To the Clerk of
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.

Table of Contents for Adopted Budget	Page No.	Year FY 21/22 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase and Certificate of Particpation	2	
General	3	4,674,244
Employee Benefit Fund	4	539,959
TOTAL		5,214,203
Budget Summary	5	

State Use Only
Received _____
Reviewed By _____
Follow-up: Yes___ No___

Commission Members

FILING REQUIREMENT - A complete copy of this budget (including the publication) must be filed with the City/USD Clerk and two copies with the County Clerk (K.S.A. 12-1927).

PERMANENT Recreation Commission Address

Emporia Recreation Commission
313 W. 4th Ave
Emporia, KS 66801

Sponsoring USD/City Address

USD #253
1700 W. 7th Ave.
Emporia, KS 66801

Provide point of POC: Tom McEvoy
POC phone number: 620-340-6300

Other County: Lyon County
Other County:
Other County:

Emporia Recreation Commission

Statement of Conditional Lease-Purchase and Certificate of Participation

Item Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: 2020-2021	Pmts Due for the Year of 2020-2021	Pmts Due for the Year of 2021-2022
2015 JD Tractor and Loader	7/6/16	60	4.25%	7/6/21	$ 32,615.00	$ 7,087.69	$ 7,087.69	$ -
Image Quest Xerox Machine	5/9/17	60	0%	5/9/22	48,599.92	39,039.28	9,560.64	9,560.64
2018 JD 1600 John Deere Mower	5/1/18	48	3.75%	5/1/22	50,244.58	20,455.86	10,816.65	10,816.65
2018 JD 1600 John Deere Mower	5/1/18	48	3.75%	5/1/22	50,244.58	20,455.87	10,816.66	10,816.66
Pitney Bowes Postage Machine	5/9/21	48	0%	5/9/25	4,403.52	3,302.64	1,100.88	1,100.88
Total					$ 186,107.60	$ 90,341.34	$ 39,382.52	$ 32,294.83

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

State of Kansas
Recreation Commission
FY 2021-2022

FUND PAGE

Adopted Budget **General Fund**	**Prior Year Actual 2019-2020**	**Current Year Estimated 2020-2021**	**Proposed Budget Year 2021-2022**
Unencumbered Cash Balance	**1,406,183**	**1,465,397**	**1,845,044**
Receipts:			
Local Sources			
Ad Valorem Tax	1,556,110	1,615,048	1,790,000
Delinquent Tax	30,677	34,628	36,000
Fees & Charges	729,444	325,018	787,700
Grants	2,000	0	2,000
Miscellaneous	8,002	3,834	0
County Sources			
Motor Vehicle Tax	181,329	202,306	200,000
Recreational Vehicle Tax	2,218	3,018	3,500
Interest on Idle Funds	16,853	4,104	10,000
Prior Year Cancelled Encumerances	0	0	0
Total Receipts	**2,526,633**	**2,187,955**	**2,829,200**
Resources Available	**3,932,816**	**3,653,352**	**4,674,244**
Expenditures:			
Personnel Services	1,275,144	959,215	1,507,168
Plant Operation	277,197	265,045	349,750
Commodities	187,209	128,995	236,700
General and Administrative	115,504	109,379	188,175
Capital Outlay and Improvements	548,040	328,713	1,276,886
Budgeted Reserve	0	0	376,320
Budgeted Encumberance	0	0	607,145
Miscellaneous	64,325	16,961	132,100
Adjustments for Qualifying Budget Credits	0	0	0
Total Expenditures	**2,467,419**	**1,808,308**	**4,674,244**
Unencumbered Cash Balance	**1,465,397**	**1,845,044**	**0**

Dollar amount to be raised by 8 mills: $ 1,755,098

FUND PAGE

Adopted Budget **Employee Benefit Fund**	**Prior Year Actual 2019-2020**	**Current Year Estimated 2020-2021**	**Proposed Budget Year 2021-2022**
Unencumbered Cash Balance	**136,345**	**114,885**	**207,959**
Receipts:			
Local Sources			
Ad Valorem Tax	221,413	328,604	290,000
Delinquent Tax	4,915	5,265	6,000
Miscellaneous	0	0	0
County Sources			
Motor Vehicle Tax	28,243	29,455	35,000
Recreational Vehicle Tax	348	439	1,000
Reimbursed Expense	0	0	0
Revenue From Local Source	0	0	0
Interest on Idle Funds	0	0	0
Total Receipts	**254,919**	**363,764**	**332,000**
Resources Available	**391,264**	**478,649**	**539,959**
Expenditures:			
Employer Payroll Taxes	96,921	72,481	125,000
Employees' Retirement	76,028	78,166	95,000
Workers Compensation	13,030	14,218	20,000
Unemployment Insurance	1,436	2,129	12,000
Health Insurance	83,138	103,696	130,000
Liability Insurance	5,771	0	20,000
Budgeted Encumbrance	0	0	117,959
Miscellaneous	55	0	20,000
Total Expenditures	**276,379**	**270,690**	**539,959**
Unencumbered Cash Balance	**114,885**	**207,959**	**0**

NOTICE OF REVENUE NEUTRAL HEARING
AND BUDGET HEARING

The Governing Body of

Emporia Recreation Commission

will meet on August 23, 2021 at 5:30 p.m. at the Lee Beran Recreation Center for the purpose of hearing and answering objections of taxpayers relationg to the proposed use of funds.
Detailed budget information is available at the Lee Beran Recreation Center and will be available at this meeting.

SUPPORTING COUNTIES

Lyon (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 2019-2020	Current Year Estimated 2020-2021	Proposed Budget Year 2021-2022
General Fund	2,467,419	1,808,308	4,674,244
Employee Benefit Fund	276,379	270,690	539,959
Totals	**2,743,798**	**2,078,998**	**5,214,203**

Lease Purchase:	2018	2019	2020
Principal Balance @ Beg of FY	95,766	56,384	90,341

Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.	*209.956*

Recreation Commission Secretary

The Emporia Gazette
517 Merchant St.
(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:

See Proof on Next Page

PUBLICATION DATES:
24 Jul 2021

Notice ID: v6yYZbRNc5TurGGW6PNJ
Notice Name: Budget Hearing - Emporia Rec

PUBLICATION FEE: $76.10

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.4-10-2023

Signed or attested before me on this

26th day of July, A.D. 2021.

Lisa M Stueve
Notary Public

RESOLUTION
REVENUE NEUTRAL RATE

A RESOLUTION OF THE EMPORIA RECREATION COMMISSION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Emporia Recreation Commission was calculated as 7.649 mills for the General Fund and 1.570 mills for the Employee Benefit Fund by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2021 allowing all interested taxpayers desiring to be heard have 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 shall levy a property tax exceeding the Revenue Neutral Rate of 9.219 mills.

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

ADOPTED this 23rd day of August, 2021 and SIGNED by the Governing Body.