



Paola USD #368

2023-24 Revenue Neutral Hearing: August 28, 2023 @ 6:00 PM

Jimmy Hay, Director of Finance & Business

Legislative Changes – RNR:

- 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 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 20th**.
- 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 changed 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 2023 (Miami County)

MIAMI COUNTY 2023 Notice of Proposed Property Tax Increase and Public Hearings Real Estate

Owner ID #: _____
 Owner Name: (NAME)
 Case Of: _____
 Owner Address: (STREET ADDRESS)
 PAOLA, KS 66071

PROPERTY DESCRIPTION
 Parcel #: 0000
 Property Address: (STREET ADDRESS)
 Paola, KS 66071
 Tax Unit: # _____
 PAOLA CITY

THIS IS NOT A BILL. Do not remit payment.

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 Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected.
 Governing bodies will vote at public hearings at the dates, times, and locations listed. Taxpayers may attend and comment at the hearings.
 Property tax statements will be issued after mill rates are finalized and taxes are calculated in November.

Property Values				
Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed
RU - RESIDENTIAL URBAN	000,000	000,000	000,000	00,000
	000,000	00,000	000,000	00,000

Current Year Tax Estimates

Taxing Subdivision	Revenue Neutral		Proposed Budget			Proposed Increase		Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Property Tax Revenue	Rate (%)	Tax	
State	1.282185	\$	1.500000	\$	\$ 1,010,489.00	16.98	\$	673,659,301
County	34.516401	\$	36.500000	\$	\$ 24,589,584.00	5.75	\$	673,659,301
PAOLA	36.610922	\$	42.255000	\$	\$ 3,470,029.00	15.42	\$	82,121,143
EXT DIST GENERAL	0.629125	\$	0.748000	\$	\$ 504,571.00	19.05	\$	673,659,301
USD 388 RECREATION	0.859482	\$	1.240000	\$	\$ 300,145.00	44.27	\$	242,052,822
USD 388	19.501372	\$	22.866000	\$	\$ 5,486,389.00	16.23	\$	242,052,822
USD 388 - CAPITA	6.881875	\$	6.880000	\$	\$ 1,665,323.00	-0.03	\$ 0.00	242,052,822
USD 388 - GENER	17.043937	\$	20.000000	\$	\$ 4,400,736.00	17.34	\$	220,036,814

Prior Year Tax

Proposed Property Tax Increase Hearing Details

Taxing Subdivision	Prior Year Tax		Date, Time and Location for Public Comment
	Rate	Paid	
State	1.500000	\$	No Hearing Required per KSA 79-2968
County	40.380000	\$	August 13, 2023 1:00 p.m. MiCo Admin Bldg 201 S Pearl St. Paola, KS
PAOLA	42.255000	\$	September 12, 2023 at 6:00 p.m. 805 N Pearl Paola, KS
EXT DIST GENERAL	0.736000	\$	Sept 6, 2023 at 6:30 p.m. Library Dist 2 Great Room 209 N Broadway La Cygne, KS
USD 388 RECREATION	0.996000	\$	August 21, 2023 at 8:45 p.m. Paola City Hall 19 E Peoria St. Paola, KS
USD 388	22.867000	\$	August 28, 2023 at 6:00 p.m. 1115 East 30 th St Paola, Ka
USD 388 - CAPITA	7.996000	\$	August 28, 2023 at 6:00 p.m. 1115 East 30 th St Paola, Ka
USD 388 - GENER	20.000000	\$	August 28, 2023 at 6:00 p.m. 1115 East 30 th St Paola, Ka



Taxpayer Notices 2023 (Miami County)

MIAMI COUNTY 2023 Notice of Proposed Property Tax Increase and Public Hearings Real Estate

Owner ID #: _____
 Owner Name: (NAME) _____
 Care Of: _____
 Owner Address: (STREETADDRESS) _____
 PAOLA, KS 66071

PROPERTY DESCRIPTION	
Parcel #:	0000
Property Address:	(STREETADDRESS) Paola, KS 66071
Tax Unit: #	PAOLA CITY

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	000,000	00,000	000,000	00,000



Taxpayer Notices 2023 (Miami County)

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Taxpayer Notices 2023 (Miami County)

Prior Year Tax		Proposed Property Tax Increase Hearing Details	
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EXT DIST GENERAL	0.736000	\$	Sept 6, 2023 at 6:30 p.m. Library Dist 2 Great Room 209 N Broadway La Cygne, KS
USD 368 RECREATION	0.999000	\$	August 21, 2023 at 6:45 p.m. Paola City Hall 19 E Peoria St Paola, KS
USD 368	22.667000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St. Paola, Ks
USD 368 - CAPITA	7.999000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St. Paola, Ks
USD 368 - GENE	20.000000	\$	August 28, 2023 at 6:00 p.m. 1115 East 303rd St. Paola, Ks



Taxpayer Notices 2023 – 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 2023, being revenue neutral means, they plan to only use \$1 million in 2024 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 used 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 2023 - Franklin County

Franklin County
315 S Main
Ottawa KS 66067

Franklin County
2023 Notice of Estimated Ad Valorem Taxes

NAME
STREET ADDRESS
CITY, STATE, ZIP

Property Description
2023-ABC0000 (PROPERTY ADDRESS)

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A AG	0,000	0,000	0,000	0,000

Taxing Subdivision	Revenue Neutral		Proposed Budget			Proposed Increase		Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Property Tax Revenue	Rate (%)	Tax	
USD 368 GENERAL	17.044	\$	20.000	\$	4,407,719	17.343	\$	355,906
USD 368	17.780	\$	19.728	\$	4,782,612	10.956	\$	389,925
USD 368 B & I	8.607	\$	9.218	\$	2,380,080	14.069	\$	389,925
STATE	1.377	\$	1.500	\$		0.932	\$	362,033,951
COUNTY	49.513	\$	49.513	\$				354,744,955
CUTLER TWP	4.696	\$	4.696	\$				12,338,705
NEERL	1.160	\$		\$				107,295,368
FRONTIER EXT DISTRICT	1.174	\$	1.174	\$				686,541,518
USD 368 RECREATION	.859	\$	1.240	\$		44.353	\$	389,925

Taxing Subdivision	Prior Year Tax		Proposed Property Tax Increase Hearing Details		
	Prior Year Tax Rate	Prior Year Tax Paid	Date, Time and Location for Public Comment		
USD 368 GENERAL	20.000	\$	08/28/2023 06:00 PM 1115 East 303rd Street Paola KS 66071		
USD 368	21.662	\$	08/28/2023 06:00 PM 1115 EAST 303RD STREET PAOLA KS 66071		
USD 368 B & I	10.003	\$	08/28/2023 06:00 PM 1115 EAST 303RD STREET PAOLA KS 66071		
STATE	1.500	\$	No Hearing Required		
COUNTY	53.786	\$			
CUTLER TWP	5.074	\$			
NEERL	1.291	\$			
FRONTIER EXT DISTRICT	1.270	\$			
USD 368 RECREATION			08/21/2023 06:45 PM Paola City Hall 19 E Peoria ST PAOLA KS 66071		



Taxpayer Notices 2023 - Franklin County

Franklin County
 315 S Main
 Ottawa KS 66067

Franklin County 2023 Notice of Estimated Ad Valorem Taxes

NAME
 STREET ADDRESS
 CITY, STATE, ZIP

Property Description
2023 1-ABC0000 (PROPERTY ADDRESS)

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Taxpayer Notices 2023 - Franklin County

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Taxpayer Notices 2023 - Franklin County

Prior Year Tax

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USD 368 RECREATION			08/21/2023 06:45 PM Paola City Hall 19 E Peoria ST PAOLA KS 66071



Taxpayer Notices 2022 – 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 2022 – 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: 2023-24

Date	Description
March 1 st	Maximum LOB percentage due (KSDE)
Monday, May 8 th BOE Meeting	Greenbush District Profile
Monday, June 12 th BOE Meeting	Building Needs Assessment
Thursday, June 15 th	County Clerk notifies district of Revenue Neutral Rate
Monday, June 19 th	KSDE Budget Workshop (Greenbush)
Friday, June 30 th	Budget program released
By Friday, July 7 th	KSDE (by email) review preliminary mill levy rates
Monday, July 10 th BOE Meeting <i>(Regular BOE meeting - 2nd Monday in July)</i>	BOE approve Resolution to Exceed the Revenue Neutral Rate.
Thursday, July 20 th	Notify County Clerk of intent to exceed revenue neutral rate & maximum tax rate for new year & RNR hearing date <i>(last Monday in August)</i>
After July 20 th	County Clerk notifies individual tax payers of new tax levy
Tuesday, July 25 th @ 11 AM	KSDE Budget Review (Topeka)*
Friday, July 28 th <i>(could by Friday, August 4th)</i>	Send preliminary Code 99 to newspaper
Monday, August 14 th BOE Meeting <i>(Regular BOE meeting - 2nd Monday in August)</i>	Approve Publication Revenue Neutral Hearing Notice & Publication of 2023-24 Budget (Notice of Hearing – Code 99)
Tuesday, August 15 th	Send final Code 99 to newspaper & post budget information on website
Wednesday, August 16 th	Publish budget in newspaper & post on district website (minimum 10 days prior to hearing)
Monday, August 28 th BOE meeting <i>(special board meeting) 6:00 PM – revenue neutral</i> <i>(4th Monday in August) 6:15 PM – budget hearing</i>	Hold hearing to exceed Revenue Neutral Rate & Budget hearing to approve 2023-24 budget (anytime August 20–September 20).
Wednesday, September 20 th (or before)	District submits budget to KSDE
Friday, September 29 th (or before)	Certify levy & budget to County Clerk (by October 1st) – <i>Include Roll Call Vote info</i>

