

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 395 will meet on the 13th day of September 2023 at 6:15 PM at 616 Main Street, LaCrosse, KS 67548 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)
OPERATING								
General	06	2,686,041	20.000	2,978,382	20.000	3,162,701	535,539	20.000
Supplemental General (LOB)	08	840,042	20.853	921,320	20.963	1,011,471	699,648	22.431
SPECIAL REVENUE								
Federal Funds	07	211,292		546,946		1,023,990		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	266,501		421,107		456,102		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	313,718	5.888	192,272	8.000	1,060,000	249,534	8.000
Driver Training	18	10,720		129		10,655		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	254,335		281,403		368,984		
Professional Development	26	1,365		0		3,000		
Parent Education Program	28	0		0		0		
Summer School	29	1,934		76		2,260		
Special Education	30	524,128		552,086		620,675		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	196,027		188,227		281,120		
Gifts and Grants	35	0		0		96,215		
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		0		
KPERs Special Retirement Contribution	51	337,988		354,654		383,026		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	36,295		10,523		0		
Activity Fund	56	73,420		243,229		0		
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	0	0	0.000
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
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	5,753,806	46.741	6,690,354	48.963	8,480,199	1,484,721	50.431
Less: Transfers	105	918,239		1,544,687		1,352,557		
NET USD EXPENDITURES	110	4,835,567		5,145,667		7,127,642		
TOTAL USD TAXES LEVIED	115	1,426,887		1,480,903		1,484,721		

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)
OTHER								
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
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$1,426,887		\$1,480,903		\$1,484,721		
Assessed Valuation - General Fund	128	\$28,954,618		\$27,626,100		\$26,776,949		
Assessed Valuation - All Other Funds	130	\$31,363,041		\$31,737,202		\$31,191,800		
Assessed Valuation - Capital Outlay	129	\$30,724,716		\$31,556,927		\$31,191,800		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	0		0		0		
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		
TOTAL USD DEBT	155	0		0		0		

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John Irvin _____ Board President
Jessica Dellett _____ 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		20.000	20.634	\$535,539	20.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$672,102	20.963		\$699,648	22.431
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$256,279	8.000		\$249,534	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	\$0	0.000		\$0	0.000
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
Sub Total - All Other Funds	\$928,381	28.963	29.470	\$949,182	30.431

John Irvin _____ Board President
Jessica Dellett _____ Clerk of the Board