2025/2026

CERTIFICATE

To the Clerk of Ford County, State of Kansas
We, the undersigned officers of
Spearville 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.	2025/2026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of	2	
General	3	418,500
TOTAL		418,500
Budget Summary		

Date Received: 10-1-25

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Spearville Recreation Commission	USD #381
PO Box 94	PO Box 338
Spearville, KS 67876	Spearville, KS 67876

Provide point of contact:
Bryce Ackerman
POC phone number:
(620) 408-8464

Other County: Hodgeman County
Other County:
Other County:
Other County:
Other County:

CPA Summary

Spearville Recreation Commission

2025/2026

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: 2024/2025	Pmts Due for the Year of 2024/2025	Pmts Due for the Year of 2025/2026
Spearville Pool	10/5/22	180	4	9/1/37	1,500,000	1,420,000	135,200	132,000
Total						1,420,000	135,200	132,000

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

Spearville Recreation Commission 2025/2026

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	257,304	131,939	60,274
Receipts:			
Tax Money from USD #381	257,853	242,110	259,129
Charges & Sales	30,802	29,858	32,000
Interest	3,509	1,205	1,000
Donations and other	2,468	5,309	7,000
Program Registrations	16,642	13,145	15,000
Grant Income	0	5,000	45,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	311,274	296,627	359,129
Resources Available	568,578	428,566	419,403
Expenditures:			
Pool Maintenance/Improvements	10,334	20,784	15,000
Park Maintenance/Improvements	6,953	2,959	10,000
Programs & Events	26,948	13,428	15,000
Salaries	90,670	85,112	90,000
Capital Purchases	28,409	18,033	45,000
Insurance	41,599	39,908	45,000
Ball Field Maintenance/Improvements	2,690	1,079	9,000
Concession Expenses	5,827	5,917	6,500
Utilities	28,081	25,257	28,000
Pool Project	35,790	0	0
Payroll Taxes	7,415	7,004	8,000
Advertising	258	280	500
Travel	0	0	500
Other	13,360	13,473	14,000
Debt Service:			
Principal	80,000	80,000	80,000
Interest	58,305	55,056	52,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	436,639	368,291	418,500
Unencumbered Cash Balance	131,939	60,274	903

Dollar amount to be raised by 8 mill: $ 259,129

CPA Summary

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the Spearville Recreation Commission was calculated as 7.474 mills by the Ford County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Spearville 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 7, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Spearville 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 SPEARVILLE RECREATION COMMISSION:

The Spearville Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 8.000 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 7th day of September, 2025 by the Spearville Recreation Commission.

Commission Members

Chairperson

Secretary

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 7, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Casey Rynerson	X		
John Droste	X		
Jessica Luthi	X		
Chad Rhoades	X		
Steve Sites			X
TOTAL	**4**		**1**

Certified: Bryce Ackerman

Proof of Publication

State of Kansas,
County of Edwards, ss:

Faith Brokaw

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE EDWARDS COUNTY SENTINEL.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in EDWARDS County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in EDWARDS County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 28 day of Aug, 20 25
2nd Publication was made on the ____ day of _____, 20 ____
3rd Publication was made on the ____ day of _____, 20 ____
4th Publication was made on the ____ day of _____, 20 ____
5th Publication was made on the ____ day of _____, 20 ____
6th Publication was made on the ____ day of _____, 20 ____

Publication fee $ 67.50
Affidavit, Notary's Fees $ 5
Additional Copies ____ @ ____ $ ____
Total Publication Fee $ 72.50

(Signed)

Witness my hand this 4 day of September, 2025

SUBSCRIBED and SWORN to before me this 4 day of September, 2025.

(Notary Public)

My commission expires 09-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 09-21-25

Legals

(First published in the Edwards County Sentinel on August 28, 2025)

2025/202

NOTICE OF BUDGET HEARING

The governing body of
Spearville Recreation Commission
will meet on September 7, 2025 at 2:00 p.m. at Spearville Recreation Office, 101 W Ave A, Spearville, KS 67876 for hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at Spearville Recreation Office and will be available at this meeting.

SUPPORTING COUNTIES

Ford,County (home county) Hodgeman 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 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
General	436,639	368,291	418,500
General			
Totals	436,639	368,291	418,500

Lease Purchases:	2022	2023	2024
July 1,			1,420,000

Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13. 7.474

John Droste
Recreation Commission Secretary