**schedule KSDE budget review once budget workshop dates are released*



Property Taxes – Miami County

Source: https://ks244.cichosting.com/ttp/tax/Search/search_tax.aspx

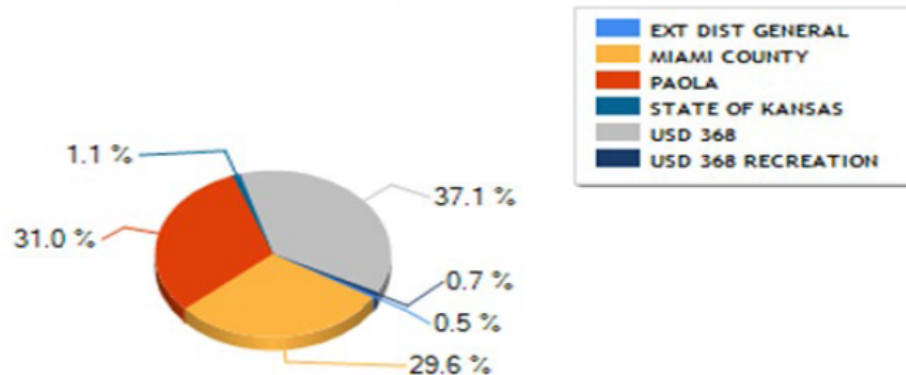
MIAMI COUNTY PROPERTY TAX CHARTS:

Detailed tax history information as well as a chart showing tax percentage by taxing districts (entities) for individual properties is available at https://ks244.cichosting.com/ttp/tax/Search/search_tax.aspx.

Property tax chart – USD 368 & City of Paola residence – 37% OF TAX BILL FOR USD 368

136.536 mills

Taxes by Tax Districts



Property Taxes – Miami County

Source: <http://ks-miamicounty.civicplus.com/ArchiveCenter/ViewFile/Item/176>

Average Tax Burden

	2022 Average Rate (Per \$1,000 of Assessed Value)	2023 Average Tax on:	
		\$1,000,000 Commercial Property	\$500,000 Home
Fontana	\$104.17	\$26,043.00	\$5,893.18
Franklin County, KS	\$142.66	\$35,664.50	\$8,106.12
Gardner	\$130.15	\$32,536.75	\$7,386.74
Garnett	\$170.12	\$42,530.50	\$9,685.30
Johnson County, KS	\$112.14	\$28,034.50	\$6,351.22
Kansas City	\$170.38	\$42,595.00	\$9,700.14
Lawrence	\$132.08	\$33,018.75	\$7,497.60
Leavenworth County, KS	\$123.46	\$30,863.75	\$7,001.95
Louisburg	\$118.84	\$29,710.00	\$6,736.59
Miami County, KS	\$114.44	\$28,611.00	\$6,483.82
Olathe	\$120.22	\$30,053.75	\$6,815.65
Osawatomie	\$180.60	\$45,149.75	\$10,287.73
Ottawa	\$168.75	\$42,188.00	\$9,606.53
Paola	\$136.54	\$34,134.00	\$7,754.11
Spring Hill (JO)	\$143.24	\$35,809.00	\$8,139.36
Spring Hill (MI)	\$150.34	\$37,585.00	\$8,547.84
Tonganoxie	\$149.49	\$37,372.00	\$8,498.85

Source: Kansas Department of Revenue and Kansas League of Municipalities



Volume 16, Issue 3 AUGUST 2023

MIAMI COUNTY ECONOMIC DEVELOPMENT

Average Single Family
Home Sale Price
\$341,541 ↑ 1%

Available
Housing Inventory
2 Months ↑ 25%

Sales Tax Receipts
\$9.1 million ↑ 7%

Single Family
Building Permits 59 ↓ 16%

Miami County Economic Climate

Unemployment Rate 2.9% ↑ 2%

Osawatomie **\$8,111** ↑ 1%

Paola **\$18,301** ↑ 2%

Guest Taxes

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- Mill Levies 15


Arrows are an indicator of change for first half of 2023 compared to the first half of 2022. Some percentages have been rounded.


www.ThinkMiamiCounty.com
jmcrac@miamicountyks.org
913.294.4045

Property Taxes – Miami County


Source: <http://ks-miamicounty.civicplus.com/ArchiveCenter/ViewFile/Item/176>

Volume 16, Issue 3 **MIAMI COUNTY ECONOMIC DEVELOPMENT** AUGUST 2023







Average Single Family
Home Sale Price
\$341,541 ↓ 7%




Available
Housing Inventory
2 Months ↑ 25%




Sales Tax Receipts
\$9.1 million ↑ 7%



Single Family
Building Permits 59 ↓ 10%



Unemployment Rate 2.9% ↑ 10%



Osawatomie \$8,111 ↑ 1%
Paola \$18,301 ↑ 2%
Guest Taxes

Miami County Economic Climate

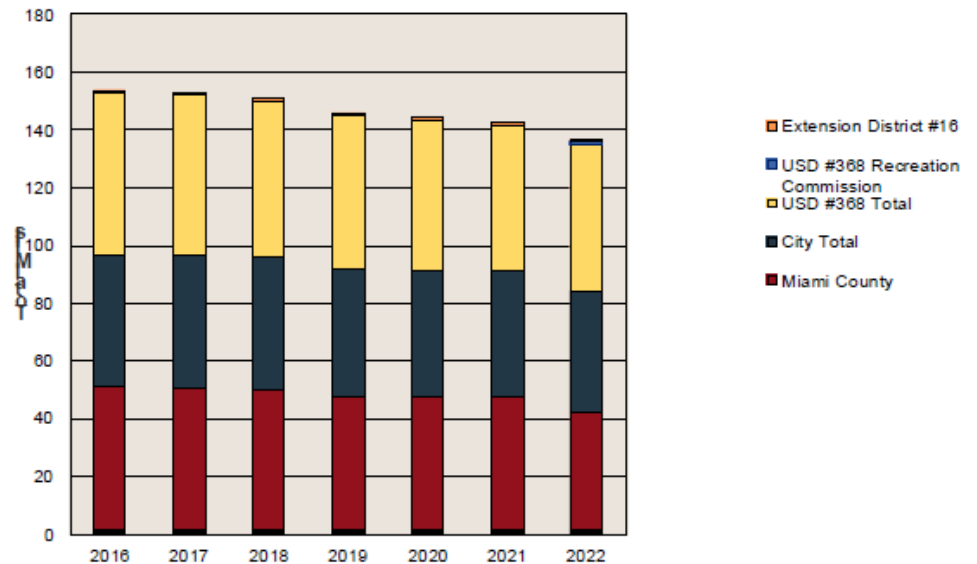
Inside this issue:

- Population 2
- Employment 3
- County Business Trends 4
- Single Family Home Values 6
- Available Housing Inventory 7
- Peer Comparisons 8
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- Building Permits 11
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- Assessed Values 14
- Mill Levies 15

Arrows are an indicator of change for first half of 2023 compared to the first half of 2022. Some percentages have been rounded.

Mill Levies

City of Paola Total Mill Levy



Source: Miami County Clerk



Property Taxes – Miami County

Source: <https://www.ksrevenue.gov/PVDMap.html>

- This information is for all Miami County schools, not just USD 368:

Miami County Distribution

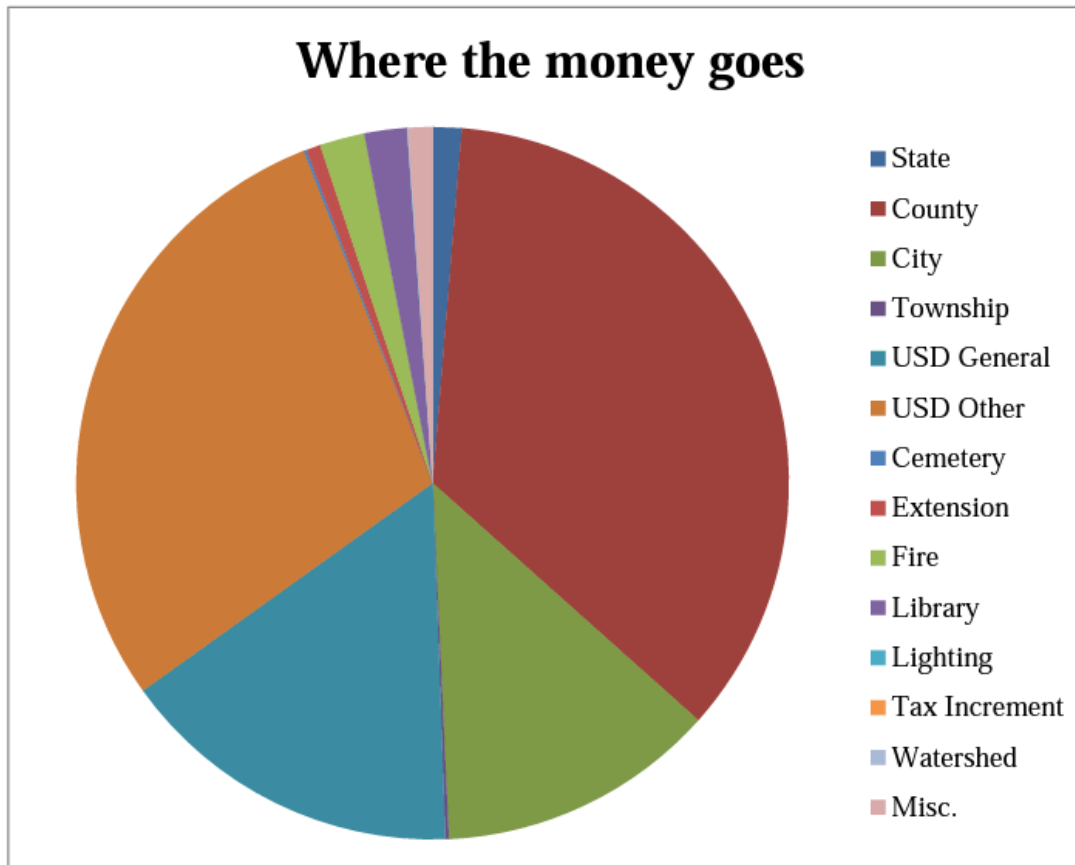
Taxing Districts	Total	% of Total
State	865,772.42	1.31%
County	23,306,591.36	35.28%
City	8,378,677.51	12.68%
Township	105,637.08	0.16%
USD General	10,354,908.98	15.67%
USD Other	19,172,569.93	29.02%
Cemetery	79,504.63	0.12%
Extension	424,805.62	0.64%
Fire	1,343,846.35	2.03%
Library	1,277,638.99	1.93%
Lighting	9,776.10	0.01%
Tax Increment	7.21	0.00%
Watershed	16,775.29	0.03%
Misc.	727,571.01	1.10%



