

Form 148
2022-2023 Estimated State Foundation Aid

1. 2022-23 General Fund Budget (Form 150, Line 16)	=	<u>\$4,799,048</u>
2. Estimated Local Effort		
a. 6-30-2022 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2022-23 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2022-23 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2022-23 Mineral Production Tax (General Fund)	=	<u>\$50</u>
e. 2022-23 Special Education State Aid	=	<u>\$918,417</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$918,467</u>
4. 2022-23 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$3,880,581</u>

**Form 150
2022-2023
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1.	2022-23 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old),) (from Table I)			=	438.5
2.	Estimated 2022-23 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				
	9/20/22 <u>7.5</u> + 2/20/23 <u>0.0</u>			=	7.5
3.	2022-23 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	446.0
4.	Estimated 2022-23 weighted low enrollment and high enrollment, (from line 3) <u>446.0</u> x <u>0.434583</u> factor (from Table II)			=	193.6
5.	Estimated 2022-23 Bilingual Weighting (see Footnotes (a) and (b))			=	0.0
	A. (9/20/22 Contact Hrs <u>0.0</u> + 2/20/23 Contact Hrs <u>0.0</u>) / 6 x 0.395 = <u>0.0</u>				
	B. (9/20/22 ELL Headcount <u>0</u> + 2/20/23 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 2022-23 Career Technical Education (CTE) weighting (see Footnote (c)) (9/20/22 CTE contact hrs <u>250.0</u> + 2/20/23 contact hrs <u>0.0</u>) / 6 x 0.5			=	20.8
7.	Estimated 2022-23 At-Risk Student Weighting				
	9/20/22 Free Lunch <u>120</u> + 2/20/23 Free Lunch <u>0</u> x 0.484			=	58.1
8.	Estimated 2022-23 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	0.0
9.	Estimated 2022-23 Transportation Weighting (Table III, Line 6)	<u>386,864</u> ÷	\$4,846	=	79.8
10.	Estimated 2022-23 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$4,846	=	0.0
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>918,417</u> ÷	\$4,846	=	189.5
12.	Estimated FHSU Math & Science Academy FTE enrollment			=	0.0
13.	Estimated 2022-23 Virtual State Aid (Table IV, Line 4)			=	\$11,200
14.	Estimated 2022-23 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>988.0</u> x	\$4,846 + 11200	=	\$4,799,048
15.	Estimated Cost of Living weighting (Must have 31% LOB) (maximum allowed for this district) (Amt district will use, up to the maximum)	\$0	+ \$4,846	=	0.0
16.	Total General Fund Budget Authority including Cost of Living.	<u>988.0</u> x	\$4,846 + 11200	=	\$4,799,048

Local Option Budget -- See Form 155

17.	Estimated 2022-23 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed (Lines 3 through 10 + 15) = 798.5 x \$4912 = \$3922232 + <u>918,417</u> (Spec Ed)			=	\$4,840,649
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TABLE I - KSA 72-5132

1.	Does the district qualify for the 3 yr Average? (Due to military dependent children.)			=	NO
2.	9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	437.7
3.	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 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	0.0
4.	9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	430.0
5.	Estimated 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	0.0
6.	9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	438.5
7.	2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	0.0

8. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>437.7</u>																
9. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>430.0</u>																
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.)	=	<u>438.5</u>																
11. 3 YR AVG FTE*: (
<table border="0"> <tr> <td style="text-align: center;"><u>437.7</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>430.0</u></td> <td style="text-align: center;">+</td> </tr> <tr> <td style="text-align: center;">(line 8)</td> <td></td> <td style="text-align: center;">(line 9)</td> <td></td> </tr> <tr> <td style="text-align: center;"><u>438.5</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>435.4</u></td> <td></td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(goes to line 11)</td> <td></td> </tr> </table>	<u>437.7</u>	+	<u>430.0</u>	+	(line 8)		(line 9)		<u>438.5</u>) ÷ 3 =	<u>435.4</u>		(line 10)		(goes to line 11)		=	<u>0.0</u>
<u>437.7</u>	+	<u>430.0</u>	+															
(line 8)		(line 9)																
<u>438.5</u>) ÷ 3 =	<u>435.4</u>																
(line 10)		(goes to line 11)																
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.																		
12. 2022-23 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).	=	<u>438.5</u>																
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>438.5</u>																

