State of Kansas
Recreation Commission

2022/2023

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.	2022/2023 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	130,903
TOTAL	xxxxxx	130,903
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

1.999

Total Revenue Neutral Rate	1.768
Total Proposed Estimated Mill Rate	2.000

Date Received: Sept. 16, 2022
Crystal Ruck
County Clerk

DeVoe Roach
Steven Allison
Commission Members

Permanent
Recreation Commission Address

SD #274 Oakley Recreation Commissic
PO Box 124
Oakley, KS 67748

Sponsoring
USD/City Address

USD #274
621 Center Avenue
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

USD #274 Oakley Recreation Commission 2022/2023

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2020/2021	Current Year Estimated 2021/2022	Proposed Budget Year 2022/2023
Unencumbered Cash Balance	102,616	108,634	113,654
Receipts:			
Appropriations	110,200	115,000	130,903
Recreation Program Registratioins	4,452	4,000	4,000
Refunds	443	1,000	1,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	115,095	120,000	135,903
Resources Available	217,711	228,634	249,557
Expenditures:			
Advertising	83	180	200
Ball Program, tractor, field expense	23,939	25,000	10,000
Contract Services	64	1,500	1,500
Donations/Sponsorships	43,199	45,000	13,000
Insurance	4,822	3,250	3,500
Office and Office Supplies	999	1,200	1,200
Payroll and Taxes	25,130	28,000	60,000
Supplies and Misc.	143	150	503
Rent	2,167	1,000	1,000
Summer Recreation Program	3,248	700	1,500
Summer Track			
Soccer Program			
Basketball/Volleyball			
Recreation Programs	5,283	6,000	6,000
Special Project Fund		3,000	
Capital Outlay			20,000
USD 274 Support			7,500
Maintenance			5,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	109,077	114,980	130,903
Unencumbered Cash Balance	108,634	113,654	118,654

Dollar amount to be raised by 2 mill: $ 130,910

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	

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**):	**2022/2023**
Sponsored by City, enter as (**YYYY**):	

2022 2023
2021 2022
2020 2021

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	2019	-3	
Lease balance for year	2020	-2	

Computation to Determine Dollar Amount Levy Limitation

Name of County	July 1 Valuation:
Logan	43,682,731
Thomas	14,158,683
Gove	7,498,140
Sheridan	115,241
0	
0	

Total valuation:	65,454,795	
General Fund	2.000	
Dollar amount to be raised by 2 mill:		$ 130,910
Employee Benefits Fund	0.000	
		$ -
Total Revenue Neutral Rate	1.768	
Dollar amount to be raised by RNR		$ 115,724

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 65,454,795 multiplied by mill rate of 2 divided by 1000) = $ 130,910
The mill rate limitation is only applicable to the general fund. This dollar amount can change depending upon the final total assessed valuation.

Resolution No. 2022

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 14, 2022 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 1.768 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 14th day of September, 2022 by the Oakley Recreation Commission.

Commission Members:

Board Member

Board Member

Board Member

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, 14, 2022.
Resolution No. 2022

Governing Body Member	Yes	No	No Vote
Steve Allison	SA		
Marc Burris	MB		
Ryan Leitner	RL		
Jake Dechant	JD		
Dakota Loader	DL		
TOTAL	5	~~0~~	~~0~~

Certified:

Steven Allison

_____

Exceeding the Revenue Neutral Tax Rate for the 2022-2023 Fiscal Year

The governing body of the Oakley Recreation Commission will meet on the **14th** day of **September**, 2022 at **7:00 PM** 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 is available at **the Oakley Recreation Building located at 330 Kaler Avenue in Oakley, KS** and will be available at the hearing.

Revenue Neutral Rate

	2021-22			2022-23	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Est. Tax Levied	Est. Tax Rate
Recreation Commission	$ 108,314.76	1.999	1.768	$ 130,903.00	2.000

Recreation Commission Officer

Date

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 24th day of Aug, 20 22.
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	$ 90.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 90.00

Terri Haynes
(Signed)

Witness my hand this 25th day of August, 20 22

SUBSCRIBED and SWORN to before me this 25th day of August, 20 22.

Anita Gabel
(Notary Public)

My commission expires January 16, 2024

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

State of Kansas
Recreation Commission
2022/2

NOTICE OF BUDGET HEARING

The governing body of

USD #274 Oakley Recreation Commission

will meet on Wednesday, September 14, 2022 at 7:10 pm at Recreation Building for the purpose of hearing and answering objections of taxpayers relating to the purposed use of funds. Detailed budget information will be available at 330 Kaler Avenue, Oakley, KS and will be available at this meeting.

SUPPORTING COUNTIES

Logan (home county), Thomas, Gove, Sheridan

BUDGET SUMMARY OF EXPENDITURES

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

Fund	Prior Year Actual 2020/2021	Current Year Estimated 2021/2022	Purposed Budget Year 2022/2023
General	110,456	114,980	130,903
Totals	110,456	114,980	130,903

Lease Purchases: July 1,	2019	2020	2021
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988 — 1.768

Steven Allison
Recreation Commission Officer

Exceeding the Revenue Neutral Tax Rate for the 2022-2023 Fiscal Year

The governing body of the Oakley Recreation Commission will meet on the 14th day of September, 2022 at 7:00 PM 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 is available at the Oakley Recreation Building located at 330 Kaler Avenue in Oakley, KS and will be available at the hearing.

	2021-22			2022-23	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Est. Tax Levied	Est. Tax Rate
Recreation Commission	$ 108,314.76	1.999	1.768	$ 130,903.00	2.000

Steven Allison
Recreation Commission Officer

7/19/2022
Date

(First published in The Oakley Graphic on August 24, 2022.)

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: 2021/2022	Pmts Due for the Year of 2021/2022	Pmts Due for the Year of 2022/2023
Total						0	0	0

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