



Paola USD #368

2023-24 Budget Presentation

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

# 2023-24 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
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- Budget Summary – graphs (1 page)
- Building Needs Assessment



# Building Needs Assessment

## Building Needs Assessment

K.S.A. 72-1163



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



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



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



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



# Building Needs Assessment

## Building Needs Assessment

K.S.A. 72-1163

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



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



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



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



# Building Needs Assessment

## 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

## 2022-2023 School Year Building Needs Assessment for 2023-2024 Budget Considerations

District: _____	Bldg # _____	Grades Served: _____
School: _____		

Please consider the following questions as you complete the needs assessment for your building.

SECTION 1: Student Needs		Notes
a. Student Headcount		
b. Percentage of students with an active IEP		
c. Percentage of students enrolled in English Language Learner (ELL) services		
d. Percentage of students identified as At-Risk (Free lunch)?		
e. Pupil-Teacher Ratio Average		
f. Pupil-Teacher Ratio Median		
g. Are the needs of Foster Care Students being met? If no, what supports are needed?		
h. Are there gaps in student success among race/ethnicity student subgroups?		
i. Is there a tiered system of support to target reading growth?		
j. Is there a tiered system of support to target math growth?		
k. Are there local assessments to measure reading growth?		
l. Are there local assessments to measure math growth?		
m. Are there learning opportunities for students to focus on academic needs outside the traditional classroom setting?		
n. Reviewing state assessment data, what steps are you taking for all students to maximize their scores?		
o. Are there set targets/goals to move students out of proficiency Levels 1 and 2 on state assessments?		
SECTION 2: State Board of Education Outcomes (please utilize your district KESA (accreditation) and Star Recognition plans/rubrics)		Notes
a. How is social/emotional growth being measured?		
b. What are the targets/goals related to social/emotional growth?		
c. How do you determine students are ready for Kindergarten? (only if building serves Kindergarteners)		
d. What are the targets/goals related to Kindergarten Readiness? (only if building serves Kindergarteners)		
e. How are successes of Individual Plans of Study being measured?		
f. What are the targets/goals related to postsecondary completion/attendance? (only if building serves Grade 12)		
g. How are you ensuring students are civically engaged?		



# Building Needs Assessment

## 2022-2023 School Year Building Needs Assessment for 2023-2024 Budget Considerations

District: _____	Bldg # _____	Grades Served: _____
School: _____		

Please consider the following questions as you complete the needs assessment for your building.

SECTION 3: Curriculum Needs	Notes
a. What extended learning opportunities are provided (after school programs, summer school programs, etc.)?	
b. Are there appropriate and adequate instructional materials?	
c. Is current technology appropriate? If no, what technology is needed to support the curriculum?	
SECTION 4: Educational Capacities (pursuant to K.S.A. 72-3218)	Notes
b. Subjects and areas of instruction necessary to meet the graduation requirements adopted by the state board of education are taught. (only if building serves Grade 12)	
c. Is every child in your school provided at least the following capacities?	
1. Sufficient oral and written communication skills to enable students to function in complex and rapidly changing civilization.	
2. Sufficient knowledge of economic, social, and political systems to enable students to make informed choices.	
3. Sufficient understanding of governmental processes to enable the student to understand the issues that affect his or her community, state and nation.	
4. Sufficient self-knowledge and knowledge of his or her mental and physical wellness.	
5. Sufficient grounding in the arts to enable each student to appreciate his or her cultural and historical heritage.	
6. Sufficient training or preparation for advanced training in either academic or vocational fields so as to enable each child to choose and pursue life work intelligently.	
7. Sufficient levels of academic or vocational skills to enable students to compete favorably with their counterparts in surrounding states, in academics or in job market.	





# Building Needs Assessment

## 2022-2023 School Year Building Needs Assessment for 2023-2024 Budget Considerations

District: _____	Bldg # _____	Grades Served: _____
School: _____		

Please consider the following questions as you complete the needs assessment for your building.		
<b>SECTION 5: Staff Needs</b>		<b>Notes</b>
a. Is there adequate personnel/staff to meet the needs of the school and the needs of students under ESEA guidelines, which requires every classroom to contain an educator who is certified in the content area being taught in said classroom, and meet the goals of the school?		
b. How many classified support staff are currently employed?		
c. How many classified support staff are needed?		
d. Are there enough appropriately licensed support personnel such as counselors, librarians, nurses, etc.?		
e. Are principals & other key staff trained to provide instructional leadership and professional development to teachers?		
f. What staff development is necessary for teachers to support student success and meet the school improvement goals?		
<b>SECTION 6: Facility Needs</b>		<b>Notes</b>
a. Is there adequate space for student learning?		
b. Are there necessary repairs and/or adjustment to the existing space that need to be made?		
c. Are additional School Buses needed or any additional Routes needed?		
<b>SECTION 7: Family Needs/Community Relations</b>		<b>Notes</b>
a. Do you have regular events to engage parents with teachers?		
b. What types of caregiver training programs (teaching guardians how to give students help with homework, use technology that students will be required to use, etc.) are provided?		
c. Do you have an active Site Council?		
d. Do you have active PTO, PTA, Booster Club, or other organizations with parent leadership?		
e. What types of communication exists with families? Is it adequate?		
f. What types of communication/social media exists with your community? Is it adequate?		



# Building Needs Assessment

## 2022-2023 School Year Building Needs Assessment for 2023-2024 Budget Considerations

District: _____	Bldg # _____	Grades Served: _____
School: _____		

Please consider the following questions as you complete the needs assessment for your building.

### SECTION 8: School Data

	Notes
a. Building Attendance Rate	
b. Building Chronic Absenteeism Rate	
c. District Chronic Absenteeism Rate	
d. District Graduation Rate	
e. District Dropout Rate	

### SECTION 8A: High School Needs (buildings with grades 10 through 12 only)

	Notes
a. What is our building graduation rate	
b. What is our building dropout rate?	
c. What is our average comprehensive ACT score?	

### SECTION 9: Other Data

	Notes
a. Based on the building leadership team's analysis, what are the barriers your school faces with non-assessment related issues?	
1. Can these be achieved with additional resources?	
2. Why or why not?	
b. Additional building unique items:	
_____	
_____	
_____	



# Building Needs Assessment

## 2021-2022 State Assessments Review for 2023-2024 Budget Considerations

**District:**

Based upon your schools Needs Assessment and State Assessment results, please identify the following:

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

\_\_\_\_\_

Board President

\_\_\_\_\_

Date

School	Grades Served	(A) Barriers Related to Student Needs	(B) Budget Actions	(C) Time for students to Achieve	Board Rationale/Comments
Building 1					
Building 2					
Building 3					
Building 4					



# Building Needs Assessment – o6.12.23 BOE meeting

## Agenda Item Details

Meeting	Jun 12, 2023 - Regular Board Meeting
Category	Information Items
Subject	Building Needs Assessment Review
Access	Public
Type	

## Public Content

- [Annual Review of Kansas State Assessments BOE 2023TT.pptx \(2,094 KB\)](#)
- [2022-2023 Needs Assessment CES.pdf \(134 KB\)](#)
- [2022-2023 Needs Assessment - SES.pdf \(158 KB\)](#)
- [2022-2023 Needs Assessment - PMS.pdf \(136 KB\)](#)
- [2022-2023 Needs Assessment - PHS.pdf \(135 KB\)](#)
- [2022-2023 Needs Assessment Budget Considerations.pdf \(155 KB\)](#)

### 2022-2023 School Year Building Needs Assessment for 2023-2024 Budget Considerations

District: <b>368 Paola</b>	Bldg #	Grades Served:
School: <b>Sunflower</b>	<b>4690</b>	<b>3-5</b>

Please consider the following questions as you complete the needs assessment for your building.		Notes
<b>SECTION 1: Student Needs</b>		
a. Student Headcount	392	
b. Percentage of students with an active IEP	27.00%	
c. Percentage of students enrolled in English Language Learner (ELL) services	0.01%	
d. Percentage of students identified as At-Risk (Free lunch)?	33.92%	
e. Pupil-Teacher Ratio Average	13:1	
f. Pupil-Teacher Ratio Median	13:1	
g. Are the needs of Foster Care Students being met? If no, what supports are needed?	Yes	
h. Are there gaps in student success among race/ethnicity student subgroups?	No	
i. Is there a tiered system of support to target reading growth?	Yes	
j. Is there a tiered system of support to target math growth?	Yes	
k. Are there local assessments to measure reading growth?	Yes	
l. Are there local assessments to measure math growth?	Yes	
m. Are there learning opportunities for students to focus on academic needs outside the traditional classroom setting?	Yes	
n. Reviewing state assessment data, what steps are you taking for all students to maximize their scores?	Yes	Targeted intervention groups, implemented weekly progress monitoring for Tier 3 students and bi-weekly for Tier 2. Specialist (Title & SPED) working with each grade level. Math interventonist , school-wide title has been implemented.
o. Are there set targets/goals to move students out of proficiency Levels 1 and 2 on state assessments?	Yes	
<b>SECTION 2: State Board of Education Outcomes (please utilize your district KESA (accreditation) and Star Recognition plans/rubrics)</b>		
a. How is social/emotional growth being measured?	Panorama	



# Building Needs Assessment – 06.12.23 BOE meeting

## 2021-2022 State Assessments Review for 2023-2024 Budget Considerations

District: 368 Paola

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

School	Grades Served	(A) Barriers Related to Student Needs	(B) Budget Actions	(C) Time for students to Achieve
Cottonwood	Prek-2	Social Emotional Wellness, School Readiness, Chronic Absences, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs,	When public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career prek-12.
Sunflower	3-5	Social Emotional Wellness, Chronic Absences, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs,	When public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career prek-12.
Paola Middle	6-8	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the information being taught, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet	When public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career prek-12.
Paola High	9-12	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the information being taught, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs,	when public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career prek-12.



