



Paola USD #368

2026-27 Preliminary Budget Information: July 13, 2026

Jimmy Hay, Director of Finance & Business

USD 368 Budget Calendar: 2026-27

Date	Description
March 20 th	Maximum LOB percentage due (KSDE)
Monday, May 11 th BOE Meeting	Building Needs Assessment – KESA Update
Monday, June 8 th BOE Meeting	Building Needs Assessment – Results & Resources
Thursday, June 11 th	KSDE Budget Workshop (Greenbush)*
By June 15 th	County Clerk notifies district of Revenue Neutral Rate
By June 30 th	Budget program released
By Monday, July 6 th <i>(approximate)</i>	KSDE (by email) review preliminary mill levy rates
Monday, July 13 th BOE Meeting <i>(Regular BOE meeting - 2nd Monday in July)</i>	Approve Miami County Notice of Revenue Neutral Rate Intent & Approve Publication of 2026-27 Budget (Notice of Hearing – Code 99)
By July 20 th	Notify County Clerk of intent to exceed revenue neutral rate & maximum tax rate for new year & RNR hearing date <i>(if needed)</i>
After July 20 th	County Clerk notifies individual tax payers of new tax levy (if exceeding revenue neutral)
Wednesday, July 22 nd	KSDE Budget Review (Topeka)
Friday, July 24 th	Send preliminary Code 99 to newspaper
Wednesday, July 29th (deadline Friday 10 AM)	Publish budget in newspaper & post on district website (minimum 10 days prior to hearing)
Monday, August 10 th BOE Meeting <i>(Regular BOE meeting - 2nd Monday in August)</i>	Budget hearing to approve 2026-27 budget ⇒ Approve LOB % resolution
October 1 st	Budget deadline for all taxing entities will be October 1 st to the county (September 20 th to KSDE). --eliminated August 25 th deadline



Closeout Memo: 2025-26



PAOLA USD #368

Ensuring Success for All Students

W. Matthew Meek
Superintendent

Justin Burchett
Asst. Superintendent HR

Amy Wright
Curriculum Director

Jimmy Hay
Director of Finance

From: Jimmy Hay, Director of Finance & Board Clerk

Subject: 2025-26 Budget Closeout

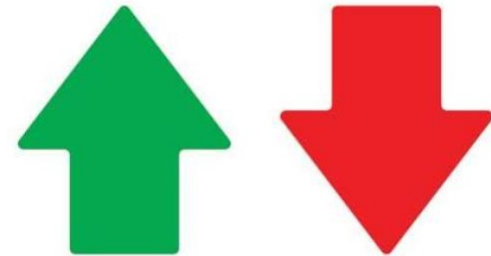
Date: June 30, 2026

The USD #368 Board of Education approved a resolution at the June 8, 2026 board of education meeting authorizing the Superintendent and Board Clerk to make transfers and expenditures to complete the 2025-26 budget. Following are the estimated final transfers (amounts may change depending on outstanding bills/encumbrances and pending revenue receipts).

