



CITY OF PAOLA, KANSAS

2014 BUDGET



2014 State Budget Forms

CERTIFICATE

To the Clerk of Miami County, State of Kansas

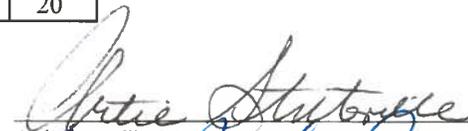
We, the undersigned, officers of

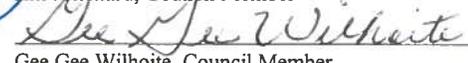
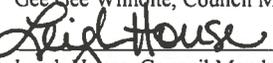
City of Paola

- 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 2014; and
(3) the Amounts(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2014		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		
Fund	K.S.A.			
General - Fund 01	12-101a	8	4,159,430	1,155,000
Debt Service - Fund 06	10-113	9	2,210,299	315,000
Library - Fund 02	12-1220	9	311,188	213,780
Employee Benefits - Fund 05	12-16,102	10	1,588,808	285,600
Special Highway - Fund 17		11	186,936	
Sewer Service - Fund 04		11	873,767	
Aquatics Center - Fund 07		12	426,073	
Community Center - Fund 08		12	137,212	
Water Utility - Fund 09		13	2,412,343	
Sewer Reserve - Fund 11		13	168,219	
Stormwater - Fund 12		14	250,158	
Health & Sanitation - Fund 13		14	368,604	
Special Parks & Rec - Fund 14		15	27,309	
Water Treatment Plant - Fund 15		15	270,017	
Waste Water TP - Fund 16		16	1,078,712	
Transient Guest Tax - Fund 20		16	116,967	
Non-Budgeted Funds-A		17		
Non-Budgeted Funds-B		18		
Totals		xxxxxx	14,586,042	1,969,380
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, 2013 Total Assessed Valuation

Assisted by:
Jay Wieland
City Manager
Address:
19 E Peoria
Paola, KS 66071
Email:
jwieland@cityofpaola.com
Attest: _____, 2013


Artie Stuteville, Mayor

Jim Pritchard, Council Member

Gee Gee Wilhite, Council Member

Leigh House, Council Member

Aaron Nickelson, Council Member

County Clerk

City of Paola

2014

Computation to Determine Limit for 2014

Amount of Levy

1. Total Tax Levy Amount in 2013 Budget	+ \$	<u>1,907,929</u>
2. Debt Service Levy in 2013 Budget	- \$	<u>216,738</u>
3. Tax Levy Excluding Debt Service	\$	<u>1,691,191</u>

2013 Valuation Information for Valuation Adjustments:

4. New Improvements for 2013:	+	<u>85,907</u>	
5. Increase in Personal Property for 2013:			
5a. Personal Property 2013	+	<u>1,495,347</u>	
5b. Personal Property 2012	-	<u>1,634,862</u>	
5c. Increase in Personal Property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2013			
6a. Real Estate	+	<u>1</u>	
6b. State Assessed	+	<u>0</u>	
6c. New Improvements	-	<u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+	<u>1</u>	
7. Valuation of Property that has Changed in Use during 2013		<u>10,637</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>96,545</u>	
9. Total Estimated Valuation July 1, 2013		<u>45,464,567</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>45,368,022</u>	
11. Factor for Increase (8 divided by 10)		<u>0.00213</u>	
12. Amount of Increase (11 times 3)	+ \$	<u>3,599</u>	
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>1,694,790</u>	
14. Debt Service in this 2014 Budget		<u>315,000</u>	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>2,009,790</u>	

If the 2014 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.

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

Budgeted Fund for 2013	Budget Tax Levy Amount for 2012	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General - Fund 01	1,164,039	108,454	1,308	665
Debt Service - Fund 06	216,738	20,194	243	124
Library - Fund 02	215,779	20,104	242	123
Employee Benefits - Fur	311,373	29,011	350	178
TOTAL	1,907,929	177,763	2,143	1,090

