

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

Notice is hereby given of a Board of Education Committee of the Whole meeting of School District No. 17, in the County of Douglas, which will be held at 6:30 p.m. on Monday, January 24, 2011 at 5608 South 147th Street, Omaha, Nebraska.

An agenda for such meeting, kept continuously current are available for public inspection at the office of the superintendent at 5608 South 147th Street, Omaha, Nebraska.  
MICHAEL KENNEDY,  
Secretary

1-21-11

**THE DAILY RECORD  
OF OMAHA**

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

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

**J. BOYD**

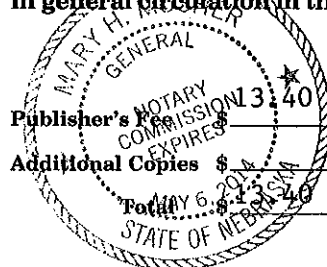
being duly sworn, deposes and says that she is

**LEGAL EDITOR**

of **THE DAILY RECORD**, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, printed in Omaha, in said County of Douglas, for more than fifty-two weeks last past; that the printed notice hereto attached was published in **THE DAILY RECORD**, of Omaha, on \_\_\_\_\_

January 21, 2011

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



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

January 20 11

Notary Public in and for Douglas County,  
State of Nebraska





*COMMITTEE OF THE WHOLE  
MEETING*



JANUARY 24, 2011

MILLARD PUBLIC SCHOOLS  
BOARD COMMITTEE OF THE WHOLE

The Board of Education Committee of the Whole will meet on Monday, January 24, 2011 at 6:30 p.m. at the Don Stroh Administration Center, 5606 South 147th Street.

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

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

A G E N D A

1. Budget

Committee Meeting  
Minutes  
January 24, 2011

The members of the Board of Education met as a committee of the whole on Monday, January 24, 2011 at 6:30 p.m. at the Don Stroh Administration Center, 5606 South 147<sup>th</sup> Street. The agenda topic was the budget.

Present: Dave Anderson, Mike Pate, Linda Poole, Julie Kannas, Mike Kennedy, and Patrick Ricketts

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

Keith Lutz read the Governor's proclamation to recognize and honor Nebraska Boards of Education during this week.

2011 NEBRASKA  
SCHOOL BOARD MEMBER WEEK  
A Proclamation by Governor Dave Heineman

- WHEREAS:** Nearly 2,000 Nebraska citizens currently volunteer their time to serve on local public school boards throughout the state; and
- WHEREAS:** Board members must bring their communities to consensus on a vision for its schools, and use that vision to meet the current and future needs of our children; and
- WHEREAS:** The local board of education is a uniquely American institution that has made the public schools both flexible and responsible to the needs of the local communities, our state, and our nation while keeping alive the American ideal of representative government; and
- WHEREAS:** School board members serve in this representative government first and foremost as trustees for our children; and
- WHEREAS:** All Nebraskans should recognize and acknowledge the significant contributions made by our locally elected school board members, who work to ensure the delivery of quality education for our children.
- THEREFORE:** I, David Heineman, Governor of the State of Nebraska, under the authority vested in me by law and in accordance with the established custom, DO HEREBY PROCLAIM the 23<sup>rd</sup> through the 29<sup>th</sup> of January, 2011 as

SCHOOL BOARD MEMBER WEEK

The District is in the process of development of the FYE 12 budget. However, uncertainty lies in the wake of two different legislative bills, LB 235 and LB 236, that will impact the finalization of the budget. The District has been planning for this budget year for the last two years, anticipating less state aid. A worst case scenario (LB 236) has state appropriation at \$800 million with the Federal "jobs" money of \$59 million and best case (LB 235) has state appropriations at \$838 million, also with the \$59 million of

Committee Meeting Minutes  
January 24, 2011  
Page 2

Federal "Jobs" funding. The Governor's estimated scenario puts state funding of \$810 million with the \$59 million for the 2011-2012. A variety of projections were presented ranging from the Governor's proposal with a salary freeze, the LB 235 proposal and a salary freeze, and then each with a 2% salary increase. All of the aforementioned proposals will be monitored throughout the remainder of the legislative session.

To get other perspectives on the budget a Budget Reduction Survey was given to four focus groups, which included the Leadership Academy, Business Advisory Council, General Administration, and the PROCOM group. They had a wide variety of suggestions for reductions.

The Program Budgeting process is asking for budgets for 101%, 100%, 99%, and 98%, and to assume there is a salary freeze, an increase of 1.5% for retirement and insurance, and an increase of 1% for unforeseen expenditures. The next steps include the Q-Sort process, which will be done in the spring, collective bargaining will be deliberated in the next few months, and enrollment projections will all be taken into account before the budget is completed. The budget completion deadline is April 15, and State Aid will be certified on July 1, 2011.

A combination of cost cutting possibilities will be looked at in the next few months ranging from increasing class size to increasing the tax levy.

