**CERTIFICATE** 2026

To the Clerk of Labette, State of Kansas

We, the undersigned, officers of

**Parsons**

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, 16/20M Veh Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 9,839,950 | 3,021,823 | 40.532 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | 403,246 | 354,949 | 5.818 |
| Library employee benefit | 12-1220 | | 77,500 | 68,169 | 1.117 |
| Industrial Fund | | | 150,000 | 60,879 | 0.998 |
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| Special Highway | | | 180,000 | | |
| Special Parks & Recreation | | | 20,000 | | |
| Special Alcohol | | | 20,000 | | |
| Tourism | | | 320,820 | | |
| Land Bank | | | 60,000 | | |
| Drug Seizure | | | 1,000 | | |
| Public Safety Sales Tax | | | 854,810 | | |
| Com Revitalization Develop | | | 15,000 | | |
| Economic Dev Sales Tax | | | 831,800 | | |
| Park Sales Tax | | | 215,000 | | |
| Street Sales Tax | | | 450,000 | | |
| UP Fund | | | 200,000 | | |
| Stormwater Utility | | | 562,000 | | |
| Sewer Improvement Fee | | | 1,470,000 | | |
| USDA Loan Fund | | | 70,000 | | |
| | | | | | |
| Sanitation Utility | | | 1,618,620 | | |
| Water Utility | | | 3,156,350 | | |
| Wastewater Utility | | | 2,388,800 | | |
| GO Bonds 2021 | | | 201,000 | | |
| Non-Budgeted Funds-A | | | | | |
| Non-Budgeted Funds-B | | | | | |
| Non-Budgeted Funds-C | | | | | |
| Non-Budgeted Funds-D | | | | | |
| **Totals** | | xxxxx | 23,105,896 | 3,505,820 | 57.465 |

| | |
|---|---|
| Budget Hearing Notice | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | |
| RNR Hearing Notice | 610078 |
| Neighborhood Revitalization | Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 57.139 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

Address:

Email:

Attest: September 30, 2025

Gena Landis
County Clerk

SEAL OF LABETTE CO. KANSAS

Governing Body

**CPA Summary**

Parsons 2026

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| Budgeted Fund for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 2,996,295 | 310,602 | 2,621 | 1,909 | 7,289 | 669 |
| Debt Service | | | | | | |
| Library | 354,233 | 36,720 | 310 | 226 | 862 | 79 |
| Library employee benefi | 67,999 | 7,049 | 59 | 43 | 165 | 15 |
| Industrial Fund | 60,070 | 6,227 | 53 | 38 | 146 | 13 |
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| | | | | | | |
| TOTAL | 3,478,597 | 360,598 | 3,043 | 2,216 | 8,462 | 776 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 360,598 | | | | |
| County Treas Recreational Vehicle Estimate | | 3,043 | | | |
| County Treas 16/20M Vehicle Estimate | | | 2,216 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 8,462 | |
| County Treas Watercraft Tax Estimate | | | | | 776 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.10366 | | | | |
| Recreational Vehicle Factor | | 0.00087 | | | |
| 16/20M Vehicle Factor | | | 0.00064 | | |
| Commercial Vehicle Factor | | | | 0.00243 | |
| Watercraft Factor | | | | | 0.00022 |

Parsons

2026

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Water Utility | General Fund | 400,000 | 400,000 | 400,000 | 12-825d |
| Wastewater Utility | General Fund | 250,000 | 200,000 | 200,000 | 12-825d |
| Sanitation Utility | General Fund | 25,000 | 50,000 | 50,000 | 12-825d |
| Economic Dev. Sales Ta | UP Proceeds Fund | 125,000 | 125,000 | 125,000 | |
| Health Insurance Reserv | General Fund | | 150,000 | 150,000 | |
| Special Fuel | GO Bonds 2021 | 192,287 | 321,410 | 150,000 | 12-825d |
| Water Utility Fund | GO Bonds 2021 | 209,065 | 277,500 | 40,200 | 12-825d |
| Wastewater Utilility Fur | GO Bonds 2021 | 60,198 | 60,198 | 40,200 | 12-825d |
| Economic Dev. Sales Ta | Parsons Land Bank | | 50,000 | 50,000 | |
| Street Sales Tax | UP Proceeds Fund | | | 50,000 | |
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| | | | | | |
| | **Totals** | 1,261,550 | 1,634,108 | 1,255,400 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 1,261,550 | 1,634,108 | 1,255,400 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Parsons

2026

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| 2021 Series | 3/1/2021 | 9/1/2035 | 3.00 | 3,615,000 | 2,250,000 | 03-01/09-01 | 03-01/09-01 | 83,100 | 520,000 | 51,000 | 150,000 |
| **Total G.O. Bonds** | | | | | **2,250,000** | | | **83,100** | **520,000** | **51,000** | **150,000** |
| Revenue Bonds: | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KWPCLF #CO1957-01 | 11/15/2012 | 9/1/2034 | 2.23 | 3,663,886 | 3,451,397 | 03-01/09-01 | 03-01/09-01 | 66,803 | 311,727 | 60,595 | 318,715 |
| KWPCLF #3193 | 9/15/2023 | 8/1/2044 | 2.21 | 324,156 | 324,156 | 02-01/08-01 | 02-01/08-01 | 3,617 | 6,655 | 3,469 | 6,802 |
| **Total Other** | | | | | **3,775,553** | | | **70,420** | **318,382** | **64,064** | **325,517** |
| **Total Indebtedness** | | | | | **6,025,553** | | | **153,520** | **838,382** | **115,064** | **475,517** |

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| 2103 Corning | 12/21/2022 | 48 | 3.72 | 200,000 | 103,742 | 54,338 | 54,338 |
| Fire Truck | 2/28/2022 | 84 | 2.18 | 684,033 | 399,613 | 104,932 | 104,932 |
| Municipal Bldg. Restoration | 9/5/2023 | 120 | 4.50 | 1,000,000 | 913,700 | 124,609 | 124,609 |
| Water Meters | 6/20/2024 | 144 | 4.49 | 2,000,000 | 1,846,190 | 207,300 | 207,300 |
| LaForge Equipment | 12/19/2023 | 60 | 5.00 | 385,500 | 385,500 | 87,617 | 87,617 |
| | | | | | | | |
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| | | | | **Totals** | **3,648,745** | **578,796** | **578,796** |

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2026**

Library found in: Parsons
Labette

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year 2025 | Proposed Year 2026 |
|---|---|---|
| Ad Valorem | $354,233 | $354,949 |
| Delinquent Tax | $10,045 | $10,100 |
| Motor Vehicle Tax | $37,433 | $36,720 |
| Recreational Vehicle Tax | $372 | $310 |
| 16/20M Vehicle Tax | $159 | $226 |
| TOTAL TAXES | $402,242 | $402,305 |
| Difference in Total Taxes: | $63 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $60,080,730 | $60,879,967 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 5.896 | 5.830 |
| Difference in Levy Rate: | (0.066) | |
| Qualify for grant: Not Qualify | | |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

