State of Kansas
Recreation Commission
2023/2024

# CERTIFICATE

To the Clerk of Morton County, State of Kansas
We, the undersigned officers of
**Rolla 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. | 2023/2024 Adopted Budget of Expenditures for the Proposed Budget Year |
|---|---|---|
| Statement of Cond. Lease-Purchase/Cert. of Participation | 2 | |
| General | 3 | 180,937 |
| Employee Benefits | 4 | 5,900 |
| **TOTAL** | xxxxxx | 186,837 |
| Combined Rate/Budget Hearing Notic | 5 | |

| | |
|---|---|
| Total Revenue Neutral Rate | 4.997 |
| Total Proposed Estimated Mill Rate | 5.000 |

Date Received: 9-20-2023

Anna Shivas
County Clerk

Morton County Clerk Official Seal Morton County Kansas

Commission Members

| Permanent Recreation Commission Address | Sponsoring USD/City Address |
|---|---|
| Rolla Recreation Commission | USD 217 |
| PO Box 212 | 204 Van Buren St |
| Rolla, KS 67954 | Rolla, KS 67954 |

Provide point of contact:
Shawn Schwindt
POC phone number:
620-593-4433

USD 217
Rec. Comm
2024

# Legal Notice

First published in the Elkhart Tri-State News, Thursday, August 31, 2023.

State of Kansas

Recreation Commission

2023/2024

## NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

**Rolla Recreation Commission**

will meet on September 13th at 6:30 PM at Recreation Commission Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

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

## SUPPORTING COUNTIES

Morton County (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 | 128,050 | 117,081 | 180,937 |
| Employee Benefits | 5,100 | 4,858 | 5,900 |
| **Totals** | 133,150 | 121,939 | 186,837 |

Lease Purchases:

| July 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| | 0 | 0 | 0 |

| *Revenue Neutral Rate as defined by KSA 79-2988* | |
|---|---|
| *Total Proposed Estimated Tax Rate* | *4.997* |
| | *5.000* |

Shawn Schwindt

Recreation Commission Director

## Roll Call Vote

A Roll Call Vote of the Rolla Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/13/23

Resolution No. _____

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Amanda Wray | ✓ | | |
| Cassandra | ✓ | | |
| Dee Villegas | ✓ | | |
| Ricky Rea | ✓ | | |
| | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF ROLLA RECREATION COMMISSION, HEREBY NOTIFIES THE MORTON 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 5.000. The date of our hearing is September 13, 2023 at 6:30 PM and will be held at Rolla Recretion Commission Office in Rolla, 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, 2023.

WITNESS my hand and official seal on July 17, 2023

Recreation Commission Director

Resolution No. _____

**A RESOLUTION OF THE ROLLA RECREATION COMMISSION, LOCATED IN ROLLA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for Rolla Recreation Commission was calculated as 4.997 mills by the Morton County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Rolla 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 13, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Rolla 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 ROLLA RECREATION COMMISSION:**

The Rolla Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 4.997 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.

P

**Commission Members**

Chairperson

Secretary

Amanda Wray

Rick Reis

48.13

State of Kansas
Budget Form USD-A

USD #217
2023-2024

**Notice of Hearing 2023-2024 Budget**

The governing body of Unified School District 217 will meet on the 11 day of September 2023 at 6:25 PM at District Office 204 Van Buren, Rolla, KS 67954 or 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, including budget profile, building needs assessment and Board state assessments review is available at the District Office on the district website and will be available at this hearing.

