2024

CERTIFICATE

To the Clerk of Labette County, State of Kansas
We, the undersigned, officers of
City 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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	9,368,920	2,944,295	51.402
Debt Service	10-113				
Library	12-1220		398,536	349,400	6.100
Library Employee Benefits			77,500	67,552	1.179
Industrial Fund			150,000	57,172	0.998
Special Highway			313,860		
Special Parks & Recreation			8,000		
Special Alcohol			20,000		
Tourism			268,070		
Vehicle ID			14,000		
Drug Seizure			8,000		
Public Safety Sales Tax			859,932		
Com Revitilization Develop			20,000		
Economic Dev Sales Tax			747,100		
Park Sales Tax			200,000		
Street Sales Tax			850,000		
UP Fund			200,000		
Stormwater Utility			514,580		
EPA Compliance			1,970,000		
USDA Loan			112,000		
American Rescue Plan			343,940		
Sanitation Utility			1,666,105		
Water Utility			3,380,220		
Wastewater Utility			2,412,750		
GO Bonds 2021			603,100		
Totals		xxxxxx	24,506,613	3,418,419	59.679
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					57,279,528
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 57.844

Assisted by: _____

Address: _____

Email: _____

Attest: September 29, 2023
Gina Landis
County Clerk

Governing Body

CPA Summary

City of Parsons 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,850,487	313,658	2,891	1,303	9,702	475
Debt Service						
Library	340,002	37,413	345	155	1,149	56
Library Employee Benef	69,178	7,612	70	32	234	11
Industrial Fund	57,172	6,291	58	26	193	9
TOTAL	3,316,839	364,974	3,364	1,516	11,278	551

County Treas Motor Vehicle Estimate	364,974				
County Treas Recreational Vehicle Estimate		3,364			
County Treas 16/20M Vehicle Estimate			1,516		
County Treas Commercial Vehicle Tax Estimate				11,209	
County Treas Watercraft Tax Estimate					551

Motor Vehicle Factor	0.11004				
Recreational Vehicle Factor		0.00101			
16/20M Vehicle Factor			0.00046		
Commercial Vehicle Factor				0.00338	
Watercraft Factor					0.00017

City of Parsons

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	FCIP	258,113	-	-	12-1,118
Econ. Dev. Sales Tax	FCIP	57,108	-	-	12-1,118
Water Utility	GO Bonds 2012	168,323	-	-	
Water Utility	General Fund	300,000	300,000	300,000	12-825d
Wastewater Utility	GO Bonds 2012	4,227	-	-	
Wastewater Utility	FCIP	97,372	-	-	12-1,118
Wastewater Utility	General Fund	200,000	200,000	200,000	12-825d
Sanitation	General Fund		50,000	50,000	12-825d
Econ. Dev. Sales Tax	UP Proceeds		50,000	50,000	
Health Insurance Reserv	General Fund		150,000		
Special Fuel	GO Bonds 2021	222,950	358,860	313,860	12-825d
Water Utility	GO Bonds 2021	223,175	224,587	226,000	
Wastewater Utility	GO Bonds 2021	7,325	14,653	65,000	
	Totals	1,538,593	1,348,100	1,204,860	
	Adjustments				
	Adjusted Totals	1,538,593	1,348,100	1,204,860	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Parsons

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2021 Series	03/01/2021	#########	3.00	3,615,000	3,270,000	03-01/09-01	9/1	98,100	500,000	83,100	520,000
Total G.O. Bonds					**3,270,000**			**98,100**	**500,000**	**83,100**	**520,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCLF #1435	10/31/2003	#########	2.94	7,100,000	1,358,694	03-01/09-01	03-01/09-01	33,613	439,747	21,697	452,769
C20 1957-01	11/15/2012	#########	2.23	6,323,886	3,663,079	02-15/08-15	02-15/08/15	79,817	337,214	72,255	344,775
Total Other					**5,021,773**			**113,430**	**776,961**	**93,952**	**797,544**
Total Indebtedness					**8,291,773**			**211,530**	**1,276,961**	**177,052**	**1,317,544**

City of Parsons

2024

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 2023	Payments Due 2023	Payments Due 2024
2103 Corning	12/21/2022	48	3.72	200,000	200,000	54,338	54,338
Caterpillars	04/26/2022	36	2.29	222,525	186,490	77,179	77,179
Case IH 130A Tractor	09/27/2021	48	1.39	78,000	58,913	20,084	20,084
Fire Truck	02/28/2022	84	2.18	684,033	586,598	104,932	104,932
				Totals	**1,032,001**	**256,533**	**256,533**

***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: 2024

Library found in: City of Parsons
Labette County

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 2023	Proposed Year 2024
Ad Valorem	$340,002	$349,400
Delinquent Tax	$10,129	$10,018
Motor Vehicle Tax	$40,088	$37,413
Recreational Vehicle Tax	$341	$345
16/20M Vehicle Tax	$98	$155
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$390,658	$397,331
Difference in Total Taxes:	$6,673	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$57,077,165	$57,344,472
Did Assessed Valuation Decrease?	No	
Levy Rate	5.957	6.093
Difference in Levy Rate:	0.136	
Qualify for grant: 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 from the State Library.

