Paola USD #368

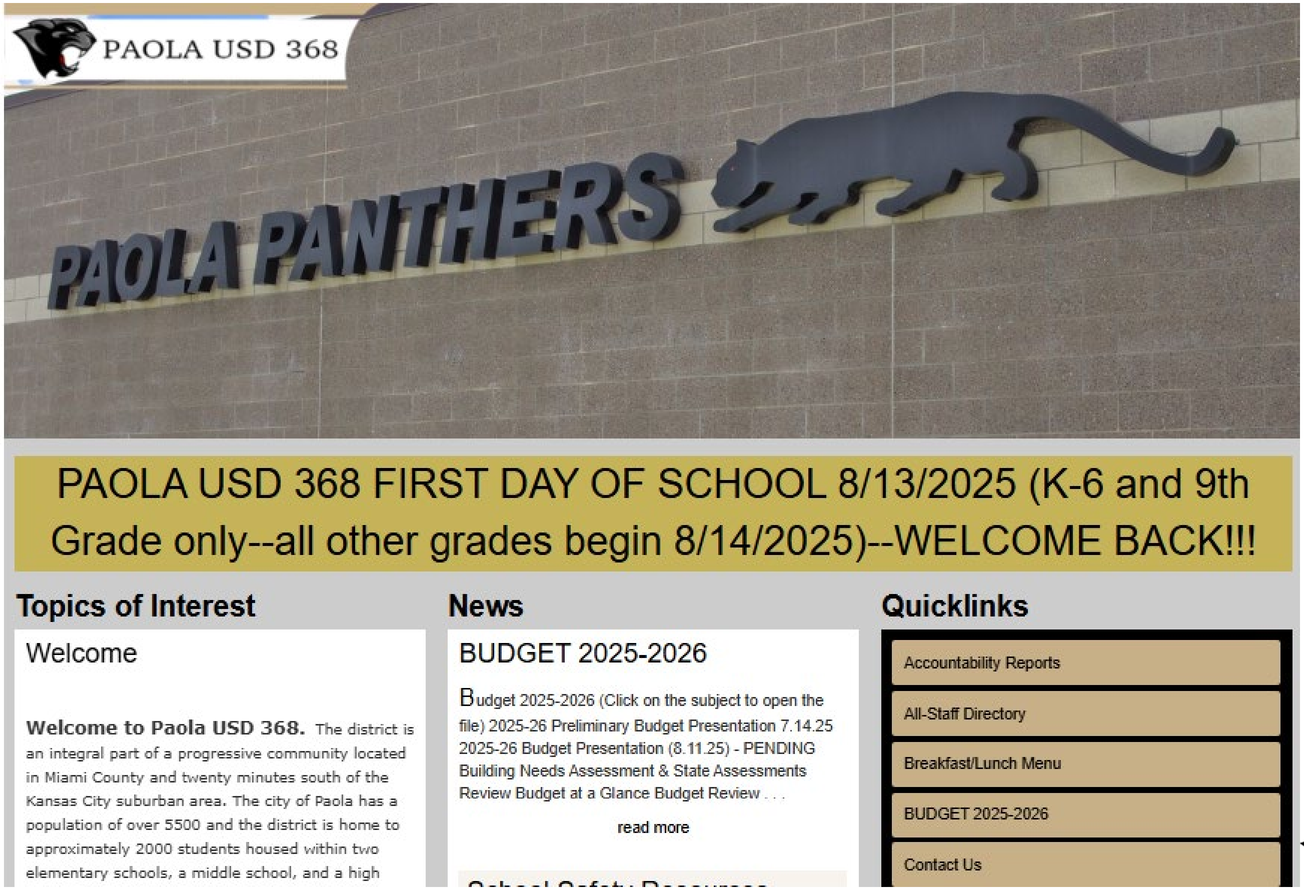
2025-26 Budget Presentation: August 11, 2025

Jimmy Hay, Director of Finance & Business

2025-26 Budget Documents

- Table of Contents - list of all codes/funds
- Budget Review (Jimmy) – budget summary
- Hearing Notice (Code 99) – mill levies
- Budget At A Glance – charts/graphs
- Budget Profile (Matt) – district information
- Budget Documents – individual codes/funds
- Forms – supporting documents/worksheets
- Budget Summary – graphs (1 page)
- Building Needs Assessment

2025-26 Budget Documents



2025-26 Budget Documents

District

- Administration
- Kansas Department of Education
- Board of Education
- Employment
- Business Office
- District Office
- District Calendar (Current School Year)
- District Office - Celebrations
- District Office - Curriculum
- District Office - Food Service
- District Office - Health Services
- District Office - Human Resources

District

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Budget 2025-2026

(Click on the subject to open the file)

2025-26 Preliminary Budget Presentation 7.14.25
2025-26 Budget Presentation (8.11.25) - PENDING
Building Needs Assessment & State Assessments Review
Budget at a Glance
Budget Review FY '26 - PENDING
Budget Profile Information
Estimated Legal Maximum General Fund (Form 150)
Notice of Budget Hearing (Code 99)
Budget Documents (Codes & Forms)
Budget Summary

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.

Kansans CAN

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.

Kansans CAN

Building Needs Assessment

SOURCE: www.ksde.org/LinkClick.aspx?fileticket=J60sp3Kh38I%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

PAOLA USD 368
BUILDING NEEDS ASSESSMENT
PAOLA HIGH SCHOOL (9-12)

FOR 2025-2026 BUDGET CONSIDERATIONS

SECTION 1: Student Needs	
a. Student Headcount	576
b. Percentage of students with an active IEP	17.30%
c. Percentage of students enrolled in English Language Learner (ELL) services	0.1%
d. Percentage of students identified as At-Risk (Free lunch)?	24.7%
e. Pupil-Teacher Ratio Average	16:1

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, 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 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 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 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 – 06.09.25 BOE meeting

Agenda Item Details

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

Public Content

- 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)

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 - 06.09.25 BOE meeting

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State Assessments Review - 06.09.25 BOE meeting

State Assessments Review - 06.09.25 BOE meeting

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

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

Budget Year	BSAPP	BSAPP Change ($)	BSAPP Change (%)	General Fund
FY '09 (2008-09)	$4,433 (reduced to $4,400)	$0	0%	$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	$0	0%	$11,660,228
FY '15 (2014-15)	$3,852	$14	0.36%	$11,710,080 (republished)
FY '16 (2015-16)	Block Grant	$0	0%	$15,657,287 (net $11,719,397)
FY '17 (2016-17)	Block Grant	$0	0%	$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	3.00%	$14,077,226
FY '22 (2021-22)	$4,706	$137	3.00%	$14,319,640
FY '23 (2022-23)	$4,846	$140	3.00%	$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
FY '26 (2025-26)	**$5,615**	**$237**	**4.41%**	**$16,702,677**
TOTAL CHANGE:		**$1,182**	**26.66%**	**$965,195**
AVERAGE PER YEAR:		**$66**	**1.48%**	

- From FY '09 to FY '26, the BSAPP increased $1,182 (26.66%) or 1.48% per year average. BSAPP is not reflected in FY 16 & 17 due to block grant funding.
- Local Option Budget is also calculated using a BSAPP of $5,692 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
2025-2026	$5,615	$5,692
2024-2025	$5,378	$5,452
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

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

Base State Aid for Excellence		
Year	General	Supp General
2008-2009	$4,400	$4,433
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

