title I schools.	\$ 61,850	\$ 61,850	Incorporate into other federal or grant funds or discontinue	<b>Position eliminated by attrition.</b>
<b>Technology</b>				
Instructional Technology Coaches (4.0 FTE) will support Title I personnel to implement new instructional software and integrate instructional strategies that use technology into all classrooms.	\$ 350,000	\$ 350,000	Incorporate into other federal or grant funds	<b>1.0 FTE will be incorporated into the Title I and Title III Basic grants. 1.0 FTE moved to Elliott's SIG; 1.0 FTE hired by Title I buildings; 1.0 eliminated.</b>
Update Computers in some Title I schools	\$ 117,500		Purchase will be completed	<b>Completed.</b>

<b>Proposed Expenditure</b>	<b>Projected Cost May 09 - Sept 10</b>	<b>Projected Cost Oct 10 - Sept 11</b>	<b>Projected Close out 2011-2012</b>	<b>Actual Close out 9-30-11</b>
<b>Preschool</b>				
Expansion of Preschool classes by 2 in each year of ARRA.	\$ 200,000	\$ 200,000	Sustained with state aid funds or Title I Basic funds	<b>Sustained via Title I Basic grant</b>
<b>Summer School</b>				
Expand Summer School in Title I Schools by increasing the number of days and hours for reading, writing and math.	\$ 285,000	\$ 285,355	Sustain through Title I/CLC/District resources	<b>Completed.</b>
<b>Sub-Total</b>	<b>\$ 2,645,190</b>	<b>\$ 2,124,220</b>		
<b>Total (Per Year)</b>	<b>\$ 3,365,420</b>	<b>\$ 2,842,973</b>		
<b>Total</b>	<b>\$6,208,393</b>			

IDEA ARRA Part B 619 FUNDING PLAN	ILCD	10-11	DESCRIPTION & RATIONALE	What Happens in 11-12	
	Target				Status for 11-12
Inclusive Preschool Supports			(Revised 6/20/2011)		
Provide optional period pay for ECSE teachers to plan with ExCITE teachers.	Modification/ Accommoda- tion  FAPE  Assessment Performance	\$17,300	ECSE Teachers planning time with ExCITE. Each 1.0 ECSE teacher serves 4 classrooms, working with 4 different ExCITE Family Educators. 1.0 FTE = 2 optional pay periods/week .5 FTE = 1 optional pay period/week	Improved collaboration skills and practices will be in place and will be conducted during the regular school day.	Project completed: No optional time needed.
Conduct and support staff development workshops.		\$5,000	Support staff development for ECSE staff by attending local, state and national conferences, workshops and training opportunities. This includes travel and subs.	Regular IDEA funds are proposed to sustain this program as available.	Will use Professional Development funds as available, or seek grants for additional staff development.
<b>ECSE Para-educator Prep Time.</b> 5 plan/prep time with ECSE teacher.		\$5,000	ECSE para-educator time to support early intervention at the preschool level. The purpose will be to improve academic and behavior skills. This project will address needs of pre-K students with and without disabilities.	Project Completed	Para training time will be offered.

				What Happens in 11-12	Status for 11-12
<p><b>ECSE Coordinator</b> with the ExCITE program to support children with IFSP's &amp; teachers/SLP's in the expanding multi-funded inclusive preschool program. This position is shared with Federal Program and moves the "Disability Specialist" to an ECSE Coordinator</p> <p>The Coordinator position would require an administrative endorsement.</p>	<p>Modification/ Accommodation</p> <p>FAPE</p> <p>Assessment Performance</p>	\$55,000	<p>Coordinator would assist ECSE Supervisor in with the following duties:</p> <ul style="list-style-type: none"> <li>• General supervision of ECSE Collaborative preschool teachers assigned to ExCITE preschool classrooms</li> <li>• Coordinate professional development with EXCITE program to include inclusive practices among all ExCITE Family Educators &amp; ECSE teachers and para-educators</li> <li>• Administrate &amp; manage early childhood outcome measurements for children with disabilities in the ExCITE preschool program – both assessments: AEPSi and COR</li> <li>• Assign case managers on AS400.</li> <li>• Assist with appraisal process of itinerant ECSE collaborative teachers</li> </ul>	<p>Regular IDEA funds or additional staffing are proposed to sustain this position if available.</p>	<p>Coordinator Stipend paid from General Budget.</p> <p>Position shared with Federal Programs: They cover teacher salary, SpEd pays for coordinator stipend.</p>

