State of Kansas
Recreation Commission

2023/2024

CERTIFICATE

To the Clerk of , State of Kansas
We, the undersigned officers of
Elkhart 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	251,510
TOTAL	xxxxxx	251,510
Budget Hearing Notice		
Combined Rate/Budget Hearing Notic		
RNR Hearing Notice		

Total Revenue Neutral Rate	3.020
Total Proposed Estimated Mill Rate	4.000

N. L. Anderson

Date Received: 9-15-2023

Morton County Clerk Official Seal Morton County Kansas

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Elkhart Recreation Commission	USD #218
P.O. Box 182	P.O. Box 999
Elkhart, KS 67950	Elkhart, KS 67950

Provide point of contact:
Tonya Parks
POC phone number:
620-697-2195

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

CPA Summary

State of Kansas
Recreation Commission

Elkhart Recreation Commission

2023/2024

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
Unencumbered Cash Balance	56,106	29,815	60,280
Receipts:			
USD #218/Mtn Co. Treasurer	118,875	137,479	141,000
Reimbursements	175	92	300
Fees, Refunds, ETC	12,505	18,280	39,560
Water Aerobics	972	1,431	1,800
Concession Stand			
Interest on Idle Funds	30	13	30
Memorials			
Sales Tax	57	24	40
Miscellaneous		5,622	8,500
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	132,614	162,941	191,230
Resources Available	188,720	192,756	251,510
Expenditures:			
Community Support	4,650	1,500	6,609
Misc-Not Ball Related	250	0	2,000
Building Expense	3,089	2,762	5,000
Field Equip & Upkeep	17,451	10,169	30,013
Ball Equip & Uniforms	18,192	12,421	29,871
Utilities	13,913	13,392	25,000
Announcers/Scorekeepers	2,718	2,278	6,000
Charters, Fees, Insurance	15,986	17,817	20,000
Vehicle Expense	3,492	1,349	5,200
Railroad	1,654	1,737	3,000
Director Salary	49,451	50,034	70,000
Salaries-Other	2,520	2,830	5,000
Maintenance Salaries	5,601	4,871	6,500
Umpires/Officials	4,492	2,363	6,000
Payroll Taxes	4,603	4,523	5,500
Unemployment	109	98	300
Workers Comp	2,188	1,825	2,800
Misc-Not Ball Related	3,999	1,870	4,455
Baseball Tournament			14,122
Administrative Expense	1,490	613	4,100
Concession Stand	3,000		
Sales Tax	57	24	40
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	158,905	132,476	251,510
Unencumbered Cash Balance	29,815	60,280	0

Dollar amount to be raised by 4 mill: $ 182,108

CPA Summary

State of Kansas
Recreation Commission
2023/2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Elkhart Recreation Commission

will meet on September 13,2023 at 7:00 p.m. at 940 S. Muncy Avenue Elkhart, KS 67950 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at 542 Morton Street Elkhart, KS 67950 and will be available at this meeting.

SUPPORTING COUNTIES

MORTON

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	158,905	132,476	251,510
Totals	158,905	132,476	251,510

Lease Purchases:	2020	2021	2022
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*3.020*
Total Proposed Estimated Tax Rate	*4.000*

Doug Parks
Recreation Commission Secretary

USD 218
Rec. Comm
2024

Classified

Legal Notice

First published in the Elkhart Tri-State News, Thursday, August 31, 2023, Thursday, September 7, 2023.

State of Kansas
Recreation Commission
2023/2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

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BUDGET SUMMARY OF EXPENDITURES

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July 1,	2020	2021	2022
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*3.020*
Total Proposed Estimated ~~Tax~~ Rate	*4.000*

Recreation Commission Secretary

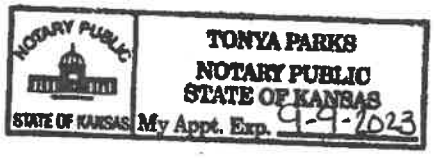
Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Elkhart Recreation Commission, HEREBY NOTIFIES THE MORTON COUNTY CLERK OF THE INTENT FOR THE REVENUE NEUTRAL RATE;

_X__Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.0. The date of our hearing is September 13, 2023 at 7:00 PM and will be held at 940 S. Muncy, Elkhart, 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 _____, 20___.



