

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The Governing Body of
Emporia Recreation Commission

will meet on Tuesday, August 20, 2024 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 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	2,847,254	7,889,061
Employee Benefit Fund	345,931	355,636	614,826
Totals	2,971,572	3,202,889	8,503,886

Lease Purchase:

	<u>2021</u>	<u>2022</u>	<u>2023</u>
July 1,	-	-	-

<i>Revenue Neutral Rate as defined by KSA 79-2988</i>	0.766
Proposed Total Tax Levy Rate	9.250

Recreation Commission Secretary

Emporia Recreation Commission

FUND PAGE

Adopted Budget	Prior Year Actual 2022-2023	Current Year Estimated 2023-2024	Proposed Budget Year 2024-2025
General Fund			
Unencumbered Cash Balance	2,316,815	2,741,831	4,079,661
Receipts:			
<u>Local Sources</u>			
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
<u>County Sources</u>			
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

FUND PAGE

Adopted Budget	Prior Year Actual 2022-2023	Current Year Estimated 2023-2024	Proposed Budget Year 2024-2025
Employee Benefit Fund			
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
