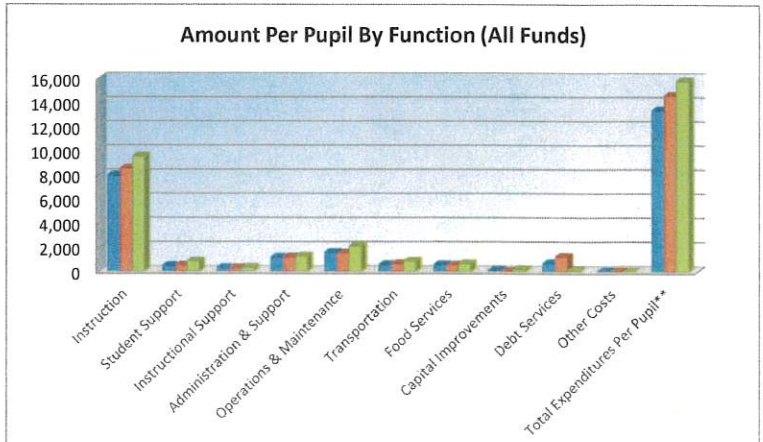
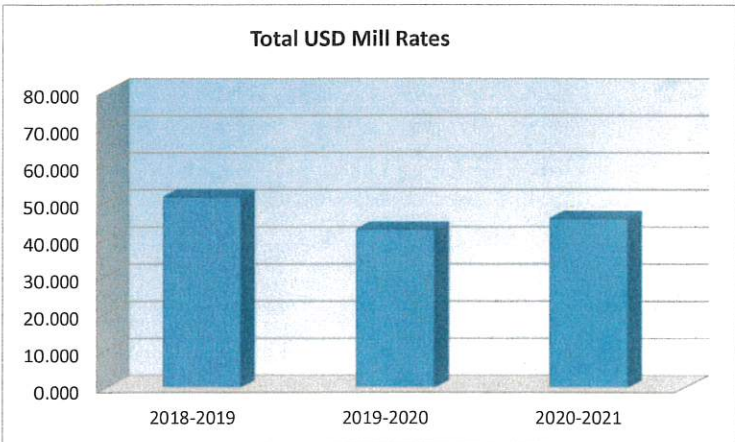
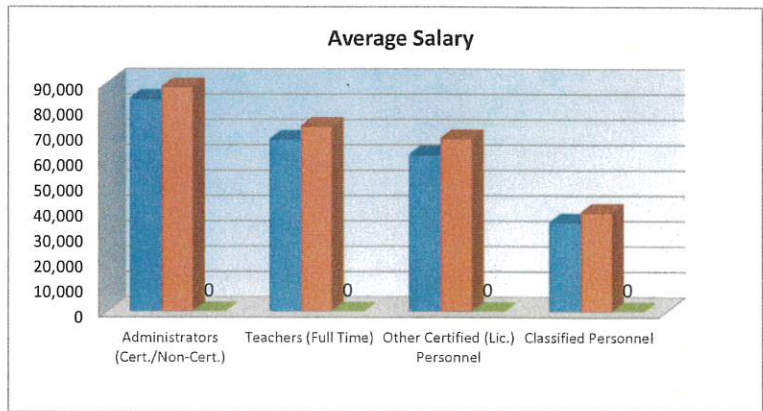
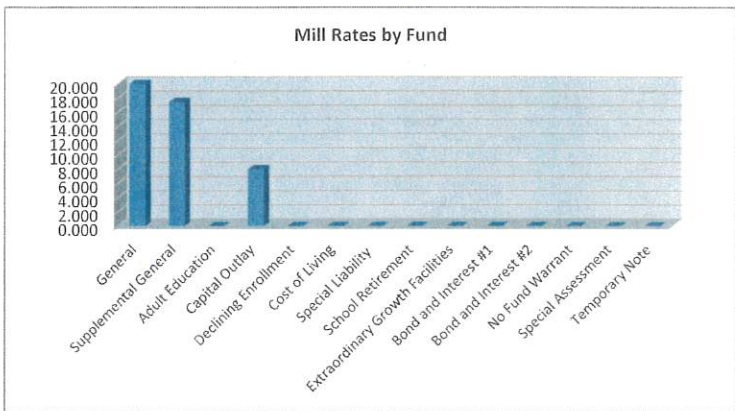