  
Chairman

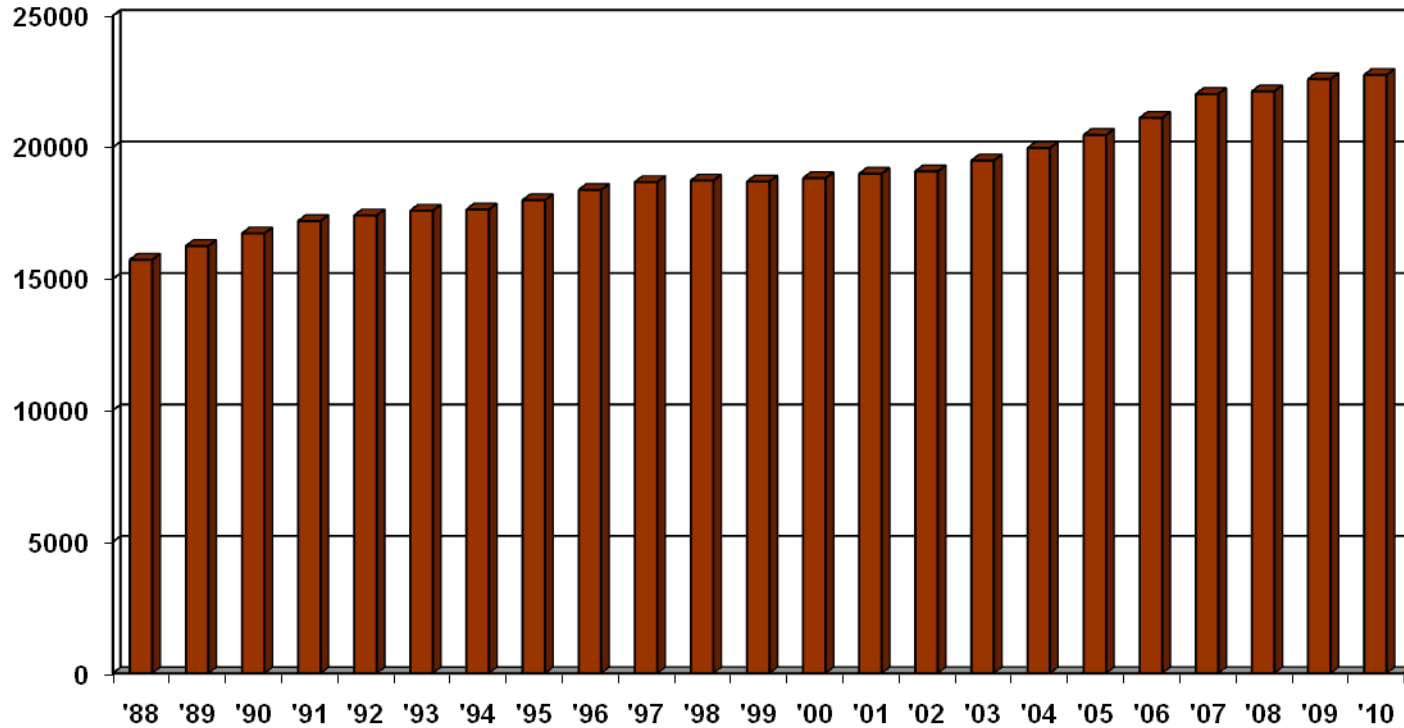
# **BUDGET PROJECTIONS**

**Board Committee Meeting**

**January 24, 2011**

# PK-12 STUDENT ENROLLMENT

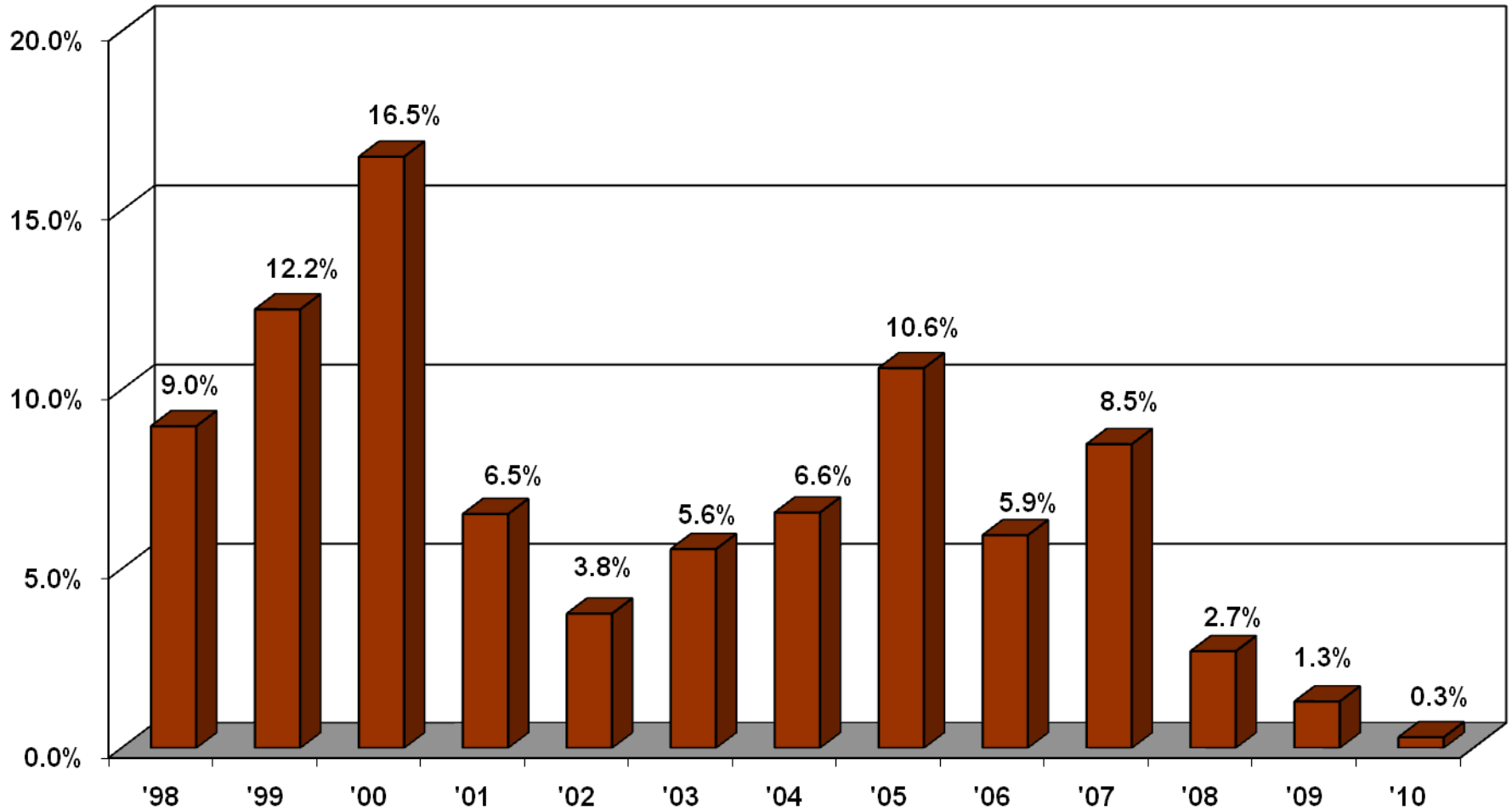
[Source: Fall Enrollment Report – Last Friday in September]





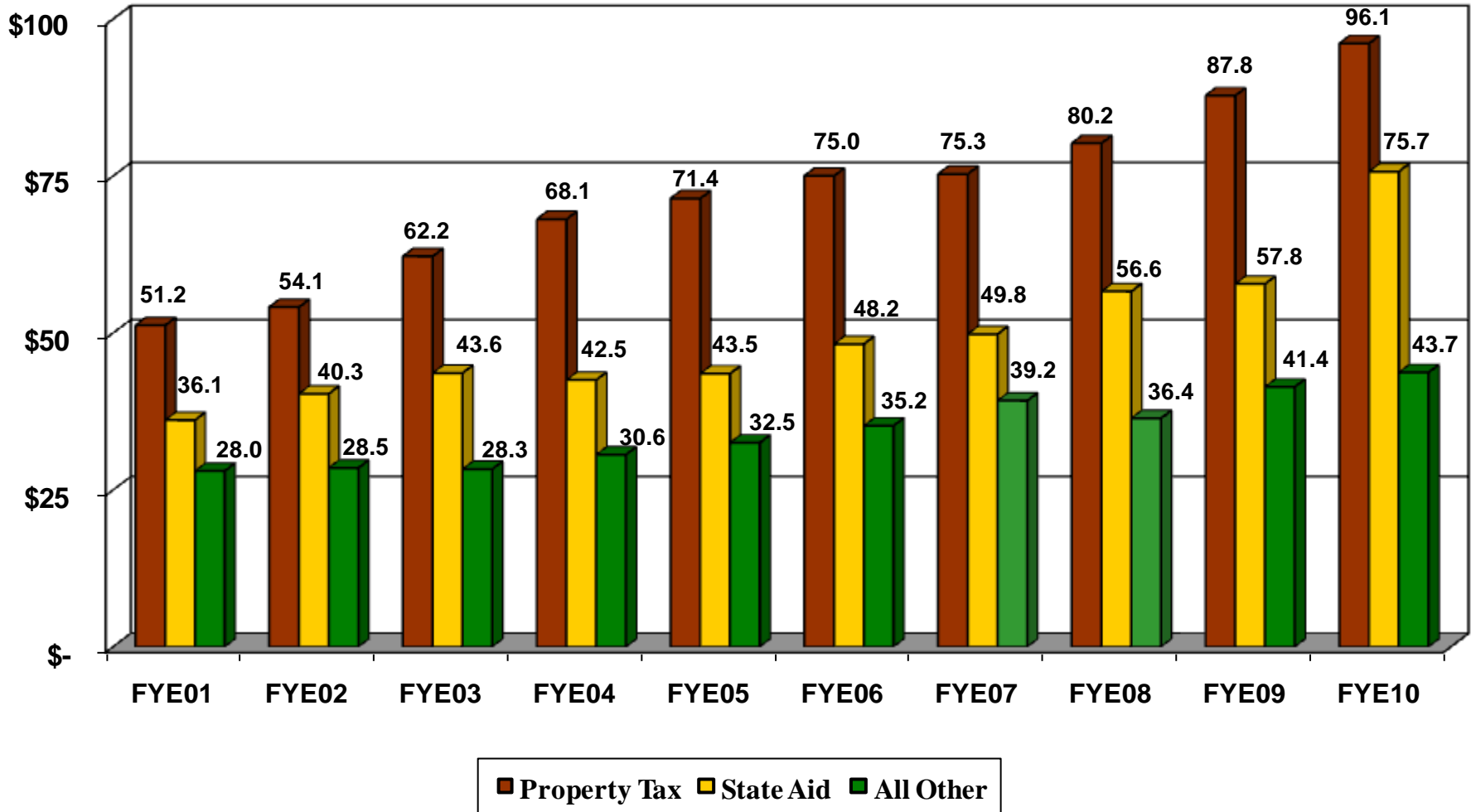
# VALUATION INCREASES (%)

