



Paola USD #368

2024-25 Budget Presentation: August 12, 2024

Jimmy Hay, Director of Finance & Business

2024-25 Budget Documents

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- Budget Review (Jimmy) – budget summary
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- Building Needs Assessment



2024-25 Budget Documents



PAOLA USD 368



HAVE A SAFE AND RELAXING SUMMER!!!----First Day of School 8/14/2024

Topics of Interest

Welcome

Welcome to Paola USD 368. The district is an integral part of a progressive community located in Miami County and twenty minutes south of the Kansas City suburban area. The city of Paola has a population of over 5500 and the district is home to approximately 2000 students housed within two elementary schools, a middle school, and a high school. Paola is a great place to live, where families, businesses, and the community

News

BUDGET 2024-2025

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BUDGET 2024-2025

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Building Needs Assessment

Building Needs Assessment

K.S.A. 72-1163



Each year, the **board of education of a school district shall conduct an assessment of the educational needs of each** attendance center in the district.



Such assessment shall be **published** on the **school district's website**.



Information obtained from such needs assessment shall be used by the board when **approving the budget of the school district** to ensure improvement in student academic performance.



In the minutes of the meeting at which the board approves its annual budget, the board shall include that such needs assessment was provided to the board, the board evaluated such assessment, and how the board used such assessment in the approval of the school district's budget.



Building Needs Assessment

Building Needs Assessment

K.S.A. 72-1163

Each year, the board of education of a school district shall **review state assessment results** and, as part of such review, shall document the following:



The **barriers** that must be overcome to have all students achieve proficiency above level 2 for grade level academic expectations on such assessments;



Any **budget actions**, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove such barriers; and



The **amount of time** the board estimates it will take for **all students to achieve proficiency above level 2** for grade level academic expectations on the state assessments if such budget actions are implemented.



Building Needs Assessment

SOURCE: www.ksde.org/LinkClick.aspx?fileticket=J60sp3Kh381%3d&portalid=0

Guidance & Budget Usage

INCORPORATING INTO THE BUDGET PROCESS

Section 12 of [2022 Senate Sub for HB 2567](#) amends [K.S.A. 72-1163](#) starting July 1, 2022, and each year after, as follows:

- the USD board of education shall publish the conducted needs assessment and state assessment review to the USD website; a copy of both should be kept on file at the USD administrative offices.
- The required notice to be published per [K.S.A. 79-2929](#) (Code 99), and amendments thereto, shall now also include a statement that the needs assessment and state assessment review is on file at the USD administrative offices.
- In the minutes of the meeting at which the USD board of education approves its annual budget, the following shall also be included:
 - that the needs assessment was provided to the USD board of education
 - that the needs assessment was evaluated by the USD board of education
 - how the USD board of education used the needs assessment in the approval of the USD budget.



Building Needs Assessment

- The USD board of education shall review state assessment results and, as a part of the review, shall document the following:
 - The barriers that must be overcome to have all students achieve proficiency above level 2 for grade level academic expectations on state assessments.
 - any budget actions, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove barriers identified in (A)
 - the amount of time the USD board of education estimates it will take for all students to achieve proficiency above level 2 for grade level academic expectations on the state assessments if such budget actions are implemented.



Building Needs Assessment

Template for each building detailing:

- SECTION 1: Student Needs
- SECTION 2: State Board of Education Outcomes
- SECTION 3: Curriculum Needs
- SECTION 4: Educational Capacities
- SECTION 5: Staff Needs
- SECTION 6: Facility Needs
- SECTION 7: Family Needs/Community Relations
- SECTION 8: School Data
- SECTION 9: Other Data



Building Needs Assessment

BUILDING NEEDS ASSESSMENT

USD 368 USD Name Paola

Grades Served: 9-12

Building Name: Paola High School

2023-2024 BUILDING NEEDS ASSESSMENT FOR

2024-2025 BUDGET CONSIDERATIONS

SECTION 1: Student Needs		Notes
a. Student Headcount	594	
b. Percentage of students with an active IEP	13.13%	
c. Percentage of students enrolled in English Language Learner (ELL) services	0%	
d. Percentage of students identified as At-Risk (Free lunch)?	26%	153 Free Students 178 Students are Identified as At-Risk 58 of those are on Free Lunch
e. Pupil-Teacher Ratio Average	15:23:1	



Building Needs Assessment

2023-2024 Board of Education State Assessments Review for 2024-2025 Budget Considerations

District: 368 Paola

Based upon your school's Needs Assessment and State Assessment results, please identify the following:

- (A) The barriers that must be overcome for each student to achieve grade level proficiency on assessments
- (B) The budget actions that should be taken to address and remove those barriers
- (C) The amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be implemented.

Board President Scott Golubski



Date 10 Jun 2024

School	Grades Served	(A) Barriers Related to Student Needs	(B) Budget Actions	(C) Time for students to Achieve	Board Rationale/Comments
Cottonwood	Pre-K-2	Social Emotional Wellness, School Readiness, Chronic Absences, Continued Staff Development on Science of Reading, Time for Collaboration, Data Analysis, Additional Staff (Student Services Coordinator/Instructional Coach), Recruitment of Highly Qualified Staff.	Increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs, professional development in the Science of Reading, LETRS Training	Pre-K-2 students do not participate in State Assessments	
Sunflower	3-5	Social Emotional Wellness, Chronic Absences, Recruitment and Retention of Highly Qualified Staff, Time for Collaboration and Data Analysis, Additional Staff (Student Services Coordinator/Instructional Coach), Continued Staff Development in the Science of Reading.	Increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs, professional development in the Science of Reading, LETRS Training	When public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career pre-K-12.	
Paola Middle	6-8	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the information being taught, Recruitment and Retention of Highly Qualified Staff, Time for Collaboration and Data Analysis, Professional Development in Skills Need Assessments, Curriculum Alignment, Professional Learning Communities, 21st Teaching Strategies for Generation Alpha, Additional Staff (Social Worker/Student Services Coordinator), Review Building Schedule	Increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs, professional development, purchase additional intervention programs for MTSS	When public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career pre-K-12.	
Paola High	9-12	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the information being taught, Recruitment and Retention of Highly Qualified Staff, Professional Development in Curriculum Mapping, Time for Staff to Analyze Data and Collaborate, Additional Staff (Social Worker and Interventionist)	Increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs, professional development	When public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career pre-K-12	



Building Needs Assessment – 05.13.24 BOE meeting

Agenda Item Details

Meeting	May 13, 2024 - Regular Board Meeting
Category	Information Items
Subject	Building Needs Assessments and Resource Allocation
Access	Public
Type	

Public Content

- [Building Needs Assessment PHS.pdf \(287 KB\)](#)
- [Building Needs Assessment PMS.pdf \(326 KB\)](#)
- [Building Needs Assessment Sunflower.pdf \(287 KB\)](#)
- [Building Needs Assessment Cottonwood.pdf \(309 KB\)](#)
- [BOE State Assessment Review.pdf \(58 KB\)](#)



State Assessments Review

State Assessments Review

Requirements

The USD board of education should review state assessment results and document the following:

- (A) The barriers that must be overcome to have all students achieve proficiency above level 2 for grade level academic expectations on state assessment.
- (B) any budget actions, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove barriers identified in (A).
- (C) the amount of time the USD board of education estimates it will take for all students to achieve proficiency above level 2 for grade level academic expectations on the state assessment if such budget actions are implemented.

The USD board of education should review data on student performance and then consider the curriculum, staffing, building, student, family and community needs.

The State Assessments Review must be posted on the USD website and a copy should be kept on file at the USD administrative offices.



State Assessments Review - 06.10.24 BOE meeting

Agenda Item Details

Meeting	Jun 10, 2024 - Regular Board Meeting
Category	Information Items
Subject	Annual State Assessment Review - Building Needs Assessment Data Recap
Access	Public
Type	

Public Content

- [PHS Building Needs Assessment.pdf \(270 KB\)](#)
- [PMS Building Needs Assessment .pdf \(280 KB\)](#)
- [SES Building Needs Assessment.pdf \(279 KB\)](#)
- [CES Building Needs Assessment .pdf \(274 KB\)](#)
- [Annual Review of Kansas State Assessments BOE 2024.pdf \(956 KB\)](#)



State Assessments Review - 06.10.24 BOE meeting

Interventions To Address Barriers

A number of programs and trainings will be used to address barriers to help those students achieve a proficiency level above a 2 (basic ability).

The following is a list of, but not limited to, several programs/processes/assessments that are being used or will be used:

Science of Reading Training- Dyslexia Training – Fastbridge Assessments – Progress Monitoring - School Wide Title – Phonics Foundational Skills – Curriculum Reviews & Alignment- MTSS – Vocabulary – 7 Mindsets – Individual Plans of Study – IXL – Courses to Target At-Risk – Curriculum Based Assessments - Targeted Interventions - Professional Learning Communities – Co-Teaching – LETRS Training - Curriculum Mapping - Professional Learning Communities - Additional Staffing



Board of Education Goals

Paola USD 368

Strategic Plan

2021-2026

VISION: Ensuring Success for All Students

MISSION: The Paola School District mission is academic success and personal growth for every student.

BOARD OF EDUCATION GOALS

CURRICULUM

- Provide necessary supports and resources to allow students to be prepared to enter Kindergarten and feel socially and emotionally supported in and out of school.
- Utilize Individual Plans of Study to prepare students for graduation and post-secondary success.

BUDGET

- Effectively plan and budget to maintain strong academic curriculum for student learning while also balancing for the following:
 - ⇒ Enrollment decline
 - ⇒ Expanded learning opportunities funded by ESSER funding in years 2021-2024 to alleviate learning loss due to COVID-19.

FACILITIES

- Update facilities to match current and future needs of students including Career and Technical Education.
 - ⇒ Gather feedback from the community, BOE, USD 368 staff, students, and other stakeholders to determine needs.

COMMUNICATION

- The district will effectively communicate with parents and community stakeholders at both the district and building levels.
 - ⇒ Gather community feedback utilizing community scientific survey every three years.
 - ⇒ Utilize social media, Panther Alerts, district website, and other community resources to disseminate information to students, parents, and the community.
- The district will partner with both City and County Government on projects to better the community of Paola and Miami County as a whole.



