



CITY OF PAOLA, KANSAS

2015 BUDGET



2015 Budget State 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 2015; and
(3) the Amounts(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget		
		Budget Authority	Amount of 2014	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
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Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	4,304,186	1,156,943
Debt Service	10-113	9	2,275,121	316,617
Library	12-1220	9	313,922	220,500
Employee Benefits - Fund 05		10	1,675,510	285,600
Special Highway - Fund 17		11	188,688	
Sewer Service - Fund 04		11	977,093	
Aquatics Center - Fund 07		12	431,433	
Community Center - Fund 08		12	152,536	
Water Utility - Fund 09		13	2,357,129	
Sewer Reserve - Fund 11		13	175,828	
Stormwater - Fund 12		14	247,695	
Health & Sanitation - Fund 13		14	375,401	
Special Parks & Rec - Fund 14		15	33,836	
Water Treatment Plant - Fund 15		15	271,064	
Waste Water TP - Fund 16		16	933,338	
Transient Guest Tax - Fund 20		16	104,056	
Non-Budgeted Funds-A		17		
Non-Budgeted Funds-B		18		
Totals		xxxxxx	14,816,836	1,979,660
Notice of the vote to adopt required to be published and attached to the budg			No	County Clerk's Use Only
Budget Summary		19		
Neighborhood Revitalization Rebate		20		
				Nov 1, 2014 Total Assessed Valuation

Assisted by:

Jay Wieland

City Manager

Address:

19 E Peoria

Paola, KS 66071

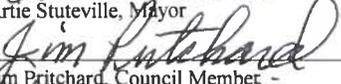
Email:

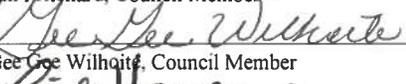
jwieland@cityofpaola.com

Attest: _____, 2014

County Clerk


Artie Stuteville, Mayor


Jim Britchard, Council Member


Gee Gee Wilhoite, Council Member


Leigh House, Council Member


Aaron Nickelson, Council Member

City of Paola

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ <u>1,969,380</u>
2. Debt service levy in 2014 budget	- \$ <u>315,000</u>
3. Tax levy excluding debt service	\$ <u>1,654,380</u>

