State of Kansas
Recreation Commission

2025-2026

CERTIFICATE

To the Clerk of Ellis, State of Kansas
We, the undersigned officers of
Ellis 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	421,185
Employee Benefit/Insurance	4	57,515
Donation Fund	5	10,794
TOTAL	xxxxxxx	489,494
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	6	
RNR Hearing Notice		

Total Revenue Neutral Rate	6.055
Total Proposed Estimated Mill Rate	6.500
Does budget require a resolution to exceed the RNR?	YES

Date Received: August 22, 2025
County Clerk

Commission Members

Permanent
Recreation Commission Address

Ellis Recreation Commission
1204 Washington
Ellis, Kansas,67637

Sponsoring
USD/City Address

Ellis Unified School Disrict #388
1011 Washington Street
Ellis, Kansas 67637

Provide point of contact:
Daniel Pyle
POC phone number:
785-726-3718

Other County:	Ellis
Other County:	Trego
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.

Ellis 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	96,816	93,445	103,308
Receipts:			
Appropriation USD #388	183,882	213,152	234,848
Registration Fees & Sales Concession	19,726	21,075	20,000
Interest on Idle Funds	180	161	100
City Of Ellis	2,500	3,500	10,000
Donations	14,336	40,395	25,000
Other Fees	5,514	19,963	6,000
Future Project Appropriation USD #388	3,528	0	21,929
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	229,666	298,246	317,877
Resources Available	326,482	391,691	421,185
Expenditures:			
Administration/Hourly Help	94,563	115,691	127,000
Adult Programs	188	100	500
Advertising	514	1,090	2,000
Baseball/Softball	11,846	15,957	12,000
Boys/Girls Basketball	3,615	3,089	4,000
Camps	6,492	2,466	3,000
Capital Outlay	28,096	50,149	55,000
Fair Board Lease	1,000	1,000	1,000
Concession	0	0	1,500
Federated/Youth Football	9,483	10,562	10,000
Future Project	0	6,365	97,685
General Maintenance	20,300	14,829	20,000
Insurance	11,915	13,479	17,000
Legal and Professional	4,230	3,835	10,000
Office	14,274	15,858	17,000
Professional Development	1,170	2,462	3,000
Polar Express	4,732	7,980	10,000
Senior Programs	1,597	1,511	3,000
Soccer	2,467	2,482	3,500
Special Events	1,357	1,648	2,000
Tax	3,780	3,808	4,000
Utilities	7,432	7,759	10,000
Volleyball	496	1,543	2,000
Youth Leisure Programs	2,449	4,282	5,000
Miscellaneous	1,041	438	1,000
Does misc. exceeds 10%			
Total Expenditures	233,037	288,383	421,185
Unencumbered Cash Balance	93,445	103,308	0

Dollar amount to be raised by 5.5 mill: $ 234,848

CPA Summary

Ellis Recreation Commission

2025-2026

FUND PAGE

Adopted Budget **Employee Benefit/Insurance**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025-2026
Unencumbered Cash Balance	34,895	34,129	30,737
Receipts:			
Appropriation USD #388	40,608	47,196	42,700
USD 388 Additional Funds	2,280	412	0
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	42,888	47,608	42,700
Resources Available	77,783	81,737	73,437
Expenditures:			
KPERS	6,995	9,391	9,715
Liability Insurance	680	666	1,100
Linebacker Insurance	2,097	2,097	2,200
Health Insurance	26,204	28,757	32,000
Worker Compensation Insurance	1,178	1,179	2,500
Unemployment Tax	46	0	0
FICA Employer's Share/Unemployment Tax	6,454	8,910	10,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	43,654	51,000	57,515
Unencumbered Cash Balance	34,129	30,737	15,922

CPA Summary

Ellis Recreation Commission

FUND PAGE

Adopted Budget **Donation Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025-2026
Unencumbered Cash Balance	10,746	10,762	10,778
Receipts: Interest on Idle Funds	16	16	16
Contribution Income			
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	16	16	16
Resources Available	10,762	10,778	10,794
Expenditures: Outlay	0	0	10,794
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	0	0	10,794
Unencumbered Cash Balance	10,762	10,778	0

CPA Summary

State of Kansas
Recreation Commission

2025-2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Ellis Recreation Commission

will meet on 8/20/25 at 7:00 pm at 1204 Washington Ellis Kansas 67637 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Ellis Rec Office and will be available at this meeting.