County Treas Motor Vehicle Estimate	<u>177,763</u>		
County Treasurers Recreational Vehicle Estimate		<u>2,143</u>	
County Treasurers 16/20M Vehicle Estimate			<u>1,090</u>
Motor Vehicle Factor	<u>0.09317</u>		
Recreational Vehicle Factor		<u>0.00112</u>	
16/20M Vehicle Factor			<u>0.00057</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	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	23,000	25,300	32,000	12-16,102
General Fund 01 (Police Dept 002)	Employee Benefits - Fund 05	134,200	150,800	164,350	12-16,102
General Fund 01 (Municipal Court 004)	Employee Benefits - Fund 05	5,400	5,500	6,500	12-16,102
General Fund 01 (Street Dept 005)	Employee Benefits - Fund 05	55,200	61,700	70,000	12-16,102
General Fund 01 (Park & Recreation 006)	Employee Benefits - Fund 05	33,700	37,400	40,000	12-16,102
General Fund 01 (Cemetery 007)	Employee Benefits - Fund 05	5,950	6,500	7,150	12-16,102
General Fund 01 (Community Dev. 009)	Employee Benefits - Fund 05	35,800	40,800	41,500	12-16,102
Waste Water TP - Fund 16	Bond & Interest - Fund 06	114,193	321,958	399,457	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	32,500	45,000	12-16,102
Sewer Service - Fund 04	Employee Benefits - Fund 05	120,000	123,000	146,830	12-825d
Capital Improvements CIP - Police (NB)	Bond & Interest - Fund 06	338,463	350,063	355,863	12-197
Capital Improvements CIP - Fire (NB)	Bond & Interest - Fund 06	332,263	326,963	331,263	12-197
Capital Improvements CIP - Com Ctr (NB)	Bond & Interest - Fund 06	88,748	91,248	88,648	12-197
Capital Improvements CIP - City Hall (NB)	Bond & Interest - Fund 06	57,318	89,406	87,906	12-197
Capital Improvements CIP - Library (NB)	Bond & Interest - Fund 06	97,341	149,281	146,781	12-197
Acquatics Center - Fund 07	Employee Benefits - Fund 05	39,300	39,300	43,000	12-16,102
Community Center - Fund 08	Employee Benefits - Fund 05	15,000	13,335	10,500	12-16,102
Water Utility - Fund 09	Employee Benefits - Fund 05	138,750	135,100	141,000	12-825d
Storm Water - Fund 12	Employee Benefits - Fund 05	5,000	5,000	9,000	12-825d
Health & Sanitation - Fund 13	Employee Benefits - Fund 05	5,000	4,000	6,250	12-825d
Waste Water TP - Fund 16	Employee Benefits - Fund 05	10,000	10,000	16,000	12-825d
Special Highway - Fund 17	Employee Benefits - Fund 05	-	4,000	4,820	12-825d
Waste Water TP - Fund 16	Sewer Service - Fund 04	-	30,000	30,000	12-631
Storm Water - Fund 12	Bond & Interest - Fund 06	10,000	10,000	20,000	12-825d
Swimming Pool Reserve (NB)	Acquatics Center - Fund 07	150,000	150,000	150,000	12-197
General Fund 01 (Street Dept 005)	CIP Sidewalk Fund (NB)	20,000	20,000	15,000	12-1.118
General Fund 01 (Street Dept 005)	MERF Fund (NB)	4,500	-	-	12-1.117
General Fund 01 (Park & Recreation 006)	MERF Fund (NB)	4,000	-	-	12-1.117
Sewer Service - Fund 04	CIP Manhole Rehabilitation (NB)	-	10,000	12,500	12-1.118
Waste Water TP - Fund 16	CIP Manhole Rehabilitation (NB)	-	15,000	25,000	12-1.118
CIP to CIP Internal Transfer (NB)	CIP to CIP Internal Transfer (NB)	477,460	-	-	12-1.118
Totals		2,544,586	2,443,154	2,631,318	
Adjustments			1,156,961	1,160,461	
Adjusted Totals		2,544,586	1,286,193	1,470,857	

*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2002 Refunding	8/1/03	11/1/12	3.00	4,210,000	0	n/a	n/a	0	0	0	0
Series 2005a	4/28/05	9/1/15	3.61	1,655,000	0	n/a	n/a	0	0	0	0
Series 2006a	11/15/06	9/1/16	3.62	1,660,000	740,000	3/1 & 9/1	9/1	6,300	175,000	0	0
Series 2006b	11/15/06	9/1/17	3.74	325,000	185,000	3/1 & 9/1	9/1	6,963	35,000	5,668	35,000
Series 2007	12/1/07	9/1/25	4.00	2,840,000	2,720,000	3/1 & 9/1	9/1	116,759	110,000	111,808	95,000
Series 2012 Refunding	4/17/2012	9/1/2031	2.84	7,525,000	7,490,000	3/1 & 9/1	9/1	195,158	315,000	188,858	565,000
Total G.O. Bonds					11,135,000			325,180	635,000	306,334	695,000
Revenue Bonds:											
Series PBC 2007	12/1/07	11/1/21	4.00	3,750,000	2,860,000	5/1 & 11/1	11/1	120,063	230,000	110,862	245,000
Series PBC 2008	9/15/08	5/1/21	3.55	3,660,000	2,410,000	5/1 & 11/1	5/1	93,211	325,000	79,911	340,000
Series PBC 2012	5/10/2012	11/1/2021	2.02	2,055,000	1,920,000	5/1 & 11/1	5/1	38,688	200,000	34,687	200,000
Total Revenue Bonds					7,190,000			251,962	755,000	225,460	785,000
Other:											
State Revolving Fund	7/29/05	3/1/27	2.76	7,207,738	0	n/a	n/a	0	0	0	0
Total Other					0			0	0	0	0
Total Indebtedness					18,325,000			577,142	1,390,000	531,794	1,480,000

