State of Kansas
Recreation Commission

2024/2025

CERTIFICATE

To the Clerk of Labette, State of Kansas
We, the undersigned officers of
Parsons 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.	2024/2025 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	771,500
Employee Benefit Fund	4	104,200
TOTAL		875,700
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice		

Total Revenue Neutral Rate	8.568
Total Proposed Estimated Mill Rate	9.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: August 30, 2024
Gena Landis
County Clerk

Eric Strait
Robert Legler
Lou Martino
Josh Robertson
Lindsey Bowman
Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Parsons Recreation Commission	USD 503
200 Heacock Ave	2900 Southern Blvd
Parsons, KS 67357	Parsons, KS 67357

Provide point of contact:
Ariana Church
POC phone number:
620-421-7077, x. 1

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

SEAL OF LABETTE CO. KANSAS

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: 2023/2024	Pmts Due for the Year of 2023/2024	Pmts Due for the Year of 2024/2025
Ford F-150	5/9/2022	48	3.25	5/9/26	14,400	10,400	3,854	3,854
John Deere UTV	11/9/2022	48	5.5	11/9/26	13,950	11,800	4,000	3,894
Trailer	8/14/2023	48	5.5	8/14/27	3,495	0	1,500	975
John Deere 825i	4/11/2023	48	4.95	4/15/27	10,500	10,500	2,912	2,912
Toro Sand Rake	4/10/2024	48	5.5	4/10/28	17,911	0	833	4,999
Total						32,700	13,099	16,634

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

Parsons Recreation Commission

2024/2025

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	216,872	79,762	144,555
Receipts:			
Other Income	9,361	18,045	15,000
Reimbursed Expenses	83,440	21,192	20,000
Fees and Charges	223,550	241,000	225,000
Advalorem Tax Income	329,094	551,769	510,000
Miscellaneous	13,354	1,100	1,500
Does misc. exceeds 10%			
Interest on Idle Funds	2,507	1,380	0
Total Receipts	661,306	834,486	771,500
Resources Available	878,178	914,248	916,055
Expenditures:			
Personnel Services	329,062	520,000	507,000
Contract Services	301,815	150,000	149,750
Commodities and Supplies	62,898	40,000	45,550
Capital Equipment, Facilities	100,002	49,000	51,700
Lease Purchases	4,639	10,693	17,500
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Total Expenditures	798,416	769,693	771,500
Unencumbered Cash Balance	79,762	144,555	144,555

Dollar amount to be raised by 7.5 mill: $ 479,302

CPA Summary

Parsons Recreation Commission

FUND PAGE

Adopted Budget **Employee Benefit Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	167,028	129,636	116,296
Receipts: AdValorem Tax Income	43,050	86,000	104,200
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Interest on Idle Funds	0	0	0
Total Receipts	43,050	86,000	104,200
Resources Available	210,078	215,636	220,496
Expenditures: Health Insurance	35,505	35,390	38,000
FICA/Medicare	24,082	33,100	30,000
Workmens Compensation	0	0	1,500
Unemployment Taxes	310	500	2,000
KPERS	18,539	28,525	30,000
Other Benefits	2,006	1,825	2,700
Miscellaneous	0	0	0
Does misc. exceeds 10%			
Total Expenditures	80,442	99,340	104,200
Unencumbered Cash Balance	129,636	116,296	116,296

CPA Summary

State of Kansas
Recreation Commission

2024/2025

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Parsons Recreation Commission

will meet on August 26, 2024 at 6:15 pm at Arvon Phillips Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Multi Purpose Room and will be available at this meeting.

SUPPORTING COUNTIES

Labette (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 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
General	798,416	769,693	771,500
Employee Benefit Fund	80,442	99,340	104,200
Totals	878,858	869,033	875,700

Lease Purchases:	2021	2022	2023
July 1,	4,116	15,184	32,700

Revenue Neutral Rate as defined by KSA 79-2988	*8.568*
Total Proposed Estimated Tax Rate	*9.000*

Ariana Church

Ariana Church, Recreation Commission Secretary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF PARSONS RECREATION COMMISSION, HEREBY NOTIFIES THE LABETTE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 9. The date of our hearing is AUGUST 26, 2024 AT 6:15PM and will be held at ARVON PHILLIPS COMMUNITY CENTER, 200 S. HEACOCK AVE. IN PARSONS, KS.

_____ 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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Ariana Church
Recreation Commission Secretary

Resolution No. 13

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

WHEREAS, the Revenue Neutral Rate for the Parsons Recreation Commission was calculated as 8.568 mills by the Labette County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Parsons 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 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The Parsons Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 8.568 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 26th day of August, 2024 by the Parsons Recreation Commission.

Commission Members

Lou Martino, Chairperson

Ariana Church, Secretary

Robert Legler

Eric Strait

Josh Robertson

Lindsey Bowman

Roll Call Vote

A Roll Call Vote of the Parsons Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26, 2024
Resolution No. 13

Governing Body Member	Yes	No	No Vote
Lou Martino	✓		
Eric Strait	✓		
Lindsey Bowman	✓		
Josh Robertson	✓		
Robert Legler	✓		
TOTAL	5	0	0

Certified:

(Published in the Parsons Sun, July 23, 2024)

State of Kansas
Recreation Commission
2024/2025

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will meet on August 26, 2024 at 6:15 pm at Arvon Phillips Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
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Lease Purchases:	2021	2022	2023
July 1,	4,116	15,184	32,700

Revenue Neutral Rate as defined by KSA 79-3988	8.568
Total Proposed Estimated Tax Rate	9.000

Ariana Church
Recreation Commission Secretary

July23

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 23rd day of July 2024, with subsequent publications being made on the following dates:

_____, 2024 _____, 2024

_____, 2024 _____, 2024

Elaina Willford

Subscribed and sworn to and before me this
24th day of July, 2024

Zella L Gamblian
Notary Public

My commission expires: 07/13/27

Printer's Fee ..... $ 84.00

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

Additional Copies ..... $

Total Publication Fees ..... $ 94.00

ZELLA L GAMBLIAN
Notary Public - State of Kansas
My Appt Expires 07/13/27