

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 254 will meet on the 14th day of September 2026 at 6:45 PM at 100 East 1st Ave, Medicine Lodge, KS 67104 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.

		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)
OPERATING								
General	06	4,985,751	20.000	5,179,361	20.000	5,484,209	1,427,293	20.000
Supplemental General (LOB)	08	1,651,542	23.913	1,720,810	16.848	1,813,886	1,493,812	18.406
SPECIAL REVENUE								
Federal Funds	07	414,652		167,286		164,500		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	24,185		38,163		48,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	859,174		877,907		976,060		
Bilingual Education	14	17,706		4,057		18,537		
Virtual Education	15	34,104		26,058		76,000		
Capital Outlay	16	332,516	7.629	464,981	8.000	1,970,974	649,269	8.000
Driver Training	18	9,366		5,428		19,801		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	324,572		371,710		450,067		
Professional Development	26	30,895		42,206		75,000		
Parent Education Program	28	0		0		0		
Summer School	29	11,625		12,034		25,429		
Special Education	30	1,003,203		1,030,330		1,432,186		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	189,861		213,152		440,294		
Gifts and Grants	35	106,920		96,920		258,837		
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	462,523		479,083		589,272		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	83,002		54,393				
Activity Fund	56	62,629		62,650				
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	10,604,226	51.542	10,846,529	44.848	13,843,052	3,570,374	46.406
Less: Transfers	105	2,402,630		2,246,581		2,450,657		
NET USD EXPENDITURES	110	8,201,596		8,599,948		11,392,395		
TOTAL USD TAXES LEVIED	115	2,989,926		3,477,022		3,570,374		

¹ Sponsoring District Only

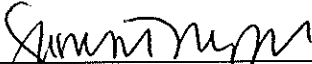
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OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	116,237	1.710	111,039	1.286	136,000	138,781	1.710
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	116,237	1.710	111,039	1.286	136,000	138,781	1.710
TOTAL TAXES LEVIED	125	\$3,095,396		\$3,582,266		\$3,709,155		
Assessed Valuation - General Fund	128	\$52,223,164		\$72,175,608		\$71,364,650		
Assessed Valuation - All Other Funds	130	\$61,678,508		\$81,837,956		\$81,158,675		
Assessed Valuation - Capital Outlay	129	\$61,002,454		\$81,293,438		\$81,158,675		
Outstanding Indebtedness, July 1								
		2024		2025		2026		
General Obligation Bonds	135	0		0		0		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	876,858		778,505		676,394		
TOTAL USD DEBT	155	876,858		778,505		676,394		

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Board President


Clerk of the Board

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Board President


Clerk of the Board