



Paola USD #368

2021-22 Revenue Neutral Hearing: August 23 @ 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 2021-2022 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, 2021**.
- 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	



# USD 368 Budget Calendar

Date	Description
Tuesday, June 15 <sup>th</sup>	County Clerk notifies district of Revenue Neutral Rate
Monday, June 21 <sup>st</sup>	KSDE Budget Workshop (Greenbush)
Monday, June 28 <sup>th</sup>	Budget program released
By Friday, July 9 <sup>th</sup>	KSDE review preliminary mill levy rates
Monday, July 12 <sup>th</sup> BOE Meeting	BOE approve Resolution to Exceed the Revenue Neutral Rate.
Tuesday, July 20 <sup>th</sup>	Notify County Clerk of intent to exceed revenue neutral rate & tax rate for new year
Tuesday, July 27 <sup>th</sup> @ 11 AM	KSDE Budget Review (Topeka)*
Friday, July 30 <sup>th</sup>	Send preliminary Code 99 to newspaper
Monday, August 9 <sup>th</sup> BOE Meeting	Approve Publication Revenue Neutral Hearing Notice & Publication of 2021-22 Budget (Notice of Hearing – Code 99)
Tuesday, August 10 <sup>th</sup>	Send final Code 99 to newspaper & post budget information on website
Wednesday, August 11 <sup>th</sup>	Publish budget in newspaper & post on district website (10 days prior to hearing)
Monday, August 23 <sup>rd</sup> BOE meeting (special board meeting)	Hold hearing to exceed Revenue Neutral Rate & Budget hearing to approve 2021-22 budget (August 20 – September 20)
Monday, September 20 <sup>th</sup>	District submits budget to KSDE
Friday, October 1 <sup>st</sup>	Certify budget to County Clerk



# 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 2021 Budget

Fund	Rate	RNR
USD 368 BOND & INT. #2	10.789000	9.931000
USD 368 CAP OUTLAY	8.000000	7.364000
USD 368 GENERAL (KSTO)	20.000000	18.322000
USD 368 SPECIAL ASSESS.	0.000000	0.000000
USD 368 SUPP GENERAL	13.153000	12.107000
	<hr/>	<hr/>
	51.942000	47.724000



# July 12<sup>th</sup> BOE Meeting: Preliminary mill levy tax rates

Revenue Neutral Tax Rate					
	2020-2021			2021-2022	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$ -	20.0000	18.322	\$ 3,458,523	20.000
Capital Outlay	\$ 1,358,473	8.0000	7.364	\$ 1,466,374	8.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$ 2,234,202	13.1530		\$ 2,365,748	12.907
Bond and Interest #1	\$ 1,832,625	10.7890		\$ 1,834,425	10.008
<b>Sub Total - All Other Funds</b>	<b>\$ 4,066,827</b>	<b>23.942</b>	<b>22.038</b>	<b>\$ 4,200,173</b>	<b>22.915</b>



# August 23<sup>rd</sup> BOE Meeting: Final mill levy tax rates

## Exceeding the Revenue Neutral Tax Rate for the 2021-2022 School Year

The governing body of Unified School District 368 will meet on the 23rd day of August 2021 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

	2020-2021			2021-2022	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
	General	\$3,174,656	20.000	18.322	\$3,458,523
Capital Outlay	\$1,358,473	8.000	7.364	\$1,466,374	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$2,234,202	13.153		\$2,297,162	12.532
Adult Education	\$0	0.000		\$0	0.000
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	\$1,832,625	10.789		\$1,834,425	10.008
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
<b>Sub Total - All Other Funds</b>	<b>\$4,066,827</b>	<b>23.942</b>	<b>22.038</b>	<b>\$4,131,587</b>	<b>22.540</b>

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Clerk of the Board



# Mill levy tax rate comparison

Fund	County (neutral)	Preliminary 7/12/21	Final 8/23/21
General	18.322	20.000	20.000
Capital Outlay	7.364	8.000	8.000
LOB & Bond/Interest	22.038	22.915	22.540
<b>TOTAL:</b>	<b>47.724</b>	<b>50.915</b>	<b>50.540</b>
Taxes	\$8,599,956 (actual)	\$9,125,070 (est.)	\$9,056,484 (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.



