Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 381 will meet on the 14 day of September 2026 at 6:20 PM at USD 381 Board Office 304 E Ave B, Spearville, KS 67876 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, building needs assessment and Board state assessments review is available at any school session day at the district office on the district website and will be available at this hearing.

The Amount of 2026 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2026-2027 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	3,447,222	20.000	3,612,691	20.000	3,978,153	606,896	20.000
Supplemental General (LOB)	08	1,166,662	22.106	1,216,564	21.791	1,331,934	707,409	20.602
SPECIAL REVENUE								
Federal Funds	07	133,169		46,510		48,449		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	64,585		64,924		67,100		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	358,876		395,544		400,410		
Bilingual Education	14	3,968		4,136		6,500		
Virtual Education	15	0		0		0		
Capital Outlay	16	640,725	4.254	523,710	4.250	1,555,833	154,519	4.500
Driver Training	18	30		0		32,406		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	217,046		226,642		400,835		
Professional Development	26	7,031		12,656		109,547		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	391,646		550,638		807,578		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	65,230		125,159		231,958		
Gifts and Grants	35	179,348		185,419		989,354		
Special Liability Expense Fund	42	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	288,588		309,031		340,514		
Contingency Reserve	53	22,885		0				
Textbook & Student Material Revolving	55	37,879		58,152				
Activity Fund	56	101,368		222,697				
DEBT SERVICE								
Bond and Interest #1	62	1,012,000	0.000	1,044,750	0.000	1,075,338	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
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	8,138,258	46.360	8,599,223	46.041	11,375,909	1,468,824	45.102
Less: Transfers	105	1,258,482		1,331,925		1,437,687		
NET USD EXPENDITURES	110	6,879,776		7,267,298		9,938,222		
TOTAL USD TAXES LEVIED	115	1,355,058		1,389,328		1,468,824		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2026-2027 Budget

	Code 99 Line	2024-2025 Actual: Actual Expenditures (1)	2024-2025 Actual: Actual Tax Rate* (2)	2025-2026 Actual: Actual Expenditures (3)	2025-2026 Actual: Actual Tax Rate* (4)	2026-2027 Proposed Budget: Budgeted Expenditures (5)	2026-2027 Proposed Budget: Amount of 2026 Tax to be Levied (6)	2026-2027 Proposed Budget: Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	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	242,110	7.829	259,138	7.993	274,700	30,277	0.882
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	242,110	7.829	259,138	7.993	274,700	30,277	0.882
TOTAL TAXES LEVIED	125	$1,597,149		$1,642,600		$1,499,101		
Assessed Valuation - General Fund	128	$26,995,135		$28,432,119		$30,344,779		
Assessed Valuation - All Other Funds	130	$30,924,233		$32,419,372		$34,337,485		
Assessed Valuation - Capital Outlay	129	$30,924,233		$32,419,372		$34,337,485		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	9,405,000		8,625,000		7,790,000		
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	9,405,000		8,625,000		7,790,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

Fill out the Yellow cells in this box in order to populate the paragraph at the top of the Notice of Hearing (cell A4).

The governing body of Unified School District 381

Day of the Month of Hearing 14 (numerical day of month, for example: 7th)

Month of Hearing September (Month spelled out, for example: August)

Time of Hearing 6:20 (Time) PM (AM or PM) (time, for example: 8:30)

Location of Hearing USD 381 Board Office 304 E Ave B (street address for location of meeting, for example: 131 East Commercial)

Spearville KS 67876 (City, State & Zip)

budget information is available at any school session day at the district office (location budget information can be found on any day, for example: district office)

Notice of Hearing 2026-2027 Budget

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 381 will meet on the 14 day of September 2026 at 6:10 PM at USD 381 Board Office 304 E Ave B, Spearville, KS 67876 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 any school session day at the district office and will be available at this hearing.

Revenue Neutral

	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	$568,642	20.000	$562,384	18.533	$606,896	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$686,571	21.791	$698,895	20.354	$707,409	20.602
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$134,115	4.250	$136,318	3.970	$154,519	4.500
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
Bond and Interest #2	$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/District	$0	0.000			$0	0.000
Public Library Board Employee Benefits	$0	0.000			$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	$1,389,328	46.041	$1,397,597	42.857	$1,468,824	45.102
Total Taxes Levied Excluding General Fund	$820,686	26.041	$835,213	24.324	$861,928	25.102

Board President

Clerk of the Board

Fill out the Yellow cells in this box in order to populate the paragraph at the top of the Notice of Hearing (cell A4).

The governing body of Unified School District 381
Day of the Month of Hearing 14 (numerical day of month, for example: 7th)
Month of Hearing September (Month spelled out, for example: August)

The governing body of Unified School District 381
Day of the Month of Hearing 14 (numerical day of month, for example: 7th)
Month of Hearing September (Month spelled out, for example: August)

Time of Hearing 6:10 (Time) PM (AM or PM) (time, for example: 8:30)
Location of Hearing USD 381 Board Office 304 E Ave B (street address for location of meeting, for example: 131 East Commercial)
Spearville (City) KS (State) 67876 (Zip) (City, State & Zip)
budget information is available at any school session day at the district office (location budget information can be found on any day, for example: district office)