



Paola USD #368

2022-23 Revenue Neutral Hearing: August 22 @ 6:00 PM

Jimmy Hay, Director of Finance & Business

Legislative Changes

- Due to changes in the 2021 Legislative Session, new publication requirements for school districts were enacted.
- Senate Bill 13 and Senate Substitute for House Bill 2104.
- These changes **require that a resolution be passed** by the local board of education to levy property taxes that exceed the Revenue Neutral Tax Rate to finance the 2022-2023 budget.



Excerpts from SB 13 and Senate Sub for HB 2104

- 1. County Clerk will provide to taxing subdivisions on or before **June 15** of each year their revenue neutral rate and include said rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes.
- 2. No tax rate in excess of the revenue neutral rate shall be levied by the governing body of any taxing subdivision unless a **resolution** or ordinance has been approved by the governing body according to the following procedures:
- 3. At least **10 days** in advance of the public hearing, the governing body shall **publish notice** of its proposed intent to exceed the revenue neutral rate by publishing notice: (A) On the **website** of the governing body, if the governing body maintains a website; and (B) in a weekly or daily **newspaper** of the county having a general circulation therein. The notice shall include, but not be limited to, its proposed tax rate, its revenue neutral rate and the date, time and location of the public hearing.



Excerpts from SB 13 and Senate Sub for HB 2104

- 4. On or before **July 20**, the governing body shall **notify the county clerk** of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate.
- 5. The **public hearing** to consider exceeding the revenue neutral rate shall be held **not sooner than August 20 and not later than September 20**. 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. **The public hearing may be conducted in conjunction with the proposed budget hearing** pursuant to K.S.A. 79-2929, and amendments thereto, if the governing body otherwise complies with all requirements of this section. Nothing in this section shall be construed to prohibit additional public hearings that provide additional opportunities to present testimony or public comment prior to the public hearing required by this section.



Excerpts from SB 13 and Senate Sub for HB 2104

- 6. A **majority vote** of the governing body, by the adoption of a resolution or ordinance **to approve exceeding the revenue neutral rate**, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate. Such vote of the governing body shall be conducted at the public hearing after the governing body has heard from interested taxpayers. If the governing body approves exceeding the revenue neutral rate, the governing body shall not adopt a budget that results in a tax rate in excess of its proposed tax rate as stated in the notice provided pursuant to this section.
- 7. **Any governing body** subject to the provisions of this section **that does not comply** with subsection (b) shall refund to taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate. The provisions of this subsection shall not be construed as prohibiting any other remedies available under the law.



Excerpts from SB 13 and Senate Sub for HB 2104

- 8. If the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, **on or before October 1**, to the proper **county clerk** the amount of ad valorem tax to be levied.
- 9. After the first two years, in the event that a county clerk incurred costs of printing and postage that were not reimbursed pursuant to section 7, and amendments thereto, such **county clerk may seek reimbursement from all taxing subdivisions required to send the notice**. Such costs shall be shared proportionately by all taxing subdivisions that were included on the same notice based on the total property tax levied by each taxing subdivision. Payment of such costs shall be due to the county clerk by December 31.



KSDE Notes

- USDs **not exceeding the Revenue Neutral Rate** would follow the old law dates for publication and hearing and submit their budget to the county clerk and KSDE by August 25.
- The board of education should approve exceeding the Revenue Neutral Tax Rate prior to submitting the taxes to be levied form to the county clerk on or before **July 20, 2022**.
- If a district does not notify the county clerk they are exceeding the Revenue Neutral Rate and the assessed valuation decreases from the previous year, **the taxes levied would be less than the previous year**.
- Based on the State Department of Administration, Office of Accounts and Reports, **recreation commissions will be computed separately and will not be included in the school district's Revenue Neutral Rate**.



New Publication Requirements

- The timelines for budget preparation will be different beginning in the 2021-22 school year due to SB 13 and Senate Sub for HB 2104.
- It **tightens the timeline** for completing the funds with tax levies to July 20.
- With normal increases in local assessed valuation, **this new process and procedure will likely apply to all USDs.**
- SOURCE: KSDE Revenue Neutral Rate Information - New Publication Requirements for USDs due to SB13 & Sub for HB2104



Summary of Timelines (KSDE)

Revenue Neutral Rate – Summary of Timelines		SB 13 and Senate Sub HB 2104
Timeline	Action	
June 15	County Clerk notifies district of Revenue Neutral Rate	
July 20	District notifies County Clerk of tax rate for new year, if exceeding the Revenue Neutral Rate. This tax rate becomes the maximum for the district.	
Begins in 2022	County Clerk notifies individual tax payers of new tax levy.	
Minimum of 10 days between publication and hearing	District publishes notice to exceed Revenue Neutral Rate Concurrent with Budget publication	
Aug 20 – Sept 20	District holds hearing to exceed Revenue Neutral Rate Concurrent with Budget hearing	
September 20 on or before	District submits budget to Kansas State Department of Education	
On or before October 1	District certifies levy to county clerk	



Taxpayer Notices - Miami County

MIAMI COUNTY 2022 Notice of Estimated Ad Valorem Taxes

Owner O/R: Owner Name: Care Of: Owner Address:	Real Estate PROPERTY DESCRIPTION Parcel: Property Address: Tax Unit: 3
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THIS IS NOT A BILL. Do not remit payment.

This is only an estimate. Property tax determinations will be issued after all revenues are final and established on or before November 1st.

In March 2021, the Kansas Legislature passed RSA 76-2099 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice to taxpayers prior to the budget adoption. Taxing subdivisions are prohibited from levying ad valorem property tax that exceeds the Revenue Neutral Rule (RNR) without holding a public hearing and passing a resolution. This notice includes the RNR and estimated tax, as well as the estimated tax impact from proposed budgets of the taxing subdivisions levying ad valorem tax on your property. Contact the taxing subdivision for more information.

