

Notice of Hearing 2025-2026 Budget


The governing body of Unified School District 107 will meet on the 8th day of September 2025 at 5:45 PM at 109 E Main St, Mankato, KS 66956 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)
<b>OPERATING</b>								
General	06	4,059,739	20.000	4,167,264	20.000	4,429,674	999,150	20.000
Supplemental General (LOB)	08	1,276,831	20.235	1,321,325	21.626	1,447,679	1,280,840	21.717
<b>SPECIAL REVENUE</b>								
Federal Funds	07	602,867		248,828		108,738		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	123,634		108,402		139,830		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	595,000		875,540		779,512		
Bilingual Education	14	0		0		637		
Virtual Education	15	0		0		0		
Capital Outlay	16	813,910	8.000	959,455	7.993	3,111,369	471,823	8.000
Driver Training	18	6,218		8,211		11,385		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	301,367		316,092		430,537		
Professional Development	26	1,129		16,197		69,296		
Parent Education Program	28	0		0		0		
Summer School	29	0		2,137		18,285		
Special Education	30	765,136		829,813		1,135,677		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	176,401		151,849		311,000		
Gifts and Grants	35	45,228		16,260		24,061		
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	349,489		337,228		407,878		
Contingency Reserve	53	53,378		0				
Textbook & Student Material Revolving	55	50,469		27,968				
Activity Fund	56	105,687		98,650				
<b>DEBT SERVICE</b>								
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
<b>COOPERATIVES¹</b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	9,326,483	48.235	9,485,219	49.619	12,425,558	2,751,813	49.717
Less: Transfers	105	2,293,099		2,092,289		2,136,113		
<b>NET USD EXPENDITURES</b>	110	7,033,384		7,392,930		10,289,445		
<b>TOTAL USD TAXES LEVIED</b>	115	2,924,910		2,813,038		2,751,813		

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<b>OTHER</b>								
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
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$2,924,910		\$2,813,038		\$2,751,813		
Assessed Valuation - General Fund	128	\$56,836,201		\$51,562,790		\$49,957,489		
Assessed Valuation - All Other Funds	130	\$62,768,247		\$60,156,701		\$58,977,923		
Assessed Valuation - Capital Outlay	129	\$62,768,247		\$60,156,701		\$58,977,923		
<b>Outstanding Indebtedness, July 1</b>		2023		2024		2025		
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		
<b>TOTAL USD DEBT</b>	155	0		0		0		

¹Tax Rates are expressed in Mills

  
Board President

  
Clerk of the Board