Parsons 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 268,962 | 268,962 | 175,157 |
| Receipts: | | | |
| Ad Valorem Tax | 2,944,295 | 2,996,295 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 69,737 | 90,000 | 90,000 |
| Motor Vehicle Tax | 311,396 | 315,441 | 310,602 |
| Recreational Vehicle Tax | 2,605 | 3,139 | 2,621 |
| 16/20M Vehicle Tax | 1,512 | 1,344 | 1,909 |
| Commercial Vehicle Tax | 7,413 | 7,966 | 7,289 |
| Watercraft Tax | | 495 | 669 |
| Gross Earning (Intangible) Tax | | | 0 |
| Special Assessments | 19,712 | 20,000 | 25,000 |
| Highway Lane Maintenance | 62,253 | 62,000 | 63,000 |
| Local Alcoholic Liquor | 21,901 | 21,358 | 23,180 |
| Industrial Revenue Bonds | 9,315 | 7,000 | 7,000 |
| Local Sales Tax | 3,097,913 | 3,000,000 | 3,100,000 |
| Franchise Tax | 1,036,249 | 1,195,000 | 1,200,000 |
| Licenses, Permits, and Fees | 19,854 | 75,800 | 65,000 |
| Cemetery Permits and Deeds | 17,375 | 32,000 | 32,000 |
| Fire Contracts | 7,150 | 10,000 | 15,000 |
| Marvel Park Fees | 22,494 | 10,000 | 15,000 |
| Auditorium Receipts | 2,245 | 3,000 | 3,000 |
| Municipal Court | 178,437 | 184,500 | 186,600 |
| Rental Income | 25,324 | 31,600 | 31,600 |
| Reimbursed Expense | 173,691 | 209,657 | 243,000 |
| Money from Other Enitities | 70,466 | 70,000 | 75,000 |
| Transfer - Water | 400,000 | 400,000 | 400,000 |
| Transefer - Wastewater | 250,000 | 200,000 | 200,000 |
| Transfer - Sanitation | 25,000 | 50,000 | 50,000 |
| Transfer - Reserve Fund | | 150,000 | 150,000 |
| Neighborhood Revitalization | | | 300 |
| Airport Fuel Sales | 65,429 | | 140,000 |
| Grants | | | |
| | | | |
| | | | |
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| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 196,724 | 200,000 | 200,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 44,614 | 5,000 | 5,200 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **9,083,103** | **9,351,595** | **6,642,970** |
| **Resources Available:** | **9,352,065** | **9,620,557** | **6,818,127** |



Parsons

**FUND PAGE - GENERAL**

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|---|---|---|

| General | Actual for 2024 | Estimate for 2025 | Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 9,352,065 | 9,620,557 | 6,818,127 |
| Expenditures: | | | |
| City Clerk | 1,227,474 | 1,087,700 | 1,145,850 |
| City Manager | 289,511 | 379,100 | 298,300 |
| Municipal Court | 144,037 | 146,450 | 144,050 |
| Engineering | 161,732 | 181,200 | 184,850 |
| Police | 3,277,348 | 3,589,200 | 3,530,950 |
| Fire | 1,406,009 | 1,711,250 | 1,932,150 |
| Public Works -Streets | 1,265,916 | 1,245,800 | 1,363,300 |
| Public Works - Parks | 393,785 | 391,500 | 417,300 |
| Public Works - Airport | 256,392 | 286,950 | 350,300 |
| Auditorium | 290,122 | 241,950 | 281,500 |
| Public Works - Cemetery | 223,059 | 184,300 | 191,400 |
| Debt Service | 46,134 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Subtotal detail (Should agree with detail) | 8,981,518 | 9,445,400 | 9,839,950 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **8,981,518** | **9,445,400** | **9,839,950** |
| Unencumbered Cash Balance Dec 31 | 370,548 | 175,157 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 9,568,920 | 9,445,400 | 9,839,950 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 9,839,950 |
| | | Tax Required | 3,021,823 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 3,021,823 |

| **CPA Summary** |
|---|
| |

Parsons 2026

| Adopted Budget **General Fund - Detail Page 1** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| City Clerk | | | |
| Salaries | 74,088 | 54,400 | 67,650 |
| Contractual | 1,092,131 | 988,200 | 1,034,700 |
| Commodities | 61,254 | 4,410 | 43,500 |
| Capital Outlay | | 1,000 | |
| | | | |
| | | | |
| | | | |
| Total | **1,227,474** | **1,048,010** | **1,145,850** |
| City Manager | | | |
| Salaries | 261,977 | 336,800 | 277,800 |
| Contractual | 18,548 | 31,300 | 9,500 |
| Commodities | 8,672 | 11,000 | 11,000 |
| Capital Outlay | 313 | | |
| | | | |
| Total | **289,511** | **379,100** | **298,300** |
| Municipal Court | | | |
| Salaries | 93,817 | 96,450 | 97,850 |
| Contractual | 47,319 | 48,400 | 44,900 |
| Commodities | 2,769 | 1,600 | 1,300 |
| Capital Outlay | 131 | | |
| | | | |
| Total | **144,037** | **146,450** | **144,050** |
| Engineering | | | |
| Salaries | 132,555 | 155,600 | 165,950 |
| Contractual | 25,790 | 21,900 | 17,400 |
| Commodities | 3,387 | 3,700 | 1,500 |
| Capital Outlay | | | |
| Total | **161,732** | **181,200** | **184,850** |
| Police | | | |
| Salaries | 2,654,167 | 3,022,000 | 2,993,600 |
| Contractual | 483,239 | 373,200 | 369,850 |
| Commodities | 129,223 | 176,000 | 149,500 |
| Capital Outlay | 10,720 | 18,000 | 18,000 |
| | | | |
| Total | **3,277,348** | **3,589,200** | **3,530,950** |
| Fire | | | |
| Salaries | 1,254,585 | 1,534,500 | 1,798,500 |
| Contractual | 111,619 | 101,550 | 65,900 |
| Commodities | 30,754 | 64,200 | 37,750 |
| Capital Outlay | 9,050 | 11,000 | 30,000 |
| | | | |
| Total | **1,406,009** | **1,711,250** | **1,932,150** |
| Street | | | |
| Salaries | 680,721 | 793,500 | 823,600 |
| Contractual | 332,051 | 240,000 | 214,000 |
| Commodities | 222,989 | 197,300 | 225,700 |
| Capital Outlay | 30,154 | 15,000 | 100,000 |
| | | | |
| Total | **1,265,916** | **1,245,800** | **1,363,300** |
| Parks | | | |
| Salaries | 163,997 | 225,300 | 224,700 |
| Contractual | 143,206 | 78,300 | 89,300 |
| Commodities | 85,812 | 87,900 | 78,300 |
| Capital Outlay | 770 | | 25,000 |
| | | | |
| Total | **393,785** | **391,500** | **417,300** |
| | | | |
| Page 1 - Total | **8,165,811** | **8,692,510** | **9,016,750** |