Base State Aid Per Pupil - Future

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

Fiscal Year	BSAPP	Increase	%
2024-25 & after	TBD	CPI %	TBD

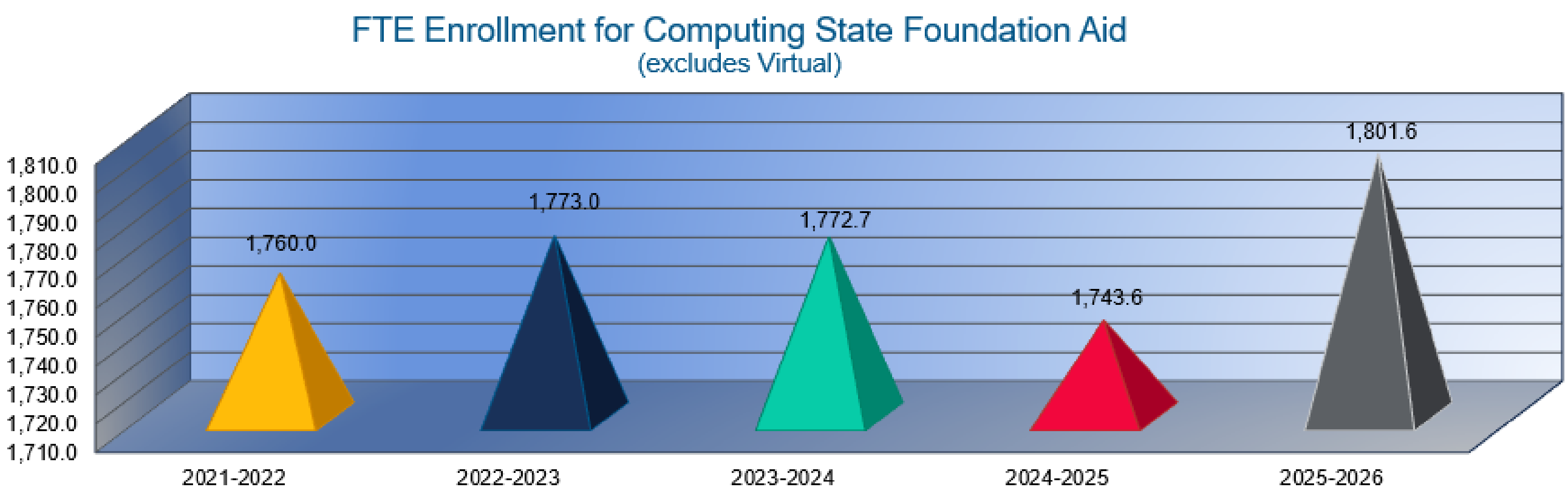
General Fund – Enrollment

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

Year	Actual FTE Enrollment
FY '08 (2007-08)	2,062.50
FY '09 (2008-09)	2,027.90
FY '10 (2009-10)	2,028.10
FY '11 (2010-11)	2,010.30
FY '12 (2011-12)	1,986.60
FY '13 (2012-13)	1,953.30
FY '14 (2013-14)	1,919.00
FY '15 (2014-15)	1,931.00
FY '16 (2015-16)	1,936.10
FY '17 (2016-17)	2,012.50
FY '18 (2017-18)	2,029.00
FY '19 (2018-19)	1,933.40
FY '20 (2019-20)	1,911.10
FY '21 (2020-21)	1,677.80
FY '22 (2021-22)	1,760.00
FY '23 (2022-23)	1,773.00
FY '24 (2023-24)	1,772.70
FY '25 (2024-25)	1,743.60
FY '26 (2025-26)	**1,834.00 (projected)**

- **FTE Enrollment is calculated using the higher of:**
  - 2024-25 Audited enrollment FTE (excluding 4-year-old at risk & virtual students) 1,743.60
  - 2025-26 Estimated enrollment FTE (excluding 4-year-old at risk & virtual students) 1,801.60
  - 2 Prior Years' Average FTE (24-25 only)
  - **The 2025-26 budget is based on the higher of the two which is 1,801.6 FTE (25-26 estimated FTE).**

Enrollment Chart:



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

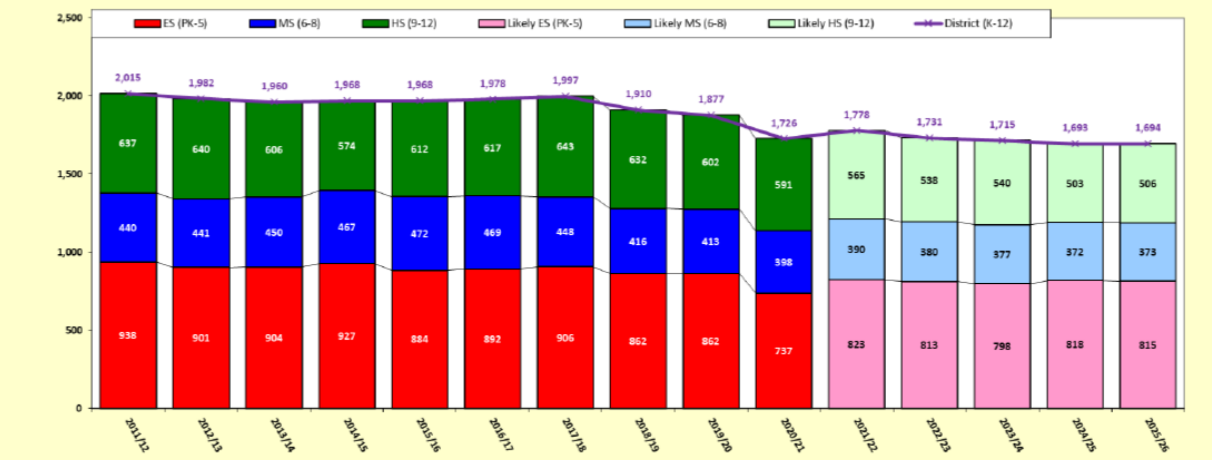
- Miami County Republic, 6/30/21:
  - City of Paola comprehensive plan update
  - Need for more affordable housing
  - Population growth estimates:
    - Mid-range growth estimate shows growth from 5,611 residents (current) to 8,400 (in 2050).
    - That equates to a 49.5% population growth over 30 years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

Paola Planning 2050 – Hidden Meadows

RSP & Associates Enrollment Study

RSP & Associates Enrollment Study

Projection View

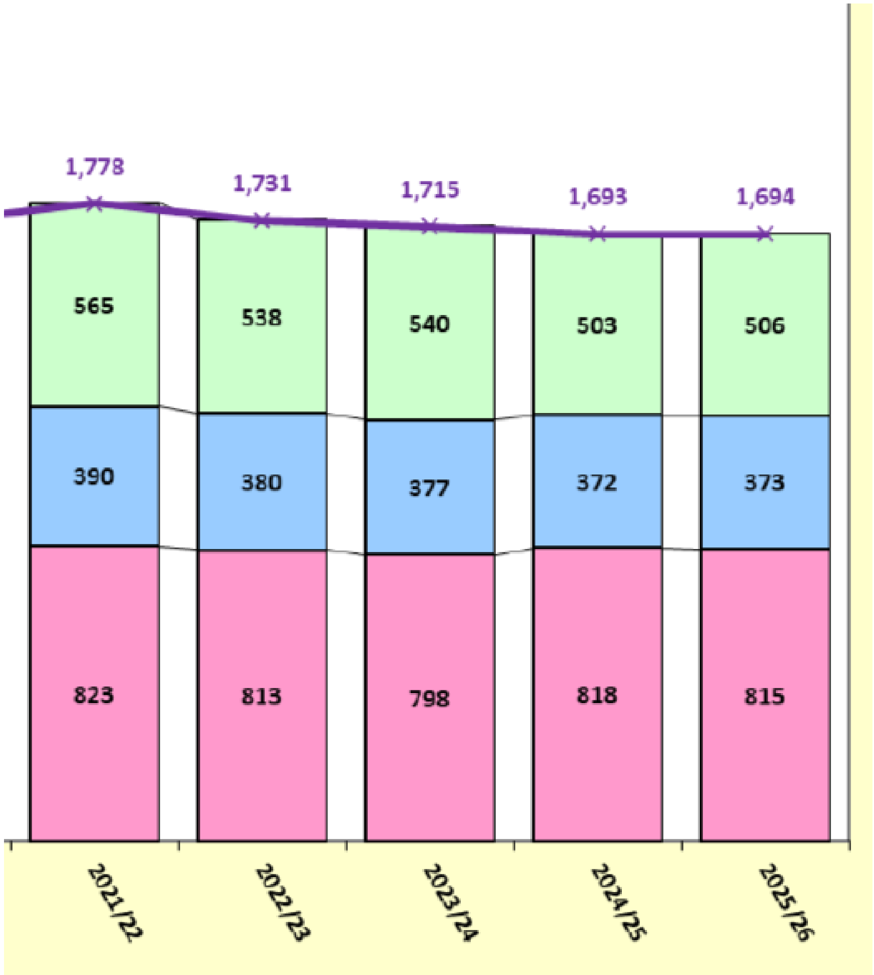


Source: Paola USD 368 School District and RSP SFM & Demographic Models

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	2025-26
Enrollment *(Sept 20th)*	Block Grant	Block Grant	2,009.50	2,029.00	2,029.00	1,933.40	1.911.1	1,760.00	1,773.00	1,772.90	1,801.60
Enrollment used	Block Grant	Block Grant	Average	Prior Year	2nd preceding	2nd preceding	2nd preceding	Prior Year	Prior Year	Average	Current
High Enrollment	N/A	N/A	70.4	71.1	71.1	67.7	67	61.7	62.1	62.1	63.1
Bilingual Education *(headcount)*	N/A	N/A	2	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Vocational Education *(hours)*	N/A	N/A	39.7	37.5	44.2	44.2	45.8	54.2	54.2	60.4	58.3
At-Risk *(free lunch)* .484 FTE	N/A	N/A	284.1	290.4	290.4	242	242	290.4	314.6	295.2	316.6
Non-Proficient *(testing)*	N/A	N/A	0	0	0	0	0	0	0	0	0.0
New Facilities	0	32.9	37.5	0	0	0	0	0	0	0	0.0
Transportation *(>2.5 miles)*	N/A	N/A	155.7	150	150.8	134.5	124.8	122.4	126	135.1	135.1
Special Education	N/A	N/A	529.3	625.1	598.5	620.8	540.3	537.8	521.8	537.7	539.5
FHSU Math & Science Academy	N/A	N/A	0	0	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	2,919.8
x BSAPP	N/A	N/A	$4,006	$4,165	$4,436	$4,569	$4,706	$4,846	$5,088	$5,378	$5,615
= GENERAL FUND	$15,657,287	$14,334,082	$12,531,569	$13,364,236	$14,149,066	$139,272,226	$13,819,640	$13,724,357	$14,537,942	$15,429,482	$16,394,677
Virtual State Aid*	$0	$0	$50,000	$75,000	$75,000	$150,000	$500,000	$280,000	$294,000	$308,000	$308,000
TOTAL GENERAL FUND	$15,657,287	$14,334,082	$12,581,569	$13,439,236	$14,224,066	$139,422,226	$14,319,640	$14,004,357	$14,831,942	$15,737,482	$16,702,677