General Fund

- Mill levy set by State at 20 mills
- Funds are transferred to numerous programs and funds (PD, Virtual, At-Risk, Bilingual, Special Education, etc.) based on weightings.
- Funding Formula: Base State Aid Per Pupil (BSAPP) x Weighted Enrollment = General Fund Budget



General Fund – Open Page

- Open Page is based on these assumptions:
 - Sept 20 estimated headcount for PK-12
 - Sept 20 estimated number of free lunch students
 - Sept 20 estimated career & tech ed clock hours
 - Sept 20 estimated bilingual clock hours & headcount
 - Sept 20 estimated pupils transported >2.5 miles
 - Sept 20 estimated virtual FTE (full & part time)
 - Delinquent tax rate



Base State Aid Per Pupil - History

- Base State Aid per pupil (BSAPP) changes:

Budget Year	BSAPP	BSAPP Change (\$)	BSAPP Change (%)	General Fund
FY '09 (2008-09)	\$4,433 (reduced to \$4,400)	---	---	\$13,172,216 (Budgeted; reduced by \$394,616)
FY '10 (2009-10)	\$4,218 (reduced to \$4,012)	(\$215)	(4.85%)	\$11,982,494 (reduced by \$558,324)
FY '11 (2010-11)	\$3,937	(\$281)	(6.66%)	\$11,540,528
FY '12 (2011-12)	\$3,780	(\$157)	(3.99%)	\$11,444,328
FY '13 (2012-13)	\$3,838	+\$58	+1.53%	\$11,514,768
FY '14 (2013-14)	\$3,838	---	---	\$11,660,228
FY '15 (2014-15)	\$3,852	+\$14	+3.6%	\$11,710,080 (republished)
FY '16 (2015-16)	Block Grant	N/A	N/A	\$15,657,287 (net \$11,719,397)
FY '17 (2016-17)	Block Grant	N/A	N/A	\$14,334,082 (net \$11,795,169)
FY '18 (2017-18)	\$4,006	+\$154	3.99%	\$12,581,569
FY '19 (2018-19)	\$4,165	+\$159	3.97%	\$13,439,236
FY '20 (2019-20)	\$4,436	+\$271	6.51%	\$14,224,066
FY '21 (2020-21)	\$4,569	+\$133	3.0%	\$14,077,226
FY '22 (2021-22)	\$4,706	+\$137	3.0%	\$14,319,640
FY '23 (2022-23)	\$4,846	+\$140	3.0%	\$14,004,357
FY '24 (2023-24)	\$5,088	+\$242	4.99%	\$14,831,942
FY '25 (2024-25)	\$5,378	+\$290	5.70%	\$15,737,482
TOTAL CHANGE:		+\$945	21.3% (1.25%/year 2008-2025)	

- From FY '09 to FY '25 (17 years), the BSAPP increased \$945 (21.3%) or 1.25% per year average. BSAPP is not reflected in FY 16 & 17 due to block grant funding.
- Local Option Budget is calculated using a BSAPP of \$5,452 plus the current year special ed state aid (excluding virtual state aid).
- Future Base State Aid increases will be determined based on the Consumer Price Increase percentage.



Base State Aid Per Pupil - History

Base State Aid for Excellence		
Year	General	Supp General
2023-2024	\$5,088	\$5,158
2022-2023	\$4,846	\$4,912
2021-2022	\$4,706	\$4,706
2020-2021	\$4,569	\$4,608
2019-2020	\$4,436	\$4,558
2018-2019	\$4,165	\$4,490
2017-2018	\$4,006	\$4,490
2016-2017	Block Grant*	
2015-2016	Block Grant*	
2014-2015	\$3,852	\$4,490
2013-2014	\$3,838	\$4,433
2012-2013	\$3,838	\$4,433
2011-2012	\$3,780	\$4,433
2010-2011	\$3,937	\$4,433
2009-2010	\$4,012	\$4,433
2008-2009	\$4,400	\$4,433

Base State Aid for Excellence		
Year	General	Supp General
2007-2008	\$4,374	\$4,374
2006-2007	\$4,316	\$4,316
2005-2006	\$4,257	\$4,257
2004-2005	\$3,863	\$3,863
2003-2004	\$3,863	\$3,863
2002-2003	\$3,863	\$3,863
2001-2002	\$3,870	\$3,870
2000-2001	\$3,820	\$3,820
1999-2000	\$3,770	\$3,770
1998-1999	\$3,720	\$3,720
1997-1998	\$3,670	\$3,670
1996-1997	\$3,648	\$3,648
1995-1996	\$3,626	\$3,626
1994-1995	\$3,600	\$3,600
1993-1994	\$3,600	\$3,600
1992-1993	\$3,600	\$3,600

*FY 2015-2016 and 2016-2017 are Block Grant years and districts were funded the same as 2014-2015.



Base State Aid Per Pupil - Future

- Future Base State Aid increases per the current school finance legislation:

<u>Fiscal Year</u>	<u>BSAPP</u>	<u>Increase</u>	<u>%</u>
■ 2020-21	\$4,569	\$133	3%
■ 2021-22	\$4,706	\$137	3%
■ 2022-23	\$4,846	\$140	3%
■ 2023-24	\$5,088	\$242	5%
■ 2024-25 & after	TBD	CPI %	TBD



Base State Aid Per Pupil - Future

House Sub. for SB 387 – KSDE Budget



- Implements the BASE funding statute, adds special education state aid and maintains most programs.
 - BASE - \$5,378
 - LOB Base - \$5,452
 - Adds \$65.5 million SGF and \$2.5 million ARPA to SPED state aid
 - Funds \$5 million in Safe and Secure Schools grants
 - Grants will be administered as they were in 2023-2024 with the inclusion of AEDs as allowable expenses.
 - Districts are discouraged from using the funds for the purchase of Narcan as it is available without cost from a variety of agencies.



General Fund – Enrollment (24-25 only)

SB 73 - Counting Students for Funding



Changes the enrollment years used for the calculation of district budgets

- Starting in 2024-25, enrollment for funding will be based on the **highest of current or prior year enrollment.**
- **For 2024-25 only**, the **highest of current, prior or average of prior and second preceding year** can be used.
- We will discuss this more with **Form 150.**



General Fund – Enrollment

- Following is a summary of recent district FTE enrollment (Budget Open Page summary):

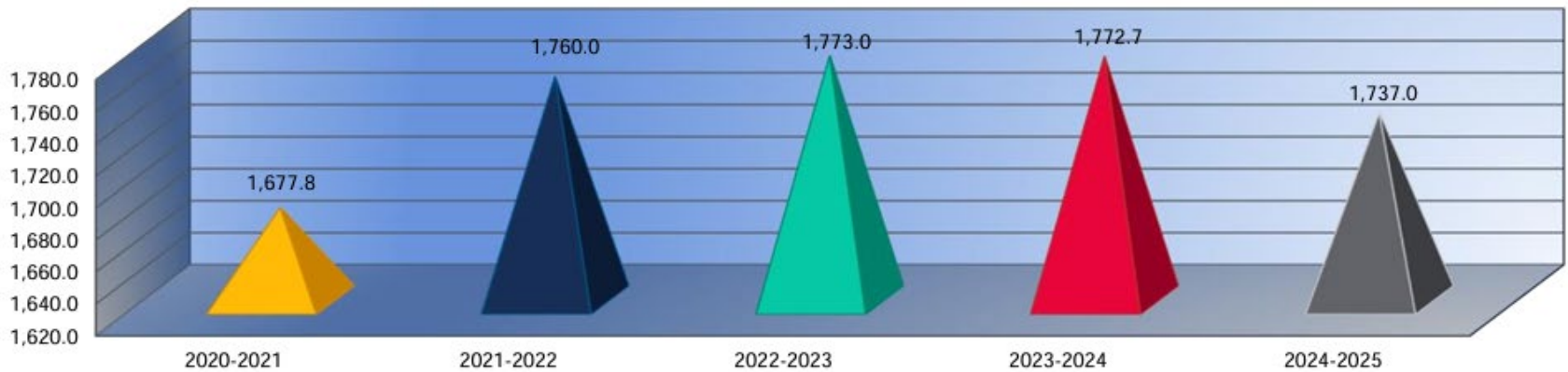
Year	Actual FTE Enrollment
FY '08 (2007-08)	2,062.5
FY '09 (2008-09)	2,027.9
FY '10 (2009-10)	2,028.1
FY '11 (2010-11)	2,010.3
FY '12 (2011-12)	1,986.6
FY '13 (2012-13)	1,953.3
FY '14 (2013-14)	1,919.0
FY '15 (2014-15)	1,931.0
FY '16 (2015-16)	1,936.1
FY '17 (2016-17)	2,012.5
FY '18 (2017-18)	2,029.0
FY '19 (2018-19)	1,933.4
FY '20 (2019-20)	1,911.1
FY '21 (2020-21)	1,677.8
FY '22 (2021-22)	1,760.0
FY '23 (2022-23)	1,773.0
FY '24 (2023-24)	1,772.7
FY '25 (2024-25)	1,737.0 (projected)

- FTE Enrollment is calculated using the higher of:
 - 2023-24 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,772.7
 - 2024-25 Estimated enrollment (excluding 4-year-old at risk & virtual students) 1,737.0
 - 2 Prior Years' Average FTE $(1,773.0 + 1,772.7 / 2 = 1,772.9)$ 1,772.9 (24-25 only)
 - **The 2024-25 budget is based on the higher of the above which is 1,772.9 FTE (2-year average).**



Enrollment Chart:

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



KASB Enrollment Projections (2019-20)

- Projections for 2020-21 through 2024-25:
 - Total Enrollment will decline from 499,331 in 2019-20 to 487,655 in 2024-25 (2.3% decline)
 - No notable change in ELL/bilingual, free or reduced price lunch, or special education.
 - Birth rates have declined 13% in the past decade.
 - Enrollment by grade level shows a notable decrease in lower grades, making a continued decline in enrollment past 2024-25 likely.



Paola Planning 2050

- Miami County Republic, 6/30/21:
 - City of Paola comprehensive plan update
 - Need for more affordable housing
 - Population growth estimates:
 - Mid-range growth estimate shows growth from 5,611 residents (current) to 8,400 (in 2050).
 - That equates to a 49.5% population growth over 30 years or 1.65% per year.



