

## ANNUAL BUDGET SECTIONS

EXECUTIVE  
SUMMARY

ORGANIZATIONAL  
SECTION

FINANCIAL  
SECTION

### INFORMATIONAL SECTION

The last section of this budget contains factors influencing the proposed budget, as well as information on past and future budgets. This Informational Section places the proposed budget into context. It explains past budget decisions that laid the foundation for the proposed budget. This section helps users to better understand the past, present and future directions of the school district.

## Informational Section — IV



## I. Future Budget Assumptions and Forecasts

### Kansas Constitution Article Six: 6: Education Finance

- (a) The legislature may levy a permanent tax for the use and benefit of state institutions of higher education and apportion among and appropriate the same to the several institutions, which levy, apportionment and appropriation shall continue until changed by statute. Further appropriation and other provision for finance of institutions of higher education may be made by the legislature.
- (b) The legislature shall make suitable provision for finance of the educational interests of the state. No tuition shall be charged for attendance at any public school to pupils required by law to attend such school, except such fees or supplemental charges as may be authorized by law. The legislature may authorize the State Board of Regents to establish tuition, fees and charges at institutions under its supervision.
- (c) No religious sect or sects shall control any part of the public educational funds.

The words “suitable finance” are the most hotly debated topics throughout the history of Kansas school finance, sparking several lawsuits throughout the years.

### Revenues

The State of Kansas is responsible for developing the revenue structure for all school districts in the state. Under current statute, a uniform property tax supports K-12 education programs. This tax, combined with other tax sources, (sales, income, etc.), is distributed to local school districts based on enrollment and other student-based weighting factors. State statutes also allow for an increase to the basic state aid through local support. This additional funding is capped at 33.0% above the base state aid. Since Olathe Public Schools has utilized the maximum since 1994, all projections include the continued use of this local funding.

School districts not utilizing their full local budget authority have some flexibility in projecting future revenue sources.

For districts such as Olathe Public Schools, where community support has approved the maximum use, the projected revenues have traditionally been tied directly to future enrollments. All new programs, program enhancements and growth will need to be adjusted and adapted to the projected revenues. Since revenue has historically been so dependent on student enrollments, this is the first variable to review when forecasting future budgets.

The following chart projects the District’s total Full Time Equivalency (FTE) for this year and the next three years. Projected enrollment has been estimated based upon the methodologies outlined under the previous section, entitled “District Enrollment Trends.” The chart assumes the weighting factors for High-At-Risk Weighting, Bilingual, Career and Technical, At Risk, and New Facility will change very little during this time period.

Projected Total District FTE								
Weight Factor	19-20 (Actual FTE)	20-21 (Actual FTE)	21-22 (Actual FTE)	22-23 (Actual FTE)	23-24 (Projected FTE)	24-25 (Projected FTE)	25-26 (Projected FTE)	26-27 (Projected FTE)
Headcount	30,299	29,244	29,404	29,186	28,787	28,667	28,431	28,427
Headcount Increase	154	(1,055)	160	(218)	(399)	(120)	(236)	(4)
Base FTE	29,177.10	29,287.60	29,285.60	28,461.30	28,233.40	28,169.00	27,827.80	27,817.80
FTE as Percentage of Enrollment	96.40%	96.30%	100.10%	99.60%	97.50%	98.10%	98.30%	97.90%
At-Risk (4 Year Old) Weighting	72.5	42	53.3	78.5	78.5	78.5	75.2	75.2
High At-Risk Weighting	147.2	132.9	102.8	254.4	259.2	258.9	258.9	258.9
High Enrollment Weighting	1,024.90	1,027.70	1,028.00	997.3	992.1	991.3	974.7	974.7
Bilingual Weighting	508	490.8	446.4	496	495.2	494.3	502	509.8
Career & Technical Weighting	522.5	621.7	620.7	648	634.4	610	629.9	659.2
At-Risk Weighting	2,760.30	2,630.10	2,462.60	3,443.70	3,405.60	3,273.00	3,254.90	3,227.90
New Facility Weighting	128.5	84	0	0	0	0	0	0
Virtual Education Weighting	0	0	301.8	36.5	36.5	36	36	36.5
KMAS	0	0	0	0	0	0	0	0
Extraordinary Growth Weighting	4,508.60	4,377.30	4,043.40	2,975.30	2,012.10	1,187.00	367.1	0
Special Education Weighting	7,465.30	7,796.20	7,283.90	7,365.60	7,439.00	7,364.60	7,290.40	7,288.50
Transportation Weighting	763.7	753.5	699	80.1	626	694.1	694	691
Cost of Living Weighting	2,273.90	2,319.70	2,319.00	2,110.70	2,024.00	2,399.50	2,330.20	2,256.80
<b>Total Weighted FTE</b>	<b>49,352.50</b>	<b>49,563.50</b>	<b>48,646.50</b>	<b>46,947.30</b>	<b>46,235.90</b>	<b>45,556.10</b>	<b>44,241.00</b>	<b>43,796.20</b>

In addition to base FTE, the District receives a variety of weightings that are expressed in FTEs and are further explained in the following pages.

Note: The New Facility weighting ended in 2020-21, as the District has not constructed any new school buildings since Canyon Creek Elementary opened in 2019-20.

With the opening of the Olathe Virtual School in 2021-22, the District is reporting Virtual Education FTE’s.



### I. Future Budget Assumptions and Forecasts

#### High Enrollment Weighting

Formerly known as Correlation Weighting, this weighting applies to districts having unweighted FTE enrollments of 1,622 and over. It is determined by multiplying the full-time equivalent enrollment by a factor of 0.03504. With BASE of \$5,088, the high enrollment weighting is \$178.28 per pupil for all districts with enrollments of 1,622 and over.

#### Bilingual Education Weighting

This weighting is determined by multiplying the FTE enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.395 or headcount at 18.5%.

#### Career and Technical Education Weighting

This weighting is determined by multiplying the FTE enrollment in career and technical education programs approved by the State Board of Education by a factor of 0.5. Revenue generated by the weight must be spent for career and technical education.

#### At-Risk Pupil Weighting

This weighting is determined by multiplying the number of full-time pupils in grades K-12 of a district who qualify for free meals under the KSDE Home Economic Survey guidelines (previously, the National School Lunch Program) by a factor of 0.484. A further condition is that in order for it to obtain this weighting, a school district must maintain an at-risk pupil assistance plan approved by the State Board of Education. All revenue generated by this weighting must be spent for K-12 at-risk pupil programs, or pre-school at-risk programs. Pupils who receive services

under this plan are determined on the basis of at-risk factors specified by the Kansas State Department of Education and not by virtue of eligibility for free meals under the National School Lunch Program.

#### New Facility Weighting

This weighting is assigned for costs associated with beginning operation of new school facilities. The enrollment in the new school facility is multiplied by a factor of 0.25 to produce the weight adjustment. In order to qualify for this weighting, the district must have utilized at least 25% of the state financial aid of the district authorized for the school year. This weight is available for two school years only—the year in which the facility operation is commenced and the following year. This weighting will no longer be available after full expenditure of the District's 2013 bond funds.



## I. Future Budget Assumptions and Forecasts

### Virtual Education Weighting

This weighting is determined by multiplying full-time virtual FTE's by \$5,000, part-time virtual FTE's by \$1,700 and Virtual Adult Credits by \$709. No adult student may be counted for more than 6 credits per year.

### FHSU Math and Science Academy Weighting (KAMS)

Students receive no additional weighting.

### Kansas Pre-K: 4 Year Old At-Risk Weighting

Students receive no additional weighting.

### Extraordinary Growth Weighting

Also known as Ancillary Weighting or Board of Tax Appeals (BOTA) Weighting. The law permits a school district to appeal to the State Board of Tax Appeals for permission to levy a property tax for up to two years to defray costs associated with commencing operation of a new facility beyond the costs otherwise financed under the law. To qualify for this tax-levying authority, the district must have begun operation of one or more new facilities in the preceding or current school year (or both), have adopted at least 25% of the state financial aid for the district and have had extraordinary enrollment growth, as determined by the State Board of Education. This tax-levying authority may extend for an additional six years, in accordance with the following requirements. The school district's Board of Education must determine that the costs attributable to commencing operation of the new school facility (or facilities) are significantly greater than the costs of operating other school facilities in the district. The tax that then may be levied is

computed by the State Board of Education by first determining the amount produced by the tax levied for operation of the facility (or facilities) by the district in the second year of the initial tax-levying authority and by adding the amount of general state aid attributable to the school facilities weight in that year. Of the amount so computed, 90%, 75%, 60%, 45%, 30% and 15%, respectively, are the amounts that may be levied during the six-year period. An amount equal to the levy approved by the State Board of Tax Appeals is converted to the ancillary school facilities weight. The weighting is calculated each year by dividing the amount of the levy authority approved by the State Board of Tax Appeals by BASE.

### Special Education Weighting

The amount of special education services state aid a school district receives, including "catastrophic" special education aid, is divided by BASE to produce this weighting. The state special education services aid a district receives is deposited in its general fund and then, in turn, is transferred to the district's special education fund. This procedure is aimed at increasing the size of a school district's general fund budget for purposes of the local option budget calculation (LOB). The amount attributable to this weighting is defined as "local effort" and, therefore, as a deduction in computing the general state aid entitlement of the district.

In summary, this procedure does not increase the school district general fund state aid requirement; it only increases the computed size of this budget for the benefit of the LOB provision of the law.



## I. Future Budget Assumptions and Forecasts

### Transportation Weighting

This weighting helps compensate school districts for providing transportation to public school pupils who reside 2.5 miles or more by the usually traveled road from the school attended (the shortest route). The number of public school pupils enrolled in the district who resided 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district is then divided by the district square miles. The result is the index of density. Using the index of density a per capita allowance based on a cost factor for students 2.5 miles or more away from their school is assessed to each district. This limits the proportion of a school district's State Foundation Aid attributable to the transportation weighting to being no more than 110.0% of a school district's total transportation expenditure for the immediate preceding school year. The formula per pupil cost is then divided by the BASE.

### Cost of Living Weighting

The law permits a local school board to levy a local tax for the purpose of financing the cost-of-living weighting in a school district which has higher than the average statewide cost of living based on housing cost. The levy is an amount directly attributable to the cost-of-living weighting which is derived as described below. The State Board of Education is required to determine which districts are eligible to apply for this weighting. The district will be deemed eligible by the State Board if its average cost-of-living is at least 25% higher than the statewide average. In addition, the district must have adopted the maximum LOB to be eligible. The local school board would be required to pass and publish a resolution authorizing the levy and the resolution is subject to protest petition.



Year	Head Count
1965-1966	3,687
1966-1967	3,964
1967-1968	4,192
1968-1969	4,433
1969-1970	4,619
1970-1971	4,664
1971-1972	5,020
1972-1973	5,289
1973-1974	5,477
1974-1975	5,583
1975-1976	5,814
1976-1977	6,428
1977-1978	7,006
1978-1979	7,495
1979-1980	8,098
1980-1981	8,497
1981-1982	8,973
1982-1983	9,360
1983-1984	9,950
1984-1985	10,600
1985-1986	11,230
1986-1987	12,050
1987-1988	12,727
1988-1989	13,296
1989-1990	13,974
1990-1991	14,870
1991-1992	15,356
1992-1993	15,957
1993-1994	16,635
1994-1995	17,194
1995-1996	17,801
1996-1997	18,509
1997-1998	18,846
1998-1999	19,598
1999-2000	20,301

## II. District Enrollment Trends

The Olathe Public Schools experienced continued enrollment growth from unification in 1965 till 2019. During that time enrollment increased from 3,687 students in 9 buildings to 30,166 in 60 buildings. However, that upward growth trend is changing. In three of the past four years, enrollment has declined in the district dropping the enrollment to an estimated 28,787 in 2023-24. Enrollment estimates show a continual decline in enrollment for at least the next 10 years, dropping to 27,500 by 2032.

Enrollment projection for Olathe Public School are based primarily upon: historic enrollment information and new residential building permit information. Historic enrollment information would include District growth rate, program growth rate, student location and promotion rates. Enrollment data has been maintained since unification in 1965, with particular weight given to information in the past 3-5 years. This information is supplemented with residential building permit reports. The school district is broken down into 91 study areas (map grids). Building permits are mapped each quarter and information about the permit [the type of housing product (single family or multi-family), the developer of the subdivision and the price of the unit] is entered and analyzed with geographic information system (GIS) software. Changes within fully developed areas of the District are estimated based on promotion rates by grade.



This process has created enrollment estimates that are within 1.0% of the actual enrollment of the District over the past 4 years, leading to a great deal of confidence in the methodology.

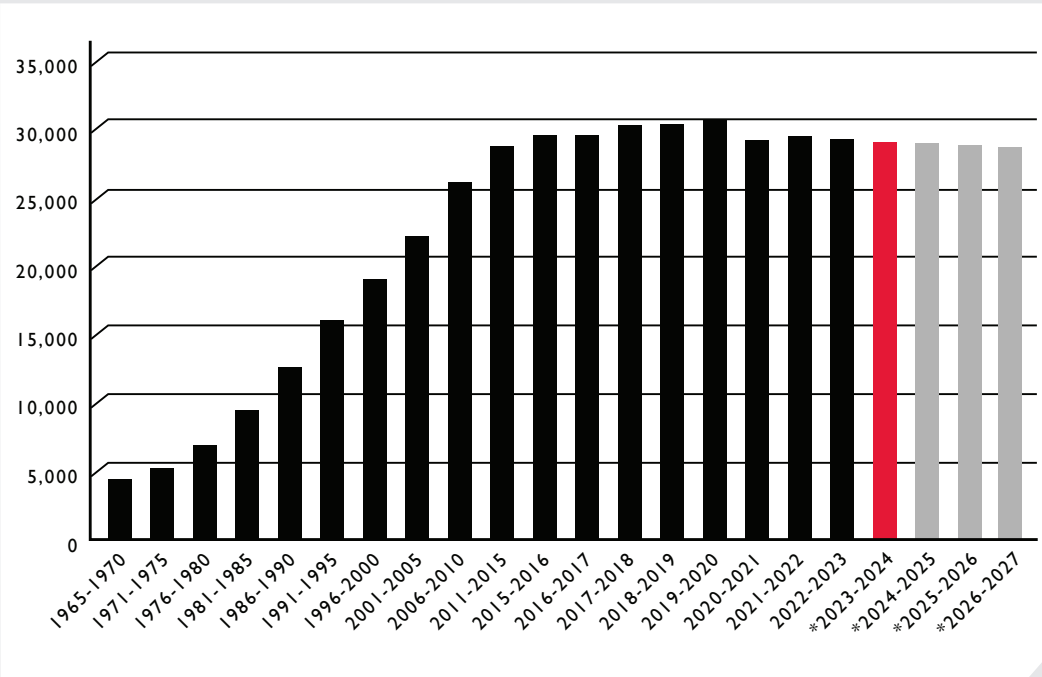
While the District's methodologies have proven extremely accurate in projecting enrollment for the short-term, the District uses information from Mid-American Regional Council (MARC) for long-term enrollment projections. MARC is a non-profit association of city and county governments and the Metropolitan Planning Organization for the bi-state Kansas City region. MARC provides long-term enrollment estimates for the metro area and individual cities. Applying a ratio technique to those forecasts provides the district an estimate of 43,000-45,000 students at full build-out. Though with the district's declining birth rate, and increasing average age of its population the likelihood of reaching 40,000 students is decreasing.

## Olathe Public Schools Annual Budget

### II. District Enrollment Trends

The following chart provides actual enrollment information since 1965 and projected enrollments through 2026-2027.

All numbers represent student headcounts not FTE.



**Note:** Years prior to 2015 are 5-year averages.

Year	Head Count
2000-2001	20,794
2001-2002	21,500
2002-2003	22,153
2003-2004	22,949
2004-2005	23,615
2005-2006	24,696
2006-2007	25,520
2007-2008	26,351
2008-2009	26,894
2009-2010	27,202
2010-2011	27,943
2011-2012	28,288
2012-2013	28,889
2013-2014	29,171
2014-2015	29,410
2015-2016	29,567
2016-2017	29,616
2017-2018	30,054
2018-2019	30,145
2019-2020	30,299
2020-2021	29,244
2021-2022	29,404
2022-2023	29,186
<b>*2023-2024</b>	<b>28,787</b>
<b>*2024-2025</b>	<b>28,667</b>
<b>*2025-2026</b>	<b>28,431</b>
<b>*2026-2027</b>	<b>28,427</b>

\*Projected

As demonstrated above, the District is anticipating a slower but steadily decreasing enrollment over the next four years.





## II. District Enrollment Trends

### Actual Enrollments 2019-22

(All numbers represent Headcount, not FTE)

	Actual 9/20/19	Free & Reduced	% Free & Reduced	Actual 9/20/20	Free & Reduced	% Free & Reduced	Actual 9/20/21	Free & Reduced	% Free & Reduced	Actual 9/20/22	Free & Reduced	% Free & Reduced
Arbor Creek	385	22	5.70%	378	18	4.80%	394	20	5.08%	380	39	10.30%
Bentwood	329	32	9.70%	321	25	7.80%	347	27	7.78%	344	48	14.00%
Black Bob	320	97	30.30%	309	65	21.00%	328	54	16.46%	343	84	24.50%
Briarwood	387	101	26.10%	350	65	18.60%	310	48	15.48%	330	93	28.20%
Brougham	316	38	12.00%	286	29	10.10%	309	31	10.03%	311	48	15.40%
Canyon Creek	311	17	5.50%	353	22	6.20%	387	15	3.88%	434	26	6.00%
Cedar Creek	426	6	1.40%	391	10	2.60%	424	6	1.42%	427	28	6.60%
<b>Central</b>	<b>265</b>	<b>192</b>	<b>72.50%</b>	<b>232</b>	<b>160</b>	<b>69.00%</b>	<b>209</b>	<b>131</b>	<b>62.68%</b>	<b>215</b>	<b>162</b>	<b>75.30%</b>
Clearwater Creek	536	59	11.00%	511	45	8.80%	525	32	6.10%	541	68	12.60%
<b>Countryside</b>	<b>342</b>	<b>178</b>	<b>52.00%</b>	<b>323</b>	<b>167</b>	<b>51.70%</b>	<b>296</b>	<b>123</b>	<b>41.55%</b>	<b>311</b>	<b>173</b>	<b>55.60%</b>
<b>Fairview</b>	<b>285</b>	<b>184</b>	<b>64.60%</b>	<b>226</b>	<b>150</b>	<b>66.40%</b>	<b>235</b>	<b>125</b>	<b>53.19%</b>	<b>240</b>	<b>158</b>	<b>65.80%</b>
Forest View	527	72	13.70%	487	65	13.30%	472	51	10.81%	451	67	14.90%
Green Springs	301	52	17.30%	277	42	15.20%	251	25	9.96%	243	55	22.60%
<b>Havencroft</b>	<b>293</b>	<b>154</b>	<b>52.60%</b>	<b>262</b>	<b>133</b>	<b>50.80%</b>	<b>252</b>	<b>109</b>	<b>43.25%</b>	<b>252</b>	<b>154</b>	<b>61.10%</b>
Heatherstone	459	107	23.30%	424	99	23.30%	443	91	20.54%	423	126	29.80%
Heritage	379	124	32.70%	339	105	31.00%	337	93	27.60%	343	139	40.50%
<b>Indian Creek</b>	<b>363</b>	<b>191</b>	<b>52.60%</b>	<b>355</b>	<b>169</b>	<b>47.60%</b>	<b>367</b>	<b>151</b>	<b>41.14%</b>	<b>355</b>	<b>224</b>	<b>63.10%</b>
Madison Place	448	75	16.70%	398	52	13.10%	396	48	12.12%	389	78	20.10%
Mahaffie	423	150	35.50%	394	128	32.50%	419	127	30.31%	413	179	43.30%
Manchester Park	558	18	3.20%	560	24	4.30%	595	29	4.87%	591	55	9.30%
Meadow Lane	410	15	3.70%	408	13	3.20%	401	9	2.24%	384	26	6.80%
Millbrooke	443	40	9.00%	398	44	11.10%	400	27	6.75%	427	79	18.50%
<b>Northview</b>	<b>266</b>	<b>144</b>	<b>54.10%</b>	<b>249</b>	<b>140</b>	<b>56.20%</b>	<b>239</b>	<b>91</b>	<b>38.08%</b>	<b>236</b>	<b>139</b>	<b>58.90%</b>
Pleasant Ridge	312	46	14.70%	263	32	12.20%	289	37	12.80%	311	68	21.90%
Prairie Center	370	40	10.80%	372	34	9.10%	377	38	10.08%	382	77	20.20%
Ravenwood	481	119	24.70%	452	115	25.40%	439	83	18.91%	426	141	33.10%
Regency Place	403	30	7.40%	377	36	9.50%	407	39	9.58%	416	60	14.40%
<b>Ridgeview</b>	<b>254</b>	<b>180</b>	<b>70.90%</b>	<b>215</b>	<b>153</b>	<b>71.20%</b>	<b>257</b>	<b>140</b>	<b>54.47%</b>	<b>251</b>	<b>186</b>	<b>74.10%</b>
<b>Rolling Ridge</b>	<b>431</b>	<b>260</b>	<b>60.30%</b>	<b>395</b>	<b>216</b>	<b>54.70%</b>	<b>380</b>	<b>160</b>	<b>42.11%</b>	<b>367</b>	<b>254</b>	<b>69.20%</b>
Scarborough	335	81	24.20%	320	76	23.80%	312	66	21.15%	300	104	34.70%
Sunnyside	369	34	9.20%	322	32	9.90%	340	31	9.12%	329	50	15.20%
Tomahawk	291	114	39.20%	285	111	38.90%	337	115	34.12%	338	152	45.00%
Walnut Grove	379	102	26.90%	360	94	26.10%	388	99	25.52%	410	143	34.90%
<b>Washington</b>	<b>438</b>	<b>360</b>	<b>82.20%</b>	<b>392</b>	<b>306</b>	<b>78.10%</b>	<b>359</b>	<b>196</b>	<b>54.60%</b>	<b>350</b>	<b>298</b>	<b>85.10%</b>
<b>Westview</b>	<b>181</b>	<b>126</b>	<b>69.60%</b>	<b>167</b>	<b>128</b>	<b>76.60%</b>	<b>166</b>	<b>98</b>	<b>59.04%</b>	<b>158</b>	<b>117</b>	<b>74.10%</b>
Woodland	350	73	20.90%	328	58	17.70%	326	40	12.27%	323	92	28.50%
<b>Elementary School Total</b>	<b>13,366</b>	<b>3,633</b>	<b>27.20%</b>	<b>12,479</b>	<b>3,161</b>	<b>25.30%</b>	<b>12,713</b>	<b>2,605</b>	<b>20.50%</b>	<b>12,744</b>	<b>3,990</b>	<b>31.30%</b>
California Trail	673	52	7.70%	662	61	9.20%	646	56	8.67%	592	88	14.90%
Chisholm Trail	750	67	8.90%	706	69	9.80%	637	46	7.22%	607	91	15.00%
Frontier Trail	771	163	21.10%	715	152	21.30%	686	125	18.22%	677	170	25.10%
Indian Trail	662	321	48.50%	665	312	46.90%	608	251	41.28%	609	321	52.70%
Mission Trail	795	79	9.90%	728	69	9.50%	694	51	7.35%	666	89	13.40%
Oregon Trail	703	325	46.20%	679	301	44.30%	657	218	33.18%	658	305	46.40%
Pioneer Trail	673	321	47.70%	674	294	43.60%	605	246	40.66%	605	321	53.10%
Prairie Trail	649	22	3.40%	672	24	3.60%	724	22	3.04%	753	61	8.10%
Santa Fe Trail	734	419	57.10%	691	370	53.50%	661	276	41.75%	635	384	60.50%
Summit Trail	595	168	28.20%	614	177	28.80%	595	128	21.51%	593	188	31.70%
<b>Middle School Total</b>	<b>7,005</b>	<b>1,937</b>	<b>27.70%</b>	<b>6,806</b>	<b>1,829</b>	<b>26.90%</b>	<b>6,513</b>	<b>1,419</b>	<b>21.80%</b>	<b>6,395</b>	<b>2,018</b>	<b>31.60%</b>
Olathe East	1,935	477	24.70%	1,957	482	24.60%	1,885	374	19.84%	1,900	579	30.50%
Olathe North	1,995	833	41.80%	1,972	779	39.50%	1,967	592	30.10%	2,085	918	44.00%
Olathe Northwest	1,880	254	13.50%	1,859	269	14.50%	1,908	207	10.85%	1,952	327	16.80%
Olathe South	2,004	339	16.90%	1,939	324	16.70%	1,944	260	13.37%	1,838	378	20.60%
Olathe West	1,537	386	25.10%	1,639	361	22.00%	1,621	243	14.99%	1,660	422	25.40%
<b>High School Total</b>	<b>9,351</b>	<b>2,289</b>	<b>24.50%</b>	<b>9,366</b>	<b>2,215</b>	<b>23.60%</b>	<b>9,325</b>	<b>1,676</b>	<b>18.00%</b>	<b>9,435</b>	<b>2,624</b>	<b>27.80%</b>
Alt Ed & Early Childhood	577	157	27.20%	593	175	29.50%	538	162	30.11%	612	249	40.70%
Olathe Virtual School							315	0	0.00%	0	0	
<b>Grand Total</b>	<b>30,299</b>	<b>8,016</b>	<b>26.50%</b>	<b>29,244</b>	<b>7,380</b>	<b>25.20%</b>	<b>29,404</b>	<b>5,862</b>	<b>19.90%</b>	<b>29,186</b>	<b>8,881</b>	<b>30.40%</b>

Note: Title I Schools are bolded.

