

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 103 will meet on the 10th day of August 2026 at 5:45 PM at 605 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 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	1,999,540	20.000	2,056,775	20.000	2,477,029	820,497	20.000
Supplemental General (LOB)	08	609,031	14.080	634,454	16.106	812,537	674,788	15.002
SPECIAL REVENUE								
Federal Funds	07	119,827		108,271		89,512		
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	248,661		291,984		333,646		
Bilingual Education	14	54,946		37,454		62,775		
Virtual Education	15	0		0		0		
Capital Outlay	16	256,004	8.000	489,148	8.000	1,003,627	359,829	8.000
Driver Training	18	2,479		2,340		3,110		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	110,213		112,889		147,502		
Professional Development	26	1,950		0		2,933		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	269,629		248,654		417,100		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	153,369		77,406		162,200		
Gifts and Grants	35	105,712		139,601		219,144		
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		0		
KPERS Special Retirement Contribution	51	186,117		182,983		210,065		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	13,012		8,091		0		
Activity Fund	56	57,251		104,741		0		
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
COOPERATIVES								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	4,187,741	42.080	4,494,791	44.106	5,941,180	1,855,114	43.002
Less: Transfers	105	645,433		725,179		815,000		
NET USD EXPENDITURES	110	3,542,308		3,769,612		5,126,180		
TOTAL USD TAXES LEVIED	115	1,835,774		1,883,257		1,855,114		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

		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)
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	43,255	0.953	44,391	0.974	46,500	43,332	0.963
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	43,255	0.953	44,391	0.974	46,500	43,332	0.963
TOTAL TAXES LEVIED	125	\$1,879,060		\$1,926,613		\$1,898,446		
Assessed Valuation - General Fund	128	\$41,645,028		\$40,528,824		\$41,024,863		
Assessed Valuation - All Other Funds	130	\$45,419,845		\$44,430,528		\$44,978,611		
Assessed Valuation - Capital Outlay	129	\$45,334,075		\$43,986,618		\$44,978,611		
Outstanding Indebtedness, July 1		2024		2025		2026		
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

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Exceeding Revenue Neutral for the 2026-2027 School Year						
The governing body of Unified School District 103 will meet on the 10th day of August 2026 at 605 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						
	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	\$810,576	20.000	\$810,610	19.759	\$820,497	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$716,598	16.106	\$715,610	15.910	\$674,788	15.002
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$356,083	8.000	\$355,466	7.903	\$359,829	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/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	\$1,883,257	44.106	\$1,881,686	43.572	\$1,855,114	43.002
Total Taxes Levied Excluding General Fund	\$1,072,681	24.106	\$1,071,076	23.813	\$1,034,617	23.002
Jared Boone Board President Keshia Walden Clerk of the Board						