# Action: Approve Resolution to Exceed RNR

## RESOLUTION TO EXCEED THE REVENUE NEUTRAL RATE 082321

*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 2021-2022*

Whereas, 2021 SB 13 and Senate Sub for HB 2104, provides that a levy of property taxes to finance the 2021-2022 budget of USD 368 exceeds the Revenue Neutral Tax Rate to finance the 2021-2022 budget of USD 368, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD 368 that the 2021-2022 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2021-2022, as adjusted pursuant to 2021 SB 13 and Senate Sub for HB 2104 is hereby adopted.

Adopted this 23rd day of August, 2021 by USD 368 Miami County, Kansas.

By:

\_\_\_\_\_  
Board President

Attest:

\_\_\_\_\_  
Clerk, Board of Education







Paola USD #368

2021-22 Budget Hearing: August 23 @ 6:15 PM

**Jimmy Hay, Director of Finance & Business**

# 2021-22 Budget Documents



Table of Contents - list of all codes/funds



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)



# Budget info on USD 368 website



**Paola USD #368**  
Paola Kansas  
*Ensuring Success for All Students*

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

**District**  
Administration  
Board of Education  
Employment  
Business Office

**Parents & Students**  
Chromebook Information  
Community Resources  
District Handbook  
Enrollment Information

**Staff**  
All-Staff Directory  
Infinite Campus - Staff  
Google Account Access  
PantherNET & GDrive

**Community**  
Adult Education  
Community Student Activities  
District Boundaries

**Schools**  
Coltonwood Elementary  
Sunflower Elementary  
Paola Middle  
Paola High

**FIRST DAY OF SCHOOL AUGUST 18, 2021**

**Welcome**  
District Office 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, . . .  
[read more](#)

**Topics of Interest**  
SAFE RETURN TO SCHOOL PLAN  
**Budget 2021-2022**  
School Safety Resources  
Kansas Department of Education



# Budget info on USD 368 website



The screenshot shows the website for Paola USD #368, Paola, Kansas. The header includes the district 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. Below the menu is a banner image of Cottonwood Elementary. A secondary navigation bar contains: District, Parents & Students, Staff, Community, and Schools. The main content area is titled "Budget 2021-2022" and features a sign-up form for news updates and a list of budget-related links.

**Paola USD #368**  
Paola, Kansas  
*Ensuring Success for All Students*

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

COTTONWOOD ELEMENTARY

District Parents & Students Staff Community Schools

**Budget 2021-2022**

Sign up for the News Update.  
(enter email address)  
more info

Administration  
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

**Budget 2021-2022**  
(Click on the subject to open the file)  
[2021-22 Budget Presentation](#)  
[Budget at a Glance](#)  
[Budget Review FY '22](#)  
[Budget Profile Information](#)  
[Estimated Legal Maximum General Fund \(Form 150\)](#)  
[Notice of Budget Hearing](#)  
[Budget Documents \(Codes & Forms\)](#)  
[Budget Summary](#)

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# Total Expenditures & Budget Authority

## TOTAL EXPENDITURES & BUDGET AUTHORITY:

<b>FY 21 Actual</b>	<b>FY 21 Budget</b>	<b>FY 22 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
54,679,702	59,259,951	61,337,353	2,077,402	3.51%

- As noted, the FY 22 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 2021-22 Budget.
- To illustrate this, the 2020-21 proposed budget was \$59,259,951 and the actual expenditures were \$54,679,702, a difference of \$4,580,249 less than the published budget amount. FY 22 actual expenditures will most likely be less than the published budget of \$61,337,353 as the fund balances are not expected to be completely expended.
- Estimated FY 22 net expenditures are \$54,759,751 after budgeted transfers of \$6,577,602.