Property Values				
Class	Prior Year Assessed	Prior Year Assessed	Current Year Assessed	Current Year Assessed

Current Year Tax Estimates

Taxing Subdivision	Revenue Neutral		Proposed Budget		Difference		Estimated Subdivision Total Assessed Valuation
	Rate	Tax	Rate	Tax	Rate (%)	Tax	
State	1.000000	1,000.000	1.000000	\$ 963,224.00	0.00	\$ 0.00	\$76,462,628
County	40.287000	40,287.000	40.287000	\$ 39,242,014.00	0.00	\$ 0.00	\$76,462,628
PAOLA	37.681000	37,681.000	43.254000	\$ 42,082,217.00	15.06	\$ 4,401,003.00	71,386,447
EXT DIST GENERAL	0.000000	0.000000	0.700000	\$ 6,842,578.00	10.34	\$ 6,842,578.00	375,482,008
USD 388 RECREATION	0.000000	0.000000	1.000000	\$ 9,708,215.00	0.00	\$ 0.00	308,218,887
USD 388	19.821000	19,821.000	22.870000	\$ 22,479,322.00	14.37	\$ 2,658,301.00	308,218,887
USD 388 - CAPTR	7.000000	7,000.000	8.000000	\$ 7,805,751.00	14.43	\$ 805,751.00	208,218,887
USD 388 - GENFR	18.810000	18,810.000	20.000000	\$ 19,406,872.00	6.38	\$ 596,872.00	187,406,850

Prior Year Tax and Public Hearing

Taxing Subdivision	Prior Year		Public Hearing Information
	Tax Rate	Tax Paid	
State	1.000000		No Hearing Required per RSA 76-2099
County	40.287000		No Hearing Required per RSA 76-2099
PAOLA	40.360000		September 13, 2022 at 6:00 P.M., 805 N. Pearl, Paola KS
EXT DIST GENERAL	0.700000		September 6, 2022 at 6:00 P.M., La Crosse Library, 201 N. Broadway, La Crosse KS
USD 388 RECREATION	0.000000		September 14, 2022 at 7:00 P.M. USD 388 Board Office, 1115 E. 33rd St, Paola KS
USD 388	22.870000		August 22, 2022 8:00 P.M. at 1115 E. 33rd St, Paola KS
USD 388 - CAPTR	8.000000		August 22, 2022 8:00 P.M. at 1115 E. 33rd St, Paola KS
USD 388 - GENFR	20.000000		August 22, 2022 8:00 P.M. at 1115 E. 33rd St, Paola KS



Taxpayer Notices (Miami County) – cont.

MIAMI COUNTY 2022 Notice of Estimated Ad Valorem Taxes

Owner ID #:
Owner Name:

Care Of:
Owner Address:

Real Estate

PROPERTY DESCRIPTION Parcel #:
Property Address:
Tax Unit: 3

THIS IS NOT A BILL. Do not remit payment.

This is only an estimate. Property tax statements will be issued after mill rates are finalized and calculated on or before November 1st.

In March 2021, the Kansas Legislature passed KSA 79-2988 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice or hearing prior to the budget adoption. Taxing subdivisions are prohibited from levying an ad valorem property tax that exceeds the Revenue Neutral Rate (RNR) without holding a public hearing and passing a resolution. This notice includes the RNR and estimated tax, as well as the estimated tax impact from proposed budgets of the taxing subdivisions levying ad valorem tax on your property. Contact the taxing subdivision for more information.

Property Values				
Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed



Taxpayer Notices (Miami County) – cont.

Current Year Tax Estimates

Taxing Subdivision	Revenue Neutral		Proposed Budget			Difference (Proposed vs. Rev Neutral)		Estimated Subdivision Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Ad Valorem Revenue	Rate (%)	Tax	
State	1.500000		1.500000		\$ 863,224.00	0.00	\$ 0.00	575,482,608
County	40.387000		40.387000		\$ 23,242,016.00	0.00	\$ 0.00	575,482,608
PAOLA	37.681000		43.354000		\$ 3,086,217.00	15.06		71,186,447
EXT DIST GENERAL	0.667000		0.736000		\$ 423,555.00	10.34		575,482,608
USD 368 RECREATION	0.000000		1.000000		\$ 208,219.00	0.00		208,218,887
USD 368	19.821000		22.670000		\$ 4,720,322.00	14.37		208,218,887
USD 368 - CAPITAL	7.053000		8.000000		\$ 1,665,751.00	13.43		208,218,887
USD 368 - GENERAL	16.419000		20.000000		\$ 3,749,877.00	8.58		187,493,850



Taxpayer Notices (Miami County) – cont.

Prior Year Tax and Public Hearing

Taxing Subdivision	Prior Year		Public Hearing Information
	Tax Rate	Tax Paid	
State	1.500000		No Hearing Required per KSA 79-2988
County	46.366000		No Hearing Required per KSA 79-2988
PAOLA	43.366000		September 13, 2022 at 6:00 P.M., 805N Pearl, Paola KS
EXT DIST GENERAL	0.759000		September 6, 2022 at 6:30 P.M. La Cygne Library, 209 N Broadway, La Cygne KS
USD 368 RECREATION			September 14, 2022 at 7:00 P.M. USD 368 Board Office, 1115 E 303rd St, Paola KS
USD 368	22.532000		August 22, 2022 6:00 P.M. at 1115 E 303rd St, Paola KS
USD 368 - CAPITA	8.000000		August 22, 2022 6:00 P.M. at 1115 E 303rd St, Paola KS
USD 368 - GENE	20.000000		August 22, 2022 6:00 P.M. at 1115 E 303rd St, Paola KS



Taxpayer Notices – Miami County letter



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 2022, being revenue neutral means they plan to only use \$1 million in 2023 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 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.

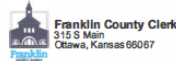
Property taxes are determined by taxing entities such as local cities and counties, school districts, libraries, police, and fire departments when they determine yearly budgets.

Where can I find more information?

KSA 79-2988, KSA 79-2989



Taxpayer Notices - Franklin County



Franklin County Clerk
315 S Main
Ottawa, Kansas 66067

Franklin County
2022 Notice of Estimated Ad Valorem Taxes
THIS IS NOT A BILL. Do not remit payment.

Property Description

2022

This is only an estimate. Property tax statements will be mailed after all rates are finalized and rates substantiated on behalf of the assessor.

In March 2021, the Kansas Legislature passed K.S.A. 79-2308 to establish limitations on ad valorem property tax levies by certain jurisdictions without additional notice or hearing prior to the budget adoption. Taxing subdivisions are prohibited from levying an ad valorem property tax that exceeds the 2021 rate by more than 2% without holding a public hearing and passing a resolution. This notice includes the RNR and estimated tax, as well as the estimated 2022 rate. Taxing subdivisions are prohibited from levying ad valorem tax on your property. Contact the taxing subdivisions for more information.

