

Notice of Hearing 2022-2023 Budget

The governing body of Unified School District 234 will meet on the 22nd day of August 2022 at 5:45 PM at 424 South Main, Fort Scott, KS 66701 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.

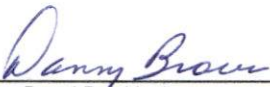

The Amount of 2022 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2022-2023 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	13,764,148	20.000	14,033,917	20.000	15,116,495	1,494,785	20.000
Supplemental General (LOB)	08	4,130,337	13.656	4,328,672	13.659	4,664,030	1,278,320	13.656
<b>SPECIAL REVENUE</b>								
Federal Funds	07	2,044,082		1,242,111		2,022,806		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	225,483		300,410		466,790		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	5,002,860		5,430,199		5,854,784		
Bilingual Education	14	14,169		13,540		38,100		
Virtual Education	15	8,838		8,954		215,090		
Capital Outlay	16	642,988	6.502	705,018	6.504	2,768,377	608,660	6.502
Driver Training	18	17,538		12,605		39,700		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	794,185		902,408		1,161,632		
Professional Development	26	20,191		12,878		48,750		
Parent Education Program	28	24,000		13,500		20,000		
Summer School	29	0		0		0		
Special Education	30	3,428,253		3,528,765		4,119,475		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	693,576		696,282		757,940		
Gifts and Grants	35	280,609		249,494		578,917		
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	1,914,923		2,007,880		2,509,850		
Contingency Reserve	53	65,731		120,390				
Textbook & Student Material Revolving	55	142,734		212,974				
Activity Fund	56	56,642		82,267				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	2,939,183	12.607	3,442,305	12.610	3,645,641	1,180,121	12.607
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	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	36,210,470	52.765	37,344,569	52.773	44,028,377	4,561,886	52.765
Less: Transfers	105	9,290,324		9,922,608		10,214,916		
<b>NET USD EXPENDITURES</b>	110	26,920,146		27,421,961		33,813,461		
<b>TOTAL USD TAXES LEVIED</b>	115	4,437,363		4,554,612		4,561,886		

1. Sponsoring District Only

\*Tax Rates are expressed in Mills

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		2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 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	308,433	2.195	348,614	3.937	355,000	47,964	0.512
Rec Comm Emp Benefits & Spec Liab	86	33,053	0.417	33,677	0.500	45,000	31,562	0.337
<b>TOTAL OTHER</b>	120	341,486	2.612	382,291	4.437	400,000	79,526	0.849
<b>TOTAL TAXES LEVIED</b>	125	\$4,667,489		\$4,955,300		\$4,641,412		
Assessed Valuation - General Fund	128	\$77,532,917		\$79,750,390		\$74,739,259		
Assessed Valuation - All Other Funds	130	\$87,967,850		\$90,179,215		\$93,611,266		
Assessed Valuation - Capital Outlay	129	\$85,638,371		\$87,676,989		\$93,611,266		
<b>Outstanding Indebtedness, July 1</b>		2020		2021		2022		
General Obligation Bonds	135	41,970,000		40,410,000		38,600,000		
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	41,970,000		40,410,000		38,600,000		
<i>*Tax Rates are expressed in Mills</i>								
Danny Brown 		Gina Shelton 						
Board President		Clerk of the Board						

Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year

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Revenue Neutral Tax Rate

	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$1,595,008	20.000	21.341	\$1,494,785	20.000
Capital Outlay	\$0	0.000		\$0	0.000
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$1,233,492	13.659		\$1,278,320	13.656
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$587,351	6.504		\$608,660	6.502
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	\$1,138,761	12.610		\$1,180,121	12.607
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>	\$2,959,604	32.773	31.573	\$3,067,101	32.765

Danny Brown

Board President

Gina Shelton

Clerk of the Board