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.	2025/2026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	819,500
Benefit Fund	4	120,000
TOTAL		939,500
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice	6	

Total Revenue Neutral Rate	8.816
Total Proposed Estimated Mill Rate	9.300
Does budget require a resolution to exceed the RNR?	YES

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

Date Received: August 29 2025

Gena Landis
County Clerk

SEAL OF LABETTE CO. KANSAS

Permanent Recreation Commission Address	Sponsoring USD/City Address
Parsons Recreation Commission	USD 503
200 S. 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:	NA
Other County:	NA
Other County:	NA
Other County:	NA
Other County:	NA

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
Ford F-150	5/9/2022	48	3.25	5/9/26	14,400	6,546	3,854	2,692
John Deere UTV	11/9/2022	48	5.5	11/9/26	13,950	7,000	3,894	3,106
Trailer	8/14/2023	48	5.5	8/14/27	3,495	1,995	975	1,020
John Deere 825i	4/11/2023	48	4.95	4/15/27	10,500	7,588	2,912	2,912
Toro Sand Rake	4/10/2024	48	5.5	4/10/28	17,911	17,078	4,999	4,999
Bobcat Skid Steer	1/1/2026	48	7	1/1/30	23,000	0	0	3,650
Total						40,207	16,634	18,379

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

State of Kansas
Recreation Commission

Parsons 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	79,762	50,879	234,989
Receipts:			
Ad Valorem Tax Income	427,138	592,524	555,000
Other Income	2,101	2,650	30,000
Reimbursed Expenses	22,512	49,534	30,000
Fees and Charges	236,789	167,905	200,000
Miscellaneous	2,181	1,773	2,500
Does misc. exceeds 10%			
Interest on Idle Funds	960	608	2,000
Total Receipts	691,681	814,994	819,500
Resources Available	771,443	865,873	1,054,489
Expenditures:			
Personnel Services	379,563	368,137	500,000
Contract Services	259,830	176,440	184,500
Commodities and Supplies	26,527	19,453	35,000
Capital Equipment, Facilities	42,987	49,454	80,000
Lease Purchases	11,657	17,400	20,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	720,564	630,884	819,500
Unencumbered Cash Balance	50,879	234,989	234,989

Dollar amount to be raised by 7.5 mill: $ 496,701

CPA Summary

Parsons Recreation Commission

FUND PAGE

Adopted Budget **Benefit Fund**	Prior Year Actual 2023/2024	Current Year Estimated 2024/2025	Proposed Budget Year 2025/2026
Unencumbered Cash Balance	129,636	116,596	154,149
Receipts: Ad Valorem Tax Income	81,960	124,796	120,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	81,960	124,796	120,000
Resources Available	211,596	241,392	274,149
Expenditures: Health Insurance	34,665	29,757	40,000
FICA/Medicare	30,101	27,002	30,000
Workmens Compensation	2,656	2,300	5,000
Unemployment Taxes	306	204	5,000
KPERS	25,342	26,590	37,000
Other Benefits	1,930	1,390	3,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	95,000	87,243	120,000
Unencumbered Cash Balance	116,596	154,149	154,149

CPA Summary

2025/2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Parsons Recreation Commission

will meet on August 25, 2025 at 6:15 PM at Arvon Phillips Community Cemnter 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 County

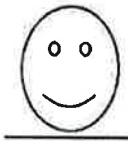
Revenue Neutral Rate*	8.816	Total Proposed Tax Rate	9.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

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 25, 2025 at 6:15 PM and will be held at 200 Heacock Ave. 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 October 1, 20___.

Recreation Commission Secretary

Ariana Church

Resolution No. 14

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 8.816 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 25, 2025 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 8.816 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 25TH day of AUGUST, 2025 by the PARSONS Recreation Commission.

Commission Members

Chairperson

Secretary

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 25, 2025
Resolution No. 14

Governing Body Member	Yes	No	No Vote
Lou Martino	X		
Eric Strait	X		
Lindsay Bowman	X		
Robert Legler			X
Josh Robertson			X
TOTAL	3	0	2

Certified:

(First published in the Parsons Sun Friday, August 8, 2025)

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Parsons Recreation Commission

will meet on August 25, 2025 at 6:15pm at the Arwen Phillips Communit Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

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

SUPPORTING COUNTIES

Labette

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	720,564	630,884	819,500
Benefit Fund	95,000	87,243	120,000
Totals	815,564	718,127	939,500

Lease Purchases: July 1,

2022	2023	2024
4,117	15,184	40,207

Revenue Neutral Rate as defined by KSA 79-2988	8.816
Total Proposed Estimated Tax Rate	9.000

Ariana Church
Recreation Commission Secretary

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t week- nuously 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 8th day of AUGUST 2025, with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Elaina I. Dillon

Subscribed and sworn to and before me this 8th day of August, 2025

Darla D. Westhoff
Notary Public

My commission expires: 10.10.26

Printer's Fee ..... $ 78.00

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

Additional Copies ..... $ _____

Total Publication Fees ..... $ 88.00

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