State of Kansas
Recreation Commission

2023/2024

CERTIFICATE

To the Clerk of Trego County, State of Kansas
We, the undersigned officers of
USD 208 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.	2023/2024 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	338,300
Employee Benefit Fund	4	38,452
TOTAL	xxxxxxx	376,752
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

Total Revenue Neutral Rate	2.656
Total Proposed Estimated Mill Rate	~~3.000~~

Date Received: August 25, 2023
Rose Augustine
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
USD 208 Recreation Commission	Trego County
512 Caroline Ave	216 N Main St
WaKeeney, KS 67672	WaKeeney, KS 67672

Provide point of contact:
Kyle Level
POC phone number:
(785) 743-2595

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: 2022/2023	Pmts Due for the Year of 2022/2023	Pmts Due for the Year of 2023/2024
Total						0	0	0

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

USD 208 Recreation Commission 2023/2024

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
Unencumbered Cash Balance	527,967	496,432	438,588
Receipts:			
Appropriations	174,349	158,240	156,103
Program Fees	15,435	18,631	17,000
Wellness Memberships	53,483	56,741	50,000
Grant	2,175	8,980	0
Concessions	0	1,456	1,400
Miscellaneous	1,241	792	1,000
Does misc. exceeds 10%			
Interest on Idle Funds	990	2,331	2,000
Total Receipts	247,674	247,170	227,503
Resources Available	775,641	743,602	666,091
Expenditures:			
Advertising	2,760	8,030	5,000
Arts & Leisure Activities	5,456	7,708	7,700
Business Promotions	1,960	1,775	2,000
Capital Outlay	36,244	62,057	20,000
Concessions	212	1,472	1,500
Continuing Education	90	0	100
Grant	2,175	8,980	0
Office Expense/Legal Fees	5,971	5,732	6,200
Officiating Fees	7,980	9,873	9,800
Park - Maintenance/Improvement	17,063	20,009	24,000
Park - Utilities	4,688	5,062	5,500
Payroll	94,251	97,401	102,000
Property/Casualty/Liability Insurance	25,445	28,208	31,800
Sports Programs & Equipment	13,209	13,778	14,000
Wellness Center - Equipment	12,787	8,020	36,200
Wellness Center - Maintenance	6,556	6,470	10,000
Wellness Center - Other	379	33	500
Wellness Center - Supplies	3,449	3,450	4,000
Wellness Center - Utilities	15,402	14,938	16,000
Contingency	20,000	0	40,000
Miscellaneous	3,134	2,018	2,000
Does misc. exceeds 10%			
Total Expenditures	279,209	305,014	338,300
Unencumbered Cash Balance	496,432	438,588	327,791

Dollar amount to be raised by 2.407 mill: $ 156,103

CPA Summary

State of Kansas
Recreation Commission
2023/2024

USD 208 Recreation Commission

FUND PAGE

Adopted Budget **Employee Benefit Fund**	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
Unencumbered Cash Balance	14,340	21,705	21,441
Receipts:			
Appropriations	20,500	36,000	38,458
Reimbursed Expense	20,000	0	0
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Interest on Idle Funds	0	0	0
Total Receipts	40,500	36,000	38,458
Resources Available	54,840	57,705	59,899
Expenditures:			
Cell Phone Reimbursement	1,200	1,200	1,200
FICA - Employer's Share	7,425	7,668	8,000
Health Insurance	15,577	17,115	18,852
KPERS	7,863	8,980	9,000
Workers Compensation Insurance	1,071	1,301	1,400
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Total Expenditures	33,135	36,264	38,452
Unencumbered Cash Balance	21,705	21,441	21,447

CPA Summary

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD 208 Recreation Commission

will meet on August 23, 2023 at 6:00 PM at 512 Caroline Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at 512 Caroline Ave and will be available at this meeting.

SUPPORTING COUNTIES

Trego County (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 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
General	279,209	305,014	338,300
Employee Benefit Fund	33,135	36,264	38,452
Totals	312,344	341,278	376,752

Lease Purchases:	2020	2021	2022
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.656*
Total Proposed Estimated Tax Rate	*3.000*

Kyle Level

Recreation Commission Director

Resolution No. R-2024-02

A RESOLUTION OF THE USD 208 RECREATION COMMISSION, LOCATED IN WAKEENEY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the USD 208 Recreation Commission was calculated as 2.656 mills by the Trego County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the USD 208 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 23, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the USD 208 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 208 RECREATION COMMISSION:

The USD 208 Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 2.656 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 23rd day of August 2023 by the USD 208 Recreation Commission.

Commission Members

Cody Garrett

Hailey Ruggles

Dustin Becker

Nicole Kriegshauser

Ross Harris

Roll Call Vote

A Roll Call Vote of the USD 208 Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 23, 2023.
Resolution No. R-2024-02

Governing Body Member	Yes	No	No Vote
Cody Garrett	✓		
Ross Harris	✓		
Nicole Kriegshauser	✓		
Dustin Becker	✓		
Hailey Ruggles	✓		
TOTAL	5		

Certified:

STATE OF KANSAS
COUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for two consecutive weeks, the first publication thereof being made as aforesaid on the 10th day of August, 2023, with subsequent publications being made on the following dates:

Aug. 17, 2023
_____, 20____
_____, 20____
_____, 20____

Signed: _____

Subscribed and sworn to before me this 18th day of August, 2023.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-23-24

_____
Notary Public's Signature

Publication Fee	$ 114.76
Affidavit, Notary's Fee	$ .60
Additional copies ___ @___	$ _____
Total Publication Fee	$ 115.36

(First published in the Western Kansas World Thursday, August 10, 2023)

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Revenue Neutral Rate as defined by KSA 79-2988 2.656
Total Proposed Estimated Tax Rate 3.000

Kyle Level
Recreation Commission Director