

## **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**

**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<br>99<br>Line | Actual<br>Expenditures<br>(1) | Actual<br>Tax<br>Rate*<br>(2) | Actual<br>Expenditures<br>(3) | Actual<br>Tax<br>Rate*<br>(4) | Budgeted<br>Expenditures<br>(5) | Amount of<br>2026 Tax to<br>be Levied<br>(6) | Est.<br>Tax<br>Rate*<br>(7) |
| <b>OPERATING</b>                      |                    |                               |                               |                               |                               |                                 |                                              |                             |
| 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                      |
| <b>SPECIAL REVENUE</b>                |                    |                               |                               |                               |                               |                                 |                                              |                             |
| 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                     |                               |                                 |                                              |                             |
| <b>DEBT SERVICE</b>                   |                    |                               |                               |                               |                               |                                 |                                              |                             |
| 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                       |
| <b>COOPERATIVES<sup>1</sup></b>       |                    |                               |                               |                               |                               |                                 |                                              |                             |
| Special Education                     | 78                 | 0                             |                               | 0                             |                               | 0                               |                                              |                             |
| <b>TOTAL USD EXPENDITURES</b>         | 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                      |                                              |                             |
| <b>NET USD EXPENDITURES</b>           | 110                | 115,189,734                   |                               | 116,575,062                   |                               | 148,836,520                     |                                              |                             |
| <b>TOTAL USD TAXES LEVIED</b>         | 115                | 24,390,930                    |                               | 25,938,687                    |                               | 23,933,397                      |                                              |                             |

<sup>1</sup> Sponsoring District Only

\*Tax Rates are expressed in Mills

|                                         |                    | 2024-2025 Actual              |                               | 2025-2026 Actual              |                               | 2026-2027 Proposed Budget       |                                              |                             |
|-----------------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|----------------------------------------------|-----------------------------|
|                                         | Code<br>99<br>Line | Actual<br>Expenditures<br>(1) | Actual<br>Tax<br>Rate*<br>(2) | Actual<br>Expenditures<br>(3) | Actual<br>Tax<br>Rate*<br>(4) | Budgeted<br>Expenditures<br>(5) | Amount of<br>2026 Tax to<br>be Levied<br>(6) | Est.<br>Tax<br>Rate*<br>(7) |
| <b>OTHER</b>                            |                    |                               |                               |                               |                               |                                 |                                              |                             |
| 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                       |
| <b>TOTAL OTHER</b>                      | 120                | 0                             | 0.000                         | 0                             | 0.000                         | 0                               | 0                                            | 0.000                       |
| <b>TOTAL TAXES LEVIED</b>               | 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                   |                                              |                             |
| <b>Outstanding Indebtedness, July 1</b> |                    | 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                               |                                              |                             |
| <b>TOTAL USD DEBT</b>                   | 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.

# What our buildings told us

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



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.

|                                                                                                |                                                                                           |                                                                                                          |                                                                                         |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <div>MAXIMUM BUDGET AUTHORITY</div> <div>\$192,427,481</div> <div>Total USD expenditures</div> | <div>LESS: TRANSFERS</div> <div>\$43,590,961</div> <div>Amounts moved between funds</div> | <div>NET EXPENDITURE AUTHORITY</div> <div>\$148,836,520</div> <div>Total authority after transfers</div> | <div>TAXES TO BE LEVIED</div> <div>\$23,933,397</div> <div>Total USD taxes levied</div> |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|

|                         |              |                                                             |
|-------------------------|--------------|-------------------------------------------------------------|
| 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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|                                       | Code 99 Line | 2024-2025 Actual        |                      | 2025-2026 Actual        |                      | 2026-2027 Proposed Budget |                                     |                    |
|---------------------------------------|--------------|-------------------------|----------------------|-------------------------|----------------------|---------------------------|-------------------------------------|--------------------|
|                                       |              | 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             |
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| 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                         |                                     |                    |
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| 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                 |                                     |                    |
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| DEBT SERVICE                          |              |                         |                      |                         |                      |                           |                                     |                    |
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| 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          | 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                |                                     |                    |

|                                        | Code 99 Line | 2024-2025 Actual        |                      | 2025-2026 Actual        |                      | 2026-2027 Proposed Budget |                                     |                    |
|----------------------------------------|--------------|-------------------------|----------------------|-------------------------|----------------------|---------------------------|-------------------------------------|--------------------|
|                                        |              | 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) |
| 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      |                      |                           |                                     |                    |



¹ Sponsorship District Only

## 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**