Parsons 2026

| Adopted Budget<br>General Fund - Detail Page 2 | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Airport | | | |
| Salaries | 24,633 | 104,450 | 80,800 |
| Contractual | 114,349 | 72,000 | 98,500 |
| Commodities | 83,431 | 110,500 | 112,000 |
| Capital Outlay | 33,980 | | 59,000 |
| | | | |
| Total | **256,392** | **286,950** | **350,300** |
| Auditorium | | | |
| Salaries | 221,991 | 220,250 | 264,000 |
| Contractual | 20,394 | 16,700 | 12,500 |
| Commodities | 13,201 | 5,000 | 5,000 |
| Capital Outlay | 34,536 | | |
| | | | |
| Total | **290,122** | **241,950** | **281,500** |
| Cemetery | | | |
| Salaries | 74,063 | 68,400 | 80,400 |
| Contractual | 142,118 | 109,400 | 105,800 |
| Commodities | 5,986 | 6,500 | 5,200 |
| Capital Outlay | 892 | | |
| | | | |
| Total | **223,059** | **184,300** | **191,400** |
| Debt Service | | | |
| Principal | 34,461 | | |
| Transfer to VIN Inspection | 11,673 | | |
| | | | |
| | | | |
| Total | **46,134** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page 2 -Total | 815,707 | 713,200 | 823,200 |
| Page 1 -Total | **8,165,811** | **8,692,510** | **9,016,750** |
| Grand Total | **8,981,518** | **9,405,710** | **9,839,950** |

(Note: Should agree with general sub-totals.)

Parsons 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 0 | 0 | 0 |
| **Resources Available:** | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 321,682 | 354,233 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 8,667 | 10,045 | 10,100 |
| Motor Vehicle Tax | 37,239 | 37,433 | 36,720 |
| Recreational Vehicle Tax | 311 | 372 | 310 |
| 16/20M Vehicle Tax | 196 | 159 | 226 |
| Commercial Vehicle Tax | 884 | 945 | 862 |
| Watercraft Tax | | 59 | 79 |
| IRB | 1,105 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 370,084 | 403,246 | 48,297 |
| **Resources Available:** | 370,084 | 403,246 | 48,297 |
| Expenditures: | | | |
| Appropriations | 370,084 | 403,246 | 403,246 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 370,084 | 403,246 | 403,246 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 398,536 | 403,246 | 403,246 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 403,246 |
| | | Tax Required | 354,949 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 354,949 |

| CPA Summary |
|---|
| |

Parsons 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Library employee benefit** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 62,192 | 67,999 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,767 | 1,967 | 2,000 |
| Motor Vehicle Tax | 7,558 | 7,237 | 7,049 |
| Recreational Vehicle Tax | 63 | 72 | 59 |
| 16/20M Vehicle Tax | 41 | 31 | 43 |
| Commercial Vehicle Tax | 180 | 183 | 165 |
| Watercraft Tax | | 11 | 15 |
| IRB | 214 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **72,015** | **77,500** | **9,331** |
| **Resources Available:** | **72,015** | **77,500** | **9,331** |
| Expenditures: | | | |
| Appropriations | 72,015 | 77,500 | 77,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **72,015** | **77,500** | **77,500** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 77,500 | 77,500 | 77,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 77,500 |
| | | Tax Required | 68,169 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 68,169 |

| Adopted Budget **Industrial Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 406,945 | 462,659 | 380,606 |
| Receipts: | | | |
| Ad Valorem Tax | 52,629 | 60,070 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,419 | 1,500 | 1,500 |
| Motor Vehicle Tax | 6,252 | 6,125 | 6,227 |
| Recreational Vehicle Tax | 52 | 61 | 53 |
| 16/20M Vehicle Tax | 31 | 26 | 38 |
| Commercial Vehicle Tax | 149 | 155 | 146 |
| Watercraft Tax | | 10 | 13 |
| IRB | 181 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **60,713** | **67,947** | **7,977** |
| **Resources Available:** | **467,658** | **530,606** | **388,583** |
| Expenditures: | | | |
| Appropriations | 5,000 | 150,000 | 150,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | 5,000 | 150,000 | 150,000 |
| Unencumbered Cash Balance Dec 31 | 462,659 | 380,606 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 150,000 | 150,000 | 150,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 150,000 |
| | | Tax Required | 60,879 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 60,879 |

| CPA Summary |
|---|
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Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Highway** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 24,496 | 87,002 | 72,022 |
| Receipts: | | | |
| State of Kansas Gas Tax | 254,733 | 256,430 | 257,350 |
| County Transfers Gas | | 0 | 0 |
| Reimbursed | 60 | 50,000 | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **254,793** | **306,430** | **257,350** |
| **Resources Available:** | **279,289** | **393,432** | **329,372** |
| Expenditures: | | | |
| Commodities | | | |
| Transfer to GO Bonds | 192,287 | 321,410 | 180,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **192,287** | **321,410** | **180,000** |
| Unencumbered Cash Balance Dec 31 | 87,002 | 72,022 | 149,372 |
| 2024/2025/2026 Budget Authority Amoun | 313,860 | 321,410 | 180,000 |

0

Adopted Budget

| **Special Parks & Recreation** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,796 | 23,696 | 17,054 |
| Receipts: | | | |
| Liquor Tax | 21,900 | 21,358 | 23,180 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **21,900** | **21,358** | **23,180** |
| **Resources Available:** | **31,696** | **45,054** | **40,234** |
| Expenditures: | | | |
| Contributions & Subsidies | 8,000 | 28,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **8,000** | **28,000** | **20,000** |
| Unencumbered Cash Balance Dec 31 | 23,696 | 17,054 | 20,234 |
| 2024/2025/2026 Budget Authority Amoun | 8,000 | 28,000 | 20,000 |

| **CPA Summary** |
|---|
| |

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Alcohol** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 18,915 | 22,250 | 18,608 |
| Receipts: | | | |
| Liquor Tax | 21,900 | 21,358 | 23,180 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **21,900** | **21,358** | **23,180** |
| **Resources Available:** | **40,815** | **43,608** | **41,788** |
| Expenditures: | | | |
| Contract Services | 18,565 | 25,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **18,565** | **25,000** | **20,000** |
| Unencumbered Cash Balance Dec 31 | 22,250 | 18,608 | 21,788 |
| 2024/2025/2026 Budget Authority Amoun | 20,000 | 25,000 | 20,000 |

Adopted Budget

| **Tourism** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 280,926 | 437,249 | 426,779 |
| Receipts: | | | |
| Guest Tax | 289,396 | 230,000 | 300,000 |
| CID Collection | 27,889 | 30,000 | 60,000 |
| Transfer from County | | | |
| Reimbursed expense | 60,000 | 2,000 | 2,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **377,285** | **262,000** | **362,000** |
| **Resources Available:** | **658,211** | **699,249** | **788,779** |
| Expenditures: | | | |
| Personnel Services | 49,792 | 55,070 | 75,820 |
| Contract Services | 170,646 | 207,400 | 237,000 |
| Commoditites | 462 | 4,000 | 2,000 |
| Capital Outlay | 62 | 6,000 | 6,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **220,962** | **272,470** | **320,820** |
| Unencumbered Cash Balance Dec 31 | 437,249 | 426,779 | 467,959 |
| 2024/2025/2026 Budget Authority Amoun | 268,070 | 272,470 | 320,820 |

| **CPA Summary** |
|---|
| |

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Land Bank** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 500 |
| Receipts: | | | |
| Transfer from Economic Development | | 50,000 | 50,000 |
| Sale of Fixed Assets | | 10,000 | 10,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **60,000** | **60,000** |
| **Resources Available:** | **0** | **60,000** | **60,500** |
| Expenditures: | | | |
| Contract Services | | 55,000 | 55,500 |
| Commodities | | 500 | 500 |
| Capital Outlay | | 4,000 | 4,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **59,500** | **60,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 500 | 500 |
| 2024/2025/2026 Budget Authority Amount | 0 | 60,000 | 60,000 |