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 9-20-2022.	=	<u>370.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2022 who reside in the district 2.5 miles or more (Estimated)	<u>350.0</u> + 2-20-23 <u>0.0</u>	= <u>350.0</u>
3. Index of density = Line 2	<u>350.0</u> divided by Line 1 <u>370.0</u>	= <u>0.946</u>
4. Using index of density (Line 3), determine Per Capita Allowance.		= <u>\$950</u>
	Factor A [BASE Change]	1,1635
	Factor B [Transported Students times Per Capita Allowance]	\$332,500
	Factor C [Factor B times Constant]	\$332,500
	Factor D [Factor C times Factor A]	\$386,864
6. 2022-23 Trans. State Aid =	<u>386,864</u>	(to Line 9, Page 1) = <u>386,864</u>

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.

**TABLE IV
Virtual State Aid (KSA 72-3715)**

1. Estimated 9/20/22 FTE enrollment for full-time students enrolled in virtual programs.	<u>2.0</u> X	\$5,600	=	<u>11,200</u>
2. Estimated 9/20/22 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u> X	\$2,800	=	<u>0</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/22)	<u>0.0</u> X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/22)	<u>0.0</u> X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	<u>\$11,200</u>

*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)**

1. Estimated 2022-23 Free Lunch Percentage (1B divided by 1A)	=	<u>25.26 %</u>
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A. 9/20/22 + 2/20/23 Headcount (from Open page)	=	475	
B. 9/20/22 + 2/20/23 Free Lunch Headcount (from Open page)	=	120	
2. Estimated 2022-23 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= 0.0
A. USD Level (i or ii)			= 0.0
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	0.0	
ii. High-Density At-Risk >= 35% and < 50% (1B times #1 mi)	=	0.0	
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			= 0.0

TABLE VI
At-Risk and High Density At-Risk State Foundation Aid - Required Transfer
From General Fund to At-Risk K-12 Fund (K.S.A. 72-5151)

1. Estimated 2022-23 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =		58.1	
2. Estimated 2022-23 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =		0.0	
3. Estimated 2022-23 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$4846] =		58.1 X	\$4,846 = \$281,553

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 9-20-2022 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 x 0.395 = 0.0000 [Form 150 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 9-20-2022 and multiplying by factor of 0.185. Total headcount 0 x 0.185 = 0.0000 [Form 150 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 9-20-2022 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 250.0 ÷ 6 = 41.6667 [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 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.)

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

- 1. Did the district receive Federal Impact Aid? = NO
- 2. Did the district have a military dependent student enrolled during the 2021-2022 school year? = YES
- 3. Did the district decline in enrollment for 2021-2022 school year compared to the 2020-2021 school year? = NO

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/23 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/22 Est. FTE Enrollment 450.0 = NO

**FORM 155
2022-2023 LOCAL OPTION BUDGET**

1. Authorized percent for 2022-23 school year (Max 31%)	=	<u>31.00</u> %
2. Authorized percent due to Election to increase LOB authority (Max 33%)	Expires _____ =	<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>0.00</u> %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>31.00</u> %
5. Percent certified on April as provided by KSA 72-5143	=	<u>31.00</u> %
6. COMPUTED LOB FOR 2022-2023 (2022-23 LOB Base General Fund \$ <u>4,840,649</u> X Lower of Line 4 or Line 5	\$	<u>1,500,601</u>
7. ADOPTED LOB FOR 2022-2023	\$	<u>1,500,601</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: 5.93 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$88,986

