State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned officers of
USD 303 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	117,031
Employee Benefit		29,715
TOTAL	xxxxxx	146,746
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	1.920
Total Proposed Estimated Mill Rate	2.400
Does budget require a resolution to exceed the RNR?	YES

Date Received: Sept. 28 2025
County Clerk

Commission Members

Permanent
Recreation Commission Address

USD 303 Recreation Commission
400 E Locust
Ness City, KS, 67560

Sponsoring
USD/City Address

USD 303
414 E Chestnut
Ness City, KS 67560

COUNTY CLERK OF NESS COUNTY KANSAS SEAL

Provide point of contact:
Stephanie Rebel
POC phone number:
785-798-2453

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.

USD 303 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	43,442	40,869	39,935
Receipts: USD 303 Appropriation	78,751	76,824	76,346
Miscellaneous	250	500	500
Does misc. exceeds 10%			
Interest on Idle Funds	85	150	250
Total Receipts	79,086	77,474	77,096
Resources Available	122,528	118,343	117,031
Expenditures: Salaries	42,286	42,017	49,000
Insurance	0	0	500
Maintenance and Utilities	6,415	6,893	14,000
Office Supplies and Postage	136	92	1,000
Programs & Equipment	20,369	20,947	30,000
Transportation	921	1,006	5,000
Miscellaneous	1,406	3,559	5,000
Program Expense	10,126	3,894	12,531
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	81,659	78,408	117,031
Unencumbered Cash Balance	40,869	39,935	0

Neg Bal-Correct

Dollar amount to be raised by 1.8 mill: $ 76,346

CPA Summary

State of Kansas
Recreation Commission

USD 303 Recreation Commission

2025/2026

FUND PAGE

Adopted Budget **Employee Benefit**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	7,614	6,616	4,266
Receipts: USD 303 Appropriation	27,732	25,608	25,449
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	27,732	25,608	25,449
Resources Available	35,346	32,224	29,715
Expenditures: Social Security	10,983	12,843	15,000
Workman's Compensation	200	192	250
Unemployment Insurance	0	143	500
Public Employees Retirement (KPERS)	7,767	7,996	8,500
Health/Life Insurance	6,057	2,799	465
Liability	3,723	3,985	5,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	28,730	27,958	29,715
Unencumbered Cash Balance	6,616	4,266	0

Neg Bal Correct

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF USD 303 RECREATION COMMISSION, HEREBY NOTIFIES THE NESS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.4. The date of our hearing is September 3, 2025 at 6:00 PM and will be held at the USD 303 Recreation Commision Conference room, 400 E Locust, Ness City, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before July 20, 2025.

WITNESS my hand and official seal on July 15, 2025.

Ashley Stenzel

Recreation Commission Secretary

Recreation Commission Director

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD 303 Recreation Commission

will meet on September 3, 2025 at 6:00pm at USD 303 Recreation Commission Conference Room for the hearing and answering objections of taxpayers relating to the proposed use of funds.

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

SUPPORTING COUNTIES

Ness County (home county)

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	81,659	78,408	117,031
Employee Benefit	28,730	27,958	29,715
Totals	110,389	106,366	146,746

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

Revenue Neutral Rate as defined by KSA 79-2988	*1.920*
Total Proposed Estimated Tax Rate	*2.400*

USD 303 Recreation Commission

Recreation Commission Secretary

Resolution No. 2025-1

A Resolution of the USD 303 Recreation Commission, Located in Ness City Kansas to Levy a Property Tax Rate Exceeding the Revenue Neutral Rate;

WHEREAS, the Revenue Neutral Rate for the USD 303 Recreation Commission was calculated as 1.92 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the USD 303 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 3, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the USD 303 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 USD 303 RECREATION COMMISSION:

The USD 303 Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 1.92 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 3rd day of September, 2025 by the USD 303 Recreation Commission.

Commission Members

Chairperson

Secretary

Roll Call Vote

A Roll Call Vote of the USD 303 Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 3, 2025 at 6:00pm.
Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Debbie Hamilton	X		
Brian Bozarth	X		
Trevor Pfannenstiel	X		
Jerry Marshall	X		
Ashley Stenzel			X
TOTAL	4	0	1

Certified:

_____

Instructions: Under the amended provisions of KSA 79-2988 (passed with HB 2239 on April 1, 2022), any governing body that will hold a hearing and vote to authorize exceeding the RNR must record a roll call vote showing each name of the governing body and their vote. The certified record of roll call vote must be provided with the budget documents regardless of whether or not the vote passes or fails.

First published in the Ness County News, Thursday, August 21, 2025 -2t

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USD 303 Recreation Commission

Recreation Commission Secretary

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