State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Gray, State of Kansas
We, the undersigned officers of
Ingalls 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	197,015
TOTAL	xxxxxxx	197,015
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	2.900
Total Proposed Estimated Mill Rate	3.900
Does budget require a resolution to exceed the RNR?	Yes

Date Received: _____

_____
County Clerk

_____
_____
_____
_____
_____
Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Ingalls Recreation Commission	Ingalls USD 477
PO Box 114	100 Bulldog Drive
Ingalls, KS 67853	Ingalls, KS 67853

Provide point of contact:
Bob Penner
POC phone number:
620-335-0272

Other County:	Haskell County
Other County:	0
Other County:	0
Other County:	0
Other County:	0

CPA Summary

Name of recreation commission:	Ingalls Recreation Commission
Street Address or P O Box:	PO Box 114
City, State, ZIP	Ingalls, KS 67853
Recreation commission point of contact:	Bob Penner
Point of contact telephone number:	620-335-0272

Enter proposed mill rate or mill rate limitation:

General Fund Mill Rate	3.500
Employee Benefits Mill Rate	0.400

Enter county to which the budget is being submitted: Gray

Note: the county where the USD or city has the greatest valuation will be considered the home county. Please enter county's name (e.g. "Barton County").

Name of USD or city levying taxes:	Ingalls USD 477
Street Address or P O Box:	100 Bulldog Drive
City, State, ZIP	Ingalls, KS 67853

List other counties that levy taxes in support of the recreation commission:

1st county:	Haskell County
2nd county:	
3rd county:	
4th county:	
5th county:	

Enter year being budgeted:

Sponsored by USD, enter as (**YYYY/YYYY**):	**2025/2026**
Sponsored by City, enter as (**YYYY**):	

2025 2026
2024 2025
2023 2024

If additional fund pages are used:

Enter fund name for tab fund2:	
Enter fund name for tab fund3:	

If previous budget had a beginning lease dollar balance:

	USD Jul. 1	City Jan. 1	
Lease balance for yea	2022	-3	
Lease balance for yea	2023	-2	

Computation to Determine Dollar Amount Levy Limitation

Name of County	July 1 Valuation:
Gray	26,204,317
Haskell County	14,839
0	
0	
0	
0	

Total valuation:	26,219,156	
General Fund	3.500	
Dollar amount to be raised by 3.5 mill:		$ 91,767
Employee Benefits Fund	0.400	
		$ 10,488
Total Revenue Neutral Rate	2.900	
Dollar amount to be raised by RNR		$ 76,036

Note: The dollar amount to be raised is an estimate based upon the preliminary total assessed valuation and the mill rate limitation. Computation as follows:
(total valuation of 26,219,156 multiplied by mill rate of 3.5 divided by 1000) = $ 91,767
The mill rate limitation is only applicable to the general fund. This dollar amount can change depending upon the final total assessed valuation.

Ingalls 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	132,530	150,960	93,090
Receipts:			
Appropriations from USD #477	86,076	95,000	102,255
Interest	103	120	120
Baseball Income	850	1,000	1,000
Pool Income	300	250	300
Donations	203	1,000	250
Miscellaneous	510	510	
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	88,042	97,880	103,925
Resources Available	220,573	248,840	197,015
Expenditures:			
Baseball	7,270	15,000	25,000
Pool	2,441	20,000	25,000
Utilities	7,942	10,000	12,000
Payroll Expenses	30,438	40,000	45,000
Capital Outlay	15,121	60,000	76,000
Other Programs	2,146	5,000	6,500
Adminstrative	3,866	5,000	6,500
Miscellaneous	388	750	1,015
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	69,613	155,750	197,015
Unencumbered Cash Balance	150,960	93,090	0
			Neg Bal-Correct
		Dollar amount to be raised by 3.5 mill:	$ 91,767

CPA Summary

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Ingalls Recreation Commission

will meet on August 25, 2025 at 6:30 PM at Ingalls City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Ingalls City Building and will be available at this meeting.

SUPPORTING COUNTIES

Gray (home county) Haskell County

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	69,613	155,750	197,015
Totals	69,613	155,750	197,015

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

Revenue Neutral Rate as defined by KSA 79-2988	*2.900*
Total Proposed Estimated Tax Rate	*3.900*

Victoria Trevino

Recreation Commission Secretary

Proof of Publication

State of Kansas,
County of Gray ss:

Faith Brokaw

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

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 **GRAY** County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in **GRAY** County, Kansas.

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

1st Publication was made on the 14 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	$ 100
Affidavit, Notary's Fees	$ 5
Additional Copies ____ @ ____	$
Total Publication Fee	$ 105

(Signed)

Witness my hand this 28 day of August, 20 25

SUBSCRIBED and SWORN to before me this 28 day of August, 20 25.

