Paola USD #368

2025-26 Preliminary Budget Information: July 14, 2025

Jimmy Hay, Director of Finance & Business

Legislative Changes – RNR:

- Due to changes in the 2021 Legislative Session, new publication requirements for school districts were enacted.
- Senate Bill 13 and Senate Substitute for House Bill 2104.
- These changes **require that a resolution be passed** by the local board of education to levy property taxes that exceed the **Revenue Neutral Tax Rate** to finance the budget.

Excerpts from SB 13 and Senate Sub for HB 2104

- 1. County Clerk will provide to taxing subdivisions on or before **June 15** of each year their revenue neutral rate and include said rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes.

- 2. No tax rate in excess of the revenue neutral rate shall be levied by the governing body of any taxing subdivision unless a **resolution** or ordinance has been approved by the governing body according to the following procedures:

- 3. At least **10 days** in advance of the public hearing, the governing body shall **publish notice** of its proposed intent to exceed the revenue neutral rate by publishing notice: (A) On the **website** of the governing body, if the governing body maintains a website; and (B) in a weekly or daily **newspaper** of the county having a general circulation therein. The notice shall include, but not be limited to, its proposed tax rate, its revenue neutral rate and the date, time and location of the public hearing.

Excerpts from SB 13 and Senate Sub for HB 2104

- 4. On or before **July 20**, the governing body shall **notify the county clerk** of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate.

- 5. The **public hearing** to consider exceeding the revenue neutral rate shall be held **not sooner than August 20 and not later than September 20.** The governing body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment. **The public hearing may be conducted in conjunction with the proposed budget hearing** pursuant to K.S.A. 79-2929, and amendments thereto, if the governing body otherwise complies with all requirements of this section. Nothing in this section shall be construed to prohibit additional public hearings that provide additional opportunities to present testimony or public comment prior to the public hearing required by this section.

Excerpts from SB 13 and Senate Sub for HB 2104

- 6. A **majority vote** of the governing body, by the adoption of a resolution or ordinance **to approve exceeding the revenue neutral rate**, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate. Such vote of the governing body shall be conducted at the public hearing after the governing body has heard from interested taxpayers. If the governing body approves exceeding the revenue neutral rate, the governing body shall not adopt a budget that results in a tax rate in excess of its proposed tax rate as stated in the notice provided pursuant to this section.

- 7. **Any governing body** subject to the provisions of this section **that does not comply** with subsection (b) shall refund to taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate. The provisions of this subsection shall not be construed as prohibiting any other remedies available under the law.

Excerpts from SB 13 and Senate Sub for HB 2104

- 8. If the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, **on or before October 1**, to the proper **county clerk** the amount of ad valorem tax to be levied.

- 9. After the first two years, in the event that a county clerk incurred costs of printing and postage that were not reimbursed pursuant to section 7, and amendments thereto, such **county clerk may seek reimbursement from all taxing subdivisions required to send the notice.** Such costs shall be shared proportionately by all taxing subdivisions that were included on the same notice based on the total property tax levied by each taxing subdivision. Payment of such costs shall be due to the county clerk by December 31.

KSDE Notes

- USDs **not exceeding the Revenue Neutral Rate** would follow the old law dates for publication and hearing and submit their budget to the county clerk and KSDE by ~~August 25~~ (changed to October 1 for 2025).
- The board of education should approve exceeding the Revenue Neutral Tax Rate prior to submitting the taxes to be levied form to the county clerk on or before **July 20th**.
- If a district does not notify the county clerk they are exceeding the Revenue Neutral Rate and the assessed valuation decreases from the previous year, **the taxes levied would be less than the previous year.**
- Based on the State Department of Administration, Office of Accounts and Reports, **recreation commissions will be computed separately and will not be included in the school district's Revenue Neutral Rate.**

New Publication Requirements

- The timelines for budget preparation changed beginning in the 2021-22 school year due to SB 13 and Senate Sub for HB 2104.

- It tightens the timeline for completing the funds with tax levies to July 20.

- With normal increases in local assessed valuation, **this new process and procedure will likely apply to all USDs.**

- SOURCE: KSDE Revenue Neutral Rate Information - New Publication Requirements for USDs due to SB13 & Sub for HB2104

Summary of Timelines (KSDE)

Revenue Neutral Rate – Summary of Timelines	SB 13 and Senate Sub HB 2104
Timeline	**Action**
June 15	County Clerk notifies district of Revenue Neutral Rate
July 20	District notifies County Clerk of tax rate for new year, if exceeding the Revenue Neutral Rate. This tax rate becomes the maximum for the district.
Begins in 2022	County Clerk notifies individual tax payers of new tax levy.
Minimum of 10 days between publication and hearing	District publishes notice to exceed Revenue Neutral Rate Concurrent with Budget publication
Aug 20 – Sept 20	District holds hearing to exceed Revenue Neutral Rate Concurrent with Budget hearing
September 20 on or before	District submits budget to Kansas State Department of Education
On or before October 1	District certifies levy to county clerk

Summary of Timelines (State of KS)

Kansas
Department of Administration

Updated April 2025

Office of Accounts and Reports
Municipal Services

Budget Document Checklist & Timeline

Receiving the Budget

- ✓ All taxing subdivisions (both exceeding and not exceeding RNR) will submit budgets to the County Clerk by **October 1st** ** (KSA 79-2988, KSA 79-2930).
- ✓ Budgets, in their entirety, are required to be submitted to the County Clerk **electronically** (KSA 79-2930) *See document checklist for required documents.* ** ***Budgets not received by 5:00 PM on October 1st, use the previous year's budget information and amount of ad valorem tax to be levied for such taxing subdivision.***

- Was **August 25th** if revenue neutral

Taxpayer Notices 2024 (Miami County)

AA 10025540.7982.2-2

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**

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 - CAPITA	$	$	$	-$	-0.000
USD 368 - GENER	$	$	$	-$	-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 79-2988	$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 - GENEF	No Hearing Required per KSA 79-2988	$0.00

Taxpayer Notices 2024 (Miami County)

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INFORMATION ONLY				
	321,800	**37,007**	**328,240**	**37,748**

