

**Notice of Hearing 2023-2024 Budget**

The governing body of Unified School District 457 will meet on the 18th day of September 2023 at 6:05 PM at Education Support Center - 1205 Fleming St, Garden City, KS 67846 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 Education Support Center - 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	54,248,839	20.000	57,754,537	20.000	61,480,548	8,320,421	20.000
Supplemental General (LOB)	08	16,619,901	14.987	17,765,955	13.791	19,447,880	6,933,321	14.992
<b>SPECIAL REVENUE</b>								
Federal Funds	07	6,266,718		8,898,144		8,942,400		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	455,439		299,944		451,052		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	10,472,617		13,034,378		20,823,868		
Bilingual Education	14	2,650,861		2,771,689		3,355,792		
Virtual Education	15	182,719		297,810		660,000		
Capital Outlay	16	8,458,854	7.750	7,988,923	7.755	13,066,642	3,698,779	7.998
Driver Training	18	8,478		28,529		81,500		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,580,241		4,961,583		7,017,575		
Professional Development	26	336,671		419,705		1,446,730		
Parent Education Program	28	343,958		347,748		423,880		
Summer School	29	0		0		0		
Special Education	30	12,395,341		12,086,698		15,351,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,161,231		1,106,442		1,232,406		
Gifts and Grants	35	647,594		1,261,731		1,149,500		
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	11,390,448		13,081,680				
KPERS Special Retirement Contribution	51	7,843,618		7,712,454		8,213,764		
Contingency Reserve	53	205,000		0				
Textbook & Student Material Revolving	55	1,661,309		281,187				
Activity Fund	56	1,235,898		2,648,562				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	6,744,531	6.394	6,923,056	7.586	7,119,056	2,964,187	6.410
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	147,910,266	49.131	159,670,755	49.132	170,263,593	21,916,708	49.400
Less: Transfers	105	36,399,446		44,692,623		32,442,644		
<b>NET USD EXPENDITURES</b>	110	111,510,820		114,978,132		137,820,949		
<b>TOTAL USD TAXES LEVIED</b>	115	19,163,744		21,259,571		21,916,708		

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>	120	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$19,163,744		\$21,259,571		\$21,916,708		
Assessed Valuation - General Fund	128	\$373,782,290		\$403,442,588		\$416,021,050		
Assessed Valuation - All Other Funds	130	\$396,346,352		\$447,529,977		\$462,463,029		
Assessed Valuation - Capital Outlay	129	\$394,057,657		\$445,238,956		\$462,463,029		
<b>Outstanding Indebtedness, July 1</b>		2021		2022		2023		
General Obligation Bonds	135	85,810,000		82,425,000		78,695,000		
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	85,810,000		82,425,000		78,695,000		
*Tax Rates are expressed in Mills								
<i>John Wiese</i>		<i>Jennifer Ramos</i>						
Board President		Clerk of the Board						

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

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Revenue Neutral Tax Rate					
	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$7,582,964	20.000	<b>18.178</b>	\$8,320,421	<b>20.000</b>
Bond and Interest #2	\$0	0.000		\$0	<b>0.000</b>
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$6,198,312	13.791		\$6,933,321	14.992
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$3,582,966	7.755		\$3,698,779	7.998
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	\$3,409,441	7.586		\$2,964,187	6.410
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>\$13,190,719</b>	<b>29.132</b>	<b>26.587</b>	<b>\$13,596,287</b>	<b>29.400</b>
<i>John Wiese</i>					
<i>Jennifer Ramos</i>					
Board President					
Clerk of the Board					