Adopted Budget

| **Drug Seizure** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,282 | 1,657 | 357 |
| Receipts: | | | |
| Drug Seizure | 31 | 2,000 | 2,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 94 | 100 | 100 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **125** | **2,100** | **2,100** |
| **Resources Available:** | **6,407** | **3,757** | **2,457** |
| Expenditures: | | | |
| Capital Outlay | 500 | 3,400 | 1,000 |
| Commodities | 4,250 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **4,750** | **3,400** | **1,000** |
| Unencumbered Cash Balance Dec 31 | 1,657 | 357 | 1,457 |
| 2024/2025/2026 Budget Authority Amount | 8,000 | 3,400 | 1,000 |

| **CPA Summary** |
|---|
| |

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Public Safety Sales Tax** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 499,194 | 485,886 | 186,954 |
| Receipts: | | | |
| Sales Tax Receipts | 798,406 | 725,000 | 750,000 |
| Lease Proceeds | 36,000 | 36,000 | 36,000 |
| Grant Proceeds | 135,000 | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **969,406** | **761,000** | **786,000** |
| **Resources Available:** | **1,468,600** | **1,246,886** | **972,954** |
| Expenditures: | | | |
| Contract Services | | 100,000 | 100,000 |
| Capital Outlay | 404,626 | 855,000 | 395,000 |
| Debt Service | 420,988 | 104,932 | 359,810 |
| Transfer to Capital Improvments | 157,100 | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **982,714** | **1,059,932** | **854,810** |
| Unencumbered Cash Balance Dec 31 | 485,886 | 186,954 | 118,144 |
| 2024/2025/2026 Budget Authority Amount | 994,932 | 1,059,932 | 854,810 |

Adopted Budget

| **Com Revitalization Develop** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 29,401 | 22,846 | 4,846 |
| Receipts: | | | |
| Neighborhood Revitalization Tax | 5,642 | 16,000 | 16,000 |
| Reimbursed Expense | 1,893 | 1,000 | 1,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **7,535** | **17,000** | **17,000** |
| **Resources Available:** | **36,936** | **39,846** | **21,846** |
| Expenditures: | | | |
| Contract Services | 14,090 | 35,000 | 15,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **14,090** | **35,000** | **15,000** |
| Unencumbered Cash Balance Dec 31 | 22,846 | 4,846 | 6,846 |
| 2024/2025/2026 Budget Authority Amount | 20,000 | 35,000 | 15,000 |

**CPA Summary**

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Economic Dev Sales Tax** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 959,114 | 733,672 | 303,072 |
| Receipts: | | | |
| Sales Tax Receipts | 479,363 | 460,000 | 492,000 |
| Rent | 33,820 | 35,000 | 34,000 |
| Sale of fixed asset | 75,000 | | |
| Interest USDA Loans | 7,581 | 7,700 | 6,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | 17990 | 25000 | 10000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **613,753** | **527,700** | **542,000** |
| **Resources Available:** | **1,572,867** | **1,261,372** | **845,072** |
| Expenditures: | | | |
| Personnel Service | 113,702 | 125,200 | 131,300 |
| Contract Service | 499,200 | 550,100 | 424,500 |
| Commoditites | 221 | 3,000 | 1,000 |
| Capital Outlay | 226,071 | 280,000 | 275,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **839,195** | **958,300** | **831,800** |
| Unencumbered Cash Balance Dec 31 | 733,672 | 303,072 | 13,272 |
| 2024/2025/2026 Budget Authority Amount | 967,100 | 958,300 | 831,800 |

Adopted Budget

| **Park Sales Tax** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 226,570 | 266,251 | 286,251 |
| Receipts: | | | |
| Sales tax Receipts | 239,681 | 220,000 | 220,000 |
| Reimbursed expense | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **239,681** | **220,000** | **220,000** |
| **Resources Available:** | **466,251** | **486,251** | **506,251** |
| Expenditures: | | | |
| Contract services | 54,229 | 20,000 | 10,000 |
| Capital Outlay | 145,771 | 180,000 | 205,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **200,000** | **200,000** | **215,000** |
| Unencumbered Cash Balance Dec 31 | 266,251 | 286,251 | 291,251 |
| 2024/2025/2026 Budget Authority Amount | 200,000 | 200,000 | 215,000 |

**CPA Summary**

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Street Sales Tax** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 957,551 | 488,557 | 78,557 |
| Receipts: | | | |
| Sales Tax | 479,363 | 440,000 | 440,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **479,363** | **440,000** | **440,000** |
| **Resources Available:** | **1,436,913** | **928,557** | **518,557** |
| Expenditures: | | | |
| Capital Outlay | 948,356 | 850,000 | 400,000 |
| Transfer to UP Fund | | | 50,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **948,356** | **850,000** | **450,000** |
| Unencumbered Cash Balance Dec 31 | 488,557 | 78,557 | 68,557 |
| 2024/2025/2026 Budget Authority Amount | 1,000,000 | 850,000 | 450,000 |

Adopted Budget

| **UP Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 466,475 | 642,795 | 608,795 |
| Receipts: | | | |
| Interest Income | 26,319 | 16,000 | 16,000 |
| notes Receivable - Prinicipal | 25,000 | 25,000 | 25,000 |
| Transfer from Eco Dev | 125,000 | 125,000 | 125,000 |
| Transfer From Street Sales Tax | | | 50,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **176,319** | **166,000** | **216,000** |
| **Resources Available:** | **642,795** | **808,795** | **824,795** |
| Expenditures: | | | |
| Capital Outlay | | | |
| Industrial Opportunites | | 200,000 | 200,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **200,000** | **200,000** |
| Unencumbered Cash Balance Dec 31 | 642,795 | 608,795 | 624,795 |
| 2024/2025/2026 Budget Authority Amount | 200,000 | 200,000 | 200,000 |

**CPA Summary**

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Stormwater Utility** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 320,139 | 370,189 | 288,189 |
| Receipts: | | | |
| Stormwater Receipts | 473,524 | 465,000 | 470,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 20,369 | 15,000 | 15,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **493,893** | **480,000** | **485,000** |
| **Resources Available:** | **814,032** | **850,189** | **773,189** |
| Expenditures: | | | |
| Personal Services | 89,160 | 92,000 | 92,000 |
| Contract Services | 81,678 | 5,000 | 5,000 |
| Commoditites | 70,000 | 40,000 | 40,000 |
| Capital Improvments | 203,005 | 425,000 | 425,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **443,843** | **562,000** | **562,000** |
| Unencumbered Cash Balance Dec 31 | 370,189 | 288,189 | 211,189 |
| 2024/2025/2026 Budget Authority Amount | 514,580 | 562,000 | 562,000 |

