

Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 234 will meet on the 9th day of May 2021 at 5:30 PM at 424 S 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, is available at district 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	13,371,070	20.000	13,764,148	20.000	13,965,499	1,595,452	20.000
Supplemental General (LOB)	08	4,070,333	13.656	4,130,337	13.656	4,280,794	1,231,712	13.656
SPECIAL REVENUE								
Federal Funds	07	1,085,350		2,044,082		1,084,619		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	224,539		225,483		387,981		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	4,875,229		5,002,860		5,718,068		
Bilingual Education	14	14,238		14,169		20,338		
Virtual Education	15	13,347		8,838		16,130		
Capital Outlay	16	1,422,437	6.503	642,988	6.502	2,313,430	586,445	6.502
Driver Training	18	18,859		17,538		34,470		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	914,734		794,185		1,001,173		
Professional Development	26	17,829		20,191		19,500		
Parent Education Program	28	0		24,000		15,000		
Summer School	29	0		0		0		
Special Education	30	3,287,769		3,428,253		3,853,013		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	573,626		693,576		733,871		
Gifts and Grants	35	249,522		280,609		374,367		
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	1,972,231		1,914,923		2,317,057		
Contingency Reserve	53	137,986		65,731				
Textbook & Student Material Revolving	55	242,355		142,734				
Activity Fund	56	49,027		56,642				
DEBT SERVICE								
Bond and Interest #1	62	2,781,475	12.607	2,939,183	12.607	3,442,305	1,137,071	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
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	35,321,956	52.766	36,210,470	52.765	39,577,615	4,550,680	52.765
Less: Transfers	105	9,221,968		9,290,324		9,616,572		
NET USD EXPENDITURES	110	26,099,988		26,920,146		29,961,043		
TOTAL USD TAXES LEVIED	115	4,339,530		4,437,363		4,550,680		

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	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	304,834	2.201	308,433	2.195	355,000	197,976	2.195
Rec Comm Emp Benefits & Spec Liab	86	34,948	0.419	33,053	0.417	45,000	37,626	0.417
TOTAL OTHER	120	339,782	2.620	341,486	2.612	400,000	235,602	2.612
TOTAL TAXES LEVIED	125	\$4,565,556		\$4,667,489		\$4,786,282		
Assessed Valuation - General Fund	128	\$75,641,170		\$77,532,917		\$79,772,601		
Assessed Valuation - All Other Funds	130	\$86,119,846		\$87,967,850		\$90,194,578		
Assessed Valuation - Capital Outlay	129	\$83,892,382		\$85,638,371		\$90,194,578		
Outstanding Indebtedness, July 1								
		2019		2020		2021		
General Obligation Bonds	135	38,875,000		41,970,000		40,410,000		
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	38,875,000		41,970,000		40,410,000		
<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 234 will meet on the 20th day of September 2021 at 12:00 PM at 424 S 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, is available at district 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	\$1,550,658	20.000	19.624	\$1,595,452	20.000
Capital Outlay	\$572,848	6.502	6.395	\$586,445	6.502
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$1,203,139	13.656		\$1,231,712	13.656
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	\$1,110,718	12.607		\$1,137,071	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
Sub Total - All Other Funds	\$2,313,857	26.263	25.831	\$2,368,783	26.263
Board President					Clerk of the Board