

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 305 will meet on the 10th day of September 2024 at 5:35 PM at 1511 Gypsum Avenue, Salina, KS 67401 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 2024 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2024-2025 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	54,996,629	20.000	56,179,574	20.000	60,167,992	8,509,866	20.000
Supplemental General (LOB)	08	17,723,492	14.691	18,438,938	15.628	19,984,638	9,176,808	16.001
SPECIAL REVENUE								
Federal Funds	07	17,133,093		16,685,334		11,306,730		
Adult Education	10	610,918	0.750	670,601	0.750	775,000	430,125	0.750
Preschool-Aged At-Risk	11	227,709		256,075		282,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	12,768,610		13,218,000		14,490,200		
Bilingual Education	14	1,147,409		1,194,247		830,000		
Virtual Education	15	293,837		310,500		584,085		
Capital Outlay	16	11,618,712	8.000	8,841,142	8.000	16,964,161	4,587,999	8.000
Driver Training	18	29,458		27,138		59,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,595,374		4,850,540		5,890,000		
Professional Development	26	530,125		550,804		875,000		
Parent Education Program	28	131,663		145,894		160,500		
Summer School	29	7,852		9,054		25,000		
Special Education	30	13,546,492		13,659,233		16,500,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,318,677		1,351,893		839,373		
Gifts and Grants	35	856,080		973,673		1,181,194		
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	11,774,349		11,890,362				
KPERS Special Retirement Contribution	51	10,410,741		10,347,756		11,899,919		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	768,448		1,554,174				
Activity Fund	56	216,429		292,103				
DEBT SERVICE								
Bond and Interest #1	62	10,157,676	9.984	9,548,577	10.083	11,354,412	5,782,544	10.083
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	28,092,533		29,666,193		33,199,775		
TOTAL USD EXPENDITURES	100	198,956,306	53.425	200,661,805	54.461	207,368,979	28,487,342	54.834
Less: Transfers	105	46,088,070		46,968,449		34,519,115		
NET USD EXPENDITURES	110	152,868,236		153,693,356		172,849,864		
TOTAL USD TAXES LEVIED	115	27,402,400		29,379,142		28,487,342		

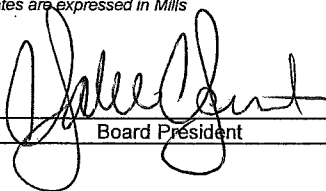
1. Sponsoring District Only

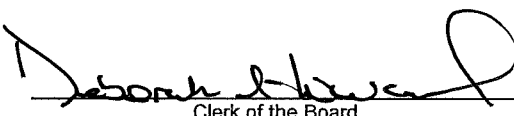
*Tax Rates are expressed in Mills

Notice of Hearing 2024-2025 Budget

Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER							
Historical Museum	80	0	0.000	0	0.000	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0.000
TOTAL TAXES LEVIED	125	\$27,402,400		\$29,379,142		\$28,487,342	
Assessed Valuation - General Fund	128	\$461,571,441		\$483,923,373		\$425,493,287	
Assessed Valuation - All Other Funds	130	\$542,242,826		\$569,548,229		\$573,499,877	
Assessed Valuation - Capital Outlay	129	\$533,182,915		\$564,468,114		\$573,499,877	
Outstanding Indebtedness, July 1		2022		2023		2024	
General Obligation Bonds	135	99,700,000		93,575,000		83,455,000	
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	99,700,000		93,575,000		83,455,000	

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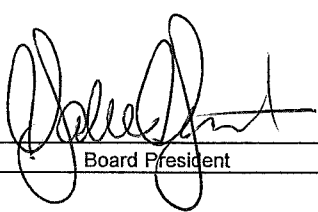

 Board President

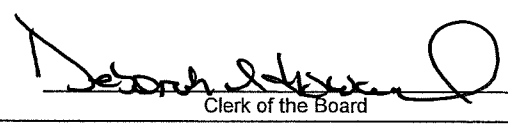

 Clerk of the Board

Exceeding the Revenue Neutral Tax Rate for the 2024-2025 School Year

The governing body of Unified School District 305 will meet on the 10th day of September 2024 at 5:30 PM at 1511 Gypsum Avenue, 1511 Gypsum Avenue, Salina, KS 67401 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 district office, on the district website and will be available at this hearing.

	Revenue Neutral Tax Rate			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$9,692,161	20.000	22.746	\$8,509,866	20.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$8,911,603	15.628		\$9,176,808	16.001
Adult Education	\$427,675	0.750		\$430,125	0.750
Capital Outlay	\$4,611,737	8.000		\$4,587,999	8.000
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	\$5,749,660	10.083		\$5,782,544	10.083
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	\$19,700,675	34.461	34.185	\$19,977,476	34.834


 Board President


 Clerk of the Board