# Olathe Public Schools Annual Budget

## II. District Enrollment Trends

### Projected Enrollments 2023-26

(All numbers represent Headcount, not FTE)

	Budgeted 9/20/23	Free & Reduced	% Free & Reduced	Functional Capacity	% Capacity	Room Utilization	Projected 9/20/24	Projected 9/20/25	Projected 9/20/26
Arbor Creek	356	40	11.20%	670	53%	82%	318	307	293
Bentwood	339	48	14.20%	540	63%	81%	341	339	346
Black Bob	350	73	21.30%	542	63%	92%	372	400	397
Briarwood	330	92	27.90%	624	53%	94%	320	318	317
Brougham	314	54	17.40%	516	60%	87%	314	311	296
Canyon Creek	442	27	6.20%	594	73%	81%	463	465	477
Cedar Creek	399	23	5.40%	620	69%	88%	394	395	409
<b>Central</b>	<b>255</b>	<b>190</b>	<b>88.40%</b>	<b>426</b>	<b>50%</b>	<b>95%</b>	<b>217</b>	<b>211</b>	<b>202</b>
Clearwater Creek	555	82	15.20%	668	81%	93%	555	588	645
Countryside	330	188	60.50%	568	55%	84%	309	304	280
<b>Fairview</b>	<b>250</b>	<b>170</b>	<b>70.80%</b>	<b>404</b>	<b>59%</b>	<b>100%</b>	<b>241</b>	<b>237</b>	<b>227</b>
Forest View	437	69	15.30%	724	62%	91%	444	450	473
Green Springs	241	55	22.60%	542	45%	80%	244	238	225
<b>Havencroft</b>	<b>266</b>	<b>167</b>	<b>66.30%</b>	<b>408</b>	<b>62%</b>	<b>98%</b>	<b>241</b>	<b>230</b>	<b>228</b>
Heatherstone	404	127	30.00%	616	69%	81%	416	404	379
Heritage	330	135	39.40%	460	75%	95%	333	324	314
<b>Indian Creek</b>	<b>338</b>	<b>208</b>	<b>58.60%</b>	<b>526</b>	<b>67%</b>	<b>96%</b>	<b>347</b>	<b>350</b>	<b>341</b>
Madison Place	383	78	20.10%	592	66%	85%	379	377	370
Mahaffie	435	199	48.20%	574	72%	93%	410	395	388
Manchester Park	613	45	7.60%	798	74%	84%	629	626	655
Meadow Lane	358	26	6.80%	668	57%	78%	355	354	345
Millbrooke	409	78	18.30%	642	67%	89%	407	410	383
<b>Northview</b>	<b>219</b>	<b>140</b>	<b>59.30%</b>	<b>454</b>	<b>52%</b>	<b>89%</b>	<b>226</b>	<b>225</b>	<b>221</b>
Pleasant Ridge	305	61	19.60%	540	58%	79%	331	326	326
Prairie Center	359	66	17.30%	542	70%	96%	371	352	324
Ravenwood	420	139	32.60%	592	72%	95%	400	379	369
Regency Place	438	74	17.80%	592	70%	74%	451	465	472
<b>Ridgeview</b>	<b>247</b>	<b>165</b>	<b>65.70%</b>	<b>356</b>	<b>71%</b>	<b>90%</b>	<b>231</b>	<b>223</b>	<b>226</b>
<b>Rolling Ridge</b>	<b>374</b>	<b>255</b>	<b>69.50%</b>	<b>526</b>	<b>70%</b>	<b>102%</b>	<b>374</b>	<b>364</b>	<b>365</b>
Scarborough	295	90	30.00%	518	58%	87%	300	281	265
Sunnyside	323	50	15.20%	748	44%	65%	319	303	309
Tomahawk	344	164	48.50%	450	75%	90%	322	315	322
Walnut Grove	399	118	28.80%	566	72%	91%	387	364	367
<b>Washington</b>	<b>352</b>	<b>286</b>	<b>81.70%</b>	<b>550</b>	<b>64%</b>	<b>101%</b>	<b>353</b>	<b>339</b>	<b>349</b>
<b>Westview</b>	<b>157</b>	<b>125</b>	<b>79.10%</b>	<b>356</b>	<b>44%</b>	<b>92%</b>	<b>169</b>	<b>168</b>	<b>160</b>
Woodland	297	78	24.10%	670	48%	79%	380	410	436
<b>Elementary School Total</b>	<b>12,663</b>	<b>3,985</b>	<b>31.50%</b>	<b>20,182</b>	<b>63%</b>	<b>88%</b>	<b>12,663</b>	<b>12,547</b>	<b>12,501</b>
California Trail	584	85	14.60%	969	60%	60%	608	627	654
Chisholm Trail	575	88	15.30%	982	59%	68%	578	570	557
Frontier Trail	666	176	26.40%	1,060	63%	65%	670	665	704
Indian Trail	563	276	49.00%	862	65%	64%	512	502	499
Mission Trail	699	91	13.00%	957	73%	70%	708	723	728
Oregon Trail	637	299	46.90%	870	73%	70%	629	655	657
Pioneer Trail	582	315	54.10%	908	64%	67%	622	659	679
Prairie Trail	737	59	8.00%	1,001	74%	60%	752	773	833
Santa Fe Trail	618	359	58.10%	966	64%	65%	591	588	570
Summit Trail	565	181	32.00%	906	62%	69%	591	582	579
<b>Middle School Total</b>	<b>6,226</b>	<b>1,929</b>	<b>31.00%</b>	<b>9,481</b>	<b>66%</b>	<b>66%</b>	<b>6,261</b>	<b>6,344</b>	<b>6,460</b>
Olathe East	1,826	599	32.80%	2,304	79%	60%	1,782	1,750	1,696
Olathe North	2,034	926	45.50%	2,320	88%	60%	2,062	2,041	1,996
Olathe Northwest	1,967	328	16.70%	2,013	98%	67%	1,936	1,880	1,892
Olathe South	1,844	440	23.90%	2,224	83%	61%	1,777	1,634	1,623
Olathe West	1,602	428	26.70%	2,041	78%	61%	1,610	1,659	1,683
<b>High School Total</b>	<b>9,273</b>	<b>2,721</b>	<b>29.30%</b>	<b>10,901</b>	<b>85%</b>	<b>62%</b>	<b>9,167</b>	<b>8,964</b>	<b>8,890</b>
Alt Ed & Early Childhood	625	201	32.20%	N/A	N/A	N/A	576	576	576
Olathe Virtual School	0	0	.	N/A	N/A	N/A	0	0	0
<b>Grand Total</b>	<b>28,787</b>	<b>8,836</b>	<b>30.70%</b>	<b>40,564</b>	<b>65%</b>	<b>82%</b>	<b>28,667</b>	<b>28,431</b>	<b>28,427</b>

Note: Title I Schools are bolded.

Note: The Olathe Virtual School was operational in 2021-22 only.

The table to the left shows the projected school enrollment changes by building for 2023-24. This chart also includes information on functional capacities and room utilizations for the respective buildings.

### Functional Capacity:

Staffing guidelines  
x  
Number of K-12  
Classrooms plus  
SPED programs

### Room Utilization

Measures how well all available instructional spaces are utilized; program driven. Example: A high school classroom whose teacher does not travel and teaches 5 of 7 periods can only reach 71% room utilization.

### Free and Reduced Lunch Counts:

Free and reduced lunch counts per building, have also been provided. These counts are the basis for the at-risk weightings previously mentioned.

### III. Future Budget Assumptions and Forecasts

The State Education Finance Act started with an initial Base State Aid per Pupil (BSAPP) of \$3,600 in 1992. The Kansas School Equity and Enhancement Act (KSEEA) was then amended for 2019-20 through 2022-23: increasing BASE a total of \$681 per student over the subsequent four years.

#### Base Aid for Student Excellence (BASE)

Once the projected FTEs are determined, the next factor to review is the Base Aid for Student Excellence (BASE). Since the BASE is set by statute, based upon annual appropriation by the state legislature, this becomes an annual legislative issue. The District experienced steady decreases in BASE from the 2009-10 school year through the 2011-12 school year, with only a slight increase in the following years.

Year	BASE	% Increase
1992-93	\$3,600	
1993-94	\$3,600	0.00%
1994-95	\$3,600	0.00%
1995-96	\$3,622	0.61%
1996-97	\$3,648	0.72%
1997-98	\$3,670	0.60%
1998-99	\$3,720	1.36%
1999-00	\$3,770	1.34%
2000-01	\$3,820	1.33%
2001-02	\$3,870	1.31%
2002-03	\$3,863	-0.18%
2003-04	\$3,863	0.00%
2004-05	\$3,863	0.00%
2005-06	\$4,257	10.20%
2006-07	\$4,316	1.39%
2007-08	\$4,374	1.34%
2008-09	\$4,400	0.59%
2009-10	\$4,012	-8.82%
2010-11	\$3,937	-1.87%
2011-12	\$3,780	-3.99%
2012-13	\$3,838	1.53%
2013-14	\$3,838	0.00%
2014-15	\$3,852	0.36%
2015-16	\$3,852	0.00%
2016-17	\$3,852	0.00%
2017-18	\$4,006	4.00%
2018-19	\$4,165	3.97%
2019-20	\$4,436	6.51%
2020-21	\$4,569	3.00%
2021-22	\$4,706	3.00%
2022-23	\$4,846	2.97%
<b>*2023-24</b>	<b>\$5,088</b>	<b>4.99%</b>
*2024-25	\$5,191	2.02%
*2025-26	\$5,296	2.02%
*2026-27	\$5,404	2.04%

\*Projected

Per K.S.A. 72-5132, beginning in 2023-2024, the BASE will be adjusted by the average percentage increase in the Consumer Price Index for all urban consumers (CPI-U) in the Midwest region during the three immediately preceding school years.

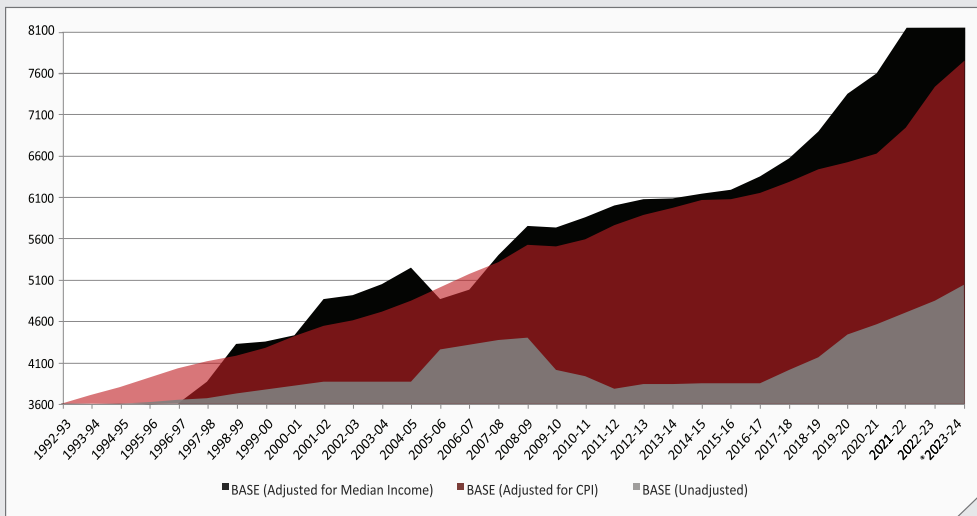




## III. Future Budget Assumptions and Forecasts

The current BASE of \$5,088 is only \$1,488 or 41.3% higher per pupil than in 1992-93, the first year of Kansas' previous funding formula. However, this same \$5,088 BASE is \$2,709 or 75.3% below the 1992-93 BASE adjusted for changes in Consumer Price Index (CPI).

In addition, the 2022-23 BASE<sup>+</sup> of \$4,846 was \$3,331 or 92.5% below the 1992-93 BASE adjusted for changes in median Kansas household income. Obviously, education funding in Kansas has not kept pace with increasing costs and changes in personal income.



*\*This comparison is based upon the 2021-22 BASE as this is the most current year for which median income data is available.*

Historically, after the District's FTE and state BASE values were estimated, projected revenues for the General Fund could be made. This was a straight forward calculation using the enrollment and BASE data and the assumption that the District would continue to utilize the maximum Local Option Budget (Supplemental General Fund) authority. For 2015-16, the authority increased from 31.0% to 33.0% of General Fund revenues. A mail-in ballot election was necessary to maintain the 33.0% authority for future years. This election was successful.

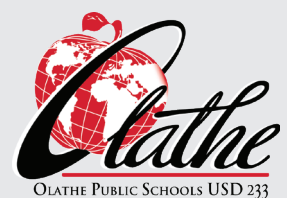
The combination of the calculated General Fund budget and maximum 33.0% Local Option or Supplemental Fund budget is known as the Legal Maximum Budget allowed.

Once the revenues are established, the budget authority analysis is complete. Since setting a budget less than the projected revenues results in sending money back to the state, the approved budgets traditionally mirror the projected revenues.

The Legal Maximum Budget is the maximum operating budget allowed by Kansas statute. Districts may not seek additional, local levy support.

### Projected Legal Maximum Budget

	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
General Fund	236,273,026	235,798,017	237,022,047	234,640,053	237,309,999
Supplemental General Fund	76,415,006	79,555,600	78,040,927	77,324,293	78,098,356
<b>Total General Funds</b>	<b>312,688,032</b>	<b>315,353,617</b>	<b>315,062,974</b>	<b>311,964,346</b>	<b>315,408,355</b>



#### Residential Trend

Year	Real Estate (Residential)	% of Total Valuation
1992	\$237,511,829	49.90%
1993	\$239,339,944	49.00%
1994	\$256,834,483	50.20%
1995	\$307,279,406	52.80%
1996	\$334,237,728	54.00%
1997	\$381,612,688	52.50%
1998	\$435,671,499	50.20%
1999	\$496,726,641	50.70%
2000	\$592,044,709	52.30%
2001	\$670,537,154	53.20%
2002	\$730,919,195	55.90%
2003	\$797,166,806	56.90%
2004	\$857,584,680	58.10%
2005	\$928,141,338	58.20%
2006	\$1,007,137,710	58.30%
2007	\$1,093,624,145	58.70%
2008	\$1,114,999,044	59.30%
2009	\$1,092,771,211	60.40%
2010	\$1,076,980,466	63.90%
2011	\$1,079,791,939	64.10%
2012	\$1,060,017,557	63.60%
2013	\$1,077,781,410	63.30%
2014	\$1,146,843,539	63.50%
2015	\$1,230,899,960	63.50%
2016	\$1,312,235,202	63.00%
2017	\$1,430,415,281	63.40%
2018	\$1,553,436,021	63.40%
2019	\$1,661,962,557	64.20%
2020	\$1,745,765,985	64.50%
2021	\$1,839,760,938	64.90%
2022	\$2,048,443,588	66.10%
*2023	\$2,359,630,596	67.70%

\*County Estimate

## Olathe Public Schools Annual Budget

### IV. Historical Valuations, Levies and Property Taxes

#### Assessed Valuations

The assessed valuation is one of the first pieces of information necessary to make projections on future tax implications. State education finance law requires districts to certify their budgets with their county(ies). The county(ies) then must levy taxes on the property within its (their) jurisdiction at a rate sufficient to raise the

required revenue in the certified budgets. As the assessed valuation of a district grows, the tax requirements are spread over a larger taxing base. In Kansas, the assessed valuation varies for residential, commercial and motor vehicle property as indicated in the following Property Valuations section.

#### Valuation Trends

Calendar Year (School Year Beginning)	Market Value	Actual Valuation	Real Estate	Personal Property	Utilities	\$ Increase	% Increase	As a % of Market Value
1992	n/a	\$475,665,566	\$407,122,974	\$43,059,585	\$25,483,007	n/a	n/a	0.00%
1993	n/a	\$488,930,271	\$404,635,753	\$55,398,425	\$28,896,093	\$13,264,705	2.80%	0.00%
1994	\$2,810,054,585	\$511,577,331	\$420,057,706	\$61,349,235	\$30,170,390	\$22,647,060	4.60%	18.20%
1995	\$5,930,027,772	\$581,462,175	\$478,450,484	\$69,269,430	\$33,742,261	\$69,884,844	13.70%	9.80%
1996	\$3,420,893,184	\$618,835,525	\$516,839,736	\$67,873,990	\$34,121,799	\$37,373,350	6.40%	18.10%
1997	\$3,661,325,031	\$726,426,571	\$604,653,225	\$85,233,330	\$36,540,016	\$107,591,046	17.40%	19.80%
1998	\$4,194,237,502	\$867,868,012	\$729,534,133	\$100,723,349	\$37,610,530	\$141,441,441	19.50%	20.70%
1999	\$4,823,373,127	\$978,774,847	\$818,587,495	\$120,822,903	\$39,364,449	\$110,906,835	12.80%	20.30%
2000	\$5,687,397,147	\$1,132,366,284	\$928,429,990	\$163,805,552	\$40,130,742	\$153,591,437	15.70%	19.90%
2001	\$8,289,452,256	\$1,261,019,855	\$1,058,680,012	\$158,734,267	\$43,605,576	\$128,653,571	11.40%	15.20%
2002	\$8,594,243,159	\$1,306,971,999	\$1,111,971,629	\$151,426,845	\$43,573,525	\$45,952,144	3.60%	15.20%
2003	\$9,140,248,002	\$1,400,704,771	\$1,202,547,072	\$153,034,066	\$45,123,633	\$93,732,772	7.20%	15.30%
2004	\$9,770,150,894	\$1,475,975,478	\$1,281,928,852	\$144,745,716	\$49,300,910	\$75,270,707	5.40%	15.10%
2005	\$10,452,788,923	\$1,595,244,777	\$1,381,818,943	\$160,916,785	\$52,509,049	\$119,269,299	8.10%	15.30%
2006	\$11,318,237,108	\$1,726,519,902	\$1,513,803,557	\$160,805,283	\$51,911,062	\$131,275,125	8.20%	15.30%
2007	\$12,519,819,861	\$1,864,318,798	\$1,663,648,037	\$147,847,344	\$52,823,417	\$137,798,896	8.00%	14.90%
2008	\$13,682,756,247	\$1,880,447,524	\$1,710,741,936	\$120,039,036	\$49,666,552	\$16,128,726	0.90%	13.70%
2009	\$14,062,754,720	\$1,809,635,799	\$1,663,375,732	\$99,772,626	\$46,487,441	(\$70,811,725)	-3.80%	12.90%
2010	\$13,761,006,750	\$1,685,798,724	\$1,569,832,119	\$67,459,378	\$48,507,227	(\$123,837,075)	-6.80%	12.30%
2011	\$13,304,698,970	\$1,684,992,074	\$1,575,922,676	\$60,870,943	\$48,198,455	(\$806,650)	0.00%	12.70%
2012	\$13,305,264,166	\$1,666,869,027	\$1,561,493,153	\$53,908,005	\$51,467,869	(\$18,123,047)	-1.10%	12.50%
2013	\$13,569,344,540	\$1,701,680,394	\$1,598,640,342	\$46,701,611	\$56,338,441	\$34,811,367	2.10%	12.50%
2014	\$14,447,958,810	\$1,805,343,825	\$1,712,572,742	\$36,414,072	\$56,357,011	\$103,663,431	6.10%	12.50%
2015	\$15,373,172,980	\$1,937,957,877	\$1,850,736,785	\$31,292,014	\$55,929,078	\$132,614,052	7.30%	12.60%
2016	\$16,337,409,320	\$2,084,118,176	\$1,997,886,821	\$28,907,700	\$57,323,655	\$146,160,299	7.50%	12.80%
2017	\$17,699,434,120	\$2,257,828,144	\$2,173,378,711	\$26,604,371	\$57,845,062	\$173,709,968	8.30%	12.80%
2018	\$19,033,790,010	\$2,452,009,298	\$2,365,821,082	\$24,384,061	\$61,804,155	\$194,181,154	8.60%	12.90%
2019	\$20,227,775,240	\$2,587,273,542	\$2,499,989,578	\$22,879,628	\$64,404,336	\$135,264,244	5.50%	12.80%
2020	\$21,225,638,390	\$2,708,177,606	\$2,618,763,831	\$21,814,781	\$67,598,994	\$120,904,064	4.70%	12.80%
2021	\$22,412,558,010	\$2,835,391,770	\$2,743,963,871	\$21,368,920	\$70,328,979	\$127,214,164	4.70%	12.70%
2022	\$24,902,130,680	\$3,099,409,535	\$3,003,602,649	\$20,542,798	\$75,264,088	\$264,017,765	9.30%	12.40%
*2023	\$28,505,858,450	\$3,485,874,171	\$3,428,923,634	\$23,104,275	\$33,846,262	\$386,464,636	12.50%	12.20%
*2024	\$29,361,034,204	\$3,590,450,396	\$3,531,791,343	\$23,797,403	\$34,861,650	\$104,576,225	3.00%	12.20%
*2025	\$30,241,865,230	\$3,698,163,908	\$3,637,745,083	\$24,511,325	\$35,907,500	\$107,713,512	3.00%	12.20%
*2026	\$31,149,121,186	\$3,809,108,825	\$3,746,877,436	\$25,246,665	\$36,984,725	\$110,944,917	3.00%	12.20%