(Notary Public)

My commission expires 9-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 9-21-25

RESOLUTION NO. _____

WHEREAS, the Ingalls Recreation Commission has been operating a public recreation system under the provisions of Article 19 of Chapter 12 of the Kansas Statutes Annotated, and the Unified School District No. 477 is currently authorized to levy a property tax of not to exceed 2.9 mills for the use of the Recreation Commission; and

WHEREAS, the Ingalls Recreation Commission has determined that the maximum authorized property tax currently being levied for the use of the Commission is insufficient to operate the recreation system, and the Commission determines that increasing the annual levy is necessary;

BE IT RESOLVED, by the Ingalls Recreation Commission that the Commission hereby requests that the maximum annual mill levy be increased to 3.9 mills, and that the Commission requests the Unified School District No. 477 to authorize such an increase in accordance with K.S.A. 12-1927, and amendments thereto.

PASSED, by the Ingalls Recreation Commission on this 14th day of July, 20 25.

Commission Members

Chairperson

Secretary

Proof of Publication

State of Kansas,
County of Gray, ss:

Faith Dreier

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

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 **GRAY** County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in **GRAY** County, Kansas.

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

1st Publication was made on the 7 day of Aug, 2025
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	$ 144
Affidavit, Notary's Fees	$ 5
Additional Copies ____ @ ____	$
Total Publication Fee	$ 149

(Signed)

Witness my hand this 28 day of August, 2025

SUBSCRIBED and SWORN to before me this 28 day of August, 2025.

(Notary Public)

My commission expires 9-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 9-21-25

Legal

(First printed in the Jacksonian August 7, 2025)

RESOLUTION NO. 2025

WHEREAS, the Ingalls Recreation Commission has adopted a resolution declaring it necessary to increase the annual property tax levy for the use of such Commission to operate a public recreation system and has requested the Unified School District No. 477 to authorize a maximum mill levy of not to exceed 3.5 mills; and

WHEREAS, the provisions of K.S.A. 12-1927, and amendments thereto, provide for such an increase, subject to a petition of the voters for a referendum thereon;

BE IT RESOLVED, by the Board of Education of Unified School District No. 477 that the Ingalls Recreation Commission be authorized to levy ad valorem property tax of not to exceed 3.5 mills in the tax year 2026 and thereafter, subject to the aforementioned petition and referendum.

BE IT FURTHER RESOLVED, that this resolution shall be published once each week for two consecutive weeks in the official school district newspaper and that an amount not exceeding said maximum mill levy may be made for the Recreation Commission in the ensuing budget year and each successive budget year unless a petition requesting an election upon the proposition, signed by at least five percent of the qualified voters of the school district, shall be filed with the county election officer within 30 days following the date of the last publication of this resolution.

PASSED, by the Board of Education of Unified School District No. 477 on this 4th day of August, 2025.

Board of Education Members

President

Vice-President

Proof of Publication

State of Kansas,
County of Gray, ss:

Faith Brokaw

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

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 **GRAY** County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in **GRAY** County, Kansas.

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

1st Publication was made on the 14 day of Aug, 2025
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 $ 60
Affidavit, Notary's Fees $ 5
Additional Copies ____ @ ____ $ _____
Total Publication Fee $ 65

(Signed)

Witness my hand this 28 day of August, 2025

SUBSCRIBED and SWORN to before me this 28 day of August, 2025.

(Notary Public)

My commission expires 9-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 9-21-25

1488

State of Kansas
Recreation Commission
2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of
Ingalls Recreation Commission
will meet on August 25, 2025 at 6:30 PM at Ingalls City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at Ingalls City Building and will be available at this meeting.

SUPPORTING COUNTIES

Gray (home county) Haskell County

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	69,613	155,750	197,015
Totals	69,613	155,750	197,015

Lease Purchases:

July 1, 2022	2023	2024
0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	2.900
Total Proposed Estimated Tax Rate	3.900

Victoria Trevino
Recreation Commission Secretary

Roll Call Vote

A Roll Call Vote of the Ingalls Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 25, 2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Robert Penner	X		
Cole Radcliff	X		
Jessica Singhisen	X		
Jeremy Salem	X		
Katia Escarcega	X		
TOTAL	**5**		

Certified: Victoria Tin

Resolution No. _____

A RESOLUTION OF THE Ingalls Recreation Commission, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Ingalls Recreation Commission was calculated as 3.9 mills by the Gray County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Ingalls 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 25th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Ingalls 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 Ingalls Recreation Commission:

The Ingalls Recreation Commission shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.9 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 25th day of August 2025 and **SIGNED** by the Governing Body.