Class	Prior Year Assessed	Property Value	Prior Year Assessed	Current Year Assessed	Current Year Assessed
		1066			

Current Year Tax Estimates

Taxing Subdivision	Revenue Actual		Proposed Budget		Total Ad Valorem Revenue	Difference (Proposed vs. Rev Actual)		Estimated Subdivision Total Assessed Valuation
	Rate	Tax	Rate	Tax		Rate (%)	Tax	
USD 288 GENERAL	19.461		20.000		634,385	2.769		31,718,426
USD 288	22.411		24.408		906,527	8.910		37,139,816
STATE	1.357		1.500			10.537		331,914,358
COUNTY	52.267		53.843		17,540,924	2.427		325,791,289
POTAWATOMIE TWP	4.153		4.153					8,483,102
NEEKI	1.276		1.295		2,393,570	9.778		174,178,660
LAW & BAKER CDM	3.453		3.453					9,707,499
POTT WATERSHED #90	1.334		1.334					97,577,294
USD 288 B & I	6.642		7.312		271,569	10.087		37,139,816
FRONTIER EXT DISTRICT	1.271		1.271					634,447,362

Prior Year Tax and Public Hearing

Taxing Subdivision	Prior Year		Public Hearing Information
	Tax Rate	Tax Billed	
USD 288 GENERAL	20.000		09/14/2022 06:40 AM USD 288 BOARD OFFICE 3521 BILLIE RD KIDDMOND KE 66080
USD 288	24.632		09/14/2022 06:40 AM USD 288 DISTRICT OFFICE 3521 BILLIE RD KIDDMOND KE 66080
STATE	1.500		
COUNTY	58.043		09/07/2022 06:00 AM Franklin County Commission Chambers 1418 S Main Ottawa KE 66067
POTAWATOMIE TWP	4.482		
NEEKI	1.295		09/12/2022 09:30 AM 4317 W 6TH STREET LAWRENCE KE 66049
LAW & BAKER CDM	3.728		
POTT WATERSHED #90	1.553		
USD 288 B & I	7.300		09/14/2022 06:40 AM USD 288 DISTRICT OFFICE 3521 BILLIE RD KIDDMOND KE 66080
FRONTIER EXT DISTRICT	1.429		



Taxpayer Notices - Franklin County



Franklin County Clerk
 315 S Main
 Ottawa, Kansas 66067

Franklin County
2022 Notice of Estimated Ad Valorem Taxes
THIS IS NOT A BILL. Do not remit payment.

Property Description
2022

This is only an estimate. Property tax statements will be issued after mill rates are finalized and taxes calculated on or before November 1st.

In March 2021, the Kansas Legislature passed KSA 79-2988 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice or hearing prior to the budget adoption. Taxing subdivisions are prohibited from levying an ad valorem property tax that exceeds the Revenue Neutral Rate (RNR) without holding a public hearing and passing a resolution. This notice includes the RNR and estimated tax, as well as the estimated tax levied from proposed budgets of the taxing subdivisions levying ad valorem tax on your property. Contact the taxing subdivisions for more information.

Class	Property Values			Current Year Assessed
	Prior Year Appraisal	Prior Year Assessed	Current Year Assessed	
		366		



Taxpayer Notices - Franklin County

Current Year Tax Estimates

Taxing Subdivision	Revenue Neutral		Proposed Budget			Difference (Proposed vs. Rev Neutral)		Estimated Subdivision Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Ad Valorem Revenue	Rate (%)	Tax	
USD 288 GENERAL	19.461		20.000		634,385	2.769		31,718,426
USD 288	22.411		24.408		906,527	8.910		37,139,816
STATE	1.357		1.500			10.537		331,914,358
COUNTY	52.567		53.843		17,540,924	2.427		325,791,289
POTTAWATOMIE TWP	4.152		4.152					8,453,102
NEKRL	1.176		1.291		2,393,570	9.778		174,178,660
LANE & BAKER CEM	3.453		3.453					9,707,499
POTT WATERSHED #90	1.334		1.334					97,577,294
USD 288 B & I	6.642		7.312		271,569	10.087		37,139,816
FRONTIER EXT DISTRIC	1.271		1.271					634,467,362



Taxpayer Notices - Franklin County

Prior Year Tax and Public Hearing

Taxing Subdivision	Prior Year		Public Hearing Information
	Tax Rate	Tax Billed	
USD 288 GENERAL	20.000		09/14/2022 06:40 PM USD 288 BOARD OFFICE 3521 ELLIS RD RICHMOND KS 66080
USD 288	24.632		09/14/2022 06:40 PM USD 288 DISTRICT OFFICE 3521 ELLIS RD RICHMOND KS 66080
STATE	1.500		
COUNTY	58.043		09/07/2022 06:00 PM Franklin County Commission Chambers 1418 S Main Ottawa KS 66067
POTTAWATOMIE TWP	4.482		
NEKRL	1.295		09/12/2022 09:30 AM 4317 W 6TH STREET LAWRENCE KS 66049
LANE & BAKER CEM	3.728		
POTT WATERSHED #90	1.553		
USD 288 B & I	7.300		09/14/2022 06:40 PM USD 288 DISTRICT OFFICE 3521 ELLIS RD RICHMOND KS 66080
FRONTIER EXT DISTRIC	1.429		



Taxpayer Notices – Franklin County letter

Estimated Tax Notice Information

In March 2021, the Kansas Legislature passed K.S.A. 79-2988, which requires Kansas County Clerks to send taxpayers notification of the revenue neutral rate (RNR) compared to the proposed rate for each taxing subdivisions. Taxing subdivisions are prohibited from levying an ad valorem property tax that exceeds the RNR without first holding a public hearing and passing a resolution.

Therefore, in August, an estimated tax notice will be mailed out by the County Clerk to all County property owners with information about property tax revenue and an estimated tax notice on behalf of all of their taxing subdivisions.

The notice includes:

- information on specific property values and taxes
- dates, times, and locations for upcoming public hearings for taxing subdivisions that plan to exceed the RNR

This notice is not a bill and does not include information on special assessments that may be charged. It is solely a notice of whether your subdivisions plan to exceed the revenue neutral rate (RNR) for the upcoming budget.

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 2022, being revenue neutral means they plan to only use \$1 million in 2023 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.

Why are we letting you know about the taxpayer notification form and RNR?

Due to the new law in place to promote transparency, we want to help property owners understand the notification they receive, as property owners are going to receive a fairly technical letter in the mail explaining each jurisdiction's intent (or non-intent) to exceed revenue neutral (*use more property revenues than the year before*).



