State of Kansas
Recreation Commission

2024/2025

CERTIFICATE

To the Clerk of Logan, State of Kansas
We, the undersigned officers of
USD 274 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.	2024/2025 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	220,750
Employee Benefit Fund	4	30,697
TOTAL	xxxxxxx	251,447
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

1,995
,499
2,494

Total Revenue Neutral Rate	2.054
Total Proposed Estimated Mill Rate	2.500
Does budget require a resolution to exceed the RNR?	YES

Date Received: Sept. 12, 2024
Crystal Rucker
County Clerk

Steven Allison
Jeff Mull
Tom Ahrens
Brian Odell
Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
USD 274 Recreation Commission	USD 274
Po Box 124	621 Center Ave #103
Oakley, KS 67748	Oakey, KS 67748

Provide point of contact:
Marc Burris
POC phone number:
785-953-0133

Other County:	Thomas
Other County:	Gove
Other County:	Sheridan
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: 2023/2024	Pmts Due for the Year of 2023/2024	Pmts Due for the Year of 2024/2025
Total						0	0	0

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

USD 274 Recreation Commission 2024/2025

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	125,351	150,124	120,903
Receipts:			
Appropriations 2.00 Mills	145,177	126,076	122,788
Recreation Program Registrations	5,251	580	6,000
Refunds	1,245	305	5,000
USD 274 Excess Funds	0	10,392	37,536
Concessions	0	0	2,000
Sponsorship			5,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			1,000
Total Receipts	151,673	137,353	179,324
Resources Available	277,024	287,477	300,227
Expenditures:			
Advertising	276	154	250
Field Expense	35,813	24,136	20,000
Contracted Services	490	563	1,000
Donations/Sponsorships	18,606	10,942	13,000
Insurance	3,639	3,946	5,000
Office and Office Supplies	2,315	3,150	7,500
Payroll	18,436	72,725	60,000
Maintenance	3,234	775	1,500
Rent	1,000	1,000	1,000
Summer Recreation Program	3,554	2,927	3,000
Recreation Programs	8,831	19,462	25,000
USD 274 Support	4,227	3,967	5,000
Capital Outlay	21,699	22,446	75,000
Margie Schoenfeld Scholarship Fund	0	0	2,500
Miscellaneous	4,780	380	1,000
Does misc. exceeds 10%			
Total Expenditures	126,900	166,573	220,750
Unencumbered Cash Balance	150,124	120,903	79,477

Dollar amount to be raised by 2 mill: $ 122,788

CPA Summary

USD 274 Recreation Commission

FUND PAGE

Adopted Budget **Employee Benefit Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	0	0	0
Receipts: Appropriations 0.50 Mills	0	0	30,697
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	0	0	30,697
Resources Available	0	0	30,697
Expenditures: KPERS	0	0	6,000
Health Insurance	0	0	16,947
FICA	0	0	4,000
Unemployment	0	0	3,000
Workers Comp Insurance	0	0	750
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	0	0	30,697
Unencumbered Cash Balance	0	0	0

CPA Summary

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD 274 Recreation Commission

will meet on September 11th, 2024 at 7:00 PM at 330 Kaler, 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 330 Kaler, Oakley KS 67748 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 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
General	126,900	166,573	220,750
Employee Benefit Fund			30,697
Totals	126,900	166,573	251,447

Lease Purchases: July 1,	2021	2022	2023
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.054*
Total Proposed Estimated Tax Rate	*2.500*

Briana Odell

Recreation Commission Secretary

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 28th day of Aug., 2024
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	$ 76.50
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 76.50

Lindsi Teeter
(Signed)

Witness my hand this 5th day of September, 2024

SUBSCRIBED and SWORN to before me this 5th day of September, 2024.

Anita Gabel
(Notary Public)

My commission expires January 16, 2028

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2028

State of Kansas
Recreation Commission
2024/2025

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of
USD 274 Recreation Commission
will meet on September 11th, 2024 at 7:00 PM at 330 Kaler, 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 330 Kaler, Oakley KS 67748 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 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
General	126,900	166,573	220,750
Employee Benefit Fund			30,697
Totals	126,900	166,573	251,447

Lease Purchases: July 1,	2021	2022	2023
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.054*
Total Proposed Estimated Tax Rate	*2.500*

Briana Odell
Recreation Commission Secretary

(First published in The Oakley Graphic on August 28, 2024.)

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF USD #274 RECREATION COMMISSION, HEREBY NOTIFIES THE LOGAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.5. The date of our hearing is September 11th, 2024 at 7:00 PM and will be held at 330 Kaler in Oakley, 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, 2024.

WITNESS my hand and official seal on 07/17/2024, 2024.

(Seal)

Briana Odell
Recreation Commission Secretary

Resolution 2024-3

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 2.054 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 exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a Hearing on September 11, 2024 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 2.054 mills.

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

ADOPTED this 11th day of September, 2024 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 Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on September 11th, 2024 at 7:00 PM. Meeting will be held at 330 Kaler Oakley, Kansas.

Resolution No. 2024-02

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Steve Allison	X		
Ryan Leitner	X		
Zach Michaelis	X		
Briana Odell	X		
Tom Ahrens	X		
TOTAL	5		

Certified:

Steven Allison

Resolution No. 2024-01

Be it resolved by USD 274 Recreation Commission Board that USD 274 Recreation Commission, organized and operated under K.S.A. 12-1922 through 12-1936, herby adopts the establishment of an Employee Benefit Fund not to exceed an annual mill levy of 1.00 mills.

Adopted this 20th day of March, 2024.

Commission Members

Steven Allison **President**	**Vote:**	**Yes**	**No**
Vice President	**Vote:**	**Yes**	**No**
Brian Odell **Secretary**	**Vote:**	**Yes**	**No**
Board Member	**Vote:**	**Yes**	**No**
Board Member	**Vote:**	Yes	**No**

I, Steve Allison, do hereby affirm that I am the duly elected or appointed President of the organization known as USD 274 Recreation Commission Board, and I further affirm that the above Resolution is a true and correct copy of the Resolution adopted by such organization, and that said Resolution was adopted by a vote of two-thirds or more of the members-elect of the governing body of the organization.

Signature Steven Allison