Regular Board of Education Meeting (Budget Hearing)

Thursday, August 27, 2026 5:00 PM
Board Meeting Room, Educational Support Center, 1205 Fleming Street, Garden City, KS 67846

A. **CALL TO ORDER**
B. **BUDGET HEARING FOR THE 2026-27 DISTRICT BUDGET — Conduct the hearing.**
C. **ADJOURNMENT**

State of Kansas
Budget Form USD-A

USD #457
2026-2027

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 457 will meet on the 27th day of August 2026 at 5:00 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 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	63,564,560	20.000	64,290,688	20.000	66,972,512	8,386,556	20.000
Supplemental General (LOB)	08	20,442,260	16.558	20,900,702	17.113	21,500,000	8,610,922	17.170
SPECIAL REVENUE								
Federal Funds	07	5,692,082		3,268,227		3,278,738		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	245,206		260,105		815,895		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	19,792,457		20,191,768		22,438,582		
Bilingual Education	14	2,159,022		2,551,868		2,773,282		
Virtual Education	15	295,291		318,237		269,048		
Capital Outlay	16	4,757,846	8.000	4,247,406	8.000	32,504,490	4,012,118	8.000
Driver Training	18	4,292		28,457		36,295		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	5,287,477		5,349,959		5,638,122		
Professional Development	26	488,878		315,706		512,695		
Parent Education Program	28	437,742		436,440		440,960		
Summer School	29	0		0		0		
Special Education	30	14,516,389		14,775,791		16,153,176		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,238,920		1,267,767		1,348,730		
Gifts and Grants	35	1,066,432		1,015,977		1,513,435		
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	12,696,106		13,758,361				
KPERS Special Retirement Contribution	51	7,238,835		7,278,208		7,907,773		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	60,023		2,907,132				
Activity Fund	56	3,633,767		3,102,540				
DEBT SERVICE								
Bond and Interest #1	62	7,307,656	6.513	7,471,231	6.305	8,323,748	2,923,801	5.830
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
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	170,925,241	51.071	173,736,570	51.418	192,427,481	23,933,397	51.000
Less: Transfers	105	55,735,507		57,161,508		43,590,961		
NET USD EXPENDITURES	110	115,189,734		116,575,062		148,836,520		
TOTAL USD TAXES LEVIED	115	24,390,930		25,938,687		23,933,397		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
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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	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	$24,390,930		$25,938,687		$23,933,397		
Assessed Valuation - General Fund	128	$424,648,071		$451,414,288		$419,327,784		
Assessed Valuation - All Other Funds	130	$505,510,565		$533,214,832		$501,514,793		
Assessed Valuation - Capital Outlay	129	$501,548,814		$529,274,947		$501,514,793		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	74,585,000		70,095,000		61,500,000		
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	74,585,000		70,095,000		61,500,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

USD 457 GARDEN CITY PUBLIC SCHOOLS

FY27 Budget Hearing

Educational Support Center
August 27th, 2026
5:00PM

The Board is being asked to approve the FY27 budget authority and tax levy limits.

NEEDS ASSESSMENT CONNECTION

What our buildings told us

Building feedback helps connect budget decisions to student and staff needs.

- **Staff retention**
- **Behavior & SEL**
- **Academic intervention**
- **Professional development**
- **ESL & family engagement**

Budget response

- Better pay and retention
- Interventionists and achievement supports
- SEL supports and additional learning time
- ESL supports and increased student success

All priorities trace back to the Building Needs Assessment.

Building Needs Assessments and State Assessment results were reviewed by a committee and taken into consideration in the development of the FY27 Budget.

FY27 Budget Authority and Tax Levy Limits

Code 99 establishes the maximum expenditure authority and taxes to be levied for Board approval.

MAXIMUM BUDGET AUTHORITY

$192,427,481

Total USD expenditures

LESS: TRANSFERS

$43,590,961

Amounts moved between funds

NET EXPENDITURE AUTHORITY

$148,836,520

Total authority after transfers

TAXES TO BE LEVIED

$23,933,397

Total USD taxes levied

Tax rate being approved **51.000 mills**

Compared with 51.078 revenue-neutral and 51.418 FY26 actual

Approval sets legal authority. It does not require every authorized dollar to be spent.

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Board consideration

I recommend that the Board of Education approve the presented FY27 budget built using the building needs assessment and state assessment results previously presented to the Board of Education. The FY27 Budget will be on Unfinished Business at the following BOE Meeting.

Budget due to KSDE

September 20

County Clerk deadline

October 1

Tonight's decision

Approve FY27 budget