Paola Planning 2050 – Hidden Meadows



709 Roseberry Dr
3bd/2.5ba • 1625 sqft
\$310,990 - RC Ashford



707 Roseberry Dr
3bd/2.5ba • 1990 sqft
\$321,990 - RC Springwood



705 Roseberry Dr
4bd/2.5ba • 2347 sqft
\$336,990 - RC Bennet



704 Roseberry Dr
3bd/2.5ba • 1676 sqft
\$299,990 - RC Addison



708 Roseberry Dr
4bd/3ba • 2237 sqft
\$341,990 - RC Haisley



719 Roseberry Dr
3bd/2.5ba • 1990 sqft
\$323,990 - RC Springwood



713 Roseberry Dr
3bd/2.5ba • 1990 sqft
\$323,990 - RC Springwood



715 Roseberry Dr
3bd/2.5ba • 1676 sqft
\$312,990 - RC Addison



723 Roseberry Dr
3bd/2.5ba • 1689 sqft
\$310,990 - RC Camden



721 Roseberry Dr
3bd/2.5ba • 1625 sqft
\$310,990 - RC Ashford



717 Roseberry Dr
3bd/2ba • 1355 sqft
\$259,990 - RC Foster II



711 Roseberry Dr
3bd/2ba • 1243 sqft
\$257,990 - RC Franklin

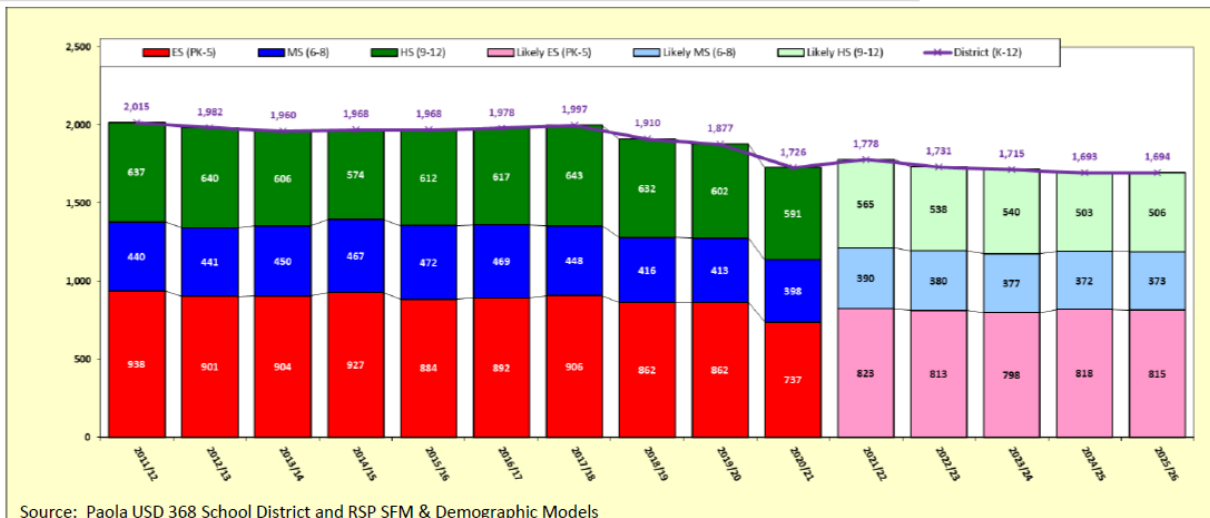


RSP & Associates Enrollment Study



RSP & Associates Enrollment Study

Projection View

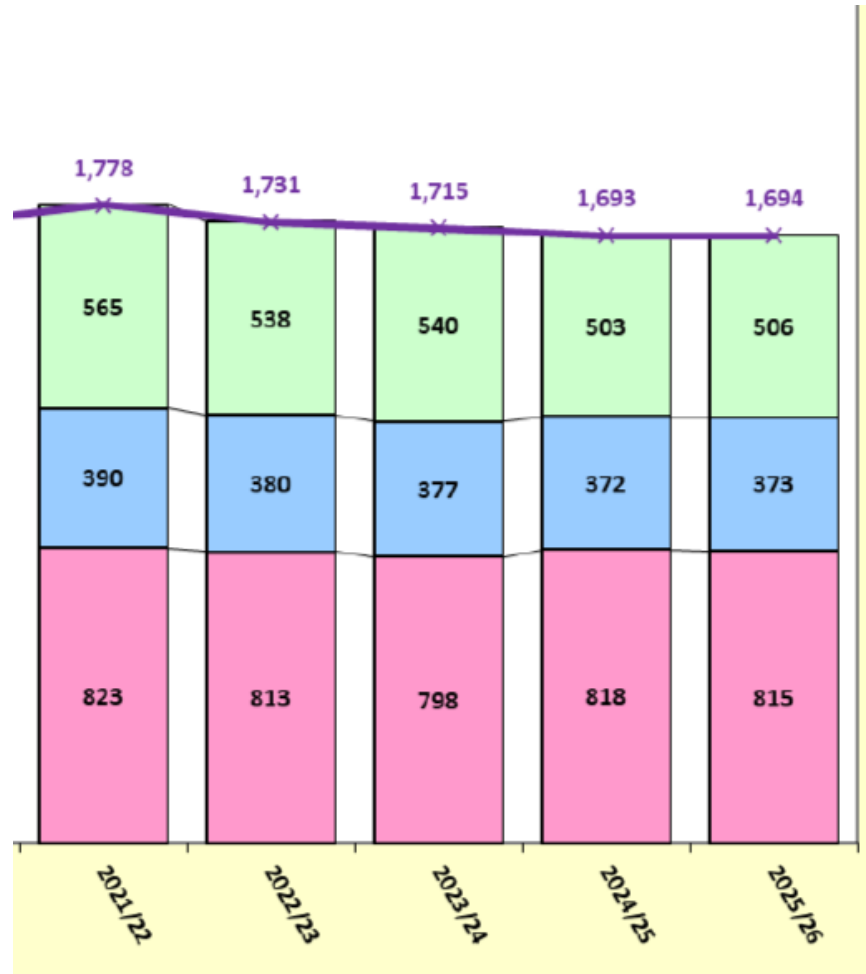


Next Five Years (2021/22 through 2025/26)

- District decreases by about 30 students (-1.9%) (-2.6% to +3.0% a year)
- Elementary increases by about 80 students (+10.6%) (-1.8% to +11.7% a year)
- Middle School decreases by about 25 students (-6.3%) (-2.6% to +0.3% a year)
- High School decreases by nearly 90 students (-14.4%) (-6.9% to +0.6% a year)
- Enrollment expected to slightly rebound in 2021/22 and then slowly decrease



RSP & Associates Enrollment Study



General Fund – Weighted FTE

Weighting	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Enrollment (<i>Sept 20th</i>)	Block Grant	Block Grant	2,009.5	2,029.0	2,029.00	1,933.4	1,911.1	1,760.0	1,773.0	1,772.9
Enrollment used	Block Grant	Block Grant	Average	Prior Year	2 nd preceding	2 nd preceding	2 nd preceding	Prior Year	Prior Year	Average
High Enrollment	N/A	N/A	70.4	71.1	71.1	67.7	67.0	61.7	62.1	62.1
Bilingual Education (<i>headcount</i>)	N/A	N/A	2.0	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Vocational Education (<i>hours</i>)	N/A	N/A	39.7	37.5	44.2	44.2	45.8	54.2	54.2	60.4
At-Risk (<i>free lunch</i>) .484 FTE	N/A	N/A	284.1	290.4	290.4	242.0	242.0	290.4	314.6	295.2
Non-Proficient (<i>testing</i>)	N/A	N/A	0	0	0	0	0	0	0	0
New Facilities	0	32.9	37.5	0	0	0	0	0	0	0
Transportation (>2.5 <i>miles</i>)	N/A	N/A	155.7	150.0	150.8	134.5	124.8	122.4	126.0	135.1
Special Education	N/A	N/A	529.3	625.1	598.5	620.8	540.3	537.8	521.8	537.7
FHSU Math & Science Academy	N/A	N/A	0	0	0	0	0	0	0	0
TOTAL WEIGHTED FTE:	N/A	N/A	3,128.2	3,208.7	3,189.6	3,048.2	2,936.6	2,832.1	2,857.3	2,869.0
x BSAPP	N/A	N/A	\$4,006	\$4,165	\$4,436	\$4,569	\$4,706	\$4,846	\$5,088	\$5,378
= GENERAL FUND	\$15,657,287	\$14,334,082	\$12,531,569	\$13,364,236	\$14,149,066	\$13,9272,226	\$13,819,640	\$13,724,357	\$14,537,942	\$15,429,482
Virtual State Aid*			\$50,000	\$75,000	\$75,000	\$150,000	\$500,000	\$280,000	\$294,000	\$308,000
TOTAL GEN FUND			\$12,581,569	\$13,439,236	\$14,224,066	\$14,077,226	\$14,319,640	\$14,004,357	\$14,831,942	\$15,737,482



General Fund - Summary

- General Fund Revenue Summary:

▪ General State Aid	\$12,845,893
▪ Special Education Aid	<u>\$2,891,589</u>
▪ Total	\$15,737,482

- General Fund Expense Summary:

▪ Salaries/Benefits	\$9,827,956	62%
▪ Transfers	\$4,794,675	30%
▪ Transportation	\$721,000	5%
▪ Supplies/Misc.	<u>\$393,851</u>	3%
▪ Total	\$15,737,482	100%

- General Fund Transfers:

▪ Bilingual	\$0
▪ Virtual Education	\$308,000
▪ Professional Development	\$7,500
▪ Special Education	\$2,891,589
▪ At-Risk	<u>\$1,587,586</u>
▪ Total	\$4,794,675



General Fund – Assessed Value

- District assessed valuation history (Miami & Franklin County):

Year	Assessed Valuation (all funds)	Increase/Decrease	%
2008	\$133,432,513	---	---
2009	\$132,273,894	(\$1,158,619)	(.87%)
2010	\$130,610,152	(\$1,663,742)	(1.26%)
2011	\$129,616,864	(\$993,288)	(.76%)
2012	\$128,895,556	(\$721,308)	(.56%)
2013	\$128,620,538	(\$275,018)	(.21%)
2014	\$129,108,957	\$488,419	.38%
2015	\$131,461,696	\$2,352,739	1.82%
2016	\$134,241,286	\$2,779,590	2.11%
2017	\$140,445,128	\$6,203,842	4.62%
2018	\$149,152,760	\$8,707,632	6.20%
2019	\$159,969,259	\$10,816,499	7.25%
2020	\$168,704,299	\$8,735,040	5.46%
2021	\$183,296,779	\$14,592,480	8.65%
2022	\$208,590,231	\$25,293,452	13.8%
2023	\$220,445,134	\$11,854,903	5.7%
TOTAL (16 years):		\$87,012,621	65.2% (4.08%/year avg.)

- Average Tax Delinquency Percentage for Miami County:

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Delinquency	1.16%	0.82%	0.67%	0.62%	0.81%	0.69%	0.80%	0.73%	1.28%	1.23%

- The delinquent tax rate used for the 2024-25 budget is 4%.



Assessed Valuation Trend



Assessed Value impacts

- When local assessed values increase, our district's "relative wealth" on a per pupil basis increases compared to the rest of the state.
- When assessed value per pupil (AVPP) increases, the state aid a district receives decreases.

STATE AID – ASSESSED VALUE PER PUPIL (AVPP):

KSA 72-5462 is the statute that defines how school district said aid entitlement is calculated. The statute can be found at https://www.ksrevisor.org/statutes/chapters/ch72/072_054_0062.html. In essence, the state aid a district receives decreases by 1% for each \$1,000 above the median AVPP.



State Aid Rates

- Capital Outlay State Aid 0%*
- Bond & Interest State Aid 0%*
- *decreased from 9% (2023-24)
- Bonds passed after 7/1/22 0%



State aid changes - %:

- LOB state aid decreases from 28.74% to 23.89%, a 4.85% decrease.
- Capital Outlay state aid decreases from 9% to 0%, a 9% decrease.
- Bond & Interest state aid decreases from 9% to 0%, a 9% decrease.



State aid changes - \$:

- LOB state aid decrease: **-\$76,448**
- Capital Outlay aid decrease: **-\$150,062**
- Bond & Interest aid decrease: **-\$194,887**
- Total State Aid decrease: **-\$421,397**
(was \$343,218 last year)



General Fund Comparison

2023-24 GENERAL FUND (ACTUAL)

■ Cash Balance	\$22
■ Misc. & Reimb.	\$51,031
■ State Aid	\$11,852,422
■ Special Ed Aid	<u>\$1,880,664</u>
■ TOTAL:	\$13,784,139

(23-24 budgeted GF **\$14,831,942**)

- 2023-24 Budgeted State Aid was **\$12,176,891** (actual aid received was **\$324,469** less than budgeted).

2024-25 GENERAL FUND (BUDGET)

■ Cash Balance	\$0
■ Misc. & Reimb.	\$0
■ State Aid	\$12,845,893
■ Special Ed Aid	<u>\$2,891,589</u>
■ TOTAL:	\$15,737,482

- **\$905,540** General Fund increase (23-24 Budget vs. 24-25 Budget)
- Actual likely less due to budget authority projections



Budget Outlook 2024-25

(BOE 07.08.24)

■ General Fund increase (KSDE estimate)	\$676,684
■ LOB (33% of General Fund)	<u>\$223,306</u>
■ Increased budget:	\$899,990
■ Less state aid decreases	<u>-\$421,397</u>
■ Net budget change	\$478,593

■ Increasing costs (partial list)	\$792,213
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Salary increases 24-25	\$618,453
Bus contract (3%)	\$37,388
LOB (impact of 3% inflation rate x \$4,545,754 LOB)	\$136,372
Property Insurance \$75,229	
Work Comp \$10,648	



Supplemental General (LOB)

08 – Supplemental General (Local Option Budget)

FY 24 Actual	FY 24 Budget	FY 25 Proposed Budget	\$ Difference	% Difference
4,545,754	4,851,508	5,148,606	297,098	6.12%

- Supplemental General's ("LOB") balance of \$386,758 is carried over from the prior year due to receiving more property tax than budgeted (budgeted 91% tax collection in 2023-24). The balance is carried over to reduce the succeeding year's property tax.
- KSDE Local Option Budget fund information: [LOB Resolution.pdf \(ksde.org\)](#)
- The LOB was calculated by using the BSAPP of \$5,452 per state statute.
- The district passed a successful Local Option Budget election on 5/1/2015 which provided authority to increase the LOB from 30% to 33% of General Fund.
- After state aid, the balance of the LOB revenue is generated with a local levy.
- The estimated levy for 2024-25 is 14.278 mills, an increase of 1.43 mills.



