



Paola USD #368

2019-20 Budget Presentation

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2019-20 Budget Contents

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General Fund

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



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	+36%	\$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
TOTAL INCREASE:		+\$3	.07%	+\$784,830 (+5.84%)

- From FY '09 to FY '20, the BSAPP increased \$3 (.07%). BSAPP is not reflected in FY 16 & 17 due to block grant funding.
- Local Option Budget is calculated using a BSAPP of \$4,558. If USD #368's General Fund was based on a BSAPP of \$4,558 in 2019-20 it would have been \$14,465,345. This would equate to \$241,279 in additional General Fund budget.



Base State Aid Per Pupil - Future

- Future Base State Aid increases per the recently resolved school funding litigation are as follows:

<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:

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)	1,937.4
FY '20 (2019-20)	1,960.0 (projected)

- FTE Enrollment is calculated using the higher of:
 - 2018-19 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,934.4
 - 2017-18 Audited enrollment (excluding 4-year-old at risk & virtual students) 2,029.0
 - **The 2019-20 budget is based on the higher of the two which is 2,029.0 FTE.**



General Fund – Funding Cliff?

- For fiscal year 2020-21, the district faces a declining enrollment funding cliff as the 2017-18 FTE of 2,029 will roll off. The 2020-21 FTE for budget purposes could be:
 - 2018-19 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,934.4
 - 2019-20 Audited enrollment (excluding 4-year-old at risk & virtual students) 1,960.0 (projected)
 - The 2020-21 budget would be based on the higher of the two which is 1,960.0 FTE.
 - **The difference or drop in enrollment from 2,029 FTE to 1,960 FTE is 69 FTE x \$4,436 or a potential funding decrease of -\$306,048**



General Fund – Weighted FTE

- Weighted FTE Enrollment comparison (Form 150/151 summary):

Weighting	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment (<i>Sept 20th</i>)	1961.6	1934.4	Block Grant	Block Grant	2,009.5	2,029.0	2,029.00
Enrollment used	Average	Average	Block Grant	Block Grant	Average	Prior Year	2 nd preceding
High Enrollment	68.7	67.8	N/A	N/A	70.4	71.1	71.1
Bilingual Education (<i>hours</i>)	.4	.5	N/A	N/A	2.0	5.6	5.6
Vocational Education (<i>hours</i>)	40.8	37.7	N/A	N/A	39.7	37.5	44.2
At-Risk (<i>free lunch</i>) .484 FTE	268.6	281.8	N/A	N/A	284.1	290.4	290.4
Non-Proficient (<i>testing</i>)	5.2	0	N/A	N/A	0	0	0
New Facilities	0	0	0	32.9	37.5	0	0
Transportation (>2.5 <i>miles</i>)	154.6	154.8	N/A	N/A	155.7	150.0	150.8
Special Education	538.2	562.0	N/A	N/A	529.3	625.1	598.5
FHSU Math & Science Academy	0	1.0	N/A	N/A	0	0	0
TOTAL WEIGHTED FTE:	3,038.1	3,040.0	N/A	N/A	3,128.2	3,208.7	3,189.6
x BSAPP	\$3,838	\$3,852	N/A	N/A	\$4,006	\$4,165	\$4,436
= GENERAL FUND	\$11,660,228	\$11,710,080	\$15,657,287	\$14,334,082	\$12,531,569	\$13,364,236	\$14,149,066
Virtual State Aid					\$50,000	\$75,000	\$75,000
TOTAL GEN FUND					\$12,581,569	\$13,439,236	\$14,224,066



General Fund - Summary

- General Fund Revenue Summary:

▪ General State Aid	\$11,568,955
▪ Special Education Aid	<u>\$2,655,111</u>
▪ Total	\$14,224,066

- General Fund Expense Summary:

▪ Salaries/Benefits	\$9,613,584	67%
▪ Transfers	\$3,650,181	26%
▪ Transportation	\$570,000	4%
▪ Supplies/Misc.	<u>\$390,301</u>	<u>3%</u>
▪ Total	\$14,224,066	100%

- General Fund Transfers:

▪ Bilingual	\$16,250
▪ Virtual Education	\$75,000
▪ Professional Development	\$50,000
▪ Special Education	\$2,655,111
▪ At-Risk	<u>\$853,820</u>
▪ Total	\$3,650,181



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%
TOTAL:		\$26,536,746	19.89%

- Average Tax Delinquency Percentage for Miami County:

Miami County					
Year	2017	2016	2015	2014	2013
Delinquency	0.69%	0.80%	0.73%	1.28%	1.23%

- The delinquent tax rate used for the 2019-20 budget is 4%.



