State of Kansas
Recreation Commission

CERTIFICATE

2023

To the Clerk of Graham County, State of Kansas
We, the undersigned officers of
Graham County 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.	2024 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase and Certificate of Participation	2	
General	3	$123,950
Ball Complex	4	$4,000
TOTAL		$127,950
Budget Summary	1	

Total Revenue Neutral Rate	1.876
Total Proposed Estimated Mill Rate	2

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

Greg Deines
Kyle Jilka
Courtney Zohner
Roseanne Billips
Christy Keith
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

Graham County Recreation Commission
915 W Main St
Hill City, KS 67642

Sponsoring USD/City Address

USD 281
117 N Third Street
Hill City, KS 67642

Provide point of contact: Chris Gansel, Director
POC phone number: 785-216-0867

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

Kansas Department of Education
Budget Form USD-B

USD #281
2023-2024

Dale Deighton
785-421-2135
785-216-0845 (cell)

CERTIFICATE
TO THE CLERK of Graham County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 281

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget 1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	4,204,214	960,197	20.000[2]
Federal Funds	12-1663	07	583,877		
Supplemental General (LOB)[3]	72-5147	08	1,319,225	1,137,585	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	11,000		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	880,000		
Bilingual Education	72-3613	14	0		
Virtual Education	72-3715	15	0		
Capital Outlay	72-53, 113	16	556,400	344,438	
Driver Training	72-5163	18	8,543		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	383,100		
Professional Development	72-2552	26	19,915		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	935,886		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	188,512		
Gifts and Grants	72-1142	35	14,990		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	420,233		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	439,430	439,535	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2023-2024 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date election was held to exceed 31% _____ authorizing 0.00% expires _____
   Date the Board adopted resolution _____ authorizing 0.00% expires _____
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order #_____ dated _____/_____/_____.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget 1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	9,965,325	2,881,755	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	110,858	105,956	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	110,858	105,956	

Municipal Accounting Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Attest: _____, 2023

County Clerk

Assisted by:

Board President

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

County	Final Assessed Valuation General Fund[1]	Other Funds	Bond and Interest #1	#2
		$		
		$		
		$		
		$		
		$		
TOTAL	$0	$0	$0	$0

1. General Fund Assessed Valuation excludes $40,000 of appraised value on residential property.

Computation of Delinquency

2021 Delinquent Tax Percentage 2.000 %

Rate Used in this Budget for 2023-2024 3.000 %

AFFIDAVIT OF PUBLICATION

LEGAL NOTICE

(First published in The Hill City Times Wednesday, August 23, 2023)

State of Kansas
Budget Form USD-A

USD #281
2023-2024

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 281 will meet on the 11th day of September 2023 at 5:25 PM at 117 N 3rd St USD 281 Board Office, Hill City, KS 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 reviews available at district office, on the district website and will be available at this hearing.

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: Actual Expenditures (1)	2021-2022 Actual: Actual Tax Rate* (2)	2022-2023 Actual: Actual Expenditures (3)	2022-2023 Actual: Actual Tax Rate* (4)	2023-2024 Proposed Budget: Budgeted Expenditures (5)	2023-2024 Proposed Budget: Amount of 2023 Tax to be Levied (6)	2023-2024 Proposed Budget: Est. Tax Rate* (7)
OPERATING								
General	06	3,570,007	20.000	3,941,735	20.000	4,204,214	960,197	20.000
Supplemental General (LOB)	08	1,744,782	19.078	1,134,158	19.338	1,319,225	1,137,585	21.468
SPECIAL REVENUE								
Federal Funds	07	341,556		341,440		583,077		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	0		0		11,000		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	404,167		613,447		650,000		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	418,800	6.500	447,702	6.595	565,409	344,438	6.500
Driver Training	18	5,928		7,407		6,543		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	299,668		241,934		383,100		
Professional Development	26	11,891		17,021		10,916		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	745,592		874,605		935,088		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	170,932		176,512		188,812		
Gifts and Grants	36	7,563		7,048		14,990		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
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	0		0				
KPERS Special Retirement Contribution	51	370,619		385,535		420,233		
Contingency Reserve	53	0		60,000				
Textbook & Student Material Revolving	55	14,655		- 21,021				
Activity Fund	58	127,470		216,775				
DEBT SERVICE								
Bond and Interest #1	62	419,121	8.000	434,076	8.519	439,430	439,535	8.285
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
COOPERATIVES'								
Special Education	73	0		0		0		
TOTAL USD EXPENDITURES	100	8,836,296	34.578	8,963,448	34.362	9,965,326	2,881,755	55.253
Less: Transfers	105	1,357,611		1,671,798		1,839,940		
NET USD EXPENDITURES	110	7,478,685		7,411,649		8,125,386		
TOTAL USD TAXES LEVIED	115	2,565,559		2,765,027		2,881,755		

