

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 307 will meet on the 26th day of August 2026 at 6:15 PM at 414 E. Anderson St, 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 St, Brookville, KS 67425 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.

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		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	4,508,652	20.000	4,722,913	20.000	5,374,118	584,699	20.000
Supplemental General (LOB)	08	1,618,614	21.214	1,595,155	18.781	1,795,242	701,498	19.937
SPECIAL REVENUE								
Federal Funds	07	123,099		122,178		138,756		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	44,300		89,158		273,275		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	441,547		559,641		1,529,817		
Bilingual Education	14	2,851		3,526		34,641		
Virtual Education	15	0		0		57,877		
Capital Outlay	16	943,146	7.943	519,060	8.000	1,550,628	281,485	8.000
Driver Training	18	3,476		3,017		74,394		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	253,536		281,299		773,940		
Professional Development	26	5,000		6,266		48,320		
Parent Education Program	28	0		0		9,383		
Summer School	29	0		0		0		
Special Education	30	775,116		853,630		1,359,768		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	123,510		233,322		298,317		
Gifts and Grants	35	614,112		160,672		221,583		
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	369,054		386,472		514,974		
Contingency Reserve	53	30,000		0				
Textbook & Student Material Revolving	55	44,338		60,925				
Activity Fund	56	41,541		44,652				
DEBT SERVICE								
Bond and Interest #1	62	483,650	7.303	505,325	8.231	514,075	252,602	7.179
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	100	10,425,542	56.460	10,147,211	55.012	14,569,108	1,820,284	55.116
Less: Transfers	105	1,960,074		2,434,401		1,478,785		
NET USD EXPENDITURES	110	8,465,468		7,712,810		13,090,323		
TOTAL USD TAXES LEVIED	115	1,737,743		1,751,793		1,820,284		

1. Sponsoring District Only

*Tax Rates are expressed in Mils

	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		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)
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	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 OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$1,737,743		\$1,751,793		\$1,820,284		
Assessed Valuation - General Fund	128	\$26,988,469		\$28,102,787		\$29,234,947		
Assessed Valuation - All Other Funds	130	\$32,784,879		\$33,975,623		\$35,185,649		
Assessed Valuation - Capital Outlay	129	\$32,784,879		\$33,975,623		\$35,185,649		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	5,195,000		4,860,000		4,495,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	88,075		48,931		9,787		
TOTAL USD DEBT	155	5,283,075		4,908,931		4,504,787		

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Board President


Clerk of the Board