

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 423 will meet on the 14th day of September 2026 at 5:55 PM at 526 E Cole St, Moundridge , KS 67107 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	06	5,118,232	20.000	5,243,519	20.000	5,425,542	1,111,793	20.000
Supplemental General (LOB)	08	1,698,011	20.137	1,733,907	19.783	1,811,225	1,393,723	20.875
SPECIAL REVENUE								
Federal Funds	07	83,737		82,968		85,035		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	30,692		93,726		149,650		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	619,249		799,897		654,477		
Bilingual Education	14	1,787		1,972		6,000		
Virtual Education	15	0		0		0		
Capital Outlay	16	404,176	8.000	125,349	8.000	3,400,000	539,464	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	318,121		323,216		366,500		
Professional Development	26	50,001		57,766		88,000		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,046,269		1,177,210		1,593,250		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	107,334		131,738		200,000		
Gifts and Grants	35	55,739		58,079		48,510		
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				
KPERS Special Retirement Contribution	51	385,434		433,944		578,231		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	68,047		93,586				
Activity Fund	56	0		0				
DEBT SERVICE								
Bond and Interest #1	62	1,017,000	19.787	1,015,700	19.599	1,013,400	1,235,733	18.509
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
COOPERATIVES'								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	11,003,829	67.924	11,372,577	67.382	15,419,820	4,280,713	67.384
Less: Transfers	105	2,605,150		2,614,122		2,501,000		
NET USD EXPENDITURES	110	8,398,679		8,758,455		12,918,820		
TOTAL USD TAXES LEVIED	115	4,125,481		4,236,685		4,280,713		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

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		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	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	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	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	155,000	2.000	190,000	3.000	190,000	200,303	3.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	155,000	2.000	190,000	3.000	190,000	200,303	3.000
TOTAL TAXES LEVIED	125	\$4,253,451		\$4,434,918		\$4,481,016		
Assessed Valuation - General Fund	128	\$52,797,098		\$54,994,431		\$55,589,626		
Assessed Valuation - All Other Funds	130	\$63,750,740		\$66,020,908		\$66,763,913		
Assessed Valuation - Capital Outlay	129	\$64,145,102		\$66,665,056		\$67,433,055		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	13,165,000		12,520,000		11,850,000		
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		
TOTAL USD DEBT	155	13,165,000		12,520,000		11,850,000		
<i>*Tax Rates are expressed in Mills</i>								
								
Board President								
								
		Clerk of the Board						

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Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 423 will meet on the 14th day of September 2026 at 5:50 PM at 526 E Cole St, Moundridge, KS 67107 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	\$1,099,889	20.000	\$1,099,896	19.786	\$1,111,793	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,307,489	19.783	\$1,306,102	19.563	\$1,393,723	20.875
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$533,901	8.000	\$533,328	7.909	\$539,464	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	\$1,295,406	19.599	\$1,293,951	19.381	\$1,235,733	18.509
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/District	\$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	\$4,236,685	67.382	\$4,233,277	66.639	\$4,280,713	67.384
Total Taxes Levied Excluding General Fund	\$3,136,796	47.382	\$3,133,381	46.853	\$3,168,920	47.384

Board President

Clerk of the Board