



Paola USD #368

2022-23 Budget Presentation

**Jimmy Hay, Director of Finance & Business**

# 2022-23 Budget Documents

- Table of Contents - list of all codes/funds
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# Building Needs Assessment

## 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

## Section 1: STUDENT NEEDS

a. How many students are attending classes in this attendance center?

b. How many students attending this building meet the definition of at-risk?  
**SEE DEFINITION**

c. What is the pupil-teacher ratio?

d. What is the pupil-teacher ratio necessary to meet the needs of students and the goals of the attendance center?

e. How many students have an IEP, are severely handicapped, are English Language Learners, etc.?

f. What are your targets/goals regarding percentage of students at level 3 or 4 on the state assessment?

g. Do you have disparities in student achievement among ethnic groups?

h. Do you have disparities in student achievement among ethnic groups?

## Section 2: STAFF NEEDS

a. Are all your licensed teachers highly qualified and properly assigned?

b. How many teachers are needed to meet the goals of the attendance center?

c. What staff development is necessary for teachers to support student achievement and meet the goals of the attendance center.

d. How many qualified teachers are needed to meet the needs of students from an AYP viewpoint?

e. How much planning time do teachers currently have and how much is needed to meet their teaching schedule?

f. How many paraprofessional (support Staff) are currently employed and how many are needed at this attendance center?

g. Do teachers and students have sufficient access to a variety of technology?

h. Is staff properly trained to incorporate technology into the classroom?

i. Are there adequate licensed support personnel such as counselors, librarians, nurses, etc.?

j. Are principals & other key staff trained to provide instructional leadership to teachers?



# Building Needs Assessment

## Section 3: CURRICULUM NEEDS

- a. Is the curriculum aligned with state standards?
- b. What extended learning opportunities are provided (after school programs, summer school programs, etc.)?
- c. Are there appropriate and adequate instructional materials?
- d. What technology is needed to support the curriculum?
- e. Is the current technology appropriate?

## Section 4: FACILITY NEEDS

- a. Is there adequate space for student learning?
- b. Are there necessary repairs and/or adjustments to the existing space that need to be made?

## Section 5: PARENTAL NEEDS

- a. What parental involvement opportunities so you currently offer?
- b. How exactly do you want your parents to be involved in the school such as greater attendance, greater committee involvement, etc.?
- c. Are parent training programs (teaching parents how to give student help with homework, teaching parents how to use technology that student will be required to use, etc.) necessary?
- d. What type of communication exists with parents and community? Is it adequate?

## Section 6: HIGH SCHOOL NEEDS

- a. What is our postsecondary effectiveness rate?
- b. What is the average ACT score for our students?

## Section 7: OTHER

- a. How many licensed personnel were involved in helping to determine the needs of this attendance center (teachers, principal, counselors, support staff, etc.)?
- b. Are Title II-A and Title V funds used to address the identified needs?





# Building Needs Assessment - 07.11.22 BOE meeting

PHS BUILDING NEEDS ASSESSMENT (Academic)	
<b>Section 1: STUDENT NEEDS</b>	
a. How many students are attending classes in this attendance center?	570
b. How many students attending this building meet the definition of at-risk?	167
<b>SEE DEFINITION</b>	
c. What is the pupil-teacher ratio?	13.9:1
d. What is the pupil-teacher ratio necessary to meet the needs of students and the goals of the attendance center?	13.25:1
e. How many students have an IEP, are severely handicapped, are English Language Learners, etc.?	59
f. What are your targets/goals regarding percentage of students at level 3 or 4 on the state assessment?	50%
g. Do you have disparities in student achievement among ethnic groups?	Yes
h. Do you have disparities in student achievement among ethnic groups?	Yes
<b>Section 2: STAFF NEEDS</b>	
a. Are all your licensed teachers highly qualified and properly assigned?	No
b. How many teachers are needed to meet the goals of the attendance center?	42
c. What staff development is necessary for teachers to support student achievement and meet the goals of the attendance center?	MAP Vocabulary, MTSS
d. How many qualified teachers are needed to meet the needs of students from an AYP viewpoint?	42
e. How much planning time do teachers currently have and how much is needed to meet their teaching schedule?	425 Weekly, 425
f. How many paraprofessional (support staff) are currently employed and how many are needed at this attendance center?	3 employees/4 needed
g. Do teachers and students have sufficient access to a variety of technology?	Yes
h. Is staff properly trained to incorporate technology into the classroom?	Yes
i. Are there adequate licensed support personnel such as counselors, librarians, nurses, etc.?	Yes
j. Are principals & other key staff trained to provide instructional leadership to teachers?	Yes
<b>Section 3: CURRICULUM NEEDS</b>	
a. Is the curriculum aligned with state standards?	Yes
b. What extended learning opportunities are provided (after school programs, summer school programs, etc.)?	Success, Summer School
c. Are there appropriate and adequate instructional materials?	Yes
d. What technology is needed to support the curriculum?	Chrome Books
e. Is the current technology appropriate?	Yes
<b>Section 4: FACILITY NEEDS</b>	
a. Is there adequate space for student learning?	Yes
b. Are there necessary repairs and/or adjustments to the existing space that need to be made?	More collaborative Space
<b>Section 5: PARENTAL NEEDS</b>	
a. What parental involvement opportunities do you currently offer?	Site Council, CTE Advisory Groups, Trip Chapters, Family Ice Night
b. How exactly do you want your parents to be involved in the school such as greater attendance, greater committee involvement, etc.?	Improved attendance at Meetings/Parent-Teacher Conferences
c. Are parent training programs (teaching parents how to give student help with homework, teaching parents how to use technology that student will be required to use, etc.) necessary?	Yes
d. What type of communication exists with parents and community? Is it adequate?	Newsletter, Website, IC Messenger, IEP Meetings, Yes

<b>Section 6: HIGH SCHOOL NEEDS</b>	
a. What is our postsecondary effectiveness rate?	59.3
b. What is the average ACT score for our students?	19.8
<b>Section 7: OTHER</b>	
a. How many licensed personnel were involved in helping to determine the needs of this attendance center (teachers, principal, counselors, support staff, etc.)?	5
b. Are Title II-A and Title V funds used to address the identified needs?	YES

PMS BUILDING NEEDS ASSESSMENT (Academic)	
<b>Section 1: STUDENT NEEDS</b>	
a. How many students are attending classes in this attendance center?	413
b. How many students attending this building meet the definition of at-risk?	114
<b>SEE DEFINITION</b>	
c. What is the pupil-teacher ratio?	13:1
d. What is the pupil-teacher ratio necessary to meet the needs of students and the goals of the attendance center?	13:1
e. How many students have an IEP, are severely handicapped, are English Language Learners, etc.?	71
f. What are your targets/goals regarding percentage of students at level 3 or 4 on the state assessment?	50%
g. Do you have disparities in student achievement among ethnic groups?	N/A
h. Do you have disparities in student achievement among ethnic groups?	N/A
<b>Section 2: STAFF NEEDS</b>	
a. Are all your licensed teachers highly qualified and properly assigned?	Yes
b. How many teachers are needed to meet the goals of the attendance center?	33
c. What staff development is necessary for teachers to support student achievement and meet the goals of the attendance center?	MTSS, Dyslexia
d. How many qualified teachers are needed to meet the needs of students from an AYP viewpoint?	33
e. How much planning time do teachers currently have and how much is needed to meet their teaching schedule?	94 minutes/Day
f. How many paraprofessional (support staff) are currently employed and how many are needed at this attendance center?	7/10 Needed
g. Do teachers and students have sufficient access to a variety of technology?	Yes
h. Is staff properly trained to incorporate technology into the classroom?	Yes
i. Are there adequate licensed support personnel such as counselors, librarians, nurses, etc.?	Yes
j. Are principals & other key staff trained to provide instructional leadership to teachers?	Yes
<b>Section 3: CURRICULUM NEEDS</b>	
a. Is the curriculum aligned with state standards?	Yes
b. What extended learning opportunities are provided (after school programs, summer school programs, etc.)?	Math Tutoring/Art Club/Chess Club/CAKAW/STUCCO
c. Are there appropriate and adequate instructional materials?	Yes
d. What technology is needed to support the curriculum?	Better Integrated/Interactive Boards/Technology for teachers and classroom
e. Is the current technology appropriate?	Yes
<b>Section 4: FACILITY NEEDS</b>	
a. Is there adequate space for student learning?	Yes
b. Are there necessary repairs and/or adjustments to the existing space that need to be made?	Yes-Updated Building Facilities
<b>Section 5: PARENTAL NEEDS</b>	
a. What parental involvement opportunities do you currently offer?	Site Council/Teammates
b. How exactly do you want your parents to be involved in the school such as greater attendance, greater committee involvement, etc.?	Teammates/Greater attendance at conferences/Attendance at scheduled meetings
c. Are parent training programs (teaching parents how to give student help with homework, teaching parents how to use technology that student will be required to use, etc.) necessary?	Yes

<b>Section 6: HIGH SCHOOL NEEDS</b>	
a. What is our postsecondary effectiveness rate?	N/A
b. What is the average ACT score for our students?	N/A
<b>Section 7: OTHER</b>	
a. How many licensed personnel were involved in helping to determine the needs of this attendance center (teachers, principal, counselors, support staff, etc.)?	2
b. Are Title II-A and Title V funds used to address the identified needs?	YES

SES BUILDING NEEDS ASSESSMENT (Academic)	
<b>Section 1: STUDENT NEEDS</b>	
a. How many students are attending classes in this attendance center?	378
b. How many students attending this building meet the definition of at-risk?	209
<b>SEE DEFINITION</b>	
c. What is the pupil-teacher ratio?	21:1 (13.0 total student/total teaching staff ratio)
d. What is the pupil-teacher ratio necessary to meet the needs of students and the goals of the attendance center?	Current Needs are Met
e. How many students have an IEP, are severely handicapped, are English Language Learners, etc.?	89
f. What are your targets/goals regarding percentage of students at level 3 or 4 on the state assessment?	50%
g. Do you have disparities in student achievement among ethnic groups?	n/a
h. Do you have disparities in student achievement among ethnic groups?	n/a
<b>Section 2: STAFF NEEDS</b>	
a. Are all your licensed teachers highly qualified and properly assigned?	Yes
b. How many teachers are needed to meet the goals of the attendance center?	18
c. What staff development is necessary for teachers to support student achievement and meet the goals of the attendance center?	Science of Reading and Ready Math
d. How many qualified teachers are needed to meet the needs of students from an AYP viewpoint?	18
e. How much planning time do teachers currently have and how much is needed to meet their teaching schedule?	390 Minutes per week
f. How many paraprofessional (support staff) are currently employed and how many are needed at this attendance center?	7 Employed/Needed
g. Do teachers and students have sufficient access to a variety of technology?	Yes
h. Is staff properly trained to incorporate technology into the classroom?	Yes
i. Are there adequate licensed support personnel such as counselors, librarians, nurses, etc.?	Yes
j. Are principals & other key staff trained to provide instructional leadership to teachers?	Yes
<b>Section 3: CURRICULUM NEEDS</b>	
a. Is the curriculum aligned with state standards?	Yes
b. What extended learning opportunities are provided (after school programs, summer school programs, etc.)?	JumpStart, Summer Tutoring, Summer Enrichment.
c. Are there appropriate and adequate instructional materials?	Yes
d. What technology is needed to support the curriculum?	Student Chromebooks
e. Is the current technology appropriate?	Yes
<b>Section 4: FACILITY NEEDS</b>	
a. Is there adequate space for student learning?	Yes
b. Are there necessary repairs and/or adjustments to the existing space that need to be made?	No
<b>Section 5: PARENTAL NEEDS</b>	
a. What parental involvement opportunities do you currently offer?	SITE Council, AM Wash/DOCS, Mom & Me, Girls Gala, Book Fairs, PTO
b. How exactly do you want your parents to be involved in the school such as greater attendance, greater committee involvement, etc.?	working partnership between the school and home
c. Are parent training programs (teaching parents how to give student help with homework, teaching parents how to use technology that student will be required to use, etc.) necessary?	Yes
d. What type of communication exists with parents and community? Is it adequate?	Email, Textcast, Newsletters, and Facebook. Yes.