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ <u>409,315</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>1,215,621</u>	
5b. Personal property 2013	- <u>1,500,597</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2014		
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. Valuation of property that has changed in use during 2014		<u>9,611</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>418,926</u>
9. Total estimated valuation July 1, 2014	<u>45,697,592</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>45,278,666</u>
11. Factor for increase (8 divided by 10)		<u>0.00925</u>
12. Amount of increase (11 times 3)		+ \$ <u>15,307</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>1,669,687</u>
14. Debt service levy in this 2015 budget		<u>316,617</u>
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>1,986,304</u>
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>24,816</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>2,011,120</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General Fund 01 (Administration 001)	Community Center - Fund 08	78,000	78,000	83,000	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	25,300	32,000	32,000	12-16,102
General Fund 01 (Police Dept 002)	Employee Benefits - Fund 05	150,800	164,350	180,000	12-16,102
General Fund 01 (Municipal Court 004)	Employee Benefits - Fund 05	5,500	6,500	7,100	12-16,102
General Fund 01 (Street Dept 005)	Employee Benefits - Fund 05	61,700	70,000	72,000	12-16,102
General Fund 01 (Park & Recreation 006)	Employee Benefits - Fund 05	37,400	40,000	44,000	12-16,102
General Fund 01 (Cemetery 007)	Employee Benefits - Fund 05	6,500	7,150	7,750	12-16,102
General Fund 01 (Community Dev. 009)	Employee Benefits - Fund 05	40,800	41,500	41,500	12-16,102
Waste Water TP - Fund 16	Bond & Interest - Fund 06	321,958	399,457	445,858	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	32,500	45,000	46,000	12-16,102
Sewer Service - Fund 04	Employee Benefits - Fund 05	123,000	146,830	142,000	12-825d
Capital Improvements CIP - Police (NB)	Bond & Interest - Fund 06	350,063	355,863	371,063	12-197
Capital Improvements CIP - Fire (NB)	Bond & Interest - Fund 06	326,963	331,263	330,063	12-197
Capital Improvements CIP - Com Ctr (NB)	Bond & Interest - Fund 06	91,248	88,648	90,947	12-197
Capital Improvements CIP - City Hall (NB)	Bond & Interest - Fund 06	89,406	87,906	86,406	12-197
Capital Improvements CIP - Library (NB)	Bond & Interest - Fund 06	149,280	146,781	149,281	12-197
Acquatics Center - Fund 07	Employee Benefits - Fund 05	39,300	43,000	43,000	12-16,102
Community Center - Fund 08	Employee Benefits - Fund 05	13,335	10,500	11,150	12-16,102
Water Utility - Fund 09	Employee Benefits - Fund 05	135,100	141,000	108,000	12-825d
Storm Water - Fund 12	Employee Benefits - Fund 05	5,000	9,000	10,000	12-825d
Health & Sanitation - Fund 13	Employee Benefits - Fund 05	4,000	6,250	8,000	12-825d
Waste Water TP - Fund 16	Employee Benefits - Fund 05	10,000	16,000	22,000	12-825d
Special Highway - Fund 17	Employee Benefits - Fund 05	4,000	4,820	2,500	12-825d
Waste Water TP - Fund 16	Sewer Service - Fund 04	30,000	30,000	30,000	12-631
Storm Water - Fund 12	Bond & Interest - Fund 06	10,000	20,000	15,000	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	15,000	15,000	12-1,118
General Fund 01 (Park & Recreation 006)	MERF Fund (NB)	-	6,000	-	12-1,117
Sewer Service - Fund 04	CIP Manhole Rehabilitation (NB)	10,000	12,500	15,000	12-1,118
Waste Water TP - Fund 16	CIP Manhole Rehabilitation (NB)	15,000	25,000	25,000	12-1,118
	Totals	2,443,153	2,637,318	2,690,618	
	Adjustments		1,160,461	1,177,760	
	Adjusted Totals	2,443,153	1,476,857	1,512,858	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 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, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006a	11/15/06	9/1/16	3.62	1,660,000	0	3/1 & 9/1	9/1	0	0	0	0
Series 2006b	11/15/06	9/1/17	3.74	325,000	150,000	3/1 & 9/1	9/1	5,668	35,000	4,372	35,000
Series 2007	12/1/07	9/1/25	4.00	2,840,000	2,610,000	3/1 & 9/1	9/1	111,808	95,000	107,534	85,000
Series 2012 Refunding	4/17/2012	9/1/2031	2.84	7,525,000	7,175,000	3/1 & 9/1	9/1	188,858	565,000	177,556	620,000
Total G.O. Bonds					9,935,000			306,334	695,000	289,462	740,000
Revenue Bonds:											
Series PBC 2007	12/1/07	11/1/21	4.00	3,750,000	2,630,000	5/1 & 11/1	11/1	110,862	245,000	101,062	270,000
Series PBC 2008	9/15/08	5/1/21	3.55	3,660,000	2,085,000	5/1 & 11/1	5/1	79,911	340,000	66,010	355,000
Series PBC 2012	5/10/2012	11/1/2021	2.02	2,055,000	1,720,000	5/1 & 11/1	5/1	34,687	200,000	24,984	205,000
Total Revenue Bonds					6,435,000			225,460	785,000	192,056	830,000
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					16,370,000			531,794	1,480,000	481,518	1,570,000

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, 2014	Payments Due 2014	Payments Due 2015
Fire Heavy Rescue Vehicle	7/11/2007	120	4.68	231,500	105,461	29,522	29,522
2007 Elgin Street Sweeper	11/18/2010	48	3.49	115,000	30,013	31,060	0
2013 Backhoe	4/19/2013	24	1.86	46,000	46,000	23,643	23,643
2014 Dodge Police Cars	1/28/2014	24	1.80	60,400	0	0	31,029
Totals					181,474	84,225	84,194

***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: 2015

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>2014</u>	<u>2015</u>
Ad Valorem	\$203,600	\$220,500
Delinquent Tax	\$7,000	\$7,000
Motor Vehicle Tax	\$20,400	\$20,942
Recreational Vehicle Tax	\$0	\$226
16/20M Vehicle Tax	\$0	\$175
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$231,000	\$248,843
Difference in Total Taxes:	\$17,843	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$45,460,013	\$45,697,592
Did Assessed Valuation Decrease?	No	
Levy Rate	4.703	4.825
Difference in Levy Rate:	0.122	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	737,328	769,923	606,202
Receipts:			
Ad Valorem Tax	1,120,204	1,100,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	26,949	42,000	30,000
Motor Vehicle Tax	114,609	110,427	113,147
Recreational Vehicle Tax	0		1,223
16/20M Vehicle Tax	0		949
Gross Earning (Intangible) Tax	0		0
LAVTR	0		0
City and County Revenue Sharing	0		0
Kansas Community Fisheries Program	6,489	6,400	6,400
Local Alcoholic Liquor Tax	10,986	12,000	12,000
City Sales Tax	691,169	700,000	700,000
County Sales Tax	486,862	510,000	505,000
Utility Franchise Fees	498,977	500,000	500,000
License & Permits	130,852	96,500	96,575
Fines & Forfeitures	358,869	320,000	355,800
Reimbursed Direct Expenses	84,713	83,000	84,540
Rentals	36,000	35,900	36,500
Cemetery	11,730	13,000	15,000
Rural Fire District	52,996	55,000	65,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,551	1,000	1,500
Grants	28,254	31,500	32,500
In Lieu of Taxes (IRB)	19,858	21,000	21,000
Interest on Idle Funds	15,581	14,000	14,000
Miscellaneous	4,635	3,150	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,701,284	3,654,877	2,596,134
Resources Available:	4,438,612	4,424,800	3,202,336