Property Taxes – Miami County

Source: <https://www.ksrevenue.gov/PVDMa.html>

Chart Displaying How the Property Tax Dollars Are Distributed



Property Taxes: KS Dept of Revenue

Source: <https://www.ksrevenue.gov/pdf/pvdhomeowner.pdf>

- A Homeowner's Guide to Property Tax in Kansas:
- **Why is property taxed in Kansas?** Your property tax dollars are used by city and county governments to provide funding for roads, parks, fire protection, police protection, public schools and many other local services.
- **How does the county's appraisal affect my taxes?** If your property value goes up, it does not necessarily mean you will pay more taxes. Likewise, if your property value goes down or does not change, it does not automatically mean you will pay less or the same amount of taxes. Changes in property values do not change the amount of tax dollars needed for local public services.



Property Taxes: KS Dept of Revenue

Source: <https://www.ksrevenue.gov/pdf/pvdhomeowner.pdf>

How do I calculate the property taxes on my home? Follow these simple steps:

1. Looking at your notice of value, find the "appraised value" of your home. Multiply the appraised value by the "assessment percentage" of 11.5% (.115).

$$\frac{\text{appraised value}}{\text{appraised value}} \times .115 = \frac{\text{assessed value}}{\text{assessed value}}$$

2. Multiply the assessed value by your "mill levy" and then divide by 1,000 to estimate the property tax you owe. Contact your county clerk to find out what your mill levy is.

$$\frac{\text{assessed value}}{\text{assessed value}} \times \frac{\text{mill levy}}{\text{mill levy}} \div 1,000 = \$ \frac{\text{tax bill}}{\text{tax bill}}$$

3. The first \$40,000 in appraised value of your home is exempt from the 20 mill statewide portion of the mill levy. For example, if the appraised value of your home is \$40,000 or more, the amount your tax bill will be reduced is as follows:

$$\begin{array}{ccccccc} \$40,000 & \times & .115 & = & \$4,600 & \times & 20 \text{ mills} & \div & 1,000 & = & \$92 \\ \text{appraised value} & & & & \text{assessed value} & & \text{statewide school levy} & & & & \text{amount of reduction} \end{array}$$



Property Taxes – Assessment Classifications

Class	Description	Assessment
RR, RU	Real property used for residential purposes including apartments and condominiums	11.50%
FR, FU	Residences on farm home sites	11.50%
AR, AU	Land devoted to agricultural use	30.00%
AR, AU	Improvements on land devoted to agricultural use	25.00%
VR, VU	Vacant Lots	12.00%
NR, NU	Real property owned and operated by not-for-profit organizations	12.00%
CR, CU	Real property used for commercial and industrial purpose	25.00%
OR, OU	All other rural and urban real property	30.00%
EX	Tax exempt property	0.00%



Property Taxes

KANSAS STATE DEPARTMENT OF EDUCATION

HOW MILL LEVIES ARE COMPUTED



Property taxes for these funds are computed using a mill rate. This is a mathematical procedure to determine property taxes. One mill is one dollar of property tax levied against \$1,000 of assessed valuation. The assessed valuation is computed by taking the market value of the property and multiplying it by the appropriate assessment factor for that class of property.

Property Tax Calculation

	<u>General Fund</u>	<u>All Other Funds</u>
Market Value of House	\$175,000	\$175,000
\$40,000 Exemption	- 40,000	
Net Value of House	\$135,000	\$175,000
Assessment Factor for Homes	x 11.5%	x 11.5%
Assessed Valuation	\$ 15,525	\$ 20,125
Mill Rate	20 mills	13 mills
Property Tax	\$ 310.50	\$ 261.63
	(\$15,525 x .020)	(\$20,125 x .013)

Farm Land:

Market value and assessed value of farm land is different for each type of property and can be obtained from your local County Assessor's Office.



Total School Property Taxes = \$572.13 (General Fund plus all other funds)

Property Taxes – Miami County

Source: <https://www.ksrevenue.gov/PVDMAPS/Miami.pdf>

2022 Real and Personal Property Value and Tax Summary

061 Miami County Value and Tax

Total Taxable Value	Value Per Capita	Total Ad Valorem Tax	Tax Per Capita	Mill Levy	2020 Population
\$577,180,362	\$16,881	\$66,054,541	\$1,932	0.1145	34,191

Property Value by Type/Class

Property Type/Class	2022 Value	% of County
Residential	409,053,430	70.87%
Residential Mobile Home	245,064	0.04%
Ag Land	19,087,899	3.31%
Vacant	6,905,678	1.20%
Not for Profit	225,918	0.04%
Public Utility	78,389,141	13.58%
Commercial Real	48,534,389	8.41%
Ag Improvement	5,372,803	0.93%
All Other Real	218,790	0.04%
C/I Mach Equip	1,142,825	0.20%
Personal Property	6,372,938	1.10%
Oil and Gas	1,631,487	0.28%



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 33.61% to 28.74%, a 4.87% decrease.
- Capital Outlay state aid decreases from 13% to 9%, a 4% decrease.
- Bond & Interest state aid decreases from 13% to 9%, a 4% decrease.



State aid changes - \$:

- LOB state aid decrease: **-\$214,370**
4.87% x \$4,287,401 (22-23 LOB)
- Capital Outlay aid decrease: **-\$42,231**
(22-23: \$216,782 to 23-24: \$174,551)
- Bond & Interest aid decrease: **-\$86,617**
(\$2,165,413 pmts x 4% = \$86,617)
- Total State Aid decrease: **-\$343,218**



Budget Outlook 2023-24

■ General Fund increase (KSDE estimate)	\$643,704
■ LOB (33% of General Fund)	<u>\$212,422</u>
■ Increased budget:	\$856,126
■ Less state aid decreases	<u>-\$343,218</u>
■ Net budget change	\$512,908

■ Increasing costs (partial list)	\$676,090
-----------------------------------	-----------

Salary increases 23-24	\$465,804
Bus contract (3%)	\$38,790
LOB (impact of 4% inflation rate x \$4,287,401 LOB)	\$171,496
Property Insurance \$45,661	
Work Comp \$24,420	



State Legislature – surplus



Consensus Revenue Estimates

FY 2021 Balance: **\$758 Million Above**

November: FY 2022 **\$1.3 Billion Increase**

April: FY2022 & 2023 **\$340 million Increase**

April & May: Exceeded by **\$420 million**



State Legislature – surplus

POLITICS + GOVERNMENT

NEWS BRIEFS

Kansas revenue forecast expects surplus to grow to \$3 billion, pending tax cuts

BY: SHERMAN SMITH - APRIL 20, 2023 5:32 PM



Adam Proffitt, the state budget director, says

State General Fund Profile FY 2022 - FY 2024
(Dollars in Millions)

	Actual FY 2022	Estimated FY 2023	Estimated FY 2024
Beginning Balance	\$ 2,094.8	\$ 1,834.5	\$ 1,932.8
Revenue			
Consensus Revenue Estimates (04-20-2023)	\$ 7,916.0	\$ 9,829.4	\$ 10,233.7
Released Encumbrances	19.9	-	-
Governor's Revenue Recommendation			
Transfer Adjustments	-	(770.0)	193.4
Legislative Revenue Adjustments (all on Gov. Desk)			
Transfer Adjustment	-	268.8	(155.2)
Tax SB 169-Gov. Desk	-	-	(258.7)
Apprenticeships HB 2292	-	-	(11.5)
Total Available Revenue	\$ 10,030.7	\$ 11,162.8	\$ 11,934.5
Expenditures			
Expenditures	\$ 8,196.2	\$ 9,169.1	\$ 9,048.6
Reappropriations	-	321.6	(321.6)
Human Services Caseload (fall)	-	(198.2)	163.0
Human Services Caseload (Spring)	-	(53.8)	(30.5)
School Finance (Fall)	-	(65.5)	106.3
School Finance (Spring)	-	(9.4)	(59.2)
Governor's Budget Recommendations			
K-12 Special Ed 5 yr. 92 percent- other Initiatives	-	-	80.2
Medicaid Expansion	-	-	(71.5)
All Other	-	13.0	486.3
Legislative Expenditure Adjustments	-	(4,364.1)	(4,627.0)
Education Budget (Conference Committee)	-	4,417.2	4,128.4
Total Adjusted Expenditures	\$ 8,196.2	\$ 9,230.0	\$ 8,903.0
Ending Balance	\$ 1,834.5	\$ 1,932.8	\$ 3,031.5

The state is projecting \$3.2 billion in surplus cash in its treasury at the end of June 2024 and nearly \$1 billion more already in the rainy day fund. The Legislature is set to remain in session until early May. Jan 12, 2023



AP News

<https://apnews.com/article/politics-kansas-state-gover...>

State Legislature – no tax cuts or increased spending

Kansas lawmakers ultimately left Topeka this year without passing any major tax cuts into law despite record surpluses. The continued surplus drew immediate criticism of Kelly's veto from Republican leaders in the Legislature. 2 days ago



The Kansas City Star

<https://www.kansascity.com> › news



☰ Weather Livestream Factfinder 12 Does It Work Sports Catch It Kansas

Special education push largely unfulfilled as Kan. legislative session wraps



Kansas hasn't funded special education at the 92 percent of excess cost level required by state law in more than a decade, a shortfall of \$110 million.

