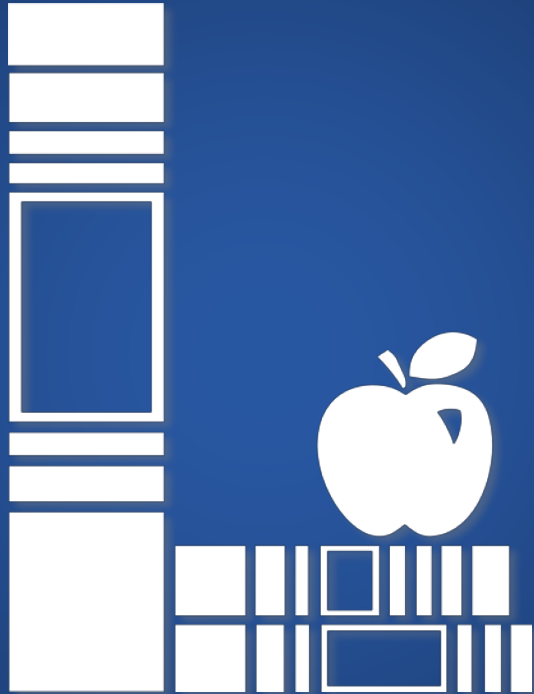


Board of Education Special Meeting/Work  
Session  
Tuesday, June 25, 2019, 4:30 PM  
Lincoln Public Schools District Office 5905 O  
Street Lincoln, NE 68510

1. LPS BOARD OF EDUCATION INFORMATION
2. CALL TO ORDER
3. ROLL CALL
4. ANNOUNCE OPEN MEETING ACT POSTING AND  
LOCATION
5. 2019-20 PRELIMINARY BUDGET
6. ADJOURNMENT



# Lincoln Public Schools

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2019-20 Proposed Budget  
Work Session

June 25, 2019

# Agenda

- Budget Calendar
- Budget Overview
- General Fund
  - 2019-2020 Proposed Expenditure Budget
  - 2019-2020 Proposed Revenue Budget
- All Funds
- Coop and ESU Fund Changes
- Discussion and Summary

# 2019-20 Budget Development Calendar

- June 25<sup>th</sup> Second Budget Work Session
- June 27<sup>th</sup> Second Budget Forum
- August 4<sup>th</sup> Publication of Budget Hearing/Forums
- August 13<sup>th</sup> Public Hearing Budget Forum at 6:00 p.m.  
First Reading Budget Approval
- August 20<sup>th</sup> Certification of Assessed Valuation
- August 27<sup>th</sup> Second Reading Budget Approval
- September 3<sup>rd</sup> Publication Tax Request Hearing
- September 10<sup>th</sup> Property Tax Request Hearing  
First Reading Property Tax Request
- September 24<sup>th</sup> Second Reading Property Tax Request

# Budget Overview

The 2019-2020 budget continues to invest in meeting the needs of our growing district with growing student needs.

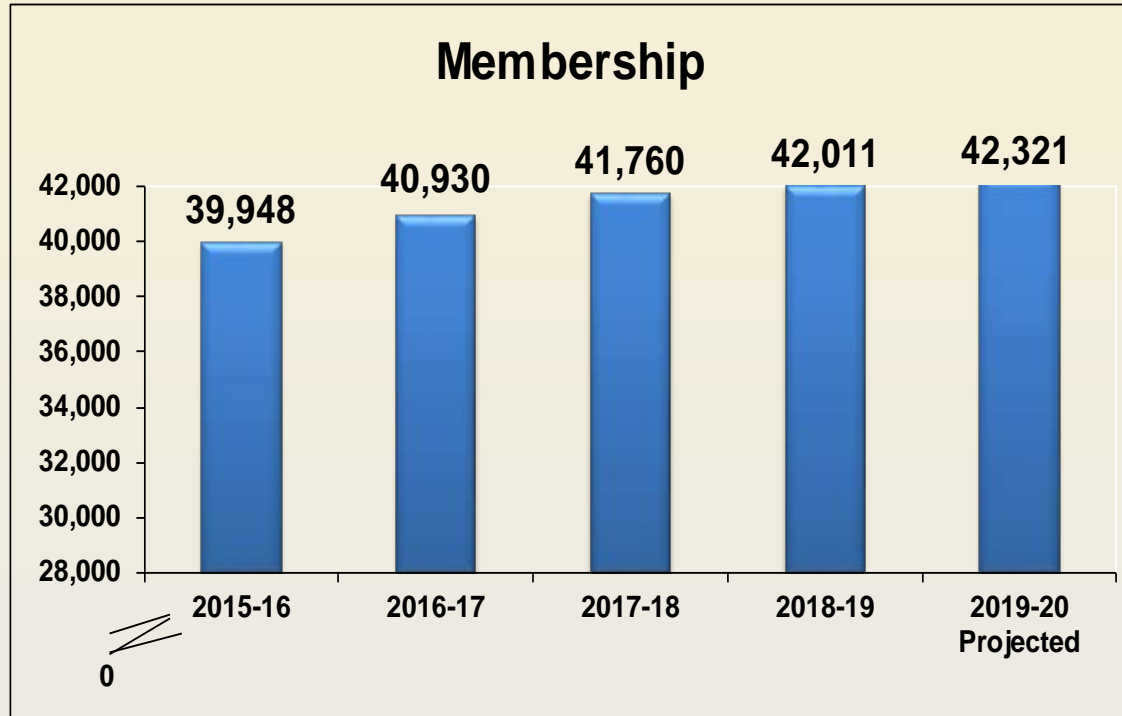
- Increased salary and benefit expenses of \$10.4 million for existing staff
- Staffing for growth and growing needs
- Additional investments to meet the needs of our students with special needs
- Additional investment in mental health supports
- Additional investment in early childhood
- Continues the investment in the Safe and Successful Kids Interlocal

An expenditure budget increase of 3.3% or \$14.7 million.

A revenue budget increase of 1% or \$4 million.

# Student Enrollment Information

(Early Childhood and Kindergarten through 12th Grade)  
 Estimated 3,255 Additional Students in Five Years



Additional  
 Estimated  
 310  
 Students

	2015-16	2016-17	2017-18	2018-19	2019-20 Projected
Early Childhood	1,488	1,576	1,674	1,716	1,716
Kindergarten - Grade 12	38,460	39,354	40,086	40,295	40,605
Totals	39,948	40,930	41,760	42,011	42,321
Additional Students	882	982	830	251	310



## Lincoln Public Schools Strategic Plan

### Vision Statement

The overarching vision of Lincoln Public Schools is to prepare ALL students to be college, career, and civic-life ready with a goal of 90% on-time graduation.



### Future Ready Global Citizens

LPS supports students as they explore innovative ideas, evaluate societal issues and demonstrate leadership potential. Students are given opportunities to evaluate multiple answers to important questions and are empowered to examine new ways of thinking. LPS graduates are ready for whatever the future has to offer.



### Support Academic Success for All Students

LPS students find academic success through authentic learning opportunities, rigorous standards and individualized learning. Graduation alone is not the goal, but rather a graduate who attains core competencies, monitors their own progress, and maintains a love for learning.



### Support for Educators

LPS is dedicated to hiring and supporting qualified, passionate and diverse staff. Through the hiring process, teacher induction, mentoring, and enhanced professional development, all students will continue to learn with the support of master teachers.



### Family & Community Partnerships

Lincoln is a community that supports young people and public education. LPS partners with community businesses, organizations, non-profits, and post-secondary institutions to extend learning beyond the classroom walls. Family and community engagement is essential for student success and growth. In LPS, we are committed to listening to and working with parents and community partners.