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 On Jan 1, 2013	Payments Due 2013	Payments Due 2014
Fire Heavy Rescue Vehicle	7/11/2007	120	4.68	231,500	128,949	29,522	29,522
2007 Elgin Street Sweeper	11/18/2010	48	3.49	115,000	59,319	31,376	31,060
2010 Dodge Charger Police Cars	1/7/2011	24	3.45	45,520	23,145	23,946	0
2013 Backhoe	4/19/2013	24	1.86	46,000	0	0	23,211
Totals					211,413	84,844	83,793

***If you are merely 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: 2014

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>2013</u>	<u>2014</u>
Ad Valorem	\$203,600	\$213,780
Delinquent Tax	\$3,500	\$5,500
Motor Vehicle Tax	\$20,600	\$20,104
Recreational Vehicle Tax	\$0	\$242
16/20M Vehicle Tax	\$0	\$123
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$227,700	\$239,749
Difference in Total Taxes:	\$12,049	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$45,623,917	\$45,464,567
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.73	4.702
Difference in Levy Rate:	(0.028)	
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 from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General - Fund 01	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	705,903	737,328	575,553
Receipts:			
Ad Valorem Tax	1,101,555	1,100,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	32,499	25,000	25,000
Motor Vehicle Tax	104,964	109,000	108,454
Recreational Vehicle Tax	0	0	1,308
16/20M Vehicle Tax	0	0	665
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Kansas Community Fisheries Program	6,489	6,400	6,400
Local Alcoholic Liquor Tax	13,627	11,000	12,750
City Sales Tax	685,335	685,000	685,000
County Sales Tax	473,519	470,000	470,000
Utility Franchise Fees	429,226	432,000	435,000
License & Permits	131,619	85,300	89,300
Fines & Forfeitures	380,648	385,000	385,000
Reimbursed Direct Expenses	87,269	72,500	81,000
Rentals	29,588	31,000	31,000
Cemetery	12,350	12,000	15,000
Rural Fire District	66,185	70,000	70,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,108	1,000	1,000
Grants	0	26,200	28,000
In Lieu of Taxes (IRB)	17,757	19,800	21,000
Interest on Idle Funds	16,957	14,000	14,000
Miscellaneous	4,671	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,595,366	3,559,200	2,483,877
Resources Available:	4,301,269	4,296,528	3,059,430

City of Paola

FUND PAGE - GENERAL

Adopted Budget

General - Fund 01

	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Resources Available:	4,301,269	4,296,528	3,059,430
Expenditures:			
Administration Department 001	504,905	524,500	537,850
Police Department 002	1,366,498	1,430,627	1,512,650
Fire Department 003	267,001	288,822	302,372
Municipal Court Department 004	199,756	203,100	212,100
Street Department 005	603,190	639,176	665,650
Parks & Recreation Department 006	348,872	343,400	354,100
Cemetery Department 007	59,959	67,250	70,400
Community Development Department 009	208,488	220,050	230,700
0	0	0	0
0	0	0	0
0	0	0	0
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)	3,558,669	3,716,925	3,885,822
Appropriated Reserve	0	0	267,808
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	5,272	4,050	5,800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,563,941	3,720,975	4,159,430
Unencumbered Cash Balance Dec 31	737,328	575,553	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	3,964,319	4,093,260	XXXXXXXXXXXXXXXXXXXX
			Non-Appropriated Balance
			Total Expenditure/Non-Appr Balance
			Tax Required
			Delinquent Comp Rate: 5.0%
			Amount of 2013 Ad Valorem Tax