<b>Professional Development</b>				<b>What Happens in 11-12</b>	<b>Status for 11-12</b>
Staff will participate in NDE sponsored workshops that support the Results Matter Initiative for children 3-6.	FAPE Behavior Services Assessment Performance	\$3,400	Training is provided for staff using routines based interviews and observations to write functional IFSP/IEP goals/outcomes. Training is scheduled annually. Costs include Substitutes/Mileage	Training is ongoing.	Professional Development Budget or will seek Grants
<b>AUTISM SUPPORT in Early Childhood Preschool Classrooms</b>				<b>What Happens in 11-12</b>	<b>Status for 11-12</b>
ABLLS Kits as part of Verbal Behavior programming. 15 Kits @ \$935/kit  <b>Assistive Technology</b> Materials to support children in natural environments and preschool classrooms  Software for ECSE classrooms and natural environments	Modification /Accommodation FAPE Behavior Services Assessment Performance	14,025  \$ 37,308	ECSE Para's or technicians will be trained to strengthen early interventions services for preschool children with autism and similar characteristics. The purpose will be to support ExCITE Family Educators using individualized interventions and collect data on individual child progress.  The purpose will be to increase student performance via access to updated, research based AT services. This project addresses the academic, communication, physical, and sensory needs of students with disabilities.	.Materials Purchased  Software Purchased	Materials used.  Purchased and used.



<b>Audiology Support</b>				<b>What Happens in 11-12</b>	<b>Status for 11-12</b>
Equipment		\$8,000	FM Systems for Children 3-5 in natural environments and preschool classrooms		<b>Equipment was purchased.</b>
<b>Technology</b>				<b>What Happens in 11-12</b>	<b>Status for 11-12</b>
Ipods/Software \$360/each Ipad Tablets Camera's		\$50,000	Technology and software to support children in classrooms and natural environments	Materials Purchased	Materials used

Two Year total \$282,275  
(09-10 spent 82,943)  
New Budget = 58,495 + 141,438 = 199,933

IDEA ARRA Part C PROPOSED FUNDING PLAN \$192,000 + \$57,824 = \$250,224	09-10	10-11	DESCRIPTION & RATIONALE	WHAT HAPPENS IN 2011-12	STATUS OF PROJECT
	Budget 97,200	Budget 93,800			
<b>Child Find</b>	45 Day Timeline met 52% of time.	45 Day Timeline met 81% of time	(Revised 6/20/2011) Increases in staffing in Child Study Team		
Child Study Team – Increase ECSE teacher to assist with ASQ screens on CAPTA referrals from .1 to 1.0 FTE, making the teaching position a 1.0 FTE position	\$30298	\$42,298	Teacher would conduct Ages & Stages Screening Assessment on children referred under Child Abuse Protection & Treatment Act. This will free ECSE psychologists and SLP's to provide evaluation activities for other children referred for evaluation  The past 4 years there has been a steady increase in evaluations for children birth through 5. Prior to that, evaluation data was not kept and growth was not measured. 2005-06 – 754 evaluations 2006-07 – 767 evaluations 2007-08 – 827 evaluations 2008-09 – 1021 evaluations with 144 being ASQ's	Regular IDEA funds or additional staffing are proposed to sustain this position if available.	.1 added to general fund to support 1.0 FTE ECSE Teacher on Child Study.
Increase SLP staffing on Child Study Team .3 & increase Intake staff .2 (to full time) Total FTE increase = .5	\$21,654	\$23,654	Currently we have 2 SLPS and 2 Psychologists conducting evaluations. In response to increased referrals, fte will increase as follows: SLP: 2.5 Psychologist: 1.9 Intake Nurse: 1.0 ECSE Teacher: .5	Regular IDEA funds or additional staffing are proposed to sustain these positions if available.	.2 FTE added to general budget for 1.0 Intake Nurse  .3 FTE added to general budget for SLP on Child Study.