# 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 - 06.12.23 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 - 31%

PMS - 38%

PHS - 50%

### Mathematics

SES - 36%

PMS - 45%

PHS - 43%

### Science

SES - 30%

PMS - 33%

PHS - 23%



# State Assessments Review - 06.12.23 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






# Greenbush district profile – 05.08.23 BOE meeting

## Agenda Item Details

Meeting: May 08, 2023 - Regular Board Meeting  
 Category: Information Items  
 Subject: District Report - Greenbush  
 Access: Public  
 Type:

## Public Content

 [USD 368 Paola District Profil](#)

## District Report USD 368 Paola

### Table of Contents

#### Census Demographics:

Census Data - Geographic comparison of state, county, and district  
 County Health Rankings

#### School District Demographics:

Current Enrollment  
 Enrollment Trends By Headcount, FTE, and Lunch Status

#### School District Performance Indicators:

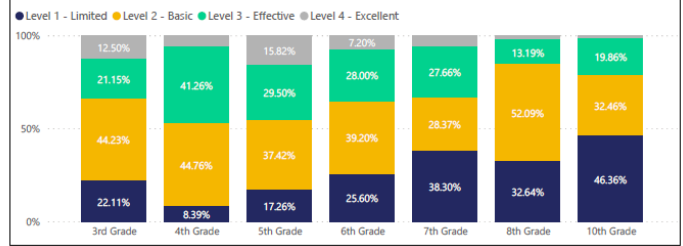
4-Year Cohort Graduation Rates  
 Dropout Rates  
 Attendance Rates  
 Chronic Absenteeism

#### College and Career Readiness - Assessments and Achievement:

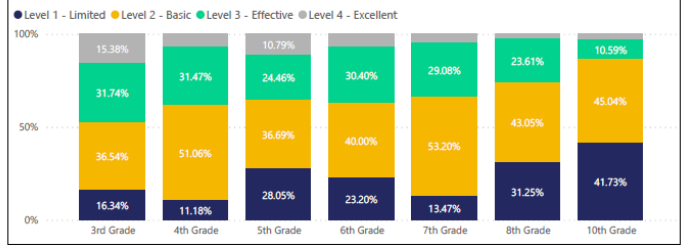
ACT Scores  
 State Assessment Scores  
 KSDE Postsecondary Progress Report

### USD 368 Paola 2021-2022

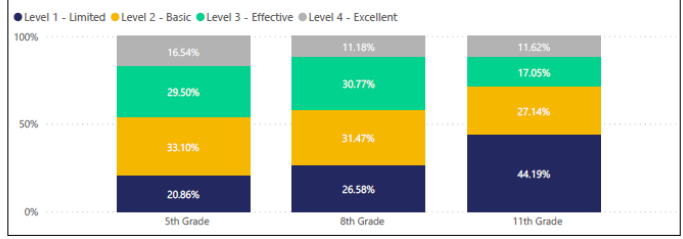
#### ELA ASSESSMENTS (ALL STUDENTS)



#### MATH ASSESSMENTS (ALL STUDENTS)



#### SCIENCE ASSESSMENTS (ALL STUDENTS)



# Board of Education Goals

Paola USD 368

Strategic Plan

2021-2026

VISION: Ensuring Success for All Students

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

## BOARD OF EDUCATION GOALS

### CURRICULUM

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

### BUDGET

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

### FACILITIES

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

### COMMUNICATION

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



# General Fund

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



# General Fund – Open Page

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



# Base State Aid Per Pupil - History

- Base State Aid per pupil (BSAPP) changes:

Budget Year	BSAPP	BSAPP Change (\$)	BSAPP Change (%)	General Fund
FY '09 (2008-09)	\$4,433 (reduced to \$4,400)	---	---	\$13,172,216 (Budgeted; reduced by \$394,616)
FY '10 (2009-10)	\$4,218 (reduced to \$4,012)	(\$215)	(4.85%)	\$11,982,494 (reduced by \$558,324)
FY '11 (2010-11)	\$3,937	(\$281)	(6.66%)	\$11,540,528
FY '12 (2011-12)	\$3,780	(\$157)	(3.99%)	\$11,444,328
FY '13 (2012-13)	\$3,838	+\$58	+1.53%	\$11,514,768
FY '14 (2013-14)	\$3,838	---	---	\$11,660,228
FY '15 (2014-15)	\$3,852	+\$14	+3.66%	\$11,710,080 (republished)
FY '16 (2015-16)	Block Grant	N/A	N/A	\$15,657,287 (net \$11,719,397)
FY '17 (2016-17)	Block Grant	N/A	N/A	\$14,334,082 (net \$11,795,169)
FY '18 (2017-18)	\$4,006	+\$154	3.99%	\$12,581,569
FY '19 (2018-19)	\$4,165	+\$159	3.97%	\$13,439,236
FY '20 (2019-20)	\$4,436	+\$271	6.51%	\$14,224,066
FY '21 (2020-21)	\$4,569	+\$133	3.0%	\$14,077,226
FY '22 (2021-22)	\$4,706	+\$137	3.0%	\$14,319,640
FY '23 (2022-23)	\$4,846	+\$140	3.0%	\$14,004,357
<b>FY '24 (2023-24)</b>	<b>\$5,088</b>	<b>+\$242</b>	<b>4.99%</b>	<b>\$14,831,942</b>
<b>TOTAL CHANGE:</b>		<b>+\$655</b>	<b>14.8%</b> (.93%/year 2008-2024)	

- From FY '09 to FY '24, the BSAPP increased \$655 (14.8%) or .93% 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 \$5,158 plus the current year special ed state aid (excluding virtual state aid).
- Future Base State Aid increases will be determined based on the Consumer Price Increase percentage.**



# Base State Aid Per Pupil - History

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

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

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



# Base State Aid Per Pupil - Future

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

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



# Base State Aid Per Pupil - Future

## Legislation: House Sub for SB 113

### - Increase BASE by 3-year CPI average

- FY 2024 = **\$5,088**
- FY 2025 Estimate = **\$5,388**

### - - Increase LOB BASE by 3-year CPI average

- FY 2024 = **\$5,158**
- FY 2025 Estimate = **\$5,462**

### - Statewide Average LOB Percent

- FY 2024 = 31.6%





# Base State Aid Per Pupil - Future

General Fund:

Base Aid for Student Excellence (BASE)

School Year	BASE	% Increase
2018-19	\$4,165	4.0%
2019-20	\$4,436	6.5%
2020-21	\$4,569	3.0%
2021-22	\$4,706	3.0%
2022-23	\$4,846	3.0%
2023-24	\$5,088	5.0%
<b>2024-25 Est</b>	<b>\$5,388</b>	<b>5.9%</b>



# General Fund – Enrollment

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

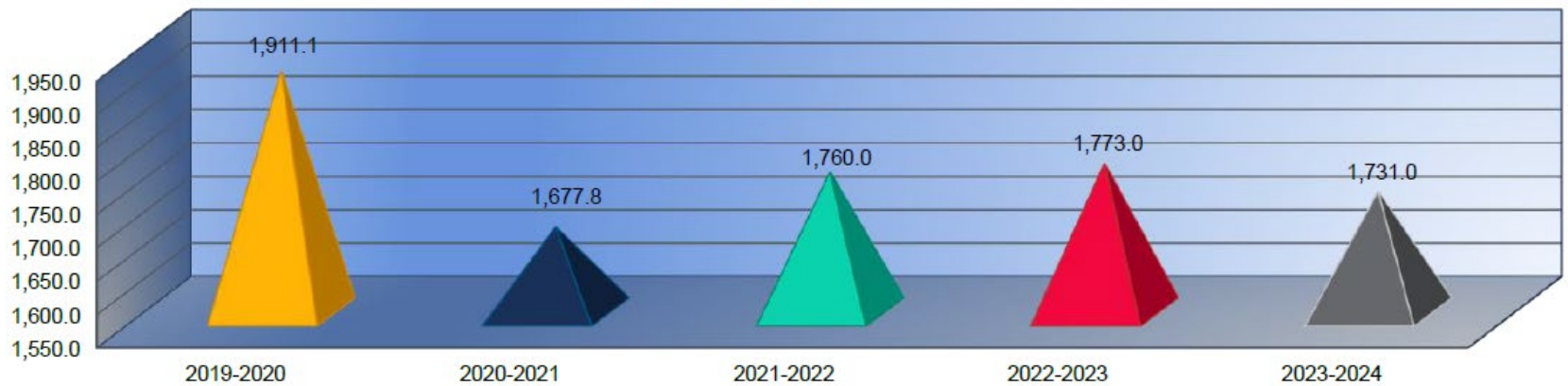
Year	Actual FTE Enrollment
FY '08 (2007-08)	2,062.5
FY '09 (2008-09)	2,027.9
FY '10 (2009-10)	2,028.1
FY '11 (2010-11)	2,010.3
FY '12 (2011-12)	1,986.6
FY '13 (2012-13)	1,953.3
FY '14 (2013-14)	1,919.0
FY '15 (2014-15)	1,931.0
FY '16 (2015-16)	1,936.1
FY '17 (2016-17)	2,012.5
FY '18 (2017-18)	2,029.0
FY '19 (2018-19)	1,933.4
FY '20 (2019-20)	1,911.1
FY '21 (2020-21)	1,677.8
FY '22 (2021-22)	1,760.0
FY '23 (2022-23)	1,773.0
FY '24 (2023-24)	1,857.0 (budgeted) +92 FTE 1,765.0 (projected)

- FTE Enrollment is calculated using the higher of:
  - 2021-22 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,760.0
  - 2022-23 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,773.0
  - **The 2023-24 budget is based on the higher of the two which is 1,773.0 FTE (2022-23 FTE).**



# Enrollment Chart:

FTE Enrollment for Computing State Foundation Aid  
(excludes Virtual)



# KASB Enrollment Projections (2019-20)

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



# Paola Planning 2050

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



# Paola Planning 2050 – Hidden Meadows



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



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



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



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



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



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



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



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



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



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



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



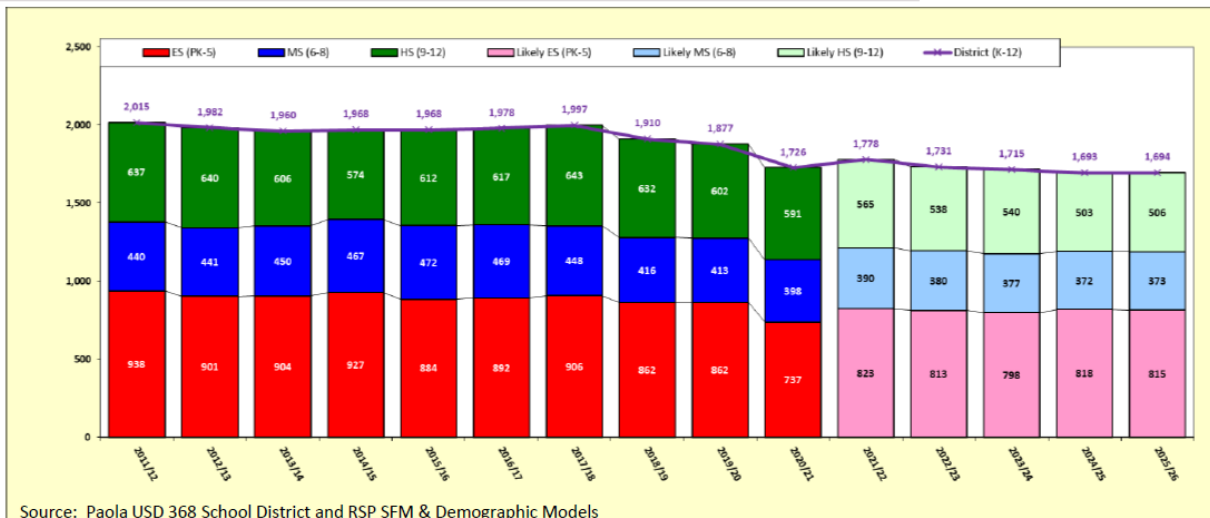
**711 Roseberry Dr**  
3bd/2ba • 1243 sqft  
**\$257,990 - RC Franklin**