FND No.	Fund Name	Beginning		Revenues	Outstanding		Balance	Ending	
		Cash Balance	Expenses		AP	PO	Change	Cash Balance	Change
01	USD 368 ACTIVITY FUND	4,559.82	3,867.34	4,287.89	0.00	0.00	0.00	4,980.37	420.55
02	HIGH SCHOOL ACTIVITY FUND	232,871.90	523,788.44	529,951.50	0.00	0.00	0.00	241,034.96	8,163.06
03	MIDDLE SCHOOL ACTIVITY FUND	21,471.46	113,648.58	113,730.03	0.00	0.00	0.00	21,552.91	81.45
04	SUNFLOWER ACTIVITY FUND	9,351.20	15,849.19	17,726.48	0.00	0.00	0.00	11,228.49	1,877.29
05	COTTONWOOD ACTIVITY FUND	2,575.40	16,279.14	17,008.20	0.00	0.00	0.00	3,304.46	729.06
06	GENERAL FUND	0.00	14,970,746.90	14,970,746.90	0.00	0.00	0.00	0.00	0.00
08	GENERAL FUND SUPPLEMENTAL	563,565.27	4,945,213.00	5,047,804.26	0.00	0.00	0.00	666,256.53	102,691.26
10	ADULT BASE EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	ADULT EDUCATION	27,005.56	25,886.99	1,178.25	0.00	0.00	0.00	2,296.82	(24,708.74)
13	AT RISK FUND (K-12)	636,693.58	2,720,899.81	2,714,303.00	0.00	0.00	0.00	630,096.77	(6,596.81)
14	BILINGUAL EDUCATION	29,035.27	6,033.55	7,912.00	0.00	0.00	0.00	30,913.72	1,878.45
15	VIRTUAL EDUCATION	324,624.00	93,659.29	0.00	0.00	0.00	0.00	230,964.71	(93,659.29)
16	SPECIAL CAPITAL OUTLAY	4,887,930.23	2,428,412.67	2,787,897.45	0.00	0.00	0.00	5,247,415.01	359,484.78
18	DRIVER EDUCATION	79,155.59	34,141.89	32,485.00	0.00	0.00	0.00	77,498.70	(1,656.89)
19	TITLE I	0.00	323,218.00	323,218.00	0.00	0.00	0.00	0.00	0.00
20	TITLE II A TEACHER QUALITY	0.00	39,123.00	39,123.00	0.00	0.00	0.00	0.00	0.00
24	FOOD SERVICE	309,457.04	1,064,394.28	983,089.11	0.00	0.00	0.00	228,151.87	(81,305.17)
26	PROFESSIONAL DEVELOPMENT	75,000.30	120,058.91	120,055.61	0.00	0.00	0.00	75,000.00	(3.30)
28	PARENTS AS TEACHERS	102,761.14	532,759.09	624,321.09	0.00	0.00	0.00	194,323.14	91,562.00
30	SPECIAL EDUCATION	2,652,441.91	3,571,543.83	3,833,721.98	0.00	0.00	0.00	2,914,620.06	262,178.15
