

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 110 will meet on the 14th day of September 2026 at 6:45 PM at 128 S. Kansas Street, Kensington, KS 66951 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	2,348,685	20.000	2,367,031	20.000	2,461,428	446,508	20.000
Supplemental General (LOB)	08	803,110	26.194	819,415	26.255	821,448	764,693	28.077
SPECIAL REVENUE								
Federal Funds	07	77,911		63,160		70,265		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	22,000		22,675		25,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	220,308		260,162		284,000		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	568,006	7.945	525,890	7.987	1,040,782	217,883	8.000
Driver Training	18	3,808		10,536		13,200		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	240,488		244,477		251,500		
Professional Development	26	8,041		7,933		8,000		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	367,215		384,407		525,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	109,471		111,868		123,300		
Gifts and Grants	35	36,580		54,594		57,800		
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	228,844		217,025		253,594		
Contingency Reserve	53	0		45,470				
Textbook & Student Material Revolving	55	7,179		22,641				
Activity Fund	56	46,608		53,356				
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	5,088,254	54.139	5,210,640	54.242	5,935,317	1,429,084	56.077
Less: Transfers	105	976,128		1,041,253		1,046,839		
NET USD EXPENDITURES	110	4,112,126		4,169,387		4,888,478		
TOTAL USD TAXES LEVIED	115	1,461,100		1,404,960		1,429,084		

1. Sponsoring District Only

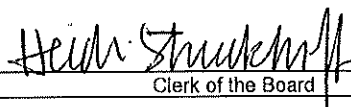
*Tax Rates are expressed in Mills

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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	30,000	1.785	40,000	1.831	46,230	16,230	1.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	30,000	1.785	40,000	1.831	46,230	16,230	1.000
TOTAL TAXES LEVIED	125	\$1,491,364		\$1,435,149		\$1,445,314		
Assessed Valuation - General Fund	128	\$24,027,557		\$22,834,942		\$22,325,382		
Assessed Valuation - All Other Funds	130	\$28,574,196		\$27,603,309		\$27,235,368		
Assessed Valuation - Capital Outlay	129	\$28,574,196		\$27,600,639		\$27,235,368		
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	319,916		283,330		245,819		
TOTAL USD DEBT	155	319,916		283,330		245,819		

*Tax Rates are expressed in Mills

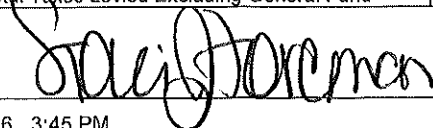

 Board President

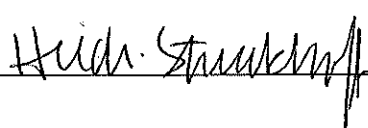

 Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 110 will meet on the 14th day of September 2026 at 6:30 PM at 128 S. Kansas Street, Kensington, KS 66951 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				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	\$456,699	20.000	\$456,710	20.457	\$446,508	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$726,989	26.255	\$724,733	26.610	\$764,693	28.077
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$221,272	7.987	\$220,470	8.095	\$217,883	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	\$1,404,960	54.242	\$1,401,913	55.162	\$1,429,084	56.077
Total Taxes Levied Excluding General Fund	\$948,261	34.242	\$945,203	34.705	\$982,576	36.077


 Board President


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