Taxing Subdivision	2023 Tax	2024 Tax at Revenue Neutral Rate	2024 Maximum Tax	2024 Maximum Tax Exceeding 2023 Tax	
				Amount	Percent
State	$55.51	$ 56.62	$ 56.62	$1.11	1.960
County	$1,350.76	$ 1,312.38	$ 1,312.38	-$38.38	-2.924
PAOLA	$1,550.37	$ 1,507.77	$ 1,587.64	$37.27	2.348
EXT DIST GENERAL	$27.76	$ 26.80	$ 32.58	$4.82	14.794
USD 368 RECREATION	$45.89	$ 44.81	$ 44.81	-$1.08	-2.410
USD 368	$838.80	$ 817.66	$ 817.66	-$21.14	-2.585
USD 368 - CAPITA	$254.61	$ 248.19	$ 248.19	-$6.42	-2.587
USD 368 - GENER	$643.42	$ 598.54	$ 598.54	-$44.88	-7.498
INFORMATION ONLY					

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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.	$79.87
EXT DIST GENERAL	LaCygne Library 209 N Broadway St. Sept 3, 2024 at 6:30 P.M.	$5.78
USD 368 RECREATION	No Hearing Required per KSA 79-2988	$0.00
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INFORMATION ONLY

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INFORMATION ONLY

Taxpayer Notices 2024 (Miami County)

MIAMI COUNTY TAX BILL SUMMARY - 2024	Mill levy (current)	Mill levy % change	Revenue (current)	Revenue $ change	Revenue % change
State	1.50	0.00%	$1,065,511	$48,478	4.77%
County	34.767	-4.75%	$24,703,861	-$58,803	-0.24%
Extension District	0.863	15.07%	$612,856	$104,326	20.52%
Paola (city)	42.353	1.10%	$3,654,667	$204,319	5.92%
USD 368	47.986	-3.15%	$11,451,782	-$194,703	-1.67%
Recreation Commission	1.1850	-4.44%	$302,265	$183	0.06%
Special Assessments			$717,012	$82,860	13.07%
TOTAL:	128.654	-2.11%	$42,507,957	$186,660	0.44%

Taxpayer Notices 2023 – Miami County letter

MIAMI COUNTY, KANSAS

Information about Revenue Neutral Notifications

What is Revenue Neutral?

Revenue neutral is when a taxing jurisdiction budgets the exact same amount of property tax revenue, in dollars, for the upcoming budget year as they did for the current year.

For example: If a taxing entity uses $1 million of property tax revenue in 2023, being revenue neutral means, they plan to only use $1 million in 2024 as well.

If a taxing jurisdiction plans to use more property tax revenue in the next budget year compared to the current year, even $1 more, they would exceed revenue neutral and need to hold a public hearing.

What is the Revenue Neutral Rate (RNR)?

The revenue neutral rate is the mill levy rate used to generate the exact same amount of property tax revenue as the year before, using the current tax year's total assessed valuation.

Why are we letting you know about the taxpayer notification form?

Due to new law in place to promote transparency, we want to help property owners understand the notification. The notification is sent to explain each jurisdiction's intent (or non-intent) to exceed revenue neutral (use more property revenues than the year before).

What do I need to do?

This is not a bill. No action is needed at this time. This notification is for information purposes only. If you would like to attend a public hearing to learn more, please see the schedule on the front page of this notice.

Will my property taxes increase as much as my appraised value increased?

Property values are simply a reflection of property sales in the local real estate market and/or improvements or changes made to an individual property. When property values increase, that does not necessarily mean more property taxes will be assessed. In essence, the valuation of property determines each owner's slice of the pie, but not the size of the pie.

Property taxes are determined by taxing entities such as local cities and counties, school districts, libraries, police, and fire departments when they determine yearly budgets.

Where can I find more information?

KSA 79-2988, KSA 79-2989

Taxpayer Notices – Franklin County letter (2022)

What is the Revenue Neutral Rate?

The **revenue neutral rate** is the **mill levy rate** that would generate the exact same amount of property tax revenue as the year before, using the current tax year's total assessed valuation.

Why would taxing entities/jurisdictions want to increase revenue?

A jurisdiction does not only increase revenue to provide new services; they often need to increase property tax revenue to provide the same level of service as the year before.

While this new revenue neutral law **(Senate Bill 13)** is an important step for budget transparency, **It does not take inflation into account. As property values are rising, so are the cost of goods and services**.

To provide residents with the same *(or better)* level of service, it costs more. Taxing entities often "exceed revenue neutral" and use a modest increase in revenue to help pay for things like the increased cost of goods and/or services - like asphalt for streets, mowing services, and other community priorities.

If an entity were to stay **revenue neutral** every year, they would have to provide this year's services, with this year's prices, on last year's budget.

Will my property taxes increase as much as my appraised value increased?

Property values significantly increased this past year due to the market, but your taxes would not necessarily increase by that same amount. Mill levies can be lowered to balance the "appraised value to collected property revenue" scale. This way, there is not a 1:1 increase in your tax bill when property values experience an increase.