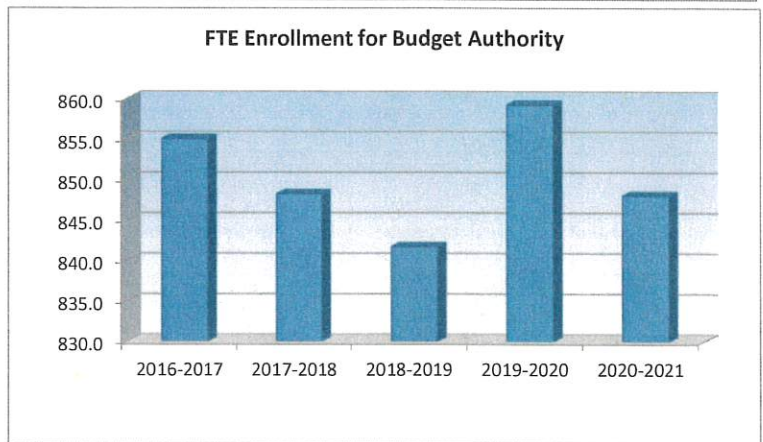
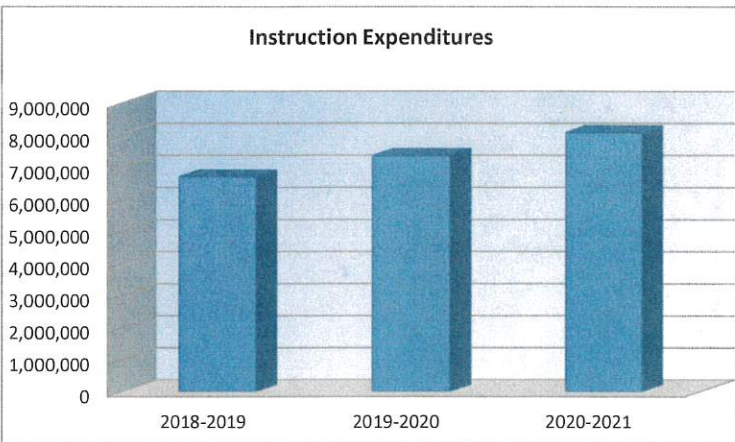
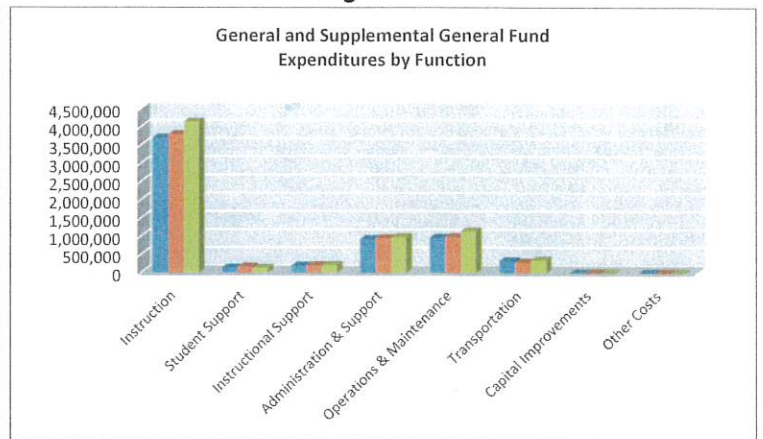
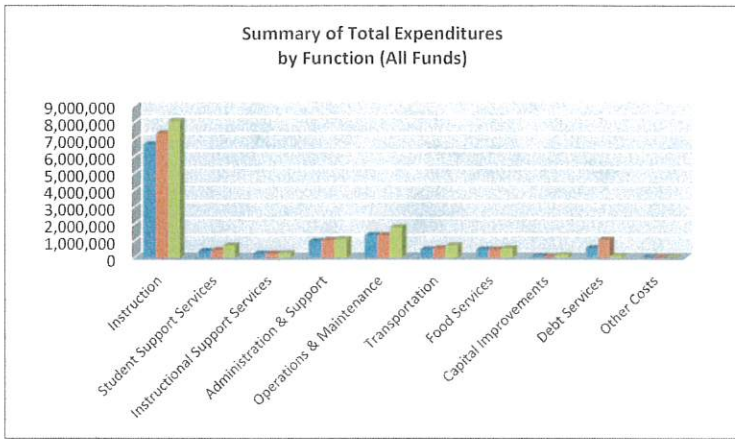


