

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 232 will meet on the 11 day of September 2023 at 6:00 PM at 35200 W. 91st St, De Soto, KS 88018 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 District Office 35200 W. 91st St, De Soto, KS on the district website and will be available at this hearing.

The Amount of 2023 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2023-2024 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	47,543,702	20.000	50,002,879	20.000	54,382,611	15,405,005	20.000
Supplemental General (LOB)	08	15,682,850	12.551	16,649,514	12.523	18,136,955	10,114,400	12.168
SPECIAL REVENUE								
Federal Funds	07	1,818,787		3,019,033		3,567,446		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	68,022		82,100		213,293		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	2,543,460		2,758,403		3,074,546		
Bilingual Education	14	492,376		535,001		853,600		
Virtual Education	15	103,188		115,573		183,000		
Capital Outlay	16	7,749,194	8.000	15,676,338	8.000	21,360,624	6,788,846	8.000
Driver Training	18	37,370		37,438		68,050		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,318,030		4,116,073		6,073,824		
Professional Development	26	41,705		90,322		230,670		
Parent Education Program	28	181,406		188,262		245,103		
Summer School	29	0		0		0		
Special Education	30	13,436,668		14,584,357		16,740,651		
Cost of Living	33	2,186,222	2.928	2,376,711	3.020	2,783,326	2,469,217	2.971
Career and Postsecondary Education	34	2,198,096		1,965,416		2,357,868		
Gifts and Grants	35	44,491		11,959		131,161		
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		5,397,758				
KPERs Special Retirement Contribution	51	6,767,481		6,968,194		7,943,741		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	1,136,782		1,137,141				
Activity Fund	56	0		57,749				
DEBT SERVICE								
Bond and Interest #1	62	17,623,800	18.452	19,134,369	17.934	27,662,375	14,796,646	17.801
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	146,047	0.018	167,471	0.196	185,540	155,019	0.186
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	124,119,677	61.949	145,072,061	61.673	166,194,384	49,729,133	61.126
Less: Transfers	105	19,431,336		27,089,502		22,868,181		
NET USD EXPENDITURES	110	104,688,341		117,982,559		143,326,203		
TOTAL USD TAXES LEVIED	115	40,715,057		45,000,955		49,729,133		

¹ Sponsoring District Only

*Tax Rates are expressed in Mills

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	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 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	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	\$40,715,057		\$45,000,955		\$49,729,133		
Assessed Valuation - General Fund	128	\$637,928,898		\$689,974,521		\$770,250,254		
Assessed Valuation - All Other Funds	130	\$665,731,100		\$746,892,760		\$831,202,233		
Assessed Valuation - Capital Outlay	129	\$666,413,692		\$748,911,596		\$848,605,695		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	172,510,000		160,585,000		146,705,000		
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	172,510,000		160,585,000		146,705,000		

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Board President Clerk of the Board

Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year

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	Revenue Neutral Tax Rate			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$13,786,310	20.000	17.875	\$15,405,005	20.000
Capital Outlay	\$6,056,967	8.000	7.124	\$6,788,846	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$9,351,168	12.523		\$10,114,400	12.168
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$2,255,111	3.020		\$2,469,217	2.971
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$13,391,956	17.934		\$14,796,646	17.801
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$146,263	0.196		\$155,019	0.186
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	\$25,144,498	33.673	30.194	\$27,535,282	33.126

Board President Clerk of the Board