

Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 348 will meet on the 20th day of September 2021 at 7:45 PM at 415 Eisenhower, Baldwin City, KS 66006 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	9,566,615	20.000	9,494,344	20.000	10,200,518	1,992,605	20.000
Supplemental General (LOB)	08	3,046,596	14.418	2,990,816	14.265	3,113,889	1,319,980	12.398
SPECIAL REVENUE								
Federal Funds	07	159,964		401,378		1,119,000		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	82,709		83,036		92,000		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	846,704		822,795		897,547		
Bilingual Education	14	0		0		10,934		
Virtual Education	15	24,796		19,150		160,000		
Capital Outlay	16	1,745,294	7.995	1,428,780	7.997	1,603,392	851,723	8.000
Driver Training	18	11,673		8,953		36,692		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	669,275		564,732		719,165		
Professional Development	26	44,284		11,883		50,000		
Parent Education Program	28	189,046		197,857		205,000		
Summer School	29	0		0		0		
Special Education	30	2,598,084		2,660,119		2,920,049		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	383,714		592,397		663,000		
Gifts and Grants	35	80,885		18,223		185,425		
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	1,153,546		1,086,116		1,254,464		
Contingency Reserve	53	14,645		32,653				
Textbook & Student Material Revolving	55	129,200		84,513				
Activity Fund	56	78,000		38,366				
DEBT SERVICE								
Bond and Interest #1	62	2,263,875	14.993	2,515,539	14.997	2,519,776	1,542,827	14.491
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	23,088,905	57.406	23,051,650	57.259	25,750,851	5,707,135	54.889
Less: Transfers	105	3,949,637		4,059,888		4,659,237		
NET USD EXPENDITURES	110	19,139,268		18,991,762		21,091,614		
TOTAL USD TAXES LEVIED	115	5,230,031		5,556,633		5,707,135		

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	0.000
Public Library Board	82	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000
Recreation Commission	84	411,443	3.997	448,103	3.999	488,820	4.000
Rec Comm Emp Benefits & Spec Liab	86	102,748	0.998	111,942	0.999	122,000	1.000
TOTAL OTHER	120	514,191	4.995	560,045	4.998	610,820	5.000
TOTAL TAXES LEVIED	125	\$5,695,802		\$6,053,536		\$6,239,512	
Assessed Valuation - General Fund	128	\$86,693,016		\$92,605,552		\$99,630,239	
Assessed Valuation - All Other Funds	130	\$93,409,341		\$99,373,775		\$106,465,419	
Assessed Valuation - Capital Outlay	129	\$93,228,700		\$98,688,466		\$106,465,419	
Outstanding Indebtedness, July 1							
		2019		2020		2021	
General Obligation Bonds	135	21,925,000		20,580,000		18,620,000	
Capital Outlay Bonds	140	0		0		0	
Temporary Note	145	0		0		0	
No-Fund Warrant	150	0		0		0	
Lease Purchase Principal	153	2,308,697		2,156,426		1,992,599	
TOTAL USD DEBT	155	24,233,697		22,736,426		20,612,599	

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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 348 will meet on the 20th day of September 2021 at 7:30 PM at 415 Eisenhower, Baldwin City, KS 66006 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 Levied	Est. Tax Rate
General	\$1,852,160	20.000	18.586	\$1,992,605	20.000
Capital Outlay	\$795,070	7.997	7.466	\$851,723	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$1,418,437	14.265		\$1,319,980	12.398
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	\$1,491,015	14.997		\$1,542,827	14.491
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	\$2,909,452	29.262	27.314	\$2,862,807	26.889

Board President

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