

Notice of Hearing 2022-2023 Budget

The governing body of Unified School District 393 will meet on the 12th day of September 2022 at 7:00PM at 409 N Pine St, Solomon, KS 67480 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, building needs assessment and Board state assessments review is available at 113 E 7th St. on the district website and will be available at this hearing.

The Amount of 2022 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2022-2023 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	3,192,898	20.000	3,367,776	20.000	3,619,962	566,398	20.000
Supplemental General (LOB)	08	1,061,295	21.298	1,111,657	20.867	1,208,751	616,914	20.118
SPECIAL REVENUE								
Federal Funds	07	75,052		328,551		423,173		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	31,161		55,417		56,726		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	443,874		474,629		540,503		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	373,698	7.995	504,731	7.992	947,501	243,455	8.000
Driver Training	18	2,093		1,341		25,527		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	278,388		334,197		524,244		
Professional Development	26	10,441		3,600		55,241		
Parent Education Program	28	7,000		7,000		9,000		
Summer School	29	0		0		0		
Special Education	30	688,226		745,299		955,628		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	114,386		168,509		173,308		
Gifts and Grants	35	18,451		74,854		86,369		
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	309,534		325,757		343,674		
Contingency Reserve	53	13,689		0		0		
Textbook & Student Material Revolving	55	3,481		473		0		
Activity Fund	56	67,268		0		0		
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	260,095	513,672	16.751
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
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	6,690,935	49.293	7,503,791	48.859	9,229,702	1,940,439	64.869
Less: Transfers	105	1,368,173		1,616,193		1,586,173		
NET USD EXPENDITURES	110	5,322,762		5,887,598		7,643,529		
TOTAL USD TAXES LEVIED	115	1,396,502		1,402,727		1,940,439		

¹ Sponsoring District Only
*Tax Rates are expressed in Mills

Notice of Hearing 2022-2023 Budget

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
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	33,849	0.999	31,527	1.000	32,376	30,660	1.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	33,849	0.999	31,527	1.000	32,376	30,660	1.000
TOTAL TAXES LEVIED	125	\$1,425,539		\$1,432,206		\$1,971,099		
Assessed Valuation - General Fund	128	\$27,252,319		\$27,596,115		\$28,319,875		
Assessed Valuation - All Other Funds	130	\$29,060,388		\$29,402,764		\$30,664,306		
Assessed Valuation - Capital Outlay	129	\$28,447,329		\$28,780,378		\$30,431,850		
Outstanding Indebtedness, July 1		2020		2021		2022		
General Obligation Bonds	135	0		0		8,820,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	0		0		8,820,000		

*Tax Rates are expressed in Mills

Board President _____ Clerk of the Board _____

Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year

The governing body of Unified School District 393 will meet on the 12 day of September 2022 at 7:00PM at 409 N Pine St, 409 N Pine St, KS 67480 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 113 E 7th St and will be available at this hearing.

Revenue Neutral Tax Rate

	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$552,457	20.000	19.500	\$566,398	20.000
Capital Outlay	\$235,573	7.992		\$243,455	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$615,232	20.867		\$616,914	20.118
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$0	0.000		\$513,672	16.751
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$615,232	20.867	27.746	\$1,130,586	36.869

