State of Kansas
City

2025

CERTIFICATE

To the Clerk of Labette County, 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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	9,445,400	2,996,295	29.871
Debt Service	10-113	8			
Library	12-1220	8	403,246	354,233	5.896
Library Employee Benefit	12-1220	9	77,500	67,999	1.132
Industrial Fund		9	150,000	60,070	1.000
Special Highway		10	321,410		
Special Parks and Recreation		10	28,000		
Special Alcohol		11	25,000		
Tourism		11	272,470		
Parsons Land Bank		12	60,000		
Drug Seizure		12	3,400		
Public Safety Sales Tax		13	1,059,932		
Com Revitalization Develop		13	35,000		
Economic Dev Sales Tax		14	958,300		
Park Sales Tax		14	200,000		
Street Sales Tax		15	850,000		
UP Fund		15	200,000		
Stormwater Utility		16	562,000		
EPA Compliance		16	1,970,000		
USDA Loan Fund		17	40,000		
American Resue Plan		17			
Sanitation Utility		18	1,670,500		
Water Utility		19	3,481,370		
Wastewater Utility		20	2,480,950		
GO Bonds 2021		21	603,100		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Non-Budgeted Funds-C		24			
Non-Budgeted Funds-D		25			
Totals		xxxxxx	24,897,578	3,478,597	57.899
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		26			60,080,730
RNR Hearing Notice		27			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		28			

Revenue Neutral Rate	56.909
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: September 30 2024

[signature] / County Clerk

[signature]
[signature]
[signature]
[signature]
Governing Body

SEAL OF LABETTE COUNTY KANSAS

CPA Summary

Parsons

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,944,295	315,441	3,139	1,344	7,966	495
Debt Service						
Library	349,400	37,433	372	159	945	59
Library Employee Benef	67,552	7,237	72	31	183	11
Industrial Fund	57,172	6,125	61	26	155	10
TOTAL	3,418,419	366,236	3,644	1,560	9,249	575

County Treas Motor Vehicle Estimate	366,236				
County Treas Recreational Vehicle Estimate		3,644			
County Treas 16/20M Vehicle Estimate			1,560		
County Treas Commercial Vehicle Tax Estimate				9,249	
County Treas Watercraft Tax Estimate					575

Motor Vehicle Factor	0.10714				
Recreational Vehicle Factor		0.00107			
16/20M Vehicle Factor			0.00046		
Commercial Vehicle Factor				0.00271	
Watercraft Factor					0.00017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility	General Fund	300,000	300,000	400,000	12-825d
Wastewater Utility	General Fund	200,000	200,000	200,000	12-825d
Sanitation Utility	General Fund	50,000	50,000	50,000	12-825d
Economic Dev. Sales Ta	UP Proceeds Fund	50,000	125,000	125,000	
Health Insurance Reserv	General Fund	150,000	-	150,000	
Special Fuel	GO Bonds 2021	358,860	313,860	321,410	12-825d
Water Utility Fund	GO Bonds 2021	224,587	226,000	277,500	12-825d
Wastewater Utilility Fur	GO Bonds 2021	14,653	65,000	60,198	12-825d
Economic Dev. Sales Ta	Parsons Land Bank	-	105,000	50,000	
	Totals	1,348,100	1,384,860	1,634,108	
	Adjustments				
	Adjusted Totals	1,348,100	1,384,860	1,634,108	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Parsons

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2021 Series	03/01/2021	#########	3.00	3,615,000	2,770,000	03-01/09-01	03-01/09-01	83,100	520,000	67,500	550,000
Total G.O. Bonds					**2,770,000**			**83,100**	**520,000**	**67,500**	**550,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCLF #1435	10/31/2003	#########	2.94	7,100,000	918,948	03-01/09-01	03-01/09-01	21,697	452,769	9,428	466,179
KWPCLF #CO1957-01	11/15/2012	#########	2.23	3,663,886	3,759,753	03-01/09-01	03-01/09-01	69,806	308,355	66,803	311,727
KWPCLF #3193	09/15/2023	#########	2.21	324,156	324,156	02-01/08-01	02-01/08-01	0	0	3,617	6,655
Total Other					**5,002,857**			**91,503**	**761,124**	**79,848**	**784,561**
Total Indebtedness					**7,772,857**			**174,603**	**1,281,124**	**147,348**	**1,334,561**

State of Kansas
City

Parsons

2025

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 2024	Payments Due 2024	Payments Due 2025
2103 Corning	12/21/2022	48	3.72	200,000	152,762	54,338	54,338
Caterpillars	04/26/2022	36	2.29	222,525	113,163	77,179	38,589
Case IH 130A Tractor	09/27/2021	48	1.39	78,000	39,546	20,084	20,084
Fire Truck	02/28/2022	84	2.18	684,033	494,118	104,932	104,932
Municipal Bldg. Restoration	09/05/2023	120	4.50	1,000,000	1,000,000	124,609	124,609
Water Meters	06/20/2024	144	4.49	2,000,000	0	103,650	207,300
LaForge Equipment	12/19/2023	60	5.00	385,500	385,500	65,713	87,617
				Totals	**2,185,089**	**550,505**	**637,469**