34	VOCATIONAL EDUCATION	791,200.56	727,271.64	705,286.13	0.00	0.00	0.00	769,215.05	(21,985.51)
47	HEALTH INSURANCE	1,494,895.38	3,833,087.02	3,498,362.70	0.00	0.00	0.00	1,160,171.06	(334,724.32)
51	KPERS CONTRIBUTION FUND	0.00	3,317,084.11	3,317,084.11	0.00	0.00	0.00	0.00	0.00
53	CONTINGENCY RESERVE FUND	1,100,000.00	0.00	0.00	0.00	0.00	0.00	1,100,000.00	0.00
55	STD.MAT.REVOLVE/TEXTBOOK RENT	661,534.89	353,829.39	358,034.27	0.00	0.00	0.00	665,739.77	4,204.88
62	BOND & INTEREST #2	5,311,380.17	4,397,306.25	275,757.44	0.00	0.00	0.00	1,189,831.36	(4,121,548.81)
67	SPECIAL ASSESSMENT	26,438.24	0.00	1.22	0.00	0.00	0.00	26,439.46	1.22
78	SPECIAL EDUCATION CO-OP	2,085,378.23	19,201,688.34	18,103,343.21	0.00	0.00	0.00	987,033.10	(1,098,345.13)
83	ENDOWMENT ACTIVITY FUND	3,985,204.84	13,660.41	295,755.49	0.00	0.00	0.00	4,267,299.92	282,095.08
84	PAOLA RECREATION COMMISSION	0.00	267,413.32	267,413.32	0.00	0.00	0.00	0.00	0.00
86	PAOLA REC.COM EMPLOYEE BENEFIT	1,185.20	65,329.44	64,154.24	0.00	0.00	0.00	0.00	(1,185.20)
87	COOK FUND	258,093.75	10,981.22	10,981.22	0.00	0.00	0.00	258,093.75	0.00
88	CHARITABLE FUND-1ST OPTION	220,357.04	91,194.07	56,352.75	0.00	0.00	0.00	185,515.72	(34,841.32)
89	TEAMMATES	25,080.04	4,732.35	5,261.07	0.00	0.00	0.00	25,608.76	528.72
90	COPS FOR TOTS	4,706.00	0.00	0.00	0.00	0.00	0.00	4,706.00	0.00
91	SOS-SERVING OUR STUDENTS	87,327.10	29,542.27	22,024.50	0.00	0.00	0.00	79,809.33	(7,517.77)
92	MIAMI COUNTY MED CENTER	6,265.25	0.00	5,000.00	0.00	0.00	0.00	11,265.25	5,000.00
93	DARLAND SCHOLARSHIP	4,763.30	200.00	207.72	0.00	0.00	0.00	4,771.02	7.72
94	GREASON SCHOLARSHIP	1,850.00	90.88	90.88	0.00	0.00	0.00	1,850.00	0.00
95	HUMPHREY SCHOLARSHIP	10,025.20	400.00	420.08	0.00	0.00	0.00	10,045.28	20.08
96	HILEMAN SCHOLARSHIP	9,145.38	350.51	350.51	0.00	0.00	0.00	9,145.38	0.00
TOTAL:		26,043,333.24	63,861,695.12	59,154,540.61	0.00	0.00	(0.00)	23,336,178.73	(4,707,154.51)


