



USD 232 Proposed Budget

Presented by Dr. Cory Gibson & Mrs. Julie Stucky



Budget Alignment

Reviewing an organization's budget is like reading a blueprint; it guides the construction process. A budget paints the picture of what the organization values and brings the mission statement to life.

USD 232 will prepare all students for their future through excellent, innovative learning opportunities with caring, dedicated and passionate staff in a safe and secure environment.

The 2023-2024 budget aligns with the overarching goals. Data from needs assessments guide budgetary determinations.



Funding Facts FY'24



Out of 286
school districts,
92% spend more
per pupil than
USD 232

(2021-2022 KSDE Expenditure
Per Pupil Report)



Average
Compensation for
USD 232 Teachers is
in the top 18% in
Kansas.

(2022-2023 KSDE Teacher Pay
Report)

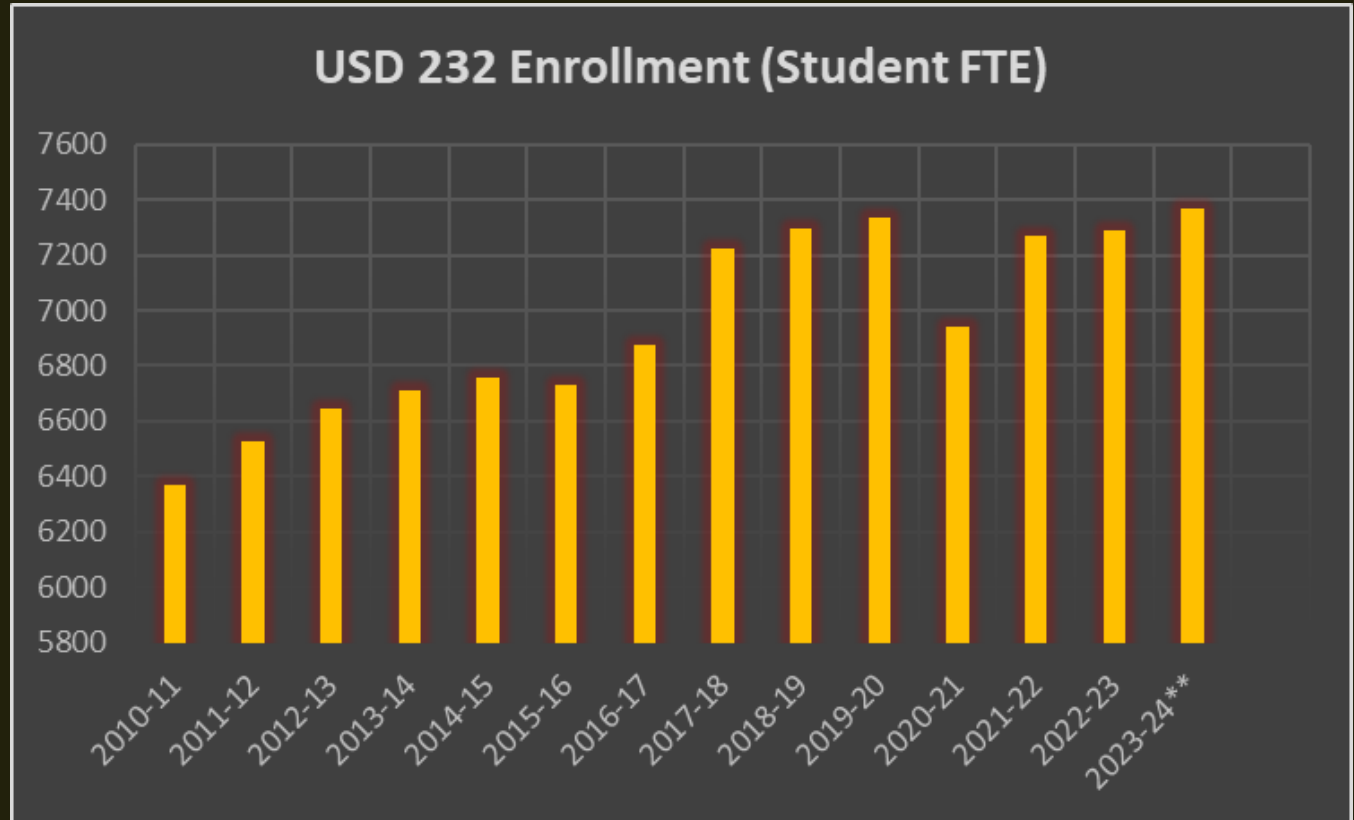


Greater than 50% of
districts have
operational mill
levies rates
(excluding bond and
interest) higher than
USD 232.

