



**Paola City Hall circa 1908**

# CITY OF PAOLA, KANSAS

## 2013 BUDGET



# ***CITY OF PAOLA FISCAL YEAR 2013 BUDGET-IN-BRIEF***

The City of Paola's fiscal year runs from January 1 to December 31. The annual budget must be prepared in accordance with Kansas budgetary law, adopted by the City Council, and certified to the Miami County Clerk no later than August 25 of the preceding year. Adoption of the budget by the City Council requires a simple majority vote. The City's annual budget serves as the financial plan for the fiscal year and provides the framework for all programs, projects, and services to be provided. Creating the annual budget requires the City Council, the City Manager, and City Department Heads to establish priorities for serving the community. Resources are then allocated among competing interests based on the established priorities.

The 2013 City of Paola budget consists of three major groupings of operational or reserve funds. The General Fund, which is the primary operational fund, accounts for the basic operations of the City.

The Enterprise Funds group is used to account for the operations of the Water Funds, Sewer Funds, Storm Water Fund and Health and Sanitation Fund.

The final category is called Special Funds. It is used to account for internal

operations, debt service, and reserve funds, such as the Employee Benefit Fund, the Bond and Interest Fund, the Bull Creek Interceptor Reserve Fund and the Library Fund. Special Funds are financed by either a tax levy and/or revenues from specific sources such as, fees, special assessments or internal transfers.

## **FISCAL YEAR 2013 OPERATING BUDGET**

The Fiscal Year 2013 budget requests spending authority of \$14,254,530 for the City's 16 budgeted funds. This represents an increase of 3.61% from the 2012 budget of \$13,757,292. Operating revenues for the 2013 total \$14,254,530 which is equal to the proposed spending authority amount. Kansas law requires that all proposed expenditures from the annual budget be fully funded. It should be noted that the revenue amount in the budget includes cash carried forward from the previous year's budget and that expenditures include "appropriated reserves" or cash reserves set aside for the following year's cash carried forward. In addition, the 2013 annual budget expenditures include \$2,420,819 in revenue transfers from one operational

fund to another. An example of this would be a transfer from the Water Utility Fund to the Bond and Interest Fund. These transfers result in “double entries” and, thus, overstate actual budget appropriations.

The 2013 City of Paola budget contains a number of sources of operating revenues. Budgeted revenues such as property taxes, sales taxes, fines and fees, user charges, and license and permits make up the majority of the 2013 revenue stream. The largest single component of the revenue budget is cash carried forward from the previous year. These revenues make up 24.11% of total revenues. Property taxes totaling \$1,907,929 provide 13.25% of the City’s revenues for the 2013 budget. In the 2012 budget property taxes provided 13.85% of the total revenues.

## **CITY FUNDS**

The City maintains 16 separate funds for operational and reserve purposes. A listing of those funds and their budgets follow.

### **General Fund - \$4,093,260**

This fund is the heart of traditional city services and contains the operational budgets for the Administrative Services, Police, Fire, Municipal Court, Street, Parks, Cemetery, and Community Development Departments. It comprises the City’s largest single budget component.

### **Sewer Service Fund - \$816,973**

This fund contains the operational functions necessary to transport and treat

sewage to ensure the safety and environmental integrity of the community. The billing collection and administration functions of the sewer system are also accounted for in this fund.

### **Bull Creek Interceptor Replacement Fund - \$163,603**

This fund was established as a grant condition to provide future funding for repairs on the Bull Creek sanitary sewer line. It serves only as a reserve or holding account.

### **Wastewater Treatment Plant Fund - \$1,083,969**

This fund is used for the operational needs of the sewer treatment plant including operator salaries, equipment repairs and replacement, environmental testing, and the debt service payments of the plant. In 2012, the City issued bonds to retire the KDH&E Revolving Loan on the sewer plant which will allow the city to better control the annual debt payment requirements.

### **Library Fund -\$289,903**

The Library Fund provides the budget for the operations of the Paola Free Library. The library is operated as a separate governmental unit and is administered by a Library Board that is appointed by the Mayor and City Council. The Library operations are funded by property taxes, grants, and service fees. Outside funding such as donations from various groups also helps fund Library services.

### **Employee Benefit Fund - \$1,466,800**

The Employee Benefit Fund provides the funding for the benefit programs offered to City employees including the various retirement systems, health insurance

coverage, FICA, and unemployment insurance. In addition, reimbursements for COBRA benefits and holdings for deferred compensation accounts are recorded in this fund.

**Bond & Interest Fund - \$2,390,937**

This fund is the holding and paying account for the City's General Obligation and Special Revenue bond issues. The fund receives its revenues from a variety of sources including internal transfers, property taxes, sales taxes, and special assessments.

**Family Aquatics Center Fund - \$424,986**

The Family Aquatics Center Fund is the operating budget for the Paola Aquatics Center. This fund provides all of the operational funds for the swimming pool.

**Paola Community Center Fund - \$151,747**

This fund provides for the operations of the Paola Community Center which offers a broad range of activities for the community's enjoyment.

**Water Utility Fund - \$2,390,937**

The Water Utility Fund serves as the operational fund for the Water Department. All expenses related to water billing and collection, water purchases from the MDPUA, and water transmission are accounted for in this fund. Revenues are generated from water sales and user fees.

**Water Treatment Plant Reserve Fund - \$268,719**

This fund serves as a reserve account to supplement funding for water utility operations.

**Storm Water Management Fund - \$259,358**

The Storm Water Management Fund was established to assist in providing funding for storm water management projects throughout the community.