Matt Meek, Superintendent


Jimmy Hay, Director of Finance



Closeout Memo: 2025-26

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03	MIDDLE SCHOOL ACTIVITY FUND	21,471.46	113,648.58	113,730.03	0.00	0.00	0.00	21,552.91	81.45
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05	COTTONWOOD ACTIVITY FUND	2,575.40	16,279.14	17,008.20	0.00	0.00	0.00	3,304.46	729.06
06	GENERAL FUND	0.00	14,970,746.90	14,970,746.90	0.00	0.00	0.00	0.00	0.00
08	GENERAL FUND SUPPLEMENTAL	563,565.27	4,945,213.00	5,047,904.26	0.00	0.00	0.00	666,256.53	102,691.26
10	ADULT BASE EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	ADULT EDUCATION	27,005.56	25,886.99	1,178.25	0.00	0.00	0.00	2,296.82	(24,708.74)
13	AT RISK FUND (K-12)	636,693.58	2,720,899.81	2,714,303.00	0.00	0.00	0.00	630,096.77	(6,596.81)
14	BIILINGUAL EDUCATION	29,035.27	6,033.55	7,912.00	0.00	0.00	0.00	30,913.72	1,878.45
15	VIRTUAL EDUCATION	324,624.00	93,659.29	0.00	0.00	0.00	0.00	230,964.71	(93,659.29)
16	SPECIAL CAPITAL OUTLAY	4,887,930.23	2,428,412.67	2,787,897.45	0.00	0.00	0.00	5,247,415.01	359,484.78
18	DRIVER EDUCATION	79,155.59	34,141.89	32,485.00	0.00	0.00	0.00	77,498.70	(1,656.89)
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20	TITLE II A TEACHER QUALITY	0.00	39,123.00	39,123.00	0.00	0.00	0.00	0.00	0.00
24	FOOD SERVICE	309,457.04	1,064,394.28	983,089.11	0.00	0.00	0.00	228,151.87	(81,305.17)
26	PROFESSIONAL DEVELOPMENT	75,003.30	120,058.91	120,055.61	0.00	0.00	0.00	75,000.00	(3.30)
28	PARENTS AS TEACHERS	102,761.14	532,759.09	624,321.09	0.00	0.00	0.00	194,323.14	91,562.00
30	SPECIAL EDUCATION	2,652,441.91	3,571,543.83	3,833,721.98	0.00	0.00	0.00	2,914,620.06	262,178.15
34	VOCATIONAL EDUCATION	791,200.56	727,271.64	705,286.13	0.00	0.00	0.00	769,215.05	(21,985.51)
47	HEALTH INSURANCE	1,494,895.38	3,833,087.02	3,498,362.70	0.00	0.00	0.00	1,160,171.06	(334,724.32)
51	KPERS CONTRIBUTION FUND	0.00	3,317,084.11	3,317,084.11	0.00	0.00	0.00	0.00	0.00
53	CONTINGENCY RESERVE FUND	1,100,000.00	0.00	0.00	0.00	0.00	0.00	1,100,000.00	0.00
55	STD.MAT.REVOLVE/TEXTBOOK RENT	661,534.89	353,829.39	358,034.27	0.00	0.00	0.00	665,739.77	4,204.88
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86	PAOLA REC COM EMPLOYEE BENEFIT	1,185.20	65,339.44	64,154.24	0.00	0.00	0.00	0.00	(1,185.20)
87	COOK FUND	258,093.75	10,981.22	10,981.22	0.00	0.00	0.00	258,093.75	0.00
88	CHARITABLE FUND- 1ST OPTION	220,357.04	91,194.07	56,352.75	0.00	0.00	0.00	185,515.72	(34,841.32)
89	TEAMMATES	25,080.04	4,732.35	5,261.07	0.00	0.00	0.00	25,608.76	528.72
90	COPS FOR TOTS	4,706.00	0.00	0.00	0.00	0.00	0.00	4,706.00	0.00
91	SOS-SERVING OUR STUDENTS	87,327.10	29,542.27	22,024.50	0.00	0.00	0.00	79,809.33	(7,517.77)
92	MIAMI COUNTY MED CENTER	6,265.25	0.00	5,000.00	0.00	0.00	0.00	11,265.25	5,000.00
93	DARLAND SCHOLARSHIP	4,763.30	200.00	207.72	0.00	0.00	0.00	4,771.02	7.72
94	GREASON SCHOLARSHIP	1,850.00	90.88	90.88	0.00	0.00	0.00	1,850.00	0.00
95	HUMPHREY SCHOLARSHIP	10,025.20	400.00	420.08	0.00	0.00	0.00	10,045.28	20.08
96	HILEMAN SCHOLARSHIP	9,145.38	350.51	350.51	0.00	0.00	0.00	9,145.38	0.00
TOTAL:		26,043,333.24	63,861,695.12	59,154,540.61	0.00	0.00	(0.00)	21,336,178.73	(4,707,154.51)



Funds with decreased balances – All Funds

FND	Fund	Beginning			Ending	
No.	Name	Cash Balance	Expenses	Revenues	Cash Balance	Change
12	ADULT EDUCATION	27,005.56	25,886.99	1,178.25	2,296.82	(24,708.74)
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18	DRIVER EDUCATION	79,155.59	34,141.89	32,485.00	77,498.70	(1,656.89)
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86	PAOLA REC COM EMPLOYEE BENEFIT	1,185.20	65,339.44	64,154.24	0.00	(1,185.20)
88	CHARITABLE FUND-1ST OPTION	220,357.04	91,194.07	56,352.75	185,515.72	(34,841.32)
91	SOS-SERVING OUR STUDENTS	87,327.10	29,542.27	22,024.50	79,809.33	(7,517.77)



Funds with increased balances – All Funds

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93	DARLAND SCHOLARSHIP	4,763.30	200.00	207.72	4,771.02	7.72
95	HUMPHREY SCHOLARSHIP	10,025.20	400.00	420.08	10,045.28	20.08



Funds with increased balances – USD 368

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- **Capital Outlay:** Roof projects not bid/encumbered (\$893,500)
- **Capital Outlay:** April 2026 hail damage/insurance claim
- **Special Education:** Used \$283,313 of available rebates (balance would have decreased if not used)



