

Recreation Commission Instructions

Read these instructions carefully. If after reviewing them you still have questions, call Municipal Services at 785-296-2311 or e-mail : armunis@da.ks.gov

Submitting the Budget

A copy of the budget is required to be sent to the City or USD that levy taxes for the recreation commission by **August 1** of each year.

K.S.A. 79-2926 requires the budget be sent by electronic means. Contact your County Clerk for the specify instructions as to submission of the budget. A completed budget shall be submitted to your County Clerk Office by **August 25** of each year.

General Instructions

Enter information in all areas that are green if they apply to the budget you are preparing. The lighter shaded areas are protected because these contain formulas which should not be changed. Any errors must be corrected on the input sheet or where the detail information is entered. Indicates where the information comes from to be input. Red areas indicate a warning or needing correction. To print the spreadsheets, you can either print one sheet or all of the sheets at once.

Recreation Commission Computer Spreadsheet Preparation

1. Enter the information on the Input sheet. The green shaded areas will expand automatically.

1a. Recreation commission that is sponsored by a USD will have the fiscal year shown while the City sponsored will show the calendar year. Once the year or years have been entered, the information is linked through out the budget forms.

1b. If more than four USDs sponsor the recreation commission, you can add more than one USD on the lines provided.

2. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (lease) must be completed for all transactions which at the end of the lease period will be owned by the commission. Principal Bal Due for current budget year is linked to the Budget Summary and prior years are linked from the input page (Input).

2a. If the recreation commission does not have any leases purchases, under the heading 'Lease Purchased' type in the word "**NONE**" and attached the page to the budget.

3. Complete the individual fund sheets (Tabs General, Fund 2, and Fund 3, etc.) which you need for this budget. Enter fund name, unencumbered cash balance, detail receipts and expenditures in the correct spaces. The fund name, year, and expenditures totals will be linked to the Certificate and Budget Summary Form.

3a. K.S.A. 79-2927- 10% Rule limits the 'Miscellaneous' category for receipts and expenditures to 10% of the total receipts or expenditures per fund. If contingency or reserve wording is used in place of miscellaneous or along with miscellaneous, then the 10% Rule applies, unless the contingency or reserve expenditure is clearly defined. All fund pages has a miscellaneous category for receipts and expenditures and an edit is in place to determine if exceeds 10%. If the miscellaneous category exceeds 10%, then the block turns red and below will have 'Exceeds 10%'. To fix this, you must reduce the miscellaneous amount and add another category for the difference.

3b. K.S.A. 79-2927 - Funds should not be budgeted with a negative balance. If the 'Unencumbered Cash Balance is a negative figure for the **actual budgeted year**, a warning message will appear below the negative figure "Neg Bal - Violation". Since this column shows the actual receipts and expenditures and a negative cash balance occurs, then a violation of the Cash Basis Law has occurred. **No correction can be taken.** This warning message is a tool to help prevent future violations.

3c. K.S.A. 79-2927 - Funds should not be budgeted with a negative balance. If the 'Unencumbered Cash Balance is a negative figure for the **estimate** or **proposed** budgeted year, a warning message will appear below the negative figure "Neg Bal Correct". To remove the warning message, you will need to either increase receipts or reduce expenditures, whichever is applicable.

4. Budget Summary (Tab summary) shows the information that was entered from the other forms. If you discover an error, **do not** correct this page, but correct the page where the information was entered. If you can not determine where the error is, please contact us for assistance.

4a. The first green shaded area, you will need to enter the date, month, change the 'YYYY' to the current year, time, and location of the budget hearing. **Note:** There must be at least 10 days between when the Notice of Budget Hearing is printed and when the hearing is to be held. To be in **compliance** with K.S.A. 79-2929, it's **critical** to have at least 10 days between publication and hearing, but also to provide the date, time, and location of the hearing.

4b. The second green shaded area, you will to provide the location where the budget information will be available for review.

4c. The third green shaded area, after printing this page, the secretary will sign the form.

4d. The fourth green shaded area, enter the page number.

4e. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, ensure secretary signs and take to the local newspaper for printing. Once the form appears in the newspaper, review the information for accuracy. If not correct, have the newspaper reprint and change the dates for the hearing if needed to ensure that there are at least 10 days between the printing and when the hearing is held.

5. Certificate (Tab cert) shows information entered from the fund pages and input page. If you notice an error, please do not correct the Certificate page, but correct the information from where the information came from. If you can not determine how to fix the error, please contact us for assistance.

6. Review all forms to ensure that the fund page amounts matches with the Certificate and Budget Summary pages and everything is printed properly.

6a. Ensure all pages are numbered for pages that are used.

6b. Ensure the Commissioners have signed the Certificate page.