\*Projected

## IV. Historical Valuations, Levies and Property Taxes

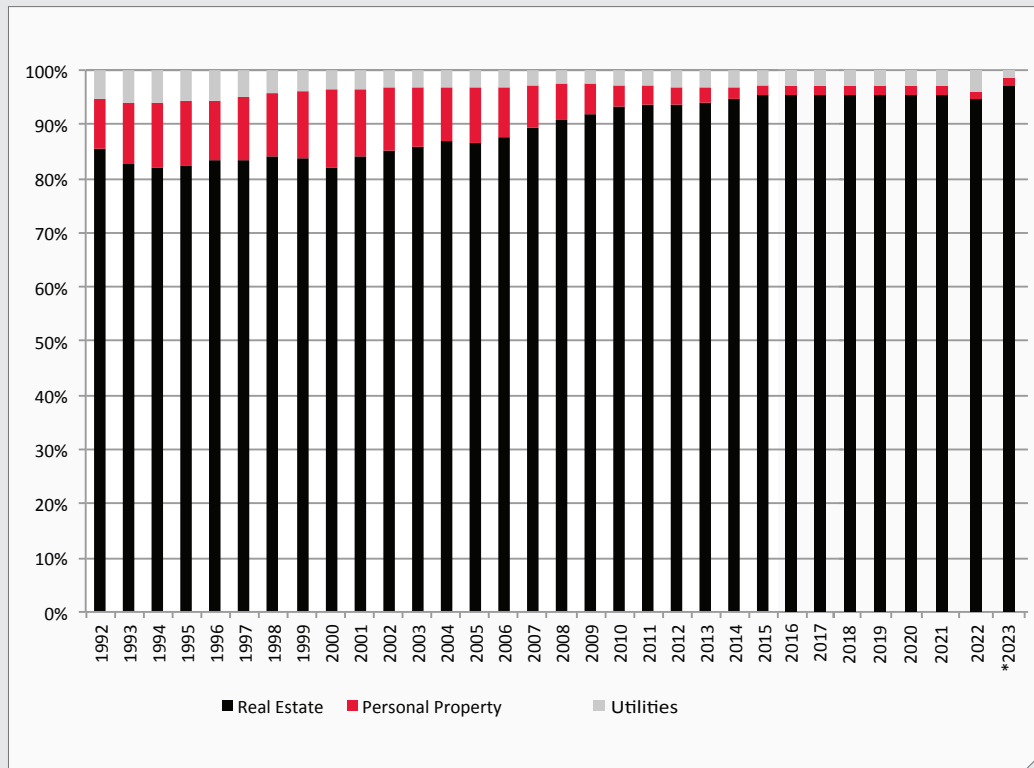
### Property Valuations

To determine the total district mill levy, it is necessary to know the assessed valuation of the district and the dollars necessary to be raised to support each of the levy budgets. In the state of Kansas, taxes on real estate are determined in the following manner:

- Each county in the state is responsible for assessing the fair market value of all property within its boundary.

- Property is assessed for tax purposes at 25.0% of commercial property and 11.5% for residential property.
- The product of the total mill levy for all levied funds and the assessed valuation equals the annual property tax.

The graph below shows the assessed valuation history of the District:



\*Projected





## IV. Historical Valuations, Levies and Property Taxes

### Historical Dollar Levies and Mill Levies

The following chart reflects the mill levy for each year and fund, as well as the dollars levied. The total levy is broken down into the funds for *General*, *Supplemental General* (since 1993),

*Capital Outlay*, *Special Liability* (new in 2009), *Extraordinary Growth* (since 1997), *Cost of Living* (new in 2009), *Bond and Interest* and *Special Assessments*.

Year	Collection Rate
2018-19	97.192%
2019-20	96.805%
2020-21	96.707%
2021-22	96.497%
2022-23	96.502%
*2023-24	96.502%

The table above represents the overall tax collection rate for the past 5 years and a projection for the upcoming year. Olathe Public Schools benefits from strong first year collections.

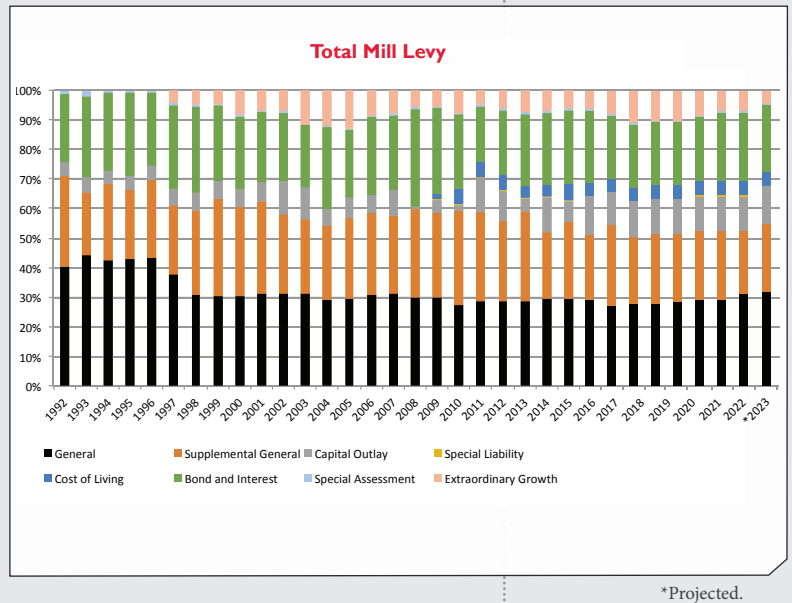
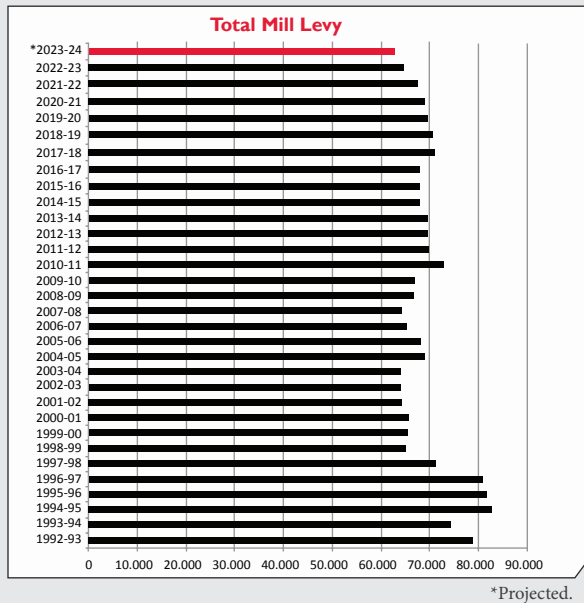
Dollars Levied and Resulting Mill Rate									
Year	General	Supplemental General	Capital Outlay	Special Liability	Extraordinary Growth	Cost of Living	Bond & Interest	Special Assessments	Total District Mill Levy
1992-93	\$15,228,241	\$11,386,482	\$1,902,661	-	-	-	\$8,557,882	\$506,109	\$37,581,375
	32	23,938	4	-	-	-	17,991	1,064	78,993
1993-94	\$16,142,312	\$7,691,361	\$1,888,249	-	-	-	\$9,939,531	\$708,456	\$36,369,909
	33	15,731	3,862	-	-	-	20,329	1,449	74,371
1994-95	\$17,985,756	\$10,979,985	\$1,950,646	-	-	-	\$11,034,210	\$410,284	\$42,360,881
	35	21,463	3,813	-	-	-	21,569	0,802	82,647
1995-96	\$20,351,250	\$11,140,234	\$2,325,847	-	-	-	\$13,160,234	\$497,732	\$47,475,296
	35	19,159	4	-	-	-	22,633	0,856	81,648
1996-97	\$21,659,319	\$13,192,956	\$2,475,340	-	-	-	\$12,405,176	\$348,406	\$50,081,197
	35	21,319	4	-	-	-	20,046	0,563	80,928
1997-98	\$17,951,983	\$12,056,503	\$2,905,703	-	\$2,304,227	-	\$14,561,947	\$383,551	\$50,163,915
	27	16,597	4	-	3,172	-	20,046	0,528	71,343
1998-99	\$16,068,336	\$16,129,326	\$3,471,469	-	\$2,706,883	-	\$16,311,582	\$485,143	\$55,172,739
	20	18,585	4	-	3,119	-	18,795	0,559	65,058
1999-00	\$18,191,303	\$21,035,830	\$3,875,948	-	\$3,014,630	-	\$16,283,879	\$323,975	\$62,725,564
	20	21,492	3,96	-	3,08	-	16,637	0,331	65,5
2000-01	\$21,180,345	\$22,357,433	\$4,529,461	-	\$6,228,023	-	\$18,276,394	\$426,902	\$72,998,559
	20	19,744	4	-	5,5	-	16,14	0,377	65,761
2001-02	\$23,692,628	\$25,529,373	\$5,044,076	-	\$5,527,052	-	\$19,513,020	\$356,870	\$79,663,019
	20	20,245	4	-	4,383	-	15,474	0,283	64,385
2002-03	\$24,544,215	\$22,630,220	\$9,148,827	-	\$5,772,897	-	\$19,324,888	\$793,332	\$82,214,378
	20	17,315	7	-	4,417	-	14,786	0,607	64,125
2003-04	\$26,348,685	\$22,531,734	\$9,804,964	-	\$10,372,219	-	\$19,029,973	\$124,661	\$88,212,236
	20	16,086	7	-	7,405	-	13,586	0,089	64,166
2004-05	\$27,786,073	\$25,639,170	\$5,911,280	-	\$12,566,457	-	\$28,016,967	\$450,173	\$100,370,119
	20	17,371	4,005	-	8,514	-	18,982	0,305	69,177
2005-06	\$30,107,956	\$29,591,792	\$7,904,437	-	\$14,223,203	-	\$24,621,011	\$507,287	\$106,955,685
	20	18,55	4,955	-	8,916	-	15,434	0,318	68,173
2006-07	\$32,674,362	\$31,111,889	\$6,907,806	-	\$9,673,689	-	\$29,868,798	\$441,989	\$110,678,533
	20	18,02	4,001	-	5,603	-	17,3	0,256	65,18
2007-08	\$35,382,890	\$32,075,603	\$10,294,770	-	\$9,179,906	-	\$29,944,691	\$1,174,522	\$118,052,381
	20	17,205	5,522	-	4,924	-	16,062	0,63	64,343
2008-09	\$35,674,526	\$37,781,950	\$942,105	-	\$7,288,615	-	\$41,170,509	\$1,034,248	\$123,891,953
	20	20,092	0,501	-	3,876	-	21,894	0,55	66,913
2009-10	\$34,243,351	\$34,442,797	\$5,427,099	\$314,876	\$6,780,703	\$2,138,990	\$35,372,952	\$394,498	\$119,115,267
	20	19,033	2,999	0,174	3,747	1,182	19,547	0,218	66,9
2010-11	\$31,755,250	\$39,021,169	\$2,361,808	\$256,240	\$9,507,906	\$6,643,729	\$30,958,012	\$458,535	\$120,962,650
	20	23,147	1,401	0,152	5,64	3,941	18,364	0,272	72,917
2011-12	\$31,727,217	\$35,615,676	\$13,479,934	\$229,156	\$5,740,768	\$6,129,996	\$22,103,728	\$822,271	\$115,848,746
	20	21,137	8	0,136	3,407	3,638	13,118	0,488	69,924
2012-13	\$31,349,253	\$31,478,823	\$11,653,078	\$306,702	\$6,802,486	\$5,905,715	\$25,419,764	\$1,140,134	\$114,055,956
	20	18,885	6,991	0,184	4,081	3,543	15,25	0,684	69,618
2013-14	\$32,028,817	\$35,611,055	\$5,365,401	\$365,860	\$8,639,435	\$4,637,085	\$28,765,201	\$825,313	\$116,238,168
	20	20,927	3,153	0,215	5,077	2,725	16,904	0,485	69,486
2014-15	\$34,071,689	\$27,626,624	\$14,436,455	\$364,624	\$8,321,521	\$4,949,366	\$29,732,693	\$972,865	\$120,475,837
	20	15,303	8	0,202	4,61	2,742	16,472	0,539	67,868
2015-16	\$36,708,100	\$33,891,003	\$9,476,612	\$391,467	\$8,228,569	\$7,612,298	\$31,920,105	\$1,044,557	\$129,272,710
	20	17,488	4,89	0,202	4,246	3,928	16,471	0,539	67,764
2016-17	\$39,608,765	\$31,951,615	\$16,672,944	\$312,618	\$8,576,145	\$6,790,058	\$34,137,860	\$1,125,424	\$139,175,430
	20	15,331	8	0,15	4,115	3,258	16,38	0,54	67,774
2017-18	\$43,059,145	\$42,504,820	\$18,066,014	\$341,026	\$13,781,253	\$6,450,421	\$34,192,706	\$230,706	\$158,626,092
	20	18,822	8	0,151	6,103	2,856	15,14	0,102	71,174
2018-19	\$46,907,707	\$38,834,927	\$19,617,742	\$331,062	\$19,125,363	\$8,523,565	\$36,906,543	\$902,335	\$171,149,244
	20	15,836	8	0,135	7,8	3,476	15,05	0,368	70,665
2019-20	\$49,585,974	\$41,954,720	\$20,954,649	\$320,866	\$18,435,687	\$9,552,460	\$37,188,159	\$908,086	\$178,900,601
	20	16,214	8	0,124	7,125	3,692	14,372	0,351	69,878
2020-21	\$51,991,087	\$43,220,915	\$21,764,014	\$335,888	\$18,336,086	\$9,778,587	\$38,943,908	\$818,093	\$185,188,578
	20	15,956	8	0,124	6,769	3,61	14,377	0,302	69,138
2021-22	\$54,499,715	\$44,623,470	\$22,786,898	\$697,375	\$17,298,294	\$10,199,812	\$40,765,231	\$609,495	\$191,480,291
	20	15,741	8	0,246	6,102	3,598	14,38	0,215	68,282
2022-23	\$57,562,974	\$45,385,744	\$25,156,451	\$771,874	\$14,687,361	\$9,067,230	\$44,672,725	\$632,382	\$197,936,741
	20	14,641	8	0,249	4,738	2,925	14,411	0,204	65,168
*2023-24	\$65,006,773	\$51,644,410	\$28,460,529	\$635,839	\$8,543,886	\$10,555,048	\$50,133,319	\$1,102,463	\$216,082,267
	20	14,815	8	0,182	2,451	3,028	14,382	0,316	63,174

\*Projected

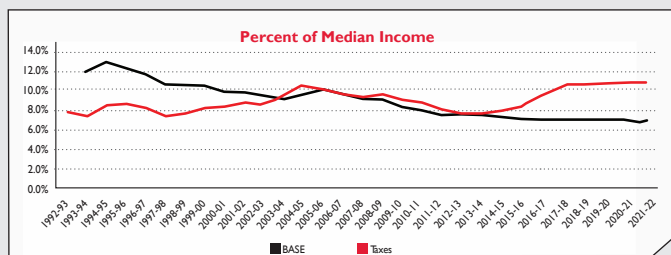
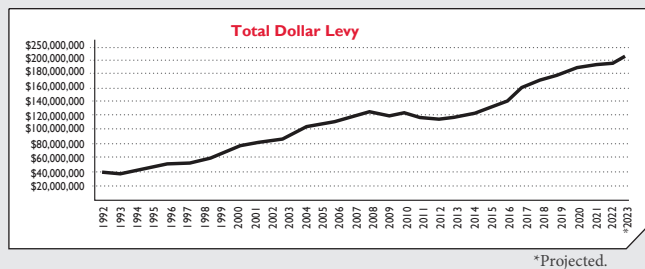
## IV. Historical Valuations, Levies and Property Taxes

### Historical Trends Levies

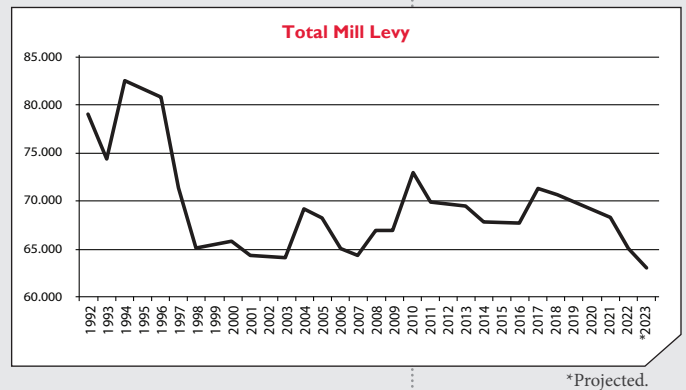
The following charts provide historical comparison of rates, taxes levied and their relationship to personal income.



As can be seen from the surrounding graphs, the District has been able to maintain a fairly stable overall mill levy for the past 20 years, with minor fluctuations in the percentage of each of the individual mill rates.



Note: Median information available only through 2021-22



While maintaining a relatively flat overall mill rate for decades, continued assessed valuation growth generated increases in revenue to accommodate the District growth. However, since 1992-93, when the state's first student based funding formula was put in place, the burden of funding schools has progressively shifted from the state (BASE) to the local level (taxes).

The table below illustrates how property taxes are calculated for the average home in Olathe.

Sample Property Tax Calculation		
Appraised Home Valuation	\$381,947	\$381,947
Homestead Deduction	\$40,000	n/a
Adjusted Valuation	\$341,947	\$381,947
Residential Appraisal Rate	11.50%	11.50%
Taxable Appraised Value	\$39,324	\$43,924
Tax (Mill) Rate Per \$1,000	20.000	43.174
Tax	\$786	\$1,896
Total	\$2,682.85	

**Homestead Deduction:**  
The first \$20,000 of assessed valuation on any home is exempt from general fund taxation. The \$20,000 does not apply to the District's other seven levies.

Olathe Public Schools Annual Budget

IV. Historical Valuations, Levies and Property Taxes

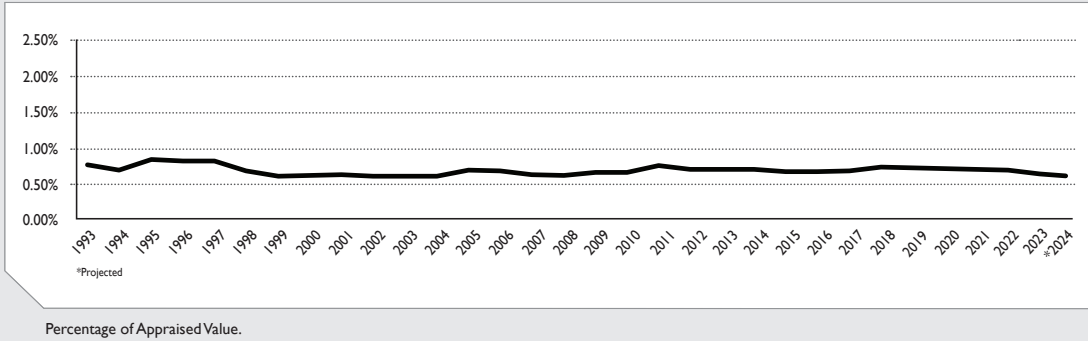
Property Taxes

There are many variables used to calculate the property taxes on property owned. They include: market value, type of property, state assessed valuation and mill levies set by the county to raise sufficient funds for the local

municipalities. The following chart shows a history of the percentage of school taxes to the average appraised value of homes in Olathe. The assessed valuation for residential property in Kansas is currently 11.5%.

