State of Kansas
Recreation Commission

2025-2026

CERTIFICATE

To the Clerk of ThomasCounty, State of Kansas
We, the undersigned officers of
Brewster 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	0 23,954
Walking Trail (NonBudgeted)		
TOTAL	xxxxxxx	0
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Final Rate
1.114

Total Revenue Neutral Rate	1.114
Total Proposed Estimated Mill Rate	1.114
Does budget require a resolution to exceed the RNR?	NO

Date Received

County Clerk

Commission Members

Permanent
Recreation Commission Address

Brewster Recreation Commission
127 Kansas Ave/PO Box 220
Brewster KS 67732

Sponsoring
USD/City Address

Brewster USD 314
127 Kansas Ave/PO Box 220
Brewster KS 67732

Provide point of contact:
Sandi Bear
POC phone number:
785-694-2236

Other County:	Sherman County
Other County:	Rawlins County
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
NONE								
Total						0	0	0

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

Brewster 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	66,670	70,112	67,576
Receipts: Distribution from USD #314	23,896	21,955	23,954
Reimbursements	0	0	0
Miscellaneous	34	50	200
Does misc. exceeds 10%			
Interest on Idle Funds	219	102	200
Total Receipts	24,149	22,107	24,354
Resources Available	90,819	92,219	91,930
Expenditures: Building	0	0	5,000
Contracted Labor	432	864	8,000
Fees	10,645	9,252	29,930
Improvements	0	6,500	10,000
Insurance	500	500	2,000
Payroll Taxes	245	184	2,000
Supplies/Equipment	5,881	4,719	10,000
Transportation	167	128	3,000
Utilities	1,264	1,286	6,000
Wages	1,478	1,108	7,000
Miscellaneous	95	102	9,000
Does misc. exceeds 10%			
Total Expenditures	20,707	24,643	91,930
Unencumbered Cash Balance	70,112	67,576	0

Dollar amount to be raised by 1.114 mill: $ 23,954

CPA Summary

Brewster Recreation Commission 2025-2026

FUND PAGE

Adopted Budget **Walking Trail (NonBudgeted)**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025-2026
Unencumbered Cash Balance	70,725	50,584	4,284
Receipts: Donations	1,950	9,050	3,000
Grants	0	2,000	3,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	1,950	11,050	6,000
Resources Available	72,675	61,634	10,284
Expenditures: Improvements	22,091	57,350	10,284
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	22,091	57,350	10,284
Unencumbered Cash Balance	50,584	4,284	0

CPA Summary

State of Kansas
Recreation Commission

2025-2026

NOTICE OF BUDGET HEARING

The governing body of

Brewster Recreation Commission

will meet on July 22, 2025 at 7:30 a.m. at USD 314 Treasurer's Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at 127 Kansas Ave and will be available at this meeting.

SUPPORTING COUNTIES

ThomasCounty (home county) Sherman County, Rawlins County

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	20,707	24,643	91,930
Walking Trail (NonBudgeted)	22,091	57,350	10,284
Totals	42,798	81,993	102,214

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

Revenue Neutral Rate as defined by KSA 79-2988	*1.114*
Total Proposed Estimated Tax Rate	*1.114*

Robert L Lehman
Recreation Commission Secretary

AFFIDAVIT OF PUBLICATION

State of Kansas, Thomas County, ss:

Matt Price, being first duly sworn, deposes and says:
that he is the Editor of

THE COLBY FREE PRESS

a daily newspaper printed in the state of Kansas, and published in and of general circulation in Thomas County, Kansas, with a general paid circulation on a yearly basis in Thomas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Colby, 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 .....1.....consecutive week(s)(days(s), the first publication thereof being made as aforesaid on the .....9th..... day of .....July..... , 20 .....25....., with subsequent publications being made on the following dates:

....., 20 ...., 20 .....

....., 20 ...., 20 .....

....., 20 ...., 20 .....

.....
Editor

Subscribed and sworn to before me this .....9th..... day of .....July....., 20 .....25.....

.....Sheila R Smith.....
Notary Public

My commission expires .....Nov 9..... , 20 26

SHEILA R. SMITH
Notary Public – State of Kansas
My Appt. Exp 11.9.2026

•PUBLIC NOTICE•

Published in The Colby Free Press on Wednesday, July 9, 2025

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Walking Trail (NonBudgeted)	22,091	57,350	10,284
Totals	42,798	81,993	102,214

Lease Purchases July 1,	2023	2023	2024
	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	1.111
Total Proposed Estimated Tax Rate	1.111

Robert L Lehman
Recreation Commission Secretary

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