General Fund - Summary

General Fund Revenue Summary:

General State Aid	$13,673,344
Special Education Aid	$3,029,333
Total	$16,702,677

General Fund Expense Summary:

Salaries/Benefits	$10,535,110	65%
Transfers	$5,122,542	31%
Transportation	$720,000	4%
Supplies/Misc.	$325,025	2%
Total	$16,702,677	100%

General Fund Transfers:

Bilingual	$0
Virtual Education	$308,000
Professional Development	$7,500
Special Education	$3,029,333
At-Risk	$1,777,709
Total	$5,122,542

General Fund – Assessed Value

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

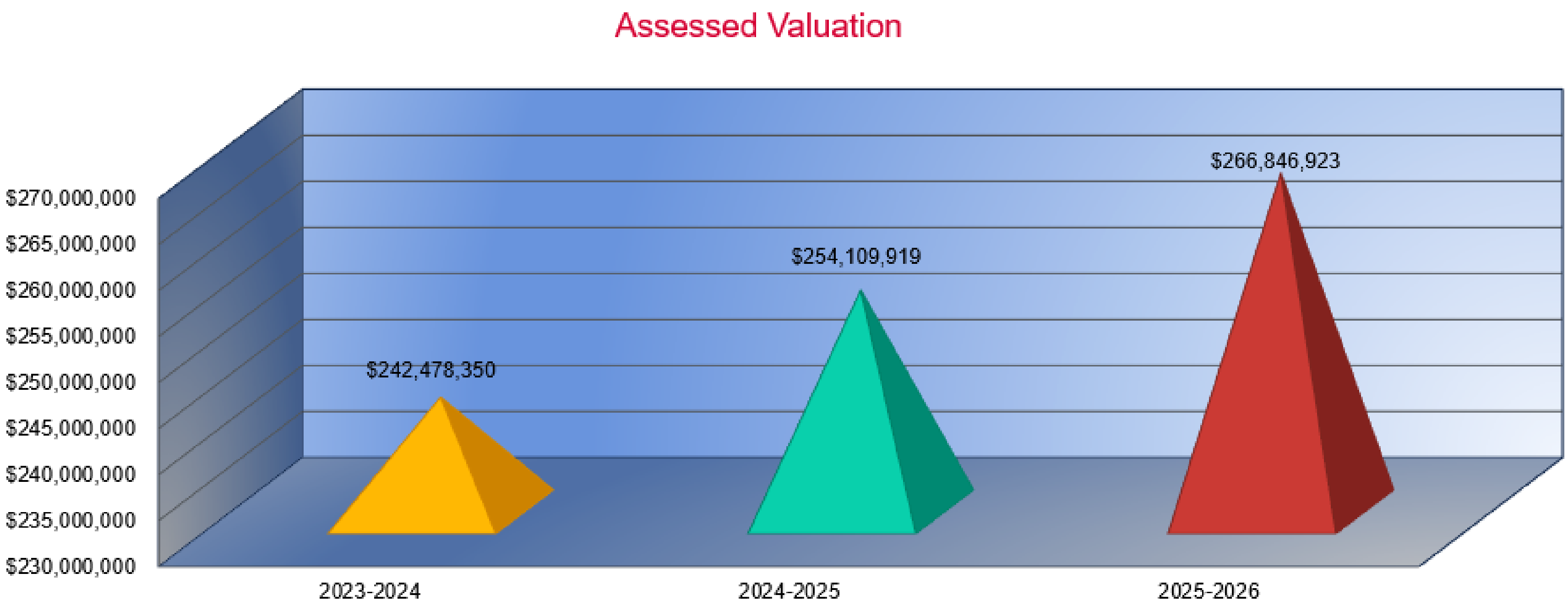
Year	Assessed Valuation (all funds)	Increase/Decrease	%
2008	$133,432,513	-----	-----
2009	$132,273,894	($1,158,619)	-0.87%
2010	$130,610,152	($1,663,742)	-1.26%
2011	$129,616,864	($993,288)	-0.76%
2012	$128,895,556	($721,308)	-0.56%
2013	$128,620,538	($275,018)	-0.21%
2014	$129,108,957	$488,419	0.38%
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	13.80%
2023	$242,347,547	$33,757,316	16.18%
2024	$254,109,919	$11,762,372	4.85%
2025	$266,846,923	$12,737,004	5.01%
TOTAL (18 years):		$133,414,410	99.99%
AVERAGE PER YEAR:			5.55%

- Average Tax Delinquency Percentage for Miami County:

Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Delinquency	**0.61%**	**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 2025-26 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 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

General Fund Comparison

2024-25 GENERAL FUND (ACTUAL)

- Cash Balance $0
- Misc. & Reimb. $26,434
- State Aid $12,520,575
- Special Ed Aid $1,986,530
- TOTAL: $14,533,539

(24-25 budgeted GF $15,737,482)

- 2024-25 Budgeted State Aid was $12,845,893 (actual aid received was $325,318 less than budgeted).

2025-26 GENERAL FUND (BUDGET)

- Cash Balance $0
- Misc. & Reimb. $0
- State Aid $13,673,344
- Special Ed Aid $3,029,333
- TOTAL: $16,702,677

- $965,195 General Fund increase (24-25 Budget vs. 25-26 Budget)
- Actual likely less due to budget authority projections

Budget Outlook 2025-26 (BOE 07.14.25)

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

Supplemental General (LOB)

08 – Supplemental General (Local Option Budget)

FY 25 Actual	FY 25 Budget	FY 26 Proposed Budget	$ Difference	% Difference
4,799,200	5,148,606	5,470,740	322,134	6.26%

- Supplemental General's ("LOB") balance of $563,565 is carried over from the prior year due to receiving more property tax than budgeted (budgeted 90% tax collection in 2025-26). 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 $5,692 per state statute.
- The district passed a 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 2025-26 is 14.339 mills, an increase of 0.048 mills.

Supplemental General (LOB) – Summary

- Supplemental General (LOB) Fund Revenue Summary:

Balance	$563,565	10%
Local	$3,931,742	72%
State	$975,433	18%
TOTAL:	$5,470,740	100%

- Supplemental General (LOB) Fund Expense Summary:

Transfers	$2,589,940	48%
Contracted transportation & fuel	$150,000	3%
Electricity/Heating	$719,850	13%
Maintenance salaries	$298,400	5%
Insurance	$585,000	11%
Repairs/Maintenance/Cleaning	$503,200	9%
Water	$103,250	2%
Textbooks	$125,000	2%
Technology	$110,000	2%
Remaining LOB expenses	$286,100	5%
TOTAL:	$5,470,740	100.0%

- Transfers from LOB include: Bilingual ($10,394), Professional Development ($51,740), Parents As Teachers ($31,200), Special Education ($1,010,993), Vocational Education ($821,600), and At- Risk ($664,013).

Supplemental General (LOB) Comparison

2024-25 LOB REVENUE (ACTUAL)

Balance	\$386,758
Local Tax	\$3,829,468
State Aid	<u>\$1,146,539</u>
TOTAL:	\$5,362,765

- State aid decrease \$171,106
  (from 24-25 actual to 25-26 budget)
- Decrease of \$254,569 from budgeted 24-25 state aid (\$1,230,002)

2025-26 LOB REVENUE (BUDGET)

Balance	\$563,565
Local Tax	\$3,931,742
State Aid	<u>\$975,433</u>
TOTAL:	\$5,470,740

- LOB increase \$107,975
  (from 24-25 actual to 25-26 budget)

Budget Outlook 2025-26 (BOE 07.14.25)

- 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
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LOB (impact of 3% inflation rate x $5,148,606 LOB)	$154,458

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

Funding Expenses - 2025-26

- Fund balances will be used if 2025-26 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

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.**
AM… TO
SPE…

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

BUSING (CONTRACT)

The bus contract extension has a 3% co… increase for 2020-21. Based on 2018-19 ex… penditures, the additional cost to the Ger… eral Fund … cost will be…

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

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 $4,773,564) would be approximately $119,339.

OOPS! WILD CARD!