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



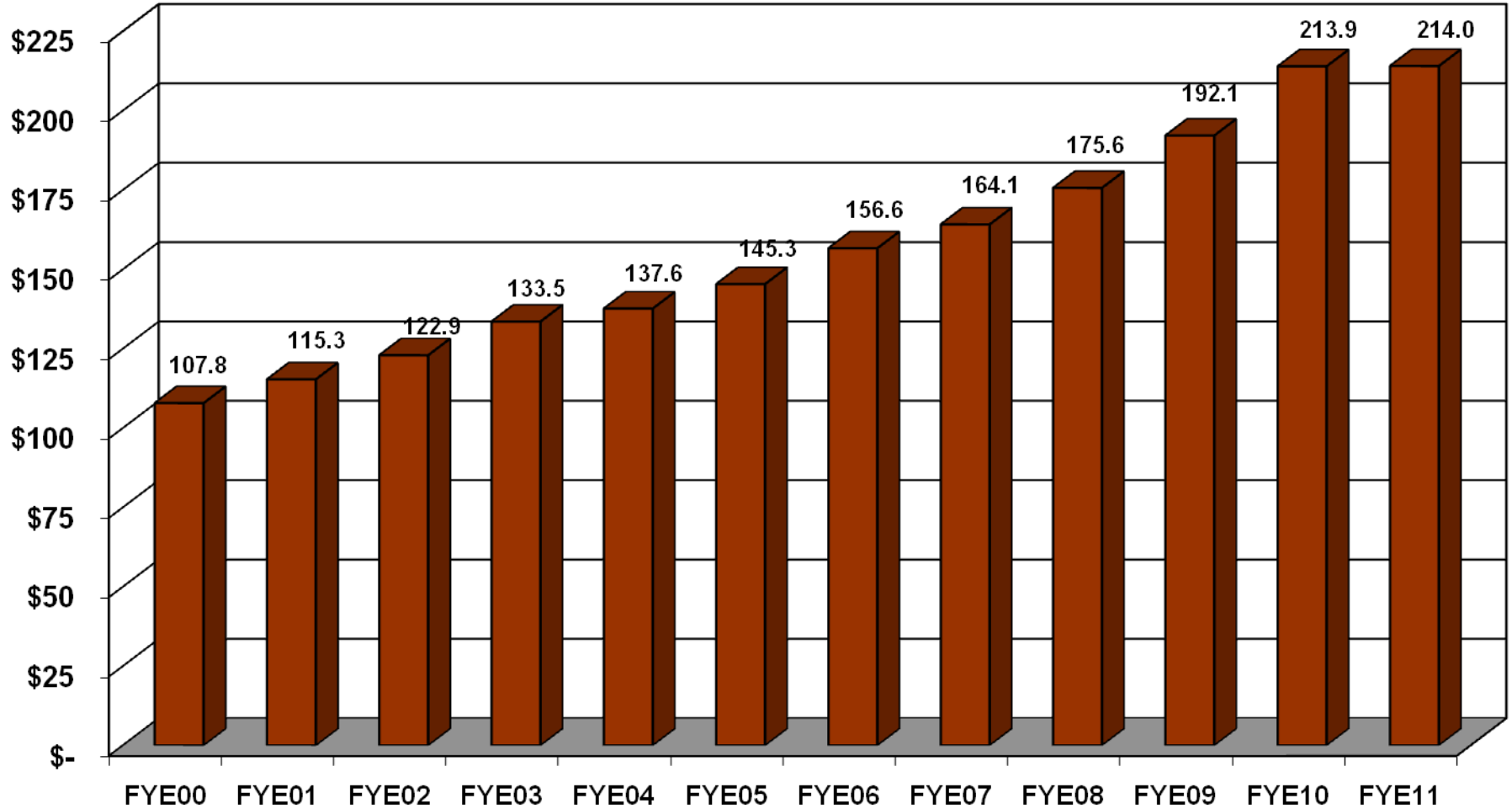
# REVENUE SOURCES

[Source: Audit Reports – \$Millions]



