State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Leavenworth, State of Kansas
We, the undersigned officers of
Tonganoxie 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	1,529,150
Employee Benefit	4	194,944
TOTAL	xxxxxxx	1,724,094
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

Total Revenue Neutral Rate	4.570
Total Proposed Estimated Mill Rate	4.800
Does budget require a resolution to exceed the RNR?	YES

Date Received:

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Tonganoxie Recreation Commission	USD 464 Tonganoxie
PO Box 479	300 E. 24/40 HWY
Tonganoxie, KS 66086	Tonganoxie, KS 66086

Provide point of contact:
Brad Eccles
POC phone number:
913-845-3502

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.

Tonganoxie 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	852,607	1,009,990	855,632
Receipts:			
USD #464 - AdValorem	896,000	975,637	920,964
USD #464 - Motor Vehicle, etc...			81,769
USD #464 - Delinquent			24,361
Youth Programs	77,750	72,938	69,500
Adult Programs	13,633	13,966	12,800
Advertising	6,955	8,050	5,000
Concessions	440	440	440
Grants/Donations	200,000	0	10,000
Memberships/Day Fees/Rentals	17,159	21,928	16,000
Miscellaneous	6,337	64	5,000
Does misc. exceeds 10%			
Interest on Idle Funds	13,273	11,595	10,000
Total Receipts	1,231,547	1,104,618	1,155,834
Resources Available	2,084,154	2,114,608	2,011,466
Expenditures:			
Administration	460,640	465,558	702,500
Grounds/Maintenance	123,511	151,590	192,500
Capital Improvements	408,266	563,184	275,000
Youth Programs	72,887	67,494	92,200
Adult Programs	8,860	9,309	14,950
Multi Gen Programs	0	1,841	2,000
Unallocated Funding	0	0	250,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	1,074,164	1,258,976	1,529,150
Unencumbered Cash Balance	1,009,990	855,632	482,316

Dollar amount to be raised by 4.3 mill: $ 920,964

CPA Summary

Tonganoxie 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	78,538	72,795	71,291
Receipts:			
USD #464 - AdValorem	103,500	109,013	107,089
USD #464 - Motor Vehicle, etc...			9,489
USD #464 - Delinquent			6,515
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Interest on Idle Funds	531	551	560
Total Receipts	104,031	109,564	123,653
Resources Available	182,569	182,359	194,944
Expenditures:			
Employers FICA	24,601	27,515	35,000
KS State Unemployement	0	0	1,000
Workers' Compensation	4,701	6,787	7,500
Health/Dental Insurance	59,002	55,747	70,000
Retirement/IRA	21,470	21,019	29,000
Special Liabilities	0	0	1,500
Unallocated Funds			50,944
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	109,774	111,068	194,944
Unencumbered Cash Balance	72,795	71,291	0

CPA Summary

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Tonganoxie Recreation Commission

will meet on September 3rd, 2025 at 6:30PM at TRC Activity Center (300 E. 24/40 HWY) for the purpose hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at www.tongierec.org and will be available at this meeting.

SUPPORTING COUNTIES

Leavenworth (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	1,074,164	1,258,976	1,529,150
Employee Benefit	109,774	111,068	194,944
Totals	1,183,938	1,370,044	1,724,094

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

Revenue Neutral Rate as defined by KSA 79-2988	*4.570*
Total Proposed Estimated Tax Rate	*4.800*

Ursula Kissinger
Recreation Commission Secretary

Affidavit in Proof of Publication

STATE OF KANSAS
Leavenworth County

(Proof on next page)

Kelly Schellman of the Legal Dept. of the Tonganoxie Mirror being first duly sworn, deposes and says:

That this weekly newspaper printed in the State of Kansas, and published in and of general circulation in Leavenworth County, Kansas, with a general paid circulation on a weekly basis in Leavenworth County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Tonganoxie Mirror

Said newspaper is published six days per week, 52 weeks per 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 been admitted at the post office of Tonganoxie 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 1 consecutive weeks the first publication thereof being made as aforesaid on 08/13/2025 with publications being made on the following dates:

08/13/2025

Subscribed and sworn to before me this 13th day of August, 2025.

Notary Public

My Appointment expires: 8/19/2024

Notary And Affidavit	$0.00
Additional Copies	$0.00
Publication Charges	$141.00
	$141.00

ALLISON TAIT
Notary Public - State of Kansas
My Appt. Expires 08/19/2024

(Published in the Tonganoxie Mirror on the 13th of August, 2025)

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	0	0	0

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Total Proposed Estimated Tax Rate	*4.800*

Ursula Kissinger

Recreation Commission Secretary

Roll Call Vote

A Roll Call Vote of the Tonganoxie Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 3, 2025
Resolution No. 2025-0903

Governing Body Member	Yes	No	No Vote
Lisa Totten	✓		
Marc Welsh	✓		
Ursula Kissinger	✓		
John Bretthauer	✓		
Josey Eastes	✓		
TOTAL	5	0	0

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.

PHYSICAL ADDRESS
300 E. US 24/40
Tonganoxie, KS 66086

Phone: (913) 845-3502

MAILING ADDRES
P.O. Box 47
Tonganoxie, KS 6608

www.tongierec.or

Resolution No. 2025-0903

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

WHEREAS, the Revenue Neutral Rate for the Tonganoxie Recreation Commission was calculated as 4.570 mills by the Leavenworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Tonganoxie 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 Tonganoxie 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 TONGANOXIE RECREATION COMMISSION:

The Tonganoxie Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 4.570 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 Tonganoxie Recreation Commission.

Commission Members

Chairperson

Vice-Chair

Secretary

State of Kansas
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Totals	1,183,938	1,370,044	1,724,094

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

Revenue Neutral Rate as defined by KSA 79-2988	*4.570*
Total Proposed Estimated Tax Rate	*4.800*

Ursula Kissinger

Recreation Commission Secretary