

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 274 will meet on the 15 day of September 2025 at 7:30 AM at 621 Center Ave, Ste 103, Oakley, KS 67748 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 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.

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	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	4,044,451	20.000	4,480,412	20.000	4,952,992	1,030,287	20.000
Supplemental General (LOB)	08	1,387,451	20.600	1,516,243	21.858	1,570,786	1,503,712	24.905
SPECIAL REVENUE								
Federal Funds	07	271,092		342,935		145,731		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		46,838		50,114		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	440,095		615,419		707,631		
Bilingual Education	14	11,450		2,731		17,086		
Virtual Education	15	0		0		0		
Capital Outlay	16	566,771	7.933	502,329	7.980	846,525	483,032	8.000
Driver Training	18	8,297		6,183		12,044		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	462,985		424,942		638,155		
Professional Development	26	9,793		7,636		12,024		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	832,139		833,205		1,059,017		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	89,183		84,373		90,000		
Gifts and Grants	35	6,430		5,874		5,149		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	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	412,463		408,993		469,524		
Contingency Reserve	53	0		17,501		0		
Textbook & Student Material Revolving	55	23,542		6,448		0		
Activity Fund	56	101,394		121,591		0		
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	0	0	0.000
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	8,667,536	48.533	9,423,653	49.838	10,576,778	3,017,031	52.905
Less: Transfers	105	1,473,393		1,911,587		1,652,768		
NET USD EXPENDITURES	110	7,194,143		7,512,066		8,924,010		
TOTAL USD TAXES LEVIED	115	2,985,069		2,884,342		3,017,031		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

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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	145,000	1.984	164,636	1.995	120,800	121,437	2.011
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	19,082	0.499	37,250	30,183	0.500
TOTAL OTHER	120	145,000	1.984	183,718	2.494	158,050	151,620	2.511
TOTAL TAXES LEVIED	125	\$3,111,557		\$3,037,425		\$3,169,851		
Assessed Valuation - General Fund	128	\$58,292,558		\$52,643,511		\$51,514,338		
Assessed Valuation - All Other Funds	130	\$63,650,635		\$61,380,572		\$60,378,950		
Assessed Valuation - Capital Outlay	129	\$63,650,635		\$61,336,325		\$60,378,950		

Outstanding Indebtedness, July 1

	2023	
General Obligation Bonds	135	0
Capital Outlay Bonds	140	0
Temporary Note	145	0
No-Fund Warrant	150	0
Lease Purchase Principal	153	1,605,766
TOTAL USD DEBT	155	1,605,766

	2024	
	0	
	0	
	0	
	0	
	0	
	1,331,305	
TOTAL	1,331,305	

	2025	
	0	
	0	
	0	
	0	
	0	
	1,126,631	
TOTAL	1,126,631	

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Kenn D Sheets
Board President

Joelle Waniatm
Clerk of the Board

(First published in The Oakley Graphic on September 3, 2025.)