Taxpayer Notices – Franklin County letter

What is the Revenue Neutral Rate?

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

Why would taxing entities/jurisdictions want to increase revenue?

A jurisdiction does not only increase revenue to provide new services; they often need to increase property tax revenue to provide the same level of service as the year before.

While this new revenue neutral law (Senate Bill 13) is an important step for budget transparency, it does not take inflation into account. As property values are rising, so are the cost of goods and services.

To provide residents with the same (or better) level of service, it costs more. Taxing entities often "exceed revenue neutral" and use a modest increase in revenue to help pay for things like the increased cost of goods and/or services - like asphalt for streets, mowing services, and other community priorities.

If an entity were to stay revenue neutral every year, they would have to provide this year's services, with this year's prices, on last year's budget.

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

Property values significantly increased this past year due to the market, but your taxes would not necessarily increase by that same amount. Mill levies can be lowered to balance the "appraised value to collected property revenue" scale. This way, there is not a 1:1 increase in your tax bill when property values experience an increase.



USD 368 Budget Calendar

Date	Description
Wednesday, June 15 th	County Clerk notifies district of Revenue Neutral Rate
Monday, June 20 th	KSDE Budget Workshop (Greenbush)
Friday, July 1 st	Budget program released
By Friday, July 8 th	KSDE (by email) review preliminary mill levy rates
Monday, July 11th BOE Meeting	BOE approve Resolution to Exceed the Revenue Neutral Rate.
Wednesday, July 20 th	Notify County Clerk of intent to exceed revenue neutral rate & maximum tax rate for new year
After July 20 th	County Clerk notifies individual tax payers of new tax levy
Tuesday, July 26 th @ 11 AM	KSDE Budget Review (Topeka)*
Friday, July 29 th	Send preliminary Code 99 to newspaper
Monday, August 8th BOE Meeting	Approve Publication Revenue Neutral Hearing Notice & Publication of 2022-23 Budget (Notice of Hearing – Code 99)
Tuesday, August 9 th	Send final Code 99 to newspaper & post budget information on website
Wednesday, August 10 th	Publish budget in newspaper & post on district website (minimum 10 days prior to hearing)
Monday, August 22nd BOE meeting <i>(special board meeting) 6:00 PM – revenue neutral 6:15 PM – budget hearing</i>	Hold hearing to exceed Revenue Neutral Rate & Budget hearing to approve 2022-23 budget (anytime August 20–September 20)
Tuesday, September 20 th (or before)	District submits budget to KSDE
Friday, September 30 th (or before)	Certify levy & budget to County Clerk (by October 1st) – <i>Include Roll Call Vote info</i>



Revenue Neutral Tax Rate – Miami County

- Miami County provided the Revenue Neutral Rates for USD 368 as follows:

3. Actual Tax Rates Levied for the 2022 Budget

Fund	Rate
USD 368 BOND & INT. #2	10.004000
USD 368 CAP OUTLAY	8.000000
USD 368 GENERAL (KSTO)	20.000000
USD 368 SPECIAL ASSESS.	0.000000
USD 368 SUPP GENERAL	12.528000
	<hr/>
	50.532000

Revenue Neutral Rate:

School General:	18.419000
Capital Outlay:	7.053000
All Other:	19.821000



July 11th BOE Meeting: Preliminary mill levy tax rates

	Revenue Neutral Tax Rate				
	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,466,724	20.000	18.419	\$3,756,752	20.000
Capital Outlay	\$0	0.000	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,313,395	12.528		\$2,641,974	12.666
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,476,704	8.000		\$1,668,722	8.000
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	\$1,847,111	10.004		\$2,086,837	10.004
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
Sub Total - All Other Funds	\$5,637,210	30.532	26.874	\$6,397,533	30.670



August 8th BOE Meeting: Final mill levy tax rates

Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year					
The governing body of Unified School District 368 will meet on the 22nd day of August 2022 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					
	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,466,724	20.000	18.419	\$3,756,752	20.000
Capital Outlay	\$0	0.000	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,313,395	12.528		\$2,641,974	12.666
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,476,704	8.000		\$1,668,722	8.000
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	\$1,847,111	10.004		\$2,086,837	10.004
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
Sub Total - All Other Funds	\$5,637,210	30.532	26.874	\$6,397,533	30.670



Mill levy tax rate comparison

Fund	County (neutral)	Preliminary 7/11/22	Final 8/8/22
General	18.419	20.000	20.000
Capital Outlay	7.053	8.000	8.000
LOB	19.821 (LOB & B&I)	12.666	12.666
Bond & Interest	19.821 (LOB & B&I)	10.004	10.004
TOTAL:	45.293	50.670	50.670
Taxes	\$9,103,934 (21-22 actual)	\$10,154,285 (est.)	\$10,154,285 (est.)



Approval to Exceed Revenue Neutral



School districts can publish Code 99 hearing and Revenue Neutral Rate hearing (on the same page) and hold the hearings together.



When the board adopts the budget, they should have a motion to adopt both forms (roll call vote).



Action: Approve Resolution to Exceed RNR

RESOLUTION NO. 08-22-2022

A resolution expressing the property taxation policy of USD 368 Paola with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2022-2023.

Whereas, 2022 HB 2239 amending K.S.A 792988, provides that a levy of property taxes to finance the 2022-2023 budget of USD 368 exceeds the Revenue Neutral Tax Rate to finance the 2022-2023 budget of USD 368, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD368 that the 2022-2023 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2022-2023, as adjusted pursuant to 2022 HB 2239 amending K.S.A 792988 is hereby adopted.

Adopted this 22nd day of August, 2022 by USD 368 Paola in Miami County, Kansas.

