

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 225 will meet on the 14th day of September 2026 at 7:55 PM at 100 E 8th, Fowler, KS 67844 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 Fowler Grade School 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	1,141,393	20.000	1,142,567	20.000	1,538,621	321,484	20.000
Supplemental General (LOB)	08	381,443	18.941	409,751	23.221	411,469	362,210	19.511
SPECIAL REVENUE								
Federal Funds	07	62,349		37,691		61,441		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	16,114		4,763		10,237		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	256,782		234,057		151,272		
Bilingual Education	14	2,355		4,078		17,862		
Virtual Education	15	0		0		420,000		
Capital Outlay	16	486,097	7.983	251,619	8.000	882,245	148,373	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	130,786		126,152		191,245		
Professional Development	26	45		4,733		18,020		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	96,625		133,574		284,673		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	0		0		0		
Gifts and Grants	35	16,392		4,725		95,000		
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	74,260		92,130		97,266		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	4,674		0				
Activity Fund	56	31,831		0				
DEBT SERVICE								
Bond and Interest #1	62	154,900	8.980	160,850	8.522	159,375	167,079	9.000
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	2,856,046	55.904	2,606,690	59.743	4,338,726	999,146	56.511
Less: Transfers	105	515,924		401,551		801,999		
NET USD EXPENDITURES	110	2,340,122		2,205,139		3,536,727		
TOTAL USD TAXES LEVIED	115	934,445		1,131,439		999,146		

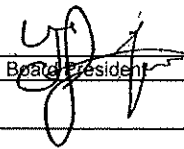
1. Sponsoring District Only

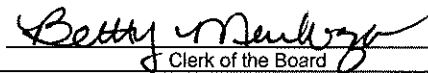
*Tax Rates are expressed in Mills

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	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)
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	40,000	2.341	51,200	2.669	30,000	37,134	2.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	40,000	2.341	51,200	2.669	30,000	37,134	2.000
TOTAL TAXES LEVIED	125	\$974,997		\$1,183,884		\$1,036,280		
Assessed Valuation - General Fund	128	\$15,593,441		\$17,526,226		\$16,074,180		
Assessed Valuation - All Other Funds	130	\$17,978,257		\$19,985,785		\$18,564,633		
Assessed Valuation - Capital Outlay	129	\$17,911,943		\$19,893,384		\$18,546,633		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	895,000		765,000		625,000		
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	895,000		765,000		625,000		

*Tax Rates are expressed in Mills


Board President


Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

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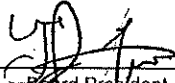
Revenue Neutral

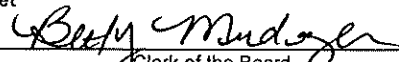
	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$350,525	20.000	\$350,525	21.807	\$321,484	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$456,266	23.221	\$464,090	24.999	\$362,210	19.511
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$157,195	8.000	\$159,147	8.612	\$148,373	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	\$167,453	8.522	\$170,319	9.174	\$167,079	9.000
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	\$1,131,439	59.743	\$1,144,081	64.592	\$999,146	56.511
Total Taxes Levied Excluding General Fund	\$780,914	39.743	\$793,556	42.785	\$677,662	36.511

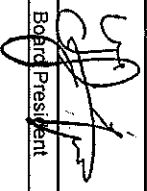
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Board President


Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

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	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	\$350,525	20.000	\$464,090	21.807	\$321,484	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$456,266	23.221	\$464,090	24.999	\$440,340	23.719
Adult Education	\$0	0.000				
Capital Outlay	\$157,195	8.000	\$159,147	8.612	\$148,373	8.000
Cost of Living	\$0	0.000				
Special Liability Expense Fund	\$0	0.000				
Extraordinary Growth Facilities	\$0	0.000				
Bond and Interest #1	\$167,453	8.522	\$170,319	9.174	\$167,079	9.000
Bond and Interest #2	\$0	0.000				
No-Fund Warrant	\$0	0.000				
Special Assessment	\$0	0.000				
Temporary Note	\$0	0.000				
Historical Museum	\$0	0.000				
Public Library Board/District	\$0	0.000				
Public Library Board Employee Benefits	\$0	0.000				
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$1,131,439	59.743	\$1,257,646	64.592	\$1,077,276	60.719
Taxes Levied Excluding General Fund	\$780,914	39.743	\$793,556	42.785	\$755,792	40.719
 Board President  Betty M. Anderson Clerk of the Board						