### Growth Ready Facilities & Infrastructure

Lincoln is a community that values quality school facilities and invests in safe, comfortable, and secure learning environments for students and staff. LPS is committed to accommodating growth, investing in existing facilities, and ensuring the facility investments are efficient and well maintained.

# Assumptions for 2019-20

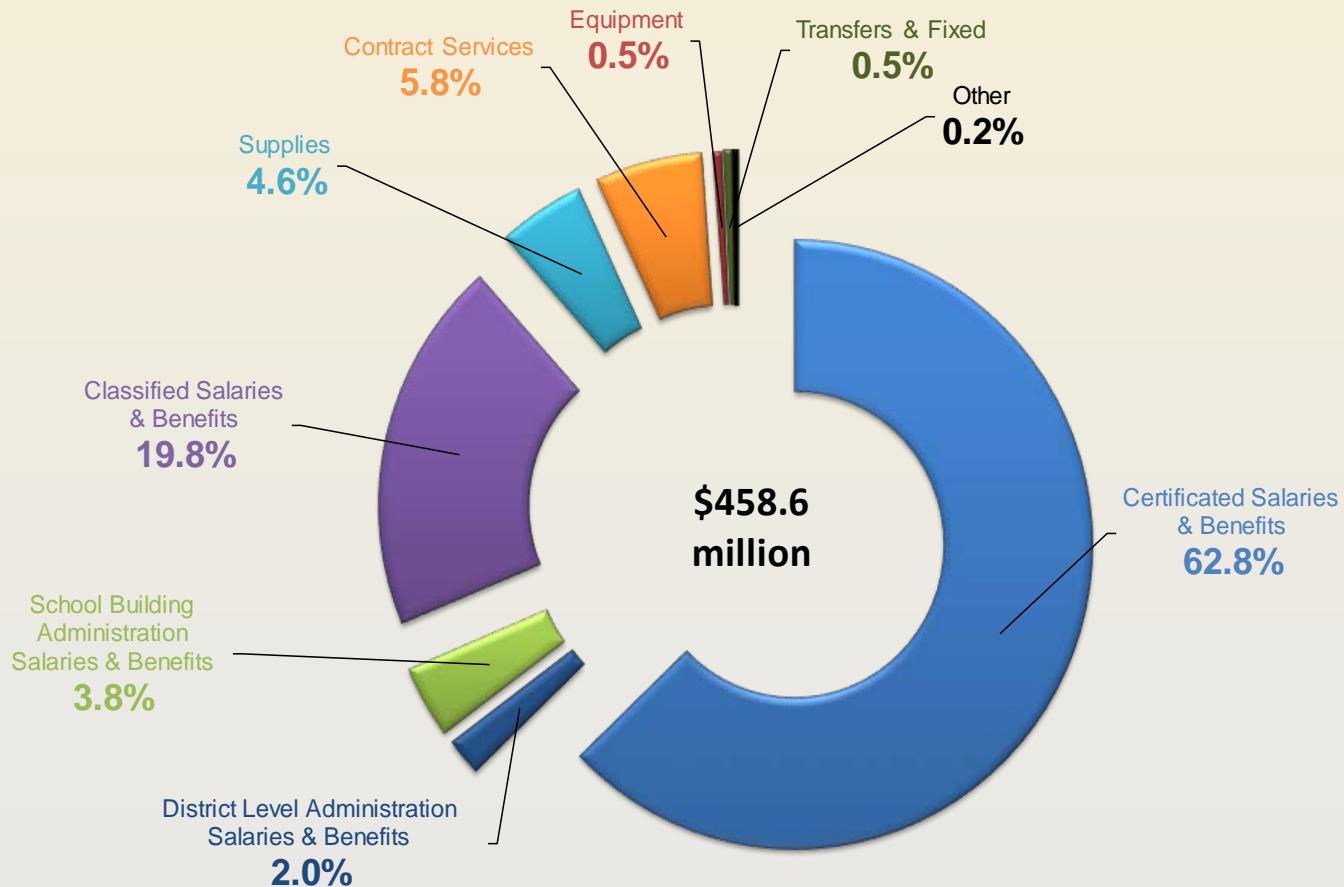
- Negotiated Contracts 3.04%
- Valuation Estimate 6.5%
- Levy \$1.04
- State Aid \$132,995,241
- Student Increase Estimate 310

# Expenditure Budget Development

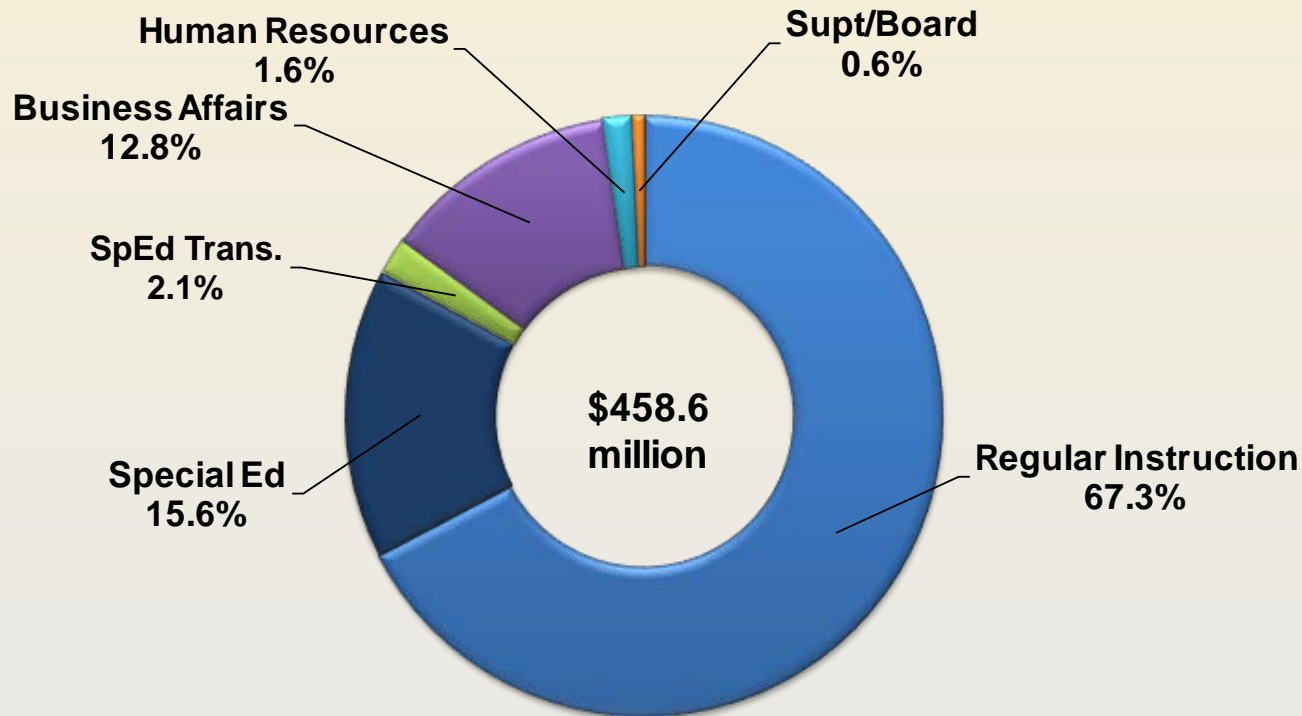
## Key Components

- LPS expenditure budget development includes compiling district needs, reviewing existing budget lines, and fine-tuning requests for budget changes when necessary.
- Staffing conferences are conducted to review the staffing plan for each school. The staffing plan includes the review of current class sizes, school sections, incoming students, staff changes, and what will be necessary to serve students in 2019-20. This is a constant process that is monitored as school starts and throughout the school year.
- Departments compile needs and submit budget changes to the budget office for review and consideration.
- Conversations occur at the Board level to discuss community expectations and priorities.