Board Clerk Signature

Board President Signature

Board Member Name	Vote	
	Yes	No
1. Amanda Martell		
2. Kelly Franke		
3. Scott Golubski		
4. Tim Kelley		

Board Member Name	Vote	
	Yes	No
5. Randy Rausch		
6. Cathy Macfarlane		
7. Michelle Latto		





Paola USD #368

2022-23 Budget Hearing: August 23 @ 6:15 PM

Jimmy Hay, Director of Finance & Business

2022-23 Budget Documents



Table of Contents - list of all codes/funds



Building Needs Assessment & State Assessments Review



Budget Review (Jimmy) – budget summary



Hearing Notice (Code 99) – mill levies



Budget At A Glance – charts/graphs



Budget Profile (Matt) – district information



Budget Documents – individual codes/funds



Forms – supporting documents/worksheets



Budget Summary – graphs (1 page)



Building Needs Assessment

Section 1: STUDENT NEEDS

a. How many students are attending classes in this attendance center?

b. How many students attending this building meet the definition of at-risk?
SEE DEFINITION

c. What is the pupil-teacher ratio?

d. What is the pupil-teacher ratio necessary to meet the needs of students and the goals of the attendance center?

e. How many students have an IEP, are severely handicapped, are English Language Learners, etc.?

f. What are your targets/goals regarding percentage of students at level 3 or 4 on the state assessment?

g. Do you have disparities in student achievement among ethnic groups?

h. Do you have disparities in student achievement among ethnic groups?

Section 2: STAFF NEEDS

a. Are all your licensed teachers highly qualified and properly assigned?

b. How many teachers are needed to meet the goals of the attendance center?

c. What staff development is necessary for teachers to support student achievement and meet the goals of the attendance center.

d. How many qualified teachers are needed to meet the needs of students from an AYP viewpoint?

e. How much planning time do teachers currently have and how much is needed to meet their teaching schedule?

f. How many paraprofessional (support Staff) are currently employed and how many are needed at this attendance center?

g. Do teachers and students have sufficient access to a variety of technology?

h. Is staff properly trained to incorporate technology into the classroom?

i. Are there adequate licensed support personnel such as counselors, librarians, nurses, etc.?

j. Are principals & other key staff trained to provide instructional leadership to teachers?



Building Needs Assessment

Section 3: CURRICULUM NEEDS

- a. Is the curriculum aligned with state standards?
- b. What extended learning opportunities are provided (after school programs, summer school programs, etc.)?
- c. Are there appropriate and adequate instructional materials?
- d. What technology is needed to support the curriculum?
- e. Is the current technology appropriate?

Section 4: FACILITY NEEDS

- a. Is there adequate space for student learning?
- b. Are there necessary repairs and/or adjustments to the existing space that need to be made?

Section 5: PARENTAL NEEDS

- a. What parental involvement opportunities so you currently offer?
- b. How exactly do you want your parents to be involved in the school such as greater attendance, greater committee involvement, etc.?
- c. Are parent training programs (teaching parents how to give student help with homework, teaching parents how to use technology that student will be required to use, etc.) necessary?
- d. What type of communication exists with parents and community? Is it adequate?

Section 6: HIGH SCHOOL NEEDS

- a. What is our postsecondary effectiveness rate?
- b. What is the average ACT score for our students?

Section 7: OTHER

- a. How many licensed personnel were involved in helping to determine the needs of this attendance center (teachers, principal, counselors, support staff, etc.)?
- b. Are Title II-A and Title V funds used to address the identified needs?





Building Needs & State Assessment


Agenda Item Details


Meeting	Jul 11, 2022 - Regular Board Meeting
Category	F. Information Items
Subject	3. Building Needs Assessment/State Assessment Results
Access	Public
Type	


Public Content

 [CES Building Needs Assessment 2021-2022.pdf \(63 KB\)](#)

 [SES Building Needs Assessment 2021-2022.pdf \(63 KB\)](#)

 [PMS Building Needs Assessment 2021-2022.pdf \(63 KB\)](#)

 [PHS Building Needs Assessment 2021-2022.pdf \(62 KB\)](#)

 [Annual Review of Kansas State Assessments BOE 2022 TT.pdf \(809 KB\)](#)



State Assessments Review–staff

- Each year, the board of education of a school district shall review state assessment results to document and answer questions about:
 - Barriers that must be overcome to have all students achieve proficiency above level 2 for grade level expectations;
 - *Special education is currently underfunded and requires transferring general education funding into the special education fund to make up the difference. This transfer reduces the general fund budget that is accountable for general education students, staffing, and curriculum needs for all students, including special education.*
 - *A large number of students are classified as chronically absent as identified by the Kansas State Department of Education.*
 - *Recruit and retain highly qualified staff given the current labor shortage and shortage of licensed teaching applicants.*
 - Any budget actions, recommendations on reallocation of resources that should be taken to address and remove such barriers;
 - *Additional special education funding to meet the 92% statutory requirement from the State of Kansas.*
 - *Past and current budget has been and will continue to reflect allocating resources as needed to combat barriers as described in #1 above.*
 - The amount of time the board estimates it will take for all students to achieve proficiency above level 2.
 - *The goal for all students reaching proficiency above level 2 is estimated to be when public education is fully funded according to both state and federal statutes/guidelines for the entirety of all students' educational career prek-12.*



Budget info on USD 368 website

Paola USD #368
Paola Kansas
Ensuring Success for All Students

Search

Like Us On Facebook Aesop

HOME ACCOUNTABILITY REPORTS Employment District Email District Calendars Food Service/Menu

Employment Opportunities
Click here for more information

District	Parents & Students	Staff	Community	Schools
Administration Board of Education Employment Business Office	Chromebook Information Community Resources District Handbook Enrollment Information	All-Staff Directory Infinite Campus - Staff Google Account Access PantherNET & GDrive	Adult Education Community Student Activities District Boundaries	Cottonwood Elementary Sunflower Elementary Paola Middle Paola High

FIRST DAY OF SCHOOL--AUGUST 17, 2022

Welcome

Welcome to Paola USD 368. The district is an integral part of a progressive community located in Miami County and twenty minutes south of the Kansas City suburban area. The city of Paola has a population of over 5500 and the district is home to approximately 2000 students housed within two elementary schools, a middle school, and a high school. Paola is a great place to live, where families, businesses, and the ...