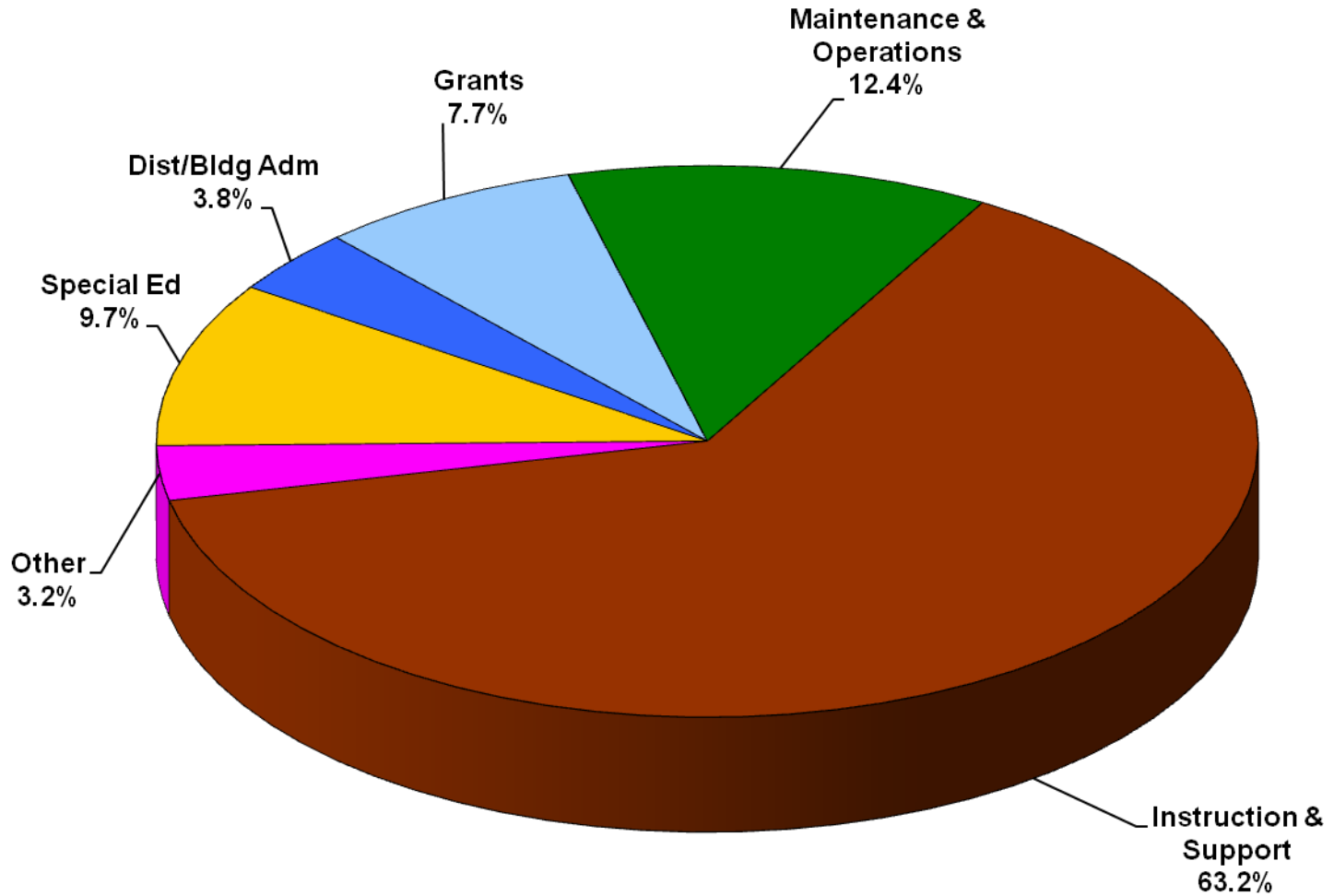
# TOTAL EXPENDITURES

[Source: General Fund Budget – \$ Millions]



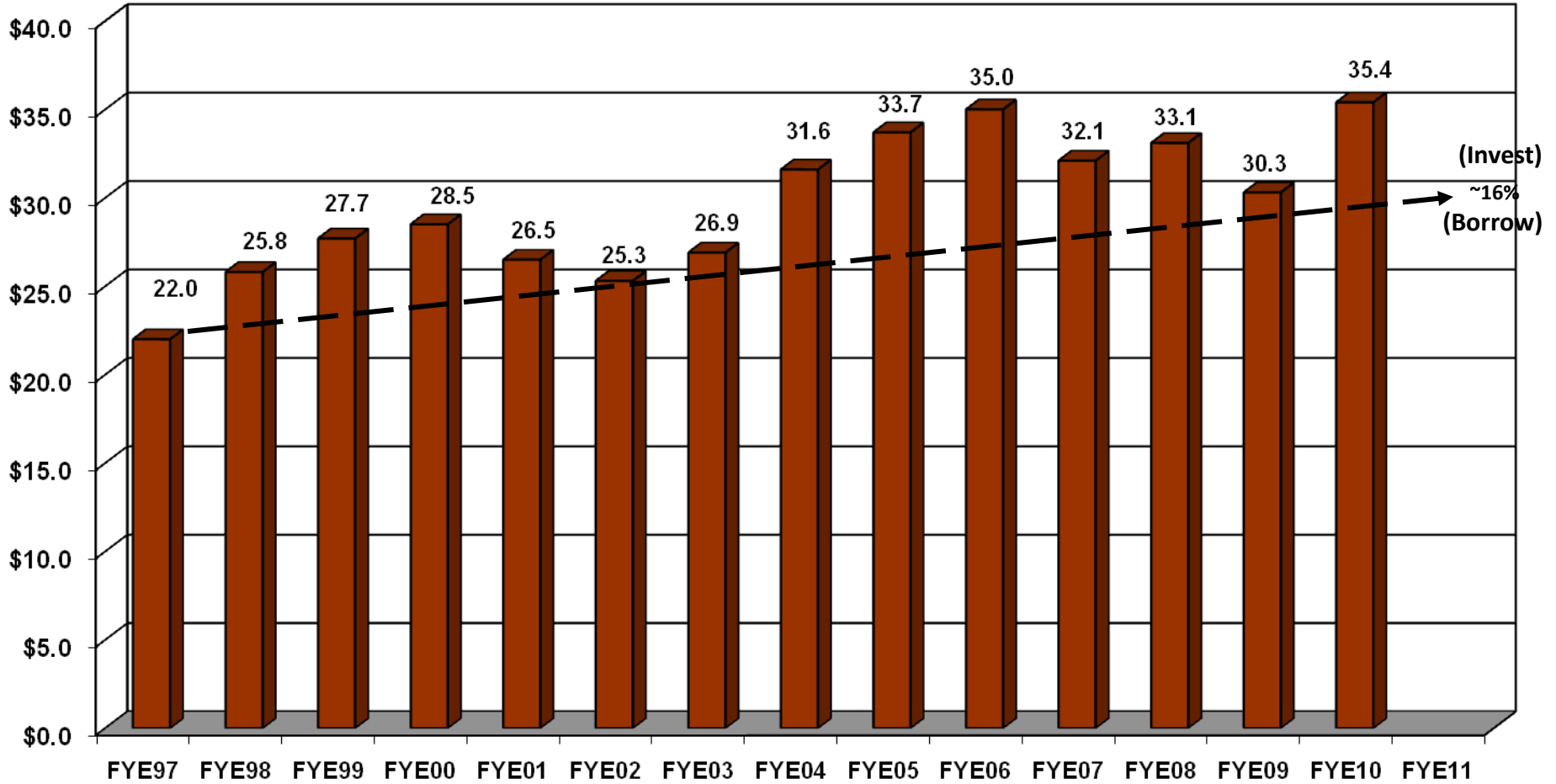
# EXPENSE CATEGORIES

[Source: FYE10 Final Financial Reports]



