

Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 502 will meet on the 20th day of September 2021 at 7:05 PM at 401 Sunnyside Drive, Lewis, KS 67552 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	1,427,803	20.000	1,381,032	20.000	1,546,862	456,808	20.000
Supplemental General (LOB)	08	272,830	11.335	267,235	11.157	367,000	250,264	10.646
SPECIAL REVENUE								
Federal Funds	07	53,634		109,139		100,598		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	18,606		831		32,522		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	218,457		116,108		447,404		
Bilingual Education	14	51,605		62,502		74,046		
Virtual Education	15	0		0		0		
Capital Outlay	16	50,451	1.991	131,337	2.000	703,199	47,014	2.000
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	90,572		85,220		129,384		
Professional Development	26	115		8,722		21,886		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	236,473		219,056		359,734		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	0		0		10,000		
Gifts and Grants	35	23,234		24,055		30,000		
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	118,893		112,165		141,889		
Contingency Reserve	53	0		4,000				
Textbook & Student Material Revolving	55	0		0				
Activity Fund	56	3,138		5,711				
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	2,565,811	33.326	2,527,113	33.157	3,964,524	754,086	32.646
Less: Transfers	105	584,725		427,624		654,500		
NET USD EXPENDITURES	110	1,981,086		2,099,489		3,310,024		
TOTAL USD TAXES LEVIED	115	717,345		736,030		754,086		

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	0	0.000	0	0.000	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0.000
TOTAL TAXES LEVIED	125	\$717,345		\$736,030		\$754,086	
Assessed Valuation - General Fund	128	\$21,254,936		\$21,934,393		\$22,840,399	
Assessed Valuation - All Other Funds	130	\$21,930,456		\$22,599,530		\$23,507,175	
Assessed Valuation - Capital Outlay	129	\$21,930,456		\$22,599,530		\$23,507,175	
Outstanding Indebtedness, July 1		2019		2020		2021	
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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Don Cross
Board President

Darla J. Stegman
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	\$438,688	20.000	19.207	\$456,808	20.000
Capital Outlay	\$45,199	2.000	1.923	\$47,014	2.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$252,143	11.157		\$250,264	10.646
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	\$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	\$252,143	11.157	10.726	\$250,264	10.646

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