By [Shawn Loging](#) and [KWCH Staff](#)

Published: May. 1, 2023 at 6:12 PM CDT



Revenue Neutral Tax Rate – Miami County

- Miami County provided the Revenue Neutral Rates for USD 368 as follows: (was 19.821 for 22-23):

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
USD 368 BOND & INT. #2	10.003000
USD 368 CAP OUTLAY	7.999000
USD 368 GENERAL (KSTO)	20.000000
USD 368 SPECIAL ASSESS.	0.000000
USD 368 SUPP GENERAL	12.664000
	<hr/>
	50.666000

Revenue Neutral Rate:

School General:	17.043937
Capital Outlay:	6.881875
All Other:	19.501372

- RNR rate total: 43.425 (7.241 mills difference)



July 10th BOE Meeting: Preliminary mill levy tax rates

Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year

The governing body of Unified School District 368 will meet on the 28th day of August 2023 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

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,767,717	20.000	17.044	\$4,407,719	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,660,099	12.664		\$3,114,677	12.848
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,680,033	7.999		\$1,939,459	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	\$2,101,378	10.003		\$2,380,080	9.818
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	\$6,441,510	30.666	26.383	\$7,434,216	30.666



August 14th BOE Meeting: Final mill levy tax rates

- Capital Outlay decrease of **-1.12 mills**

Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year					
The governing body of Unified School District 368 will meet on the 28th day of August 2023 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					
	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,767,717	20.000	17.044	\$4,407,719	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,660,099	12.664		\$3,114,677	12.848
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,680,033	7.999		\$1,667,935	6.880
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	\$2,101,378	10.003		\$2,380,080	9.818
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	\$6,441,510	30.666	26.383	\$7,162,692	29.546
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> Scott Golubski Jimmy Hay </div>					



Mill levy tax rate comparison

Fund	County (neutral)	Preliminary 7/10/23	Final 8/14/23
General	17.044	20.000	20.000
Capital Outlay	6.881	8.000	6.880 (decrease)
LOB	19.501 (LOB & B&I)	12.848	12.848
Bond & Interest	19.501 (LOB & B&I)	9.818	9.818
TOTAL:	43.427	50.666	49.546
Taxes	\$10,209,227 (22-23 actual)	\$11,841,935 (est.)	\$11,570,411 (decrease)

Decrease of **-1.12 mills** and **-\$271,524 taxes levied** from preliminary to final rates.



Revenue Neutral difference

Fund	County (neutral)	Final 8/14/23	Difference
General	17.044	20.000	2.956
Capital Outlay	6.881	6.880 (decrease)	-0.001
LOB	19.501 (LOB and B&I)	22.666 (LOB and B&I)	3.165 (LOB and B&I)
Bond & Interest	19.501 (LOB and B&I)	22.666 (LOB and B&I)	3.165 (LOB and B&I)
TOTAL:	43.427	49.546	6.119 mills (3.163 mills without General Fund)
Taxes	\$10,209,227 (22-23 actual)	\$11,570,411 (est.)	\$1,361,184

Decrease of **-1.12 mills** and **-\$271,524 taxes levied** from preliminary to final rates.



Revenue Neutral difference - \$250,000 home

- Assuming 3.163 mills above revenue neutral:

\$250,000	appraised value
<u>X 11.5%</u>	assessment percentage
=\$28,750	assessed value
<u>X 3.163 mills</u>	
=\$90,936 / 1,000 = \$91	



Revenue Neutral difference - \$500,000 home

- Assuming 3.163 mills above revenue neutral:

\$500,000	appraised value
<u>X 11.5%</u>	assessment percentage
= \$57,500	assessed value
<u>X 3.163 mills</u>	
= \$181,827 / 1,000 = \$182	



A closer look - by mill levy funds:



A closer look - by mill levy funds:

- USD 368 currently levies the following:
 - General Fund 20.000 mills
 - Local Option Budget 12.664 mills
 - Capital Outlay 7.999 mills
 - Bond & Interest 10.003 mills
 - TOTAL LEVY (2022-23): 50.666 mills
- Paola Recreation Commission levied 1 mill which flows through USD 368.



A closer look - by mill levy funds:

LEVIES ARE FOR LEARNING

BONDS ARE FOR BUILDING



Authorized by statute/voter approval:

- USD 368 currently levies the following:
 - General Fund KSA 72-5142
 - Local Option Budget Voter approved 5/1/2015
 - Capital Outlay Voter approved 7/28/2014
 - Bond & Interest Last bond passed 4/1/2014

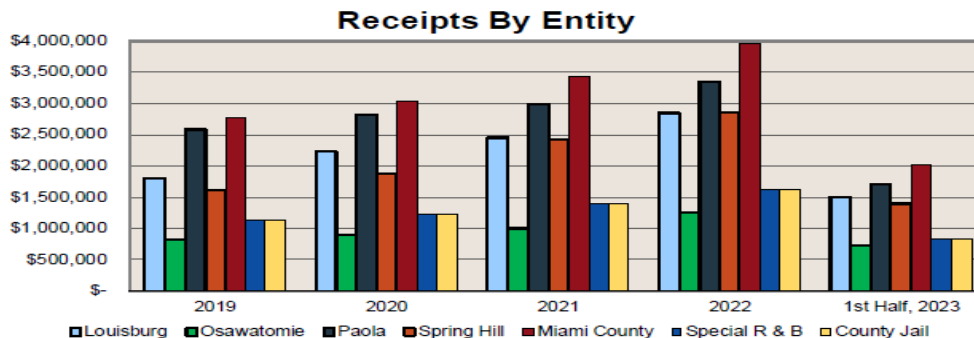
 - Paola Recreation Comm. Voter approved 11/2/2021



Other mill levy funds possible:

- USD 368 **DOES NOT** levy the following:
 - Adult Education KSA 74-32,259
 - Cost of Living KSA 72-5159
 - Special Assessment KSA 12-6a10
 - Others (see budget Code 01)
 - School districts cannot levy sales tax
 - Paola Recreation Commission could levy up to 4 mills by statute KSA 12-1927.

Sales Tax



Source: Kansas Department of Revenue



Cost of Living Authority (COLA)

- The COLA percent is based on the average appraised value of homes in your district.
- KSA 72-5159 states the local Board of a school district may levy a tax on the taxable tangible property within the school district.
- For 2023-24, 23 districts in Kansas are eligible, including Paola and Louisburg in Miami County.

Budget Year	COLA %
2023-24	1.46%
2022-23	1.18%
2021-22	0.00%
2020-21	0.47%
2019-20	0.11%
2018-19	0.04%

Estimated 2023-24 General Fund \$14,654,225 x 1.46% COLA factor = \$213,951

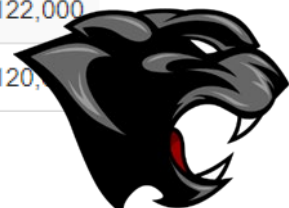


Cost of Living Authority (COLA)

Source: <https://www.biggestuscities.com/demographics/ks/housing-median-home-value-by-county>

Highest Median Home Value In Kansas By County

Rank	County	Median Home Value
1	Johnson County, Kansas	\$211,800
2	Douglas County, Kansas	\$179,900
3	Leavenworth County, Kansas	\$167,300
4	Miami County, Kansas	\$166,000
5	Riley County, Kansas	\$164,500
6	Pottawatomie County, Kansas	\$148,200
7	Jefferson County, Kansas	\$135,800
8	Ellis County, Kansas	\$123,600
9	Butler County, Kansas	\$122,500
10	Geary County, Kansas	\$122,000
11	Franklin County, Kansas	\$120,000

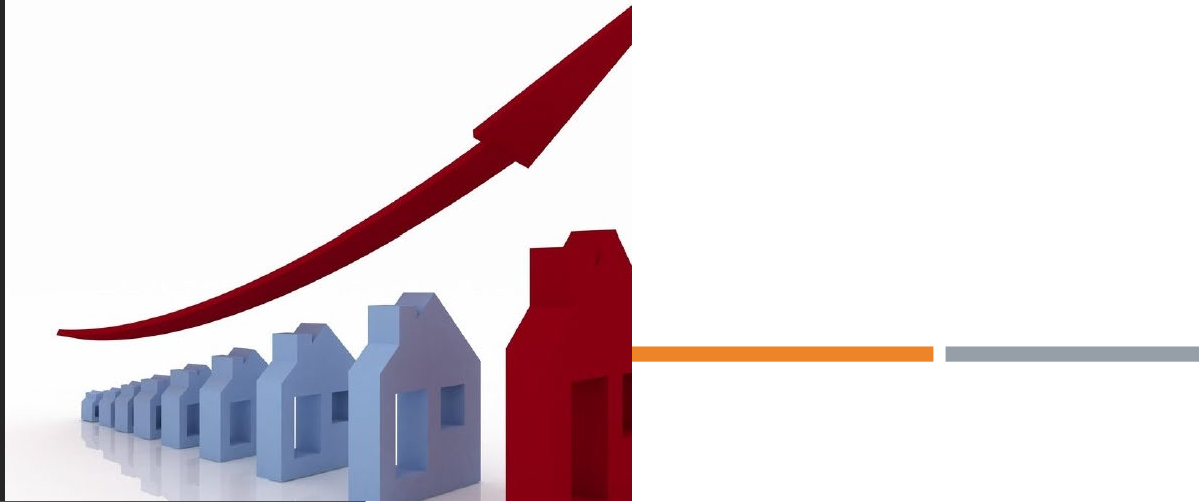


Cost of Living Authority (COLA)

