2025/2026

CERTIFICATE

To the Clerk of Butler, State of Kansas
We, the undersigned officers of
Circle 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 Participation	2	
General	3	584,228
TOTAL	xxxxxxx	584,228
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	4	
RNR Hearing Notice		

Total Revenue Neutral Rate	0.915
Total Proposed Estimated Mill Rate	1.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: 11-24-25

Clatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Circle Recreation Commission	USD 375
301 Main Street	901 Main Street
Towanda, KS 67144	Towanda KS 67144

Provide point of contact:
Tyler Sperry
POC phone number:
316-541-3700

Other County: Sedgwick
Other County:
Other County:
Other County:
Other County:

CPA Summary

Circle 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
N/A								
Total						0	0	0

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

Circle 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		0	133,450
Receipts:			
Mill Levy		348,373	380,778
Delenquincies		-16,000	-16,000
Program Revenue		70,000	85,000
Gifts and Grants		1,750	1,000
USD Start up capital		150,000	
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	0	554,123	450,778
Resources Available	0	554,123	584,228
Expenditures:			
Payroll & Benefits		150,000	190,000
Sports Startup		150,000	0
Office & Facility Rental		42,000	50,000
Sports Equipment & Supplies		73,000	75,000
Capital Reserve			248,228
Software and Subscriptions		5,673	15,000
Facility Maintenance / Equipment			6,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	0	420,673	584,228
Unencumbered Cash Balance	0	133,450	0

Dollar amount to be raised by 1 mill: $ 380,778

USD375 has 358,437

380,778
358,437
22,341

Budget Footnotes: Created effective 9/1/2024 - No prior year activity.

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Circle Recreation Commission

will meet on August 24th, 2025 at 6pm at 301 Main Street, Towanda, KS 67144 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Circle Recreation Offices and will be available at this meeting.

SUPPORTING COUNTIES

Butler (home county) Sedgwick

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	0	420,673	584,228
Totals	0	420,673	584,228

Lease Purchases:	2022	2023	2024
July 1,			0

Revenue Neutral Rate as defined by KSA 79-2988	*0.915*
Total Proposed Estimated Tax Rate	*1.000*

Nick Engels

Recreation Commission Secretary

Affidavit of Publication

STATE OF KANSAS,
SEDGWICK COUNTY, ss.

irst duly sworn, deposes and
:r of The Ark Valley News,
ter Index, a weekly newspaper
nsas, and published in and of
dgwick County Kansas, with a
n a yearly basis in Sedgwick
said newspaper is not a trade,
ication.

:ekly published at least week-
en so published continuously
d county and state for a period
ior to the first publication of
admitted at the post office of
nty as second class matter.

e is a true copy thereof and
lar and entire issue of said

_ consecutive weeks, the

:ing made as aforesaid on the
August, 2025.

ons being made on the

_____, 2025

_____, 2025

_____, 2025

_____, 2025

Subscribed and sworn to before me this 14th day
of August, 2025.

Notary Public

My commission expires

Additional copies $

Printer's fee

LISA K. STRUNK
NOTARY PUBLIC
4/24/28
STATE OF KANSAS

Circle Rec public notice

(Published in The Ark Valley News Aug. 14, 2025.)

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Nick Engels
Recreation Commission Secretary

Circle Rec Comm

Published in the Butler County Times-Gazette
Aug 2, 2025

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Nick Engels
Recreation Commission Secretary

3706900

Resolution No. 2526-01

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

WHEREAS, the Revenue Neutral Rate for the Circle Recreation was calculated as 0.915 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Circle 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 24th allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The Circle Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 0.915 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 24th day of August 2025 by the Circle Recreation Commission.

Commission Members

Chelsea Anderson
Nicholas Engels
Kevin Frack
Darins Semich
Casey Winchell

Attested:

Tyler Spaw

Chairperson

Secretary

Roll Call Vote

A Roll Call Vote of the Circle Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 08/24/2025
Resolution No. 2526-01

Governing Body Member	Yes	No	No Vote
Darius Semisch	X		
Kevin Frack	X		
Nicholas Engels	X		
TOTAL	3		

Certified:

_____