Cash Balances:

- As is the case with per pupil expenditure data, it is important to note that these balances include funds that do not solely belong to USD #368. These include Adult Education (Fund 10 & 12), Parents As Teachers (Fund 28), and Special Education Coop (Fund 78). In addition, programs/funds unique to our district such as our self-insured health insurance reserve (Fund 47) are also included. Similarly, an understanding of the purpose and strategy behind a district's cash balances is necessary when determining the sufficiency of balances.
- When comparing **Kansas public school cash balances** and **expenditures per pupil** across districts, it's important to look beyond surface-level numbers. A meaningful analysis requires understanding **what cash balances represent, why they vary, and what factors influence per-pupil expenditures**.
- Cash balances purposes may be for savings/reserve for cash flow or for projects and can vary due to timing of revenues. Many funds are legally restricted in use and you should consider the purpose, timing, and restrictions when judging sufficiency. A common misconception is that a large balance equals overfunding but that may not be the case as the districts complete financial outlook and trends must be considered.



Assessed Value impacts

- When local assessed values increase, our district's "relative wealth" on a per pupil basis increases compared to the rest of the state.
- When assessed value per pupil (AVPP) increases, the state aid a district receives decreases.

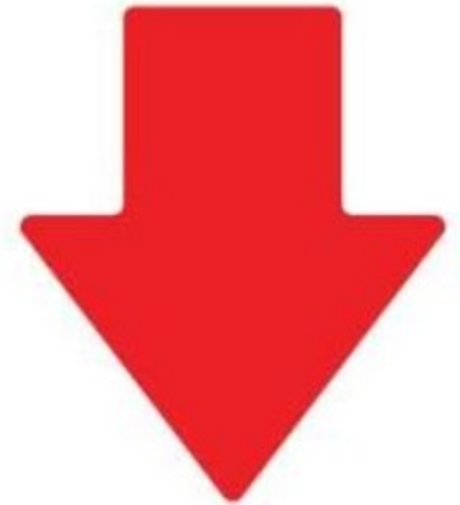
STATE AID — ASSESSED VALUE PER PUPIL (AVPP):

KSA 72-5462 is the statute that defines how school district said aid entitlement is calculated. The statute can be found at https://www.ksrevisor.org/statutes/chapters/ch72/072_054_0062.html. In essence, the state aid a district receives decreases by 1% for each \$1,000 above the median AVPP.



State aid changes - %:

- LOB state aid decreases from 17.83% to 13.34%, a **4.49% decrease** (was 33.61% in 22-23)
- Capital Outlay state aid **0%** (was 9% in 22-23)
- Bond & Interest state aid **0%** (was 9% in 22-23)



State aid changes - \$:

- LOB state aid decrease:

<u>Year</u>	<u>LOB Budget</u>	<u>%</u>	<u>State Aid</u>
FY 26	\$5,470,740	17.83%	\$975,433
FY 27	\$5,470,740*	<u>13.34%</u>	<u>\$729,796</u>
Change		-4.49%	-\$245,636



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

*State aid loss was -\$312,005 last year

***USD 368 has lost over \$557,000 in LOB state aid the past 2 years**



Budget Outlook 2026-27

■ General Fund increase (KSDE estimate)	\$312,344
■ LOB (33% of General Fund)	<u>\$103,074</u>
■ Increased budget:	\$415,418

■ Increasing costs: (partial list)	\$863,552
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Salary (2.8%) & benefit cost increases 26-27	\$472,221
Special Education Coop assessment increase	\$187,884
Bus contract (3%)	\$39,664
LOB (impact of 3% inflation rate x \$5,459,442 LOB)	\$163,783
Property Insurance \$24,856	
Work Comp \$6,546	

■ Potential shortfall:	-\$448,134
------------------------	------------



Revenue Neutral Tax Rate – Miami County

- Miami County provided the Revenue Neutral Rates for USD 368 as follows: (was 45.58 for 25-26):

