

Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 284 will meet on the 8 day of September 2021 at 7:15 PM at 219 Broadway, Cottonwood Falls, KS 66845 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 USD #284 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	3,150,803	20.000	3,337,277	20.000	3,360,196	1,091,635	20.000
Supplemental General (LOB)	08	980,423	16.660	1,003,415	17.114	1,039,513	946,643	16.413
SPECIAL REVENUE								
Federal Funds	07	68,327		139,672		220,000		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		21,476		35,000		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	210,000		209,011		257,195		
Bilingual Education	14	0		0		1,000		
Virtual Education	15	0		0		6,700		
Capital Outlay	16	940,194	7.623	903,807	7.835	1,133,000	461,400	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	197,219		231,677		276,000		
Professional Development	26	9,175		2,286		11,000		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	549,230		659,695		767,950		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	170,000		159,240		152,500		
Gifts and Grants	35	32,285		178,602		100,000		
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		0		
KPERS Special Retirement Contribution	51	400,876		389,665		450,064		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	44,777		67,098		0		
Activity Fund	56	35,337		39,999		0		
DEBT SERVICE								
Bond and Interest #1	62	1,018,213	18.021	1,046,513	18.628	1,038,312	1,078,397	18.698
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
COOPERATIVES								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	7,806,859	62.304	8,389,433	63.577	8,848,430	3,578,075	63.111
Less: Transfers	105	1,010,507		1,089,700		1,004,108		
NET USD EXPENDITURES	110	6,796,352		7,299,733		7,844,322		
TOTAL USD TAXES LEVIED	115	3,400,599		3,579,785		3,578,075		

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)
THER								
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	175,000	2.464	174,250	2.939	173,025	173,027	3.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	175,000	2.464	174,250	2.939	173,025	173,027	3.000
TOTAL TAXES LEVIED	125	\$3,537,027		\$3,748,479		\$3,751,102		
Assessed Valuation - General Fund	128	\$52,715,336		\$53,893,723		\$54,581,754		
Assessed Valuation - All Other Funds	130	\$55,812,828		\$56,988,437		\$57,674,949		
Assessed Valuation - Capital Outlay	129	\$55,440,469		\$56,988,437		\$57,674,949		
Outstanding Indebtedness, July 1		2019		2020		2021		
General Obligation Bonds	135	11,640,000		11,000,000		10,305,000		
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	11,640,000		11,000,000		10,305,000		
<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

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Revenue Neutral Tax Rate

	2020-2021			2021-2022	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	\$1,058,671	20.000	17.857	\$1,091,635	20.000
Capital Outlay	\$449,821	7.835	7.040	\$461,400	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$982,383	17.114		\$946,643	16.413
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	\$1,069,707	18.628		\$1,078,397	18.698
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	\$2,052,090	35.742	32.100	\$2,025,040	35.111
Board President				Clerk of the Board	