State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Cowley, State of Kansas
We, the undersigned officers of
Winfield 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	1,467,733
Employee Benefit Fund	4	169,000
TOTAL	xxxxxxx	1,636,733
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

Total Revenue Neutral Rate	4.889
Total Proposed Estimated Mill Rate	5.000
Does budget require a resolution to exceed the RNR?	YES

Date Received:

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Winfield Recreation Commission	USD #465
624 College	1407 Wheat Rd.
Winfield, KS 67156	Winfield, KS 67156

Provide point of contact:
Candi Fox
POC phone number:
(620) 221-2160

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

CPA Summary

Resolve/pub ok

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
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

Winfield 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	740,415	810,664	947,085
Receipts:			
Appropriations from USD	677,144	708,254	708,254
Memberships & Activity Fees	295,634	273,759	275,900
Grants, Donations and Reimbursements	21,791	22,613	20,000
Special Events	34,075	35,712	36,000
Broadway Concessions	8,476	8,254	8,200
Special Activities			
Transfer from City for Winfield Aquatic Center		91,519	91,500
Winfield Aquatic Center-Fees & Concessions		40,069	65,000
Miscellaneous		1,308	1,000
Does misc. exceeds 10%			
Interest on Idle Funds	3,883	18,092	7,000
Total Receipts	1,041,003	1,199,580	1,212,854
Resources Available	1,781,418	2,010,244	2,159,939
Expenditures:			
Personnel	484,504	525,880	555,400
Contractual Services	177,167	184,871	208,358
Commodities	74,813	76,000	83,500
Special Activities			
Special Events	42,790	40,173	65,300
Arts & Humanities	21,000	21,000	21,000
Contingency	10,229	7,100	14,700
Capital Outlay	160,251	137,504	370,000
Transfer to Employee Benefit Fund			
Winfield Aquatic Center		70,631	149,475
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	970,754	1,063,159	1,467,733
Unencumbered Cash Balance	810,664	947,085	692,206

Dollar amount to be raised by 4 mill: $ 672,917

CPA Summary

Winfield Recreation Commission

2025/2026

FUND PAGE

Adopted Budget **Employee Benefit Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	80,754	134,890	182,776
Receipts: Appropriations from USD 465	165,714	177,804	177,804
Transfer to General Fund			
BCBSKS Refund	2,268	5,008	0
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	167,982	182,812	177,804
Resources Available	248,736	317,702	360,580
Expenditures: Social Security	36,902	38,374	42,000
Health Insurance	40,736	46,182	66,000
Unemployment Insurance	484	529	1,000
Worker's Compensation Insurance	3,566	3,723	5,000
KPERS Retirement	32,158	36,921	40,000
KPERS 457 Match		9,197	15,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	113,846	134,926	169,000
Unencumbered Cash Balance	134,890	182,776	191,580

CPA Summary

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Winfield Recreation Commission

will meet on 9/8/2025 at 1:45pm at Winfield Recreation Commission Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Winfield Recreation Commission Office and will be available at this meeting.

SUPPORTING COUNTIES

Cowley (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 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
General	970,754	1,063,159	1,467,733
Employee Benefit Fund	113,846	134,926	169,000
Totals	1,084,600	1,198,085	1,636,733

Lease Purchases:	2022	2023	2024
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*4.889*
Total Proposed Estimated Tax Rate	*5.000*

Wendy S. Beslac

Recreation Commission Secretary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Winfield Recreation Commission, HEREBY NOTIFIES THE Cowley 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 5 mill. The date of our hearing is September 8, 2025 at 1:45pm and will be held at WRC Office, 624 College in Winfield, Kansas.

_____ 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 June 9, 2025.

(Seal)

Wendy S. Burton

Recreation Commission Secretary

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 19, 2025

Notice ID: ZJKOG2fgx8YLjopWeJua
Notice Name: Winfield Rec Commission 7-19

PUBLICATION FEE: $94.60

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

19 day of July, A.D. 2025

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029

(First published in the CowleyCourierTraveler Saturday, 07 19, 2025.)

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Employee Benefit Fund	113,846	134,926	169,000
Totals	1,084,600	1,196,085	1,636,733

Lease Purchases: July 1,	2023	2023	2024
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	4.889
Total Proposed Estimated Tax Rate	5.000

Wendy S. Baxter

Recreation Commission Secretary

Resolution No. 2026-2

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

WHEREAS, the Revenue Neutral Rate for the WINFIELD RECREATION COMMISSION was calculated as a total combined rate of **4.889** by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Winfield 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 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the WINFIELD 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 WINFIELD RECREAITON COMMISSION:

The WINFIELD RECREATION COMMISSION shall levy a property tax rate exceeding the Revenue Neutral Rate of **4.889** 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 8TH day of September 2025 and **SIGNED** by the Governing Body.

Commission Members

Chairperson

Secretary

Roll Call Vote

A Roll Call Vote of the Winfield Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 8, 2025 at 1:45pm.
Resolution No. 2026-2

Governing Body Member	Yes	No	No Vote
Scott Gill	✓		
Joe Wood			✓
Wendy Burton	✓		
Jason VenJohn			✓
Chris Hedges	✓		
TOTAL	3	0	2

Certified:
Wendy S. Burton