Board President _____ Clerk of the Board _____

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	266,886	395,204	481,217	481,217
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05	8,840			
2020 \$	10	218,722	4,368		
2021 \$	15		219,324	16,249	16,249
2022 \$	20			223,979	243,455
1140 Delinquent Tax	25	2,365	1,890	0	0
1510 Interest on Idle Funds	30	5,192	3,785	5,000	5,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	46,689	54,868	35,000	35,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	17,734	21,254	19,179	19,179
July - December Estimate	60				9,590
2450 Recreational Vehicle Tax	65	633	682	630	630
July - December Estimate	66				315
2460 Commercial Vehicle Tax	67			1,038	1,038
July - December Estimate	68				519
2600 Other County Revenue	70				0
July - December Estimate	75				0
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	59,133	75,904	85,209	85,209
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97	67,708	58,669	30,000	30,000
5000 OTHER					
5206 Transfer From General	100	75,000	150,000	50,000	50,000
RESOURCES AVAILABLE	170	768,902	985,948	947,501	977,401
TOTAL EXPENDITURES & TRANSFERS	175	373,698	504,731	947,501	947,501
July - December Estimate	180	~~~~~	~~~~~	~~~~~	29,900
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	977,401
UNENCUMBERED CASH BALANCE JUNE 30	190	395,204	481,217	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	5,922	38,578	40,000
650 Supplies - Technology Software	207		492	
700 Property (Equipment & Furnishings)	210	7,975	714	122,639
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	62,206	54,704	75,000
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220		2,357	54,862
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		9,876	100,000
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	810	3,501	
440 Rentals	345			
460 Repair of Buildings	350	0	33,905	50,000
490 Other	355			
500 Other Purchased Services	360	29,300		
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	48,011	227,321	75,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	57,778	94,723	95,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395	29,377		
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420		0	10,000

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250	31,822		
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260	41,623		
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275	54,723	3,997	100,000
4600 Site Improvement	280		0	100,000
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	4,151	33,363	125,000
4900 Other	291	0	1,200	0
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	373,698	504,731	947,501

*Goes to Budget Line 175.

2022-2023
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2022 *	\$0	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$615,232	\$235,573	\$0	\$29,479
3. Less: percent of delinquent taxes (3a)	0.000	\$0	\$0	\$0
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$383,550	\$146,887	\$0	\$18,380
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$21,051	\$8,061	\$0	\$1,008
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$168,128	\$64,376	\$0	\$8,055
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$572,729	\$219,324	\$0	\$27,443
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$42,503	\$16,249	\$0	\$2,036
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	93.092 %	93.102 %	0.000 %	93.093 %

TABLE I

1. Estimated percent of distribution of 2022 tax dollars:	=	Jan. 20, 2023	59.000	Sept. 20, 2023	4.000
		Mar. 20, 2023	5.000	Oct. 31, 2023	4.000
		June 5, 2023	28.000		
	=		92.000	TOTAL	100.000
2. Estimated percent of distribution (Jan., Mar., June)	=		\$28,319,875		(Must total 100%)
3. 2022 General Fund Assessed Valuation	=		\$566,398		
4. 2022-2023 Tax Levied (20 mills x 2022 General Fund Assessed Valuation)	=		\$521,086		
5. 2022-2023 Est. Tax Levy to be received 1-1-2023 to 6-30-2023 (Line 2 x Line 4)	=				

*Amounts are available from the County Treasurer. **The January, March, and June, 2022 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

1. County Treasurer Balance 6/30/2022 *	Adult Education	Special Liability	Bond & Interest #2
2. 2021 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes	0.000	\$0	\$0
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$0	\$0	\$0

Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2022 to 6/30/2023	(13)	\$69,054	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2022 to 6/30/2023
Estimated 16/20M Tax* 7/1/2022 to 6/30/2023	(16)	\$3,287	\$0
(18) 2020 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	=	%	

*Amounts are available from the County Treasurer. **The January, March, and June, 2022 amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2022 *	\$0	\$0	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	0.000				
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2022 amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2022 *	\$0	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	0.000			
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2022 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

