

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 232 will meet on the 8th day of September 2025 at 5:55 PM at , 35200 W. 91st ST, De Soto, KS 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 35200 W. 91st St. De Soto, KS 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	53,082,312	20.000	57,917,711	20.000	64,024,393	21,120,618	20.000
Supplemental General (LOB)	08	17,672,721	12.140	19,276,860	12.964	21,292,079	17,773,749	15.214
SPECIAL REVENUE								
Federal Funds	07	2,856,294		320,242		872,965		
Preschool-Aged At-Risk	11	146,920		155,001		280,628		
At-Risk Education Fund	13	3,062,377		3,346,290		3,717,743		
Bilingual Education	14	688,416		759,946		1,140,207		
Virtual Education	15	136,062		137,075		176,447		
Capital Outlay	16	12,297,967	7.991	10,508,140	7.999	22,450,591	9,351,048	7.700
Driver Training	18	13,695		20,079		55,187		
Food Service	24	4,388,391		4,551,726		4,766,995		
Professional Development	26	221,878		106,897		276,959		
Parent Education Program	28	203,920		222,194		254,013		
Special Education	30	16,154,397		17,051,870		18,806,376		
Cost of Living	33	2,783,326	2.964	3,950,372	4.260	4,455,753	4,043,522	3.461
Career and Postsecondary Education	34	2,357,868		2,449,513		2,660,488		
Gifts and Grants	35	105,532		225,257		388,507		
Special Reserve Fund	47	6,234,994		6,040,256				
KPERS Special Retirement Contribution	51	7,230,464		7,058,974		8,248,411		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	683,644		1,701,568				
Activity Fund	56	91,727		200,309				
DEBT SERVICE								
Bond and Interest #1	62	27,662,269	17.761	12,139,363	15.786	22,738,113	17,950,414	15.366
Special Assessment	67	167,939	0.186	167,869	0.291	255,000	301,569	0.258
TOTAL USD EXPENDITURES	100	158,243,113	61.042	148,307,512	61.300	176,860,855	70,540,920	61.999
Less: Transfers	105	30,270,128		33,128,121		27,677,887		
NET USD EXPENDITURES	110	127,972,985		115,179,391		149,182,968		
TOTAL USD TAXES LEVIED	115	49,817,714		55,170,748		70,540,920		

1. Sponsoring District Only
*Tax Rates are expressed in Mills

	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)
TOTAL TAXES LEVIED	125	\$49,817,714		\$55,170,748		\$70,540,920		
Assessed Valuation - General Fund	128	\$773,308,552		\$820,857,481		\$1,056,030,924		
Assessed Valuation - All Other Funds	130	\$834,304,444		\$931,256,103		\$1,168,218,558		
Assessed Valuation - Capital Outlay	129	\$841,194,578		\$924,309,427		\$1,214,421,778		
Outstanding Indebtedness, July 1								
		2023		2024		2025		
General Obligation Bonds	135	146,705,000		123,690,000		115,445,000		
TOTAL USD DEBT	155	146,705,000		123,690,000		115,445,000		

*Tax Rates are expressed in Mills

Stephanie A. Makalons
Board President

Marissa Lane
Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 232 will meet on the 8th day of September 2025 at 5:50 PM at 35200 W. 91st, Basehor, KS 66007 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 35200 W. 91st and will be available at this hearing.

	Revenue Neutral				2025-2026	
	2024-2025 Actual Taxes	2024-2025 Actual Revenue	2024-2025 Revenue	2025-2026 Revenue	Proposed	Proposed
General	\$16,417,150	20.000	\$16,423,192	15.552	\$21,120,618	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$12,081,621	12.964	\$12,079,385	10.340	\$17,773,749	15.214
Capital Outlay	\$7,718,287	7.999	\$7,712,706	6.351	\$9,351,048	7.700
Cost of Living	\$3,969,502	4.260	\$3,966,121	3.400	\$4,043,522	3.461
Bond and Interest #1	\$14,713,040	15.786	\$14,703,733	12.586	\$17,950,414	15.366
Special Assessment	\$271,148	0.291	\$268,690	0.230	\$301,569	0.258
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$55,170,748	61.300	\$55,153,827	48.459	\$70,540,920	61.999
Total Taxes Levied Excluding General Fund	\$38,753,598	41.300	\$38,730,635	32.907	\$49,420,302	41.999

Stephanie A. Makalons
Board President

Marissa Lane
Clerk of the Board