# 2019-2020 Proposed General Fund Budget of Expenditures: \$458,572,910



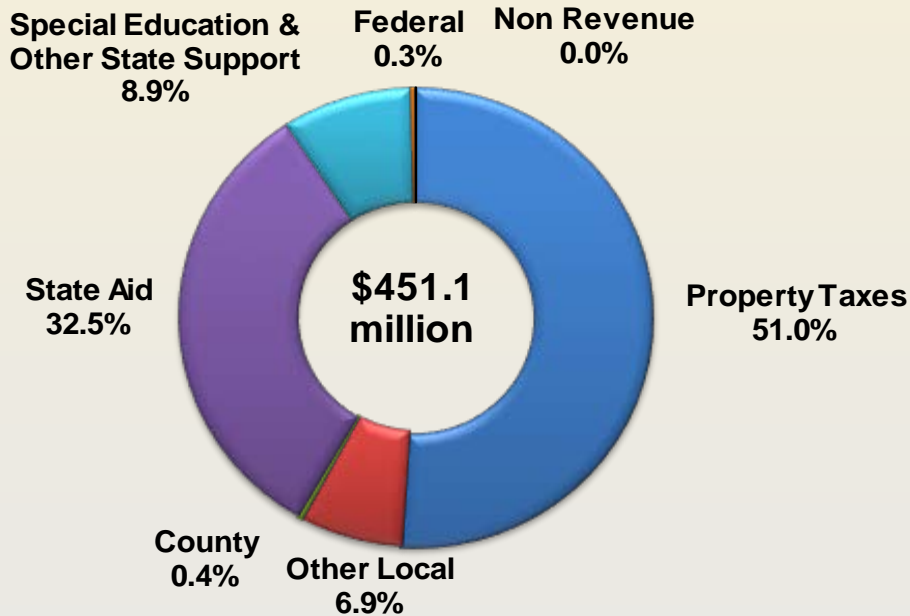
# 2019-2020 Proposed General Fund Budget of Expenditures: \$458,572,910



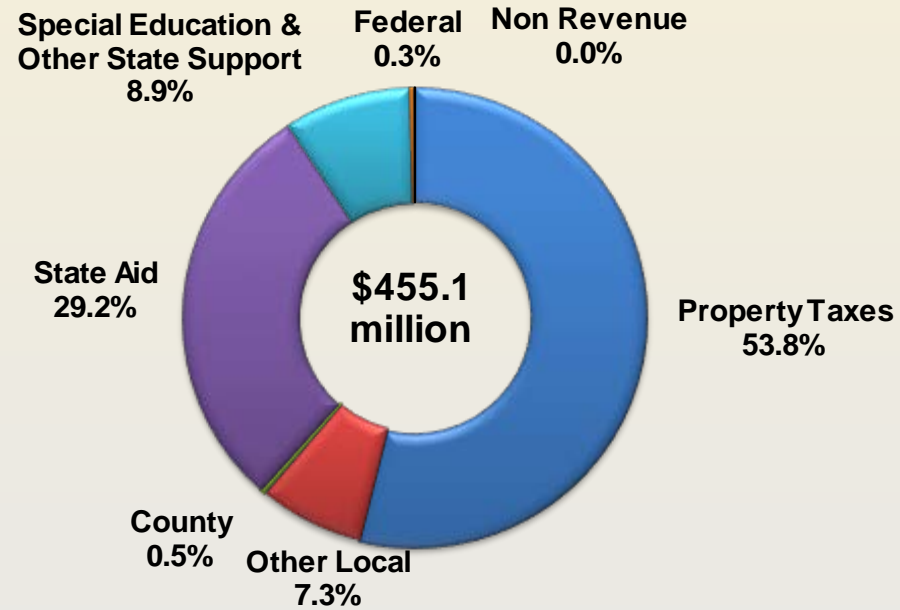
← **Instruction 82.9%** →

# General Fund Sources of Funds

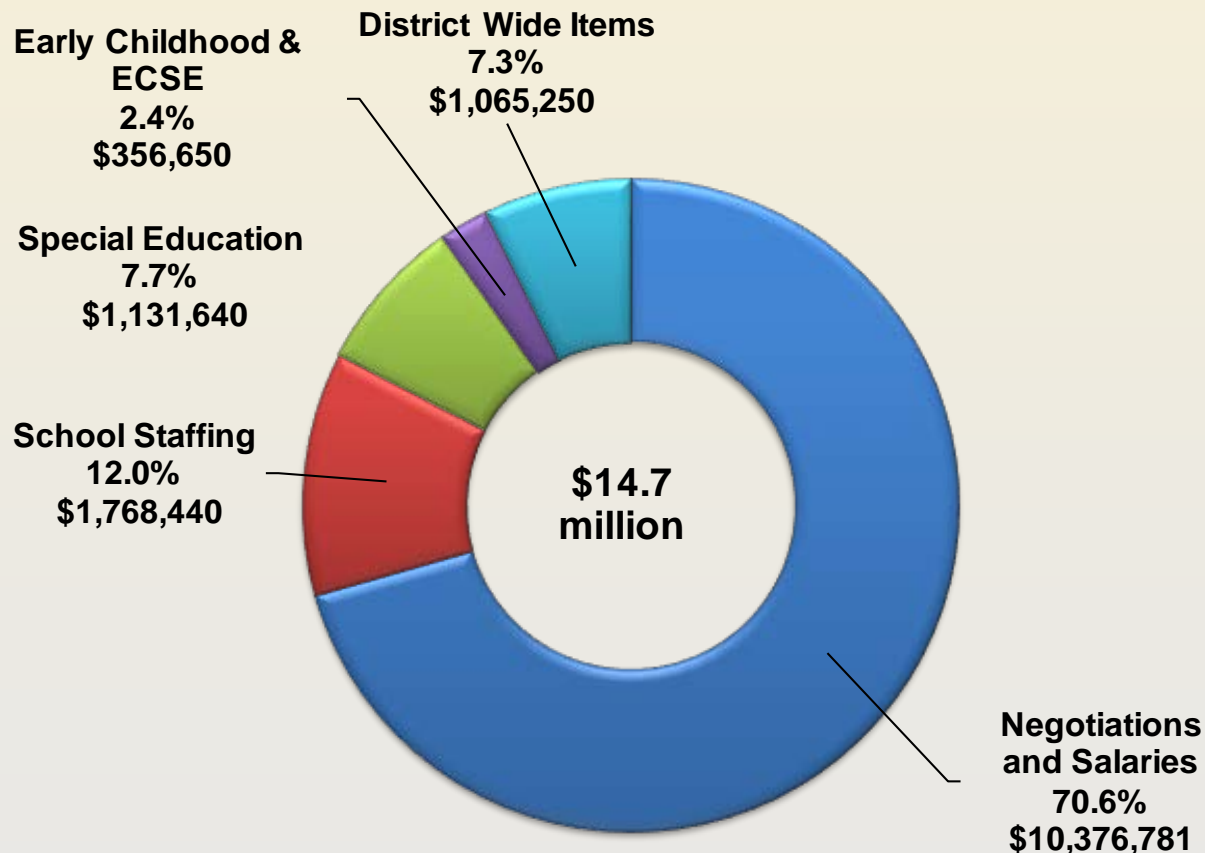
**2018-19 Budget**



**2019-20 Proposed**



# Summary of Proposed Expenditure Considerations for 2019-20



# Summary of Proposed Expenditure Considerations for 2019-20

Area	Amount
Negotiations and Salaries	\$10,376,781
School Staffing	1,768,440
Special Education	1,131,640
Early Childhood and Early Childhood Special Education	356,650
Districtwide Items	1,065,250
<b>Total</b>	<b>\$14,698,761</b>