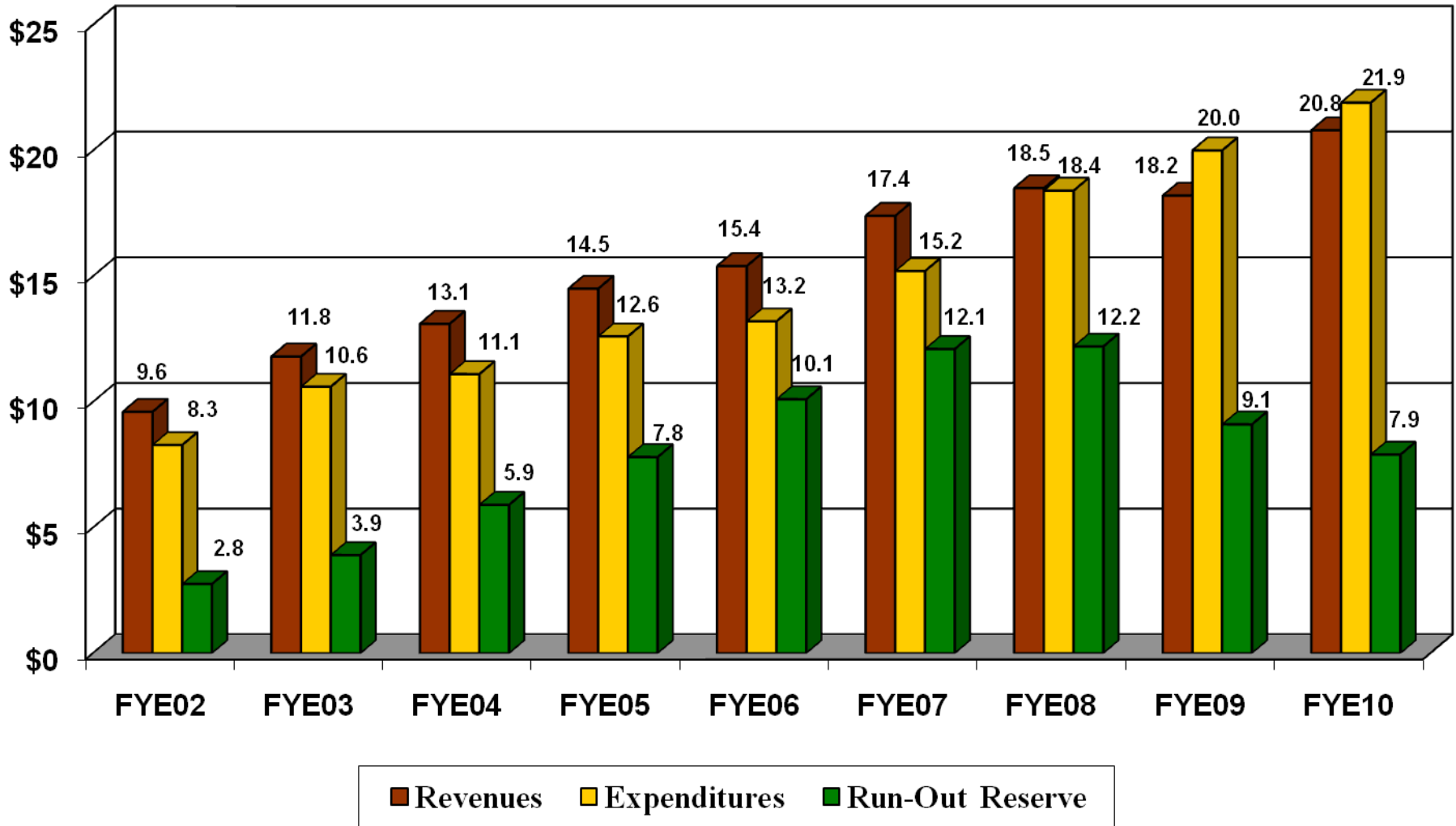
# CASH RESERVE

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



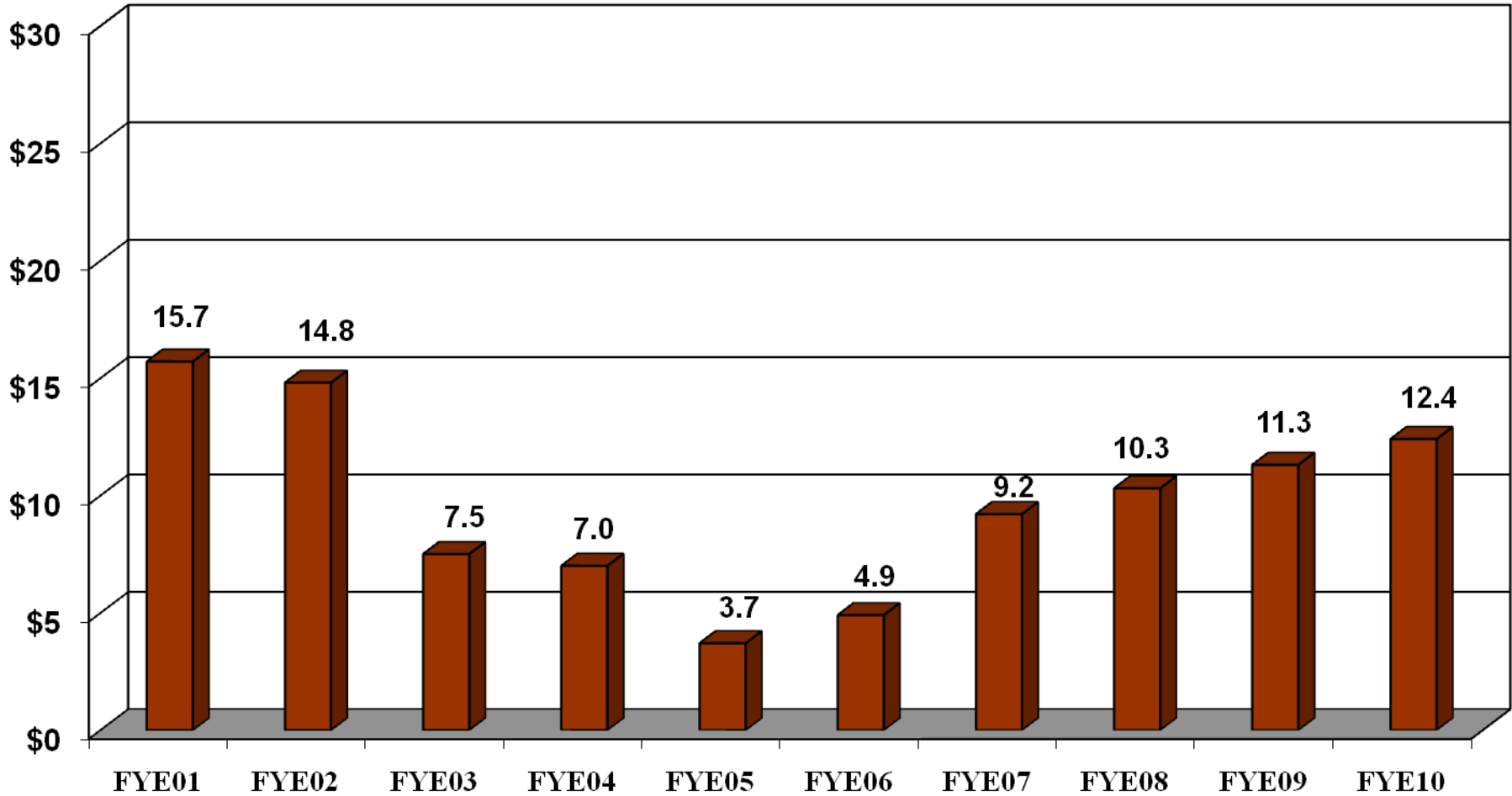
# EMPLOYEE BENEFIT FUND

[Source: Annual Audit Report – \$ Millions]