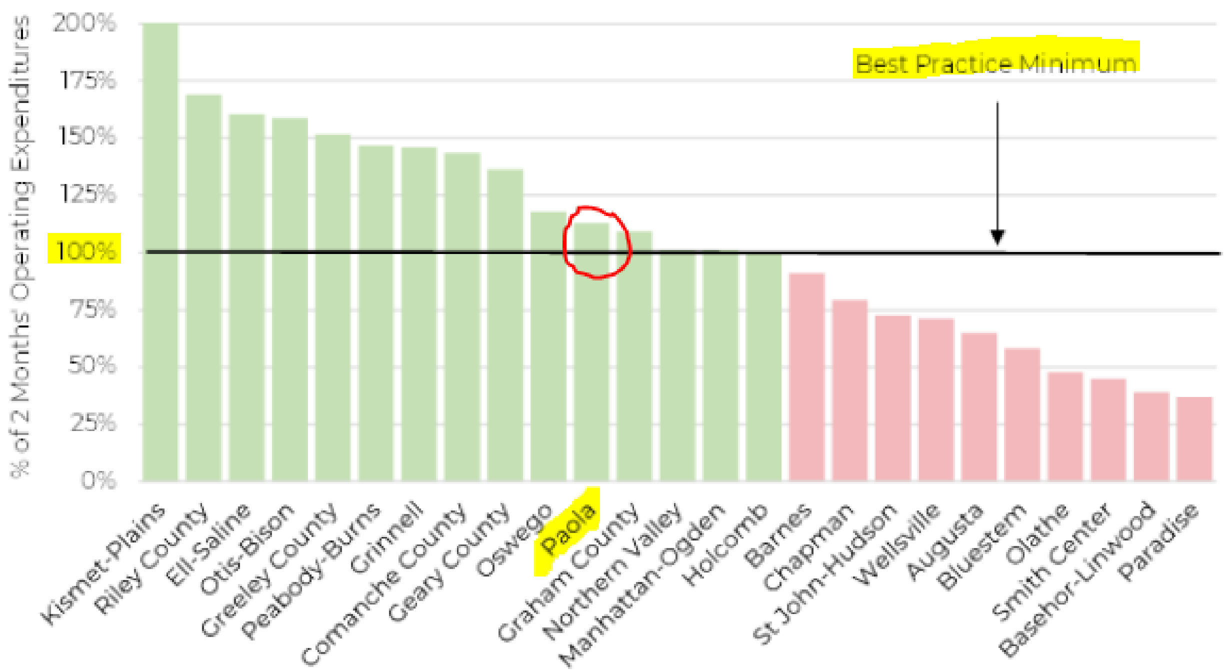
HEALTH INSURANCE
Health Insurance Claims are higher than projected. For 2019-20, the potential health insurance unfunded liability for the district could reach as high as **$1,067,350.**

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

STATE OF KANSAS
Budget 2025-2026

USD #368

Unencumbered Cash Balance by Fund

	Fund	July 1, 2023	July 1, 2024	July 1, 2025
General	06	22	0	0
Federal Funds	07	-944,875	0	0
Supplemental General	08	300,272	386,758	563,565
Adult Education	10	12,676	12,676	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	49,146	56,353	27,005
At-Risk Education Fund*	13	668,000	667,753	636,693
Bilingual Education*	14	29,272	29,035	29,035
Virtual Education*	15	281,424	324,624	324,624
Capital Outlay	16	2,814,263	4,064,483	4,887,930
Driver Training*	18	49,582	50,870	79,155
Declining Enrollment	19	0	0	0
Extraordinary School Program*	22	0	0	0
Food Service	24	469,113	425,856	309,457
Professional Development*	26	77,891	103,005	75,003
Parent Education Program*	28	77,299	77,299	102,761
Summer School*	29	0	0	0
Special Education*	30	2,249,442	2,405,931	2,652,442
Cost of Living	33	0	0	0
Career and Postsecondary Education*	34	796,258	795,901	791,201
Gifts/Grants	35	236,214	242,481	318,663
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	570,146	1,067,698	1,494,895
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	987,148	1,100,000	1,100,000
Text Book & Student Material*	55	116,650	592,102	661,534
Activity Fund	56	83,123	99,728	83,337
Bond and Interest #1	62	5,258,648	5,839,010	5,311,380
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	26,438	26,438	26,438
Temporary Note	68	0	0	0
Special Education Coop	78	3,744,946	3,004,549	2,085,378
USD TOTAL		17,953,098	21,372,550	21,560,496
Enrollment (FTE)[1]		1,794.7	1,767.6	1,856.6
Amount per Pupil[2]		10,003	12,091	11,613

Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	12,562	0	0
Recreaction Commission Emp. Benefits	86	0	0	1,185
OTHER TOTAL		12,562	0	1,185

<u>Fund 35:</u> Includes private grants and grants from non-federal sources.

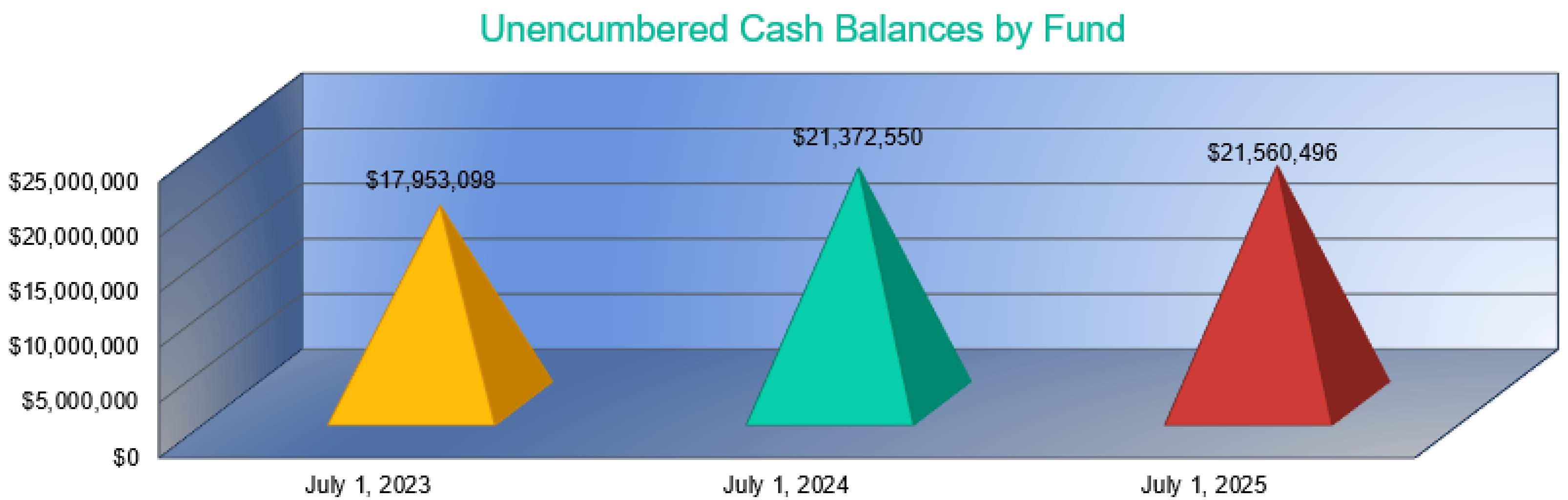
1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk and Virtual.

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, 2023	July 1, 2024	July 1, 2025
July 1 Beginning Balances of Highlighted Funds*			
TOTAL	5,332,966	6,146,520	6,452,448
Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	13,784,139	14,533,539	16,702,677
LOB	4,545,754	4,799,200	5,470,740
Total	18,329,893	19,332,739	22,173,417
CASH BALANCE			
Percentage	29.09%	31.79%	29.10%

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)

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

2025-26 Budget:

Federal Funds	$347,663
Adult Education	$0
Adult Ed Suppl.	$50,505
At-Risk	$2,941,722
Bilingual	$39,429
Virtual	$642,624
Capital Outlay	$6,555,943
Driver Training	$121,655
Food Service	$1,387,132
Professional Dev.	$134,743
Parent Education	$673,793
Special Education	$4,690,326

Other Funds, cont. (levied funds in blue)

<u>2024-25 Budget:</u>

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

<u>2025-26 Budget:</u>

Vocational Education	$1,401,100
Gifts & Grants	$381,163
Special Reserve	$0
KPERS	$3,937,403
Contingency Reserve	$0
Student Materials	$0
Activity Fund	$0
Bond & Interest	$4,429,862
Special Assessment	$26,438
Special Ed Coop	$21,524,912

At-Risk (potential impact by enrollment changes)

013 – At Risk

FY 25 Actual	FY 25 Budget	FY 26 Proposed Budget	$ Difference	% Difference
2,095,589	2,617,378	2,941,722	324,344	12.4%

• At-Risk funds are transferred from the General Fund ($1,777,709) and LOB ($664,013) for total revenue of $2,441,722. 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 listed on KSDE at: 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 2025-26 is based on the following:
Estimated students eligible for free lunches (650 students)

