State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of McPherson, State of Kansas
We, the undersigned officers of
McPherson 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	3,077,019
TOTAL	xxxxxx	3,077,019
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	4	
RNR Hearing Notice		

Total Revenue Neutral Rate	5.830
Total Proposed Estimated Mill Rate	6.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: 9-9-25
Hollie D. Mellroy
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
McPherson Recreation Commission	McPherson USD 418
220 N. Walnut	514 North Main Street
McPherson, KS 67460	McPherson, KS 67460

Provide point of contact:
Shelly Hammond
POC phone number:
316-776-8804

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: 2024/2025	Pmts Due for the Year of 2024/2025	Pmts Due for the Year of 2025/2026
Total						0	0	0

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

McPherson 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	366,201	961,607	1,145,747
Receipts:			
Current Tax	1,598,197	1,612,531	1,726,922
Delinquent Tax	13,669	10,609	10,000
Motor Vehicle Tax	128,860	110,000	110,000
RV Tax	2,105	1,152	1,200
Activity and Facility	78,623	63,386	68,150
Reimbursable Expenditure	0	0	0
Cancelled Encumbrances	143,574	0	0
Miscellaneous	25	0	
Does misc. exceeds 10%			
Interest on Idle Funds	23,056	15,000	15,000
Total Receipts	1,988,109	1,812,678	1,931,272
Resources Available	2,354,310	2,774,285	3,077,019
Expenditures:			
Wages - Admin	1,171	2,000	2,000
Wages - Main	293,933	333,734	344,600
Wages - Program	24,394	39,715	41,250
Exmployee Benefits / Insurance	132,084	146,410	156,500
Expenses - Administration	407,439	451,241	451,000
Expenses - Maintenance	119,529	137,065	137,500
Expenses -Program	40,381	42,063	43,150
Utilities	127,947	109,800	109,800
Capital - Adminitration	1,924	7,000	7,000
Capital - Maintenance	182,234	300,000	1,726,309
Leases	59,110	57,510	55,910
Miscellaneous	2,557	2,000	2,000
Does misc. exceeds 10%			
Total Expenditures	1,392,703	1,628,538	3,077,019
Unencumbered Cash Balance	961,607	1,145,747	0

Dollar amount to be raised by 6 mill: $ 1,726,922

CPA Summary

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

McPherson Recreation Commission

will meet on September 8, 2025 at 12:00 PM at Tres Amigos, 121 W. Marlin for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at 220 N. Walnut and will be available at this meeting.

SUPPORTING COUNTIES

McPherson (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	1,392,703	1,628,538	3,077,019
Totals	1,392,703	1,628,538	3,077,019

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

Revenue Neutral Rate as defined by KSA 79-2988	*5.830*
Total Proposed Estimated Tax Rate	*6.000*

Shiloh Vincent
Recreation Commission Secretary

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

I, Enrique Diaz, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Aug 27, 2025

Advertising Fee: $92.38

Enrique Diaz

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 08/27/2025

Notary Public

Notarized remotely online using communication technology via Proof.

2025/2026 State of Kansas
Recreation Commission

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

McPherson Recreation Commission

will meet on September 8, 2025 at 12:00 PM at Tres Amigos, 121 W. Marlin for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at 220 N. Walnut and will be available at this meeting.

SUPPORTING COUNTIES

McPherson (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	1,392,703	1,628,538	3,077,019
Totals	1,392,703	1,628,538	3,077,019

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

Revenue Neutral Rate as defined by KSA 79-2988	*5.830*
Total Proposed Estimated Tax Rate	*6.000*

Shiloh Vincent
Recreation Commission Secretary
Published in McPherson Sentinel August 27, 2025.

3791020

MCPHERSON RECREATION COMMISSION
RESOLUTION NO. 2025-02

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

WHEREAS, the Revenue Neutral Rate for the McPherson Recreation Commission was calculated as 5.830 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the McPherson 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 McPherson 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 MCPHERSON RECREATION COMMISSION:

The McPherson Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 5.830 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 by the McPherson Recreation Commission.

9-8-2025

Attested:

Commission Members

Chairperson

Secretary

Roll Call Vote

A Roll Call Vote of the ___McPherson Recreaton Commission___ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __09/08/2025__
Resolution No. ___2025-02_____

Governing Body Member	Yes	No	No Vote
Brad Bengtson	✓		
Wayne Burns	✓		
Perry McCabe	✓		
Gary Mehl	✓		
Shiloh Vincent	✓		
TOTAL	5	—	—

Certified:

2025/26

The Governing Body of
Moundridge Recreation Commission
will meet on 8/20/25 at 12:00 PM at Moundridge Recreation Commission for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detail budget information is available at Moundridge Recreation Commission Office and will be available at this meeting.

BUDGET SUMMARY OF EXPENDITURES

The Proposed Budget Expenditures (below) are the maximum expenditure limits for the budget year.

Fund	Prior Year Actual 2024/25	Proposed Budget Year 2025/26
General	195,234	221,250
Totals	195,234	221,250
Lease Purchase: Principal Balance @ Beg of FY		

Total Revenue Rate	1.926
Total Proposed Mill Rate	3
Does budget require a resolution to exceed RNR?	Yes

Kimberly A. Frye
Recreation Commission Secretary

State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of McPherson, State of Kansas
We, the undersigned officers of
McPherson 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 .

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RNR Hearing Notice		

Total Revenue Neutral Rate	5.830
Total Proposed Estimated Mill Rate	6.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: 9-9-25
Hollie D. Mellroy
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
McPherson Recreation Commission	McPherson USD 418
220 N. Walnut	514 North Main Street
McPherson, KS 67460	McPherson, KS 67460

Provide point of contact:
Shelly Hammond
POC phone number:
316-776-8804

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

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF McPherson Recreation Commission **HEREBY NOTIFIES THE** McPherson **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 6.00. The date of our hearing is September 8, 2025 at 12PM AM/PM and will be held at Tres Amigos, 121 W. Marlin in McPherson, Kansas .

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 16, 2025.

(Seal)

Secretary or Officer of Governing Body
Tax District: MP Rec-418

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

RECEIVED JUL 17 2025 HOM