Adopted Budget

| **Sewer Improvement Fee** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,422,368 | 2,116,472 | 908,072 |
| Receipts: | | | |
| Utilility Receipts | 710,884 | 715,000 | 700,000 |
| Sewer District | 4,995 | 6,600 | 6,600 |
| Loan Proceeds | 433,888 | | |
| | | | |
| Interest on Idle Funds | 87,855 | 40,000 | 40,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,237,621** | **761,600** | **746,600** |
| **Resources Available:** | **2,659,990** | **2,878,072** | **1,654,672** |
| Expenditures: | | | |
| Contract Services | 103,664 | 50,000 | 50,000 |
| Capital Outlay | 52,880 | 1,500,000 | 1,000,000 |
| Debt Service | 386,975 | 420,000 | 420,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **543,518** | **1,970,000** | **1,470,000** |
| Unencumbered Cash Balance Dec 31 | 2,116,472 | 908,072 | 184,672 |
| 2024/2025/2026 Budget Authority Amount | 1,970,000 | 1,970,000 | 1,470,000 |

**CPA Summary**

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**USDA Loan Fund** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 125,734 | 139,417 | 114,417 |
| Receipts: | | | |
| Loan Principal | 13,683 | 15,000 | 15,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **13,683** | **15,000** | **15,000** |
| **Resources Available:** | **139,417** | **154,417** | **129,417** |
| Expenditures: | | | |
| USDA Loans | | 40,000 | 70,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **40,000** | **70,000** |
| Unencumbered Cash Balance Dec 31 | 139,417 | 114,417 | 59,417 |
| 2024/2025/2026 Budget Authority Amount | 112,000 | 40,000 | 70,000 |

Adopted Budget

| 0 | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sanitation Utility** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 123,855 | 352,042 | 332,965 |
| Receipts: | | | |
| Sanitation Utility | 1,348,680 | 1,520,423 | 1,530,000 |
| Polycart Rental | 70,381 | 70,000 | 70,000 |
| State Sales Tax | 6,731 | 7,500 | 6,000 |
| Reimbursed Expense | 1,284 | 4,000 | 4,000 |
| Bulk Trash | 4,564 | 2,500 | 5,000 |
| Dumpsters | 31,756 | 35,000 | 35,000 |
| Interest on Idle Funds | 13,988 | 12,000 | 15,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,477,384** | **1,651,423** | **1,665,000** |
| **Resources Available:** | **1,601,238** | **2,003,465** | **1,997,965** |
| Expenditures: | | | |
| Personal Services | 737,997 | 844,800 | 763,020 |
| Contract Services | 347,727 | 448,700 | 480,100 |
| Commodities | 85,021 | 102,000 | 100,500 |
| Capital Outlay | 53,452 | 225,000 | 225,000 |
| Transfers | 25,000 | 50,000 | 50,000 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,249,196** | **1,670,500** | **1,618,620** |
| Unencumbered Cash Balance Dec 31 | 352,042 | 332,965 | 379,345 |
| 2024/2025/2026 Budget Authority Amount | 1,741,105 | 1,670,500 | 1,618,620 |

**CPA Summary**

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Water Utility** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,953,127 | 1,744,889 | 1,515,269 |
| Receipts: | | | |
| Charges for Services | 2,882,720 | 2,996,500 | 2,896,000 |
| Connection Fees | 52,341 | 55,250 | 55,250 |
| Lake Fees | 29,666 | 30,000 | 35,000 |
| Reimbursed Expense | 24,906 | 10,000 | 10,000 |
| State Sales Tax | 43,617 | 45,000 | 45,000 |
| Rent | 5,150 | 5,000 | |
| | | | |
| Interest on Idle Funds | 93,428 | 70,000 | 70,000 |
| Miscellaneous | 50,071 | 40,000 | 40,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,181,899** | **3,251,750** | **3,151,250** |
| **Resources Available:** | **5,135,026** | **4,996,639** | **4,666,519** |
| Expenditures: | | | |
| Water Treatment | | | |
| Personal Services | 320,185 | 345,150 | 345,150 |
| Contract Services | 247,486 | 201,320 | 198,700 |
| Commodities | 294,367 | 250,000 | 245,500 |
| Capital Outlay | 29,059 | 250,000 | 125,000 |
| Water Distribution | | | |
| Personal Services | 288,696 | 362,000 | 378,900 |
| Contract Services | 106,324 | 76,300 | 89,700 |
| Commodities | 252,546 | 223,750 | 221,750 |
| Capital Outlay | 56,393 | 93,000 | 75,000 |
| Water Administration | | | |
| Personal Services | 227,407 | 263,000 | 302,000 |
| Contract Services | 257,570 | 240,900 | 240,500 |
| Commodities | 9,489 | 9,500 | 9,500 |
| Debt Service and Transfers | 1,050,128 | 901,500 | 659,200 |
| Lake | | | |
| Personal Services | 127,813 | 144,950 | 155,150 |
| Contract Services | 60,695 | 42,200 | 42,600 |
| Commodities | 10,315 | 17,800 | 17,700 |
| Capital Outlay | 51,663 | 60,000 | 50,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,390,136** | **3,481,370** | **3,156,350** |
| Unencumbered Cash Balance Dec 31 | 1,744,889 | 1,515,269 | 1,510,169 |
| 2024/2025/2026 Budget Authority Amount | 3,580,220 | 3,481,370 | 3,156,350 |

**CPA Summary**

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Wastewater Utility** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 518,935 | 542,008 | 502,058 |
| Receipts: | | | |
| Charge for Services | 2,275,915 | 2,320,000 | 2,200,000 |
| Connection Fees | 2,750 | 4,000 | 4,000 |
| Sewer District | 27,924 | 30,000 | 30,000 |
| Reimbursed Expense | 3,662 | 2,000 | 2,000 |
| Sludge Disposal | 36,907 | 55,000 | 55,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 25,035 | 30,000 | 30,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,372,192** | **2,441,000** | **2,321,000** |
| **Resources Available:** | **2,891,127** | **2,983,008** | **2,823,058** |
| Expenditures: | | | |
| Wastewater Treatment | | | |
| Personnel Services | 357,674 | 379,200 | 376,800 |
| Contract Services | 296,159 | 267,250 | 676,000 |
| Commodities | 52,713 | 48,000 | 48,500 |
| Capital Outlay | 9,500 | 50,000 | 75,000 |
| Wastewater Collection | | | |
| Personnel Services | 352,206 | 388,000 | 381,200 |
| Contract Services | 67,827 | 59,000 | 70,500 |
| Commodities | 37,962 | 89,000 | 91,500 |
| Capital Outlay | 50,000 | 50,000 | 50,000 |
| Wastewater Administration | | | |
| Personnel Services | 248,931 | 301,600 | 284,700 |
| Contract Services | 83,858 | 77,400 | 92,900 |
| Commodities | 411 | 1,500 | 1,500 |
| Debt Service | 481,681 | 570,000 | |
| Transfers | 310,198 | 200,000 | 240,200 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,349,119** | **2,480,950** | **2,388,800** |
| Unencumbered Cash Balance Dec 31 | 542,008 | 502,058 | 434,258 |
| 2024/2025/2026 Budget Authority Amount | 2,412,750 | 2,480,950 | 2,388,800 |