# Early Childhood and ECSE

Area	Amount
Addition of 3 new classrooms at existing locations	\$356,650
<del>Maintain existing full-day NDE Continuation Grant (2 classrooms)</del>	<del>174,450</del>
Total	\$531,100

ECSE Funded by IDEA Grant (not included in General Fund Totals)	Amount
Addition of 3 new classrooms at existing locations	\$143,200
Homebased Speech Language Pathologists	141,460
Additional days to support .5 FTE ECSE Coordinator	3,370
Total	\$288,030

# 2019-20 Budget Considerations

## Proposed Expenditure Changes

### Not Funded

Area	
Increase summer school	\$210,620
Increase at Park Middle School (Administrator)	86,350
ECSE SLP licenses with DHHS	1,500
Increase 8 Special Education Teachers	529,860
Additional 2 classrooms for Early Childhood	203,130
Additional Individual Success Program	318,720
Increase to continue and expand Graduation Pathways Programs	104,050
Increase 3 Elementary Counselors	198,700
Increase 2 Social Workers	133,120

# 2019-20 Budget Considerations Proposed Expenditure Changes **Not Funded cont'd.**

Area	
Increase AED replacement and equipment	\$36,600
Increase for additional health office supplies	1,000
Music Band Uniform Cleaning	25,000
Repair Account for CTE	36,000
Increase Gifted Mentor Budget	230,000
Increase Supply Allocation for school library books	147,120
Increase contracted services with ESU for Data Integration Developer	88,260
Increase staffing for Grounds, Building Crafts, and HVAC	379,270
Four additional vehicles for additional Operations staff	100,000

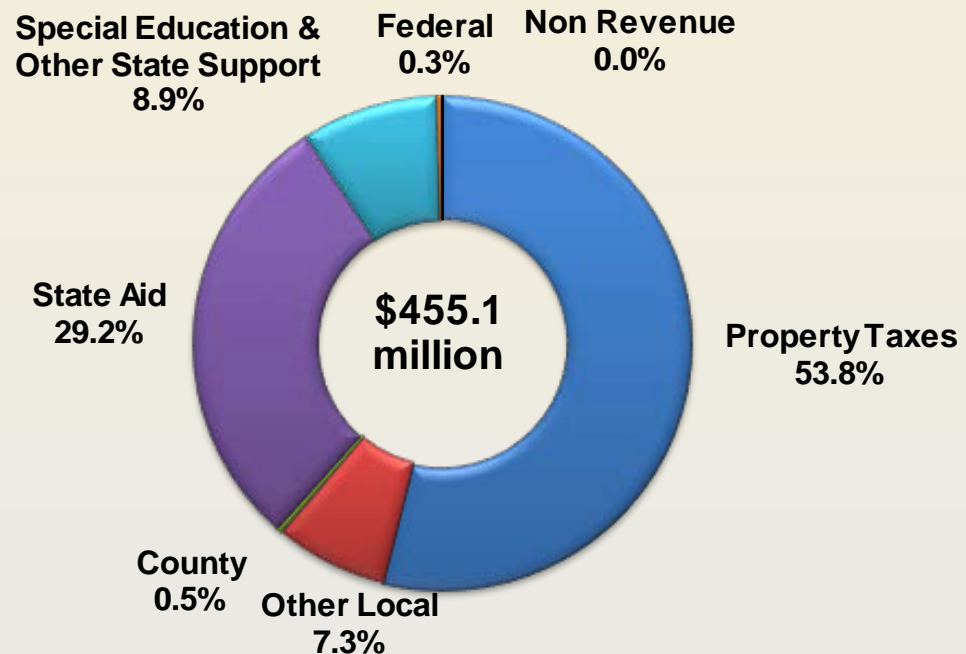
# 2019-20 Budget Considerations Proposed Expenditure Changes **Not Funded cont'd.**

Area	
Additional Operations contracted services	\$500,000
Transportation increase for oil due to additional 21 buses	20,000
CLC increase contract for curriculum specialist	2,120
Additional sports performance coaches	304,100
Add Assistant Speech and Varsity Assistant Wrestling Coaches	13,840
Increase activity transfer for speech and drama	5,200
Wellness Champion stipends at each building	35,140
Communications Liaison at each building	35,140
TCA convert Coordinator position to AP position	26,770
<b>Total</b>	<b>\$3,771,610</b>

# Funding Sources

The general fund or “operating fund” of the district is funded through a combination of local, county, state, and federal funds. The largest source of funding comes from local property taxes.

**2019-20 Proposed**



# General Fund Sources of Funds

Revenue	2018-19 Budget	2019-20 Proposed
Property Taxes	\$230,022,990	\$244,974,482
State Aid	146,654,723	132,995,241
Special Education Receipts	32,150,000	32,650,000
Other receipts	42,295,000	44,495,000
<b>Total Revenue</b>	<b>\$451,122,713</b>	<b>\$455,114,723</b>
Revenues (Moved to) or Used from Cash Flow	(\$7,248,564)	\$3,458,187
<b>Total Available</b>	<b>\$443,874,149</b>	<b>\$458,572,910</b>
Levy	\$1.04	\$1.04

# Assessed Valuation Information

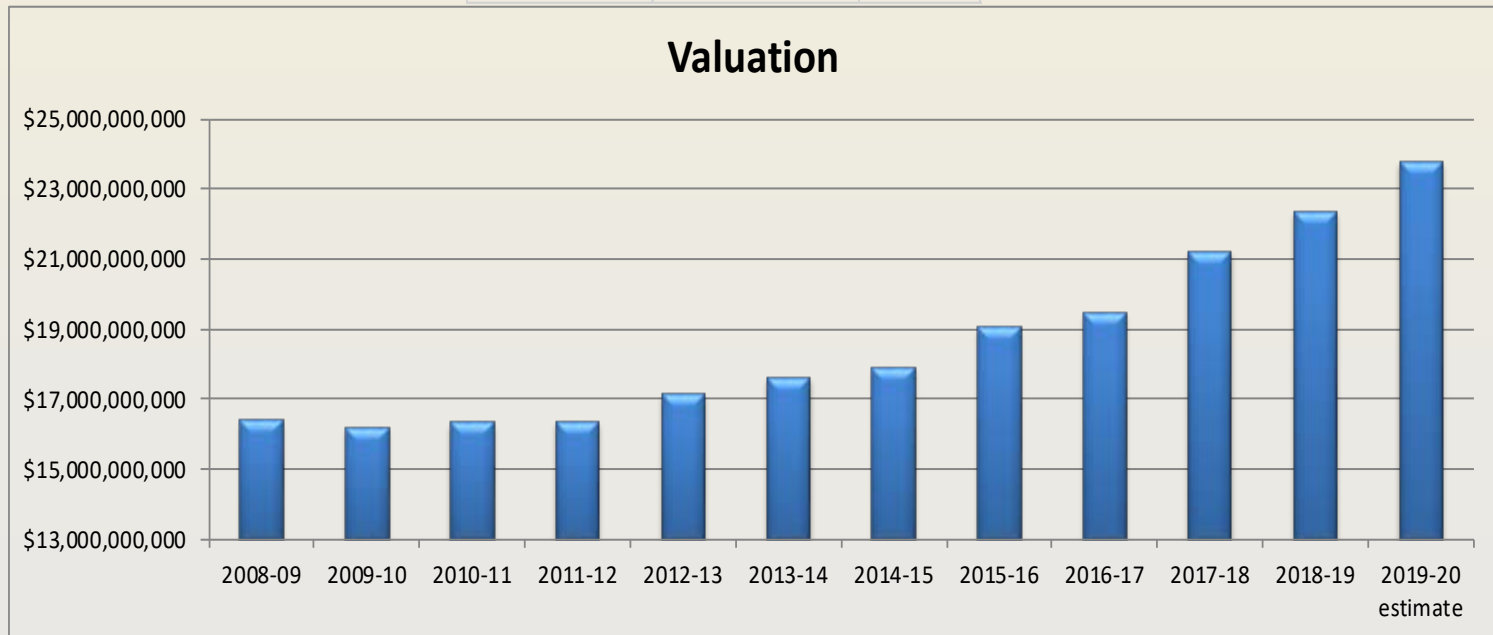
- The Lancaster County Assessor reassessed residential property for 2019.
- The preliminary abstract of the assessment for real property filed last spring stated a 7.24% increase in the total value of all real property.
- The protest process will occur between June 1<sup>st</sup> and August 10<sup>th</sup>.
- LPS is using a preliminary estimate of a 6.5% increase in the total value of all real property for budget development purposes.