Proposed mill rate is
less in 2023-2024 than
anytime in the last 30
years.

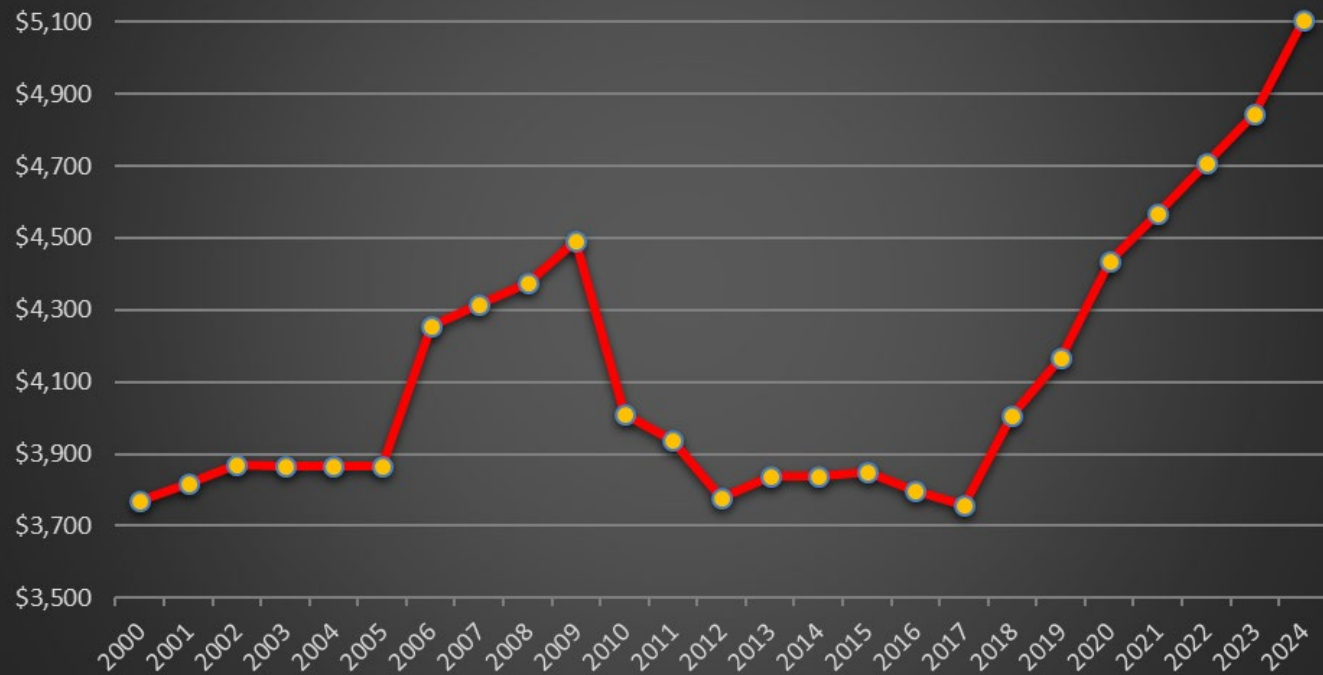
(2022-2023 KSDE Mill Levy Report)