City of Parsons 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	310,520	444,164	444,360
Receipts:			
Ad Valorem Tax	2,486,179	2,850,487	xxxxxxxxxxxxxxxx
Delinquent Tax	78,601	90,000	90,000
Motor Vehicle Tax	301,816	332,360	313,658
Recreational Vehicle Tax	2,734	2,829	2,891
16/20M Vehicle Tax	748	815	1,303
Commercial Vehicle Tax	6,827	5,028	9,702
Watercraft Tax		797	475
Gross Earning (Intangible) Tax			0
LAVTR			
City and County Revenue Sharing			
Local Sales Tax	2,864,342	2,270,000	2,300,000
Franchise Tax	1,109,245	1,025,500	1,571,000
Special Assessments	8,391	15,000	15,000
Local Alcoholic Liquor Tax	21,119	18,200	22,898
Hwy Lane Maintenance	62,210	60,000	60,000
Licenses, Permits & fees	14,937	35,000	40,000
Cemetery Permits/Deeds	13,100	7,500	19,500
Fire Contracts	3,259	9,200	8,000
Park Fees	3,180	5,000	3,000
Auditorium Receipts	10,408	7,500	3,000
Vehicle Inspections	6,860		
Fines	159,854	177,600	185,600
Rental Income	28,707	26,300	26,700
Sale of Assets	2,600		
Donations			
Reimbursed Expense	324,973	307,500	203,000
Money from other Entities	88,353	40,000	50,000
Transfer - Water	300,000	300,000	300,000
Transfer - Wastewater	200,000	200,000	200,000
Transfers - Sanitation		50,000	50,000
Rebate	-84,652		
Transfer - Reserve Fund		150,000	
Public Safety Sales Tax		400,000	400,000
Colonial Life		25,000	35,000
In Lieu of Taxes (IRB)	4,169	5,000	7,759
Interest on Idle Funds	20,491	6,500	150,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,234	5,150	5,150
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,040,685**	**8,428,266**	**6,073,636**
Resources Available:	**8,351,205**	**8,872,430**	**6,517,996**

City of Parsons

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	8,351,205	8,872,430	6,517,996
Expenditures:			
City Clerk	1,367,978	1,181,670	1,180,650
City Manager	278,079	299,500	285,800
Legal and Court	170,341	139,100	151,350
Engineering	122,334	163,950	183,900
Police	2,831,991	3,072,300	3,660,200
Fire	1,187,472	1,587,500	1,736,470
Streets	1,012,572	1,061,500	1,195,500
Debt Service		0	0
Parks	426,876	415,200	440,700
Airport	105,949	101,700	111,500
Auditorium	211,270	244,250	241,950
Cemetery	192,180	161,400	180,900
Operating Transfers to FCIP		0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	7,907,042	8,428,070	9,368,920
Cash Forward (2024 column)			
Miscellaneous			
Docs miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,907,042**	**8,428,070**	**9,368,920**
Unencumbered Cash Balance Dec 31	444,163	444,360	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	7,953,605	8,428,070	9,368,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,368,920
		Tax Required	2,944,295
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,944,295

CPA Summary

City of Parsons 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
City Clerk			
Salaries	59,854	129,570	68,650
Contractual	988,722	1,002,000	1,081,700
Commodities	50,782	49,100	29,300
Capital Outlay	464	1,000	1,000
Total	**1,099,822**	**1,181,670**	**1,180,650**
City Manager			
Salaries	262,756	277,600	264,000
Contractual	5,832	12,700	11,300
Commodities	9,491	9,200	10,500
Capital Outlay			
Total	**278,079**	**299,500**	**285,800**
Legal and Court			
Salaries	88,785	95,000	94,250
Contractual	78,963	42,700	55,700
Commodities	1,699	1,400	1,400
Capital Outlay	894		
Total	**170,341**	**139,100**	**151,350**
Engineering			
Salaries	110,669	146,150	166,100
Contractual	8,781	13,900	13,900
Commodities	2,517	3,900	3,900
Capital Outlay	367		
Total	**122,334**	**163,950**	**183,900**
Police			
Salaries	1,925,074	2,632,200	3,132,500
Contractual	711,883	289,700	333,700
Commodities	189,010	136,400	176,000
Capital Outlay	6,024	14,000	18,000
Total	**2,831,991**	**3,072,300**	**3,660,200**
Fire			
Salaries	861,171	1,452,000	1,575,200
Contractual	297,173	78,300	87,670
Commodities	24,438	46,200	62,600
Capital Outlay	4,690	11,000	11,000
Total	**1,187,472**	**1,587,500**	**1,736,470**
Streets			
Salaries	570,384	697,200	761,600
Contractual	292,846	202,500	207,600
Commodities	144,046	161,800	226,300
Capital Outlay	5,296		
Total	**1,012,572**	**1,061,500**	**1,195,500**
Debt Service			
Principal	9,583		
Interest	459		
Commodities			
Capital Outlay			
Total	**10,042**	**0**	**0**
Page 1 - Total	**6,712,653**	**7,505,520**	**8,393,870**

City of Parsons 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Parks			
Salaries	227,582	297,000	292,500
Contractual	99,545	68,300	73,300
Commodities	95,933	49,900	74,900
Capital Outlay	3,815		
Total	**426,875**	**415,200**	**440,700**
Airport			
Salaries	89,253	0	97,000
Contractual	16,696	87,200	14,500
Commodities		14,500	
Capital Outlay			
Total	**105,949**	**101,700**	**111,500**
Auditorium			
Salaries	192,634	221,150	220,250
Contractual	12,272	16,200	16,700
Commodities	5,239	6,900	5,000
Capital Outlay	1,124		
Total	**211,269**	**244,250**	**241,950**
Cemetery			
Salaries	69,265	51,700	62,400
Contractual	108,751	101,100	110,400
Commodities	14,086	8,600	8,100
Capital Outlay	78		
Total	**192,180**	**161,400**	**180,900**
Operating Transfers to FCIP			
	258,116		
Contractual			
Commodities			
Capital Outlay			
Total	**258,116**	**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	1,194,389	922,550	975,050
Page 1 -Total	**6,712,653**	**7,505,520**	**8,393,870**
Grand Total	**7,907,042**	**8,428,070**	**9,368,920**