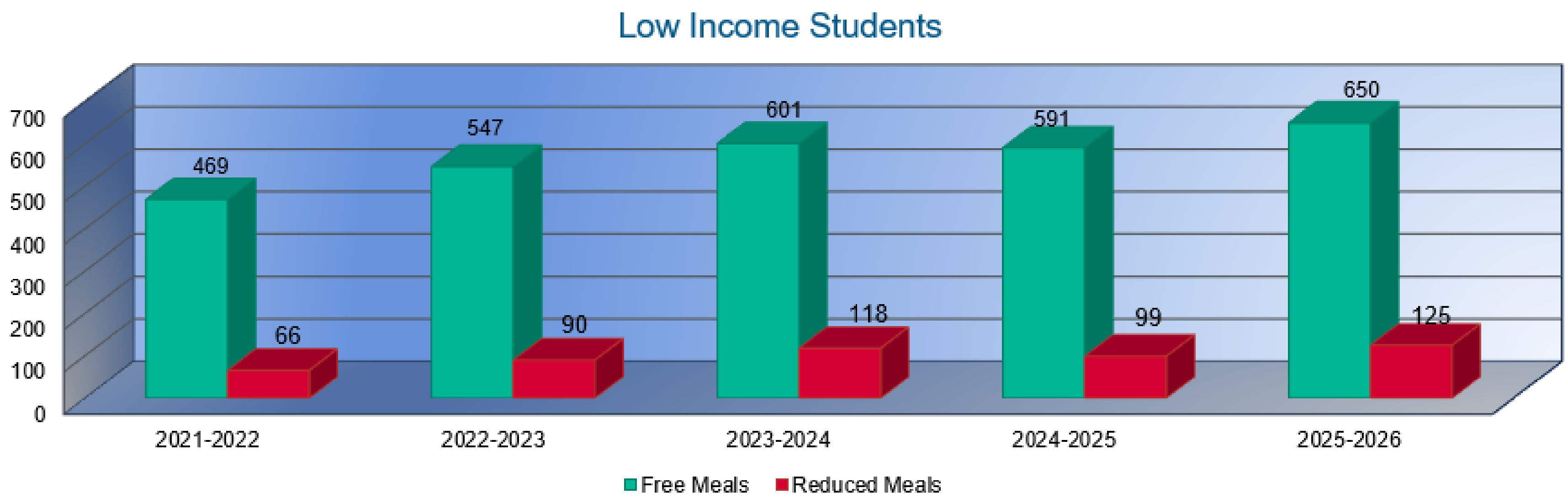
FTE
650 students x .484 weighting = 314.6 + 2 high density = 316.6 x $5,615 = $1,777,709

• Due to the mandatory General Fund and LOB transfers, the revenue for the fund of $2,441,722 exceeds the FTE funding of $1,777,709 by $664,013.
• 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	2025-26
Students eligible for free lunches	589	618	618	563	587	600	600	500	500	600	650	610	650
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	1,834
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%	35.4%
Audited free lunch students	642	618	548	555	623	571	504	434	469	547	601	591	TBD

• FY 26 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 25 Actual	FY 25 Budget	FY 26 Proposed Budget	$ Difference	% Difference
3,314,642	4,506,438	4,690,326	183,888	4.08%

• 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 2024-25 was $30,815 and is estimated to be $29,600 for 2025-26.

• The special education FTE results in a $3,029,333 transfer from General Fund to Special Education and a LOB transfer of $1,010,993.

• 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 and paid in February. USD 368's estimated amount is $250,000 (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 ($1,559,277), special education contracted transportation ($475,000, mileage/fuel transportation expenses ($16,500) pass through of USD 368 special education entitlement aid to the Coop and Greenbush Special Education flow through state aid ($2,136,549), Salaries for special education teacher substitutes ($2,000), and Misc. ($501,000) for a total budget of $4,690,326.

• FY 26 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

SB 125 – Budget Bill

Fiscal Year (FY) 2026:

- BASE: $5,615
- LOB Base: $5,692

Additions:

- $10.0 million for special education state aid ($7.5 million net increase, $2.5 million in ARPA funds for FY 2025 do not continue)
- $184,500 SGF for KSDE to employ two staff members to support the at-risk accountability plan in 2024 SB 387

Special Reserve Fund – Health Insurance

047 – Special Reserve Fund (Health Insurance)

FY 25 Actual	FY 25 Budget	FY 26 Proposed Budget	$ Difference	% Difference
2,528,099	0	0	0	0.00%

- 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 returned 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	2024-25 Actual
Beginning Balance	$1,000,826	$1,380,426	$1,231,717	$736,961	$565,353	$676,419	$620,711	$400,040	$570,146	$1,067,698
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	$2,955,296
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	$2,528,099
Ending Balance	$1,380,426	$1,231,717	$736,961	$565,353	$676,419	$620,711	$400,040	$570,146	$1,067,698	$1,494,895
Stop Loss (per person)	$85,000	$85,000	$95,000	$110,000	$110,000	$110,000	$110,000	Fully Insured	Fully Insured	$120,000

- During 2024-25, revenue exceeded expenses, resulting in a reserve balance increase of $427,197.
- Actual expenses only are reported for this fund, therefore, there are no budgeted amounts shown.
- For 2025-26, district contributions will increase by $50 to $700/month. Employee contributions vary if the Centivo/Centrus narrow network plans are selected or the wider network Cigna plans are chosen.
- Projections are for the health insurance fund balance to continue to increase to provide a cushion for future rate increases until sufficient reserves are achieved.
- 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 25 Actual	FY 25 Budget	FY 26 Proposed Budget	$ Difference	% Difference
2,193,437	2,193,437	4,429,862	2,236,425	101.96%

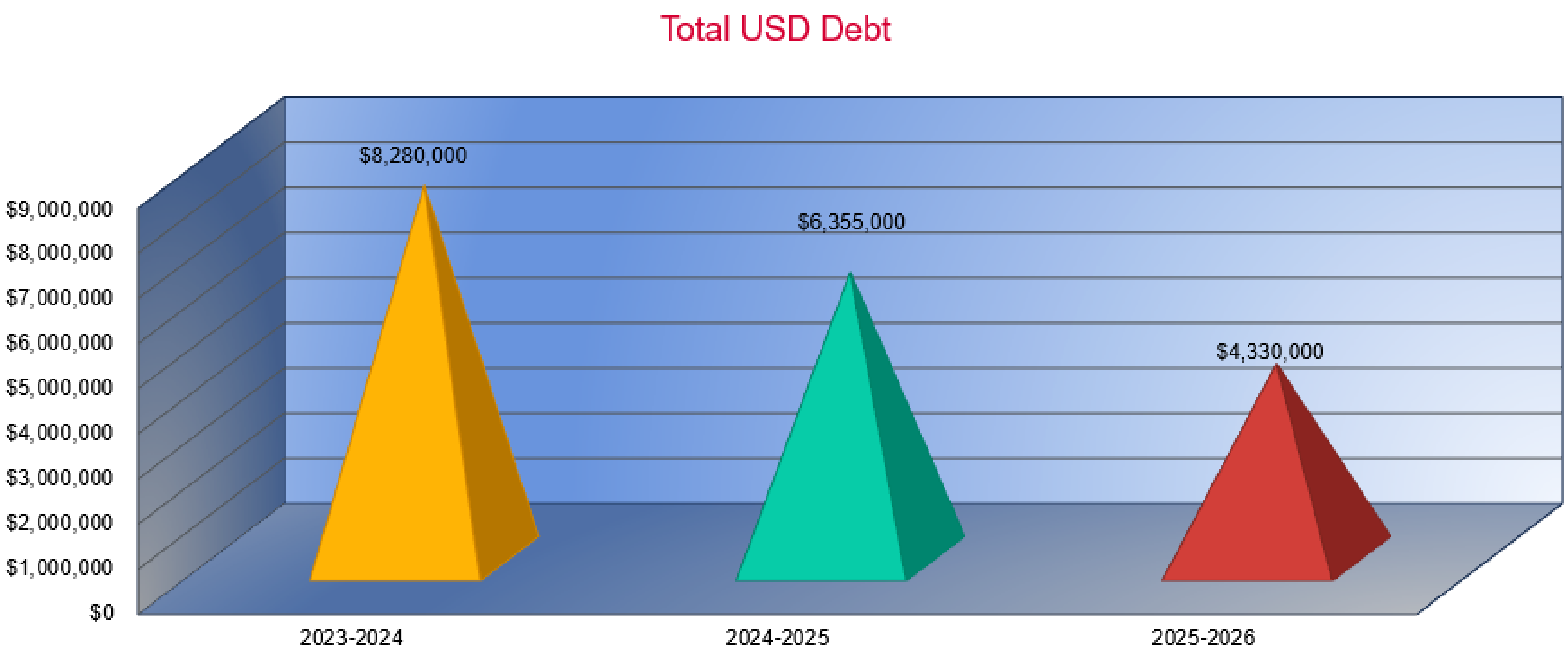
- USD 368 bonds will be paid in full with the September 1st payment (early payoff).
- Revenue in this fund is generated by a mill levy and is available for payment of bond principal and interest.
- The proposed levy for this fund is 0.00 mills, a reduction of 5.695 mills.

- The budgeted amount is necessary to meet the bond repayment schedule for the next 18 months.

BOND SUMMARY:	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	2025-26 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	$4,429,862
State aid factor (%)	27%	31%	32%	32%	30%	24%	16%	13%	9%	0%	0%
State aid ($)	$796,701	$849,311	$566,090	$705,419	$658,954	$527,055	$351,542	$284,721	$194,887	$0	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	$4,330,000
Mill Levy	9.034	13.78	10.447	11.924	10.886	10.789	10.004	10.004	9.818	5.69	0.000

- 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 2025-26 budget will be the final year for the bond & interest mill levy as the bonds will be paid in full in September 2025 (2025-26 budget year).