# Funding Expenses - 2021-22

- Fund balances will be used if 2021-22 projected expenses exceed projected revenue.
- Fund balances will decline as planned.
- Cash balances can only be spent once.
- **USD #368 is at the maximum for Operating funds – 33% LOB, 8 mills Capital Outlay.**



# Mill Levy Comparison

	<b>2020-21 (actual)</b>	<b>2021-22 (projected)</b>
General Fund	20.000	20.000
Supplemental General (LOB)	13.153	12.532
Capital Outlay	8.000	8.000
Bond and Interest	10.789	10.008
Special Assessment	0.000	0.000
Total Mill Levy	51.942	50.540
Change from prior year	<b>1.0 decrease</b>	<b>1.4 decrease</b>
<b>Total Taxes Levied</b>	<b>\$8,557,301</b>	<b>\$9,056,484</b>



# Mill Levy Summary

## Summary:

- Following is a summary of the mill levy history:

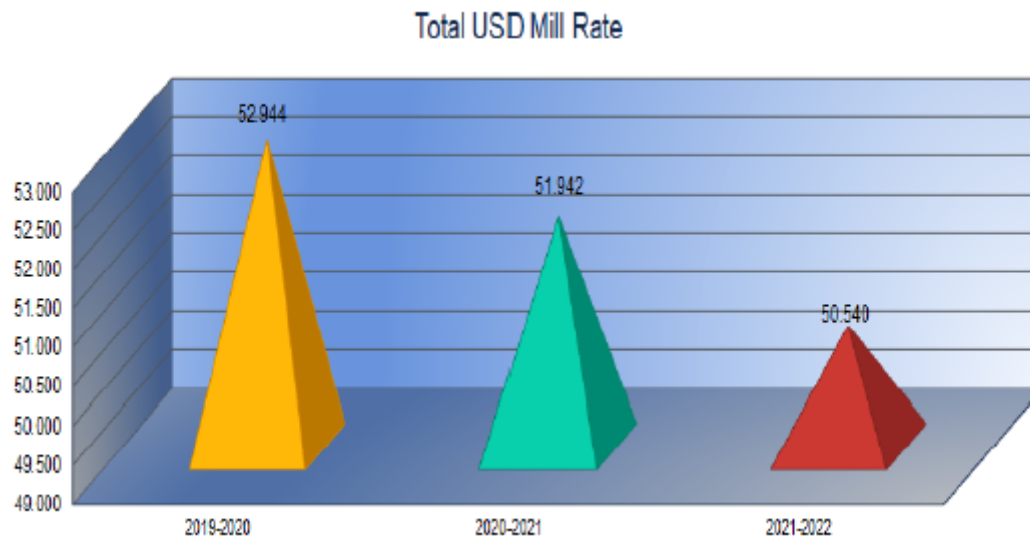
	<u>2014-15</u> <u>(actual)</u>	<u>2015-16</u> <u>(actual)</u>	<u>2016-17</u> <u>(actual)</u>	<u>2017-18</u> <u>(actual)</u>	<u>2018-19</u> <u>(actual)</u>	<u>2019-20</u> <u>(actual)</u>	<u>2020-21</u> <u>(actual)</u>	<u>2021-22</u> <u>(projected)</u>
General Fund	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Supplemental General (LOB)	14.952	21.606	14.830	17.119	14.598	14.106	13.153	12.532
Capital Outlay	8.000	8.000	7.992	7.996	8.000	7.980	8.000	8.000
Bond and Interest	11.128	9.034	13.780	10.442	11.931	10.858	10.789	10.008
Special Assessment	0.213	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Mill Levy	54.293	58.64	56.602	55.557	54.529	52.944	51.942	50.540
Change from prior year	<b>3.974 decrease</b>	<b>4.347 increase</b>	<b>2.038 decrease</b>	<b>1.045 decrease</b>	<b>1.028 decrease</b>	<b>1.585 decrease</b>	<b>1.0 decrease</b>	<b>1.4 decrease</b>
<b>Total Taxes Levied</b>	<b>\$6,814,496</b>	<b>\$7,531,319</b>	<b>\$7,435,839</b>	<b>\$7,637,034</b>	<b>\$7,956,501</b>	<b>\$8,278,544</b>	<b>\$8,557,301</b>	<b>\$9,056,484</b>