Early Childhood Outcome Assessment			Results Matter Initiative requires each district to purchase early childhood outcome assessment for each child, and to meet state determinations.		
Subscription costs Assessment, Evaluation, Programming System (AEPSi) \$13 per child per year x 300 children.	\$5,200	\$3800	<p>1. As part of the <u>Results Matter</u> early childhood outcomes initiative, school districts are required to collect and report child outcomes data online for all young children served, birth to age five, using one of Nebraska's three vendors: High/Scope Educational Research Foundation (for OnlineCOR.net); Teaching Strategies, Inc (for CreativeCurriculum.net) and Brookes Publishing Company (for AEPSi.com).</p> <p>NDE has provided the on-line subscriptions the past three years, however, as of <b>August 2009</b>, each school district will renew their subscription directly with the publisher(s) for the Results Matter online assessment system(s) used in their district.</p>	Regular IDEA funds are proposed to pay for this if available.	ECSE Supply Budget
Staff will participate in workshops including social/emotional delays &	\$3000.00	1000.00	Training will be provided for staff, targeting assessment, verification and intervention strategies to support social-emotional development of maltreated children birth-5 (infants, toddlers, preschoolers). Costs include substitutes and contract fees for workshop leader	Training completed	
NDE sponsored workshops that support the Results Matter	2000.00	1000.00	Training is provided for staff using routines based interviews and observations to write functional IFSP/IEP goals/outcomes. Training is scheduled annually. Costs include substitutes and travel reimbursement.	Training completed	
Children's Books		500.00	Distribute in Part C Family Surveys, use in evaluation, use for Early Childhood Principal Institute	Books Distributed	

AUTISM SUPPORT in Early Childhood in Natural Environments					
<p>Developmental technicians to support homebase teachers who serve very young children with autism with a severe range of classic autism or a DD verification with similar characteristics of classic autism in natural environments.</p>	\$32,048	\$32,048	<p>ECSE Para's or technicians will be trained to strengthen early interventions services for infants and toddlers with disabilities. The purpose will be to support families/caregivers using individualized interventions and collect data on individual child progress.</p>	<p>Position may be funded through regular IDEA or other grant funds. If this is not possible, the positions will be eliminated.</p>	<p>8 hour ECSE Technician added to General Budget.</p>
<p>Support for SI Certification for OT Staff</p>		\$5000.	<p>Registration - \$2700 (5 days times 4 weeks over 4 months). Travel – 20 nights x \$100 = \$2000.00 Assessment = \$1200</p>		<p>Training completed.</p>

ECSE Staff Supports					
Equipment to support Homebase Teachers/SLP's into new office spaces at Kooser (NW, NE and Center teams) and Adams (South, SE and SW teams).	\$1000	0	Homebase staff have been housed in a Portable on the grounds of Lefler Middle School. Offices are being relocated to two elementary buildings until a permanent site can be found to house them. Each site will need a laminator, Xerox, office supplies, resource library duplication, software. Expenses are divided over 2 years.		Move completed.
Expansion of Child Study Area at LPSDO from 2 to 3 evaluation rooms.	\$2000	\$0	Child Study Evaluation area will be re-designed to create space for a 3 <sup>rd</sup> evaluation area. This will enable the evaluation team to screen multiple children at the same time, which will help LPS meet the 45 day timeline required by Part C.		Expansion Completed
Assessment Materials for Child Study		8000.00	PLS Kits, Bailey, Wpsi, Peabody's, Ipods		Items Purchased
Screening Room Furniture		2000.00	Tables/chairs/Bookracks and materials for Child Study Screening rooms (toys, books)		Items Purchased
Flip Cameras		750.00	6 Flip Cameras – one per team.		Items Purchased
Staff Handbooks		200.00	55 Notebooks and contents with staff information and child centered best practice documents		Checked in & out and will be reused with edits annually

Additional Staff Development					
Staff will participate in DEC (Division of Early Childhood) National Conference in Kansas City	\$30,000		Registration: \$225 (if by 9/10 in group registration) Lodging: \$200/night Subs: \$250 (for 2 days)  35 People can go.		Training completed
IFSP Workshop	\$824.00		Salary to Prep & Present IFSP Workshop to new and new to position staff. Copies & Refreshments.		Training completed.
Early Childhood Principal Institute		\$500.00	Workshop for Elementary School Administrators who host ECSE preschool classrooms.		Training Completed
DECA Intervention Training		\$2000.00	Train in house DECA Intervention specialist.		Training Completed

