State of Kansas
Recreation Commission

2025-26

CERTIFICATE

To the Clerk of Doniphan, State of Kansas
We, the undersigned officers of
Elwood Joint Recreation
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.	2025-26 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	123,248
TOTAL	xxxxxxx	123,248
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	1	
RNR Hearing Notice	1	

tax 30,159
Valuation 15,077,470
Mill Rate 2.000

Total Revenue Neutral Rate	1.938
Total Proposed Estimated Mill Rate	2.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: Sept 24, 2025
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Elwood Joint Recreation	Riverside USD 114
PO Box 49	PO Box 49
Elwood, KS 66024	Elwood, KS 66024

Provide point of contact:
Vicki L. Wyatt
POC phone number:
913-365-5632

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: 2024/25	Pmts Due for the Year of 2024/25	Pmts Due for the Year of 2025-26
Elwood Ball Field Structures/In	4/25/2025	60	4.75	4/25/25	58,000	58,000	0	14,000
Total						58,000	0	14,000

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

State of Kansas
Recreation Commission

Elwood Joint Recreation

2025-26

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023/24	Current Year Estimated 2024/25	Proposed Budget Year 2025-26
Unencumbered Cash Balance	69,392	6,865	63,648
Receipts:			
Ad valorem Prior Year	1,148	3,271	5,000
Ad Valorem Current Year	25,995	27,868	33,000
Delinquent Tax	181	172	1,000
Motor Vehicle Tax	1,681	2,087	3,500
Recreational Vehicle Tax & Watercraft	35	35	200
16/20 Truck Tax & Commercial Bvehicle Ta	118	176	800
Lease Purchase Funds/Donations	0	58,000	10,000
Neighborhood Revit/Redemp. Distr	842	692	3,000
Miscellaneous	0	0	3,000
Does misc. exceeds 10%			
Interest on Idle Funds	56	23	100
Total Receipts	30,056	92,323	59,600
Resources Available	99,448	99,188	123,248
Expenditures:			
Contracted Services-ball program/umpires	0	0	3,000
Contracted Service-Other	235	446	11,000
Repairs/Maintenance	16,775	3,250	16,000
Capital Improvements	71,219	26,880	53,000
Farmers State Bank-Lease Purchase Paymen	0	0	14,000
Supplies	465	313	3,248
Summer Ball Program-equip/supplies	3,889	1,564	5,000
Equipment	0	0	10,000
Misc Expenses	0	3,088	7,000
Concession Stand Food/Supplies	0	0	1,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	92,583	35,541	123,248
Unencumbered Cash Balance	6,865	63,648	0

Dollar amount to be raised by 2 mill: $ 30,159

CPA Summary

RECREATION COMMISSION #486	Code 86 Line	12 mo. 2023-2024 Actual (1)	12 mo. 2024-2025 Actual (2)	12 mo. 2025-2026 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,255	3,568	0	0
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2022 $	05	2,604			
2023 $	10	26,663	1,209		
2024 $	15		26,659	1,978	1,978
2025 $	20			25,035	
1140 Delinquent Tax	25	1,024	864	292	438
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	1,838	1,838	2,905	2,905
July - December Estimate	50				1,453
2450 Recreational Vehicle Tax	55	39	29	50	50
July - December Estimate	56				25
2460 Commerical Vehicle Tax	57	145	134	143	143
July - December Estimate	58				72
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	33,568	34,301	30,403	7,064
EXPENDITURES					
3300 Community Service Operations	75	30,000	34,301	30,400	
TOTAL EXPENDITURES	175	30,000	34,301	30,400	30,400
July - December Estimate	180				5,120
TOTAL OPERATING EXPEND (18 MO)	**185**				35,520
UNENCUMBERED CASH BALANCE JUNE 30	190	3,568	0	3	
	195	TAX REQUIRED (Line 185 minus Line 70)			28,456
	200	Delinquent Tax			1,707
	205	Amount of 2025 Tax to be Levied			30,163

Budget Line 20: *If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.*

(First published in the Kansas Chief July 24, 2025)

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Elwood Joint Recreation

will meet on August 25, 2025 at 6:00 PM at The Ball Field Concession Area, followed by the Budget hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Clerk's Office, 1409 Vermont, Elwood, KS & available at hearing and will be available at this meeting.

SUPPORTING COUNTIES

Doniphan (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 2023/24	Current Year Estimated 2024/25	Proposed Budget Year 2025-26
General	92,583	35,541	123,248
Totals	92,583	35,541	123,248

Lease Purchases: July 1,	22	23	24
	0	0	58,000

Revenue Neutral Rate as defined by KSA 79-2988	*1.938*
Total Proposed Estimated Tax Rate	*2.000*

Trevor Holcomb
Recreation Commission Secretary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 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 Wathena, Kansas, in said County as periodicals postage paid.

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 the 24 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Publisher

Subscribed and sworn to before me this 24th day of July, 2025.

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ELWOOD RECREATION COMMISSION, HEREBY NOTIFIES THE DONIPHAN 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 2.0 . The date of our hearing is August 25, 2025 at 6:00 PM will be held at Elwood Concession Area at the Ball Field, Elwood, Kansas.

_____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 July 18, 2025.

Trevor Holcomb, Recreation Commission Secretary

NOTARY PUBLIC - State of Kansas
VICKI L. WYATT
My Appt. Expires 12/23/28

(Seal)

Notary-Vicki L. Wyatt

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on August 25, 2025

Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Travis Holcomb	X		
Trevor Holcomb	X		
Landes Mitchell			
Darrell Lamme			
Jeff Shackelford	X		
TOTAL			

Certified:

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the ELWOOD RECREATION COMMISSION was calculated as 1.938 mills by the Doniphan County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the ELWOOD 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 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ELWOOD 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 ELWOOD RECREATION COMMISSION:

The Elwood Recreation Commission will levy a property tax rate of 2.0 exceeding the Revenue Neutral Rate of 1.938 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 25th day of August, 2025 by the Elwood Recreation Commission.

Travis Holcomb
Elwood Recreation Commission President

Trevor Holcomb
Elwood Recreation Commission Secretary

State of Kansas
Recreation Commission

2025-26

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Revenue Neutral Rate as defined by KSA 79-2988	*1.938*
Total Proposed Estimated Tax Rate	*2.000*

Trevor Holcomb

Recreation Commission Secretary

30, 159

.002 X 15,079,368

30,159