USD 340 - Jefferson West - Summary



2018-2019

2019-2020

2020-2021

NOTICE OF HEARING 2020-2021 BUDGET

The governing body of Unified School District 340 will meet on the 10th day of August, 2020 at 6:00 PM, at 3675 74th St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Office and will be available at this hearing.

The Amount of 2020 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2020-2021 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2018-2019 Actual		2019-2020 Actual		PROPOSED BUDGET 2020-2021		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2020 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	6,799,640	20.000	7,142,146	20.000	7,384,875	862,026	20.000
Supplemental General (LOB)	08	2,164,519	15.792	2,186,873	14.542	2,453,752	831,716	17.447
SPECIAL REVENUE								
Federal Funds	07	98,767		110,806		155,153		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	606,239		673,266		741,000		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	616,080	7.999	835,672	7.999	1,822,500	381,359	8.000
Driver Training	18	14,248		8,650		15,885		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	471,403		465,954		538,400		
Professional Development	26	18,492		24,512		27,900		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,826,599		1,860,471		2,008,626		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	249,790		259,735		270,000		
Gifts and Grants	35	26,018		27,314		18,020		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0		0		
KPERS Special Retirement Contribution	51	476,854		735,431		833,243		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	44,457		90,151		0		
Activity Fund	56	62,137		79,445		0		
DEBT SERVICE								
Bond and Interest #1	62	495,063	7.434	982,125	0.000	0	0	0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES**								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	13,970,306	51.225	15,482,551	42.541	16,269,354	2,075,101	45.447
Less: Transfers	105	2,722,704	xxxxxx	2,912,216	xxxxxx	2,887,551	xxxxxxxx	xxxxxxxx
NET USD EXPENDITURES	110	11,247,602	xxxxxx	12,570,335	xxxxxx	13,381,803	xxxxxxxx	xxxxxxxx
TOTAL USD TAXES LEVIED	115	2,133,909	xxxxxx	1,860,313	xxxxxx	2,075,101	xxxxxxxx	xxxxxxxx
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	2,133,909		1,860,313		2,075,101		
Assessed Valuation - General Fund	128	\$38,717,351		\$40,982,128		\$43,101,318		
Assessed Valuation - All Other Funds	130	\$43,110,426		\$45,542,585		\$47,669,870		
Assessed Valuation - Capital Outlay	129	43,110,426		\$45,542,585		\$47,669,870		
Outstanding Indebtedness, July 1		2018		2019		2020		
General Obligation Bonds	135	1,435,000		970,000		0		
Capital Outlay Bonds	140	278,933		244,067		210,000		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	1,713,933		1,214,067		210,000		

