

**Notice of Hearing 2023-2024 Budget**

The governing body of Unified School District 210 will meet on the 11th day of September 2023 at 6:25 pm PM at 529 S. Main Street, Hugoton, KS 67951 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.

	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	8,242,269	20.000	8,807,238	20.000	9,401,875	2,133,119	20.000
Supplemental General (LOB)	08	2,551,376	22.668	2,760,000	12.749	3,000,778	1,484,683	12.996
<b>SPECIAL REVENUE</b>								
Federal Funds	07	654,600		1,121,334		1,485,762		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	105,501		108,492		115,000		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	1,390,000		1,916,550		1,993,919		
Bilingual Education	14	292,713		265,561		293,069		
Virtual Education	15	50,940		53,456		35,000		
Capital Outlay	16	871,202	8.000	1,227,369	7.997	1,900,000	913,902	8.000
Driver Training	18	5,176		20,784		13,690		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	730,460		759,713		821,978		
Professional Development	26	29,455		25,924		40,783		
Parent Education Program	28	28,307		64,783		0		
Summer School	29	0		0		0		
Special Education	30	967,991		999,909		1,100,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	218,591		141,347		184,221		
Gifts and Grants	35	15,428		9,096		30,000		
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	1,644,609		1,753,083				
KPERS Special Retirement Contribution	51	956,294		959,721		1,007,707		
Contingency Reserve	53	162,000		0				
Textbook & Student Material Revolving	55	0		0				
Activity Fund	56	438,300		471,261				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	1,722,067	11.263	2,724,715	13.106	1,699,883	345,080	3.021
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	21,077,279	61.931	24,190,336	53.852	23,123,665	4,876,784	44.017
Less: Transfers	105	4,875,577		5,401,861		3,807,310		
<b>NET USD EXPENDITURES</b>	110	16,201,702		18,788,475		19,316,355		
<b>TOTAL USD TAXES LEVIED</b>	115	4,151,579		5,421,163		4,876,784		

1. Sponsoring District Only

\*Tax Rates are expressed in Mills

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		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	381,450	5.000	515,822	4.998	625,000	571,174	5.000
Rec Comm Emp Benefits & Spec Liab	86	146,000	2.137	200,000	1.830	200,000	192,840	1.688
<b>TOTAL OTHER</b>	<b>120</b>	<b>527,450</b>	<b>7.137</b>	<b>715,822</b>	<b>6.828</b>	<b>825,000</b>	<b>764,014</b>	<b>6.688</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$4,639,132</b>		<b>\$6,127,032</b>		<b>\$5,640,798</b>		
Assessed Valuation - General Fund	128	\$64,356,485		\$96,079,576		\$106,655,952		
Assessed Valuation - All Other Funds	130	\$68,313,407		\$103,206,073		\$114,237,740		
Assessed Valuation - Capital Outlay	129	\$68,235,457		\$103,206,073		\$114,237,740		
<b>Outstanding Indebtedness, July 1</b>		<b>2021</b>		<b>2022</b>		<b>2023</b>		
General Obligation Bonds	135	6,600,000		5,000,000		2,365,000		
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>6,600,000</b>		<b>5,000,000</b>		<b>2,365,000</b>		
<i>*Tax Rates are expressed in Mills</i>								
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 210 will meet on the 11th day of September 2023 at 6:20 PM at 529 S. Main Street, Hugoton, KS 67951 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 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	\$1,921,591	20.000	18.017	\$2,133,119	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$1,317,973	12.749		\$1,484,683	12.996
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$826,718	7.997		\$913,902	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	\$1,354,880	13.106		\$345,080	3.021
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>\$3,499,571</b>	<b>33.852</b>	<b>18.017</b>	<b>\$2,743,665</b>	<b>24.017</b>
Board President				Clerk of the Board	