State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Montgomery, State of Kansas
We, the undersigned officers of
Independence 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	1,052,213
Employee Benefit	4	153,012
TOTAL		1,205,225
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

Total Revenue Neutral Rate	3.781
Total Proposed Estimated Mill Rate	5.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: _____

_____
County Clerk

_____
Commission Members

Permanent
Recreation Commission Address

Independence Recreation Commission
1501 N. 10th
Independence, Kansas 67301

Sponsoring
USD/City Address

USD 446
PO Box 487
Independence, Kansas 67301

Provide point of contact:
Brent Julian
POC phone number:
620-331-0260

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

CPA Summary

State of Kansas
Recreation Commission

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.

Independence 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	227,449	243,961	244,973
Receipts:			
County Taxes	580,500	605,000	612,050
Programming Fees	70,390	64,030	42,190
Riverside Beach	87,192	73,827	75,000
Concessions	76,255	64,165	25,000
Interest and Donations	2,400	3,606	500
Ash Center	23,239	17,216	3,500
USD 446/City Fees	67,805	66,384	48,000
Debt Proceeds	50,000	0	0
Miscellaneous	10,741	1,687	1,000
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	968,522	895,915	807,240
Resources Available	1,195,971	1,139,876	1,052,213
Expenditures:			
Administrative	311,071	238,759	209,988
Programming Fees	77,536	105,423	151,225
Riverside Beach	178,541	177,310	160,000
Concessions	40,525	62,717	61,250
Facilities	58,342	4,776	71,750
Capital Improvements	84,117	77,115	160,000
Ash Center	135,797	188,716	187,500
Soccer Complex	280	0	0
Insurance	15,018	22,873	22,000
Cancelled Prior Year Purchase Orders	0	0	0
Miscellaneous	50,783	17,214	28,500
Does misc. exceeds 10%			
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	952,010	894,903	1,052,213
Unencumbered Cash Balance	243,961	244,973	0

Dollar amount to be raised by 4 mill: $ 612,050

CPA Summary

Independence Recreation Commission

2025/2026

FUND PAGE

Adopted Budget 0	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	0	0	0
Receipts:			
County Taxes	146,000	144,585	153,012
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	146,000	144,585	153,012
Resources Available	146,000	144,585	153,012
Expenditures:			
Payroll Taxes	35,561	35,000	35,500
Health Insurance	74,194	77,585	80,000
Workmen's Comp/Liability Insurance	7,958	8,000	8,000
KPERS	27,392	23,000	28,512
Life Insurance	895	1,000	1,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	146,000	144,585	153,012
Unencumbered Cash Balance	0	0	0

CPA Summary

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Independence Recreation Commission

will meet on September 17, 2025 at 11:30 AM at 1501 N. 10th St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at 1501 N. 10th St and will be available at this meeting.

SUPPORTING COUNTIES

Montgomery (home 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	917,738	1,049,965	1,052,213
Employee Benefit	146,000	144,585	153,012
Totals	1,063,738	1,194,550	1,205,225

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

Revenue Neutral Rate as defined by KSA 79-2988	*3.781*
Total Proposed Estimated Tax Rate	*5.000*

Recreation Commission Secretary

INDEPENDENCE RECREATION COMMISSION

Monthly Meeting & RNR/Budget Hearing September 17, 2025

Ash Youth Center
1501 N. 10th Street
Independence, KS 67301

Members Present:

Greg Kelley
Joe Housel
Dustin Woodward
Michael Rose
Tanner McClure

Others Present:

Brent Julian
Lori Bromley
Simon Heckman
Nick McBride
Galen Palmer

Greg Kelley opened the commission meeting at 11:30 a.m.

ROUTINE

Agenda
Joe Housel moved to approve the agenda as printed. Tanner McClure seconded. Motion carried 5-0.

Minutes
Tanner McClure moved to approve the minutes from the August 20, 2025 board meeting. Dustin Woodward seconded. Motion carried 5-0.

Bills
Michael Rose moved to approve the September 2025 invoices and checks for payment as presented in the amount of $6,636.39 as well as bills and employee benefits paid since the last board meeting in the amount of $6,717.39. Tanner McClure seconded. Motion carried 5-0.