General Fund Comparison

2018-19 GENERAL FUND (ACTUAL)

- Interest & Reimb. \$82,491
- State Aid \$10,709,134
- Special Ed Aid \$2,207,787
- TOTAL: \$12,999,412

2019-20 GENERAL FUND (BUDGET)

- Interest & Reimb. \$0
 - State Aid \$11,568,955
 - Special Ed Aid \$2,655,111
 - TOTAL: \$14,224,066
-
- Increase +\$859,821 State Aid

Supplemental General (LOB)

08 – Supplemental General (Local Option Budget)

FY 19 Actual	FY 19 Budget	FY 20 Proposed Budget	\$ Difference	% Difference
4,532,983	4,687,255	4,773,564	86,309	1.8%

- Supplemental General’s (“LOB”) balance of \$320,291 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 2019-20). The balance is carried over to reduce the succeeding year’s property tax.
- The LOB was calculated by using the BSAPP of \$4,558 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 2019-20 is 14.143 mills, a decrease of .455 mills.



Supplemental General (LOB) – Summary

- Supplemental General (LOB) Fund Revenue Summary:

▪ Balance	\$320,291	7%
▪ Local	\$2,371,999	50%
▪ State	<u>\$2,081,274</u>	<u>43%</u>
▪ TOTAL:	\$4,773,564	100%

- Supplemental General (LOB) Fund Expense Summary:

▪ Transfers	\$2,455,924	51.5%
▪ Contracted transportation & fuel	\$100,000	2.1%
▪ Electricity/Heating	\$821,000	17.2%
▪ Maintenance salaries	\$307,350	6.4%
▪ Insurance	\$260,000	5.5%
▪ Repairs/Maintenance/Cleaning	\$240,690	5.1%
▪ Water	\$107,500	2.2%
▪ Textbooks	\$145,000	3.0%
▪ Technology	\$110,000	2.3%
▪ Remaining LOB expenses	<u>\$226,100</u>	<u>4.7%</u>
▪ TOTAL:	\$4,773,564	100.0%

- Transfers from LOB include: Bilingual (\$8,592), Parents As Teachers (\$30,000), Special Education (\$1,299,881), Vocational Education (\$683,057), and At- Risk (\$434,394).



Supplemental General (LOB) Comparison

2018-19 LOB REVENUE (ACTUAL)

- Balance \$352,283
- Local Tax \$2,189,361
- State Aid \$1,991,339

- TOTAL: \$4,532,983

2019-20 LOB REVENUE (BUDGET)

- Balance \$320,291
- Local Tax \$2,275,861
- State Aid \$2,081,274

- TOTAL: \$4,773,564

- LOB Increase +\$240,581

Increased Operational Costs:

- Following are some of the estimated increased expenses for 2019-20:
 - Salaries (approx. \$705k)
 - Bus Contract -4.5%
 - Other Expenses/Inflationary Increases (LOB: 2.5% = ~\$120k)

Other Funds (levied funds in blue)

2018-19 Budget:

■ Federal Funds	\$377,509
■ Adult Education	\$277,160
■ Adult Ed Suppl.	\$82,563
■ At-Risk	\$1,709,516
■ Bilingual	\$55,311
■ Virtual	\$88,100
■ Capital Outlay	\$4,999,314
■ Driver Training	\$72,245
■ Food Service	\$1,429,704
■ Professional Dev.	\$208,112
■ Parent Education	\$292,881
■ Special Education	\$4,430,851

2019-20 Budget:

■ Federal Funds	\$373,628
■ Adult Education	\$282,958
■ Adult Ed Suppl.	\$96,245
■ At-Risk	\$1,788,214
■ Bilingual	\$56,829
■ Virtual	\$89,100
■ Capital Outlay	\$3,924,440
■ Driver Training	\$74,363
■ Food Service	\$1,319,365
■ Professional Dev.	\$212,384
■ Parent Education	\$332,912
■ Special Education	\$4,604,992



Other Funds, cont. (levied funds in blue)

2018-19 Budget:

■ Vocational Education	\$1,100,564
■ Gifts & Grants	\$179,287
■ Special Reserve	\$0
■ KPERS	\$3,737,198
■ Contingency Reserve	\$0
■ Student Materials	\$0
■ Activity Fund	\$0
■ Bond & Interest	\$2,204,434
■ Special Assessment	\$26,418
■ Special Ed Coop	\$17,181,366

2019-20 Budget:

■ Vocational Education	\$1,275,137
■ Gifts & Grants	\$212,318
■ Special Reserve	\$0
■ KPERS	\$4,548,785
■ Contingency Reserve	\$0
■ Student Materials	\$0
■ Activity Fund	\$0
■ Bond & Interest	\$2,196,512
■ Special Assessment	\$26,427
■ Special Ed Coop	\$18,391,890



At-Risk

013 – At Risk

FY 19 Actual	FY 19 Budget	FY 20 Proposed Budget	\$ Difference	% Difference
1,183,541	1,709,516	1,788,214	78,698	4.6%

- At-Risk funds are transferred from the General Fund (\$853,820) and LOB (\$434,394). 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 2019-20 is based on the following:

Estimated students eligible for free lunches (600 students)	<u>FTE</u>
	600 students x .484 weighting = 290.4 x \$4,436 = \$1,288,214