***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: 2025

Library found in: 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 2024	Proposed Year 2025
Ad Valorem	$349,400	$354,233
Delinquent Tax	$10,018	$10,045
Motor Vehicle Tax	$37,413	$37,433
Recreational Vehicle Tax	$345	$372
16/20M Vehicle Tax	$155	$159
TOTAL TAXES	$397,331	$402,242
Difference in Total Taxes:	$4,911	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$57,279,528	$60,070,069
Did Assessed Valuation Decrease?	No	
Levy Rate	6.1	5.897
Difference in Levy Rate:	(0.203)	
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

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	444,164	444,164	93,805
Receipts:			
Ad Valorem Tax	2,850,487	2,944,925	xxxxxxxxxxxxxxxxx
Delinquent Tax	81,852	90,000	90,000
Motor Vehicle Tax	305,544	313,658	315,441
Recreational Vehicle Tax	3,101	2,891	3,139
16/20M Vehicle Tax	1,541	1,303	1,344
Commercial Vehicle Tax	7,709	9,702	7,966
Watercraft Tax		475	495
Gross Earning (Intangible) Tax			0
Special Assessments	5,482	15,000	20,000
Highway Lane Maintenance	62,210	60,000	62,000
Local Alcoholic Liquor	21,480	22,898	21,358
Industrial Revenue Bonds	6,668	7,759	7,000
Local Sales Tax	2,845,037	2,700,000	3,000,000
Franchise Tax	1,009,373	1,571,000	1,195,000
Licenses, Permits and Fees	23,714	40,150	75,800
Cemetery Permits and Deeds	12,800	19,500	32,000
Fire Contracts	7,159	8,000	10,000
Marvel Park Fees	4,175	3,000	10,000
Auditorium Receipts	3,920	3,000	3,000
Municipal Court	185,385	185,600	184,500
Rental Income	26,610	26,700	31,600
Sale of Assets	800		
Reimbursed Expense	202,293	238,000	209,657
Money from Other Enitities	48,767	50,000	70,000
Transfer - Water	300,000	300,000	400,000
Transfer - Wastewater	200,000	200,000	200,000
Transfer - Sanitation	50,000	50,000	50,000
Transfer - Reserve Fund			150,000
Neighborhood Revitalization	5,482		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	153,195	150,000	200,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,508	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,427,292**	**9,018,561**	**6,355,300**
Resources Available:	**8,871,456**	**9,462,725**	**6,449,105**

Parsons

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	8,871,456	9,462,725	6,449,105
Expenditures:			
City Clerk	1,115,405	1,180,650	1,087,700
City Manager	297,549	285,800	379,100
Municipal Court	154,062	151,350	146,450
Engineering	197,595	183,900	181,200
Police	3,246,537	3,660,200	3,589,200
Fire	1,338,535	1,736,470	1,711,250
Public Works - Streets	1,188,643	1,195,500	1,245,800
Public Works - Parks	432,452	440,700	391,500
Public Works - Airport	89,473	111,500	286,950
Auditorium	229,028	241,950	241,950
Public Works - Cemetery	138,013	180,900	184,300
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	8,427,292	9,368,920	9,445,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,427,292**	**9,368,920**	**9,445,400**
Unencumbered Cash Balance Dec 31	444,164	93,805	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	8,678,000	9,368,920	9,445,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,445,400
		Tax Required	2,996,295
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,996,295

CPA Summary

Parsons

2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:	444,164	268,962	93,805
City Clerk Department			
Salaries	87,115	68,650	54,400
Contractual	969,887	1,081,700	988,200
Commodities	56,403	29,300	44,100
Capital Outlay		1,000	1,000
Total	**1,115,405**	**1,180,650**	**1,087,700**
City Manager Department			
Salaries	278,929	264,000	336,800
Contractual	7,978	11,300	31,300
Commodities	10,643	10,500	11,000
Capital Outlay	10,642		
Total	**297,549**	**285,800**	**379,100**
Municipal Court Department			
Salaries	88,587	94,250	96,450
Contractual	64,273	55,700	48,400
Commodities	1,203	1,400	1,600
Capital Outlay			
Total	**154,062**	**151,350**	**146,450**
Engineering Department			
Salaries	176,019	166,100	155,600
Contractual	18,987	13,900	21,900
Commodities	2,590	3,900	3,700
Capital Outlay			
Total	**197,596**	**183,900**	**181,200**
Police Department			
Salaries	2,618,113	3,132,500	3,022,000
Contractual	449,975	333,700	373,200
Commodities	173,582	176,000	176,000
Capital Outlay	4,867	18,000	18,000
Total	**3,246,537**	**3,660,200**	**3,589,200**
Fire Department			
Salaries	1,190,031	1,575,200	1,534,500
Contractual	73,627	87,670	101,550
Commodities	42,840	62,600	64,200
Capital Outlay	32,036	11,000	11,000
Total	**1,338,534**	**1,736,470**	**1,711,250**
Public Works Department (Street)			
Salaries	656,989	761,600	793,500
Contractual	295,899	207,600	240,000
Commodities	227,860	226,300	197,300
Capital Outlay	7,894		15,000
Total	**1,188,643**	**1,195,500**	**1,245,800**
Public Works Department (Parks)			
Salaries	259,676	292,500	225,300
Contractual	74,464	73,300	78,300
Commodities	97,690	74,900	87,900
Capital Outlay	622		
Total	**432,452**	**440,700**	**391,500**
Page 1 - Total	**7,970,778**	**8,834,570**	**8,732,200**

