State of Kansas
Recreation Commission

2026

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned officers of
Russell 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.	2026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	331,295
TOTAL	xxxxxxx	331,295
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	4	
RNR Hearing Notice		

yes

Total Revenue Neutral Rate	3.689
Total Proposed Estimated Mill Rate	4.000
Does budget require a resolution to exceed the RNR?	YES

COUNTY CLERK Seal RUSSELL CO. KANSAS

Date Received: October 8, 2025

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Russell Recreation Commission	City of Russell
701 Fairway Drive	133 W 8th St
Russell, Ks 67665	Russell, Ks 67665

Provide point of contact:
Nichols Turner
POC phone number:
785-483-6966

Other County:
Other County:
Other County:
Other County:
Other County:

CPA Summary

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: Jan 1 2025	Pmts Due for the Year of 2025	Pmts Due for the Year of 2026
Total						0	0	0

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

Russell Recreation Commission

2026

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
Unencumbered Cash Balance	83,578	99,042	76,504
Receipts: City Tax Appropriations	154,295	147,062	146,516
Tournament Entry Fees	0	0	
Contributions/Donations	645	1,000	1,000
Concessions	4,579	6,000	6,000
Program Fees	21,133	40,000	40,000
Building Rentals	2,625	3,300	3,300
Memberships	82,985	75,000	75,000
Grants	44,600	21,395	21,395
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds	1,840		
Total Receipts	312,702	293,757	293,211
Resources Available	396,280	392,799	369,715
Expenditures: Salaries: Director	52,538	56,000	52,000
Salares: Concessions	2,363	3,000	3,000
Salaries: Other	29,644	35,000	35,000
Employee Benefits	27,757	25,000	27,000
Accounting & Reporting	6,869	8,000	8,000
Auto Expense	550	3,000	3,000
Awards	0	1,000	1,000
Office Expense	19,543	18,900	18,900
Insurance	10,302	10,000	10,000
Travel	431	3,000	3,000
Program Expense	25,424	25,000	25,000
Concession Product	4,838	3,000	3,000
Tournament Expense	23	7,000	7,000
Tournament Officials	0	0	0
Upkeep & Maintenance	15,129	15,000	15,000
Capital Improvments	42,832	31,395	3,395
Capital Equipment	4,154	15,000	15,000
Membership Expenses	1,313	5,000	50,000
Program Salaries	14,904	20,000	20,000
Building Supplies, Utilities, Repairs	35,141	22,000	22,000
Building Salaries	3,308	10,000	10,000
Grant Salaries	175		
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	297,238	316,295	331,295
Unencumbered Cash Balance	99,042	76,504	38,420

Dollar amount to be raised by 4 mill: $ 146,516

CPA Summary

State of Kansas
Recreation Commission

2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Russell Recreation Commission

will meet on August 28, 2025 at 6:30 AM at Russell Rec for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at Russell Rec and will be available at this meeting.

SUPPORTING COUNTIES

Russell County (home county) . . . .

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
General	297,238	316,295	331,295
Totals	297,238	316,295	331,295

Lease Purchases: January 1,	2023	2024	2025
			0

Revenue Neutral Rate as defined by KSA 79-2988	*3.689*
Total Proposed Estimated Tax Rate	*4.000*

Recreation Commission Secretary

NOTICE OF HEARING TO EXCEED REVENUE NEUTR

The governing body of

Russell Recreation Commission

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rat

SUPPORTING COUNTIES

Russell County (home county) , , , ,

Revenue Neutral Rate*	3.689	Total Proposed Tax Rate

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2026

AL RATE

e, as required by KSA 79-2988.

4.000

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County News***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 7 day of Aug, 20 25, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___
_____, 20___ _____, 20___
_____, 20___ _____, 20___

Signed: [signature]

Subscribed and sworn to before me this 11 day of August, 20 25.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-23-26

[signature]
Notary Public's Signature

Publication Fee	$ 108.13
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$ _____
Total Publication Fee	$ 109.13

Legal Notice

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of
Russell Recreation Commission
will meet on August 28, 2025 at 6:30 AM at Russell Rec for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at Russell Rec and will be available at this meeting.

SUPPORTING COUNTIES

Russell County (home county) , , , ,

BUDGET SUMMARY OF EXPENDITURES

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Revenue Neutral Rate as defined by KSA 79-2988	*3.689*
Total Proposed Estimated Tax Rate	*4.000*

Sammi Bahnle
Recreation Commission Secretary

Aug. 7

Resolution No. 2025-1

A RESOLUTION OF THE Russell Recreation Commission, **LOCATED IN** Russell **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Russell Recreation Commission was calculated as 3.689 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Russell 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 8/28/25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Russell 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 Russell Recreation Commission

The Russell Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 3.689 mills.

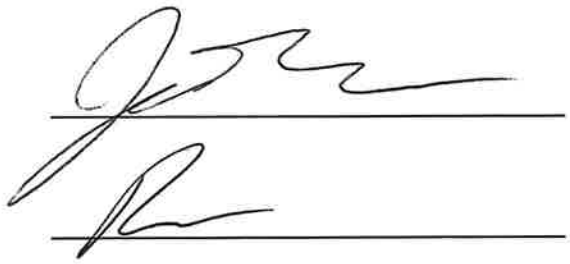
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 28 day of August 2025 (month and year) by the Russell Recreation Commission Recreation Commission.

Commission Members

Chairperson

Secretary



Roll Call Vote

Russell Recreation Commission

A Roll Call Vote of the (Governing Body Name) To Levy a Property Tax Exceeding th Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) 8/28/25

Resolution No. 2025-1

Governing Body Member	Yes	No
Rick Webb	✓	
Sadee Soldan	✓	
Jamie Tomlinson	✓	
Brent Mooney	✓	
Tammi Buhrle	✓	
TOTAL		

Certified: Jessie A. Parsons