State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned officers of
Moscow 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	173,460
Employee Benefits	4	21,335
TOTAL	xxxxxxx	194,795
Budget Hearing Notice	5	
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice	5	

Total Revenue Neutral Rate	2.817
Total Proposed Estimated Mill Rate	3.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: _____

_____
County Clerk

_____
_____
_____
_____
Commission Members

Permanent
Recreation Commission Address

Moscow Recreation Commission
PO Box 68
Moscow, KS 67952

Sponsoring
USD/City Address

USD 209, Stevens County
PO Box 158
Moscow, KS 67952

Provide point of contact:
Janie Gaskill, Treasurer
POC phone number:
(620) 544-1619

Other County:	Seward County
Other County:	Grant 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: 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.

Moscow 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	83,876	101,893	88,405
Receipts: Taxes	109,336	64,963	76,978
Delinquent & MV Taxes			6,500
Swimming Pool	5,709	3,322	4,000
Fees	685	430	700
Other	7,394	12,345	1,470
Donations	33,000	32,500	15,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds	557	417	
Total Receipts	156,681	113,977	104,648
Resources Available	240,557	215,870	193,053
Expenditures: Payroll	40,612	35,250	50,000
Swimming Pool	6,258	4,036	8,000
Utilities	16,058	17,825	24,000
Grounds	5,572	2,507	3,000
Activities	1,274	1,713	4,000
Capital Outlay	45,755	40,560	59,575
Professional Fees	2,124	2,216	7,000
General	21,011	23,358	17,885
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	138,664	127,465	173,460
Unencumbered Cash Balance	101,893	88,405	19,593

Dollar amount to be raised by 3 mill: $ 76,978

Moscow Recreation Commission

FUND PAGE

Adopted Budget **Employee Benefits**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	35,707	28,129	20,732
Receipts: Taxes			
Delinquent & MV Taxes	549	326	603
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	549	326	603
Resources Available	36,256	28,455	21,335
Expenditures: Payroll Taxes	3,127	2,723	11,335
Insurance	5,000	5,000	10,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	8,127	7,723	21,335
Unencumbered Cash Balance	28,129	20,732	0

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Moscow Recreation Commission

will meet on September 10, 2025, at 7:00 PM at Moscow High School for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

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

SUPPORTING COUNTIES

Stevens County (home county) Seward County, Grant 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	138,664	127,465	173,460
Employee Benefits	8,127	7,723	21,335
Totals	146,791	135,188	194,795

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

Revenue Neutral Rate as defined by KSA 79-2988	*2.817*
Total Proposed Estimated Tax Rate	*3.000*

Janie Gaskill, Treasurer

Recreation Commission Secretary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MOSCOW RECREATION COMMISSION, HEREBY NOTIFIES THE STEVENS 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 3.000. The date of our hearing is September 10, 2025, at 7:00 PM and will be held at Moscow High School in Moscow, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ 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, 2025.

WITNESS my hand and official seal on _____, 2025.

Denise M. Gasbarri

Recreation Commission Treasurer

Roll Call Vote

A Roll Call Vote of the Moscow Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025.

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Michael Fuchler	X		
[illegible]	X		
[illegible]	X		
[illegible]	X		
[illegible]	X		
TOTAL			

Certified:

_____

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Moscow Recreation Commission was calculated as 2.817 mills by the Stevens County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Moscow 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 10, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Moscow 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 MOSCOW RECREATION COMMISSION:

The Moscow Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 2.817 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 10th day of September, 2025, by the Moscow Recreation Commission.

Commission Members

Chairperson

Secretary

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

..Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninstate for a period of more than ication of said notice; and has e of Hugoton in Said County

a true copy thereof and was ntire issue of said newspaper weeks, the first publication id on the day of

7, 2025, with g made on the following dates:

, 20

, 20

igat

ore me this

7, 2025

McDaniel

y Public

BLIC - State of Kansas
L. McDANIELS
Exp.

April 22, 2026

.....$ 121.50

.....$ 27.00

.....$ 148.50

Approved this _____day of

_____, 20_____

_____

Judge

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, August 7, 2025) 1t

State of Kansas
Recreation Commission
2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Moscow Recreation Commission

will meet on September 10, 2025, at 7:00 PM at Moscow High School for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

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

SUPPORTING COUNTIES

Stevens County (home county) Seward County, Grant 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	138,664	127,465	173,460
Employee Benefits	8,127	7,723	21,335
Totals	146,791	135,188	194,795

Lease Purchases:

July 1,	2022	2023	2024
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.817*
Total Proposed Estimated Tax Rate	*3.000*

Janie Gaskill, Treasurer
Recreation Commission Secretary