The Amount of 2023 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2023-2024 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

| | | 2021-2022 Actual | | 2022-2023 Actual | | 2023-2024 Proposed Budget | | |
|---|---|---|---|---|---|---|---|---|
| | Code 99 Line | Actual Expenditures (1) | Actual Tax Rate* (2) | Actual Expenditures (3) | Actual Tax Rate* (4) | Budgeted Expenditures (5) | Amount of 2023 Tax to be Levied (6) | Est. Tax Rate* (7) |
| **OPERATING** | | | | | | | | |
| General | 06 | 1,317,646 | 20.000 | 1,361,117 | 20.000 | 1,354,426 | 528,638 | 20.000 |
| Supplemental General (LOB) | 08 | 455,328 | 24.877 | 475,577 | 16.376 | 471,955 | 474,436 | 17.480 |
| **SPECIAL REVENUE** | | | | | | | | |
| Federal Funds | 07 | 107,997 | | 269,243 | | 159,706 | | |
| Adult Education | 10 | 2,135 | 0.000 | 1,617 | 0.000 | 8,810 | 0 | 0.000 |
| Preschool-Aged At-Risk | 11 | 34,509 | | 45,000 | | 40,000 | | |
| Adult Supplemental Education | 12 | 0 | | 0 | | 0 | | |
| At Risk (K-12) | 13 | 167,300 | | 186,349 | | 263,749 | | |
| Bilingual Education | 14 | 67,413 | | 54,000 | | 46,846 | | |
| Virtual Education | 15 | 0 | | 0 | | 0 | | |
| Capital Outlay | 16 | 227,600 | 8.000 | 273,707 | 7.934 | 1,000,000 | 217,139 | 8.000 |
| Driver Training | 18 | 5,175 | | 4,849 | | 13,316 | | |
| Declining Enrollment | 19 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Extraordinary School Program | 22 | 0 | | 0 | | 0 | | |
| Food Service | 24 | 107,205 | | 95,394 | | 118,175 | | |
| Professional Development | 26 | 7,999 | | 5,960 | | 24,109 | | |
| Parent Education Program | 28 | 0 | | 0 | | 0 | | |
| Summer School | 29 | 0 | | 0 | | 0 | | |
| Special Education | 30 | 134,685 | | 135,009 | | 217,108 | | |
| Cost of Living | 33 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Career and Postsecondary Education | 34 | 57,000 | | 60,000 | | 59,000 | | |
| Gifts and Grants | 35 | 4,309 | | 937 | | 7,370 | | |
| Special Liability Expense Fund | 42 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| School Retirement | 44 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Extraordinary Growth Facilities | 45 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Special Reserve Fund | 47 | 0 | | 0 | | | | |
| KPERS Special Retirement Contribution | 51 | 170,516 | | 168,573 | | 177,002 | | |
| Contingency Reserve | 53 | 0 | | 0 | | | | |
| Textbook & Student Material Revolving | 55 | 0 | | 0 | | | | |
| Activity Fund | 56 | 15,501 | | 19,239 | | | | |
| **DEBT SERVICE** | | | | | | | | |
| Bond and Interest #1 | 62 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Bond and Interest #2 | 63 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| No-Fund Warrant | 66 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Special Assessment | 67 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Temporary Note | 68 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| **COOPERATIVES**[1] | | | | | | | | |
| Special Education | 78 | 0 | | 0 | | 0 | | |
| **TOTAL USD EXPENDITURES** | 100 | 2,882,318 | 52.877 | 3,156,571 | 44.310 | 3,961,572 | 1,220,213 | 45.480 |
| Less: Transfers | 105 | 507,424 | | 461,381 | | 429,764 | | |
| NET USD EXPENDITURES | 110 | 2,374,894 | | 2,695,190 | | 3,531,808 | | |
| **TOTAL USD TAXES LEVIED** | 115 | 908,956 | | 1,189,630 | | 1,220,213 | | |

