

Notice of Hearing 2026-2027 Budget

|                                         | Code<br>99<br>Line | 2024-2025 Actual              |                               | 2025-2026 Actual              |                               | 2026-2027 Proposed Budget       |                                              |                             |
|-----------------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|----------------------------------------------|-----------------------------|
|                                         |                    | Actual<br>Expenditures<br>(1) | Actual<br>Tax<br>Rate*<br>(2) | Actual<br>Expenditures<br>(3) | Actual<br>Tax<br>Rate*<br>(4) | Budgeted<br>Expenditures<br>(5) | Amount of<br>2026 Tax to<br>be Levied<br>(6) | Est.<br>Tax<br>Rate*<br>(7) |
| <b>OTHER</b>                            |                    |                               |                               |                               |                               |                                 |                                              |                             |
| 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                 | 60,000                        | 0.984                         | 62,500                        | 0.988                         | 65,500                          | 58,288                                       | 1.000                       |
| Rec Comm Emp Benefits & Spec Ljab       | 86                 | 0                             | 0.000                         | 0                             | 0.000                         | 0                               | 0                                            | 0.000                       |
| <b>TOTAL OTHER</b>                      | <b>120</b>         | <b>60,000</b>                 | <b>0.984</b>                  | <b>62,500</b>                 | <b>0.988</b>                  | <b>65,500</b>                   | <b>58,288</b>                                | <b>1.000</b>                |
| <b>TOTAL TAXES LEVIED</b>               | <b>125</b>         | <b>\$2,653,632</b>            |                               | <b>\$2,800,993</b>            |                               | <b>\$2,847,254</b>              |                                              |                             |
| Assessed Valuation - General Fund       | 128                | \$38,855,376                  |                               | \$40,950,718                  |                               | \$42,152,647                    |                                              |                             |
| Assessed Valuation - All Other Funds    | 130                | \$54,127,642                  |                               | \$56,803,257                  |                               | \$58,284,785                    |                                              |                             |
| Assessed Valuation - Capital Outlay     | 129                | \$53,551,159                  |                               | \$55,784,514                  |                               | \$58,284,785                    |                                              |                             |
| <b>Outstanding Indebtedness, July 1</b> |                    | <b>2024</b>                   |                               | <b>2025</b>                   |                               | <b>2026</b>                     |                                              |                             |
| General Obligation Bonds                | 135                | 8,420,000                     |                               | 6,845,000                     |                               | 5,480,000                       |                                              |                             |
| 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                               |                                              |                             |
| <b>TOTAL USD DEBT</b>                   | <b>155</b>         | <b>8,420,000</b>              |                               | <b>6,845,000</b>              |                               | <b>5,480,000</b>                |                                              |                             |

\*Tax Rates are expressed in Mills

*Heri Schism*  
Board President

*Randee Hanks*  
Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 248 will meet on the 10th day of September 2026 at 7:00 PM at 415 N. Summit, Girard, KS 66743 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

|                                        | 2025-2026                     |                              |                                 |                                       | 2026-2027                                |                             |
|----------------------------------------|-------------------------------|------------------------------|---------------------------------|---------------------------------------|------------------------------------------|-----------------------------|
|                                        | Actual Taxes<br>Levied<br>(1) | Actual<br>Tax<br>Rate<br>(2) | Revenue<br>Neutral Taxes<br>(3) | Revenue<br>Neutral<br>Tax Rate<br>(4) | Proposed<br>Taxes to be<br>Levied<br>(5) | Proposed<br>Tax Rate<br>(6) |
| General                                | \$819,014                     | 20.000                       | \$819,014                       | 19.429                                | \$843,053                                | 20.000                      |
| <b>ALL OTHER FUNDS</b>                 |                               |                              |                                 |                                       |                                          |                             |
| Supplemental General (LOB)             | \$962,589                     | 16.946                       | \$962,588                       | 16.492                                | \$950,952                                | 16.316                      |
| Adult Education                        | \$0                           | 0.000                        |                                 |                                       | \$0                                      | 0.000                       |
| Capital Outlay                         | \$454,426                     | 8.000                        | \$446,276                       | 7.816                                 | \$466,278                                | 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                   | \$508,844                     | 8.958                        | \$508,844                       | 8.718                                 | \$528,683                                | 9.071                       |
| 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 | \$2,744,873 | 53.904 | \$2,736,722 | 52.455 | \$2,788,966 | 53.387 |
| Total Taxes Levied Excluding General Fund | \$1,925,859 | 33.904 | \$1,917,708 | 33.026 | \$1,945,913 | 33.387 |