City of Paola

2014

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures			
Administration Department 001			
Salaries	125,405	129,000	133,500
Contractual	245,448	257,100	255,000
Commodities	33,052	34,100	37,350
Capital Outlay	0	1,000	2,000
Transfer to Community Center 08	78,000	78,000	78,000
Transfer to Employee Benefits 05	23,000	25,300	32,000
Total	504,905	524,500	537,850
Police Department 002			
Salaries	979,398	1,018,700	1,056,000
Contractual	134,029	134,627	148,000
Commodities	107,073	110,000	114,300
Capital Outlay	11,798	16,500	30,000
Transfer to Employee Benefits 05	134,200	150,800	164,350
Total	1,366,498	1,430,627	1,512,650
Fire Department 003			
Salaries	146,383	145,000	153,000
Contractual	73,917	78,022	83,522
Commodities	46,701	62,800	61,850
Capital Outlay	0	3,000	4,000
Transfer to CIP /MERF (NB)	0	0	0
Total	267,001	288,822	302,372
Municipal Court Department 004			
Salaries	61,752	64,100	65,900
Contractual	127,452	126,300	133,000
Commodities	4,119	6,500	5,700
Capital Outlay	1,033	700	1,000
Transfer to Employee Benefits 05	5,400	5,500	6,500
Total	199,756	203,100	212,100
Street Department 005			
Salaries	207,291	222,500	223,000
Contractual	65,080	52,276	66,950
Commodities	119,115	140,700	140,200
Capital Outlay	82,004	92,000	100,500
Transfer to Bond & Interest 06	50,000	50,000	50,000
Transfer to Employee Benefits 05	55,200	61,700	70,000
Transfer to CIP /MERF (NB)	24,500	20,000	15,000
Total	603,190	639,176	665,650
Parks & Recreation Department 006			
Salaries	187,920	181,500	184,500
Contractual	69,150	53,700	56,300
Commodities	53,084	54,800	57,300
Capital Outlay	1,018	16,000	16,000
Transfer to CIP /MERF (NB)	4,000	0	0
Transfer to Employee Benefits 05	33,700	37,400	40,000
Total	348,872	343,400	354,100
Cemetery Department 007			
Salaries	48,272	50,500	52,500
Contractual	405	2,000	2,000
Commodities	5,332	8,250	8,750
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	5,950	6,500	7,150
Total	59,959	67,250	70,400
Community Development Department 009			
Salaries	143,250	150,900	160,350
Contractual	22,994	19,600	19,850
Commodities	5,590	8,600	8,500
Capital Outlay	854	150	500
Transfer to Employee Benefits 05	35,800	40,800	41,500
Total	208,488	220,050	230,700
Page 1 - Total	3,558,669	3,716,925	3,885,822

City of Paola

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Debt Service - Fund 06			
Unencumbered Cash Balance Jan 1	355,051	277,960	145,920
Receipts			
Ad Valorem Tax	208,297	204,500	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,413	5,000	5,000
Motor Vehicle Tax	20,386	20,650	20,194
Recreational Vehicle Tax	0	0	243
16/20M Vehicle Tax	0	0	124
Special Assessments	238,462	155,000	155,000
Transfer In - Water Utility Fund 09	50,000	50,000	50,000
Transfer In - Storm Water Fund 12	10,000	10,000	20,000
Transfer In - Waste Water TP Fund 16	114,192	321,958	399,457
Transfer In - General Fund (Street) 01-005	50,000	50,000	50,000
Transfer In - CIP - Police Sales Tax (NB)	338,463	350,063	355,863
Transfer In - CIP - Community Center Sales Tax (NB)	88,748	91,248	88,648
Transfer In - CIP - Fire Dept Sales Tax (NB)	332,263	326,963	331,263
Transfer In - CIP - City Hall (NB)	57,318	89,406	87,906
Transfer In - CIP - Library (NB)	97,340	149,281	146,781
Reimbursements	0	0	0
In Lieu of Tax (IRB)	497	890	900
Interest on Idle Funds	3,699	3,000	3,000
Miscellaneous	0	7,140	50,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,616,078	1,835,099	1,764,379
Resources Available:	1,971,129	2,113,059	1,910,299
Expenditures			
General Obligation Debt	1,195,000	1,390,000	1,480,000
Interest Payments	496,580	577,139	531,794
Administrative Expense	1,589	0	0
Appropriated Balance	0	0	198,505
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,693,169	1,967,139	2,210,299
Unencumbered Cash Balance Dec 31	277,960	145,920	XXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount	2,129,781	2,154,336	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	2,210,299
		Tax Required	300,000
		Delinquent Comp Rate 5.0%	15,000
		Amount of 2013 Ad Valorem Tax	315,000