# Certification of Assessed Valuation

- The total value of all real property for the school district will be certified on August 20<sup>th</sup>. Our preliminary estimate will not exactly match the certification.
- If the certified value is higher than projected, staff recommends the following:
  - *Decrease* the amount we plan to draw from cash flow for the 2019-2020 budget currently estimated at \$3.4 million.
- If the certified value is lower than projected, staff recommends the following:
  - Reviewing current adjustments for possible cuts and *increase* the amount we plan to draw from cash flow for the 2019-2020 budget currently estimated at \$3.4 million.

# Assessed Valuation History

Year	Valuation	% Change
2008-09	\$16,384,894,448	1.85%
2009-10	\$16,170,616,537	-1.31%
2010-11	\$16,311,040,532	0.87%
2011-12	\$16,342,181,625	0.19%
2012-13	\$17,155,326,702	4.98%
2013-14	\$17,615,372,867	2.68%
2014-15	\$17,905,380,372	1.65%
2015-16	\$19,028,682,942	6.27%
2016-17	\$19,461,814,212	2.28%
2017-18	\$21,179,076,624	8.82%
2018-19	\$22,341,005,059	5.49%
2019-20 estimate	\$23,793,170,388	6.50%



# Estimated Property Tax Rate

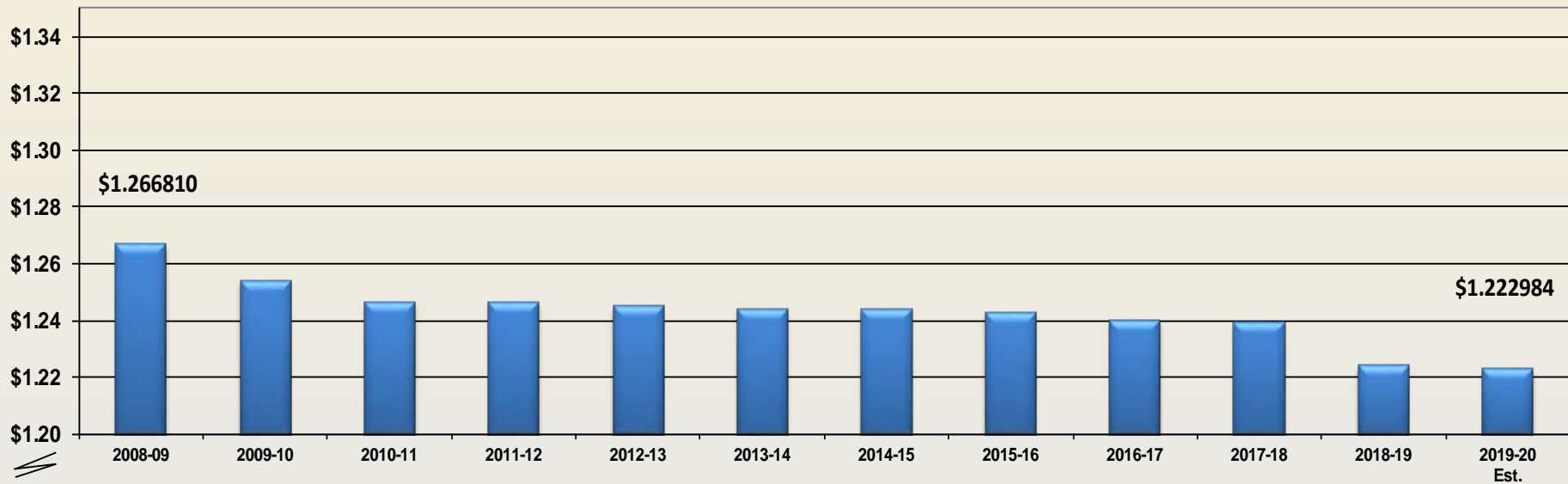
Fund	2017-18 Actual	2018-19 Actual	2019-20 Estimate	Change 2018-19 to 2019-20
General Fund	\$1.050000	\$1.040000	\$1.040000	\$0.000000
Building Fund	\$0.000000	\$0.000000	\$0.010000	\$0.010000
Bond Fund	\$0.161650	\$0.161184	\$0.151010	(\$0.010174)
Qualified Capital Purpose Fund	\$0.027284	\$0.022959	\$0.021974	(\$0.000985)
<b>Total</b>	<b>\$1.238934</b>	<b>\$1.224143</b>	<b>\$1.222984</b>	<b>(\$0.001159)</b>

<b>Educational Service Unit #18</b>	<b>\$0.015000</b>	<b>\$0.015000</b>	<b>\$0.015000</b>	<b>\$0.000000</b>
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Note: The 2019-20 rates are estimated until Lincoln Public Schools receives the certified valuation figure from the Lancaster County Assessor in August.

