

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 381 will meet on the 8th day of September 2025 at 6:20 PM at 305 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 District Office on the district website and will be available at this hearing.

The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	3,079,613	20.000	3,447,222	20.000	3,805,847	568,088	20.000
Supplemental General (LOB)	08	992,175	19.062	1,166,662	22.106	1,272,164	706,462	21.810
SPECIAL REVENUE								
Federal Funds	07	173,048		133,169		65,689		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	76,544		64,585		218,616		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	315,048		358,876		455,376		
Bilingual Education	14	3,671		3,968		6,622		
Virtual Education	15	0		0		0		
Capital Outlay	16	171,873	3.881	640,725	4.254	1,024,767	137,792	4.254
Driver Training	18	0		30		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	224,499		217,046		360,325		
Professional Development	26	5,414		7,031		124,203		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	423,542		391,646		816,389		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	68,780		65,230		266,928		
Gifts and Grants	35	21,129		179,348		979,146		
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	319,799		288,588		325,383		
Contingency Reserve	53	24,550		22,885				
Textbook & Student Material Revolving	55	7,040		37,879				
Activity Fund	56	34,086		101,368				
DEBT SERVICE								
Bond and Interest #1	62	978,210	0.000	1,012,000	0.000	1,044,750	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	6,919,021	42.943	8,138,258	46.360	10,798,611	1,412,342	46.064
Less: Transfers	105	1,005,209		1,258,482		1,079,689		
NET USD EXPENDITURES	110	5,913,812		6,879,776		9,718,922		
TOTAL USD TAXES LEVIED	115	1,407,286		1,355,058		1,412,342		

¹ Sponsoring District Only

*Tax Rates are expressed in Mills

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	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 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	257,853	7.762	242,110	7.829	250,755	259,138	8.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	257,853	7.762	242,110	7.829	250,755	259,138	8.000
TOTAL TAXES LEVIED	125	\$1,669,996		\$1,597,149		\$1,671,480		
Assessed Valuation - General Fund	128	\$31,538,267		\$26,995,135		\$28,404,377		
Assessed Valuation - All Other Funds	130	\$33,845,634		\$30,924,233		\$32,391,130		
Assessed Valuation - Capital Outlay	129	\$33,845,634		\$30,924,233		\$32,391,130		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	10,135,000		9,405,000		8,625,000		
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	10,135,000		9,405,000		8,625,000		
*Tax Rates are expressed in Mills								
Board President				Clerk of the Board				

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 381 will meet on the 8th day of September 2025 at 6:10 PM at 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 District Office and will be available at this hearing.

Revenue Neutral

	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$539,903	20.000	\$539,910	19.008	\$568,088	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$683,615	22.106	\$681,854	21.050	\$706,462	21.810
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$131,540	4.254	\$129,892	4.061	\$137,792	4.254
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	\$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	\$1,355,058	46.360	\$1,351,656	44.119	\$1,412,342	46.064
Total Taxes Levied Excluding General Fund	\$815,155	26.360	\$811,746	25.111	\$844,254	26.064

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Board President	Clerk of the Board
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