Property Tax Comparison on Residential Homes					
Year	Average Appraised Value	Assessed Value	School District Mill Levy	School Property Tax	% of Appraised Value
1993	86,936	9,998	78.993	642.54	0.74%
1994	89,291	10,268	78.993	611.88	0.69%
1995	100,945	11,609	74.371	798.42	0.79%
1996	101,556	11,679	82.647	792.56	0.78%
1997	109,710	12,617	81.648	860.04	0.78%
1998	114,968	13,221	80.928	819.05	0.71%
1999	130,160	14,968	71.343	881.81	0.68%
2000	140,133	16,115	65.058	963.55	0.69%
2001	159,363	18,327	65.5	1,113.19	0.70%
2002	166,874	19,191	65.761	1,143.58	0.69%
2003	179,990	20,699	64.385	1,235.31	0.69%
2004	182,663	21,006	64.125	1,255.89	0.69%
2005	190,480	21,905	64.166	1,423.34	0.75%
2006	198,451	22,822	69.177	1,463.84	0.74%
2007	211,399	24,311	68.173	1,492.58	0.71%
2008	212,515	24,439	65.18	1,480.49	0.70%
2009	209,229	24,061	64.343	1,518.02	0.73%
2010	206,360	23,731	66.913	1,495.63	0.73%
2011	204,010	23,461	66.9	1,618.72	0.79%
2012	196,686	22,619	72.917	1,489.60	0.76%
2013	196,261	22,570	69.924	1,479.28	0.75%
2014	205,015	23,577	69.618	1,546.25	0.75%
2015	216,616	24,911	69.486	1,598.65	0.74%
2016	228,523	26,280	67.868	1,688.85	0.74%
2017	246,127	28,305	67.764	1,826.32	0.74%
2018	264,042	30,365	71.174	2,069.19	0.78%
2019	278,708	32,051	70.665	2,172.91	0.78%
2020	291,160	33,483	69.878	2,247.75	0.77%
2021	303,479	34,900	69.138	2,320.92	0.77%
2022	328,111	37,733	68.282	2,484.47	0.76%
2023	381,947	43,924	65.168	2,770.43	0.73%
*2024	381,947	43,924	63.174	2,682.85	0.70%

\*Projected





## IV. Historical Valuations, Levies and Property Taxes



Year	Ad Valorem Tax Collection
2018-19	122,046,099
2019-20	127,003,750
2020-21	131,498,584
2021-22	135,056,647
2022-23	138,780,942
2023-24	146,655,220

**Note:** The General Fund tax that was previously paid to districts is now being sent to the State and disbursed as State Aid. The increase above is due to the rise in assessed valuations.

Year	Alternative Tax Collection
2018-19	12,565,558
2019-20	12,567,680
2020-21	13,361,219
2021-22	13,042,279
2022-23	12,877,917
2023-24	12,866,135

**Note:** The District's only Alternative Tax collected is the Motor/Recreational Vehicle Tax.

## V. Personnel Resources

Within a growing district, the process of hiring sufficient, qualified staff for all the instructional and operational areas, is a constant challenge. The following chart

depicts how staffing patterns throughout the District have changed over the past five years.

**District Personnel Staffing Levels  
For Fiscal Years 2019-20 Through 2023-24**

	2019-20	2020-21	2021-22	2022-23	2023-24*
Superintendent	1	1	1	1.00	1.00
Deputy/Assistant Superintendents	5	6	7	7.00	7.00
Principals	51	51	52	53.00	53.00
Asst Principals	40	40	41	43.00	44.00
Directors/Supervisors Special Ed	9	9	10	10.00	9.00
Directors/Supervisors of Health	1	1	2	1.00	1.00
Directors/Supervisors Career/Tech Ed	3	3	1	1.00	2.00
Instructional Coordinators/Supervisors	18.75	24	24	25.00	24.80
All Other Directors/Supervisors	6	9	10	6.00	9.00
Curriculum Specialists	27.6	28.75	63.05	51.50	45.55
Practical Arts/Career/Tech Ed Teachers	7	10	10	7.00	12.00
Special Ed Teachers	321.1	347.6	348.8	349.20	351.50
Pre-Kindergarten Teachers	4	5	5	5.00	9.00
Kindergarten Teachers	114	114	115	107.00	108.00
All Other Teachers	1,716.00	1,742.40	1,808.30	1,663.60	1,598.90
Library Media Specialists	52.7	53.7	52.7	50.00	51.00
School Counselors	85	84	88	86.00	86.00
School Psychologists	35	34.8	36.3	35.80	34.80
Nurses	62	64	65	64.20	62.00
Speech Pathologists	66.1	68.6	71.7	69.60	75.80
Audiologists	1.6	1.6	1	2.00	2.00
School Social Workers	31.4	37.4	37.4	31.40	25.40
Reading Specialists/Teachers**	43	39	47.5	19.00	93.50
Other (Alt. Ed, Homebound, e-Academy Teachers)	32.5	34	0	0.00	0.00
<b>Total Certified</b>	<b>2,733.75</b>	<b>2,808.85</b>	<b>2,897.75</b>	<b>2,688.30</b>	<b>2,706.25</b>
Non-Licensed Support Staff	1,487.88	1,492.38	1,432.00	1,355.66	1,355.00
Maintenance/Custodial	251.5	271	266.5	262.00	249.75
<b>Total Classified</b>	<b>1,739.38</b>	<b>1,763.38</b>	<b>1,698.50</b>	<b>1,617.66</b>	<b>1,604.75</b>
<b>Total Staff</b>	<b>4,473.13</b>	<b>4,572.23</b>	<b>4,596.25</b>	<b>4,305.96</b>	<b>4,311.00</b>

\*Projected. \*\*Reading Specialists were previously misclassified and counted with "All Other Teachers".

Note: Beginning with 2021-22, certified staff that had previously been reported in the "Other (Alt. Ed, Homebound, e-Academy Teachers)" category are now included in the "All Other Teachers" category.



## V. Personnel Resources



## VI. Bonds

### Bond Issues

Olathe Public Schools is a district of growth. With this growth comes the need to issue bonds to finance the construction of new buildings and the renovation of existing square footage in order to ensure our students have adequate learning spaces.

Historically, the communities served by Olathe Public Schools have been extremely supportive of bond referendums. The tables below and on the next page provide a historical look at the District's bond referendums:

### Bond Election History

Date	Amount	Type	YES	NO	Total Vote	percentage YES
October, 1965	\$3,500,000		-	-	-	-
April 6, 1971	\$3,500,000		1,661	1,433	3,094	53.7%
September 3, 1974	\$5,300,000		1,371	1,005	2,376	57.7%
August 31, 1976	\$4,250,000		1,645	1,279	2,924	56.3%
November 7, 1978	\$15,500,000		5,115	2,758	7,873	65.0%
April 6, 1982	\$5,190,000		1,870	2,744	4,614	40.5%
October 4, 1983	\$15,350,000	Mail	6,349	4,225	10,574	60.0%
September 4, 1986	\$35,500,000	Mail	6,523	3,574	10,097	64.6%
June 6, 1989	\$40,450,000	Mail	9,757	6,585	16,342	59.7%
April 5, 1994	\$58,800,000	General Election	4,964	3,433	8,397	59.1%
October 14, 1997	\$123,720,000	Mail	17,959	7,269	25,228	71.2%
November 7, 2000	\$60,000,000	General Election	31,224	11,549	42,773	73.0%
September 9, 2003	\$73,500,000	Mail	15,717	10,552	26,269	59.8%
October 16, 2007	\$138,000,000	Mail	15,529	8,424	23,953	64.8%
November 4, 2008	\$68,000,000	General Election	39,191	27,381	66,572	58.9%
June 11, 2013	\$244,800,000	Mail	20,695	6,238	26,933	76.8%
June 7, 2016	\$156,000,000	Mail	17,144	6,609	23,753	72.2%
March 1, 2022	\$298,300,000	Mail	15,936	7,606	23,542	67.7%

#### Notes:

1. Election history is for bond elections only.
2. Percentages were rounded

On March 1, 2022, a successful “no tax-rate increase” mail ballot election was held authorizing the district to issue General Obligation bonds not to exceed \$298,300,000. Authority to fund projects through 2027-28 was granted along four threads: growth and reinvestment, technology and innovation, student experience and safety.

On June 7, 2022, the District sold two General Obligation bonds for the full

authority granted as a result of the approved election: tax-exempt Bond Series 2022A for \$210,000,000 and taxable Bond Series 2022B for \$88,300,000. The Series 2022B bonds were sold as taxable bonds to secure long-term funding during a time of historically low bond rates. In addition, taxable bonds do not have requirements pertaining to “spend-down” timelines and there are no restrictions associated with earnings - thus eliminating arbitrage.



## VI. Bonds

### Bond History

Month	Year	\$ Millions	Purpose
October	1965	\$3.5	<b>New:</b> Northview, Santa Fe Tr Jr. High
April	1971	\$3.5	<b>New:</b> Havencroft, Rolling Ridge <b>Add:</b> Meadow Lane, Olathe North <b>Sites:</b> Meadow Lane, Olathe North <b>Approval:</b> 53.7%
September	1974	\$5.3	<b>New:</b> Washington, Oregon Tr, Developmental Learning Center <b>Add:</b> Havencroft, Meadow Lane, Rolling Ridge, Food Service <b>Approval:</b> 57.7%
August	1976	\$4.25	<b>New:</b> Black Bob, Scarborough <b>Add:</b> Fairview, Northview, Washington, Olathe North <b>Sites:</b> Black Bob, Scarborough, Olathe South <b>Approval:</b> 56.3%
November	1978	\$15.5	<b>New:</b> Prairie Center, Tomahawk, Indian Tr, Olathe South, <b>Add:</b> Vocational <b>Sites:</b> Indian Creek, Prairie Center, Tomahawk, Indian Tr <b>Approval:</b> 65.0%
April	1982	\$5.19	(2 Elem., add to DLC, Sites) Failed
October	1983	\$15.35	<b>New:</b> Brougham, Indian Creek, Walnut Grove, Pioneer Tr <b>Add:</b> DLC, Olathe South <b>Sites:</b> Brougham, Walnut Grove, Pioneer Tr <b>Approval:</b> 60.0%
September	1986	\$35.5	<b>New:</b> Briarwood, Countryside, Heritage, Frontier Tr, Food Service, IMC, Warehouse, Activity Center <b>Add:</b> Black Bob, Central, Havencroft, Prairie Center, Rolling Ridge, Scarborough, Tomahawk, Washington, Westview, Santa Fe Tr, Olathe North, Olathe South, DLC <b>Sites:</b> Briarwood, Countryside, Frontier Tr, Olathe East, Olathe North, IMC, Activity Center <b>Approval:</b> 64.6%
June	1989	\$40.5	<b>New:</b> Green Springs, Mahaffie, Pleasant Ridge, Olathe East, <b>Add:</b> Fairview, Meadow Lane, Northview, Santa Fe Tr, Olathe North <b>Approval:</b> 59.7%
April	1994	\$58.8	<b>New:</b> Bentwood, Cedar Creek, Heatherstone, California Tr, Ed Center, 22 additions, 12.5 million Technology, Soccer Fields, 2,000,000 for repair and ADA <b>Sites:</b> 3 Elem., 1 Jr. High <b>Approval:</b> 59.1%
October	1997	\$123.72	<b>New:</b> Arbor Creek, Clearwater Creek, Regency Place, Sunnyside, Chisholm Tr Jr. High, Olathe Northwest High, College Blvd Acty Ctr <b>Add:</b> Elem. Multipurpose Rooms, \$12 million for WAN and LAN technologies <b>Sites:</b> 5 Elem., 1 Jr. High, 1 Sr. High. <b>Approval:</b> 71.2%
November	2000	\$60	<b>New:</b> Manchester Park, Prairie Tr Jr. High <b>Add:</b> Finish College Blvd Acty Ctr., additions to current Sr. Highs, alternative education facilities, \$4.5 for WAN and LAN technologies; Century 21 programs and numerous repairs and renovations <b>Sites:</b> Additional sites <b>Approval:</b> 73.0%
September	2003	\$73.5	<b>New:</b> Madison Place, Ravenwood, Woodland, Harmony Early Childhood, TLC, Alt Ed <b>Additions:</b> Havencroft, Heatherstone, Meadow Lane, Northview, Sunnyside, OSC, Gyms at Frontier Tr, Indian Tr, Oregon Tr and Pioneer Tr, \$6 million for Technology, District-wide Access Control System (keyless entry) <b>Sites:</b> 4 Elem, 2 Jr. Highs, 1 Sr. High, Transportation Ctr <b>Approval:</b> 59.8%
October	2007	\$138	<b>New:</b> Forest View, Millbrooke, Mission Trail MS, Technology Support Center, Voc Ed <b>Additions:</b> Central, Ridgeview, California Tr, Olathe North, Heartland, numerous renovations and repairs to elementary schools, \$11.9 million for Technology <b>Sites:</b> 4 Elem <b>Approval:</b> 64.8%
November	2008	\$68	<b>Additions:</b> Additions and renovations to all high schools to make room for freshman students <b>Approval:</b> 58.9%
June	2013	\$244.8	<b>New:</b> Olathe West, Canyon Creek Elementary <b>Additions:</b> 22 elementary office pinch-point additions, a second gym at California, Chisholm and Prairie Trail MS <b>Sites:</b> 2 High School <b>District Wide:</b> \$25 million technology, \$48.1 million aging facilities projects, additional security features <b>Approval:</b> 76.8%
June	2016	\$156	<b>New:</b> Summit Trail MS <b>Additions:</b> Mill Creek Center <b>Sites:</b> Westview Elementary, CBAC, 5 middle school track renovations <b>District Wide:</b> \$15 million technology, \$19.3 million aging facilities projects, additional safety and security features <b>Approval:</b> 72.2%
March	2022	\$298.3	<b>New:</b> Santa Fe Trail MS, Service Center Campus <b>Sites:</b> 34 elementary playground surfacing/equipment, 8 MS auditorium renovations, 4 HS turf field replacements, 5 years of roofing/HVAC, track asphalt upgrades at 4 high schools <b>District Wide:</b> \$60.7 million technology over 5 years <b>Approval:</b> 67.7%

The aggregate amount of outstanding bonds, which the District can issue without authority from the State Board of Education, is 14% of the Districts assessed valuation. For 2023-24, the District's assessed valuation is \$3,485,874,171 and subsequent state authority equates to \$488,022,384.

As of July 1, 2023, the District had fourteen outstanding bond issues totaling \$727,393,495. This represents 20.9% of the District's assessed valuation. All bond authority has been issued.

Outstanding principal indebtedness increased in 2021-22. On March 1, 2022, new bond authority was approved by patrons for \$298,300,000. In June 2022, all newly approved authority was issued between two bond series; 2022A (\$210MM) and 2022B (\$88.3MM).



## VI. Bonds

### Bond Amortization

The following tables detail the amortization for the outstanding General Obligation bonds in the district.

**Series 2011A General Obligation Qualified School Construction Bonds (QSCB)**  
Debt Service Requirements

Payment Date	Principal Amount	Interest Amount	Federal Credit	Total Payment
1-Sep-23	\$208,972.46	\$136,500.00	(\$136,500.00)	\$208,972.46
1-Mar-24	\$208,972.46	\$136,500.00	(\$136,500.00)	\$208,972.46
1-Sep-24	\$208,972.46	\$136,500.00	(\$136,500.00)	\$208,972.46
1-Mar-25	\$208,973.10	\$136,500.00	(\$136,500.00)	\$208,973.10
1-Sep-25	\$1,402,605.00	\$136,500.00	(\$136,500.00)	\$1,402,605.00
<b>Total</b>	<b>\$2,238,495.48</b>	<b>\$682,500.00</b>	<b>(\$682,500.00)</b>	<b>\$2,238,495.48</b>

The \$6,000,000 Qualified School Construction Bond (QSCB) Series 2011A is the fourth issue of the 2007 referendum. This issue has a 14 year 4 month repayment term. District pays principal only - Federal Government subsidizes 100% of interest. Principal payments accumulate in sinking fund (plus interest) with payment of principal from sinking fund at maturity. Interest on sinking fund is not subject to arbitrage.

**Series 2013A General Obligation Bonds**  
Debt Service Requirements

Payment Date	Principal Amount	Interest Amount	Refunding 2020A	Total Payment
1-Sep-23	\$610,000.00	\$110,456.25	\$29,996.88	\$639,996.88
1-Mar-24		\$104,356.25	\$23,896.88	\$23,896.88
1-Sep-24	\$620,000.00	\$104,356.25	\$23,896.88	\$643,896.88
1-Mar-25		\$96,993.75	\$16,534.38	\$16,534.38
1-Sep-25	\$635,000.00	\$96,993.75	\$16,534.38	\$651,534.38
1-Mar-26		\$89,056.25	\$8,596.88	\$8,596.88
1-Sep-26	\$655,000.00	\$89,056.25	\$8,596.88	\$663,596.88
<b>Total</b>	<b>\$2,520,000.00</b>	<b>\$691,248.75</b>	<b>\$128,053.16</b>	<b>\$2,448,053.16</b>

The \$11,000,000 Series 2013A is the final issue from the October 2007 Referendum. This issue has a 20 year repayment term. The yield on the issue is 2.82%. Crossover date is 09/01/2026. Will then be refunded into 2020A. Interest reductions as part of refunding savings.

Since 1965, Olathe Public Schools has passed 17 bond referendums totaling \$1,344,470,000. The most current election occurred March 1, 2022. The public supported a \$298,300,000 bond campaign with 67.7% of the voters approving. During June 2022, the new bond authority was sold between two General Obligation bonds; 2022A for \$210,000,000 as tax-exempt bonds and 2022B for \$88,300,000 as taxable bonds. Series 2022B bonds were sold as taxable bonds to minimize interest expense by taking advantage of the current historically low bond market thus avoiding potentially higher bond market rates as anticipated with possible future bond sales.

As of June 30, 2023, the District has fourteen outstanding bond issues, six of which are partial/total refunding's for savings. Total outstanding \$727,393,495.

**Series 2013B General Obligation Bonds**  
Debt Service Requirements

Payment Date	Principal Amount	Interest Amount	Federal Credit	Total Payment
1-Sep-23	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-24		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-24	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-25		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-25	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-26		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-26	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-27		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-27	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-28		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-28	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-29		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-29	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-30		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-30	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-31		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-31	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-32		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-32	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-33		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-33	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-34		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-34	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-35		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-35	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
<b>Total</b>	<b>\$17,500,000.00</b>	<b>\$8,859,375.00</b>	<b>(\$8,859,375.00)</b>	<b>\$17,500,000.00</b>

The \$17,500,000 Qualified School Construction Bond (QSCB) Series 2013B is the sixth and final issue of the 2007 referendum. This issue has a 22 year repayment term. District pays principal only - Federal Government subsidizes 100% of interest. Principal payments accumulate in sinking fund (plus interest) with payment of principal from sinking fund at maturity. Interest on sinking fund is not subject to arbitrage.

**Series 2016A General Obligation Bonds**  
Debt Service Requirements

Payment Date	Principal Amount	Original Interest Amount	Refunding 2020B	Refunding 2021B	Total Payment
1-Sep-23	\$4,890,000.00	\$1,676,007.50	\$990,107.50	\$397,737.50	\$5,287,737.50
1-Mar-24		\$1,554,637.50	\$875,937.50	\$275,487.50	\$2,726,062.50
1-Sep-24	\$5,135,000.00	\$1,554,637.50	\$875,937.50	\$275,487.50	\$5,410,487.50
1-Mar-25		\$1,426,262.50	\$747,562.50	\$147,112.50	\$1,471,125.00
1-Sep-25	\$5,390,000.00	\$1,426,262.50	\$747,562.50	\$147,112.50	\$5,537,125.00
1-Mar-26		\$1,345,412.50	\$666,712.50	\$66,262.50	\$66,262.50
1-Sep-26	\$5,550,000.00	\$1,345,412.50	\$666,712.50	\$66,262.50	\$66,262.50
1-Mar-27		\$1,262,162.50	\$583,462.50	\$66,262.50	\$66,262.50
1-Sep-27	\$5,720,000.00	\$1,262,162.50	\$583,462.50	\$66,262.50	\$66,262.50
1-Mar-28		\$1,176,362.50	\$497,662.50	\$66,262.50	\$66,262.50
1-Sep-28	\$5,890,000.00	\$1,176,362.50	\$497,662.50	\$66,262.50	\$5,956,262.50
1-Mar-29		\$1,100,100.00	\$431,400.00	-	-
1-Sep-29	\$6,025,000.00	\$1,100,100.00	\$431,400.00	-	-
1-Mar-30		\$989,600.00	\$310,900.00	-	-
1-Sep-30	-	\$989,600.00	\$310,900.00	-	-
1-Mar-31		\$864,300.00	\$310,900.00	-	-
1-Sep-31	-	\$864,300.00	\$310,900.00	-	-
1-Mar-32		\$734,000.00	\$310,900.00	-	-
1-Sep-32	-	\$734,000.00	\$310,900.00	-	-
1-Mar-33		\$598,500.00	\$310,900.00	-	-
1-Sep-33	-	\$598,500.00	\$310,900.00	-	-
1-Mar-34		\$457,500.00	\$310,900.00	-	-
1-Sep-34	-	\$457,500.00	\$310,900.00	-	-
1-Mar-35		\$310,900.00	\$310,900.00	-	-
1-Sep-35	\$7,620,000.00	\$310,900.00	\$310,900.00	-	-
1-Mar-36		\$158,500.00	\$158,500.00	-	-
1-Sep-36	\$7,925,000.00	\$158,500.00	\$158,500.00	-	-
<b>Total</b>	<b>\$21,305,000.00</b>	<b>\$25,653,362.50</b>	<b>\$12,651,462.50</b>	<b>\$1,640,512.50</b>	<b>\$22,945,512.50</b>

The Series 2016A includes \$39,070,000 from the second issue of the June 2013 Referendum and \$90,000,000 from the first issue of the June 2016 Referendum. "Non-technology" projects will be financed for 20 years @ 3.25% "Technology" will be financed for 6 years (\$5,000,000/year for 3 years and each \$5,000,000 financed for 4 years) @ 1.5%. Bond Series 2016A was partially refunded into Bond Series 2020B in April 2020. A second partial refunding into Bond Series 2021B occurred in March 2021. Principal/Interest reductions were obtained in each refunding as part of the refunding savings.