**Health & Sanitation Fund - \$347,783**

This fund is used to pay the collection costs for solid waste and recycling programs by the City's contract hauler.

**Special Parks & Recreation Fund - \$16,472**

Funded by one-half of the revenue collected from the City's Liquor Tax, this fund is used for special projects relating to Lake Miola or the other city parks.

**Street Repair Fund (MFT) - \$204,884**

This fund is used to account for revenues transferred to the City by the State. Funding comes from the State Motor Fuel Tax and is apportioned to cities based on their population.

**Transient Guest Tax Fund - \$123,800**

The Transient Guest Tax Fund revenues come from the "bed tax" collected by local motels. These revenues are used to support community promotional programs.

If you have any questions concerning the City of Paola's 2013 budget, please feel free to contact the City Manager's office at 913-259-3600.

**CERTIFICATE**

To the Clerk of Miami County, State of Kansas  
We, the undersigned, officers of

**City of Paola**

- 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 2013; and  
(3) the Amounts(s) of 2012 Ad Valorem Tax are within statutory limitations.

		Page No.	2013 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2013		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	4,093,260	1,164,039	
Debt Service	10-113	9	2,154,336	216,738	
Library - Fund 02	12-1220	9	289,903	215,779	
Employee Benefits - Fund 05	12-16,102	10	1,466,800	311,373	
Special Highway - Fund 17		11	204,884		
Sewer Service - Fund 04		11	816,973		
Aquatics Center - Fund 07		12	424,986		
Community Center - Fund 08		12	151,747		
Water Utility - Fund 09		13	2,390,937		
Sewer Reserve - Fund 11		13	160,603		
Stormwater - Fund 12		14	259,358		
Health & Sanitation - Fund 13		14	347,783		
Special Parks & Rec - Fund 14		15	16,472		
Water Treatment Plant - Fund 15		15	268,719		
Waste Water TP - Fund 16		16	1,083,969		
Transient Guest Tax - Fund 20		16	123,800		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
<b>Totals</b>		xxxxxxx	14,254,530	1,907,929	
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		19			
Neighborhood Revitalization Rebate		20			Nov 1, 2012 Total Assessed Valuation

Assisted by:

Jay Wieland  
City Manager

Address:  
19 E Peoria  
Paola, KS 66071

Email:  
jwieland@cityofpaola.com

Attest: \_\_\_\_\_, 2012

\_\_\_\_\_  
Artie Stuteville, Mayor

\_\_\_\_\_  
Jim Pritchard, Council Member

\_\_\_\_\_  
Gee Gee Wilhoite, Council Member

\_\_\_\_\_  
Leigh House, Council Member

\_\_\_\_\_  
Kevin Clouse, Council Member

\_\_\_\_\_  
County Clerk

City of Paola

2013

**Computation to Determine Limit for 2013**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2012 Budget	+ \$ <u>1,918,772</u>
2. Debt Service Levy in 2012 Budget	- \$ <u>220,586</u>
3. <b>Tax Levy Excluding Debt Service</b>	<b>\$ <u>1,698,186</u></b>
 <b>2012 Valuation Information for Valuation Adjustments:</b>	
4. <b>New Improvements for 2012:</b>	+ <u>261,330</u>
5. <b>Increase in Personal Property for 2012:</b>	
5a. Personal Property 2012	+ <u>1,648,455</u>
5b. Personal Property 2011	- <u>1,823,044</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. <b>Valuation of annexed territory for 2012</b>	
6a. Real Estate	+ <u>0</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>0</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>
7. <b>Valuation of Property that has Changed in Use during 2012</b>	<u>869</u>
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>	<u>262,199</u>
9. Total Estimated Valuation July 1, 2012	<u>45,634,271</u>
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>	<u>45,372,072</u>
11. Factor for Increase (8 divided by 10)	<u>0.00578</u>
12. Amount of Increase (11 times 3)	+ \$ <u>9,814</u>
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>	<b>\$ <u>1,708,000</u></b>
14. <b>Debt Service in this 2013 Budget</b>	<u>216,738</u>
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>	<b><u>1,924,738</u></b>

If the 2013 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Paola

2013

**Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider**

Budgeted Fund for 2012	Budget Tax Levy Amount for 2011	Allocation for Year 2013		
		MVT	RVT	16/20M Veh
General - Fund 01	1,161,648	106,677	1,407	658
Bond & Interest - Fund 06	220,586	20,257	267	125
Library - Fund 02	219,619	20,168	266	124
Employee Benefits - Fund 05	316,919	29,103	384	180
<b>TOTAL</b>	<b>1,918,772</b>	<b>176,205</b>	<b>2,324</b>	<b>1,087</b>

