State of Kansas
Recreation Commission

2023/2024

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned officers of
Larned 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	643,828
Employee Benefit/Special Liability	4	93,212
TOTAL	xxxxxx	737,040
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

4.720 RNR
.999

Total Revenue Neutral Rate	5.719
Total Proposed Estimated Mill Rate	6.000

Date Received: October 26, 2023

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Larned Recreation Commission	USD 495
PO Box B	120 E 6th St
Larned, KS 67550	Larned, KS 67550

Provide point of contact:
Katelyn Nusser, Clerk
POC phone number:
(620) 285-6061

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

Pawnee County
KANSAS

Stacey Rein
715 Broadway
Larned, KS 67550
Telephone (620) 285-3721
Fax (620) 285-2559

PAWNEE COUNTY CLERK

Larned Recreation Commission
PO Box B
Larned, KS 67550

RE: 2023/2024 Budget

This is notification that the amount of 2023 taxes to be levied for the following funds must be reduced. The amount of taxes certified to be levied results in a mill levy that exceeds the Revenue Neutral Rate (RNR) limit.

Fund Name	Tax to be Levied Amount	RNR Levy Amount	RNR Levy	Budget Reduction
General	324,134	306,153	4.720	17,981

This means the 2024 budget must be reduced by the amount in the budget reduction column above.

Please contact me if you have any questions.

Sincerely,

Stacey Rein

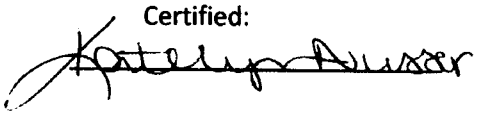
Stacey Rein
Pawnee County Clerk

Roll Call Vote

A Roll Call Vote of the Larned Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 6, 2023.
Resolution No. 2023-01

Governing Body Member	Yes	No	No Vote
Chad Erway	X		
Ian Norris	X		
Jessie Pleasant	X		
Brooke Stahlecker	X		
Open Position			X
TOTAL			

Certified:



Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for the Larned Recreation Commission was calculated as 5.719 mills by the Pawnee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Larned 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 6, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

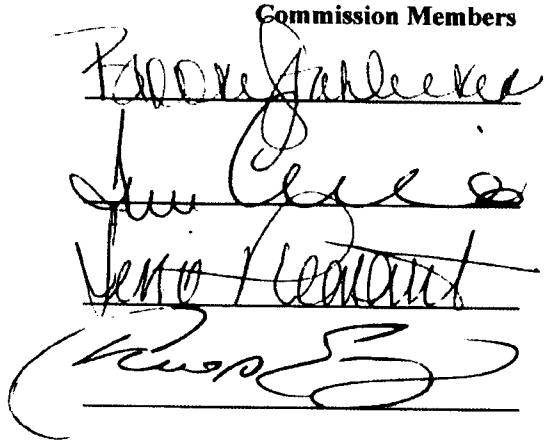
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LARNED RECREATION COMMISSION

The Larned Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 5.719 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 6 day of September 2023 by the Larned Recreation Commission.

Commission Members



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: 2022/2023	Pmts Due for the Year of 2022/2023	Pmts Due for the Year of 2023/2024
None								
Total						0	0	0

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

State of Kansas
Recreation Commission

Larned 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	144,133	321,599	301,694
Receipts:			
Tax Distributions - USD 495	307,000	328,000	324,134
User Fees	22,690	18,288	18,000
Other Reimbursements	2,665	4,476	
Donations	2,000	3,660	
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds	590	2,075	
Total Receipts	334,945	356,499	342,134
Resources Available	479,078	678,098	643,828
Expenditures:			
Salaries and Wages	102,077	132,055	150,000
Capital Outlay	21,638	29,546	30,000
Supplies	9,591	5,818	10,000
Repairs	657	5,709	6,000
Rentals	160	170	200
Transportation	2,536	2,764	3,500
Prizes	344	496	750
Utilities	2,576	4,200	5,500
Insurance	6,443	10,965	13,750
Advertising	572	692	825
Annual Audit	2,725	2,850	2,850
Office Expense	476	836	1,500
Property Improvements		170,868	100,000
Licenses and Fees	2,989	2,988	3,500
Publication Fee	96	64	125
T-Shirts	4,061	4,281	5,500
Postage	229	189	300
Public Relations	309	1,753	2,000
Budget Reserve			307,528
Miscellaneous		160	
Does misc. exceeds 10%			
Total Expenditures	157,479	376,404	643,828
Unencumbered Cash Balance	321,599	301,694	0

Dollar amount to be raised by 5 mill: $ 324,134

State of Kansas
Recreation Commission
2023/2024

Larned Recreation Commission

FUND PAGE

Adopted Budget

Employee Benefit/Special Liability	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
Unencumbered Cash Balance	9,601	17,026	28,385
Receipts:			
Tax Distributions - USD 495	52,000	67,000	64,827
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	52,000	67,000	64,827
Resources Available	61,601	84,026	93,212
Expenditures:			
FICA and Medicare Expense	7,809	10,102	11,475
Workman's Compensation Insurance	1,383	1,367	1,750
Unemployment Insurance	1,503	2,476	500
Health Insurance	23,211	31,988	40,000
KPERS	7,224	9,708	10,000
Liability Insurance	3,445		
Budget Reserve			29,487
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	44,575	55,641	93,212
Unencumbered Cash Balance	17,026	28,385	0

State of Kansas
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NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Larned Recreation Commission

will meet on September 6, 2023 at 5:15 PM at Larned Community Center, 1500 Toles Ave, Larned, KS hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at 614 Topeka St, Larned, KS 67550 and will be available at this meeting.

SUPPORTING COUNTIES

Pawnee County (home county) Barton 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	157,479	376,404	643,828
Employee Benefit/Special Liab	44,575	55,641	93,212
Totals	202,054	432,045	737,040

Lease Purchases:
July 1,

2020	2021	2022
0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*5.719*
Total Proposed Estimated Tax Rate	*6.000*

Chad Erway
Recreation Commission Secretary