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Library - Fund 02			
Unencumbered Cash Balance Jan 1	28,305	31,921	49,469
Receipts			
Ad Valorem Tax	208,271	203,600	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,141	3,500	5,500
Motor Vehicle Tax	19,843	20,600	20,104
Recreational Vehicle Tax	0	0	242
16/20M Vehicle Tax	0	0	123
In Lieu of Tax	495	300	800
Grants	22,976	23,474	23,500
Fines & Fees	4,405	4,800	4,800
Reimbursed	0	120	0
Interest on Idle Funds	424	350	350
Miscellaneous	3,346	2,700	2,700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	265,901	259,444	58,119
Resources Available:	294,206	291,365	107,588
Expenditures			
Personal Services	149,380	130,649	151,400
Appropriated Reserve	0	0	32,788
Contractuals	29,271	32,862	36,250
Commodities	8,213	36,285	35,350
Capital Outlay	36,310	9,500	10,300
Transfer to Employee Benefits 05	39,000	32,500	45,000
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	111	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	262,285	241,896	311,188
Unencumbered Cash Balance Dec 31	31,921	49,469	XXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount	287,288	289,903	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,188
		Tax Required	203,600
		Delinquent Comp Rate 5.0%	10,180
		Amount of 2013 Ad Valorem Tax	213,780

City of Paola

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Employee Benefits - Fund 05

	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	418,476	470,240	451,869
Receipts:			
Ad Valorem Tax	300,257	294,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	8,920	5,000	5,000
Motor Vehicle Tax	28,636	29,600	29,011
Recreational Vehicle Tax	0	0	350
16/20M Vehicle Tax	0	0	178
In Lieu of Tax	714	450	500
Reimbursements	45,685	50,900	42,000
Transfer In - General Fund 01 (Administration 001)	23,000	25,300	32,000
Transfer In - General Fund 01 (Police Dept 002)	134,200	150,800	164,350
Transfer In - General Fund 01 (Municipal Court 004)	5,400	5,500	6,500
Transfer In - General Fund 01 (Street Dept 005)	55,200	61,700	70,000
Transfer In - General Fund 01 (Park & Recreation 006)	33,700	37,400	40,000
Transfer In - General Fund 01 (Cemetery 007)	5,950	6,500	7,150
Transfer In - General Fund 01 (Community Dev. 009)	35,800	40,800	41,500
Transfer In - Library Fund 02	39,000	32,500	45,000
Transfer In - Sewer Service Fund 04	120,000	123,000	146,830
Transfer In - Acquatics Center Fund 07	39,300	39,300	43,000
Transfer In - Community Center Fund 08	15,000	13,335	10,500
Transfer In - Water Service Fund 09	138,750	135,100	141,000
Transfer In - Storm Water Management Fund 12	5,000	5,000	9,000
Transfer In - Health & Sanitation Fund 13	5,000	4,000	6,250
Transfer In - Waste Water Fund 16	10,000	10,000	16,000
Transfer In - Special Street Repair Fund 17	0	4,000	4,820
Interest on Idle Funds	2,277	2,000	2,000
Miscellaneous	0	0	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,051,789	1,076,185	864,939
Resources Available:	1,470,265	1,546,425	1,316,808
Expenditures:			
Final Benefits Payout	2,492	33,000	50,000
Health Insurance	367,567	403,000	471,000
FICA and Medicare	208,409	220,000	232,000
Workers Compensation	85,408	85,831	95,000
KPERS/KP&F	266,390	300,000	339,500
Reserve for Employee Departures	0	0	0
Unempolymnt Compensation	25,671	5,000	6,000
Employee Development	15,372	17,000	21,000
Section 125 Payments	26,569	26,000	26,000
Contractuals	1,499	2,725	2,150
Appropriated Balance	0	0	344,158
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	646	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,000,023	1,094,556	1,588,808
Unencumbered Cash Balance Dec 31	470,242	451,869	XXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	1,403,785	1,466,800	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,588,808
Tax Required			272,000
Delinquent Comp Rate: 5.0%			13,600
Amount of 2013 Ad Valorem Tax			285,600