Treasurer's Report
Galen Palmer reported the following bank balances as of August 31, 2025: First Oak Bank - Checking: $168,250.56; First Oak - Petty Cash: $500.00; Equity Bank - Savings $10,687.35. Tanner McClure stated there was a $50 error in the First Oak Checking account. Upon further inspection it appeared the $50 typo was under monthly disbursements and will be corrected, however the balance was correct. Joe Housel moved to approve the treasurer's report with the $50 error in disbursements corrected. Tanner McClure seconded. Motion carried 5-0.

REVENUE NEUTRAL RATE HEARING

Revenue Neutral Rate Review

Director, Brent Julian, explained the revenue neutral tax rate (RNR) with the commission and answered any questions. Brent stated that IRC is not requesting to raise any mills but rather requesting to go above the revenue neutral rate due to an increase in property tax valuations. Brent informed the board that the increase will mean approximately $42,000 more in ad valorem taxes for IRC this year.

Community Input

There was no community input at the meeting.

Commission Input

The commission had no further input or questions regarding the Revenue Neutral Rate.

Resolution to Exceed RNR

On the motion of Tanner McClure, seconded by Dustin Woodward, the Independence Recreation Commission adopted to exceed the Revenue Neutral Rate.
Aye: Greg Kelley, Joe Housel, Tanner McClure, Michael Rose, Dustin Woodward
Nay: None

BUDGET HEARING

Budget Review

Director, Brent Julian, handed out copies of the 2025-2026 budget to review with the commission members and answer any questions. Brent stated that IRC will remain at 5 mills again this year and a total overall budget of $1,205,225.00. Brent stated the budget is divided into $1,052,213.00 for general funds and $153,012.00 for the employee's benefit fund. Brent discussed capital improvements and facility development plans with the board, which includes the $40,000 annual payment to the city for the Central Park Sports Complex as well as putting funding aside for each ball field, a storage unit for IRC equipment and a new Gator. Brent informed the commission that IRC's budget has only increased $9,300 since the year 2010, fifteen years ago, which is something that he is very proud of.

Community Input

There was no community input at the meeting.

Commission Input

The board reviewed the 2025-2026 budget with Director, Brent Julian. A discussion was held on purchasing trash cans and picnic tables for the new Central Park Sports Complex as well as

buying a new Gator utility vehicle for the IRC maintenance supervisor. Tanner McClure asked if Brent had contacted G & G Storage regarding a unit rental for IRC equipment and Brent stated that he had, the cost would be approximately $2,400 per year.

PROGRAMS/OPERATIONS

Maintenance Report

Brent Julian answered any questions the board had on the maintenance report. Brent stated that the sodding is complete at the Central Park Sports Complex, they are continuing to water constantly, but it looks amazing. Brent stated they are waiting for Crossland to finish up the last touches but all in all it looks good.

Programs Report

Nick McBride answered any questions the board had on the programs report. A discussion was held on how nice the new soccer complex is looking as well as the new concession stand. Joe Housel commented that the soccer numbers are up this fall and Nick stated he saw a pretty big increase in soccer but a small decrease in volleyball and flag football.

Director/Aquatics/Special Events Report

Brent Julian answered any questions the board had on the director/aquatics/special events report. Brent discussed IRC's Buddy Ball program this year ran by supervisor, Gloria Price along with help from the ICC softball team and how successful they have been the past several years. Brent also informed the board that the Ash Youth Center indoor pool opened back up for weekend hours on September 6th. Brent stated he has hired five lifeguards that he will rotate throughout the season. Dustin Woodward asked about pool maintenance and Brent stated it is running well, John Lane with Pro-Air was in the change out some valves and it is currently heating and running great.

