State of Kansas
Recreation Commission

2025/2026

CERTIFICATE

To the Clerk of Douglas, State of Kansas
We, the undersigned officers of
Baldwin City 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	2,109,447
Employee Benefit Fund		258,185
TOTAL	xxxxxxx	2,367,632
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Total Revenue Neutral Rate	4.642
Total Proposed Estimated Mill Rate	5.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: January 17, 2025

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Baldwin City Recreation Commission	USD 348
712 Chapel St.	715 Chapel St.
Baldwin City, KS 66006	Baldwin City, KS 66006

Provide point of contact:
Matt McClure
POC phone number:
785-594-3670

Other County:	Franklin
Other County:	0
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.

Baldwin City 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	442,860	512,814	643,512
Receipts:			
Ad Valorem Tax	596,621	630,000	634,935
Pool	76,283	77,000	80,000
Programs	334,160	232,000	325,000
Concessions	32,711	34,000	34,000
Day Camp/BS/AS	69,559	153,000	159,500
Sports	57,692	56,000	56,500
Interest	14,467	15,000	16,000
Sponsorships	89,487	95,000	95,000
Miscellaneous	55,740	50,000	65,000
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	1,326,720	1,342,000	1,465,935
Resources Available	1,769,580	1,854,814	2,109,447
Expenditures:			
Administration	449,686	506,702	571,500
Programs	633,175	533,150	640,000
Facility Maintenance	148,905	146,450	274,450
EBF Transfer	25,000	25,000	25,000
Capital Outlay			598,497
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	1,256,766	1,211,302	2,109,447
Unencumbered Cash Balance	512,814	643,512	0

Dollar amount to be raised by 4 mill: $ 634,935

CPA Summary

State of Kansas
Recreation Commission
2025/2026

Baldwin City 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	65,478	68,151	74,451
Receipts: USD 348	149,122	163,000	158,734
Transfer In	25,000	25,000	25,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	174,122	188,000	183,734
Resources Available	239,600	256,151	258,185
Expenditures: Social Security	40,348	42,000	45,000
Workmans Compensation Insurance	0	0	0
Unemployment Insurance	457	500	550
KPERS	32,500	34,500	40,000
Health Insurance	98,144	104,000	120,000
Life Insurance & EAP	0	700	820
Reserve	0	0	51,815
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	171,449	181,700	258,185
Unencumbered Cash Balance	68,151	74,451	0

CPA Summary

State of Kansas
Recreation Commission

2025/2026

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Baldwin City Recreation Commission

will meet on Wednesday, August 20 at 6:00 p.m. at 712 Chapel St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at www.baldwinrec.org and will be available at this meeting.

SUPPORTING COUNTIES

Douglas (home county) Franklin

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	1,256,766	1,211,302	2,109,447
Employee Benefit Fund	171,449	181,700	258,185
Totals	1,428,215	1,393,002	2,367,632

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

Revenue Neutral Rate as defined by KSA 79-2988	*4.642*
Total Proposed Estimated Tax Rate	*5.000*

Baldwin City Recreation Commission

Recreation Commission Secretary

Resolution No. 2025-1

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

WHEREAS, the Revenue Neutral Rate for the Baldwin City Recreation Commission was calculated as 4.642 mills by the Douglas County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Baldwin City 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 20th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Baldwin City 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 BALDWIN CITY RECREATION COMMISSION:

The Baldwin City Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 4.642 mills but not to exceed 5.00 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 Baldwin City Recreation Commission.

Commission Members:

President

Vice President

Secretary

Roll Call Vote

A Roll Call Vote of the Baldwin City Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Katrina Temple	✓		
Taylor Ganoung	✓		
Lesley Nelson	✓		
Chad Dick	✓		
Courtney Sappington			✓
TOTAL	4		1

Certified:

_____

Instructions: Under the amended provisions of KSA 79-2988 (passed with HB 2239 on April 1, 2022), any governing body that will hold a hearing and vote to authorize exceeding the RNR must record a roll call vote showing each name of the governing body and their vote. The certified record of roll call vote must be provided with the budget documents regardless of whether or not the vote passes or fails.

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AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

Said newspaper is published six days per week, 52 weeks per 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 been admitted at the post office of Lawrence 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 days/weeks the first publication thereof being made as aforesaid on Aug. 5, 2025 with publications being made on the following dates: 08/05/2025

Anjana Bhadoriya

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/06/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 5th of August, 2025)

NOTICE OF
BUDGET HEARING

The governing body of Baldwin City Recreation Commission, Township, district, department or subdivision will meet on August 20, 2025, at 6:00 p.m. at 712 Chapel St. Baldwin City, KS 66006 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.