3. Actual Tax Rates Levied for the 2026 Budget

Fund	Rate
USD 368 BOND & INT. #2	0.000000
USD 368 CAP OUTLAY	8.000000
USD 368 GENERAL (KSTO)	20.000000
USD 368 SPECIAL ASSESS.	0.000000
USD 368 SUPP GENERAL	14.387000
	42.387000

Revenue Neutral Rate:

School General:	19.625000
Capital Outlay:	7.865000
All Other:	14.144000

- RNR rate total: 42.009 (22.009 all other funds)



July 13th BOE Meeting: Preliminary mill levy tax rates

DRAFT

Exceeding Revenue Neutral for the 2026-2027 School Year						
The governing body of Unified School District 368 will meet on the 10th day of August 2026 at 1115 East 303rd Street, Paola, KS 66071 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at 913-294-8000 and www.usd368.org and will be available at this hearing.						
Revenue Neutral						
	2025-2026				2026-2027	
	Actual Taxes Levied (1)	Actual Tax Rate (2)	Revenue Neutral Taxes (3)	Revenue Neutral Tax Rate (4)	Proposed Taxes to be Levied (5)	Proposed Tax Rate (6)
General	\$4,543,356	20.000			\$4,631,556	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	\$4,150,087	14.387			\$4,101,518	15.113
Adult Education	\$0	0.000			\$0	0.000
Capital Outlay	\$2,312,142	8.000			\$1,871,564	6.896
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	\$275,143	0.000			\$0	0.000
Bond and Interest #2	\$0	0.000			\$0	0.000
No-Fund Warrant	\$0	0.000			\$0	0.000
Special Assessment	\$0	0.000			\$0	0.000
Temporary Note	\$0	0.000			\$0	0.000
Historical Museum	\$0	0.000			\$0	0.000
Public Library Board/District	\$0	0.000			\$0	0.000
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000
Revenue Neutral Calculation						
Total Taxes Levied Including General Fund	\$11,280,728	42.387	\$0	0.000	\$10,604,638	42.009
Total Taxes Levied Excluding General Fund	\$6,737,372	22.387	\$0	0.000	\$5,973,082	22.009
Board President			Clerk of the Board			



Mill levy tax rate comparison 26-27

Fund	County (neutral)	Preliminary 7/13/26	Final 8/10/26
General	19.625	20.000	20.000
Capital Outlay	7.865	6.896	(pending)
LOB	14.144	15.113	(pending)
Bond & Interest	0.000	0.000	(pending)
TOTAL:	41.634	42.009	(pending)
Taxes	\$11,280,728	\$10,604,638 (est.)	(pending)

- **Mills:** 0.375 mills above due to General Fund (must be 20 mills)
- **Tax (\$):** \$676,090 below revenue neutral (including General Fund)
- **Tax (\$):** \$764,290 below revenue neutral (excluding General Fund)



August 10th BOE Meeting: Final mill levy tax rates



Mill Levy Breakdown by Fund:



A closer look - by mill levy funds:

- USD 368 currently levies the following:
 - General Fund 20.000 mills
 - Local Option Budget 14.387 mills
 - Capital Outlay 8.000 mills
 - Bond & Interest 0.000 mills
 - TOTAL LEVY (2025-26): 42.387 mills

- Paola Recreation Commission levied 1.13 mills (2025-26) which flows through USD 368.



Comparative Data (KSDE):



KSDE Data Central:

Source: <https://datacentral.ksde.gov/>



KSDE Data Central - Kansas Education Reports

KESA Outcomes Data Report

Assessment, Graduation and Postsecondary Effectiveness data related to districts and buildings within the state of Kansas.



[View Data](#)

Kansas K-12 Reports

Information on counties, districts, and schools in the State of Kansas. Information includes data on: building/districts, staff and salary information, attendance, schedules, enrollment, dropout/graduation, vocational education, discipline, advanced courses, student improvement plans, and student satisfaction.