6c. Ensure to attach the published Budget Summary and attach a Affidavit of Publication. The Affidavit of Publication may not needed if the published Budget Summary shows the date published.

Name of Recreation Commission: Graham County Recreation Commission
 Street Address or P O Box: 801 W Main St
 City,State,ZIP: Hill City, KS 67642
Recreation Commission Point of Contact: Chris Gansel, Director
 Point of Contact Phone Number: 785-216-0867

Enter County the budget is being submitted to: Graham County

Note: If supported by a USDs, the County where the USD having the highest valuation located in, will be considered the Home County. Please enter County's name followed with 'County'.

Name Home County for USD or City Levying Taxes: Graham County
 Street Address or P O Box: 410 N Pomeroy
 City,State,ZIP: Hill City, KS 67642

List Other Counties that levy taxes to support the Rec Comm.:

1st County: _____
 2nd County: _____
 3rd County: _____

Enter year being budgeted:

Sponsor by USD, enter as (YYYY/YYYY):

2013/2014

 Sponsor by City, enter as (YYYY): _____

2013	2014
2012	2013
2011	2012

If additional fund pages are used:

Enter Fund Name for tab fund2: _____

Enter Fund Name for tab fund3: _____

If previous budget had a beginning lease dollar balance:

Lease balance for yea 2011 -2 _____

Lease balance for yea 2012 -1 _____

CERTIFICATE

2013

To the Clerk of Graham County, State of Kansas

We, the undersigned officers of

Graham County 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.

Table of Contents for Adopted Budget:	Page No.	<u>2014</u> Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase and Certificate of Participation	2	
General	3	\$86,650
TOTAL		\$86,650.00
Budget Summary	1	

State Use Only Received _____ Reviewed By _____ Follow-up: Yes___ No___
--

Greg Deines

Kyle Jilka

Becky Atkins

Roseanne Billips

Christy Keith

Commission Members

FILING REQUIREMENT - A complete copy of this budget (including the publication) must be filed with the City/USD Clerk and two copies with the County Clerk (K.S.A. 12-1927).

PERMANENT Recreation Commission Address

Sponsoring USD/City Address

Graham County Recreation Commission

801 W Main St

Hill City, KS 67642

USD 281

117 N Third Street

Hill City, KS 67642

Provide point of contact: Chris Gansel, Director
POC phone number: 785-216-0867

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

CERTIFICATE

To the Clerk of Graham County, State of Kansas
We, the undersigned officers of
Graham County 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.

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TOTAL		\$86,650.00
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State Use Only
Received _____
Reviewed By _____
Follow-up: Yes ___ No ___

Greg Deines _____
Kyle Jilka _____
Becky Atkins _____
Roseanne Billips _____
Christy Keith _____
Commission Members

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801 W Main St
Hill City, KS 67642

USD 281
117 N Third Street
Hill City, KS 67642

Provide point of contact: Chris Gansel, Director
POC phone number: 785-216-0867

Other County: 0
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Statement of Conditional Lease-Purchase and Certificate of Participation

Item Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: 2012/2013	Pmts Due for the Year of 2012/2013	Pmts Due for the Year of 2013/2014
NONE								
Total						0	0	0

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

Graham County Recreation Commission

2014

FUND PAGE

Adopted Budget	Prior Year Actual 2012	Current Year Estimated 2013	Proposed Budget Year 2014
General Fund			
Unencumbered Cash Balance	\$11,510.95	\$17,179.46	\$15,039.46
Receipts:			
City Allocation per tax levy	0.00	0.00	0.00
County Allocation per tax levy	\$69,980.50	73,000.00	78,000.00
Donations	6,085.70	1,000.00	1,000.00
Registration Fees	5,713.96	5,500.00	5,720.00
Interest	8.59	10.00	10.00
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	81,788.75	79,510.00	84,730.00
Resources Available	93,299.70	96,689.46	99,769.46
Expenditures:			
Adult Programming	\$300.00	\$600.00	\$1,100.00
Advertising	\$526.72	\$350.00	\$500.00
Arts	\$0.00	\$300.00	\$200.00
Baseball	\$5,068.47	\$4,800.00	\$7,000.00
Basketball	\$7,538.35	\$8,000.00	\$8,000.00
Cell phone/Internet/Fax	\$2,309.55	\$2,400.00	\$2,400.00
Concession & Admissions	\$554.50	\$500.00	\$900.00
Contributions	\$75.00	\$50.00	\$100.00
Director Salary/Insurance	\$37,352.95	\$39,000.00	\$40,450.00
Drama	\$0.00	\$0.00	\$200.00
Football	\$3,638.85	\$2,000.00	\$3,500.00
Golf	\$300.00	\$300.00	\$300.00
Improvements	\$741.41	\$8,000.00	\$3,000.00
Insurance	\$533.00	\$850.00	\$1,800.00
K-18 Baseball			
Miscellaneous	\$40.00	\$100.00	\$200.00
New Programming	\$0.00	\$1,000.00	\$800.00
Office Expenses/Computer	\$1,134.77	\$1,100.00	\$1,100.00
Professional Fees & Dues	\$815.00	\$800.00	\$950.00
Scholarship Program	\$0.00	\$200.00	\$200.00
Soccer	\$5,570.90	\$5,300.00	\$5,700.00
Softball	\$1,116.29	\$1,200.00	\$1,800.00
Storage	\$147.48	\$250.00	\$500.00
Track	\$0.00	\$0.00	\$300.00
Training	\$505.00	\$250.00	\$300.00
Travel	\$868.39	\$750.00	\$950.00
Utilities	\$769.29	\$800.00	\$1,200.00
Volleyball	\$2,536.92	\$2,700.00	\$2,900.00
Wrestling (Donation)	\$0.00	\$300.00	\$300.00
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	\$72,442.84	\$81,900.00	\$86,650.00
Unencumbered Cash Balance	\$17,179.46	\$14,789.46	\$13,119.46