VI.Bonds

Series 2016B General Obligation Bonds (Refunding 2008A/2013C)				
Debt Service Requirements				
Payment Date	Principal Amount	Interest Amount	Total Payment	Escrow
I-Sep-23	\$14,620,000.00	\$3,255,181.25	\$17,875,181.25	
I-Mar-24		\$2,889,681.25	\$2,889,681.25	
I-Sep-24	\$15,350,000.00	\$2,889,681.25	\$18,239,681.25	
I-Mar-25		\$2,505,931.25	\$2,505,931.25	
I-Sep-25	\$16,120,000.00	\$2,505,931.25	\$18,625,931.25	
I-Mar-26		\$2,102,931.25	\$2,102,931.25	
I-Sep-26	\$16,930,000.00	\$2,102,931.25	\$19,032,931.25	
I-Mar-27		\$1,912,468.75	\$1,912,468.75	
I-Sep-27	\$17,045,000.00	\$1,912,468.75	\$18,957,468.75	
I-Mar-28		\$1,720,712.50	\$1,720,712.50	
I-Sep-28	\$17,495,000.00	\$1,720,712.50	\$19,215,712.50	
I-Mar-29		\$1,502,025.00	\$1,502,025.00	
I-Sep-29	\$14,655,000.00	\$1,502,025.00	\$16,157,025.00	
I-Mar-30		\$1,282,200.00	\$1,282,200.00	
I-Sep-30	\$15,100,000.00	\$1,282,200.00	\$16,382,200.00	
I-Mar-31		\$980,200.00	\$980,200.00	
I-Sep-31	\$15,700,000.00	\$980,200.00	\$16,680,200.00	
I-Mar-32		\$666,200.00	\$666,200.00	
I-Sep-32	\$16,330,000.00	\$666,200.00	\$16,996,200.00	
I-Mar-33		\$339,600.00	\$339,600.00	
I-Sep-33	\$16,980,000.00	\$339,600.00	\$17,319,600.00	
Total	\$176,325,000.00	\$35,059,081.25	\$211,384,081.25	\$
The \$197,870,000 Series 2016B is an "advanced" refunding of the 2008A Series Bond and 2013C Series Bond. The issue has a 17 year repayment term. The Series 2016B will have a final principal and interest payment due Sept 2033. The yield on the Bond is 2.0 to 5.0%.				

Series 2016C General Obligation Bonds (Refunding 2009A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$5,525,000.00	\$975,850.00	\$6,500,850.00
I-Mar-24		\$837,725.00	\$837,725.00
I-Sep-24	\$5,875,000.00	\$837,725.00	\$6,712,725.00
I-Mar-25		\$690,850.00	\$690,850.00
I-Sep-25	\$6,240,000.00	\$690,850.00	\$6,930,850.00
I-Mar-26		\$534,850.00	\$534,850.00
I-Sep-26	\$6,625,000.00	\$534,850.00	\$7,159,850.00
I-Mar-27		\$369,225.00	\$369,225.00
I-Sep-27	\$7,045,000.00	\$369,225.00	\$7,414,225.00
I-Mar-28		\$263,550.00	\$263,550.00
I-Sep-28	\$7,350,000.00	\$263,550.00	\$7,613,550.00
I-Mar-29		\$153,300.00	\$153,300.00
I-Sep-29	\$7,665,000.00	\$153,300.00	\$7,818,300.00
Total	\$46,325,000.00	\$6,674,850.00	\$52,999,850.00
The \$61,150,000 Series 2016C is an "advanced" refunding of the 2009A Series Taxable Build America Bond. The refinancing requires to be issued as a separate series bond, not combined with other refundings. The issue has a 13 year repayment term. The Series 2016C will have a final principal and interest payment due Sept 2029. The yield on the Bond is 3.0 to 5.0%.			

Series 2017B General Obligation Bonds (Refunding 2010A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$3,510,000.00	\$257,075.00	\$3,767,075.00
I-Mar-24		\$169,325.00	\$169,325.00
I-Sep-24	\$3,685,000.00	\$169,325.00	\$3,854,325.00
I-Mar-25		\$77,200.00	\$77,200.00
I-Sep-25	\$3,860,000.00	\$77,200.00	\$3,937,200.00
Total	\$11,055,000.00	\$750,125.00	\$11,805,125.00
The \$17,765,000 Series 2017B is an "advanced" refunding of the 2010A Series Taxable Build America Bond. The refinancing requires to be issued as a separate series bond, not combined with other refundings. The issue has an 8 year repayment term. The Series 2017B will have a final principal and interest payment due Sept 2025. The yield on the Bond is 3.0 to 5.0%.			

Series 2017A General Obligation Bonds				
Debt Service Requirements				
Payment Date	Principal Amount	Interest Amount	Refunding 2011B	Total Payment
I-Sep-23	\$2,775,000.00	<del>\$1,026,887.50</del>	\$123,375.00	\$2,898,375.00
I-Mar-24		<del>\$957,512.50</del>	\$54,000.00	\$54,000.00
I-Sep-24	\$2,160,000.00	<del>\$957,512.50</del>	\$54,000.00	\$2,214,000.00
I-Mar-25		<del>\$903,512.50</del>	-	-
I-Sep-25	-	<del>\$903,512.50</del>	-	-
I-Mar-26		<del>\$903,512.50</del>	-	-
I-Sep-26	\$2,585,000.00	<del>\$903,512.50</del>	-	-
I-Mar-27		<del>\$838,887.50</del>	-	-
I-Sep-27	<del>\$2,715,000.00</del>	<del>\$838,887.50</del>	-	-
I-Mar-28		<del>\$771,012.50</del>	-	-
I-Sep-28	<del>\$2,850,000.00</del>	<del>\$771,012.50</del>	-	-
I-Mar-29		<del>\$699,762.50</del>	-	-
I-Sep-29	<del>\$2,995,000.00</del>	<del>\$699,762.50</del>	-	-
I-Mar-30		<del>\$624,887.50</del>	-	-
I-Sep-30	<del>\$3,145,000.00</del>	<del>\$624,887.50</del>	-	-
I-Mar-31		<del>\$561,987.50</del>	-	-
I-Sep-31	<del>\$3,265,000.00</del>	<del>\$561,987.50</del>	-	-
I-Mar-32		<del>\$496,687.50</del>	-	-
I-Sep-32	<del>\$3,395,000.00</del>	<del>\$496,687.50</del>	-	-
I-Mar-33		<del>\$428,787.50</del>	-	-
I-Sep-33	<del>\$3,530,000.00</del>	<del>\$428,787.50</del>	-	-
I-Mar-34		<del>\$358,187.50</del>	-	-
I-Sep-34	<del>\$3,675,000.00</del>	<del>\$358,187.50</del>	-	-
I-Mar-35		<del>\$303,062.50</del>	-	-
I-Sep-35	<del>\$3,790,000.00</del>	<del>\$303,062.50</del>	-	-
I-Mar-36		<del>\$227,262.50</del>	-	-
I-Sep-36	<del>\$3,940,000.00</del>	<del>\$227,262.50</del>	-	-
I-Mar-37		<del>\$148,462.50</del>	-	-
I-Sep-37	<del>\$4,095,000.00</del>	<del>\$148,462.50</del>	-	-
I-Mar-38		<del>\$66,562.50</del>	-	-
I-Sep-38	<del>\$4,260,000.00</del>	<del>\$66,562.50</del>	-	-
Total	\$4,935,000.00	<del>\$17,607,062.50</del>	\$231,375.00	\$5,166,375.00
The Series 2017A includes \$15,730,000 from the third issue of the June 2013 Referendum and \$36,000,000 from the second issue of the June 2016 Referendum. "Non-technology" projects will be finance for 20 years @ 3.35%. "Technology" will be financed for 5 years (\$5,000,000/year for 2 years and each \$5,000,000 financed for 4 years) @ 1.5%. Bond Series 2017A was partially refunded into Bond Series 2021B in March 2021. Principal/Interest reductions were obtained as part of the refunding savings.				

Series 2020A General Obligation Bonds (Refunding 2013A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$90,000.00	\$56,276.25	\$146,276.25
I-Mar-24		\$55,308.75	\$55,308.75
I-Sep-24	\$95,000.00	\$55,308.75	\$150,308.75
I-Mar-25		\$54,287.50	\$54,287.50
I-Sep-25	\$95,000.00	\$54,287.50	\$149,287.50
I-Mar-26		\$53,266.25	\$53,266.25
I-Sep-26	\$95,000.00	\$53,266.25	\$148,266.25
I-Mar-27		\$52,245.00	\$52,245.00
I-Sep-27	\$770,000.00	\$52,245.00	\$822,245.00
I-Mar-28	0	\$43,967.50	\$43,967.50
I-Sep-28	\$785,000.00	\$43,967.50	\$828,967.50
I-Mar-29		\$35,528.75	\$35,528.75
I-Sep-29	\$800,000.00	\$35,528.75	\$835,528.75
I-Mar-30		\$26,928.75	\$26,928.75
I-Sep-30	\$815,000.00	\$26,928.75	\$841,928.75
I-Mar-31		\$18,167.50	\$18,167.50
I-Sep-31	\$840,000.00	\$18,167.50	\$858,167.50
I-Mar-32		\$9,137.50	\$9,137.50
I-Sep-32	\$850,000.00	\$9,137.50	\$859,137.50
Total	\$5,235,000.00	\$753,951.25	\$5,988,951.25
The \$5,425,000 Series 2020A is a "net cash" refunding of the 2013A Series Bond. The issue has a 12 year repayment term. The Series 2013A will have a final principal and interest payment due Sept 2026 with reduced interest payments during the remaining term. The yield on the Bond is 2.0 to 4.0%.			

Series 2020B General Obligation Bonds (Refunding 2016A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$1,400,000.00	\$420,759.50	\$1,820,759.50
I-Mar-24		\$404,029.50	\$404,029.50
I-Sep-24	\$1,400,000.00	\$404,029.50	\$1,804,029.50
I-Mar-25		\$328,961.50	\$328,961.50
I-Sep-25	\$1,400,000.00	\$328,961.50	\$1,728,961.50
I-Mar-26		\$314,751.50	\$314,751.50
I-Sep-26	\$1,400,000.00	\$314,751.50	\$1,714,751.50
I-Mar-27		\$300,541.50	\$300,541.50
I-Sep-27	\$1,400,000.00	\$300,541.50	\$1,700,541.50
I-Mar-28		\$286,331.50	\$286,331.50
I-Sep-28	\$1,400,000.00	\$286,331.50	\$1,686,331.50
I-Mar-29		\$272,121.50	\$272,121.50
I-Sep-29	\$1,400,000.00	\$272,121.50	\$1,672,121.50
I-Mar-30		\$257,911.50	\$257,911.50
I-Sep-30	\$8,300,000.00	\$257,911.50	\$8,557,911.50
I-Mar-31		\$173,666.50	\$173,666.50
I-Sep-31	\$8,470,000.00	\$173,666.50	\$8,643,666.50
I-Mar-32		\$87,696.00	\$87,696.00
I-Sep-32	\$8,640,000.00	\$87,696.00	\$8,727,696.00
Total	\$35,210,000.00	\$5,272,781.50	\$40,482,781.50
The \$39,410,000 Series 2020B is a "net cash" refunding of the 2016A Series Bond. The issue has a 12 year repayment term. The Series 2016A will have a final principal and interest payment due Sept 2036 with reduced principal/interest payments during the remaining term. The yield on the Bond is 2.39%.			

Series 2021B General Obligation Bonds (Refunding 2016A and 2017A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$1,615,000.00	\$694,299.43	\$2,309,299.43
I-Mar-24		\$691,788.11	\$691,788.11
I-Sep-24	\$1,615,000.00	\$691,788.11	\$2,306,788.11
I-Mar-25		\$688,065.53	\$688,065.53
I-Sep-25	\$1,630,000.00	\$688,065.53	\$2,318,065.53
I-Mar-26		\$681,838.93	\$681,838.93
I-Sep-26	\$9,780,000.00	\$681,838.93	\$10,461,838.93
I-Mar-27		\$637,144.33	\$637,144.33
I-Sep-27	\$9,865,000.00	\$637,144.33	\$10,502,144.33
I-Mar-28		\$579,779.36	\$579,779.36
I-Sep-28	\$4,090,000.00	\$579,779.36	\$4,669,779.36
I-Mar-29		\$553,951.02	\$553,951.02
I-Sep-29	\$10,175,000.00	\$553,951.02	\$10,728,951.02
I-Mar-30		\$477,587.64	\$477,587.64
I-Sep-30	\$4,055,000.00	\$477,587.64	\$4,532,587.64
I-Mar-31		\$445,127.35	\$445,127.35
I-Sep-31	\$4,115,000.00	\$445,127.35	\$4,560,127.35
I-Mar-32		\$410,129.28	\$410,129.28
I-Sep-32	\$4,185,000.00	\$410,129.28	\$4,595,129.28
I-Mar-33		\$372,443.36	\$372,443.36
I-Sep-33	\$4,260,000.00	\$372,443.36	\$4,632,443.36
I-Mar-34		\$331,952.06	\$331,952.06
I-Sep-34	\$4,345,000.00	\$331,952.06	\$4,676,952.06
I-Mar-35		\$288,480.34	\$288,480.34
I-Sep-35	\$12,060,000.00	\$288,480.34	\$12,348,480.34
I-Mar-36		\$162,996.03	\$162,996.03
I-Sep-36	\$9,340,000.00	\$162,996.03	\$9,502,996.03
I-Mar-37		\$61,143.33	\$61,143.33
I-Sep-37	\$4,275,000.00	\$61,143.33	\$4,336,143.33
I-Mar-38		\$12,173.21	\$12,173.21
I-Sep-38	\$1,040,000.00	\$12,173.21	\$1,052,173.21
Total	\$86,445,000.00	\$13,483,499.19	\$99,928,499.19
The \$88,950,000 Series 2021B is the second "net cash" refunding of the 2016A Series Bond and the first "net cash" refunding of the 2017A Series Bond. The Series 2016A will have a final principal and interest payment due Sept 2028 with reduced principal/interest payments during the remaining term. The Series 2017A will have a final principal and interest payment due Sept 2024 with reduced principal/interest payments during the remaining term. The issue has an 18 year repayment term. The yield on the Bond is 1.81%.			

Series 2021A General Obligation Bonds			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	-	\$200,000.00	\$200,000.00
I-Mar-24		\$200,000.00	\$200,000.00
I-Sep-24	\$765,000.00	\$200,000.00	\$965,000.00
I-Mar-25		\$192,350.00	\$192,350.00
I-Sep-25	\$3,050,000.00	\$192,350.00	\$3,242,350.00
I-Mar-26		\$161,850.00	\$161,850.00
I-Sep-26	\$3,110,000.00	\$161,850.00	\$3,271,850.00
I-Mar-27		\$130,750.00	\$130,750.00
I-Sep-27	\$3,175,000.00	\$130,750.00	\$3,305,750.00
I-Mar-28		\$99,000.00	\$99,000.00
I-Sep-28	\$3,235,000.00	\$99,000.00	\$3,334,000.00
I-Mar-29		\$66,650.00	\$66,650.00
I-Sep-29	\$3,300,000.00	\$66,650.00	\$3,366,650.00
I-Mar-30		\$33,650.00	\$33,650.00
I-Sep-30	\$3,365,000.00	\$33,650.00	\$3,398,650.00
Total	\$20,000,000.00	\$1,968,500.00	\$21,968,500.00
The \$20,000,000 Series 2021A is the first issue from the June 2016 Referendum. This issue has a 10 year repayment term. The yield on the issue is 1.35%.			

Series 2022A General Obligation Bonds			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	-	\$4,606,762.50	\$4,606,762.50
I-Mar-24		\$4,606,762.50	\$4,606,762.50
I-Sep-24	-	\$4,606,762.50	\$4,606,762.50
I-Mar-25		\$4,606,762.50	\$4,606,762.50
I-Sep-25	-	\$4,606,762.50	\$4,606,762.50
I-Mar-26		\$4,606,762.50	\$4,606,762.50
I-Sep-26	\$1,150,000.00	\$4,606,762.50	\$5,756,762.50
I-Mar-27		\$4,578,012.50	\$4,578,012.50
I-Sep-27	\$1,500,000.00	\$4,578,012.50	\$6,078,012.50
I-Mar-28		\$4,540,512.50	\$4,540,512.50
I-Sep-28	\$1,965,000.00	\$4,540,512.50	\$6,505,512.50
I-Mar-29		\$4,491,387.50	\$4,491,387.50
I-Sep-29	\$5,280,000.00	\$4,491,387.50	\$9,771,387.50
I-Mar-30		\$4,359,387.50	\$4,359,387.50
I-Sep-30	\$12,890,000.00	\$4,359,387.50	\$17,249,387.50
I-Mar-31		\$4,037,137.50	\$4,037,137.50
I-Sep-31	\$13,365,000.00	\$4,037,137.50	\$17,402,137.50
I-Mar-32		\$3,703,012.50	\$3,703,012.50
I-Sep-32	\$13,940,000.00	\$3,703,012.50	\$17,643,012.50
I-Mar-33		\$3,354,512.50	\$3,354,512.50
I-Sep-33	\$13,035,000.00	\$3,354,512.50	\$16,389,512.50
I-Mar-34		\$3,028,637.50	\$3,028,637.50
I-Sep-34	\$13,690,000.00	\$3,028,637.50	\$16,718,637.50
I-Mar-35		\$2,686,387.50	\$2,686,387.50
I-Sep-35	\$14,370,000.00	\$2,686,387.50	\$17,056,387.50
I-Mar-36		\$2,398,987.50	\$2,398,987.50
I-Sep-36	\$14,945,000.00	\$2,398,987.50	\$17,343,987.50
I-Mar-37		\$2,100,087.50	\$2,100,087.50
I-Sep-37	\$15,545,000.00	\$2,100,087.50	\$17,645,087.50
I-Mar-38		\$1,711,462.50	\$1,711,462.50
I-Sep-38	\$16,320,000.00	\$1,711,462.50	\$18,031,462.50
I-Mar-39		\$1,385,062.50	\$1,385,062.50
I-Sep-39	\$16,975,000.00	\$1,385,062.50	\$18,360,062.50
I-Mar-40		\$1,045,562.50	\$1,045,562.50
I-Sep-40	\$17,655,000.00	\$1,045,562.50	\$18,700,562.50
I-Mar-41		\$700,781.25	\$700,781.25
I-Sep-41	\$18,345,000.00	\$700,781.25	\$19,045,781.25
I-Mar-42		\$356,812.50	\$356,812.50
I-Sep-42	\$19,030,000.00	\$356,812.50	\$19,386,812.50
Total	\$210,000,000.00	\$121,202,825.00	\$331,202,825.00
The \$210,000,000 Series 2022A is the first of two issues sold in June 2022 utilizing the full authority of \$298,300,000 approved in March 2022. This bond series is tax exempt. The yield on the bond is 3.69%.			

Please flip page to see the Bond Amortization Charts



VII. Performance Measures



Accomplishment of Goals and Objectives

In Olathe, students continue to score above the nation and state on all standardized assessments given (ACT and SAT). State assessment results in reading, writing and mathematics continue to be above the state average as well.

Results such as these do not just occur. It takes the dedicated leadership of administration and staff, as well as the efforts of students and parents. The community and Board of Education support the concept of continuous improvement, high standards and accountability.

Awards and Recognitions (2022-23)

Accomplishments

Olathe Public Schools are known for innovative programs, excellence in teaching, technology rich classrooms and well-maintained buildings and grounds. With a strong reputation for educational excellence, community and parent support.

Outstanding Students

- The Olathe Public Schools had 16 students named National Merit semifinalists. Of those semifinalists, all 16 advanced to become finalists.
- Mahi Kohli, California Trail Middle School eighth grader, won the Kansas MATHCOUNTS competition and placed second in the nationwide Broadcom MASTERS STEM competition, where she was one out of 30 finalists.
- TaVeon Bell Robinson, Olathe East High School junior, was named the 2023 Olathe Unit Youth of the Year in the Boys & Girls Clubs of America's National Youth of the Year Program.
- Camilo Bustamante, Olathe West High School senior, received the Kansas Head Start Alumni High School Senior Scholarship.
- Isaac Smith, Olathe East High School junior, won first place in the Computer Aided Design (CAD) Architecture category at the 2023 Kansas Technology Student Association (TSA) State Conference. Olathe North High School sophomore Katie Maxwell and freshman Ethan Smith picked up second-place finishes in their respective categories and qualified for the National TSA competition.
- Olathe South High School's Falcon Films earned first place in the Kansas Scholastic Press Association's regional and state film contests and first place in the on-air personality category of the Kansas Association of Broadcasters state contest.
- The Olathe East High School 3DE team received honorable mention in the 2023 Arby's National Case Competition.

- Olathe Northwest High School's FIRST Robotics Team 1710 received the Engineering Inspiration Award at the FIRST Heartland Regional Competition and qualified for the World Championship in Houston, TX in April.
- Chisholm Trail Middle School placed third in the Future City Great Plains Regional Competition in Topeka, KS. The team members were: eighth grader Ethan Long; seventh graders Eric Lin, Isaac Player, Raelyn Ryun and Isabel Baca; sixth graders Will Brotherson, Sydney Lye, Tyler Gaona and Zoe Good.
- 206 Olathe students were named Kansas Career and Technical Education (CTE) Scholars by the Kansas State Department of Education, accounting for about 79% of the 2023 CTE scholars. Olathe Public Schools had the most out of any district in the state and the most the district has ever had.
- Eleven Olathe East High School students won first place awards at the Educators Rising State Conference. They are: Katelyn Barbee, Taylor Barth, Halle Bruss, Hannah Connelly, Katelyn Eastman, Hailey France, Claire Heigele, Cherilyn Hernandez Vara, Payten Mayfield, Miranda Murillo, and Brianne Roehm.
- Six Olathe students won Thespy awards at Kansas Thespians State Festival. They are: Tristan Jenkins, Olathe South High School; Gen Anderson and Kolby Brown, Olathe West High School; M.K. Mullen and Kendall Ficken, Olathe Northwest High School; and Layla Abu Saada, Olathe East High School.
- Medical Professions students at Olathe North High School swept first, second and third place in the University of Kansas Engineering Day Bioengineering Competition.

Perfect ACT Scores

- Soren Flannery, Olathe North High School
- Jakob Kuehnen, Olathe South High School

Outstanding District and Schools

- Olathe Public Schools was voted the No. 12 best mid- sized employer in the nation by Forbes Magazine (the only K-12 school district in the top 60).
- Olathe Public Schools was named the No. 2 public school district in the Kansas City metro area by Ingram's Magazine.
- Olathe Public Schools was ranked No. 3 in Best School Districts in Kansas as part of Niche's 2023 grades and rankings.
- Olathe West High School won eight of the 33 competitions at the 2023 Kansas Technology Student Association (TSA) State Conference, their best finish in school history. Twelve of the 16 students who competed qualified for the National TSA competition in Louisville.
- Canyon Creek Elementary School won a \$1,000 prize for their work in the 2022 Keep it Clean Kansas (KICK) Outreach Challenge.
- Olathe Public Schools earned 45 superior ratings at the Kansas Thespians State Festival. Olathe North High School, Olathe South High School and Olathe West High School received Gold Honor Troupe Awards.
- Olathe East High School (52.8% completion rate) and Olathe West High School (51.7% completion rate) placed in the top five 6A high schools in the 2023 Kansas FAFSA Challenge.
- Westview Elementary School was named one of the 2022 Challenge Award recipients by the Kansas State Department of Education for outstanding achievement and uncommon accomplishments based on Kansas Assessment results in math and reading.
- The Olathe Lowrider Leadership Bike Club earned the Community Service Award from the United Community Services of Johnson County.