- 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	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19*	2019-20*
Students eligible for free lunches	421	508	556	645	589	618	618	563	587	600	600
Free Lunch Percentage	20.66%	25.05%	27.40%	32.47%	30.00%	32.1%	31.6%	29.1%	30.1%	29.2%	30.6%

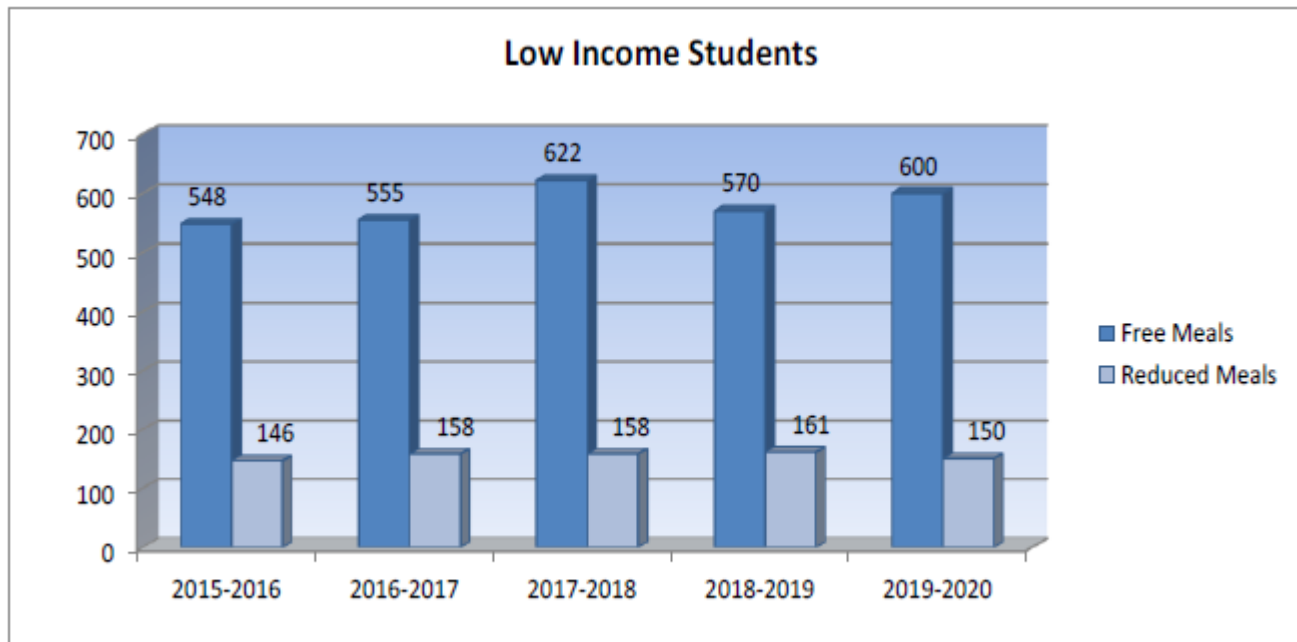
*For 2018-19, free lunch students estimated at 600, Percent calculated using 18-19 projected enrollment of 2,052.

*For 2019-20, free lunch students estimated at 600, Percent calculated using 19-20 projected enrollment of 1,960. Actual May 2019 count was 483 students.

- FY 20 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.



Free & Reduced Meal Trends



Special Education

030 – Special Education

FY 19 Actual	FY 19 Budget	FY 20 Proposed Budget	\$ Difference	% Difference
3,620,722	4,430,851	4,604,992	174,141	3.9%

- Money for Special Education is 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 2018-19 was \$30,085 and is estimated to be \$29,800 for 2019-20.
- The special education FTE results in a \$2,655,111 transfer from General Fund to Special Education and a LOB transfer of \$1,299,881.
- This fund includes expenditures for Coop payments/USD 368 assessments (\$1,299,881), special education contracted transportation (\$626,600), pass through of USD 368 special education entitlement aid to the Coop (\$1,830,303), Greenbush Special Education flow through state aid (\$309,208) Salaries for special education teacher substitutes (\$38,000), and Misc. (\$501,000).
- FY 20 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 Reserve Fund – Health Insurance

047 – Special Reserve Fund (Health Insurance)

FY 19 Actual	FY 19 Budget	FY 20 Proposed Budget	\$ Difference	% Difference
3,209,499	0	0	0	0

- USD #368 is semi self-insured utilizing a third-party claims administrator, insurance broker, and stop loss (re-insurance) carrier.
- Following is a summary of the health insurance fund:

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual
Beginning Balance	\$1,260,852	\$1,042,338	\$1,000,826	\$1,380,426	\$1,231,717	\$736,961
Revenue	\$1,898,349	\$1,930,699	\$2,040,775	\$2,249,262	\$2,264,260	\$3,037,890
Expenses	\$2,116,863	\$1,972,211	\$1,661,175	\$2,397,971	\$2,759,016	\$3,209,499
Ending Balance	\$1,042,338	\$1,000,826	\$1,380,426	\$1,231,717	\$736,961	\$565,352
Stop Loss (per person)	\$85,000	\$85,000	\$85,000	\$85,000	\$95,000	\$110,000