County Treas Motor Vehicle Estimate	<u>176,205</u>		
County Treasurers Recreational Vehicle Estimate		<u>2,324</u>	
County Treasurers 16/20M Vehicle Estimate			<u>1,087</u>
Motor Vehicle Factor	<u>0.09183</u>		
Recreational Vehicle Factor		<u>0.00121</u>	
16/20M Vehicle Factor			<u>0.00057</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
General Fund 01 (Administration 001)	Community Center - Fund 08	78,000	78,000	78,000	12-101/Ord #2954
General Fund 01 (Street Dept 005)	Bond & Interest - Fund 06	50,000	50,000	50,000	10-113
General Fund 01 (Administration 001)	Employee Benefits - Fund 05	22,000	23,000	25,300	12-16,102
General Fund 01 (Police Dept 002)	Employee Benefits - Fund 05	140,000	134,200	150,800	12-16,102
General Fund 01 (Municipal Court 004)	Employee Benefits - Fund 05	5,600	5,400	5,500	12-16,102
General Fund 01 (Street Dept 005)	Employee Benefits - Fund 05	58,000	55,200	61,700	12-16,102
General Fund 01 (Park & Recreation 006)	Employee Benefits - Fund 05	31,440	33,700	37,400	12-16,102
General Fund 01 (Cemetery 007)	Employee Benefits - Fund 05	5,350	5,950	6,500	12-16,102
General Fund 01 (Community Dev. 009)	Employee Benefits - Fund 05	37,300	35,800	40,800	12-16,102
Waste Water TP - Fund 16	Bond & Interest - Fund 06	25,000	114,193	321,958	12-825d
Sewer Service - Fund 04	Sewer Reserve - Fund 11	7,000	7,000	7,000	12-825d
Water Utility - Fund 09	Bond & Interest - Fund 06	50,000	50,000	50,000	12-825d
Library - Fund 02	Employee Benefits - Fund 05	39,000	39,000	32,500	12-16,102
Sewer Service - Fund 04	Employee Benefits - Fund 05	112,540	120,000	123,000	12-825d
Capital Improvements CIP - Police (NB)	Bond & Interest - Fund 06	<b>326,063</b>	<b>338,463</b>	<b>350,063</b>	12-197
Capital Improvements CIP - Fire (NB)	Bond & Interest - Fund 06	<b>331,344</b>	<b>332,263</b>	<b>326,963</b>	12-197
Capital Improvements CIP - Com Ctr (NB)	Bond & Interest - Fund 06	<b>90,923</b>	<b>88,748</b>	<b>91,248</b>	12-197
Capital Improvements CIP - City Hall (NB)	Bond & Interest - Fund 06	-	<b>57,318</b>	<b>89,406</b>	12-197
Capital Improvements CIP - Library (NB)	Bond & Interest - Fund 06	-	<b>97,341</b>	<b>149,281</b>	12-197
Acquatics Center - Fund 07	Employee Benefits - Fund 05	39,300	39,300	39,300	12-16,102
Community Center - Fund 08	Employee Benefits - Fund 05	15,000	15,000	16,000	12-16,102
Water Utility - Fund 09	Employee Benefits - Fund 05	131,640	138,750	135,100	12-825d
Storm Water - Fund 12	Employee Benefits - Fund 05	-	5,000	5,000	12-825d
Health & Sanitation - Fund 13	Employee Benefits - Fund 05	5,900	5,000	4,000	12-825d
Waste Water TP - Fund 16	Employee Benefits - Fund 05	5,000	10,000	10,000	12-825d
Special Highway - Fund 17	Employee Benefits - Fund 05	-	-	4,000	12-825d
Storm Water - Fund 12	Bond & Interest - Fund 06	10,000	10,000	10,000	12-825d
Swimming Pool Reserve (NB)	Acquatics Center - Fund 07	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	12-197
<b>Totals</b>		1,766,400	2,038,626	2,370,819	
<b>Adjustments</b>			1,064,133	1,156,961	
<b>Adjusted Totals</b>		1,766,400	974,493	1,213,858	

\*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.





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

**Budgeted Year: 2013**

Library found in: City of Paola  
Miami County

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	Proposed Year
	<u>2012</u>	<u>2013</u>
Delinquent Tax	\$6,000	\$215,779
Motor Vehicle Tax	\$22,000	\$20,168
Recreational Vehicle Tax	\$0	\$266
16/20M Vehicle Tax	\$0	\$124
In Lieu of Tax	\$200	\$250
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$28,200	\$236,587
Difference in Total Taxes:	\$208,387	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$46,449,708	\$45,634,271
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.728	4.728
Difference in Levy Rate:	0.000	
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.





Adopted Budget <b>General Fund - Detail Page 1</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
<b>Expenditures:</b>			
<b>Administration Department 001</b>			
Salaries	123,422	125,853	128,250
Contractual	240,501	252,013	259,000
Commodities	32,019	29,550	31,750
Capital Outlay	2,986	0	2,000
Transfer to Community Center 08	78,000	78,000	78,000
Transfer to Employee Benefits 05	22,000	23,000	25,300
<b>Total</b>	<b>498,928</b>	<b>508,416</b>	<b>524,300</b>
<b>Police Department 002</b>			
Salaries	941,335	982,500	1,035,000
Contractual	127,406	128,069	132,750
Commodities	109,192	104,806	109,700
Capital Outlay	6,229	6,245	16,000
Transfer to Employee Benefits 05	140,000	134,200	150,800
<b>Total</b>	<b>1,324,162</b>	<b>1,355,820</b>	<b>1,444,250</b>
<b>Fire Department 003</b>			
Salaries	149,566	144,000	155,000
Contractual	76,002	78,122	83,122
Commodities	45,405	57,200	58,750
Capital Outlay	662	2,000	3,000
Transfer to CIP /MERF (NB)	0	0	0
<b>Total</b>	<b>271,635</b>	<b>281,322</b>	<b>299,872</b>
<b>Municipal Court Department 004</b>			
Salaries	61,438	61,832	64,300
Contractual	117,578	115,125	121,500
Commodities	3,649	4,168	5,100
Capital Outlay	425	1,250	1,500
Transfer to Employee Benefits 05	5,600	5,400	5,500
<b>Total</b>	<b>188,690</b>	<b>187,775</b>	<b>197,900</b>
<b>Street Department 005</b>			
Salaries	233,368	213,000	229,000
Contractual	82,926	65,076	67,076
Commodities	137,978	126,500	142,200
Capital Outlay	100,274	89,000	92,000
Transfer to Bond & Interest 06	50,000	50,000	50,000
Transfer to Employee Benefits 05	58,000	55,200	61,700
Transfer to CIP /MERF (NB)	0	24,500	20,000
<b>Total</b>	<b>662,546</b>	<b>623,276</b>	<b>661,976</b>
<b>Parks &amp; Recreation Department 006</b>			
Salaries	171,369	191,000	181,500
Contractual	68,240	56,714	50,500
Commodities	50,550	51,750	58,800
Capital Outlay	0	0	16,000
Transfer to CIP /MERF (NB)	0	4,000	0
Transfer to Employee Benefits 05	31,440	33,700	37,400
<b>Total</b>	<b>321,599</b>	<b>337,164</b>	<b>344,200</b>
<b>Cemetery Department 007</b>			
Salaries	42,524	50,000	51,000
Contractual	517	837	800
Commodities	6,829	9,250	9,250
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	5,350	5,950	6,500
<b>Total</b>	<b>55,220</b>	<b>66,037</b>	<b>67,550</b>
<b>Community Development Department 009</b>			
Salaries	140,047	144,400	152,600
Contractual	20,793	18,600	19,850
Commodities	6,406	7,750	8,000
Capital Outlay	988	5,000	1,000
Transfer to Employee Benefits 05	37,300	35,800	40,800
<b>Total</b>	<b>205,534</b>	<b>211,550</b>	<b>222,250</b>
<b>Page 1 - Total</b>	<b>3,528,314</b>	<b>3,571,360</b>	<b>3,762,298</b>