IDEA ARRA FUNDING PLAN PART B	BUDGET		DESCRIPTION & RATIONALE	WHAT HAPPENS IN 2011-12?	STATUS FOR 2011-2012
	2009-10	2010-11			
<b>EARLY INTERVENING SERVICES (REQUIRED)</b>					
~Response to Intervention (RTI) Middle School - 6 <sup>th</sup> Grade Reading Optional Periods in each middle school and one half-time para in each middle school.	176,000 92,500	181,280 95,300	A reading/language based literacy intervention for 6 <sup>th</sup> grade students will be provided. The purpose will be to increase the number of students meeting the reading content standards. This project addresses needs of students reading at 3 <sup>rd</sup> -4 <sup>th</sup> gr. levels.	Regular IDEA funds are proposed to sustain this program if available. If funds are not available the program will not continue. Paraeducators serve on a one year basis. No teacher positions would need to be cut as these are optional periods.	RTI 6 <sup>th</sup> Grade Intervention has been provided to 130 students each year of the project. Year 1 assessment and data analysis has been completed. Year 2 assessment of student progress and data analysis is being completed at this time. The ARRA funded optional period for teacher time and the half time para positions ended 5/31/11. Middle school administrators are deciding if they will continue the RTI 6 <sup>th</sup> Grade Reading intervention with existing staff points.
~RTI Elementary School ~An additional half-time paraeducator in each elementary school.	342,250	352,500	This project will provide paraeducators to support early intervention at the elementary level. The purpose will be to improve academic and behavior skills. This project will address needs of K-5 students with and without disabilities.	Regular IDEA funds are proposed to sustain this program if available. If funds are not available the program will not continue. Paraeducators serve on a one year basis.	The RTI Elementary School Paraeducator position provided Tier 2 interventions, progress monitoring, and data collection in 37 elementary schools. Each para delivered approximately 35 eight to ten week rounds of interventions for small groups ranging from 2 to 5 students group size. The ARRA funded RTI haltime para positions ended 5/31/11. The District RTI Committee is developing guidance for the future RTI implementation without the elementary paraeducator positions.
~RTI Elem, MS, and HS Assessment and intervention materials, especially for reading, math, writing, and speech/lang. (Added \$3000 year 1; deducted\$23,635 year 2.)	63,120	42,635	Purchase of intervention materials especially for Tier 2 small group school year instruction and for summer instruction.	Materials purchased. No further need to purchase.	The RTI intervention materials for Tier 2 small group instruction and for summer instruction have been developed and/or purchased then distributed to schools. This project ended 5/31/11. The District RTI Committee is developing guidance for the future of RTI across the district.
~RTI Middle School Training for 6 <sup>th</sup> grade. (Added \$3000 year 1.)	5,600		Follow up training and coaching to ensure intervention integrity will be provided. The purpose will be to maintain fidelity and progress monitor the 6 <sup>th</sup> grade reading/language intervention. This project will address the need for accountability.	Training completed.	The RTI Middle School Training for 6 <sup>th</sup> Grade RTI has been completed. The training module and materials generated in this project have application in future professional development. Future professional development will be supported by program improvement and/or grant funds.
	679,470	671,715	(Balances with NDE EIS \$1,351,185)		