- During 2018-19, expenses exceeded revenue, resulting in a reserve balance decrease of -\$171,609.
- Actual expenses only are reported for this fund, therefore, there are no budgeted amounts shown.
- For 2019-20, the stop loss (per person) specific deductible will be \$110,000.
- The maximum payment for 2019-20 per the stop loss re-insurance policy is \$4,350,730.
- Based on the increased district (employer) and employee contributions, the total estimated revenue for 2019-20 is \$3,283,380.
- The difference between the projected revenue and the maximum expenses leaves a liability of \$1,067,350.
- 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 \$565,352 plus the \$996,626 district contingency funds will be used for any shortfall up to the \$1,067,350 million.



Bond & Interest

062 – Bond and Interest

FY 19 Actual	FY 19 Budget	FY 20 Proposed Budget	\$ Difference	% Difference
2,204,434	2,204,434	2,196,512	(7,922)	(.36%)

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

	<u>2013-14</u> Actual	<u>2014-15</u> Actual	<u>2015-16</u> Actual	<u>2016-17</u> Actual	<u>2017-18</u> Actual	<u>2018-19</u> Budget	<u>2019-20</u> Budget
Expenditures (pmts)	\$1,536,136	\$2,192,765	\$2,950,743	\$2,739,714	\$1,769,032	\$2,204,434	\$2,196,512
State aid factor (%)	24%	25%	27%	31%	32%	32%	30%
State aid (\$)	\$368,673	\$548,191	\$796,701	\$849,311	\$566,090	\$705,419	\$658,954
Outstanding Debt	\$7,860,000	\$23,550,000	\$22,030,000	\$19,835,000	\$18,365,000	\$17,145,000	\$15,470,000
Mill Levy	11.117	11.128	9.034	13.78	10.447	11.924	10.886

- Assessed valuation changes impact the bond & interest state aid percentage.



State Aid Rates

- Capital Outlay State Aid 30%
- Bond & Interest State Aid 30%
- Bonds passed after 7/1/17 0%



Coop Special Education

078 – Coop Special Education

FY 19 Actual	FY 19 Budget	FY 20 Proposed Budget	\$ Difference	% Difference
16,071,549	17,181,366	18,391,890	1,210,524	7.0%

- 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):

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Interest	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	\$25,000	\$30,000
Payments from participating school districts	\$8,649,854	\$9,000,797	\$8,598,306	\$8,712,439	\$8,886,387	\$9,437,118	\$9,961,987	\$10,960,635
Payments from USD #368	\$2,146,391	\$2,684,236	\$2,700,276	\$2,579,322	\$2,617,973	\$2,578,823	\$3,048,765	\$3,130,184
Federal aid/Medicaid	\$2,122,672	\$2,149,025	\$2,141,558	\$2,169,997	\$2,200,823	\$2,273,940	\$2,288,528	\$2,296,863
Greenbush state aid flow through & Miscellaneous	\$365,000	\$243,700	\$450,661	\$760,000	\$779,888	\$780,874	\$857,086	\$974,208
TOTAL REVENUE:	\$13,303,917	\$14,087,758	\$13,900,801	\$14,231,758	\$14,495,071	\$15,085,755	\$16,181,366	\$17,391,890

- 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 20 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:

FY 19 Actual	FY 19 Budget	FY 20 Proposed Budget	\$ Difference	% Difference
51,929,549	56,579,024	58,804,129	2,225,105	3.9%

- As noted, the FY 20 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 2019-20 Budget.
- To illustrate this, the 2018-19 proposed budget was \$56,579,024 and the actual expenditures were \$51,929,549, a difference of \$4,649,475 less than the published budget amount. FY 20 actual expenditures will most likely be less than the published budget of \$58,804,129 as the fund balances are not expected to be completely expended.
- Estimated FY 20 net expenditures are \$52,698,024 after budgeted transfers of \$6,106,105.



Mill Levy Comparison

	<u>2018-19</u> <u>(actual)</u>	<u>2019-20</u> <u>(projected)</u>
General Fund	20.000	20.000
Supplemental General (LOB)	14.598	14.143
Capital Outlay	8.000	8.000
Bond and Interest	11.931	10.886
Special Assessment	0.000	0.000
Total Mill Levy	54.529	53.029
Change from prior year	1.028 decrease	1.5 decrease
Total Taxes Levied	\$7,956,501	\$8,278,544

Mill Levy Summary

Summary:

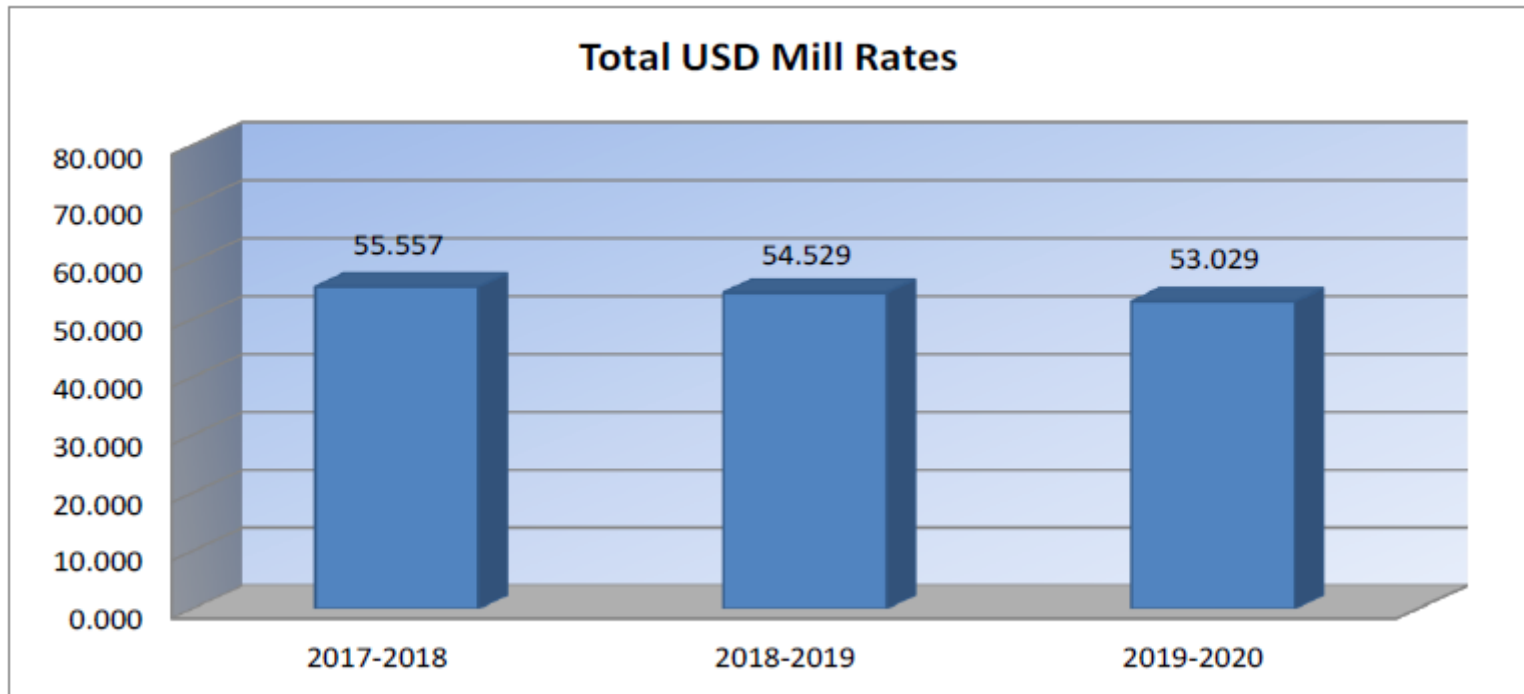
- Following is a summary of the mill levy history:

	<u>2013-14</u> <u>(actual)</u>	<u>2014-15</u> <u>(actual)</u>	<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>(projected)</u>
General Fund	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Supplemental General (LOB)	19.150	14.952	21.606	14.830	17.119	14.598	14.143
Capital Outlay	8.000	8.000	8.000	7.992	7.996	8.000	8.000
Bond and Interest	11.117	11.128	9.034	13.780	10.442	11.931	10.886
Special Assessment	0.000	0.213	0.000	0.000	0.000	0.000	0.000
Total Mill Levy	58.267	54.293	58.64	56.602	55.557	54.529	53.029
Change from prior year	.0080 increase	3.974 decrease	4.347 increase	2.038 decrease	1.045 decrease	1.028 decrease	1.5 decrease
Total Taxes Levied	\$7,295,645	\$6,814,496	\$7,531,319	\$7,435,839	\$7,637,034	\$7,956,501	\$8,278,544

- 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.
- Budget hearing will be held at the August 12th Board of Education meeting at 7 PM.



