

## **Regular Board of Education Meeting**

Thursday, August 28, 2025 5:00 PM

Board Meeting Room, Educational Support Center, 1205 Fleming Street, Garden City, KS 67846

A. **CALL TO ORDER**

B. **REVENUE NEUTRAL RATE HEARING - Conduct the hearing and recommend adoption of the Resolution to Exceed the Revenue Neutral Tax Rate.**

C. **ADJOURNMENT**

| Exceeding Revenue Neutral for the 2025-2026 School Year                                                                                                                                                                                                                                                                                                                                                                                 |                     |                 |                       |                          |                             |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------|-----------------------|--------------------------|-----------------------------|-------------------|
| The governing body of Unified School District 457 will meet on the 28th day of August 2025 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, is available at Educational Support Center and will be available at this hearing. |                     |                 |                       |                          |                             |                   |
| Revenue Neutral                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                 |                       |                          |                             |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2024-2025           |                 |                       |                          | 2025-2026                   |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                         | Actual Taxes Levied | Actual Tax Rate | Revenue Neutral Taxes | Revenue Neutral Tax Rate | Proposed Taxes to be Levied | Proposed Tax Rate |
| General                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$8,492,961         | 20.000          | \$8,492,961           | 18.784                   | \$9,043,241                 | 20.000            |
| ALL OTHER FUNDS                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                 |                       |                          |                             |                   |
| Supplemental General (LOB)                                                                                                                                                                                                                                                                                                                                                                                                              | \$8,406,642         | 16.558          | \$8,406,642           | 15.744                   | \$8,561,053                 | 16.033            |
| Adult Education                                                                                                                                                                                                                                                                                                                                                                                                                         | \$0                 | 0.000           | \$0                   | 0.000                    | \$0                         | 0.000             |
| Capital Outlay                                                                                                                                                                                                                                                                                                                                                                                                                          | \$4,183,398         | 8.000           | \$4,183,398           | 7.576                    | \$4,271,632                 | 8.000             |
| 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             |
| Extraordinary Growth Facilities                                                                                                                                                                                                                                                                                                                                                                                                         | \$0                 | 0.000           | \$0                   | 0.000                    | \$0                         | 0.000             |
| Bond and Interest #1                                                                                                                                                                                                                                                                                                                                                                                                                    | \$3,307,929         | 6.513           | \$3,307,929           | 6.099                    | \$3,153,868                 | 5.907             |
| Bond and Interest #2                                                                                                                                                                                                                                                                                                                                                                                                                    | \$0                 | 0.000           | \$0                   | 0.000                    | \$0                         | 0.000             |
| No-Fund Warrant                                                                                                                                                                                                                                                                                                                                                                                                                         | \$0                 | 0.000           | \$0                   | 0.000                    | \$0                         | 0.000             |
| 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             |
| Revenue Neutral Calculation                                                                                                                                                                                                                                                                                                                                                                                                             |                     |                 |                       |                          |                             |                   |
| Total Taxes Levied                                                                                                                                                                                                                                                                                                                                                                                                                      | \$24,390,930        | 51.071          | \$24,390,930          | 48.203                   | \$25,029,794                | 20.000            |
| Taxes Levied Excluding General Fund                                                                                                                                                                                                                                                                                                                                                                                                     | \$15,897,969        | 31.071          | \$15,897,969          | 29.419                   | \$15,986,553                | 29.940            |
| Board President _____ Clerk of the Board _____                                                                                                                                                                                                                                                                                                                                                                                          |                     |                 |                       |                          |                             |                   |



## **RESOLUTION TO EXCEED THE REVENUE NEUTRAL TAX RATE 2026-012**

A resolution expressing the property taxation policy of USD 457, Garden City Public Schools with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2025-2026.

WHEREAS, K.S.A 79-2988, provides that a levy of property taxes to finance the 2025-2026 budget of USD 457 exceeds the Revenue Neutral Tax Rate to finance the 2025-2026 budget of USD 457, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD 457 that the 2025-2026 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2025-2026, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this 28<sup>th</sup> day of August, 2025 by USD 457 Garden City Public Schools in Finney County, Kansas.

\_\_\_\_\_  
Randy Ralston, Board President

\_\_\_\_\_  
Jennifer Ramos, Clerk of the Board

| Board Member Name | Vote |    |
|-------------------|------|----|
|                   | Yes  | No |
| 1. Nathan Haeck   |      |    |
| 2. Mark Hinde     |      |    |
| 3. Robin Bergkamp |      |    |
| 4. Randy Ralston  |      |    |
| 5. Andy Fahrmeier |      |    |
| 6. Jackie Gigot   |      |    |
| 7. John Weise     |      |    |