- 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 23<sup>rd</sup> at 6:00 PM.
- Budget hearing to approve the 2021-2022 budget will be held on August 23<sup>rd</sup> at 6:15 PM.





# Mill Rates (3 years)



# Notice of Hearing – 2021-22 Budget

## Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 368 will meet on the 23rd day of August 2021 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, is available at USD #368 Central Services (913-294-8000) and will be available at this hearing. The Amount of 2021 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2021-2022 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	13,414,304	20.000	13,584,410	20.000	14,319,640	3,458,523	20.000
Supplemental General (LOB)	08	4,514,666	14.106	4,356,449	13.153	4,560,444	2,297,162	12.532
<b>SPECIAL REVENUE</b>								
Federal Funds	07	373,668		1,373,238		1,329,623		
Adult Education	10	272,380	0.000	256,713	0.000	261,562	0	0.000
Preschool-Aged At-Risk	11	0		0		0		
Adult Supplemental Education	12	26,100		22,643		91,131		
At Risk (K-12)	13	1,130,927		981,759		2,014,633		
Bilingual Education	14	11,534		10,052		40,652		
Virtual Education	15	14,000		194,250		697,380		
Capital Outlay	16	1,985,969	7.980	1,858,061	8.000	4,042,939	1,466,374	8.000
Driver Training	18	26,291		20,348		75,828		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,018,187		1,056,629		1,209,574		
Professional Development	26	39,653		38,289		123,048		
Parent Education Program	28	310,836		294,703		381,052		
Summer School	29	0		0		0		
Special Education	30	3,615,278		3,766,449		4,494,722		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	728,384		733,517		1,284,729		
Gifts and Grants	35	122,163		61,532		277,634		
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	2,732,373		3,372,007				
KPERs Special Retirement Contribution	51	3,601,047		3,389,467		4,474,097		
Contingency Reserve	53	0		28,871				
Textbook & Student Material Revolving	55	245,243		353,219				
Activity Fund	56	210,242		181,587				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	2,196,513	10.858	2,196,063	10.789	2,197,137	1,834,425	10.008
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	26,435	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES</b>								
Special Education	78	16,636,141		16,549,446		19,435,093		
<b>TOTAL USD EXPENDITURES</b>	100	53,225,899	52.944	54,679,702	51.942	61,337,353	9,056,484	50.540
Less: Transfers	105	8,093,559		8,597,848		8,577,602		
<b>NET USD EXPENDITURES</b>	110	45,132,340		46,081,854		54,759,751		
<b>TOTAL USD TAXES LEVIED</b>	115	8,319,810		8,593,601		9,056,484		

1. Sponsoring District Only

\*Tax Rates are expressed in Mills



# Notice of Hearing – cont.

	Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	0 Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
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	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$8,319,810</b>		<b>\$8,593,601</b>		<b>\$9,056,484</b>		
Assessed Valuation - General Fund	128	\$150,174,449		\$158,415,072		\$172,926,142		
Assessed Valuation - All Other Funds	130	\$160,388,364		\$168,712,431		\$183,296,779		
Assessed Valuation - Capital Outlay	129	\$160,175,688		\$168,561,295		\$183,296,779		
<b>Outstanding Indebtedness, July 1</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		
General Obligation Bonds	135	15,470,000		13,755,000		11,985,000		
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		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>15,470,000</b>		<b>13,755,000</b>		<b>11,985,000</b>		
<i>*Tax Rates are expressed in Mills</i>								
_____ Board President					_____ Clerk of the Board			



