Kansas Department of Education
Budget Form USD-B

USD #253
2024-2025

CERTIFICATE

TO THE CLERK of Lyon County, State of Kansas

We, the undersigned, duly elected, qualified and acting officers of

Unified School District 253

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 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2024-2025 Adopted Budget 1 Expenditures	2 2024 Tax to be Levied	3 County Clerk's Use Certified Mill Rate	
General[1]	72-5142	06	41,013,704	4,760,641	20.000[2]	4,255,408
Federal Funds	12-1663	07	3,107,339			
Supplemental General (LOB)[3]	72-5147	08	12,275,000	4,316,788	15.696	4,316,967
Adult Education	74-32,259	10	155,522	140,112	.500	137,516
Preschool-Aged At-Risk	72-5154	11	512,322			5 mill Cap
Adult Supplemental Education	74-32,261	12	0			
At Risk Education Fund	72-5153	13	12,839,240		8.00 mill cap	
Bilingual Education	72-3613	14	1,348,578			
Virtual Education	72-3715	15	15,067			
Capital Outlay	72-53, 113	16	5,670,973	2,280,916	8.00	2,259,381
Driver Training	72-5163	18	57,224			
Declining Enrollment	72-5160	19	0			
Extraordinary School Program	72-3239	22	24,218			
Food Service	72-5164	24	5,200,187			
Professional Development	72-2552	26	764,664			
Parent Education Program	72-4165	28	0			
Summer School	72-3238	29	69,641			
Special Education	72-3422	30	9,553,801			
Cost of Living[4]	72-5159	33	0	0		
Career and Postsecondary Education	72-5162	34	1,103,334			
Gifts and Grants	72-1142	35	554,109			
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	5,288,959			
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	4,585,500	3,107,661	11.300	3,107,865
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 2024-2025 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 4/14/2021 authorizing 33.00% expires 9999
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order #_____ dated ____/____/____.

General - 212,770,402

Cap. Out -
285,074,332
- 5,151,626 (TIF)
279,922,706

All Others -
280,183,967
- 5,151,626 (TIF)
275,032,341

State of Kansas
Budget Form USD-B

USD #253
2024-2025

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2024-2025 Adopted Budget 1 Expenditures	2 2024 Tax to be Levied	3 County Clerk's Use Certified Mill Rate	
COOPERATIVES						
Special Education	72-3412	78	16,664,204			
Total USD		100	120,803,586	14,606,118		
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	2,357,296	2,241,710	8.000 ✓	2,200,258
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	375,411	350,316	1.274 ✓	350,291
Total Other		105	2,732,707	2,592,026		

8 mill cap

Total - 64.770 ✓

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

Attest: _____, 2024

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
		$		
Lyon	212,770,402	$280,183,967		
- TIF		$ 5,151,626		
		$		
		$		
TOTAL	$0	275,032,341 $0	$0	$0

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

Computation of Delinquency

2022 Delinquent Tax Percentage 3.000 %

Rate Used in this Budget for 2024-2025 3.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay
   Resolution dated 9/10/2014 authorizing 8.000 mills for 9999 years.
   Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education
   Resolution dated 11/10/2021 authorizing 0.500 mills for 5 years.
   (limit 5 years)

3. Historical Museum:
   Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:
   Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:
   Resolution dated 4/27/1993 authorizing 8.000 mills.

   Note: The USD must have a copy of the separate recreation commission budget before making this levy.

WORKSHEET I
(Columns 1 through 5 must match Form 110)

		1	2	3	4	Fiscal Year 2024-2025 5	6	7	8	9	10
Code	Code 04 Line	Actual 2023 Tax Levy	Less 3 Allowance for Delinquency	Less 2023 Tax Received in 2023-24	Less Tax Refunded in 2023-24	2023 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2024 Tax to be Levied	Estimate of 2024 Taxes (1/1/2025 - 6/30/2025)
Supplemental General	03	3,934,817	118,045	3,570,754	0	246,018	321,959	4,872	15,680	4,316,788	3,885,109
Adult Education	05	134,858	4,046	122,377	0	8,435	11,250	170	548	140,112	126,101
Capital Outlay	10	2,194,700	65,841	2,001,612	0	127,247	183,816	2,781	8,951	2,280,916	2,052,824
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	3,343,871	100,316	3,034,956	0	208,599	275,702	4,172	13,427	3,107,661	2,796,895
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	2,157,725	64,732	1,977,520	0	115,473	180,388	2,729	8,785	2,241,710	2,017,539
Rec Comm Emp Bnfts & Spec Liab	65	344,567	10,337	315,631	0	18,599	34,176	517	1,664	350,316	315,284
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	12,110,538	363,317	11,022,850	0	724,371	1,007,291	15,241	49,055	12,437,503	11,193,752