City of Paola

2013

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

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	337,201	355,051	290,298
Receipts:			
Ad Valorem Tax	215,336	208,100	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,749	6,000	6,000
Motor Vehicle Tax	21,794	22,000	20,257
Recreational Vehicle Tax			267
16/20M Vehicle Tax			125
Special Assessments	324,698	250,000	190,000
Transfer In - Water Utility Fund 09	50,000	50,000	50,000
Transfer In - Storm Water Fund 12	10,000	10,000	10,000
Transfer In - Waste Water TP Fund 16	25,000	114,193	321,958
Transfer In - General Fund (Street) 01-005	50,000	50,000	50,000
Transfer In - CIP - Police Sales Tax (NB)	326,063	338,463	350,063
Transfer In - CIP - Community Center Sales Tax (NB)	90,922	88,748	91,248
Transfer In - CIP - Fire Dept Sales Tax (NB)	331,344	332,263	326,963
Transfer In - CIP - City Hall (NB)	0	57,318	89,406
Transfer In - CIP - Library (NB)	0	97,341	149,281
Reimbursements	0	0	0
In Lieu of Tax (IRB)	401	500	500
Interest on Idle Funds	6,049	3,500	3,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,459,356</b>	<b>1,628,426</b>	<b>1,659,568</b>
<b>Resources Available:</b>	<b>1,796,557</b>	<b>1,983,477</b>	<b>1,949,866</b>
Expenditures:			
General Obligation Debt	980,000	1,195,000	1,390,000
Interest Payments	461,506	496,579	577,139
Administrative Expense	0	0	0
Appropriated Balance	0	0	184,697
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	1,600	2,500
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,441,506</b>	<b>1,693,179</b>	<b>2,154,336</b>
Unencumbered Cash Balance Dec 31	355,051	290,298	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount	2,108,092	2,129,781	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	2,154,336
		Tax Required	204,470
		Delinquent Comp Rate: 6.0%	12,268
		Amount of 2012 Ad Valorem Tax	216,738

Adopted Budget <b>Library - Fund 02</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	22,143	28,305	28,706
Receipts:			
Ad Valorem Tax	209,594	205,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,099	6,000	5,500
Motor Vehicle Tax	19,969	22,000	20,168
Recreational Vehicle Tax			266
16/20M Vehicle Tax			124
In Lieu of Tax	390	200	250
Grants	22,427	22,976	23,474
Fines & Fees	5,725	4,000	5,000
Reimbursed	0	1	0
Interest on Idle Funds	658	350	350
Miscellaneous	2,077	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>267,939</b>	<b>263,027</b>	<b>57,632</b>
<b>Resources Available:</b>	<b>290,082</b>	<b>291,332</b>	<b>86,338</b>
Expenditures:			
Personal Services	146,938	145,111	154,975
Appropriated Reserve	0	0	21,318
Contractuals	27,953	29,332	31,150
Commodities	38,796	37,760	38,660
Capital Outlay	9,090	11,300	11,200
Transfer to Employee Benefits 05	39,000	39,000	32,500
Neighborhood Revitalization Rebate	0		
Miscellaneous	0	123	100
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>261,777</b>	<b>262,626</b>	<b>289,903</b>
Unencumbered Cash Balance Dec 31	28,305	28,706	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount	297,403	287,288	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	289,903
		Tax Required	203,565
		Delinquent Comp Rate: 6.0%	12,214
		Amount of 2012 Ad Valorem Tax	215,779