USD 368 Budget Calendar: 2025-26

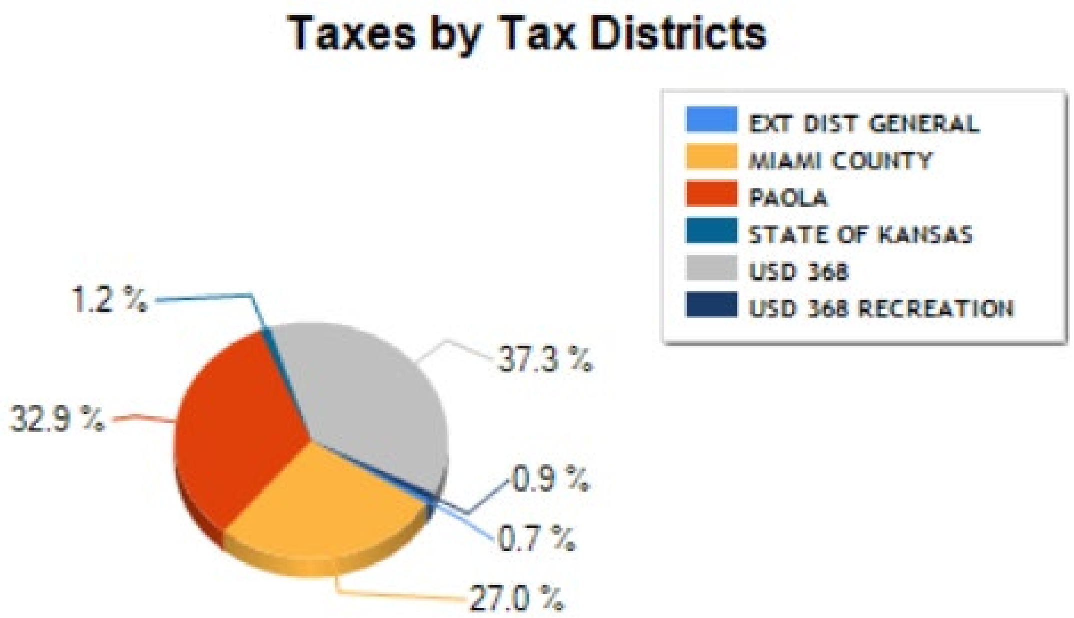
Date	Description
March 20th	Maximum LOB percentage due (KSDE)
Monday, May 12th BOE Meeting	Building Needs Assessment – KESA Update
Monday, June 9th BOE Meeting	Building Needs Assessment – Results & Resources
Thursday, June 12th	KSDE Budget Workshop (Greenbush)*
By June 15th	County Clerk notifies district of Revenue Neutral Rate
By June 30th	Budget program released
By Monday, July 7th (approximate)	KSDE (by email) review preliminary mill levy rates
~~Tuesday, July 9th~~ TO BE DETERMINED	KSDE Budget Review (Topeka)
~~Friday, July 11th~~ TO BE DETERMINED	Send preliminary Code 99 to newspaper
Monday, July 14th BOE Meeting *(Regular BOE meeting - 2nd Monday in July)*	Approve Miami County Notice of Revenue Neutral Rate Intent & Approve Publication of 2025-26 Budget (Notice of Hearing – Code 99)
Wednesday, **July 23rd** or July 30th (TBD)	Publish budget in newspaper & post on district website (minimum 10 days prior to hearing)
By July 20th (falls on Sunday in 2025)	Notify County Clerk of intent to exceed revenue neutral rate & maximum tax rate for new year & RNR hearing date *(if needed)*
After July 20th	County Clerk notifies individual tax payers of new tax levy (if exceeding revenue neutral)
Monday, August 11th BOE Meeting *(Regular BOE meeting - 2nd Monday in August)*	Budget hearing to approve 2025-26 budget ⇨ Approve LOB % resolution
October 1st	Budget deadline for all taxing entities will be October 1st to the county (September 20th to KSDE). --eliminated August 25th deadline

Property Taxes – Miami County

Source: https://ks244.cichosting.com/ttp/tax/Search/search_tax.aspx

- City of Paola residence:

  USD 368: 47.986 mills out of 128.654 total mills = 37.3%



Property Taxes – Miami County

Source: https://www.ksrevenue.gov/PVDMap.html

- This information is for all Miami County schools, not just USD 368:

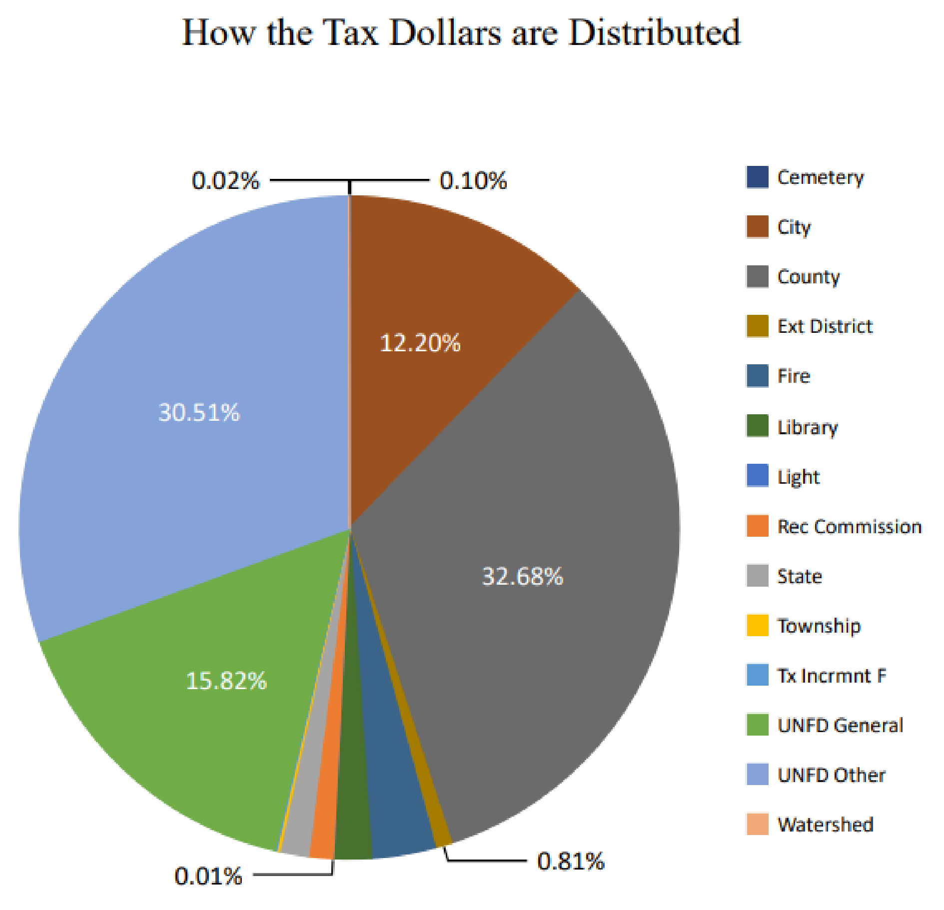
Chart Displaying Percent of Property Tax by District

Miami County Distribution

Taxing Districts	Total	% of Total
State	$1,061,539.74	1.41%
County	$24,582,537.26	32.68%
City	$9,173,686.11	12.20%
Township	$113,412.26	0.15%
UNFD General	$11,901,577.90	15.82%
UNFD Other	$22,947,269.55	30.51%
Cemetery	$73,263.34	0.10%
Ext District	$610,197.30	0.81%
Fire	$2,366,766.33	3.15%
Library	$1,377,038.64	1.83%
Light	$9,692.97	0.01%
Tx Incrmnt F	$62,950.57	0.08%
Watershed	$18,392.85	0.02%
Rec Commission	$902,754.98	1.20%

Property Taxes – Miami County

Source: https://www.ksrevenue.gov/PVDMap.html



Property Taxes: KS Dept of Revenue

Source: https://www.ksrevenue.gov/pdf/pvdhomeowner.pdf

- A Homeowner's Guide to Property Tax in Kansas:
- **Why is property taxed in Kansas?** Your property tax dollars are used by city and county governments to provide funding for roads, parks, fire protection, police protection, public schools and many other local services.
- **How does the county's appraisal affect my taxes?** If your property value goes up, it does not necessarily mean you will pay more taxes. Likewise, if your property value goes down or does not change, it does not automatically mean you will pay less or the same amount of taxes. Changes in property values do not change the amount of tax dollars needed for local public services.