Source: <https://www.biggestuscities.com/demographics/ks/housing-median-home-value-by-county>

MIAMI COUNTY 2022 REAL ESTATE MARKET UPDATE

JUSTIN EIMERS, AAS, RMA
MIAMI COUNTY APPRAISER



MEDIAN RESIDENTIAL VALUES BY AREA

Median Value per Area of the County

■ Spring Hill	\$292,700
■ Louisburg	\$246,050
■ Paola	\$184,410
■ Osawatomie	\$102,300
■ Rural North Miami County	\$368,925
■ Rural South Miami County	\$263,100



Budget Code 01:

Kansas Department of Education
Budget Form USD-B

USD #368
2023-2024

CERTIFICATE

TO THE CLERK of Miami County, State of Kansas

We, the undersigned, duly elected, qualified and acting officers of
Unified School District 368

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 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		
			1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General¹⁾	72-5142	06	14,831,942	4,407,719	20.000 ²⁾
Federal Funds	12-1663	07	2,199,783		
Supplemental General (LOB)³⁾	72-5147	08	4,851,508	3,114,677	
Adult Education	74-32,259	10	281,885	0	
Preschool-Aged At-Risk	72-5154	11	0		
Adult Supplemental Education	74-32,261	12	101,996		
At Risk (K-12)	72-5153	13	2,634,836		
Bilingual Education	72-3613	14	38,975		
Virtual Education	72-3715	15	586,424		
Capital Outlay	72-53, 113	16	4,131,219	1,667,935	
Driver Training	72-5163	18	92,082		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,576,592		
Professional Development	72-2652	26	93,391		
Parent Education Program	72-4165	28	428,460		
Summer School	72-3238	29	0		
Special Education	72-3422	30	4,515,729		
Cost of Living⁴⁾	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,323,200		
Gifts and Grants	72-1142	35	353,074		
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	4,099,879		
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	2,165,412	2,380,080	
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	



Budget Code 01 - continued:

State of Kansas
Budget Form USD-B

USD #368
2023-2024

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2023 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	20,168,840		
Total USD		100	64,500,663	11,570,411	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	285,342	242,536	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-8110	86	58,000	58,242	
Total Other		105	343,342	300,778	

Municipal Accounting Use Only	
Received	_____
Reviewed by	_____
Follow-up: Yes	_____ No _____

Assisted by:

Attest: _____, 2023

Board President

County Clerk

Clerk of the Board



General Fund

- Funded primarily by local property tax & equalized state aid
- General Fund budget is based on student headcount/FTE.
- Base State Aid Per Pupil (BSAPP) x Weighted Enrollment = General Fund Budget
- Mill levy set by State at 20 mills (funding shift in 2014-15)
- 20 mill extended for school years 2023-24 and 2024-25.
- For General Fund only, the first \$40,000 of assessed valuation is excluded (HB 2239 increased from \$20,000 exemption in 2023).
- **KSA 72-5142. Same; ad valorem tax levy required; purposes; rate; disposition of proceeds.**



General Fund

KANSAS STATE DEPARTMENT OF EDUCATION

GENERAL FUND MILL LEVY (KSA 72-5142)



When enacted, the School District Finance and Quality Performance Act (SDFQPA) established a statewide uniform property tax levy for K-12 schools of 32 mills in SY 1992-1993 and 33 mills in 1993-1994. The 1994 Legislature set the uniform levy at 35 mills in SY 1994-1995 and SY 1995-1996. The uniform levy cannot be levied for more than two years as the *Kansas Constitution* generally provides that state property taxes can only be levied for two years at a time.

The 1996 Legislature set the uniform levy at 35 mills for SY 1996-1997 and lowered the levy to 33 mills for SY 1997-1998. The 1997 Legislature subsequently amended the uniform levy for SY 1997-1998 by lowering the rate to 27 mills and adding an exemption for the first \$20,000 of appraised valuation for residential property. In addition, the 1997 Legislature set the uniform levy at 27 mills for SY 1998-1999. The 1998 Legislature then amended the uniform levy for SY 1998-1999 by lowering the rate to 20 mills and set the rate at 20 mills for SY 1999-2000. The exemption for the first \$20,000 of appraised valuation for residential property was retained. The 1999 Legislature extended the 20 mill rate and residential property exemption to SY 2000-2001. Every two years since, the Legislature has reauthorized the uniform property tax levy at 20 mills and continued the \$20,000 exemption for residential property. The 2019 Legislature reauthorized both for SY 2019-2020 and SY 2020-2021. From SY 1992-1993 through SY 2013-2014 the proceeds from the uniform levy were retained by school districts. These proceeds were considered part of local effort and deducted when calculating a school district's General State Aid entitlement. The 2014 Legislature required the revenue from the uniform levy to be remitted to the State Treasurer and to be deposited in the School District Finance Fund (SDFF). The funds are then distributed to school districts as part of their State Foundation Aid.

Year	General Fund Mill Levy
2022-2023	20.000
2021-2022	20.000
2020-2021	20.000
2019-2020	20.000
2018-2019	20.000
2017-2018	20.000
2016-2017	20.000
2015-2016	20.000
2014-2015	20.000
2013-2014	20.000
2012-2013	20.000
2011-2012	20.000
2010-2011	20.000
2009-2010	20.000
2008-2009	20.000
2007-2008	20.000

Year	General Fund Mill Levy
2006-2007	20.000
2005-2006	20.000
2004-2005	20.000
2003-2004	20.000
2002-2003	20.000
2001-2002	20.000
2000-2001	20.000
1999-2000	20.000
1998-1999	20.000
1997-1998	27.000
1996-1997	35.000
1995-1996	35.000
1994-1995	35.000
1993-1994	33.000
1992-1993	32.000



General Fund

General Fund			
Mill rate	17.044 County (neutral)	20.000 (final)	2.956 Difference
Estimated Tax Levied	\$3,756,752 (22-23)	\$4,407,719 (23-24)	\$650,967
Appraised Value	\$187,854,658 (2022)	\$220,385,928 (2023)	\$32,531,270 (17.3%)



Supplemental General Fund (LOB)

- Also known as Local Option Budget or LOB
- Additional budget authority for operating expenses, similar to the General Fund.
- Up to state average 31.6% of General Fund by resolution or 33% by affirmative vote of district patrons (May 2015 voter approval)
- Funding is from local property taxes & equalized state aid.
- Any cash balance carried over reduces the succeeding year's property tax
- The LOB is calculated by using the BSAPP of \$5,158 per state statute (compared to \$5,088 General Fund)



Supplemental General Fund (LOB)

Local Option Budget			
Mill rate	County RNR (neutral): 19.501 (LOB and B&I)	Final (8/14/23): 22.666 (LOB and B&I)	Difference: 3.165 (LOB and B&I)
Estimated Tax Levied	\$2,641,974 (22-23)	\$3,114,677 (23-24)	\$472,703
Appraised Value	\$208,615,940 (2022)	\$242,432,369 (2023)	\$33,816,429 (16.2%)



Capital Outlay Fund

- Local boards may levy up to 8 mills for capital outlay funding.
- Money must be spent for capital outlay items as identified in state statutes.
- Revenue in this fund cannot be used for operating expenses*
- Many schools will build cash in this fund for special projects or emergency facility needs.
- Without Capital Outlay, district facilities could suffer as repairs/renovations might be delayed or could reduce the funds available for general education expenses if general funds had to be used in lieu of capital outlay.



Capital Outlay Fund – statute:

- **72-53,116. Capital outlay fund; use of moneys; investments authorized.** (a) Any moneys in the capital outlay fund of any school district and any moneys received from issuance of bonds under K.S.A. [72-53,117](#) or [72-53,122](#), and amendments thereto, may be used for the purpose of the acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing, maintaining and equipping of school district property and equipment necessary for school district purposes, including: (1) Computer software; (2) performance uniforms; (3) housing and boarding pupils enrolled in an area vocational school operated under the board of education; (4) architectural expenses; (5) building sites; (6) undertaking and maintenance of asbestos control projects; (7) school buses; and (8) other fixed assets.



Capital Outlay Fund – USD 368 resolution

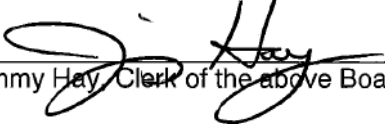
RESOLUTION

Be It Resolved that:

The above-named school board shall be authorized to make a continuous and permanent annual tax levy in an amount not to exceed 8 mills upon the taxable tangible property in the school district for the purpose of acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing, maintaining and equipping of school district property and equipment necessary for school district purposes, including (1) Acquisition of computer software; (2) acquisition of performance uniforms; (3) housing and boarding pupils enrolled in an area vocational school operated under the board; (4) architectural expenses; (5) acquisition of building sites; (6) undertaking and maintenance of asbestos control projects; (7) acquisition of school buses; and (8) acquisition of other fixed assets, and for the purpose of paying a portion of the principal and interest on bonds issued by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district. The tax levy authorized by this resolution may be made, unless a petition in opposition to the same, signed by not less than 10% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 40 calendar days after the last publication of this resolution. In the event a petition is filed, the county election officer shall submit the question of whether the tax levy shall be authorized to the electors in the school district at an election called for that purpose or at the next general election, as is specified by the Board of Education of the above school district.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the Board of Education of Unified School District No. 368, Miami County, Kansas, on the 28th day of July, 2014.


