

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 378 will meet on the 8th day of September 2025 at 5:50 PM at 12451 Fairview Church Road, Riley, KS 66531 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.


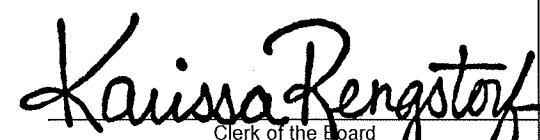
The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	6,289,113	20.000	6,961,963	20.000	7,245,035	1,281,924	20.000
Supplemental General (LOB)	08	1,963,459	15.599	2,153,396	16.166	2,368,635	1,374,105	17.126
SPECIAL REVENUE								
Federal Funds	07	462,154		133,583		113,636		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	25,499		5,460		136,295		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	377,047		310,436		1,769,395		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	770,603	8.000	371,115	7.998	4,080,780	641,896	8.000
Driver Training	18	6,760		16,164		101,732		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	501,296		531,769		647,472		
Professional Development	26	20,556		41,466		142,499		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,019,372		1,057,459		2,992,657		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	141,066		212,910		908,836		
Gifts and Grants	35	6,169		84,787		54,226		
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	602,049		555,873		621,049		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	29,845		39,159				
Activity Fund	56	93,202		104,463				
DEBT SERVICE								
Bond and Interest #1	62	966,931	17.556	969,031	17.548	965,232	1,289,072	16.066
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	13,275,121	61.155	13,549,034	61.712	22,147,479	4,586,997	61.192
Less: Transfers	105	2,118,464		3,316,642		2,820,805		
NET USD EXPENDITURES	110	11,156,657		10,232,392		19,326,674		
TOTAL USD TAXES LEVIED	115	4,272,991		4,242,277		4,586,997		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 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	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	\$4,272,991		\$4,242,277		\$4,586,997		
Assessed Valuation - General Fund	128	\$63,572,092		\$61,392,729		\$64,096,213		
Assessed Valuation - All Other Funds	130	\$72,547,478		\$77,326,759		\$80,236,943		
Assessed Valuation - Capital Outlay	129	\$72,547,478		\$77,326,759		\$80,236,943		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	13,595,000		13,035,000		12,450,000		
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	13,595,000		13,035,000		12,450,000		
*Tax Rates are expressed in Mills								
								
Board President		Clerk of the Board						

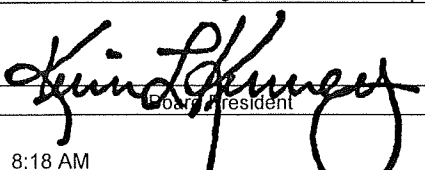
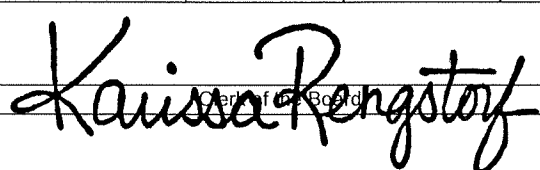
Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 378 will meet on the 8th day of September 2025 at 5:40 at 12451 Fairview Church Road, Riley, KS 66531 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						
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$1,227,855	20.000	\$1,227,916	19.164	\$1,281,924	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,144,480	16.166	\$1,250,066	15.578	\$1,374,105	17.126
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$585,369	7.998	\$618,460	7.707	\$641,896	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	\$1,284,573	17.548	\$1,356,931	16.910	\$1,289,072	16.066
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	\$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	\$4,242,277	61.712	\$4,453,373	59.359	\$4,586,997	61.192
Total Taxes Levied Excluding General Fund	\$3,014,422	41.712	\$3,225,457	40.195	\$3,305,073	41.192

						
Board President		Clerk of the Board				