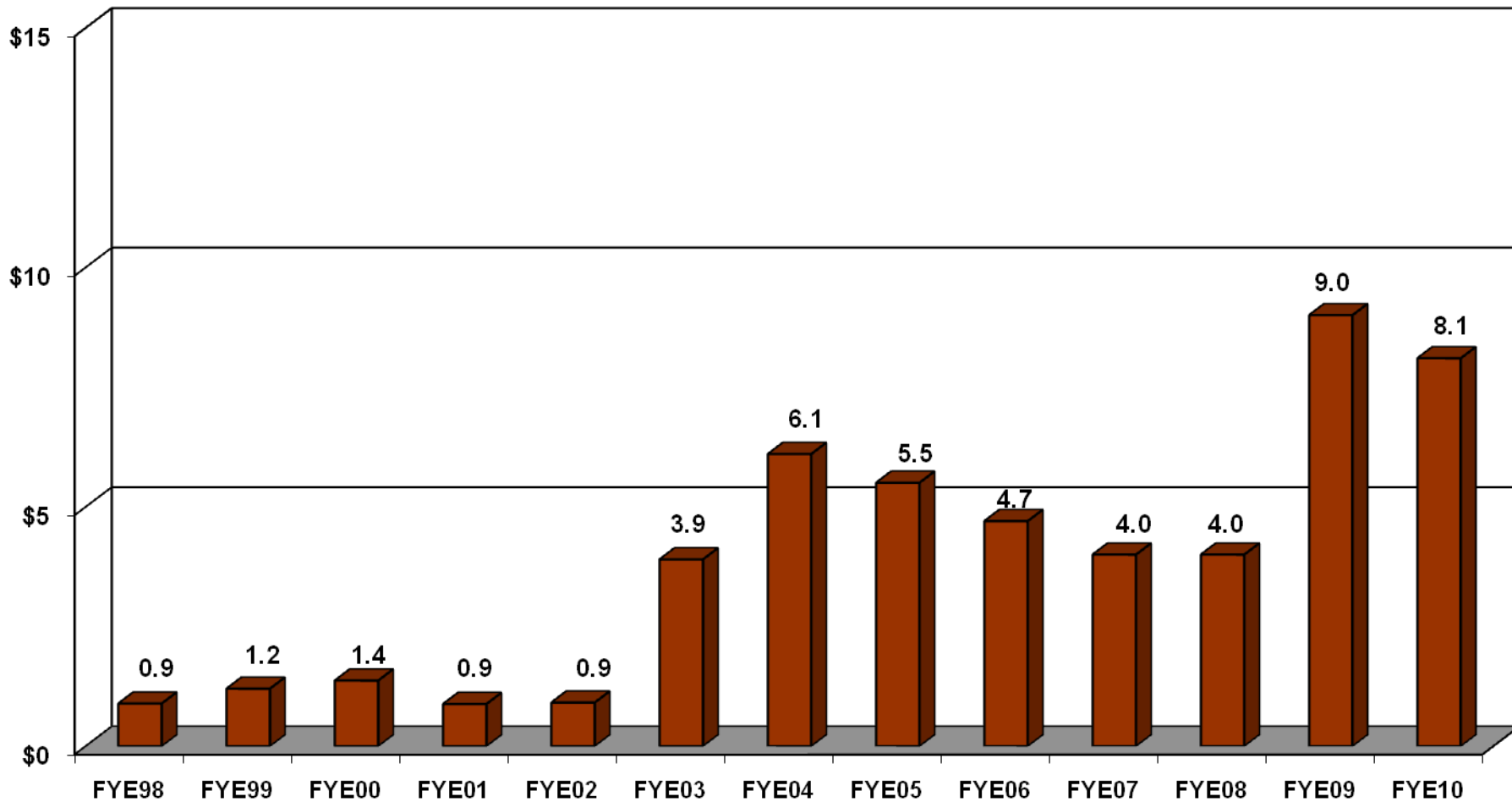
# SPECIAL BUILDING FUND

[Source: Audit Reports – Year End Undesignated Balance – \$ Millions]



# DEPRECIATION FUND BALANCE

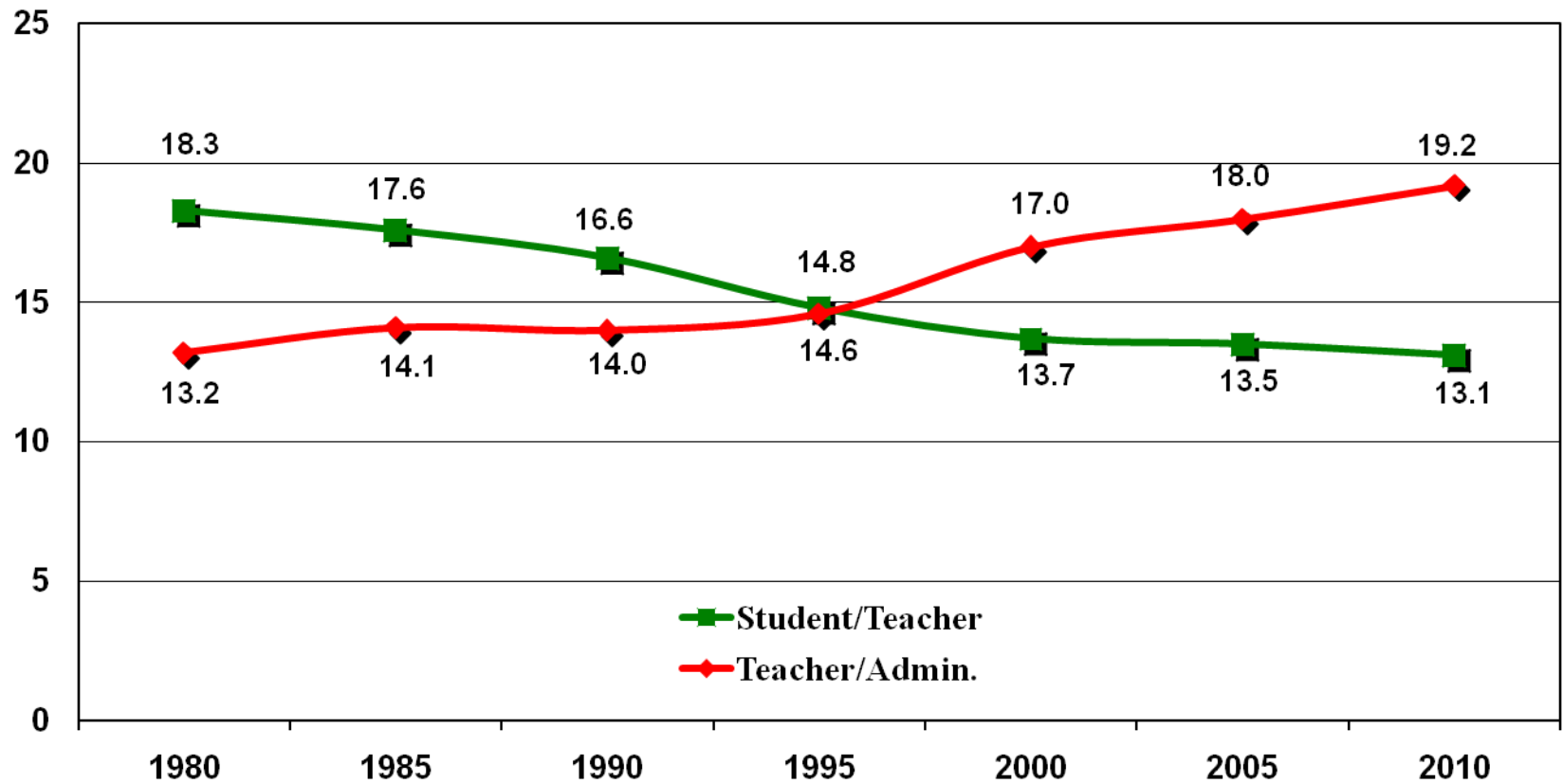
[Source: Annual Audit Report – \$ Millions]