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

Adopted Budget

**Employee Benefits - Fund 05**

	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	276,245	418,476	397,585
Receipts:			
Ad Valorem Tax	302,468	298,980	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,405	9,000	8,000
Motor Vehicle Tax	29,190	30,000	29,103
Recreational Vehicle Tax			384
16/20M Vehicle Tax			180
In Lieu of Tax	563	300	400
Reimbursements	40,037	46,302	37,000
Transfer In - General Fund 01 (Administration 001)	22,000	23,000	25,300
Transfer In - General Fund 01 (Police Dept 002)	140,000	134,200	150,800
Transfer In - General Fund 01 (Municipal Court 004)	5,600	5,400	5,500
Transfer In - General Fund 01 (Street Dept 005)	58,000	55,200	61,700
Transfer In - General Fund 01 (Park & Recreation 006)	31,440	33,700	37,400
Transfer In - General Fund 01 (Cemetery 007)	5,350	5,950	6,500
Transfer In - General Fund 01 (Community Dev. 009)	37,300	35,800	40,800
Transfer In - Library Fund 02	39,000	39,000	32,500
Transfer In - Sewer Service Fund 04	112,540	120,000	123,000
Transfer In - Acquatics Center Fund 07	39,300	39,300	39,300
Transfer In - Community Center Fund 08	15,000	15,000	16,000
Transfer In - Water Service Fund 09	131,640	138,750	135,100
Transfer In - Storm Water Management Fund 12	0	5,000	5,000
Transfer In - Health & Sanitation Fund 13	5,900	5,000	4,000
Transfer In - Waste Water Fund 16	5,000	10,000	10,000
Transfer In - Special Street Repair Fund 17	0	0	4,000
Interest on Idle Funds	2,621	1,500	1,500
Miscellaneous	0	0	2,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,033,354</b>	<b>1,051,382</b>	<b>775,467</b>
<b>Resources Available:</b>	<b>1,309,599</b>	<b>1,469,858</b>	<b>1,173,052</b>
Expenditures:			
Health Insurance	351,003	396,000	478,500
FICA and Medicare	205,250	220,000	230,000
Workers Compensation	65,721	85,408	95,000
KPERS/KP&F	233,728	265,000	310,000
Reserve for Employee Departures	0	40,000	50,000
Unemployment Compensation	3,337	26,200	10,000
Employee Development	9,432	10,000	20,000
Section 125 Payments	17,632	25,000	26,000
Contractuals	3,290	2,665	4,100
Appropriated Balance	0	0	241,200
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	1,730	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>891,123</b>	<b>1,072,273</b>	<b>1,466,800</b>
Unencumbered Cash Balance Dec 31	418,476	397,585	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	1,213,890	1,403,785	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,466,800
		Tax Required	293,748
Delinquent Comp Rate:	6.0%		17,625
Amount of 2012 Ad Valorem Tax			311,373

City of Paola

2013

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

Adopted Budget <b>Special Highway - Fund 17</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	89,678	69,234	58,734
Receipts:			
State of Kansas Gas Tax	142,856	144,000	145,800
County Transfers Gas	0	0	0
Interest on Idle Funds	608	350	350
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>143,464</b>	<b>144,350</b>	<b>146,150</b>
<b>Resources Available:</b>	<b>233,142</b>	<b>213,584</b>	<b>204,884</b>
Expenditures:			
Personal Services	24,516	24,850	26,000
Contractual Services	7,938	5,000	5,000
Comodities	128,254	125,000	125,000
Capital Outlay	3,200	0	0
Appropriated Balance	0	0	44,884
Reimbursed Direct Expenses	0	0	0
Transfer to Employee Benefits - Fund 05	0	0	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>163,908</b>	<b>154,850</b>	<b>204,884</b>
Unencumbered Cash Balance Dec 31	69,234	58,734	0
2011/2012 Budget Authority Amount:	211,227	191,582	

Adopted Budget

<b>Sewer Service - Fund 04</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	89,447	90,229	97,673
Receipts:			
Sewer Use Charges	651,757	650,200	686,000
Inspection Charges	400	600	600
Connect/Disconnect Fees	0	0	0
Reimbursed	5,556	6,144	2,000
Transfer In From Wastewater Plant Fund 16	0	0	30,000
Interest on Idle Funds	530	600	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>658,243</b>	<b>657,544</b>	<b>719,300</b>
<b>Resources Available:</b>	<b>747,690</b>	<b>747,773</b>	<b>816,973</b>
Expenditures:			
Personal Services	297,683	296,500	313,500
Contractual Services	139,424	125,550	128,300
Commodities	59,420	66,050	67,950
Capital Outlay	40,683	35,000	45,500
Transfer to Sewer Reserve Fund 11	7,000	7,000	7,000
Transfer to CIP/MERF (NB)	0	0	10,000
Transfer to Employee Benefits Fund 05	112,540	120,000	123,000
Appropriated Balance	0	0	121,723
Miscellaneous	711	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>657,461</b>	<b>650,100</b>	<b>816,973</b>
Unencumbered Cash Balance Dec 31	90,229	97,673	0
2011/2012 Budget Authority Amount:	764,643	801,217	

City of Paola

2013

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

Adopted Budget <b>Aquatics Center - Fund 07</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	147,810	173,612	173,986
Receipts:			
Season Passes	14,270	20,745	20,000
Gate Receipts	34,539	37,000	35,000
Coupon Books	13,500	12,000	12,000
Concessions	18,658	20,000	20,000
Rentals	3,200	4,000	4,000
Lessons	8,600	8,000	8,000
Reimbursed	2,950	155	0
Sales Tax	1,681	1,700	1,500
Transfer in From Pool Reserve Fund (NB)	150,000	150,000	150,000
Interest on Idle Funds	698	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>248,096</b>	<b>254,100</b>	<b>251,000</b>
<b>Resources Available:</b>	<b>395,906</b>	<b>427,712</b>	<b>424,986</b>
Expenditures:			
Personal Services	123,108	137,400	141,900
Contractual Services	23,699	28,396	36,900
Commodities	27,134	38,555	47,800
Capital Outlay	7,020	8,075	15,000
Transfer to Employee Benefits Fund 05	39,300	39,300	39,300
Sales Tax	1,700	2,000	2,000
Refunds	333	0	0
Appropriated Balance	0	0	142,086
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>222,294</b>	<b>253,726</b>	<b>424,986</b>
Unencumbered Cash Balance Dec 31	173,612	173,986	0
2011/2012 Budget Authority Amount	360,909	384,840	