SUPPORTING COUNTIES

Ellis (home county) Ellis, Trego

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	233,037	288,383	421,185
Employee Benefit/Insurance	43,654	51,000	57,515
Donation Fund			10,794
Totals	276,691	339,383	489,494

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

Revenue Neutral Rate as defined by KSA 79-2988	*6.055*
Total Proposed Estimated Tax Rate	*6.500*

Ellis Recreation Commission

Recreation Commission Secretary

Emily Matthews

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 One consecutive weeks, the first publication thereof being made as aforesaid on the 7th day of August, 2025, with subsequent publications being made on the following dates:

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

Signed: _____

Subscribed and sworn to before me this 8th day of August, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires

_____
Notary Public's Signature

Publication Fee	$	67.69
Affidavit, Notary's Fee	$	1.00
Additional copies ___ @___	$	
Total Publication Fee	$	68.69

(First published in the Western Kansas World August 7, 2025)

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Ellis Recreation Commission

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Employee Benefit/Insurance	43,654	51,000	57,515
Donation Fund			10,794
Totals	276,691	339,383	489,494

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

Revenue Neutral Rate as defined by KSA 79-2988	6.055
Total Proposed Estimated Tax Rate	6.500

Ellis Recreation Commission
Recreation Commission Secretary

Emily Matthaye

Page No. 6

STATE OF KANSAS
Ellis
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the *Ellis Review*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Ellis County, Kansas, with a general paid circulation on a weekly basis in Ellis County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Downs, 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 Week, the first publication thereof being made as aforesaid on the 31st day of July, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this _____ day of _____, 20____.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
1-23-2028

[signature]
Notary Public's Signature

Publication Fee $ 86.06

Affidavit, Notary's Fee $ .60

Additional copies ___ @___ $ _____

Total Publication Fee $ 86.66

(First published in the Ellis Review Thursday, July 31, 2025)

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of
Ellis Recreation Commission
will meet on 8/20/25 at 7:00 pm at 1204 Washington Ellis Kansas 67637 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at Ellis Rec Office and will be available at this meeting.

SUPPORTING COUNTIES
Ellis (home county) Ellis, Trego

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	233,037	288,383	421,185
Employee Benefit/Insurance	43,654	51,000	57,515
Donation Fund			10,794
Totals	276,691	339,383	489,494

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

Revenue Neutral Rate as defined by KSA 79-2988	6.015
Total Proposed Estimated Tax Rate	6.500

Ellis Recreation Commission
Recreation Commission Secretary

[signature]

Roll Call Vote

A Roll Call Vote of the Ellis Recreation Commission To Levy a Property Tax Hearing to Exceed Revenue Neutral Rate held on 8/20/25
Resolution No. 01-2025-2026

Governing Body Member	Yes	No	No Vote
Emily Mattheyer	✓		
Devin Jacques	✓		
Barbara Perkins	✓		
Chris Smith			✓
Dena Patee	✓		
TOTAL			

Certified:

Emily Mattheyer

RESOLUTION NO. 01-2025-2026

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

WHEREAS, the Revenue Neutral Rate for the **Ellis Recreation Commission**, was calculated as 6.055 mills by the Ellis County Clerk: and

WHEREAS, the budget proposed by the Governing Body of the Ellis 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 an oral testimony; and

WHEREAS, the Governing Body of the Ellis 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 ELLIS RECREATION COMMISSION.

The Ellis Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 6.055 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 Ellis Recreation Commission.

COMMISSION MEMBERS:

X _____ X _____

PRESIDENT SECRETARY

X _____ X _____ X _____