Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 261 will meet on the 18th day of September 2023 at 6:45 PM at 1745 W. Grand, Haysville, KS 67060 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 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.

		2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
	Code 99 Line	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	41,548,623	20.000	44,549,176	20.000	47,810,666	3,317,525	20.000
Supplemental General (LOB)	08	13,669,758	13.597	14,556,383	13.711	15,812,735	3,040,170	14.784
SPECIAL REVENUE								
Federal Funds	07	4,682,992		5,224,102		1,178,775		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	423,038		534,343		607,824		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	8,801,096		9,732,786		11,173,662		
Bilingual Education	14	190,590		221,894		204,999		
Virtual Education	15	121,754		100,394		120,000		
Capital Outlay	16	3,430,384	7.958	3,464,129	7.990	3,725,000	1,645,076	8.000
Driver Training	18	104,066		65,832		90,700		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	3,462,864		3,601,759		3,922,500		
Professional Development	26	90,524		211,078		132,251		
Parent Education Program	28	476,985		486,040		490,000		
Summer School	29	0		0		0		
Special Education	30	13,161,770		14,088,092		15,808,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	850,000		571,784		625,200		
Gifts and Grants	35	0		0		100,000		
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	6,382,601		6,328,763		6,961,639		
Contingency Reserve	53	0		1,055,703				
Textbook & Student Material Revolving	55	271,550		458,137				
Activity Fund	56	480,613		531,805				
DEBT SERVICE								
Bond and Interest #1	62	7,554,339	15.290	7,545,789	15.075	7,441,414	2,877,093	13.991
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	105,703,547	56.845	113,327,989	56.776	116,205,365	10,879,864	56.775
Less: Transfers	105	22,835,067		25,231,783		26,411,218		
NET USD EXPENDITURES	110	82,868,480		88,096,206		89,794,147		
TOTAL USD TAXES LEVIED	115	9,501,192		9,835,007		10,879,864		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

		2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
	Code 99 Line	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	$9,501,192		$9,835,007		$10,879,864		
Assessed Valuation - General Fund	128	$154,396,849		$148,756,795		$165,876,266		
Assessed Valuation - All Other Funds	130	$173,483,312		$186,066,343		$205,634,452		
Assessed Valuation - Capital Outlay	129	$173,483,312		$186,066,343		$205,634,452		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	90,710,000		86,125,000		81,360,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	1,655,000		1,435,000		1,230,000		
TOTAL USD DEBT	155	92,365,000		87,560,000		82,590,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

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

The governing body of Unified School District 261 will meet on the 18th day of September 2023 at 6:30 PM at 1745 W. Grand, Haysville, KS 67060 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

Revenue Neutral Tax Rate

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	$2,984,825	20.000	**17.936**	$3,317,525	**20.000**
Bond and Interest #2	$0	0.000		$0	**0.000**
ALL OTHER FUNDS					
Supplemental General (LOB)	$2,557,776	13.711		$3,040,170	14.784
Adult Education	$0	0.000		$0	0.000
Capital Outlay	$1,489,798	7.990		$1,645,076	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	$2,812,297	15.075		$2,877,093	13.991
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	$6,859,871	36.776	**34.716**	$7,562,339	**36.775**

Board President

Clerk of the Board