<b>Section 6: HIGH SCHOOL NEEDS</b>	
a. What is our postsecondary effectiveness rate?	n/a
b. What is the average ACT score for our students?	n/a
<b>Section 7: OTHER</b>	
a. How many licensed personnel were involved in helping to determine the needs of this attendance center (teachers, principal, counselors, support staff, etc.)?	6
b. Are Title II-A and Title V funds used to address the identified needs?	YES

CES BUILDING NEEDS ASSESSMENT (Academic)	
<b>Section 1: STUDENT NEEDS</b>	
a. How many students are attending classes in this attendance center?	360
b. How many students attending this building meet the definition of at-risk?	108
<b>SEE DEFINITION</b>	
c. What is the pupil-teacher ratio?	18:1 (13.3 total student/total teaching staff ratio)
d. What is the pupil-teacher ratio necessary to meet the needs of students and the goals of the attendance center?	Our current ratio meets the needs of our students
e. How many students have an IEP, are severely handicapped, are English Language Learners, etc.?	3 ELL, 88 IEPs (Speech, Academic and Speech)
f. What are your targets/goals regarding percentage of students at level 3 or 4 on the state assessment?	N/A
g. Do you have disparities in student achievement among ethnic groups?	N/A
h. Do you have disparities in student achievement among ethnic groups?	N/A
<b>Section 2: STAFF NEEDS</b>	
a. Are all your licensed teachers highly qualified and properly assigned?	Yes
b. How many teachers are needed to meet the goals of the attendance center?	27
c. What staff development is necessary for teachers to support student achievement and meet the goals of the attendance center?	Science of Reading, MTSS, Dyslexia, Fastbridge
d. How many qualified teachers are needed to meet the needs of students from an AYP viewpoint?	27
e. How much planning time do teachers currently have and how much is needed to meet their teaching schedule?	390 min per week
f. How many paraprofessional (support staff) are currently employed and how many are needed at this attendance center?	15 employed/15 needed
g. Do teachers and students have sufficient access to a variety of technology?	Yes
h. Is staff properly trained to incorporate technology into the classroom?	Yes
i. Are there adequate licensed support personnel such as counselors, librarians, nurses, etc.?	Yes
j. Are principals & other key staff trained to provide instructional leadership to teachers?	Yes
<b>Section 3: CURRICULUM NEEDS</b>	
a. Is the curriculum aligned with state standards?	Yes
b. What extended learning opportunities are provided (after school programs, summer school programs, etc.)?	Lego League, Jump Start, Tutoring, Discovery Days
c. Are there appropriate and adequate instructional materials?	Yes
d. What technology is needed to support the curriculum?	Continued access to online resources
e. Is the current technology appropriate?	Yes
<b>Section 4: FACILITY NEEDS</b>	
a. Is there adequate space for student learning?	Yes
b. Are there necessary repairs and/or adjustments to the existing space that need to be made?	No
<b>Section 5: PARENTAL NEEDS</b>	
a. What parental involvement opportunities do you currently offer?	WatchDogs, SITE Council, Discovery Days
b. How exactly do you want your parents to be involved in the school such as greater attendance, greater committee involvement, etc.?	Greater involvement activities such as book fair, WatchDogs, Discovery Days
c. Are parent training programs (teaching parents how to give student help with homework, teaching parents how to use technology that student will be required to use, etc.) necessary?	Parent Resource Programs for Behavior and Social Emotional Support
d. What type of communication exists with parents and community? Is it adequate?	Facebook, Website, Monthly Newsletter, Emails, yes

<b>Section 6: HIGH SCHOOL NEEDS</b>	
a. What is our postsecondary effectiveness rate?	N/A
b. What is the average ACT score for our students?	N/A
<b>Section 7: OTHER</b>	
a. How many licensed personnel were involved in helping to determine the needs of this attendance center (teachers, principal, counselors, support staff, etc.)?	N/A
b. Are Title II-A and Title V funds used to address the identified needs?	YES

# Building Needs Assessment – 07.11.22 BOE meeting



## Agenda Item Details

Meeting	Jul 11, 2022 - Regular Board Meeting
Category	Information Items
Subject	Building Needs Assessment/State Assessment Results
Access	Public
Type	

## Public Content

- [CES Building Needs Assessment 2021-2022.pdf \(63 KB\)](#)
- [SES Building Needs Assessment 2021-2022.pdf \(63 KB\)](#)
- [PMS Building Needs Assessment 2021-2022.pdf \(63 KB\)](#)
- [PHS Building Needs Assessment 2021-2022.pdf \(62 KB\)](#)
- [Annual Review of Kansas State Assessments BOE 2022 TT.pdf \(809 KB\)](#)





# 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 - 07.11.22 BOE meeting

## Performance Level 2

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Students who were performing at a Level 2 (Basic Ability – On Grade Level)

### English Language Arts

SES – 37%

PMS – 40%

PHS – 33 %

### Mathematics

SES – 42%

PMS – 45%

PHS – No Scores Available

### Science

SES – 34%

PMS – 32%

PHS – 27%

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# State Assessments Review - 07.11.22 BOE meeting

## Interventions To Address Barriers

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A number of programs and trainings will be used to address barriers to help those students achieve a proficiency level above a 2. The following is a list of, but not limited to, several programs/processes/assessments that are being used or will be used.

Science of Reading Training- Dyslexia Training – Fastbridge Assessments – Progress Monitoring - School Wide Title – Phonics Foundational Skills – Curriculum Reviews & Alignment– MTSS – Vocabulary – 7 Mindsets – Surveys – Individual Plans of Study – IXL – Courses to Target At-Risk – Curriculum Based Assessments - Targeted Interventions



# General Fund

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



# General Fund – Open Page

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



# Base State Aid Per Pupil - History

- Base State Aid per pupil (BSAPP) changes:

Budget Year	BSAPP	BSAPP Change (\$)	BSAPP Change (%)	General Fund
FY '09 (2008-09)	\$4,433 (reduced to \$4,400)	---	---	\$13,172,216 (Budgeted; reduced by \$394,616)
FY '10 (2009-10)	\$4,218 (reduced to \$4,012)	(\$215)	(4.85%)	\$11,982,494 (reduced by \$558,324)
FY '11 (2010-11)	\$3,937	(\$281)	(6.66%)	\$11,540,528
FY '12 (2011-12)	\$3,780	(\$157)	(3.99%)	\$11,444,328
FY '13 (2012-13)	\$3,838	+\$58	+1.53%	\$11,514,768
FY '14 (2013-14)	\$3,838	---	---	\$11,660,228
FY '15 (2014-15)	\$3,852	+\$14	+3.6%	\$11,710,080 (republished)
FY '16 (2015-16)	Block Grant	N/A	N/A	\$15,657,287 (net \$11,719,397)
FY '17 (2016-17)	Block Grant	N/A	N/A	\$14,334,082 (net \$11,795,169)
FY '18 (2017-18)	\$4,006	+\$154	3.99%	\$12,581,569
FY '19 (2018-19)	\$4,165	+\$159	3.97%	\$13,439,236
FY '20 (2019-20)	\$4,436	+\$271	6.51%	\$14,224,066
FY '21 (2020-21)	\$4,569	+\$133	3.0%	\$14,077,226
FY '22 (2021-22)	\$4,706	+\$137	3.0%	\$14,319,640
<b>FY '23 (2022-23)</b>	<b>\$4,846</b>	<b>+\$140</b>	<b>3.0%</b>	<b>\$14,004,357</b>
<b>TOTAL CHANGE:</b>		<b>+\$413</b>	<b>9.3%</b> (.62%/year 2008-2023)	<b>-\$315,283 (-2.2%)</b>

- From FY '09 to FY '23, the BSAPP increased \$413 (9.3%) or .62% 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 \$4,912 (3-year average CPI) plus the current year special ed state aid (excluding virtual state aid).



# Base State Aid Per Pupil - History

Base State Aid for Excellence		
Year	General	Supp General
2022-2023	\$4,846	pending
2021-2022	\$4,706	\$4,706
2020-2021	\$4,569	\$4,608
2019-2020	\$4,436	\$4,558
2018-2019	\$4,165	\$4,490
2017-2018	\$4,006	\$4,490
2016-2017	Block Grant*	
2015-2016	Block Grant*	
2014-2015	\$3,852	\$4,490
2013-2014	\$3,838	\$4,433
2012-2013	\$3,838	\$4,433
2011-2012	\$3,780	\$4,433
2010-2011	\$3,937	\$4,433
2009-2010	\$4,012	\$4,433
2008-2009	\$4,400	\$4,433
2007-2008	\$4,374	\$4,374