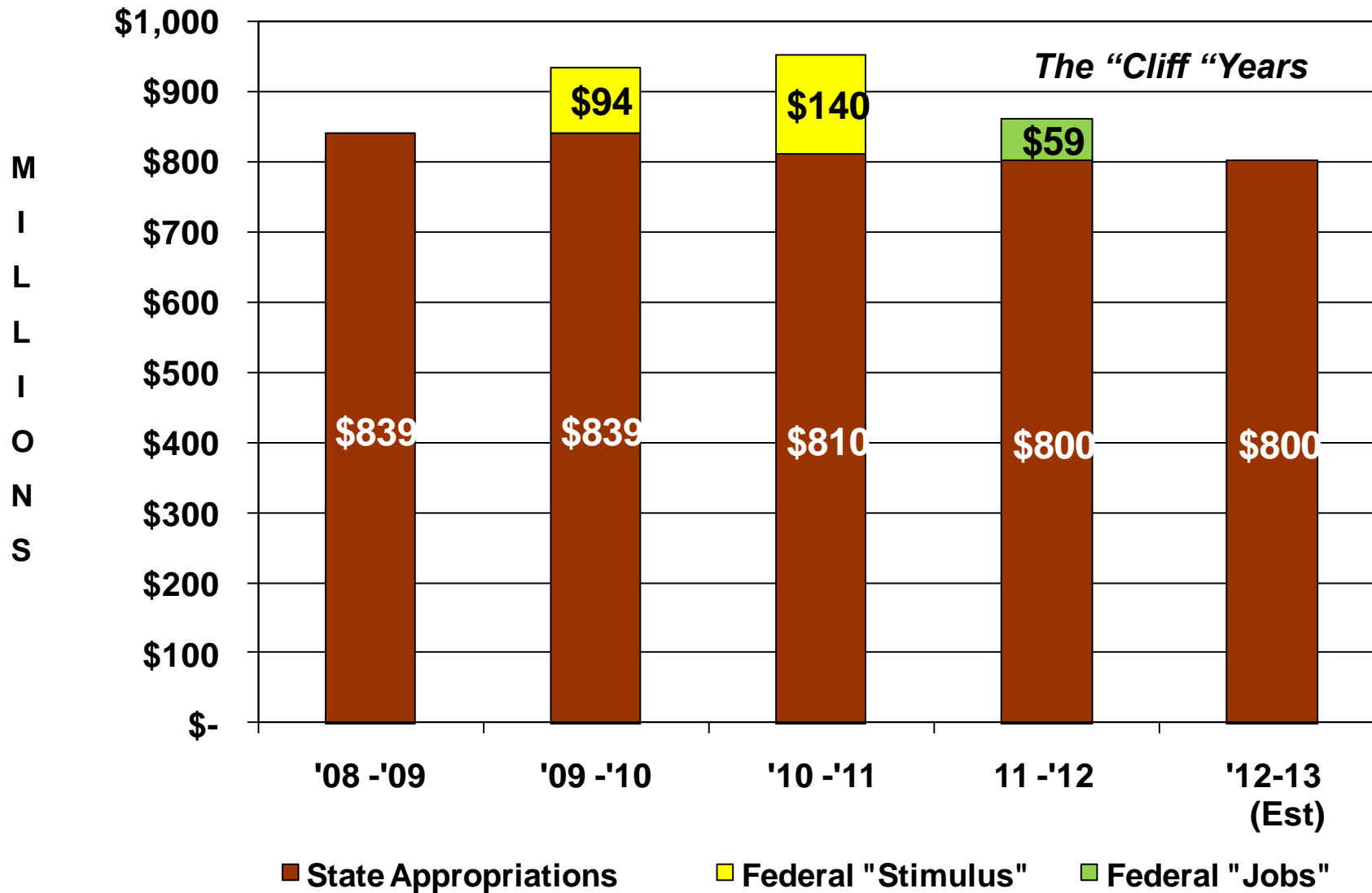
# PERSONNEL RATIOS

[Source: Fall Personnel Reports]



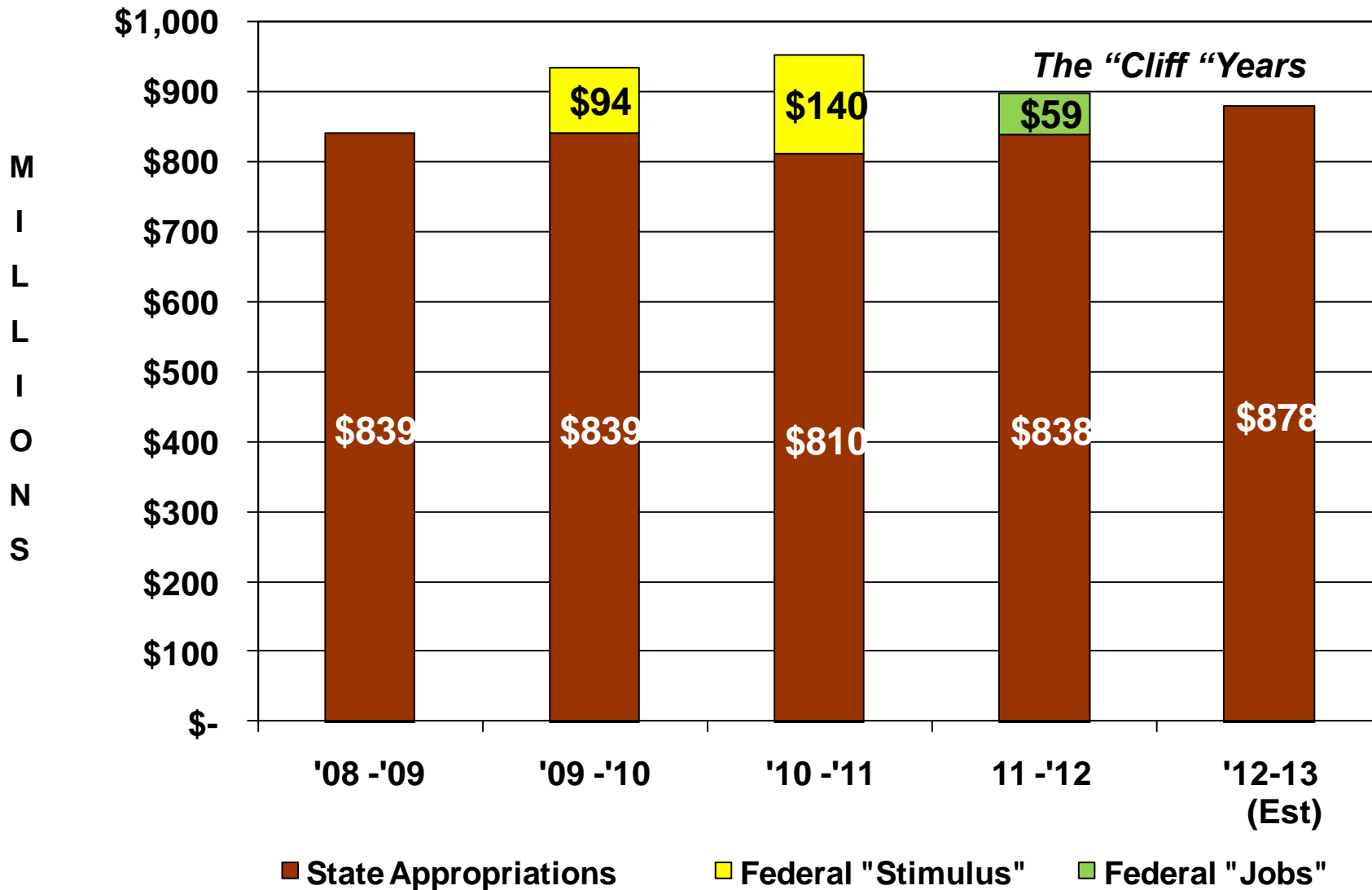
# STATE AID - LB236 (Worst Case?)