# RSP & Associates Enrollment Study

## Projection View



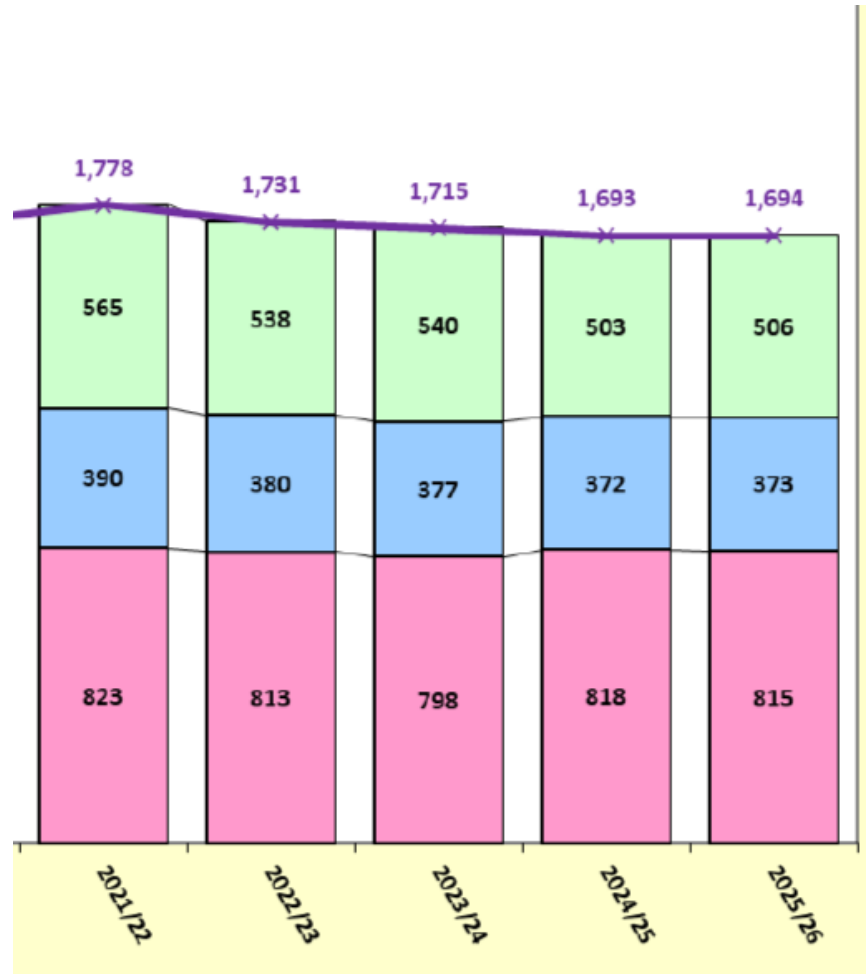
### Next Five Years (2021/22 through 2025/26)

- 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):

Weighting	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
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	1,773.0
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	Prior Year
High Enrollment	N/A	N/A	70.4	71.1	71.1	67.7	67.0	61.7	62.1
Bilingual Education ( <i>headcount</i> )	N/A	N/A	2.0	5.6	5.6	5.6	5.6	5.6	5.6
Vocational Education ( <i>hours</i> )	N/A	N/A	39.7	37.5	44.2	44.2	45.8	54.2	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	314.6
Non-Proficient ( <i>testing</i> )	N/A	N/A	0	0	0	0	0	0	0
New Facilities	0	32.9	37.5	0	0	0	0	0	0
Transportation (>2.5 miles)	N/A	N/A	155.7	150.0	150.8	134.5	124.8	122.4	126.0
Special Education	N/A	N/A	529.3	625.1	598.5	620.8	540.3	537.8	521.8
FHSU Math & Science Academy	N/A	N/A	0	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>	<b>2,857.3</b>
x BSAPP	N/A	N/A	\$4,006	\$4,165	\$4,436	\$4,569	\$4,706	\$4,846	\$5,088
<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>\$13,927,226</b>	<b>\$13,819,640</b>	<b>\$13,724,357</b>	<b>\$14,537,942</b>
Virtual State Aid*			\$50,000	\$75,000	\$75,000	\$150,000	\$500,000	\$280,000	\$294,000
<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>	<b>\$14,831,942</b>



# General Fund - Summary

- General Fund Revenue Summary:

▪ Cash Balance	\$22
▪ General State Aid	\$12,176,891
▪ Special Education Aid	<u>\$2,655,029</u>
▪ Total	\$14,831,942

- General Fund Expense Summary:

▪ Salaries/Benefits	\$9,159,877	61%
▪ Transfers	\$4,557,214	31%
▪ Transportation	\$721,000	5%
▪ Supplies/Misc.	<u>\$393,851</u>	3%
▪ Total	\$14,831,942	100%

- General Fund Transfers:

▪ Bilingual	\$0
▪ Virtual Education	\$294,000
▪ Professional Development	\$7,500
▪ Special Education	\$2,655,029
▪ At-Risk	<u>\$1,600,685</u>
▪ Total	\$4,557,214



# General Fund – Assessed Value

- District assessed value 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>

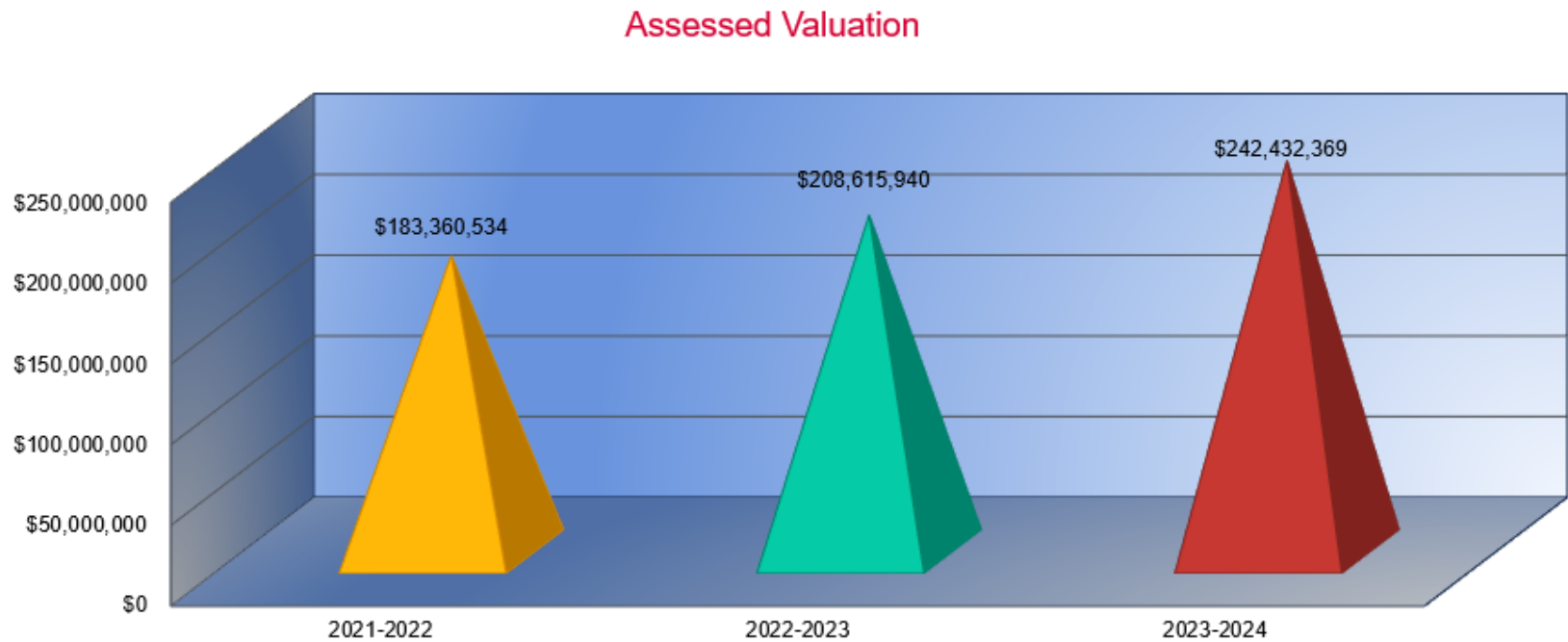
- Average Tax Delinquency Percentage for Miami County:

Miami County									
Year	2021	2020	2019	2018	2017	2016	2015	2014	2013
Delinquency	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 2023-24 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](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 9%\*

■ Bond & Interest State Aid 9%\*

\*decreased from 13% (2022-23)

■ Bonds passed after 7/1/22 0%



# State aid changes - %:

- LOB state aid decreases from 33.61% to 28.74%, a 4.87% decrease.
- Capital Outlay state aid decreases from 13% to 9%, a 4% decrease.
- Bond & Interest state aid decreases from 13% to 9%, a 4% decrease.





# State aid changes - \$:

- LOB state aid decrease: **-\$214,370**  
4.87% x \$4,287,401 (22-23 LOB)
- Capital Outlay aid decrease: **-\$42,231**  
(22-23: \$216,782 to 23-24: \$174,551)
- Bond & Interest aid decrease: **-\$86,617**  
(\$2,165,413 pmts x 4% = \$86,617)
- Total State Aid decrease: **-\$343,218**



# General Fund Comparison

## 2022-23 GENERAL FUND (ACTUAL )

■ Cash Balance	\$0
■ Misc. & Reimb.	\$43,630
■ State Aid	\$11,049,723
■ Special Ed Aid	<u>\$1,927,353</u>
■ TOTAL:	\$13,020,706

(22-23 budgeted GF \$14,004,357)

- 2022-23 Budgeted State Aid was **\$11,397,988** (actual aid received was \$348,265 less than budgeted).

## 2023-24 GENERAL FUND (BUDGET)

■ Cash Balance	\$22
■ Misc. & Reimb.	\$0
■ State Aid	\$12,176,891
■ Special Ed Aid	<u>\$2,655,029</u>
■ TOTAL:	\$14,831,942

- \$827,585 General Fund increase (22-23 Budget vs. 23-24 Budget)
- Actual likely less due to budget authority projections



# Budget Outlook 2023-24

(BOE 07.10.23)

■ General Fund increase (KSDE estimate)	\$643,704
■ LOB (33% of General Fund)	<u>\$212,422</u>
■ Increased budget:	\$856,126
■ Less state aid decreases	<u>-\$343,218</u>
■ Net budget change	\$512,908
■ Increasing costs (partial list)	\$676,090
Salary increases 23-24	\$465,804
Bus contract (3%)	\$38,790
LOB (impact of 4% inflation rate x \$4,287,401 LOB)	\$171,496
Property Insurance \$45,661	
Work Comp \$24,420	



# Supplemental General (LOB)

## 08 – Supplemental General (Local Option Budget)

<b>FY 23 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
4,287,401	4,579,070	4,851,508	272,438	5.95%

- Supplemental General's ("LOB") balance of \$300,272 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 \$5,158 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 2023-24 is 12.848 mills, an increase of .184 mills.



# Supplemental General (LOB) – Summary

- Supplemental General (LOB) Fund Revenue Summary:

▪ Balance	\$300,272	6%
▪ Local	\$3,156,913	65%
▪ State	<u>\$1,394,323</u>	29%
▪ TOTAL:	\$4,851,508	100%

- Supplemental General (LOB) Fund Expense Summary:

▪ Transfers	\$2,527,591	52.0%
▪ Contracted transportation & fuel	\$135,000	2.8%
▪ Electricity/Heating	\$717,000	14.8%
▪ Maintenance salaries	\$366,300	7.6%
▪ Insurance	\$330,000	6.8%
▪ Repairs/Maintenance/Cleaning	\$115,000	2.4%
▪ Water	\$109,000	2.2%
▪ Textbooks	\$125,000	2.6%
▪ Technology	\$110,000	2.3%
▪ Remaining LOB expenses	<u>\$316,617</u>	6.5%
▪ TOTAL:	\$4,851,508	100.0%

- Transfers from LOB include: Bilingual (\$9,703), Parents As Teachers (\$31,200), Special Education (\$1,210,700), Vocational Education (\$741,837), and At- Risk (\$534,151).