## VII. Performance Measures

### Kansas State Assessment

The Kansas State Department of Education provides students the opportunities to measure their learning in grades 3 through 8 and grade 10 in English Language Arts and Mathematics and in grades 5, 8 and 11 in Science. Olathe students regularly score

well above the state averages in every subject area and at every tested grade level. Schools and the district use these summative results to improve programs for its students.



- Olathe Public Schools' School Psychological Services Recognition Program was given Proficient Status designation from the National Association of School Psychologists' Excellence.
- Westview Elementary School was named a National ESEA Distinguished School by the National Association of Elementary and Secondary Education Act State Program Administrators.
- Olathe Public Schools received multiple awards in the Kansas Can Star Recognition Award program. The awards were: Silver in Social-Emotional Growth and Postsecondary Effectiveness; Copper in Academically Prepared for Graduation; Bronze in Graduation.
- Olathe Public Schools was voted the Best Public School District in Kansas City magazine's Best of KC edition.
- Outstanding Athletes: CHAMPIONS!**
  - Anjali Hocker Singh, Olathe North High School, won the Girls 6A state cross country title.
  - Charlie Matthews, Olathe East High School, won the Boys 6A state diving title.
  - Jason Parrish, Olathe North High School, won the 6A state track and field title in the Boys 300 M Hurdles.
  - Emmy Keller, Olathe Northwest High School, won 6A state gymnastics titles in the All-Around and Vault categories.
  - Alexis Purdy, Olathe West High School, won the 6A state gymnastics title in the Beam category.
  - Olathe West High School 6A State Softball Champions
  - Kobe Otero, Olathe East High School, won the Boys 6A state championship in the 50-yard Freestyle.
  - Kaylan Hitchcock, Olathe North High School, won the 6A Girls wrestling state title in her weight class.
  - Nicole Redmond, Olathe South High School, won the 6A Girls wrestling state title in her weight class.
  - Brett Carroll, Olathe East High School, won the 6A Boys wrestling state title in his weight class.
  - Olathe Northwest High School Kansas Girls 6A State Golf Champions.
  - Olathe North High School Kansas 6A State Gymnastics Champions.
  - Josh Parrish, Olathe North High School, won 6A state track and field titles in the Boys 110 M Hurdles, the Boys Triple Jump and the Boys Long Jump.
  - Olathe West High School Girls 6A State Track and Field Champions.
  - Olivia Cooper, Olathe Northwest High School, won the 6A state track and field title in the Girls 100 M Hurdles.
  - Christian Harris, Olathe North High School, won the 6A state track and field title in the Boys 200 M Dash.
  - Ka'Liyah Jordan, Olathe North High School, won 6A state track and field titles in the Girls 100 M Dash and 200 M Dash.
  - Olathe North High School, Boys Kansas 6A State Track and Field Champions.
  - Brett Carroll, Olathe East High School, won the 6A state track and field title in the Boys Shot Put.
  - Charis Robinson, Olathe West High School, won the 6A state track and field title in the Girls 1600 M Run.

One of the many strengths of Olathe Public Schools is its diverse student population. To assist students in reaching their specific goals, a variety of programs are offered throughout the District at every grade level. They include:

#### 21st Century High School Academies:

Students have the option to apply to a 21st Century Academy for their high school education. These four-year programs have specialized coursework, hand-on experiences inside and outside of the classroom, and real-world learning opportunities through a variety of business, community and higher education partners. The district has a total of 15 Academies across the 5 high schools.

**Adult Education (Step Up):** This program is designed to enable persons, whose cohort has graduated, to earn a high school diploma in non-traditional ways. Using computer-based course instruction and applications, students work to complete standard academic curriculum. "Step Up" offers flexible time schedules and students work at their own pace, with teachers to assist as needed.

**Advancement Placement:** AP courses are rigorous, college-level courses taught by high school staff. Students scoring a 3, 4 or 5 on the AP Exam may have the opportunity to earn college credit from their attending university/college.

#### Advancement Via Individual

**Determination (AVID):** A nationally-recognized, research-based program aligned with The College Board and implemented to prepare students in the academic middle for four-year college access and success. These students are from groups that are generally under-represented in university programs and are students who are capable of and committed to completing a high school college-prep curriculum. The students are typically the first in their families to attend college. AVID is offered at Olathe's five high schools.

**Alternative Education:** The District provides several alternative programs for students. Hope provides educational opportunity for students long-term suspended or expelled from school. SOAR, Guided Study, EAS, and Next Step provide a setting designed to accommodate educational, behavioral, and/or medical needs of students that cannot be adequately addressed in a traditional school environment. Students are referred to all alternative programs by a recommendation of the home school.

**College Now:** The College Now program provides high school students the opportunity to earn college credits through concurrent enrollment while completing their high school requirements.

#### Elementary Dual-Language Spanish Immersion Program:

Olathe offers a Dual-Language Spanish Immersion Program at Black Bob and Manchester Park elementary schools. With 2023-2024 being the fourth year of this program, each school has sections of dual language immersion in Kindergarten, 1st, 2nd, and 3rd grade. The program will continue to grow by two sections each year as the first cohort moves through elementary.

#### Staff Awards

- Kansas Head Start Administrator of the Year — Kim Sill, Head Start
- Kansas Head Start Support Staff of the Year — Sharon Green, Head Start
- East Central Kansas Music Educators Association Elementary Music Educator — Michele Bullins, Manchester Park Elementary School

**English Language Learners (ELL):** Students whose first language is something other than English who receive language assistance at their school.

**Families Learning In Partnership (FLIP):** A family night that is hosted two times per year at any elementary school with a priority on Title I and ELL schools. These nights provide families with a variety of activities that help strengthen students in the areas of reading and math. This program has been funded by R.R. Osborne, a local philanthropist and lifelong resident of Olathe, for more than 30 years.

**H.E.L.P. Clinic:** Programs at the H.E.L.P. Clinic serve elementary and secondary students and their families. The H.E.L.P. Clinic includes individual and family counseling, parenting classes, anger management and social and study skills.

**Johnson County Juvenile Detention Center:** A partnership with Johnson County Corrections in providing education to juveniles incarcerated in the facility.

**Parents as Teachers:** Home visiting program that promotes early learning, child development and health of children prenatal to 36 months of age in the Olathe School District. Our services for your family include home visits, parent/child social opportunities and playgroups, community resources and screenings. This is a free school district program. Visit [www.olatheschools.com/pat](http://www.olatheschools.com/pat) for more information and enrollment.

**Quick Step+ College Algebra:** Quick Step + College Algebra is modeled after Johnson County Community College's self-paced math courses. The course is taught by Olathe staff and student mastery is assessed by JCCC math staff. Successful students will earn 3 hours of College Algebra credit.

**Special Education Services:** A full continuum of Special Education services and educational placements are provided in Olathe (early childhood through high school graduation or age 21, whichever occurs first) for eligible students. Special Education services are individually determined based on student need and are designed to be fully integrated into the District's overall instructional plan. The following services are available to students and staff: evaluation, eligibility determination, IEP development, consultative support for teachers and staff development. Additional services available to students in need of special education include: attendant care, adaptive PE, assistive technology, audiology, career transition and vocational services, gifted education, music therapy, occupational and physical therapy, school health services, school psychology services, sign language interpreter services, social worker services and speech language pathology services.

## Olathe Public Schools Annual Budget

### VII. Performance Measures

#### ACT WorkKeys

The ACT WorkKeys is a research-based, work skills assessment that measures the work-ready skills of Applied Mathematics, the reading of Workplace Documents and the Graphic Literacy of the workplace. Through their performance on the WorkKeys assessment, students have an opportunity to earn one of four levels of the industry-recognized National Career

Readiness Certificate (NCRC) and utilize that certificate in seeking applicable jobs in industry. The levels of the NCRC are Platinum, Gold, Silver and Bronze. Olathe offers the WorkKeys assessment to seniors who attend OATC and all district juniors through the Kansas state-sponsored WorkKeys in February.





## VII. Performance Measures

### ACT Results

The four academic tests of the ACT assessment measure abilities in the academic areas traditionally identified with college preparatory high school programs: Math, Reading, English and Science Reasoning. This chart provides a five year comparison study for students in the Olathe School District. The scores represent the average ACT scores for the graduating class of 2023, where only the last reported ACT score of each student is included. ACT tests scores are reported on a scale that ranges from 1 to 36.

ACT data is not available until October of the following school year.

### Highlights of Accomplishments for this Objective:

- 73% of our graduating seniors took the ACT exam in 2022-23.
- Composite scores continue to be strong for students in Olathe Public Schools.
- Students in Olathe continue to outscore their peers across the state and the nation.
- Starting in the 2018-19 school year, students have the opportunity to take a free ACT, paid for by the state. This contributes to an increase in participation

#### 5-Year ACT Results Comparisons

Year	English	Mathematics	Reading	Science	Composite
2022-2023	21.7	21.5	22.9	22.2	22.2
2021-2022	21.6	21.5	22.8	22.4	22.2
2020-2021	22.3	22.0	23.0	22.3	22.5
2019-2020	22.2	22.3	23.0	22.4	22.6
2018-2019	23.3	22.8	23.8	22.9	23.3

#### ACT Results

Year	Olathe	State of Kansas	Nation
2022-2023	22.2	20.4	20.6
2021-2022	22.2	20.4	20.6
2020-2021	22.5	19.8	20.3
2019-2020	22.6	21.9	20.8
2018-2019	23.3	21.2	20.7



**Title I Program:** Schools qualify for the federally funded Title I program based on the percentage of students within the school who have free or reduced lunch status. In Olathe, the range for qualifying schools is from a high of 85.14% to 55.63% with 10 schools served. The qualifying schools are Central, Countryside, Fairview, Havencroft, Indian Creek, Northview, Ridgeview, Rolling Ridge, Washington and Westview.

Once a school is identified as a Title I site, any student in that building meeting the academic need criteria can be instructed. The free/reduced lunch status is not necessary for students within a Title I building to receive individual service. Staff supported by Title I funds assess student needs and provide strategic and focused reading and/or math instruction.

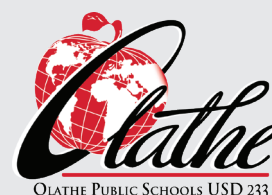
These staff members also work with the classroom teachers to coordinate reading and math instruction. The Title I program must supplement, not supplant service to students. Approximately 1,643 students receive Title I benefits, as of May 2023.

#### Benefits of the Program:

- A strong focus on meeting individual student needs.
- Extra opportunity for students to connect with another adult to receive instruction.
- An emphasis on parent involvement, which is a heavy focus of the program.
- Addition of highly-trained reading and/or math professionals in each building. These staff members are very involved in the school improvement process and help facilitate reading and/or math instruction in the buildings.
- Strong accountability program based on student results.

#### Expenditures:

- We will receive a total of \$2,649,981 for 2023-24, from Title I formula funds to support our programs in the 10 elementary schools.



## VII. Performance Measures

### SAT Results

The SAT is designed to measure verbal and mathematical reasoning skills that are related to academic performance in college. SAT scores are intended to help predict the freshman year college performance of individual students.

This chart reflects a District summary report reflecting year to year comparison data for students taking the SAT assessment. Olathe had 50 of its students take the SAT during the 2021-2022 school year.

SAT data is not available until October of the following school year.

### Highlights of Accomplishments for this Objective:

- Olathe students scored above the Kansas and national averages in both ERW (English , Reading, Writing) and Math categories.

#### 5-Year SAT Results Comparisons

Year	ERW	Mathematics	Number of Students Tested
2021-2022	629	627	50
2020-2021	631	615	44
2019-2020	633	628	90
2018-2019	650	635	94
2017-2018	667	664	98

#### SAT Results

	ERW	Mathematics	Number of Students Tested
Olathe	629	627	50
Kansas	617	620	863
Nation	529	521	1,700,000

While school budgets and staffing allocations are based on each school's projected enrollment, consideration is given to schools with higher at-risk populations. These schools receive additional funds and staffing to ensure equivalent academic opportunity experienced by other schools

in the District. Beyond these allocations, school administrators are free to allocate financial and staffing resources to the areas they see as a priority to reach the highest academic achievement possible for their school.



## VII. Performance Measures

### Drop Out Rate

Program enhancements began in the summer of 1992 as the District responded to the growing number of high school drop-outs. At-risk funding supplemented by general fund allocations supported the development of a comprehensive drop-out prevention program including the establishment of an early elementary intensive reading program, after school programs and clubs, special tutorial opportunities for students K-12, secondary school campus-based programs as well as summer school and alternative education programs. Reductions in the drop-out rate have indicated early program success. Future reductions are an important goal of on-going district planning and program development.

### Graduation Rate

The US Department of Education passed regulations requiring all states to calculate graduation using a 4-year adjusted cohort rate. In 2016 the state of Kansas began to calculate a 4-year rate.

The 2010, 4-year and 5-year graduation rates are baseline data and these rates are calculated differently than previous graduation rates. As a result, no comparisons can be made between published graduation data (2009 and earlier) and the 2010 and later rate.

\*As of the printing of this book, the state Drop Out and Graduation rates are not available for 2023.

#### Student Drop Out Statistics\*

Year	Olathe%	State%
2022	0.5%	1.4%
2021	0.8%	1.7%
2020	0.5%	1.3%
2019	0.6%	1.4%
2018	0.4%	1.4%
2017	0.5%	1.6%
2016	0.6%	1.7%
2015	0.5%	1.6%
2014	0.6%	1.5%
2013	0.4%	1.4%
2012	0.7%	1.4%
2011	0.6%	1.5%
2010	0.5%	1.5%
2009	0.6%	1.4%
2008	0.9%	1.7%
2007	0.8%	1.8%
2006	0.6%	1.7%
2005	0.8%	1.5%
2004	1.0%	1.5%

\*State dropout rate based on grades 7-12.

#### Highlights of Accomplishments for this Objective:

- The drop-out rate for Olathe Public Schools is below the state drop-out rate.

#### Student Graduation Rates\*

Year	Olathe%	State%
2022	94.6%	89.3%
2021	91.8%	88.1%
2020	92.4%	88.3%
2019	93.6%	87.5%
2018	94.1%	87.5%
2017	91.2%	86.9%
2016	91.8%	86.9%
2015	92.6%	87.0%
2014	92.3%	86.1%
2013	91.7%	86.0%
2012	92.9%	83.0%
2011	91.8%	83.0%
2010	89.0%	80.7%
2009	94.8%	89.1%
2008	94.9%	89.5%
2007	94.6%	89.2%
2006	94.2%	89.7%
2005	92.4%	90.2%
2004	91.5%	87.7%

\*Graduation rate is determined by looking at the same group, or cohort, of students from the 9th grade year through the 12th grade.

#### Highlights of Accomplishments for this Objective:

- Graduation rates for Olathe Public Schools are above the state average.

## VIII. Significant Statutes Regarding School District Budgets

72-5132. Same; definitions. As used in the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto:

(a) “Adjusted enrollment” means the enrollment of a school district adjusted by adding the following weightings, if any, to the enrollment of a school district: At-risk student weighting; bilingual weighting; career technical education weighting; high-density at-risk student weighting; high enrollment weighting; low enrollment weighting; school facilities weighting; ancillary school facilities weighting; cost-of-living weighting; special education and related services weighting; and transportation weighting.

(b) “Ancillary school facilities weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5158, and amendments thereto, on the basis of costs attributable to commencing operation of one or more new school facilities by such school districts.

(c) (1) “At-risk student” means a student who is eligible for free meals under the national school lunch act, and who is enrolled in a school district that maintains an approved at-risk student assistance program.

(2) The term “at-risk student” shall not include any student enrolled in any of the grades one through 12 who is in attendance less than full time, or any student who is over 19 years of age. The provisions of this paragraph shall not apply to any student who has an individualized education program.

(d) “At-risk student weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5151(a), and amendments thereto, on the basis of costs attributable to the maintenance of at-risk educational programs by such school districts.

(e) “Base aid for student excellence” or “BASE aid” means an amount appropriated by the legislature in a fiscal year for the designated year. The

amount of BASE aid shall be as follows:

(1) For school year 2018-2019, \$4,165;

(2) for school year 2019-2020, \$4,436;

(3) for school year 2020-2021, \$4,569;

(4) for school year 2021-2022, \$4,706;

(5) for school year 2022-2023, \$4,846; and

(6) for school year 2023-2024, and each school year thereafter, the BASE aid shall be the BASE aid amount for the immediately preceding school year plus an amount equal to the average

percentage increase in the consumer price index for all urban consumers in the midwest region as published by the bureau of labor statistics of the United States department of labor during the three immediately preceding school years rounded to the nearest whole dollar amount.

(f) “Bilingual weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5150, and amendments thereto, on the basis of costs attributable to the maintenance of bilingual educational programs by such school districts.

(g) “Board” means the board of education of a school district.

(h) “Budget per student” means the general fund budget of a school district divided by the enrollment of the school district.

(i) “Categorical fund” means and includes the following funds of a school district: Adult education fund; adult supplementary education fund; at-risk education fund; bilingual education fund; career and postsecondary education fund; driver training fund; educational excellence grant program fund; extraordinary school program fund; food service fund; parent education program fund; preschool-aged at-risk education fund; professional development fund; special education fund; and summer program fund.

(j) “Cost-of-living weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5159, and amendments thereto, on the basis of costs attributable to the cost of living in such school districts.

(k) “Current school year” means the school year during which state foundation aid is determined by the state board under K.S.A. 72-5134, and amendments thereto.

(l) “Enrollment” means:

(1) The number of students regularly enrolled in kindergarten and grades one through 12 in the school district on September 20 of the preceding school year plus the number of preschool-aged at-risk students regularly enrolled in the school district on September 20 of the current school year, except a student who is a foreign exchange student shall not be counted unless such student is regularly enrolled in the school district on September 20 and attending kindergarten or any of the grades one through 12 maintained by the school district for at least one semester or two quarters, or the equivalent thereof.

(2) If the enrollment in a school district in the preceding school year has decreased from enrollment in the second preceding school year, the enrollment of the school district in the current school year means the sum of:

## VIII. Significant Statutes Regarding School District Budgets

(A) The enrollment in the second preceding school year, excluding students under paragraph (2)(B), minus enrollment in the preceding school year of preschool-aged at-risk students, if any, plus enrollment in the current school year of preschool-aged at-risk students, if any; and

(B) the adjusted enrollment in the second preceding school year of any students participating in the tax credit for low income students scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the preceding school year, if any, plus the adjusted enrollment in the preceding school year of preschool-aged at-risk students who are participating in the tax credit for low income students scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the current school year, if any.

(3) For any school district that has a military student, as that term is defined in K.S.A. 72-5139, and amendments thereto, enrolled in such district, and that received federal impact aid for the preceding school year, if the enrollment in such school district in the preceding school year has decreased from enrollment in the second preceding school year, the enrollment of the school district in the current school year means whichever is the greater of:

(A) The enrollment determined under paragraph (2); or

(B) the sum of the enrollment in the preceding school year of preschool aged at-risk students, if any, and the arithmetic mean of the sum of:

(i) The enrollment of the school district in the preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any;

(ii) the enrollment in the second preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any; and

(iii) the enrollment in the third preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any.

(4) The enrollment determined under paragraph (1), (2) or (3), except if the school district begins to offer kindergarten on a full-time basis in such school year, students regularly enrolled in kindergarten in the school district in the preceding school year shall be counted as one student regardless of actual attendance during such preceding school year.

(m) "February 20" has its usual meaning, except that in any year in which February 20 is not a day on which school is maintained, it means the first day after February 20 on which school is maintained.

(n) "Federal impact aid" means an amount equal to the federally qualified percentage of the amount of moneys a school district receives in the current school year under the provisions of title I of public law 874 and congressional appropriations therefor, excluding amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program. The amount of federal impact aid shall be determined by the state board in accordance with terms and conditions imposed under the provisions of the public law and rules and regulations thereunder.

(o) "General fund" means the fund of a school district from which operating expenses are paid and in which is deposited all amounts of state foundation aid provided under this act, payments under K.S.A. 72-528, and amendments thereto, payments of federal funds made available under the provisions of title I of public law 874, except amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program and such other moneys as are provided by law.

(p) "General fund budget" means the amount budgeted for operating expenses in the general fund of a school district.

(q) "High-density at-risk student weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5151(b), and amendments thereto, on the basis of costs attributable to the maintenance of at-risk educational programs by such school districts.

(r) "High enrollment weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5149(b), and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such school districts.

(s) "Juvenile detention facility" means the same as such term is defined in K.S.A. 72-1173, and amendments thereto.

(t) "Local foundation aid" means the sum of the following amounts:

(1) An amount equal to any unexpended and unencumbered balance remaining in the general fund of the school district, except moneys received by the school district and authorized to be expended for the purposes specified in K.S.A. 72-5168, and amendments thereto;

(2) an amount equal to any remaining proceeds from taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto, prior to their repeal;

## VIII. Significant Statutes Regarding School District Budgets

(3) an amount equal to the amount deposited in the general fund in the current school year from moneys received in such school year by the school district under the provisions of K.S.A. 72-3123(a), and amendments thereto;

(4) an amount equal to the amount deposited in the general fund in the current school year from moneys received in such school year by the school district pursuant to contracts made and entered into under authority of K.S.A. 72-3125, and amendments thereto;

(5) an amount equal to the amount credited to the general fund in the current school year from moneys distributed in such school year to the school district under the provisions of articles 17 and 34 of chapter 12 of the Kansas Statutes Annotated, and amendments thereto, and under the provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto;

(6) an amount equal to the amount of payments received by the school district under the provisions of K.S.A. 72-3423, and amendments thereto;

(7) an amount equal to the amount of any grant received by the school district under the provisions of K.S.A. 72-3425, and amendments thereto; and

(8) an amount equal to 70% of the federal impact aid of the school district.

