Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Emporia Recreation Commission, LYON COUNTY KANSAS HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ **YES**, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 8.740. The Date of our hearing is August 20, 2025 at 5:30 pm, and will be held at Lee Beran Recreation Center.

Address: 313 W. 4th Avenue, Emporia, KS 66801

_____ **NO,** we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Lyon County Clerk on or before August 25, 2024.

(seal)

BK 7/16/25

Clerk or Officer of Governing Body

REC'D LYON CO CLERK
JUL 16 2025 AM9:13

----------OFFICE USE ONLY----------

If YES – was the notice turned into the County Clerk on or before **July 20**?

_____ YES _____ NO

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Emporia Recreation Commission

will meet on Wednesday, August 20, 2025 at 5:30 pm at Lee Beran Recreation Center, 313 W 4th Ave for hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Emporia Recreation Commission Office and available at the meeting. and will be available at this meeting.

SUPPORTING COUNTIES

Lyon (home county) Lyon

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
General	2,921,044	3,426,396	8,391,036
Employee Benefit Fund	355,636	428,099	440,000
Totals	3,276,680	3,854,495	8,831,036

Lease Purchases: July 1,	2022	2023	2024
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*8.740*
Total Proposed Estimated Tax Rate	*9.250*

Emporia Recreation Commission

Recreation Commission Secretary

Page No.

General - 8.00
Emp. Benefit - 1.25
9.25

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 26, 2025

Notice ID: 40h9AeCSrCDAyhkS7m6X
Notice Name: Emporia Rec RNR

PUBLICATION FEE: $73.46

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
26 day of August, A.D. 2025.

Notary Public

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Emporia Recreation Commission

will meet on Wednesday, September 10th at 5:45 pm at Mary Herbert Education Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at 313 W. 4th Ave main office or our website www.emporiarec.org and will be available at this meeting.

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Lyon (home county)

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PUBLICATION DATES:
Jul. 25, 2025

Notice ID: JxmnxOcBB0wNqNf34lyK
Notice Name: Emporia Recreation Commission BH

PUBLICATION FEE: $72.74

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
25th day of July, A.D. 2025.

Notary Public

State of Kansas
Recreation Commission

2025/2026

NOTICE OF BUDGET HEARING

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Recreation Commission Secretary

State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Lyon, State of Kansas
We, the undersigned officers of
Emporia Recreation Commission
certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget	Page No.	2025/2026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	8,391,036
Employee Benefit Fund	4	440,000
TOTAL	xxxxxxx	8,831,036
Budget Hearing Notice	5	
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	8.740
Total Proposed Estimated Mill Rate	9.250
Does budget require a resolution to exceed the RNR?	YES

Date Received: _____

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Emporia Recreation Commission	USD 253
313 W 4th Ave	PO Box 1008
Emporia KS 66801	Emporia KS 66801

Provide point of contact:
Amanda Gutierrez
POC phone number:
620-340-6300

Other County:	0
Other County:	0
Other County:	0
Other County:	0
Other County:	0

REC'D LYON CO CLERK
SEP 12 2025 AM 11:12

CPA Summary

Resolution No. 2025-1

A RESOLUTION OF THE EMPORIA RECREAION COMMISSION, LOCATED IN EMPORIA KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Emporia Recreation Commission was calculated as 8.740 mills by the LyonCounty Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Emporia Recreation Commission will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on Wednesday, September 10th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Emporia Recreation Commission, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE EMPORIA RECREATION COMMISSION:

The Emporia Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 8.740 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September 2025 by the Emporia Recreation Commission.

Commission Members

Attested:

Stephanie Dreasler
Clerk of the Board

Chairperson

Secretary

Roll Call Vote

A Roll Call Vote of the Emporia Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 10th, 2025
Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Jeremy Dorsey	X		
Erren Harter	X		
Aaron Trelc	X		
Michael Helbert	X		
Dathan Fischer	X		
TOTAL			

Certified: Stephanie Draeker

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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Recreation Commission
2025/2026

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Recreation Commission Secretary

Emporia Recreation Commission 2025/2026

FUND PAGE

Adopted Budget **Employee Benefit Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	352,497	372,494	324,962
Receipts: Ad Valorem Tax	329,001	336,824	350,000
Delinquent Tax	8,062	7,290	8,000
Motor Vehicle Tax	38,040	35,933	40,000
Recreational Vehicle Tax	530	520	600
Reimbursed Expense	0	0	0
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	375,633	380,567	398,600
Resources Available	728,130	753,061	723,562
Expenditures: Employer Payroll Taxes	109,508	130,293	125,000
Employees' Retirement	95,538	121,081	105,000
Workers Compensation	7,601	6,861	20,000
Unemployment Insurance	0	14,628	20,000
Health Insurance	136,854	149,101	160,000
Liability Insurance	6,135	6,135	10,000
Budgeted Encumbrance	0	0	0
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	355,636	428,099	440,000
Unencumbered Cash Balance	372,494	324,962	283,562

CPA Summary

Emporia Recreation Commission 2025/2026

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	2,741,831	4,074,649	4,138,292
Receipts: Ad Valorem Tax	2,043,140	2,114,894	2,388,000
Delinquent Tax	42,129	40,774	40,000
Fees and Charges	1,049,413	938,723	1,363,044
Grants	0	0	53,200
Motor Vehicle Tax	190,810	197,698	208,500
Employee Tax Credit	732,324	0	0
Miscellaneous	0	14,003	0
Does misc. exceeds 10%			
Interest on Idle Funds	196,046	183,947	200,000
Total Receipts	4,253,862	3,490,039	4,252,744
Resources Available	6,995,693	7,564,688	8,391,036
Expenditures: Personnel Services	1,424,018	1,659,593	1,852,000
Plant Operation	574,056	529,054	702,560
Commodities	232,169	264,905	376,150
General and Administrative	275,283	236,638	266,200
Capital Outlay and Improvements	305,531	385,403	3,720,915
Budgeted Reserve	0	0	637,911
Budgeted Encumberance	0	0	700,000
Engineering	0	261,134	0
Miscellaneous	109,987	89,669	135,300
Does misc. exceeds 10%			
Total Expenditures	2,921,044	3,426,396	8,391,036
Unencumbered Cash Balance	4,074,649	4,138,292	0

Dollar amount to be raised by 8 mill: $ 2,378,012

CPA Summary

Statement of Conditional Lease-Purchase and Certificate of Participation

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: 2024/2025	Pmts Due for the Year of 2024/2025	Pmts Due for the Year of 2025/2026
Total						0	0	0

If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.