(\$ Millions – Total for All Schools in Nebraska)



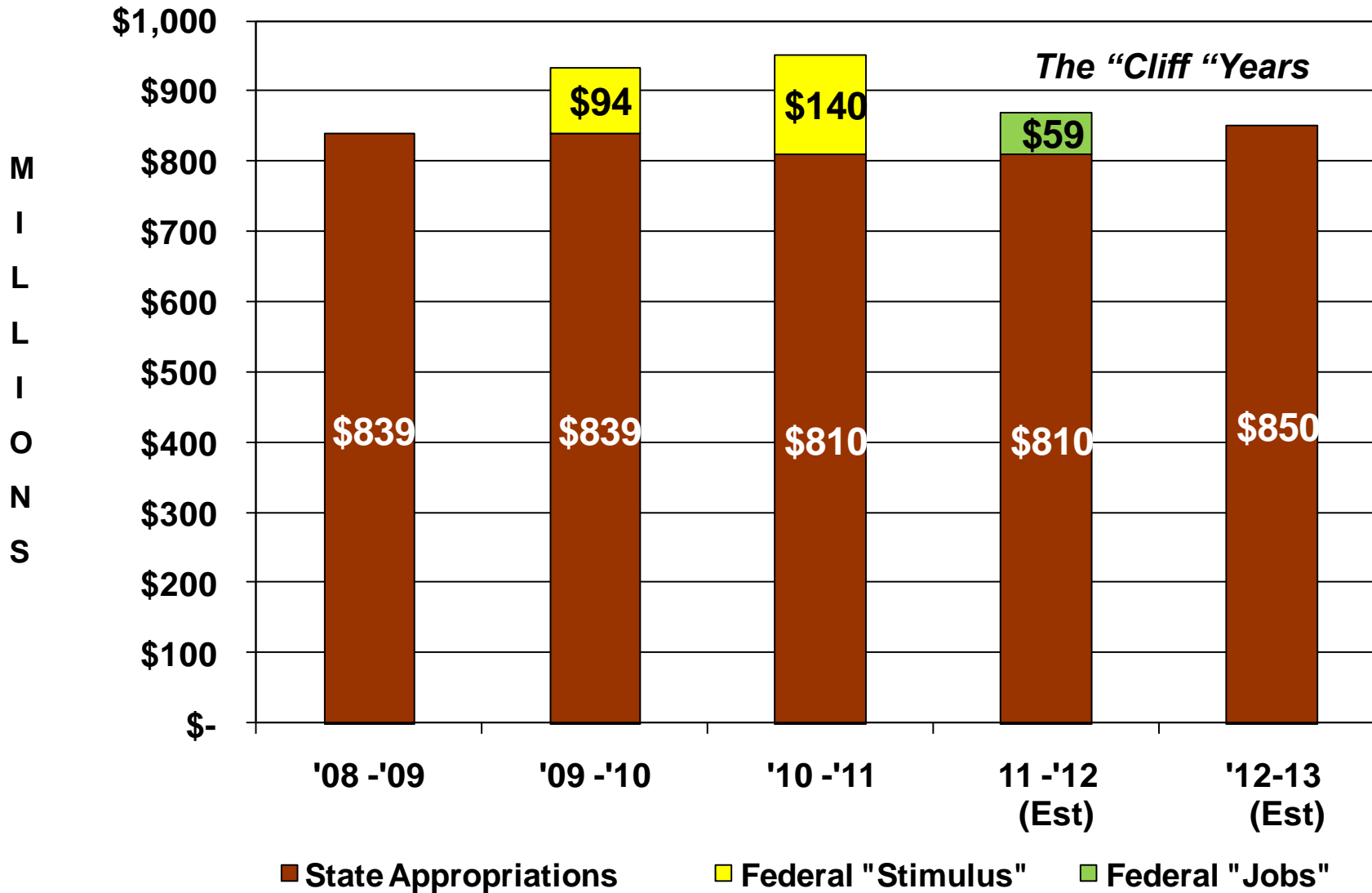
# STATE AID - LB235 (Best Case?)

(\$ Millions – Total for All Schools in Nebraska)



# STATE AID - GOVERNOR

(\$ Millions – Total for All Schools in Nebraska)



# PROJECTIONS

## *Based on Governor's Proposal and Salary Freeze*

	<u>FYE11</u>		<u>FYE12</u>		<u>FYE13</u>		<u>FYE14</u>
<b>EXPENSES</b>							
Projects in General Fund (Page 2)	6,600,000	<i>Down</i>	4,700,000		4,700,000		4,700,000
Salaries & Benefits	153,098,066	<i>1.015</i>	155,394,537	<i>1.015</i>	157,725,455	<i>1.020</i>	160,879,964
Other	<u>54,262,544</u>	<i>1.010</i>	<u>54,805,169</u>	<i>1.010</i>	<u>55,353,221</u>	<i>1.010</i>	<u>55,906,753</u>
Total (Bonds Excluded)	213,960,610		214,899,706		217,778,676		221,486,717
<b>REVENUES</b>							
State Aid (via LC Formula)	82,679,937	<i>0.915</i>	75,652,142	<i>0.978</i>	73,987,795	<i>1.000</i>	73,987,795
Tax Receipts - LC GF Common Levy	81,754,547	<i>1.000</i>	81,754,547	<i>1.000</i>	81,754,547	<i>1.000</i>	81,754,547
Tax Receipts - LC SBF Common Levy	-		-		-		-
Tax Receipts - MPS Option	8,481,291		9,173,511		9,246,186		9,270,873
Grant/Other	<u>43,710,940</u>	<i>Down</i>	<u>41,350,300</u>		<u>41,350,300</u>		<u>41,350,300</u>
Total (Bonds Excluded)	216,626,715		207,930,501		206,338,828		206,363,515
<b>RESERVES</b>							
Beginning Balance	35,386,593		38,052,698		31,083,492		20,793,345
Ending Balance	<u>38,052,698</u>		<u>31,083,492</u>		<u>20,793,345</u>		<u>6,819,843</u>
Change	2,666,105		(6,969,206)		(10,290,148)		(13,973,502)

# PROJECTIONS

## *Based on Governor's Proposal and a 2% Salary Increase*

	<u>FYE11</u>		<u>FYE12</u>		<u>FYE13</u>		<u>FYE14</u>
<b>EXPENSES</b>							
Projects in General Fund (Page 2)	6,600,000	<i>Down</i>	4,700,000		4,700,000		4,700,000
Salaries & Benefits	153,098,066	<i>1.035</i>	158,456,498	<i>1.035</i>	164,002,476	<i>1.020</i>	167,282,525
Other	<u>54,262,544</u>	<i>1.010</i>	<u>54,805,169</u>	<i>1.010</i>	<u>55,353,221</u>	<i>1.010</i>	<u>55,906,753</u>
Total (Bonds Excluded)	213,960,610		217,961,668		224,055,697		227,889,279
<b>REVENUES</b>							
State Aid (via LC Formula)	82,679,937	<i>0.915</i>	75,652,142	<i>0.978</i>	73,987,795	<i>1.000</i>	73,987,795
Tax Receipts - LC GF Common Levy	81,754,547	<i>1.000</i>	81,754,547	<i>1.000</i>	81,754,547	<i>1.000</i>	81,754,547
Tax Receipts - LC SBF Common Levy	-		-		-		-
Tax Receipts - MPS Option	8,481,291		9,173,511		9,246,186		9,270,873
Grant/Other	<u>43,710,940</u>	<i>Down</i>	<u>41,350,300</u>		<u>41,350,300</u>		<u>41,350,300</u>
Total (Bonds Excluded)	216,626,715		207,930,501		206,338,828		206,363,515
<b>RESERVES</b>							
Beginning Balance	35,386,593		38,052,698		28,021,531		10,304,663
Ending Balance	<u>38,052,698</u>		<u>28,021,531</u>		<u>10,304,663</u>		<u>(11,221,101)</u>
Change	2,666,105		(10,031,167)		(17,716,868)		(21,525,763)