Outstanding Bond Debt



Bond Maturity – 2025 (scheduled 2028):

- Outstanding Balances (as of 6/30/25):
  - Series 2014 - $165,000 (final payment 9/1/28)
  - Series 2016 - $2,410,000 (final payment 9/1/26)
  - Series 2017 - $1,755,000 (final payment 9/1/26)
  - **TOTAL: $4,330,000**

- Bonds will pay off in the 2025-26 fiscal year (Sept 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 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) – Budget Outlook

- 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

Cost of Living Authority (COLA) – November 4, 2025 election

NOTICE OF SPECIAL QUESTION ELECTION
UNIFIED SCHOOL DISTRICT NO. 368,
MIAMI COUNTY, KANSAS (PAOLA)

The Board of Education of Unified School District No. 368, Miami County, Kansas (Paola) (the "District"), has heretofore, pursuant to resolution duly adopted, declared it advisable to levy a tax on the taxable tangible property within the District for the purpose of financing the costs incurred by the State of Kansas that are attributable directly to assignment of the cost-of-living weighting to the enrollment of the District pursuant to K.S.A. 72-5159. Notice is hereby given to the qualified electors of the District that a special question election has been called and will be held on November 4, 2025, for the purpose of submitting to the qualified electors of the District the following proposition:

Shall the following be adopted?

Shall Unified School District No. 368, Miami County, Kansas (Paola) (the "District") be authorized to levy an ad valorem tax in an amount not to exceed the amount necessary to finance the costs attributable directly to the assignment of cost-of-living weighting to the enrollment of the District, pursuant to the provisions of K.S.A. 72-5159?

To vote in favor of any question submitted on this ballot, press the word "Yes" on the voting machine or completely darken the oval to the left of the word "Yes" on the paper ballot. To vote against it, press the word "No" on the voting machine or completely darken the oval to the left of the word "No" on the paper ballot.

◯ YES

◯ NO

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

AI Mode All News Images Short videos Shopping Forums More

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

Coop Special Education

078 – Coop Special Education

FY 25 Actual	FY 25 Budget	FY 26 Proposed Budget	$ Difference	% Difference
18,277,137	21,343,912	21,524,912	181,000	0.85%

- 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	2025-26
Interest	$25,000	$30,000	$30,000	$30,000	$30,000	$100,000	$100,000	$150,000
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	$12,960,325
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	$3,229,090
Federal aid/Medicaid	$2,288,528	$2,296,863	$2,334,516	$2,361,984	$2,418,203	$2,687,523	$3,493,992	$2,660,977
Greenbush state aid flow through & Miscellaneous	$857,086	$974,208	$1,054,327	$879,535	$959,670	$1,096.56	$1,115,000	$1,524,520
TOTAL REVENUE:	**$16,181,366**	**$17,391,890**	**$18,149,345**	**$18,435,093**	**$18,719,625**	**$19,168,840**	**$20,343,912**	**$20,524,912**

- 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 26 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 25 Actual	FY 25 Budget	FY 26 Proposed Budget	$ Difference	% Difference
56,608,730	66,308,279	71,459,830	5,151,551	7.77%

• As noted, the FY 26 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.

•To illustrate this, the 2024-25 proposed budget was $66,308,279 and the actual expenditures were $56,608,730, a difference of $9,699,549 less than the published budget amount. FY 26 actual expenditures will most likely be less than the published budget of $71,459,830 as the fund balances are not expected to be completely expended.

•As the Notice of Hearing states, the expenditures establish the maximum limits of the 2025-26 Budget.

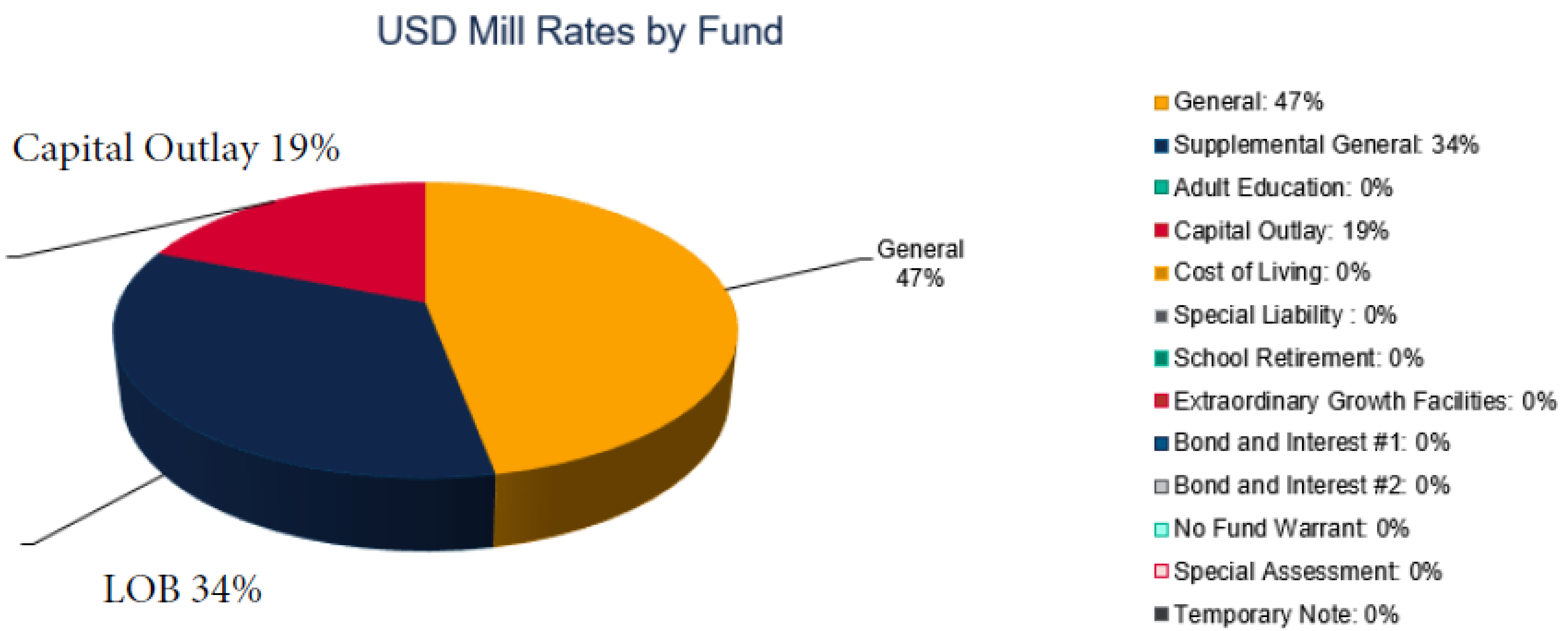
•Estimated FY 26 net expenditures are $63,747,348 after budgeted transfers of $7,712,482.

Mill Levy Comparison

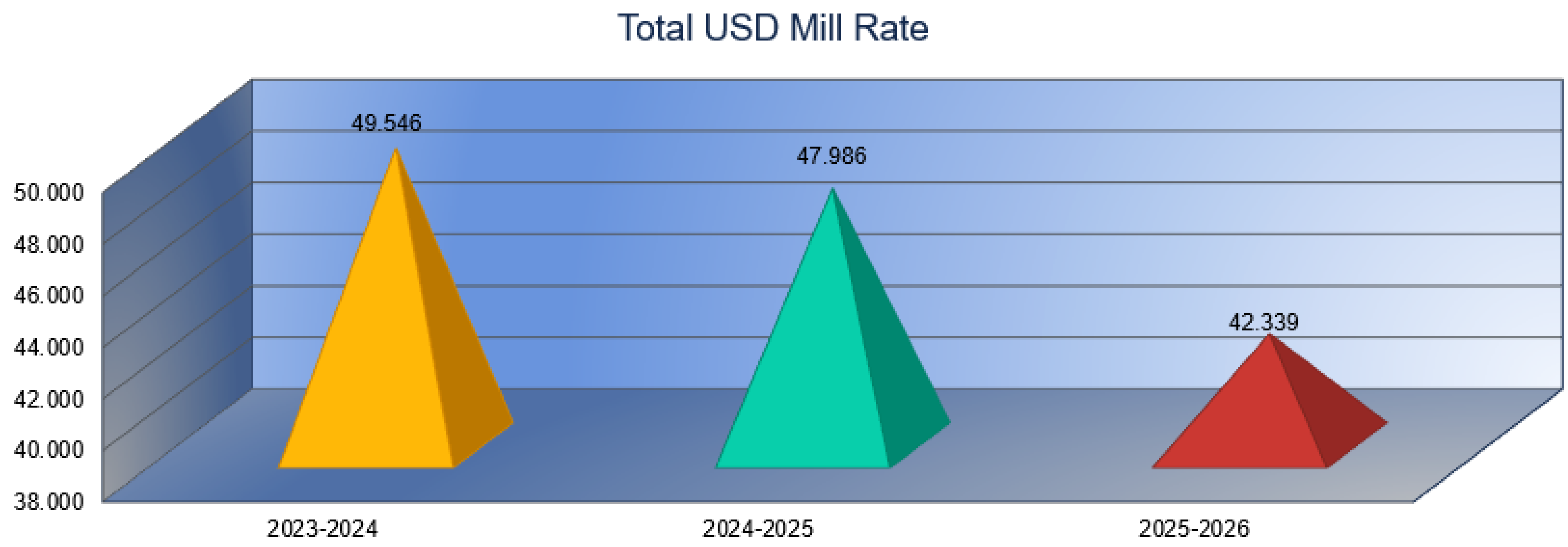
	2025-26 (projected)	Estimated Tax to be Levied:	Change: from published Code 01	Loss of State Aid: from published budget
General Fund	20.000	$4,542,520	$251,595	N/A
Supplemental General (LOB)	14.339	$3,826,336	$203,341	**($254,569)**
Capital Outlay	8.000	$2,134,775	$104,806	
Bond and Interest	0.000	$0	**($1,443,848)**	
Special Assessment	0.000	$0	$0	N/A
Total Mill Levy	42.339	---------	---------	---------
Change from prior year	-5.647 decrease	---------	---------	**($254,569)**
Total Taxes Levied *(budgeted)*	**$10,503,631**	**$10,503,631**	($884,106)	

The 2025-26 Budget is revenue neutral and is estimated to lower taxes collected by **-$884,106** when compared to last year's Code 01 budget certificate. Local taxes could have decreased further had it not been for the $254,569 loss of state aid which shifts the tax burden from state to local based on our district's relative wealth to other districts.