Supplemental General (LOB) – Summary

- Supplemental General (LOB) Fund Revenue Summary:

▪ Balance	\$386,758	7%
▪ Local	\$3,531,846	69%
▪ State	<u>\$1,230,002</u>	<u>24%</u>
▪ TOTAL:	\$5,148,606	100%

- Supplemental General (LOB) Fund Expense Summary:

▪ Transfers	\$2,278,888	45.0%
▪ Contracted transportation & fuel	\$150,000	2.5%
▪ Electricity/Heating	\$717,000	13.9%
▪ Maintenance salaries	\$393,300	7.6%
▪ Insurance	\$520,000	10.1%
▪ Repairs/Maintenance/Cleaning	\$473,218	9.2%
▪ Water	\$111,175	2.1%
▪ Textbooks	\$130,000	2.5%
▪ Technology	\$110,000	2.1%
▪ Remaining LOB expenses	<u>\$265,025</u>	<u>5.1%</u>
▪ TOTAL:	\$5,148,606	100.0%

- Transfers from LOB include: Bilingual (\$10,297), Parents As Teachers (\$31,200), Special Education (\$964,849), Vocational Education (\$742,750), and At- Risk (\$529,792).



Supplemental General (LOB) Comparison

2023-24 LOB REVENUE (ACTUAL)

■ Balance	\$300,272
■ Local Tax	\$3,325,790
■ State Aid	<u>\$1,306,450</u>
■ TOTAL:	\$4,932,512

2024-25 LOB REVENUE (BUDGET)

■ Balance	\$386,758
■ Local Tax	\$3,531,846
■ State Aid	<u>\$1,230,002</u>
■ TOTAL:	\$5,148,606
■ LOB increase	\$216,094



Budget Outlook 2024-25

(BOE 07.08.24)

■ General Fund increase (KSDE estimate)	\$676,684
■ LOB (33% of General Fund)	<u>\$223,306</u>
■ Increased budget:	\$899,990
■ Less state aid decreases	<u>-\$421,397</u>
■ Net budget change	\$478,593

■ Increasing costs (partial list)	\$792,213
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Salary increases 24-25	\$618,453
Bus contract (3%)	\$37,388
LOB (impact of 3% inflation rate x \$4,545,754 LOB)	\$136,372
Property Insurance \$75,229	
Work Comp \$10,648	



ESSER Funding – COVID-19:

- Funding for COVID-19 (ended 06/30/24):
 - ESSER (Elementary & Secondary Schools Emergency Relief)
 - SPARK funding - \$477,926
 - 2020-21: ESSER I funding (Sept 2022) - \$255,538
 - 2021-22: ESSER II funding (Sept 2023) - \$1,150,333
 - 2022-23 & 2023-24: ESSER III funding (Sept 2024) - \$2,585,305
 - KDHE Grants: \$39,329 (testing) & \$634,610 (indoor air quality)
 - **TOTAL CARES FUNDING: \$5,143,041**
 - Included in Federal Funds (Code 07)



Funding Expenses - 2024-25

- Fund balances will be used if 2024-25 projected expenses exceed projected revenue.
- Fund balances could decline.
- Cash balances can only be spent once.
- USD #368 is at the maximum for Operating funds – 33% LOB, 8 mills Capital Outlay.
- Federal ESSER funds expended June 2024.
Revenue and expense must reconcile.



Budget-opoly Review (Nov 2019):

CASH BALANCES



OOPS! WILD CARD!

?
 1 FTE exception = \$4,569/\$6,780
 3 FTE exceptions = \$13,707/\$20,340
 5 FTE exceptions = \$22,845/\$33,900

AUDIT EXCEPTION
 State audit has determined that students

SPECIAL EDUCATION

Cash balances are best used for one-time, non-recurring expenses. As of 6/30/19, the Special Ed cash balance was **\$2,302,251**.

AMOUNT OF CASH BALANCE TO SPEND: _____

HEALTH INSURANCE



HEALTH INSURANCE
 For 2019-2020, the potential health insurance unfunded liability for the district could reach as high as **\$1,067,350**.

INFLATION



Operational costs & utilities increase each year. Using an estimated inflation factor of 2.5%, the projected operational expenses (based on the 2019-2020 Local Option Budget of \$4,773,584) would be approximately **\$119,339**.

BUSING (CONTRACT)



The bus contract extension has a 3% cost increase for 2020-21. Based on 2018-19 expenditures, the additional cost to the General Fund would be **\$45,339**. The total cost will be **\$45,339**.

STATE AID INCREASE



State aid for 2021-2021 is set to increase by \$133 to \$4,569. Based on our weighted enrollment of 2,439.8. (less special ed), additional funding would be **\$334,252**.

DECLINING ENROLLMENT



District enrollment is declining. The budget impact of declining enrollment is as follows:

Loss of 89 students FTE x \$4,569 = **\$406,641**

OOPS! WILD CARD!



HEALTH INSURANCE

Health Insurance Claims are higher than projected. For 2019-20, the potential health insurance unfunded liability for the district could reach as high as **\$1,067,350**.

CASH BALANCES



AT RISK (K-12)

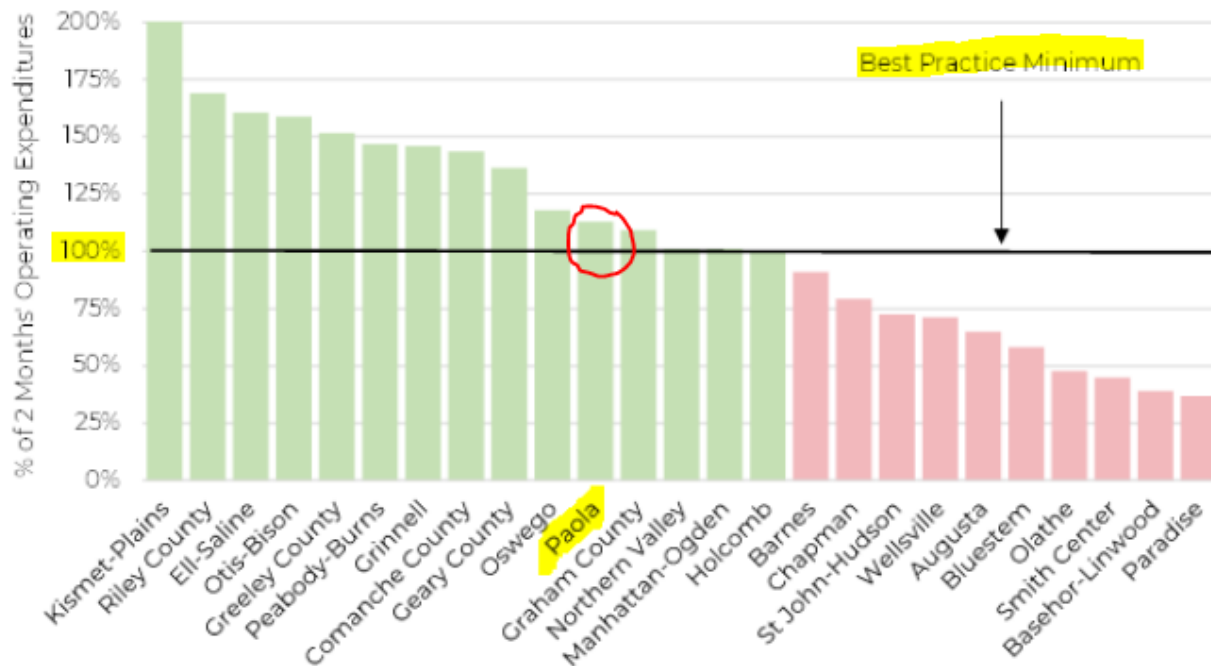
Cash balances are best used for one-time, non-recurring expenses. As of 6/30/19, the At-Risk cash balance was **\$785,712**.

AMOUNT OF CASH BALANCE TO SPEND: \$ _____

Cash Balances – LPA results (Nov 2020)

Figure 4

In 2019, many districts we reviewed had reserves that met or exceeded minimum best practices, but district reserves varied significantly. (a)



(a) The Government Financial Officers Association (GFOA) recommends districts maintain a minimum of 2 months worth of operating expenditures.

Source: LPA analysis of KSDE cash balance data (audited).



Unencumbered Cash Balances by Fund

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	0	22	0
Federal Funds	07	-114,911	-944,875	0
Supplemental General	08	292,421	300,272	386,758
Adult Education	10	12,675	12,676	12,676
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	52,766	49,146	56,353
At-Risk Education Fund*	13	668,001	668,000	667,753
Bilingual Education*	14	31,987	29,272	29,035
Virtual Education*	15	230,139	281,424	324,624
Capital Outlay	16	2,929,068	2,814,263	4,064,483
Driver Training*	18	47,695	49,582	50,870
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	341,878	469,113	425,856
Professional Development*	26	98,228	77,891	103,005
Parent Education Program*	28	67,016	77,299	77,299
Summer School*	29	0	0	0
Special Education*	30	2,114,516	2,249,442	2,405,931
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	842,917	796,258	795,901
Gifts/Grants	35	201,207	236,314	242,581
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	400,041	570,146	1,067,699
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	987,148	987,148	1,100,000
Text Book & Student Material*	55	116,476	116,650	592,102
Activity Fund	56	105,617	83,123	99,728
Bond and Interest #1	62	4,904,950	5,258,648	5,839,010
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	26,436	26,436	26,438
Temporary Note	68	0	0	0
Special Education Coop	78	3,647,679	3,744,946	3,004,549
USD TOTAL		18,003,950	17,953,196	21,372,651
Enrollment (FTE) ¹		1,797.3	1,794.7	1,792.0
Amount per Pupil ²		10,017	10,003	11,927

Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	12,562	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL			12,562	0

Fund 35: Includes private grants and grants from non-federal sources.

1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk and Virtual.

2. Amount per pupil excludes the following funds: Historical Museum, Public Library, Public Library Emp. Benefits, Recreation Commission and Recreation Commission Emp. Benefits.