Property Taxes: KS Dept of Revenue

Source: https://www.ksrevenue.gov/pdf/pvdhomeowner.pdf

- This has not been updated to reflect the increased exemption to $75,000:

How do I calculate the property taxes on my home? Follow these simple steps:

1. Looking at your notice of value, find the "appraised value" of your home. Multiply the appraised value by the "assessment percentage" of 11.5% (.115).

__________ x .115 = __________
appraised value — assessed value

2. Multiply the assessed value by your "mill levy" and then divide by 1,000 to estimate the property tax you owe. Contact your county clerk to find out what your mill levy is.

__________ x __________ ÷ 1,000 = $__________
assessed value — mill levy — tax bill

3. The first $40,000 in appraised value of your home is exempt from the 20 mill statewide portion of the mill levy. For example, if the appraised value of your home is $40,000 or more, the amount your tax bill will be reduced is as follows:

$40,000	x .115	= $4,600	x	20 mills	÷ 1,000	= $92
appraised value		assessed value		statewide school levy		amount of reduction

- $75,000 x .115 = $8,265 x 20 mills / 1,000 = $172 ($80 difference)

Property Taxes – Assessment Classifications

Class	Description	Assessment
RR, RU	Real property used for residential purposes including apartments and condominiums	11.50%
FR, FU	Residences on farm home sites	11.50%
AR, AU	Land devoted to agricultural use	30.00%
AR, AU	Improvements on land devoted to agricultural use	25.00%
VR, VU	Vacant Lots	12.00%
NR, NU	Real property owned and operated by not-for-profit organizations	12.00%
CR, CU	Real property used for commercial and industrial purpose	25.00%
OR, OU	All other rural and urban real property	30.00%
EX	Tax exempt property	0.00%

Property Taxes

https://www.ksde.org/Portals/0/School%20Finance/guidelines_manuals/mill%20levy.pdf#:~:text=This%20is%20a%20mathematical%20procedure,for%20that%20class%20of%20property.

KANSAS STATE DEPARTMENT OF EDUCATION

HOW MILL LEVIES ARE COMPUTED

Property taxes for these funds are computed using a mill rate. This is a mathematical procedure to determine property taxes. One mill is one dollar of property tax levied against $1,000 of assessed valuation. The assessed valuation is computed by taking the market value of the property and multiplying it by the appropriate assessment factor for that class of property.

Property Tax Calculation

	General Fund	All Other Funds
Market Value of House	$200,000	$200,000
$75,000 Exemption	- 75,000	
Net Value of House	$125,000	$200,000
Assessment Factor for Homes	x 11.5%	x 11.5%
Assessed Valuation	$ 14,375	$ 23,000
Mill Rate	x 20 mills	x 22 mills
Property Tax	**$ 287.50**	**$ 506.00**
	($14,375 x .020)	($23,000 x .022)

Farm Land:

Market value and assessed value of farm land is different for each type of property and can be obtained from your local County Assessor's Office.

Total School Property Taxes = $793.50 (General Fund plus all other funds)

Property Taxes – Miami County

Source: https://www.ksrevenue.gov/PVDMAPS/Miami.pdf

2024 Real and Personal Property Value and Tax Summary

061 Miami County Value and Tax

Total Taxable Value	Value Per Capita	Total Ad Valorem Tax	Tax Per Capita	Avg. Mill Levy	2023 Population
$707,657,515	$20,036	$75,212,049	$2,129	0.106283	35,320

Property Value by Class

Property Type/Class	2024 Value	% of County
Residential	$516,969,275	73.05%
Residential Mobile Home	$262,014	0.04%
Ag Land	$18,021,918	2.55%
Vacant	$7,591,814	1.07%
Not For Profit	$237,282	0.03%
Public Utility	$85,256,982	12.05%
Commercial Real	$58,261,619	8.23%
Ag Improvement	$12,288,919	1.74%
All Other Real	$278,673	0.04%
C/I Mach Equip	$1,013,909	0.14%
Personal Property	$5,860,821	0.14%
Oil and Gas	$1,614,289	0.23%

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 changes - %:

- LOB state aid decreases from 23.89% to 17.83%, a **6.06% decrease** *(was 33.61% in 22-23)*
- Capital Outlay state aid **0%** *(was 9% in 22-23)*
- Bond & Interest state aid **0%** *(was 9% in 22-23)*

State aid changes - $:

- LOB state aid decrease:

Year	LOB Budget	%	State Aid
FY 25	$5,148,606	23.89%	$1,230,002
FY 26	$5,148,606*	17.83%	$917,966
Change		**-6.06%**	**-$312,005**

*Used same LOB for comparison to show loss of state aid

Budget Outlook 2025-26

General Fund increase (KSDE estimate)	$372,243
LOB (33% of General Fund)	$122,840
Increased budget:	$495,083
Less state aid decreases	-$312,005
State aid change	$183,078

Increasing costs (partial list)		$1,137,644
Salary & benefit cost increases 25-26	$648,911	
Special Education Coop assessment increase	$295,766	
Bus contract (3%)	$38,509	
LOB (impact of 3% inflation rate x $5,148,606 LOB)	$154,458	

Property Insurance $61,868
Work Comp $32,496

Revenue Neutral Tax Rate – Miami County

- Miami County provided the Revenue Neutral Rates for USD 368 as follows: (was 48.788 for 24-25):

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
USD 368 BOND & INT. #2	5.695000
USD 368 CAP OUTLAY	8.000000
USD 368 GENERAL (KSTO)	20.000000
USD 368 SPECIAL ASSESS.	0.000000
USD 368 SUPP GENERAL	14.291000
	47.986000

Revenue Neutral Rate:

School General:	18.923000
Capital Outlay:	7.620000
All Other:	19.037000

- RNR rate total: 45.58 (19.037 all other funds)

