

Agenda—Special Board Meeting
USD 410 District Office Conference Room
August 18, 2014, 7:00 p.m.

A. Special Meeting Called to Order

B. 2014-15 Budget Hearing (Appendix A)

The budget hearing is an opportunity for the board to hear public comments relative to the 2014-15 USD 410 budget published in the Hillsboro Star Journal on August 6, 2014.

Code 99 of the budget (Mill Levy & Expenditure Projections) has been included as **Appendix A**.

➤ *No Action Requested*

C. Approval of Agenda

➤ *Recommended Action*

Motion to approve the agenda as presented

D. Action/Discussion Items

1. Approval of 2014-15 Budget (Appendix A; Appendix B)

This is an opportunity for the board to discuss and take action on the 2014-15 budget. Below are the details of the proposed mill levies for each of the funds with actual levied amounts for FY13 and FY14 and published amounts for FY15. Our supplemental general fund mill levy was reduced because state aid on it increased as per the new school finance law. This budget reflects 33% supplemental general fund authority. All other fund mill levies are nearly identical to the previous year. The total is a **2.088** mill *decrease*. **Appendix A** is the published “Code 99” form. **Appendix B** is our projected enrollment and revenue form, “Form 150.”

Fund	FY 2013 Actual	FY 2014 Actual	FY 2015 Published	FY 2014 Actual to 2015 Published
General	20.000	20.000	20.000	0.000
Supp. General	27.321	24.036	21.946	(2.090)
Capital Outlay	3.047	7.998	8.000	0.002
Bond & Interest	12.134	10.597	10.597	0.000
Total	62.502	62.631	60.543	(2.088)

➤ *Recommended Action:*

Motion to approve the following mill levies for the 2014-15 budget:

Fund	FY 2015 Published
General	20.000
Supp. General	21.946
Capital Outlay	8.000
Bond & Interest	10.597
Total	60.543

2. Hillsboro High School Wrestling Cooperative Agreement (Appendix C)

Canton-Galva has requested Hillsboro High School to sponsor a cooperative in wrestling with them. KSHSAA member schools must agree to a cooperative and apply to KSHSAA for approval by September 1 for winter sports. Cooperative sponsorship agreements will be for a two year period. They may be voided at any time by a mutual agreement of both schools. Quasi-team sports, including wrestling, require the schools to separate for post season competition; therefore, forming a KSHSAA cooperative in a quasi-team sport does not impact KSHSAA classifications. **Appendix C** provides the board with the official KSHSAA Cooperative Sponsorship Form.

➤ ***Recommended Action***

Motion to approve the KSHSAA Cooperative Sponsorship with Canton-Galva High School in wrestling for the 2014-15 and 2015-16 school years.

E. Adjournment

NOTICE OF HEARING 2014-2015 BUDGET

The governing body of Unified School District 410 will meet on the 18th day of August, 2014 at 7:00 PM, at USD 410 District Office at 416 South Date 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 the USD 410 District Office and will be available at this hearing.

The Amount of 2014 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2014-2015 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	2012-2013 Actual		2013-2014 Actual		PROPOSED BUDGET 2014-2015		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2014 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	4,558,625	20.000	4,463,988	20.000	4,403,606	654,940	20.000
Supplemental General (LOB)	08	1,542,949	27.321	1,508,323	24.036	1,638,202	794,532	21.946
SPECIAL REVENUE								
Bilingual Education	14	8,911		13,830		13,250		
Virtual Education	15	20,725		26,099		29,000		
Capital Outlay	16	308,511	3.047	233,638	7.998	866,000	289,630	8.000
Driver Training	18	9,120		10,243		13,400		
Food Service	24	314,983		323,366		337,288		
Professional Development	26	31,191		37,543		44,375		
Parent Education Program	28	106,931		118,694		126,000		
Special Education	30	1,106,264		1,121,370		1,164,971		
Vocational Education	34	451,019		480,160		460,981		
Federal Funds	07	94,028		85,293		85,750		
Gifts and Grants	35	22,148		65,491		45,671		
At Risk (4Yr Old)	11	60,835		54,682		72,250		
At Risk (K-12)	13	356,058		326,239		262,206		
KPERS Special Retirement Contribution	51	338,138		374,540		430,721		
Activity Fund	56	68,822		78,169				
DEBT SERVICE								
Bond and Interest #1	62	526,580	12.134	531,205	10.597	428,480	383,655	10.597
TOTAL USD EXPENDITURES	100	9,925,838	62.502	9,852,873	62.631	10,422,151	2,122,757	60.543
Less: Transfers	105	2,136,535	xxxxxx	1,797,313	xxxxxx	2,023,799	xxxxxxxx	xxxxxxx
NET USD EXPENDITURES	110	7,789,303	xxxxxx	8,055,560	xxxxxx	8,398,352	xxxxxxxx	xxxxxxx
TOTAL USD TAXES LEVIED	115	2,111,118	xxxxxx	2,205,550	xxxxxx	2,122,757	xxxxxxxx	xxxxxxx
TOTAL TAXES LEVIED	125	2,111,118		2,205,550		2,122,757		
Assessed Valuation - General Fund	128	\$31,261,902		\$32,697,459		\$32,747,022		
Assessed Valuation - All Other Funds	130	\$34,897,954		\$36,321,526		\$36,203,745		
Outstanding Indebtedness, July 1		2012		2013		2014		
General Obligation Bonds	135	7,105,000		7,250,000		7,035,000		
Lease Purchase Principal	153	14,311		0		0		
TOTAL USD DEBT	155	7,119,311		7,250,000		7,035,000		