| **CPA Summary** |
|---|
| |

Parsons 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**GO Bonds 2021** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 244,662 | 103,112 | 117,512 |
| Receipts: | | | |
| Transfer - Special Fuel | 192,287 | 250,000 | 180,000 |
| Transfer - Water and Wastewater | 269,263 | 367,500 | 80,400 |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **461,550** | **617,500** | **260,400** |
| **Resources Available:** | **706,212** | **720,612** | **377,912** |
| Expenditures: | | | |
| Loan Payments | 603,100 | 603,100 | 201,000 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **603,100** | **603,100** | **201,000** |
| Unencumbered Cash Balance Dec 31 | 103,112 | 117,512 | 176,912 |
| 2024/2025/2026 Budget Authority Amount | 603,100 | 603,100 | 201,000 |

| **CPA Summary** |
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| |

State of Kansas
City

Parsons

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Maintenance Fund** | | **Special Law Enforcemen** | | **Mun Aud Reserve Fund** | | **Capital Improvement** | | **Equipment Reserve Fund** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 789 | Cash Balance Jan 1 | | Cash Balance Jan 1 | 41,312 | Cash Balance Jan 1 | 494,987 | Cash Balance Jan 1 | 33,619 | 570,707 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Misc. Internal | 271,663 | Fed grant | 12,675 | Interest Income | 1,804 | Hwy Lane Maint-grant | 225,000 | Sale of assets | 51,300 | |
| | | | | | | KDOT grant | 219,476 | | | |
| | | | | | | Reimbursed Expense | 24 | | | |
| | | | | | | Public Safety trans | 157,100 | | | |
| | | | | | | Water Fund trans | 221,525 | | | |
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| | | | | | | | | | | |
| Total Receipts | 271,663 | Total Receipts | 12,675 | Total Receipts | 1,804 | Total Receipts | 823,126 | Total Receipts | 51,300 | 1,160,568 |
| Resources Available: | 272,452 | Resources Available: | 12,675 | Resources Available: | 43,117 | Resources Available: | 1,318,112 | Resources Available: | 84,919 | 1,731,275 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Personnel Services | 150,871 | Personal Service | 78,155 | | | Contract services | 71,359 | Capital Outlay | 79,319 | |
| Contract Services | 93,728 | Contract Servies | 11,302 | | | Capital Outlay | 1,335,114 | | | |
| Commodities | 24,583 | Commodities | 24,979 | | | | | | | |
| Debt Service | 2,563 | | | | | | | | | |
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| Total Expenditures | 271,745 | Total Expenditures | 114,436 | Total Expenditures | 0 | Total Expenditures | 1,406,474 | Total Expenditures | 79,319 | 1,871,975 |
| Cash Balance Dec 31 | 707 | Cash Balance Dec 31 | -101,761 | Cash Balance Dec 31 | 43,117 | Cash Balance Dec 31 | -88,361 | Cash Balance Dec 31 | 5,600 | -140,700 ** |
| | | | See Tab B | | | | See Tab B | | | -140,700 ** |

**Note: These two block figures should agree.

| CPA Summary |
|---|
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Parsons

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Health Insurance Reserv** | | **Insurance Proceeds Fund** | | **Kiwanis Train Fund** | | **Carnegie Library Fund** | | **Museum Fund** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 871,618 | Cash Balance Jan 1 | 8,400 | Cash Balance Jan 1 | 2,075 | Cash Balance Jan 1 | 2,447 | Cash Balance Jan 1 | 10,233 | 894,773 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 34,677 | Insurance Proceeds | 58;803 | Donations | 50 | Donations | 1,206 | Interest | | |
| Employee/employer | 750,271 | | | | | Rent | 675 | Donations | 15,135 | |
| Flexible Spending | 18,295 | | | | | | | Reimbursed expense | 853 | |
| Reimbursed expense | 23,263 | | | | | | | | | |
| Micellanceous | 30,132 | | | | | | | | | |
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| Total Receipts | 856,638 | Total Receipts | 58,803 | Total Receipts | 50 | Total Receipts | 1,881 | Total Receipts | 15,988 | 933,360 |
| Resources Available: | 1,728,256 | Resources Available: | 67,203 | Resources Available: | 2,125 | Resources Available: | 4,328 | Resources Available: | 26,221 | 1,828,133 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contract Services | 949,605 | Refunds | 23,400 | Contract Services | 872 | Contract Services | 438 | Contract Services | 10,734 | |
| | | | | | | | | Commodities | 2,925 | |
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| Total Expenditures | 949,605 | Total Expenditures | 23,400 | Total Expenditures | 872 | Total Expenditures | 438 | Total Expenditures | 13,659 | 987,974 |
| Cash Balance Dec 31 | 778,650 | Cash Balance Dec 31 | 43,803 | Cash Balance Dec 31 | 1,253 | Cash Balance Dec 31 | 3,890 | Cash Balance Dec 31 | 12,562 | 840,159 ** |
| | | | | | | | | | | 840,159 ** |

**Note: These two block figures should agree.

**CPA Summary**

Parsons

## NON-BUDGETED FUNDS (C)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Farm History Fund** | | **Cemetery-Perpetual Fun** | | **Utility Reserve Fund** | | **CIP Water Fund** | | **Land Bank Fund** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 10,672 | Cash Balance Jan 1 | 73,098 | Cash Balance Jan 1 | 26,796 | Cash Balance Jan 1 | -2,198,638 | Cash Balance Jan 1 | 674 | -2,087,399 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Cemetery Lots | 5,550 | Sale of fixed assets | | Loan Proceeds | 272,262 | Transfer from Eco Dev | 105,000 | |
| | | | | | | Finance Lease Proceeds | 2,000,000 | | | |
| | | | | | | WIHA | 14,699 | | | |
| Total Receipts | 0 | Total Receipts | 5,550 | Total Receipts | 0 | Total Receipts | 2,286,961 | Total Receipts | 105,000 | 2,397,511 |
| Resources Available: | 10,672 | Resources Available: | 78,648 | Resources Available: | 26,796 | Resources Available: | 88,323 | Resources Available: | 105,674 | 310,112 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Capital Outlay | 19,300 | Capital Outlay | 7,540 | Capital Outlay | 38,379 | Contract Services | 10,400 | |
| Total Expenditures | 0 | Total Expenditures | 19,300 | Total Expenditures | 7,540 | Total Expenditures | 38,379 | Total Expenditures | 10,400 | 75,619 |
| Cash Balance Dec 31 | 10,672 | Cash Balance Dec 31 | 59,348 | Cash Balance Dec 31 | 19,256 | Cash Balance Dec 31 | 49,944 | Cash Balance Dec 31 | 95,274 | 234,493 ** |
| | | | | | | | | | | 234,493 ** |