Enrollment History

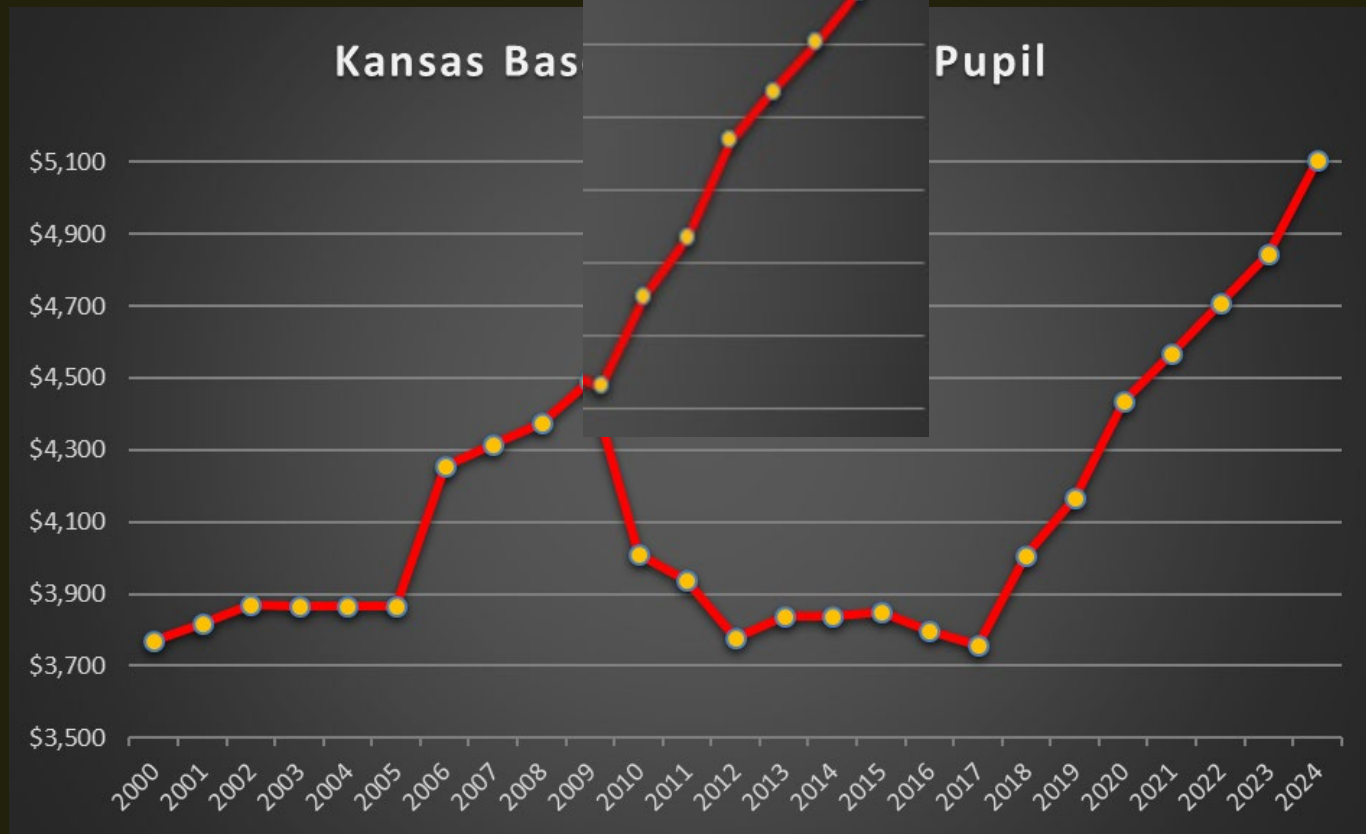


BSAPP History

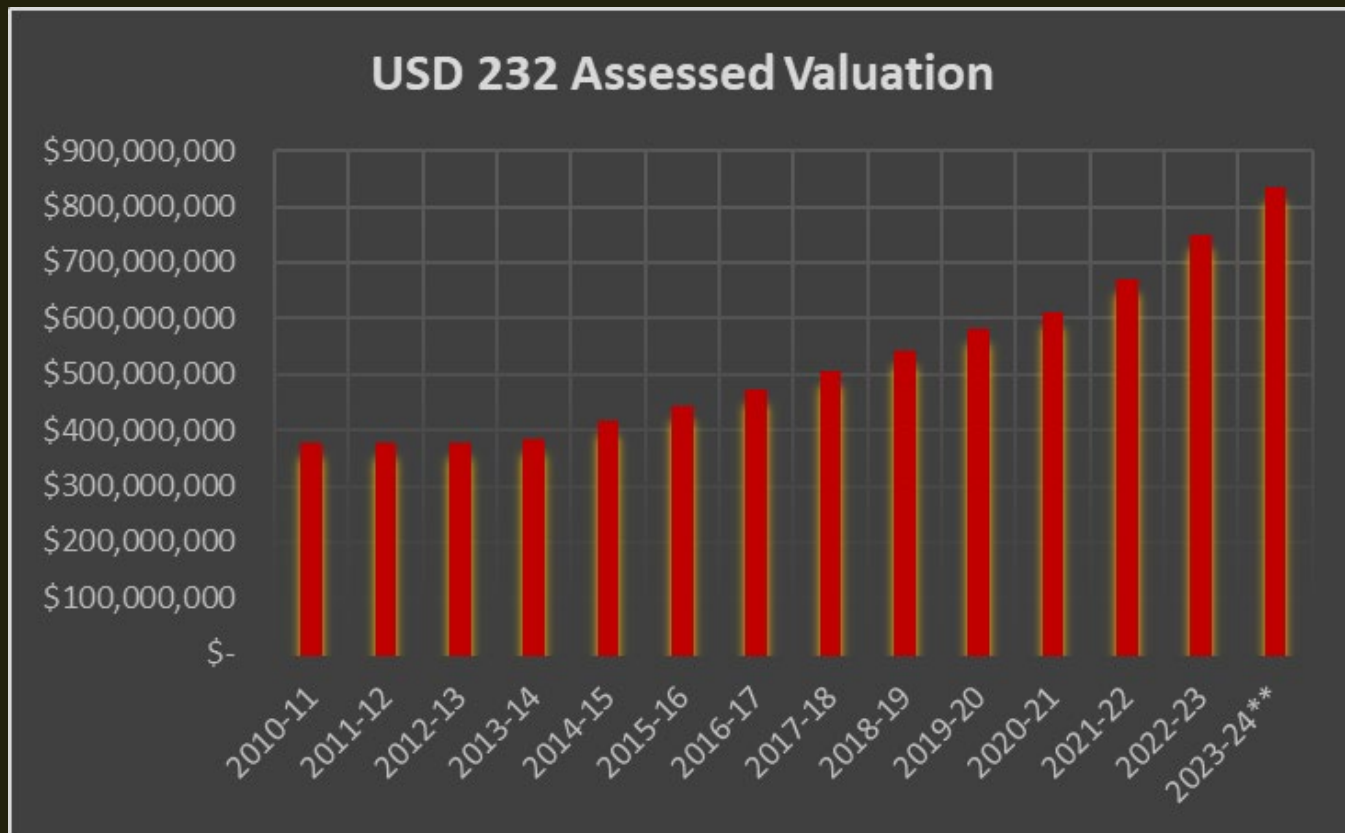
Kansas Base State Aid Per Pupil



BSAPP History

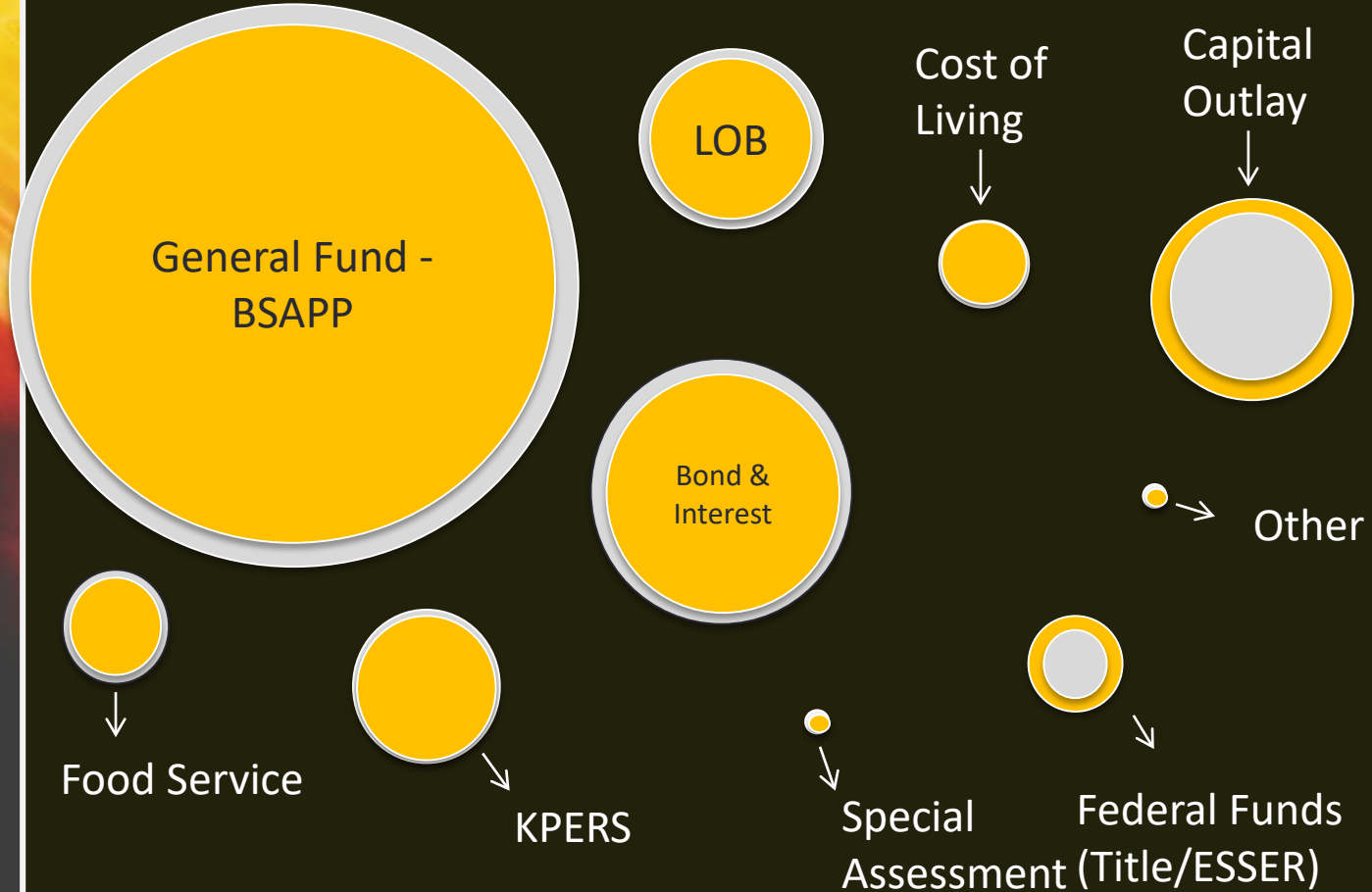


Assessed Valuation



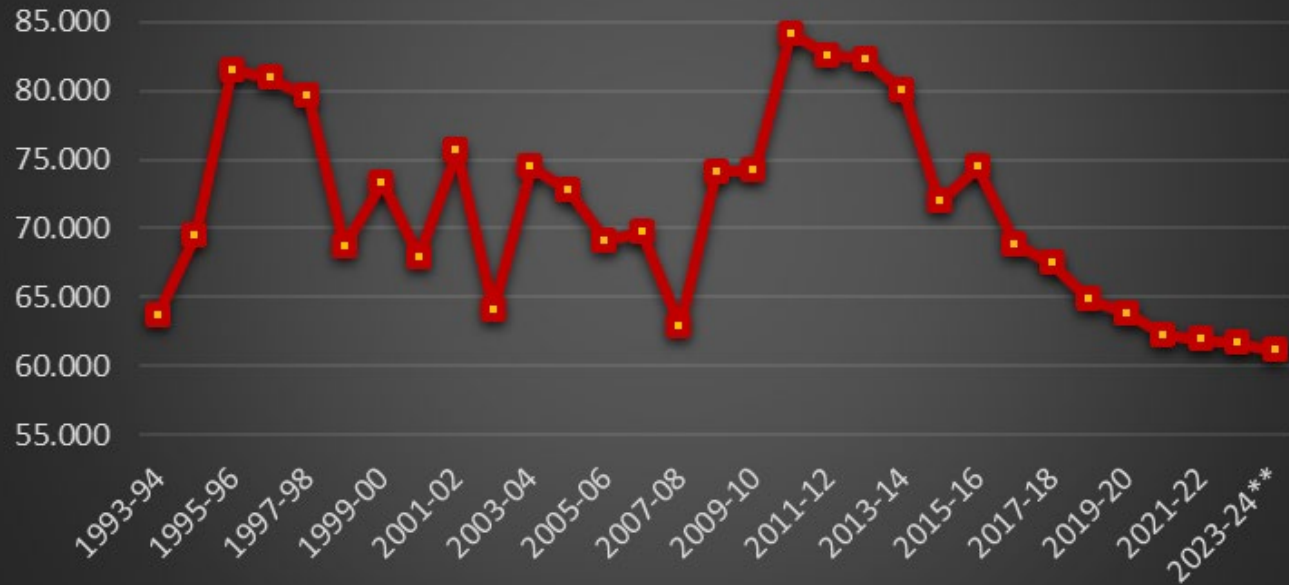
2023
2024

Pots of Money - Budgeted



Mill Rates (property tax rates)

USD 232 Historical Mill Rates
(all funds)



Mill Rates (property taxes)

2021	2022	2023
General Fund 20 Mills	General Fund 20 Mills	General Fund 20 Mills
Supplemental General Fund 12.551 Mills	Supplemental General Fund 12.523 Mills	Supplemental General Fund 12.168 Mills
