

### Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 231 will meet on the 8th day of September 2025 at 6:00 PM (immediately following RNR hearing) at

### The Greenspace, 303 E Nelson St., Edgerton, KS 66021

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 [www.usd231.com](http://www.usd231.com) or in-person at the USD 231 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)
<b>OPERATING</b>								
General	06	48,089,353	20.000	51,054,683	20.000	54,806,331	10,749,276	20.000
Supplemental General (LOB)	08	15,826,301	13.690	16,785,649	12.669	18,280,578	8,398,837	13.670
<b>SPECIAL REVENUE</b>								
Federal Funds	07	762,870		571,674		539,591		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	50,000		72,207		100,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	6,929,409		6,609,230		7,500,000		
Bilingual Education	14	450,625		545,376		900,000		
Virtual Education	15	0		0		0		
Capital Outlay	16	5,869,043	8.000	9,411,175	7.924	16,000,000	6,450,232	8.000
Driver Training	18	90,985		91,779		175,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	40,907		22,275		100,000		
Food Service	24	4,079,104		3,993,564		5,000,000		
Professional Development	26	303,928		372,831		500,000		
Parent Education Program	28	149,274		178,690		185,000		
Summer School	29	22,110		49,485		75,000		
Special Education	30	18,691,329		20,311,584		23,000,000		
Cost of Living	33	1,226,101	2.164	1,289,564	2.082	1,158,174	784,818	1.277
Career and Postsecondary Education	34	507,456		633,938		750,000		
Gifts and Grants	35	185,646		370,703		300,000		
Special Liability Expense Fund	42	141,686	0.305	158,986	0.211	375,000	109,140	0.178
Extraordinary Growth Facilities	45	462,060	0.717	231,030	0.205	77,998	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	6,626,159		6,974,441		8,221,122		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	179,470		381,021				
Activity Fund	56	693,594		1,142,512				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	13,032,703	16.606	12,538,458	16.399	16,658,601	10,075,276	16.399
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	110,000	0.240	165,094	0.251	175,000	133,049	0.217
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	124,520,113	61.722	133,955,949	59.741	154,877,395	36,700,628	59.741
Less: Transfers	105	28,124,907		29,894,814		31,366,067		
<b>NET USD EXPENDITURES</b>	110	96,395,206		104,061,135		123,511,328		
<b>TOTAL USD TAXES LEVIED</b>	115	31,356,209		34,142,117		36,700,628		


1. Sponsoring District Only

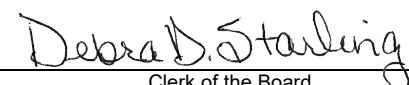
\*Tax Rates are expressed in Mills

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<b>OTHER</b>								
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	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
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$31,356,209		\$34,142,117		\$36,700,628		
Assessed Valuation - General Fund	128	\$465,140,200		\$498,932,200		\$537,463,801		
Assessed Valuation - All Other Funds	130	\$507,283,534		\$574,252,771		\$614,399,604		
Assessed Valuation - Capital Outlay	129	\$609,223,927		\$676,057,241		\$806,279,047		
<b>Outstanding Indebtedness, July 1</b>		<b>2023</b>		<b>2024</b>		<b>2025</b>		
General Obligation Bonds	135	103,230,000		94,030,000		84,740,000		
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		
<b>TOTAL USD DEBT</b>	155	103,230,000		94,030,000		84,740,000		

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 Board President

  
 Clerk of the Board


**Exceeding Revenue Neutral for the 2025-2026 School Year**

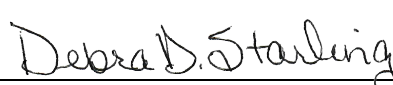
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Revenue Neutral						
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$9,978,644	20.000	\$9,977,098	18.563	\$10,749,276	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$7,298,809	12.669	\$7,298,809	11.880	\$8,398,837	13.670
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$5,834,126	7.924	\$5,821,778	7.221	\$6,450,232	8.000
Cost of Living	\$1,198,665	2.082	\$1,198,665	1.951	\$784,818	1.277
Special Liability Expense Fund	\$122,180	0.211	\$122,180	0.199	\$109,140	0.178
Extraordinary Growth Facilities	\$119,312	0.205	\$119,312	0.194	\$0	0.000
Bond and Interest #1	\$9,445,837	16.399	\$9,422,996	15.337	\$10,075,276	16.399
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$144,544	0.251	\$144,544	0.235	\$133,049	0.217
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
<b>Revenue Neutral Calculation</b>						
Total Taxes Levied Including General Fund	\$34,142,117	59.741	\$34,105,382	55.580	\$36,700,628	59.741
Total Taxes Levied Excluding General Fund	\$24,163,473	39.741	\$24,128,284	37.017	\$25,951,352	39.741

  
 Board President

  
 Clerk of the Board