CERTIFICATE

To the Clerk of Logan, State of Kansas
We, the undersigned officers of
USD 274 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	254,172
Employee Benefit Fund		36,227
TOTAL	xxxxxxx	290,399
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

2.000
.5000
2.500

Total Revenue Neutral Rate	2.494
Total Proposed Estimated Mill Rate	2.600
Does budget require a resolution to exceed the RNR?	YES

Date Received: Sept. 25, 2025
Crystal Rucker
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
USD 274 Recreation Commission	USD 274
PO Box 124	621 Center Ave
Oakley, KS 67748	Oakley, KS 67748

Provide point of contact:
Marc Burris
POC phone number:
785-953-0133

Other County:	Thomas
Other County:	Gove
Other County:	Sheridan
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 274 Recreation Commission

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	150,124	118,404	143,014
Receipts: Appropriations 2.00 Mills	126,076	119,119	120,758
Rec Program Registrations	580	6,605	6,000
Refunds	305	6,781	5,000
USD 274 Excess Funds	10,392	37,536	0
Concessions		1,685	2,000
Sponsorships		100	1,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds		222	1,400
Total Receipts	137,353	172,048	136,158
Resources Available	287,477	290,452	279,172
Expenditures: Advertising	154	77	150
Field Expense	24,136	13,056	20,000
Contract Services	563	0	1,000
Donations/Sponsorships	10,942	8,627	10,000
Insurance	3,946	4,529	5,000
Office/Office Supplies	3,150	9,457	3,500
Payroll and Taxes	72,725	54,624	60,000
Maintenance	775	2,110	2,000
Rent	1,000	1,000	1,000
Summer Rec Program	2,927	3,179	3,000
Recreation Programs	19,462	31,904	40,000
Scholarships	2,500	2,500	2,500
Capital Outlay	22,446	12,503	100,000
USD 274 Support	3,967	3,567	5,522
Miscellaneous	380	305	500
Does misc. exceeds 10%			
Total Expenditures	169,073	147,438	254,172
Unencumbered Cash Balance	118,404	143,014	25,000

Dollar amount to be raised by 2 mill: $ 120,758

CPA Summary

USD 274 Recreation Commission

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	0	0	0
Receipts: Appropriations	0	26,983	36,227
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	0	26,983	36,227
Resources Available	0	26,983	36,227
Expenditures: KPERS		5,370	6,127
Health Insurance		16,345	19,000
FICA		3,840	6,000
UI Tax		55	100
Workers Comp		408	1,000
Linebacker Insurance		965	4,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	0	26,983	36,227
Unencumbered Cash Balance	0	0	0

CPA Summary

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

USD 274 Recreation Commission

will meet on September 10th, 2025 at 7:00 PM at Western Vista Complex for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at the Rec office located at the Western Vista Complex and will be available at this meeting.

SUPPORTING COUNTIES

Logan (home county) Thomas, Gove, Sheridan

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	169,073	147,438	252,550
Employee Benefit Fund		26,983	36,227
Totals	169,073	174,421	288,777

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

Revenue Neutral Rate as defined by KSA 79-2988	*2.494*
Total Proposed Estimated Tax Rate	*2.600*

Marc Burris
Recreation Commission Secretary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF USD #274 RECREATION COMMISSION, HEREBY NOTIFIES THE LOGAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.6. The date of our hearing is September 10th, 2025 at 7:00PM and will be held at the Western Vista Complex located at 306 Sunrise Oakley, KS 67748.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 1st, 2025.

WITNESS on 7-09- ,2025

Recreation Commission Secretary

Resolution 2025-02

A RESOLUTION OF THE OAKLEY RECREATION COMMISSION, LOCATED IN OAKLEY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral rate for the Oakley Recreation Commission was calculated as 2.494 mills by the Logan County Clerk; and

WHEREAS, the budget proposed by the Governing body of the Oakley Recreation Commission will require the levy of a property tax exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a Hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Oakley Recreation Commission, have heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE OAKLEY RECREATION COMMISSION:

The County of Logan may levy a property tax rate exceeding the Revenue Neutral Rate of 2.494 mills.

This resolution shall take effect immediately upon its adoption and shall remain in effect until further action is taken by the Governing Body.

ADOPTED this 10th day of September, 2025 by the Oakley Recreation Commission

Commission Members:

Board Member

Board Member

Board Member

Board Member

Board Member

ROLL CALL VOTE

A Roll Call Vote of the Oakley Recreation Commission to Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held at the Western Vista Complex 306 Sunrise Oakley, Kansas on September 10th, 2025 at 7:00 PM.

Resolution No. 2024-02

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Steve Allison	X		
Ryan Leitner	X		
Zach Michaelis	X		
Briana Odell	X		
Patricia Pescitelli	X		
TOTAL	5	0	0

Certified:

Board President

Director

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE OAKLEY GRAPHIC.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 28th day of Aug, 20 25
2nd Publication was made on the____ day of _____, 20 ____
3rd Publication was made on the ____ day of _____, 20 ____
4th Publication was made on the ____ day of _____, 20 ____
5th Publication was made on the ____ day of _____, 20 ____
6th Publication was made on the ____ day of _____, 20 ____

Publication fee	$ 72.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 72.00

(Signed)

Witness my hand this 29th day of August, 20 25

SUBSCRIBED and SWORN to before me this 29th day of August, 20 25.

(Notary Public)

My commission expires January 16, 2028

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2028

(First published in The Oakley Graphic on August 27, 2025.)

State of Kansas
Recreation Commission 2025/2026

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Marc Burris
Recreation Commission Secretary