* Tax Rates are expressed in Mills

** Sponsoring District Only

President

Clerk of the Board

**USD Form 150
2020-2021
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1. 2020-21 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (4 yr old.) (from Table I)		=	<u>859.2</u>
2. Estimated 2020-21 Preschool-Aged At-Risk (4 yr old) FTE enrollment (See Footnote(e)) (Count as .5 FTE)	9/20/20 <u>0.0</u> + 2/20/21 <u>0.0</u>	=	<u>0.0</u>
3. 2020-21 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (4 yr old) (Line 1 + Line 2)		=	<u>859.2</u>
4. Estimated 2020-21 weighted low enrollment and high enrollment. (from line 3)	<u>859.2</u> x <u>0.294199</u> factor (from Table II) (see Footnote (a) and (b))	=	<u>252.8</u>
5. Estimated 2020-21 Bilingual Weighting		=	<u>0.0</u>
A. (9/20/20 Contact Hrs <u>0.0</u> + 2/20/21 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>0.0</u>
B. (9/20/20 ELL Headcount <u>0</u> + 2/20/21 ELL Hdct <u>0</u>) x .185		=	<u>0.0</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2020-21 Career Technical Education (CTE) weighting (see Footnote (c))	(9/20/20 CTE contact hrs <u>160.5</u> + 2/20/21 contact hrs <u>0.0</u>) / 6 x 0.5	=	<u>13.4</u>
7. Estimated 2020-21 At-Risk Student Weighting			
9/20/20 Free Lunch <u>185</u> + 2/20/21 Free Lunch <u>0</u> x 0.484		=	<u>89.5</u>
8. Estimated 2020-21 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>0.0</u>
9. Estimated 2020-21 School Facilities Weighting (see Footnote (d))	9/20/20 School Facilities FTE <u>0.0</u> + 2/20/21 School Facilities FTE <u>0.0</u> x 0.25	=	<u>0.0</u>
10. Estimated 2020-21 Transportation Weighting (Table III, Line 6)	<u>367,495</u> + \$4,569	=	<u>80.4</u>
11. Estimated 2020-21 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> + \$4,569	=	<u>0.0</u>
12. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (f)	<u>1,466,869</u> + \$4,569	=	<u>321.0</u>
13. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
14. Estimated 2020-21 Virtual State Aid (Table IV, Line 4)		=	<u>\$0</u>
15. Estimated 2020-21 operating budget excludes COLA. (Lines 3 through 13 times BASE + Line 14)	<u>1,616.3</u> x \$4,569 + 0	=	<u>\$7,384,875</u>
16. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 (maximum allowed for this district) ÷ \$4,569 (Amt district will use, up to the maximum)	=	<u>0.0</u>
17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16)	<u>1,616.3</u> x \$4,569 + 0	=	<u>\$7,384,875</u>

Local Option Budget -- See Form 155

18. Estimated 2020-21 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed) (Lines 3 through 11 + 16) = 1295.3 x 4608 = \$5968742 + <u>1,466,869</u> (Spec Ed)		=	<u>\$7,435,611</u>
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TABLE I - KSA 72-5132

	NO	USD#	340
1. Does the district qualify for the 3 yr Average?			
2. 9/20/17 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)			= 848.2
3. 2/20/18 Audited FTE of new students of military families, not enrolled on 9/20/17. (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)		0.0	= 0.0
4. 9/20/18 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)			= 841.7
5. Estimated 2/20/19 Audited FTE of new students of military families, not enrolled on 9/20/18. (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)		0.0	= 0.0
6. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)			= 859.2
7. 2/20/20 Audited FTE of new students of military families, not enrolled on 9/20/19. (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)		0.0	= 0.0
8. Sept. 20, 2017, FTE enrollment plus 2/20/18 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)			= 848.2
9. Sept. 20, 2018, FTE enrollment plus 2/20/19 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)			= 841.7
10. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)			= 859.2
11. 3 YR AVG FTE*: ($\frac{848.2}{(\text{line } 8)} + \frac{841.7}{(\text{line } 9)} + \frac{859.2}{(\text{line } 10)} \div 3 = \frac{849.7}{(\text{goes to line } 11)}$		= 0.0
* Excludes Preschool-Aged At-Risk (4 yr old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.			
12. 2020-21 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).			= 859.2
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)			= 859.2

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]+3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]+3642.4} -1
1622 and over	0.03504

E Is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

{[5406 - 1.237500 (954.0 - 300)]+3642.4}-1
 {[5406 - 1.237500 (654.0)]+3642.4}-1
 {[5406 - 809.325]+3642.4}-1
 {4597.675+3642.4} -1
 1.261991-1
 0.261991

