State of Kansas
Recreation Commission

2023/2024

CERTIFICATE

To the Clerk of Logan, State of Kansas
We, the undersigned officers of
USD #274 Oakley 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.	2023/2024 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	181,000
TOTAL	xxxxxxx	181,000
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

1.984.

Total Revenue Neutral Rate	1.839
Total Proposed Estimated Mill Rate	2.000

Steve Allison
Daniel Gourley
Dakota Loader

Date Received: Sept. 29, 23
Crystal Rucker
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
SD #274 Oakley Recreation Commissi	USD #274
PO Box 124	621 Center Avenue
Oakley, KS 67748	Oakley, KS 67748

Provide point of contact:
Steve Allison
POC phone number:
785-953-1116

Other County:	Thomas
Other County:	Gove
Other County:	Sheridan
Other County:	0
Other County:	0

CPA Summary

Name of recreation commission:	USD #274 Oakley Recreation Commission
Street Address or P O Box:	PO Box 124
City, State, ZIP	Oakley, KS 67748
Recreation commission point of contact:	Steve Allison
Point of contact telephone number:	785-953-1116

Enter proposed mill rate or mill rate limitation:

General Fund Mill Rate	2.000
Employee Benefits Mill Rate	0.000

Enter county to which the budget is being submitted: Logan

Note: the county where the USD or city has the greatest valuation will be considered the home county. Please enter county's name (e.g. "Barton County").

Name of USD or city levying taxes:	USD #274
Street Address or P O Box:	621 Center Avenue
City, State, ZIP	Oakley, KS 67748

List other counties that levy taxes in support of the recreation commission:

1st county:	Thomas
2nd county:	Gove
3rd county:	Sheridan
4th county:	
5th county:	

Enter year being budgeted:

Sponsored by USD, enter as (**YYYY/YYYY**):	**2023/2024**
Sponsored by City, enter as (**YYYY**):	

2023 2024
2022 2023
2021 2022

If additional fund pages are used:	
Enter fund name for tab fund2:	
Enter fund name for tab fund3:	

If previous budget had a beginning lease dollar balance:

	USD Jul. 1	City Jan. 1
Lease balance for year	2020	-3
Lease balance for year	2021	-2

Computation to Determine Dollar Amount Levy Limitation

Name of County	July 1 Valuation:		
Logan	42,990,105		
Thomas	13,169,309		
Gove	6,743,115		
Sheridan	135,636		
0			
0			
Total valuation:		63,038,165	
General Fund		2.000	
Dollar amount to be raised by 2 mill:			$ 126,076
Employee Benefits Fund		0.000	
			$ -
Total Revenue Neutral Rate		1.839	
Dollar amount to be raised by RNR			$ 115,927

Note: The dollar amount to be raised is an estimate based upon the preliminary total assessed valuation and the mill rate limitation. Computation as follows:
(total valuation of 63,038,165 multiplied by mill rate of 2 divided by 1000) = $ 126,076
The mill rate limitation is only applicable to the general fund. This dollar amount can change depending upon the final total assessed valuation.

USD #274 Oakley Recreation Commission 2023/2024

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
Unencumbered Cash Balance	108,634	125,351	150,124
Receipts:			
Appripriations	114,980	145,177	126,076
Recreation Program Registrations	4,189	5,251	4,000
Refunds	3,411	1,245	1,000
USD 274 Excess Funds			47,927
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	122,580	151,673	179,003
Resources Available	231,214	277,024	329,127
Expenditures:			
Advertising	150	276	500
Ball Program, Tractor, Field Expense	28,323	35,813	28,000
Contract Services	440	490	1,500
Donations/Sponsorships	34,377	18,606	12,000
Insurance	3,396	3,639	5,000
Office and Office Supplies	2,793	2,315	5,000
Payroll and Taxes	22,494	18,436	70,000
Supplies and Misc.	1,111	4,780	1,500
Rent	1,000	1,000	1,000
Summer Recreation Program	2,771	3,554	4,000
Recreation Programs	4,533	8,831	20,000
Special Project	4,475		
Capital Outlay		21,699	20,000
USD 274 Support		4,227	7,500
Maintenance		3,234	5,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	105,863	126,900	181,000
Unencumbered Cash Balance	125,351	150,124	148,127

