

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 499 will meet on the 14th day of September 2026 at 6:15 PM at 702 E 7th St, Galena, KS 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.

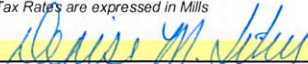
	Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	7,901,535	20.000	8,147,021	20.000	8,706,775	371,382	20.000
Supplemental General (LOB)	08	2,740,697	17.121	2,703,060	18.507	2,870,981	455,775	16.391
SPECIAL REVENUE								
Federal Funds	07	460,627		469,549		488,309		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	108,158		110,257		180,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,836,420		1,887,681		2,051,371		
Bilingual Education	14	0		0		1,297		
Virtual Education	15	70,000		80,192		224,808		
Capital Outlay	16	300,993	7.995	830,871	7.967	2,675,097	221,305	8.000
Driver Training	18	18,507		19,689		44,591		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	507,572		607,396		735,161		
Professional Development	26	0		1,536		164,151		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,300,335		1,296,661		1,683,450		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	207,429		241,899		251,601		
Gifts and Grants	35	53,185		8,725		140,680		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	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		0		
KPERS Special Retirement Contribution	51	728,571		727,078		819,781		
Contingency Reserve	53	0		165,000				
Textbook & Student Material Revolving	55	34,145		5,376				
Activity Fund	56	30,198		36,823				
DEBT SERVICE								
Bond and Interest #1	62	342,365	6.829	3,082,469	6.841	447,306	191,390	6.883
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	16,640,737	51.945	20,421,283	53.315	21,485,359	1,239,852	51.274
Less: Transfers	105	4,063,064		4,239,811		3,803,772		
NET USD EXPENDITURES	110	12,577,673		16,181,472		17,681,587		
TOTAL USD TAXES LEVIED	115	1,184,275		1,232,145		1,239,852		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

	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	0.812	28,846	1.000	26,000	27,800	1.000
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	0.812	28,846	1.000	26,000	27,800	1.000
TOTAL TAXES LEVIED	125	\$1,205,610		\$1,259,289		\$1,267,652		
Assessed Valuation - General Fund	128	\$17,259,198		\$18,166,862		\$18,569,100		
Assessed Valuation - All Other Funds	130	\$26,090,726		\$27,124,817		\$27,806,691		
Assessed Valuation - Capital Outlay	129	\$25,720,325		\$26,802,220		\$27,663,119		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	3,020,000		10,260,000		10,260,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	182,415		133,245		141,455		
TOTAL USD DEBT	155	3,202,415		10,393,245		10,401,455		

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Board President


Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 499 will meet on the 14 day of September 2026 at 6:00 PM at 702 E 7th St, Galena, KS 66739 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.

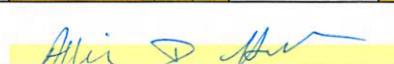
Revenue Neutral

	2025-2026			2026-2027		
	Actual Taxes	Actual	Revenue	Revenue	Proposed	Proposed
General	\$363,337	20.000	\$363,337	19.567	\$371,382	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$465,991	18.507	\$501,999	16.758	\$455,775	16.391
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$217,254	7.967	\$213,533	7.854	\$221,305	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	\$185,563	6.841	\$185,561	6.673	\$191,390	6.883
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	\$27,144	1.000	\$27,125	0.976	\$27,800	1.000
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	\$1,259,289	54.315	\$1,291,555	51.828	\$1,267,652	52.274
Total Taxes Levied Excluding General Fund	\$895,952	34.315	\$928,218	32.261	\$896,270	32.274


Board President


Clerk of the Board