City of Paola

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway - Fund 17	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	69,234	65,616	40,966
Receipts:			
State of Kansas Gas Tax	144,972	135,000	145,620
County Transfers Gas	0	0	0
Interest on Idle Funds	309	350	350
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	145,281	135,350	145,970
Resources Available:	214,515	200,966	186,936
Expenditures:			
Personal Services	24,608	26,000	26,900
Contractual Services	5,000	5,000	5,000
Comodities	0	0	0
Capital Outlay	119,291	125,000	125,000
Appropriated Balance	0	0	25,216
Reimbursed Direct Expenses	0	0	0
Transfer to Employee Benefits - Fund 05	0	4,000	4,820
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	148,899	160,000	186,936
Unencumbered Cash Balance Dec 31	65,616	40,966	0
2012/2013 Budget Authority Amount:	191,582	204,884	

Adopted Budget

Sewer Service - Fund 04	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	90,229	121,879	144,767
Receipts:			
Sewer Use Charges	677,743	686,000	695,400
Inspection Charges	800	600	900
Connect/Disconnect Fees	0	0	0
Reimbursed	6,416	10,237	2,000
Transfer In From Wastewater Plant Fund 1	0	30,000	30,000
Interest on Idle Funds	519	700	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	685,478	727,537	729,000
Resources Available:	775,707	849,416	873,767
Expenditures:			
Personal Services	348,508	317,000	331,500
Contractual Services	104,584	129,299	130,750
Commodities	72,736	73,850	74,350
Capital Outlay	1,000	44,500	51,000
Transfer to Sewer Reserve Fund 11	7,000	7,000	7,000
Transfer to CIP/MERF (NB)	0	10,000	12,500
Transfer to Employee Benefits Fund 05	120,000	123,000	146,830
Appropriated Balance	0	0	119,837
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	653,828	704,649	873,767
Unencumbered Cash Balance Dec 31	121,879	144,767	0
2012/2013 Budget Authority Amount:	801,217	816,973	

City of Paola

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Aquatics Center - Fund 07	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	173,613	198,223	175,073
Receipts:			
Season Passes	20,920	20,000	20,000
Gate Receipts	35,834	30,000	35,000
Coupon Books	9,574	10,000	12,000
Concessions	19,655	18,000	20,000
Rentals	2,800	4,000	4,000
Lessons	7,901	6,500	8,000
Reimbursed	2,328	150	0
Sales Tax	1,766	1,500	1,500
Transfer in From Pool Reserve Fund (NB)	150,000	150,000	150,000
Interest on Idle Funds	650	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	251,428	240,650	251,000
Resources Available:	425,041	438,873	426,073
Expenditures:			
Personal Services	125,049	136,400	145,100
Contractual Services	26,690	30,100	36,800
Commodities	28,660	41,500	48,000
Capital Outlay	4,812	15,000	15,000
Transfer to Employee Benefits Fund 05	39,300	39,300	43,000
Sales Tax	1,790	1,500	2,000
Refunds	517	0	0
Appropriated Balance	0	0	136,173
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	226,818	263,800	426,073
Unencumbered Cash Balance Dec 31	198,223	175,073	0
2012/2013 Budget Authority Amount:	384,840	424,986	

Adopted Budget

Adopted Budget Community Center - Fund 08	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	39,007	34,165	21,362
Receipts:			
Summer Program Revenue	2,685	4,900	5,300
Grants	3,300	4,300	5,000
Concessions	667	700	700
Rentals	16,295	17,000	18,200
Reimbursed	1,116	100	0
Donations & Gifts	85	100	100
Programs, Events, Ticket Sales	8,063	8,300	8,300
Memberships	0	0	0
Sales Tax	59	50	50
Transfer In from General Fund 01 (Admin	78,000	78,000	78,000
Interest on Idle Funds	181	180	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	110,451	113,830	115,850
Resources Available:	149,458	147,995	137,212
Expenditures			
Personal Services	52,744	57,000	58,800
Appropriated Balance	0	0	12,962
Contractual Services	33,477	37,989	38,750
Commodities	7,340	8,303	8,350
Capital Outlay	298	2,591	500
Summer Program Expense	4,778	5,565	5,500
Transfer to Employee Benefits Fund 05	15,000	13,335	10,500
Sales Tax	69	50	50
Real Estate Taxes	1,577	1,700	1,700
Refunds	10	0	0
Miscellaneous	0	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	115,293	126,633	137,212
Unencumbered Cash Balance Dec 31	34,165	21,362	0
2012/2013 Budget Authority Amount:	160,071	151,747	