Parsons 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Public Works Department (Airport)			
Salaries			104,450
Contractual	82,044	97,000	72,000
Commodities	7,245	14,500	110,500
Capital Outlay	184		
Total	**89,473**	**111,500**	**286,950**
Auditorium Department			
Salaries	214,630	220,250	220,250
Contractual	9,739	16,700	16,700
Commodities	4,658	5,000	5,000
Capital Outlay			
Total	**229,028**	**241,950**	**241,950**
Public Works (Cemetery)			
Salaries	108,895	62,400	68,400
Contractual	16,478	110,400	109,400
Commodities	8,071	8,100	6,500
Capital Outlay	4,567		
Total	**138,012**	**180,900**	**184,300**
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**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	456,513	534,350	713,200
Page 1 -Total	**7,970,778**	**8,834,570**	**8,732,200**
Grand Total	**8,427,291**	**9,368,920**	**9,445,400**

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

Parsons 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	310,801	349,400	xxxxxxxxxxxxxxxx
Delinquent Tax	10,616	10,018	10,045
Motor Vehicle Tax	39,616	37,413	37,433
Recreational Vehicle Tax	402	345	372
16/20M Vehicle Tax	204	155	159
Commercial Vehicle Tax	999	1,149	945
Watercraft Tax		56	59
IRD	795		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	363,433	398,536	49,013
Resources Available:	363,433	398,536	49,013
Expenditures:			
Appropriations			403,246
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	403,246
Unencumbered Cash Balance Dec 31	363,433	398,536	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	363,433	398,536	49,013
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	403,246
		Tax Required	354,233
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	354,233

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	63,235	67,552	xxxxxxxxxxxxxxxx
Delinquent Tax	2,190	1,989	1,967
Motor Vehicle Tax	8,107	7,612	7,237
Recreational Vehicle Tax	82	70	72
16/20M Vehicle Tax	42	32	31
Commercial Vehicle Tax	204	234	183
Watercraft Tax		11	11
IRB	162		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**74,022**	**77,500**	**9,501**
Resources Available:	**74,022**	**77,500**	**9,501**
Expenditures:			
Appropriations	74,022	77,500	77,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**74,022**	**77,500**	**77,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	80,678	77,500	77,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,500
		Tax Required	77,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	67,999

Adopted Budget **Industrial Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	376,282	406,946	322,195
Receipts:			
Ad Valorem Tax	54,519	57,172	xxxxxxxxxxxxxxxx
Delinquent Tax	1,703	1,500	1,500
Motor Vehicle Tax	6,293	6,291	6,125
Recreational Vehicle Tax	64	58	61
16/20M Vehicle Tax	32	26	26
Commercial Vehicle Tax	134	193	155
Watercraft Tax		9	10
IRB	159		
Rebate	-2,241		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**60,663**	**65,249**	**7,877**
Resources Available:	**436,945**	**472,195**	**330,072**
Expenditures:			
Appropriations	30,000	150,000	150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	30,000	150,000	150,000
Unencumbered Cash Balance Dec 31	406,945	322,195	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	150,000	150,000	150,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,000
		Tax Required	60,070
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	60,070

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	54,346	24,493	17,063
Receipts:			
State of Kansas Gas Tax	255,007	256,430	256,430
County Transfers Gas		0	0
Reimbursed		50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**255,007**	**306,430**	**306,430**
Resources Available:	**309,353**	**330,923**	**323,493**
Expenditures:			
Commodities	45,000		
Transfer to GO Bonds	239,860	313,860	321,410
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**284,860**	**313,860**	**321,410**
Unencumbered Cash Balance Dec 31	24,493	17,063	2,083
2023/2024/2025 Budget Authority Amoun	358,860	313,860	321,410

0

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,137	9,797	17,367
Receipts:			
Liquor Tax	21,480	15,570	21,358
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,480**	**15,570**	**21,358**
Resources Available:	**25,617**	**25,367**	**38,725**
Expenditures:			
Contributions and Subsidies	15,820	8,000	28,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,820**	**8,000**	**28,000**
Unencumbered Cash Balance Dec 31	9,797	17,367	10,725
2023/2024/2025 Budget Authority Amoun	20,000	8,000	28,000