(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

Form 162

2022-2023 ESTIMATED FOOD SERVICE REVENUE

(This form should be included with the budget document and filed with the State Department of Education)

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-22 to 6-30-23
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	12,000	.8200	\$9,840	.0400	\$480	2.90	\$34,800	\$45,120
	Jr. High	2.	3,800	.8200	\$3,116	.0400	\$152	3.00	\$11,400	\$14,668
	Sr. High	3.	11,500	.8200	\$9,430	.0400	\$460	3.10	\$35,650	\$45,540
Free		4.	15,000	4.1300	\$61,950	.0400	\$600			\$62,550
Reduced		5.	5,000	3.7300	\$18,650	.0400	\$200	0.40	\$2,000	\$20,850
Adult		6.	3,700					4.25	\$15,725	\$15,725
	TOTAL	7.	51,000		\$102,986		\$1,892		\$99,575	\$204,453
BREAKFAST										
Paid	Elem	8.	5,200	.4800	\$2,496			1.70	\$8,840	\$11,336
	Jr. High	9.	3,500	.4800	\$1,680			1.80	\$6,300	\$7,980
	Sr. High	10.	6,000	.4800	\$2,880			1.95	\$11,700	\$14,580
Free		11.	12,000	2.1200	\$25,440					\$25,440
Reduced		12.	4,000	1.8200	\$7,280			0.30	\$1,200	\$8,480
Adult		13.	800					2.75	\$2,200	\$2,200
	TOTAL	14.	31,500		\$39,776				\$30,240	\$70,016
SNACKS										
Paid	Elem	15.		.0900	\$0				\$0	\$0
	Jr. High	16.		.0900	\$0				\$0	\$0
	Sr. High	17.		.0900	\$0				\$0	\$0
Free		18.		1.0000	\$0					\$0
Reduced		19.		.5000	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.	900	.2200	\$198			0.15	\$135	\$333
Free-Avg Dealer Cost		23.	400	.3990	\$160					\$160
	TOTAL	24.	1,300		\$358				\$135	\$493
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.4300	\$0				\$0	\$0
	Jr. High	26.		.4300	\$0				\$0	\$0
	Sr. High	27.		.4300	\$0				\$0	\$0
Free		28.		2.0700	\$0					\$0
Reduced		29.		1.7700	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.4500	\$0				\$0	\$0
	Jr. High	33.		.4500	\$0				\$0	\$0
	Sr. High	34.		.4500	\$0				\$0	\$0
Free		35.		3.7600	\$0					\$0
Reduced		36.		3.3600	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1900	\$0				\$0	\$0
	Jr. High	40.		.1900	\$0				\$0	\$0
	Sr. High	41.		.1900	\$0				\$0	\$0
Free		42.		1.1000	\$0					\$0
Reduced		43.		.6000	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.4500	\$0				\$0	\$0
	Jr. High	47.		.4500	\$0				\$0	\$0
	Sr. High	48.		.4500	\$0				\$0	\$0
Free		49.		3.7600	\$0					\$0
Reduced		50.		3.3600	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162

2022-2023 ESTIMATED FOOD SERVICE REVENUE

(This form should be included with the budget document and filed with the State Department of Education)

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-22 to 6-30-23
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST								
Free	53.		\$0					\$0
Adult (if charge)	54.						\$0	\$0
TOTAL	55.	0	\$0				\$0	\$0
LUNCH								
Free	56.	4.4875	\$0		\$0			\$0
Adult (if charge)	57.						\$0	\$0
TOTAL	58.	0	\$0				\$0	\$0
SNACKS								
Free	59.	1.0525	\$0					\$0
Adult (if charge)	60.						\$0	\$0
TOTAL	61.	0	\$0				\$0	\$0
SUPPER								
Free	62.	4.4875	\$0					\$0
Adult (if charge)	63.						\$0	\$0
TOTAL	64.	0	\$0				\$0	\$0
OTHER CASH								
Sales/Income	65.	xxxxxxxx	xxxxxxxx			xxxxxx		\$0
12 Months								
Total Income	66.	xxxxxxxx	\$143,120		\$1,892		\$129,950	\$274,962

