State of Kansas
Recreation Commission
2025-2026

CERTIFICATE

To the Clerk of Jefferson, State of Kansas
We, the undersigned officers of
Valley Falls 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	2	32,563,68
General	3	150,000 1.000
TOTAL		150,000 1.000
Budget Summary	0	

-TIF
Assessed 32,011,043 - 448,124 = 32,563,167
Jackson - 547,981
Atchison - 378,777

Date Received: 9/10/25
Julie A. Dinkle
County Clerk

Dayna Lloyd
Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Valley Falls Recreation Commission	USD #338 Valley Falls Schools
700 Oak Street	700 Oak Street
Valley Falls, KS 66088	Valley Falls, KS 66088

Provide point of contact:
Dayna Lloyd
POC phone number:
785-945-3214

Other County:	Jackson
Other County:	Atchison
Other County:	0
Other County:	0
Other County:	0

CPA Summary

State of Kansas
Budget Form USD-D1

USD #338
2025-2026

STATEMENT OF CONDITIONAL LEASE, LEASE–PURCHASE & CERTIFICATE OF PARTICIPATION

Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

Valley Falls Rec. Commission

Item/Service Purchased	1 Date of Contract	2 Term of Contract (Months)	3 Interest Rate %	4 Total Outright Purchase Price	5 Other Charges in Contract	6 Total Amount Financed (Beginning Principal)	7 Principal Balance on 7/1/2025	8 Payments Due in 2025-2026	9 Payments due July - Dec 2026
None									
			TOTAL	$0	$0	$0	$0	$0	$0

Valley Falls 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	117,020	115,984	150,000
Receipts:			
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	62,484	63,206	0
Resources Available	179,504	179,190	150,000
Expenditures:	63,520	90,929	
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	63,520	90,929	0
Unencumbered Cash Balance	115,984	88,262	150,000

Dollar amount to be raised by 1 mill: $ 32,999

CPA Summary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss.
JEFFERSON COUNTY)

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Valley Falls Vindicator*, a weekly newspaper published in the State of Kansas, and published in and of general circulation in Jefferson County, Kansas, with a general paid circulation on a weekly, monthly, or yearly basis in Jefferson 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 Valley Falls, 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 ONE consecutive weeks, the first publication thereof being made as aforesaid on the 14 day of August, 2025 with subsequent publications being made on the following dates:

_____, 20____.
_____, 20____.
_____, 20____.
_____, 20____.

Holly Allen

Subscribed and sworn to before me this 14 day of August, 2025

Notary Public

My commission expires _____

Printer's fee $ 105.00
Proof $ 4.00
Total Charge $ 109.00

PUBLIC NOTICE

(Published in The Valley Falls Vindicator, August 14, 2025) 1t

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Valley Falls Recreation Commission

will meet on August 27, 2025 at 6:00 p.m. at USD #338 library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at USD #338 Central Office and will be available at this meeting.

SUPPORTING COUNTIES

Jefferson (home county), Atchison, Jackson

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	92,011	88,262	150,000
Totals	92,011	88,262	150,000

Lease Purchases

	2022	2023	2024
July 1	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	0.000
Total Proposed Estimated Tax Rate	1.000

Valley Falls Recreation Commission

Recreation Commission Secretary

PAID
8.22.25

DISTRICT NAME Valley Falls 2025-2026
USD # 338 (TYPE USD NUMBER ONLY)
HOME COUNTY Jefferson

30,397,118	Final 2023 Assessed Valuation (All funds except General)
26,019,033	Final 2023 General Fund Assessed Valuation
30,397,118	Final 2023 Capital Outlay Assessed Valuation
31,832,404	Final 2024 Assessed Valuation (All funds except General)
24,181,747	Final 2024 General Fund Assessed Valuation
31,832,404	Final 2024 Capital Outlay Assessed Valuation
32,999,348	2025 Assessed Valuation (All funds except General)
25,313,622	2025 General Fund Assessed Valuation
32,999,348	2025 Capital Outlay Assessed Valuation
	2025 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2023-24 Mill Rates (official levies from County Clerk)	2024-25 Mill Rates (official levies from County Clerk)	2023 Taxes Levied (From 2024-2025 Budget Form 110, Line 2)
General	20.000	20.000	520,381
Supplemental General	18.112	18.071	550,553
Adult Education	0.000	0.000	
Capital Outlay	7.996	7.999	243,056
Special Liability Expense	0.000	0.000	
Bond and Interest #1	10.896	10.996	331,207
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.999	0.999	30,367
Rec Comm Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

374.5	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
366.0	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
358.5	9/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
371	9/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
364.0	9/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
5.5	9/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
90	9/20/25 Est. Number of eligible students that qualify for free meals EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
120.0	9/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses EXCLUDE classes taken at Technical College or Community College
0.0	9/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
0	9/20/25 Est. Bilingual headcount of students enrolled and attending
115.0	9/20/25 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/25 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. *[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority.* *Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]*

Military Provision for Form 150 - New Students of Military Families Not Enrolled on 9/20 (Exclude Virtual)

0.0	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
0.0	2/20/25 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/26 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/26 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]) Note: Out of state students counted as HALF of regular FTE.
	2/20/26 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/26 Est. number of eligible students that qualify for free meals EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	2/20/26 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/26 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/26 Est. Bilingual headcount of students enrolled and attending
	2/20/26 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

Resolution No. 2025-01

Rec Comm.

A RESOLUTION OF THE County OF Jefferson, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Jefferson was calculated as 1 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Jefferson will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8-27-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Jefferson, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF UFRC **:**

The County of Jefferson shall levy a property tax rate exceeding the Revenue Neutral Rate of 1 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 27 day of Aug 2025 (month and year) and SIGNED by the Governing Body.

Attested:
Julie A. Dunkle
County Clerk

Roll Call Vote

A Roll Call Vote of the UFRC To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Aug 27th 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Noe Garza	✓		
Danielle Garza	X		
Ashley Maxwell	X		
Daysha Darnell	X		
TOTAL			

Certified: Jekia Clark