

2023-2024

CERTIFICATE

To the Clerk of Lyon County, State of Kansas

We, the undersigned officers of

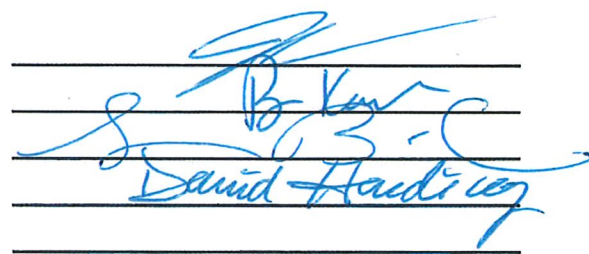
Emporia Recreation Commission

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.

Table of Contents for Adopted Budget	Page No.	2023-2024 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	6,163,202
Employee Benefit Fund	4	611,937
TOTAL		6,775,138
Combined Rate/Budget Hearing Notice	5	
RNR Roll Call Sheet	6	

Total Revenue Neutral Rate

Total Proposed Estimated Mill Rate



Commission Members

Date Received: _____

 County Clerk

Permanent
 Recreation Commission Address
 Emporia Recreation Commission
 313 W. 4th Ave
 Emporia, KS 66801

Sponsoring
 USD/City Address
 USD #253
 1700 W. 7th Ave.
 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

FUND PAGE

Adopted Budget

General Fund	Prior Year Actual 2021-2022	Current Year Estimated 2022-2023	Proposed Budget Year 2023-2024
Unencumbered Cash Balance	1,843,327	2,316,815	2,745,302
Receipts:			
Local Sources			
Ad Valorem Tax	1,688,321	1,840,876	2,200,000
Delinquent Tax	39,665	32,408	36,000
Fees & Charges	912,859	877,952	878,400
Grants	0	0	0
County Sources			
Motor Vehicle Tax	187,534	189,763	200,000
Recreational Vehicle Tax	2,222	2,878	3,500
Miscellaneous	4,720	5,392	0
Interest on Idle Funds	11,812	102,333	100,000
Total Receipts	2,847,133	3,051,603	3,417,900
Resources Available	4,690,460	5,368,418	6,163,202
Expenditures:			
Personnel Services	1,315,418	1,389,936	1,512,849
Plant Operation	344,072	430,898	518,500
Commodities	168,740	214,144	259,450
General and Administrative	148,341	173,510	224,100
Capital Outlay and Improvements	306,325	314,569	2,219,290
Budgeted Reserve	0	0	524,623
Budgeted Encumbrance	0	0	765,889
Miscellaneous	90,749	100,060	138,500
Total Expenditures	2,373,645	2,623,116	6,163,202
Unencumbered Cash Balance	2,316,815	2,745,302	0

Dollar amount to be raised by 8 mills: \$ 2,157,823

CPA Summary

FUND PAGE

Adopted Budget	Prior Year Actual 2021-2022	Current Year Estimated 2022-2023	Proposed Budget Year 2023-2024
Employee Benefit Fund			
Unencumbered Cash Balance	207,219.00	277,232	351,551
Receipts:			
Local Sources			
Ad Valorem Tax	340,046	374,949	350,000
Delinquent Tax	6,928	6,108	8,000
Miscellaneous	0	0	0
County Sources			
Motor Vehicle Tax	30,436	38,606	40,000
Recreational Vehicle Tax	828	586	1,000
Reimbursed Expense	0	0	0
Revenue From Local Source	0	0	0
Interest on Idle Funds	0	0	0
Total Receipts	378,238	420,249	399,000
Resources Available	585,457	697,481	750,551
Expenditures:			
Employer Payroll Taxes	99,357	106,502.71	125,000
Employees' Retirement	73,268	92,198.97	95,000
Workers Compensation	11,756	9,614.00	20,000
Unemployment Insurance	4,264	11,587.91	20,000
Health Insurance	113,278	121,896.72	135,000
Liability Insurance	6,180	4,130.20	20,000
Budgeted Encumbrance	0	0.00	176,937
Miscellaneous	122	0.00	20,000
Total Expenditures	308,225	345,931	611,937
Unencumbered Cash Balance	277,232	351,551	138,614

CPA Summary

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:

29 Jul 2023

Notice ID: snBPCayQvCFsiljnIIVa

Notice Name: 2024 Budget Hearing

PUBLICATION FEE: \$90.06

Bettina Shank

Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



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

Signed or attested before me on this

31st day of July, A.D. 2023.

[Signature]
Notary Public

State of Kansas
 Recreation Commission
 FY 2023-2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The Governing Body of
Emporia Recreation Commission
 will meet on Tuesday, August 22, 2023 at 5:00 PM at the Lee Homan 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

Fund	Prior Year Actual 2021-2022	Current Year Estimated 2022-2023	Proposed Budget Year 2023-2024
General Fund	2,777,645	2,623,116	6,163,202
Employee Benefit Fund	309,223	345,931	611,937
Total	2,881,870	2,969,047	6,775,138

Lease Purchase:

	2019	2020	2021
July 1,	-	-	-

Revenue Neutral Rate as defined by KSA 79-2204	3.599
Proposed Total Tax Levy Rate	9.630


 Recreation Commission Secretary

Resolution No. 2023-1

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 8.599 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 on Tuesday, August 22, 2023 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 8.599 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 22nd day of August, 2023 by the Emporia Recreation Commission.

Attested:


Clerk of the Board


Chair

Vice Chair


Secretary





Column

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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(620) 342-4800

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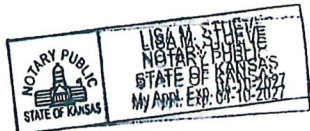
Notice Name: 2024 Budget Hearing

PUBLICATION FEE: \$90.06

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



Signed or attested before me on this

31st day of July, A.D. 2023

[Signature]
Notary Public

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

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 This meeting

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Lyon (home county)

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Totals	2,681,870	2,969,047	6,775,138

Lease Purchase:

	2019	2020	2021
July 1,	-	-	-

<i>Revenue Neutral Rate as defined by KSA 79-2988</i>	8.599
Proposed Total Tax Levy Rate	9.630


 Recreation Commission Secretary

ROLL CALL

Emporia Recreation Commission
Hearing to Exceed Revenue Neutral Rate: Tuesday, August 22, 2023
Resolution Number: 2023-1

Governing Body Member	Yes	No	No Vote
Susan Brinkman	x		
Jeremy Dorsey	x		
David Harding	x		
Michael Helbert			x
Ryan Karjala	x		

Attested:



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Notice of Revenue Neutral Rate Intent

The Governing body of USD 253 Emporia, Lyon County Kansas Hereby Notifies the Lyon County Clerk of Intent to Exceed the Revenue Neutral Rate;

X YES, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 55 mills. The Date of our hearing is September 13, 2023 at 6:30 pm, and will be held at Mary Herbert Education Center.

→ 1700 W. 7th Ave, Emporia

_____ NO, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Lyon County Clerk on or before August 25, 2022.

Pam Stranathan

Mrs. Pam Stranathan, Interim Assistant Superintendent of Business Operations

2023 Valuations	Mill Rate	Revenue
\$231,952,620	20.000	\$4,639,052
\$269,727,823	14.357	\$3,872,482
\$269,727,823	0.500	\$134,864
\$269,727,823	8.000	\$2,157,823
\$269,727,823	12.143	\$3,275,305
	55.000	

General
- Sup.
- Adult Ed.
- Cap. Out
- B/E

Verified
Per
Stephanie
via phone
HS