

Notice of Hearing 2022-2023 Budget

The governing body of Unified School District 249 will meet on the 12th day of September 2022 at 6:05 PM at 208 S Cayuga, Frontenac, KS 66763 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 the district office 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	7,294,729	20.000	7,516,169	20.000	7,679,512	519,793	20.000
Supplemental General (LOB)	08	2,183,883	13.049	2,425,670	15.002	2,542,958	503,849	15.322
SPECIAL REVENUE								
Federal Funds	07	535,254		607,658		508,846		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	30,000		33,023		80,000		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	741,579		840,000		1,004,100		
Bilingual Education	14	65,666		58,475		65,000		
Virtual Education	15	9,750		32,918		65,000		
Capital Outlay	16	1,112,998	7.601	332,203	7.997	950,000	265,702	8.000
Driver Training	18	5,539		5,770		9,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	462,790		550,000		690,000		
Professional Development	26	40,568		23,434		74,000		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,505,650		1,554,052		1,753,767		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	354,690		378,515		425,000		
Gifts and Grants	35	1,009,394		126,712		188,327		
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				
KPERs Special Retirement Contribution	51	793,002		846,080		930,688		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	19,656		12,134				
Activity Fund	56	44,710		70,523				
DEBT SERVICE								
Bond and Interest #1	62	387,806	5.542	4,004,986	0.000	282,234	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
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	16,597,664	46.192	19,418,322	42.999	17,248,432	1,289,344	43.322
Less: Transfers	105	2,717,829		2,887,192		3,314,100		
NET USD EXPENDITURES	110	13,879,835		16,531,130		13,934,332		
TOTAL USD TAXES LEVIED	115	1,338,354		1,257,582		1,289,344		

1. Sponsoring District Only
*Tax Rates are expressed in Mills

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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	72,000	2.000	70,000	1.882	66,500	58,019	1.764
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	72,000	2.000	70,000	1.882	66,500	58,019	1.764
TOTAL TAXES LEVIED	125	\$1,399,534		\$1,315,781		\$1,347,363		
Assessed Valuation - General Fund	128	\$26,857,015		\$27,187,967		\$25,989,630		
Assessed Valuation - All Other Funds	130	\$30,465,666		\$30,814,073		\$32,883,945		
Assessed Valuation - Capital Outlay	129	\$30,465,666		\$31,093,220		\$33,212,795		
Outstanding Indebtedness, July 1		2020		2021		2022		
General Obligation Bonds	135	4,260,000		3,960,000		0		
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	4,260,000		3,960,000		0		

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Scott Kunshak
Board President

Julie Underwood
Clerk of the Board

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

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Revenue Neutral Tax Rate

	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$543,759	20.000	20.923	\$519,793	20.000
Capital Outlay	\$249,714	7.997	7.496	\$265,702	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$463,833	15.002		\$503,849	15.322
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	\$276	0.000		\$0	0.000
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	\$464,109	15.002	14.058	\$503,849	15.322

Scott Kunshak
Board President

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Clerk of the Board