* Tax Rates are expressed in Mills

** Sponsoring District Only

President

Clerk of the Board

**USD Form 150
2014-2015
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 20

1. Estimated 9-20-2014 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)	=	<u>549.0</u>
2. Estimated 9-20-2014 4yr old at risk FTE enrollment (e) (Must be approved.)(At-risk students count as .5 FTE)	=	<u>5.0</u>
<u>5.0</u> + <u>0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2014 FTE Enrollment (Line 1 + Line 2)	=	<u>554.0</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2014 FTE enrollment (from line 3)	=	<u>220.4</u>
<u>554.0</u> x <u>0.397890</u> factor (from Table II or pages 5, 6)		
5. Estimated weighted bilingual education enrollment. 9-20-2014 bilingual FTE (a)	=	<u>0.3</u>
<u>0.8333</u> + <u>0.0000</u> (Table IV, Line 5) x 0.395		
6. Estimated weighted vocational education enrollment. 9-20-2014 vocational education FTE(b)	=	<u>33.3</u>
<u>66.6667</u> + <u>0.0000</u> (Table IV, Line 6) x 0.5		
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2014	=	<u>73.0</u>
<u>160</u> + <u>0</u> (Table IV, Line 7) x 0.456		
8. Estimated High At-Risk Weighting. District's calculated free lunch percentage for current year: (Comes from Table VI, Line 1) 28.90% District's calculated students per square mile: Line 3 / square miles in district = 554 / 231.8 = 2.4		
a. Number of students eligible for free lunch (at least 50%)	(160+0) x 0.105 =	<u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(160+0) x 0.105 =	<u>0.0</u>
c. Number of students eligible for free lunches (35-49.99%)	(160+0) x (0.289-0.3500) x 0.7 =	<u>0.0</u>
9. Estimated weighted FTE for new facilities. 9-20-2014 enrollment of students attending a new facility (d)	=	<u>0.0</u>
<u>0.0</u> + <u>0.0</u> (Table IV, Line 9) x 0.25		
10. Estimated weighted FTE for transportation. (Table III, Line 5)	=	<u>42.7</u>
11. Estimated weighted FTE virtual enrollment. (Table V, Line 3)	=	<u>7.4</u>
12. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0</u> ÷ \$3,852 =	<u>0.0</u>
13. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>816,835</u> ÷ \$3,852 =	<u>212.1</u>
14. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0</u> ÷ \$3,852 =	<u>0.0</u>
15. Estimated FHSU Math & Science Academy FTE enrollment	=	<u>0.0</u>
16. Estimated 2014-2015 operating budget. (Lines 3 through 15)	<u>1,143.2</u> x \$3,852 =	<u>\$4,403,606</u>
17. Estimated Cost of Living weighting	<u>\$0</u> ÷ \$3,852 =	<u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)		
18. Estimated 2014-2015 operating budget. (Include Cost of Living and FHSU)	<u>1,143.2</u> x \$3,852 =	<u>\$4,403,606</u>
19. Amount to transfer to General Fund (Form 149, Line 3).	=	<u>\$0</u>
20. Total General Fund Budget Authority (Form 150 Line 18 + Line 19)	=	<u>\$4,403,606</u>

Local Option Budget -- See Form 155

21. Estimated 2014-2015 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed)		
(Lines 3 through 10 + 12 + 14 + 17) = 923.7 x \$4,490 = \$4147413 + <u>816,835</u> (Spec Ed)	=	<u>\$4,964,248</u>

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{5.0}{6} = 0.8333$ (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{400.0}{6} = 66.6667$ (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 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) Four year old at risk 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.)

