

Legals

(First published in The Oakley Graphic on September 3, 2026)

State of Kansas
Budget Form USD-A

USD #274
2026-2027

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 274 will meet on the 14th day of September 2026 at 6:00 PM at 621 Center Ave, Suite 103, Oakley, KS 67748 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	4,480,412	20.000	4,785,761	20.000	5,118,730	987,628	20.000
Supplemental General (LOB)	1,497,979	21.858	1,670,786	25.043	1,662,719	1,362,157	23.352
SPECIAL REVENUE							
Federal Funds	342,935	0.000	138,236	0.000	142,500	0	0.000
Adult Education	0		0		0	0	
Preschool-Aged At-Risk	46,839		42,491		50,000		
Adult Supplemental Education	0		0		0		
At-Risk Education Fund	611,366		701,632		728,500		
Bilingual Education	2,059		17,089		82,700		
Virtual Education	0		0		0		
Capital Outlay	500,329	7.980	332,605	7.903	1,297,719	475,245	8.000
Driver Training	6,183		8,265		18,629		
Declining Enrollment	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	0		0		0		
Food Service	424,943		323,152		505,740		
Professional Development	7,636		7,185		18,818		
Parent Education Program	0		0		0		
Summer School	0		0		0		
Special Education	830,921	0.000	892,611	0.000	1,188,990	0	0.000
Cost of Living	0		0		0		
Career and Postsecondary Education	81,827		68,492		90,000		
Gifts and Grants	5,874		0		25,649		
Special Liability Expense Fund	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	0		0		0		
KPERS Special Retirement Contribution	408,993		383,918		452,543		
Contingency Reserve	0		0		0		
Textbook & Student Material Revolving	6,679		15,362		0		
Activity Fund	216,810		226,211		0		
DEBT SERVICE							
Bond and Interest #1	0	0.000	0	0.000	1,345,012	1,531,230	26.250
Bond and Interest #2	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	0	0.000	0	0.000	0	0	0.000
Special Assessment	0	0.000	0	0.000	0	0	0.000
Temporary Note	0	0.000	0	0.000	0	0	0.000
COOPERATIVES							
Special Education	0		0		0		
TOTAL USD EXPENDITURES	9,471,785	49.838	9,513,743	52.948	12,726,249	4,356,260	77.602
Less: Transfers	1,877,802		1,872,249		1,766,815		
NET USD EXPENDITURES	7,593,983		7,641,494		10,959,634		
TOTAL USD TAXES LEVIED	2,884,342		3,011,010		4,356,260		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

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Notice of Hearing 2026-2027 Budget

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	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	0	0.000	0	0.000	0	0	0.000
Recreation Commission	156,735	1.995	120,800	2.000	129,304	116,688	2.000
Rec Comm Emp Benefits & Spec Liab	26,983	0.499	29,348	0.500	29,100	29,174	0.500
TOTAL OTHER	183,718	2.494	150,148	2.500	158,404	145,862	2.500
TOTAL TAXES LEVIED	\$3,037,425		\$3,161,242		\$4,502,122		
Assessed Valuation - General Fund	\$52,643,511		\$51,172,591		\$49,381,416		
Assessed Valuation - All Other Funds	\$61,380,572		\$60,045,825		\$58,332,261		
Assessed Valuation - Capital Outlay	\$61,336,325		\$60,230,591		\$59,405,673		
Outstanding Indebtedness, July 1							
General Obligation Bonds	0		0		27,995,000		
Capital Outlay Bonds	0		0		0		
Temporary Note	0		0		0		
No-Fund Warrant	0		0		0		
Lease Purchase Principal	1,331,305		1,126,631		915,356		
TOTAL USD DEBT	1,331,305		1,126,631		28,910,356		

*Tax Rates are expressed in Mills

Kerri D Sheets
Board President

Joelle Van Eaton
Clerk of the Board

(First published in The Oakley Graphic on September 3, 2026)

State of Kansas
Revenue Neutral (County Certification)

USD #274
2026-2027

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 274 will meet on the 14th day of September 2026 at 5:45 PM at 621 Center Ave, Suite 103, Oakley, KS 67748 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	\$1,023,452	20.000	\$1,023,452	20.000	\$987,628	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,504,340	25.043	\$1,501,590	25.778	\$1,362,157	23.352
Adult Education	0	0.000	0	0.000	0	0.000
Capital Outlay	\$483,218	7.903	\$482,391	8.000	\$475,245	8.000
Cost of Living	0	0.000	0	0.000	0	0.000
Special Liability Expense Fund	0	0.000	0	0.000	0	0.000
Extraordinary Growth Facilities	0	0.000	0	0.000	0	0.000
Bond and Interest #1	0	0.000	0	0.000	\$1,531,230	26.250
Bond and Interest #2	0	0.000	0	0.000	0	0.000
No-Fund Warrant	0	0.000	0	0.000	0	0.000
Special Assessment	0	0.000	0	0.000	0	0.000
Temporary Note	0	0.000	0	0.000	0	0.000
Historical Museum	0	0.000	0	0.000	0	0.000
Public Library Board/District	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	0	0.000	0	0.000	0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$3,011,010	52.946	\$3,007,433	53.779	\$4,356,260	77.602
Taxes Levied Excluding General Fund	\$1,987,558	32.946	\$1,983,981	33.779	\$3,368,632	57.602

Kerri D Sheets
Board President

Joelle Van Eaton
Clerk of the Board

Movie Corner - Palace Community Theatre

Visit our website at www.palacetheatreoakley.com



PAW PATROL: DINO

September 5 & 6

Runtime: 1 Hr 28 Min

Rated: PG

Sponsored By:

Fick Fossil & History Museum

The Paw Patrol lands on a mysterious dinosaur island after a storm, where they meet Rex, a stranded pup. When Humdinger's reckless mining triggers a volcano, the team faces their biggest rescue mission yet to save the island.

Times: Friday @ Closed, Saturday @ 7:30, Sunday @ 7:00



Craig Richards

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Grant Huck

Small Business Retirement Plans

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USD #274 Oakley is seeking an individual to fill a term on the Recreation Commission Board for a term beginning October 1, 2026, through September 30, 2030.

Interested individuals may pick up an interest form in the District Office, located at 621 Center Ave., Ste. 103 Oakley, KS.

Completed forms must be returned no later than 12:00 p.m. on Friday, September 11th.