July 14th BOE Meeting: Preliminary mill levy tax rates

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 368 will meet on the 11th day of August 2025 at 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, is available at 913-294-8000 and www.usd368.org 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	$4,297,789	20.000	$4,297,789	18.923	$4,542,520	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$3,829,514	14.291	$3,829,514	19.037	$4,007,704	15.019
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$2,155,733	8.000	$2,155,733	7.620	$2,134,775	8.000
Cost of Living	$0	0.000			$0	0.000
Special Liability Expense Fund	$0	0.000			$0	0.000
Extraordinary Growth Facilities	$0	0.000			$0	0.000
Bond and Interest #1	$1,665,468	5.695	$1,665,468	0.000	$0	0.000
Bond and Interest #2	$0	0.000			$0	0.000
No-Fund Warrant	$0	0.000			$0	0.000
Special Assessment	$0	0.000			$0	0.000
Temporary Note	$0	0.000			$0	0.000
Historical Museum	$0	0.000			$0	0.000
Public Library Board	$0	0.000			$0	0.000
Public Library Board Employee Benefits	$0	0.000			$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	$11,948,504	47.986	$11,948,504	45.580	$10,684,999	43.019
Total Taxes Levied Excluding General Fund	$7,650,715	27.986	$7,650,715	26.657	$6,142,479	23.019

Board President

Clerk of the Board

August 11th BOE Meeting: Final mill levy tax rates

Mill levy tax rate comparison

Fund	County (neutral)	Preliminary 7/14/25	Final 8/11/25
General	18.923	20.000	20.000
Capital Outlay	7.620	8.000	(pending)
LOB	19.037 (LOB & B&I)	15.019	(pending)
Bond & Interest	19.037 (LOB & B&I)	0.000	(pending)
TOTAL:	**45.580**	**43.019**	**(pending)**
Taxes	$11,948,504	$10,684,999 (est.)	(pending)

- Mills: 2.561 mills below revenue neutral
- Tax ($): $1,263,505 below revenue neutral (including General Fund)
- Tax ($): $1,508,236 below revenue neutral (excluding General Fund)

A closer look - by mill levy funds:

A closer look - by mill levy funds:

LEVIES ARE FOR LEARNING

BONDS ARE FOR BUILDING

A closer look - by mill levy funds:

- USD 368 currently levies the following:
  - General Fund 20.000 mills
  - Local Option Budget 14.291 mills
  - Capital Outlay 8.000 mills
  - Bond & Interest 5.695 mills
  - TOTAL LEVY (2024-25): 47.986 mills

  - Paola Recreation Commission levied 1.185 mills (2024-25) which flows through USD 368.

Authorized by statute/voter approval:

- USD 368 <u>currently levies</u> 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 future budgets 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 2025-26, 28 districts in Kansas were eligible, including Paola and Louisburg in Miami County.

Budget Year	COLA %
18-19	0.04%
19-20	0.11%
20-21	0.47%
21-22	0.00%
22-23	1.18%
23-24	2.41%
24-25	3.25%
25-26	2.70%

- USD 368 could levy 2.7% of General Fund or **$450,972** in 2025-26, but cannot until after 2025 election. Estimated mill levy 1.758 mills.

Cost of Living Authority (COLA) – 23-24

Source: https://www.biggestuscities.com/demographics/ks/housing-median-home-value-by-county

Highest Median Home Value In Kansas By County

Rank	County	Median Home Value
1	Johnson County, Kansas	$211,800
2	Douglas County, Kansas	$179,900
3	Leavenworth County, Kansas	$167,300
4	Miami County, Kansas	$166,000
5	Riley County, Kansas	$164,500
6	Pottawatomie County, Kansas	$148,200
7	Jefferson County, Kansas	$135,800
8	Ellis County, Kansas	$123,600
9	Butler County, Kansas	$122,500
10	Geary County, Kansas	$122,000
11	Franklin County, Kansas	$120,[illegible]

Cost of Living Authority (COLA) – 25-26

Google

Highest Median Home Value In Kansas By County

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AI Overview

The Kansas county with the highest median home value is Johnson County, with a median value of $429,141.

Johnson County is also known for its strong real estate market, with high median home prices in areas like Overland Park, South Overland Park, and Olathe. For example, the median home price in South Overland Park is $565,019.

Several other counties in Kansas also have high median home values, including:

- **Miami County:** $349,865
- **Leavenworth County:** $322,187
- **Pottawatomie County:** $295,316
- **Butler County:** $243,005

Comparative Data (KSDE):

Mill Rates – State Avg, 2024-25:

Source: https://datacentral.ksde.gov/school_finance_reports.aspx

General	Supp General	Adult Education	Capital Outlay	Cost Of Living	Special Liability
20.000	18.547	0.405	7.409	2.434	0.132

Extra Ord Growth	Bond Interest 1	Bond Interest 2	Special Assess	Historical Museum
1.344	11.561	9.846	0.219	0.768

Public Lib Board	Public Lib Benefits	Rec Comm	Rec Comm Benefits	Total Other Rate
6.410	1.378	2.865	0.846	3.262

Mill Rates – State Avg, 2024-25:

- State Average Mill Rate: 53.320 (+1.376)
- Lowest Mill Rate: 23.816 (Ft Leavenworth)
- Highest Mill Rate: 79.301 (Caldwell USD 360)
- USD 368 ranks 223 out of 286 by total mill levy (was 172nd).
- **Proposed 25-26 mill levy would have been 268th (only 18 districts with lower mill levy in 24-25)**

Miami County School Districts – 2024-25 Mill Levy (2024 Levy)

USD #230	Spring Hill	67.087
USD #231	Gardner-Edgerton	59.741
USD #367	Osawatomie	59.014
USD #229	Blue Valley	53.596
USD #289	Wellsville	53.290
USD #416	Louisburg	50.171
USD #368	**Paola**	**47.986**
USD #362	Prairie View	42.988

*Source: Miami County Clerk

General Fund – Info

- Funded primarily by local property tax & equalized state aid
- General Fund budget is based on student headcount/FTE.
- Base State Aid Per Pupil (BSAPP) x Weighted Enrollment = General Fund Budget
- Mill levy set by State at 20 mills (funding shift in 2014-15)
- 20 mill extended for school years 2025-26 and 2026-27.
- For General Fund only, the first $75,000 of assessed valuation is excluded (increased from $40,000 exemption in 2024).
- **KSA 72-5142. Same; ad valorem tax levy required; purposes; rate; disposition of proceeds.**

General Fund – History (same as 23-24)

KANSAS STATE DEPARTMENT OF EDUCATION

GENERAL FUND MILL LEVY (KSA 72-5142)

When enacted, the School District Finance and Quality Performance Act (SDFQPA) established a statewide uniform property tax levy for K-12 schools of 32 mills in SY 1992-1993 and 33 mills in 1993-1994. The 1994 Legislature set the uniform levy at 35 mills in SY 1994-1995 and SY 1995-1996. The uniform levy cannot be levied for more than two years as the *Kansas Constitution* generally provides that state property taxes can only be levied for two years at a time.

