Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF *Elkhart Recreation Commission*__, HEREBY NOTIFIES THE *Morton*____ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

___X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is ***4.0.*** The date of our hearing is ***Sept. 10,2025*** at ***7:00*** AM/PM and will be held at _***940 S. Muncy Ave*** address in ***Elkhart*** , Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 7-15, 2025.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Legal Notice

First published in the Elkhart Tri-State News, Thursday, August 28, 2025, Thursday, September 4, 2025.

State of Kansas
Recreation Commission

2025-2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of
Elkhart Recreation Commission
will meet on September 10-2025 at 7:00pm at 940 S Muncy Ave Elkhart, KS 67950 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at 542 Morton Street Elkhart, KS 67950 and will be available at this meeting.

SUPPORTING COUNTIES

Morton (home county)

BUDGET SUMMARY OF EXPENDITURES

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

Fund	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025-2026
General	131,166	144,943	541,864
Totals	131,166	144,943	541,864

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

Revenue Neutral Rate as defined by KSA 79-2988	*0.000*
Total Proposed Estimated Tax Rate	*4.000*

Tonya Parks
Recreation Commission Secretary

Roll Call Vote

A Roll Call Vote of the Elkhart Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on _9-10-2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
	✓		
	✓		
	✓		
	✓		
	✓		
TOTAL			

Certified:

Elkhart Recreation Commission Treasurer

Resolution No. _____

A RESOLUTION OF THE Elkhart Recreation Commission, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Elkhart Recreation Commission was calculated as 4 mills by the Morton County Clerk; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Elkhart Recreation Commission Board:

The Elkhart Recreation Commission shall levy a property tax rate exceeding the Revenue Neutral Rate of 4 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 10 day of September, 2025 and **SIGNED** by the Governing Body.

2025-2026

CERTIFICATE

To the Clerk of Morton, State of Kansas
We, the undersigned officers of
Elkhart 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	541,864
TOTAL	xxxxxx	541,864
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	0.000
Total Proposed Estimated Mill Rate	4.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: 9-12-25
Morton County Clerk Official Seal Morton County Kansas
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Elkhart Recreation Commission	USD #218
PO Box 182	PO Box 999
Elkhart, KS 67950	Elkhart, KS 67950

Provide point of contact:
Tonya Parks
POC phone number:
620-697-2195

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

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.

State of Kansas
Recreation Commission
2025-2026

Elkhart Recreation Commission

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025-2026
Unencumbered Cash Balance	60,280	121,570	177,364
Receipts:			
USD #218/Mtn. Co. Treasurer	141,000	185,000	284,500
Reimbursements	1,120	179	2,000
Fees, Refunds, Etc	46,318	11,945	19,000
Water Aerobics	875	782	1,000
Concession Stand			
Interest on Idle Funds	410	1,086	1,500
Tournament	733	100	4,000
Volleyball Grants/Grants	2,000		32,500
Miscellaneous		1,645	20,000
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	192,456	200,737	364,500
Resources Available	252,736	322,307	541,864
Expenditures:			
Community Support	2,000	3,500	6,959
Misc-Not Ball Related	3,769	34,987	40,000
Building Expense	2,910	3,500	50,000
Field Equip & Upkeep	28,687	7,175	120,000
Ball Equip & Uniform	3,549	870	71,000
Utilities	1,204	6,236	75,000
Announcers/Scorekeepers	279	2,660	5,000
Charters, Fee, Insurance	21,436	26,468	45,000
Vehicle Expense	754	95	3,000
Railroad	1,824	1,915	3,000
Director Salary	50,034	43,891	70,000
Salaries-Other	1,840	770	12,000
Maintenance Salaries	5,730	4,710	21,405
Umpires/Officials	0	140	4,000
Payroll Taxes	4,421	3,979	6,500
Umployment	82	60	200
Workers Comp	2,311	1,721	2,800
Misc-Not Ball Related	0		1,000
Tournament	0		4,000
Administrative Expense	336	2,266	1,000
Concession Stand	0		
Sales Tax	0		
Miscellaneous	0		
Does misc. exceeds 10%			
Total Expenditures	131,166	144,943	541,864
Unencumbered Cash Balance	121,570	177,364	0

Dollar amount to be raised by 4 mill: $ 134,459

CPA Summary