# History of LPS Property Tax Levy

Total LPS Property Tax Levy 2008-09 through 2019-20



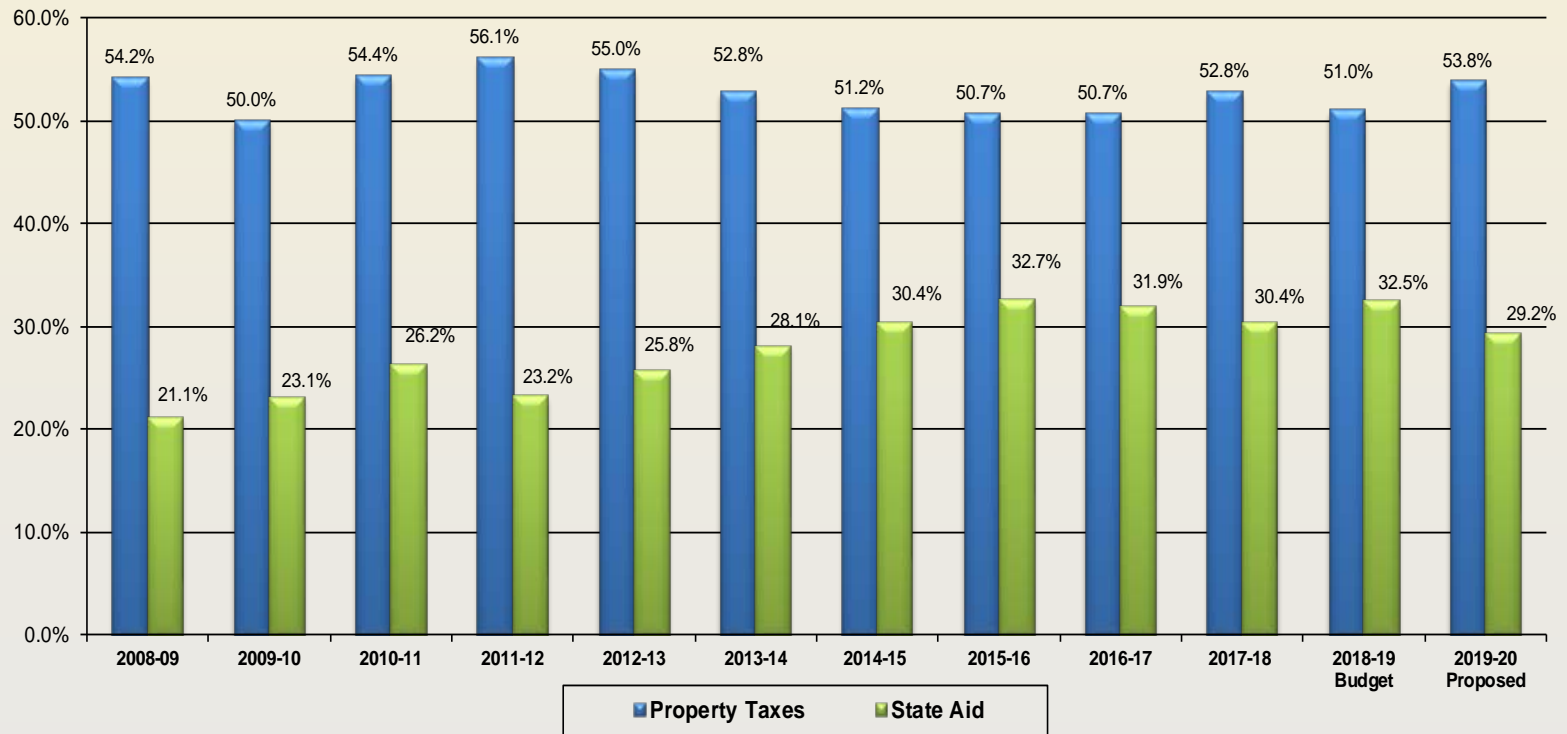
## History of School District Property Tax Levies - Lincoln Public Schools

Year	General Fund / Building Fund Levy Limit	General Fund Levy	Building Fund Levy (\$0.14 Limit)	Combined General Fund / Building Fund Levy	QCPUF Levy	Bond Fund Levy	Property Tax Reimb. Fund Levy	Total LPS Levy	
1995-96		1.4121	0.0931	1.5052	-	0.0894	-	1.5946	
1996-97		1.3883	0.1341	1.5224	0.0211	0.0825	-	1.6260	
1997-98		1.4228	0.1310	1.5538	0.0154	0.0584	0.0032	1.6308	
1998-99	1.10	1.1084	0.1241	1.2326	0.0163	0.0562	-	1.3051	\$1.10 Levy Limit (other than exemptions). Includes General Fund and Building Fund.
1999-00	1.10	1.1075	0.1293	1.2369	0.0173	0.1272	-	1.3813	
2000-01	1.10	1.0962	0.1346	1.2307	0.0174	0.1203	-	1.3684	
2001-02	1.00	1.0159	0.1400	1.1559	0.0168	0.1006	-	1.2732	\$1.00 Levy Limit (other than exemptions). 11/7/2000 and 4/3/2001 Levy Override Attempted and Failed.
2002-03	1.05	1.0165	0.1400	1.1565	0.0351	0.0914	-	1.2830	Temporary Aid Adjustment Starts.
2003-04	1.05	1.0518	0.1398	1.1917	0.0306	0.0819	-	1.3041	\$1.05 Levy Limit (other than exemptions) + Temporary Aid Adjustment continues.
2004-05	1.05	1.0767	0.1400	1.2167	0.0195	0.0781	-	1.3142	
2005-06	1.05	1.0742	0.1071	1.1813	0.0516	0.0813	-	1.3142	
2006-07	1.05	1.0340	0.0200	1.0540	0.0447	0.1778	-	1.2764	
2007-08	1.05	1.0328	0.0201	1.0529	0.0434	0.1756	-	1.2719	
2008-09		1.0476	-	1.0476	0.0426	0.1766		1.2668	\$1.05 Levy Limit. No Temporary Aid Adjustment.
2009-10	1.05	1.0346	-	1.0346	0.0426	0.1765		1.2537	
2010-11	1.05	1.0424	-	1.0424	0.0425	0.1613		1.2462	
2011-12	1.05	1.0487	-	1.0487	0.0372	0.1603		1.2462	
2012-13	1.05	1.0500	-	1.0500	0.0308	0.1639		1.2447	
2013-14	1.05	1.0500	-	1.0500	0.0298	0.1643		1.2441	
2014-15	1.05	1.0500	-	1.0500	0.0351	0.1588		1.2438	
2015-16	1.05	1.0500	-	1.0500	0.0342	0.1587		1.2429	
2016-17	1.05	1.0450	0.0050	1.0500	0.0309	0.1588		1.2397	
2017-18	1.05	1.0500	-	1.0500	0.0273	0.1617		1.2389	
2018-19	1.05	1.0400	-	1.0400	0.0230	0.1612		1.2241	
2019-20	1.05	1.0400	0.0100	1.0500	0.0220	0.1510		1.2230	

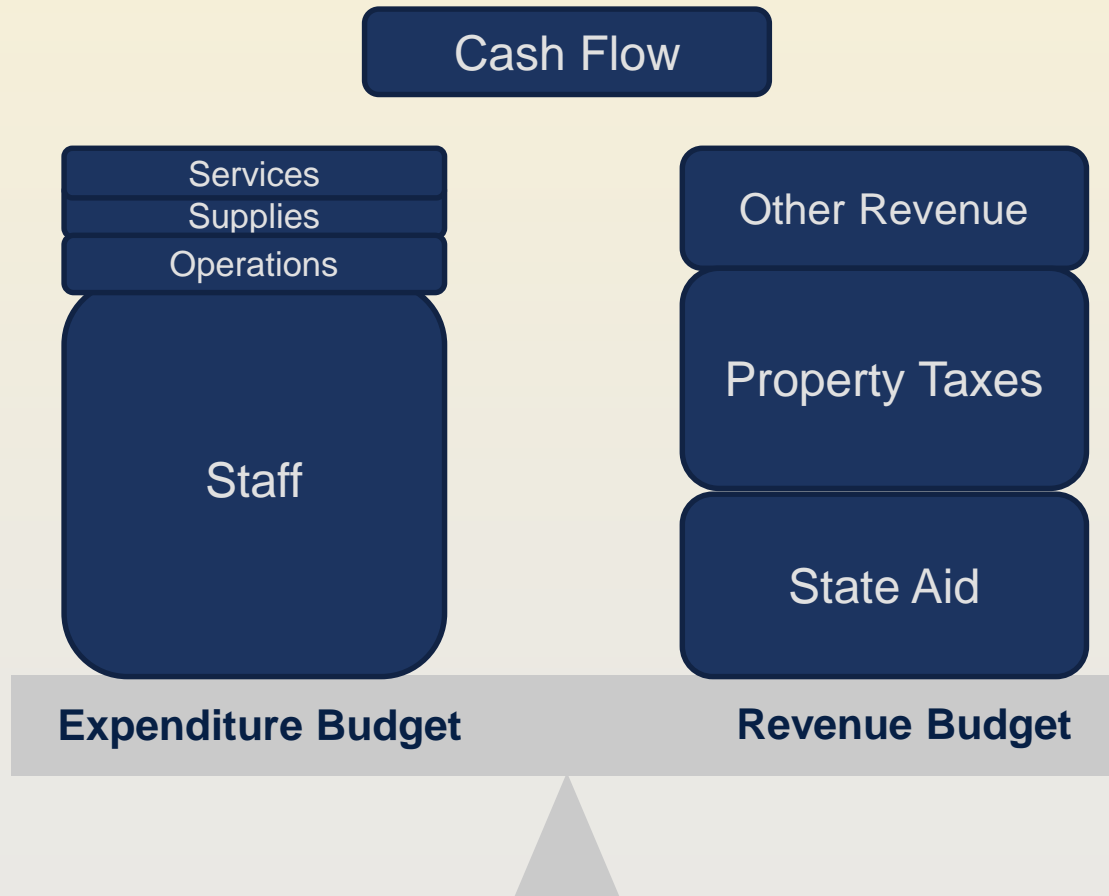
77-3442 2(d) Excluded from the limitations in subdivisions (2)(a) and (2)(c) of this section are amounts levied to pay for sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment and amounts levied to pay for special building funds and sinking funds established for projects commenced prior to April 1, 1996, for construction, expansion, or alteration of school district buildings. For purposes of this subsection, commenced means any action taken by the school board on the record which commits the board to expend district funds in planning, constructing, or carrying out the project.

