State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Sumner, State of Kansas
We, the undersigned officers of
Argonia 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	125,970
TOTAL	xxxxxx	125,970
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	2.500
Total Proposed Estimated Mill Rate	2.500
Does budget require a resolution to exceed the RNR?	NO

Date Received: _____

County Clerk

Commission Members

Permanent
Recreation Commission Address

Argonia Recreation Commission
202 E. Allen
Argonia, KS 67004

Sponsoring
USD/City Address

USD 359
202 E. Allen
Argonia, KS 67004

Provide point of contact:
Rustin Clark
POC phone number:
620-435-6311

Other County:	Harper
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.

State of Kansas
Recreation Commission

Argonia 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	138,729	141,846	146,454
Receipts:			
1110 Ad Valorem Tax	48,512	48,098	50,117
1140 Delinquent Tax	675	50	517
1900 Other Revenue from Local Source	13,298	14,000	0
2400 Motor Vehicle Tax	2,471	2,200	3,101
2450 Recreational Vehicle Tax	62	60	75
2460 Commercial Vehicle Tax	234	200	136
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	65,252	64,608	53,946
Resources Available	203,981	206,454	200,400
Expenditures:			
3300 Community Service Operations	62,135	60,000	125,970
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	62,135	60,000	125,970
Unencumbered Cash Balance	141,846	146,454	74,430

Dollar amount to be raised by 2.5 mill: $ 51,573

CPA Summary

State of Kansas
Recreation Commission

2025/2026

NOTICE OF BUDGET HEARING

The governing body of

Argonia Recreation Commission

will meet on 09/08/2025 at 6:40 PM at USD 359 District Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at USD 359 District Office and will be available at this meeting.

SUPPORTING COUNTIES

Sumner (home county) Harper

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget year.

Fund	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
General	62,135	60,000	125,970
Totals	62,135	60,000	125,970

Lease Purchases:

	2022	2023	2024
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*2.500*
Total Proposed Estimated Tax Rate	*2.500*

Rustin Clark
Recreation Commission Secretary

PUBLIC NOTICE

First Published in TSnews August 21, 2025 (1t)

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 359 will meet on the 8th day of September 2025 at 6:50 PM at 202 E Allen, Argonia, KS 67004 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at the District Office and on the district website and will be available at this hearing.

The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2023-2024 Actual Actual Expenditures (1)	2023-2024 Actual Actual Tax Rate* (2)	2024-2025 Actual Actual Expenditures (3)	2024-2025 Actual Actual Tax Rate* (4)	2025-2026 Proposed Budget Budgeted Expenditures (5)	2025-2026 Proposed Budget Amount of 2025 Tax to be Levied (6)	2025-2026 Proposed Budget Est. Tax Rate* (7)
OPERATING								
General	99	2,070,410	20.000	2,015,915	20.000	2,235,701	347,772	20.000
Supplemental General (LOB)	00	652,021	23.412	643,666	26.953	731,362	631,172	30.593
SPECIAL REVENUE								
Federal Funds	07	173,418		147,917		59,886		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	1,747		83		22,480		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	187,991		237,205		242,810		
Bilingual Education	14	0		0		0		
Virtual Education	15	0		0		0		
Capital Outlay	16	105,031	7.965	218,397	7.999	764,852	165,048	8.000
Driver Training	18	3,710		0		4,220		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	95,161		103,008		134,785		
Professional Development	25	4,695		7,446		955		
Parent Education Program	26	112,306		104,266		161,907		
Summer School	28	0		0		0		
Special Education	30	476,766		460,902		671,543		
Cost of Living	35	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	128,827		132,600		139,430		
Gifts and Grants	36	2,035		522		7,184		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	204,414		180,820		208,827		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	58	3,187		18,536				
Activity Fund	59	16,947		14,934				
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	0	0	0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES†								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	4,216,882	51.377	4,295,748	54.952	5,197,940	1,143,992	58.593
Less: Transfers	105	806,635		815,267		694,399		
NET USD EXPENDITURES	110	3,410,247		3,480,481		4,503,554		
TOTAL USD TAXES LEVIED	115	1,014,492		1,079,119		1,143,992		

†: Sponsoring District Only

*Tax Rates are expressed in Mills

	Code 99 Line	2023-2024 Actual Actual Expenditures (1)	2023-2024 Actual Actual Tax Rate* (2)	2024-2025 Actual Actual Expenditures (3)	2024-2025 Actual Actual Tax Rate* (4)	2025-2026 Proposed Budget Budgeted Expenditures (5)	2025-2026 Proposed Budget Amount of 2025 Tax to be Levied (6)	2025-2026 Proposed Budget Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	82,136	2.488	80,000	2.500	126,970	61,573	2.500
Rec Comm Emp Benefits & Supp Life	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	82,136	2.488	80,000	2.500	126,970	61,573	2.500
TOTAL TAXES LEVIED	125	$1,096,628		$1,159,119		$1,270,962		
Assessed Valuation - General Fund	128	$16,488,060		$17,531,789		$17,388,606		
Assessed Valuation - All Other Funds	130	$20,646,900		$20,707,717		$20,530,961		
Assessed Valuation - Capital Outlay	129	$20,646,900		$20,694,323		$20,530,961		

Outstanding Indebtedness, July 1		2023	2024	2025
General Obligation Bonds	135	0	0	0
Capital Outlay Bonds	140	0	0	0
Temporary Note	145	0	0	0
No-Fund Warrant	150	0	0	0
Lease Purchase Principal	153	440,920	400,422	359,528
TOTAL DEBT	155	440,920	400,422	868,528

*Tax Rates expressed in Mills

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year

The governing body of Unified School District 359 will meet on the 8th day of September 2025 at 6:40 PM at 202 E Allen, Argonia, KS 67004 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the District Office and and will be available at this hearing.

Revenue Neutral

	2024-2025 Actual Tax Rate*	2024-2025 Actual Revenue	2025-2026 Revenue	2025-2026 Proposed	2025-2026 Proposed
General	$350,638	20.000	$350,638	20.165	$347,772	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$557,280	26.953	$557,280	27.083	$631,172	30.593
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$165,203	7.999	$165,203	8.029	$165,048	8.000
Cost of Living	$0	0.000			$0	0.000
Special Liability Expense Fund	$0	0.000			$0	0.000
Extraordinary Growth Facilities	$0	0.000			$0	0.000
Bond and Interest #1	$0	0.000			$0	0.000
Bond and Interest #2	$0	0.000			$0	0.000
No-Fund Warrant	$0	0.000			$0	0.000
Special Assessment	$0	0.000			$0	0.000
Temporary Note	$0	0.000			$0	0.000
Historical Museum	$0	0.000			$0	0.000
Public Library Board	$0	0.000			$0	0.000
Public Library Board Employee Benefits	$0	0.000			$0	0.000

Revenue Neutral Calculation

Total Taxes Levied Including General Fund	$1,073,119	54.952	$1,073,119	55.277	$1,143,992	58.593
Total Taxes Levied Excluding General Fund	$722,483	34.952	$722,483	35.112	$796,220	38.593

Board President

Clerk of the Board