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,001	18,916	14,486
Receipts:			
Liquor Tax	21,480	15,570	21,358
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,480**	**15,570**	**21,358**
Resources Available:	**37,481**	**34,486**	**35,844**
Expenditures:			
Contact Services	18,565	20,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,565**	**20,000**	**25,000**
Unencumbered Cash Balance Dec 31	18,916	14,486	10,844
2023/2024/2025 Budget Authority Amount	20,000	20,000	25,000

Adopted Budget

Tourism	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	220,697	280,927	274,857
Receipts:			
Guest Tax	221,622	200,000	230,000
CID Collection	25,334	30,000	30,000
Transfer from County		30,000	
Reimbursed Expense		2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**246,956**	**262,000**	**262,000**
Resources Available:	**467,653**	**542,927**	**536,857**
Expenditures:			
Personnel Services	51,015	53,670	55,070
Contract Services	131,431	205,400	207,400
Commodities	4,280	4,000	4,000
Capital Outlay		5,000	6,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**186,726**	**268,070**	**272,470**
Unencumbered Cash Balance Dec 31	280,927	274,857	264,387
2023/2024/2025 Budget Authority Amount	253,355	268,070	272,470

CPA Summary

Parsons

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parsons Land Bank Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	674
Receipts:			
Transfer from Economic Development			50,000
Sale of Fixed Assets			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts			60,000
Resources Available:	0	0	60,674
Expenditures:			
Contract Services			55,500
Commodities			500
Capital Outlay			4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	60,000
Unencumbered Cash Balance Dec 31	0	0	674
2023/2024/2025 Budget Authority Amoun	5,000	0	60,000

Adopted Budget

Drug Seizure	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,987	6,282	1,382
Receipts:			
Drug Seizure	1,840	3,000	2,000
Interest on Idle Funds	205	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,045	3,100	2,100
Resources Available:	8,032	9,382	3,482
Expenditures:			
Capital Outlay	1,750	8,000	3,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,750	8,000	3,400
Unencumbered Cash Balance Dec 31	6,282	1,382	82
2023/2024/2025 Budget Authority Amoun	2,500	8,000	3,400

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Public Safety Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	564,226	499,194	400,262
Receipts:			
Sales Tax Receipts	730,243	725,000	725,000
Lease Proceeds	36,000	36,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**766,243**	**761,000**	**761,000**
Resources Available:	**1,330,469**	**1,260,194**	**1,161,262**
Expenditures:			
Contract Services	1,002	100,000	100,000
Capital Outlay	598,055	655,000	855,000
Debt Service	232,218	104,932	104,932
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**831,275**	**859,932**	**1,059,932**
Unencumbered Cash Balance Dec 31	499,194	400,262	101,330
2023/2024/2025 Budget Authority Amount	1,004,932	859,932	1,059,932

Adopted Budget

Com Revitalization Develop	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,142	29,401	26,401
Receipts:			
Neighborhood Revitalization Tax	15,973	16,000	16,000
Reimbursed Expense	753	1,000	1,000
Interest on Idle Funds	810		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,536**	**17,000**	**17,000**
Resources Available:	**44,678**	**46,401**	**43,401**
Expenditures:			
Contract Service	15,277	20,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,277**	**20,000**	**35,000**
Unencumbered Cash Balance Dec 31	29,401	26,401	8,401
2023/2024/2025 Budget Authority Amount	35,000	20,000	35,000

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Dev Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	622,442	959,114	729,714
Receipts:			
Sales Tax Receipts	452,097	450,000	460,000
Rent	38,050	35,000	35,000
Sale of Fixed Asset	151,920		
Interest USDA Loans	9,114	7,700	7,700
Interest on Idle Funds			
Miscellaneous	12,701	25,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**663,882**	**517,700**	**527,700**
Resources Available:	**1,286,324**	**1,476,814**	**1,257,414**
Expenditures:			
Personnel Services	107,252	125,000	125,200
Contract Service	134,435	390,100	550,100
Commodities	3,074	2,000	3,000
Capital Outlay	82,449	230,000	280,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**327,210**	**747,100**	**958,300**
Unencumbered Cash Balance Dec 31	959,114	729,714	299,114
2023/2024/2025 Budget Authority Amoun	377,100	747,100	958,300

Adopted Budget

Park Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	138,312	226,570	246,570
Receipts:			
Sales Tax Receipt	226,048	220,000	220,000
Reimbursed Expense	20,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**246,048**	**220,000**	**220,000**
Resources Available:	**384,360**	**446,570**	**466,570**
Expenditures:			
Contract Services	3,125	20,000	20,000
Capital Outlay	154,665	180,000	180,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**157,790**	**200,000**	**200,000**
Unencumbered Cash Balance Dec 31	226,570	246,570	266,570
2023/2024/2025 Budget Authority Amoun	260,000	200,000	200,000

