

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 255 will meet on the 14th day of September 2026 at 5:45 PM at 512 Main Street, Kiowa, KS 67070 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 and 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	2,630,806	20.000	2,528,791	20.000	2,745,128	617,480	20.000
Supplemental General (LOB)	08	848,392	24.000	822,985	22.900	900,013	747,770	21.328
SPECIAL REVENUE								
Federal Funds	07	223,448		115,608		107,623		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	10,910		12,326		13,150		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	418,109		418,727		450,000		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	895,080	7.811	400,558	8.000	1,377,524	279,641	8.000
Driver Training	18	3,910		3,358		5,424		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	270,099		248,980		260,000		
Professional Development	26	542		1,633		30,000		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	456,122		423,150		614,415		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	95,974		94,020		250,000		
Gifts and Grants	35	129,239		238,001		196,473		
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	224,032		227,501		250,678		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	8,163		1,360				
Activity Fund	56	59,005		79,090				
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	6,273,831	51.811	5,616,088	50.900	7,200,428	1,644,891	49.328
Less: Transfers	105	1,354,332		1,222,520		1,279,643		
NET USD EXPENDITURES	110	4,919,499		4,393,568		5,920,785		
TOTAL USD TAXES LEVIED	115	1,733,714		1,715,544		1,644,891		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

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		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	48,301	1.500	53,625	1.487	55,000	52,592	1.500
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	48,301	1.500	53,625	1.487	55,000	52,592	1.500
TOTAL TAXES LEVIED	125	\$1,786,326		\$1,768,145		\$1,697,483		
Assessed Valuation - General Fund	128	\$31,020,659		\$31,201,541		\$30,874,009		
Assessed Valuation - All Other Funds	130	\$35,074,664		\$35,373,682		\$35,061,112		
Assessed Valuation - Capital Outlay	129	\$34,759,782		\$35,182,111		\$34,955,105		
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		
<i>*Tax Rates are expressed in Mills</i>								
Board President				Clerk of the Board				

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Exceeding Revenue Neutral for the 2026-2027 School Year						
The governing body of Unified School District 255 will meet on the day of 2026 at , , 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 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	\$624,031	20.000	\$624,031	20.212	\$617,480	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$810,057	22.900	\$810,057	23.104	\$747,770	21.328
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$281,456	8.000	\$281,456	8.052	\$279,641	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	\$1,715,544	50.900	\$1,715,544	51.368	\$1,644,891	49.328
Total Taxes Levied Excluding General Fund	\$1,091,513	30.900	\$1,091,513	31.156	\$1,027,411	29.328
Board President						
Clerk of the Board						