State of Kansas
Recreation Commission

2024/2025

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.	2024/2025 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	354,600
Employee Benefit Fund	4	44,715
TOTAL		399,315
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	2.798
Total Proposed Estimated Mill Rate	3.074
Does budget require a resolution to exceed the RNR?	YES

Date Received: August 23, 2024
Kori Augustine
County Clerk

Dustin D Becker
Hartley Ruggles
Commission Members

Permanent
Recreation Commission Address

USD 208 Recreation Commission
512 Caroline Ave
WaKeeney, KS 67672

Sponsoring
USD/City Address

Trego County
216 N Main St
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: 2023/2024	Pmts Due for the Year of 2023/2024	Pmts Due for the Year of 2024/2025
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

2024/2025

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	496,432	438,587	409,333
Receipts:			
Appropriations	158,240	156,103	152,974
Program Fees	18,631	17,912	17,000
Wellness Memberships	56,741	57,941	52,000
Grant	8,980	5,750	2,500
Concessions	1,456	0	2,100
Personal Trainer	0	5,131	12,000
Miscellaneous	792	1,649	1,000
Does misc. exceeds 10%			
Interest on Idle Funds	2,331	2,749	2,000
Total Receipts	247,170	247,235	241,574
Resources Available	743,602	685,822	650,907
Expenditures:			
Advertising	8,030	1,775	5,000
Arts & Leisure Activities	7,708	8,096	8,000
Business Promotions	1,775	1,250	2,000
Capital Outlay	62,057	11,615	5,000
Concessions	1,472	1,843	1,700
Continuing Education	0	0	100
Grant	8,980	5,750	2,500
Office Expense/Legal Fees	5,732	7,722	7,500
Officiating Fees	9,873	10,046	10,500
Park - Maintenance/Improvement	20,009	18,878	27,000
Park - Utilities	5,062	5,080	5,500
Payroll	97,401	107,178	124,000
Property/Casualty/Liability Insurance	28,208	35,412	43,300
Sports Programs & Equipment	13,778	12,675	17,000
Wellness Center - Equipment	8,020	23,259	23,000
Wellness Center - Maintenance	6,470	7,804	10,000
Wellness Center - Other	33	521	500
Wellness Center - Supplies	3,450	3,374	4,000
Wellness Center - Utilities	14,938	12,903	16,000
Contingency	0	0	40,000
Miscellaneous	2,018	1,306	2,000
Does misc. exceeds 10%			
Total Expenditures	305,015	276,489	354,600
Unencumbered Cash Balance	438,587	409,333	296,307

Dollar amount to be raised by 2.34 mill: $ 152,974

CPA Summary

USD 208 Recreation Commission

FUND PAGE

Adopted Budget **Employee Benefit Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	21,705	21,442	20,019
Receipts: Appropriations	36,000	38,458	47,984
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Interest on Idle Funds	0	0	0
Total Receipts	36,000	38,458	47,984
Resources Available	57,705	59,900	68,003
Expenditures: Cell Phone Reimbursement	1,200	1,200	1,200
FICA - Employer's Share	7,668	8,451	9,500
Health Insurance	17,115	19,014	22,115
KPERS	8,980	9,638	10,300
Workers Compensation Insurance	1,301	1,578	1,600
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Total Expenditures	36,263	39,881	44,715
Unencumbered Cash Balance	21,442	20,019	23,288

CPA Summary

State of Kansas
Recreation Commission

2024/2025

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD 208 Recreation Commission

will meet on August 21, 2024 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 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
General	305,015	276,489	354,600
Employee Benefit Fund	36,263	39,881	44,715
Totals	341,278	316,370	399,315

Lease Purchases:	2021	2022	2023
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.798*
Total Proposed Estimated Tax Rate	*3.074*

Kyle Level

Recreation Commission Director

Resolution No. 2025-02

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 2.798 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 21, 2024 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 2.798 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 21st day of August 2024 by the USD 208 Recreation Commission.

Commission Members

Dustin Becker

Hailey Ruggles

Ross Harris

Elizabeth McCurdy

Cadyn McCoy

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 21, 2024.

Resolution No. 2025-2

Governing Body Member	Yes	No	No Vote
Dustin Becker	X		
Ross Harris	X		
Hailey Ruggles	X		
Elizabeth McCurdy	X		
Cadyn McCoy	X		
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 8th day of August, 2024, with subsequent publications being made on the following dates:

Aug. 15, 2024
_____, 20____
_____, 20____
_____, 20____

Signed: _____

Subscribed and sworn to before me this 16th day of August, 2024.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-2-24

_____
Notary Public's Signature

Publication Fee	$ 121.50
Affidavit, Notary's Fee	$ .60
Additional copies ___ @___	$ _____
Total Publication Fee	$ 122.10

(First published in the Western Kansas World Thursday, August 8, 2024)

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July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988 2.798

Total Proposed Estimated Tax Rate 3.074

Kyle Level