**Note: These two block figures should agree.

**CPA Summary**

Parsons

## NON-BUDGETED FUNDS (D)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-D

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Agency Funds** | | **Vehicle Identification** | | **D.V. Reed Trust** | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 246,185 | Cash Balance Jan 1 | | Cash Balance Jan 1 | 3,239 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 249,424 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Receipts: | 339,447 | Inspections | 2,680 | Donations | 24,692 | | | | | |
| | | Transfer from Gen | 11,673 | | | | | | | |
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| Total Receipts | 339,447 | Total Receipts | 14,353 | Total Receipts | 24,692 | Total Receipts | 0 | Total Receipts | 0 | 378,492 |
| Resources Available: | 585,632 | Resources Available: | 14,353 | Resources Available: | 27,931 | Resources Available: | 0 | Resources Available: | 0 | 627,916 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Disbursements | 177,515 | Capital Outlay | 10,000 | Contract Services | 18,297 | | | | | |
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| Total Expenditures | 177,515 | Total Expenditures | 10,000 | Total Expenditures | 18,297 | Total Expenditures | 0 | Total Expenditures | 0 | 205,811 |
| Cash Balance Dec 31 | 408,117 | Cash Balance Dec 31 | 4,353 | Cash Balance Dec 31 | 9,634 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **422,105** ** |
| | | | | | | | | | | **422,105** ** |

**Note: The two bold yellow figures should agree.

**CPA Summary**

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

**Parsons**

will meet on September 4, 2025 at 6:00 pm at 112 S 17th, Parsons, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**
Labette

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 57.139 | Proposed Tax Rate | 62.140 |

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
City

## NOTICE OF BUDGET HEARING

2026

The governing body of

**Parsons**

will meet on September 15, 2025 at 6:00 pm at City Hall - 112 S 17th 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.
Detailed budget information is available at City Hall - City Clerk Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 8,981,518 | 51.402 | 9,100,000 | 49.871 | 9,839,950 | 3,021,823 | 49.636 |
| Debt Service | | | | | | | |
| Library | 370,084 | 6.100 | 403,246 | 5.896 | 403,246 | 354,949 | 5.830 |
| Library employee benefit | 72,015 | 1.179 | 77,500 | 1.132 | 77,500 | 68,169 | 1.120 |
| Industrial Fund | 5,000 | 0.998 | 150,000 | 1.000 | 150,000 | 60,879 | 1.000 |
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| | | | | | | | |
| Special Highway | 192,287 | | 321,410 | | 180,000 | | |
| Special Parks & Recreation | 8,000 | | 28,000 | | 20,000 | | |
| Special Alcohol | 18,000 | | 25,000 | | 20,000 | | |
| Tourism | 220,963 | | 272,470 | | 320,820 | | |
| Land Bank | | | 60,000 | | 60,000 | | |
| Drug Seizure | 4,750 | | 3,400 | | 1,000 | | |
| Public Safety Sales Tax | 982,715 | | 1,059,932 | | 854,810 | | |
| Com Revitalization Develop | 14,089 | | 35,000 | | 15,000 | | |
| Economic Dev Sales Tax | 839,194 | | 958,300 | | 831,800 | | |
| Park Sales Tax | 200,000 | | 200,000 | | 215,000 | | |
| Street Sales Tax | 948,356 | | 850,000 | | 450,000 | | |
| UP Fund | | | 200,000 | | 200,000 | | |
| Stormwater Utility | 443,843 | | 562,000 | | 562,000 | | |
| Sewer Improvement Fee | 543,518 | | 1,970,000 | | 1,470,000 | | |
| USDA Loan Fund | | | 40,000 | | 70,000 | | |
| | 104,700 | | | | | | |
| Sanitation Utility | 1,372,001 | | 1,670,500 | | 1,618,620 | | |
| Water Utility | 3,309,136 | | 3,481,370 | | 3,156,350 | | |
| Wastewater Utility | 2,349,119 | | 2,480,950 | | 2,388,800 | | |
| GO Bonds 2021 | 603,100 | | 603,100 | | 201,000 | | |
| Non-Budgeted Funds-A | 1,871,975 | | | | | | |
| Non-Budgeted Funds-B | 987,974 | | | | | | |
| Non-Budgeted Funds-C | 75,619 | | | | | | |
| Non-Budgeted Funds-D | 205,811 | | | | | | |
| Totals | 24,723,766 | 59.679 | 24,552,178 | 57.899 | 23,105,896 | 3,505,820 | 57.586 |
| | | | | | | *Revenue Neutral Rate*** | *57.139* |
| Less: Transfers | 1,384,860 | | 1,634,108 | | 1,255,400 | | |
| Net Expenditure | 23,338,906 | | 22,918,070 | | 21,850,496 | | |
| Total Tax Levied | 3,418,419 | | 3,478,597 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 57,279,528 | | 60,080,730 | | 60,879,967 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 3,785,000 | 2,770,000 | 2,216,250 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 5,778,688 | 5,002,857 | 3,531,188 |
| Lease Purchase Principal | 688,000 | 2,185,089 | 3,618,276 |
| Total | 10,251,688 | 9,957,946 | 9,365,714 |

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Jamie Janssen
City Official Title: City Clerk

**Resolution No. 3471**

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF THE CITY OF PARSONS, HEREBY NOTIFIES THE LABETTE 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 62.14. The date of our hearing is September 4, 2025 at 6:00 p.m. and will be held at in the Commission Room on the First Floor at 112 S. 17th St. in Parsons, Kansas.

___ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on July 17th, 2025.

Verlyn Bolinger, Mayor

Resolution No. 3477

**A RESOLUTION OF THE CITY OF PARSONS, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the City of Parsons was calculated as 57.139 mills by the Labette County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Parsons will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing and heard testimony from all interested taxpayers desiring to be heard as required by state law.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PARSONS:**

Section 1. The Governing Body of the City of Parsons held a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 4, 2025, at 6:00 p.m. or as soon thereafter as practical to be held at City Hall, 112 S. 17th Street, and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Parsons approved its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 62.140 mills.

Section 3. The Governing Body of the City of Parsons directs the City Clerk to provide this resolution to the Labette County Clerk as notice of the City's approved intent to exceed the Revenue Neutral Rate.

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 4th day of September 2025 and **SIGNED** by the Mayor.

Verlyn Bolinger, Mayor

Attested:

Jamie Janssen, City Clerk

## Roll Call Vote

A Roll Call Vote of the City of Parsons To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 4, 2025 at 6:00 pm
Resolution No. 3477

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Verlyn Bolinger | X | | |
| Kevin Cruse | X | | |
| Eric Strait | | | X |
| Tom Shaw | X | | |
| Leland Crooks | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | **4** | **0** | **1** |

Certified:

City Clerk

# Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
*Elaina Willford,* being first duly sworn,
deposes and says: That *she* is *Classified Manager*
of *PARSONS SUN,* a twice weekly newspaper printed
in the State of Kansas, and published in and of general
circulation in Labette County, Kansas, with a general paid
circulation on a daily basis in Labette County, Kansas, and
that said newspaper is not a trade, religious or fraternal
publication.

