State of Kansas
Recreation Commission

2024/2025

CERTIFICATE

To the Clerk of Thomas County, State of Kansas
We, the undersigned officers of
Brewster 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.	2024/2025 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	94,308
Walking Trail (Non Budgeted Fund)	4	85,584
TOTAL	xxxxxxx	179,892
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	1	
RNR Hearing Notice		

Total Revenue Neutral Rate	1.091
Total Proposed Estimated Mill Rate	1.091
Does budget require a resolution to exceed the RNR?	NO

Date Received: October 1, 2024

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Brewster Recreation Commission	Brewster USD 314
127 Kansas Ave/PO Box 220	127 Kansas Ave/PO Box 220
Brewster KS 677372-0220	Brewster KS 67732-0220

Provide point of contact:
Sandi Bear
POC phone number:
785-694-2236

Other County:	Sherman County
Other County:	Rawlins County
Other County:	0
Other County:	0
Other County:	0

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: 2023/2024	Pmts Due for the Year of 2023/2024	Pmts Due for the Year of 2024/2025
None								
Total						0	0	0

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

Brewster Recreation Commission 2024/2025

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	69,503	66,670	70,112
Receipts: Distribution from USD #314	24,747	23,896	23,946
Reimbursements	338	0	0
Miscellaneous	0	34	0
Does misc. exceeds 10%			
Interest on Idle Funds	124	219	250
Total Receipts	25,209	24,149	24,196
Resources Available	94,712	90,819	94,308
Expenditures: Building	0	0	5,000
Contracted Labor	0	432	5,000
Fees	16,068	10,645	30,000
Improvements	5,418	0	25,000
Insurance	500	500	2,000
Payroll Taxes	494	245	2,000
Supplies/Equipment	583	5,881	10,000
Transportation	230	167	2,436
Utilities	1,321	1,264	6,510
Wages	3,428	1,478	6,000
Miscellaneous	0	95	362
Does misc. exceeds 10%			
Total Expenditures	28,042	20,707	94,308
Unencumbered Cash Balance	66,670	70,112	0

Dollar amount to be raised by 1.091 mill: $ 23,946

CPA Summary

Brewster Recreation Commission 2024/2025

FUND PAGE

Adopted Budget **Walking Trail (NonBudgeted)**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	1,200	70,725	50,584
Receipts: Donations	69,525	1,950	5,000
Grants	0	0	30,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	69,525	1,950	35,000
Resources Available	70,725	72,675	85,584
Expenditures: Improvements	0	22,091	85,584
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	0	22,091	85,584
Unencumbered Cash Balance	70,725	50,584	0

CPA Summary

Brewster Recreation Commission

2024/2025

FUND PAGE

Adopted Budget **0**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance		0	0
Receipts:			
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	0	0	0
Resources Available	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	0	0	0
Unencumbered Cash Balance	0	0	0

CPA Summary

•PUBLIC NOTICE•

Published in The Colby Free Press on August 9, 2024

State of Kansas
Recreation Commission
2024/2025

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Brewster Recreation Commission

will meet on August 28, 2024 at 12:30 p.m. at USD 314 Treasurer's Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at 127 Kansas Ave, Brewster KS and will be available at this meeting.

SUPPORTING COUNTIES

Thomas County (home county) Sherman County, Rawlins County

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
General	28,042	20,707	97,798
Walking Trail (Donations)		22,091	85,584
Totals	28,042	42,798	183,382

Lease Purchases:
July 1,

2021	2022	2023
0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*1.091*
Total Proposed Estimated Tax Rate	*1.250*

Michael Pettibone
Recreation Commission Secretary

Roll Call Vote

A Roll Call Vote of the Brewster Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 08/28/24
Resolution No. 25-001

Governing Body Member	Yes	No	No Vote
Robert Lehman		X	
Michael Pettibone			X
Leisha Carpenter		X	
Devan Selby		X	
Andrew Starns			X
TOTAL		3	2

Certified:
Sandra R Bean

RESOLUTION NO. _____

WHEREAS, the _____ Recreation Commission has adopted a resolution declaring it necessary to increase the annual property tax levy for the use of such Commission to operate a public recreation system and has requested the Unified School District No. _____ to authorize a maximum mill levy of not to exceed _____ mills; and

WHEREAS, the provisions of K.S.A. 12-1927, and amendments thereto, provide for such an increase, subject to a petition of the voters for a referendum thereon;

BE IT RESOLVED, by the Board of Education of Unified School District No. _____ that the _____ Recreation Commission be authorized to levy ad valorem property tax of not to exceed _____ mills in the tax year _____ and thereafter, subject to the aforementioned petition and referendum.

BE IT FURTHER RESOLVED, that this resolution shall be published once each week for two consecutive weeks in the official school district newspaper and that an amount not exceeding said maximum mill levy may be made for the Recreation Commission in the ensuing budget year and each successive budget year unless a petition requesting an election upon the proposition, signed by at least five percent of the qualified voters of the school district, shall be filed with the county election officer within 30 days following the date of the last publication of this resolution.

PASSED, by the Board of Education of Unified School District No. _____ on this _____ day of _____, 20_____.

Board of Education Members

_____
President

_____
Vice-President

_____

_____

_____

_____

RESOLUTION NO. _____

WHEREAS, the _____ Recreation Commission has adopted a resolution declaring it necessary to increase the annual property tax levy for the use of such Commission to operate a public recreation system and has requested the Governing Body of the City of _____ to authorize a maximum mill levy of not to exceed _____ mills; and

WHEREAS, the provisions of K.S.A. 12-1927, and amendments thereto, provide for such an increase, subject to a petition of the voters for a referendum thereon;

BE IT RESOLVED, by the Governing Body of the City of _____ that the _____ Recreation Commission be authorized to levy ad valorem property tax of not to exceed _____ mills in the tax year _____ and thereafter, subject to the aforementioned petition and referendum.

BE IT FURTHER RESOLVED, that this resolution shall be published once each week for two consecutive weeks in the official city newspaper and that an amount not exceeding said maximum mill levy may be made for the Recreation Commission in the ensuing budget year and each successive budget year unless a petition requesting an election upon the proposition, signed by at least five percent of the qualified voters of the city, shall be filed with the county election officer within 30 days following the date of the last publication of this resolution.

PASSED, by the Governing Body on this _____ day of _____, 20_____.

_____
Mayor

ATTEST: _____
City Clerk

(SEAL)