Capital Outlay 8 Mills	Capital Outlay 8 Mills	Capital Outlay 8 Mills
Bond & Interest 18.452 Mills	Bond & Interest 17.934 Mills	Bond & Interest 17.801 Mills
Cost of Living 2.928 Mills	Cost of Living 3.020 Mills	Cost of Living 2.971 Mills
Special Assessment .018 Mills	Special Assessment .0196 Mills	Special Assessment .0186 Mills
TOTAL 61.949 Mills	TOTAL 61.673 Mills	TOTAL 61.126 Mills



The “Big 3” Operational

Comparisons FY'24 to FY'23



General Fund Max Authority

Budgeted to Budgeted: +\$1,789,942 (3.4%)

Actual to Budgeted: +\$4,379,732



Supp. General Fund(LOB) Max Authority

Budgeted to Budgeted: +\$579,466 (3.3%)

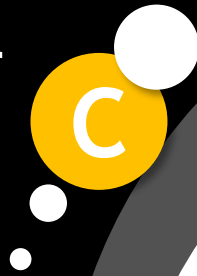
Actual to Budgeted: +\$1,487,441



Cost of Living Authority:

Budgeted to Budgeted: +\$561,092 (11%)

Actual to Budgeted: +\$406,615



Summary of Adjustments in FY'23 compared to FY'24



Staffing

No change in General Ed.
Licensed Staff
+1.5 Classified staff .+5.25
special education licensed
staff . (+\$445,000 before
cat aide)

Staff pay increase of
approximately 7%
(+\$3,900,000)



Cost of Products

Property
Insurance: +\$269,777
Health Insurance: +\$543,368
Utilities: ?
Fuel: ?
Ongoing Purchases?



Special Education

\$1,089,455 Potential
Increase in District
Contribution. District
contribution budgeted
at 51% (State law is at
92%)



Carry Over Balance

Overall carry over fund
balances decreased
\$6,586,084 between
end of FY'22 and FY'23
(attributed to decrease
in capital outlay funds)



Bond Payment

+\$311,998
However, the district is
investigating an
advanced payment on
callable bonds, which
would save over
\$3,177,747 in interest



Questions? More Information?

**THANK
YOU**

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