



### Agenda Item Details

Meeting	Sep 07, 2023 - BOARD OF EDUCATION MEETING
Category	22. Action Items
Subject	22.2 Approve and Adopt the 2023-2024 School Year Budget
Access	Public
Type	Action
Preferred Date	Sep 07, 2023
Absolute Date	Sep 07, 2023
Fiscal Impact	Yes
Budgeted	Yes
Budget Source	All Funds
Recommended Action	I move to approve and adopt the 2023-2024 school year budget.

### Public Content

Vendor: Kansas Department of Education (KSDE)

Contact Information: Chief Financial Officer - Treasurer / Budget Director

Gary Menke, (785) 295-3082, gmenke@tps501.org / Shawnette Mansfield, (785) 295-3069, smansfield@tps501.org

**Summary:** Per K.S.A. 79-2929 thru 70-2934 the Board of Education shall approve and adopt the 2023-2024 Budget as reflected in the published Code 99 and Code 01 Certificate to The Clerk of Shawnee County. The Notice of Hearing was published in the Topeka Metro News on Monday August 21st, 2023, thereby meeting the 10-day publication requirement prior to the hearing date.

In approving and adopting the 2023-2024 Budget it is acknowledged: the board was provided the district building needs assessment, the board heard multiple budget and needs assessment presentations and had opportunity to evaluate, question and consider such assessment(s)/presentation(s), in reference to K.S.A. 72-1163 as amended by Sen. Sub. for HB2567 Sec. 12, the needs assessment is incorporated by compliance into the 2023-2024 budgeting process.

District Administration advises that **the Board approve and adopt the 2023-2024 budget as presented.**

[2023-24 Building Needs Assessment & State Assessment Review .pdf \(1,053 KB\)](#)

[D0501 Notice Hearing 2023-2024 Budget\\_Signed 8.17.2023.pdf \(1,372 KB\)](#)

[Code 01 Certificate.pdf \(82 KB\)](#)

[Budget Certificate.pdf \(25 KB\)](#)

[F150--2024.pdf \(181 KB\)](#)

[1PG-501-2024.pdf \(414 KB\)](#)

### Administrative Content

**Motion & Voting**

I move to approve and adopt the 2023-2024 school year budget.

Motion by Keith Tatum, second by Melanie Stuart-Campbell.

Final Resolution: Motion Carries

Yea: Sue Bolley, Lalo Munoz, Melanie Stuart-Campbell, Richard Bonebrake, Lisa Schmitt, Randall Schumacher, Keith Tatum

19.1 8.17.23

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 501 will meet on the 7th day of September 2023 at 6:10 PM at the Burnett Admin. Center, 624 SW 24th Street, (or at the immediate conclusion of the Exceeding Revenue Neutral Rate Hearing scheduled at 6:00 PM), 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, building needs assessment and Board state assessments review is available at the Burnett Admin. Center, 624 SW 24th Street, The Amount of 2023 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2023-2024 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	101,910,814	20.000	108,292,919	20.000	112,986,567	13,572,647	20.000
Supplemental General (LOB)	08	32,996,694	16.352	34,204,495	14.345	33,900,000	11,727,029	14.226
<b>SPECIAL REVENUE</b>								
Federal Funds	07	29,373,234		40,606,448		35,191,086		
Adult Education	10	0	0.000	80,566	0.000	200	0	0.000
Preschool-Aged At-Risk	11	1,115,835		1,178,861		1,540,836		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	24,686,814		31,250,827		32,876,888		
Bilingual Education	14	3,763,343		3,422,756		4,058,361		
Virtual Education	15	494,788		352,486		670,184		
Capital Outlay	16	10,149,148	7.999	9,283,868	7.641	14,907,231	5,717,125	6.750
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	8,793,805		10,542,618		13,035,298		
Professional Development	26	229,129		373,962		699,733		
Parent Education Program	28	555,473		622,048		1,256,820		
Summer School	29	13,358		4,270		362,462		
Special Education	30	40,097,621		42,340,712		46,852,438		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	2,972,667		3,053,872		3,764,179		
Gifts and Grants	35	2,046,881		5,707,304		4,362,302		
Special Liability Expense Fund	42	238,436	0.034	276,127	0.026	299,805	114,736	0.139
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	2,875,033		2,754,551				
KPERs Special Retirement Contribution	51	16,721,336		17,548,276		18,688,914		
Contingency Reserve	53	1,500,000		0		0		
Textbook & Student Material Revolving	55	1,199,719		1,402,103				
Activity Fund	56	374,088		459,461				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	8,393,475	4.000	7,944,591	4.001	9,578,138	2,824,541	3.427
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	290,501,691	48.385	321,703,121	46.013	335,031,442	33,956,078	44.542
Less: Transfers	105	71,525,228		82,609,224		68,550,226		
<b>NET USD EXPENDITURES</b>	110	218,976,463		239,093,897		266,481,216		
<b>TOTAL USD TAXES LEVIED</b>	115	32,467,685		32,538,503		33,956,078		

1. Sponsoring District Only


\*Tax Rates are expressed in Mills



Notice of Hearing 2023-2024 Budget

Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>							
Historical Museum	80	0 0.000	0 0.000	0 0.000	0	0	0.000
Public Library Board	82	0 0.000	0 0.000	0 0.000	0	0	0.000
Public Library Board Employee Benefits	83	0 0.000	0 0.000	0 0.000	0	0	0.000
Recreation Commission	84	0 0.000	0 0.000	0 0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0 0.000	0 0.000	0 0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0 0.000</b>	<b>0 0.000</b>	<b>0 0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$32,467,685</b>	<b>\$32,538,503</b>		<b>\$33,956,078</b>		
Assessed Valuation - General Fund	128	\$622,948,964	\$620,540,143		\$678,632,346		
Assessed Valuation - All Other Funds	130	\$698,695,671	\$766,423,199		\$824,310,377		
Assessed Valuation - Capital Outlay	129	\$694,420,503	\$762,286,358		\$846,981,410		
<b>Outstanding Indebtedness, July 1</b>							
		<b>2021</b>	<b>2022</b>	<b>2023</b>			
General Obligation Bonds	135	149,440,000	146,460,000	143,285,000			
Capital Outlay Bonds	140	0	0	0			
Temporary Note	145	0	0	0			
No-Fund Warrant	150	0	0	0			
Lease Purchase Principal	153	1,834,569	1,251,750	6,236,047			
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>151,274,569</b>	<b>147,711,750</b>	<b>149,521,047</b>			

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Sue Bolley   
Board President

Carleen M Lister   
Clerk of the Board

19.1 8.17.23

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

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Revenue Neutral Tax Rate					
	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$12,410,803	20.000	18.288	\$13,572,647	20.000
Capital Outlay	\$6,018,787	7.641	7.020	\$5,717,125	6.750
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$11,016,349	14.345		\$11,727,029	14.226
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$19,967	0.026		\$114,736	0.139
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$3,072,597	4.001		\$2,824,541	3.427
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>\$14,108,913</b>	<b>18.372</b>	<b>16.902</b>	<b>\$14,666,306</b>	<b>17.792</b>

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