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

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





# Base State Aid Per Pupil - Future

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

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



# General Fund – Enrollment

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

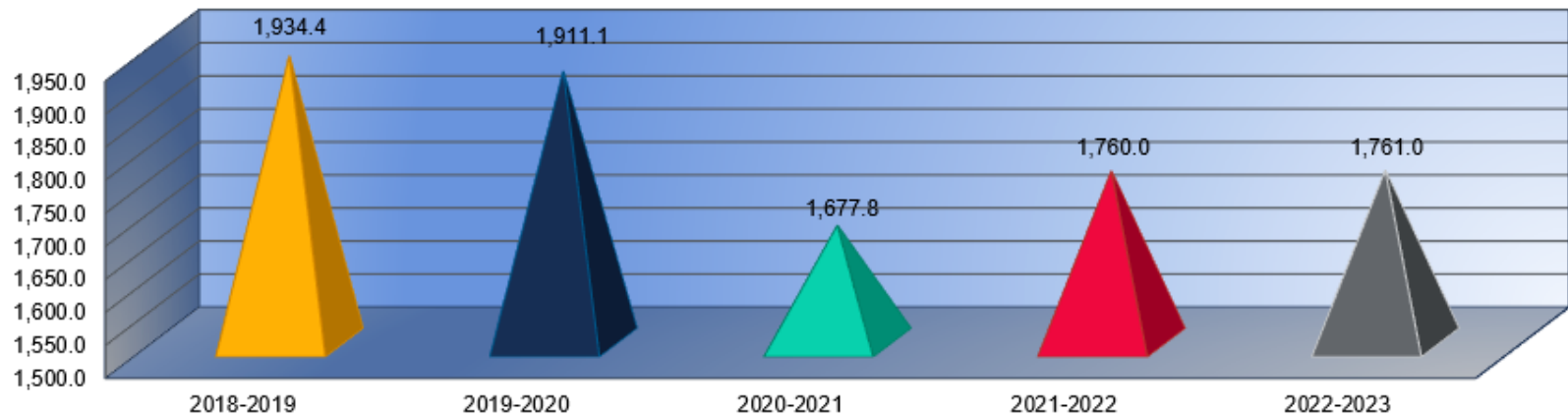
<b>Year</b>	<b>Actual FTE Enrollment</b>
FY '08 (2007-08)	2,062.5
FY '09 (2008-09)	2,027.9
FY '10 (2009-10)	2,028.1
FY '11 (2010-11)	2,010.3
FY '12 (2011-12)	1,986.6
FY '13 (2012-13)	1,953.3
FY '14 (2013-14)	1,919.0
FY '15 (2014-15)	1,931.0
FY '16 (2015-16)	1,936.1
FY '17 (2016-17)	2,012.5
FY '18 (2017-18)	2,029.0
FY '19 (2018-19)	1,933.4
FY '20 (2019-20)	1,911.1
FY '21 (2020-21)	1,677.8
FY '22 (2021-22)	1,760.0
FY '23 (2022-23)	1,781.0 (projected)

- FTE Enrollment is calculated using the higher of:
  - 2020-21 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,677.8
  - 2021-22 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,760.0
  - **The 2022-23 budget is based on the higher of the two which is 1,760.0 FTE (2021-22 FTE).**
- For fiscal year 2023-24, the 23-24 budget will be based on the higher of the 21-22 enrollment (1,760) or the 22-23 enrollment (estimated at 1,781).



# Enrollment Chart:

FTE Enrollment for Computing State Foundation Aid  
(excludes Virtual)



# KASB Enrollment Projections (2019-20)

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

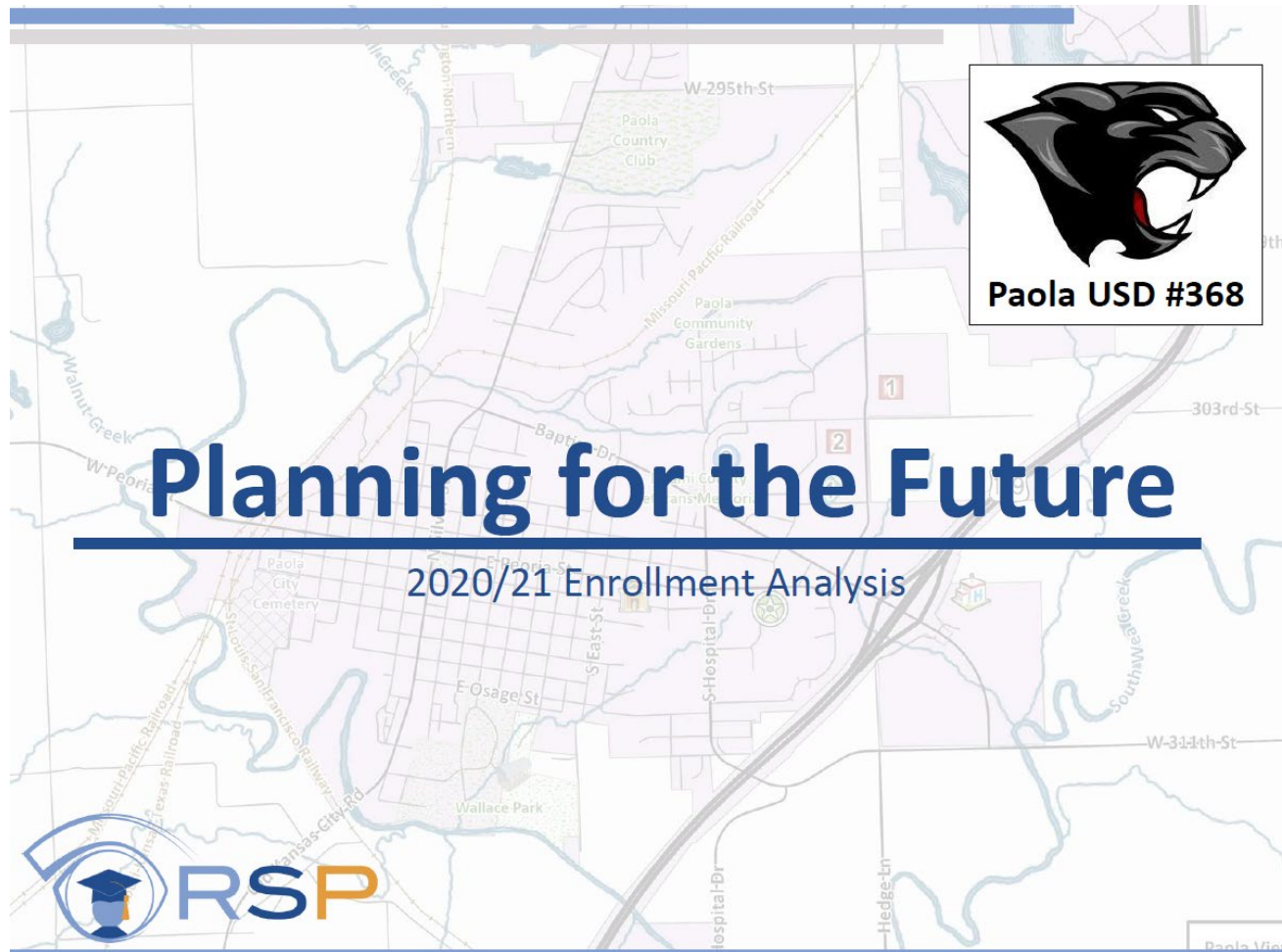


# Paola Planning 2050

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

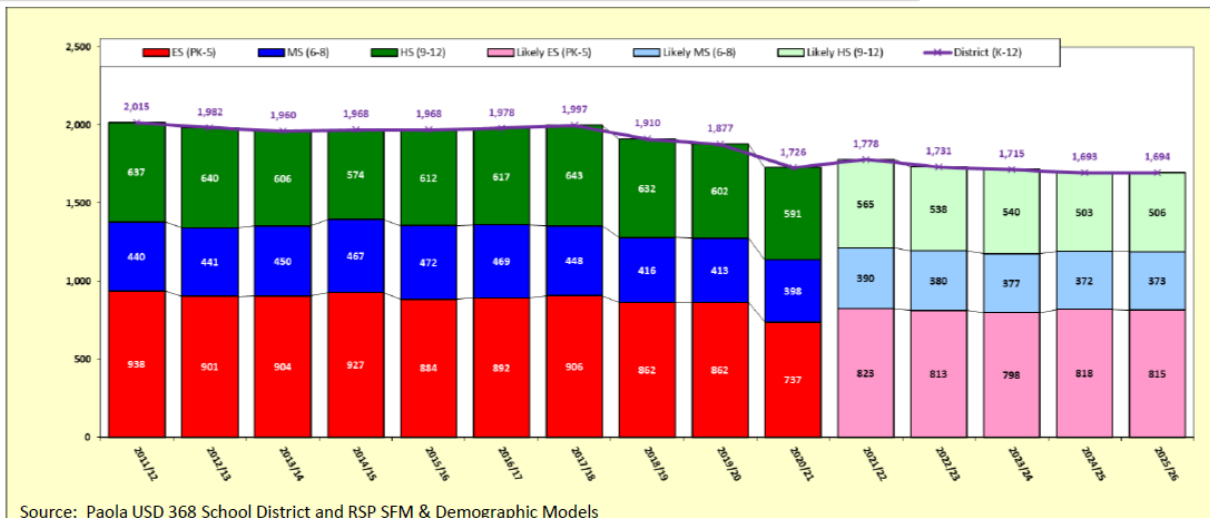


# RSP & Associates Enrollment Study



# RSP & Associates Enrollment Study

## Projection View



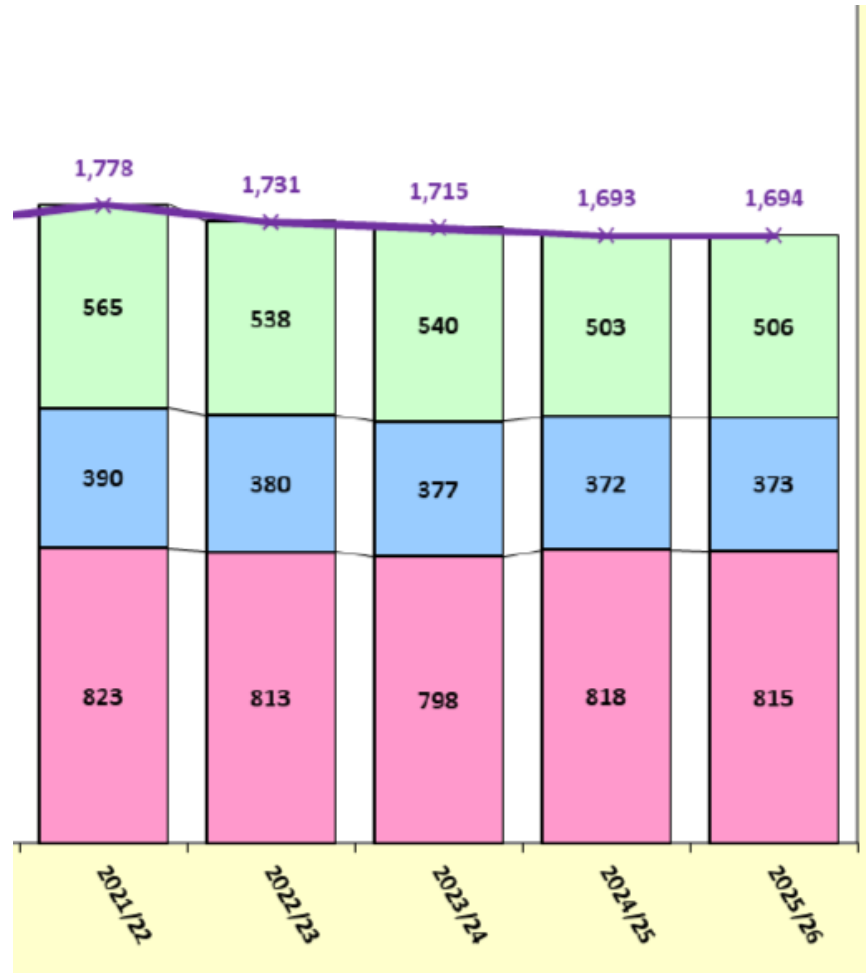
### Next Five Years (2021/22 through 2025/26)

