

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**DESCRIPTION OF DISBURSEMENTS FOR SCHOOL DISTRICTS**  
AND 2016/17 STATEWIDE GENERAL FUND DISBURSEMENTS PER FUNCTION AND AS A PERCENTAGE OF TOTAL GENERAL FUND  
DISBURSEMENTS

FUNCTION	FUNCTION NAME	DEFINITION OF DISBURSEMENT	2016/17 STATEWIDE TOTALS	
			TOTAL DISBURSEMENTS	% OF TOTAL
1100	REGULAR INSTRUCTIONAL PROGRAMS	Program activities dealing directly with the teaching of pupils, or the interaction between a teacher and pupils. Includes all costs which assist in the Non-Special Education instructional process.	1,551,994,160.37	42.0202 %
1115	TOTAL CAREER ACADEMY (RULE 47)	Expenditures for a Career Academy Program which have been approved and/or received continued approval by the Commissioner of Education pursuant to §79-777 and NDE Rule 47. A Career Academy Program is a sequence of credit-bearing academic and career technical education courses reflecting a state-approved Program of Study selected by a district in response to local, regional, or state employment needs and demand for expertise.	3,487,775.90	0.0944 %
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	Expenditures for preventative services for school age children who are not identified or verified as having a disability but who demonstrates a need for specially designed assistance.	8,429,576.11	0.2282 %
1150	ENGLISH LANGUAGE LEARNERS INSTRUCTIONAL PROGRAMS	Programs that are directly attributable to students from homes where the English language is not the primary language. Includes only those activities that are beyond the general instructional costs.	72,570,423.17	1.9648 %
1160	POVERTY INSTRUCTIONAL PROGRAMS	Programs that are directly attributable to students living in poverty. Includes only those activities that are beyond the general instructional costs.	187,857,995.33	5.0862 %
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	Qualified Early Childhood Educational programs that are approved by the Nebraska Department of Education.	12,733,698.31	0.3448 %
1195	REGULAR INSTRUCTIONAL PROGRAMS BELOW AGE FIVE (FLEX-SPENDING)	Expenditures for preventative services for children ages birth to five who are not identified or verified as having a disability but who demonstrates a need for specially designed assistance.	582,268.00	0.0158 %
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	Program activities dealing directly with the teaching of special education pupils. Includes only costs for Special Education program activities. Special Education transportation costs are not included under this function.	440,655,549.81	11.9307 %
1280	SPED EDUCATION - UNIFIED SPORTS	Expenditures for special education students to participate in NSAA sanctioned "Unified Sports" that are in excess of those costs that would be incurred if the student was not in special education. Accommodation expenditures required for a special education student to participate in "Unified Sports" will be identified in the special education student's IEP.	17,270.20	0.0005 %
1291	EARLY CHILDHOOD SPECIAL EDUCATIONAL INSTRUCTIONAL - AGES 3-5	Special Education programs for early childhood children ages 3-5 funded through local sources only.	12,385,339.00	0.3353 %

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1292	EARLY CHILDHOOD SPECIAL EDUCATIONAL INSTRUCTIONAL - AGES 0-2	Special Education programs for early childhood children ages 0-2 funded through local sources only.	907,259.15	0.0246 %
2100	SUPPORT SERVICES - PUPILS	Includes those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. Activities include, but are not limited to, Attendance, Social Work, Guidance, Health and Psychological Services.	130,577,197.69	3.5354 %
2200	SUPPORT SERVICES - STAFF	Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. Activities include, but are not limited to, Staff Training, Curriculum Development, School Library, Audio-Visual and Educational Television.	110,697,697.73	2.9971 %
2310	BOARD OF EDUCATION	Activities of the elected body which has been vested with responsibilities for educational planning and policy making for the local school districts.	18,904,645.55	0.5118 %
2320	EXECUTIVE ADMINISTRATION SERVICES	Activities performed by the Superintendent and such assistants as deputy, associate, and assistant superintendents, in the general administration of and management of all affairs of the local school district.	78,961,520.62	2.1379 %
2330	District Legal Services	Activities performed by "in-house" legal staff employed by the district and legal services contracted by the district. Also includes any judgments and related expenses.	5,751,478.21	0.1557 %
2400	OFFICE OF THE PRINCIPAL	Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, other assistants and clerical staff for these activities.	191,330,959.52	5.1803 %
2510	GENERAL ADMINISTRATION - BUSINESS SERVICES	Activities concerned with the fiscal operations of the school district such as budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.	90,262,618.43	2.4439 %
2520	VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN STUDENT TRANSPORTATION VEHICLES	Activities concerned with acquiring and maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such activities as purchasing, repairing, cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Costs for providing pupil transportation are not included in this function.	4,311,775.01	0.1167 %

