

NOTICE OF HEARING 2025-2026 BUDGET

State of Kansas | Budget Form USD-A

USD#307| 2025-2026

The governing body of Unified School District 307 will meet on the 8th day of September 2025 at 6:15 PM at Ell-Saline MS/HS Library - 414 E. Anderson, Brookville, KS 67425 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 Ell-Saline District Office - 412 E. Anderson, Brookville, KS 67425 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.

		2023-2024	Actual	2024-2025	Actual	2025-2026 Proposed Budget		
	Code 99 Line	Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budget Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	4,125,975	20.000	4,508,652	20.000	5196,683	561,814	20.000
Supplemental General (LOB)	08	1,369,063	17.394	1,618,614	21.214	1,735,935	637,669	18.775
SPECIAL REVENUE								
Federal Funds	07	284,313		123,099		139,454		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	56,988		87,268		209,753		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	538,181		441,547		1,294,990		
Bilingual Education	14	3,365		2,851		35,773		
Virtual Education	15	0		0		57,877		
Capital Outlay	16	1,010,094	7.913	944,903	7.943	1,286,889	271,711	8.000
Driver Training	18	4,127		3,476		75,171		
Declining Enrolment	19	0		0	0.000	0	0	0.000
Extraordinary School Program	22	0	0.000	0		0		
Food Service	24	263,397		253,536		756,424		
Professional Development	26	3,520		7,444		38,086		
Parent Education Program	28	0		0		9,383		
Summer School	29	0		0		0		
Special Education	30	722,998		775,116		1,141,854		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	107,252		123,510		281,639		
Gifts and Grants	35	140,762		614,112		264,861		
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	389,779		369,054		491,764		
Contingency Reserve	53	0		30,000				
Textbook & Student Material Revolving	55	68,047		44,337				
Activity Fund	56	43,947		41,541				
DEBT SERVICE								
Bond and Interest #1	62	469,162	7.825	483,650	7.303	505,325	279,442	8.228
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								
Less: Transfers	105	1,591,944		2,005,507		1,502,230		
NET USD EXPENDITURES	110	8,009,026		8,467,203		12,019,731		
TOTAL USD TAXES LEVIED								
	115	1,629,973		1,737,743		1,750,636		
1 Sponsoring District Only *Tax Rates are expressed in Mills								
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	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHERS	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED								
	125	\$1,629,973		\$1,737,743		\$1,750,636		
Assessed Valuation - General Fund	128	\$28,492,677		\$26,988,469		\$28,090,690		
Assessed Valuation - All Other Funds	130	\$31,932,886		\$32,784,879		\$33,963,856		
Assessed Valuation - Capital Outlay	129	\$31,932,886		\$32,784,879		\$33,963,856		

Outstanding Indebtedness, July 1

		2023	2024	2025
General Obligation Bonds	135	5,510,000	5195,000	4,860,000
Capital Outlay Bonds	140	0	0	0
Temporary Note	145	0	0	0
No-Fund Warrant	150	0	0	0
Lease Purchase Principal	153	130,481	88,075	48,931
TOTAL USD DEBT	155	5,640,481	5,283,075	4,908,931

*Tax Rates are expressed in Mills


Board President


Clerk of the Board