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

City of Parsons 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	311,152	340,002	xxxxxxxxxxxxxxxx
Delinquent Tax	10,345	10,129	10,018
Motor Vehicle Tax	39,937	40,088	37,413
Recreational Vehicle Tax	362	341	345
16/20M Vehicle Tax	143	98	155
Commercial Vehicle Tax	903	606	1,149
Watercraft Tax		96	56
IRBs	540		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**363,382**	**391,360**	**49,136**
Resources Available:	**363,382**	**391,360**	**49,136**
Expenditures:			
Library Funding	363,382	391,360	398,536
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**363,382**	**391,360**	**398,536**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	391,360	391,360	398,536
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	398,536
		Tax Required	349,400
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	349,400

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	63,675	69,178	xxxxxxxxxxxxxxx
Delinquent Tax	2,148	3,093	1,989
Motor Vehicle Tax	8,187	8,156	7,612
Recreational Vehicle Tax	74	75	70
16/20M Vehicle Tax	31	22	32
Commercial Vehicle Tax	185	133	234
Watercraft Tax		21	11
IRBs	110		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**74,410**	**80,678**	**9,948**
Resources Available:	**74,410**	**80,678**	**9,948**
Expenditures:			
Benefit Plan	74,410	80,678	77,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**74,410**	**80,678**	**77,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	80,678	80,678	77,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,500
		Tax Required	67,552
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	67,552

Adopted Budget **Industrial Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	318,545	376,282	292,492
Receipts:			
Ad Valorem Tax	49,426	57,172	xxxxxxxxxxxxxxx
Delinquent Tax	1,662	2,000	1,500
Motor Vehicle Tax	6,341	6,843	6,291
Recreational Vehicle Tax	57	58	58
16/20M Vehicle Tax	23	17	26
Commercial Vehicle Tax	143	104	193
Watercraft Tax		16	9
IRBs	85		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**57,737**	**66,210**	**8,077**
Resources Available:	**376,282**	**442,492**	**300,569**
Expenditures:			
Appropriation		150,000	150,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	150,000	150,000
Unencumbered Cash Balance Dec 31	376,282	292,492	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	150,000	150,000	150,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,000
		Tax Required	57,172
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	57,172

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	133,960	54,346	8,976
Receipts:			
State of Kansas Gas Tax		0	
County Transfers Gas		0	0
Special Highway Fund	256,140	263,490	256,430
Reimbursed	2,196	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**258,336**	**313,490**	**306,430**
Resources Available:	**392,296**	**367,836**	**315,406**
Expenditures:			
Gasoline & Oil	115,000		
TFR to go Bonds 2021	222,950	358,860	313,860
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**337,950**	**358,860**	**313,860**
Unencumbered Cash Balance Dec 31	54,346	8,976	1,546
2022/2023/2024 Budget Authority Amoun	518,450	358,860	313,860

0

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,010	4,137	11,707
Receipts:			
Local Liquor Tax	21,119	15,570	15,570
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,119**	**15,570**	**15,570**
Resources Available:	**26,129**	**19,707**	**27,277**
Expenditures:			
Swimming Pool Subsidy			
Contributions & Subsidy	8,000	8,000	8,000
Commodities	13,992		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,992**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	4,137	11,707	19,277
2022/2023/2024 Budget Authority Amoun	23,000	20,000	8,000

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,883	16,002	11,572
Receipts:			
Local Liquor Tax	21,119	15,570	15,570
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,119**	**15,570**	**15,570**
Resources Available:	**37,002**	**31,572**	**27,142**
Expenditures:			
Other Contractual Services	21,000	20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,000**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	16,002	11,572	7,142
2022/2023/2024 Budget Authority Amount	25,000	20,000	20,000

Adopted Budget

Tourism	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	141,299	220,697	217,342
Receipts:			
Guest Tax	214,419	178,000	200,000
CID	24,778	40,000	30,000
Transfer from County	30,000	30,000	30,000
Reimbursed		2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**269,197**	**250,000**	**262,000**
Resources Available:	**410,496**	**470,697**	**479,342**
Expenditures:			
Personnel Services	47,309	55,755	53,670
Contractual Services	141,145	190,600	205,400
Commodities	1,345	2,000	4,000
Outlays		5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**189,799**	**253,355**	**268,070**
Unencumbered Cash Balance Dec 31	220,697	217,342	211,272
2022/2023/2024 Budget Authority Amount	215,050	253,355	268,070

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Vehicle ID**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,715	12,759	13,759
Receipts:			
Motor Vehicle Inspection	6,860	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,860**	**6,000**	**6,000**
Resources Available:	**15,575**	**18,759**	**19,759**
Expenditures:			
Police Equipment	2,816	5,000	14,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,816**	**5,000**	**14,000**
Unencumbered Cash Balance Dec 31	12,759	13,759	5,759
2022/2023/2024 Budget Authority Amoun	11,000	5,000	14,000

Adopted Budget

Drug Seizure	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,965	5,987	5,992
Receipts:			
Interest	22	5	100
Drug Seizure		2,500	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22**	**2,505**	**3,100**
Resources Available:	**5,987**	**8,492**	**9,092**
Expenditures:			
Police Equipment		2,500	8,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**8,000**
Unencumbered Cash Balance Dec 31	5,987	5,992	1,092
2022/2023/2024 Budget Authority Amoun	9,000	2,500	8,000