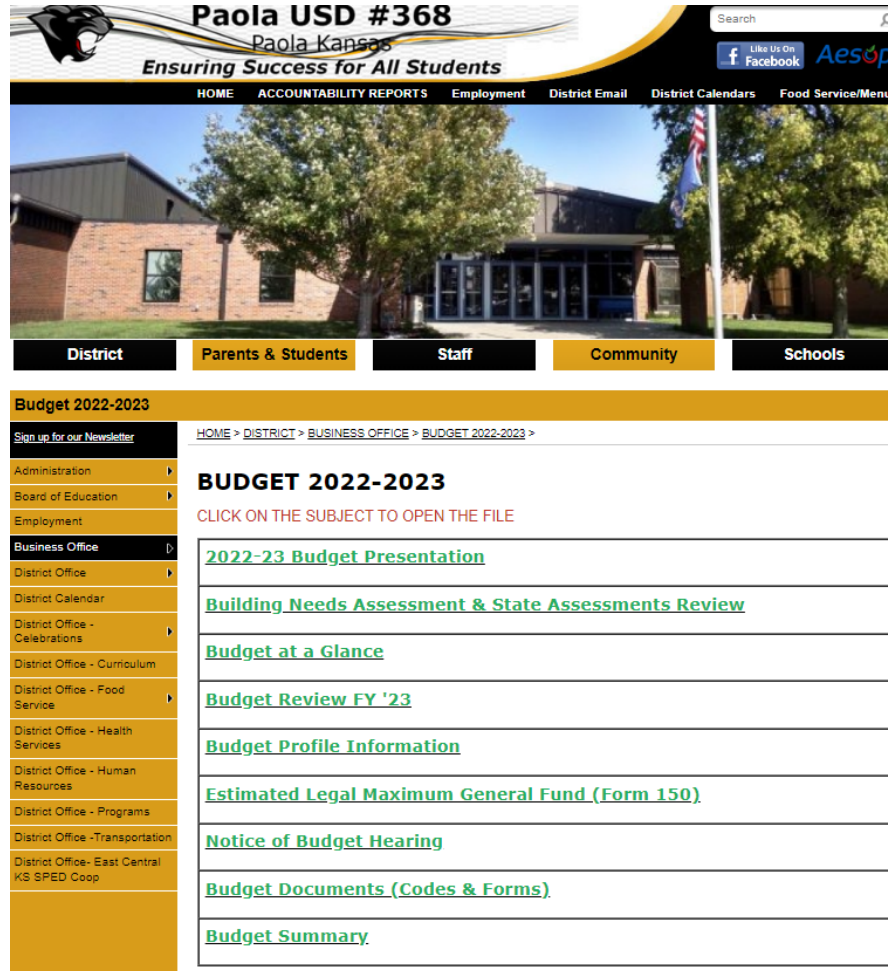
[read more](#)

Topics of Interest

- BUDGET 2022-2023**
- BOND 2022
- SAFE RETURN TO SCHOOL PLAN
- School Safety Resources
- Kansas Department of Education
- Notice of Nondiscrimination/Civil Rights Comprehensive Notification



Budget info on USD 368 website



The screenshot shows the website for Paola USD #368, Paola, Kansas. The header includes the school's name, logo, and tagline "Ensuring Success for All Students". A navigation menu lists: HOME, ACCOUNTABILITY REPORTS, Employment, District Email, District Calendars, and Food Service/Menu. A search bar and social media links for Facebook and Aesop are also present. Below the header is a large photo of the school building. A secondary navigation bar contains: District, Parents & Students, Staff, Community, and Schools. The main content area is titled "Budget 2022-2023" and includes a breadcrumb trail: HOME > DISTRICT > BUSINESS OFFICE > BUDGET 2022-2023 >. A sidebar on the left lists various district offices. The main content area features a list of budget-related links:

- [BUDGET 2022-2023](#)
- [CLICK ON THE SUBJECT TO OPEN THE FILE](#)
- [2022-23 Budget Presentation](#)
- [Building Needs Assessment & State Assessments Review](#)
- [Budget at a Glance](#)
- [Budget Review FY '23](#)
- [Budget Profile Information](#)
- [Estimated Legal Maximum General Fund \(Form 150\)](#)
- [Notice of Budget Hearing](#)
- [Budget Documents \(Codes & Forms\)](#)
- [Budget Summary](#)



Total Expenditures & Budget Authority

TOTAL EXPENDITURES & BUDGET AUTHORITY:

FY 22 Actual	FY 22 Budget	FY 23 Proposed Budget	\$ Difference	% Difference
55,408,943	61,337,353	63,886,436	2,549,083	4.15%

- As noted, the FY 23 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 2022-23 Budget.
- To illustrate this, the 2021-22 proposed budget was \$61,337,353 and the actual expenditures were \$55,408,943, a difference of \$5,928,410 less than the published budget amount. FY 23 actual expenditures will most likely be less than the published budget of \$63,886,436 as the fund balances are not expected to be completely expended.
- Estimated FY 23 net expenditures are \$57,140,962 after budgeted transfers of \$6,745,474.



Funding Expenses - 2022-23

- Fund balances will be used if 2022-23 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.



Mill Levy Comparison

	<u>2021-22</u> (actual)	<u>2022-23</u> (projected)
General Fund	20.000	20.000
Supplemental General (LOB)	12.528	12.666
Capital Outlay	8.000	8.000
Bond and Interest	10.004	10.004
Special Assessment	0.000	0.000
Total Mill Levy	50.532	50.670
Change from prior year	1.410 decrease	.1380 increase
Total Taxes Levied	\$9,096,946	\$10,154,285



Mill Levy Summary

Summary:

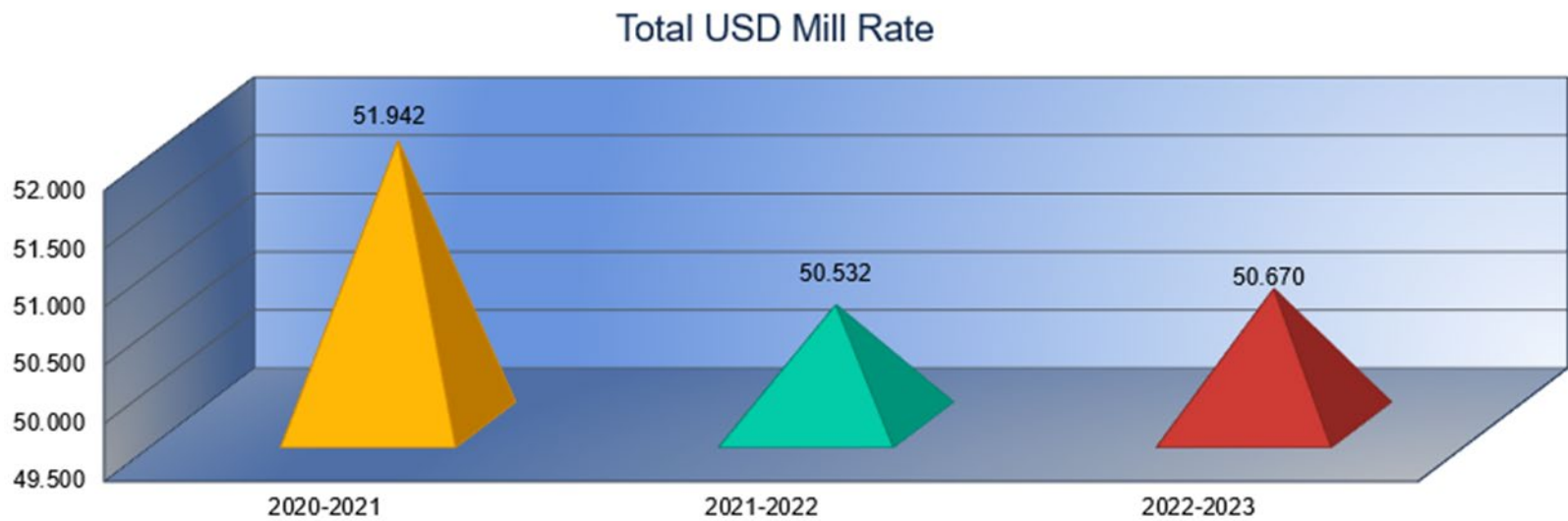
- Following is a summary of the mill levy history:

	<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>(actual)</u>	<u>2020-21</u> <u>(actual)</u>	<u>2021-22</u> <u>(actual)</u>	<u>2022-23</u> <u>(projected)</u>
General Fund	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	12.666
Capital Outlay	8.000	7.992	7.996	8.000	7.980	8.000	8.000	8.000
Bond and Interest	9.034	13.780	10.442	11.931	10.858	10.789	10.004	10.004
Special Assessment	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	50.670
Change from prior year	4.347 increase	2.038 decrease	1.045 decrease	1.028 decrease	1.585 decrease	1.000 decrease	1.410 decrease	.1380 increase
Total Taxes Levied	\$7,531,319	\$7,435,839	\$7,637,034	\$7,956,501	\$8,278,544	\$8,593,601	\$9,096,946	\$10,154,285

- 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 22nd at 6:00 PM.
- Budget hearing to approve the 2022-2023 budget will be held on August 22nd at 6:15 PM.



Mill Rates (3 years)



Miami County School Districts – 2021-22 Mill Levy (2021 Levy)

■ USD #230	Spring Hill	67.534
■ USD #231	Gardner-Edgerton	62.995
■ USD #229	Blue Valley	58.967
■ USD #367	Osawatomie	58.894
■ USD #289	Wellsville	57.761
■ USD #368	Paola	50.532
■ USD #416	Louisburg	50.501
■ USD #362	Prairie View	44.261

*Source: Miami County Clerk

Notice of Hearing – 2022-23 Budget

Notice of Hearing 2022-2023 Budget

The governing body of Unified School District 368 will meet on the 22nd day of August 2022 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 2022 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2022-2023 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)	
OPERATING								
General	06	13,584,410	20,000	13,501,427	20,000	14,004,357	3,756,752	20,000
Supplemental General (LOB)	08	4,356,449	13.153	4,311,988	12,528	4,579,070	2,641,974	12,666
SPECIAL REVENUE								
Federal Funds	07	1,373,238		2,401,905		2,847,281		
Adult Education	10	256,713	0.000	260,142	0.000	258,700	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	22,643		12,683		105,616		
At Risk (K-12)	13	981,758		1,161,376		2,376,633		
Bilingual Education	14	10,052		12,236		41,145		
Virtual Education	15	194,250		93,601		520,139		
Capital Outlay	16	1,858,061	8.000	1,872,421	8.000	4,308,895	1,668,722	8.000
Driver Training	18	20,347		36,970		89,195		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,056,629		1,256,328		1,512,582		
Professional Development	26	38,289		31,211		106,228		
Parent Education Program	28	294,703		314,136		379,859		
Summer School	29	0		0		0		
Special Education	30	3,766,449		3,334,110		4,490,339		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	733,517		724,316		1,290,199		
Gifts and Grants	35	61,532		49,762		285,731		
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	3,372,007		3,556,479				
KPERS Special Retirement Contribution	51	3,389,467		3,454,926		4,145,911		
Contingency Reserve	53	28,871		0				
Textbook & Student Material Revolving	55	353,219		216,765				
Activity Fund	56	181,587		189,342				
DEBT SERVICE								
Bond and Interest #1	62	2,196,063	10.789	2,197,138	10.004	2,798,495	2,086,837	10.004
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
COOPERATIVES*								
Special Education	78	16,449,448		16,419,781		19,719,625		
TOTAL USD EXPENDITURES	100	54,679,702	51.942	65,408,943	50.532	63,886,436	10,154,285	50.670
Less: Transfers	105	8,597,848		8,712,006		6,745,474		
NET USD EXPENDITURES	110	46,081,854		46,696,937		57,140,962		
TOTAL USD TAXES LEVIED	115	8,593,601		9,096,946		10,154,285		

*Sponsoring District Only
*Tax Rates are expressed in Mills



Notice of Hearing – cont.

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
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	189,000	208,520	1.000
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	189,000	208,520	1.000
TOTAL TAXES LEVIED	125	\$8,593,601		\$9,096,946		\$10,362,805		
Assessed Valuation - General Fund	128	\$158,415,072		\$172,986,817		\$187,837,616		
Assessed Valuation - All Other Funds	130	\$168,712,431		\$183,360,534		\$208,590,231		
Assessed Valuation - Capital Outlay	129	\$168,561,295		\$183,209,753		\$208,590,231		
Outstanding Indebtedness, July 1		2020		2021		2022		
General Obligation Bonds	135	13,755,000		11,985,000		10,160,000		
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		
TOTAL USD DEBT	155	13,755,000		11,985,000		10,160,000		

*Tax Rates are expressed in Mills

Kelly Franke

Board President

Jimmy Hay

Clerk of the Board



Action: Approve 2022-2023 Budget (Code 01)

Kansas Department of Education
Budget Form USD-B

USD #368
2022-2023

CERTIFICATE

TO THE CLERK of Miami County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 388