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





# RSP & Associates Enrollment Study



# General Fund – Weighted FTE

- Weighted FTE Enrollment comparison (Budget Form 150 summary):

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



# General Fund - Summary

- General Fund Revenue Summary:

▪ General State Aid	\$11,397,988
▪ Special Education Aid	<u>\$2,606,369</u>
▪ Total	\$14,004,357

- General Fund Expense Summary:

▪ Salaries/Benefits	\$8,620,359	61%
▪ Transfers	\$4,293,647	31%
▪ Transportation	\$700,000	5%
▪ Supplies/Misc.	<u>\$390,351</u>	3%
▪ Total	\$14,004,357	100%

- General Fund Transfers:

▪ Bilingual	\$0
▪ Virtual Education	\$280,000
▪ Professional Development	\$0
▪ Special Education	\$2,606,369
▪ At-Risk	<u>\$1,407,278</u>
▪ Total	\$4,293,647



# General Fund – Assessed Value

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

Year	Assessed Valuation (all funds)	Increase/Decrease	%
2008	\$133,432,513	---	---
2009	\$132,273,894	(\$1,158,619)	(.87%)
2010	\$130,610,152	(\$1,663,742)	(1.26%)
2011	\$129,616,864	(\$993,288)	(.76%)
2012	\$128,895,556	(\$721,308)	(.56%)
2013	\$128,620,538	(\$275,018)	(.21%)
2014	\$129,108,957	\$488,419	.38%
2015	\$131,461,696	\$2,352,739	1.82%
2016	\$134,241,286	\$2,779,590	2.11%
2017	\$140,445,128	\$6,203,842	4.62%
2018	\$149,152,760	\$8,707,632	6.20%
2019	\$159,969,259	\$10,816,499	7.25%
2020	\$168,704,299	\$8,735,040	5.46%
2021	\$183,296,779	\$14,592,480	8.65%
2022	\$208,590,231	\$25,293,452	13.8%
<b>TOTAL:</b>		<b>\$75,157,718</b>	<b>56.3% (3.75%/year avg.)</b>

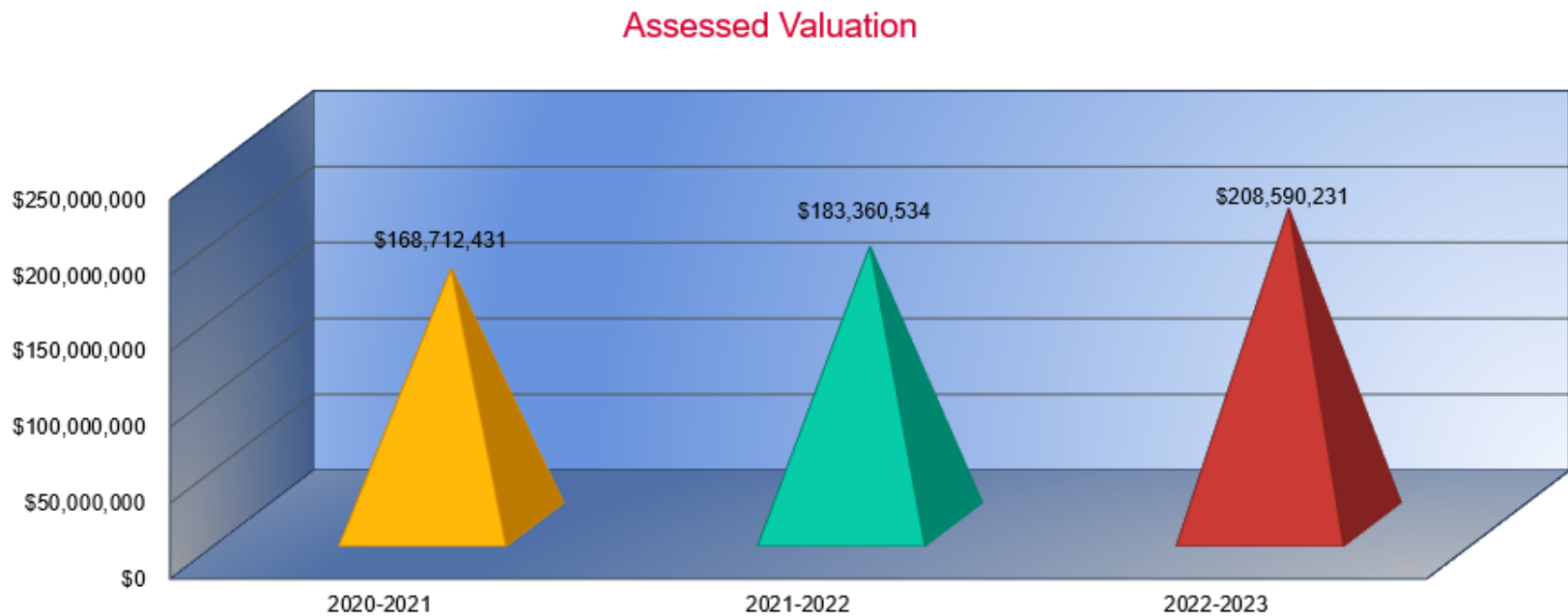
- Average Tax Delinquency Percentage for Miami County:

Miami County								
Year	2020	2019	2018	2017	2016	2015	2014	2013
Delinquency	0.67%	0.62%	0.81%	0.69%	0.80%	0.73%	1.28%	1.23%

- The delinquent tax rate used for the 2022-23 budget is 4%.



# Assessed Valuation Trend



# General Fund Comparison

## 2021-22 GENERAL FUND (ACTUAL )

- Misc. & Reimb.            \$298,446
- State Aid                    \$11,336,630
- Special Ed Aid            \$1,866,351
- TOTAL:                      \$13,501,427

- 2021-22 Budgeted State Aid was **\$11,777,102** (actual aid received was \$440,472 less than budgeted).

## 2022-23 GENERAL FUND (BUDGET)

- Misc. & Reimb.            \$0
- State Aid                    \$11,397,988
- Special Ed Aid            \$2,606,369
- TOTAL:                      \$14,004,357

- Increase +\$61,358 State Aid  
(actual likely less due to budget authority projections)



# General Fund 2022-23 (BOE report 02.14.22)

➤ **KSDE 2022-23 Funding Estimates:** KSDE released the 2022-23 funding estimate projections which can be found at <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Whats-New>. Following is a summary of the projections:

- **USD 368 funding will decrease -\$391,649 due to declining enrollment**
- This is due to a projected -156.4 FTE enrollment decrease which results in a loss of funding of -\$736,018 which is offset by the \$140 increase in BASE funding (+\$311,164) and special education funding (+\$33,205) for a net loss of -\$391,649.
- State-wide, enrollment is projected to decrease 12,597 students or -2.678%.
- Out of 286 school districts:
  - 217 districts (76%) will see funding increases ranging from \$1,097 to \$1,938,966
  - The district with the largest funding increase is Spring Hill (\$1,938,966)
  - 69 districts (24%) will see funding decreases ranging from -\$716 to -\$1,076,734
  - The district with the largest funding decrease is Lawrence (-\$1,076,743)
  - **Paola's projected decrease is the 5<sup>th</sup> largest decrease in the state**

While this was anticipated and planned for due to our declining enrollment, it does not mean that needed adjustments in spending will be any easier to implement as the federal ESSER funds expire and expenses must match on-going revenues.





# Supplemental General (LOB)

## 08 – Supplemental General (Local Option Budget)

<b>FY 22 Actual</b>	<b>FY 22 Budget</b>	<b>FY 23 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
4,311,988	4,560,444	4,579,070	18,626	0.4%

- Supplemental General’s (“LOB”) balance of \$292,421 is money that is carried over from the prior year due to receiving more property tax than necessary to fund the budget (budgeted 91% tax collection in 2022-23). The balance is carried over to reduce the succeeding year’s property tax.
- The LOB was calculated by using the BSAPP of \$4,912 per state statute.
- The district passed a successful Local Option Budget election on 5/1/2015 which provided authority to increase the LOB from 30% to 33% of General Fund.
- After state aid, the balance of the LOB revenue is generated with a local levy.
- The estimated levy for 2022-23 is 12.666 mills, an increase of .138 mills.



# Supplemental General (LOB) – Summary

- Supplemental General (LOB) Fund Revenue Summary:

▪ Balance	\$292,422	6%
▪ Local	\$2,747,623	60%
▪ State	\$1,539,025	34%
▪ TOTAL:	\$4,579,070	100%

- Supplemental General (LOB) Fund Expense Summary:

▪ Transfers	\$2,451,827	53.5%
▪ Contracted transportation & fuel	\$95,000	2.1%
▪ Electricity/Heating	\$688,000	15.0%
▪ Maintenance salaries	\$327,800	7.2%
▪ Insurance	\$290,000	6.3%
▪ Repairs/Maintenance/Cleaning	\$110,043	2.4%
▪ Water	\$84,500	1.8%
▪ Textbooks	\$125,000	2.7%
▪ Technology	\$110,000	2.4%
▪ Remaining LOB expenses	\$296,900	6.6%
▪ TOTAL:	\$4,579,070	100.0%

- Transfers from LOB include: Bilingual (\$9,158), Parents As Teachers (\$30,000), Special Education (\$1,233,970), Vocational Education (\$709,344), and At- Risk (\$469,355).



# Supplemental General (LOB) Comparison

## 2021-22 LOB REVENUE (ACTUAL)

■ Balance	\$395,557
■ Local Tax	\$2,573,315
■ State Aid	<u>\$1,635,537</u>
■ TOTAL:	\$4,604,409

## 2022-23 LOB REVENUE (BUDGET)

■ Balance	\$292,422
■ Local Tax	\$2,747,623
■ State Aid	<u>\$1,539,025</u>
■ TOTAL:	\$4,579,070
■ LOB decrease	-\$25,339



# Increased Operational Costs:

- Following are some of the estimated increased expenses for 2022-23:
  - Salaries (approx. \$200k)
  - Benefits (Health Insurance) ~approx. \$100k
  - Bus Contract 3%
  - Other Expenses/Inflationary Increases (LOB: 3% = ~\$150k)
  - Building maintenance & upkeep of facilities
  - COVID-19 related expenses



# ESSER Funding – COVID-19:

- Funding for COVID-19 expenses:
  - ESSER (Elementary and Secondary Schools Emergency Relief)
    - 2020-21: ESSER I funding (Sept 2022) - \$733,464
    - 2021-22: ESSER II funding (Sept 2023) - \$1,150,333
    - 2022-23: ESSER III funding (Sept 2024) - \$2,585,305
    - Included in Federal Funds (Code 07)



# Funding Expenses - 2022-23

- Fund balances will be used if 2022-23 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 will end Sept 2024. Revenue and expense must reconcile.



