State of Kansas
Recreation Commission

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CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned officers of
Wathena Joint 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.	0 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	130,000
Boys Baseball	4	141,600
Swimming Pool	5	80,750
Miller Trust	6	10,000
TOTAL	xxxxxx	362,350
Budget Hearing Notice	7	
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

tax 81,246
Valuation 31,804,817
Mill Rate 2.555

Total Revenue Neutral Rate	2.557
Total Proposed Estimated Mill Rate	2.553
Does budget require a resolution to exceed the RNR?	NO

Date Received: Aug 24, 2025
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Wathena Joint Recreation Commission	Riverside USD #114
P O Box 374	0
Wathena, KS 66090	0

Provide point of contact:
Susan Shuster
POC phone number:
785-741-0231

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

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: #VALUE!	Pmts Due for the Year of #VALUE!	Pmts Due for the Year of 0
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

Wathena Joint Recreation Commission

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FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023-2024	Current Year Estimated 2024-2025	Proposed Budget Year 2025 - 2026
Unencumbered Cash Balance	60,051	57,551	58,051
Receipts:			
Ad Valorem Tax	90,000	98,000	81,246
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	90,000	98,000	81,246
Resources Available	150,051	155,551	139,297
Expenditures:			
Transfer Out: Ball	72,500	67,500	75,000
Transfer Out: Pool	20,000	30,000	55,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	92,500	97,500	130,000
Unencumbered Cash Balance	57,551	58,051	9,297

Dollar amount to be raised by 2.553 mill: $ 81,246

CPA Summary

Wathena Joint Recreation Commission

FUND PAGE

Adopted Budget **Boys Baseball**	Prior Year Actual 2023-2024	Current Year Estimated 2024-2025	Proposed Budget Year 2025-2026
Unencumbered Cash Balance	5,858	4,125	8,747
Receipts:			
Program Fees:	3,540	5,075	5,250
Concessions	11,631	14,033	14,250
Donations	17,125	13,166	14,000
Reimbursed	23,103	28,449	30,000
Transfer in: Operating	72,500	67,500	75,000
Transfer in: Miller Trust	2,949		10,000
Miscellaneous			
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	130,848	128,223	148,500
Resources Available	136,706	132,348	157,247
Expenditures:			
Program Expense	175	350	1,500
Payroll Expense	1,613	8,194	10,000
Advertising	142	182	250
Concessions	9,703	8,222	10,000
Equipment and Supplies	56,890	29,682	35,000
Insurance	2,500	2,382	3,000
Repairs and Maintenance	27,096	30,610	33,000
Salaries	21,087	27,382	30,000
Taxes	23		9,500
Utilities	5,768	8,038	9,250
Payroll Taxes	6,319	8,524	100
Miscellaneous	1,265	35	
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	132,581	123,601	141,600
Unencumbered Cash Balance	4,125	8,747	15,647

CPA Summary

Wathena Joint Recreation Commission

FUND PAGE

Adopted Budget **Swimming Pool**	Prior Year Actual 2023-2024	Current Year Estimated 2024-2025	Proposed Budget Year 2025-2026
Unencumbered Cash Balance	15,599	12,933	6,762
Receipts:			
Gate Receipts	17,979	18,772	19,500
Concessions	10,529	7,898	9,500
Reimbursed			
Transfer In Operating	20,000	30,000	55,000
Quickbooks Reimbursement	2,032	2,130	5,000
Misc	135		500
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	50,675	58,800	89,500
Resources Available	66,274	71,733	96,262
Expenditures:			
Program Expense	0		1,000
Payroll Expense	2,221	2,637	4,000
Advertising	142	182	250
Concessions	8,699	4,767	6,000
Equipment and Supplies	5,647	8,894	15,000
Insurance	935	1,155	1,500
Salaries	29,029	34,469	37,500
Taxes	19	3,588	4,000
Utilities	3,949	3,403	4,000
Payroll Taxes	2,700	4,576	5,000
Repairs & Maintenance		1,300	2,500
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	53,341	64,971	80,750
Unencumbered Cash Balance	12,933	6,762	15,512

CPA Summary

Wathena Joint Recreation Commission

FUND PAGE

Adopted Budget **Miller Trust**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	11,334	9,886	11,386
Receipts:			
Interest Income	1,500	1,500	1,500
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	1,500	1,500	1,500
Resources Available	12,834	11,386	12,886
Expenditures:			
Transfer Out: Ball	2,948	0	10,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	2,948	0	10,000
Unencumbered Cash Balance	9,886	11,386	2,886

CPA Summary

RECREATION COMMISSION #406	Code 84 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	9,465	9,924	1,205	1,205
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 $	05	3,795			
2023 $	10	77,404	2,241		
2024 $	15		75,032	4,589	4,589
2025 $	20			67,452	
1140 Delinquent Tax	25	1,021	3,082	813	1,219
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	7,691	8,334	8,110	8,110
July - December Estimate	50				4,055
2450 Recreational Vehicle Tax	55	153	133	140	140
July - December Estimate	56				70
2460 Commercial Vehicle Tax	57	395	459	400	400
July - December Estimate	58				200
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	**70**	99,924	99,205	82,709	19,988
EXPENDITURES					
3300 Community Service Operations	75	90,000	98,000	82,700	
TOTAL EXPENDITURES	175	90,000	98,000	82,700	82,700
July - December Estimate	180				13,955
TOTAL OPERATING EXPENDITURE (18 MO)	**185**				96,655
UNENCUMBERED CASH BALANCE JUNE 30	190	9,924	1,205	9	
	195	TAX REQUIRED (Line 185 minus Line 70)			76,667
	200	Delinquent Tax			4,600
	205	Amount of 2025 Tax to be Levied			81,267

Budget Line 20: *If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.*

(First published in the Kansas Chief July 10, 2025)

NOTICE OF BUDGET HEARING

The governing body of

Wathena Joint Recreation Commission

will meet on July 20, 2025 at 6:00 P.M. at Wathena City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Wathena City Hall and will be available at this meeting.

SUPPORTING COUNTIES

Doniphan County (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 2023-2024	Current Year Estimated 2024-2025	Proposed Budget Year 2025-2026
General	92,500	97,500	130,000
Boys Baseball	132,581	123,601	141,600
Swimming Pool	53,341	64,971	80,750
Miller Trust	2,949	0	10,000
Totals	281,371	286,072	362,350
Lease Purchases:	-3	-2	-1
January 1,	0	0	0
Revenue Neutral Rate as defined by KSA 79-2988			*2.557*
Total Proposed Estimated Tax Rate			*2.553*

Susan Shuster

Recreation Commission Secretary

AFFIDAVIT OF PUB

STATE OF KANSAS, DONIPHA

Dana D. Foley, being first duly s
publisher of *The Kansas Chief* a w
of Kansas, and published in and
County, Kansas, with a general p
Doniphan County, Kansas, and t
religious or fraternal publication.

Said newspaper is weekly publis
has been so published continuously
and state for a period of more than
tion of said notice; and has been ad
Kansas, in said County as periodi

That the attached notice is a true
the regular and entire issue of said
weeks, the first publication thereo
10 day of _____
subsequent publications being ma

_____, 20

_____, 20

_____, 20

Subscribed and sworn to be
day of July

My commission expires 1-24

Printer's fee/ Affidavit fee $

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF USD 406 RECREATION COMMISSION, HEREBY NOTIFIES THE DONIPHAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 17, 2025.

2.553
2.557 RMR
81,126

(Seal)

Susan Shuster
Clerk or Officer of Governing Body