

# NOTICE OF HEARING 2023-2024 BUDGET

State of Kansas, Budget Form USD-A

USD#307, 2023-2024

The governing body of Unified School District 307 will meet on the 6th day of September 2023 at 6:40 PM at Ell-Saline Middle/High School Library, Brookville, KS 67425 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 Ell-Saline 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	4,220,702	20.000	4,279,690	20.000	4,576,855	566,490	20.000
Supplemental General (LOB)	08	1,386,301	18.618	1,419,744	18.535	1,516,856	555,356	17.494
<b>SPECIAL REVENUE</b>								
Federal Funds	07	334,559		334,257		255,304		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	57,369		43,340		104,219		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	139,378		399,573		1,058,151		
Bilingual Education	14	2,183		2,403		35,038		
Virtual Education	15	0		0		57,877		
Capital Outlay	16	394,530	3.985	1,033,813	7.958	1,799,931	252,633	7.958
Driver Training	18	5,721		163		63,049		
Declining Enrollment	19	0	0.000	0		0	0	0.000
Extraordinary School Program	22	0		0	0.000	0		
Food Service	24	322,205		280,089		725,524		
Professional Development	26	4,315		3,748		16,990		
Parent Education Program	28	0		0		9,383		
Summer School	29	0		0		0		
Special Education	30	883,952		773,313		1,133,138		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	149,398		129,479		344,309		
Gifts and Grants	35	33,947		57,108		173,969		
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	400,972		400,309		520,402		
Contingency Reserve	53	0		0				
Textbook & Student Maternal Revolving	55	124,673		163,112				
Activity Fund	56	39,917		32,629				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	449,287	11.151	454,337	7.076	469,163	249,845	7.870
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>COOPERATIVE</b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	8,949,409	53.754	9,807,107	53.569	12,860,158	1,624,324	53.322
Less: Transfers	105	1,432,741		1,823,884		1,383,954		
<b>NET USD EXPENDITURES</b>	110	7,516,668		7,983,223		11,476,204		
<b>TOTAL USD TAXES LEVIED</b>	115	1,570,780		1,619,693		1,624,324		

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



	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	0.000	0	0.000
Public Library Board	82	0	0.000	0	0.000	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0.000	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0.000	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0.000	0	0.000
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0.000	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$1,570,780		\$1,619,693		\$1,624,324		

Assessed Valuation - General Fund	128	\$28,134,112	\$28,159,659	\$28,324,484
Assessed Valuation - All Other Funds	130	\$29,814,310	\$31,408,643	\$31,745,849
Assessed Valuation - Capital Outlay	129	\$29,814,310	\$31,408,643	\$31,745,849

<b>OUTSTANDING INDEBTEDNESS, JULY 1</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>
General Obligation Bonds	135	6,090,000	5,805,000	5,420,000
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>	155	6,090,000	5,805,000	5,420,000

\*Tax Rates are expressed in Mills

*Martin Kanam*  
Board President

*Jennifer M Johnson*  
Clerk of the Board

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

The governing body of Unified School District 307 will meet on the 6th day of September 2023 at 6:30 PM at Ell-Saline Middle/High School Library, Brookville, KS 67425 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 Ell-Saline District Office and will be available at this hearing.

	Revenue Neutral Tax Rate				
	Actual Tax Levied	2022-2023		2023-2024	
		Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$463,136	20.000	19.884	\$566,490	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$583,343	18.535		\$555,356	17.494
Adult Education	0	0.000		\$0	0.000
Capital Outlay	\$250,458	7.958		\$252,633	7.958
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	\$222,699	7.076		\$249,845	7.870
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>\$1,056,500</b>	<b>33.569</b>	<b>33.214</b>	<b>\$1,057,834</b>	<b>33.322</b>

*Martin Kanam*  
Board President

*Jennifer M Johnson*  
Clerk of the Board

