

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 348 will meet on the 3rd day of September 2026 at 6:30 PM at 415 Eisenhower Street, Baldwin City, KS 66006 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	11,747,850	20.000	12,120,231	20.000	12,260,286	2,838,081	20.000
Supplemental General (LOB)	08	3,559,301	13.044	3,559,301	13.513	4,025,084	2,621,884	15.678
SPECIAL REVENUE								
Federal Funds	07	264,713		159,847		152,275		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	65,981		0		92,225		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,194,539		1,105,587		1,177,178		
Bilingual Education	14	1,946		0		0		
Virtual Education	15	130,721		96,501		115,486		
Capital Outlay	16	1,781,097	7.083	1,997,847	6.951	2,355,509	1,200,493	7.100
Driver Training	18	24,175		15,698		38,148		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	876,566		744,589		1,165,346		
Professional Development	26	19,448		25,131		45,312		
Parent Education Program	28	214,942		227,241		248,823		
Summer School	29	0		0		0		
Special Education	30	2,885,807		3,602,632		3,715,865		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	344,377		355,539		367,075		
Gifts and Grants	35	71,933		112,591		186,754		
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	1,039,131		1,110,288		1,274,610		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	324,749		105,404				
Activity Fund	56	83,200		87,517				
DEBT SERVICE								
Bond and Interest #1	62	3,060,709	12.462	3,375,516	12.273	3,381,652	2,084,580	12.465
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	27,691,185	52.589	28,801,460	52.737	30,601,628	8,745,038	55.243
Less: Transfers	105	4,988,799		4,418,495		4,535,541		
NET USD EXPENDITURES	110	22,702,386		24,382,965		26,066,087		
TOTAL USD TAXES LEVIED	115	7,377,126		7,840,904		8,745,038		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

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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	628,983	3.999	695,665	3.993	719,750	668,891	4.000
Rec Comm Emp Benefits & Spec Liab	86	162,277	0.999	165,227	0.998	253,600	250,812	1.500
TOTAL OTHER	120	791,260	4.998	860,892	4.991	973,350	919,703	5.500
TOTAL TAXES LEVIED	125	\$8,123,451		\$8,627,001		\$9,664,741		
Assessed Valuation - General Fund	128	\$125,413,722		\$133,750,297		\$141,904,029		
Assessed Valuation - All Other Funds	130	\$151,743,789		\$160,239,824		\$167,228,563		
Assessed Valuation - Capital Outlay	129	\$148,917,264		\$157,699,780		\$169,083,591		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	12,365,000		27,150,000		24,895,000		
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	12,365,000		27,150,000		24,895,000		

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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	\$2,675,006	20.000	\$2,688,514	18.946	\$2,838,081	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$2,128,333	13.513	\$2,130,826	12.742	\$2,621,884	15.678
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,104,535	6.951	\$1,105,299	6.537	\$1,200,493	7.100
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	\$1,933,030	12.273	\$1,935,169	11.572	\$2,084,580	12.465
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

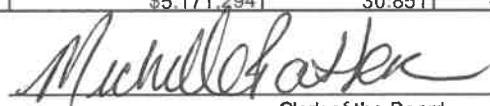
Total Taxes Levied Including General Fund	\$7,840,904	52.737	\$7,859,808	49.797	\$8,745,038	55.243
Total Taxes Levied Excluding General Fund	\$5,165,898	32.737	\$5,171,294	30.851	\$5,906,957	35.243

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Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
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