The 1996 Legislature set the uniform levy at 35 mills for SY 1996-1997 and lowered the levy to 33 mills for SY 1997-1998. The 1997 Legislature subsequently amended the uniform levy for SY 1997-1998 by lowering the rate to 27 mills and adding an exemption for the first $20,000 of appraised valuation for residential property. In addition, the 1997 Legislature set the uniform levy at 27 mills for SY 1998-1999. The 1998 Legislature then amended the uniform levy for SY 1998-1999 by lowering the rate to 20 mills and set the rate at 20 mills for SY 1999-2000. The exemption for the first $20,000 of appraised valuation for residential property was retained. The 1999 Legislature extended the 20 mill rate and residential property exemption to SY 2000-2001. Every two years since, the Legislature has reauthorized the uniform property tax levy at 20 mills and continued the $20,000 exemption for residential property. The 2019 Legislature reauthorized both for SY 2019-2020 and SY 2020-2021. From SY 1992-1993 through SY 2013-2014 the proceeds from the uniform levy were retained by school districts. These proceeds were considered part of local effort and deducted when calculating a school district's General State Aid entitlement. The 2014 Legislature required the revenue from the uniform levy to be remitted to the State Treasurer and to be deposited in the School District Finance Fund (SDFF). The funds are then distributed to school districts are part of their State Foundation Aid.

Year	General Fund Mill Levy
2022-2023	20.000
2021-2022	20.000
2020-2021	20.000
2019-2020	20.000
2018-2019	20.000
2017-2018	20.000
2016-2017	20.000
2015-2016	20.000
2014-2015	20.000
2013-2014	20.000
2012-2013	20.000
2011-2012	20.000
2010-2011	20.000
2009-2010	20.000
2008-2009	20.000
2007-2008	20.000

Year	General Fund Mill Levy
2006-2007	20.000
2005-2006	20.000
2004-2005	20.000
2003-2004	20.000
2002-2003	20.000
2001-2002	20.000
2000-2001	20.000
1999-2000	20.000
1998-1999	20.000
1997-1998	27.000
1996-1997	35.000
1995-1996	35.000
1994-1995	35.000
1993-1994	33.000
1992-1993	32.000

General Fund – Revenue Neutral

KANSAS STATE DEPARTMENT OF EDUCATION

REVENUE NEUTRAL RATE

Process and Requirements

2022 HB 2239 amending K.S.A. 79-2988

10. On and after January 1, 2022, in the event that the 20 mills levied by a school district pursuant to K.S.A. 72-5142, and amendments thereto, increases the property tax revenue generated for the purpose of calculating the revenue neutral rate from the previous tax year and such amount of increase in revenue generated from the 20 mills is the only reason the school district would exceed the total property tax revenue from the prior year, the school district shall be deemed to not have exceeded the revenue neutral rate in levying a tax rate in excess of the revenue neutral rate to take into account the increase in revenue from only the 20 mills.

Supplemental General Fund (LOB) - Info

- Also known as Local Option Budget or LOB
- Additional budget authority for operating expenses, similar to the General Fund
- Up to state average 32% of General Fund by resolution or 33% by affirmative vote of district patrons (May 2015 voter approval)
- Funding is from local property taxes & equalized state aid
- Any cash balance carried over reduces the succeeding year's property tax
- The LOB is calculated by using the BSAPP of $5,692per state statute (compared to $5,615 General Fund)

Capital Outlay Fund - Info

- Local boards may levy up to 8 mills for capital outlay funding.
- Money must be spent for capital outlay items as identified in state statutes.
- Revenue in this fund cannot be used for operating expenses*
- Many schools will build cash in this fund for special projects or emergency facility needs.
- Without Capital Outlay, district facilities could suffer as repairs/renovations might be delayed or could reduce the funds available for general education expenses if general funds had to be used in lieu of capital outlay.

Capital Outlay Fund – Statute:

- **72-53,116. Capital outlay fund; use of moneys; investments authorized.** (a) Any moneys in the capital outlay fund of any school district and any moneys received from issuance of bonds under K.S.A. 72-53,117 or 72-53,122, and amendments thereto, may be used for the purpose of the acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing, maintaining and equipping of school district property and equipment necessary for school district purposes, including: (1) Computer software; (2) performance uniforms; (3) housing and boarding pupils enrolled in an area vocational school operated under the board of education; (4) architectural expenses; (5) building sites; (6) undertaking and maintenance of asbestos control projects; (7) school buses; and (8) other fixed assets.

Capital Outlay Fund – USD 368 Resolution

RESOLUTION

Be It Resolved that:

The above-named school board shall be authorized to make a continuous and permanent annual tax levy in an amount not to exceed 8 mills upon the taxable tangible property in the school district for the purpose of acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing, maintaining and equipping of school district property and equipment necessary for school district purposes, including (1) Acquisition of computer software; (2) acquisition of performance uniforms; (3) housing and boarding pupils enrolled in an area vocational school operated under the board; (4) architectural expenses; (5) acquisition of building sites; (6) undertaking and maintenance of asbestos control projects; (7) acquisition of school buses; and (8) acquisition of other fixed assets, and for the purpose of paying a portion of the principal and interest on bonds issued by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district. The tax levy authorized by this resolution may be made, unless a petition in opposition to the same, signed by not less than 10% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 40 calendar days after the last publication of this resolution. In the event a petition is filed, the county election officer shall submit the question of whether the tax levy shall be authorized to the electors in the school district at an election called for that purpose or at the next general election, as is specified by the Board of Education of the above school district.

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 28th day of July, 2014.

Jimmy Hay

Jimmy Hay, Clerk of the above Board of Education

Bond & Interest - Info

- Revenue in this fund is generated by state aid (prior to 24-25 for USD 368) and a local mill levy
- Available for the payment of principal and interest on bonds
- No state aid starting 2024-25 & beyond.
- Current bond maturity is 9/1/2028.
- Early payoff possible due to bond & interest fund balance.