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	549,938	957,551	547,551
Receipts:			
Sales Tax	452,097	440,000	440,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**452,097**	**440,000**	**440,000**
Resources Available:	**1,002,035**	**1,397,551**	**987,551**
Expenditures:			
Capital Outlay	44,484	850,000	850,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,484**	**850,000**	**850,000**
Unencumbered Cash Balance Dec 31	957,551	547,551	137,551
2023/2024/2025 Budget Authority Amount	450,000	850,000	850,000

Adopted Budget

UP Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	525,016	466,475	432,475
Receipts:			
Interest Income	16,459	16,000	16,000
Notes Receivable - Prinicipal	25,000	25,000	25,000
Transfer from Economic Development		125,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,459**	**166,000**	**166,000**
Resources Available:	**566,475**	**632,475**	**598,475**
Expenditures:			
Capital Outlay - Land Acquisition	100,000		
Industrial Opportunities		200,000	200,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**100,000**	**200,000**	**200,000**
Unencumbered Cash Balance Dec 31	466,475	432,475	398,475
2023/2024/2025 Budget Authority Amount	200,000	200,000	200,000

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	246,151	320,138	285,558
Receipts:			
Stormwater Receipts	470,961	465,000	465,000
Interest on Idle Funds	15,705	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**486,666**	**480,000**	**480,000**
Resources Available:	**732,817**	**800,138**	**765,558**
Expenditures:			
Personal Services	44,580	44,580	92,000
Contract Services		5,000	5,000
Commodities	42,357	40,000	40,000
Capital Improvements	325,742	425,000	425,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**412,679**	**514,580**	**562,000**
Unencumbered Cash Balance Dec 31	320,138	285,558	203,558
2023/2024/2025 Budget Authority Amount	514,580	514,580	562,000

Adopted Budget

EPA Compliance	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,388,002	1,422,368	1,600,000
Receipts:			
Utilility Receipts	713,654	720,000	715,000
Sewer District	6,660		6,600
Interest on Idle Funds	49,164	35,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**769,478**	**755,000**	**761,600**
Resources Available:	**2,157,480**	**2,177,368**	**2,361,600**
Expenditures:			
Contract Services	43,082	50,000	50,000
Capital Outlay	275,000	1,500,000	1,500,000
Debt Service	417,030	420,000	420,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**735,112**	**1,970,000**	**1,970,000**
Unencumbered Cash Balance Dec 31	1,422,368	207,368	391,600
2023/2024/2025 Budget Authority Amount	870,000	1,970,000	1,970,000

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **USDA Loan Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,454	125,734	28,734
Receipts:			
Loan Principal	14,280	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,280**	**15,000**	**15,000**
Resources Available:	**125,734**	**140,734**	**43,734**
Expenditures:			
USDA Loans		112,000	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**112,000**	**40,000**
Unencumbered Cash Balance Dec 31	125,734	28,734	3,734
2023/2024/2025 Budget Authority Amount	23,000	112,000	40,000

Adopted Budget

American Resue Plan	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	896,865	80,000	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**896,865**	**80,000**	**0**
Expenditures:			
Contract Services	950	80,000	
Capital Outlay	815,915		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**816,865**	**80,000**	**0**
Unencumbered Cash Balance Dec 31	80,000	0	0
2023/2024/2025 Budget Authority Amount	552,925	343,940	0

CPA Summary

Parsons

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	365,826	123,855	72,458
Receipts:			
Sanitation Utility	1,252,248	1,349,351	1,520,423
Polycart Rental	70,037	65,000	70,000
State Sales Tax	6,687	6,400	7,500
Reimbursed Expense	14,628	4,000	4,000
Bulk Trash	2,782	2,500	5,000
Dumpsters	36,489	35,000	35,000
Interest on Idle Funds	10,868	12,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,393,739**	**1,474,251**	**1,656,923**
Resources Available:	**1,759,565**	**1,598,106**	**1,729,381**
Expenditures:			
Personal Services	744,648	794,800	844,800
Contract Services	477,810	434,100	448,700
Commodities	83,318	103,000	102,000
Capital Outlay	275,934	168,748	225,000
Transfers	54,000	25,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,635,710**	**1,525,648**	**1,670,500**
Unencumbered Cash Balance Dec 31	123,855	72,458	58,881
2023/2024/2025 Budget Authority Amount	1,750,000	1,666,105	1,670,500