# Supplemental General (LOB) Comparison

## 2022-23 LOB REVENUE (ACTUAL)

- Balance \$292,421
- Local Tax \$2,854,257
- State Aid \$1,440,995
  
- TOTAL: \$4,587,673

## 2023-24 LOB REVENUE (BUDGET)

- Balance \$300,272
- Local Tax \$3,156,913
- State Aid \$1,394,323
  
- TOTAL: \$4,851,508
  
- LOB increase \$263,835



# Budget Outlook 2023-24

(BOE 07.10.23)

■ General Fund increase (KSDE estimate)	\$643,704
■ LOB (33% of General Fund)	<u>\$212,422</u>
■ Increased budget:	\$856,126
■ Less state aid decreases	<u>-\$343,218</u>
■ Net budget change	\$512,908
■ Increasing costs (partial list)	\$676,090
Salary increases 23-24	\$465,804
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LOB (impact of 4% inflation rate x \$4,287,401 LOB)	\$171,496
Property Insurance \$45,661	
Work Comp \$24,420	



# 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 & 2023-24: ESSER III funding (Sept 2024) - \$2,585,305
    - Included in Federal Funds (Code 07)





# Funding Expenses - 2023-24

- Fund balances will be used if 2023-24 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 will be **\$45,339**.

## STATE AID INCREASE



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

## DECLINING ENROLLMENT



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

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

## OOPS! WILD CARD!



## HEALTH INSURANCE

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

## CASH BALANCES



## AT RISK (K-12)

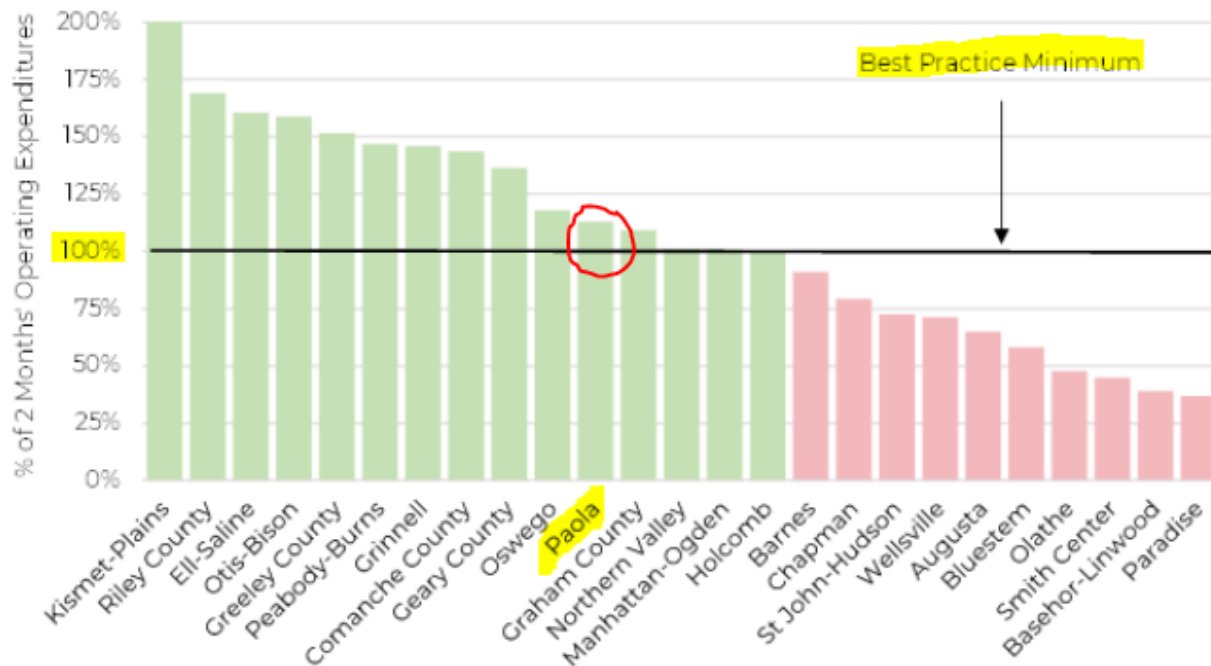
Cash balances are best used for one-time, non-recurring expenses. As of 6/30/19, the At-Risk cash balance was **\$785,712**.

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

# Cash Balances – LPA results (Nov 2020)

Figure 4

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



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

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

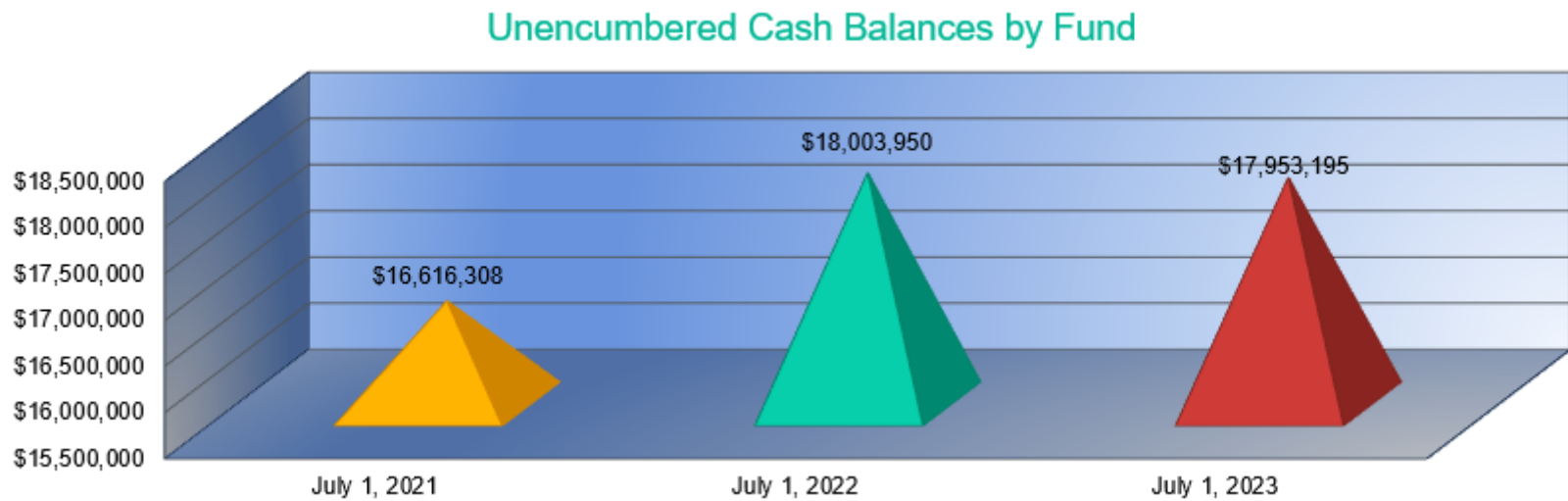


# Unencumbered Cash Balances by Fund

Unencumbered Cash Balance by Fund				
	Fund	July 1, 2021	July 1, 2022	July 1, 2023
General	06	0	0	22
Federal Funds	07	-229,159	-114,911	-944,875
Supplemental General	08	395,557	292,421	300,272
Adult Education	10	12,675	12,675	12,675
Preschool-Aged At-Risk	11	0	0	0
Adult Supplemental Education	12	38,281	52,766	49,146
At Risk (K-12)	13	760,656	668,001	668,000
Bilingual Education	14	31,987	31,987	29,272
Virtual Education	15	187,380	230,139	281,424
Capital Outlay	16	2,885,068	2,929,068	2,814,263
Driver Training	18	50,628	47,695	49,582
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	177,197	341,878	469,113
Professional Development	26	122,946	98,228	77,891
Parent Education Program	28	67,016	67,016	77,299
Summer School	29	0	0	0
Special Education	30	1,957,910	2,114,516	2,249,442
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	991,061	842,917	796,258
Gifts/Grants	35	188,553	201,207	236,314
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	620,712	400,041	570,146
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	967,755	987,148	987,148
Text Book & Student Material	55	125,328	116,476	116,650
Activity Fund	56	89,393	105,617	83,123
Bond and Interest #1	62	4,698,014	4,904,950	5,258,648
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	26,435	26,436	26,436
Temporary Note	68	0	0	0
Special Education Coop	78	2,450,915	3,647,679	3,744,946
<b>USD TOTAL</b>		<b>16,616,308</b>	<b>18,003,950</b>	<b>17,953,195</b>
Enrollment (FTE) <sup>1</sup>		1,787.8	1,797.3	1,786.0
Amount per Pupil <sup>2</sup>		9,294	10,017	10,052
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	12,562
Recreation Commission Emp. Benefits	86	0	0	0
<b>OTHER TOTAL</b>		<b>0</b>	<b>0</b>	<b>12,562</b>



# 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)

## 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

## 2023-24 Budget:

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



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

## 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	\$2,190,163
■ Special Assessment	\$26,436
■ Special Ed Coop	\$19,719,625

## 2023-24 Budget:

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





# At-Risk (potential impact by enrollment changes)

## 013 – At Risk

FY 23 Actual	FY 23 Budget	FY 24 Proposed Budget	\$ Difference	% Difference
1,711,048	2,376,633	2,634,836	258,203	10.9%

- At-Risk funds are transferred from the General Fund (\$1,600,685) and LOB (\$534,151) for total revenue of \$2,134,836. 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 2023-24 is based on the following:

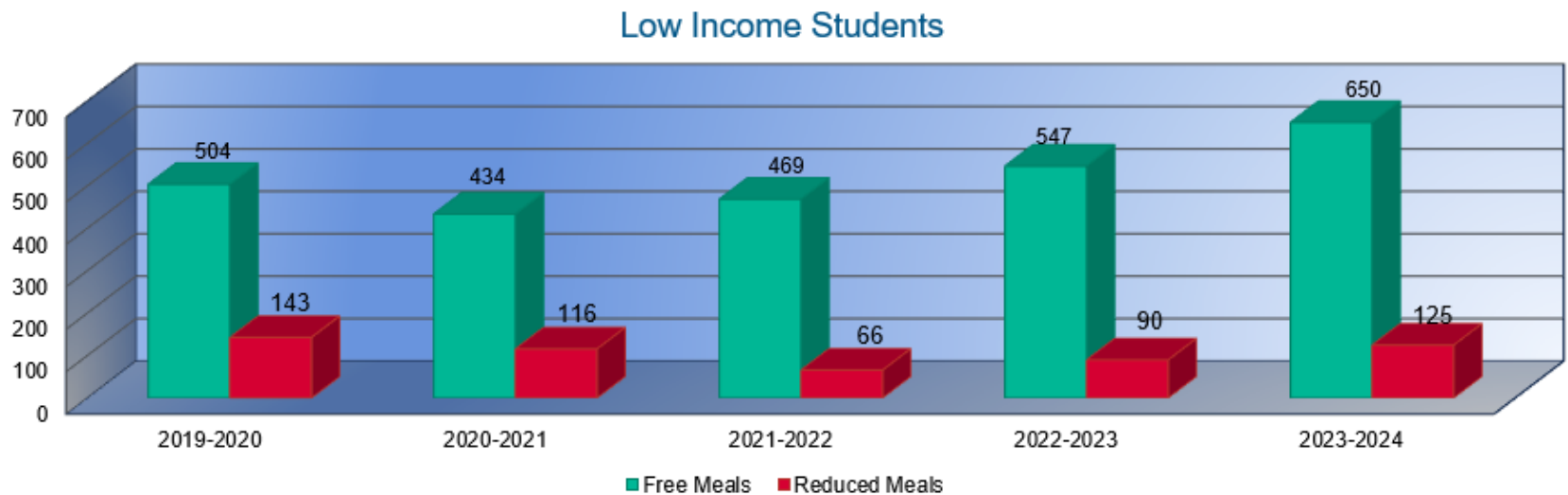
Estimated students eligible for free lunches (650 students)	<u>FTE</u> 650 students x .484 weighting = 314.6 x \$5,088 = \$1,600,685
---	---
- In 2023-24, due to the mandatory General Fund and LOB transfers, the revenue for the fund of \$2,134,386 exceeds the FTE funding of \$1,600,685 by \$534,151.**
- 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	2023-24
Students eligible for free lunches (estimate used for budget)	645	589	618	618	563	587	600	600	500	500	600	650
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	1,857
Free Lunch Percentage	32.5%	30.0%	32.1%	31.6%	29.1%	30.1%	29.2%	30.6%	25.8%	28.2%	34.1%	35.0%
Audited free lunch students	589	642	618	548	555	623	571	504	434	469	547	TBD