BUSINESS/FINANCE

Approval of the 2025-2026 Budget

On the motion of Tanner McClure, seconded by Joe Housel, the Independence Recreation Commission adopted the 2025-2026 budget as presented.
Aye: Greg Kelley, Joe Housel, Dustin Woodward, Michael Rose, Tanner McClure
Nay: None

Purchase of Top Dresser

Brent informed the board that the turf manager for the Central Park Sports Complex has recommended top dressing the ball fields every year. Brent stated that he contacted the Independence Country Club to see if IRC could use their top dresser, but they were asking too much money, therefore he contacted Hillcrest Golf Course in Coffeyville, and they had an old

top dresser they were no longer using and willing to sell to IRC for $1,000. Brent stated that he feels that is a great deal and Ethan, IRC's maintenance supervisor, has already used the dresser, and it works well. Brent stated the top dresser is out at the soccer complex right now and that Ethan is using the City's Gator to pull it. Brent stated this is when a storage unit would come in handy not only to store the top dresser, but also the water reels among other items.

Updating Office Computers

Brent informed the commission that it's time to start updating some of IRC's office computers. Brent stated that it's been more than seven years since doing so and it would be a good time to start with Simon's as he is taking over the office manager's position next month and that computer needs an upgrade. The board unanimously agreed that most computers need replaced every 3-5 years and recommended Brent get on a replacement cycle within the office as needed. Brent agreed and stated he would go through Blake, at Indy Tech Fix as he has done in the past.

EXECUTIVE SESSION

There was no need for an Executive Session.

ITEMS FROM THE COMMISSION

Greg Kelley	*Greg informed the commission that as the new office manager of IRC they need a motion to approve Simon Heckman be added to the petty cash checking account at First Oak Bank and removing Lori Bromley at this time. Joe Housel moved to approve the addition of William Simon Heckman as an authorized signer to IRC's First Oak Petty Cash Account #4112 and removing Lori Bromley. Tanner McClure seconded the motion. Motion carried 5-0.

ADJOURNMENT

The meeting was adjourned at 12:05 p.m.

Respectfully Submitted,

Dustin Woodward
Secretary

Resolution No. _____

A RESOLUTION OF THE Independence Rec., **LOCATED IN** Independence **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Rec. Commission was calculated as 3.781 mills by the Montgomery County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Independence Rec. Commission will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 17, 2025 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Independence Rec. 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 Independence Rec. Commission.

The Independence Rec. Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 3.781 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 17th day of September (month and year) by the Independence Recreation Commission.

_____
Mayor
Attested:
_____

Commission Members

_____
Chairperson

_____
Secretary

_____

_____

Michael Rose

Roll Call Vote

A Roll Call Vote of the Independence Recreation Commission To Levy a Property Tax I
Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 17, 2025
Resolution No. _____

Governing Body Member	Yes	No
Greg Kelley	X	
Joseph Housel	X	
Dustin Woodward	X	
Tanner McClure	X	
Mike Rose	X	
TOTAL	5	

Certified:

_____

Commission Members

_____
Chairperson

_____
Secretary

_____

_____

_____

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:

Breanne Sanford, being first duly sworn, deposes and says: That she is the **Editor** of the

The Independence Daily Reporter

a daily newspaper printed in the state of Kansas, and published in and of general circulation in Montgomery County, Kansas, with a general paid circulation on a daily basis in Montgomery 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 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 Independence 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 **1 time September 3, 2025**

Breanne B. Sanford

Subscribed to and sworn before me on this **3rd** day of **September 2025**
Printer fee: **$56.88**

Tracy D Cessna
Notary Public
My commission expires: **August 23, 2029**

TRACY D. CESSNA
Notary Public - State of Kansas
My Appt. Expires

(First published in the Independence Daily Reporter September 3, 2025)

State of Kansas
Recreation Commission
2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of
Independence Recreation Commission
will meet on September 17, 2025 at 1:30 AM at 101 N. 10th St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at 1401 N. 10th St and will be available at this meeting.

SUPPORTING FUNDING

Montgomery (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget cash 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
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Employee Benefit	146,000	144,585	153,012
Totals	1,063,738	1,194,550	1,205,225

Less Purchase Money	2022	2023	2024
Total	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988 — 1.781
Total Proposed Estimated Tax Rate — 1.000

Recreation Commission Secretary

Page No. 1

September 3, 2025