



### Agenda Item Details

Meeting	Sep 01, 2022 - BOARD OF EDUCATION MEETING
Category	22. Action Items
Subject	22.1 Resolution 23-003 to Approve and Adopt Exceeding the Revenue Neutral Rate
Access	Public
Type	Action
Preferred Date	Sep 01, 2022
Absolute Date	Sep 01, 2022
Fiscal Impact	Yes
Budgeted	Yes
Budget Source	All Funds
Recommended Action	I move the board approve Resolution 23-003 to Exceed the Revenue Neutral Rate as presented

### Public Content

Vendor: Kansas Department of Education (KSDE)

Contact Information: Chief Financial Officer - Treasurer / Budget Director

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Summary: Per K.S.A. 79-2988 as amended by 2022 SS for HB2239 requiring local taxing entities to complete additional budgetary steps if they exceed the Revenue Neutral Rate (RNR), as calculated by individual County Clerks. The Notice of Hearing Exceeding the RNR was published in the Topeka Metro News on Monday August 22nd, 2022, thereby meeting the 10-day publication requirement prior to the hearing date. District Administration advises that **the Board incorporate and adopt by Resolution 23-003 the Exceeding RNR for the 2022-2023 budget as presented.**

[Revenue Neutral Resolution 23-003.pdf \(129 KB\)](#)

[Topeka Metro News Exceeding RNR 8.22.2022.pdf \(82 KB\)](#)

### Administrative Content



BOARD OF EDUCATION

Unified School District No. 501  
Shawnee County, Kansas

**RESOLUTION 23 - 003**

A resolution expressing the property taxation policy of USD 501, Topeka Public Schools with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2022-2023.

Whereas, 2022 HB 2239 amending K.S.A 79-2988, provides that a levy of property taxes to finance the 2022-2023 budget of USD 501 exceeds the Revenue Neutral Tax Rate to finance the 2022-2023 budget of USD 501, be authorized by a resolution.


Whereas the USD 501 Revenue Neutral Rate, as calculated by the Shawnee County Clerk, for the 2022-2023 budget is 45.967 mills

Whereas USD 501 intends to exceed the Revenue Neutral Rate with the proposed mill levy rate of 46.008 mills

NOW, THEREFORE, BE IT RESOLVED by USD 501 that the 2022-2023 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2022-2023, as adjusted pursuant to 2022 HB 2239 amending K.S.A 79-2988 is hereby adopted.

Adopted this 1<sup>st</sup> day of September, 2022 by USD 501, Topeka Public Schools in Shawnee County, Kansas.

Board Clerk Signature

  
\_\_\_\_\_

Board President Signature

  
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(Seal)

## Roll Call Vote

A Roll Call Vote of USD 501, Topeka Public Schools To Levy a Property Tax Exceeding the

### Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 1<sup>st</sup>, 2022

By Resolution 23 - 003

Governing Body Member	Yes	No	No Vote
1. Mr. Lalo Munoz			<i>absent</i>
2. Ms. Sue Bolley	<input checked="" type="checkbox"/>		
3. Dr. Richard Bonebrake	<input checked="" type="checkbox"/>		
4. Ms. Lisa Schmitt	<input checked="" type="checkbox"/>		
5. Mr. Keith Tatum	<input checked="" type="checkbox"/>		
6. Ms. Melanie Stuart-Campbell	<input checked="" type="checkbox"/>		
7. Dr. Randall Schumacher	<input checked="" type="checkbox"/>		

First published in The Topeka Metro News, Monday, August 22, 2022.

State of Kansas  
Budget Form USD-A

USD #501  
2022-2023

**Notice of Hearing 2022-2023 Budget  
Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year**

The governing body of Unified School District 501 will meet on the 1st day of September 2022 at 6:00 PM at the Burnett Admin. Center, 624 SW 24th St., Topeka, KS 66611 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the Burnett Admin. Center, 624 SW 24th St., and will be available at this hearing.

	Revenue Neutral Tax Rate			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$12,458,979	20.000	20.076	\$12,411,953	20.000
Capital Outlay	\$5,749,954	7.999	7.306	\$5,960,095	7.640
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$11,437,217	16.352		\$10,906,314	14.343
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$23,781	0.034		\$19,292	0.025
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$2,797,754	4.000		\$3,041,384	4.000
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
<b>Sub Total - All Other Funds</b>	<b>\$14,258,752</b>	<b>20.366</b>	<b>18.585</b>	<b>\$13,966,990</b>	<b>18.368</b>
<p>Lalo Munoz _____ Board President</p> <p>Carleen Lister _____ Clerk of the Board</p>					