Mill Rates (last 3 years)



Miami County School Districts – 2018-19 Mill Levy (2018 Levy)

■ USD #231	Gardner-Edgerton	65.969
■ USD #229	Blue Valley	64.999
■ USD #416	Louisburg	64.861
■ USD #230	Spring Hill	63.206
■ USD #367	Osawatomie	59.280
■ USD #368	Paola	54.529
■ USD #289	Wellsville	50.816
■ USD #362	Prairie View	45.698

*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 – 5 districts
 - Special Education Coop – 8 districts (\$18 million)
 - Vocational – Carl Perkins Consortium (3 districts)
- **USD #368's budget is the 30th largest in Kansas (out of 286 districts)***

*Source: KSDE Custom Comparative Performance & Fiscal System Summary Reports, 2017-18



Per Pupil Expenditures (not updated)

Source: KSDE Custom Comparative Performance & Fiscal System Detail Reports, 2016-17

2016-17 ACTUAL EXPENSES:

- Total Expenditures: \$36,867,056
- Current Expenditures: \$32,025,785*
*Excludes Bond & Interest and Capital Outlay
- Less **:

■ Lakemary (Neglected)	\$51,651
■ Adult Education	\$221,621
■ Parents As Teachers	\$234,562
■ Special Education Coop	\$13,400,505
■ Carl Perkins	<u>\$31,976</u>
■ TOTAL:	\$13,940,315

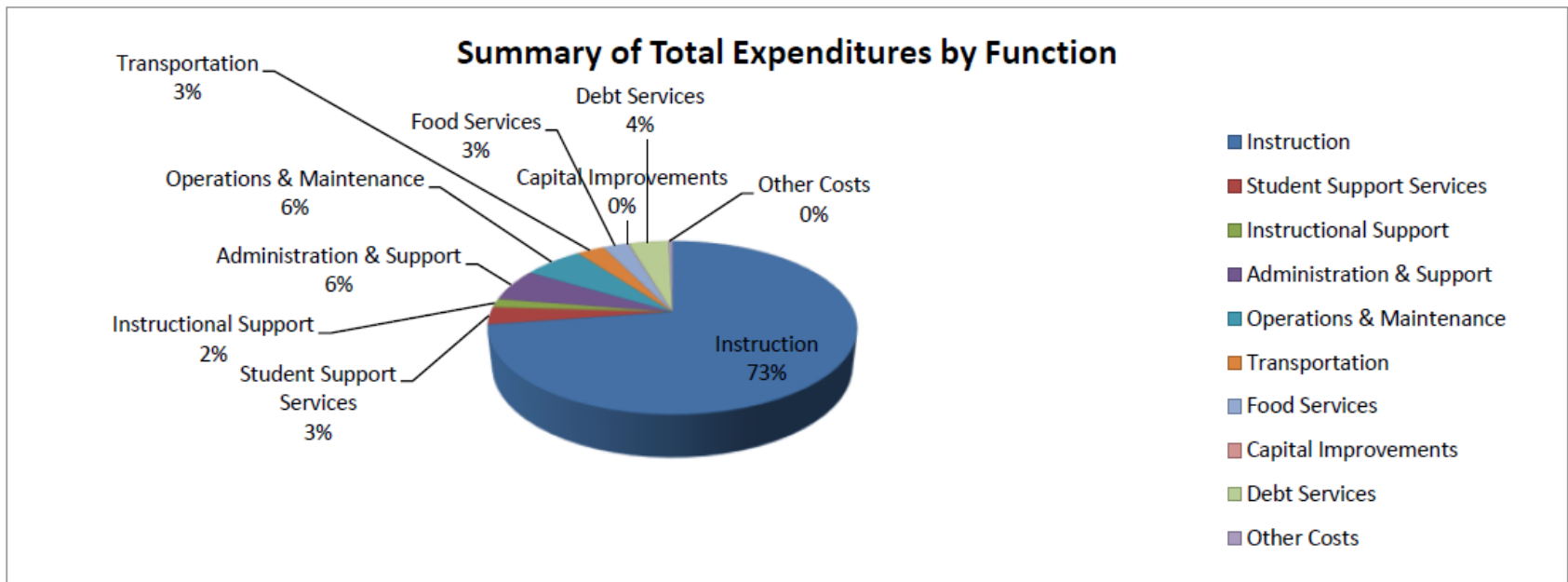
**A portion of the above are attributable to USD #368

PER STUDENT – 1,955 FTE:

