State of Kansas
Recreation Commission

2024-2025

CERTIFICATE

To the Clerk of Rice, State of Kansas
We, the undersigned officers of
Lyons 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	800,466
Emp Bene		66,200
TOTAL	xxxxxxx	866,666
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	9.245
Total Proposed Estimated Mill Rate	9.000
Does budget require a resolution to exceed the RNR?	NO

FILED
Date Received: SEP 11 2024
County Clerk
COUNTY CLERK

Commission Members

Permanent
Recreation Commission Address

Lyons Recreation Commission
1201 S St John Ave; PO Box 407
Lyons, KS 67554

Sponsoring
USD/City Address

USD 405
800 S Workman St
Lyons, KS 67554

Provide point of contact:
Clint Bieberle
POC phone number:
620-257-5412

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

CPA Summary

Roll Call Vote

A Roll Call Vote of the LRC (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date)

Resolution No. 3-24

Governing Body Member	Yes	No	No Vote
Kyle Johnson	✓		
Brian Leiker	✓		
Amie Kreis	✓		
Audrey Edwards	✓		
Gladys Espino	✓		
TOTAL			

Certified:

Instructions: Under the amended provisions of KSA 79-2988 (passed with HB 2239 on April 1, 2022), any governing body that will hold a hearing and vote to authorize exceeding the RNR must record a roll call vote showing each name of the governing body and their vote. The certified record of roll call vote must be provided with the budget documents regardless of whether or not the vote passes or fails.

Resolution No. 3-24

A RESOLUTION OF THE Lyons Rec. Comm; **LOCATED IN** Lyons **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the LRC was calculated as 9.245 mills by the Rice County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/10/24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the LRC, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LRC**:**

The LRC may levy a property tax rate exceeding the Revenue Neutral Rate of 9.245 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 10 day of Sept. 2024 (month and year) by the Lyons Recreation Commission.

Commission Members

Chairperson

Secretary

BRIAN L LEWER

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
Golf Course Building	7/1/2022	60	2.12	7/1/27	307,000	260,091	66,797	66,797
Total						260,091	66,797	66,797

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

State of Kansas
Recreation Commission

Lyons 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	437,432	467,317	499,137
Receipts:			
Ad Valorem	459,970	467,561	444,720
Delinquent			
Fees	178,819	228,223	194,200
Motor Vehicle			
Recreational Vehicle			
Commercial Vehicle			
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	638,789	695,784	638,920
Resources Available	1,076,221	1,163,101	1,138,057
Expenditures:			
Activity Supplies	47,319	33,582	38,200
Advertising	7,419	6,997	7,500
Capital Outlay	84,321	90,196	150,000
Contract Labor	58,497	41,933	52,650
Dues & Subscriptions	5,573	4,475	5,000
Employee Benefit Rec			
Insurance	29,997	36,926	38,200
Interest on Idle Funds	0		920
Fitness Center Upkeep	13,270	18,281	13,500
Office Supplies	12,138	12,062	12,300
Payroll	181,467	228,732	244,196
Postage	426	400	600
Rent	559	1,063	1,800
Repairs & Maintenance	114,546	137,798	169,500
Senior Activities	8,954	7,642	8,500
Staff Travel	1,240	68	2,700
Golf Course Project Note			
Utilities	39,504	39,533	46,900
Vehicle Expense	3,673	4,276	8,000
Previous Year Encumbereance			
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	608,903	663,964	800,466
Unencumbered Cash Balance	467,317	499,137	337,591

Dollar amount to be raised by 8 mill: $ 444,720

CPA Summary

State of Kansas
Recreation Commission
2024-2025

Lyons Recreation Commission

FUND PAGE

Adopted Budget

Emp Bene

	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024-2025
Unencumbered Cash Balance	65,192	76,709	73,227
Receipts:			
Tax Revenue	57,853	58,988	55,590
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	57,853	58,988	55,590
Resources Available	123,045	135,697	128,817
Expenditures:			
D&O Insurance	1,572	4,001	4,200
Health Insurance	15,750	21,600	24,000
KPERS	13,613	17,548	18,000
KS Unemployment	182	176	200
Liability Insurance			
Medicare	2,885	3,629	3,800
Social Security	12,334	15,516	16,000
Workmans Comp			
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	46,336	62,470	66,200
Unencumbered Cash Balance	76,709	73,227	62,617

CPA Summary