

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 305 will meet on the 8th day of September 2026 at 5:20 PM at 1511 Gypsum Avenue, Salina, KS 67401 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 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.

	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	59,340,887	20.000	61,121,499	20.000	62,611,176	9,360,177	20.000
Supplemental General (LOB)	08	19,490,175	16.289	20,041,914	16.401	20,807,453	10,000,215	16.161
SPECIAL REVENUE								
Federal Funds	07	11,427,754		10,774,271		10,286,435		
Adult Education	10	687,906	0.750	730,007	0.750	780,000	464,084	0.750
Preschool-Aged At-Risk	11	277,242		307,358		320,470		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	13,575,001		14,350,000		15,537,152		
Bilingual Education	14	825,027		1,163,279		1,225,000		
Virtual Education	15	391,288		334,980		390,000		
Capital Outlay	16	10,369,091	7.997	12,415,829	8.000	19,417,148	5,140,541	8.000
Driver Training	18	15,221		17,007		43,300		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,816,461		4,999,651		5,865,660		
Professional Development	26	559,548		484,796		765,000		
Parent Education Program	28	146,584		149,084		146,584		
Summer School	29	8,073		10,446		25,000		
Special Education	30	14,524,572		15,406,450		17,307,079		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	751,052		798,520		861,200		
Gifts and Grants	35	1,154,576		1,139,597		1,321,231		
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	12,877,884		13,367,268				
KPERS Special Retirement Contribution	51	9,769,692		10,144,784		11,958,165		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	666,110		703,519				
Activity Fund	56	342,096		398,135				
DEBT SERVICE								
Bond and Interest #1	62	11,354,312	10.264	11,607,861	10.447	11,655,274	6,269,251	10.132
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	31,260,910		32,063,607		33,150,000		
TOTAL USD EXPENDITURES	100	204,631,462	55.300	212,529,862	55.598	214,473,327	31,234,268	55.043
Less: Transfers	105	47,202,200		49,320,648		35,417,133		
NET USD EXPENDITURES	110	157,429,262		163,209,214		179,056,194		
TOTAL USD TAXES LEVIED	115	28,908,279		30,607,478		31,234,268		

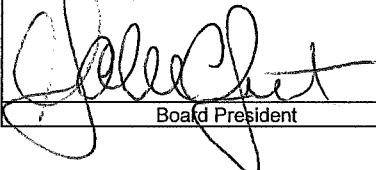
¹ Sponsoring District Only

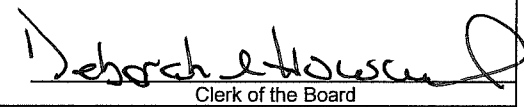
*Tax Rates are expressed in Mills

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	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	\$28,908,279		\$30,607,478		\$31,234,268		
Assessed Valuation - General Fund	128	\$432,137,594		\$451,768,332		\$468,008,869		
Assessed Valuation - All Other Funds	130	\$580,355,831		\$601,080,446		\$618,778,587		
Assessed Valuation - Capital Outlay	129	\$580,261,450		\$612,525,771		\$642,567,579		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	83,455,000		74,235,000		64,580,000		
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		
TOTAL USD DEBT	155	83,455,000		74,235,000		64,580,000		

*Tax Rates are expressed in Mills

 Board President

 Clerk of the Board

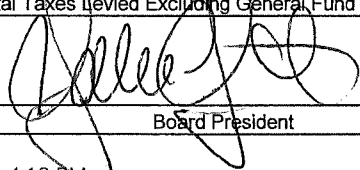
Exceeding Revenue Neutral for the 2026-2027 School Year

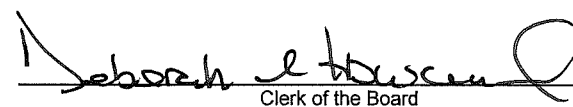
The governing body of Unified School District 305 will meet on the 8th day of September 2026 at 5:15 PM at 1511 Gypsum Avenue, Salina, KS 67401 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at district office and will be available at this hearing.

	Revenue Neutral					
	2025-2026		2026-2027			
	Actual Taxes 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	\$9,035,380	20.000	\$9,035,380	19.306	\$9,360,177	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$9,858,334	16.401	\$9,858,334	15.931	\$10,000,215	16.161
Adult Education	\$450,811	0.750	\$450,811	0.728	\$464,084	0.750
Capital Outlay	\$4,983,470	8.000	\$4,983,470	7.755	\$5,140,541	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	\$6,279,496	10.447	\$6,279,496	10.148	\$6,269,251	10.132
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	\$30,607,491	55.598	\$30,607,491	53.868	\$31,234,268	55.043
Total Taxes Levied Excluding General Fund	\$21,572,111	35.598	\$21,572,111	34.562	\$21,874,091	35.043

 Board President

 Clerk of the Board