- FY 24 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

<b>FY 23 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
3,098,273	4,490,339	4,515,729	25,390	.56%

- 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 2022-23 was \$31,915 and is estimated to be \$30,800 for 2023-24.
- The special education FTE results in a \$2,655,029 transfer from General Fund to Special Education and a LOB transfer of \$1,210,700.
- 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 (\$1,210,700), special education contracted transportation (\$653,500), mileage/fuel transportation expenses (\$18,500) pass through of USD 368 special education entitlement aid to the Coop and Greenbush Special Education flow through state aid (\$2,095,029), Salaries for special education teacher substitutes (\$37,000), and Misc. (\$501,000) for a total budget of \$4,515,729.
- FY 24 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 – KSA 72-3422

- Funded @ 92% per state law–future funding (slide from 22-23 budget):

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 - KSA 72-3422

## Special Education: Funding

<b>STATE AID:</b>	<b>FY 2024</b>	<b>FEDERAL AID:</b>	<b>FY 2024</b>
Special Education	\$528.0 M	Fed no ESSER	\$105.0 M
Statutory Excess Cost	92%	Pay up to	40%
Actual	69%	Actual	13%

FY24 Categorical Aid Est. **\$30,800**



# Special Education State Aid – KSA 72-3422

## Special Education: Funding

Special Education  
Excess Costs

FY2023 = 76%

FY2024 = 69%

Shortfall

\$107.0 Million\*

\$175.0 Million

*Who makes up the  
difference?*



\* Addition of \$2.5 million state aid



# Special Education State Aid (22-23 slide)

- 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)

FY 23 Actual	FY 23 Budget	FY 24 Proposed Budget	\$ Difference	% Difference
2,837,612	0	0	0	0

- Prior to 2021-22, USD #368 was semi self-insured utilizing a third-party claims administrator, insurance broker, and stop loss (re-insurance) carrier. For the plan year 10/1/22 – 9/30/23 and following, the district is fully insured with Blue Cross Blue Shield.
- Following is a summary of the health insurance fund:

	<u>2014-15</u> Actual	<u>2015-16</u> Actual	<u>2016-17</u> Actual	<u>2017-18</u> Actual	<u>2018-19</u> Actual	<u>2019-20</u> Actual	<u>2020-21</u> Actual	<u>2021-22</u> Actual	<u>2022-23</u> Actual
Beginning Balance	\$1,042,338	\$1,000,826	\$1,380,426	\$1,231,717	\$736,961	\$565,353	\$676,419	\$620,711	\$400,040
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	\$3,007,718
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	\$2,837,612
Ending Balance	\$1,000,826	\$1,380,426	\$1,231,717	\$736,961	\$565,353	\$676,419	\$620,711	\$400,040	\$570,146
Stop Loss (per person)	\$85,000	\$85,000	\$85,000	\$95,000	\$110,000	\$110,000	\$110,000	\$110,000	Fully Insured

- During 2022-23, revenue exceeded expenses, resulting in a reserve balance increase of \$170,106.
- Actual expenses only are reported for this fund, therefore, there are no budgeted amounts shown.
- For 2023-24, district contributions will remain at \$600 (no change) and employee contributions **will not increase**.
- Projections are for the health insurance fund balance to continue to increase during 2023-24 to provide a cushion for expected rate increases for the 2024-25 plan year.
- 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

<b>FY 23 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
2,190,163	2,190,163	2,165,412	(24,751)	(1.13%)

- 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 9.818 mills, a reduction of .185 mills.
- The budgeted amount is necessary to meet the bond repayment schedule for the next 18 months.

	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>2020-21 Budget</b>	<b>2021-22 Budget</b>	<b>2022-23 Budget</b>	<b>2023-24 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	\$2,165,412
State aid factor (%)	24%	25%	27%	31%	32%	32%	30%	24%	16%	13%	9%
State aid (\$)	\$368,673	\$548,191	\$796,701	\$849,311	\$566,090	\$705,419	\$658,954	\$527,055	\$351,542	\$284,721	\$194,887
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	\$8,280,000
Mill Levy	11.117	11.128	9.034	13.78	10.447	11.924	10.886	10.789	10.004	10.004	9.818

- 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.



# Proposed Bond – 2023:



## 2023 USD #368 BOND ISSUE

On November 7, 2023, USD 368 citizens will be asked to vote on a bond issue that would include the following projects listed below. The projects will update buildings to meet the current academic needs of the district. The final project list below was compiled after receiving feedback from community surveys and focus groups. Additional information will be available on the district website, [www.usd368.org](http://www.usd368.org).

<b>CAMPUS IMPROVEMENTS</b>		<b>\$5,964,183</b>
Refurbish or Replace Roofs at All Schools	Upgrade Kitchen Equipment	
<b>PAOLA HIGH SCHOOL</b>		<b>\$14,479,889</b>
Remodel Student Services including Student Collaborative Spaces	Replace Clock System	
Upgrade Lighting, Sound, Acoustics and Finishes in Theatre	Upgrade Lighting and Flooring	
Upgrade Interior Doors for Security throughout building	Upgrade Heating & Air Conditioning Systems	
Relocate Weight Room to Multipurpose Room (add Second Floor)	Repair Settlement Cracks at Academic Wing	
Convert Existing Weight Room to New Career & Tech Program		
Upgrade Existing Culinary Kitchen to Commercial Quality		
<b>PAOLA MIDDLE SCHOOL</b>		<b>\$7,908,423</b>
Upgrade Heating & Air Conditioning Systems	Remove unused Cooling Tower	
Relocate and Upgrade Existing PMS Library	Upgrade Lighting and Flooring	
Replace Outdated Plumbing Fixtures, as needed	Upgrade Interior Doors for Security	
<b>SUNFLOWER ELEMENTARY</b>		<b>\$3,051,788</b>
Replace Outdated Plumbing Fixtures	Seal Leaks at Existing Windows	
Upgrade Lighting and Flooring	Upgrade Handicapped Accessible Signage	
Upgrade Playground Surfacing for Safety & Accessibility		
<b>COTTONWOOD ELEMENTARY</b>		<b>\$6,682,143</b>
Add Parking & Improve Existing Parent Pickup/Dropoff	Upgrade Flooring	
Construct Two Additional Early Childhood Classrooms	Upgrade Heating & Air Conditioning Systems	
Upgrade Playground Surfacing for Safety & Accessibility	Upgrade Existing Domestic Water Service, as needed	
<b>HILLSDALE LEARNING ACADEMY</b>		<b>\$1,913,574</b>
Correct Settlement Cracking & Site Drainage Issues	Recondition Existing Exterior Building Walls	
Upgrade Heating & Air Conditioning Systems	Upgrade Handicapped Accessible Signage	
Install Energy-Efficient Windows in Gymnasium	Upgrade Lighting & Flooring	
<b>TOTAL CONSTRUCTION COST</b>		<b>\$40,000,000</b>



# Proposed Bond – 2023:



District	
Administration	>
Kansas Department of Education	
Board of Education	>
Employment	
Business Office	>
District Office	>
District Calendar	
District Office - Celebrations	>
District Office - Curriculum	
District Office - Food Service	>

## District

### 2023 BOND

#### Project Floor Plans



### 2023 USD #368 BOND ISSUE

On November 7, 2023, USD 368 citizens will be asked to vote on a bond issue that would include the following projects listed below. The projects will update buildings to meet the current academic needs of the district. The final project list below was compiled after receiving feedback from community surveys and focus groups. Additional information will be available on the district website, [www.usd368.org](http://www.usd368.org).

#### CAMPUS IMPROVEMENTS \$5,964,183

Refurbish or Replace Roofs at All Schools	Upgrade Kitchen Equipment
---	---------------------------

#### PAOLA HIGH SCHOOL \$14,479,889

Remodel Student Services including Student Collaborative Spaces	Replace Clock System
Upgrade Lighting, Sound, Acoustics and Finishes in Theatre	Upgrade Lighting and Flooring
Upgrade Interior Doors for Security throughout building	Upgrade Heating & Air Conditioning Systems
Relocate Weight Room to Multipurpose Room (add Second Floor)	Repair Settlement Cracks at Academic Wing
Convert Existing Weight Room to New Career & Tech Program	
Upgrade Existing Culinary Kitchen to Commercial Quality	



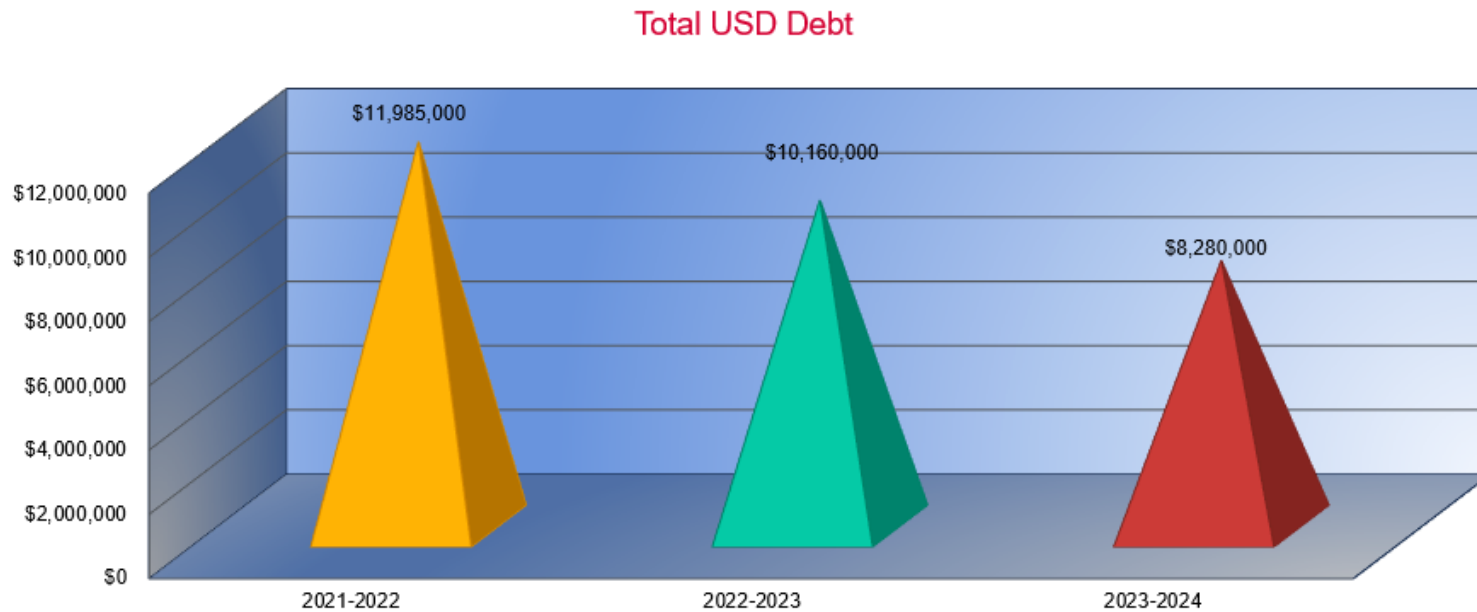
# Proposed Bond – Nov 7, 2023:

LEVIES ARE FOR LEARNING

BONDS ARE FOR BUILDING



# Outstanding Bond Debt



# Bond Maturity – 2025 (scheduled 2028):

- Outstanding Balances (as of 6/30/23):
  - Series 2014 - \$240,000 (final payment 9/1/28)
  - Series 2016 - \$4,805,000 (final payment 9/1/26)
  - Series 2017 - \$3,235,000 (final payment 9/1/26)
  - **TOTAL: \$8,280,000**
- Based on assumed assessed value growth and state aid %, the current bonds could pay off as early in the 2024-25 fiscal year.