Adopted Budget

Adopted Budget <b>Community Center - Fund 08</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	37,063	39,007	34,497
Receipts:			
Summer Program Revenue	3,155	2,700	3,000
Grants	10,400	9,000	7,500
Concessions	931	750	1,000
Rentals	16,537	16,000	15,000
Reimbursed	1,763	2,000	1,500
Donations & Gifts	0	0	1,000
Programs, Events, Ticket Sales	11,091	8,500	10,000
Memberships	0	0	0
Sales Tax	82	50	50
Transfer In from General Fund 01 (Admin)	78,000	78,000	78,000
Interest on Idle Funds	239	200	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>122,198</b>	<b>117,200</b>	<b>117,250</b>
<b>Resources Available:</b>	<b>159,261</b>	<b>156,207</b>	<b>151,747</b>
Expenditures:			
Personal Services	54,401	57,448	60,000
Appropriated Balance	0	0	19,547
Contractual Services	35,478	37,997	42,350
Commodities	8,959	6,450	7,600
Capital Outlay	0	1,050	2,000
Summer Program Expense	4,515	1,940	2,200
Transfer to Employee Benefits Fund 05	15,000	15,000	16,000
Sales Tax	69	75	100
Real Estate Taxes	1,569	1,700	1,700
Refunds	228	50	150
Miscellaneous	35	0	100
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>120,254</b>	<b>121,710</b>	<b>151,747</b>
Unencumbered Cash Balance Dec 31	39,007	34,497	0
2011/2012 Budget Authority Amount	152,766	160,071	

City of Paola

2013

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

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
<b>Water Utility - Fund 09</b>			
Unencumbered Cash Balance Jan 1	242,338	237,147	286,997
Receipts:			
Water Sales	1,675,892	1,872,000	1,943,440
Water for Resale	33,155	33,000	33,000
Tank Sales	10,538	12,000	12,000
Install Charges	3,000	15,000	15,000
Connect/Disconnect Fees	7,320	7,500	7,500
Rentals	1,300	1,000	1,000
Sales Tax	27,961	23,000	26,000
Reimbursed	72,628	64,000	65,000
Transfer In from Water Treatment Plant Fund 15	0	0	0
Interest on Idle Funds	1,412	1,000	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,833,206</b>	<b>2,028,500</b>	<b>2,103,940</b>
<b>Resources Available:</b>	<b>2,075,544</b>	<b>2,265,647</b>	<b>2,390,937</b>
Expenditures:			
Personal Services	230,460	223,600	232,500
Contractual Services	1,263,702	1,443,050	1,444,900
Commodities	66,834	69,250	69,000
Capital Outlay	33,653	22,000	47,000
Refunds	2,425	0	0
Sales Tax	39,683	30,000	30,000
Transfer to Employee Benefits Fund 05	131,640	138,750	135,100
Transfer to Bond & Interest Fund 06	50,000	50,000	50,000
Appropriated Reserve	0	0	377,437
Miscellaneous	20,000	2,000	5,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,838,397</b>	<b>1,978,650</b>	<b>2,390,937</b>
Unencumbered Cash Balance Dec 31	237,147	286,997	0
2011/2012 Budget Authority Amount:	1,999,749	2,261,886	

Adopted Budget

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
<b>Sewer Reserve - Fund 11</b>			
Unencumbered Cash Balance Jan 1	137,471	145,353	153,003
Receipts:			
Transfer In from Sewer Service Fund 04	7,000	7,000	7,000
Interest on Idle Funds	882	650	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>7,882</b>	<b>7,650</b>	<b>7,600</b>
<b>Resources Available:</b>	<b>145,353</b>	<b>153,003</b>	<b>160,603</b>
Expenditures:			
Capital Outlay	0	0	0
			160,603
			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>160,603</b>
Unencumbered Cash Balance Dec 31	145,353	153,003	0
2011/2012 Budget Authority Amount:	144,640	152,671	

City of Paola

2013

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

Adopted Budget <b>Stormwater - Fund 12</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	178,128	188,958	177,658
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	81,021	81,000	81,000
Interest on Idle Funds	1,152	800	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>82,173</b>	<b>81,800</b>	<b>81,700</b>
<b>Resources Available:</b>	<b>260,301</b>	<b>270,758</b>	<b>259,358</b>
Expenditures:			
Personal Services	13,613	14,100	14,900
Contractual Services	0	0	0
Commodities	25,000	29,000	30,000
Capital Outlay	22,730	35,000	46,250
Transfer to Employee Fenefits Fund 05	0	5,000	5,000
Transfer to Bond & Interest Fund 06	10,000	10,000	10,000
Appropriated Balance	0	0	153,208
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>71,343</b>	<b>93,100</b>	<b>259,358</b>
Unencumbered Cash Balance Dec 31	188,958	177,658	0
2011/2012 Budget Authority Amount:	216,373	262,778	