**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)				=	<u>353.5</u>
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>10.0</u> + 2/20/23 <u>0.0</u>					= <u>10.0</u>
3.	2022-23 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)					= <u>363.5</u>
4.	Estimated 2022-23 weighted low enrollment and high enrollment. (from line 3)	<u>363.5</u>	x	<u>0.462612</u> factor (from Table II)		= <u>168.2</u>
5.	Estimated 2022-23 Bilingual Weighting (see Footnotes (a) and (b))					= <u>0.0</u>
	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>150.0</u> + 2/20/23 contact hrs <u>0.0</u>) / 6 x 0.5					= <u>12.5</u>
7.	Estimated 2022-23 At-Risk Student Weighting					
	9/20/22 Free Lunch <u>152</u> + 2/20/23 Free Lunch <u>0</u> x 0.484					= <u>73.6</u>
8.	Estimated 2022-23 High-Density At-Risk Student Weighting (from Table V, Line 2)					= <u>12.3</u>
9.	Estimated 2022-23 Transportation Weighting (Table III, Line 6)	<u>105,180</u>	+	\$4,846		= <u>21.7</u>
10.	Estimated 2022-23 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u>	+	\$4,846		= <u>0.0</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>461,239</u>	+	\$4,846		= <u>95.2</u>
12.	Estimated FHSU Math & Science Academy FTE enrollment					= <u>0.0</u>
13.	Estimated 2022-23 Virtual State Aid (Table IV, Line 4)					= <u>\$0</u>
14.	Estimated 2022-23 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>747.0</u>	x	\$4,846	+ 0	= <u>\$3,619,962</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0				
	(maximum allowed for this district) (Amt district will use, up to the maximum)		+	\$4,846		= <u>0.0</u>
16.	Total General Fund Budget Authority including Cost of Living.	<u>747.0</u>	x	\$4,846	+ 0	= <u>\$3,619,962</u>

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) = 651.8 x \$4912 = \$3201642 + <u>461,239</u> (Spec Ed)				=	<u>\$3,662,881</u>
-----	---	--	--	--	---	--------------------

TABLE I - KSA 72-5132

1.	Does the district qualify for the 3 yr Average? (Due to military dependent children.)				=	<u>NO</u>
2.	9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)					= <u>338.0</u>
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>				= <u>0.0</u>
4.	9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)					= <u>353.5</u>
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>				= <u>0.0</u>
6.	9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)					= <u>350.0</u>
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>				= <u>0.0</u>

8. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>338.0</u>
9. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>353.5</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>350.0</u>
11. 3 YR AVG FTE*: (
<u>338.0</u> + <u>353.5</u> +		
(line 8) (line 9)		
<u>350.0</u>) ÷ 3 = <u>347.2</u>		
(line 10) (goes to line 11)	=	<u>0.0</u>
* 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>353.5</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>353.5</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>187.5</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>80.0</u> + 2-20-23 <u>0.0</u>	= <u>80.0</u>
3. Index of density = Line 2	<u>80.0</u> divided by Line 1 <u>187.5</u>	= <u>0.427</u>
4. Using index of density (Line 3), determine Per Capita Allowance.		= <u>\$1,130</u>
	Factor A [BASE Change]	1.1635
	Factor B [Transported Students times Per Capita Allowance]	\$90,400
	Factor C [Factor B times Constant]	\$90,400
	Factor D [Factor C times Factor A]	\$105,180
6. 2022-23 Trans. State Aid = <u>105,180</u>	(to Line 9, Page 1)	= <u>105,180</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>0.0</u> X	\$5,600	=	<u>0</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>\$0</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>40.21 %</u>
---	---	----------------

A. 9/20/22 + 2/20/23 Headcount (from Open page)	=	<u>378</u>	
B. 9/20/22 + 2/20/23 Free Lunch Headcount (from Open page)	=	<u>152</u>	
<hr/>			
2. Estimated 2022-23 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= <u>12.3</u>
A. USD Level (i or ii)			
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>5.5</u>	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 mi	=	<u>0.0</u>	
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***	=	<u>5.5</u>	
	=	<u>12.3</u>	

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] =	<u>73.6</u>		
2. Estimated 2022-23 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>12.3</u>		
3. Estimated 2022-23 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$4846] =	<u>85.9</u> X	\$4,846	= <u>\$416,271</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 9-20-2022 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 150.0 + 6 = 25.0000 [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? | = | <u>NO</u> |
| 2. Did the district have a military dependent student enrolled during the 2021-2022 school year? | = | <u>YES</u> |
| 3. Did the district decline in enrollment for 2021-2022 school year compared to the 2020-2021 school year? | = | <u>YES</u> |

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 356.0 = 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>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 2022-2023		
(2022-23 LOB Base General Fund \$ <u>3,662,881</u> X Lower of Line 4 or Line 5	\$	<u>1,208,751</u>
7. ADOPTED LOB FOR 2022-2023	\$	<u>1,208,751</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: 9.99 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$120,754

(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