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,406,592	1,953,127	1,725,157
Receipts:			
Charges for Services	2,905,752	2,896,500	2,996,500
Connection Fees	64,441	65,750	55,250
Lake Fees	25,872	30,000	30,000
Reimbursed Expense	8,103	10,000	10,000
State Sales Tax	45,703	45,000	45,000
Rent	5,050	5,000	5,000
Interest on Idle Funds	63,216	65,000	70,000
Miscellaneous	39,950	35,000	40,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,158,087**	**3,152,250**	**3,251,750**
Resources Available:	**4,564,679**	**5,105,377**	**4,976,907**
Expenditures:			
Water Treatment			
Personal Services	317,795	336,150	345,150
Contract Services	190,634	249,820	201,320
Commodities	164,773	261,800	250,000
Capital Outlay	0	300,000	250,000
Water Distribution			
Personal Services	300,548	295,700	362,000
Contract Services	79,819	100,300	76,300
Commodities	249,354	223,000	223,750
Capital Outlay	11,399	80,000	93,000
Water Administration			
Personal Services	248,572	278,500	263,000
Contract Services	262,934	250,400	240,900
Commodities	20,546	9,000	9,500
Debt Service and Transfers	577,368	731,000	901,500
Lake			
Personal Services	118,295	139,350	144,950
Contract Services	46,515	45,900	42,200
Commodities	16,350	19,300	17,800
Capital Outlay	6,650	60,000	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,611,552**	**3,380,220**	**3,481,370**
Unencumbered Cash Balance Dec 31	1,953,127	1,725,157	1,495,537
2023/2024/2025 Budget Authority Amount	3,000,000	3,380,220	3,481,370

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	553,817	518,935	505,256
Receipts:			
Charge for Services	2,048,183	2,281,071	2,320,000
Connection Fees	1,250	3,000	4,000
Sewer District	29,871	28,000	30,000
Reimbursed Expense	17,846	2,000	2,000
Sludge Disposal	61,914	55,000	55,000
Interest on Idle Funds		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,159,064**	**2,399,071**	**2,441,000**
Resources Available:	**2,712,881**	**2,918,006**	**2,946,256**
Expenditures:			
Wastewater Treatment			
Personnel Services	309,291	333,200	379,200
Contract Services	286,712	308,750	267,250
Commodities	55,971	48,000	48,000
Capital Outlay	19,963	50,000	50,000
Wastewater Collection			
Personnel Services	296,474	357,700	388,000
Contract Services	79,809	56,000	59,000
Commodities	79,785	89,000	89,000
Capital Outlay	22,442	50,000	50,000
Wastewater Administration			
Personnel Services	240,218	304,700	301,600
Contract Services	62,145	68,900	77,400
Commodities		1,500	1,500
Debt Service	476,483	545,000	570,000
Transfers	264,653	200,000	200,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,193,946**	**2,412,750**	**2,480,950**
Unencumbered Cash Balance Dec 31	518,935	505,256	465,306
2023/2024/2025 Budget Authority Amount	2,506,053	2,412,750	2,480,950

CPA Summary

Parsons 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **GO Bonds 2021**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	313,662	244,662	244,662
Receipts:			
Transfer - Special Fuel	239,860	313,860	250,000
Transfer - Water and Wastewater	289,240	289,240	367,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**529,100**	**603,100**	**617,500**
Resources Available:	**842,762**	**847,762**	**862,162**
Expenditures:			
Loan Payments	598,100	603,100	603,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**598,100**	**603,100**	**603,100**
Unencumbered Cash Balance Dec 31	244,662	244,662	259,062
2023/2024/2025 Budget Authority Amount	598,100	603,100	603,100

CPA Summary

Parsons

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Maintenance Fund		(2) Fund Name: Special Law Enforcemen		(3) Fund Name: Mun Aud Reserve Fund		(4) Fund Name: Capital Improvement		(5) Fund Name: Equipment Reserve Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	217	Cash Balance Jan 1	12,756	Cash Balance Jan 1	39,988	Cash Balance Jan 1	-721,264	Cash Balance Jan 1	13,844	-654,459
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc. Internal	273,470			Interest	1,324	FAA	596,534	Sale of Fixed Assets	19,775	
						KDOT Exchange	116,995			
						Loan Proceeds	1,000,000			
						Reimbursed Expense	199,876			
Total Receipts	273,470	Total Receipts	0	Total Receipts	1,324	Total Receipts	1,913,405	Total Receipts	19,775	2,207,974
Resources Available:	273,687	Resources Available:	12,756	Resources Available:	41,312	Resources Available:	1,192,141	Resources Available:	33,619	1,553,515
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel Services	141,684					Capital Outlay	697,155			
Contract Services	97,830									
Commodities	33,115									
Total Expenditures	272,629	Total Expenditures	0	Total Expenditures	0	Total Expenditures	697,155	Total Expenditures	0	969,784
Cash Balance Dec 31	1,058	Cash Balance Dec 31	12,756	Cash Balance Dec 31	41,312	Cash Balance Dec 31	494,986	Cash Balance Dec 31	33,619	583,731 **
										583,731 **