**2022-2023
FORM 194
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2022 to December 31, 2022**

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2021-2022 School Year Until March, 2023. For new levies made in 2022-2023
revenues will not be received until March, 2024

	(1) 2020 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	32.22%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$809,059	47.31%	\$47,803	32.06%	\$1,328	\$0	\$1,892	\$924
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$355,426	20.78%	\$20,997	14.09%	\$584	\$0	\$831	\$406
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$545,784	31.91%	\$32,243	21.63%	\$896	\$0	\$1,276	\$624
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$1,710,269	100.00%	\$101,042	100.00%	\$2,808	\$0	\$3,999	\$1,954

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2022-2023.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .87.
- (f) Includes the total 2020 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2022-2023
FORM 194-A
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2023, to June 30, 2023

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2021-2022 School Year Until March, 2023. For new levies made in 2022-2023
revenues will not be received until March, 2024

	(1) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	32.37%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$899,214	50.19%	\$24,978	33.94%	\$694	\$0	\$988	\$483
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$372,328	20.78%	\$10,342	14.05%	\$287	\$0	\$409	\$200
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$520,148	29.03%	\$14,447	19.63%	\$401	\$0	\$572	\$280
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$1,791,690	100.00%	\$49,787	100.00%	\$1,383	\$0	\$1,969	\$963

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2022-2023.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
- (f) Includes the total 2021 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2022-2023 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2022 to 6/30/2023 (12 mo.) (Number of Driver Ed pupils completing program) 30 x \$135) = \$4,050

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2022 to 6/30/2023 (12 mo.) (Number of Motorcycle Safety pupils completing program) 0 x \$90) = \$0

C. Estimated KPERS

1. KPERS State Aid for 2021-2022 School Year = \$587,330

2. Est. increase due to KPERS rate = \$0

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 10.00 %) = \$58,733

4. Est. KPERS State Aid for 2022-23 (Line 1 + Line 2 + Line 3) = \$646,063

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2022-23 expenditures approved professional development program = 15,000

2. Total potential state aid (Line 1 X 0.5) = 7,500

3. Multiply Legal Maximum General Fund Budget X 0.005 = 23,995

4. Estimated State Aid (lower of Lines 2 or 3) = 7,500

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2023 = 2,250

FORM 239

2022-2023 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

(This form should be included with the budget document and filed with the State Department of Education)

1. 2022-23 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$1,500,601</u>
2. Estimated Supplemental General State Aid Line 1 <u>1,500,601</u> x factor <u>0.2851</u>	=	<u>\$427,821</u>
3. Less Prior Year Overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$427,821</u>

FORM 243

2022-2023 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2022 Taxes Levied in the Capital Outlay Fund	=	<u>\$400,709</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.1100</u>	=	<u>\$44,078</u>

FORM 242
BOND AND INTEREST FUND #1
2022-2023 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2022-2023 bond and interest fund payments		=	<u>\$833,041</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.1100</u>	=	<u>\$91,635</u>
4. Less prior year overpayment		-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	<u>\$91,635</u>

FORM 244
BOND AND INTEREST FUND #1
2022-2023 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2022-2023 bond and interest fund payments		=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 246
BOND AND INTEREST FUND #1
2022-2023 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017 and Before June 30, 2022)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