# Action: Approve 2021-2022 Budget (Code 01)

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 2021-2022; and (3) the Amount(s) of 2021 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2021-2022 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2021 Tax to be Levied	
General <sup>1</sup>	72-6142	06	14,310,640	3,458,523	20.000 <sup>2</sup>
Federal Funds	12-1663	07	1,329,623		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	4,560,444	2,297,162	
Adult Education	74-32-269	10	261,562	0	
Preschool-Aged At-Risk	72-6164	11	0		
Adult Supplemental Education	74-32,261	12	91,131		
At Risk (K-12)	72-6163	13	2,014,633		
Bilingual Education	72-3613	14	40,652		
Virtual Education	72-3715	15	697,380		
Capital Outlay	72-53, 113	16	4,042,939	1,466,374	
Driver Training	72-5163	18	76,828		
Declining Enrollment	72-5106	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,209,574		
Professional Development	72-2552	26	123,048		
Parent Education Program	72-4105	28	381,052		
Summer School	72-3238	29	0		
Special Education	72-3422	30	4,494,722		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,284,729		
Gifts and Grants	72-1142	35	277,634		
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	0		
KPERS Special Retirement Contribution	74-4939a	51	4,474,097		
Contingency Reserve	72-5165	53	0		
Textbook & Student Material Revolving	72-3355	55	0		
Activity Funds	72-1178	56	0		
DEBT SERVICE					
Bond and Interest #1	10-113	62	2,197,137	1,834,425	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-Ce10	67	26,436	0	
Temporary Note	72-5457	68	0	0	

- The amount computed on Form 150 is the limit of the 2021-2022 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%: 5/12/2015 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: \_\_\_\_\_

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2021-2022 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2021 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	19,435,093		
Total USD		100	61,337,353	9,056,484	
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	0	0	
Rec Comm, Emp Bnfts & Spec Liab	12-1928/76-6110	86	0	0	
Total Other		105	0	0	

Municipal Accounting Use Only

Received \_\_\_\_\_

Reviewed by \_\_\_\_\_

Follow-up: Yes \_\_\_\_\_ No \_\_\_\_\_

Assisted by: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Board President

\_\_\_\_\_

Clerk of the Board

it \_\_\_\_\_

\_\_\_\_\_

County Clerk



# Action: Approve 2021-2022 Budget (Code 99)

## Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 368 will meet on the 23rd day of August 2021 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 profiles, is available at USD 368 Central Services (913-294-8000) and will be available at the hearing. The Amount of 2021 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2021-2022 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)	
<b>OPERATING</b>								
General								
Supplemental General (LOB)	06	13,414,304	20,000	13,684,410	20,000	14,319,640	3,458,623	20.000
	08	4,514,668	14.106	4,358,449	13.153	4,680,444	2,297,162	12.532
<b>SPECIAL REVENUE</b>								
Federal Funds								
Adult Education	07	373,668		1,373,238		1,329,623		
Preschool-Aged At-Risk	10	272,380	0.000	256,713	0.000	261,562	0	0.000
Adult Supplemental Education	11	0		0		0		
At-Risk (K-12)	12	28,100		23,643		81,131		
Bilingual Education	13	1,130,927		981,799		2,014,633		
Virtual Education	14	11,534		10,052		40,652		
Capital Outlay	15	14,000		182,250		897,380		
Driver Training	16	1,985,959	7.980	1,858,081	8.000	4,042,939	1,466,374	8.000
Declining Enrollment	18	26,291		20,348		75,828		
Extraordinary School Program	19	0	0.000	0	0.000	0	0	0.000
Food Service	24	1,018,187		1,056,629		1,209,574		
Professional Development	26	39,653		35,293		123,048		
Parent Education Program	28	310,835		204,163		381,052		
Summer School	29	0		0		0		
Special Education	30	3,615,278		3,766,449		4,494,722		
Cost of Living	31	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	728,384		733,517		1,284,729		
Gifts and Grants	35	122,163		61,532		277,634		
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	2,732,379		3,372,007				
KIPERS Special Retirement Contribution	51	3,601,047		3,389,487		4,474,097		
Contingency Reserve	53	0		28,871				
Textbook & Student Material Revolving	55	248,243		383,219				
Activity Fund	56	210,242		181,687				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	2,196,613	10.858	2,196,063	10.789	2,197,137	1,834,426	10.008
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
<b>COOPERATIVES</b>								
Special Education	78	16,638,141		16,549,466		19,435,093		
<b>TOTAL USD EXPENDITURES</b>	106	53,226,889	\$2,944	54,679,752	\$1,942	61,333,353	9,056,484	10.340
Less: Transfers	105	8,093,550		8,597,348		8,577,602		
<b>NET USD EXPENDITURES</b>	110	45,133,340		46,082,404		52,755,751		
<b>TOTAL USD TAXES LEVIED</b>	119	8,319,810		8,593,601		8,056,484		