[View Data](#)

School Finance Reports

This section contains links to reports pertaining to School Finance in Kansas.

- [Financial Accountability](#)
- [Budget Documents](#)
 - [USD Budgets](#)
 - [Interlocal Budgets](#)
- [Comparative Performance and Fiscal System \(CPFS\)](#)
- [CPA Reports](#)
- [School Finance Reports Warehouse](#)



KSDE Data Central:

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



KSDE Data Central - Kansas Education Reports

[Data Central Home](#) [Subject Index](#)

School Finance Reports

WARNING: Because of the large volume of data being processed, these reports may take a while to compile.

Please select a report format:

Excel PDF Word HTML

Please Select a Report: **Mill Rates** ▼

Report Description:

Mill Rates for all districts, and state averages, for the following funds: General, Supplemental General, Adult Education, Capital Outlay, Cost of Living, Special Liability, School Retirement, Extraordinary Growth, Bond & Interest 1, Bond & Interest 2, No Fund Warrant, Special Assessment, Temporary Note, Historical Museum, Public Library Board, Public Library Benefits, Recreation Commission, Recreation Commission Benefits and Other Funds combined.

** Not all districts are authorized to levy property taxes on all funds.*

Report Summary

School Year: **2025-2026** ▼

Display Report



Mill Rates – State Avg, 2025-26:

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

General	Supp General	Adult Education	Capital Outlay	Cost Of Living	Special Liability
20.000	18.459	0.412	7.414	2.112	0.226

Extra Ord Growth	Bond Interest 1	Bond Interest 2	Special Assess	Historical Museum
1.795	11.616	13.286	0.156	0.817

Public Lib Board	Public Lib Benefits	Rec Comm	Rec Comm Benefits	Total Other Rate
4.230	0.422	2.879	0.825	3.256



Mill Rates – State Avg, 2025-26:

- State Average Mill Rate: 53.232
- Lowest Mill Rate: 23.212 (Ft Leavenworth USD 207)
- Highest Mill Rate: 77.736 (Quinter USD 293)
- USD 368 ranks 269 out of 285 by total mill levy.
- **USD 368 25-26 mill levy was 269th (only 16 districts with lower mill levy in 25-26)**

Total Org. Rate
53.232



Mill Rates – State Avg, 2025-26:

Org #	Organization Name	County Name	General	Supp General	Adult Education	Capital Outlay	Cost Of Living	Special Liability	School Retire.	Extra Ord Growth	Bond Interest 1	Bond Interest 2	No Fund Warrant	Special Assess	Temp Note	Total Org. Rate
D0999	State	Averages	20.000	18.459	0.412	7.414	2.112	0.226	0.000	1.795	11.616	13.286	0.000	0.156	0.000	53.232
D0368	Paola	Miami	20.000	14.387	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.387
D0422	Kiowa County	Kiowa	20.000	14.295	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.295
D0362	Prairie View	Linn	20.000	11.086	0.000	8.000	0.000	0.000	0.000	0.000	2.978	0.000	0.000	0.000	0.000	42.064
D0340	Jefferson West	Jefferson	20.000	13.661	0.000	7.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.660
D0429	Troy Public Schools	Doniphan	20.000	21.306	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.306
D0106	Western Plains	Ness	20.000	12.921	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40.921
D0291	Grinnell Public Schools	Gove	20.000	12.487	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40.487
D0397	Centre	Marion	20.000	11.536	0.000	7.994	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.530
D0401	Chase-Raymond	Rice	20.000	18.569	0.000	0.690	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.259
D0251	North Lyon County	Lyon	20.000	11.128	0.000	7.885	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.013
D0112	Central Plains	Ellsworth	20.000	10.484	0.000	7.998	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	38.482
D0334	Southern Cloud	Cloud	20.000	9.706	0.000	7.947	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	37.653
D0321	Kaw Valley	Pottawatomie	20.000	7.467	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	35.467
D0502	Lewis	Edwards	20.000	10.258	0.000	1.565	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	31.823
D0218	Elkhart	Morton	20.000	6.880	0.000	3.889	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	30.769
D0244	Burlington	Coffey	20.000	4.801	0.000	5.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	29.801
D0207	Fort Leavenworth	Leavenworth	20.000	2.531	0.000	0.681	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	23.212