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Safety Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	868,962	564,226	184,294
Receipts:			
Sales Tax Receipts	656,924	625,000	725,000
2022 KLETC Building	200,000		36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**856,924**	**625,000**	**761,000**
Resources Available:	**1,725,886**	**1,189,226**	**945,294**
Expenditures:			
Demolition		100,000	100,000
Other Contractual Services	1,204		662
Equipment	1,016,540	800,000	600,000
Principal-Fire Truck/PD Annex	134,012	92,480	143,525
Interest-Fire Truck/PD Annex	9,904	12,452	15,745
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,161,660**	**1,004,932**	**859,932**
Unencumbered Cash Balance Dec 31	564,226	184,294	85,362
2022/2023/2024 Budget Authority Amount	1,248,000	1,004,932	859,932

Adopted Budget

Com Revitilization Develop	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,501	27,142	7,192
Receipts:			
Neighbor Revitilaztion	14,868	15,000	16,000
Interest	173	50	1,000
Reimbursed	3,592		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,633**	**15,050**	**17,000**
Resources Available:	**51,134**	**42,192**	**24,192**
Expenditures:			
Code Enforcement/Demoltion	18,900	20,000	20,000
Other Contractual Services		15,000	
Land Acquistion	5,092		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,992**	**35,000**	**20,000**
Unencumbered Cash Balance Dec 31	27,142	7,192	4,192
2022/2023/2024 Budget Authority Amount	25,000	35,000	20,000

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Dev Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	543,779	622,442	746,042
Receipts:			
Sales Tax Receipts	447,960	430,000	450,000
Rent	7,620	10,000	10,000
Reimbursed	25,425	25,000	25,000
Bic Building	30,600	20,000	25,000
Interest on Idle Funds	7,541	7,700	7,700
Miscellaneous	50	8000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**519,196**	**500,700**	**517,700**
Resources Available:	**1,062,975**	**1,123,142**	**1,263,742**
Expenditures:			
Personal Services	91,347	125,000	125,000
Contractual Servcies	176,413	225,100	390,100
Outlay/Transfers	172,730	25,000	232,000
Commodities	43	2,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**440,533**	**377,100**	**747,100**
Unencumbered Cash Balance Dec 31	622,442	746,042	516,642
2022/2023/2024 Budget Authority Amount	503,375	377,100	747,100

Adopted Budget

Park Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	214,264	138,312	48,312
Receipts:			
Sales Tax Receipt	223,980	170,000	220,000
Reimbursed	5,620		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**229,600**	**170,000**	**220,000**
Resources Available:	**443,864**	**308,312**	**268,312**
Expenditures:			
Swimming Pool Subsidy		20,000	20,000
Other Contractual Servcies	2,118		
Rehabilitation	15,308	30,000	25,000
Construction	41,600		
Kiwanis Train	127,672	20,000	5,000
Municipal Pool	25,039	25,000	25,000
Major Parks	82,267	150,000	125,000
Cash Forward (2024 column)			
Miscellaneous	11,548	15,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**305,552**	**260,000**	**200,000**
Unencumbered Cash Balance Dec 31	138,312	48,312	68,312
2022/2023/2024 Budget Authority Amount	310,000	260,000	200,000

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	171,756	549,938	499,938
Receipts:			
Sales Tax Receipts	447,960	400,000	440,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**447,960**	**400,000**	**440,000**
Resources Available:	**619,716**	**949,938**	**939,938**
Expenditures:			
Rehabilitation			
Annual Overlay Program	69,778	450,000	850,000
Sidewalk Program			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,778**	**450,000**	**850,000**
Unencumbered Cash Balance Dec 31	549,938	499,938	89,938
2022/2023/2024 Budget Authority Amount	650,000	450,000	850,000

Adopted Budget

UP Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	714,786	525,016	339,376
Receipts:			
Interest	1,867	2,360	16,000
Principal Loan Payment	8,363	12,000	25,000
Economic Development			125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,230**	**14,360**	**166,000**
Resources Available:	**725,016**	**539,376**	**505,376**
Expenditures:			
Industrial Opportunities	200,000	200,000	200,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**200,000**	**200,000**	**200,000**
Unencumbered Cash Balance Dec 31	525,016	339,376	305,376
2022/2023/2024 Budget Authority Amount	200,000	200,000	200,000

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	211,199	246,151	176,821
Receipts:			
Interest	610	250	15,000
Stormwater Grant	62,692		
Stormwater Receipts	306,632	445,000	465,000
Reimbursed	60,198		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**430,132**	**445,250**	**480,000**
Resources Available:	**641,331**	**691,401**	**656,821**
Expenditures:			
Personnel Services		44,580	44,580
Contract Services	12,236	5,000	5,000
Commodities	3,340	40,000	40,000
Outlay	379,604	425,000	425,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**395,180**	**514,580**	**514,580**
Unencumbered Cash Balance Dec 31	246,151	176,821	142,241
2022/2023/2024 Budget Authority Amount	500,000	514,580	514,580

Adopted Budget

EPA Compliance	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	954,465	1,388,002	1,243,502
Receipts:			
Intereset	4,842	500	35,000
EPA Surcharge	717,328	725,000	720,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**722,170**	**725,500**	**755,000**
Resources Available:	**1,676,635**	**2,113,502**	**1,998,502**
Expenditures:			
Sewer Mitigation Program	46,342	50,000	50,000
Rehabilitation		400,000	1,500,000
Revolving Loan Payment	417,031	420,000	420,000
Cancelled Encumbrance	-174,740		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**288,633**	**870,000**	**1,970,000**
Unencumbered Cash Balance Dec 31	1,388,002	1,243,502	28,502
2022/2023/2024 Budget Authority Amount	1,470,000	870,000	1,970,000

