

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 412 will meet on the 14th day of September 2026 at 7:05 PM at 1100 Queen Avenue, Hoxie, KS 67740 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	4,139,017	20.000	4,115,795	20.000	4,247,408	1,099,492	20.000
Supplemental General (LOB)	08	1,382,934	20.712	1,395,155	19.951	1,421,199	1,232,778	19.772
SPECIAL REVENUE								
Federal Funds	07	103,408		94,682		85,997		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	29,579		50,535		50,419		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	430,370		420,043		486,676		
Bilingual Education	14	14,656		17,686		19,142		
Virtual Education	15	0		0		0		
Capital Outlay	16	680,259	8.000	665,255	8.000	1,720,995	499,282	8.000
Driver Training	18	4,070		5,572		23,342		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	306,025		299,850		360,648		
Professional Development	26	0		0		0		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	681,903		607,306		615,424		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	134,240		139,131		136,215		
Gifts and Grants	35	327,960		981,578		256,315		
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	422,259		419,618		447,312		
Contingency Reserve	53	18,455		28,119				
Textbook & Student Material Revolving	55	68,899		69,896				
Activity Fund	56	71,547		61,737				
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								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	8,815,581	48.712	9,371,958	47.951	9,871,092	2,831,552	47.772
Less: Transfers	105	1,372,318		1,311,679		1,447,669		
NET USD EXPENDITURES	110	7,443,263		8,060,279		8,423,423		
TOTAL USD TAXES LEVIED	115	2,739,619		2,773,661		2,831,552		

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	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	\$2,739,619		\$2,773,661		\$2,831,552		
Assessed Valuation - General Fund	128	\$52,093,652		\$53,634,264		\$54,974,579		
Assessed Valuation - All Other Funds	130	\$59,121,752		\$60,856,932		\$62,349,240		
Assessed Valuation - Capital Outlay	129	\$57,986,602		\$59,441,250		\$62,410,255		
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		1,172,982		
TOTAL USD DEBT	155	0		0		1,172,982		
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Board President		Clerk of the Board						

Exceeding Revenue Neutral for the 2026-2027 School Year

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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	\$1,072,685	20.000	\$1,072,664	19.512	\$1,099,492	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,214,126	19.951	\$1,214,127	19.473	\$1,232,778	19.772
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$486,850	8.000	\$486,862	7.801	\$499,282	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	\$2,773,661	47.951	\$2,773,653	46.786	\$2,831,552	47.772
Total Taxes Levied Excluding General Fund	\$1,700,976	27.951	\$1,700,989	27.274	\$1,732,060	27.772

Board President

Clerk of the Board