

**Notice of Hearing 2023-2024 Budget**

The governing body of Unified School District 305 will meet on the 12th day of September 2023 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 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)
<b>OPERATING</b>								
General	06	53,009,435	20.000	54,996,629	20.000	56,866,714	9,653,734	20.000
Supplemental General (LOB)	08	17,070,937	15.254	17,723,492	14.691	18,835,966	8,733,857	15.381
<b>SPECIAL REVENUE</b>								
Federal Funds	07	14,873,052		17,133,093		17,165,660		
Adult Education	10	564,786	0.750	610,918	0.750	750,000	425,881	0.750
Preschool-Aged At-Risk	11	209,500		227,709		257,000		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	11,160,500		12,768,610		13,871,200		
Bilingual Education	14	1,126,444		1,147,409		1,240,000		
Virtual Education	15	471,630		293,837		554,110		
Capital Outlay	16	6,239,122	8.000	11,618,712	8.000	16,368,110	4,542,729	8.000
Driver Training	18	34,655		29,458		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	4,566,635		4,595,374		5,793,205		
Professional Development	26	271,286		530,125		741,000		
Parent Education Program	28	132,171		131,663		155,000		
Summer School	29	11,988		7,852		35,000		
Special Education	30	13,610,316		13,546,492		15,500,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,160,914		1,318,677		1,561,000		
Gifts and Grants	35	732,522		856,080		989,973		
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	10,929,586		11,774,349				
KPERS Special Retirement Contribution	51	10,236,553		10,410,741		11,972,352		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	1,402,153		768,448				
Activity Fund	56	189,972		216,429				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	10,112,410	10.899	10,157,676	9.984	9,438,753	5,634,648	9.923
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
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	27,618,145		28,092,533		32,341,194		
<b>TOTAL USD EXPENDITURES</b>	100	185,734,712	54.903	198,956,306	53.425	204,495,237	28,990,849	54.054
Less: Transfers	105	40,913,809		46,088,070		32,796,133		
<b>NET USD EXPENDITURES</b>	110	144,820,903		152,868,236		171,699,104		
<b>TOTAL USD TAXES LEVIED</b>	115	26,319,004		27,402,400		28,990,849		

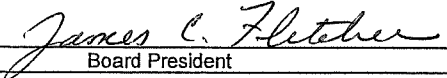
1. Sponsoring District Only

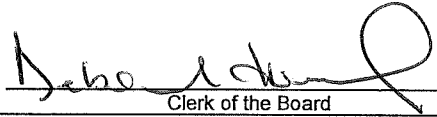
\*Tax Rates are expressed in Mills

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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)
<b>OTHER</b>								
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
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$26,319,004</b>		<b>\$27,402,400</b>		<b>\$28,990,849</b>		
Assessed Valuation - General Fund	128	\$453,361,239		\$461,571,441		\$482,686,723		
Assessed Valuation - All Other Funds	130	\$493,942,168		\$542,242,826		\$567,841,105		
Assessed Valuation - Capital Outlay	129	\$484,821,076		\$533,182,915		\$567,841,105		
<b>Outstanding Indebtedness, July 1</b>		<b>2021</b>		<b>2022</b>		<b>2023</b>		
General Obligation Bonds	135	105,545,000		99,700,000		93,575,000		
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		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>105,545,000</b>		<b>99,700,000</b>		<b>93,575,000</b>		

\*Tax Rates are expressed in Mills

  
 Board President

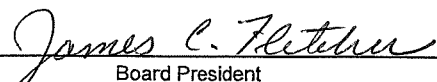
  
 Clerk of the Board

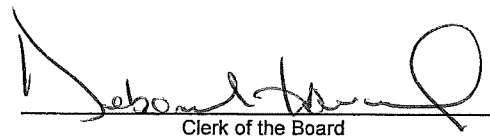
Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year

The governing body of Unified School District 305 will meet on the 12th day of September 2023 at 5:30 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, is available at the district office, and will be available at this hearing.

Revenue Neutral Tax Rate

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$9,259,252	20.000	19.126	\$9,653,734	20.000
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$7,986,529	14.691		\$8,733,857	15.381
Adult Education	\$407,726	0.750		\$425,881	0.750
Capital Outlay	\$4,349,073	8.000		\$4,542,729	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	\$5,427,643	9.984		\$5,634,648	9.923
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
<b>Sub Total - All Other Funds</b>	<b>\$18,170,971</b>	<b>33.425</b>	<b>31.920</b>	<b>\$19,337,115</b>	<b>34.054</b>

  
Board President

  
Clerk of the Board