**Note: These two block figures should agree.

CPA Summary

Parsons

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Health Insurance Reserv		(2) Fund Name: Insurance Proceeds Func		(3) Fund Name: Kiwanis Train Fund		(4) Fund Name: Carnegie Library Fund		(5) Fund Name: Museum Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	861,310	Cash Balance Jan 1	25,331	Cash Balance Jan 1	3,133	Cash Balance Jan 1	2,172	Cash Balance Jan 1	13,266	905,212
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	27,264	Insurance Proceeds	24,225	Donations	209	Donations	275	Interest	525	
Employee/Employer	769,459							Donations	8,100	
Flexible Spending	13,800							Reimbursed Expense	389	
Reimbursed Expense	43,493									
Total Receipts	854,016	Total Receipts	24,225	Total Receipts	209	Total Receipts	275	Total Receipts	9,014	887,739
Resources Available:	1,715,326	Resources Available:	49,556	Resources Available:	3,342	Resources Available:	2,447	Resources Available:	22,280	1,792,951
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contract Services	843,708	Refunds	41,156	Contract Services	1,267			Contract Services	6,850	
								Commodities	5,197	
Total Expenditures	843,708	Total Expenditures	41,156	Total Expenditures	1,267	Total Expenditures	0	Total Expenditures	12,047	898,178
Cash Balance Dec 31	871,618	Cash Balance Dec 31	8,400	Cash Balance Dec 31	2,075	Cash Balance Dec 31	2,447	Cash Balance Dec 31	10,233	894,773 **
										894,773 **

**Note: These two block figures should agree.

CPA Summary

Parsons

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Farm History Fund		**Cemetery-Perpetual Fund**		**Utility Reserve Fund**		**CIP Water Fund**		**CIP Wastewater Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,672	Cash Balance Jan 1	90,941	Cash Balance Jan 1	3,796	Cash Balance Jan 1	75,514	Cash Balance Jan 1	0	180,923
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Cemetery Lots	4,650	Sale of Fixed Assets	84,355	WIHA	14,699			
						Water Transfer	24,486			
Total Receipts	0	Total Receipts	4,650	Total Receipts	84,355	Total Receipts	39,185	Total Receipts	0	128,190
Resources Available:	10,672	Resources Available:	95,591	Resources Available:	88,151	Resources Available:	114,699	Resources Available:	0	309,113
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	22,493	Capital Outlay	63,955	Capital Outlay	1,115,113			
Total Expenditures	0	Total Expenditures	22,493	Total Expenditures	63,955	Total Expenditures	1,115,113	Total Expenditures	0	1,201,561
Cash Balance Dec 31	10,672	Cash Balance Dec 31	73,098	Cash Balance Dec 31	24,196	Cash Balance Dec 31	-1,000,414	Cash Balance Dec 31	0	-892,448 **
							See Tab B			-892,448 **

**Note: These two block figures should agree.

CPA Summary

Parsons

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Land Bank Fund		(2) Fund Name: Agency Funds		(3) Fund Name: Vehicle Identification		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	214,416	Unencumbered Cash Balance Jan 1	12,760	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 227,176
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Fixed Assets	2,000	Receipts:	206,386	Inspections	3,780					
Total Receipts	2,000	Total Receipts	206,386	Total Receipts	3,780	Total Receipts	0	Total Receipts	0	212,166
Resources Available:	2,000	Resources Available:	420,802	Resources Available:	16,540	Resources Available:	0	Resources Available:	0	439,342
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contract Services	1,326	Disbursements	139,156	Capital Outlay	4,867					
Total Expenditures	1,326	Total Expenditures	139,156	Total Expenditures	4,867	Total Expenditures	0	Total Expenditures	0	145,349
Cash Balance Dec 31	674	Cash Balance Dec 31	281,646	Cash Balance Dec 31	11,673	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**293,993** **
										293,993 **

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

CPA Summary

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Library Employee Benefit			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

2024 July 1 Valuation: 60,070,069

Valuation Factor: 60,070.069

Neighborhood Revitalization Subj to Rebate: 1,454,943

Neighborhood Revitalization factor: 1,454.943

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 3462

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 61.91. The date of our hearing is September 3, 2024 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, 2024.

WITNESS my hand and official seal on July 15th, 2024.

(SEAL)



Eric Strait, Mayor

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Parsons

will meet on at at 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*	56.909	Proposed Tax Rate	61.910

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Revenue Neutral Rate Public Hearing, September 3, 2024 at 6:00 p.m. in the Municipal Building Commission Room

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	8,427,291	49.941	9,368,920	51.402	9,100,000	3,236,636	53.881
Debt Service							
Library	363,433	5.957	150,000	6.100	403,246	354,233	5.897
Library Employy Benefit	74,022	1.212	398,536	1.179	77,500	67,999	1.132
Industrial Fund	30,000	1.002	77,500	0.998	150,000	60,070	1.000
Totals	8,894,746	58.112	9,994,956	59.679	9,730,746	3,718,938	61.910

Resolution No. 3465

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 56.909 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 16, 2024 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 61.909 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 16th day of September, 2024 and **SIGNED** by the Mayor.

Eric Strait, Mayor

Attested:

Shanda Lofgren, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Parsons, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 16, 2024

Resolution No. 3465

Governing Body Member	Yes	No	No Vote
Mayor Cruse	X		
Commissioner Shaw	X		
Commissioner Crooks	X		
Commissioner Bolinger	X		
Commission Cruse	X		
TOTAL			

Certified:

Shanda Lofgren, Interim City Clerk

(Published in the Parsons Sun, September 20, 2024)

ORDINANCE NO. 6568

AN ORDINANCE MAKING AND LEVYING 2024 ANNUAL TAX LEVIES AND AUTHORIZING FISCAL YEAR 2025 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 2024 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 $60,070,069 for the purpose of maintaining the different funds, and authorizing fiscal year 2025 expenditures as herein specifically set out and described of the City of Parsons, Kansas, from January 1, 2025 to and including December 31, 2025.