Jimmy Hay, Clerk of the above Board of Education



Capital Outlay Fund

Capital Outlay			
Mll rate	County RNR (neutral): 6.881	Final (8/14/23): 6.880	Difference: -0.001
Estimated Tax Levied	\$1,668,722 (22-23)	\$1,667,935 (23-24)	-\$787 less than RNR
Appraised Value	\$208,615,940 (2022)	\$242,432,369 (2023)	\$33,816,429 (16.2%)

Decrease of **-1.12 mills** and **-\$271,524 taxes levied** from preliminary to final rates.



Bond & Interest

- Revenue in this fund is generated by state aid and a local mill levy
- Available for the payment of principal and interest on bonds.



Bond & Interest

Bond & Interest			
Mll rate	County RNR (neutral): 19.501 (LOB and B&I)	Final (8/14/23): 22.666 (LOB and B&I)	Difference: 3.165 (LOB and B&I)
Estimated Tax Levied	\$2,086,837 (22-23)	\$2,380,080 (23-24)	\$293,243
Appraised Value	\$208,615,940 (2022)	\$242,432,369 (2023)	\$33,816,429 (16.2%)



Board of Education Goals

Paola USD 368

Strategic Plan

2021-2026

VISION: Ensuring Success for All Students

MISSION: The Paola School District mission is academic success and personal growth for every student.

BOARD OF EDUCATION GOALS

CURRICULUM

- Provide necessary supports and resources to allow students to be prepared to enter Kindergarten and feel socially and emotionally supported in and out of school.
- Utilize Individual Plans of Study to prepare students for graduation and post-secondary success.

BUDGET

- Effectively plan and budget to maintain strong academic curriculum for student learning while also balancing for the following:
 - ⇒ Enrollment decline
 - ⇒ Expanded learning opportunities funded by ESSER funding in years 2021-2024 to alleviate learning loss due to COVID-19.

FACILITIES

- Update facilities to match current and future needs of students including Career and Technical Education.
 - ⇒ Gather feedback from the community, BOE, USD 368 staff, students, and other stakeholders to determine needs.

COMMUNICATION

- The district will effectively communicate with parents and community stakeholders at both the district and building levels.
 - ⇒ Gather community feedback utilizing community scientific survey every three years.
 - ⇒ Utilize social media, Panther Alerts, district website, and other community resources to disseminate information to students, parents, and the community.
- The district will partner with both City and County Government on projects to better the community of Paola and Miami County as a whole.



Building Needs Assessment:

2021-2022 State Assessments Review for 2023-2024 Budget Considerations

District: 368 Paola

Based upon your schools Needs Assessment and State Assessment results, please identify the following:

- (A) The barriers that must be overcome for each student to achieve grade level proficiency on assessments
- (B) The budget actions that should be taken to address and remove those barriers
- (C) The amount of time the board estimates it will take for each student to achieve grade level proficiency on the state assessments if the budget actions would be

Board President

Date

School	Grades Served	(A) Barriers Related to Student Needs	(B) Budget Actions	(C) Time for students to Achieve
Cottonwood	Prek-2	Social Emotional Wellness, School Readiness, Chronic Absences, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs,	When public education is fully funded according to both state and federal statues/guidelines for the entirety of all students' educational career prek-12.
Sunflower	3-5	Social Emotional Wellness, Chronic Absences, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs,	When public education is fully funded according to both state and federal statues/guidelines for the entirety of all students' educational career prek-12.
Paola Middle	6-8	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the information being taught, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs,	When public education is fully funded according to both state and federal statues/guidelines for the entirety of all students' educational career prek-12.
Paola High	9-12	Social Emotional Wellness, Chronic Absences, Students understanding the relevance of the information being taught, Special Education Funding, Recruitment and Retention of Highly Qualified Staff	Additional special education funding that meets federal and state statute, increased wages to stay competitive to recruit and retain high quality staff, maintain budget to continue to update curriculum to meet changing needs,	when public education is fully funded according to both state and federal statues/guidelines for the entirety of all students' educational career prek-12.



Revenue Neutral - possible?

Fund	County (neutral)	Final 8/14/23	Levy reduction possible?
General	17.044	20.000	Nb – statute*
Capital Outlay	6.881	6.880	Yes – with capital budget reductions (KDEgrant 23-24)
LOB	19.501 (LOB and B&I)	22.666 (LOB and B&I)	Nb – not without operating budget reductions.
Bond & Interest	19.501 (LOB and B&I)	22.666 (LOB and B&I)	Nb – per bond consultant (maintain sufficient fund balance)
TOTAL:	43.427	49.546	6.119 mills
Taxes	\$10,209,227 (22-23 actual)	\$11,570,411 (est.)	\$1,361,184



Mill Levy: State 20 mills / State Aid

	<u>2023-24 (projected)</u>	<u>Estimated Tax to be Levied:</u>	<u>Increase:</u>	<u>Loss of State Aid:</u>
General Fund	20.000	\$4,407,719	\$640,002	N/A
Supplemental General (LOB)	12.848	\$3,114,677	\$454,578	(\$214,370)
Capital Outlay	6.880	\$1,667,935	(\$12,098)	(\$42,231)
Bond and Interest	9.818	\$2,380,080	\$278,702	(\$86,617)
Special Assessment	0.000	\$0	\$0	N/A
Total Mill Levy	49.546	-----	-----	-----
Change from prior year	-1.12 decrease	-----	-----	(\$343,218)
Total Taxes Levied (budgeted)	\$11,570,411	\$11,570,411	\$1,361,184	

General Fund (state 20 mills)	\$640,002
Loss of state aid	<u>\$343,218</u>
Total:	\$983,222 or 72% of tax levy increase

"Net" increase of \$377,962 or 3.7% increase.



Revenue Neutral? – *General Fund

KANSAS STATE DEPARTMENT OF EDUCATION

REVENUE NEUTRAL RATE



Process and Requirements

2022 HB 2239 amending K.S.A. 79-2988

10. On and after January 1, 2022, in the event that the 20 mills levied by a school district pursuant to K.S.A. 72-5142, and amendments thereto, increases the property tax revenue generated for the purpose of calculating the revenue neutral rate from the previous tax year and such amount of **increase in revenue generated from the 20 mills is the only reason the school district would exceed the total property tax revenue** from the prior year, the school district shall be deemed to not have exceeded the revenue neutral rate in levying a tax rate in excess of the revenue neutral rate to take into account the increase in revenue from only the 20 mills.



Revenue Neutral – Capital Outlay

- Capital Outlay budget reduction to provide mill levy/property tax relief.
- Will reduce the district's capital fund budget.
- Reduction:

Mill Rate	Tax Revenue
8.000 mills	\$1,939,459
6.880 mills	\$1,667,935
Difference -1.12 mills	-\$271,524



With Capital Outlay decrease

Fund	2022-23 Levy (budget)	2023-24 Levy (budget)	Difference
General	20.000	20.000	0.000
Capital Outlay	8.000	6.880	-1.12
LOB	12.666	12.848	+0.182
Bond & Interest	10.004	9.818	-0.186
TOTAL:	50.67	49.546	-1.124 mills
Taxes	\$10,154,285	\$11,570,411	\$1,416,126



With Capital Outlay decrease

Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year

The governing body of Unified School District 368 will meet on the 28th day of August 2023 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

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,767,717	20.000	17.044	\$4,407,719	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,660,099	12.664		\$3,114,677	12.848
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,680,033	7.999		\$1,667,935	6.880
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	\$2,101,378	10.003		\$2,380,080	9.818
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	\$6,441,510	30.666	26.383	\$7,162,692	29.546



Revenue Neutral difference - \$250,000 home

- Assuming 3.163 mills above revenue neutral
(AFTER CAPITAL OUTLAY REDUCTION OF 1.12 MILLS):

\$250,000

appraised value

X 11.5%

assessment percentage

= \$28,750

assessed value

X 3.163 mills

= \$90,936 / 1,000 = **\$91** (26% reduction from 4.283 mills)



Revenue Neutral difference - \$500,000 home

- Assuming 3.163 mills above revenue neutral
(AFTER CAPITAL OUTLAY REDUCTION OF 1.12 MILLS):

\$500,000	appraised value
<u>X 11.5%</u>	assessment percentage
= \$57,500	assessed value
<u>X 3.163 mills</u>	
= \$181,872 / 1,000 = \$182	(26% reduction from 4.283 mills)



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

NEW! for 2022-2023

As required by 2022 House Bill 2239 amending K.S.A. Supp. 79-2988, the resolution of the Revenue Neutral Tax Rate must be adopted by the board of education and a roll call vote must be taken, whether approved or not, and shall be included with the adopted budget, budget certificate and other budget forms filed with the County Clerk and the Director of Accounts and Reports of the Department of Administration.



Action: Approve Resolution to Exceed RNR

RESOLUTION NO. 08-28-2023

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 2023-2024.