Unencumbered Cash Balances by Fund

	July 1, 2022	July 1, 2023	July 1, 2024
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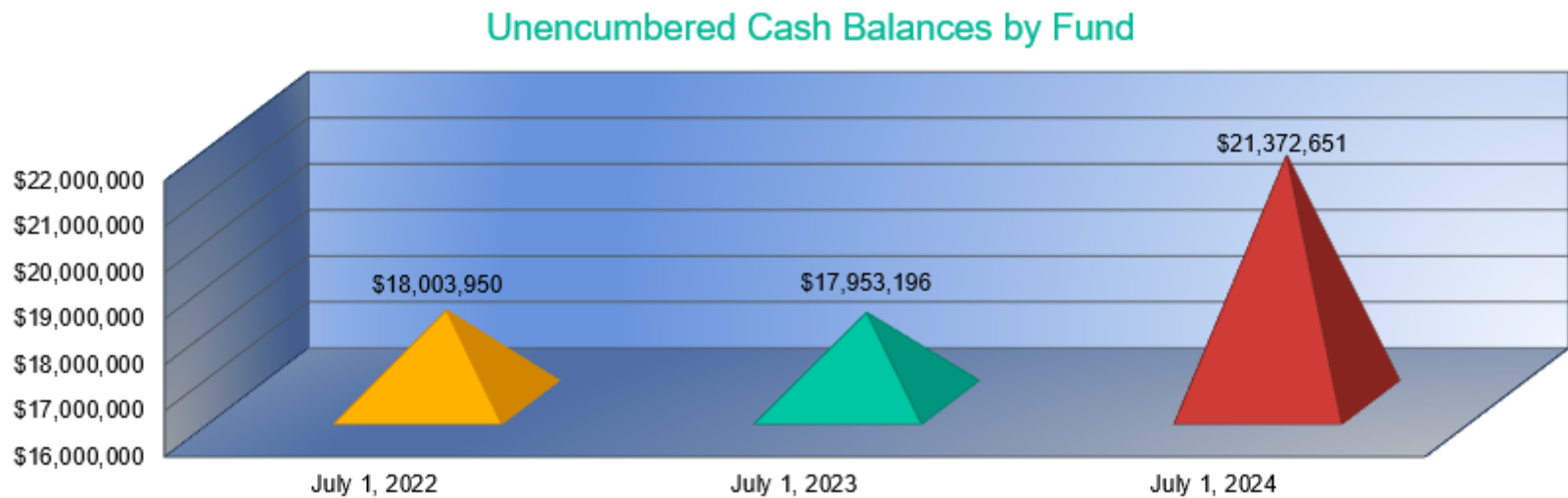
July 1 Beginning Balances of Highlighted Funds *			
TOTAL	5,204,123	5,332,966	6,146,520

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	13,020,684	13,784,139	15,737,482
LOB	4,287,401	4,545,754	5,148,606
Total	17,308,085	18,329,893	20,886,088

CASH BALANCE			
Percentage	30.07%	29.09%	29.43%



Unencumbered Cash Balances by Fund



Cash Balances – why?

- Cash balances are similar to expenditure per pupil figures in that you need to know the “story” behind the numbers.
- Operating funds (LOB, At-Risk, Prof. Dev, Vocational funds) vs. Capital Funds
- USD 368 issues: enrollment, maximum LOB, maximum Capital Outlay.



Other Funds (levied funds in blue)

2023-24 Budget:

■ Federal Funds	\$2,199,783
■ Adult Education	\$281,885
■ Adult Ed Suppl.	\$101,996
■ At-Risk	\$2,634,836
■ Bilingual	\$38,975
■ Virtual	\$585,424
■ Capital Outlay	\$4,131,219
■ Driver Training	\$92,082
■ Food Service	\$1,576,592
■ Professional Dev.	\$93,391
■ Parent Education	\$428,460
■ Special Education	\$4,515,729

2024-25 Budget:

■ Federal Funds	\$385,506
■ Adult Education	\$271,481
■ Adult Ed Suppl.	\$109,203
■ At-Risk	\$2,617,378
■ Bilingual	\$39,332
■ Virtual	\$642,624
■ Capital Outlay	\$5,497,666
■ Driver Training	\$93,370
■ Food Service	\$1,480,654
■ Professional Dev.	\$118,505
■ Parent Education	\$460,331
■ Special Education	\$4,506,438



Other Funds, cont. (levied funds in blue)

2023-24 Budget:

■ Vocational Education	\$1,323,200
■ Gifts & Grants	\$353,074
■ Special Reserve	\$0
■ KPERS	\$4,099,879
■ Contingency Reserve	\$0
■ Student Materials	\$0
■ Activity Fund	\$0
■ Bond & Interest	\$2,165,412
■ Special Assessment	\$26,436
■ Special Ed Coop	\$20,168,840

2024-25 Budget:

■ Vocational Education	\$1,314,000
■ Gifts & Grants	\$316,341
■ Special Reserve	\$0
■ KPERS	\$4,005,575
■ Contingency Reserve	\$0
■ Student Materials	\$0
■ Activity Fund	\$0
■ Bond & Interest	\$2,193,437
■ Special Assessment	\$26,438
■ Special Ed Coop	\$21,343,912



At-Risk (potential impact by enrollment changes)

013 – At Risk

FY 24 Actual	FY 24 Budget	FY 25 Proposed Budget	\$ Difference	% Difference
1,982,101	2,634,836	2,617,378	(17,458)	(.70%)

- At-Risk funds are transferred from the General Fund (\$1,587,586) and LOB (\$529,792) for total revenue of \$2,117,378. The revenue generated by at-risk students must be spent on programs for students that meet the definition of at-risk and are charged to this fund. Funding is calculated by and must be spent on at-risk students as defined by State guidelines, https://www.ksde.org/Portals/0/School%20Finance/guidelines_manuals/At%20Risk%20guidelines.pdf.
- Programs included are: Foster Grandparents, Jumpstart and after school tutoring, in-school suspension, Alternative school, Supplemental reading, Instructional aides, MAP testing services, secondary reading intervention program and general education salary allocations.
- At Risk Funding for 2024-25 is based on the following:

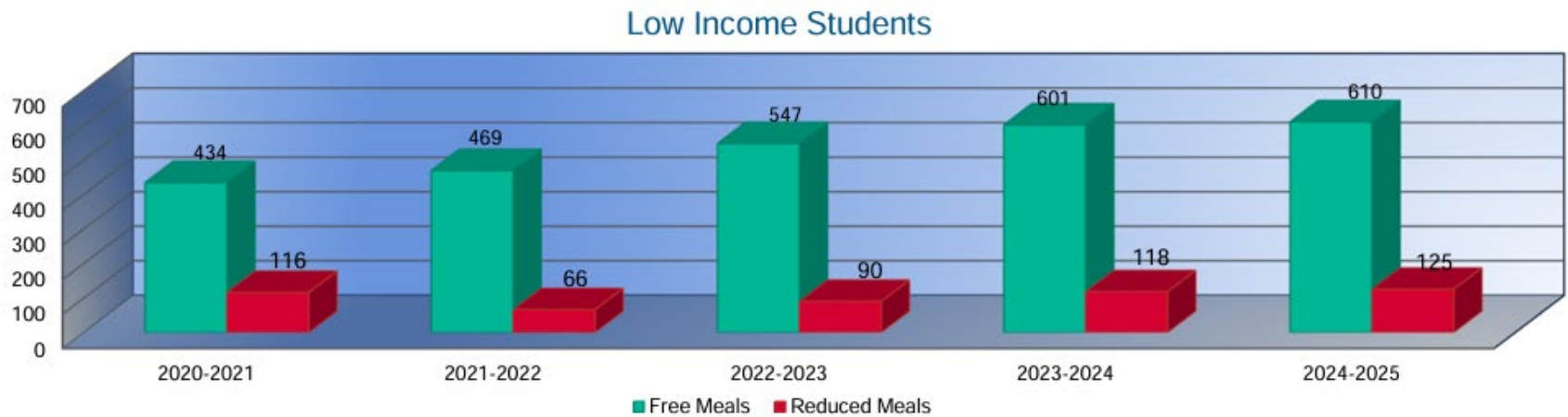
	<u>FTE</u>
Estimated students eligible for free lunches (610 students)	610 students x .484 weighting = 295.2 x \$5,378 = \$1,587,585
- Due to the mandatory General Fund and LOB transfers, the revenue for the fund of \$2,117,378 exceeds the FTE funding of \$1,587,585 by \$529,793.
- At-Risk funding is based on the number of eligible students that qualify for free lunches (see table below).
- District's calculated free lunch percentage (repeat from General Fund section – page 4):

Students	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Students eligible for free lunches (estimated)	589	618	618	563	587	600	600	500	500	600	650	610
Projected Enrollment (budgeted)	1,963	1,925	1,955	1,934	1,950	2,054	1,960	1,937	1,773	1,760	1,857	1,737
Free Lunch Percentage	30.0%	32.1%	31.6%	29.1%	30.1%	29.2%	30.6%	25.8%	28.2%	34.1%	35.0%	35.1%
Audited free lunch students	642	618	548	555	623	571	504	434	469	547	601	TBD

- FY 25 proposed budget amount includes a portion of the carryover balance for this fund. District does not plan to expend the carryover balance but must have the budget authority to do so if necessary.



Free & Reduced Meal Trends



Special Education

030 – Special Education

FY 24 Actual	FY 24 Budget	FY 25 Proposed Budget	\$ Difference	% Difference
3,057,080	4,515,729	4,506,438	(9,291)	(.21%)

- Funds for Special Education are transferred into this fund to cash flow programs for the first 3.5 months of the fiscal year. The state does not provide any aid for special education until at least October 15 of each year. The carryover balance in this fund is needed in order to operate for the first 3.5 months of the fiscal year.
- Special Education categorical aid funding is figured on a per teacher basis, not a per student basis method used for regular education funding. The funding amount based on the number of teachers is then divided by the BSAPP to arrive at an FTE.
- Categorical aid per teacher for 2023-24 was \$31,670 and is estimated to be \$30,800 for 2024-25.
- The special education FTE results in a \$2,891,589 transfer from General Fund to Special Education and a LOB transfer of \$964,849.
- House Sub for SB 387 (2024) provided for the Local Contribution distribution of additional special education state aid, which will be paid directly to member districts. This additional payment will be calculated in November 2024 and paid in February 2025. USD 368's estimated amount is **\$216,046** (See KSDE School Finance - <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Whats-New>) and is included in the General Fund transfer amount.
- ESSER funds by fiscal year were: 2020-21: \$38,018 (ESSER I), 2021-22: \$57,317 (ESSER II) and 2022-23: \$114,634 (ESSER II).
- This fund includes expenditures for Coop payments/USD 368 assessments (\$1,237,711), special education contracted transportation (\$404,638, mileage/fuel transportation expenses (\$18,500) pass through of USD 368 special education entitlement aid to the Coop and Greenbush Special Education flow through state aid (\$2,307,589), Salaries for special education teacher substitutes (\$37,000), and Misc. (\$501,000) for a total budget of \$4,506,438.
- FY 25 proposed budget amount includes a portion of the carryover balance for this fund. District does not plan to expend the carryover balance but must have the budget authority to do so if necessary.



Special Education State Aid

House Sub. for SB 387 - Special Education State Aid

- Directs the State Board of Education to “establish a special education services aid equalization distribution schedule”.
 - Prioritize equalizing special education services aid distributions to districts.
 - Consider the discrepancies between districts’ excess costs (as defined in the bill). – State board agreed that the district excess cost model is disequalizing.
 - 2024-2025 amount to be distributed with established schedule is \$601,018,818 (75% of estimated excess costs) - \$528,018,516 = \$73,000,302
 - An additional \$2.5 million in ARPA funds will be distributed as categorical aid (one-time funding)
 - Total **new special education funds** for 2024-2025 is **\$75,500,302**.