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **USDA Loan**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	101,245	111,454	98,754
Receipts:			
Principal Payments	10,209	10,300	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,209**	**10,300**	**15,000**
Resources Available:	**111,454**	**121,754**	**113,754**
Expenditures:			
USDA Revolving Loan Fund		23,000	112,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**23,000**	**112,000**
Unencumbered Cash Balance Dec 31	111,454	98,754	1,754
2022/2023/2024 Budget Authority Amount	100,000	23,000	112,000

Adopted Budget

American Rescue Plan	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	552,924	896,864	343,940
Receipts:			
Federal Grant	723,138		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**723,138**	**0**	**0**
Resources Available:	**1,276,062**	**896,864**	**343,940**
Expenditures:			
Capital Outlay	379,198	552,924	343,940
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**379,198**	**552,924**	**343,940**
Unencumbered Cash Balance Dec 31	896,864	343,940	0
2022/2023/2024 Budget Authority Amount	1,000,000	552,924	343,940

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	382,125	365,826	252,226
Receipts:			
Sanitation Fees/Polycart Rentals	1,218,142	1,266,000	1,416,851
Interest/Royalties	12,867	300	12,000
State Sales Tax	6,483	6,400	6,400
Reimbursed	3,875	4,000	4,000
Interest on Idle Funds			
Miscellaneous	28,517	25,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,269,884**	**1,301,700**	**1,474,251**
Resources Available:	**1,652,009**	**1,667,526**	**1,726,477**
Expenditures:			
Salaries and Benefits	622,049	726,700	794,800
Contractual Services	537,742	400,600	434,100
Commodities	96,939	88,000	103,000
Outlay	25,453	200,000	284,205
Transfers	4,000		50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,286,183**	**1,415,300**	**1,666,105**
Unencumbered Cash Balance Dec 31	365,826	252,226	60,372
2022/2023/2024 Budget Authority Amount	1,467,800	1,415,300	1,666,105

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,322,977	1,406,592	1,627,005
Receipts:			
Charge for Services	2,866,964	2,896,500	2,896,500
Connection Fees	44,095	29,500	65,000
Lake Fees	36,246	35,000	30,000
Reimbursed Expense	28,632	10,000	10,000
State Sales Tax	45,021	43,000	45,000
Rent	5,550	5,000	5,000
Interest on Idle Funds	6,293	1,000	65,000
Miscellaneous	30,912	30,750	35,750
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,063,713**	**3,050,750**	**3,152,250**
Resources Available:	**4,386,690**	**4,457,342**	**4,779,255**
Expenditures:			
Water Treatment			
Personal Services	283,107	336,150	336,150
Contractual Services	197,695	222,200	249,820
Commodities	5,224	157,200	261,800
Capital Outlay	245,402	200,000	300,000
Water Distribution			
Personal Services	209,869	289,900	295,700
Contractual Services	105,494	100,500	100,300
Commodities	204,129	193,500	223,000
Capital Outlay	25,012	75,000	80,000
Water Administration			
Personal Services	219,336	262,450	278,500
Contractual Services	218,553	215,400	250,400
Commodities	6,939	7,000	9,000
Capital Outlay/Debt Service/Transfers	964,817	529,587	731,000
Lake			
Personal Services	117,861	136,350	139,350
Contractual Services	65,188	44,700	45,900
Commodities	34,111	15,400	19,300
Capital Outlay	77,361	45,000	60,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,980,098**	**2,830,337**	**3,380,220**
Unencumbered Cash Balance Dec 31	1,406,592	1,627,005	1,399,035
2022/2023/2024 Budget Authority Amount	3,079,332	2,830,337	3,380,220

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	772,657	553,817	236,264
Receipts:			
Charges for Services	2,042,837	2,100,000	2,281,071
Sewer Connection Fees	1,750	3,000	3,000
Sewer District	35,273	28,000	28,000
Reimbursed Expense	1,701	2,000	2,000
Interest on Idle Funds	2,495	500	30,000
Miscellaneous	39,795	55,000	55,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,123,851**	**2,188,500**	**2,399,071**
Resources Available:	**2,896,508**	**2,742,317**	**2,635,335**
Expenditures:			
Wastewater Treatment			
Personnel Services	295,902	348,200	333,200
Contractual Services	307,501	306,000	308,750
Commodities	68,455	51,200	48,000
Capital Outlay	5,537	100,000	50,000
Wastewater Collection			
Personnel Services	358,764	417,000	357,700
Contractual Services	94,552	52,000	56,000
Commodities	54,813	88,000	89,000
Capital Outlay	45,000	50,000	50,000
Wastewater Administration			
Personnel Services	251,308	311,500	304,700
Contractual Services	75,452	65,500	68,900
Commodities	0	2,000	1,500
Capital Outlay	0	20,000	
Debt Services	476,483	480,000	480,000
Transfers	308,924	214,653	265,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,342,691**	**2,506,053**	**2,412,750**
Unencumbered Cash Balance Dec 31	553,817	236,264	222,585
2022/2023/2024 Budget Authority Amount	2,461,031	2,506,053	2,412,750

CPA Summary

City of Parsons 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **GO Bonds 2021**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	313,662	313,662	313,662
Receipts:			
Special Highway Fund	222,950	358,860	313,860
Water Utility Fund	391,498	239,240	226,000
Sewer Utiltiy Fund	11,552		65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**626,000**	**598,100**	**604,860**
Resources Available:	**939,662**	**911,762**	**918,522**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Principal	515,000	500,000	520,000
Interest	111,000	98,100	83,100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**626,000**	**598,100**	**603,100**
Unencumbered Cash Balance Dec 31	313,662	313,662	315,422
2022/2023/2024 Budget Authority Amount	856,500	598,100	603,100