Whereas, 2022 HB 2239 amending K.S.A 792988, provides that a levy of property taxes to finance the 2023-2024 budget of USD 368 exceeds the Revenue Neutral Tax Rate to finance the 2023-2024 budget of USD 368, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD 368 that the 2023-2024 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2023-2024, as adjusted pursuant to 2022 HB 2239 amending K.S.A 792988 is hereby adopted.

Adopted this 28th day of August, 2023 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		



Questions?



Questions:

- Questions may be directed to Jimmy Hay, USD #368 Director of Finance at 913-294-8090 or via email to jimmy_hay@usd368.org.
- Complete budget information is available on the USD #368 district website homepage at www.usd368.org.





Paola USD #368

2023-24 Revenue Neutral Hearing: August 28, 2023 @ 6:00 PM

Jimmy Hay, Director of Finance & Business



Paola USD #368

2023-24 Budget Hearing: August 28, 2023 @ 6:15 PM

Jimmy Hay, Director of Finance & Business

2023-24 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

Building Needs Assessment

K.S.A. 72-1163



Each year, the **board of education of a school district shall conduct an assessment of the educational needs of each** attendance center in the district.



Such assessment shall be **published** on the **school district's website**.



Information obtained from such needs assessment shall be used by the board when **approving the budget of the school district** to ensure improvement in student academic performance.



In the minutes of the meeting at which the board approves its annual budget, the board shall include that such needs assessment was provided to the board, the board evaluated such assessment, and how the board used such assessment in the approval of the school district's budget.





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

State Assessments Review

Requirements

The USD board of education should review state assessment results and document the following:

- (A) The barriers that must be overcome to have all students achieve proficiency above level 2 for grade level academic expectations on state assessment.
- (B) any budget actions, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove barriers identified in (A).
- (C) the amount of time the USD board of education estimates it will take for all students to achieve proficiency above level 2 for grade level academic expectations on the state assessment if such budget actions are implemented.



The USD board of education should review data on student performance and then consider the curriculum, staffing, building, student, family and community needs.

The State Assessments Review must be posted on the USD website and a copy should be kept on file at the USD administrative offices.



Budget info on USD 368 website

Cottonwood Elementary ▾ Sunflower Elementary ▾ Paola Middle ▾ Paola High ▾ Hillsdale Learning Center Accountability Reports Frontline Contact Us



NO SCHOOL--MONDAY, SEPTEMBER 4, 2023

Topics of Interest

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 community collaborate with the schools to enhance the development of students. (Click here for USD 368 Map) The Paola School District mission is academic success and personal growth for every student.

News

BOND 2023

2023 BOND Project Floor Plans

[read more](#)

Budget 2023-2024

Budget 2023-2024 (Click on the subject to open the file) 2023-24 Budget Presentation 2023-24 Revenue Neutral & Budget Hearing Presentations Building Needs Assessment & State Assessments Review Budget at a Glance Budget Review FY '24 Budget Profile Information Estimated Legal Maximum General Fund (Form . . .

[read more](#)

Quicklinks

- HOME
- Accountability Reports
- Contact Us
- District Calendars
- School Store
- District Email
- Employment
- Frontline Ed/Absence Mgmt
- Lunch Menu



Budget info on USD 368 website



District
Administration >
Kansas Department of Education
Board of Education >
Employment
Business Office >
District Office >
District Calendar
District Office - Celebrations >
District Office - Curriculum
District Office - Food Service >
District Office - Health Services >
District Office - Human Resources
District Office - Programs
District Office -Transportation

District

Budget 2023-2024

(Click on the subject to open the file)

- [2023-24 Budget Presentation \(8.14.23\)](#)
- [2023-24 Preliminary Budget Information \(07.10.23\)](#)
- [Building Needs Assessment & State Assessments Review](#)
- [Budget at a Glance](#)
- [Budget Review FY '24](#)
- [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 23 Actual	FY 23 Budget	FY 24 Proposed Budget	\$ Difference	% Difference
54,855,916	63,278,104	64,500,663	1,222,559	1.9%

- As noted, the FY 24 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 2023-24 Budget.
- To illustrate this, the 2022-23 proposed budget was \$63,886,436 and the actual expenditures were \$54,855,916, a difference of \$9,039,520 less than the published budget amount. FY 24 actual expenditures will most likely be less than the published budget of \$64,500,663 as the fund balances are not expected to be completely expended.
- Estimated FY 24 net expenditures are \$57,415,858 after budgeted transfers of \$7,084,805.



Funding Expenses - 2023-24

- Fund balances will be used if 2023-24 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

	2022-23 (actual)	2023-24 (projected)
General Fund	20.000	20.000
Supplemental General (LOB)	12.664	12.848
Capital Outlay	7.999	6.880
Bond and Interest	10.003	9.818
Special Assessment	0.000	0.000
Total Mill Levy	50.666	49.546
Change from prior year	.1340 increase	1.120 decrease
Total Taxes Levied	\$10,198,603	\$11,570,411



Mill Levy: State 20 mills / State Aid

	<u>2023-24 (projected)</u>	<u>Estimated Tax to be Levied:</u>	<u>Increase:</u>	<u>Loss of State Aid:</u>
General Fund	20.000	\$4,407,719	\$640,002	N/A
Supplemental General (LOB)	12.848	\$3,114,677	\$454,578	(\$214,370)
Capital Outlay	6.880	\$1,667,935	(\$12,098)	(\$42,231)
Bond and Interest	9.818	\$2,380,080	\$278,702	(\$86,617)
Special Assessment	0.000	\$0	\$0	N/A
Total Mill Levy	49.546	-----	-----	-----
Change from prior year	-1.12 decrease	-----	-----	(\$343,218)
Total Taxes Levied (budgeted)	\$11,570,411	\$11,570,411	\$1,361,184	

General Fund (state 20 mills) \$640,002
 Loss of state aid \$343,218
 Total: \$983,222 or 72% of tax levy increase

"Net" increase of \$377,962 or 3.7% increase.



Mill Levy Summary

Summary:

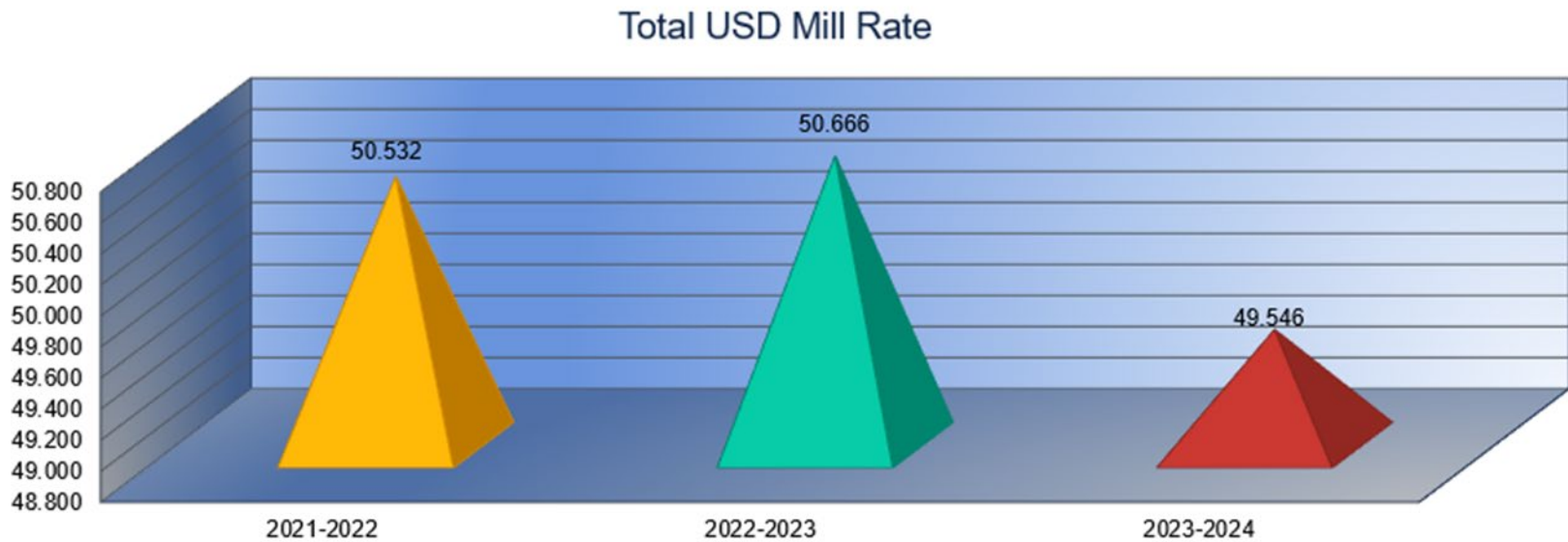
- Following is a summary of the mill levy history and total taxes levied:

	<u>2015-16</u> (actual)	<u>2016-17</u> (actual)	<u>2017-18</u> (actual)	<u>2018-19</u> (actual)	<u>2019-20</u> (actual)	<u>2020-21</u> (actual)	<u>2021-22</u> (actual)	<u>2022-23</u> (actual)	<u>2023-24</u> (projected)
General Fund	20.000	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	12.664	12.848
Capital Outlay	8.000	7.992	7.996	8.000	7.980	8.000	8.000	7.999	6.880
Bond and Interest	9.034	13.780	10.442	11.931	10.858	10.789	10.004	10.003	9.818
Special Assessment	0.000	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	50.666	49.546
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	.1340 increase	1.120 decrease
Total Taxes Levied	\$7,531,319	\$7,435,839	\$7,637,034	\$7,956,501	\$8,278,544	\$8,593,601	\$9,096,946	\$10,198,603	\$11,570,411

- 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 28th at 6:00 PM.
- Budget hearing to approve the 2023-2024 budget will be held on August 28th at 6:15 PM.