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	4,438,612	4,424,800	3,202,336
Expenditures:			
Administration Department 001	517,114	524,250	535,100
Police Department 002	1,445,946	1,505,950	1,582,250
Fire Department 003	265,325	301,272	319,322
Municipal Court Department 004	195,942	203,800	212,530
Street Department 005	639,801	629,950	646,900
Parks & Recreation Department 006	327,272	350,150	365,600
Cemetery Department 007	62,286	68,900	73,300
Community Development Department 009	214,746	230,200	249,350
Economic Development Department 010	0	0	1,000
Subtotal detail (Should agree with detail)	3,668,432	3,814,472	3,985,352
Appropriated Reserve	0	0	312,034
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	257	4,126	6,800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,668,689	3,818,598	4,304,186
Unencumbered Cash Balance Dec 31	769,923	606,202	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	4,159,430	4,159,430	4,304,186
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,304,186
		Tax Required	1,101,850
	Delinquent Comp Rate:	5.0%	55,093
		Amount of 2014 Ad Valorem Tax	1,156,943

City of Paola

2015

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Administration Department 001			
Salaries	132,228	133,700	136,900
Contractual	250,592	245,800	246,200
Commodities	20,146	32,750	35,000
Capital Outlay	10,848	2,000	2,000
Transfer to Community Center 08	78,000	78,000	83,000
Transfer to Employee Benefits 05	25,300	32,000	32,000
Total	517,114	524,250	535,100
Police Department 002			
Salaries	1,029,515	1,048,000	1,098,600
Contractual	137,421	145,300	151,850
Commodities	115,179	114,500	120,300
Capital Outlay	13,031	33,800	31,500
Transfer to Employee Benefits 05	150,800	164,350	180,000
Total	1,445,946	1,505,950	1,582,250
Fire Department 003			
Salaries	129,850	145,000	155,500
Contractual	73,798	83,522	86,522
Commodities	59,134	68,750	74,300
Capital Outlay	2,543	4,000	3,000
Transfer to CIP /MERF (NB)	0	0	0
Total	265,325	301,272	319,322
Municipal Court Department 004			
Salaries	64,456	66,200	69,730
Contractual	104,631	125,750	129,000
Commodities	16,006	4,550	5,700
Capital Outlay	5,349	800	1,000
Transfer to Employee Benefits 05	5,500	6,500	7,100
Total	195,942	203,800	212,530
Street Department 005			
Salaries	221,901	183,000	208,700
Contractual	51,479	71,950	41,900
Commodities	142,721	140,000	146,500
Capital Outlay	92,000	100,000	112,800
Transfer to Bond & Interest 06	50,000	50,000	50,000
Transfer to Employee Benefits 05	61,700	70,000	72,000
Transfer to CIP /MERF (NB)	20,000	15,000	15,000
Total	639,801	629,950	646,900
Parks & Recreation Department 006			
Salaries	166,326	183,500	192,500
Contractual	62,995	56,350	56,000
Commodities	46,802	53,300	56,100
Capital Outlay	13,749	11,000	17,000
Transfer to CIP /MERF (NB)	0	6,000	0
Transfer to Employee Benefits 05	37,400	40,000	44,000
Total	327,272	350,150	365,600
Cemetery Department 007			
Salaries	49,746	52,500	55,000
Contractual	1,112	2,000	2,100
Commodities	4,928	7,250	8,450
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	6,500	7,150	7,750
Total	62,286	68,900	73,300
Community Development Department 009			
Salaries	146,993	160,350	171,250
Contractual	20,120	19,850	19,850
Commodities	6,833	8,000	8,750
Capital Outlay	0	500	500
Transfer to Employee Benefits 05	40,800	41,500	49,000
Total	214,746	230,200	249,350
Page 1 - Total	3,668,432	3,814,472	3,984,352

City of Paola

2015

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Economic Development Department 010			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	1,000
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	0	0	0
Total	0	0	1,000
Page 2 -Total	0	0	1,000
Page 1 -Total	3,668,432	3,814,472	3,984,352
Grand Total	3,668,432	3,814,472	3,985,352