City of Paola

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility - Fund 09	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	237,147	228,468	277,843
Receipts:			
Water Sales	1,828,554	1,900,000	1,950,000
Water for Resale	45,593	36,000	38,000
Tank Sales	16,052	14,000	14,000
Install Charges	44,000	15,000	15,000
Connect/Disconnect Fees	7,885	7,500	7,500
Rentals	1,100	1,000	1,000
Sales Tax	29,822	27,500	37,000
Reimbursed	79,012	70,869	71,000
Transfer In from Water Treatment Plant Fund 15	0	0	0
Interest on Idle Funds	853	1,000	1,000
Miscellaneous	0	6	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,052,871	2,072,875	2,134,500
Resources Available:	2,290,018	2,301,343	2,412,343
Expenditures:			
Personal Services	221,208	226,900	232,550
Contractual Services	1,482,338	1,445,100	1,476,300
Commodities	94,420	68,400	67,950
Capital Outlay	30,270	56,000	46,000
Refunds	0	0	0
Sales Tax	44,564	37,000	37,000
Transfer to Employee Benefits Fund 05	138,750	135,100	141,000
Transfer to Bond & Interest Fund 06	50,000	50,000	50,000
Appropriated Reserve	0	0	357,543
Miscellaneous	0	5,000	4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,061,550	2,023,500	2,412,343
Unencumbered Cash Balance Dec 31	228,468	277,843	0
2012/2013 Budget Authority Amount:	2,261,886	2,390,937	

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sewer Reserve - Fund 11	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	145,353	153,019	160,619
Receipts:			
Transfer In from Sewer Service Fund 04	7,000	7,000	7,000
Interest on Idle Funds	666	600	600
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,666	7,600	7,600
Resources Available:	153,019	160,619	168,219
Expenditures:			
Capital Outlay	0	0	168,219
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	168,219
Unencumbered Cash Balance Dec 31	153,019	160,619	0
2012/2013 Budget Authority Amount:	152,671	160,603	

City of Paola

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Stormwater - Fund 12	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	188,957	193,408	168,458
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	81,128	81,000	81,000
Interest on Idle Funds	914	700	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	82,042	81,700	81,700
Resources Available:	270,999	275,108	250,158
Expenditures:			
Personal Services	13,641	14,900	15,600
Contractual Services	0	500	8,500
Commodities	13,950	30,000	30,000
Capital Outlay	35,000	46,250	67,000
Transfer to Employee Fenefits Fund 05	5,000	5,000	5,000
Transfer to Bond & Interest Fund 06	10,000	10,000	20,000
Appropriated Balance	0	0	104,058
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	77,591	106,650	250,158
Unencumbered Cash Balance Dec 31	193,408	168,458	0
2012/2013 Budget Authority Amount:	262,778	259,358	

Adopted Budget

Health & Sanitation - Fund 13	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	1,833	6,779	22,354
Receipts:			
Collection Fees	317,710	335,000	345,500
Haulers Permits	300	675	300
PAYT Sticker Sales	435	200	200
KS Setoff Reimbursement	237	200	200
Interest on Idle Funds	8	50	50
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	318,690	336,125	346,250
Resources Available:	320,523	342,904	368,604
Expenditures:			
Personal Services	9,322	9,750	10,500
Contractual Services	297,789	306,800	319,250
Commodities	1,633	0	0
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	5,000	4,000	5,000
Appropriated Balance	0	0	33,854
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	313,744	320,550	368,604
Unencumbered Cash Balance Dec 31	6,779	22,354	0
2012/2013 Budget Authority Amount:	343,023	347,783	

City of Paola

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Rec - Fund 14	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	18,530	12,189	17,249
Receipts:			
Local Alcoholic Liquor	13,627	11,000	10,000
Reimbursed Expense	3,845	0	0
Interest on Idle Funds	52	60	60
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,524	11,060	10,060
Resources Available:	36,054	23,249	27,309
Expenditures:			
Appropriated Reserve	0	0	21,309
Personal Services	0	0	0
Contractual Services	6,395	3,500	3,500
Commodities	320	2,500	2,500
Capital Outlay	17,150	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,865	6,000	27,309
Unencumbered Cash Balance Dec 31	12,189	17,249	0
2012/2013 Budget Authority Amount:	28,581	16,472	

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Treatment Plant - Fund 15	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	265,619	266,817	268,417
Receipts:			
Water Service Charges	0	0	0
Transfer In from Water Depreciation Fund	0	0	0
Interest on Idle Funds	1,198	1,600	1,600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,198	1,600	1,600
Resources Available:	266,817	268,417	270,017
Expenditures:			
Salaries & Wages	0	0	0
Other Contractuals	0	0	0
Capital Outlay	0	0	270,017
Transfer to CIP (NB)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	270,017
Unencumbered Cash Balance Dec 31	266,817	268,417	0
2012/2013 Budget Authority Amount:	267,954	268,719	

