

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 234 will meet on the 11th day of September 2025 at 5:45 PM at 424 S. Main , Fort Scott, KS 66701 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.

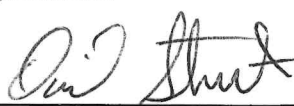

The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	15,457,897	20.000	16,633,682	20.000	16,957,233	1,574,764	20.000
Supplemental General (LOB)	08	4,863,774	13.635	5,187,867	14.995	5,594,435	1,638,459	14.891
SPECIAL REVENUE								
Federal Funds	07	2,549,348		1,976,910		1,175,687		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	272,771		347,976		393,438		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	5,528,716		4,834,136		4,991,110		
Bilingual Education	14	30,604		29,283		27,000		
Virtual Education	15	71,156		164,267		162,126		
Capital Outlay	16	1,121,932	7.988	1,344,730	7.996	5,135,457	880,265	8.000
Driver Training	18	9,554		4,926		60,723		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,078,331		1,100,429		1,253,411		
Professional Development	26	16,329		10,048		20,000		
Parent Education Program	28	0		16,500		24,350		
Summer School	29	0		0		0		
Special Education	30	4,423,365		5,029,248		5,284,121		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	708,894		664,818		671,035		
Gifts and Grants	35	490,020		549,092		291,455		
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	1,876,018		2,737,280				
KPERS Special Retirement Contribution	51	2,190,392		2,025,229		2,283,446		
Contingency Reserve	53	361,936		0				
Textbook & Student Material Revolving	55	19,833		99,558				
Activity Fund	56	0		47,258				
DEBT SERVICE								
Bond and Interest #1	62	4,105,862	11.092	4,000,905	9.669	4,259,193	1,073,636	9.757
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	45,176,732	52.715	46,804,142	52.660	48,584,220	5,167,124	52.648
Less: Transfers	105	12,759,686		13,828,490		9,874,146		
NET USD EXPENDITURES	110	32,417,046		32,975,652		38,710,074		
TOTAL USD TAXES LEVIED	115	4,825,146		4,983,427		5,167,124		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

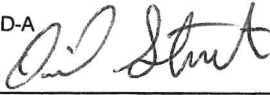
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		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	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	306,617	2.192	379,610	2.017	398,000	219,987	1.999
Rec Comm Emp Benefits & Spec Liab	86	21,218	0.416	9,012	0.133	95,000	4,725	0.043
TOTAL OTHER	120	327,835	2.608	388,622	2.150	493,000	224,712	2.042
TOTAL TAXES LEVIED	125	\$5,084,566		\$5,212,052		\$5,391,836		
Assessed Valuation - General Fund	128	\$78,548,092		\$75,517,624		\$78,738,184		
Assessed Valuation - All Other Funds	130	\$98,347,273		\$106,059,283		\$110,033,120		
Assessed Valuation - Capital Outlay	129	\$95,641,111		\$102,639,415		\$110,033,120		
Outstanding Indebtedness, July 1								
		2023		2024		2025		
General Obligation Bonds	135	36,155,000		30,055,000		24,400,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	6,840,000		6,840,000		6,410,000		
TOTAL USD DEBT	155	42,995,000		36,895,000		30,810,000		
<i>*Tax Rates are expressed in Mills</i>								
								
Board President		Clerk of the Board						

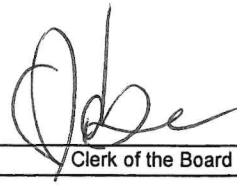
Exceeding Revenue Neutral for the 2025-2026 School Year

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Revenue Neutral						
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$1,510,352	20.000			\$1,574,764	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,594,527	14.995		14.454	\$1,638,459	14.891
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$850,373	7.996		7.708	\$880,265	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	\$1,028,175	9.669		9.320	\$1,073,636	9.757
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	\$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	\$4,983,427	52.660	\$0	31.482	\$5,167,124	52.648
Total Taxes Levied Excluding General Fund	\$3,473,075	32.660	\$0	31.482	\$3,592,360	32.648



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Board President

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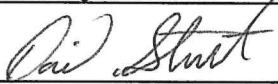
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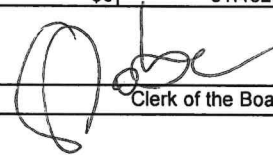
Revenue Neutral						
	2024-2025				2025-2026	
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ALL OTHER FUNDS						
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Adult Education	\$0	0.000	\$0	0.000	\$0	0.000
Capital Outlay	\$850,373	7.996	\$0	7.708	\$880,265	8.000
Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
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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
Public Library Board	\$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

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