Adult Education Computation: $280,224,088 (Assessed Valuation) x 0.500 (Adult Education Mill Levy) = $140,112 (Taxes to be Levied)

Capital Outlay Computation: $285,114,453 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $2,280,916 (Taxes to be Levied)

Tax Collection Ratio for 2023: 91.019 %

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

		1	2	3	4	5	6	7	8	9	10	11	12
								Date Due		Due in 2024-2025		Due July-Dec. 2025	
Bond Elections	Purpose of Debt	Date of Election	Date of Issue	Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Oustanding 7/1/2024	Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015													
						Total	0			0	0	0	0
after July 1, 2015 & prior to June 30, 2017													
						Total	0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022	Series 2019	11/5/2019	12/18/2019			78,000	74,570,000	9/1/2024	9/1/2024	1,400,950	1,820,000		
								3/1/2025	3/1/2025	1,364,550	0		
								9/1/2025	9/1/2025			1,364,550	1,890,000
						Total	74,570,000			2,765,500	1,820,000	1,364,550	1,890,000
after July 1, 2022													
						Total	0			0	0	0	0
						Grand Total	74,570,000			**2,765,500**	**1,820,000**	**1,364,550**	**1,890,000**

2024-2025

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned officers of

Emporia 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 the county clerk.

RECD LYON CO CLERK
AUG 22 2024 AM 11:23

Table of Contents for 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	8,824,784
Employee Benefit Fund	4	646,330 2.351
TOTAL		9,471,114
Combined Rate/Budget Hearing Notice	5	
RNR Roll Call Sheet	6	

646,601

Total Revenue Neutral Rate	0.766
Total Proposed Estimated Mill Rate	9.250

Date Received: _____

Commission Members

County Clerk

Permanent Recreation Commission Address	Sponsoring USD/City Address
Emporia Recreation Commission	USD #253
313 W. 4th Ave	1700 W. 7th Ave.
Emporia, KS 66801	Emporia, KS 66801

Provide point of contact:
Tom McEvoy
POC phone number:
620-340-6300

Other County:
Other County:
Other County:
Other County:
Other County:

CPA Summary

Emporia Recreation Commission

Statement of Conditional Lease-Purchase and Certificate of Participation

Item 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					-	-	-	-

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

State of Kansas
Recreation Commission
FY 2024-2025

Emporia Recreation Commission

FUND PAGE

Adopted Budget **General Fund**	**Prior Year Actual 2022-2023**	**Current Year Estimated 2023-2024**	**Proposed Budget Year 2024-2025**
Unencumbered Cash Balance	**2,316,815**	**2,741,831**	**4,079,661**
Receipts:			
Local Sources			
Ad Valorem Tax	1,848,124	2,043,140	2,250,000
Delinquent Tax	33,000	42,129	36,000
Fees & Charges	877,013	980,132	1,119,900
Grants	0	0	0
County Sources			
Motor Vehicle Tax	180,976	188,188	200,000
Recreational Vehicle Tax	2,878	2,622	3,500
Miscellaneous	6,333	732,827	0
Interest on Idle Funds	102,333	196,046	200,000
Total Receipts	**3,050,657**	**4,185,083**	**3,809,400**
Resources Available	**5,367,472**	**6,926,914**	**7,889,061**
Expenditures:			
Personnel Services	1,390,758	1,418,596	1,878,556
Plant Operation	433,083	574,816	623,500
Commodities	215,546	232,194	272,050
General and Administrative	171,564	275,470	249,100
Capital Outlay and Improvements	314,623	304,968	3,467,163
Budgeted Reserve	0	0	569,451
Budgeted Encumberance	0	0	720,741
Miscellaneous	100,067	41,209	108,500
Total Expenditures	**2,625,641**	**2,847,254**	**7,889,061**
Unencumbered Cash Balance	**2,741,831**	**4,079,661**	**0**

