



USD 348 Baldwin City 2025 – 2026 Exceeding Revenue Neutral Rate Hearing

SEPTEMBER 1TH 2025 6:00 PM

BALDWIN HIGH SCHOOL – 415 EISENHOWER ST, BALDWIN CITY KS 66006

Comparison of Mills

	2023-2024 Actual	2024-2025 Actual	2025-2026 Estimate
General	20 mills	20 mills	20 mills
Supplemental General (LOB)	13.048 mills	13.044 mills	13.722 mills
Capital Outlay	7.086 mills	7.083 mills	7.083 mills
Bond & Interest	12.465 mills	12.462 mills	12.462 mills
Total Mills	52.599	52.589	53.267

Historical Look at USD 348 Mills

<u>Mills Historical Data:</u>	<u>21-22</u>	<u>22-23</u>	<u>22-34</u>	<u>24-25</u>	<u>25-26</u>
▶ General Fund:	20.000	20.000	20.000	20.000	20.000
▶ Supplemental (LOB)	12.407	07.991*	13.048	13.044	13.722
▶ Capital Outlay	08.000	07.089	07.086	07.083	07.083
▶ Bond and Interest	14.502	14.488	12.465	12.462	12.462
▶ Overall Total Mill	55.909	49.568*	52.599	52.589	53.267

*Lower Mill levy based upon adjustment due the BOTA ruling decreasing Supplemental General Fund for FY 22-23 only.

2025 – 2026 USD 348 Comparison to neighboring districts

	<u>2024-2025 School Year</u>	<u>2025-2026 School Year</u>
▶ Eudora	69.20 mills	▶ Eudora 69.90 mills
▶ Gardner Edgerton	60.20 mills	▶ Gardner Edgerton 59.74 mills
▶ DeSoto	61.30 mills	▶ DeSoto 61.99 mills
▶ Ottawa	60.00 mills	▶ Ottawa 60.39 mills
▶ Perry-Lecompton	55.42 mills	▶ Perry-Lecompton N/A
▶ Wellsville	53.27 mills	▶ Wellsville 54.59 mills
▶ Baldwin City	52.59 mills	▶ Baldwin City 53.26 mills
▶ Lawrence	52.27 mills	▶ Lawrence 52.33 mills
▶ Santa Fe	50.37 mills	▶ Santa Fe N/A
▶ State Median	52.84 mills	

*The state median has not yet been determined.



General Fund

The General Fund is set at 20 mills by state statute. The general fund is used for operating expenses of the district. Roughly, 77% of the overall budget is for staff salaries.

- Certified Staff equate to 46%
- Classified staff 16%
- Director/Administrators 11%
- R-10/Supplemental/other staff 1%
- The remaining 26% is operational funds (example utilities, supplies) and transfers to other funds such as SPED, At-Risk, CTE, etc.

Supplemental General Fund (LOB)

Statute allows local school boards to adopt a Supplemental General Fund (LOB) in addition to the General Fund a school district receives from the State each school year. The Supplemental General Fund is calculated as a percentage of a district's general fund and receives state aid. Below are examples of use of the LOB funds:

- Special Education
- Career and Technical Education
- K-12 At-Risk
- Supplementing of Salaries
- Costs Associated with Substitutes
- Costs Associated with Increased Enrollment
- Impact of inflationary costs to the district
- Impact of local housing development tax abatements**
- Impact of Medicaid reimbursement back to KDHE



Capital Outlay

Expenditures from this fund are used for capital improvement expenses. The board has approved an 8 mill levy for Capital Outlay in the past. In FY 22-23, the BOE lowered the Capital Outlay mills to 7.089. Current Mill seeking for FY 25-26 is 7.083. The Capital Outlay fund is used for the following needs:

- Safety and Security
- Equipment and Furniture
- Technology Equipment
- Activity Uniforms
- Maintenance and Custodial Salaries
- Facilities and Parking Lot Improvements
- Transportation Purchases (such as vehicle/bus purchase, repairs, and fuel)
- Lease Agreements (such as Baker University, High School HVAC, Intermediate Center HVAC)

Bond & Interest

The bond and interest mill levy was approved by the majority of the voters for capital improvements, Bond and Interest funds are solely utilized for bond and interest payments. These funds cannot be transferred to any other budget line.

Bond Name	Principal Balance	Maturity Date
Series 2012	\$ 1,340,000	09/01/2026
Series 2020	\$ 2,790,000	09/01/2027
Series 2015	\$ 6,020,000	09/01/2030
Series 2024	\$ 17,000,000	09/01/2044
Total Principal	\$27,150,000	



Public Testimonies

- ▶ At this, any patron that wishes to provide testimony to the board may do so.
- ▶ 79-2988 states, "The governing body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment."
- ▶ Once everyone has an opportunity to be heard, the Board will begin discussion.



Board Discussion

- ▶ Now this is the time for Board discussion regarding exceeding the Revenue Neutral Rate for FY 25-26.



Resolution to Exceed the Revenue Neutral Rate

- ▶ Resolution to Exceed the Revenue Neutral Rate



Recommended Motion

***Move to exceed the Revenue Neutral Rate by
Resolution with a role call vote.***