Adopted Budget

<b>Health &amp; Sanitation - Fund 13</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	5,270	1,833	6,973
Receipts:			
Collection Fees	306,588	317,400	340,000
Haulers Permits	375	300	300
PAYT Sticker Sales	345	300	300
KS Setoff Reimbursement	43	200	200
Interest on Idle Funds	3,607	10	10
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>310,958</b>	<b>318,210</b>	<b>340,810</b>
<b>Resources Available:</b>	<b>316,228</b>	<b>320,043</b>	<b>347,783</b>
Expenditures:			
Personal Services	9,146	9,610	10,000
Contractual Services	298,804	297,371	309,750
Commodities	545	1,089	0
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	5,900	5,000	4,000
Appropriated Balance	0	0	24,033
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>314,395</b>	<b>313,070</b>	<b>347,783</b>
Unencumbered Cash Balance Dec 31	1,833	6,973	0
2011/2012 Budget Authority Amount:	349,467	343,023	

City of Paola

2013

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

Adopted Budget <b>Special Parks &amp; Rec - Fund 14</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	29,841	18,530	5,412
Receipts:			
Local Alcoholic Liquor	11,917	11,307	11,000
Reimbursed Expense	0	3,845	0
Interest on Idle Funds	132	80	60
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>12,049</b>	<b>15,232</b>	<b>11,060</b>
<b>Resources Available:</b>	<b>41,890</b>	<b>33,762</b>	<b>16,472</b>
Expenditures:			
Appropriated Reserve	0	0	10,472
Personal Services	0		0
Contractual Services	6,860	7,000	3,500
Commodities	0	4,200	2,500
Capital Outlay	16,500	17,150	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>23,360</b>	<b>28,350</b>	<b>16,472</b>
Unencumbered Cash Balance Dec 31	18,530	5,412	0
2011/2012 Budget Authority Amount:	34,448	28,581	

Adopted Budget

Adopted Budget <b>Water Treatment Plant - Fund 15</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	263,954	265,619	267,119
Receipts:			
Water Service Charges	0	0	0
Transfer In from Water Depreciation Fund 10	0	0	0
Interest on Idle Funds	1,665	1,500	1,600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,665</b>	<b>1,500</b>	<b>1,600</b>
<b>Resources Available:</b>	<b>265,619</b>	<b>267,119</b>	<b>268,719</b>
Expenditures:			
Salaries & Wages	0	0	0
Other Contractuals	0	0	0
Capital Outlay	0	0	268,719
Transfer to Water Utility Fund 09	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>268,719</b>
Unencumbered Cash Balance Dec 31	265,619	267,119	0
2011/2012 Budget Authority Amount:	266,789	267,954	

City of Paola

2013

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Waste Water TP - Fund 16</b>	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	584,230	625,662	644,369
Receipts:			
Connection Charges	3,300	9,900	6,600
Sewer Service Billing	420,378	420,000	430,000
Reimbursements	0	0	0
Interest on Idle Funds	3,556	3,000	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>427,234</b>	<b>432,900</b>	<b>439,600</b>
<b>Resources Available:</b>	<b>1,011,464</b>	<b>1,058,562</b>	<b>1,083,969</b>
Expenditures:			
Personal Services	31,523	35,000	61,000
Contractual Services	0	10,000	20,000
Commodities	4,279	10,000	10,000
Capital Outlay	0	35,000	58,000
State Revolving Loan Fund Payment	300,000	200,000	0
Refunds	0	0	0
Appropriated Balance	0	0	543,011
Transfer to MERF	0	0	15,000
Transfer to Sewer Service Fund 04	0	0	30,000
Transfer to Employee Benefits Fund 05	5,000	10,000	10,000
Transfer to Bond & Interest Fund 06	25,000	114,193	321,958
Miscellaneous	20,000	0	15,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>385,802</b>	<b>414,193</b>	<b>1,083,969</b>
Unencumbered Cash Balance Dec 31	625,662	644,369	0
2011/2012 Budget Authority Amount:	905,440	1,035,830	

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Transient Guest Tax - Fund 20</b>	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	86,186	89,300	90,300
Receipts:			
Transient Guest Tax	32,755	33,000	33,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	554	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>33,309</b>	<b>33,500</b>	<b>33,500</b>
<b>Resources Available:</b>	<b>119,495</b>	<b>122,800</b>	<b>123,800</b>
Expenditures:			
Contractual Services	0	1,000	48,800
Economic Development - Chamber of Commerce	10,000	10,000	10,000
Promotional Campaigns	20,195	19,000	20,000
Appropriated Reserve	0	0	40,000
Miscellaneous	0	2,500	5,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>30,195</b>	<b>32,500</b>	<b>123,800</b>
Unencumbered Cash Balance Dec 31	89,300	90,300	0
2011/2012 Budget Authority Amount:	112,635	81,686	

City of Paola

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2011 is to be shown)*

2013

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pool Reserve Account		Benefit Dist Const Funds		Street Construction Funds		WWTP Construction Fund		Funds Held in Escrow		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,601,861	Cash Balance Jan 1	0	Cash Balance Jan 1	11,423	Cash Balance Jan 1	761,449	Cash Balance Jan 1	23,060	2,397,793
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	10,824	Interest	0	Interest	20	Interest	4,803	Interest	2	
Reimbursed	13,540							Escrow Receipts	47,500	
Total Receipts	24,364	Total Receipts	0	Total Receipts	20	Total Receipts	4,803	Total Receipts	47,502	76,689
Resources Available:	1,626,225	Resources Available:	0	Resources Available:	11,443	Resources Available:	766,252	Resources Available:	70,562	2,474,482
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractuals	0	None		Contractuals	0	None		Escrow Disbursements	47,502	
Transfer to Pool Fund	150,000			Capital Improvmts	0					
				Transfer to CIP	11,443					
Total Expenditures	150,000	Total Expenditures	0	Total Expenditures	11,443	Total Expenditures	0	Total Expenditures	47,502	208,945
Cash Balance Dec 31	1,476,225	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	766,252	Cash Balance Dec 31	23,060	<b>2,265,537</b> **
										<b>2,265,537</b> **

\*\*Note: These two block figures should agree.