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2600	SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S)	Maintenance includes activities required to keep the grounds, buildings and building equipment at their original condition of completeness and efficiency through repairs or replacement. Operations include activities concerned with keeping the building and grounds ready for daily use. This includes keeping the physical plant heated, lighted, and ready for use. The disbursements for operating a teacherage are included in this function.	373,650,536.80	10.1166 %
2750	REGULAR PUPIL TRANSPORTATION	Activities concerned with the conveyance of pupils to and from school. Included are such activities as contracting, payments to parents, purchasing vehicles, leasing vehicles, servicing vehicles, and all costs associated with operating the vehicle.	88,962,299.08	2.4087 %
2755	REGULAR PUPIL TRANSPORTATION - OPEN ENROLLMENT IN LEARNING COMMUNITY	Conveyance of pupils to and from schools within a Learning Community, as provided by statute.	4,554,769.29	0.1233 %
2760	SCHOOL AGE SPECIAL EDUCATION TRANSPORTATION	Activities concerned with the conveyance of school aged (K-12) handicapped children to and from school. Included are such activities as contracting, payment of parents, leasing, servicing vehicles, and appropriate costs associated with operating the vehicles. Does not include the costs for transporting special education students that are below age five.	35,758,883.15	0.9682 %
2765	BELOW AGE FIVE SPECIAL EDUCATION PUPIL TRANSPORTATION	Activities concerned with the conveyance of Below Age Five Special Education children funded with state and local sources.	5,195,521.47	0.1407 %
3000	COMMUNITY SERVICES	Activities which are not directly related to the provisions of education for pupils in the local school district. These activities may be for students, staff or other community participants. These include, but are not limited to, services such as community recreation programs, civic activities, child care centers and libraries.	1,913,575.15	0.0518 %
3400	CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS	Expenditures financed by categorical grants received from corporations, foundations, and other non-governmental sources.	20,376,220.09	0.5517 %
3500	STATE CATEGORICAL PROGRAMS	Disbursement of the funds received by the school from the Education Innovation Fund (Excellence in Education) and School Technology Fund.	18,311,377.68	0.4958 %
4000	FEDERAL PROGRAMS	EXAMPLES - Title I, Title II, Title III, Title IV, Title VI B, IDEA, Carl Perkins, MEDICAID inPublic Schools, Title 8, Johnson-O'Malley, Flood Control, Forest Reserve, Other Non-Categorical, Indian Education, Head Start, Child and Adult Care Food Programs, Adult Basic Education, Other Categorical, Categorical Grants from Corporations & Other Private Interests.	187,935,558.20	5.0883 %

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5000	DEBT SERVICES	The repayment of a debt, including payments of both principal and interest. Repayment of taxes, previously paid to the school district, are also included in this function.	6,794,863.55	0.1840 %
5100	IDEA MAINTENANCE OF EFFORT NON-COMPLIANCE RECOVERY	Repayment resulting from non-compliance with IDEA Maintenance of Effort requirements. Repayment, with non-federal funds, is equal to the amount by which the LEA failed to maintain its level of SPED expenditures in a specific school fiscal year.	44,486.00	0.0012 %
6000	SUMMER SCHOOL	Costs of summer school programs or programs conducted by the school district that is between regularly scheduled terms (this applies to breaks if providing a year-round school program). These activities include, but are not limited to, summer Driver Education.	13,874,554.23	0.3757 %
7000	ADULT EDUCATION	Expense of public educational programs which provide opportunity for adults and out-of-school youth to further their education regardless of their previous educational attainment.	178,053.88	0.0048 %
8000	TRANSFERS	Transactions which withdraw funds from one fund and place it in another. This function does not include interfund loans.	13,478,399.90	0.3649 %
	<b>GRAND TOTAL</b>	<b>Total of all disbursements</b>	<b>\$3,693,448,306.58</b>	<b>100.0000 %</b>