Mill Rates (3 years)



Miami County School Districts – 2022-23 Mill Levy (2022 Levy)

■ USD #230	Spring Hill	67.406
■ USD #231	Gardner-Edgerton	61.901
■ USD #367	Osawatomie	58.384
■ USD #289	Wellsville	55,617
■ USD #229	Blue Valley	54.870
■ USD #368	Paola	50.666
■ USD #416	Louisburg	49.497
■ USD #362	Prairie View	44.265

*Source: Miami County Clerk



Notice of Hearing – 2023-24 Budget

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 368 will meet on the 28th day of August 2023 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 2023 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2023-2024 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	13,501,427	20.000	13,020,684	20.000	14,831,942	4,407,719	20.000
Supplemental General (LOB)	08	4,311,988	12.528	4,287,401	12.664	4,851,508	3,114,677	12.848
SPECIAL REVENUE								
Federal Funds	07	1,668,441		1,838,714		2,199,783		
Adult Education	10	260,142	0.000	263,254	0.000	281,885	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	12,583		21,703		101,996		
At Risk (K-12)	13	1,161,376		1,711,048		2,634,836		
Bilingual Education	14	12,236		15,837		38,975		
Virtual Education	15	93,601		82,460		585,424		
Capital Outlay	16	1,872,421	8.000	2,350,023	7.999	4,131,219	1,667,935	6.880
Driver Training	18	36,970		34,633		92,082		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,256,328		1,113,360		1,576,592		
Professional Development	26	31,209		24,217		93,391		
Parent Education Program	28	314,136		315,365		428,460		
Summer School	29	0		0		0		
Special Education	30	3,448,744		3,098,273		4,515,729		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	724,316		757,841		1,323,200		
Gifts and Grants	35	49,762		73,215		353,074		
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	3,556,479		2,837,612				
KPERs Special Retirement Contribution	51	3,454,926		3,416,566		4,099,879		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	216,765		125,381				
Activity Fund	56	189,342		243,866				
DEBT SERVICE								
Bond and Interest #1	62	2,197,138	10.004	2,190,163	10.003	2,165,412	2,380,080	9.818
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	16,419,781		17,034,300		20,168,840		
TOTAL USD EXPENDITURES	100	54,790,111	50.532	54,855,916	50.666	64,500,663	11,570,411	49.546
Less: Transfers	105	8,712,006		8,375,206		7,084,805		
NET USD EXPENDITURES	110	46,078,105		46,480,710		57,415,858		
TOTAL USD TAXES LEVIED	115	9,096,946		10,198,603		11,570,411		



Notice of Hearing – cont.

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 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	189,000	0.999	285,342	242,536	1.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	58,000	58,242	0.240
TOTAL OTHER	120	0	0.000	189,000	0.999	343,342	300,778	1.240
TOTAL TAXES LEVIED	125	\$9,096,946		\$10,407,848		\$11,871,189		
Assessed Valuation - General Fund	128	\$172,986,817		\$187,854,658		\$220,385,928		
Assessed Valuation - All Other Funds	130	\$183,360,534		\$208,615,940		\$242,432,369		
Assessed Valuation - Capital Outlay	129	\$183,209,753		\$208,470,601		\$242,432,369		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	11,985,000		10,160,000		8,280,000		
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	11,985,000		10,160,000		8,280,000		

*Tax Rates are expressed in Mills

Scott Golubski

Board President

Jimmy Hay

Clerk of the Board



Action: Approve 2023-2024 Budget (Code 01)

Kansas Department of Education
Budget Form USD-B

USD #368
2023-2024

CERTIFICATE
TO THE CLERK of Miami County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 368

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 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		
			1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General¹	72-5142	06	14,831,942	4,407,719	20.000 ²
Federal Funds	12-1663	07	2,199,783		
Supplemental General (LOB)³	72-5147	08	4,851,608	3,114,677	
Adult Education	74-32,259	10	281,885	0	
Freschool-Aged At-Risk	72-5154	11	0		
Adult Supplemental Education	74-32,261	12	101,996		
At Risk (K-12)	72-5153	13	2,634,836		
Bilingual Education	72-3613	14	38,975		
Virtual Education	72-3715	15	585,424		
Capital Outlay	72-63, 113	16	4,131,219	1,667,935	
Driver Training	72-5163	18	92,082		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,576,592		
Professional Development	72-2552	26	93,391		
Parent Education Program	72-4165	28	428,460		
Summer School	72-3238	29	0		
Special Education	72-3422	30	4,515,729		
Cost of Living⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,323,200		
Gifts and Grants	72-1142	35	353,074		
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	4,099,879		
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	2,166,412	2,380,080	
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 2023-2024 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 0.00% expires
- Date the Board adopted Cost of Living Resolution authorized by 72-5159
- See K.S.A. 79-2939, order # , dated / /



Approve 2023-2024 Budget (Code 01) – cont.

State of Kansas
Budget Form USD-B

USD #368
2023-2024

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2023 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	20,168,840		
Total USD		100	64,500,663	11,570,411	
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	285,342	242,636	
Rec Comm Emp Brfts & Spec Liab	12-1928/75-6110	86	58,000	68,242	
Total Other		105	343,342	300,778	

Municipal Accounting Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Assisted by: _____

_____ Board President

_____ Clerk of the Board

Attest: _____, 2023

_____ County Clerk

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

2021 Delinquent Tax Percentage _____ 1.310 %

Rate Used in this Budget for 2023-2024 _____ 4.000 %



Action: Approve 2023-2024 Budget (Code 99)

State of Kansas
Budget Form USD-A

USD #368
2023-2024

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 368 will meet on the 28th day of August 2023 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 2023 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2023-2024 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	13,501,427	20.000	13,020,684	20.000	14,831,942	4,407,719	20.000
Supplemental General (LOB)	08	4,311,988	12.528	4,287,401	12.664	4,851,508	3,114,677	12.848
SPECIAL REVENUE								
Federal Funds	07	1,668,441		1,838,714		2,199,783		
Adult Education	10	260,142	0.000	263,254	0.000	261,885	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	12,583		21,703		101,998		
At Risk (K-12)	13	1,161,376		1,711,048		2,634,836		
Bilingual Education	14	12,236		15,837		38,975		
Virtual Education	15	93,601		82,460		565,424		
Capital Outlay	16	1,872,421	8.000	2,350,023	7.999	4,131,219	1,667,935	6.880
Driver Training	18	36,970		34,833		92,082		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,256,328		1,113,360		1,576,592		
Professional Development	26	31,209		24,217		93,391		
Parent Education Program	28	314,136		315,365		428,460		
Summer School	29	0		0		0		
Special Education	30	3,448,744		3,098,273		4,515,729		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	724,318		757,841		1,323,200		
Gifts and Grants	35	49,782		73,215		353,074		
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	3,556,479		2,837,612		4,099,879		
KPER'S Special Retirement Contribution	51	3,454,926		3,416,568				
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	216,785		125,381				
Activity Fund	56	189,342		243,868				
DEBT SERVICE								
Bond and Interest #1	62	2,197,138	10.004	2,190,163	10.003	2,165,412	2,380,080	9.818
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	16,419,781		17,034,300		20,168,840		
TOTAL USD EXPENDITURES	100	54,790,111	50.532	54,855,918	50.868	64,500,683	11,570,411	49.546
Less: Transfers	105	8,712,006		8,375,208		7,084,805		
NET USD EXPENDITURES	110	46,078,105		46,480,710		57,415,878		
TOTAL USD TAXES LEVIED	115	9,096,946		10,198,803		11,570,411		



Action: Approve 2023-2024 Budget (Code 99, cont.)

State of Kansas
Budget Form USD-A

USD #368
2023-2024

Notice of Hearing 2023-2024 Budget

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 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	189,000	0.999	285,342	242,536	1.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	58,000	58,242	0.240
TOTAL OTHER	120	0	0.000	189,000	0.999	343,342	300,778	1.240
TOTAL TAXES LEVIED	125	\$9,096,946		\$10,407,848		\$11,871,189		
Assessed Valuation - General Fund	128	\$172,986,817		\$187,854,658		\$220,385,928		
Assessed Valuation - All Other Funds	130	\$183,360,534		\$208,615,940		\$242,432,369		
Assessed Valuation - Capital Outlay	129	\$183,209,753		\$208,470,601		\$242,432,369		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	11,985,000		10,160,000		8,280,000		
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	11,985,000		10,160,000		8,280,000		

*Tax Rates are expressed in Mills

Scott Golubski
Board President

Jimmy Hay
Clerk of the Board




Action: Approve 2023-2024 Budget (Code 99, cont.)

Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year					
The governing body of Unified School District 368 will meet on the 28th day of August 2023 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					
	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$3,767,717	20.000	17.044	\$4,407,719	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,660,099	12.664		\$3,114,677	12.848
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,680,033	7.999		\$1,667,935	6.880
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	\$2,101,378	10.003		\$2,380,080	9.818
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	\$6,441,510	30.666	26.383	\$7,162,692	29.546
<p>Scott Golubski _____ Jimmy Hay _____</p> <p>Board President Clerk of the Board</p>					



Action: Approve 2023-2024 Budget (Certification)



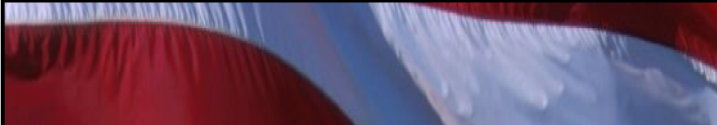
Budget Certificate
2023-2024 School Year

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 28, 2023





Thank you!