# General Fund Property Taxes and State Aid Percentages

General Fund  
Property Taxes and State Aid Budget Percentages



# Two Budgets Built Together in Balance



# State Aid

School Year	Amount
2013-14	\$97,354,721
2014-15	\$110,771,864
2015-16	\$127,876,651
2016-17	\$126,425,026
2017-18	\$126,696,350
2018-19	\$146,654,723
2019-20	\$132,995,241

# State Equalization Aid Formula

## Needs

Average Daily Membership  
X  
Basic Funding  
plus allowances/adjustments

## Resources

Adjusted Valuation  
X  
Local Effort Rate \$1.00  
plus other actual receipts

State  
Equalization  
Aid

- Poverty Allowance
- Limited English Proficiency Allowance
- Summer School Allowance
- Special Receipts Allowance
- Transportation Allowance
- Distance Education Allowance
- Averaging Adjustment
- Student Growth Adjustment
- New School Adjustment
- Community Achievement Plan Adjustment
- Needs Stabilization
- Elementary Site Allowance
- Focus School & Program Allowance

- Allocated Income Taxes
- Other Actual Receipts
- Net Option Funding
- Community Achievement Plan Aid

# How does this compare nationally?

- The average for all states is 51% of revenue from state sources, compared to Nebraska at 32.7%.
- Nebraska ranks 49<sup>th</sup> out of fifty states, behind New Hampshire, in percentage of revenue from state sources.



\*Source: US Department of Commerce, Public Education Finances: 2017

# Property Value Per Student Calculated at \$1.04 levy for 2018-2019

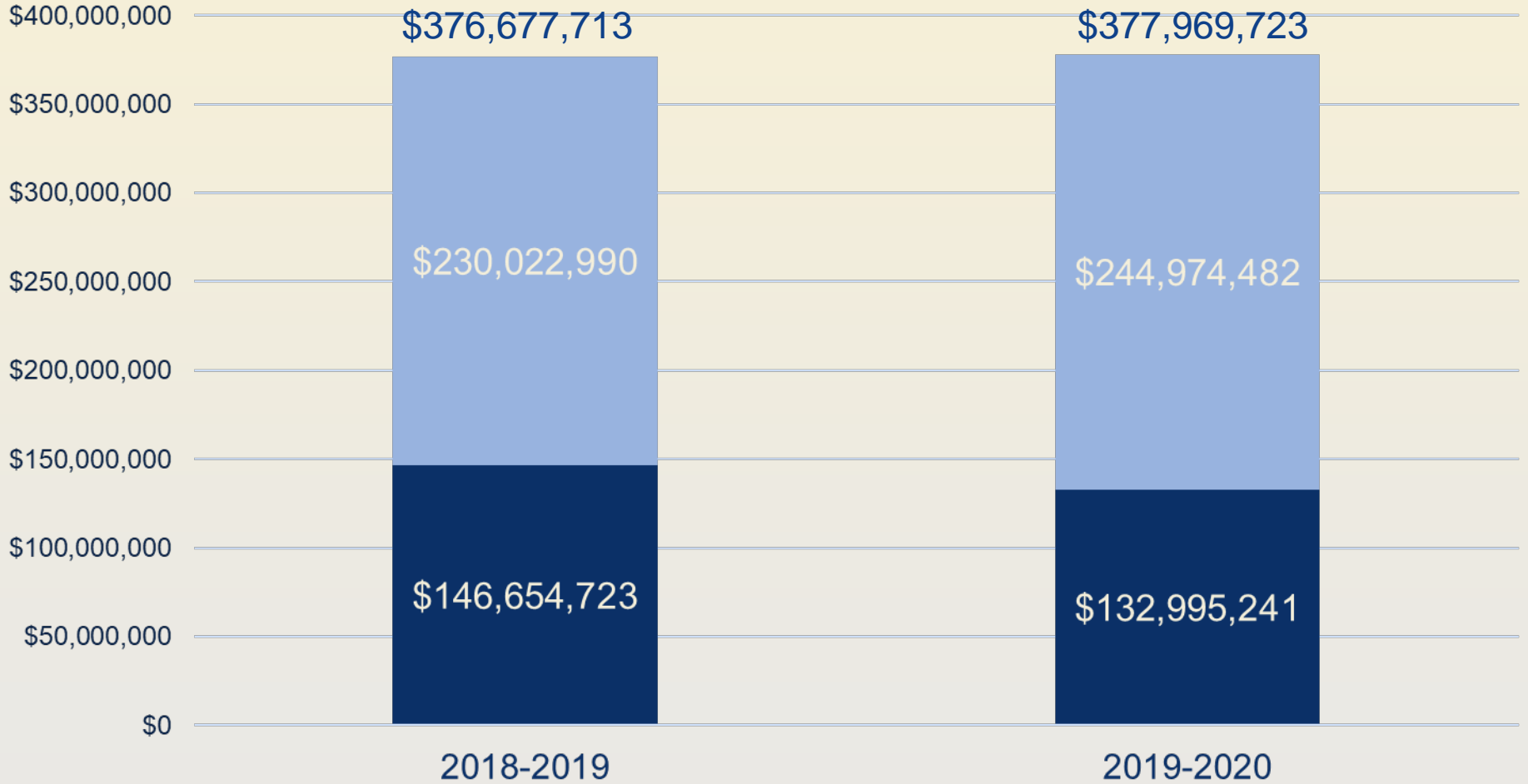
- Nebraska Average \$17,485
- Nebraska High \$60,209
- Lincoln Public Schools \$5,529

\*Source: Nebraska Department of Education Statistical Information

# Current School Funding Climate in Nebraska

- Petition Drive Filed 2018 – 35% refund on income taxes for property taxes paid.
  - One of the sponsors recently removed their name and stated the organization did not have the funding to collect signatures. Other sponsors are stating the signatures will be collected by volunteers.
- Legislative Resolution 8CA 2019 - Constitutional amendment to limit the total amount of property tax revenue that may be raised by political subdivisions.
  - Introduced by Sen. Linehan on behalf of the Governor. Did not advance in 2019 but carries over to 2020 session.
  - The total amount of property tax revenue raised by a political subdivision in any fiscal year shall not be more than three percent greater than the amount raised in the prior fiscal year.
  - This concept can also be placed on a ballot through the petition drive process.
- Legislative Bill 289 and many others will carry over to the 2020 legislative session.

