2025/2026

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.	2025/2026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	361,100
Employee Benefit Fund	4	47,931
TOTAL		409,031
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

Total Revenue Neutral Rate	2.830
Total Proposed Estimated Mill Rate	3.024
Does budget require a resolution to exceed the RNR?	YES

Date Received: _____

_____
County Clerk

_____
_____
_____
_____
_____
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: 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.

USD 208 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	438,587	409,332	398,995
Receipts:			
Appropriations	156,103	153,000	144,989
Program Fees	17,912	17,018	17,000
Wellness Memberships	57,941	63,288	60,000
Grant	5,750	2,500	0
Concessions	0	2,112	2,473
Personal Trainer	5,131	17,280	17,000
Miscellaneous	1,649	1,693	1,000
Does misc. exceeds 10%			
Interest on Idle Funds	2,749	7,531	12,000
Total Receipts	247,234	264,421	254,462
Resources Available	685,821	673,754	653,457
Expenditures:			
Advertising	1,775	2,438	2,500
Arts & Leisure Activities	8,096	6,501	7,000
Business Promotions	1,250	2,450	2,500
Capital Outlay	11,615	1,537	5,000
Concessions	1,843	2,022	2,000
Continuing Education	0	25	100
Grant	5,750	2,500	0
Office Expense/Legal Fees	7,722	8,028	10,500
Officiating Fees	10,046	11,252	11,500
Park - Maintenance/Improvement	18,878	17,712	20,000
Park - Utilities	5,080	6,716	7,000
Payroll	107,178	121,345	127,000
Property/Casualty/Liability Insurance	35,412	42,451	48,500
Sports Programs & Equipment	12,675	13,307	15,000
Wellness Center - Equipment	23,259	11,043	29,500
Wellness Center - Maintenance	7,804	5,995	10,000
Wellness Center - Other	521	1,319	1,000
Wellness Center - Supplies	3,374	3,637	4,000
Wellness Center - Utilities	12,903	12,378	16,000
Contingency	0	0	40,000
Miscellaneous	1,306	2,101	2,000
Does misc. exceeds 10%			
Total Expenditures	276,489	274,759	361,100
Unencumbered Cash Balance	409,332	398,995	292,357

Dollar amount to be raised by 2.16 mill: $ 144,989

CPA Summary

USD 208 Recreation Commission

2025/2026

FUND PAGE

Adopted Budget **Employee Benefit Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	21,442	20,019	22,780
Receipts: Appropriations	38,458	48,000	57,995
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Interest on Idle Funds	0	0	0
Total Receipts	38,458	48,000	57,995
Resources Available	59,900	68,019	80,775
Expenditures: Cell Phone Reimbursement	1,200	1,200	1,200
FICA - Employer's Share	8,451	9,561	10,000
Health Insurance	19,014	22,423	24,081
KPERS	9,638	10,706	11,000
Workers Compensation Insurance	1,578	1,349	1,650
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Total Expenditures	39,881	45,240	47,931
Unencumbered Cash Balance	20,019	22,780	32,844

CPA Summary

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD 208 Recreation Commission

will meet on August 20, 2025 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 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
General	276,489	274,759	361,100
Employee Benefit Fund	39,881	45,240	47,931
Totals	316,370	319,998	409,031

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

Revenue Neutral Rate as defined by KSA 79-2988	*2.830*
Total Proposed Estimated Tax Rate	*3.024*

Kyle Level
Recreation Commission Director

Resolution No. 2026-02

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 2.83 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 20, 2025 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 2.83 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 20th day of August, 2025 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 20, 2025.

Resolution No. 2026-02

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:

Kyle Lund

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - GRAHAM COUNTY, ss

Brandy Sensmeier, being first duly sworn, deposes and says she is one of the editors, publishers, or printers of **THE HILL CITY TIMES**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Graham County, Kansas, with a general paid circulation on a yearly basis in Graham County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper: is published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Hill City, Kansas, in said county as second-class matter. 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 6th day of August, 2025 with subsequent publications being made on the following dates: Wednesday, —, 2025; Wednesday, —, 2025; Wednesday, —, 2025

Brandy Sensmeier

Subscribed and sworn before me on this 21st day of August, 2025

Lauren E Houchens
Notary Public

My commission expires:

11/17/25

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/17/25

Legal Notice

(First Published in The Hill City Times on Wednesday, August 6, 2025)

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD 208 Recreation Commission

will meet on August 20, 2025 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.

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SUPPORTING COUNTIES

Trego County (home county)

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Totals	316,370	319,998	409,031

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

Revenue Neutral Rate as defined by KSA 79-2988	*2.830*
Total Proposed Estimated Tax Rate	*3.024*

Kyle Level
Recreation Commission Director

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

July 31, 2025

_____, 20____

_____, 20____

_____, 20____

Signed: _____

Subscribed and sworn to before me this 1st day of August, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires

_____
Notary Public's Signature

Publication Fee $ 121.12

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @ ___ $ _____

Total Publication Fee $ 122.12

(First published in the Western Kansas World July 24, 2025)

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

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USD 208 Recreation Commission

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	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	2.830
Total Proposed Estimated Tax Rate	3.024

Kyle Level
Recreation Commission Director