Minutes

Budget Hearing
Unified School District No. 473, Chapman, KS

August 10, 2026

Jessica Murphy, School Board President, called the USD 473 Budget Hearing to order at 6:00 pm at the Education Center located at 822 N. Marshall, Chapman, KS.

Other Board Members Present: Kyrsten Day, Dana Obermeyer and Jennifer Elliott (Adam Elliott in at 6:04 pm and Favio Garcia in at 6:21 pm)

Also Present: Kevin Suther – Superintendent, Michele Sutter - Board Clerk

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Kyrsten Day made the motion to adopt the Agenda as presented. Jennifer Elliott seconded the motion; motion carried 4-0.

NEW BUSINESS:

No one was present to address the Board at the hearing so Mr. Suther explained the budget to the Board of Education for them to ask any questions.

Superintendent Suther stated that the new budget begins July 1st of each year. Since we are not going over the RNR (Revenue Neutral Rate), that allowed us to keep our August 10th board meeting and hearing date. USD 473 did not have to schedule a separate date for an RNR hearing.

Mr. Suther explained that he budgeted for 1,100 students to make sure to account for any new students who will be coming to enroll from in and out of district. Since we are an Impact Aid school, we are able to use a 3 year average for our budget. For USD 473 that number is calculated at 1,070.

Pre-School At-Risk are counted as a .5 FTE. Among all of our PreK programs the district is budgeting a 10 FTE, which is equivalent to 20 students.

Mr. Suther highlighted some additional budget numbers which is based on trends and predicted numbers for the September 20th count day.

370 FTE free lunches or direct certified
515 FTE - Career in Technical education students averaged out over a 7 period day
Transportation - 445 students that are over the 2.5 miles and actually get transported
Delinquent Tax - 3%
Capital Outlay - 8 mills every year
Code 06 General Fund - Every school in the state of Kansas is 20 mills

The General Fund must be spent down to zero which does include transfers at the end of the year for carry over money in other approved funds.
Code 08 LOB (Supplemental General) - USD 473 carried over $167,280 which helps to lower the mills for this next year's budget. The district is able to drop the mill from last year by 1.827.
Code 30 Special Ed - Our special education assessment raised 15%. This year USD 473 is 7.9% of the cooperative budget based off of the size of our district relative to the other 12 schools.
The mills for the Bond Fund will remain exactly the same as last year at 4.247.
The assessed evaluation did increase approximately 4 million from last year.

To keep a consistent budget year after year which has allowed the district to stay revenue neutral, the goal is to stay around 20% for carry over transfers which was at 21.20% last year.

Reminder that Federal Funds (Title I, Title II, Title IV) must be spent down to exactly zero and documented for specific reasons which can include salaries and specific equipment for areas like music, STEM, and interventions. The budgeted amount for Capital Outlay is larger to simply give authority if an emergency repair would occur like roof, boiler, etc... but the plan is to only spend at or below the yearly tax revenue.

The total mills for the 2026-27 budget is 49.376 which is lower then last year at 51.201. The decrease for tax payers is 1.825 overall.

The budget information was for informational purposes only. It will be voted on at the Special Meeting immediately following this meeting.

<u>Adjournment</u>

Kyrsten Day made the motion to adjourn. Jennifer Elliott seconded the motion; motion carried 6-0.

Meeting Adjourned - 6:22 pm

Jessica Murphy, Board President

Michele Sutter, Board Clerk