# Coop Special Education

## 078 – Coop Special Education

<b>FY 23 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
17,034,300	19,719,625	20,168,840	449,515	2.3%

- 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>	<b>2023-24</b>
Interest	\$10,000	\$15,000	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$100,000
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	\$12,210,588
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	\$3,074,174
Federal aid/Medicaid	\$2,200,823	\$2,273,940	\$2,288,528	\$2,296,863	\$2,334,516	\$2,361,984	\$2,418,203	\$2,687,523
Greenbush state aid flow through & Miscellaneous	\$779,888	\$780,874	\$857,086	\$974,208	\$1,054,327	\$879,535	\$959,670	\$1,096,555
<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>	<b>\$19,168,840</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 24 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:

<b>FY 23 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
54,855,916	63,278,104	64,500,663	1,222,559	1.9%

- As noted, the FY 24 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 2023-24 Budget.
- To illustrate this, the 2022-23 proposed budget was \$63,886,436 and the actual expenditures were \$54,855,916, a difference of \$9,039,520 less than the published budget amount. FY 24 actual expenditures will most likely be less than the published budget of \$64,500,663 as the fund balances are not expected to be completely expended.
- Estimated FY 24 net expenditures are \$57,415,858 after budgeted transfers of \$7,084,805.





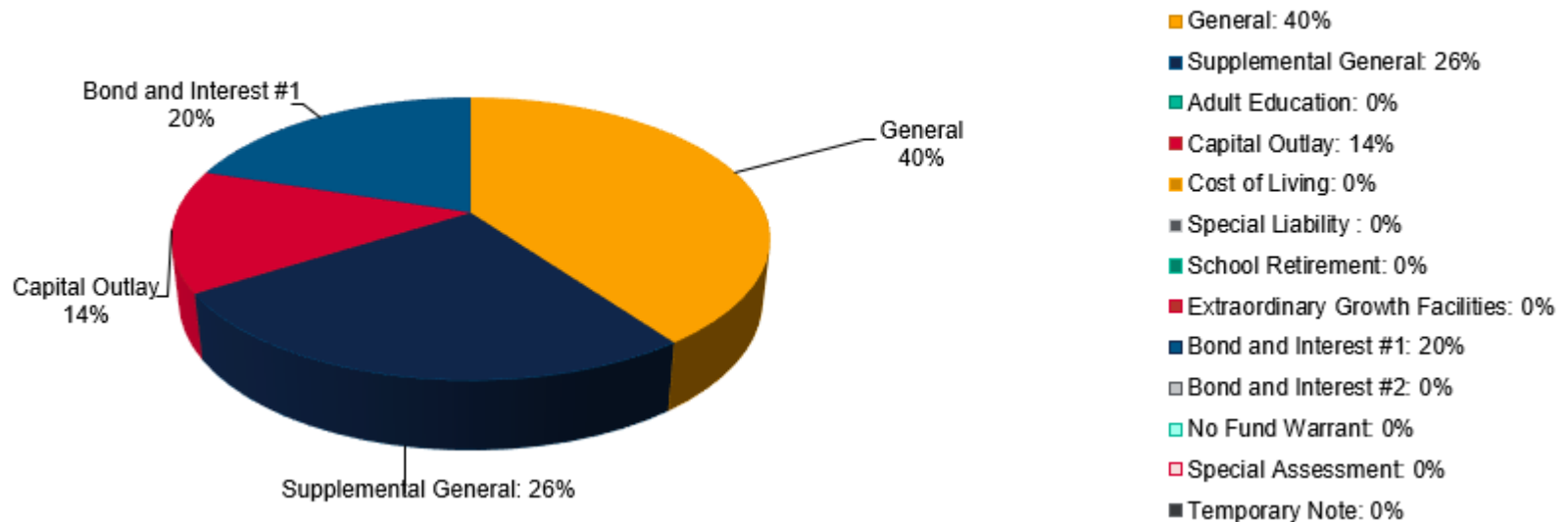
# Mill Levy Comparison

	<b>2022-23 (actual)</b>	<b>2023-24 (projected)</b>
General Fund	20.000	20.000
Supplemental General (LOB)	12.664	12.848
Capital Outlay	7.999	6.880
Bond and Interest	10.003	9.818
Special Assessment	0.000	0.000
Total Mill Levy	50.666	49.546
Change from prior year	<b>.1340 increase</b>	<b>1.120 decrease</b>
<b>Total Taxes Levied</b>	<b>\$10,198,603</b>	<b>\$11,570,411</b>



# Mill Rate – By Fund

USD Mill Rates by Fund



# Mill Levy: State 20 mills / State Aid

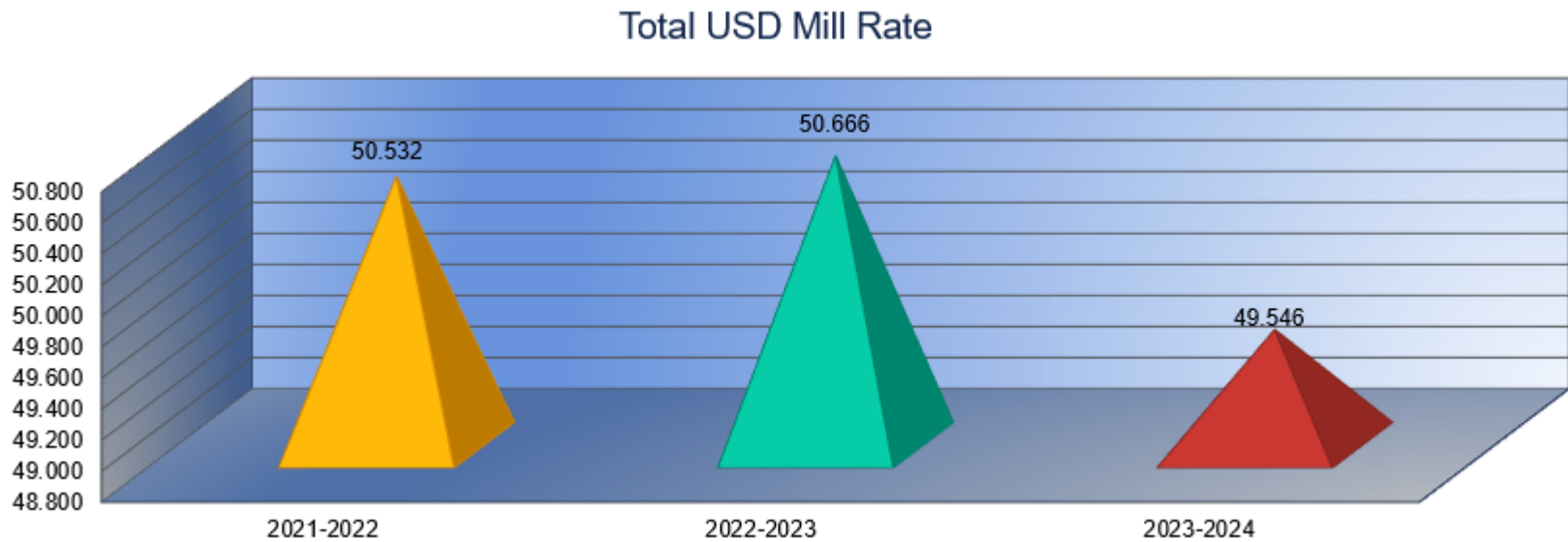
	<u>2023-24 (projected)</u>	<u>Estimated Tax to be Levied:</u>	<u>Increase:</u>	<u>Loss of State Aid:</u>
General Fund	20.000	\$4,407,719	\$640,002	N/A
Supplemental General (LOB)	12.848	\$3,114,677	\$454,578	<b>(\$214,370)</b>
Capital Outlay	6.880	\$1,667,935	<b>(\$12,098)</b>	<b>(\$42,231)</b>
Bond and Interest	9.818	\$2,380,080	\$278,702	<b>(\$86,617)</b>
Special Assessment	0.000	\$0	\$0	N/A
Total Mill Levy	49.546	-----	-----	-----
Change from prior year	<b>-1.12 decrease</b>	-----	-----	<b>(\$343,218)</b>
<b>Total Taxes Levied (budgeted)</b>	<b>\$11,570,411</b>	<b>\$11,570,411</b>	<b>\$1,361,184</b>	

General Fund (state 20 mills)    \$640,002  
 Loss of state aid                    \$343,218  
 Total:                                      \$983,222 or 72% of tax levy increase

"Net" increase of \$377,962 or 3.7% increase.



# Mill Rates (3 years)



# Mill Levy Summary

## Summary:

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

	<u>2015-16</u> (actual)	<u>2016-17</u> (actual)	<u>2017-18</u> (actual)	<u>2018-19</u> (actual)	<u>2019-20</u> (actual)	<u>2020-21</u> (actual)	<u>2021-22</u> (actual)	<u>2022-23</u> (actual)	<u>2023-24</u> (projected)
General Fund	20.000	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	12.664	12.848
Capital Outlay	8.000	7.992	7.996	8.000	7.980	8.000	8.000	7.999	6.880
Bond and Interest	9.034	13.780	10.442	11.931	10.858	10.789	10.004	10.003	9.818
Special Assessment	0.000	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	50.666	49.546
Change from prior year	<b>4.347</b> increase	<b>2.038</b> decrease	<b>1.045</b> decrease	<b>1.028</b> decrease	<b>1.585</b> decrease	<b>1.000</b> decrease	<b>1.410</b> decrease	<b>.1340</b> increase	<b>1.120</b> decrease
<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>\$10,198,603</b>	<b>\$11,570,411</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 28<sup>th</sup> at 6:00 PM.
- Budget hearing to approve the 2023-2024 budget will be held on August 28<sup>th</sup> at 6:15 PM.