# Budget-opoly Review (Nov 2019):

## CASH BALANCES



### OOPS! WILD CARD!

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

**AUDIT EXCEPTION**  
 State audit has determined that students

### SPECIAL EDUCATION

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

AMOUNT OF CASH BALANCE TO SPEND: \_\_\_\_\_

## HEALTH INSURANCE



### HEALTH INSURANCE

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

## INFLATION



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

## BUSING (CONTRACT)



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

## STATE AID INCREASE



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

## DECLINING ENROLLMENT



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

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

### OOPS! WILD CARD!



### HEALTH INSURANCE

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

## CASH BALANCES



### AT RISK (K-12)

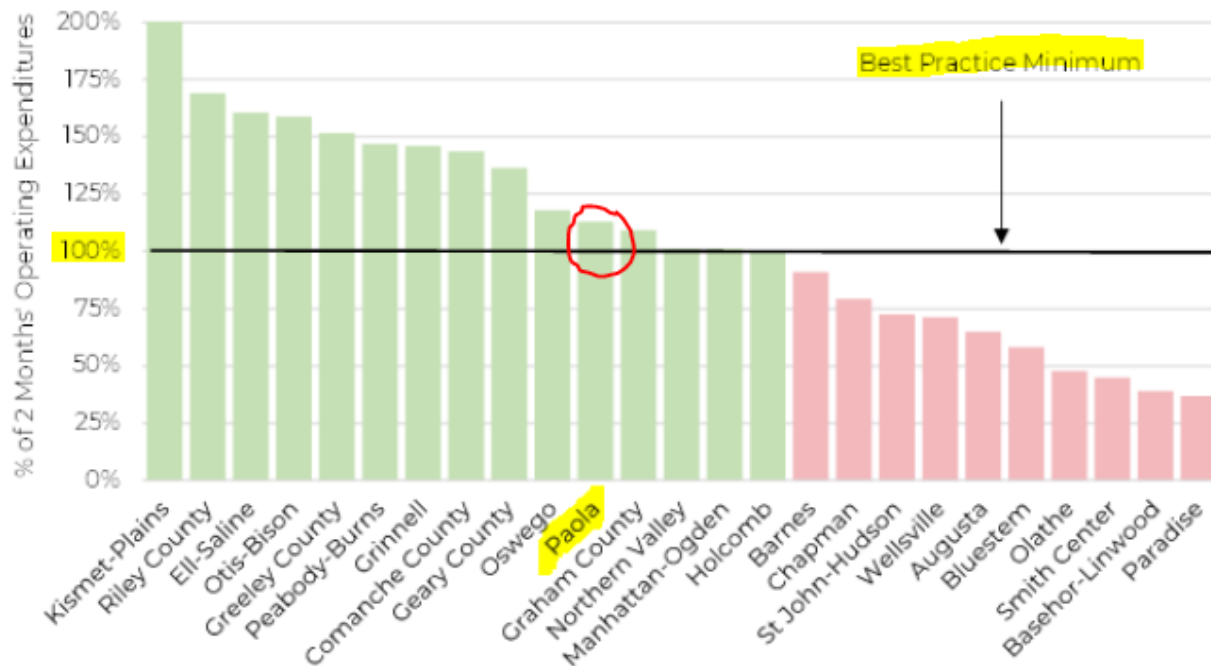
Cash balances are best used for one-time, non-recurring expenses. As of 6/30/19, the At-Risk cash balance was **\$785,712**.

AMOUNT OF CASH BALANCE TO SPEND: \$ \_\_\_\_\_

# Cash Balances – LPA results (Nov 2020)

Figure 4

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



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

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





# Unencumbered Cash Balances by Fund

STATE OF KANSAS  
Budget 2022-23

USD #368

## Unencumbered Cash Balance by Fund

	Fund	July 1, 2020	July 1, 2021	July 1, 2022
General	06	0	0	0
Federal Funds	07	0	-229,159	-114,911
Supplemental General	08	333,365	395,557	292,421
Adult Education	10	12,675	12,675	12,675
Preschool-Aged At-Risk	11	0	0	0
Adult Supplemental Education	12	39,487	38,281	52,766
At Risk (K-12)	13	782,022	760,656	668,001
Bilingual Education	14	31,987	31,987	31,987
Virtual Education	15	5,100	187,380	230,139
Capital Outlay	16	2,830,801	2,885,068	2,929,068
Driver Training	18	46,451	50,628	47,695
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	164,527	177,197	341,878
Professional Development	26	152,610	122,948	98,228
Parent Education Program	28	21,148	67,016	67,016
Summer School	29	0	0	0
Special Education	30	2,299,634	1,957,910	2,114,516
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	991,030	991,061	842,917
Gifts/Grants	35	151,641	188,553	201,207
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	676,419	620,711	400,040
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	996,626	967,755	987,148
Text Book & Student Material	55	308,664	125,327	116,475
Activity Fund	56	97,039	89,393	105,617
Bond and Interest #1	62	4,277,462	4,698,014	4,904,950
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	26,435	26,435	26,436
Temporary Note	68	0	0	0
Special Education Coop	78	1,735,770	2,450,915	3,647,679
<b>USD TOTAL</b>	~~~~~	<b>15,980,893</b>	<b>16,616,308</b>	<b>18,003,948</b>
Enrollment (FTE) <sup>1</sup>	~~~~~	1,753.7	1,787.8	1,811.0
Amount per Pupil <sup>2</sup>	~~~~~	9,113	9,294	9,941

# 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 have declined (LOB, At-Risk, Prof. Dev, Vocational funds).
- USD 368 issues: continued declining enrollment, maximum LOB, maximum Capital Outlay.



# Other Funds (levied funds in blue)

## 2021-22 Budget:

■ Federal Funds	\$1,329,623
■ Adult Education	\$261,562
■ Adult Ed Suppl.	\$91,131
■ At-Risk	\$2,014,633
■ Bilingual	\$40,652
■ Virtual	\$697,380
■ Capital Outlay	\$4,042,939
■ Driver Training	\$75,828
■ Food Service	\$1,209,574
■ Professional Dev.	\$123,048
■ Parent Education	\$381,052
■ Special Education	\$4,494,722

## 2022-23 Budget:

■ Federal Funds	\$2,847,281
■ Adult Education	\$258,700
■ Adult Ed Suppl.	\$105,616
■ At-Risk	\$2,376,633
■ Bilingual	\$41,145
■ Virtual	\$520,139
■ Capital Outlay	\$4,308,895
■ Driver Training	\$89,195
■ Food Service	\$1,512,582
■ Professional Dev.	\$106,228
■ Parent Education	\$379,859
■ Special Education	\$4,490,339



# Other Funds, cont. (levied funds in blue)

## 2021-22 Budget:

■ Vocational Education	\$1,284,729
■ Gifts & Grants	\$277,634
■ Special Reserve	\$0
■ KPERS	\$4,474,097
■ Contingency Reserve	\$0
■ Student Materials	\$0
■ Activity Fund	\$0
■ Bond & Interest	\$2,197,137
■ Special Assessment	\$26,435
■ Special Ed Coop	\$19,435,093

## 2022-23 Budget:

■ Vocational Education	\$1,290,199
■ Gifts & Grants	\$285,731
■ Special Reserve	\$0
■ KPERS	\$4,145,911
■ Contingency Reserve	\$0
■ Student Materials	\$0
■ Activity Fund	\$0
■ Bond & Interest	\$2,798,495
■ Special Assessment	\$26,436
■ Special Ed Coop	\$19,719,625



# At-Risk (potential impact by decreased enrollment)

## 013 – At Risk

FY 22 Actual	FY 22 Budget	FY 23 Proposed Budget	\$ Difference	% Difference
1,161,367	2,014,633	2,376,633	362,000	18%

- At-Risk funds are transferred from the General Fund (\$1,407,278) and LOB (\$469,355) for total revenue of \$1,876,633. 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.
- 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 2022-23 is based on the following:
 

Estimated students eligible for free lunches (500 students)	FTE 500 students x .484 weighting = 242.0 x \$4,846 = \$1,172,732
---	--
- In 2022-23, due to the mandatory General Fund and LOB transfers, the revenue for the fund of \$1,876,633 exceeds the FTE funding of \$1,172,732 by \$703,901.**
- 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:

Students	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Students eligible for free lunches (estimated)	645	589	618	618	563	587	600	600	500	500	500
Projected Enrollment (budgeted)	1,986	1,963	1,925	1,955	1,934	1,950	2,054	1,960	1,937	1,773	1,760
Free Lunch Percentage	32.5%	30.0%	32.1%	31.6%	29.1%	30.1%	29.2%	30.6%	25.8%	28.2%	28.4%
Audited free lunch students	589	642	618	548	555	623	571	504	434	469	TBD

- FY 23 proposed budget amount includes 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.

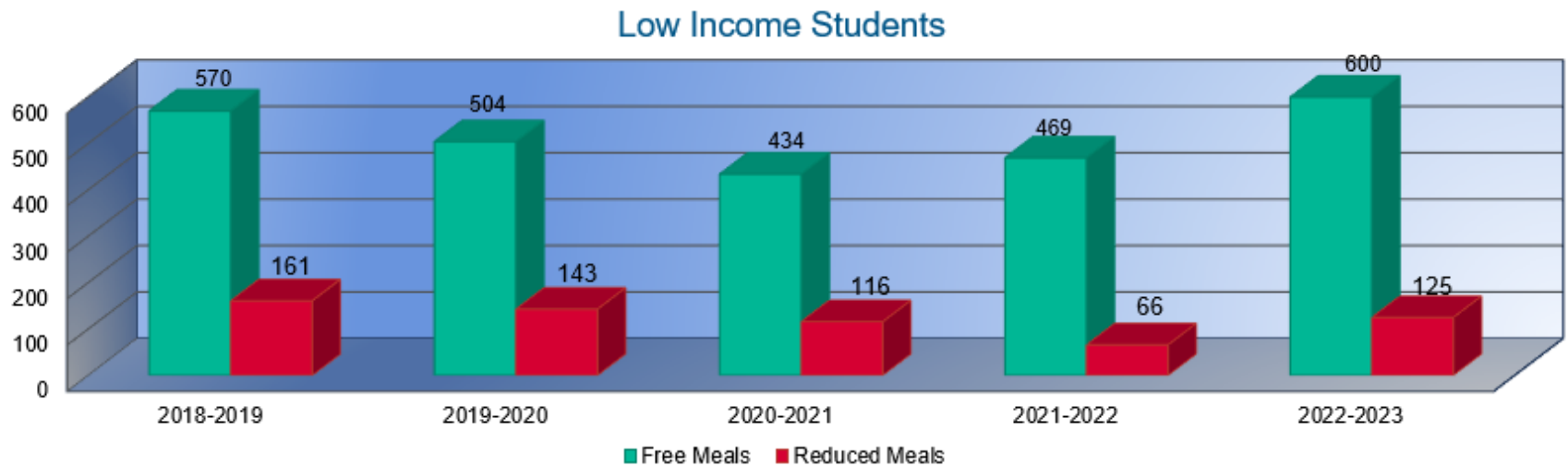


# At-Risk (potential impact by decreased enrollment)

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	782,022	760,656	668,001
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	641,500	716,000	1,407,278
5208 Transfer From Supplemental General	140	318,892	352,721	469,355
5253 Transfer From Contingency Reserve	145	0	0	-----
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,742,414</b>	<b>1,829,377</b>	<b>2,544,634</b>
TOTAL EXPENDITURES & TRANSFERS	175	981,758	1,161,376	2,376,633
UNENCUMBERED CASH BALANCE JUNE 30	190	760,656	668,001	168,001



