

**Notice of Hearing 2025-2026 Budget**

The governing body of Unified School District 499 will meet on the 8th day of September 2025 at 6:15 PM at 702 E 7th St, Galena, KS 66739 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 the 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)
<b>OPERATING</b>								
General	06	7,432,073	20.000	7,901,535	20.000	8,710,867	363,871	20.000
Supplemental General (LOB)	08	2,182,624	15.628	2,560,697	17.121	2,865,813	465,991	17.159
<b>SPECIAL REVENUE</b>								
Federal Funds	07	1,050,634		460,627		452,710		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	103,308		108,158		205,001		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,804,594		1,734,159		2,004,352		
Bilingual Education	14	0		0		1,297		
Virtual Education	15	44,655		70,000		210,000		
Capital Outlay	16	520,085	7.372	300,993	7.995	2,600,356	217,254	8.000
Driver Training	18	19,440		18,507		46,750		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	489,439		507,572		657,369		
Professional Development	26	0		0		4,437		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	1,218,455		1,300,335		1,558,531		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	202,483		207,429		324,978		
Gifts and Grants	35	27,066		132,158		38,812		
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	820,122		728,571		821,464		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	13,915		34,145				
Activity Fund	56	29,134		30,198				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	349,775	6.378	342,365	6.829	3,087,469	185,563	6.833
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
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	16,307,802	49.378	16,437,449	51.945	23,590,206	1,232,679	51.992
Less: Transfers	105	3,136,608		4,003,064		3,706,431		
<b>NET USD EXPENDITURES</b>	110	13,171,194		12,434,385		19,883,775		
<b>TOTAL USD TAXES LEVIED</b>	115	1,071,621		1,184,275		1,232,679		

<sup>1</sup> Sponsoring District Only

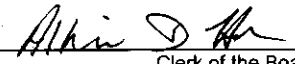
\*Tax Rates are expressed in Mills

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		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)
<b>OTHER</b>								
Historical Museum	80	20,690	0.671	20,500	0.812	30,000	27,144	1.000
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	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	120	20,690	0.671	20,500	0.812	30,000	27,144	1.000
<b>TOTAL TAXES LEVIED</b>	125	\$1,087,766		\$1,205,610		\$1,259,823		
Assessed Valuation - General Fund	128	\$18,195,410		\$17,259,198		\$18,193,527		
Assessed Valuation - All Other Funds	130	\$24,091,450		\$26,090,726		\$27,156,797		
Assessed Valuation - Capital Outlay	129	\$23,906,611		\$25,720,325		\$27,156,797		
<b>Outstanding Indebtedness, July 1</b>		2023		2024		2025		
General Obligation Bonds	135	3,280,000		3,020,000		10,260,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	230,000		182,415		133,245		
<b>TOTAL USD DEBT</b>	155	3,510,000		3,202,415		10,393,245		

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Board President

  
Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year


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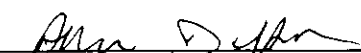
Revenue Neutral

	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	\$345,184	20.000	\$345,184	18.973	\$363,871	20.000
<b>ALL OTHER FUNDS</b>						
Supplemental General (LOB)	\$449,811	17.121	\$449,811	16.563	\$465,991	17.159
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$209,978	7.995	\$209,978	7.732	\$217,254	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	\$179,302	6.829	\$179,302	6.602	\$185,563	6.833
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	\$21,335	0.812	\$21,335	0.786	\$27,144	1.000
Public Library Board	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000

Revenue Neutral Calculation

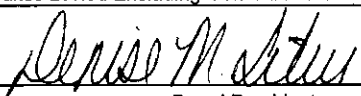
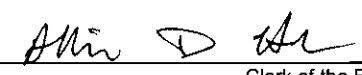
Total Taxes Levied Including General Fund	\$1,205,610	52.757	\$1,205,610	50.656	\$1,259,823	52.992
Total Taxes Levied Excluding General Fund	\$860,426	32.757	\$860,426	31.683	\$895,952	32.992

  
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<b>Revenue Neutral</b>						
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Public Library Board	\$0	0.000	\$0	0.000	\$0	0.000
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<b>Revenue Neutral Calculation</b>						
Total Taxes Levied	\$1,205,610	52.757	\$1,205,610	50.656	\$1,259,823	52.992
Taxes Levied Excluding General Fund	\$860,426	32.757	\$860,426	31.683	\$895,952	32.992
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