Regular Board of Education Meeting

Thursday, August 28, 2025 5:05 PM
Board Meeting Room, Educational Support Center, 1205 Fleming Street, Garden City, KS 67846

A. **CALL TO ORDER**

B. **BUDGET HEARING FOR THE 2025-26 DISTRICT BUDGET - Conduct the budget hearing.**

C. **ADJOURNMENT**

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 457 will meet on the 28th day of August 2025 at 5:05 PM at 1205 Fleming St, Garden City, KS 67846 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 Educational Support Center 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	60,459,900	20.000	63,564,559	20.000	66,237,629	9,043,241	20.000
Supplemental General (LOB)	08	19,286,190	13.095	20,686,510	16.558	21,491,837	8,561,053	16.033
SPECIAL REVENUE								
Federal Funds	07	6,667,369		5,692,082		3,017,727		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	208,941		245,206		265,031		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	18,418,642		19,792,457		21,611,500		
Bilingual Education	14	1,955,058		2,159,022		3,307,100		
Virtual Education	15	248,773		295,291		490,251		
Capital Outlay	16	5,493,127	7.073	5,164,747	8.000	13,467,000	4,271,632	8.000
Driver Training	18	26,212		4,292		34,500		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	5,316,567		5,285,626		5,488,000		
Professional Development	26	467,447		492,393		537,678		
Parent Education Program	28	388,945		437,742		445,960		
Summer School	29	0		0		0		
Special Education	30	13,337,918		14,516,389		16,153,500		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,303,170		1,238,920		1,336,115		
Gifts and Grants	35	1,144,181		1,066,432		1,003,752		
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	12,902,867		12,696,106				
KPERS Special Retirement Contribution	51	7,650,430		7,238,835		7,531,103		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	175,225		90,893				
Activity Fund	56	2,961,434		3,633,767				
DEBT SERVICE								
Bond and Interest #1	62	7,119,056	6.420	7,307,656	6.513	7,471,231	3,153,868	5.907
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	165,531,452	46.588	171,608,925	51.071	169,889,914	25,029,794	49.940
Less: Transfers	105	57,460,259		55,381,648		41,759,589		
NET USD EXPENDITURES	110	108,071,193		116,227,277		128,130,325		
TOTAL USD TAXES LEVIED	115	22,047,291		24,390,930		25,029,794		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

		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)
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	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
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$22,047,291		$24,390,930		$25,029,794		
Assessed Valuation - General Fund	128	$442,969,301		$424,648,071		$452,162,065		
Assessed Valuation - All Other Funds	130	$489,613,837		$505,510,565		$533,954,023		
Assessed Valuation - Capital Outlay	129	$487,986,698		$501,548,814		$533,954,023		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	78,695,000		74,585,000		70,095,000		
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	78,695,000		74,585,000		70,095,000		

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Board President

Clerk of the Board