CPA Summary

City of Parsons

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Maintenance		(2) Fund Name: Specia Law Enforcement		(3) Fund Name: Mun Aud Reserve Fund		(4) Fund Name: FCIP Fund		(5) Fund Name: Capital Improvement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	46,093	Cash Balance Jan 1	12,756	Cash Balance Jan 1	48,090	Cash Balance Jan 1	0	Cash Balance Jan 1	21,503	128,442
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc Internal	263,274			Interest	151	Transfers	626,185	FAA	633,240	
								Hwy Lane Maintenance	121,980	
								KDOT	199,039	
								Reimbursed Expense	90,000	
Total Receipts	263,274	Total Receipts	0	Total Receipts	151	Total Receipts	626,185	Total Receipts	1,044,259	1,933,869
Resources Available:	309,367	Resources Available:	12,756	Resources Available:	48,241	Resources Available:	626,185	Resources Available:	1,065,762	2,062,311
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	131,031			Capital Outlay	8,253	Debt Service	626,183	Contractual	11,359	
Contractual Services	119,399							Capital Outlay	1,775,667	
Commodities	43,723									
Capital Outlay	15,000									
Total Expenditures	309,153	Total Expenditures	0	Total Expenditures	8,253	Total Expenditures	626,183	Total Expenditures	1,787,026	2,730,615
Cash Balance Dec 31	214	Cash Balance Dec 31	12,756	Cash Balance Dec 31	39,988	Cash Balance Dec 31	2	Cash Balance Dec 31	-721,264	-668,304 **
									See Tab B	-668,304 **

**Note: These two block figures should agree.

CPA Summary

City of Parsons

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Health Ins Reserve**		**Ins Proceeds Fund**		**Kiwanis Train Fund**		**Carnegie Library**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,061	Cash Balance Jan 1	756,281	Cash Balance Jan 1	51,011	Cash Balance Jan 1	3,133	Cash Balance Jan 1	1,622	825,108
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Assets	57,307	Employer Int. Charges	738,299	Insurance Proceeds	37,672			Donations	550	
Lease Proceeds	684,033	COVID 2019	8,162							
Reimbursed Expense	13,700	Interest	2,922							
		Flexible Spending	5,700							
		Reimbursed Expense	205,226							
		Miscellaneous	45							
Total Receipts	755,040	Total Receipts	960,354	Total Receipts	37,672	Total Receipts	0	Total Receipts	550	1,753,616
Resources Available:	768,101	Resources Available:	1,716,635	Resources Available:	88,683	Resources Available:	3,133	Resources Available:	2,172	2,578,724
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	754,257	Contractual Services	855,326	Refunds	63,352					
Total Expenditures	754,257	Total Expenditures	855,326	Total Expenditures	63,352	Total Expenditures	0	Total Expenditures	0	1,672,935
Cash Balance Dec 31	13,844	Cash Balance Dec 31	861,309	Cash Balance Dec 31	25,331	Cash Balance Dec 31	3,133	Cash Balance Dec 31	2,172	**905,789** **
										905,789 **

**Note: These two block figures should agree.

CPA Summary

City of Parsons

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Museum Fund		**Farm History**		**Cemetery-Perpetual**		**Utility Reserve Fund**		**CIP Water Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	536	Cash Balance Jan 1	10,672	Cash Balance Jan 1	97,041	Cash Balance Jan 1	1,550	Cash Balance Jan 1	60,815	170,614
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	45			Cemetery Lots	3,900	Sale of Assets	59,284	WIHA Payment	14,699	
Donations	19,587									
Total Receipts	19,632	Total Receipts	0	Total Receipts	3,900	Total Receipts	59,284	Total Receipts	14,699	97,515
Resources Available:	20,168	Resources Available:	10,672	Resources Available:	100,941	Resources Available:	60,834	Resources Available:	75,514	268,129
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	6,902			Equipment	10,000	Equipment	60,588			
Total Expenditures	6,902	Total Expenditures	0	Total Expenditures	10,000	Total Expenditures	60,588	Total Expenditures	0	77,490
Cash Balance Dec 31	13,266	Cash Balance Dec 31	10,672	Cash Balance Dec 31	90,941	Cash Balance Dec 31	246	Cash Balance Dec 31	75,514	**190,639** **
										190,639 **

**Note: These two block figures should agree.

CPA Summary

City of Parsons

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CIP Wastewater		**Agency Funds**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-131,844	Cash Balance Jan 1	232,128	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		100,284
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	131,844	Receipts:	140,390							
Total Receipts	131,844	Total Receipts	140,390	Total Receipts	0	Total Receipts	0	Total Receipts	0	272,234
Resources Available:	0	Resources Available:	372,518	Resources Available:	0	Resources Available:	0	Resources Available:	0	372,518
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Disbursements	158,101							
Total Expenditures	0	Total Expenditures	158,101	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	158,101
Cash Balance Dec 31	0	Cash Balance Dec 31	214,417	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**214,417** **
										214,417 **