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2020.			= 68.0
2. All public pupils transported or for whom transportation is being made available 9-20-2020 who reside in the district 2.5 miles or more (Estimated)	500.0	+ 2-20-21	0.0 = 500.0
3. Index of density = Line 2	500.0	divided by Line 1	68.0 = 7.353
4. Using index of density (Line 3), determine Per Capita Allowance.			= \$670
		Factor A [BASE Change]	1.0970
		Factor B [Transported Students times Per Capita Allowance]	\$335,000
		Factor C [Factor B times Constant]	\$335,000
		Factor D [Factor C times Factor A]	\$367,495
6. Take higher of 2020-21 Trans. State Aid 367,495 or 2016-17 Trans. State Aid 339,746 (to Line 10, Page 1)			= 367,495

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

1. Estimated 9/20/20 FTE enrollment for full-time students enrolled in virtual programs.	0.0 X	\$5,000	=	0
2. Estimated 9/20/20 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	\$1,700	=	0
3. Estimated Virtual Credits* (19 years and older).	0.00 X	\$709	=	0
4. Estimated Virtual State Aid (Lines 1 plus 2 plus 3)			=	\$0

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) is offered for credit; (2) uses distance-learning technologies which predominately use Internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)

USD# 340

1. Estimated 2020-21 Free Lunch Percentage (1B divided by 1A)			=	<u>21.59 %</u>
A. 9/20/20 + 2/20/21 Headcount (from Open page)		=	<u>857</u>	
B. 9/20/20 + 2/20/21 Free Lunch Headcount (from Open page)		=	<u>185</u>	
2. Estimated 2020-21 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>0.0</u>
A. USD Level (i or ii)		=	<u>0.0</u>	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		=	<u>0.0</u>	

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2020 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{0.0}{0.0} \div 6 \times 0.395 = 0.0000$ (Record on Line 5)
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2020 and multiplying by factor of 0.185. Total headcount $0 \times 0.185 = 0.0000$ (Record on Line 5)
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2020 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{160.5}{26.7500} \div 6 = 26.7500$ (Record on Line 6)
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that passed a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.
- (e) Preschool-Aged At-Risk (4 yr old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)

e) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-5139). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new classroom facility will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculation would be utilized.

Example #1: (For new buildings.)

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	77.0
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		320.0 X 0.25 = 80.0 X \$4,569 = \$365,520

Example #2: (For new additions)

Total number of students in each new classroom _____
 Number of class periods (divide by) _____
 Full-time equivalent enrollment = _____

Example:	New classroom A =	105	students for the day
	New classroom B =	154	students for the day
	New classroom C =	133	students for the day
	New classroom D =	121	students for the day
	TOTAL =	513	
	divide by	7	class periods
	=	73.3	FTE

Weighting for above example: 73.3 X 0.25 = 18.3 X \$4,569 = \$83,613.

Qualifying for the 3yr Average (Goes to Table I)

- | | |
|--|-------|
| 1. Did the district receive Federal Impact Aid? | = YES |
| 2. Did the district have a military dependent student enrolled during the 2019-2020 school year? | = YES |
| 3. Did the district decline in enrollment for 2019-2020 school year compared to the 2018-2019 school year? | = NO |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/21 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/20 Est. FTE Enrollment 848.0 = NO

FORM 155
2020-2021 LOCAL OPTION BUDGET

1. Authorized percent for 2020-21 school year (Max 30%)	=	<u>30.00</u> %
2. Authorized percent due to Election to increase LOB authority (Max 33%)		
	Expires	<u> </u> = <u>0.00</u> %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)		
School year it expires	Expires	<u>9999</u> <u>33.00</u> %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>33.00</u> %
5. Percent certified on April as provided by KSA 72-5143	=	<u>33.00</u> %
6. COMPUTED LOB FOR 2020-2021		
(2020-21 LOB Base General Fund \$ <u>7,435,611</u> X Lower of Line 4 or Line 5		\$ <u>2,453,752</u>
7. ADOPTED LOB FOR 2020-2021		\$ <u>2,453,752</u>

Note: Minimum adopted LOB must be 15% of LOB Base General Fund.

KSA 72-5143

(2)(A) The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.

Percent of at-risk weighting to total adjusted (weighted) enrollment: 5.54 %
 Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$135,938

(2)(B) The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the bilingual education fund of such school district.

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.00 %
 Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$0