

Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 394 will meet on the 13th day of September 2021 at 6:05 PM at 104 N Rose Hill Rd, Rose Hill, KS 67133 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 Central Office. and will be available at this hearing.

The Amount of 2021 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2021-2022 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	10,422,511	20.000	11,159,267	20.000	11,378,468	1,551,073	20.000
Supplemental General (LOB)	08	3,367,809	13.511	3,389,437	13.249	3,623,077	1,019,417	12.074
SPECIAL REVENUE								
Federal Funds	07	294,382		903,538		1,819,822		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	123,130		124,607		172,130		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	1,160,000		1,065,191		1,145,547		
Bilingual Education	14	78,560		84,001		100,000		
Virtual Education	15	80,013		261,714		325,000		
Capital Outlay	16	948,245	8.000	2,467,291	7.998	2,282,910	675,449	8.000
Driver Training	18	25,368		30,164		62,187		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	60		450		4,840		
Food Service	24	631,042		702,611		806,660		
Professional Development	26	0		0		9,999		
Parent Education Program	28	64,890		69,780		69,648		
Summer School	29	0		0		0		
Special Education	30	1,950,383		1,955,471		2,239,921		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	343,003		302,857		408,043		
Gifts and Grants	35	45,055		52,968		118,000		
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	0		0				
KPERs Special Retirement Contribution	51	1,381,652		1,321,754		1,526,625		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	302,130		44,061				
Activity Fund	56	177,811		126,884				
DEBT SERVICE								
Bond and Interest #1	62	2,905,913	17.504	2,965,535	17.360	3,053,368	1,558,809	18.462
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	24,301,957	59.015	27,027,581	58.607	29,146,245	4,804,748	58.536
Less: Transfers	105	3,336,756		3,714,905		4,260,358		
NET USD EXPENDITURES	110	20,965,201		23,312,676		24,885,887		
TOTAL USD TAXES LEVIED	115	4,389,041		4,551,339		4,804,748		

¹ Sponsoring District Only

*Tax Rates are expressed in Mills

	Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	0 Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	38,784	0.710	38,903	0.500	58,500	42,118	0.499
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	332,000	3.882	348,184	3.829	378,000	322,632	3.821
Rec Comm Emp Benefits & Spec Liab	86	78,500	0.915	71,750	0.903	75,000	59,106	0.700
TOTAL OTHER	120	449,284	5.507	458,837	5.232	511,500	423,856	5.020
TOTAL TAXES LEVIED	125	\$4,810,593		\$4,969,845		\$5,228,604		
Assessed Valuation - General Fund	128	\$69,740,355		\$73,165,537		\$77,553,654		
Assessed Valuation - All Other Funds	130	\$76,533,059		\$79,986,223		\$84,431,184		
Assessed Valuation - Capital Outlay	129	\$76,014,031		\$79,553,784		\$84,431,184		
Outstanding Indebtedness, July 1								
		2019		2020		2021		
General Obligation Bonds	135	26,945,000		24,790,000		22,510,000		
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		
TOTAL USD DEBT	155	26,945,000		24,790,000		22,510,000		
<i>*Tax Rates are expressed in Mills</i>								
Board President					Clerk of the Board			

Exceeding the Revenue Neutral Tax Rate for the 2021-2022 School Year

The governing body of Unified School District 394 will meet on the 13th day of September 2021 at 6:00 at 104 N Rose Hill Rd, Rose Hill, KS 67133 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 Central Office. and will be available at this hearing.

Revenue Neutral Tax Rate

	2020-2021			2021-2022		
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax	
General	\$1,462,871	20.000	18.917	\$1,551,073	20.000	
Capital Outlay	\$639,726	7.998	7.595	\$675,449	8.000	
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000	
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,059,728	13.249		\$1,019,417	12.074	
Adult Education	\$0	0.000		\$0	0.000	
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	\$1,388,574	17.360		\$1,558,809	18.462	
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	\$39,998	0.500		\$42,118	0.499	
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	\$2,488,300	31.109	29.541	\$2,620,344	31.035	
Board President					Clerk of the Board	