Special Reserve Fund – Health Insurance

047 – Special Reserve Fund (Health Insurance)

FY 24 Actual	FY 24 Budget	FY 25 Proposed Budget	\$ Difference	% Difference
2,340,189	0	0	0	0

- Prior to 2021-22, USD #368 was semi self-insured utilizing a third-party claims administrator, insurance broker, and stop loss (re-insurance) carrier. For the plan years 10/1/22 – 9/30/23 and 10/1/23 – 9/30/24 the district was fully insured with Blue Cross Blue Shield.
- For plan year 10/1/24 – 9/30/25 (2024-25), the district will return to a semi self-insured health insurance model utilizing Centivo (<https://centivo.com/>) and the Centrus Health network (<https://www.centrushealth.com/>).
- Following is a summary of the health insurance fund:

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual
Beginning Balance	\$1,000,826	\$1,380,426	\$1,231,717	\$736,961	\$565,353	\$676,419	\$620,711	\$400,040	\$570,146
Revenue	\$2,040,775	\$2,249,262	\$2,264,260	\$3,037,890	\$2,843,439	\$3,316,299	\$3,335,808	\$3,007,718	\$2,837,742
Expenses	\$1,661,175	\$2,397,971	\$2,759,016	\$3,209,499	\$2,732,373	\$3,372,007	\$3,556,479	\$2,837,612	\$2,340,189
Ending Balance	\$1,380,426	\$1,231,717	\$736,961	\$565,353	\$676,419	\$620,711	\$400,040	\$570,146	\$1,067,699
Stop Loss (per person)	\$85,000	\$85,000	\$95,000	\$110,000	\$110,000	\$110,000	\$110,000	Fully Insured	Fully Insured

- During 2023-24, revenue exceeded expenses, resulting in a reserve balance increase of \$497,553.
- Actual expenses only are reported for this fund, therefore, there are no budgeted amounts shown.
- For 2024-25, district contributions will increase by \$50 to \$650/month. Employee contributions could decrease if the Centivo/Centrus narrow network plans are selected or could increase if the wider network Cigna plans are chosen.
- Projections are for the health insurance fund balance to continue to increase during 2024-25 to provide a cushion for future rate increases.
- Original contingency funds of \$345,800 were earmarked for the health insurance fund. In 2018-19, \$147,374 from contingency was used for health insurance, leaving \$198,426 of the original amount for health insurance.



Bond & Interest

062 – Bond and Interest

FY 24 Actual	FY 24 Budget	FY 25 Proposed Budget	\$ Difference	% Difference
2,165,413	2,165,412	2,193,437	28,025	1.29%

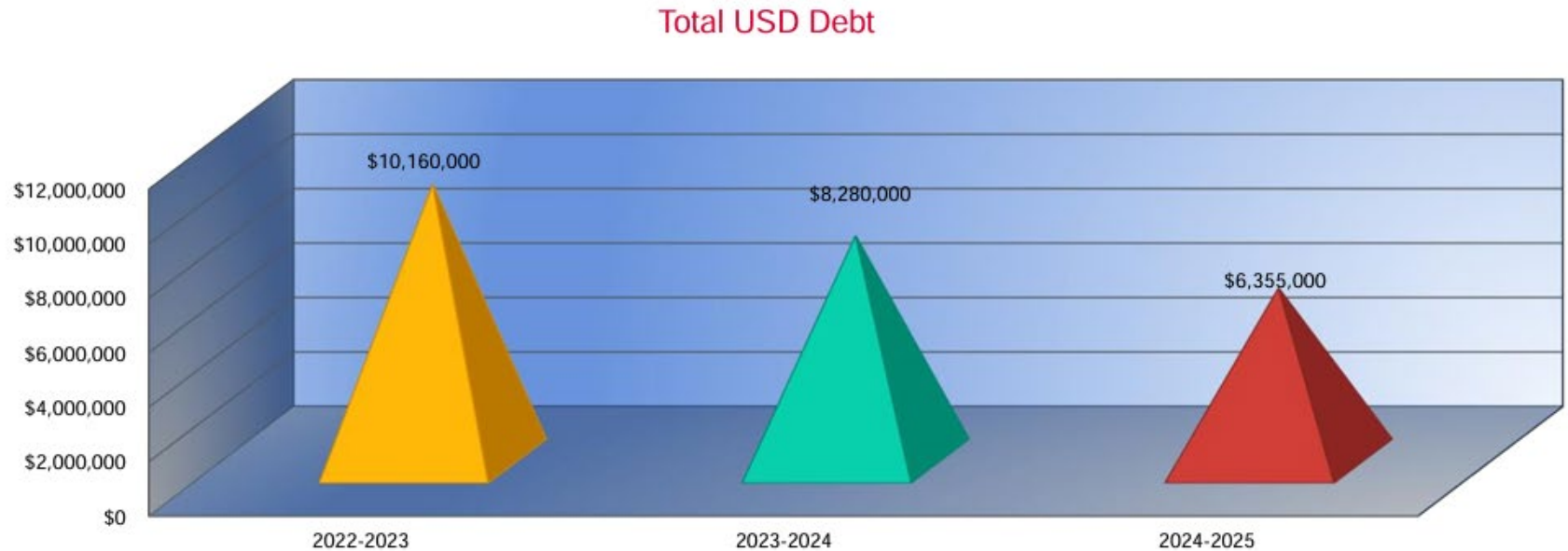
- Revenue in this fund is generated by a mill levy and is available for payment of bond principal and interest.
- The proposed levy for this fund is 5.69 mills, a reduction of 4.128 mills.
- The budgeted amount is necessary to meet the bond repayment schedule for the next 18 months.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Budget
Expenditures (pmts)	\$2,950,743	\$2,739,714	\$1,769,032	\$2,204,434	\$2,196,512	\$2,196,062	\$2,197,137	\$2,190,162	\$2,165,412	\$2,193,437
State aid factor (%)	27%	31%	32%	32%	30%	24%	16%	13%	9%	0%
State aid (\$)	\$796,701	\$849,311	\$566,090	\$705,419	\$658,954	\$527,055	\$351,542	\$284,721	\$194,887	\$0
Outstanding Debt	\$22,030,000	\$19,835,000	\$18,365,000	\$17,145,000	\$15,470,000	\$13,755,000	\$11,985,000	\$10,160,000	\$8,280,000	\$6,355,000
Mill Levy	9.034	13.78	10.447	11.924	10.886	10.789	10.004	10.004	9.818	5.690

- Assessed valuation changes along with student enrollment changes impact the bond & interest state aid percentage.
- No state aid would be received on bonds passed after 7/1/22.
- The 2024-25 budget will be the final year for the bond & interest mill levy as the bonds will be paid in full in July 2025 (2025-26 budget year).



Outstanding Bond Debt



Bond Maturity – 2025 (scheduled 2028):

- Outstanding Balances (as of 6/30/24):
 - Series 2014 - \$205,000 (final payment 9/1/28)
 - Series 2016 - \$3,620,000 (final payment 9/1/26)
 - Series 2017 - \$2,530,000 (final payment 9/1/26)
 - **TOTAL: \$6,355,000**
- Bonds will pay off in the 2025-26 fiscal year (July 2025). Mill levy will end 2024-25.



Authorized by statute/voter approval:

- USD 368 currently levies the following:
 - General Fund KSA 72-5142
 - Local Option Budget Voter approved 5/1/2015
 - Capital Outlay Voter approved 7/28/2014
 - Bond & Interest Last bond passed 4/1/2014
 - Paola Recreation Comm. Voter approved 11/2/2021



Other mill levy funds possible:

- USD 368 **DOES NOT** levy the following:
 - Adult Education KSA 74-32,259
 - Cost of Living KSA 72-5159
 - Special Assessment KSA 12-6a10
 - Others (see budget Code 01)
 - School districts cannot levy sales tax
- Paola Recreation Commission could levy up to 4 mills by statute KSA 12-1927.
- These could be utilized for the 2025-26 budget to increase operating funds while possibly maintaining Revenue Neutral status.



Cost of Living Authority (COLA)

- COLA percent is based on the average appraised value of homes in your district.
- KSA 72-5159 states the local Board of a school district may levy a tax on the taxable tangible property within the school district.
- For 2023-24, 23 districts in Kansas were eligible, including Paola and Louisburg in Miami County.

Budget Year	COLA %
2023-24	1.46%
2022-23	1.18%
2021-22	0.00%
2020-21	0.47%
2019-20	0.11%
2018-19	0.04%

Estimated 2023-24 General Fund \$14,654,225 x 1.46% COLA factor = \$213,951

- USD 368's 2024-25 COLA percent is 3.25% (23-24 final was 2.41%).
- USD 368 could levy 3.25% of General Fund or **\$511,468** in 2024-25.



Coop Special Education

078 – Coop Special Education

FY 24 Actual	FY 24 Budget	FY 25 Proposed Budget	\$ Difference	% Difference
17,291,275	20,168,840	21,343,912	1,175,072	5.8%

- The District is the sponsoring district of the East Central Kansas Special Education Cooperative for seven other area school districts (Central Heights, Garnett, Jayhawk, Louisburg, Osawatomie, Paola, Pleasanton, and Prairie View).
- Coop Revenue Comparison (budgeted):

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Interest	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$100,000	\$100,000
Payments from participating school districts	\$9,961,987	\$10,960,635	\$11,501,412	\$12,100,504	\$12,175,683	\$12,210,588	\$12,589,620
Payments from USD #368	\$3,048,765	\$3,130,184	\$3,229,090	\$3,063,070	\$3,136,069	\$3,074,174	\$3,045,300
Federal aid/Medicaid	\$2,288,528	\$2,296,863	\$2,334,516	\$2,361,984	\$2,418,203	\$2,687,523	\$3,493,992
Greenbush state aid flow through & Miscellaneous	\$857,086	\$974,208	\$1,054,327	\$879,535	\$959,670	\$1,096,555	\$1,115,000
TOTAL REVENUE:	\$16,181,366	\$17,391,890	\$18,149,345	\$18,435,093	\$18,719,625	\$19,168,840	\$20,343,912

- Sponsoring the special education coop does not impact our mill levy. Each district contributes according to the services provided to them. However, the additional expenses from the special education coop overstate our overall budget and expenses per pupil. This is like the Parents As Teachers consortium and the Adult Education consortium which the Paola district also hosts.
- FY 25 proposed budget amount includes a portion of the carryover balance for this fund. The coop does not plan to expend the carryover balance but must have the budget authority to do so if necessary.



Total Expenditures & Budget Authority

TOTAL EXPENDITURES & BUDGET AUTHORITY:

FY 24 Actual	FY 24 Budget	FY 25 Proposed Budget	\$ Difference	% Difference
57,730,380 (54,645,806 Federal)	64,500,663	66,308,279	1,807,616	2.8%

- As noted, the FY 25 proposed budget amounts include the carryover balance for most funds. District does not plan to completely expend the carryover balances but must have the budget authority to do so if necessary. As the Notice of Hearing states, the expenditures establish the maximum limits of the 2024-25 Budget.
- To illustrate this, the 2023-24 proposed budget was \$64,500,663 and the actual expenditures were \$57,730,380, a difference of \$6,770,283 less than the published budget amount. FY 25 actual expenditures will most likely be less than the published budget of \$66,308,279 as the fund balances are not expected to be completely expended.
- Estimated FY 25 net expenditures are \$59,234,716 after budgeted transfers of \$7,073,563.