# Free & Reduced Meal Trends



# Special Education

## 030 – Special Education

<b>FY 22 Actual</b>	<b>FY 22 Budget</b>	<b>FY 23 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
3,334,110	4,494,722	4,490,339	(4,383)	(0.09%)

- Funds for Special Education are transferred into this fund to help operate special education 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 2021-22 was \$31,530 and is estimated to be \$30,900 for 2022-23.
- The special education FTE results in a \$2,606,369 transfer from General Fund to Special Education and a LOB transfer of \$1,233,970.
- ESSER II funds by fiscal year were: 2020-21: \$38,018 (ESSER I) and 2021-22: \$57,317 (ESSER II).
- This fund includes expenditures for Coop payments/USD 368 assessments (\$1,233,970), special education contracted transportation (\$600,600), mileage/fuel transportation expenses (\$20,000) pass through of USD 368 special education entitlement aid to the Coop (\$1,902,099), Greenbush Special Education flow through state aid (\$194,670) Salaries for special education teacher substitutes (\$38,000), and Misc. (\$501,000) for a total budget of \$4,490,339.
- FY 23 proposed budget amount includes 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 – KSA 72-3422

- Funded @ 92% per state law–future funding:

Fiscal Year	State Aid	Federal Aid	Total Aid	Excess Costs
2010-2011	\$388,982,076	\$54,453,996	\$443,436,072	92.0%
2011-2012	\$428,133,154	\$396,920	\$428,530,074	88.4%
2012-2013	\$430,426,151	\$—	\$430,426,151	82.8%
2013-2014	\$428,702,584	\$—	\$428,702,584	80.1%
2014-2015	\$428,360,566	\$—	\$428,360,566	80.8%
2015-2016	\$434,754,409	\$—	\$434,754,409	80.0%
2016-2017	\$435,469,632	\$—	\$435,469,632	79.6%
2017-2018	\$445,981,646	\$—	\$445,981,646	78.5%
2018-2019	\$490,366,856	\$—	\$490,366,856	81.4%
2019-2020	\$497,709,133	\$—	\$497,709,133	75.3%
2020-2021	\$505,416,348	\$8,030,261	\$513,446,609	74.3%
2021-2022 (Approved)	\$513,030,935	\$27,614,188	\$540,645,123	76.4%
2022-2023 (Approved)	\$520,380,818	\$25,923,592	\$546,304,410	70.8%
2023-2024 (Estimate)	\$520,380,818	\$—	\$520,380,818	64.3%



# Special Education State Aid

- Funded @ 92% per state law – shortfall:

- Source: [https://aasa.org/uploadedFiles/Policy\\_and\\_Advocacy/2022\\_IDEA\\_Invoice\\_TEMPLATES\\_2\\_063022\\_FINAL.xlsx](https://aasa.org/uploadedFiles/Policy_and_Advocacy/2022_IDEA_Invoice_TEMPLATES_2_063022_FINAL.xlsx)

District/School /Classroom:						
State:	Kansas					
State Level Shortfall	# of Special Education Students in State	State Per Student Shortfall	# of Special Education Students in LEA	LEA IDEA Shortfall		Outstanding Federal Share of IDEA Funding
223,000,000	68,488	3256.04	400	1,302,418		\$1,302,417.94
					<b>Balance Due:</b>	<b>\$1,302,417.94</b>



# Special Reserve Fund – Health Insurance

047 – Special Reserve Fund (Health Insurance)

<b>FY 22 Actual</b>	<b>FY 22 Budget</b>	<b>FY 23 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
3,556,479	0	0	0	0

- USD #368 is semi self-insured utilizing a third-party claims administrator, insurance broker, and stop loss (re-insurance) carrier. For the plan year 10/1/22 – 9/30/23, the district will be fully insured with Blue Cross Blue Shield.
- Following is a summary of the health insurance fund:

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>
Beginning Balance	\$1,042,338	\$1,000,826	\$1,380,426	\$1,231,717	\$736,961	\$565,353	\$676,419	\$620,711
Revenue	\$1,930,699	\$2,040,775	\$2,249,262	\$2,264,260	\$3,037,890	\$2,843,439	\$3,316,299	\$3,335,808
Expenses	\$1,972,211	\$1,661,175	\$2,397,971	\$2,759,016	\$3,209,499	\$2,732,373	\$3,372,007	\$3,556,479
Ending Balance	\$1,000,826	\$1,380,426	\$1,231,717	\$736,961	\$565,353	\$676,419	\$620,711	\$400,040
Stop Loss (per person)	\$85,000	\$85,000	\$85,000	\$95,000	\$110,000	\$110,000	\$110,000	\$110,000

- During 2021-22, expenses exceeded revenues, resulting in a reserve balance decrease of **\$-220,671**.
- Actual expenses only are reported for this fund, therefore, there are no budgeted amounts shown.



# Special Reserve Fund – Health Insurance, continued.



- The maximum plan liability for 2022-23 under Blue Cross will be \$2,730,528 (down from \$4,185,827 in 2021-22).
- Based on the increased district (employer – up \$50 to \$600 per month) and employee contributions (**NO INCREASE**), the total estimated revenue for 2022-23 is \$3,264,120 (up from \$3,228,660 in 21-22).
- 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.
- The health reserve fund of \$400,040 will fund the run-out claims after the 2021-22 plan year ends and any remaining funds at the end of 2022-23 plan year will be used to offset renewal rate increases for the following plan year.



# Bond & Interest

## 062 – Bond and Interest

<b>FY 22 Actual</b>	<b>FY 22 Budget</b>	<b>FY 23 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
2,197,138	2,197,137	2,798,495	601,358	27.4%

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

	<b><u>2013-14</u> Actual</b>	<b><u>2014-15</u> Actual</b>	<b><u>2015-16</u> Actual</b>	<b><u>2016-17</u> Actual</b>	<b><u>2017-18</u> Actual</b>	<b><u>2018-19</u> Budget</b>	<b><u>2019-20</u> Budget</b>	<b><u>2020-21</u> Budget</b>	<b><u>2021-22</u> Budget</b>	<b><u>2022-23</u> Budget</b>
Expenditures (pmts)	\$1,536,136	\$2,192,765	\$2,950,743	\$2,739,714	\$1,769,032	\$2,204,434	\$2,196,512	\$2,196,062	\$2,197,137	\$2,190,162
State aid factor (%)	24%	25%	27%	31%	32%	32%	30%	24%	16%	13%
State aid (\$)	\$368,673	\$548,191	\$796,701	\$849,311	\$566,090	\$705,419	\$658,954	\$527,055	\$351,542	\$284,721
Outstanding Debt	\$7,860,000	\$23,550,000	\$22,030,000	\$19,835,000	\$18,365,000	\$17,145,000	\$15,470,000	\$13,755,000	\$11,985,000	\$10,160,000
Mill Levy	11.117	11.128	9.034	13.78	10.447	11.924	10.886	10.789	10.004	10.004

- Assessed valuation changes along with student enrollment changes impact the bond & interest state aid percentage.
- The total payments budgeted for 2022-23 include \$2,190,162 on the existing bonds plus interest payments on the potential 2022 series bonds (pending election on 9/8/22) of \$608,333 for a total budget of \$2,798,495. No state aid would be received on bonds passed after 7/1/22 and therefore the \$608,333 interest payment for the potential 2022 bond is not included in the chart above for state aid calculation.



# Bond Payments:

<u>Bond Series</u>	<u>Principal &amp; Interest pmts</u>
2014	\$46,287
2016	\$1,402,300
2017	\$741,575
2022 <i>(possible)</i>	<u>\$608,333</u>
TOTAL:	\$2,798,495



# Proposed Bond – 2022:

## GET THE FACTS

ABOUT THE NO TAX RATE INCREASE  
MAIL BALLOT BOND ELECTION



### The September 8, 2022, \$40mm No Tax Rate Increase Bond Includes:

- A Career and Technical Education Addition, Renovations and Modernizations of Learning Spaces, Mechanical, Plumbing, and Electrical Updates at Paola HS
- Renovations and Modernizations of Learning Spaces, Mechanical, Plumbing, and Electrical Updates at Paola MS
- Playground and Soft Play Upgrades, Mechanical, Plumbing, Electrical Updates at Sunflower ES
- PreK Classroom Addition, Reconfigured and Expanded Car Pick-Up Lanes, Additional Parking, Mechanical, Plumbing, and Electrical Upgrades at Cottonwood ES
- Roof and Asphalt Replacement District Wide

#### FINANCIAL IMPACT

NO TAX RATE INCREASE  
Project Cost: \$40mm  
Mill Levy Increase: 0 (Remains Flat)

#### IMPORTANT DATES

**August 9:** Community Open House  
**August 19:** Ballots Mailed Out  
**September 8:** Ballots Due by Noon!



LEARN MORE **PAOLA USD 368**  
BOND ELECTION INFORMATION:



QUESTIONS? Contact Matt Meek, Superintendent | [matt\\_meek@usd368.org](mailto:matt_meek@usd368.org) | (913) 294-8000

Prepared by Paola USD 368 to educate patrons of the September 8, 2022 mail ballot election.



# Proposed Bond – 2022:



## GET THE FACTS

ABOUT THE NO TAX RATE INCREASE  
MAIL BALLOT BOND ELECTION

### FINANCIAL IMPACT

NO TAX RATE INCREASE

Project Cost: \$40mm

Mill Levy Increase: 0 (Remains Flat)

### IMPORTANT DATES

**August 9:** Community Open House

**August 19:** Ballots Mailed Out

**September 8:** Ballots Due by Noon!

Prepared by Paola USD 368 to educate patrons of the September 8, 2022 mail ballot election.