IDEA ARRA FUNDING PLAN PART B	BUDGET		DESCRIPTION & RATIONALE	WHAT HAPPENS IN 2011-12?	STATUS FOR 2011-2012
	2009-10	2010-11			
<b>PROGRESS MONITORING</b>					
~One paraeducator for each high school.	111,000	114,300	This project will provide paraeducators to support intervention and progress monitoring of students. The purpose will be to improve students' academic and behavior skills. This project will address needs of 9-12 students with disabilities.	Regular IDEA funds are proposed to sustain this program if available. If funds are not available the program will not continue. Para educators serve on a one year basis.	The ARRA funded full time high school para positions provided progress-monitoring services for approximately 1600 students each year during the 2009-10 and 2010-2011 years. These positions ended 5/31/11. High school administrators are deciding if they will continue this para position with existing staff points.
	111,000	114,300			
IDEA ARRA FUNDING PLAN	BUDGET		DESCRIPTION & RATIONALE	WHAT HAPPENS IN 2011-12?	STATUS FOR 2011-2012
	2009-10	2010-11			
<b>NONPUBLIC SERVICES (REQUIRED)</b>					
~Proportionate Share (Added \$12,000 year 1; deducted \$45,000 year 2.)	212,000	166,332	This project will provide services and supports to Nonpublic Schools. The purpose will be to improve academic skills. This project will address needs of students with disabilities from nonpublic schools.	ARRA proportionate share ends as overall ARRA funding ends.	ARRA funds for 3.0 Nonpublic SLP salaries, supplies, and equipment related to direct services for 120 students were provided. Funding will end 8/31/11. Future calculations of proportionate share to expend on Nonpublic Schools will be based on the regular IDEA funds for 611 and 619. Special education general budget will cover the funds for 3.0 Nonpublic SLP salaries in the future.
	212,000	166,332	Proportionate Share = (611+619)		
<b>ASSISTIVE TECHNOLOGY SERVICES</b>					
~1.0 FTE Assistive Technology Specialist	50,000	50,000	An Assistive Technology staff specialist and equipment and materials will be provided. The purpose will be to increase student performance via access to updated, research based AT services. This project addresses the academic, communication, physical, and sensory needs of students with disabilities.	Regular IDEA funds are proposed to sustain the AT specialist position if available. If funds are not available the position will not continue. The \$50,000 budgeted for specialized computers and software will end.	ARRA funded a 1.0 AT Specialist, equipment, and materials. Specialized computers, software, iPads, switches, etc. were included in the equipment and materials. The AT Specialist served approximately 200 students per year of the 2 year ARRA project. The AT equipment and materials will continue to be available in the AT inventory for use in meeting individual student needs. The AT Specialist position will be funded in the future through existing special education budget. Funds for this position have been designated through internal transfer.
~Specialized Computers & Software (Added \$100,000 year 1; deducted \$25,000 year 2)	125,000	--			

IDEA ARRA FUNDING PLAN PART B	BUDGET		DESCRIPTION & RATIONALE	WHAT HAPPENS IN 2011-12?	STATUS FOR 2011-2012
	2009-10	2010-11			
~Instructional Computers & Software for Building Based Programs (Added \$400,000 year 1; deducted \$200,000)	600,000	--	Technology and equipment/software will be provided. The purpose will be to increase achievement via computer assisted instruction in schools. This project addresses the academic needs of students with disabilities.	Planned equipment/software will have been purchased.	Computers, software, iPods, headsets, microphones, etc. were purchased and distributed to each school and district program. Training was provided. The AT equipment and materials will continue to be available in the building inventories for use in meeting individual student needs. Final ARRA technology purchases will be made in June 2011. District supply and equipment funds will be used to address future technology needs on a case-by-case basis.
~Audiology Booth Updates - Acoustics & Equipment	30,000		The acoustics and equipment of the audiology booth will be updated. The purpose will be to improve the assessment and intervention planning for students with hearing concerns. This project will address the needs of students with and without disabilities at all ages.	Planned equipment will have been purchased.	An audiology booth and testing equipment has been purchased and installed in the Special Education Department at the Hawthorne building. This booth and equipment will address the needs of students with and without disabilities at all ages. Approximately 950 students will be tested per year using new booth and equipment. The audiology upgrade project has been completed.
~Computer Assisted Instruction for Reading to be piloted in two Middle and two High Schools. ~Includes teacher time, materials, equipment, and training.	300,000	188,668	The purpose of this pilot is to provide a computer assisted instructional intervention for middle and high school students who have not responded to basic reading and comprehension instruction.	Project completed.	The pilot of the CAI Reading Project involving 120 students took place in 3 high schools and 4 middle schools. Computers, software, instructional materials, assessments, training, and technical support were provided. Final assessments and data analysis of the project is being completed at this time. No staffing for the CAI Reading Project was provided by ARRA. Currently, Middle and High School administrators are deciding which Computer Assisted Reading interventions will be expanded to their schools in the 2011-12 school year. Final materials purchases will occur in June 2011 with final training to be completed in July 2011. ARRA funding for this project will end 8/31/11.
	1,105,000	238,668			