‡ Sponsoring District Only
*Tax Rates are expressed in Mills

State of Kansas
Budget Form USD-A

USD #281
2023-2024

Notice of Hearing 2023-2024 Budget

	Code 99 Line	2021-2022 Actual: Actual Expenditures (1)	2021-2022 Actual: Actual Tax Rate* (2)	2022-2023 Actual: Actual Expenditures (3)	2022-2023 Actual: Actual Tax Rate* (4)	2023-2024 Proposed Budget: Budgeted Expenditures (5)	2023-2024 Proposed Budget: Amount of 2023 Tax to be Levied (6)	2023-2024 Proposed Budget: Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	102,524	1.078	104,571	1.092	110,858	105,956	2.000
Rec Comm Emp Benefits & Spec Liab	88	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	102,524	1.078	104,571	1.092	110,858	105,956	2.000
TOTAL TAXES LEVIED	125	$2,763,990		$2,869,416		$2,987,711		
Assessed Valuation - General Fund	128	$46,935,828		$47,402,453		$48,009,854		
Assessed Valuation - All Other Funds	130	$49,709,874		$52,243,547		$52,990,480		
Assessed Valuation - Capital Outlay	129	$49,820,013		$52,106,936		$52,990,469		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	6,281,156		6,305,000		5,427,958		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	155	0		0		0		
TOTAL USD DEBT	160	6,281,156		6,305,000		5,427,958		

*Tax Rates are expressed in Mills

Board President

Clerk of the Board

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

The governing body of Unified School District 281 will meet on the 11th day of September 2023 at 5:20 PM at 117 N 3rd St USD 281 Board Office, Hill City, KS 67642 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, is available at district office, and will be available at this hearing.

Revenue Neutral Tax Rate

	2022-2023: Actual Tax Levied	2022-2023: Actual Tax Rate	2022-2023: Neutral Tax Rate	2023-2024: Estimated Tax Levied	2023-2024: Est. Tax Rate
General	$949,949	20.000	19.338	$960,197	20.000
Bond and Interest #2	$0	0.000		$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	$1,018,005	19.338		$1,137,585	21.468
Adult Education	$0	0.000		$0	0.000
Capital Outlay	$341,713	6.500		$344,438	6.500
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$0	0.000		$0	0.000
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$447,897	8.519		$439,535	8.285
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
Sub Total - All Other Funds	$1,807,615	34.362		$1,921,559	36.253

Board President

Clerk of the Board

* Reduced to fit printable area. *Actual size: 3x11.5"

STATE OF KANSAS, GRAHAM COUNTY, ss

Savannah DePriest, being first duly sworn, deposes and says she is one of the editors, publishers, or printers of **THE HILL CITY TIMES**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Graham County, Kansas, with a general paid circulation on a yearly basis in Graham County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper: is published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Hill City, Kansas, in said county as second-class matter. The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one (1) week, the publication thereof being made as aforesaid on the 23rd day of August, 2023.

Savannah DePriest
Savannah DePriest

Subscribed and sworn before me on this 24th day of August, 2023

Lauren E Spelts
Notary Public

My commission expires:

11/17/25

NOTARY PUBLIC - State of Kansas
LAUREN E. SPELTS
My Appt. Expires 11/17/25

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

governing body of Unified School District 281 will meet on the 11th day of September 2023 at 5:20 PM at 117 N 3rd St USD 281 Board Office, Hill City, KS 67642 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, is available at district office. and will be available at this hearing.

Revenue Neutral Tax Rate

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	$948,049	20.000	19.339	$960,197	20.000
Bond and Interest #2	$0	0.000	0.000	$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	$1,018,008	19.338		$1,137,585	21.468
Adult Education	$0	0.000		$0	0.000
Capital Outlay	$341,713	6.505		$344,438	6.500
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$0	0.000		$0	0.000
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$447,857	8.519		$439,535	8.295
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
Sub Total - All Other Funds	$1,807,578	34.362	0.000	$1,921,558	36.263

Board President

Clerk of the Board

RESOLUTION NO. 20230911

A resolution expressing the property taxation policy of USD 281 Graham County USD 281 with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2023-2024.

K.S.A 79-2988, provides that a levy of property taxes to finance the 2023-2024 budget of USD 281 exceeds the Revenue Neutral Tax Rate to finance the 2023-2024 budget of USD 281, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD 281 that the 2023-2024 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2023-2024, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this 11 day of September, 2023 by USD 281 Graham County USD 281 in Graham County, Kansas.

Board Clerk Signature

Board President Signature

Board Member Name	Vote	
	Yes	No
1. Cole Reichwetter	X	
2. Robert Wahlman	X	
3. Kappi Phillips	X	
4. Jarrod Knoll	X	

Board Member Name	Vote	
	Yes	No
5. Chris Smee	X	
6.		
7.		