*1. Sponsoring District Only*

**Tax Rates are expressed in Mills*

17,251

7.898

45,154

45,155

Rec. 9-14-2023
Anna Shores

Morton County Clerk
Official Seal
Morton County Kansas

27,493,467
20mills 26,323,350

**Notice of Hearing 2023-2024 Budget**

| | Code 99 Line | 2021-2022 Actual: Actual Expenditures (1) | 2021-2022 Actual: Actual Tax Rate* (2) | 2022-2023 Actual: Actual Expenditures (3) | 2022-2023 Actual: Actual Tax Rate* (4) | 2023-2024 Proposed Budget: Budgeted Expenditures (5) | 2023-2024 Proposed Budget: Amount of 2023 Tax to be Levied (6) | 2023-2024 Proposed Budget: Est. Tax Rate* (7) |
|---|---|---|---|---|---|---|---|---|
| **OTHER** | | | | | | | | |
| Historical Museum | 80 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Public Library Board | 82 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Public Library Board Employee Benefits | 83 | 0 | 0.000 | 0 | 0.000 | 0 | 0 | 0.000 |
| Recreation Commission | 84 | 87,198 | 5.000 | 135,610 | 4.959 | 135,712 | 135,697 | 4.999 |
| Rec Comm Emp Benefits & Spec Liab | 86 | 264 | 0.000 | 194 | 0.000 | 0 | 0 | 0.000 |
| **TOTAL OTHER** | 120 | 87,462 | 5.000 | 135,804 | 4.959 | 135,712 | 135,697 | 4.999 |
| **TOTAL TAXES LEVIED** | 125 | $996,159 | | $1,325,235 | | $1,355,910 | | |
| Assessed Valuation - General Fund | 128 | $16,779,167 | | $26,239,819 | | $26,431,885 | | |
| Assessed Valuation - All Other Funds | 130 | $17,440,674 | | $27,349,317 | | $27,142,345 | | |
| Assessed Valuation - Capital Outlay | 129 | $17,440,674 | | $27,349,317 | | $27,142,345 | | |
| **Outstanding Indebtedness, July 1** | | 2021 | | 2022 | | 2023 | | |
| General Obligation Bonds | 135 | 0 | | 0 | | 0 | | |
| Capital Outlay Bonds | 140 | 0 | | 0 | | 0 | | |
| Temporary Note | 145 | 0 | | 0 | | 0 | | |
| No-Fund Warrant | 150 | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 153 | 0 | | 0 | | 0 | | |
| **TOTAL USD DEBT** | 155 | 0 | | 0 | | 0 | | |

4,934

*Tax Rates are expressed in Mills*

Board President

Clerk of the Board

**Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year**

The governing body of Unified School District 217 will meet on the 11 day of September 2023 at 6:20 PM at District Office 204 Van Buren, Rolla, KS 67954 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, including budget profile, is available at the district office and will be available at this hearing.

**Revenue Neutral Tax Rate**

| | 2022-2023: Actual Tax Levied | 2022-2023: Actual Tax Rate | 2022-2023: Neutral Tax Rate | 2023-2024: Estimated Tax Levied | 2023-2024: Est. Tax Rate |
|---|---|---|---|---|---|
| General | | 20.000 | | $528,638 | **20.000** |
| | | | | | |
| Bond and Interest #2 | $0 | 0.000 | | $0 | **0.000** |
| **ALL OTHER FUNDS** | | | | | |
| Supplemental General (LOB) | $447,858 | 16.376 | | $474,436 | 17.480 |
| Adult Education | $0 | 0.000 | | $0 | 0.000 |
| Capital Outlay | $216,976 | 7.934 | | $217,139 | 8.000 |
| Cost of Living | $0 | 0.000 | | $0 | 0.000 |
| Special Liability Expense Fund | $0 | 0.000 | | $0 | 0.000 |
| Extraordinary Growth Facilities | $0 | 0.000 | | $0 | 0.000 |
| Bond and Interest #1 | $0 | 0.000 | | $0 | 0.000 |
| No-Fund Warrant | $0 | 0.000 | | $0 | 0.000 |
| Special Assessment | $0 | 0.000 | | $0 | 0.000 |
| Temporary Note | $0 | 0.000 | | $0 | 0.000 |
| Historical Museum | $0 | 0.000 | | $0 | 0.000 |
| Public Library Board | $0 | 0.000 | | $0 | 0.000 |
| Public Library Board Employee Benefits | $0 | 0.000 | | $0 | 0.000 |
| **Sub Total - All Other Funds** | $664,834 | 24.310 | | $691,575 | **25.480** |

Board President

Clerk of the Board