

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 103 will meet on the 25th day of August 2025 at 7:35 AM at 605 S Bird Ave, Bird City, KS 67731 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 the 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	1,845,337	20.000	1,999,540	20.000	2,349,878	811,209	20.000
Supplemental General (LOB)	08	575,248	12.165	609,031	14.080	768,210	715,582	16.094
SPECIAL REVENUE								
Federal Funds	07	258,593		119,827		108,249		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	257,109		248,661		316,193		
Bilingual Education	14	67,866		54,946		65,229		
Virtual Education	15	0		0		0		
Capital Outlay	16	362,797	7.993	256,004	8.000	1,108,846	355,697	8.000
Driver Training	18	2,130		2,479		3,010		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	127,120		110,213		121,234		
Professional Development	26	10,320		1,950		2,933		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	234,598		269,629		422,400		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	179,272		153,369		119,052		
Gifts and Grants	35	74,278		105,712		170,494		
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	167,003		186,117		213,662		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	15,200		13,012				
Activity Fund	56	65,834		57,894				
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	4,242,705	40.158	4,188,384	42.080	5,769,390	1,882,488	44.094
Less: Transfers	105	585,250		645,433		793,433		
NET USD EXPENDITURES	110	3,657,455		3,542,951		4,975,957		
TOTAL USD TAXES LEVIED	115	1,745,428		1,835,774		1,882,488		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

	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	45,987	1.012	43,255	0.953	46,000	42,394	0.953
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	45,987	1.012	43,255	0.953	46,000	42,394	0.953
TOTAL TAXES LEVIED	125	\$1,791,199		\$1,879,060		\$1,924,882		
Assessed Valuation - General Fund	128	\$42,312,807		\$41,645,028		\$40,560,455		
Assessed Valuation - All Other Funds	130	\$44,735,456		\$45,419,845		\$44,462,159		
Assessed Valuation - Capital Outlay	129	\$44,735,456		\$45,334,075		\$44,462,159		
Outstanding Indebtedness, July 1		2023		2024		2025		
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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Jared Boone

Board President

Keshia Walden

Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 103 will meet on the 25th day of August 2025 at 7:30 AM at 605 S Bird Ave, Bird City, KS 67731 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 the District Office and will be available at this hearing.

Revenue Neutral

	2024-2025		Revenue	Revenue	2025-2026	
	Actual Taxes	Actual			Proposed	Proposed
General	\$832,901	20.000	\$832,909	20.535	\$811,209	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$639,513	14.080	\$639,544	14.384	\$715,582	16.094
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$363,360	8.000	\$363,389	8.173	\$355,697	8.000
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
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	\$1,835,774	42.080	\$1,835,842	43.092	\$1,882,488	44.094
Total Taxes Levied Excluding General Fund	\$1,002,873	22.080	\$1,002,933	22.557	\$1,071,279	24.094

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