# 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	2022-23	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	20.0000	0.0000
Supplemental General (LOB)	17.9640	16.4260	19.0440	19.0170	17.9190	19.1500	14.9520	21.6060	14.8300	17.1190	14.5980	14.1060	13.1530	12.5280	12.6640	-5.3000
Capital Outlay	4.9930	5.9930	6.0060	6.0000	7.9960	8.0000	8.0000	8.0000	7.9920	7.9960	8.0000	7.9800	8.0000	8.0000	7.9990	3.0060
Bond and Interest	15.6020	16.0700	13.3250	13.2620	12.3440	11.1170	11.1280	9.0340	13.7800	10.4420	11.9310	10.8580	10.7890	10.0040	10.0030	-5.5990
Special Assessment	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2130	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Mill Levy	58.5590	58.4890	58.3750	58.2790	58.2590	58.2670	54.2930	58.6400	56.6020	55.5570	54.5290	52.9440	51.9420	50.5320	50.6660	-7.8930
Change from prior year	----	-0.0700	-0.1140	-0.0960	-0.0200	0.0080	-3.9740	4.3470	-2.0380	-1.0450	-1.0280	-1.5850	-1.0020	-1.4100	0.1340	----
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	\$10,198,603	\$2,552,641



# Miami County School Districts – 2022-23 Mill Levy (2022 Levy)

■ USD #230	Spring Hill	67.406
■ USD #231	Gardner-Edgerton	61.901
■ USD #367	Osawatomie	58.384
■ USD #289	Wellsville	55,617
■ USD #229	Blue Valley	54.870
■ <b>USD #368</b>	<b>Paola</b>	<b>50.666</b>
■ USD #416	Louisburg	49.497
■ USD #362	Prairie View	44.265

\*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 (\$20 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, 2022-23 Budgeted amounts





# Per Pupil Expenditures

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

## 2022-23 BUDGETED EXPENSES:

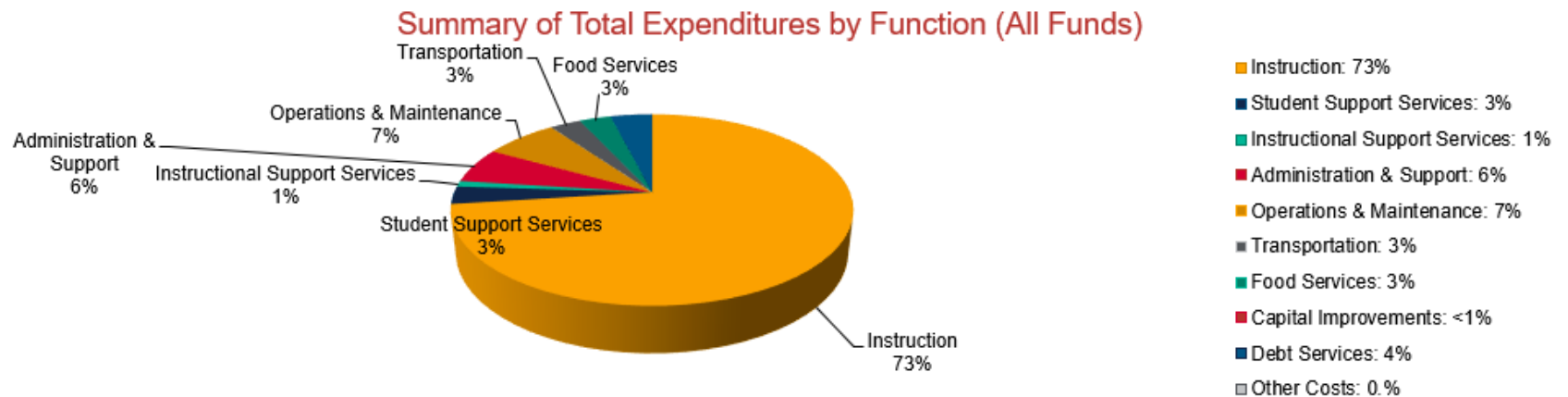
- Total Expenditures: \$57,140,962
- Less\*:
  - Lakemary (Neglected) \$62,924
  - Adult Education \$258,700
  - Parents As Teachers \$379,859
  - Special Education Coop \$19,719,625
  - Carl Perkins \$10,000
  - TOTAL: \$20,431,108

## PER STUDENT – 1,797 FTE:

- Total Expenditures: \$31,798 (18<sup>th</sup>)
- Less\*:
  - Lakemary (Neglected) -\$35/FTE
  - Adult Education -\$144/FTE
  - Parents As Teachers -\$211/FTE
  - Special Education Coop -\$10,974/FTE
  - Carl Perkins -\$6/FTE
  - TOTAL: -\$11,370/FTE
- NET EXPENDITURE PER FTE: \$20,428 (162<sup>nd</sup>)\*
- STATE RANGE: \$10,969 - \$50,663
- STATE AVERAGE: \$22,161

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

# Expenditure by Function



# Budget At A Glance - Revenues

<b>Sources of Revenue</b>				
	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	
State Revenues	19,151,566	18,634,591	21,017,560	
Federal Revenues	6,093,401	4,966,444	6,574,886	
Local Revenues <sup>1</sup>	25,767,007	25,650,599	25,383,109	
<b>Total Revenues</b>	<b>51,011,974</b>	<b>49,251,634</b>	<b>52,975,555</b>	
Revenues Per Pupil	28,533	27,403	29,662	

**ACTUAL 21-22**

**ACTUAL 22-23**

**BUDGET 23-24**



# Notice of Hearing – 2022-23 Budget

## Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 368 will meet on the 28th day of August 2023 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 2023 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2023-2024 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	13,501,427	20.000	13,020,684	20.000	14,831,942	4,407,719	20.000
Supplemental General (LOB)	08	4,311,988	12.528	4,287,401	12.664	4,851,508	3,114,677	12.848
<b>SPECIAL REVENUE</b>								
Federal Funds	07	1,668,441		1,838,714		2,199,783		
Adult Education	10	260,142	0.000	263,254	0.000	281,885	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	12,583		21,703		101,996		
At Risk (K-12)	13	1,161,376		1,711,048		2,634,836		
Bilingual Education	14	12,236		15,837		38,975		
Virtual Education	15	93,601		82,460		585,424		
Capital Outlay	16	1,872,421	8.000	2,350,023	7.999	4,131,219	1,667,935	6.880
Driver Training	18	36,970		34,633		92,082		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,256,328		1,113,360		1,576,592		
Professional Development	26	31,209		24,217		93,391		
Parent Education Program	28	314,136		315,365		428,460		
Summer School	29	0		0		0		
Special Education	30	3,448,744		3,098,273		4,515,729		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	724,316		757,841		1,323,200		
Gifts and Grants	35	49,762		73,215		353,074		
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	3,556,479		2,837,612				
KPERs Special Retirement Contribution	51	3,454,926		3,416,566		4,099,879		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	216,765		125,381				
Activity Fund	56	189,342		243,866				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	2,197,138	10.004	2,190,163	10.003	2,165,412	2,380,080	9.818
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	26,436	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES</b>								
Special Education	78	16,419,781		17,034,300		20,168,840		
<b>TOTAL USD EXPENDITURES</b>	100	54,790,111	50.532	54,855,916	50.666	64,500,663	11,570,411	49.546
Less: Transfers	105	8,712,006		8,375,206		7,084,805		
<b>NET USD EXPENDITURES</b>	110	46,078,105		46,480,710		57,415,858		
<b>TOTAL USD TAXES LEVIED</b>	115	9,096,946		10,198,603		11,570,411		



# Notice of Hearing – cont.

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 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	189,000	0.999	285,342	242,536	1.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	58,000	58,242	0.240
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>189,000</b>	<b>0.999</b>	<b>343,342</b>	<b>300,778</b>	<b>1.240</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$9,096,946</b>		<b>\$10,407,848</b>		<b>\$11,871,189</b>		
Assessed Valuation - General Fund	128	\$172,986,817		\$187,854,658		\$220,385,928		
Assessed Valuation - All Other Funds	130	\$183,360,534		\$208,615,940		\$242,432,369		
Assessed Valuation - Capital Outlay	129	\$183,209,753		\$208,470,601		\$242,432,369		
<b>Outstanding Indebtedness, July 1</b>		<b>2021</b>		<b>2022</b>		<b>2023</b>		
General Obligation Bonds	135	11,985,000		10,160,000		8,280,000		
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>11,985,000</b>		<b>10,160,000</b>		<b>8,280,000</b>		

\*Tax Rates are expressed in Mills

Scott Golubski

Board President

Jimmy Hay

Clerk of the Board



# Exceeding Revenue Neutral - notice

Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year					
The governing body of Unified School District 368 will meet on the 28th day of August 2023 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					
	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,767,717	20.000	17.044	\$4,407,719	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$2,660,099	12.664		\$3,114,677	12.848
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,680,033	7.999		\$1,667,935	6.880
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	\$2,101,378	10.003		\$2,380,080	9.818
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>\$6,441,510</b>	<b>30.666</b>	<b>26.383</b>	<b>\$7,162,692</b>	<b>29.546</b>
Scott Golubski			Jimmy Hay		
Board President			Clerk of the Board		



# Taxpayer Notice – Miami County

## MIAMI COUNTY 2023 Notice of Proposed Property Tax Increase and Public Hearings Real Estate

Owner ID #: \_\_\_\_\_  
 Owner Name: \_\_\_\_\_ (NAME)  
 Case Of: \_\_\_\_\_  
 Owner Address: \_\_\_\_\_ (STREETADDRESS)  
 PAOLA, KS 66071

PROPERTY DESCRIPTION	
Parcel #:	0000
Property Address:	(STREETADDRESS) Paola, KS 66071
Tax Unit:	# PAOLA CITY

**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 in November.*

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

Taxing Subdivision	Revenue Neutral		Proposed Budget			Proposed Increase		Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Property Tax Revenue	Rate (%)	Tax	
State	1.282185	\$	1.500000	\$	\$ 1,010,489.00	16.99	\$	673,659,301
County	34.516401	\$	36.500000	\$	\$ 24,589,564.00	5.75	\$	673,659,301
PAOLA	36.610922	\$	42.255000	\$	\$ 3,470,029.00	15.42	\$	82,121,143
EXT DIST GENERAL	0.629125	\$	0.749000	\$	\$ 504,571.00	19.05	\$	673,659,301
USD 368 RECREATION	0.859482	\$	1.240000	\$	\$ 300,145.00	44.27	\$	242,052,822
USD 368	19.501372	\$	22.666000	\$	\$ 5,486,369.00	16.23	\$	242,052,822
USD 368 - CAPITA	6.681875	\$	6.880000	\$	\$ 1,665,323.00	-0.03	\$-0.00	242,052,822
USD 368 - GENER	17.043937	\$	20.000000	\$	\$ 4,400,736.00	17.34	\$	220,036,814

Taxing Subdivision	Prior Year Tax		Date, Time and Location for Public Comment
	Rate	Paid	
State	1.500000	\$	No Hearing Required per KSA 79-2968
County	40.380000	\$	August 30, 2023 1:00 p.m. MiCo Admin Bldg 201 S Pearl St. Paola, KS
PAOLA	42.255000	\$	September 12, 2023 at 6:00 p.m. 805 N Pearl Paola, KS
EXT DIST GENERAL	0.738000	\$	Sept 6, 2023 at 6:30 p.m. Library Dist 2 Great Room 209 N Broadway La Cygne, KS
USD 368 RECREATION	0.998000	\$	August 21, 2023 at 6:45 p.m. Paola City Hall 19 E Peoria St. Paola, KS
USD 368	22.667000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St. Paola, Ka
USD 368 - CAPITA	7.998000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St. Paola, Ka
USD 368 - GENEF	20.000000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St. Paola, Ka