Mill Rate – By Fund



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 (actual)	2025-26 (projected)
General Fund	20.000	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	14.291	14.339
Capital Outlay	7.992	7.996	8.000	7.980	8.000	8.000	7.999	6.880	8.000	8.000
Bond and Interest	13.780	10.442	11.931	10.858	10.789	10.004	10.003	9.818	5.695	0.000
Special Assessment	0.000	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	47.986	42.339
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	1.56 decrease	5.647 decrease
Total Taxes Levied (proj.)	**$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**	**$10,503,631**

- 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 2025-2026 budget will be held on August 11th 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

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

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)**

Per Pupil Expenditures: 24-25 not available

KANSAS STATE DEPARTMENT OF EDUCATION

KSDE Data Central - Kansas Education Reports

Data Central Home Subject Index

Financial Accountability

The Financial Accountability Report includes actual data for the immediately preceding two school years, and budgeted data for the current school year. Per, K.S.A. 72-5171, each report contains the following information for the unified school district (with or without charts): Full Time Equivalency (FTE) Enrollment; Sources of Revenue for General and Supplemental General Fund, Capital Outlay Fund, Bond & Interest Fund, and All Other Funds and Total of All Funds; State Foundation Aid by Weightings; Total Expenditures for Selected Funds; Supplemental General Fund Transfers; Article 6, Section 6 Constitutional Challenge Expenditures; General Obligation Bonded Indebtedness; Student Demographic Headcount.

The Form 150 is a budget form used to compute the estimated Legal Maximum General Fund Budget for the unified school district.

Per K.S.A. 72-1167, the Budget Summary includes the following charts using budgeted data for the current school year and actual data for the immediately preceding two school years: Total Expenditures by Function, General & Supplemental General Fund Expenditures by Function, Instruction Expenditures, FTE Enrollment for Budget Authority, Mill Rates by Fund, Average Salary, Total USD Mill Rate and Amount per Pupil by Function (All Funds). Expenditures by Function include: Instruction, Student Support Services, Instructional Support Services; Administration & Support, Operations & Maintenance, Transportation, Food Services, Capital Improvements, Debt Services and Other Costs.

All files are in PDF format.

Report Summary

School Year:

2024-2025

NOTE: The Expenditures Per Pupil Report is not available for this school year.

Expenditures Per Pupil Report (PDF)

Expenditures Per Pupil Report (Excel)

Per Pupil Expenditures (repeat)

- 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 (repeat)

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

2023-24 BUDGETED EXPENSES:

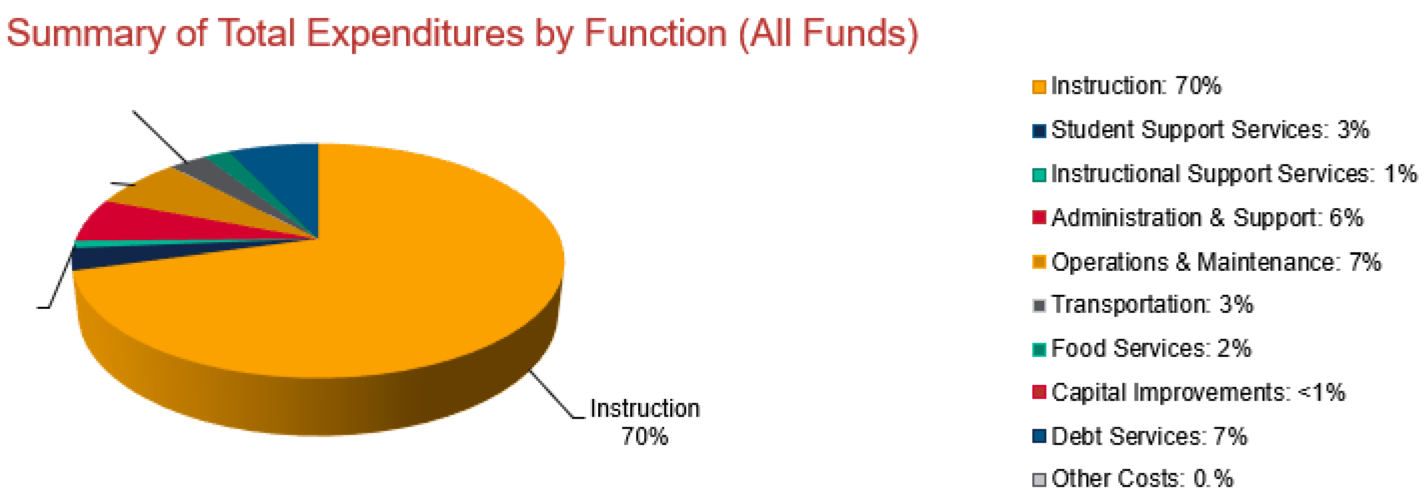
- Total Expenditures: $57,415,858
- Less*:
  - Lakemary (Neglected) $65,586
  - Adult Education $281,885
  - Parents As Teachers $428,460
  - Special Education Coop $20,168,840
  - Carl Perkins $10,000
  - TOTAL: $20,954,771

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

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

Expenditure by Function



Budget At A Glance - Revenues

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	19,068,045	19,256,331	21,952,266
Federal Revenues	9,409,730	3,492,062	3,500,892
Local Revenues[1]	26,171,179	27,521,739	26,055,194
Total Revenues	54,648,954	50,270,132	51,508,352
Revenues Per Pupil	30,450	28,440	27,743
	ACTUAL	ACTUAL	BUDGET

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

Notice of Hearing – 2025-26 Budget

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 368 will meet on the 11th day of August 2025 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 913-294-8000 and www.usd368.org on the district website and will be available at this hearing.

The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	13,784,139	20.000	14,533,539	20.000	16,702,677	4,542,520	20.000
Supplemental General (LOB)	08	4,545,754	12.848	4,799,200	14.291	5,470,740	3,826,336	14.339
SPECIAL REVENUE								
Federal Funds	07	5,136,611		385,987		347,663		
Adult Education	10	275,310	0.000	271,481	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	13,216		40,019		50,505		
At-Risk Education Fund	13	1,982,101		2,095,589		2,941,722		
Bilingual Education	14	18,012		29,249		39,429		
Virtual Education	15	80,000		90,500		642,624		
Capital Outlay	16	1,075,882	6.880	1,906,014	8.000	6,555,943	2,134,775	8.000
Driver Training	18	29,632		7,026		121,655		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,050,551		1,077,535		1,387,132		
Professional Development	26	29,322		165,308		134,743		
Parent Education Program	28	357,373		430,531		673,793		
Summer School	29	0		0		0		
Special Education	30	3,057,080		3,314,642		4,690,326		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	768,623		808,127		1,401,100		
Gifts and Grants	35	53,391		102,356		381,163		
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	2,340,190		2,528,099				
KPERS Special Retirement Contribution	51	3,337,979		3,201,140		3,937,403		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	121,618		90,714				
Activity Fund	56	216,909		261,100				
DEBT SERVICE								
Bond and Interest #1	62	2,165,413	9.818	2,193,437	5.695	4,429,862	0	0.000
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
COOPERATIVES1								
Special Education	78	17,291,275		18,277,137		21,524,912		
TOTAL USD EXPENDITURES	100	57,730,381	49.546	56,608,730	47.986	71,459,830	10,503,631	42.339
Less: Transfers	105	8,842,469		9,054,643		7,712,482		
NET USD EXPENDITURES	110	48,887,912		47,554,087		63,747,348		
TOTAL USD TAXES LEVIED	115	11,618,432		11,948,504		10,503,631		

Notice of Hearing – cont.