\*Tax Rates are expressed in Mills

Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)	
<b>OTHER</b>								
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	0	0	0.000
Res Comm Emp Benefits & Spec Lists	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	109	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	120	\$8,319,810		\$8,593,601		\$8,056,484		
Assessed Valuation - General Fund	128	\$180,174,449		\$158,415,072		\$172,926,143		
Assessed Valuation - All Other Funds	130	\$180,388,364		\$168,712,431		\$183,306,779		
Assessed Valuation - Capital Outlay	129	\$160,176,688		\$165,961,295		\$183,306,779		
<b>Outlets of the Indebtedness - July 1</b>		2019		2020		2021		
General Obligation Bonds	136	15,470,000		13,758,000		11,985,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Letter Purchase Principal	153	0		0		0		
<b>TOTAL USD DEBT</b>	168	15,470,000		13,758,000		11,985,000		

\*Tax Rates are expressed in Mills

Board President \_\_\_\_\_ Clerk of the Board \_\_\_\_\_



# Action: Approve 2021-2022 Budget (Code 99, cont.)

Exceeding the Revenue Neutral Tax Rate for the 2021-2022 School Year					
The governing body of Unified School District 368 will meet on the 23rd day of August 2021 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					
	2020-2021			2021-2022	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	\$3,174,656	20.000	18.322	\$3,458,523	20.000
Capital Outlay	\$1,358,473	8.000	7.364	\$1,466,374	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$2,234,202	13.153		\$2,297,162	12.532
Adult Education	\$0	0.000		\$0	0.000
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	\$1,832,625	10.789		\$1,834,425	10.008
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
<b>Sub Total - All Other Funds</b>	<b>\$4,066,827</b>	<b>23.942</b>	<b>22.038</b>	<b>\$4,131,587</b>	<b>22.540</b>
_____ Board President			_____ Clerk of the Board		



# Action: Approve 2021-2022 Budget (Code 99, cont.)


State of Kansas  
Revenue Neutral (County Certification)

USD #368  
2021-2022

Exceeding the Revenue Neutral Tax Rate for the 2021-2022 School Year					
The governing body of Unified School District 368 will meet on the 23rd day of August 2021 at 8:00 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					
	2020-2021			2021-2022	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	\$3,174,656	20.000	16.322	\$3,458,523	20.000
Capital Outlay	\$1,358,473	8.000	7.364	\$1,466,374	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$2,234,202	13.153		\$2,297,162	12.532
Adult Education	\$0	0.000		\$0	0.000
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	\$1,832,825	10.788		\$1,834,425	10.008
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
<b>Sub Total - All Other Funds</b>	<b>\$4,066,827</b>	<b>23.942</b>	<b>22.038</b>	<b>\$4,131,587</b>	<b>22.540</b>
Board President _____			Clerk of the Board _____		



# Action: Approve 2021-2022 Budget (Certification)




**Budget Certificate**  
**2021-2022 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 23, 2021







Thank you!