

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 475 will meet on the 2nd day of September 2025 at 5:50 PM at 123 N Eisenhower, Junction City, KS 66441 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 usd475.org 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	59,720,379	20.000	63,931,466	20.000	68,106,008	4,493,025	20.000
Supplemental General (LOB)	08	18,789,146	11.009	20,575,625	13.437	21,970,000	3,844,727	12.953
SPECIAL REVENUE								
Federal Funds	07	21,862,979		12,627,301		32,524,850		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	807,997		1,057,274		1,917,300		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	10,228,365		12,092,037		19,394,700		
Bilingual Education	14	2,464,076		2,693,451		3,732,600		
Virtual Education	15	40,600		32,190		357,400		
Capital Outlay	16	14,331,887	8.000	16,099,137	8.000	33,224,431	2,401,075	8.000
Driver Training	18	52,602		43,388		65,300		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,391,810		4,617,738		5,286,000		
Professional Development	26	252,967		323,628		822,500		
Parent Education Program	28	215,828		215,828		216,550		
Summer School	29	0		0		0		
Special Education	30	19,633,799		20,535,757		22,778,750		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,620,344		1,747,809		2,139,500		
Gifts and Grants	35	746,088		845,117		869,450		
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		0		
KPERs Special Retirement Contribution	51	8,341,497		8,051,543		8,913,059		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	51,945		367,325		0		
Activity Fund	56	682,998		793,087		0		
DEBT SERVICE								
Bond and Interest #1	62	4,973,559	4.710	4,929,307	2.144	7,301,669	757,594	2.552
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	169,208,866	43.719	171,579,008	43.581	229,620,067	11,496,421	43.505
Less: Transfers	105	31,479,235		37,247,963		37,605,742		
NET USD EXPENDITURES	110	137,729,631		134,331,045		192,014,325		
TOTAL USD TAXES LEVIED	115	11,416,664		10,965,320		11,496,421		

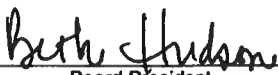
¹ Sponsoring District Only


*Tax Rates are expressed in Mills

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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)
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	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 0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$11,416,664	\$10,965,320		\$11,496,421		
Assessed Valuation - General Fund	128	\$236,162,128	\$213,894,968		\$224,651,233		
Assessed Valuation - All Other Funds	130	\$277,748,257	\$285,495,759		\$296,821,442		
Assessed Valuation - Capital Outlay	129	\$276,602,635	\$284,419,789		\$300,134,314		
Outstanding Indebtedness, July 1		2023	2024	2025			
General Obligation Bonds	135	113,650,000	111,490,000	109,340,000			
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	30,000,000	27,230,000			
TOTAL USD DEBT	155	113,650,000	141,490,000	136,570,000			

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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	\$4,277,899	20.000	\$4,288,081	19.257	\$4,493,025	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$3,799,358	13.437	\$3,818,667	12.956	\$3,844,727	12.953
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$2,280,977	8.000	\$2,302,917	7.727	\$2,401,075	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	\$607,086	2.144	\$609,246	2.068	\$757,594	2.552
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	\$10,965,320	43.581	\$11,018,911	42.008	\$11,496,421	43.505
Total Taxes Levied Excluding General Fund	\$6,687,421	23.581	\$6,730,830	22.751	\$7,003,396	23.505


Board President


Clerk of the Board