Dollar amount to be raised by 2 mill: $ 126,076

CPA Summary

State of Kansas
Recreation Commission

2023/2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD #274 Oakley Recreation Commission

will meet on 9/13/2023 at 7:00 PM at 330 Kaler Avenue; Oakley, KS 67748 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Recreation Building and will be available at this meeting.

SUPPORTING COUNTIES

Logan (home county) Thomas, Gove, Sheridan

BUDGET SUMMARY OF EXPENDITURES

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

Fund	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
General	105,863	130,903	181,000
Totals	105,863	130,903	181,000

Lease Purchases:	2020	2021	2022
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*1.839*
Total Proposed Estimated Tax Rate	*2.000*

Ryan Leitner

Recreation Commission Secretary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF USD #274 Recreation **HEREBY NOTIFIES THE LOGAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate. - RNR is 1.839

Our proposed mill levy rate is: 2.000

Our proposed ad valorem tax (dollar amount) is $126,076

The date of our hearing is: 9|13|2023

The time of our hearing is: 7:00 PM

The location of our hearing is: Oakley Recreation Commission Building
330 Kaler Ave; Oakley, KS 67748

_____ 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, 2023.

WITNESS my hand on July 20, 2023.

Steven Allison

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.

Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for the Oakley Recreation Commission was calculated as 1.768 mills by the Logan County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Oakley 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 September 13, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Logan may levy a property tax rate exceeding the Revenue Neutral Rate of 1.839 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 13th day of September, 2023 by the Oakley Recreation Commission.

Commission Members:

Steven Allison
Board Member

Board Member

Dakota Loader
Board Member

Daniel Yonkin
Board Member

Board Member

Roll Call Vote

A Roll Call Vote of the Oakley Recreation Commission to Levy a Property Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on September, 13, 2023.
Resolution No. 2023-01

Governing Body Member	Yes	No	No Vote
Steve Allison	X		
Ryan Leitner			X
Dakota Loader	X		
Danel Younkin	X		
Zach Michaelis	X		
TOTAL	4	0	1

Certified:

Steven Allison - Board Member

— Rec Director

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE OAKLEY GRAPHIC.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 30th day of Aug, 20 23
2nd Publication was made on the____ day of _____, 20 ____
3rd Publication was made on the ____ day of _____, 20 ____
4th Publication was made on the ____ day of _____, 20 ____
5th Publication was made on the ____ day of _____, 20 ____
6th Publication was made on the ____ day of _____, 20 ____

Publication fee	$ 74.25
Affidavit, Notary's Fees	$
Additional Copies _____ @ _____	$
Total Publication Fee	$ 74.25

Kerri Traynor
(Signed)

Witness my hand this 31st day of August, 20 23

SUBSCRIBED and SWORN to before me this 31st day of August, 20 23.

Anita Gabel
(Notary Public)

My commission expires January 16, 2024

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2024

(First published in The Oakley Graphic on August 30, 2023.)

State of Kansas
Recreation Commission

2023/2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD #274 Oakley Recreation Commission

will meet on 9/13/2023 at 7:00 PM at 330 Kaler Avenue; Oakley, KS 67748 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Recreation Building and will be available at this meeting.

SUPPORTING COUNTIES

Logan (home county) Thomas, Gove, Sheridan

BUDGET SUMMARY OF EXPENDITURES

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

Fund	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
General	105,863	130,903	181,000
Rec Comm Emp Benefits			20,000
Totals	105,863	130,903	201,000

Lease Purchases: July 1,	2020	2021	2022
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*1.839*
Total Proposed Estimated Tax Rate	*2.350*

Ryan Leitner
Recreation Commission Secretary