Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 111 will meet on the 14th day of September 2026 at 5:15 PM at 402 E. Main Street, Highland, KS 66035 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

	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	$1,437,198	20.000	$1,437,222	20.378	$1,410,563	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$1,331,033	16.980	$1,331,065	17.228	$1,394,975	18.055
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$627,107	8.000	$627,133	8.117	$618,094	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	$3,395,338	44.980	$3,395,420	45.723	$3,423,632	46.055
Total Taxes Levied Excluding General Fund	$1,958,140	24.980	$1,958,198	25.345	$2,013,069	26.055

Board President

Clerk of the Board

State of Kansas
Budget Form USD-A

USD #111
2026-2027

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 111 will meet on the 14th day of September 2026 at 5:25 PM at 402 E. Main Street, Highland, KS 66035 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.

		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	4,051,049	20.000	4,175,878	20.000	4,286,698	1,410,563	20.000
Supplemental General (LOB)	08	1,341,171	16.222	1,397,538	16.980	1,464,992	1,394,975	18.055
SPECIAL REVENUE								
Federal Funds	07	130,585		39,472		147,400		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	71,445		73,001		85,364		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	494,832		534,929		587,551		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	349,447	7.997	178,499	8.000	2,025,839	618,094	8.000
Driver Training	18	0		0		2,025		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	292,711		310,041		374,188		
Professional Development	26	34,695		36,910		45,093		
Parent Education Program	28	0		25,500		0		
Summer School	29	0		0		0		
Special Education	30	656,150		582,983		674,252		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	149,606		125,552		138,761		
Gifts and Grants	35	10,111		63,296		67,710		
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	387,482		362,355		408,555		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	38,103		479				
Activity Fund	56	176,324		194,164				
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
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	8,183,711	44.219	8,100,597	44.980	10,308,428	3,423,632	46.055
Less: Transfers	105	1,420,531		1,539,806		1,303,504		
NET USD EXPENDITURES	110	6,763,180		6,560,791		9,004,924		
TOTAL USD TAXES LEVIED	115	3,455,458		3,395,338		3,423,632		
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	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	$3,455,458		$3,395,338		$3,423,632		
Assessed Valuation - General Fund	128	$74,543,295		$71,859,885		$70,528,135		
Assessed Valuation - All Other Funds	130	$81,040,498		$78,388,315		$77,261,710		
Assessed Valuation - Capital Outlay	129	$78,436,691		$76,500,564		$77,261,710		
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		

*Tax Rates are expressed in Mills

Board President

Clerk of the Board