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

CPA Summary

NOTICE OF BUDGET HEARING

2024

The governing body of

City of Parsons

will meet on September 28, 2023 at 4:30 p.m. at Commission Room, 112 S. 17th St., Parsons, KS 67357 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	7,907,042	48.200	8,428,070	49.941	9,368,920	2,972,967	51.844
Debt Service							
Library	363,382	6.245	391,360	5.957	398,536	349,400	6.093
Library Employee Benefits	74,410	1.278	80,678	1.212	77,500	67,552	1.178
Industrial Fund	0	0.992	150,000	1.002	150,000	57,172	0.997
Special Highway	337,950		358,860		313,860		
Special Parks & Recreation	21,992		8,000		8,000		
Special Alcohol	21,000		20,000		20,000		
Tourism	189,799		253,355		268,070		
Vehicle ID	2,816		5,000		14,000		
Drug Seizure	0		2,500		8,000		
Public Safety Sales Tax	1,161,660		1,004,932		859,932		
Com Revitilization Develop	23,992		35,000		20,000		
Economic Dev Sales Tax	440,533		377,100		747,100		
Park Sales Tax	305,552		260,000		200,000		
Street Sales Tax	69,778		450,000		850,000		
UP Fund	200,000		200,000		200,000		
Stormwater Utility	395,180		514,580		514,580		
EPA Compliance	288,633		870,000		1,970,000		
Water Utility			23,000		3,380,220		
Wastewater Utility	379,198		552,924		2,412,750		
Sanitation Utility	1,286,183		1,415,300		1,666,105		
USDA Loan	2,980,098		23,000		112,000		
American Rescue Plan	2,342,691		552,925		343,940		
GO Bonds 2021	626,000		598,100		603,100		
	2,730,615						
	1,672,935						
	77,490						
	158,101						
Totals	24,057,030	56.715	16,574,684	58.112	24,506,613	3,447,091	60.112
						*Revenue Neutral Rate***	*57.844*
Less: Transfers	1,538,593		1,348,100		1,204,860		
Net Expenditure	22,518,437		15,226,584		23,301,753		
Total Tax Levied	3,088,020		3,316,839		xxxxxxxxxxxxxxxxx		
Assessed Valuation	54,448,198		57,077,165		57,344,472		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	3,350,000		3,785,000		3,270,000		
Revenue Bonds	0		0		0		
Other	6,516,084		5,778,688		5,021,773		
Lease Purchase Principal	1,345,319		688,000		1,032,001		
Total	11,211,403		10,251,688		9,323,774		

*Tax rates are expressed in mills

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

Robyn Baker

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Parsons

meet on September 5, 2023 at 6:00 p.m. at Commission Room, 112 S. 17th St., Parsons, KS 67357 for the purpose of hearing 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*	58.112	Proposed Tax Rate	60.112

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No. 27

Revenue Neutral Rate Public Hearing, September 5, 2023 at 6:00 p.m. in the Municipal Building, Commission Room

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	7,907,039	48.200	8,428,070	49.941	9,035,550	3,129,632	54.576
Debt Service							
Library	363,382	6.245	391,360	5.957	398,536	349,400	6.093
Library Employee Benefits	74,410	1.278	80,678	1.212	77,500	67,552	1.178
Industrial Fund		0.992	150,000	1.002	150,000	57,172	0.997
					9,661,586	3,603,756	62.844

City of Parsons 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Library Employee Benefits			0
Industrial Fund			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 57,344,472

Valuation Factor: 57,344.472

Neighborhood Revitalization Subj to Rebate: 1,156,628

Neighborhood Revitalization factor: 1,156.628

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 3452

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 62.844. The date of our hearing is September 5, 2023 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, 2023.

WITNESS my hand and official seal on July 17th, 2023.

(SEAL)

Kevin Cruse, Mayor

Resolution No. 3455

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 57.844 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 5 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 62.844 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 5th day of September, 2023 and **SIGNED** by the Mayor.

Kevin Cruse, Mayor

Attested:

Robyn Baker, 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 5, 2023
Resolution No. 3455

Governing Body Member	Yes	No	No Vote
Commissioner Tom Shaw	X		
Commissioner Leland Crooks	X		
Commissioner Verlyn Bolinger	X		
Commissioner Eric Strait	X		
Mayor Kevin Cruse	X		
TOTAL	**5**	**0**	**0**

Certified: Robyn Baker

Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
Theresa Raney, being first duly sworn,
deposes and says: That *she* is *Classified Manager*
of *PARSONS SUN,* a daily 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 daily 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 15 day of Sept 2023, with subsequent publications being made on the following dates:

_____, 2023 _____, 2023

_____, 2023 _____, 2023

Theresa Raney

Subscribed and sworn to and before me this
20 day of Sept., 2023

Alana M Umholtz
Notary Public

My commission expires: 2/19/24

Printer's Fee ..... $ 279.00

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

Additional Copies ..... $ _____

Total Publication Fees ..... $ 289.00

ALANA G. UMHOLTZ
Notary Public - State of Kansas
My Appt. Expires

(Published in the Parsons Sun, Sept. 15, 2023)

