2025

CERTIFICATE

To the Clerk of Dickinson, State of Kansas
We, the undersigned officers of
Abilene 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 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	881,519
Employee Benefits		97,008
TOTAL	xxxxxxx	978,527
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	3.261
Total Proposed Estimated Mill Rate	3.352
Does budget require a resolution to exceed the RNR?	YES

Date Received: 8-28-24

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Abilene Recreation Commission	USD 435
1020 NW 8th St.	0
Abilene, KS 67410	0

Provide point of contact:
Kellee Timbrook
POC phone number:
785-263-7266

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

CPA Summary

Resolution No. 08202024

A RESOLUTION OF THE Abilene Recreation Commission, LOCATED IN Abilene, Kansas TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Abilene Recreation Commission was calculated as 3.261 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Abilene 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 August 20, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Abilene 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 Abilene Recreation Commission:

The Abilene Recreation Commission may levy a property tax rate, exceeding the Revenue Neutral Rate, of 3.352 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 20th day of August 2024 by the Abilene Recreation Commission.

Commission Members

Chairperson

Secretary

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 20, 2024

Resolution No. 08202024

Governing Body Member	Yes	No	No Vote
Shawn Herrman	✓		
Derek Berns	✓		
Angie Evans	✓		
Billy Hansen	✓		
Shelly Crane	✓		
TOTAL	5	0	

Certified:

Angie Evans

Abilene Recreation Commission 2025

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023	Current Year Estimated 2024	Proposed Budget Year 2025
Unencumbered Cash Balance	433,918	468,731	389,011
Receipts:			
Ad Valorem	256,813	285,000	265,000
Motor Vehicle	29,915	27,000	29,553
Donations/Grants/Scholarships	38,500	10,500	10,000
Administration	5,996	3,625	2,755
Aquatics	66,621	56,500	60,200
Athletics	108,598	90,000	96,000
Community Education	19,420	19,000	22,000
Community Center	7,824	7,000	7,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	533,687	498,625	492,508
Resources Available	967,605	967,356	881,519
Expenditures:			
Administration	191,040	250,745	276,424
Aquatics	89,279	93,954	96,304
Athletics	93,838	127,385	132,518
Community Education	17,614	32,873	28,598
Community Center	68,402	68,388	70,500
Special Projects	38,701	5,000	265,000
Capital Improvement	0	0	0
Cash Forward	0	0	12,175
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	498,874	578,345	881,519
Unencumbered Cash Balance	468,731	389,011	0

Neg Bal-Correct

Dollar amount to be raised by 2.799 mill: $ 286,789

CPA Summary

Abilene Recreation Commission

2025

FUND PAGE

Adopted Budget **Employee Benefits**	Prior Year Actual 2023	Current Year Estimated 2024	Proposed Budget Year 2025
Unencumbered Cash Balance	50,625	36,250	24,620
Receipts:			
AD Valorem	50,684	69,596	65,000
Motor Vehicle	5,870	6,352	7,388
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	56,554	75,948	72,388
Resources Available	107,179	112,198	97,008
Expenditures:			
FICA	18,565	21,811	24,150
Work Comp	11,285	14,170	14,170
Unemployment	256	293	315
Health Insurance	26,006	29,548	31,231
KPERS/457	14,712	21,271	23,228
Athletic Contribution	105	486	486
Cash Forward			3,428
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	70,929	87,579	97,008
Unencumbered Cash Balance	36,250	24,620	0

Neg Bal Correct

CPA Summary

Published in the Abilene Reflector Chronicle on August 7th, 2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of **Abilene Recreation Commission** State of Kansas Recreation Commission 2025

will meet on August 20, 2024 at 6:45 am at Abilene Community Center,1020 NW 8th St, Abilene, KS hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Abilene Community Center and will be available at this meeting.

SUPPORTING COUNTIES

Dickinson (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 2023	Current Year Estimated 2024	Proposed Budget Year 2025
General Benefits	498,874	578,345	881,519
Employee Benefits	70,929	87,579	97,008
Totals	569,803	665,924	978,527

Lease Purchases: July 1,	2021	2022	2023
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*3.261*
Total Proposed Estimated Tax Rate	*3.352*

Angie Evans

Recreation Commission Secretary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } **ss.**

Ed Boice being first duly sworn, deposes and says: That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Abilene, in said county, as a 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 weeks, the first publication thereof being made as aforesaid on the day of 8-19, 2024 with subsequent publications being made on the following dates:

_____, 20____, _____, 20____

Printer's Fee $ 65.00

Subscribed and sworn to before me this 19th day of August, 2024

Kim MAGuire
Notary Public

KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

My commission expires 7-31-2025

Approved: _____

Judge _____

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 2024	Pmts Due for the Year of 2024	Pmts Due for the Year of 2025
None								
Total						0	0	0

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