7/15/2013

The Governing Body of
Graham County Recreation Commission
will meet on the 30th day of July, 2013 at 6 p.m. at the USD 281 Office
for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of funds.

Detailed budget information is available
and will be available at this hearing.

BUDGET SUMMARY OF EXPENDITURES

The Proposed Budget Expenditures (below) are the maximum expenditure limits for the budget year.

Fund	Prior Year Actual 2012	Current Year Estimated 2013	Proposed Budget Year 2014
General	72,443	81,900	86,650
Totals	72,443	81,900	86,650
Lease Purchase:			
Principal Balance @ Beg of FY			

Recreation Commission Secretary

First Published in The Hill City Times, Wednesday, July 17, 2013.

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Lease Purchase:			
Principal Balance @ Beg of FY			

Rebecca S. [Signature]
Recreation Commission Secretary

AFFIDAVIT OF PUBLICATION State of Kansas, County of Graham, ss:

JIM LOGBACK, of lawful age, being duly sworn, upon oath states
that he is publisher of THE HILL CITY TIMES;

THAT said newspaper has been published weekly at least fifty (50)
times a year and has been published at least five (5) years in Graham County,
Kansas prior to the first publication of the attached notice;

THAT said newspaper has a general PAID circulation in GRAHAM
COUNTY, KANSAS, and is NOT a trade, religious or fraternal publication.

THAT said newspaper is PRINTED IN KANSAS and PUBLISHED
in GRAHAM COUNTY, KANSAS, and entered as second class mail matter
at the post office of its publication in HILL CITY, KANSAS;

THAT, a notice of which the attached is a true and correct copy,
was published in a regular issue of said newspaper for 1 consecutive
weeks commencing with the issue of July 17 2013

Jim Logback

Publication Fee \$ 4950
Affidavits @ 75¢ .. \$ _____
Extra Copies @ 50¢ \$ _____
TOTAL LEGAL FEE ... \$ 4950

SUBSCRIBED and sworn

to before me this _____

day of _____

My commission expires _____ Notary Public

Revised 4/22/09

1. Input tab for lease dates c27/28 for USD and d27/28 for City

All revision dated 2/23/09

1. Instructions under submitting a budget added required to electronic file budgets.

All revision dated 10/28/08

1. Instruction page, added 1a and 1b for dealing with the budgeted year and allowing more than one USD on a line if more the four sponsors the commission. Added line 3c explaining about warning message for the estimated and proposed negative ending cash balance. Change 3a to explain about 10% violation and how to fix. Change 3b explaining about the current year violation of the Cash Basis Law.
2. Input tab added lines for the YYYY for a USD or City sponsor.
3. Changed all dates to either reflect City calendar year or USD fiscal year for the spreadsheet.
4. Changed all forms revision date.
5. Added miscellaneous category to all fund pages in both the receipts and expenditures section.

All revision dated 8/06/07

1. Instructions changed to whom to contact
2. Instructions changed about submission of budgets via email
3. Instructions changed for information on the input page
4. Footed Certificate page with #1
5. Certificate page has POC for Rec and add Other Counties
6. Expanded on the instructions for preparation on notes 2a, 3a, 4, 5, 6
7. Change Certificate page putting Lease page under the table of contents
8. Hard coded the page number for lease and general fund page on the Certificate page
9. Hard coded the page number for lease page
10. Hard coded the page number for the general fund page
11. Added warning message to all fund pages