(u) “Low enrollment weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5149(a), and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such school districts.

(v) “Operating expenses” means the total expenditures and lawful transfers from the general fund of a school district during a school year for all purposes, except expenditures for the purposes specified in K.S.A. 72-5168, and amendments thereto.

(w) “Preceding school year” means the school year immediately before the current school year.

(x) “Preschool-aged at-risk student” means an at-risk student who has attained the age of three years, is under the age of eligibility for attendance at kindergarten, and has been selected by the state board in accordance with guidelines governing the selection of students for participation in head start programs.

(y) “Preschool-aged exceptional children” means exceptional children, except gifted children, who have attained the age of three years but are under the age of eligibility for attendance at kindergarten. The terms “exceptional children” and “gifted children” have the same meaning as those terms are defined in K.S.A. 72-3404, and amendments thereto.

(z) “Psychiatric residential treatment facility” means the same as such term is defined in K.S.A. 72-1173, and amendments thereto.

(aa) “School district” means a school district organized under the laws of this state that is maintaining public school for a school term in accordance with the provisions of K.S.A. 72-3115, and amendments thereto.

(bb) “School facilities weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5156, and amendments thereto, on the basis of costs attributable to commencing operation of one or more new school facilities by such school districts.

(cc) “School year” means the 12-month period ending June 30.

(dd) “September 20” has its usual meaning, except that in any year in which September 20 is not a day on which school is maintained, it means the first day after September 20 on which school is maintained.

(ee) “Special education and related services weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5157, and amendments thereto, on the basis of costs attributable to the maintenance of special education and related services by such school districts.

(ff) “State board” means the state board of education.

(gg) “State foundation aid” means the amount of aid distributed to a school district as determined by the state board pursuant to K.S.A. 72-5134, and amendments thereto.

(hh) (1) “Student” means any person who is regularly enrolled in a school district and attending kindergarten or any of the grades one through 12 maintained by the school district or who is regularly enrolled in a school district and attending kindergarten or any of the grades one through 12 in another school district in accordance with an agreement entered into under authority of K.S.A. 72-13,101, and amendments thereto, or who is regularly enrolled in a school district and attending special education services provided for preschool-aged exceptional children by the school district.

(2) (A) Except as otherwise provided in this subsection, the following shall be counted as one student:

(i) A student in attendance full-time; and

(ii) a student enrolled in a school district and attending special education and related services, provided for by the school district.

(B) The following shall be counted as 1/2 student:

(i) A student enrolled in a school district and attending special education and related services for preschool-aged exceptional children provided for by the school district; and



## VIII. Significant Statutes Regarding School District Budgets

(ii) a preschool-aged at-risk student enrolled in a school district and receiving services under an approved at-risk student assistance plan maintained by the school district.

(C) A student in attendance part-time shall be counted as that proportion of one student (to the nearest 1/10) that the student's attendance bears to fulltime attendance.

(D) A student enrolled in and attending an institution of postsecondary education that is authorized under the laws of this state to award academic degrees shall be counted as one student if the student's postsecondary education enrollment and attendance together with the student's attendance in either of the grades 11 or 12 is at least 5/6 time, otherwise the student shall be counted as that proportion of one student (to the nearest 1/10) that the total time of the student's postsecondary education attendance and attendance in grades 11 or 12, as applicable, bears to full-time attendance.

(E) A student enrolled in and attending a technical college, a career technical education program of a community college or other approved career technical education program shall be counted as one student, if the student's career technical education attendance together with the student's attendance in any of grades nine through 12 is at least 5/6 time, otherwise the student shall be counted as that proportion of one student (to the nearest 1/10) that the total time of the student's career technical education attendance and attendance in any of grades nine through 12 bears to fulltime attendance.

(F) A student enrolled in a school district and attending a non-virtual school and also attending a virtual school shall be counted as that proportion of one student (to the nearest 1/10) that the student's attendance at the non-virtual school bears to full-time attendance.

(G) A student enrolled in a school district and attending special education and related services provided for by the school district and also attending a virtual school shall be counted as that proportion of one student (to the nearest 1/10) that the student's attendance at the non-virtual school bears to full-time attendance.

(H) (i) Except as provided in clause (ii), a student enrolled in a school district who is not a resident of Kansas shall be counted as follows:

(a) For school year 2018-2019, one student;

(b) for school years 2019-2020 and 2020-2021, 3/4 of a student; and

(c) for school year 2021-2022 and each school year thereafter, 1/2 of a student.

(ii) This subparagraph (H) shall not apply to:

(a) A student whose parent or legal guardian is an employee of the school district where such student is enrolled; or

(b) a student who attended public school in Kansas during school year 2016-2017 and who attended public school in Kansas during the immediately preceding school year.

(3) The following shall not be counted as a student:

(A) An individual residing at the Flint Hills job corps center;

(B) except as provided in paragraph (2), an individual confined in and receiving educational services provided for by a school district at a juvenile detention facility; and

(C) an individual enrolled in a school district but housed, maintained and receiving educational services at a state institution or a psychiatric residential treatment facility.

(4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et seq., and amendments thereto, shall be counted in accordance with the provisions of K.S.A. 72-3715, and amendments thereto.

(ii) "Total foundation aid" means an amount equal to the product obtained by multiplying the BASE aid by the adjusted enrollment of a school district.

(jj) "Transportation weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5148, and amendments thereto, on the basis of costs attributable to the provision or furnishing of transportation.

(kk) "Virtual school" means the same as such term is defined in K.S.A. 72-3712, and amendments thereto.

History: L. 2017, ch. 95, § 4; L. 2018, ch. 57, § 2; L. 2018, ch. 70, § 4; L. 2019, ch. 19, § 10; July 1.



## VIII. Significant Statutes Regarding School District Budgets

### Senate Substitute for HOUSE BILL No. 2104

AN ACT concerning property taxation; relating to extending the due date for budget to state board of education when revenue neutral rate hearing is required; extending certain due dates relating to notice and hearing requirements to exceed the revenue neutral rate for purposes of property tax; relating to the state board of tax appeals, orders and notices, service by electronic means, time to request full and complete opinion, judicial review, burden of proof in district court, appointments, extending the time a board member may continue to serve after member's term expires, authorizing appointment by the governor of a member pro tempore under certain conditions; appraisal course requirements required to be approved by the real estate appraisal board; relating to appeals, prohibiting valuation increases in certain appeals; relating to county appraisers, eligibility list, notification when person no longer holds office, qualifications and appraisal courses for registered mass appraiser designation; appraisal standards; amending K.S.A. 72-5137, 74-2426, 74-2433, 74-2433f, 79-505, 79-1448, 79-1609, 79-1801, as amended by section 3 of 2021 Senate Bill No. 13, and 79-2005 and K.S.A. 2020 Supp. 19-430 and 19-432 and section 1 of 2021 Senate Bill No. 13 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 72-5137 is hereby amended to read as follows: 72-5137. On or before October 10 of each school year, the clerk or superintendent of each school district shall certify under oath to the state board a report showing the total enrollment of the school district by grades maintained in the schools of the school district and such other reports as the state board may require. Each such report shall show postsecondary education enrollment, career technical education enrollment, special education enrollment, bilingual education enrollment, at-risk student enrollment and virtual school enrollment in such detail and form as is specified by the state board. Upon receipt of such reports, the state board shall examine the reports and if the state board finds any errors in any such report, the state board shall consult with the school district officer furnishing the report and make any necessary corrections in the report. On or before August 25 of each year, each such clerk or superintendent shall also certify to the state board a copy of the budget adopted by the school district, *except when a school district must conduct a public hearing to approve exceeding the revenue neutral rate under section 1 of 2021 Senate Bill No. 13, and amendments thereto, a copy of such budget shall be certified to the state board on or before September 20.*

Sec. 2. K.S.A. 2020 Supp. 19-430 is hereby amended to read as follows: 19-430. (a) On July 1, 1993, and on July 1 of each fourth year thereafter, the board of county commissioners or governing body of any unified government of each county shall by resolution appoint a county appraiser for such county who shall serve for a term of four years expiring on June 30 of the fourth year thereafter. No person shall be appointed or reappointed to or serve as county appraiser in any county under the provisions of this act unless such person shall have at least three years of mass appraisal experience and be qualified by the director of property valuation as an eligible Kansas appraiser under the provisions of this act. Whenever a vacancy shall occur in the office of county appraiser the board of county commissioners or governing body of any unified government shall appoint an eligible Kansas appraiser to fill such vacancy for the unexpired term. The person holding the office of county or district appraiser or performing the duties thereof on the effective date of this act shall continue to hold such office and perform such duties until a county appraiser is appointed under the provisions of this act. No person shall be appointed to the office of county or district appraiser or to fill a vacancy therein unless such person is currently: (1) A certified general real property appraiser pursuant to article 41 of chapter 58 of the Kansas Statutes Annotated, and amendments thereto; or (2) a registered mass appraiser pursuant to rules and regulations adopted by the secretary of revenue; ~~or (3) holding a valid residential evaluation specialist or certified assessment evaluation designation from the international association of assessing officers.~~ Notwithstanding the foregoing provision, the board of county commissioners or governing body of any unified government may appoint an interim county appraiser, subject to the approval of the director of property valuation, for a period not to exceed six months to

fill a vacancy in the office of county appraiser pending the appointment of an eligible county appraiser under the provisions of this act.

(b) The secretary of revenue shall adopt rules and regulations ~~prior to October 1, 1997,~~ necessary to establish qualifications for the designation of a registered mass appraiser.

(c) *On and after July 1, 2022, all appraisal courses necessary to qualify for the designation of a registered mass appraiser and all continuing education appraisal courses necessary to retain such designation shall be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.*

Sec. 3. K.S.A. 2020 Supp. 19-432 is hereby amended to read as follows: 19-432. (a) The director of property valuation shall maintain a current list of persons eligible to be appointed to the office of appraiser. Periodic issuance of this list shall constitute the official list of eligible Kansas appraisers who are candidates for appointment. Inclusion on this list shall be made dependent upon successful completion of a written examination as adopted and administered by the director.

(b) The director of property valuation shall be required to conduct training courses annually for the purpose of training appraisal candidates. These courses shall be designed to prepare students to successfully complete the written examinations required for eligible Kansas appraiser status.

(c) Once certified, an eligible Kansas appraiser may retain that status only through successful completion of additional appraisal courses at intervals as determined by the director of property valuation. The director shall be required to conduct training courses annually for the purpose of providing the additional curriculum required for retention of Kansas appraiser status. The director may accept ~~recognized~~ appraisal courses *approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto,* as an alternative to courses conducted by the director's office to fulfill this requirement for the maintenance of eligible Kansas appraiser status.

(1) *After notice and an opportunity to be heard in accordance with the provisions of the Kansas administrative procedure act,* the director of property valuation may remove any person from the list of persons eligible to be appointed to the office of appraiser for any of the following acts or omissions:

(A) Failing to meet the minimum qualifications established by this section;

(B) a plea of guilty or nolo contendere to, or conviction of: (i) any crime involving moral turpitude; or (ii) any felony charge; or

(C) entry of a final civil judgment against the person on grounds of fraud, misrepresentation or deceit in the making of any appraisal of real or personal property.

(2) Any person removed from the list of persons eligible to be appointed to the office of county appraiser under the provisions of this section shall immediately forfeit the office of county or district appraiser.

(3) An appeal may be taken to the state board of tax appeals from any final action of the director of property valuation under the provisions of this section pursuant to K.S.A. 74-2438, and amendments thereto.

(4) The director of property valuation may relist a person as an eligible county appraiser upon a showing of mitigating circumstances, restitution or expungement.

(d) *The board of county commissioners or governing body of any unified government of each county shall immediately notify the director of property valuation when a person no longer holds the office of county appraiser for such county. The notification shall be made on a form provided by the director. If the person no longer holds the office of county appraiser before the expiration of a four-year term or the person does not complete a four-year term, then the notification shall include the reason therefor, unless otherwise precluded by law. The*

## VIII. Significant Statutes Regarding School District Budgets

*director shall make a notation on any eligibility list record of the person when the person no longer holds the office of county appraiser before the expiration of a four-year term or the person does not complete a four-year term.*

Sec. 4. K.S.A. 74-2426 is hereby amended to read as follows: 74-2426. (a) Orders of the state board of tax appeals on any appeal, in any proceeding under the tax protest, tax grievance or tax exemption statutes or in any other original proceeding before the board shall be rendered and served in accordance with the provisions of the Kansas administrative procedure act. Notwithstanding the provisions of K.S.A. 77-526(g), and amendments thereto, a written summary decision shall be rendered by the board and served within 14 days after the matter was fully submitted to the board unless this period is waived or extended with the written consent of all parties or for good cause shown. Any aggrieved party, within ~~14~~21 days *after service of receiving* the board's decision, may request a full and complete opinion be issued by the board in which the board explains its decision. Except as provided in subsection (c)(4), this full opinion shall be served by the board within 90 days of being requested. If the board has not rendered a summary decision or a full and complete opinion within the time periods described in this subsection, and such period has not been waived by the parties nor can the board show good cause for the delay, then the board shall refund any filing fees paid by the taxpayer. *Service of orders, decisions and opinions shall be made in accordance with K.S.A. 77-531, and amendments thereto.*

(b) Final orders of the board shall be subject to review pursuant to subsection (c) except that the aggrieved party may first file a petition for reconsideration of a full and complete opinion with the board in accordance with the provisions of K.S.A. 77-529, and amendments thereto.

(c) Any action of the board pursuant to this section is subject to review in accordance with the Kansas judicial review act, except that:

(1) The parties to the action for judicial review shall be the same parties as appeared before the board in the administrative proceedings before the board. The board shall not be a party to any action for judicial review of an action of the board.

(2) There is no right to review of any order issued by the board in a no-fund warrant proceeding pursuant to K.S.A. 12-110a, 12-1662 et seq., 19-2752a, 79-2938, 79-2939 and 79-2951, and amendments thereto, and statutes of a similar character.

(3) In addition to the cost of the preparation of the transcript, the appellant shall pay to the state board of tax appeals the other costs of certifying the record to the reviewing court. Such payment shall be made prior to the transmission of the agency record to the reviewing court.

(4) Appeal of an order of the board shall be to the court of appeals as provided in subsection (c)(4)(A), unless a taxpayer who is a party to the order requests review in district court pursuant to subsection (c)(4)(B).

(A) Any aggrieved party may file a petition for review of the board's order in the court of appeals. For purposes of such an appeal, the board's order shall become final only after the issuance of a full and complete opinion pursuant to subsection (a).

(B) At the election of a taxpayer, any summary decision or full and complete opinion of the board of tax appeals issued after June 30, 2014, may be appealed by filing a petition for review in the district court. Any appeal to the district court shall be a trial de novo. Notwithstanding K.S.A. 77-619, and amendments thereto, the trial de novo shall include an evidentiary hearing at which issues of law and fact shall be determined anew. *With regard to any matter properly submitted to the district court relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes or the determination of classification of property for assessment purposes, the county*

*appraiser shall have the duty to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination.* District court review of orders issued by the board relating to the valuation or assessment of property for ad valorem tax purposes or relating to the tax protest shall be conducted by the court of the county in which the property is located, or, if located in more than one county, the court of any county in which any portion of the property is located.

(C) If a taxpayer requests review of a summary decision or full and complete opinion in district court pursuant to subsection (c)(4)(B), the taxpayer shall provide notice to the board as well as the parties. Upon receipt of the notice, the board's jurisdiction shall terminate, notwithstanding any prior request for a full and complete opinion under subsection (a), and the board shall not issue such opinion.

(d) If review of an order of the state board of tax appeals to the court of appeals relating to excise, income or estate taxes, is sought by a person other than the director of taxation, such person shall give bond for costs at the time the petition is filed. The bond shall be in the amount of 125% of the amount of taxes assessed or a lesser amount approved by the court of appeals and shall be conditioned on the petitioner's prosecution of the review without delay and payment of all costs assessed against the petitioner.

*(e) Notwithstanding any provisions of K.S.A. 77-531, and amendments thereto, to the contrary, the state board of tax appeals shall serve an order or notice upon the party and the party's attorney of record, if any, by transmitting a copy of the order or notice to the person by electronic means, if such person requested and consented to service by electronic means. For purposes of this subsection, service by electronic means is complete upon transmission.*

Sec. 5. K.S.A. 74-2433 is hereby amended to read as follows: 74-2433. (a) There is hereby created a state board of tax appeals, referred to in this act as the board. The board shall be composed of three members who shall be appointed by the governor, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto. For members appointed after June 30, 2014, one of such members shall have been regularly admitted to practice law in the state of Kansas and for a period of at least five years, have engaged in the active practice of law as a lawyer, judge of a court of record or any other court in this state; one of such members shall have engaged in active practice as a certified public accountant for a period of at least five years and one such member shall be a licensed certified general real property appraiser. In addition, the governor shall also appoint a chief hearing officer, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto, who, in addition to other duties prescribed by this act, shall serve as a member pro tempore of the board. No successor shall be appointed for any judge of the court of tax appeals appointed before July 1, 2014. Such persons shall continue to serve as members on the board of tax appeals until their terms expire. Except as provided by K.S.A. 46-2601, and amendments thereto, no person appointed to the board, including the chief hearing officer, shall exercise any power, duty or function as a member of the board until confirmed by the senate. Not more than two members of the board shall be of the same political party. Members of the board, including the chief hearing officer, shall be residents of the state. Subject to the provisions of K.S.A. 75-4315c, and amendments thereto, no more than one member shall be appointed from any one of the congressional districts of Kansas unless, after having exercised due diligence, the governor is unable to find a qualified replacement within 90 days after any vacancy on the board occurs. The members of the board, including the chief hearing officer, shall be selected with special reference to training and experience for duties imposed by this act and shall be individuals with legal, tax, accounting or appraisal training and experience. State board of tax appeals members shall be subject to the supreme court rules of judicial conduct applicable to all judges of the



## VIII. Significant Statutes Regarding School District Budgets

district court. The board shall be bound by the doctrine of stare decisis limited to published decisions of an appellate court. Members of the board, including the chief hearing officer, shall hold office for terms of four years. A member may continue to serve for a period of ~~90-180~~ days after the expiration of the member's term, or until a successor has been appointed and confirmed, whichever is shorter. Except as otherwise provided, such terms of office shall expire on January 15 of the last year of such term. If a vacancy occurs on the board, or in the position for chief hearing officer, the governor shall appoint a successor to fill the vacancy for the unexpired term. Nothing in this section shall be construed to prohibit the governor from reappointing any member of the board, including the chief hearing officer, for additional four-year terms. The governor shall select one of its members to serve as chairperson. The votes of two members shall be required for any final order to be issued by the board. Meetings may be called by the chairperson and shall be called on request of a majority of the members of the board and when otherwise prescribed by statute.

(b) Any member appointed to the state board of tax appeals and the chief hearing officer may be removed by the governor for cause, after public hearing conducted in accordance with the provisions of the Kansas administrative procedure act.

(c) The state board of tax appeals shall appoint, subject to approval by the governor, an executive director of the board, to serve at the pleasure of the board. The executive director shall: (1) Be in the unclassified service under the Kansas civil service act; (2) devote full time to the executive director's assigned duties; (3) receive such compensation as determined by the board, subject to the limitations of appropriations thereof; and (4) have familiarity with the tax appeals process sufficient to fulfill the duties of the office of executive director. The executive director shall perform such other duties as directed by the board.

(d) Appeals decided by the state board of tax appeals shall be made available to the public and shall be published by the board on the board's website within 30 days after the decision has been rendered. The board shall also publish a monthly report that includes all appeals decided that month as well as all appeals which have not yet been decided and are beyond the time limitations as set forth in K.S.A. 74-2426, and amendments thereto. Such report shall be made available to the public and transmitted by the board to the members of the Kansas legislature.

(e) After appointment, members of the state board of tax appeals that are not otherwise a state certified general real property appraiser shall complete the following course requirements: (1) A tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the cost and sales approaches to value; (2) a tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the income approach to value; (3) a tested appraisal course of not less than 30 clock hours of instruction with an emphasis on mass appraisal; (4) an appraisal course with an emphasis on Kansas property tax laws; (5) an appraisal course on the techniques and procedures for the valuation of state assessed properties with an emphasis on unit valuation; and (6) a tested appraisal course on the techniques and procedures for the valuation of land devoted to agricultural use pursuant to K.S.A. 79-1476, and amendments thereto. *Such courses shall be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.* Any member appointed to the board who is a certified real property appraiser shall only be required to take such educational courses as are required to maintain the appraisal license. The executive director shall adopt rules and regulations prescribing a timetable for the completion of the course requirements and prescribing continued education requirements for members of the board.

(f) The state board of tax appeals shall have no capacity or power

to sue or be sued.

(g) It is the intent of the legislature that proceedings in front of the board of tax appeals be conducted in a fair and impartial manner and that all taxpayers are entitled to a neutral interpretation of the tax laws of the state of Kansas. The provisions of the tax laws of this state shall be applied impartially to both taxpayers and taxing districts in cases before the board. Valuation appeals before the board shall be decided upon a determination of the fair market value of the fee simple of the property. Nothing in this section shall prohibit a property owner, during a property valuation appeal before the board, from raising arguments regarding classification. Cases before the board shall not be decided upon arguments concerning the shifting of the tax burden or upon any revenue loss or gain which may be experienced by the taxing district.

*(h) Notwithstanding any provisions of subsection (a) to the contrary, the governor may appoint a former member in good standing of the board of tax appeals to serve as a member pro tempore of the board for a period not to exceed one year when, after having exercised due diligence, more than one vacancy on the board exists. Such member pro tempore may exercise any power, duty or function as is necessary to serve as a member of the board. Such member pro tempore shall serve at the pleasure of the governor and receive compensation for each day of actual attendance or work as a member based on a proration of the annual salary provided in K.S.A. 74-2434, and amendments thereto. The provisions of this subsection shall expire on June 30, 2023.*

Sec. 6. K.S.A. 74-2433f is hereby amended to read as follows: 74-2433f. (a) There shall be a division of the state board of tax appeals known as the small claims and expedited hearings division. Hearing officers appointed by the chief hearing officer shall have authority to hear and decide cases heard in the small claims and expedited hearings division.

(b) The small claims and expedited hearings division shall have jurisdiction over hearing and deciding applications for the refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, and hearing and deciding appeals from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, with regard to single-family residential property. The filing of an appeal with the small claims and expedited hearings division shall be a prerequisite for filing an appeal with the state board of tax appeals for appeals involving single-family residential property.