NOTICE OF BUDGET HEARING

State of Kansas
City
2024

The governing body of

City of Parsons

will meet on September 28, 2023 at 4:30 p.m. at Commission Room, 117 S. 17th St., Parsons, KS 67357 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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Debt Service							
Library	363,382	6.265	391,360	5.937	398,536	349,400	6.093
Library Employee Benefits	76,410	1.278	80,678	1.212	77,500	67,552	1.178
Industrial Fund	0	0.992	150,000	1.002	150,000	57,172	0.997
Special Highway	337,930		358,860		313,860		
Special Parks & Recreation	21,992		20,000		8,000		
Special Alcohol	21,000		20,000		20,000		
Tourism	189,799		253,355		268,070		
Vehicle ID	2,816		5,000		14,000		
Drug Seizure	0		2,500		8,000		
Public Safety Sales Tax	1,161,659		1,004,932		859,932		
Com Revitilization Develop	23,992		35,000		20,000		
Economic Dev Sales Tax	440,533		377,100		747,100		
Park Sales Tax	305,552		260,000		200,000		
Str..t Sales Tax	69,778		450,000		850,000		
UP Fund	200,000		200,000		200,000		
Stormwater Utility	395,180		514,580		514,580		
EPA Compliance	463,373		870,000		1,970,000		
Water Utility	2,980,098		2,830,337		3,380,220		
Wastewater Utility	2,342,691		2,506,053		2,412,750		
Sanitation Utility	1,286,183		1,415,300		1,666,105		
USDA Loan			23,000		112,000		
American Rescue Plan	379,198		552,925		343,940		
GO Bonds 2021	626,000		598,100		603,100		
Totals	19,592,628	56.715	21,347,150	58.112	24,306,613	3,447,091	60.112
						*Revenue Neutral Rate***	*57.844*
Less: Transfers	1,538,593		1,348,100		1,204,860		
Net Expenditure	18,054,035		19,999,050		23,301,753		
Total Tax Levied	3,088,020		3,216,839		xxxxxxxxxxxxxxxxx		
Assessed Valuation	54,448,198		57,077,165		57,344,472		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	3,350,000		3,785,000		3,270,000		
Revenue Bonds	0		0		0		
Other	6,516,084		5,778,688		5,021,773		
Lease Purchase Principal	1,345,319		688,000		1,032,001		
Total	11,211,403		10,251,688		9,323,774		

*Tax rates are expressed in mills

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

Robyn Baker
City Official Title: City Clerk

Sept. 15

(Published in the Parsons Sun, October 6, 2023)

ORDINANCE NO. 6544

AN ORDINANCE MAKING AND LEVYING 2023 ANNUAL TAX LEVIES AND AUTHORIZING FISCAL YEAR 2024 EXPENDITURES IN AND FOR THE CITY OF PARSONS, LABETTE COUNTY, KANSAS.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF PARSONS, KANSAS:

SECTION 1. That the following taxes for 2023 are hereby levied and spread over all real, personal, and mixed property within the corporate limits of the City of Parsons, Kansas, as shown by the assessed valuation of $57,344,472 for the purpose of maintaining the different funds, and authorizing fiscal year 2024 expenditures as herein specifically set out and described of the City of Parsons, Kansas, from January 1, 2024 to and including December 31, 2024.

2024 FUND	AMOUNT OF 2023 TAX TO BE LEVIED	ESTIMATED TAX RATE	AMOUNT OF EXPENDITURES
General Operating	$2,944,295	51.344	$ 9,368,920
Industrial Fund	57,172	0.997	150,000
Library	349,400	6.093	398,536
Library Employee Benefit	67,552	1.178	77,500
Special Highway			313,860
Special Parks and Recreation			8,000
Special Alcohol			20,000
Tourism			268,070
VIN Fund			14,000
Drug Seizure Fund			8,000
Public Safety Sales Tax			859,932
Community Revitalization Dev.			20,000
Sales Tax - Economic Development			747,100
Sales Tax - Parks			200,000
Sales Tax - Streets			850,000
GO Bonds 2021			603,100
U.P. Proceed Fund			200,000
Water Utility			3,380,220
Wastewater Utility			2,412,750
GO Bonds 2012			514,580
Storm Water Utility			1,666,105
Sanitation Utility			1,970,000
EPA Compliance CIP			343,940
American Rescue Plan			112,000
USDA Loan			
Other Funds not required to be budgeted:			
Health Insurance Reserve			
FCIP Fund			
Municipal Auditorium Reserve			
Equipment Maintenance			
Capital Improvement			
General Equipment Reserve			
Fire Insurance Proceeds			
Carnegie Library			
Parsons Museum			
Kiwanis Train			

Farm History			
Lot Owners Endowment			
Utility Equipment Reserve			
CIP Water			
CIP Wastewater			
D. V. Reed Trust			
Agency Funds			
TOTAL EXPENDITURES	$3,418,419	59.612	$24,506,613

SECTION 2. This Ordinance shall take effect and be in force from and after its publication in the official city paper.

PASSED AND APPROVED by the governing body this 28th day of September, 2023.

Kevin Cruse, Mayor

Attest:

Robyn Baker, City Clerk

I, Robyn Baker, City Clerk, City of Parsons, hereby certify that this is a true and correct copy of the original Ordinance on file In the City Clerk's Office.

Robyn Baker, City Clerk

Parsons City

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	48,546,313	0	74,971
Personal Property	1,342,054	0	0
Oil and Gas	2,112	0	0
State Assessed Utilities	7,453,711	0	0
Severed Minerals	282	0	0
Total	**57,344,472**	**0**	**74,971**
New Improvements	31,957	0	
Remodel	67,185	0	

2. All Personal Property excluding Watercraft 1,344,166

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
Parsons Employee Benefits	0.000000
Parsons General	49.941000
Parsons Industrial Prom	1.002000
Parsons Library	5.957000
Parsons Library Emp Ben	1.212000
Parsons Tort Liability	0.000000
Parsons Utility Service	0.000000
	58.112000
Revenue Neutral Rate:	**57.844000**

4. Final Assessed Valuation from November 1, 2022 Abstract 57,077,165

5. All Personal Property excluding Watercraft for 2022 1,296,913

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 1,156,628

8. 2022 Column (2021 Tax) Delq % for Parsons General Fund 2.76 %

9. 2022 Column (2021 Tax) Delq % for Special Assessments 90.66 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

SEAL OF LABETTE CO KANSAS

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/12/2023
Date

Gena Landis
Provided by

LABETTE COUNTY
Name of County