# State Aid Rates

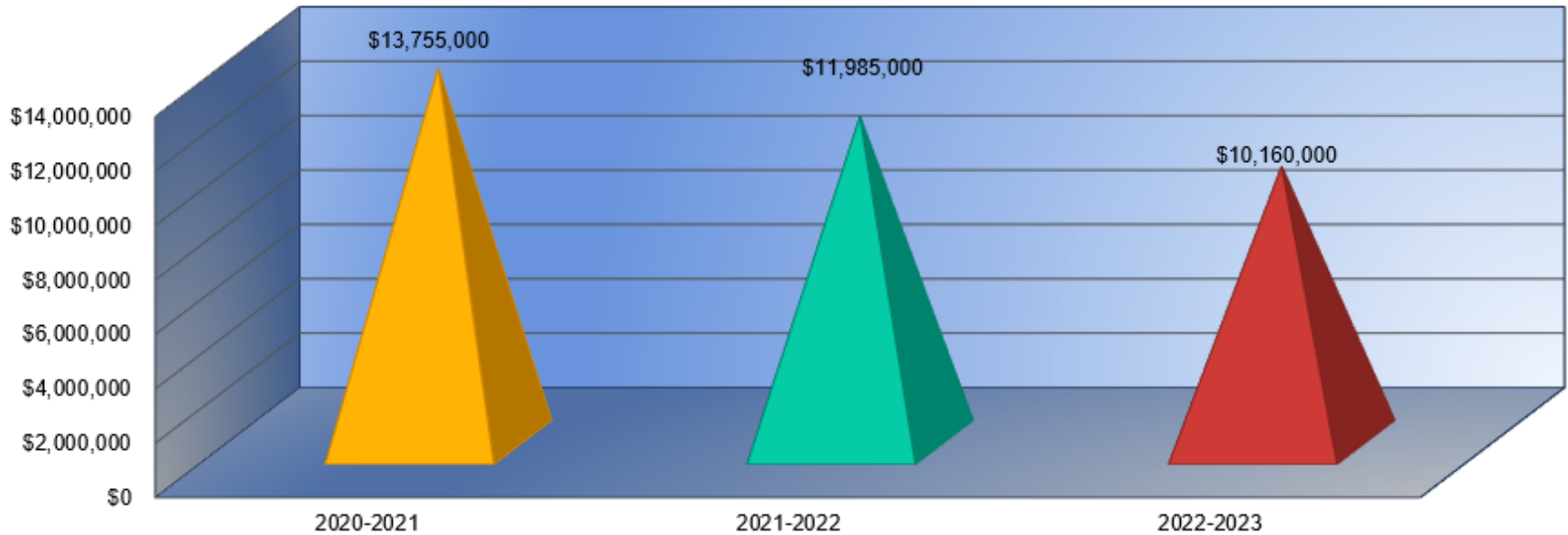
- Capital Outlay State Aid 13%\*
- Bond & Interest State Aid 13%\*
- Bonds passed after 7/1/22 0%

\*decreased from 16% (2021-22)



# Outstanding Bond Debt

Total USD Debt



# Bond Maturity – 2024 (scheduled 2028):

- Outstanding Balances (as of 6/30/22):
  - Series 2014 - \$275,000 (final payment 9/1/28)
  - Series 2016 - \$6,015,000 (final payment 9/1/26)
  - Series 2017 - \$3,870,000 (final payment 9/1/26)
  - **TOTAL: \$10,160,000**
- Based on assumed assessed value growth and state aid %, the current bonds could pay off as early as 2024.



# Coop Special Education

## 078 – Coop Special Education

<b>FY 22 Actual</b>	<b>FY 22 Budget</b>	<b>FY 23 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
16,419,781	19,435,093	19,719,625	284,532	1.46%

- 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):

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Interest	\$10,000	\$15,000	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000
Payments from participating school districts	\$8,886,387	\$9,437,118	\$9,961,987	\$10,960,635	\$11,501,412	\$12,100,504	\$12,175,683
Payments from USD #368	\$2,617,973	\$2,578,823	\$3,048,765	\$3,130,184	\$3,229,090	\$3,063,070	\$3,136,069
Federal aid/Medicaid	\$2,200,823	\$2,273,940	\$2,288,528	\$2,296,863	\$2,334,516	\$2,361,984	\$2,418,203
Greenbush state aid flow through & Miscellaneous	\$779,888	\$780,874	\$857,086	\$974,208	\$1,054,327	\$879,535	\$959,670
<b>TOTAL REVENUE:</b>	<b>\$14,495,071</b>	<b>\$15,085,755</b>	<b>\$16,181,366</b>	<b>\$17,391,890</b>	<b>\$18,149,345</b>	<b>\$18,435,093</b>	<b>\$18,719,625</b>

- 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 23 proposed budget amount includes 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.



# Total Expenditures & Budget Authority

## TOTAL EXPENDITURES & BUDGET AUTHORITY:

<b>FY 22 Actual</b>	<b>FY 22 Budget</b>	<b>FY 23 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
55,408,943	61,337,353	63,886,436	2,549,083	4.15%

- As noted, the FY 23 proposed budget amounts include the carryover balance for most funds. District does not plan to completely expend the carryover balances but must have the budget authority to do so if necessary. As the Notice of Hearing states, the expenditures establish the maximum limits of the 2022-23 Budget.
- To illustrate this, the 2021-22 proposed budget was \$61,337,353 and the actual expenditures were \$55,408,943, a difference of \$5,928,410 less than the published budget amount. FY 23 actual expenditures will most likely be less than the published budget of \$63,886,436 as the fund balances are not expected to be completely expended.
- Estimated FY 23 net expenditures are \$57,140,962 after budgeted transfers of \$6,745,474.



# Mill Levy Comparison

	<u>2021-22</u> (actual)	<u>2022-23</u> (projected)
General Fund	20.000	20.000
Supplemental General (LOB)	12.528	12.666
Capital Outlay	8.000	8.000
Bond and Interest	10.004	10.004
Special Assessment	0.000	0.000
Total Mill Levy	50.532	50.670
Change from prior year	<b>1.410 decrease</b>	<b>.1380 increase</b>
Total Taxes Levied	\$9,096,946	\$10,154,285



# Mill Levy Summary

## Summary:

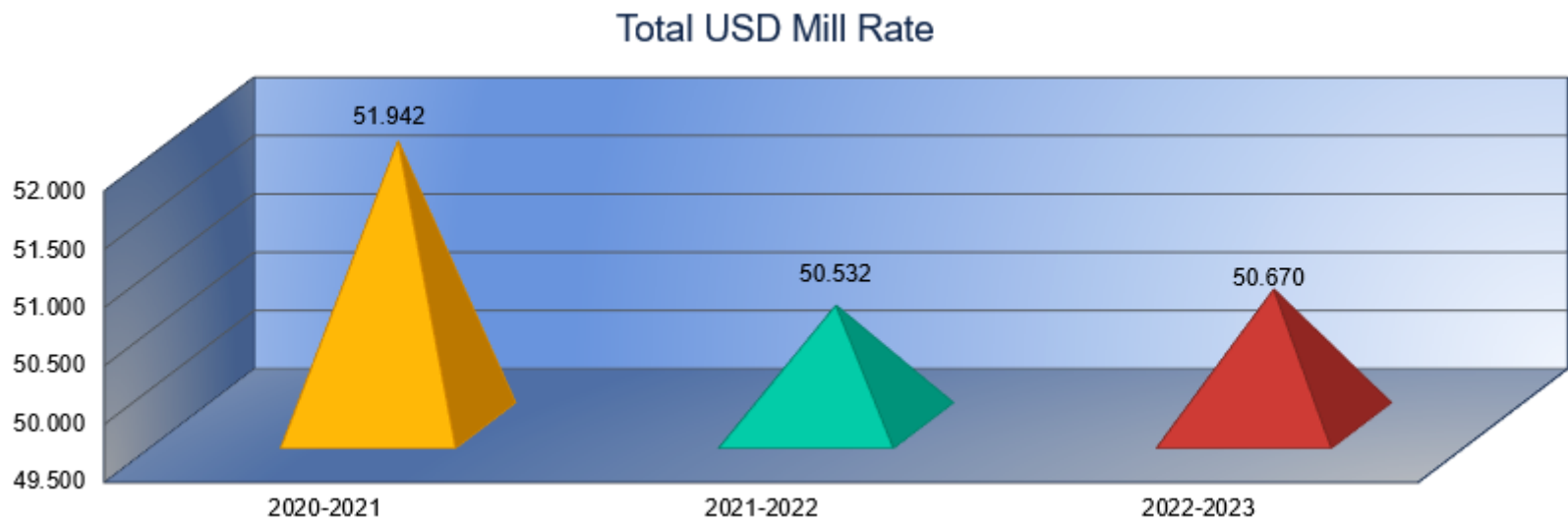
- Following is a summary of the mill levy history:

	<u>2015-16</u> <u>(actual)</u>	<u>2016-17</u> <u>(actual)</u>	<u>2017-18</u> <u>(actual)</u>	<u>2018-19</u> <u>(actual)</u>	<u>2019-20</u> <u>(actual)</u>	<u>2020-21</u> <u>(actual)</u>	<u>2021-22</u> <u>(actual)</u>	<u>2022-23</u> <u>(projected)</u>
General Fund	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Supplemental General (LOB)	21.606	14.830	17.119	14.598	14.106	13.153	12.528	12.666
Capital Outlay	8.000	7.992	7.996	8.000	7.980	8.000	8.000	8.000
Bond and Interest	9.034	13.780	10.442	11.931	10.858	10.789	10.004	10.004
Special Assessment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Mill Levy	58.64	56.602	55.557	54.529	52.944	51.942	50.532	50.670
Change from prior year	<b>4.347</b> <b>increase</b>	<b>2.038</b> <b>decrease</b>	<b>1.045</b> <b>decrease</b>	<b>1.028</b> <b>decrease</b>	<b>1.585</b> <b>decrease</b>	<b>1.000</b> <b>decrease</b>	<b>1.410</b> <b>decrease</b>	<b>.1380</b> <b>increase</b>
<b>Total Taxes Levied</b>	<b>\$7,531,319</b>	<b>\$7,435,839</b>	<b>\$7,637,034</b>	<b>\$7,956,501</b>	<b>\$8,278,544</b>	<b>\$8,593,601</b>	<b>\$9,096,946</b>	<b>\$10,154,285</b>

- The proposed budget is the maximum amount which can be adopted should the hearing notice be approved for publication.
- The estimated tax rate (mill levy) is subject to slight change depending on final assessed valuation.
- Exceeding the Revenue Neutral Tax Rate hearing will be held on August 22<sup>nd</sup> at 6:00 PM.
- Budget hearing to approve the 2022-2023 budget will be held on August 22<sup>nd</sup> at 6:15 PM.