**TABLE I
Declining Enrollment Calculation**

USD# 410

1. September 20, 2013, FTE and February 20, 2014 FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>528.1</u>
2. September 20, 2014, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>541.6</u>
3. 3 YR AVG FTE: ($\frac{577.4}{(9/20/2012 \text{ FTE})^*} + \frac{528.1}{(\text{line 1})}$) / 3 = $\frac{541.6}{(\text{line 2})} = \frac{549.0}{(\text{goes to line 3})}$	=	<u>549.0</u>
* Excludes 4 yr old at risk students, but includes 2/20/2013 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)(Goes to page 1, line 1 if no military provision; see Table IV.)	=	<u>549.0</u>

**TABLE II
Low and High Enrollment Weighting Factor**

Enrollment of District

0 - 99.9	1.014331
100 - 299.9	$\{[7337 - 9.655 (E - 100)] \div 3642.4\} - 1$
300 - 1,621.9	$\{[5406 - 1.237500 (E - 300)] \div 3642.4\} - 1$
1622 and over	0.03504

'E' is 9-20-2014 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

$$\begin{aligned} & \{[5406 - 1.237500 (954.0 - 300)] \div 3642.4\} - 1 \\ & \{[5406 - 1.237500 (654.0)] \div 3642.4\} - 1 \\ & \{[5406 - 809.325] \div 3642.4\} - 1 \\ & \{4597.675 \div 3642.4\} - 1 \\ & 1.261991 - 1 \\ & 0.261991 \end{aligned}$$

FOR COMPUTED FACTORS
SEE 2014-2015 LOW ENROLLMENT
AND HIGH ENROLLMENT FACTOR
TABLE (PAGES 5 AND 6)

**TABLE III
Transportation Weighting**

1. Area of district in square miles 9-20-2014.	=	<u>231.8</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2014 who reside in the district 2.5 miles or more (Estimated)	$\frac{145.0}{145.0} + \frac{0.0}{0.0}$ (Table IV) (Line 8)	= <u>145.0</u>
3. Index of density = Line 2 $\frac{145.0}{231.8}$ divided by Line 1	=	<u>0.63</u>
4. Using index of density (Line 3), determine transportation weighting factor.	=	<u>0.2942</u>
5. Estimated weighted FTE for transportation. 9-20-2014 number of resident students over 2.5 miles (line 2) $\frac{145.0}{0.2942}$ x $\frac{0.2942}{0.2942}$ factor (Line 4) (to Line 11, Page 1)	=	<u>42.7</u>

**TABLE IV
House Bill 2059 - Military Provision**

USD# 410

1. Estimated Adjusted 9-20-2014 FTE (Table 1, Line 3, Form 150)		= <u>549.0</u>
2. Estimated 2-20-2015 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2014 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
3. Estimated FTE Enrollment count for 2014-2015 (Line 1 + Line 2) to Line 1, Form 150		= <u>549.0</u>

Number of students in Line 2 with the following weighting factors:

4. Estimated 2-20-2015 4yr old FTE (add to Line 2, Form 150)		= <u>0.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2015 bilingual FTE (a) (add to Line 5, Form 150)	<u>0.0000</u> x 0.395	= <u>0.0</u>
6. Estimated weighted vocational education enrollment. 2-20-2015 vocational education FTE (b) <u>0.0000</u> x 0.5 (add to Line 6, Form 150)		= <u>0.0</u>
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2015 <u>0</u> x 0.456 (add to Line 7, Form 150)		= <u>0.0</u>
8. Estimated 2-20-2015 FTE of new students of military families, not enrolled on 9-20-2014 transported or for whom transportation is being made available 2-20-2015 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)		= <u>0.0</u>
9. Estimated weighted 2-20-2015 FTE for New Facilities (d) (add to Line 9, Form 150)	FTE <u>0.0</u> x 0.25	= <u>0.0</u>

(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (Record on Line 5)

(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (Record on Line 6)

(c) USD must have an approved at-risk pupil assistance plan for the school district. Part-time students in grades 1-12 and students 20 years and over are not eligible for at-risk weighting.

(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 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.