Bond & Interest – Early Payoff:

Unified School District No. 368

Miami County, Kansas (Paola)

Outstanding General Obligation Bonds

Aggregate Debt Service

	Taxable Series 2012		Series 2014		Series 2016		Series 2017		Totals			Calendar
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service	Totals
3/1/2017	-	6,880.38	-	180,856.25	-	62,006.39			-	249,743.02	249,743.02	
9/1/2017	555,000.00	6,880.38	665,000.00	86,006.25	-	122,650.00	-	59,267.50	1,220,000.00	274,804.13	1,494,804.13	1,744,547.15
3/1/2018	-	1,571.80	-	79,356.25	-	122,650.00	-	70,650.00	-	274,228.05	274,228.05	
9/1/2018	145,000.00	1,571.80	1,100,000.00	79,356.25	225,000.00	122,650.00	205,000.00	70,650.00	1,675,000.00	274,228.05	1,949,228.05	2,223,456.10
3/1/2019			-	68,356.25	-	119,275.00	-	67,575.00	-	255,206.25	255,206.25	
9/1/2019			1,270,000.00	68,356.25	240,000.00	119,275.00	205,000.00	67,575.00	1,715,000.00	255,206.25	1,970,206.25	2,225,412.50
3/1/2020			-	46,131.25	-	115,675.00	-	64,500.00	-	226,306.25	226,306.25	
9/1/2020			1,315,000.00	46,131.25	245,000.00	115,675.00	210,000.00	64,500.00	1,770,000.00	226,306.25	1,996,306.25	2,222,612.50
3/1/2021			-	26,406.25	-	112,000.00	-	61,350.00	-	199,756.25	199,756.25	
9/1/2021			1,355,000.00	26,406.25	250,000.00	112,000.00	220,000.00	61,350.00	1,825,000.00	199,756.25	2,024,756.25	2,224,512.50
3/1/2022			-	6,081.25	-	108,250.00	-	58,050.00	-	172,381.25	172,381.25	
9/1/2022			35,000.00	6,081.25	1,210,000.00	108,250.00	635,000.00	58,050.00	1,880,000.00	172,381.25	2,052,381.25	2,224,762.50
3/1/2023			-	5,206.25	-	84,050.00	-	48,525.00	-	137,781.25	137,781.25	
9/1/2023			35,000.00	5,206.25	1,185,000.00	84,050.00	705,000.00	48,525.00	1,925,000.00	137,781.25	2,062,781.25	2,200,562.50
3/1/2024			-	4,331.25	-	60,350.00	-	37,950.00	-	102,631.25	102,631.25	
9/1/2024			40,000.00	4,331.25	1,210,000.00	60,350.00	775,000.00	37,950.00	2,025,000.00	102,631.25	2,127,631.25	2,230,262.50
3/1/2025			-	3,331.25	-	36,150.00	-	26,325.00	-	65,806.25	65,806.25	
9/1/2025			40,000.00	3,331.25	1,210,000.00	36,150.00	840,000.00	26,325.00	2,090,000.00	65,806.25	2,155,806.25	2,221,612.50
3/1/2026			-	2,331.25	-	18,000.00	-	13,725.00	-	34,056.25	34,056.25	
9/1/2026			40,000.00	2,331.25	1,200,000.00	18,000.00	915,000.00	13,725.00	2,155,000.00	34,056.25	2,189,056.25	2,223,112.50
3/1/2027			-	1,731.25					-	1,731.25	1,731.25	
9/1/2027			40,000.00	1,731.25					40,000.00	1,731.25	41,731.25	43,462.50
3/1/2028			-	731.25					-	731.25	731.25	
9/1/2028			45,000.00	731.25					45,000.00	731.25	45,731.25	46,462.50
Totals	700,000.00	16,904.36	5,980,000.00	754,850.00	6,975,000.00	1,737,456.39	4,710,000.00	956,567.50	18,365,000.00	3,465,778.25	21,830,778.25	

Bond & Interest – Cash Basis Reserve:

- $5,311,380 Beginning Balance
- +$356,364 Revenue (budgeted)
- -$4,429,862 Expenditures (regular + early payoff)
- $1,237,882 Ending Balance (projected)

- Fund will continue to receive tax revenue for many years to come due to delinquent payments.
- Mill Levy decrease to zero in 2025-26.
- Final payments to be made September 2025.

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.

Building Needs Assessment:

Agenda Item Details

Meeting	Jun 09, 2025 - Regular Board Meeting
Category	Information/Discussion Items
Subject	Building Needs Assessment Presentation - End of Year Data Recap
Type	

- Building Needs Assessment (signed).pdf (81 KB)
- 2024-2025 BOE State Assessment Review.pdf (108 KB)
- PHS Needs Assessment 24-25.pdf (1,147 KB)
- PMS Needs Assessment 24-25.pdf (1,150 KB)
- Sunflower Needs Assessment 24-25.pdf (1,262 KB)
- Cottonwood Needs Assessment 24-25.pdf (1,253 KB)

Building Needs Assessment:

2024-2025 Board of Education State Assessments Review for 2025-2026 Budget Considerations

District: 368 Paola ****State Assessment Data for 2024-2025 Will Not Be Available Until Fall 2025****

Based upon your schools 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 Michelle Latta Date 6-9-25

School	Grades Served	(A) Barriers Related to Student Needs	(B) Budget Actions	(C) Time for students to Achieve	Comments
Cottonwood	Prek-2	Social Emotional Wellness, School Readiness, Chronic Absences, ContinuedStaff 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	Prek-2 students do not participate in State Assessments	LETRS training, Continue partnership with The Reading League, Continue partnership with ELC, High Quality Curriculum Materials, Continue training on the Science of Reading, Standards Alignment, Collaboration and data review
Sunflower	3-5	Social Emotional Wellness, Chronic Absences, Recuritment and Retention of Highly Qualified Staff, Time for Collaboration and Data Analysis, Additonal 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 prek-12. Yearly progress	LETRS training, Continue partnership with The Reading League, Continue partnership with ELC, High quality curriculum materials, Continue training on the Science of Reading, Standards Alignment, Training and use of interim assessments in reading and math, Training in Fastbridge math, Collaboration and data review
Paola Middle	6-8	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the information being taught, Recuritment and Retention of Highly Qualified Staff, Time for Collaboration and Data Analysis, Professional Development in Balanced Assessments, Curriculum Alignment, Professional Learning Communities, 21st Teaching Strategies for Generation Alpha, Additional Staff (Social Worker/Student Services Counselor), 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 prek-12. Yearly progress	LETRS training, Collaboration and data review, Consistent use of local assessments specifically Fastbridge math, Training in Fastbrige, Standards alignmnet, develop common assessments, High quality instructional materials, Social Worker, Dedicated PLC times, Interim and Mini assessments
Paola High	9-12	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the informaiton being taught, Recuritment 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 prek-12. Yearly progress	LETRS training, Collaboration and data review, Consistent use of local assessments specifically Fastbridge math, Training in Fastbrige, Standards alignmnet, develop common assessments, High quality instructional materials, Social Worker, Dedicated PLC times, Interim and Mini assessments