2025 FUND	AMOUNT OF 2024 TAX TO BE LEVIED	ESTIMATED TAX RATE	AMOUNT OF EXPENDITURES
General Operating	$2,996,295	49.880	$ 9,445,400
Industrial Fund	67,999	1.000	150,000
Library	354,233	5.897	403,246
Library Employee Benefit	60,070	1.132	77,500
Special Highway			321,410
Special Parks and Recreation			28,000
Special Alcohol			25,000
Tourism			272,470
Drug Seizure Fund			3,400
Public Safety Sales Tax			1,059,932
Community Revitalization Dev.			35,000
Parsons Land Bank			60,000
Sales Tax - Economic Development			958,300
Sales Tax - Parks			200,000
Sales Tax - Streets			850,000
GO Bonds 2021			603,100
U.P. Proceed Fund			200,000
Water Utility			3,481,370
Wastewater Utility			2,480,950
Storm Water Utility			562,000
Sanitation Utility			1,670,500
EPA Compliance CIP			1,970,000
USDA Loan			40,000
Other Funds not required to be budgeted:			
VIN Fund			
Health Insurance Reserve			
Municipal Auditorium Reserve			
Equipment Maintenance			
Equipment Reserve			
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	$ 3,478,597	57.909	$24,897,578

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 16th day of September, 2024.

Eric Strait, Mayor

Attest:

Shanda Lofgren, Interim 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 6th day of SEPTEMBER 2024, with subsequent publications being made on the following dates:

_____, 2024 _____, 2024

_____, 2024 _____, 2024

Elaina Willford

Subscribed and sworn to and before me this
6th day of September 2024

Zella L Gamblian
Notary Public

My commission expires: 07/13/27

Printer's Fee ..... $ 306.00

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

Additional Copies ..... $ _____

Total Publication Fees ..... $ 316.00

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

26b

(Published in the Parsons Sun, September 6, 2024)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Parsons

will meet on September 16, 2024 at 6:00 p.m. at Municipal Building - 112 South 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	8,427,291	49.941	9,368,920	51.402	9,754,450	3,236,575	53.880
Debt Service							
Library	363,433	5.957	395,536	6.100	403,246	354,233	5.897
Library Employy Benefit	74,022	1.212	77,500	1.179	77,500	67,999	1.132
Industrial Fund	30,000	1.002	150,000	0.998	150,000	60,070	1.000
Special Highway	284,860		313,860		321,410		
Special Parks and Recreatio	15,820		8,000		28,000		
Special Alcohol	18,565		20,000		25,000		
Tourism	186,727		268,070		272,470		
Land Bank	1,326		115,000		60,000		
Drug Seizure	1,750		8,000		3,400		
Public Safety Sales Tax	831,275		859,932		1,059,932		
Com Revitalization Develop	15,277		20,000		35,000		
Economic Dev Sales Tax	327,210		747,100		958,300		
Park Sales Tax	157,790		200,000		200,000		
Street Sales Tax	44,484		850,000		850,000		
UP Fund	100,000		200,000		200,000		
Stormwater Utility	412,679		514,580		562,000		
EPA Compliance	735,113		1,970,000		1,970,000		
USDA Loan Fund			112,000		40,000		
American Resue Plan	816,865		80,000				
Sanitation Utility	1,635,711		1,525,648		1,665,200		
Water Utility	2,611,552		3,380,220		3,481,370		
Wastewater Utility	2,193,947		2,412,750		2,480,950		
GO Bonds 2021	598,100		603,100		603,100		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Non-Budgeted Funds-C							
Non-Budgeted Funds-D							
Totals	19,883,797	58.112	24,200,216	59.679	25,201,328	3,718,877	61.909
						*Revenue Neutral Rate***	*56.909*
Less: Transfers	1,348,100		1,309,860		1,634,108		
Net Expenditure	18,535,697		22,890,356		23,567,220		
Total Tax Levied	3,316,839		3,418,419		xxxxxxxxxxxxxxxxx		
Assessed Valuation	57,077,165		57,279,528		60,070,069		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	3,350,000	3,785,000	2,770,000
Revenue Bonds	0	0	0
Other	3,516,084	5,778,688	4,678,701
Lease Purchase Principal	1,345,319	688,000	2,185,089
Total	8,211,403	10,251,688	9,633,790

*Tax rates are expressed in mills

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

Shanda Lofgren

City Official Title: Interim City Clerk

(First published in the Parsons Sun Friday, September 6, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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Parsons

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Total	8,211,403		10,251,688		9,633,790		

*Tax rates are expressed in mills

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

Shanda Lofgren

City Official Title: Interim City Clerk

Dba