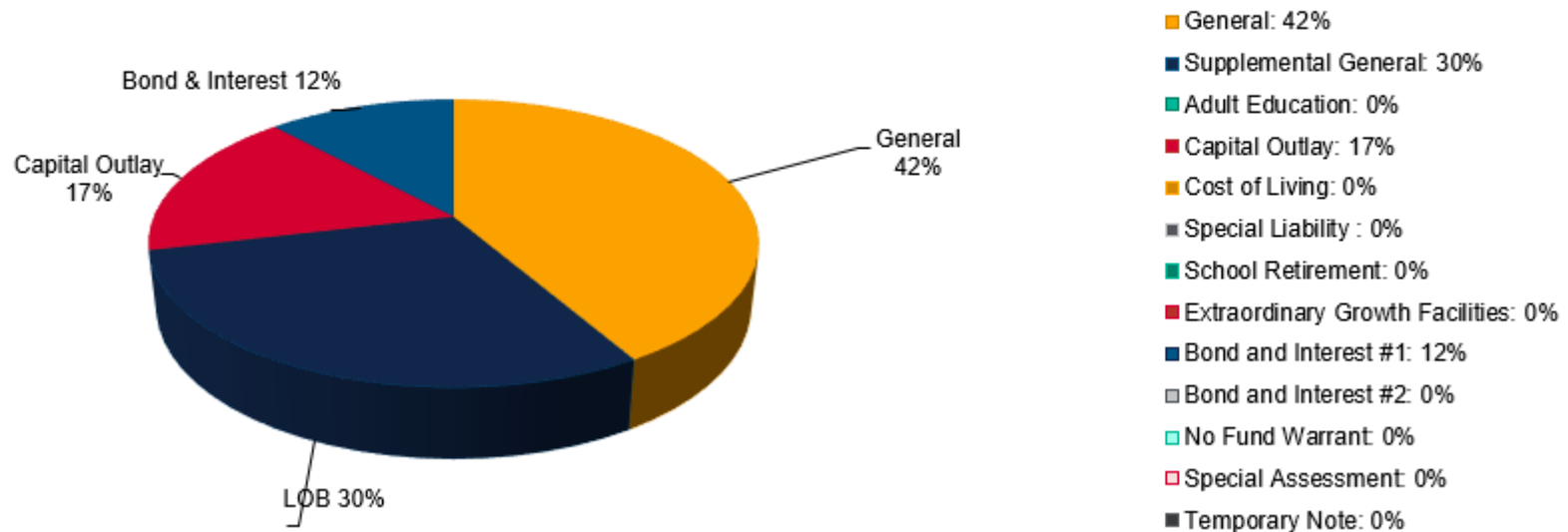
Mill Levy Comparison

USD 368	<u>2023-24</u> <u>(actual)</u>	<u>2024-25</u> <u>(projected)</u>
General Fund	20.000	20.000
Supplemental General (LOB)	12.848	14.278
Capital Outlay	6.880	8.000
Bond and Interest	9.818	5.690
Special Assessment	0.000	0.000
Total Mill Levy	49.546	47.968
Change from prior year	1.120 decrease	1.578 decrease
Total Taxes Levied	\$11,570,411	\$11,387,737



Mill Rate – By Fund

USD Mill Rates by Fund



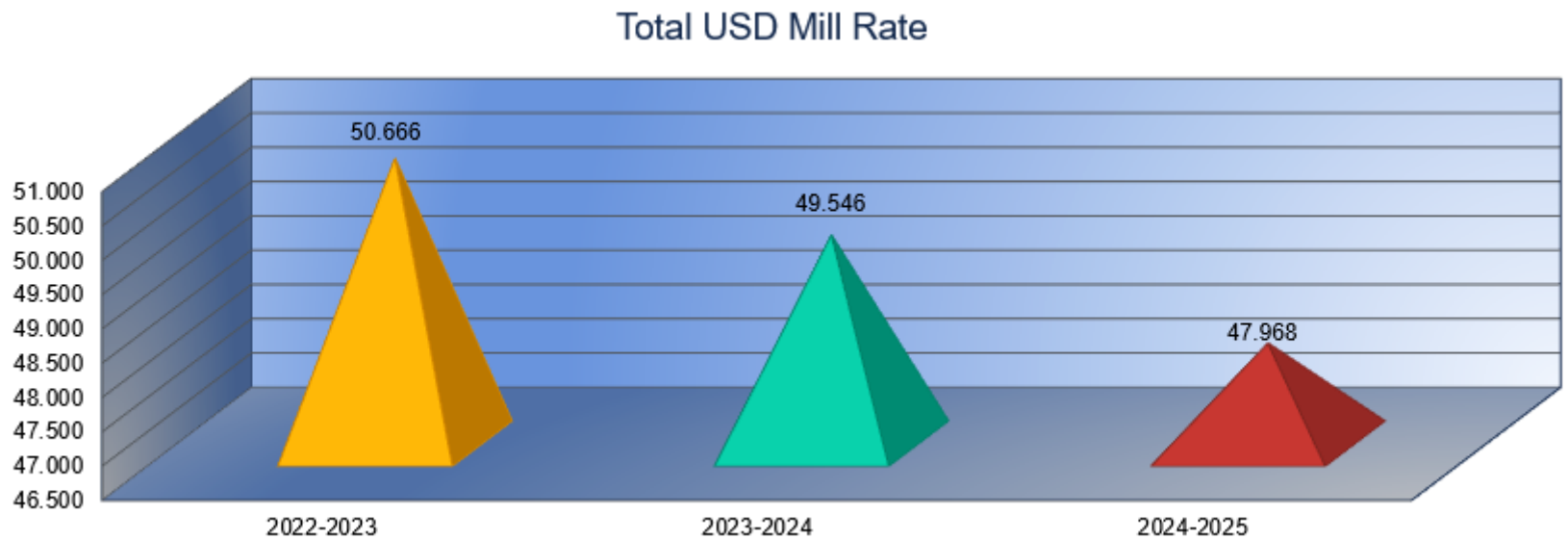
Mill Levy: State 20 mills / State Aid

	<u>2024-25 (projected)</u>	<u>Estimated Tax to be Levied:</u>	<u>Change:</u>	<u>Loss of State Aid:</u>
General Fund	20.000	\$4,290,925	(\$116,794)	N/A
Supplemental General (LOB)	14.278	\$3,622,995	\$508,318	(\$76,448)
Capital Outlay	8.000	\$2,029,969	\$362,034	(\$150,062)
Bond and Interest	5.690	\$1,443,848	(\$936,232)	(\$194,887)
Special Assessment	0.000	\$0	\$0	N/A
Total Mill Levy	47.968	-----	-----	-----
Change from prior year	-1.578 decrease	-----	-----	(\$421,397)
Total Taxes Levied <i>(budgeted)</i>	\$11,387,737	\$11,387,737	(\$182,674)	

The 2024-25 Budget is revenue neutral and is estimated to lower taxes collected by **-\$182,674** when compared to last year's Code 01 budget certificate. Local taxes could have decreased further had it not been for the \$421,397 loss of state aid which shifts the tax burden from state to local based on our district's relative wealth to other districts.



Mill Rates (3 years)



Mill Levy Summary

Summary:

- Following is a summary of the mill levy history and total taxes levied:

USD 368	2016-17 (actual)	2017-18 (actual)	2018-19 (actual)	2019-20 (actual)	2020-21 (actual)	2021-22 (actual)	2022-23 (actual)	2023-24 (actual)	2024-25 (projected)
General Fund	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Supplemental General (LOB)	14.830	17.119	14.598	14.106	13.153	12.528	12.664	12.848	14.278
Capital Outlay	7.992	7.996	8.000	7.980	8.000	8.000	7.999	6.880	8.000
Bond and Interest	13.780	10.442	11.931	10.858	10.789	10.004	10.003	9.818	5.690
Special Assessment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Mill Levy	56.602	55.557	54.529	52.944	51.942	50.532	50.666	49.546	47.968
Change from prior year	2.038 decrease	1.045 decrease	1.028 decrease	1.585 decrease	1.000 decrease	1.410 decrease	.1340 increase	1.120 decrease	1.578 decrease
Total Taxes Levied	\$7,435,839	\$7,637,034	\$7,956,501	\$8,278,544	\$8,593,601	\$9,096,946	\$10,198,603	\$11,570,411	\$11,387,737

- The proposed budget is the maximum amount which can be expended.
- The estimated tax rate (mill levy) is subject to slight change depending on final assessed valuation.
- Budget hearing to approve the 2024-2025 budget will be held on August 12th at 6:00 PM.

Questions:

- Questions may be directed to Jimmy Hay, USD #368 Director of Finance at 913-294-8090 or via email to jimmy_hay@usd368.org.
- Complete budget information is available on the USD #368 district website homepage at www.usd368.org.



Miami County School Districts – 2023-24 Mill Levy (2023 Levy)

■ USD #230	Spring Hill	67.446
■ USD #231	Gardner-Edgerton	61.722
■ USD #367	Osawatomie	57.573
■ USD #289	Wellsville	55.123
■ USD #229	Blue Valley	53.758
■ USD #368	Paola	49.546
■ USD #416	Louisburg	48.000
■ USD #362	Prairie View	44.235

*Source: Miami County Clerk



State Legislature – tax relief



Kansas

2024
Special Session

Click here to view the 2023-2024 Sessions

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HOUSE

SENATE

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Bills & Laws

July 7, 2024

Senate Bills

House Status: Adjourned until Monday, January 13, 2025 at 02:00 p.m.

House Bills

Senate Status: Adjourned until Monday, January 13, 2025 at 02:00 p.m.

Statute

you are here: [Home](#) » [Bills and Resolutions](#) » SB1

Reports

Actions and Subject Index Report

SB 1

How a bill becomes law (pdf)

Short Title

Kansas Constitution

Modifying income tax rates for individuals, exempting all social security benefits from Kansas income tax, increasing the Kansas standard deduction and the Kansas personal exemption, (more)

Contact the Revisor

Find Bill



State Legislature – tax relief

Fiscal Information

According to the Department of Revenue, the tax provisions of the bill are estimated to have the following fiscal effects:

(Dollars in Millions)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Income Tax Brackets & Rates, Std Ded, Pers Ex	(253.4)	(197.0)	(198.9)	(200.9)	(202.9)
Social Security Exemption	(152.1)	(120.7)	(124.4)	(128.1)	(131.9)
Privilege Tax Reductions	(4.8)	(3.7)	(3.7)	(3.7)	(3.7)
Res. Property Tax Exempt to \$75,000	(55.3)	(51.5)	(47.5)	(43.2)	(38.6)
Child Care Tax Credit to 50%	(6.0)	(6.0)	(6.0)	(6.0)	(6.0)
Total Impact	(471.6)	(378.9)	(380.5)	(381.9)	(383.1)

Additionally, the provision excluding Section 1031 exchange transactions from valid sales would have an indeterminate fiscal effect on state and local property taxes.

The bill would also provide for annual transfers from the SGF to the State School District Finance Fund. These transfers would reduce the SGF school finance appropriation obligations and would have no net effect on the SGF.



State Legislature – summary:

FY 2025-FY 2029 (5 years)			
<u>Tax Cut</u>	<u>\$ (Millions)</u>		<u>%</u>
Income Tax	\$ 1,053.1		52.8%
Social Security Exemption	\$ 657.2		32.9%
Privilege Tax (<i>banks</i>)	\$ 19.6		1.0%
Residential property tax	\$ 236.1		11.8%
Child Care Tax Credit	\$ 30.0		1.5%
TOTAL:	\$ 1,996.0		100.0%



Per Pupil Expenditures

- Cost per student factors (Paola)
 - Title/Neglect (Lakemary Center)
 - Adult Education – 2 districts: Paola/Osawatomie
 - Parents As Teachers – 7 districts (*8 districts 24-25*)
 - Special Education Coop – 8 districts (\$20+ million)
 - Vocational – Carl Perkins Consortium (3 districts) – ended 2020-21 (now part of Greenbush consortium)
- **USD #368's budget is the 34th largest in Kansas (out of 286 districts)***

*Source: KSDE Custom Comparative Performance & Fiscal System Summary Reports, 2023-24 Budgeted amounts



Per Pupil Expenditures

Source: KSDE Custom Comparative Performance & Fiscal System Detail Reports, 2022-23 (budgeted)

2023-24 BUDGETED EXPENSES:

- Total Expenditures: \$57,415,858
- Less*:
 - Lakemary (Neglected) \$65,586
 - Adult Education \$281,885
 - Parents As Teachers \$428,460
 - Special Education Coop \$20,168,840
 - Carl Perkins \$10,000
 - TOTAL: \$20,954,771