(c) At the election of the taxpayer, the small claims and expedited hearings division shall have jurisdiction over: (1) Any appeal of a decision, finding, order or ruling of the director of taxation, except an appeal, finding, order or ruling relating to an assessment issued pursuant to K.S.A. 79-5201 et seq., and amendments thereto, in which the amount of tax in controversy does not exceed \$15,000; (2) hearing and deciding applications for the refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, where the value of the property, other than property devoted to agricultural use, is less than \$3,000,000 as reflected on the valuation notice; and (3) hearing and deciding appeals from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, other than those relating to land devoted to agricultural use, wherein the value of the property is less than \$3,000,000 as reflected on the valuation notice.

(d) In accordance with the provisions of K.S.A. 74-2438, and amendments thereto, any party may elect to appeal any application or decision referenced in subsection (b) to the state board of tax appeals. Except as provided in subsection (b) regarding single-family residential property, the filing of an appeal with the small claims and expedited hearings division shall not be a prerequisite for filing an appeal with the

## VIII. Significant Statutes Regarding School District Budgets

state board of tax appeals under this section. Final decisions of the small claims and expedited hearings division may be appealed to the state board of tax appeals. An appeal of a decision of the small claims and expedited hearings division to the state board of tax appeals shall be de novo. The county bears the burden of proof in any appeal filed by the county pursuant to this section. *With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes pursuant to this subsection, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed to the small claims and expedited hearings division.*

(e) A taxpayer shall commence a proceeding in the small claims and expedited hearings division by filing a notice of appeal in the form prescribed by the rules of the state board of tax appeals which shall state the nature of the taxpayer's claim. The notice of appeal may be signed by the taxpayer, any person with an executed declaration of representative form from the property valuation division of the department of revenue or any person authorized to represent the taxpayer in subsection (f). Notice of appeal shall be provided to the appropriate unit of government named in the notice of appeal by the taxpayer. In any valuation appeal or tax protest commenced pursuant to articles 14 and 20 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, the hearing shall be conducted in the county where the property is located or a county adjacent thereto. In any appeal from a final determination by the secretary of revenue, the hearing shall be conducted in the county in which the taxpayer resides or a county adjacent thereto.

(f) The hearing in the small claims and expedited hearings division shall be informal. The hearing officer may hear any testimony and receive any evidence the hearing officer deems necessary or desirable for a just determination of the case. A hearing officer shall have the authority to administer oaths in all matters before the hearing officer. All testimony shall be given under oath. A party may appear personally or may be represented by an attorney, a certified public accountant, a certified general appraiser, a tax representative or agent, a member of the taxpayer's immediate family or an authorized employee of the taxpayer. A county or unified government may be represented by the county appraiser, designee of the county appraiser, county attorney or counselor or other representatives so designated. No transcript of the proceedings shall be kept.

(g) The hearing in the small claims and expedited hearings division shall be conducted within 60 days after the appeal is filed in the small claims and expedited hearings division unless such time period is waived by the taxpayer. A decision shall be rendered by the hearing officer within 30 days after the hearing is concluded and, in cases arising from appeals described by subsections (b) and (c)(2) and (3), shall be accompanied by a written explanation of the reasoning upon which such decision is based. Documents provided by a taxpayer or county or district appraiser shall be returned to the taxpayer or the county or district appraiser by the hearing officer and shall not become a part of the board's permanent records. Documents provided to the hearing officer shall be confidential and may not be disclosed, except as otherwise specifically provided.

(h) With regard to any matter properly submitted to the division relating to the determination of valuation of property for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination. With regard to leased commercial and industrial property, the burden of proof shall be on the taxpayer unless the taxpayer has furnished the county or district appraiser, within 30 calendar days following the informal meeting

required by K.S.A. 79-1448, and amendments thereto, or within 30 calendar days following the informal meeting required by K.S.A. 79-2005, and amendments thereto, a complete income and expense statement for the property for the three years next preceding the year of appeal. Such income and expense statement shall be in such format that is regularly maintained by the taxpayer in the ordinary course of the taxpayer's business. If the taxpayer submits a single property appraisal with an effective date of January 1 of the year appealed, the burden of proof shall return to the county appraiser. *With regard to any matter properly submitted to the division relating to the determination of valuation of property for taxation purposes, the hearing officer shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed.*

Sec. 7. K.S.A. 79-505 is hereby amended to read as follows: 79-505. (a) The director of property valuation shall adopt ~~rules and regulations~~ or appraiser directives prescribing appropriate standards for the performance of appraisals in connection with ad valorem taxation in this state. Such ~~rules and regulations~~ or appraiser directives shall require, at a minimum:

(1) That all appraisals be performed in ~~accordance with generally accepted appraisal standards as evidenced by the appraisal standards compliance with the uniform standards of professional appraisal practice, commonly referred to as "USPAP," promulgated by the appraisal standards board of the appraisal foundation; and~~

(2) that such appraisals shall be written appraisals.

(b) The director of property valuation ~~or a county appraiser~~ may require compliance with additional standards if a determination is made in writing that such additional standards are required in order to properly carry out statutory responsibilities *and such additional standards do not conflict with the uniform standards of professional appraisal practice, commonly referred to as "USPAP," promulgated by the appraisal standards board of the appraisal foundation.*

Sec. 8. K.S.A. 79-1448 is hereby amended to read as follows: 79-1448. Any taxpayer may complain or appeal to the county appraiser from the classification or appraisal of the taxpayer's property by giving notice to the county appraiser within 30 days subsequent to the date of mailing of the valuation notice required by K.S.A. 79-1460, and amendments thereto, for real property, and on or before May 15 for personal property. The county appraiser or the appraiser's designee shall arrange to hold an informal meeting with the aggrieved taxpayer with reference to the property in question. At such meeting it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including, a summary of the reasons that the valuation of the property has been increased over the previous year, any assumptions used by the county appraiser to determine the value of the property and a description of the individual property characteristics, property specific valuation records and conclusions. The taxpayer shall be provided with the opportunity to review the data sheets applicable to the valuation approach utilized for the subject property. The county appraiser shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation for the property. In any appeal from the appraisal of leased commercial and industrial property, the county or district appraiser's appraised value shall be presumed to be valid and correct and may only be rebutted by a preponderance of the evidence, unless the property owner furnishes the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal within 30 calendar days following the informal meeting. In any appeal from the reclassification of property that was classified as land devoted to agricultural use for the preceding year, the taxpayer's classification of the property as land devoted to agricultural use shall be presumed to be valid and correct if the taxpayer provides

## VIII. Significant Statutes Regarding School District Budgets

an executed lease agreement or other documentation demonstrating a commitment to use the property for agricultural use, if no other actual use is evident. The county appraiser may extend the time in which the taxpayer may informally appeal from the classification or appraisal of the taxpayer's property for just and adequate reasons. Except as provided in K.S.A. 79-1404, and amendments thereto, no informal meeting regarding real property shall be scheduled to take place after May 15, nor shall a final determination be given by the appraiser after May 20. Any final determination shall be accompanied by a written explanation of the reasoning upon which such determination is based when such determination is not in favor of the taxpayer. *The county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting.* Any taxpayer who is aggrieved by the final determination of the county appraiser may appeal to the hearing officer or panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, and such hearing officer, or panel, for just cause shown and recorded, is authorized to change the classification or valuation of specific tracts or individual items of real or personal property in the same manner provided for in K.S.A. 79-1606, and amendments thereto. In lieu of appealing to a hearing officer or panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, any taxpayer aggrieved by the final determination of the county appraiser, except with regard to land devoted to agricultural use, wherein the value of the property, is less than \$3,000,000, as reflected on the valuation notice, or the property constitutes single family residential property, may appeal to the small claims and expedited hearings division of the state board of tax appeals within the time period prescribed by K.S.A. 79-1606, and amendments thereto. Any taxpayer who is aggrieved by the final determination of a hearing officer or panel may appeal to the state board of tax appeals as provided in K.S.A. 79-1609, and amendments thereto. An informal meeting with the county appraiser or the appraiser's designee shall be a condition precedent to an appeal to the county or district hearing panel.

Sec. 9. K.S.A. 79-1609 is hereby amended to read as follows: 79-1609. Any person aggrieved by any order of the hearing officer or panel, or by the classification and appraisal of an independent appraiser, as provided in K.S.A. 79-5b03, and amendments thereto, may appeal to the state board of tax appeals by filing a written notice of appeal, on forms approved by the state board of tax appeals and provided by the county clerk for such purpose, stating the grounds thereof and a description of any comparable property or properties and the appraisal thereof upon which they rely as evidence of inequality of the appraisal of their property, if that be a ground of the appeal, with the state board of tax appeals and by filing a copy thereof with the county clerk within 30 days after the date of the order from which the appeal is taken. The notice of appeal may be signed by the taxpayer, any person with an executed declaration of representative form from the property valuation division of the department of revenue or any person authorized to represent the taxpayer in K.S.A. 74-2433f(f), and amendments thereto. A county or district appraiser may appeal to the state board of tax appeals from any order of the hearing officer or panel. With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. With regard to leased commercial and industrial property, the burden of proof shall be on the taxpayer unless, within 30 calendar days following the informal meeting required by K.S.A. 79-1448, and amendments thereto, the taxpayer furnished to the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal. Such income and expense statement shall be in such format that is regularly maintained

by the taxpayer in the ordinary course of the taxpayer's business. If the taxpayer submits a single property appraisal with an effective date of January 1 of the year appealed, the burden of proof shall return to the county appraiser. *With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed.*

Sec. 10. K.S.A. 79-2005 is hereby amended to read as follows: 79-2005. (a) Any taxpayer, before protesting the payment of such taxpayer's taxes, shall be required, either at the time of paying such taxes, or, if the whole or part of the taxes are paid prior to December 20, no later than December 20, or, with respect to taxes paid in whole or in part in an amount equal to at least  $\frac{1}{2}$  of such taxes on or before December 20 by an escrow or tax service agent, no later than January 31 of the next year, to file a written statement with the county treasurer, on forms approved by the state board of tax appeals and provided by the county treasurer, clearly stating the grounds on which the whole or any part of such taxes are protested and citing any law, statute or facts on which such taxpayer relies in protesting the whole or any part of such taxes. When the grounds of such protest is an assessment of taxes made pursuant to K.S.A. 79-332a and 79-1427a, and amendments thereto, the county treasurer may not distribute the taxes paid under protest until such time as the appeal is final. When the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the county treasurer shall forward a copy of the written statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule an informal meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. At the informal meeting, it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including a summary of the reasons that the valuation of the property has been increased over the preceding year, any assumptions used by the county appraiser to determine the value of the property and a description of the individual property characteristics, property specific valuation records and conclusions. The taxpayer shall be provided with the opportunity to review the data sheets applicable to the valuation approach utilized for the subject property. The county appraiser shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation of the property. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and may change the valuation of the taxpayer's property, if in the county appraiser's opinion a change in the valuation of the taxpayer's property is required to assure that the taxpayer's property is valued according to law, and shall, within 15 business days thereof, notify the taxpayer in the event the valuation of the taxpayer's property is changed, in writing of the results of the meeting. *The county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting.* In the event the valuation of the taxpayer's property is changed and such change requires a refund of taxes and interest thereon, the county treasurer shall process the refund in the manner provided by subsection (l).

(b) No protest appealing the valuation or assessment of property shall be filed pertaining to any year's valuation or assessment when an appeal of such valuation or assessment was commenced pursuant to K.S.A. 79-1448, and amendments thereto, nor shall the second half payment of taxes be protested when the first half payment of taxes has been protested. Notwithstanding the foregoing, this provision shall not prevent any subsequent owner from protesting taxes levied for the year in which such property was acquired, nor shall it prevent any taxpayer from protesting taxes when the valuation or assessment of such



## VIII. Significant Statutes Regarding School District Budgets

taxpayer's property has been changed pursuant to an order of the director of property valuation.

(c) A protest shall not be necessary to protect the right to a refund of taxes in the event a refund is required because the final resolution of an appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto, occurs after the final date prescribed for the protest of taxes.

(d) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, such statement shall further state the exact amount of valuation or assessment which the taxpayer admits to be valid and the exact portion of such taxes which is being protested.

(e) If the grounds of such protest shall be that any tax levy, or any part thereof, is illegal, such statement shall further state the exact portion of such tax which is being protested.

(f) Upon the filing of a written statement of protest, the grounds of which shall be that any tax levied, or any part thereof, is illegal, the county treasurer shall mail a copy of such written statement of protest to the state board of tax appeals and the governing body of the taxing district making the levy being protested.

(g) Within 30 days after notification of the results of the informal meeting with the county appraiser pursuant to subsection (a), the protesting taxpayer may, if aggrieved by the results of the informal meeting with the county appraiser, appeal such results to the state board of tax appeals.

(h) After examination of the copy of the written statement of protest and a copy of the written notification of the results of the informal meeting with the county appraiser in cases where the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the board shall conduct a hearing in accordance with the provisions of the Kansas administrative procedure act, unless waived by the interested parties in writing. If the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(i) In the event of a hearing, the same shall be originally set not later than 90 days after the filing of the copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board. With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination except that no such duty shall accrue to the county or district appraiser with regard to leased commercial and industrial property unless the property owner has furnished to the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal. No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination. In all instances where the board sets a request for hearing and requires the representation of the county by its attorney or counselor at such hearing, the county shall be represented by its county attorney or counselor. The board shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation for the property. In any appeal from the reclassification of property that was classified as land devoted to agricultural use for the preceding year, the taxpayer's classification of the property as land devoted to agricultural use shall be presumed to be valid and correct if the taxpayer provides an executed lease agreement or other documentation demonstrating a commitment to use the property for agricultural use, if no other actual use is evident. *With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes, the board*

*shall not increase the appraised valuation of the property to an amount greater than the appraised value reflected in the notification of the results of the informal meeting with the county appraiser from which the taxpayer appealed.*

(j) When a determination is made as to the merits of the tax protest, the board shall render and serve its order thereon. The county treasurer shall notify all affected taxing districts of the amount by which tax revenues will be reduced as a result of a refund.

(k) If a protesting taxpayer fails to file a copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board within the time limit prescribed, such protest shall become null and void and of no effect whatsoever.

(l) (1) In the event the board orders that a refund be made pursuant to this section or the provisions of K.S.A. 79-1609, and amendments thereto, or a court of competent jurisdiction orders that a refund be made, and no appeal is taken from such order, or in the event a change in valuation which results in a refund pursuant to subsection (a), the county treasurer shall, as soon thereafter as reasonably practicable, refund to the taxpayer such protested taxes and, with respect to protests or appeals commenced after the effective date of this act, interest computed at the rate prescribed by K.S.A. 79-2968, and amendments thereto, minus two percentage points, per annum from the date of payment of such taxes from tax moneys collected but not distributed. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested taxes, except that, with respect to that portion of any such refund attributable to interest the county treasurer shall charge the county general fund. In the event that the state board of tax appeals or a court of competent jurisdiction finds that any time delay in making its decision is unreasonable and is attributable to the taxpayer, it may order that no interest or only a portion thereof be added to such refund of taxes.

(2) No interest shall be allowed pursuant to paragraph (1) in any case where the tax paid under protest was inclusive of delinquent taxes.

(m) Whenever, by reason of the refund of taxes previously received or the reduction of taxes levied but not received as a result of decreases in assessed valuation, it will be impossible to pay for imperative functions for the current budget year, the governing body of the taxing district affected may issue no-fund warrants in the amount necessary. Such warrants shall conform to the requirements prescribed by K.S.A.

79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized by law.

(n) Whenever a taxpayer appeals to the board of tax appeals pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, or pays taxes under protest related to one property whereby the assessed valuation of such property exceeds 5% of the total county assessed valuation of all property located within such county and the taxpayer receives a refund of such taxes paid under protest or a refund made pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, the county treasurer or the governing body of any taxing subdivision within a county may request the pooled money investment board to make a loan to such county or taxing subdivision as provided in this section. The pooled money investment board is authorized and directed to loan to such county or taxing subdivision sufficient funds to enable the county or taxing subdivision to refund such taxes to the taxpayer. The pooled money investment board is authorized and directed to use any moneys in the operating accounts, investment accounts or other investments of the state of Kansas to provide the

## VIII. Significant Statutes Regarding School District Budgets

funds for such loan. Each loan shall bear interest at a rate equal to the net earnings rate of the pooled money investment portfolio at the time of the making of such loan. The total aggregate amount of loans under this program shall not exceed \$50,000,000 of unencumbered funds pursuant to article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto. Such loan shall not be deemed to be an indebtedness or debt of the state of Kansas within the meaning of section 6 of article 11 of the constitution of the state of Kansas. Upon certification to the pooled money investment board by the county treasurer or governing body of the amount of each loan authorized pursuant to this subsection, the pooled money investment board shall transfer each such amount certified by the county treasurer or governing body from the state bank account or accounts prescribed in this subsection to the county treasurer who shall deposit such amount in the county treasury. Any such loan authorized pursuant to this subsection shall be repaid within four years. The county or taxing subdivision shall make not more than four equal annual tax levies at the time fixed for the certification of tax levies to the county clerk following the making of such loan sufficient to pay such loan within the time period required under such loan. All such tax levies shall be in addition to all other levies authorized by law.

(o) The county treasurer shall disburse to the proper funds all portions of taxes paid under protest and shall maintain a record of all portions of such taxes which are so protested and shall notify the governing body of the taxing district levying such taxes thereof and the director of accounts and reports if any tax protested was levied by the state.

(p) This statute shall not apply to the valuation and assessment of property assessed by the director of property valuation and it shall not be necessary for any owner of state assessed property, who has an appeal pending before the state board of tax appeals, to protest the payment of taxes under this statute solely for the purpose of protecting the right to a refund of taxes paid under protest should that owner be successful in that appeal.

Sec. 11. Section 1 of 2021 Senate Bill No. 13 is hereby amended to read as follows: Section 1. (a) On or before June 15 each year, the county clerk shall calculate the revenue neutral rate for each taxing subdivision and include such revenue neutral rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes. The director of accounts and reports shall modify the prescribed budget information form to show the revenue neutral rate.

(b) 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 procedure:

(1) 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.

(2) On or before July ~~15~~ 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. For all tax years commencing after December 31, 2021, the county clerk shall notify each taxpayer with property in the taxing subdivision, by mail directed to the taxpayer's last known address, of the proposed intent to exceed the revenue neutral rate at least 10 days in advance of the public hearing. Alternatively, the county clerk may transmit the notice to the taxpayer by electronic means at least 10 days in advance of the public hearing, if such taxpayer and county clerk have consented in writing to service by electronic means.

The county clerk shall consolidate the required information for all taxing subdivisions relevant to the taxpayer's property on one notice. The notice shall be in a format prescribed by the director of accounts and reports. The notice shall include, but not be limited to:

(A) The revenue neutral rate of each taxing subdivision relevant to the taxpayer's property;

(B) the proposed property tax revenue needed to fund the proposed budget of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;

(C) the proposed tax rate based upon the proposed budget and the current year's total assessed valuation of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;

(D) the tax rate and property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement;

(E) the appraised value and assessed value of the taxpayer's property for the current year;

(F) the estimates of the tax for the current tax year on the taxpayer's property based on the revenue neutral rate of each taxing subdivision and any proposed tax rates that exceed the revenue neutral rates;

(G) the difference between the estimates of tax based on the proposed tax rate and the revenue neutral rate on the taxpayer's property described in subparagraph (F) for any taxing subdivision that has a proposed tax rate that exceeds its revenue neutral rate; and

(H) the date, time and location of the public hearing of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate.

Although the state of Kansas is not a taxing subdivision for purposes of this section, the notice shall include a statement of the statutory mill levies imposed by the state and the estimate of the tax for the current year on the taxpayer's property based on such levies.

(3) The public hearing to consider exceeding the revenue neutral rate shall be held not sooner than August ~~10~~ 20 and not later than September ~~10~~ 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.

(4) 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.

(c) 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.

(d) *Notwithstanding any other provision of law to the contrary*, if the governing body of a taxing subdivision must conduct a public

## VIII. Significant Statutes Regarding School District Budgets

hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, on or before ~~September 20~~ *October 1*, to the proper county clerk the amount of ad valorem tax to be levied.

(e) As used in this section:

(1) "Taxing subdivision" means any political subdivision of the state that levies an ad valorem tax on property.

(2) "Revenue neutral rate" means the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. To calculate the revenue neutral rate, the county clerk shall divide the property tax revenue for such taxing subdivision levied for the previous tax year by the total of all taxable assessed valuation in such taxing subdivision for the current tax year, and then multiply the quotient by 1,000 to express the rate in mills. The revenue neutral rate shall be expressed to the third decimal place.

(f) 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.

(g) The provisions of this section shall take effect and be in force from and after January 1, 2021.

Sec. 12. K.S.A. 79-1801, as amended by section 3 of 2021 Senate Bill No. 13, is hereby amended to read as follows: 79-1801. (a) Except as provided by subsection (b), each year the governing body of any city, the trustees of any township, the board of education of any school district and the governing bodies of all other taxing subdivisions shall certify, on or before August 25, to the proper county clerk the amount of ad valorem tax to be levied. Thereupon, the county clerk shall place the tax upon the tax roll of the county, in the manner prescribed by law, and the tax shall be collected by the county treasurer. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

(b) Prior to January 1, 2021, if the governing body of a city or county must conduct an election for an increase in property tax to fund any appropriation or budget under K.S.A. 2020 Supp. 25-433a, and amendments thereto, the governing body of the city or county shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied. On and after January 1, 2021, if the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under section 1, and amendments thereto, the governing body of the taxing subdivision shall certify, on or before ~~September 20~~ *October 1*, to the proper county clerk the amount of ad valorem tax to be levied.

Sec. 13. K.S.A. 72-5137, 74-2426, 74-2433, 74-2433f, 79-505, 79-1448, 79-1609, 79-1801, as amended by section 3 of 2021 Senate Bill No. 13, and 79-2005 and K.S.A. 2020 Supp. 19-430 and 19-432 and section 1 of 2021 Senate Bill No. 13 are hereby repealed.

Sec. 14. This act shall take effect and be in force from and after its publication in the statute book.





## VIII. Significant Statutes Regarding School District Budgets





## VIII. Significant Statutes Regarding School District Budgets