City of Paola

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Water TP - Fund 16	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	625,662	719,670	630,812
Receipts:			
Connection Charges	23,100	6,600	9,900
Sewer Service Billing	417,948	424,000	435,000
Reimbursements	0	0	0
Interest on Idle Funds	2,613	3,000	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	443,661	433,600	447,900
Resources Available:	1,069,323	1,153,270	1,078,712
Expenditures:			
Personal Services	7,809	65,500	83,750
Contractual Services	407	15,000	23,000
Commodities	4,961	20,000	20,000
Capital Outlay	12,284	45,000	58,000
State Revolving Loan Fund Payment	200,000	0	0
Refunds	0	0	0
Appropriated Balance	0	0	423,505
Transfer to MERF	0	15,000	25,000
Transfer to Sewer Service Fund 04	0	30,000	30,000
Transfer to Employee Benefits Fund 05	10,000	10,000	16,000
Transfer to Bond & Interest Fund 06	114,192	321,958	399,457
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	349,653	522,458	1,078,712
Unencumbered Cash Balance Dec 31	719,670	630,812	0
2012/2013 Budget Authority Amount:	1,035,830	1,083,969	

Adopted Budget

Transient Guest Tax - Fund 20	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	89,300	94,967	83,467
Receipts:			
Transient Guest Tax	32,302	33,000	33,000
Reimbursed Expense	3,499	0	0
Interest on Idle Funds	416	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,217	33,500	33,500
Resources Available:	125,517	128,467	116,967
Expenditures:			
Contractual Services	3,500	5,000	31,967
Economic Development - Chamber of Commerce	10,000	10,000	10,000
Promotional Campaigns	17,050	30,000	30,000
Appropriated Reserve	0	0	40,000
Miscellaneous	0	0	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	30,550	45,000	116,967
Unencumbered Cash Balance Dec 31	94,967	83,467	0
2012/2013 Budget Authority Amount:	81,686	123,800	

NOTICE OF BUDGET HEARING

2014

The governing body of
City of Paola

will meet on August 13, 2013 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 19 E Peoria Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.

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

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate *
General - Fund 01	3,563,941	25.009	3,720,975	25.514	4,159,430	1,155,000	25.404
Debt Service - Fund 06	1,693,169	4.749	1,967,139	4.751	2,210,299	315,000	6.928
Library - Fund 02	262,285	4.728	241,896	4.730	311,188	213,780	4.702
Employee Benefits - Fund 05	1,000,023	6.823	1,094,556	6.825	1,588,808	285,600	6.282
Special Highway - Fund 17	148,899		160,000		186,936		
Sewer Service - Fund 04	653,828		704,649		873,767		
Aquatics Center - Fund 07	226,818		263,800		426,073		
Community Center - Fund 08	115,293		126,633		137,212		
Water Utility - Fund 09	2,061,550		2,023,500		2,412,343		
Sewer Reserve - Fund 11	0		0		168,219		
Stormwater - Fund 12	77,591		106,650		250,158		
Health & Sanitation - Fund 13	313,744		320,550		368,604		
Special Parks & Rec - Fund 14	23,865		6,000		27,309		
Water Treatment Plant - Fund 15	0		0		270,017		
Waste Water TP - Fund 16	349,653		522,458		1,078,712		
Transient Guest Tax - Fund 20	30,550		45,000		116,967		
Non-Budgeted Funds-A	171,918						
Non-Budgeted Funds-B	10,348,440						
Totals	21,041,567	41.309	11,303,806	41.820	14,586,042	1,969,380	43.316
Less: Transfers	2,544,586		2,443,154		2,631,318		
Net Expenditure	18,496,981		8,860,652		11,954,724		
Total Tax Levied	1,918,772		1,907,929		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	46,449,708		45,623,917		45,464,567		
Outstanding Indebtedness,							
January 1,	2011		2012		2013		
G O. Bonds	5,200,000		4,865,000		11,135,000		
Revenue Bonds	6,290,000		5,795,000		7,190,000		
Other	6,500,773		6,379,362		0		
Lease Purchase Principal	3,345,346		291,499		211,413		
Total	21,336,119		17,330,861		18,536,413		

*Tax rates are expressed in mills

Jay Wieland
City Official Title: City Manager

2014 Neighborhood Revitalization Rebate

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General - Fund 01			
Debt Service - Fund 06			
Library - Fund 02			
Employee Benefits - Fund 05			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	0	0.000	0

2013 July 1 Valuation: 45,464,567

Valuation Factor: 45,464.567

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2014 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.