Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 439 will meet on the 14th day of September 2026 at 6:15 PM at 400 West 4th Street, Sedgwick, KS 67135 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 usd439.com 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	5,210,227	20.000	5,309,446	20.000	5,475,676	434,401	20.000
Supplemental General (LOB)	08	1,677,955	18.411	1,729,404	17.051	1,787,337	508,299	18.018
SPECIAL REVENUE								
Federal Funds	07	122,606		122,206		111,174		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	38,188		41,744		44,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	756,000		630,454		640,600		
Bilingual Education	14	0		0		2,070		
Virtual Education	15	0		0		15,000		
Capital Outlay	16	631,928	8.000	754,530	7.998	930,000	225,679	8.000
Driver Training	18	7,950		8,568		43,015		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	390,606		398,358		401,781		
Professional Development	26	27,601		28,647		37,809		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,281,537		1,422,090		1,576,476		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	158,891		186,209		152,268		
Gifts and Grants	35	122,422		70,005		70,900		
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	475,707		512,960		604,652		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	93,704		161,947				
Activity Fund	56	213,181		202,435				
DEBT SERVICE								
Bond and Interest #1	62	521,211	19.821	523,613	19.862	520,712	549,963	19.495
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	11,729,714	66.232	12,102,616	64.911	12,413,470	1,718,342	65.513
Less: Transfers	105	1,980,077		1,983,163		1,951,966		
NET USD EXPENDITURES	110	9,749,637		10,119,453		10,461,504		
TOTAL USD TAXES LEVIED	115	1,595,441		1,628,837		1,718,342		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
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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	48,000	2.000	57,523	2.000	70,070	56,413	2.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	48,000	2.000	57,523	2.000	70,070	56,413	2.000
TOTAL TAXES LEVIED	125	$1,647,458		$1,683,021		$1,774,755		
Assessed Valuation - General Fund	128	$19,650,851		$20,594,556		$21,720,029		
Assessed Valuation - All Other Funds	130	$26,015,078		$27,034,371		$28,209,879		
Assessed Valuation - Capital Outlay	129	$26,008,471		$27,034,371		$28,209,879		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	13,620,000		13,435,000		13,240,000		
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	13,620,000		13,435,000		13,240,000		

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Board President

Rachel Dan
Clerk of the Board