(seal)

Clerk or Officer of Governing Body

Note: Notice required to be sent to County Clerk on or before 5 p.m. on July 2o, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Roll Call Vote

A Roll Call Vote of the Elkhart Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13,2023
Resolution No. _____

Governing Body Member	Yes	No	No Vote
R.L. Anderson	✓		
[illegible]	✓		
Cody [illegible]	✓		
TOTAL			

Certified:
[illegible]

Resolution No. 2023-1

A RESOLUTION OF THE Elkhart Recreation Commission of Elkhart, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Elkhart Recreation Commission was calculated as 3 mills by the Morton County Clerk; and

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

WHEREAS, the Governing Body held a hearing on February 8, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Elkhart Recreation Commission Board:

The Elkhart Recreation Commission shall levy a property tax rate exceeding the Revenue Neutral Rate of 4 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 13 day of September 2023 and **SIGNED** by the Governing Body.

R. L. Anderson

State of Kansas
Budget Form USD-A

USD #218
2023-2024

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 218 will meet on the 14th day of August 2023 at 7:15 PM at 542 Morton Street , Elkhart, KS 67950 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, building needs assessment and Board state assessments review is available at 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	10,401,840	20.000	10,165,702	20.000	11,373,376	865,541	20.000
Supplemental General (LOB)	08	1,224,854	5.901	1,334,053	4.197	1,356,033	150,724	3.311
SPECIAL REVENUE								
Federal Funds	07	307,447		806,261		739,256		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	63,938		77,536		77,536		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	423,705		499,089		666,461		
Bilingual Education	14	101,656		92,259		142,464		
Virtual Education	15	6,237,292		6,167,280		6,331,280		
Capital Outlay	16	581,445	3.999	326,719	3.972	1,163,350	182,108	4.000
Driver Training	18	5,333		4,889		5,362		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	407		52		0		
Food Service	24	298,768		304,551		343,878		
Professional Development	26	1,000		1,658		525		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	448,152		420,448		460,287		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	51,948		60,575		59,530		
Gifts and Grants	35	60,891		26,560		48,406		
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	488,735		478,584		507,299		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	0		0				
Activity Fund	56	30,224		29,706				
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	20,727,635	29.900	20,795,922	28.169	23,275,043	1,198,373	27.311
Less: Transfers	105	7,508,370		7,578,196		8,019,745		
NET USD EXPENDITURES	110	13,219,265		13,217,726		15,255,298		
TOTAL USD TAXES LEVIED	115	987,547		1,216,994		1,198,373		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Rec. 9-5-2023
Mia Shores

Morton County Clerk
Official Seal
Morton County Kansas

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	118,875	2.999	137,479	3.000	141,000	✓ 182,121	4.000 3,915
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	118,875	2.999	137,479	3.000	141,000	182,121	4.000
TOTAL TAXES LEVIED	125	$1,090,846		$1,354,473		$1,380,494		
Assessed Valuation - General Fund	128	$32,327,045		$42,133,155		$43,277,033		
Assessed Valuation - All Other Funds	130	$34,445,070		$45,826,487		$45,526,929		
Assessed Valuation - Capital Outlay	129	$34,445,070		$45,826,487		$45,526,929		
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		

Tax Rates are expressed in Mills

R.L. Anderson
Board President

USD218 by Sandy Higgins
Clerk of the Board

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

The governing body of Unified School District 218 will meet on the 14th day of August 2023 at 7:15 PM at 542 Morton Street , Elkhart, KS 67950 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 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	$842,663	20.000	**19.471**	$865,541	**20.000**
Bond and Interest #2	$0	0.000		$0	**0.000**
ALL OTHER FUNDS					
Supplemental General (LOB)	$192,324	4.197		$150,724	3.311
Adult Education	$0	0.000		$0	0.000
Capital Outlay	$182,007	3.972		$182,108	4.000
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	$374,331	8.169	**8.223**	$332,832	**7.311**

R.L. Anderson
Board President

USD218 by Sandy Higgins
Clerk of the Board