# Mill Rates (3 years)





# Mill Rates (2008-2022)

USD #368 Mill Levy History	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Change 2008-2022
General Fund	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000	0.0000
Supplemental General (LOB)	17.9640	16.4260	19.0440	19.0170	17.9190	19.1500	14.952	21.606	14.83	17.119	14.598	14.106	13.153	12.528	-5.436
Capital Outlay	4.9930	5.9930	6.0060	6.0000	7.9960	8.0000	8.000	8.000	7.992	7.996	8.000	7.980	8.000	8.000	3.007
Bond and Interest	15.6020	16.0700	13.3250	13.2620	12.3440	11.1170	11.128	9.034	13.78	10.442	11.931	10.858	10.789	10.004	-5.598
Special Assessment	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.213	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Mill Levy	58.5590	58.4890	58.3750	58.2790	58.2590	58.2670	54.293	58.640	56.602	55.557	54.529	52.944	51.942	50.532	-8.027
Change from prior year	-----	-0.0700	-0.1140	-0.0960	-0.0200	0.008	-3.974	4.347	-2.038	-1.045	-1.028	-1.585	-1.002	-1.410	-----
Total Taxes Levied	\$7,645,962	\$7,537,908	\$7,447,676	\$7,355,460	\$7,304,790	\$7,295,645	\$6,814,496	\$7,531,319	\$7,435,839	\$7,637,034	\$7,956,501	\$8,278,544	\$8,557,301	\$9,056,484	\$1,410,522



# Miami County School Districts – 2021-22 Mill Levy (2021 Levy)

■ USD #230	Spring Hill	67.534
■ USD #231	Gardner-Edgerton	62.995
■ USD #229	Blue Valley	58.967
■ USD #367	Osawatomie	58.894
■ USD #289	Wellsville	57.761
■ <b>USD #368</b>	<b>Paola</b>	<b>50.532</b>
■ USD #416	Louisburg	50.501
■ USD #362	Prairie View	44.261

\*Source: Miami County Clerk



# Per Pupil Expenditures

- Cost per student factors (Paola)
  - Title/Neglect (Lakemary Center)
  - Adult Education – 2 districts: Paola/Osawatomie
  - Parents As Teachers – 7 districts
  - Special Education Coop – 8 districts (\$19 million)
  - Vocational – Carl Perkins Consortium (3 districts) – ended 2020-21 (now part of Greenbush consortium)
- **USD #368's budget is the 33<sup>rd</sup> largest in Kansas (out of 286 districts)\***

\*Source: KSDE Custom Comparative Performance & Fiscal System Summary Reports, 2021-22 Budgeted amounts



# Per Pupil Expenditures

Source: KSDE Custom Comparative Performance & Fiscal System Detail Reports, 2021-22 (budgeted)

## 2021-22 BUDGETED EXPENSES:

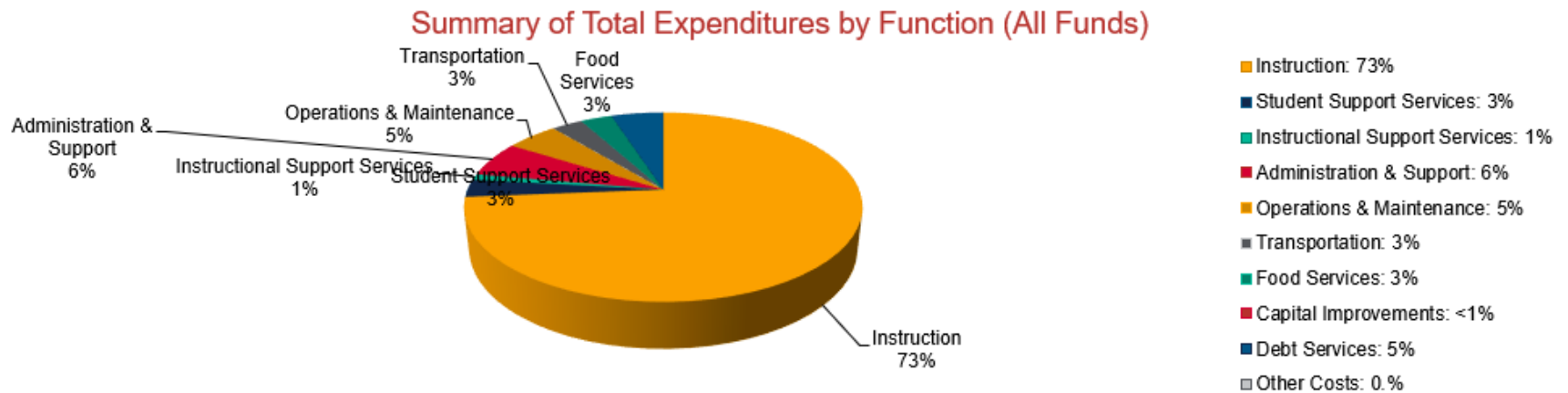
- Total Expenditures: \$54,759,751
  
- Less\*:
  - Lakemary (Neglected) \$72,152
  - Adult Education \$261,562
  - Parents As Teachers \$381,052
  - Special Education Coop \$19,435,093
  - Carl Perkins \$12,830
  - TOTAL: \$20,162,689

## PER STUDENT – 1,788 FTE:

- Total Expenditures: \$30,626 (20<sup>th</sup>)
  
- Less\*:
  - Lakemary (Neglected) -\$40/FTE
  - Adult Education -\$146/FTE
  - Parents As Teachers -\$213/FTE
  - Special Education Coop -\$10,869/FTE
  - Carl Perkins -\$7/FTE
  - TOTAL: -\$11,275/FTE
  
- NET EXPENDITURE PER FTE: \$19,351 (169<sup>th</sup>)\*
- STATE RANGE: \$9,752 - \$48,924
- STATE AVERAGE: \$21,564

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

# Expenditure by Function



# Public Notices

- Legal notices for the 2022-23 Budget will be published in the 8/10/22 edition of the Miami County Republic
- Hearings will be held at the special Board Meeting on August 22<sup>nd</sup>:
  - Exceeding the Revenue Neutral Tax Rate hearing will be held on August 22<sup>nd</sup> at 6:00 PM.
  - Budget hearing to approve the 2022-2023 budget will be held on August 22<sup>nd</sup> at 6:15 PM.



# Hearing – Exceeding the Revenue Neutral Tax Rate

## Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year

The governing body of Unified School District 368 will meet on the 22nd day of August 2022 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, is available at USD #368 Central Services (913-294-8000) and will be available at this hearing.

### Revenue Neutral Tax Rate

	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,466,724	20.000	18.419	\$3,756,752	20.000
Capital Outlay	\$0	0.000	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$2,313,395	12.528		\$2,641,974	12.666
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,476,704	8.000		\$1,668,722	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	\$1,847,111	10.004		\$2,086,837	10.004
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
<b>Sub Total - All Other Funds</b>	<b>\$5,637,210</b>	<b>30.532</b>	<b>26.874</b>	<b>\$6,397,533</b>	<b>30.670</b>

Kelly Franke

Board President

Jimmy Hay

Clerk of the Board



# Revenue Neutral Tax Rate – preliminary

- The preliminary mill rates were approved by the BOE on 7/11/22 @ 30.67 mills.
- Final / proposed mill rate is 30.67 (unchanged).

## Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year

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Capital Outlay	\$0	0.000	0.000	\$0	0.000
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<b>ALL OTHER FUNDS</b>					
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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





# Budget At A Glance - Revenues

## Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	19,852,687	19,151,566	20,503,039
Federal Revenues	4,546,513	6,710,431	6,087,194
Local Revenues <sup>1</sup>	25,668,656	25,767,007	24,571,303
<b>Total Revenues</b>	<b>50,067,856</b>	<b>51,629,004</b>	<b>51,161,536</b>
Revenues Per Pupil	28,550	28,879	28,250

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



# Notice of Hearing – 2022-23 Budget

## Notice of Hearing 2022-2023 Budget

The governing body of Unified School District 368 will meet on the 22nd day of August 2022 at 6:15 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 USD #368 Central Services (913-294-8000) on the district website and will be available at this hearing.

The Amount of 2022 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2022-2023 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	13,584,410	20.000	13,501,427	20.000	14,004,357	3,756,752	20.000
Supplemental General (LOB)	08	4,356,449	13.153	4,311,988	12.526	4,579,070	2,641,974	12.666
<b>SPECIAL REVENUE</b>								
Federal Funds	07	1,373,238		2,401,905		2,847,281		
Adult Education	10	256,713	0.000	260,142	0.000	258,700		0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	22,643		12,583		105,616		
At Risk (K-12)	13	981,758		1,161,376		2,376,633		
Bilingual Education	14	10,052		12,236		41,145		
Virtual Education	15	194,250		93,601		520,139		
Capital Outlay	16	1,858,061	8.000	1,872,421	8.000	4,308,895	1,668,722	8.000
Driver Training	18	20,347		36,970		89,195		
Declining Enrollment	19	0	0.000	0	0.000	0		0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,056,629		1,256,328		1,512,582		
Professional Development	26	38,289		31,211		106,228		
Parent Education Program	28	294,703		314,136		379,859		
Summer School	29	0		0		0		
Special Education	30	3,766,449		3,334,110		4,490,339		
Cost of Living	33	0	0.000	0	0.000	0		0.000
Career and Postsecondary Education	34	733,517		724,316		1,290,199		
Gifts and Grants	35	61,532		49,752		285,731		
Special Liability Expense Fund	42	0	0.000	0	0.000	0		0.000
School Retirement	44	0	0.000	0	0.000	0		0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0		0.000
Special Reserve Fund	47	3,372,007		3,556,479				
KPERIS Special Retirement Contribution	51	3,389,467		3,454,926		4,145,911		
Contingency Reserve	53	28,871		0				
Textbook & Student Material Revolving	55	353,219		216,765				
Activity Fund	56	181,587		189,342				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	2,196,063	10.789	2,197,138	10.004	2,798,495	2,086,637	10.004
Bond and Interest #2	63	0	0.000	0	0.000	0		0.000
No-Fund Warrant	66	0	0.000	0	0.000	0		0.000
Special Assessment	67	0	0.000	0	0.000	26,436		0.000
Temporary Note	68	0	0.000	0	0.000	0		0.000
<b>COOPERATIVES*</b>								
Special Education	78	16,649,448		16,419,781		19,719,625		
<b>TOTAL USD EXPENDITURES</b>	100	54,679,702	51.942	55,408,943	50.532	63,886,436	10,154,285	50.670
Less: Transfers	105	8,597,848		8,712,006		6,745,474		
<b>NET USD EXPENDITURES</b>	110	46,081,854		46,696,937		57,140,962		
<b>TOTAL USD TAXES LEVIED</b>	115	8,593,601		9,096,946		10,154,285		

\*Sponsoring District Only

\*Tax Rates are expressed in Mills



# Notice of Hearing – cont.

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
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	0	0.000	0	0.000	189,000	208,520	1.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>189,000</b>	<b>208,520</b>	<b>1.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$8,593,601</b>		<b>\$9,096,946</b>		<b>\$10,362,805</b>		
Assessed Valuation - General Fund	128	\$158,415,072		\$172,986,817		\$187,837,616		
Assessed Valuation - All Other Funds	130	\$168,712,431		\$183,360,534		\$208,590,231		
Assessed Valuation - Capital Outlay	129	\$168,561,295		\$183,209,753		\$208,590,231		
<b>Outstanding Indebtedness, July 1</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>		
General Obligation Bonds	135	13,755,000		11,985,000		10,160,000		
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		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>13,755,000</b>		<b>11,985,000</b>		<b>10,160,000</b>		
<i>*Tax Rates are expressed in Mills</i>								
Kelly Franke		Jimmy Hay						
Board President		Clerk of the Board						



# 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](mailto:jimmy_hay@usd368.org).
- Complete budget information is available on the USD #368 district website homepage at [www.usd368.org](http://www.usd368.org).