Dollar amount to be raised by 8 mills: $ 2,241,793

CPA Summary

Emporia Recreation Commission

State of Kansas
Recreation Commission
FY 2024-2025

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	**277,232.00**	**352,497**	**372,495.66**
Receipts:			
Local Sources			
Ad Valorem Tax	367,701	329,001.36	350,000
Delinquent Tax	5,516	8,062.47	8,000
Miscellaneous	0	0.00	0
County Sources			
Motor Vehicle Tax	47,393	38,040.44	40,000
Recreational Vehicle Tax	586	530.02	1,000
Reimbursed Expense	0	0.00	0
Revenue From Local Source	0	0.00	0
Interest on Idle Funds	0	0.00	0
Total Receipts	**421,196**	**375,634**	**399,000**
Resources Available	**698,428**	**728,131**	**771,496**
Expenditures:			
Employer Payroll Taxes	106,503	109,507.70	125,000
Employees' Retirement	92,199	95,538.01	95,000
Workers Compensation	9,614	7,600.50	20,000
Unemployment Insurance	0	0.00	20,000
Health Insurance	132,969	136,854.42	135,000
Liability Insurance	4,646	6,135.00	20,000
Budgeted Encumbrance	0	0.00	179,826
Miscellaneous	0	0.00	20,000
Total Expenditures	**345,931**	**355,636**	**614,826**
Unencumbered Cash Balance	**352,497**	**372,496**	**156,670**

CPA Summary

State of Kansas
Recreation Commission
FY 2024-2025

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The Governing Body of

Emporia Recreation Commission

will meet on Tuesday, August 20, 202· at 5:30 PM at the Lee Beran Recreation Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds, and the Revenue Neutral Rate.

Detailed budget information is available at the Emporia Recreation Commission Office and will be available at this meetin

SUPPORTING COUNTIES

Lyon (home county)

BUDGET SUMMARY OF EXPENDITURES

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

Fund	Prior Year Actual 2022-2023	Current Year Estimated 2023-2024	Proposed Budget Year 2024-2025
General Fund	2,625,641	2,847,254	7,889,061
Employee Benefit Fund	345,931	355,636	614,826
Totals	**2,971,572**	**3,202,889**	**8,503,886**

Lease Purchase:

	2021	2022	2023
July 1,	-	-	-

Revenue Neutral Rate as defined by KSA 79-2988	*0.766*
Proposed Total Tax Levy Rate	*9.250*

Recreation Commission Secretary

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 20, 2024

Notice ID: yblmtubdMDyDMwcly73i
Notice Name: ERC BH

PUBLICATION FEE: $96.60

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this

23rd day of July, A.D. 2024.

Notary Public

State of Kansas
Recreation Commission
FY 2024-2025

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The Governing Body of

Emporia Recreation Commission

will meet on Tuesday, August 20, 202 at 5:30 PM at the Lee Heran Recreation Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds and the Revenue Neutral Rate.

Detailed budget information is available at the Emporia Recreation Commission Office and will be available at this meeting.

SUPPORTING COUNTIES

Lyon (home county)

BUDGET SUMMARY OF EXPENDITURES

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

Fund	Prior Year Actual 2022-2023	Current Year Estimated 2023-2024	Proposed Budget Year 2024-2025
General Fund	2,625,641	2,847,754	7,889,051
Employee Benefit Fund	345,931	355,636	614,836
Totals	2,971,572	3,202,889	8,503,886

Lease Purchase:

	2021	2022	2023
July 1,	-	-	-

Revenue Neutral Rate as defined by KSA 79-2988	0.765
Proposed Total Tax Levy Rate	9.210

Recreation Commission Secretary

Resolution No. 2024-1

A RESOLUTION OF THE EMPORIA RECREATION COMMISSION, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate for the Emporia Recreation Commission was calculated as 0.771 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing o Tuesday, August 20, 2024 allowing all interested taxpayer desiring to be hear an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE EMPORIA RECREATION COMMISSION;

The Emporia Recreation Commission shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.771 mills

This resolution shall take effect and be in force immediately upon it's adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20nd day of August, 2024 by the Emporia Recreation Commission.

Attested:

Chairperson

Clerk of the Board

Vice Chairperson

Secretary

ROLL CALL

Emporia Recreation Commission
Hearing to Exceed Revenue Neutral Rate: Tuesday, August 20, 2024
Resolution Number: 2024-1

Governing Body Member	Yes	No	No Vote
Erren Harter	x		
Jeremy Dorsey	x		
Aaron Trelc	x		
Michael Helbert	x		
Ryan Karjala	x		

Attested:

_____