City of Paola

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2011 is to be shown)*

2013

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Benefit Fund		Special Grants		Equipment Reserve MERF		Capital Improvements CIP		Drug Tax Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	36,527	Cash Balance Jan 1	8,479	Cash Balance Jan 1	63,480	Cash Balance Jan 1	1,314,257	Cash Balance Jan 1	4,712	1,427,455
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	230	Interest	18	Lease Proceeds	45,520	Interest	8,241	Interest	22	
Reimbursements	0	Donations	27,539	Miscellaneous	500	Sales Tax	988,113	Forefitures	648	
						Reimbursements	93,007			
						Donations / Grants	76,271			
						Miscellaneous	3,394			
						Bond / Loan Proceeds	0			
						Transfer from Street Con	11,443			
						Transfer from Spec Grants	2,728			
Total Receipts	230	Total Receipts	27,557	Total Receipts	46,020	Total Receipts	1,183,197	Total Receipts	670	1,257,674
Resources Available:	36,757	Resources Available:	36,036	Resources Available:	109,500	Resources Available:	2,497,454	Resources Available:	5,382	2,685,129
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Items	0	Contractuals	29,009	Equipment	67,303	Contractual	106,057	Equipment	5,210	
		Transfer to CIP	2,728			Capital Items	2,500			
						Equipment & Supplies	77,866			
						Transfer to Gen Fund	0			
						Transfer to Bond & Int	748,328			
						Miscellaneous	3,736			
Total Expenditures	0	Total Expenditures	31,737	Total Expenditures	67,303	Total Expenditures	938,487	Total Expenditures	5,210	1,042,737
Cash Balance Dec 31	36,757	Cash Balance Dec 31	4,299	Cash Balance Dec 31	42,197	Cash Balance Dec 31	1,558,967	Cash Balance Dec 31	172	<b>1,642,392</b> **
										<b>1,642,392</b> **

\*\*Note: These two block figures should agree.

**NOTICE OF BUDGET HEARIN**

2013

The governing body of

**City of Paola**

will meet on August 14, 2012 at 6:00 pm at Municipal Court Room at the Paola Justice Center located at 805 N Pearl Street 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 Paola City Hall located at 10 W Peoria Street and will be available at this hearing.

**BUDGET SUMMAR**

Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget Year for 2013		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate *
General - Fund 01	3,531,292	24.401	3,574,960	25.009	4,093,260	1,164,039	25.508
Bond & Interest - Fund 06	1,441,506	4.739	1,693,179	4.749	2,154,336	216,738	4.749
Library - Fund 02	261,777	4.613	262,626	4.728	289,903	215,779	4.728
Employee Benefits - Fund 05	891,123	6.657	1,072,273	6.823	1,466,800	311,373	6.823
Special Highway - Fund 17	163,908		154,850		204,884		
Sewer Service - Fund 04	657,461		650,100		816,973		
Aquatics Center - Fund 07	222,294		253,726		424,986		
Community Center - Fund 08	120,254		121,710		151,747		
Water Utility - Fund 09	1,838,397		1,978,650		2,390,937		
Sewer Reserve - Fund 11					160,603		
Stormwater - Fund 12	71,343		93,100		259,358		
Health & Sanitation - Fund 13	314,395		313,070		347,783		
Special Parks & Rec - Fund 14	23,360		28,350		16,472		
Water Treatment Plant - Fund 15					268,719		
Waste Water TP - Fund 16	385,802		414,193		1,083,969		
Transient Guest Tax - Fund 20	30,195		32,500		123,800		
Non-Budgeted Funds-A	208,945						
Non-Budgeted Funds-B	1,042,737						
Totals	11,204,789	40.410	10,643,287	41.309	14,254,530	1,907,929	41.808
Less: Transfers	1,766,400		2,038,626		2,370,819		
Net Expenditure	9,438,389		8,604,661		11,883,711		
Total Tax Levied	1,905,568		1,918,772		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	47,157,929		46,449,708		45,634,271		
Outstanding Indebtedness, January 1,	2010		2011		2012		
G.O. Bonds	5,725,000		5,200,000		4,865,000		
Revenue Bonds	6,760,000		6,290,000		5,795,000		
Other	6,618,901		6,500,773		6,379,362		
Lease Purchase Principal	299,849		345,346		291,499		
Total	19,403,750		18,336,119		17,330,861		

\*Tax rates are expressed in mills

Jay Wieland  
City Official Title: City Manager

**2013 Neighborhood Revitalization Rebate**

Budgeted Funds for 2013	2012 Ad Valorem before Rebate**	2012 Mil Rate before Rebate	Estimate 2013 NR Rebate
General - Fund 01	0		
Bond & Interest - Fund 06	0		
Library - Fund 02	0		
Employee Benefits - Fund 05	0		
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2012 July 1 Valuation: 45,634,271

Valuation Factor: 45,634.271

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2013 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.