Said newspaper is a twice weekly published at least weekly 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 Parsons, 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 DAY, the first publication thereof being made as aforesaid on the 19th day of AUGUST 2025, with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Elaina L Willford

Subscribed and sworn to and before me this
20th day of August, 2025

Darla D. Westhoff
Notary Public

My commission expires: 10-10-26

Printer's Fee ..... $ 36.00
Affidavit, Notary's Fee ..... $ 10.00
Additional Copies ..... $ _____
**Total Publication Fees** ..... $ 46.00

DARLA D. WESTHOFF
Notary Public - State of Kansas

(First published in the Parsons Sun Tuesday, August 19, 2025)

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE**

The governing body of
Parsons
will meet on September 4, 2025 at 6:00 pm at 112 S 17th, Parsons, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Labette

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 57.139 | Proposed Tax Rate | 62.140 |

Tax Rates are expressed in mills
* Revenue Neutral Rate as defined by KSA 79-2988

# Affidavit of Publication

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Said newspaper is a twice weekly published at least weekly 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 Parsons, 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 DAY, the first publication thereof being made as aforesaid on the 5th day of SEPTEMBER 2025, with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Elaina Willford

Subscribed and sworn to and before me this
5th day of September, 2025

Darla D. Westhoff
Notary Public

My commission expires: 10.10.26

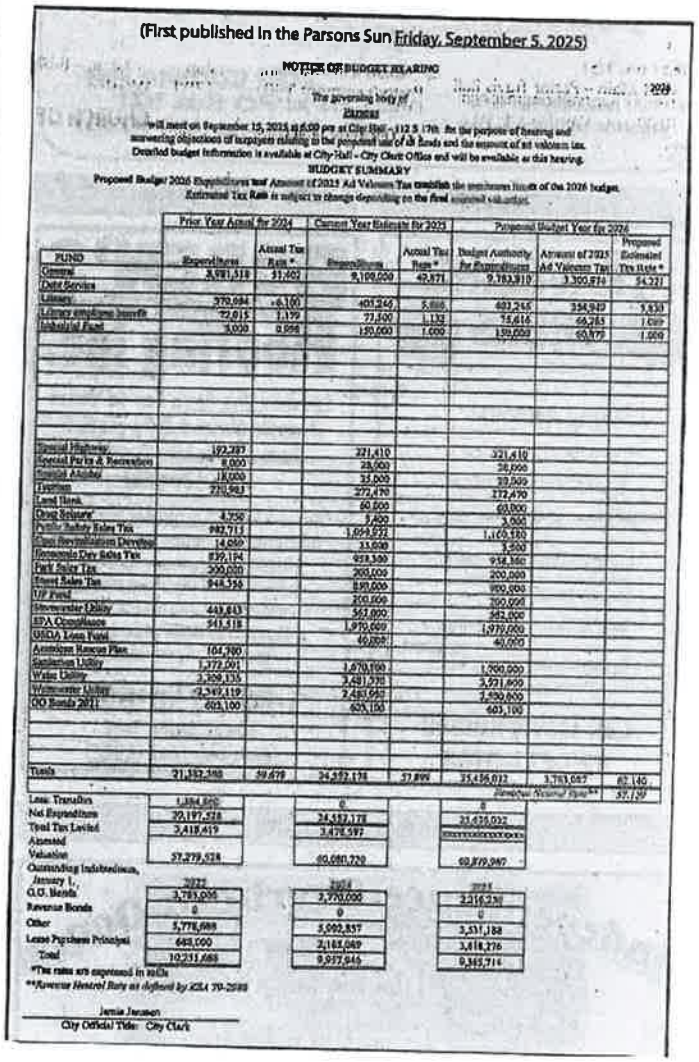
Printer's Fee ..... $ 138.00

Affidavit, Notary's Fee ..... $ 10.00

Additional Copies ..... $ _____

**Total Publication Fees** ..... $ 148.00

DARLA D. WESTHOFF
Notary Public - State of Kansas
My Appt. Expires 10.10.26



(First published in the Parsons Sun Friday, September 5, 2025)

NOTICE OF BUDGET HEARING

The governing body of

2026

will meet on September 15, 2025 at 6:00 pm at City Hall - 112 S 17th 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.
Detailed budget information is available at City Hall - City Clerk Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 8,981,518 | 37.602 | 9,100,000 | 40.371 | 9,783,910 | 3,300,874 | 34.727 |
| Debt Service | | | | | | | |
| Library | 370,084 | 1.700 | 401,245 | 1.800 | 481,245 | 384,949 | 1.630 |
| Library employee benefit | 72,015 | 1.179 | 77,500 | 1.132 | 94,616 | 66,283 | 1.000 |
| Industrial Fund | 5,000 | 0.098 | 150,000 | 1.000 | 150,000 | 60,879 | 1.000 |
| Special Highway | 193,287 | | 221,410 | | 221,410 | | |
| Special Parks & Recreation | 8,000 | | 28,000 | | 28,000 | | |
| Special Alcohol | 18,000 | | 35,000 | | 39,000 | | |
| Pension | 270,943 | | 272,470 | | 272,470 | | |
| Land Bank | | | 60,000 | | 60,000 | | |
| Drug Seizure | 4,750 | | 3,000 | | 3,000 | | |
| Public Safety Sales Tax | 982,715 | | 1,094,822 | | 1,160,180 | | |
| Joint Revitalization Develop | 14,000 | | 33,000 | | 3,500 | | |
| Economic Dev Sales Tax | 839,194 | | 958,300 | | 958,300 | | |
| Park Sales Tax | 200,000 | | 200,000 | | 200,000 | | |
| Street Sales Tax | 948,556 | | 950,000 | | 950,000 | | |
| TIF Fund | | | 200,000 | | 200,000 | | |
| Stormwater Utility | 448,843 | | 563,000 | | 563,000 | | |
| EPA Compliance | 543,518 | | 1,970,000 | | 1,970,000 | | |
| USDA Loan Fund | | | 40,000 | | 40,000 | | |
| Aerotropic Rescue Plan | 104,900 | | | | | | |
| Sanitation Utility | 1,272,001 | | 1,070,190 | | 1,000,000 | | |
| Water Utility | 2,308,335 | | 2,481,270 | | 2,571,800 | | |
| Wastewater Utility | 2,249,119 | | 2,480,940 | | 2,500,800 | | |
| GO Bonds 2021 | 603,100 | | 603,100 | | 603,100 | | |
| Totals | 21,352,280 | 39.679 | 24,352,178 | 37.899 | 25,436,012 | 3,783,067 | 62.140 |
| | | | | | | Rollback Neutral Rate** | 57.139 |
| Less: Transfers | 1,354,800 | | 0 | | 0 | | |
| Net Expenditures | 20,197,528 | | 24,352,178 | | 25,436,012 | | |
| Total Tax Levied | 3,418,419 | | 3,478,597 | | xxxxxxxxxxxx | | |
| Assessed Valuation | 57,279,528 | | 60,080,720 | | 60,870,067 | | |
| Outstanding Indebtedness, January 1, | 2022 | | 2023 | | 2024 | | |
| G.O. Bonds | 3,781,096 | | 3,390,000 | | 2,216,236 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 5,778,688 | | 5,002,857 | | 3,531,188 | | |
| Lease Purchase Principal | 668,000 | | 2,165,089 | | 3,618,276 | | |
| Total | 10,231,688 | | 9,957,946 | | 9,365,714 | | |

*The rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Jamie Jamison
City Official Title: City Clerk