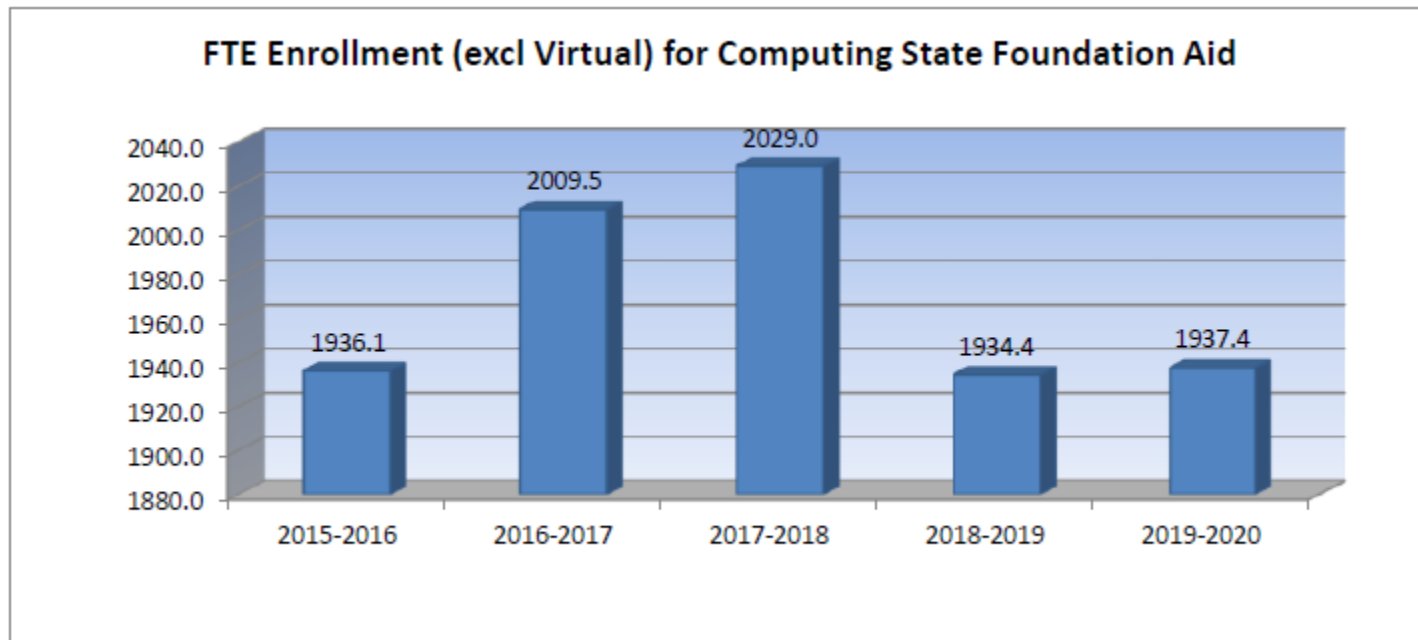
- Total Expenditures: \$18,857
- Current Expenditures: \$16,381*
- Less **:

■ Lakemary (Neglected)	-\$26/FTE
■ Adult Education	-\$113/FTE
■ Parents As Teachers	-\$120/FTE
■ Special Education Coop	-\$6,854/FTE
■ Carl Perkins	<u>-\$16/FTE</u>
■ TOTAL:	-\$7,129/FTE
- NET TOTAL EXPENDITURE PER FTE: \$11,728**
- STATE RANGE: \$8,312 - \$31,727

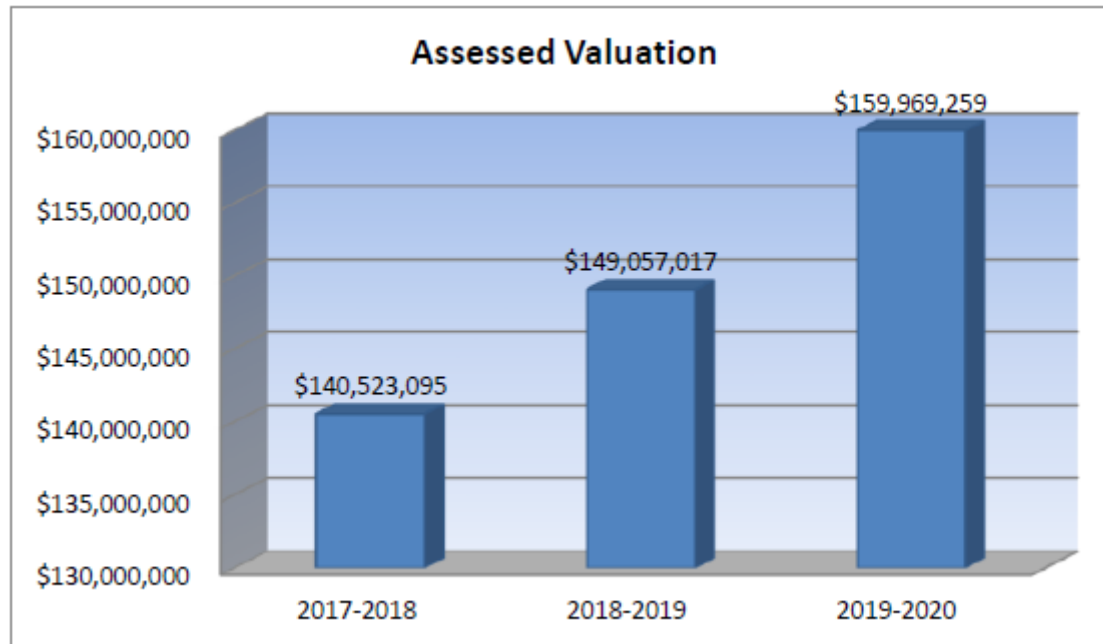
Expenditure by Function



Enrollment Trend - Declining



Assessed Valuation Trend



Public Notices

- Upon approval, the Notice of Hearing for the 2019-20 Budget will be published in the 7/31/19 edition of the Miami County Republic
- Budget Hearing will be held at the regular Board Meeting on August 12th @ 7 PM

Notice of Hearing

STATE OF KANSAS
Budget Form USD-A
2019-2020

USD# 368

NOTICE OF HEARING 2019-2020 BUDGET

The governing body of Unified School District 368 will meet on the 12th day of August, 2019 at 7:00 PM, at 1115 E. 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.