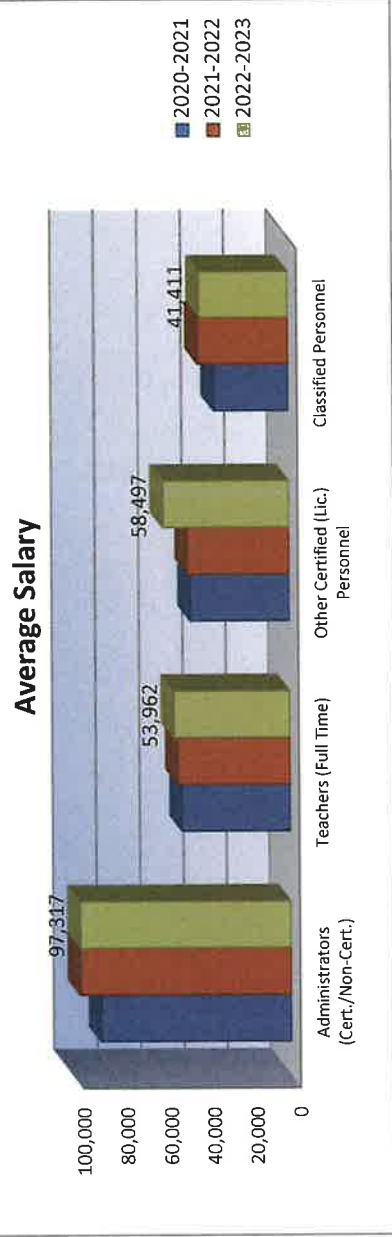
1. Estimated 2022-2023 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x	$\frac{\text{ProRation}}{100}$	= _____ \$0
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	_____ \$0

FORM 248
BOND AND INTEREST FUND #1
2022-2023 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2022-2023 bond and interest fund payments		=	_____ \$250,431
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____ \$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x	$\frac{\text{ProRation}}{100}$	= _____ \$0
4. Less prior year overpayment		-	_____ \$0
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	_____ \$0

		2020-21 Actual		2021-22 Actual		2022-23 Contracted	
		Total Salary	Average Salary	Total Salary	Average Salary	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	FTE	350,805	87,701	389,268	97,317	389,268	97,317
Teachers (Full Time)	FTE	2,246,336	50,254	2,241,904	52,137	2,320,370	53,962
Other Certified (Licensed) Personnel	FTE	280,855	46,042	288,248	47,254	298,336	58,497
Classified Personnel	FTE	1,423,434	34,718	1,560,397	42,173	1,615,011	41,411
Substitutes/Temporary Help	FTE	171,458		190,972		196,701	



DEFINITIONS

*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

**Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2020	July 1, 2021	July 1, 2022
General	06	0	0	0
Federal Funds	07	0	-25,174	-37,954
Supplemental General	08	89,127	67,128	109,600
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	0	0	0
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	30,286	34,149	44,506
Bilingual Education	14	0	0	0
Virtual Education	15	0	0	0
Capital Outlay	16	1,369,937	684,016	593,254
Driver Training	18	28,232	27,732	27,993
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	29,145	39,529	46,232
Professional Development	26	75,113	74,014	62,302
Parent Education Program	28	0	0	0
Summer School	29	0	0	0
Special Education	30	1,297,905	1,236,638	1,119,869
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	29,937	31,350	36,968
Gifts/Grants	35	165,738	164,955	159,897
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	93,649	58,527	37,975
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	445,014	385,013	386,513
Text Book & Student Material	55	95,135	64,041	7,441
Activity Fund	56	111,001	122,271	152,192
Bond and Interest #1	62	1,208,607	1,321,115	1,167,491
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL	~~~~~	5,068,826	4,285,304	3,914,279
Enrollment (FTE) ¹	~~~~~	430.0	447.0	459.5
Amount per Pupil ²	~~~~~	11,788	9,587	8,519
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL	~~~~~	0	0	0

Fund 35: Includes private grants and grants from non-federal sources.

1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk and Virtual.

2. Amount per pupil excludes the following funds: Special Assessment, Historical Museum, Public Library, Public Library Emp. Benefits, Recreation Commission and Recreation Commission Emp. Benefits.