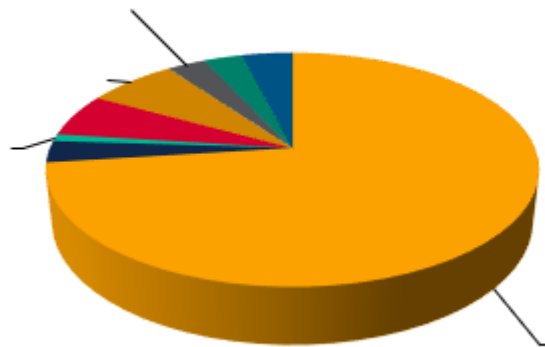
PER STUDENT – 1,795 FTE:

- Total Expenditures: \$31,992 (24th)
- Less*:
 - Lakemary (Neglected) -\$36/FTE
 - Adult Education -\$157/FTE
 - Parents As Teachers -\$239/FTE
 - Special Education Coop -\$11,236/FTE
 - Carl Perkins -\$6/FTE
 - TOTAL: -\$11,674/FTE
- NET EXPENDITURE PER FTE: \$20,318 (192nd)*
- STATE RANGE: \$9,953 to \$163,792
- STATE AVERAGE: \$23,936

*A portion of the above are attributable to USD #368

Expenditure by Function

Summary of Total Expenditures by Function (All Funds)



- Instruction: 73%
- Student Support Services: 3%
- Instructional Support Services: 1%
- Administration & Support: 6%
- Operations & Maintenance: 7%
- Transportation: 3%
- Food Services: 3%
- Capital Improvements: <1%
- Debt Services: 4%
- Other Costs: 0.0%



Budget At A Glance - Revenues

Sources of Revenue

	2022-2023	2023-2024	2024-2025
State Revenues	18,655,495	19,068,045	21,353,579
Federal Revenues	4,966,044	6,323,756	4,571,864
Local Revenues ¹	25,645,628	26,171,181	25,410,977
Total Revenues	49,267,167	51,562,982	51,336,420
Revenues Per Pupil	27,412	28,731	28,648

	ACTUAL	ACTUAL	BUDGET

1. Excludes "Transfers" to avoid duplication of revenue.



Notice of Hearing – 2024-25 Budget

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 368 will meet on the 12th day of August 2024 at 6:00 PM at 1115 East 303rd Street, Paola, KS 66071 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 www.usd368.org or 913-294-8000 and on the district website and will be available at this hearing.

The Amount of 2024 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2024-2025 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)	
OPERATING								
General	06	13,020,684	20,000	13,784,139	20,000	15,737,482	4,290,925	20,000
Supplemental General (LOB)	08	4,287,401	12,664	4,545,754	12,848	5,148,608	3,622,998	14,278
SPECIAL REVENUE								
Federal Funds	07	1,838,714		5,136,611		385,506		
Adult Education	10	263,253	0.000	275,310	0.000	271,481	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	21,703		13,216		109,203		
At-Risk Education Fund	13	1,711,048		1,982,101		2,617,378		
Bilingual Education	14	15,837		18,012		39,332		
Virtual Education	15	82,480		80,000		642,624		
Capital Outlay	16	2,350,023	7.999	1,075,882	6.880	5,497,668	2,029,969	8.000
Driver Training	18	34,633		29,632		93,370		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,113,380		1,050,551		1,480,654		
Professional Development	26	24,217		29,322		116,505		
Parent Education Program	28	315,365		357,373		460,331		
Summer School	29	0		0		0		
Special Education	30	3,098,273		3,057,080		4,506,438		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	757,841		768,623		1,314,000		
Gifts and Grants	35	73,215		53,391		316,341		
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	2,837,612		2,340,189				
KPERS Special Retirement Contribution	51	3,416,566		3,337,979		4,005,575		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	125,381		121,618				
Activity Fund	56	243,866		216,909				
DEBT SERVICE								
Bond and Interest #1	62	2,190,163	10.003	2,165,413	9.818	2,193,437	1,443,848	5.690
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	26,438	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES								
Special Education	78	17,034,300		17,291,275		21,343,912		
TOTAL USD EXPENDITURES	100	54,855,915	50.666	57,730,380	49.546	66,308,279	11,387,737	47.968
Less: Transfers	105	8,375,206		8,842,468		7,073,563		
NET USD EXPENDITURES	110	46,480,709		48,887,912		59,234,716		
TOTAL USD TAXES LEVIED	115	10,198,603		11,618,432		11,387,737		

1. Sponsoring District Only

*Tax Rates are expressed in Mills



Notice of Hearing – cont.

	Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 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	189,000	0.999	259,696	1.000	298,970	243,175	0.958
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	56,192	0.240	56,108	58,179	0.229
TOTAL OTHER	120	189,000	0.999	315,888	1.240	357,078	301,354	1.187
TOTAL TAXES LEVIED	125	\$10,407,848		\$11,920,324		\$11,689,091		
Assessed Valuation - General Fund	128	\$187,854,658		\$220,445,134		\$214,546,259		
Assessed Valuation - All Other Funds	130	\$208,615,940		\$242,478,350		\$253,746,179		
Assessed Valuation - Capital Outlay	129	\$208,470,601		\$242,347,547		\$253,746,179		
Outstanding Indebtedness, July 1		2022		2023		2024		
General Obligation Bonds	135	10,160,000		8,280,000		6,355,000		
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	10,160,000		8,280,000		6,355,000		

*Tax Rates are expressed in mills

Michelle Lath Board President

J. H. Clerk of the Board



Taxpayer Notice – Miami County

2024 MIAMI COUNTY TAXPAYER NOTICE

NOTICE OF PROPOSED PROPERTY TAX INCREASE AND PUBLIC HEARINGS

2024 MIAMI COUNTY Revenue Neutral Rate Notice

This is NOT a bill. Do not remit payment.

Owner ID #:
Owner Name:
Care Of:
Owner Address:

PAOLA, KS 66071

PROPERTY DESCRIPTION

Parcel #: # # # #
Property: (address)
Paola, KS 66071
Legal: (legal descriptor)
Tax Unit: PAOLA CITY

This notice contains estimates of the tax on your property and proposed property tax increases.
THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES.

Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected.
Governing bodies will vote at public hearings at the date, time, and locations listed. Taxpayers may attend and comment at the hearings.
Property tax statements will be issued after mill rates are finalized and taxes are calculated in November.

Property Values				
Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed
RU - RESIDENTIAL URBAN	000,000	00,000	000,000	00,000
	000,000	00,000	000,000	00,000

Taxing Subdivision	2023 Tax	2024 Tax at Revenue Neutral Rate	2024 Maximum Tax	2024 Maximum Tax Exceeding 2023 Tax	
				Amount	Percent
State	\$	\$	\$	\$	0.000
County	\$	\$	\$	-\$	-0.000
PAOLA	\$	\$	\$	\$	0.000
EXT DIST GENERAL	\$	\$	\$	\$	0.000
USD 368 RECREATION	\$	\$	\$	-\$	-0.000
USD 368	\$	\$	\$	-\$	-0.000
USD 368 - CAPITZ	\$	\$	\$	-\$	-0.000
USD 368 - GENE	\$	\$	\$	-\$	-0.000

Taxing Subdivision	Date, Time and Location of Public Hearing	2024 Maximum Tax Exceeding Tax at Revenue Neutral Rate
State	No Hearing Required per KSA 79-298	\$0.00
County	No Hearing Required per KSA 79-298	\$0.00
PAOLA	Paola Justice Center 805 N Pearl Sept 10, 2024 at 6:00 P.M.	\$ Dollar Amount Increase
EXT DIST GENERAL	LaCygne Library 208 N Broadway St Sept 3, 2024 at 6:30 P.M.	\$ Dollar Amount Increase
USD 368 RECREATION	No Hearing Required per KSA 79-298	\$0.00
USD 368	No Hearing Required per KSA 79-298	\$0.00
USD 368 - CAPITZ	No Hearing Required per KSA 79-298	\$0.00
USD 368 - GENE	No Hearing Required per KSA 79-298	\$0.00



Taxpayer Notice – Miami County

AA 10023540.7982.2-2

NOTICE OF PROPOSED PROPERTY TAX INCREASE AND PUBLIC HEARINGS

2024 MIAMI COUNTY Revenue Neutral Rate Notice

This is NOT a bill. Do not remit payment.

Owner ID #:
 Owner Name:
 Care Of:
 Owner Address: PAOLA, KS 66071

PROPERTY DESCRIPTION	
Parcel #:	###
Property:	(address) Paola, KS 66071
Legal:	(legal description)
Tax Unit:	PAOLA CITY

This notice contains estimates of the tax on your property and proposed property tax increases.
THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES.

Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected.
Governing bodies will vote at public hearings at the dates, times, and locations listed. Taxpayers may attend and comment at the hearings.
Property tax statements will be issued after mill rates are finalized and taxes are calculated in November.

Property Values				
Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed
RU - RESIDENTIAL URBAN	000,000	00,000	000,000	00,000
	000,000	00,000	000,000	00,000



Taxpayer Notice – Miami County

Taxing Subdivision	2023 Tax	2024 Tax at Revenue Neutral Rate	2024 Maximum Tax	2024 Maximum Tax Exceeding 2023 Tax	
				Amount	Percent
State	\$	\$	\$	\$	0.000
County	\$	\$	\$	-\$	-0.000
PAOLA	\$	\$	\$	\$	0.000
EXT DIST GENERAL	\$	\$	\$	\$	00.000
USD 368 RECREATION	\$	\$	\$	-\$	-0.000
USD 368	\$	\$	\$	-\$	-0.000
USD 368 - CAPITAL	\$	\$	\$	-\$	-0.000
USD 368 - GENERAL	\$	\$	\$	-\$	-0.000



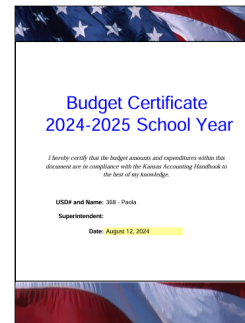
Taxpayer Notice – Miami County

Taxing Subdivision	Date, Time and Location of Public Hearing	2024 Maximum Tax Exceeding Tax at Revenue Neutral Rate
State	No Hearing Required per KSA 79-2988	\$0.00
County	No Hearing Required per KSA 79-2988	\$0.00
PAOLA	Paola Justice Center 805 N Pearl Sept 10, 2024 at 6:00 P.M.	\$ Dollar Amount Increase
EXT DIST GENERAL	LaCygne Library 209 N Broadway St. Sept 3, 2024 at 6:30 P.M.	\$ Dollar Amount Increase
USD 368 RECREATION	No Hearing Required per KSA 79-2988	\$0.00
USD 368	No Hearing Required per KSA 79-2988	\$0.00
USD 368 - CAPITA	No Hearing Required per KSA 79-2988	\$0.00
USD 368 - GENE	No Hearing Required per KSA 79-2988	\$0.00



Action: Approve 2024-2025 Budget

- Approve 2024-2025 Budget with consideration of Building Needs and State Assessment results:
 - Code 01
 - Code 99
 - Budget Certification
- Approve Resolution to Adopt local option budget (LOB) percentage



KANSAS STATE DEPARTMENT OF EDUCATION LOCAL OPTION BUDGET

Resolutions to Adopt
K.S.A. 72-5143

Unified School District No. 368, Miami County, Kansas.

RESOLUTION

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33 percent for the 2024-2025 school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. 368, Miami County, Kansas, on the 12th day of August, 2024.

Clerk of the Board of Education



Questions?



Questions:

- Questions may be directed to Jimmy Hay, USD #368 Director of Finance at 913-294-8090 or via email to jimmy_hay@usd368.org.
- Complete budget information is available on the USD #368 district website homepage at www.usd368.org.