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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<br>99<br>Line | 2024-2025 Actual              |                               | 2025-2026 Actual              |                               | 2026-2027 Proposed Budget       |                                              |                             |
|---------------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|----------------------------------------------|-----------------------------|
|                                       |                    | Actual<br>Expenditures<br>(1) | Actual<br>Tax<br>Rate*<br>(2) | Actual<br>Expenditures<br>(3) | Actual<br>Tax<br>Rate*<br>(4) | Budgeted<br>Expenditures<br>(5) | Amount of<br>2026 Tax to<br>be Levied<br>(6) | Est.<br>Tax<br>Rate*<br>(7) |
| <b>OPERATING</b>                      |                    |                               |                               |                               |                               |                                 |                                              |                             |
| General                               | 06                 | 9,737,880                     | 20.000                        | 10,122,417                    | 20.000                        | 10,123,144                      | 843,053                                      | 20.000                      |
| Supplemental General (LOB)            | 08                 | 3,040,187                     | 15.320                        | 3,171,867                     | 16.946                        | 3,308,760                       | 950,952                                      | 16.316                      |
| <b>SPECIAL REVENUE</b>                |                    |                               |                               |                               |                               |                                 |                                              |                             |
| Federal Funds                         | 07                 | 874,150                       |                               | 413,678                       |                               | 368,534                         |                                              |                             |
| Adult Education                       | 10                 | 0                             | 0.000                         | 0                             | 0.000                         | 0                               | 0                                            | 0.000                       |
| Preschool-Aged At-Risk                | 11                 | 13,954                        |                               | 39,407                        |                               | 70,227                          |                                              |                             |
| Adult Supplemental Education          | 12                 | 0                             |                               | 0                             |                               | 0                               |                                              |                             |
| At-Risk Education Fund                | 13                 | 1,714,849                     |                               | 1,661,243                     |                               | 1,725,084                       |                                              |                             |
| Bilingual Education                   | 14                 | 22,984                        |                               | 25,654                        |                               | 30,862                          |                                              |                             |
| Virtual Education                     | 15                 | 17,250                        |                               | 17,334                        |                               | 33,600                          |                                              |                             |
| Capital Outlay                        | 16                 | 646,412                       | 7.990                         | 1,389,239                     | 8.000                         | 2,525,000                       | 466,278                                      | 8.000                       |
| Driver Training                       | 18                 | 5,907                         |                               | 5,283                         |                               | 9,350                           |                                              |                             |
| Declining Enrollment                  | 19                 | 0                             | 0.000                         | 0                             | 0.000                         | 0                               | 0                                            | 0.000                       |
| Extraordinary School Program          | 22                 | 0                             |                               | 0                             |                               | 0                               |                                              |                             |
| Food Service                          | 24                 | 777,492                       |                               | 840,327                       |                               | 969,700                         |                                              |                             |
| Professional Development              | 26                 | 13,076                        |                               | 42,535                        |                               | 50,000                          |                                              |                             |
| Parent Education Program              | 28                 | 27,500                        |                               | 28,750                        |                               | 31,000                          |                                              |                             |
| Summer School                         | 29                 | 0                             |                               | 0                             |                               | 0                               |                                              |                             |
| Special Education                     | 30                 | 1,754,965                     |                               | 1,754,188                     |                               | 2,003,909                       |                                              |                             |
| Cost of Living                        | 33                 | 0                             | 0.000                         | 0                             | 0.000                         | 0                               | 0                                            | 0.000                       |
| Career and Postsecondary Education    | 34                 | 404,403                       |                               | 493,537                       |                               | 530,000                         |                                              |                             |
| Gifts and Grants                      | 35                 | 460,954                       |                               | 416,482                       |                               | 0                               |                                              |                             |
| 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                 | 842,239                       |                               | 844,969                       |                               | 996,007                         |                                              |                             |
| Contingency Reserve                   | 53                 | 0                             |                               | 45,510                        |                               |                                 |                                              |                             |
| Textbook & Student Material Revolving | 55                 | 4,574                         |                               | 273,803                       |                               |                                 |                                              |                             |
| Activity Fund                         | 56                 | 38,641                        |                               | 0                             |                               |                                 |                                              |                             |
| <b>DEBT SERVICE</b>                   |                    |                               |                               |                               |                               |                                 |                                              |                             |
| Bond and Interest #1                  | 62                 | 1,671,650                     | 10.328                        | 1,520,074                     | 8.958                         | 1,516,231                       | 528,683                                      | 9.071                       |
| 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                       |
| <b>COOPERATIVES</b>                   |                    |                               |                               |                               |                               |                                 |                                              |                             |
| Special Education                     | 78                 | 0                             |                               | 0                             |                               | 0                               |                                              |                             |
| <b>TOTAL USD EXPENDITURES</b>         | 100                | 22,069,067                    | 53.638                        | 23,106,297                    | 53.904                        | 24,291,408                      | 2,788,966                                    | 53.387                      |
| Less: Transfers                       | 105                | 4,583,983                     |                               | 4,069,242                     |                               | 3,994,600                       |                                              |                             |
| <b>NET USD EXPENDITURES</b>           | 110                | 17,485,084                    |                               | 19,037,055                    |                               | 20,296,808                      |                                              |                             |
| <b>TOTAL USD TAXES LEVIED</b>         | 115                | 2,600,371                     |                               | 2,744,873                     |                               | 2,788,966                       |                                              |                             |

1. Sponsoring District Only

\*Tax Rates are expressed in Mills