Building Needs Assessment:

2024-2025 Board of Education State Assessments Review for 2025-2026 Budget Considerations

District: 368 Paola ****State Assessment Data for 2024-2025 Will Not Be Available Until Fall 2025****

Based upon your schools 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 Date

School	Grades Served	(A) Barriers Related to Student Needs	(B) Budget Actions	(C) Time for students to Achieve	Comments
Cottonwood	Prek-2	Social Emotional Wellness, School Readiness, Chronic Absences, ContinuedStaff 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	Prek-2 students do not participate in State Assessments	LETRS training, Continue partnership with The Reading League, Continue partnership with ELC, High Quality Curriculum Materials, Continue training on the Science of Reading, Standards Alignment, Collaboration and data review
Sunflower	3-5	Social Emotional Wellness, Chronic Absences, Recuritment and Retention of Highly Qualified Staff, Time for Collaboration and Data Analysis, Additonal 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 prek-12. Yearly progress	LETRS training, Continue partnership with The Reading League, Continue partnership with ELC, High quality curriculum materials, Continue training on the Science of Reading, Standards Alignment, Training and use of interim assessments in reading and math, Training in Fastbridge math, Collaboration and data review
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 Balanced Assessments, Curriculum Alignment, Professional Learning Communities, 21st Teaching Strategies for Generation Alpha, Additional Staff (Social Worker/Student Services Counselor), 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 prek-12. Yearly progress	LETRS training, Collaboration and data review, Consistent use of local assessments specifically Fastbridge math, Training in Fastbrige, Standards alignmnet, develop common assessments, High quality instructional materials, Social Worker, Dedicated PLC times, Interim and Mini assessments
Paola High	9-12	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the informaiton 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 prek-12. Yearly progress	LETRS training, Collaboration and data review, Consistent use of local assessments specifically Fastbridge math, Training in Fastbrige, Standards alignmnet, develop common assessments, High quality instructional materials, Social Worker, Dedicated PLC times, Interim and Mini assessments

Building Needs Assessment:

Barriers Identified

Chronic Absenteeism

Recruitment and Retention of Highly Qualified Staff

Standards Alignment* (KESA Goal)

Professional Development* (KESA Goal)

Dedicated Time for Data Review & Professional Learning Communities

High Quality Intervention Materials & Training

Social and Emotional Needs

- Self Regulation, Self Efficacy, Conflict Resolution, Establishing Positive Relationships, Making Responsible Decisions, Relevance

Resources & Actions

LETRS Training

District Professional Learning Committee* KESA Goal

Standards Alignment* KESA Goal

Partnership with Elizabeth Layton Center

Developing Common Assessments

Training and Use of Interim Assessments

Consistent Use of Assessments K-12

Partnership with The Reading League

Partnership with Cultivate Education

Curriculum Review and High-Quality Instructional Materials

Mill levy tax rate comparison

Fund	County (neutral)	Preliminary 7/14/25	Final 8/11/25
General	18.923	20.000	20.000
Capital Outlay	7.620	8.000	(pending)
LOB	19.037 (LOB & B&I)	15.019	(pending)
Bond & Interest	19.037 (LOB & B&I)	0.000	(pending)
TOTAL:	**45.580**	**43.019**	**(pending)**
Taxes	$11,948,504	$10,684,999 (est.)	(pending)

- Mills: 2.561 mills below revenue neutral
- Tax ($): $1,263,505 below revenue neutral (including General Fund)
- Tax ($): $1,508,236 below revenue neutral (excluding General Fund)

Action: Approve Notice of Revenue Neutral Rate Intent

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Unified School District 368**, HEREBY NOTIFIES THE** Miami **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _________. The date of our hearing is ___________ at _____ AM/PM and will be held at ________________ in _____________, Kansas.

☑ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 14, 2025.

(Seal) UNIFIED SCHOOL DISTRICT No. 368, MIAMI COUNTY SEAL STATE OF KANSAS

____

Clerk or Officer of Governing Body

Action: Approve 2025-2026 Budget Publication

- Upon completion, the 2025-26 budget will be published in the Miami County Republic with the following anticipated mill levy rates:
  - General Fund 20.000
  - Local Option Budget 15.019
  - Capital Outlay 8.000
  - TOTAL: 43.019

USD 368 Budget Calendar: 2025-26

Date	Description
March 20th	Maximum LOB percentage due (KSDE)
Monday, May 12th BOE Meeting	Building Needs Assessment – KESA Update
Monday, June 9th BOE Meeting	Building Needs Assessment – Results & Resources
Thursday, June 12th	KSDE Budget Workshop (Greenbush)*
By June 15th	County Clerk notifies district of Revenue Neutral Rate
By June 30th	Budget program released
By Monday, July 7th (approximate)	KSDE (by email) review preliminary mill levy rates
~~Tuesday, July 9th~~ TO BE DETERMINED	KSDE Budget Review (Topeka)
~~Friday, July 11th~~ TO BE DETERMINED	Send preliminary Code 99 to newspaper
Monday, July 14th BOE Meeting *(Regular BOE meeting - 2nd Monday in July)*	Approve Miami County Notice of Revenue Neutral Rate Intent & Approve Publication of 2025-26 Budget (Notice of Hearing – Code 99)
Wednesday, **July 23rd** or July 30th (TBD)	Publish budget in newspaper & post on district website (minimum 10 days prior to hearing)
By July 20th (falls on Sunday in 2025)	Notify County Clerk of intent to exceed revenue neutral rate & maximum tax rate for new year & RNR hearing date *(if needed)*
After July 20th	County Clerk notifies individual tax payers of new tax levy (if exceeding revenue neutral)
Monday, August 11th BOE Meeting *(Regular BOE meeting - 2nd Monday in August)*	Budget hearing to approve 2025-26 budget ⇨ Approve LOB % resolution
October 1st	Budget deadline for all taxing entities will be October 1st to the county (September 20th to KSDE). --eliminated August 25th deadline

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.

Paola USD #368

2025-26 Preliminary Budget Information: July 14, 2025

Jimmy Hay, Director of Finance & Business