

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 348 will meet on the 11th day of September 2025 at 6:30 PM at Baldwin City High School - 415 Eisenhower Street, Baldwin City, KS 66006 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.

	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	10,730,365	20.000	11,747,850	20.000	12,212,205	2,686,936	20.000
Supplemental General (LOB)	08	3,331,003	13.048	3,559,301	13.044	3,559,301	2,166,859	13.722
SPECIAL REVENUE								
Federal Funds	07	480,541		264,713		184,701		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	80,836		65,981		69,380		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,100,900		1,194,539		1,253,930		
Bilingual Education	14	4,286		1,946		2,500		
Virtual Education	15	93,673		130,721		156,800		
Capital Outlay	16	1,416,595	7.086	1,781,097	7.083	2,585,250	1,118,509	7.083
Driver Training	18	25,268		24,175		29,546		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	852,798		876,566		1,111,221		
Professional Development	26	16,396		19,448		54,941		
Parent Education Program	28	212,231		214,942		230,121		
Summer School	29	0		0		0		
Special Education	30	2,671,061		2,885,807		3,369,606		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	420,194		344,377		368,728		
Gifts and Grants	35	55,444		71,933		140,109		
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		0		
KPERS Special Retirement Contribution	51	1,099,600		1,039,131		1,192,922		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	249,479		324,749		0		
Activity Fund	56	68,351		83,200		0		
DEBT SERVICE								
Bond and Interest #1	62	2,530,069	12.465	3,060,709	12.462	3,375,516	1,967,960	12.462
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	25,439,090	52.599	27,691,185	52.589	29,896,777	7,940,264	53.267
Less: Transfers	105	4,698,993		4,988,799		4,049,564		
NET USD EXPENDITURES	110	20,740,097		22,702,386		25,847,213		
TOTAL USD TAXES LEVIED	115	6,913,761		7,377,126		7,940,264		


1. Sponsoring District Only

*Tax Rates are expressed in Mills

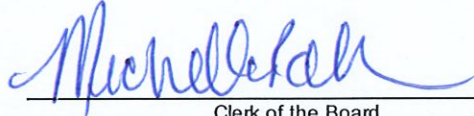
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		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library 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	591,770	3.993	628,983	3.999	695,665	631,658	4.000
Rec Comm Emp Benefits & Spec Liab	86	147,909	0.998	162,277	0.999	165,227	157,859	1.000
TOTAL OTHER	120	739,679	4.991	791,260	4.998	860,892	789,517	5.000
TOTAL TAXES LEVIED	125	\$7,456,946		\$8,123,451		\$8,729,781		
Assessed Valuation - General Fund	128	\$123,909,631		\$125,413,722		\$134,346,775		
Assessed Valuation - All Other Funds	130	\$138,701,837		\$151,743,789		\$157,914,594		
Assessed Valuation - Capital Outlay	129	\$136,363,247		\$148,917,264		\$157,914,594		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	14,130,000		12,365,000		27,150,000		
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	14,130,000		12,365,000		27,150,000		

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 Board President



 Clerk of the Board

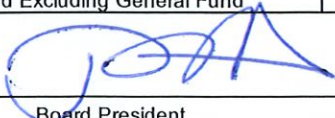
Exceeding Revenue Neutral for the 2025-2026 School Year

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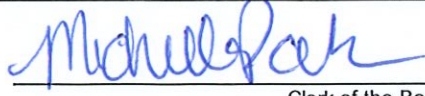
	2024-2025		Revenue Neutral Taxes	Revenue Neutral Tax Rate	2025-2026	
	Actual Taxes Levied	Actual Tax Rate			Proposed Taxes to be Levied	Proposed Tax Rate
General	\$2,508,274	20.000	\$2,513,091	18.706	\$2,686,936	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$1,947,791	13.044	\$1,913,293	12.116	\$2,166,859	13.722
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$1,060,176	7.083	\$1,041,447	6.595	\$1,118,509	7.083
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	\$1,860,885	12.462	\$1,827,861	11.575	\$1,967,960	12.462
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	\$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	\$7,377,126	52.589	\$7,295,692	48.992	\$7,940,264	53.267
Total Taxes Levied Excluding General Fund	\$4,868,852	32.589	\$4,782,601	30.286	\$5,253,328	33.267



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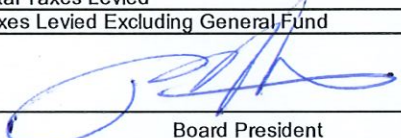
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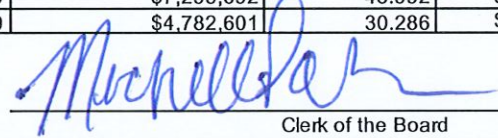
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Revenue Neutral						
	2024-2025				2025-2026	
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Cost of Living	\$0	0.000	\$0	0.000	\$0	0.000
Special Liability Expense Fund	\$0	0.000	\$0	0.000	\$0	0.000
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Special Assessment	\$0	0.000	\$0	0.000	\$0	0.000
Temporary Note	\$0	0.000	\$0	0.000	\$0	0.000
Historical Museum	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
Public Library Board Employee Benefits	\$0	0.000	\$0	0.000	\$0	0.000

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