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2022-2023 Adopted Budget		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2022 Tax to be Levied	
General ¹	72-5142	06	14,004,357	3,756,752	20.000 ²
Federal Funds	12-1663	07	2,847,281		
Supplemental General (LOB) ³	72-5147	08	4,579,070	2,841,974	
Adult Education	74-32,259	10	258,700	0	
Preschool-Aged At-Risk	72-5154	11	0		
Adult Supplemental Education	74-32,261	12	105,616		
At Risk (K-12)	72-5153	13	2,376,633		
Bilingual Education	72-3613	14	41,145		
Virtual Education	72-3715	15	520,139		
Capital Outlay	72-53, 113	16	4,308,895	1,668,722	
Driver Training	72-5163	18	89,195		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,512,582		
Professional Development	72-2552	26	106,228		
Parent Education Program	72-4165	28	379,859		
Summer School	72-3238	29	0		
Special Education	72-3422	30	4,490,339		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,290,199		
Gifts and Grants	72-1142	35	285,731		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	4,145,911		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	2,798,495	2,086,837	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	26,436	0	
Temporary Note	72-5457	68	0	0	

- The amount computed on Form 150 is the limit of the 2022-2023 General Fund Expenditures.
- The General Fund levy must be 20 mills. County clerks can't change this levy.
- Date election was held to exceed 31% 5/1/2015 authorizing 33.00% expires 9999
Date the Board adopted resolution _____ authorizing _____ expires _____
- Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
- See K.S.A. 79-2939, order # _____ dated _____/_____/_____



Approve 2022-2023 Budget (Code 01) – cont.

State of Kansas
Budget Form USD-B

USD #368
2022-2023

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2022-2023 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2022 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	19,719,825		
Total USD		100	63,886,438	10,154,285	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Brfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	189,000	208,520	
Rec Comm Emp Brfts & Spec Liab	12-1928/75-8110	86	0	0	
Total Other		105	189,000	208,520	

<u>Municipal Accounting Use Only</u>	
Received _____	
Reviewed by _____	
Follow-up: Yes _____ No _____	

Assisted by: _____

Attest: _____, 2022

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund ¹	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
TOTAL	\$0	\$0	\$0	\$0

1. General Fund Assessed Valuation excludes \$40,000 of appraised value on residential property.

Computation of Delinquency

2020 Delinquent Tax Percentage _____ 1.140 % Rate Used in this Budget for 2022-2023 _____ 4.000 %



Action: Approve 2022-2023 Budget (Code 99)

State of Kansas
Budget Form USD-A

USD #368
2022-2023

Notice of Hearing 2022-2023 Budget

The governing body of Unified School District 368 will meet on the 22nd day of August 2022 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 2022 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2022-2023 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)	
OPERATING								
General	06	13,594,410	20,000	13,501,427	20,000	14,004,357	3,756,752	20,000
Supplemental General (LOB)	08	4,356,449	13.153	4,311,888	12.528	4,579,070	2,641,974	12.686
SPECIAL REVENUE								
Federal Funds	07	1,373,238		2,401,905		2,947,281		
Adult Education	10	256,713	0.000	260,142	0.000	258,700	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	22,643		12,883		105,616		
At Risk (K-12)	13	981,758		1,161,378		2,378,833		
Bilingual Education	14	10,052		12,236		41,145		
Virtual Education	15	194,250		93,601		520,139		
Capital Outlay	16	1,858,061	8.000	1,872,421	8.000	4,308,895	1,668,722	8.000
Driver Training	18	20,347		38,670		89,195		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,056,629		1,256,328		1,512,582		
Professional Development	26	38,289		31,211		106,228		
Parent Education Program	28	294,703		314,136		379,850		
Summer School	29	0		0		0		
Special Education	30	3,766,449		3,334,110		4,460,339		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	733,517		724,316		1,290,199		
Gifts and Grants	35	61,532		49,762		285,731		
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	3,372,007		3,556,479				
KPER's Special Retirement Contribution	51	3,389,467		3,454,926		4,145,911		
Contingency Reserve	53	28,871		0				
Textbook & Student Material Revolving	56	353,219		216,765				
Activity Fund	56	181,587		189,342				
DEBT SERVICE								
Bond and Interest #1	62	2,196,063	10.789	2,197,138	10.004	2,798,495	2,086,837	10.004
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
COOPERATIVES*								
Special Education	78	16,549,448		16,419,781		19,719,625		
TOTAL USD EXPENDITURES	100	54,679,702	51.942	55,408,943	50.532	63,886,436	10,154,285	50.670
Less: Transfers	105	8,597,848		8,712,008		6,745,474		
NET USD EXPENDITURES	110	46,081,854		46,696,935		57,140,962		
TOTAL USD TAXES LEVIED	115	8,393,601		9,098,946		10,154,285		

* Sponsoring District Only

* Tax Rates are expressed in Mills



Action: Approve 2022-2023 Budget (Code 99, cont.)

State of Kansas
Budget Form USD-A

USD #368
2022-2023

Notice of Hearing 2022-2023 Budget

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
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	189,000	208,520	1.000
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	189,000	208,520	1.000
TOTAL TAXES LEVIED	125	\$8,593,601		\$9,096,946		\$10,362,805		
Assessed Valuation - General Fund	128	\$158,415,072		\$172,986,817		\$187,837,616		
Assessed Valuation - All Other Funds	130	\$168,712,431		\$183,360,534		\$208,590,231		
Assessed Valuation - Capital Outlay	129	\$168,561,295		\$183,209,753		\$208,590,231		
Outstanding Indebtedness, July 1		2020		2021		2022		
General Obligation Bonds	135	13,755,000		11,985,000		10,160,000		
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		
TOTAL USD DEBT	155	13,755,000		11,985,000		10,160,000		
<i>*Tax Rates are expressed in Mills</i>								
Kelly Franke				Jimmy Hay				
Board President				Clerk of the Board				




Action: Approve 2022-2023 Budget (Code 99, cont.)

Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year					
The governing body of Unified School District 368 will meet on the 22nd day of August 2022 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					
	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,466,724	20.000	18.419	\$3,756,752	20.000
Capital Outlay	\$0	0.000	0.000	\$0	0.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,313,395	12.528		\$2,641,974	12.668
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,476,704	8.000		\$1,668,722	8.000
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	\$1,847,111	10.004		\$2,086,837	10.004
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
Sub Total - All Other Funds	\$5,637,210	30.532	26.874	\$6,397,533	30.670
<p>Kelly Franke _____ Jimmy Hay _____</p> <p>Board President Clerk of the Board</p>					



Action: Approve 2022-2023 Budget (Certification)




Budget Certificate
2022-2023 School Year

I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 368 - Paola

Superintendent:

Date: August 22, 2022





Thank you!