The Amount of 2019 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2019-2020 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Code 99 Line	2017-2018 Actual		2018-2019 Actual		PROPOSED BUDGET 2019-2020			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2019 Tax to be Levied (6)	Est. Tax Rate* (7)	
OPERATING								
General	06	12,242,788	20,000	12,999,412	20,000	14,224,088	2,995,000	20,000
Supplemental General (LOB)	08	4,449,315	17,119	4,532,283	14,598	4,773,564	2,925,367	14,143
SPECIAL REVENUE								
Federal Funds	07	372,771		377,500		373,628		
Adult Education	10	228,488	0.000	271,250	0.000	262,953	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	28,819		23,351		96,245		
At Risk (K-12)	13	1,205,500		1,183,541		1,788,214		
Bilingual Education	14	17,439		12,212		56,520		
Virtual Education	15	26,920		21,000		89,100		
Capital Outlay	16	2,633,671	7.996	3,270,716	8.000	3,024,440	1,279,754	8.000
Driver Training	18	18,470		19,341		74,363		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	966,225		926,120		1,319,365		
Professional Development	25	37,550		32,475		219,384		
Parent Education Program	26	343,939		283,342		332,212		
Summer School	29	0		0		0		
Special Education	30	2,841,392		3,620,722		4,604,962		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	566,501		661,319		1,275,137		
Gifts and Grants	35	90,117		44,087		212,318		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	2,759,016		3,209,499				
K/PERS Special Retirement Contribution	51	2,558,848		1,485,024		4,548,785		
Continuity Reserve	52	0		147,374				
Textbook & Student Material Revolving	55	181,093		320,736				
Activity Fund	56	208,146		210,923				
DEBT SERVICE								
Bond and Interest #1	62	1,789,032	10.442	2,204,434	11.931	2,196,512	1,741,423	10.886
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	26,427	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES**								
Special Education	78	14,697,494		18,071,546		19,391,890		
TOTAL USD EXPENDITURES	100	48,534,638	55.567	51,929,546	54.520	58,804,120	8,278,544	53.029
Less: Transfers	105	7,628,819	xxxxxxx	8,846,084	xxxxxxx	6,106,105	xxxxxxx	xxxxxxx
NET USD EXPENDITURES	110	40,905,819	xxxxxxx	43,283,466	xxxxxxx	52,698,014	xxxxxxx	xxxxxxx
TOTAL USD TAXES LEVIED	115	7,637,034	xxxxxxx	7,656,501	xxxxxxx	5,278,544	xxxxxxx	xxxxxxx
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	7,637,034		7,656,501		8,278,544		
Assessed Valuation - General Fund	128	\$130,492,104		\$138,932,488		\$149,749,958		
Assessed Valuation - All Other Funds	130	\$140,523,095		\$149,057,017		\$159,995,259		
Assessed Valuation - Capital Outlay	129	xxxxxxxxx		\$149,057,017		\$159,995,259		
Outstanding Indebtedness, July 1		2017		2018		2019		
General Obligation Bonds	135	18,365,000		17,145,000		15,470,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	142	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	18,365,000		17,145,000		15,470,000		

* Tax Rates are expressed in Mills
** Sponsoring District Only

President

Clerk of the Board

Notice of Vote – 2nd Publication

STATE OF KANSAS
2nd Publication

USD 368 PUBLIC NOTICE OF VOTE
2019-20 PROPERTY TAX RATES
2-YEAR PROPERTY TAX REVIEW
(Excluding General Fund, Bond and Interest, No-Fund Warrants, and Temporary Note)

Fund	2018-19		2019-20		Percent Increase Over Prior Year
	Amount Levied	Rate	Amount Levied	Rate	
1. Supplemental General	2,175,934	14.598	2,262,367	14.143	3.97%
2. Adult Education	0	0.000	0	0.000	0.00%
3. Capital Outlay	1,192,456	8.000	1,279,754	8.000	7.32%
4. Special Liability Expense	0	0.000	0	0.000	0.00%
5. Extraordinary Growth	0	0.000	0	0.000	0.00%
6. Cost of Living	0	0.000	0	0.000	0.00%
7. Special Assessment	0	0.000	0	0.000	0.00%
8. TOTAL	3,368,390	22.598	3,542,121	22.143	5.16%

NOTE: Publication in the official county newspaper is required if Line 8 is over 2.5 percent increase over the prior year.

Required by KSA 79-2925b.

BOARD OF EDUCATION VOTE

Approved _____ Disapproved _____

Clerk of the Board

USD #368

Questions?