# Taxpayer Letter – Miami County



## Information about Revenue Neutral Notifications

### ***What is Revenue Neutral?***

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

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

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

### ***What is the Revenue Neutral Rate (RNR)?***

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

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

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

### ***What do I need to do?***

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

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

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

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

### ***Where can I find more information?***

KSA 79-2988, KSA 79-2989





# Taxpayer Notice – Franklin County



**Franklin County Clerk**  
315 S Main  
Ottawa, Kansas 66067

**Franklin County**  
2023 Notice of Estimated Ad Valorem Taxes

**Property Description**

2023 1-ABC0000 (PROPERTY ADDRESS)

NAME  
STREET ADDRESS  
CITY, STATE, ZIP



**THIS IS NOT A BILL. Do not remit payment.**

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**Property Values**

Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed
A AG	0,000	0,000	0,000	0,000

**Current Year Tax Estimates**

Taxing Subdivision	Revenue Neutral		Proposed Budget			Proposed Increase		Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Property Tax Revenue	Rate (%)	Tax	
USD 368 GENERAL	17.044	\$	20.000	\$	4,407,719	17.343	\$	355,906
USD 368	17.780	\$	19.728	\$	4,782,612	10.956	\$	389,925
USD 368 B & I	8.607	\$	9.818	\$	2,380,080	14.069	\$	389,925
STATE	1.377	\$	1.500	\$		8.932	\$	362,033,951
COUNTY	4.9513	\$	4.9513	\$				354,744,955
CUTLER TWP	4.696	\$	4.696	\$				12,338,705
NEKRL	1.160	\$						187,995,369
FRONTIER EXT DISTRICT	1.174	\$	1.174	\$				686,541,518
USD 368 RECREATION	.859	\$	1.240	\$		44.353	\$	389,925

**Prior Year Tax**

**Proposed Property Tax Increase Hearing Details**

Taxing Subdivision	Prior Year Tax Rate	Prior Year Tax Paid	Date, Time and Location for Public Comment
USD 368 GENERAL	20.000	\$	08/28/2023 06:00 PM 1115 East 303rd Street Paola KS 66071
USD 368	21.662	\$	08/28/2023 06:00 PM 1115 EAST 303RD STREET PAOLA KS 66071
USD 368 B & I	10.003	\$	08/28/2023 06:00 PM 1115 EAST 303RD STREET PAOLA KS 66071
STATE	1.500	\$	No Hearing Required
COUNTY	53.786	\$	
CUTLER TWP	5.074	\$	
NEKRL	1.291	\$	
FRONTIER EXT DISTRICT	1.270	\$	
USD 368 RECREATION			07/26/2023 10:40 AM USD 368 BOARD OFFICE 1115 E 303RD ST PAOLA KS 66071



# Taxpayer Notice – Miami County

## MIAMI COUNTY 2023 Notice of Proposed Property Tax Increase and Public Hearings Real Estate

Owner ID #: \_\_\_\_\_  
 Owner Name: (NAME)  
 Case Of: \_\_\_\_\_  
 Owner Address: (STREETADDRESS)  
 PAOLA, KS 66071

PROPERTY DESCRIPTION	
Parcel #:	0000
Property Address:	(STREETADDRESS) Paola, KS 66071
Tax Unit:	# PAOLA CITY

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*Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected.*

*Governing bodies will vote at public hearings at the dates, times, and locations listed. Taxpayers may attend and comment at the hearings.*

*Property tax statements will be issued after mill rates are finalized and taxes are calculated in November.*

Property Values				
Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed
RU - RESIDENTIAL URBAN	000,000	00,000	000,000	00,000
	<hr/>	<hr/>	<hr/>	<hr/>
	000,000	00,000	000,000	00,000



# Taxpayer Notice – Miami County

## Current Year Tax Estimates

Taxing Subdivision	Revenue Neutral		Proposed Budget			Proposed Increase		Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Property Tax Revenue	Rate (%)	Tax	
State	1.282185	\$	1.500000	\$	\$ 1,010,489.00	16.99	\$	673,659,301
County	34.516401	\$	36.500000	\$	\$ 24,588,564.00	5.75	\$	673,659,301
PAOLA	36.610922	\$	42.255000	\$	\$ 3,470,029.00	15.42	\$	82,121,143
EXT DIST GENERAL	0.629125	\$	0.749000	\$	\$ 504,571.00	19.05	\$	673,659,301
USD 368 RECREATION	0.859482	\$	1.240000	\$	\$ 300,145.00	44.27	\$	242,052,822
USD 368	19.501372	\$	22.666000	\$	\$ 5,486,369.00	16.23	\$	242,052,822
USD 368 - CAPITA	6.881875	\$	6.880000	\$	\$ 1,665,323.00	-0.03	\$-0.00	242,052,822
USD 368 - GENER	17.043937	\$	20.000000	\$	\$ 4,400,736.00	17.34	\$	220,036,814



# Taxpayer Notice – Miami County

Prior Year Tax		Proposed Property Tax Increase Hearing Details	
Taxing Subdivision	Prior Year Tax		Date, Time and Location for Public Comment
	Rate	Paid	
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County	40.380000	\$	August 30, 2023 1:00 p.m. MiCo Admin Bldg 201 S Pearl St. Paola, KS
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USD 368 - CAPITA	7.999000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St Paola, Ks
USD 368 - GENE	20.000000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St Paola, Ks



# Revenue Neutral difference - \$250,000 home

- Assuming 3.163 mills above revenue neutral  
(AFTER CAPITAL OUTLAY REDUCTION OF 1.12 MILLS):

\$250,000

appraised value

X 11.5%

assessment percentage

= \$28,750

assessed value

X 3.163 mills

= \$90,936 / 1,000 = **\$91** (26% reduction from 4.283 mills)



# Revenue Neutral difference - \$500,000 home

- Assuming 3.163 mills above revenue neutral  
(AFTER CAPITAL OUTLAY REDUCTION OF 1.12 MILLS):

\$500,000

appraised value

X 11.5%

assessment percentage

= \$57,500

assessed value

X 3.163 mills

= \$181,872 / 1,000 = **\$182** (26% reduction from 4.283 mills)



# State Legislature – surplus

POLITICS + GOVERNMENT

## NEWS BRIEFS

### Kansas revenue forecast expects surplus to grow to \$3 billion, pending tax cuts

BY: SHERMAN SMITH - APRIL 20, 2023 5:32 PM



State General Fund Profile FY 2022 - FY 2024  
(Dollars in Millions)

	Actual FY 2022	Estimated FY 2023	Estimated FY 2024
Beginning Balance	\$ 2,094.8	\$ 1,834.5	\$ 1,932.8
<b>Revenue</b>			
Consensus Revenue Estimates (04-20-2023)	\$ 7,916.0	\$ 9,829.4	\$ 10,233.7
Released Encumbrances	19.9	-	-
<b>Governor's Revenue Recommendation</b>			
Transfer Adjustments	-	(770.0)	193.4
<b>Legislative Revenue Adjustments (all on Gov. Desk)</b>			
Transfer Adjustment	-	268.8	(155.2)
Tax SB 169-Gov. Desk	-	-	(258.7)
Apprenticeships HB 2292	-	-	(11.5)
<b>Total Available Revenue</b>	<b>\$ 10,030.7</b>	<b>\$ 11,162.8</b>	<b>\$ 11,934.5</b>
<b>Expenditures</b>			
Expenditures	\$ 8,196.2	\$ 9,169.1	\$ 9,048.6
Reappropriations	-	321.6	(321.6)
Human Services Caseload (fall)	-	(198.2)	163.0
Human Services Caseload (Spring)	-	(53.8)	(30.5)
School Finance (Fall)	-	(65.5)	106.3
School Finance (Spring)	-	(9.4)	(59.2)
<b>Governor's Budget Recommendations</b>			
K-12 Special Ed 5 yr. 92 percent- other Initiatives	-	-	80.2
Medicaid Expansion	-	-	(71.5)
All Other	-	13.0	486.3
Legislative Expenditure Adjustments	-	(4,364.1)	(4,627.0)
Education Budget (Conference Committee)	-	4,417.2	4,128.4
<b>Total Adjusted Expenditures</b>	<b>\$ 8,196.2</b>	<b>\$ 9,230.0</b>	<b>\$ 8,903.0</b>
<b>Ending Balance</b>	<b>\$ 1,834.5</b>	<b>\$ 1,932.8</b>	<b>\$ 3,031.5</b>



Adam Proffitt, the state budget director, says

The state is projecting \$3.2 billion in surplus cash in its treasury at the end of June 2024 and nearly \$1 billion more already in the rainy day fund. The Legislature is set to remain in session until early May. Jan 12, 2023



# State Legislature – no tax cuts or increased spending

Kansas lawmakers ultimately left Topeka this year without passing any major tax cuts into law despite record surpluses. The continued surplus drew immediate criticism of Kelly's veto from Republican leaders in the Legislature. 2 days ago



The Kansas City Star

<https://www.kansascity.com> › news



☰ Weather Livestream Factfinder 12 Does It Work Sports Catch It Kansas

## Special education push largely unfulfilled as Kan. legislative session wraps



Kansas hasn't funded special education at the 92 percent of excess cost level required by state law in more than a decade, a shortfall of \$110 million.

By [Shawn Loging](#) and [KWCH Staff](#)

Published: May. 1, 2023 at 6:12 PM CDT





# KSDE Budget Workshop

## Projected Ending Balance (April 24, 2023)

**JULY 1, 2023**

Balance: **\$1.9 Billion**  
+ Budget Stabilization  
**\$1.5 Billion**

**JULY 1, 2024**

Balance: **\$2.6 Billion**  
+ Budget Stabilization  
**\$1.6 Billion**



# State Legislature – 2024

## THE KANSAS CITY STAR.

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GOVERNMENT & POLITICS

### Property taxes rising in Kansas as home values grow. What will lawmakers do about it?

BY JONATHAN SHORMAN AND KATIE BERNARD

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Kansas lawmakers are expected to make property taxes a dominant focus of the 2024 session. Raising property values are driving increases in tax bills, angering many residents. JAIME GREEN *The Wichita Eagle*

The screenshot shows the top navigation bar of the ksnt.com website. The header is blue with the ksnt.com logo and the tagline "WORKING FOR YOU". Below the logo are navigation links for Sports, Community, Watch, FOX 43, Share It!, and About Us. Below the navigation bar is a featured article snippet with a background image of US dollar bills. The article title is "Could 2024 be the year of 'tax cuts' in Kansas?" and the author is Rebekah Chung. The snippet also includes the posting and update dates: "Posted: May 9, 2023 / 09:46 AM CDT" and "Updated: May 9, 2023 / 09:46 AM CDT".



# Public Notices

- Legal notices for the 2023-24 Budget will be published in the 8/16/23 edition of the Miami County Republic
- Hearings will be held at the special Board Meeting on August 28<sup>th</sup>:
  - Exceeding the Revenue Neutral Tax Rate hearing will be held on August 28<sup>th</sup> at 6:00 PM.
  - Budget hearing to approve the 2023-2024 budget will be held on August 28<sup>th</sup> at 6:15 PM.



# 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).