	Code 99 Line	2023-2024 Actual: Actual Expenditures (1)	2023-2024 Actual: Actual Tax Rate* (2)	2024-2025 Actual: Actual Expenditures (3)	2024-2025 Actual: Actual Tax Rate* (4)	2025-2026 Proposed Budget: Budgeted Expenditures (5)	2025-2026 Proposed Budget: Amount of 2025 Tax to be Levied (6)	2025-2026 Proposed Budget: 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	259,696	1.000	260,173	0.956	314,500	240,046	0.900
Rec Comm Emp Benefits & Spec Liab	86	56,192	0.240	58,108	0.229	66,400	61,418	0.230
TOTAL OTHER	120	315,888	1.240	318,281	1.185	380,900	301,464	1.130
TOTAL TAXES LEVIED	125	$11,920,324		$12,267,961		$10,805,095		
Assessed Valuation - General Fund	128	$220,445,134		$214,889,431		$227,126,006		
Assessed Valuation - All Other Funds	130	$242,478,350		$254,109,919		$266,846,923		
Assessed Valuation - Capital Outlay	129	$242,347,547		$253,457,526		$266,846,923		
Outstanding Indebtedness, July 1		2023		2024		2025		
General Obligation Bonds	135	8,280,000		6,355,000		4,330,000		
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	8,280,000		6,355,000		4,330,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

Publish: Miami County Republic
Date: July 30, 2025
3703120

Taxpayer Notices – changes:

Senate Sub for HB 2125 – 20 Mills, Tax Provisions

Revenue Neutral Rate Notice Forms:

- Changes for mailed notices of proposed tax increases above the revenue neutral rate beginning in calendar year 2025. The form must:
  - Include a column indicating the mill levy utilized in the calculation of:
    - The tax of the preceding year
    - The tax for the current year based on the revenue neutral rate
    - The amount of tax proposed for the current year
  - Eliminate a column specifying the amount the proposed tax exceeds the revenue neutral rate
  - Include information for the aggregate amount of tax levied by each taxing subdivision for the current and prior year and the difference between those amounts in dollars and percents
  - Refer to amounts of tax to be levied by a taxing subdivision in the current year as “Proposed Tax” rather than “Maximum Tax”

Taxpayer Notice – Miami County

PROPERTY INFORMATION

Property Owner:

Situs Location:

Property Description	
Parcel #:	Quick Ref ID:
Legal:	
Tax Unit: 3 PAOLA CITY	

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

PROPOSED PROPERTY TAX INCREASE DETAILS

Taxing Subdivision	2024 Tax		2025 Tax at Revenue Neutral Rate		2025 Proposed Tax		2025 Proposed Tax Exceeding 2024 Tax		Amount of Revenue From Property Tax Levy		Difference or Change in Revenue	
	Mill Levy	Amount	Revenue Neutral Rate (in mills)	Estimated Amount	Proposed Mill Levy	Estimated Amount	Amount	Percent	2024 Total Amount	2025 Total Proposed	Amount	Percent
State	1.500000	$00.00	1.500000	$00.00	1.500000	$00.00	$0.00	7.630	$1,060,844.61	$1,123,595.06	$62,750.45	5.920
County	34.767000	$0,000.00	32.824000	$0,000.00	36.755000	$0,000.00	$000.00	13.780	$24,588,256.44	$27,531,824.30	$2,943,567.86	11.970
PAOLA	42.353000	$0,000.00	40.621000	$0,000.00	42.242000	$0,000.00	$000.00	7.350	$3,649,952.52	$3,795,459.74	$145,507.22	3.990
EXT DIST GENERAL	0.863000	$00.00	0.815000	$00.00	0.814000	$00.00	$0.00	1.510	$917,865.56	$925,858.03	$7,992.47	0.870
USD 368 RECREATION	1.185000	$00.00	1.128400	$00.00	1.130000	$00.00	$0.00	2.640	$301,121.18	$301,530.80	$408.62	0.140
USD 368	19.986000	$0,000.00	19.036300	$0,000.00	15.019000	$000.00	-$000.00	-19.120	$5,078,653.44	$4,006,810.50	-$1,071,842.94	-21.110
USD 368 - CAPITAL OUTLAY	8.000000	$000.00	7.619800	$000.00	8.000000	$000.00	$00.00	7.630	$2,032,884.50	$2,134,262.20	$101,377.70	4.990
USD 368 - GENERAL	20.000000	$0,000.00	18.922500	$0,000.00	20.000000	$0,000.00	$00.00	8.900	$4,297,799.95	$4,542,410.04	$244,610.09	5.690
TOTALS	128.654000	$0,000.00	122.467100	$0,000.00	125.460000	$0,000.00	$ 000.00	5.07	$ 41,927,378.20	$ 44,361,750.67	$ 2,434,372.47	[illegible]

Taxpayer Notice – Miami County

NOTICE OF PROPOSED PROPERTY TAX INCREASE AND PUBLIC HEARINGS

2025 MIAMI COUNTY Revenue Neutral Rate Notice

This is NOT a bill. Do not remit payment.

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.

PUBLIC HEARING INFORMATION

Taxing Subdivision	Date, Time and Location of Public Hearing
State	No Hearing Required per KSA 79-2988
County	August 27, 2025 at 1:00 pm at 201 S Pearl St., Paola, KS
PAOLA	September 09, 2025 at 6:00 pm at Paola Justice Center, 805 N. Pearl St., Paola, KS
EXT DIST GENERAL	No Hearing Required per KSA 79-2988
USD 368 RECREATION	No Hearing Required per KSA 79-2988
USD 368	No Hearing Required per KSA 79-2988
USD 368 - CAPITAL OUTLAY	No Hearing Required per KSA 79-2988
USD 368 - GENERAL	No Hearing Required per KSA 79-2988

PROPERTY INFORMATION AND PROPOSED PROPERTY TAX INCREASE DETAILS ON BACK SIDE

Taxpayer Notice – Miami County

PROPERTY INFORMATION

Property Owner:

Situs Location:

Property Description	
Parcel #:	**Quick Ref ID:**
Legal:	
Tax Unit: 3 PAOLA CITY	

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

PROPOSED PROPERTY TAX INCREASE DETAILS

Taxing Subdivision	2024 Tax		2025 Tax at Revenue Neutral Rate		2025 Proposed Tax		2025 Proposed Tax Exceeding 2024 Tax		Amount of Revenue From Property Tax Levy		Difference or Change in Revenue	
	Mill Levy	Amount	Revenue Neutral Rate (In mills)	Estimated Amount	Proposed Mill Levy	Estimated Amount	Amount	Percent	2024 Total Amount	2025 Total Proposed	Amount	Percent
State	1.500000	$00.00	1.500000	$00.00	1.500000	$00.00	$0.00	7.630	$1,060,844.61	$1,123,595.06	$62,750.45	5.920
County	34.767000	$0,000.00	32.824000	$0,000.00	36.755000	$0,000.00	$000.00	13.780	$24,588,256.44	$27,531,824.30	$2,943,567.86	11.970
PAOLA	42.353000	$0,000.00	40.621000	$0,000.00	42.242000	$0,000.00	$000.00	7.350	$3,649,952.52	$3,795,459.74	$145,507.22	3.990
EXT DIST GENERAL	0.863000	$00.00	0.815000	$00.00	0.814000	$00.00	$0.00	1.510	$917,865.56	$925,858.03	$7,992.47	0.870
USD 368 RECREATION	1.185000	$00.00	1.128400	$00.00	1.130000	$00.00	$0.00	2.640	$301,121.18	$301,530.80	$409.62	0.140
USD 368	19.986000	$0,000.00	19.036300	$0,000.00	15.019000	$000.00	-$000.00	-19.120	$5,078,653.44	$4,006,810.50	-$1,071,842.94	-21.110
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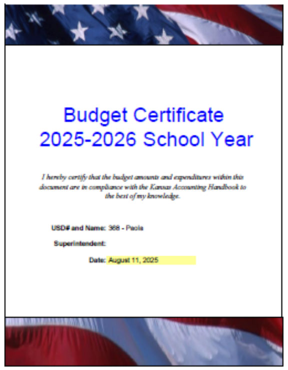
USD 368 - GENERAL	20.000000	$0,000.00	18.922500	$0,000.00	20.000000	$0,000.00	$00.00	8.900	$4,297,799.95	$4,542,410.04	$244,610.09	5.690
TOTALS	128.654000	$0,000.00	122.467100	$0,000.00	125.460000	$0,000.00	$ 000.00	5.07	$ 41,927,378.20	$ 44,361,750.67	$ 2,434,372.47	5.81

Action: Approve 2025-2026 Budget

- Approve 2025-2026 Budget with consideration of Building Needs and State Assessment results:
  - Code 01
  - Code 99
  - Budget Certification



Budget Certificate
2025-2026 School Year

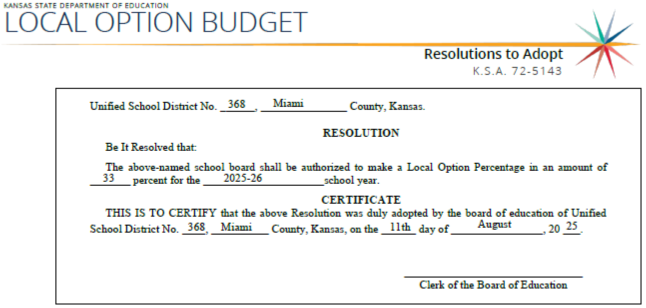
I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 368 - Paola

Superintendent:

Date: August 11, 2025

- 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 2025-26 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 11th day of August, 20 25.

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.