Miami County School Districts – 2025-26 Mill Levy (2025 Levy)

■ USD #230	Spring Hill	66.803
■ USD #231	Gardner-Edgerton	59.759
■ USD #367	Osawatomie	59.120
■ USD #289	Wellsville	54.600
■ USD #229	Blue Valley	53.618
■ USD #416	Louisburg	50.168
■ USD #368	Paola	42.387
■ USD #362	Prairie View	42.064

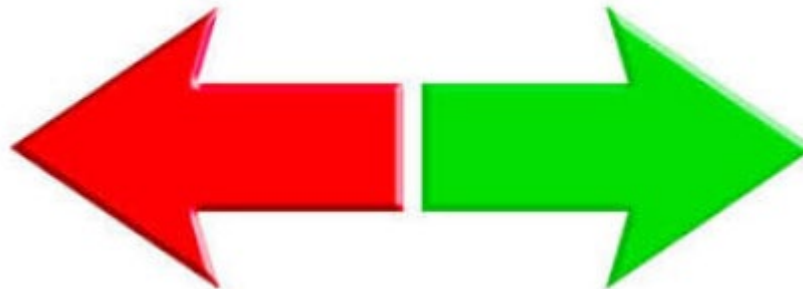
*Source: Miami County Clerk



USD 368 Revenue Neutral History

- USD 368 has been revenue neutral for **three (3)** consecutive budget years:

- ✓ Revenue Neutral 2024-25
- ✓ Revenue Neutral 2025-26
- ✓ Revenue Neutral 2026-27



Action: Approve Notice of Revenue Neutral Rate Intent

Notice of Revenue Neutral Rate Intent

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

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

☒ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to
the County Clerk on or before October 1, 2026.

WITNESS my hand and official seal on July 13, 2026.

(Seal)

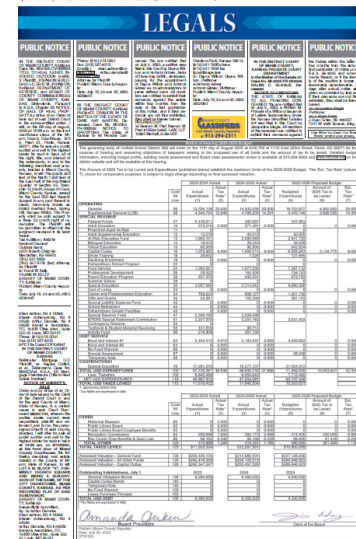


Clerk or Officer of Governing Body



Action: Approve 2026-2027 Budget Publication

- Upon completion, the 2026-27 budget will be published in the Miami County Republic with the following anticipated mill levy rates:
 - General Fund 20.000
 - Local Option Budget 15.113
 - Capital Outlay 6.896
 - TOTAL: 42.009



Category	2025-26	2026-27	2027-28	2028-29	2029-30
General Fund	20.000	20.000	20.000	20.000	20.000
Local Option Budget	15.113	15.113	15.113	15.113	15.113
Capital Outlay	6.896	6.896	6.896	6.896	6.896
TOTAL	42.009	42.009	42.009	42.009	42.009





QUESTIONS?



— THANK YOU FOR YOUR TIME —
AND ENGAGEMENT!



Paola USD #368

2026-27 Preliminary Budget Information: July 13, 2026

Jimmy Hay, Director of Finance & Business

913-294-8090 or jimmy_hay@usd368.org