# State Aid Plus Projected General Fund Property Tax Revenue Comparison



■ State Aid ■ Property Taxes

# Forecasting and Sustainability

- LPS uses a three-year forecast to estimate expenditures and revenues into the future.
- The goal of the three-year forecast is sustainability and stability; major swings in revenue are steadied through the utilization of cash flow.
- Cash flow is a tool used to stabilize swings in revenue through transfers into and out of cash flow.
- Our goal is to ensure programming and staffing decisions are sustainable over time.

# 2019-20 Proposed Budget of Expenditures - Estimated

*Adjusted to make year-to-year comparisons more meaningful.*

Fund	2019-2020 Budget of Expenditures	Bond Refunding and Future Debt Service Payment	Amounts Removed for Duplications	2019-2020 Budget for Comparison Purposes	Explanation
General Fund	\$ 458,572,910	\$ -	\$ -	\$ 458,572,910	
Federal Fund	\$ 50,000,000	\$ -		\$ 50,000,000	
Special Grants	\$ 9,000,000	\$ -		\$ 9,000,000	
Total Combined General Fund	\$ 517,572,910	\$ -	\$ -	\$ 517,572,910	
Special Building Fund	\$ 43,028,336	\$ -	\$ -	\$ 43,028,336	
QCPUF	\$ 52,977,178	\$ 46,320,733	\$ -	\$ 6,656,445	Excludes 41,745,000 potential bond refunding and 4,575,733 of future debt service payments.
Activity	\$ 8,500,000	\$ -	\$ 539,990	\$ 7,960,010	Transfer from General Fund for CIAF and Activities
Bond Fund	\$ 344,093,063	\$ 309,350,000	\$ -	\$ 34,743,063	Excludes 309,350,000 potential bond refunding
Depreciation	\$ 11,072,159	\$ -	\$ 1,357,589	\$ 9,714,570	Transfer from General Fund for Transportation and Uniforms
Insurance (Contingency) Fund	\$ 8,029,647	\$ -	\$ 3,403,810	\$ 4,625,837	Transfer from General Fund for Risk Management
Nutrition Services Fund	\$ 31,640,429	\$ -	\$ -	\$ 31,640,429	
Cooperative Fund	\$ 7,813,920	\$ -	\$ 2,051,225	\$ 5,762,695	Transfer from General Fund for TCA
Student Fee Fund	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	
<b>Grand Totals</b>	<b>\$ 1,025,727,642</b>	<b>\$ 355,670,733</b>	<b>\$ 7,352,614</b>	<b>\$ 662,704,295</b>	

# 2019-20 Summary of All Funds - Estimated

	2019-20 Beginning Balance	2019-20 Proposed Revenue	2019-20 Proposed Expenditure	2019-20 Budgeted Reserve
<b><u>Lincoln Public Schools</u></b>				
General Fund	\$ 92,442,422	\$ 455,114,723	\$ 458,572,910	\$ 88,984,235
Federal Fund	\$ (6,615,499)	\$ 50,000,000	\$ 50,000,000	\$ (6,615,499)
Special Grants	\$ 1,633,332	\$ 9,000,000	\$ 9,000,000	\$ 1,633,332
*Total Combined General Fund	\$ 87,460,255	\$ 514,114,723	\$ 517,572,910	\$ 84,002,068
Bond Construction Fund	\$ 3,783,864	\$ 30,050,000	\$ 33,833,864	\$ -
Building Fund	\$ 5,477,118	\$ 3,717,354	\$ 9,194,472	\$ -
*Total Combined Special Building Fund	\$ 9,260,982	\$ 33,767,354	\$ 43,028,336	\$ -
Phase II - Series 2009 Bonds	\$ 3,765,527	\$ -	\$ 3,709,248	\$ 56,279
Phase II and III - Series 2010 Bonds	\$ 1,439,490	\$ 47,690,833	\$ 48,899,576	\$ 230,747
QZAB (Qualified Zone Academy Bonds) <b>Bond Budget</b>	\$ 175,938	\$ 207,136	\$ 368,354	\$ 14,720
*Total Combined Qualified Capital Purpose Undertaking Fund	\$ 5,380,955	\$ 47,897,969	\$ 52,977,178	\$ 301,746
School Activity Fund	\$ 2,046,345	\$ 6,666,240	\$ 4,315,625	\$ 4,396,960
Central Interscholastic Athletic	\$ 2,350,615	\$ 1,833,760	\$ 4,184,375	\$ -
*Total Combined Activities Fund	\$ 4,396,960	\$ 8,500,000	\$ 8,500,000	\$ 4,396,960
Bond, Interest & Debt Retirement	\$ 30,298,193	\$ 344,970,185	\$ 344,093,063	\$ 31,175,315
Depreciation Fund	\$ 9,664,570	\$ 1,407,589	\$ 11,072,159	\$ -
Insurance (Contingency) Fund	\$ 3,260,837	\$ 4,768,810	\$ 8,029,647	\$ -
Nutrition Services Fund	\$ 8,734,429	\$ 22,906,000	\$ 31,640,429	\$ -
Cooperative Fund	\$ -	\$ 7,813,920	\$ 7,813,920	\$ -
Student Fee Fund	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
<b>Total</b>	<b>\$ 158,457,181</b>	<b>\$ 987,146,550</b>	<b>\$ 1,025,727,642</b>	<b>\$ 119,876,089</b>
<b><u>Educational Service Unit #18</u></b>				
Educational Service Unit #18	\$ 4,951,815	\$ 14,776,371	\$ 14,975,195	\$ 4,752,991
<b>Total</b>	<b>\$ 4,951,815</b>	<b>\$ 14,776,371</b>	<b>\$ 14,975,195</b>	<b>\$ 4,752,991</b>

\*Funds are combined to coincide with the format required by the Nebraska Auditor of Public Accounts.

# 2019-20 Coop Fund Budget Considerations

## Proposed Expenditure Changes Compared to 2018-19 Budget

Area	Amount
Changes in administrative staff and increase in professional learning for instructional coaches	(\$43,090)
Increase in certificated staff for Health Science, E-Learning, and optional period	99,350
Increase optional period to meet expenditures	6,550
Add thirteen mid-day routes for TCA	195,420
<b>Total Coop Fund Budget Considerations</b>	<b>\$258,230</b>

# 2019-20 ESU Fund Budget Considerations

## Proposed Expenditure Changes Compared to 2018-19 Budget

Area	Amount
Assessment/Evaluation:	
Changes in administrative staff and increase in professional development budget	(\$32,450)
Professional Learning:	
Contracted services with the COOP fund	(\$5,380)
County Youth Services (Pathfinders):	
Reduce 1.2 teacher and .4375 technician Negotiations and changes to match contract	(\$93,870)
<b>Total ESU Fund Budget Considerations</b>	<b>(\$131,700)</b>

# How Does LPS Compare?

- In 2017-18, LPS ranked 224<sup>th</sup> out of 244 school districts in Nebraska in per pupil spending.
- In 2017-18, LPS spent \$11,508 per pupil compared to the state of Nebraska average of \$12,613.
- In 2018-19, out of 244 school districts in the state of Nebraska, 110 or 45% had fewer than 310 students.

\* Information from Nebraska Department of Education

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