**TABLE V
Virtual Enrollment Weighting (K.S.A. 72-3715, 72-3716)**

1. Estimated 9/20/2014 FTE Virtual Enrollment	<u>7.0</u> X	1.05	= <u>7.4</u>
2. Estimated Virtual Students Taking AP* Courses			
1st Semester	<u>0</u> X	.08 =	<u>0.0</u>
2nd Semester	<u>0</u> X	.08 =	<u>0.0</u>
3. Estimated Weighted FTE Virtual Enrollment			<u>7.4</u>

* The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home district is either more than 200 square miles or has an enrollment of at least 260 pupils.

"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 VI
High At-Risk Weighting Calculation

USD# 410

1. Calculated free lunch percentage for the current year (goes to page 1, line 7)
 (Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = 160 + 0 / 554 = **28.90%** = 28.90%
2. District's calculated free lunch percentage for the prior year (info only) = 26.90%

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

a) 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 bond issue prior to July 1, 2014 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. 72-6448). 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 addition 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 calculating 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		38.5	
Grade 1	87		87.0	
Grade 2	81		81.0	
Grade 3	75		75.0	
Weighting for example:			281.5	X 0.25 = 70.4 X \$3852 = \$271181

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 \$3852 = \$70492

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget. Only eligible to schools that had bond issue prior to July 1, 2014 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.

KANSAS STATE HIGH SCHOOL ACTIVITIES ASSOCIATION

COOPERATIVE SPONSORSHIP OF AN ACTIVITY

(WINTER Activities—Application for school years 2014-2015 and 2015-2016)

1. This application form must be completed by both member schools involved in the cooperative agreement and mailed to the KSHSAA.
2. Applications are to be initiated by both schools preceding the season for which they are applicable and submitted to the KSHSAA by **June 1** for fall activities; by **September 1** for winter activities; and by **January 1** for spring activities.
3. Cooperative sponsorship agreements will be for a two (2)-year period.
4. Cooperative agreements may be voided at any time by a mutual agreement of both schools. No other cooperative agreement in the same activity may be made with another school until the original two-year period elapses.
5. Member schools may apply for a cooperative sponsorship in any activity recognized by the KSHSAA; but a separate application must be made for each activity.
6. In team sports the enrollments (grades 9, 10, 11 and 12) of the two schools entering into a cooperative sponsorship will be combined to determine the Class in which the combined group(s) will participate. (*Exception: When combining football teams, the enrollments in grades 9, 10 and 11 will be used.*) The schools will continue to participate in their Class in all activities where **Rule 29-2-1** is not applied.
7. **Combination individual/team activities** such as cross country, golf, gymnastics, swimming, tennis, track and field and wrestling will only be approved as combined teams under Rule 29 during the regular season. (Leagues have the option of requiring cooperative teams to separate for league tournaments or league championship events.) **In post-season competition, it will be necessary for the two high schools to sponsor separate teams or individual entries in the sports listed above. In regular season contests, cooperative teams may not voluntarily separate to compete as separate schools.**

Please review Rule 29-2-1, the Executive Board policy, and the questions concerning possible problem areas on the back of this form.

Hillsboro High School
 School
 500 East Grand
 Address
 Hillsboro, KS 67063 # 410
 City Zip USD #
 620-947-3991 620-947-5565
 Phone FAX

Canton-Galva High School Canton, KS 67428
 Other school involved City
 Wrestling
 Activity to be combined
 3A
 Resulting Classification

Conditions which prompted your school to file this application: We were approached by Canton-Galva & our numbers are low.

Please list the projected number of students from your school who have or will PARTICIPATE in this activity. If your school has not sponsored the activity, submit figures based on your student survey.

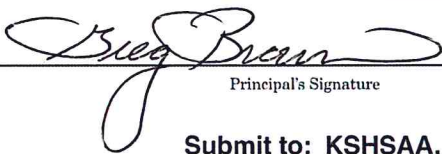
Grade	9	10	11	12
2013-2014 Last School Year	5	2	2	3
2014-2015 Current School Year	4	5	2	2
2015-2016 Next School Year	4	4	5	2
2016-2017 School Year	6	4	4	4

What will be the identity of the combined team? Hillsboro High School

Where will practices be held? Hillsboro High School

Where will competitions be held? Following Hillsboro High Schools' contracts.

Other information which may assist the KSHSAA in reaching a decision on this application: Canton-Galva does not have a wrestling program. There has been informal discussions about this possibility for several years.

8/15/14 
 Date Principal's Signature

Date Superintendent's Signature

Submit to: KSHSAA, PO Box 495, Topeka, KS 66601-0495, by
 DEADLINE DATE - September 1 for WINTER activities
 DEADLINE DATE - January 1 for SPRING activities
 DEADLINE DATE - June 1 for FALL activities