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	277,960	153,089	189,613
Receipts:			
Ad Valorem Tax	208,598	300,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,159	7,500	5,000
Motor Vehicle Tax	21,865	22,000	30,858
Recreational Vehicle Tax	0	0	334
16/20M Vehicle Tax	0	0	258
Special Assessments	153,959	185,000	155,000
Transfer In - Water Utility Fund 09	50,000	50,000	50,000
Transfer In - Storm Water Fund 12	10,000	20,000	15,000
Transfer In - Waste Water TP Fund 16	321,957	399,457	445,858
Transfer In - General Fund (Street) 01-005	50,000	50,000	50,000
Transfer In - CIP - Police Sales Tax (NB)	350,063	355,863	371,063
Transfer In - CIP - Community Center Sales Tax (N	91,248	88,648	90,947
Transfer In - CIP - Fire Dept Sales Tax (NB)	326,963	331,263	330,063
Transfer In - CIP - City Hall (NB)	89,406	87,906	86,406
Transfer In - CIP - Library (NB)	149,280	146,781	149,281
Reimbursements	0	0	0
In Lieu of Tax (IRB)	891	900	900
Interest on Idle Funds	2,679	3,000	3,000
Miscellaneous	10,200	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,842,268	2,048,318	1,783,968
Resources Available:	2,120,228	2,201,407	1,973,581
Expenditures			
General Obligation Debt	1,390,000	1,480,000	1,570,000
Interest Payments	577,139	531,794	481,521
Administrative Expense	0	0	0
Appropriated Balance	0	0	223,600
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,967,139	2,011,794	2,275,121
Unencumbered Cash Balance Dec 31	153,089	189,613	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	2,210,299	2,210,299	2,275,121
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			2,275,121
Tax Required			301,540
Delinquent Comp Rate		5.0%	15,077
Amount of 2014 Ad Valorem Tax			316,617

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	31,921	48,687	43,079
Receipts:			
Ad Valorem Tax	207,674	203,600	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,086	7,000	7,000
Motor Vehicle Tax	21,667	20,400	20,942
Recreational Vehicle Tax	0	0	226
16/20M Vehicle Tax	0	0	175
In Lieu of Tax	887	800	800
Grants	23,459	23,842	23,800
Fines & Fees	4,360	4,800	4,800
Reimbursed	132	0	0
Interest on Idle Funds	416	400	400
Miscellaneous	2,799	2,700	2,700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	266,480	263,542	60,843
Resources Available:	298,401	312,229	103,922
Expenditures:			
Personal Services	141,609	147,150	165,100
Appropriated Reserve	0	0	19,022
Contractuals	30,913	34,010	39,850
Commodities	35,999	34,840	36,400
Capital Outlay	8,693	8,150	7,550
Transfer to Employee Benefits 05	32,500	45,000	46,000
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	249,714	269,150	313,922
Unencumbered Cash Balance Dec 31	48,687	43,079	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	311,188	311,188	313,922
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			313,922
Tax Required			210,000
Delinquent Comp Rate:		5.0%	10,500
Amount of 2014 Ad Valorem Tax			220,500

City of Paola

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Employee Benefits - Fund 05

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	470,240	542,446	548,495
Receipts:			
Ad Valorem Tax	299,656	272,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	7,340	10,500	5,000
Motor Vehicle Tax	31,268	29,539	27,978
Recreational Vehicle Tax	0	0	303
16/20M Vehicle Tax	0	0	234
In Lieu of Tax	1,280	500	500
Reimbursements	45,897	56,886	42,000
Transfer In - General Fund 01 (Administration 001)	25,300	32,000	32,000
Transfer In - General Fund 01 (Police Dept 002)	150,800	164,350	180,000
Transfer In - General Fund 01 (Municipal Court 004)	5,500	6,500	7,100
Transfer In - General Fund 01 (Street Dept 005)	61,700	70,000	72,000
Transfer In - General Fund 01 (Park & Recreation 006)	37,400	40,000	44,000
Transfer In - General Fund 01 (Cemetery 007)	6,500	7,150	7,750
Transfer In - General Fund 01 (Community Dev. 009)	40,800	41,500	41,500
Transfer In - Library Fund 02	32,500	45,000	46,000
Transfer In - Sewer Service Fund 04	123,000	146,830	142,000
Transfer In - Acquatics Center Fund 07	39,300	43,000	43,000
Transfer In - Community Center Fund 08	13,333	10,500	11,150
Transfer In - Water Service Fund 09	135,100	141,000	108,000
Transfer In - Storm Water Management Fund 12	5,000	9,000	10,000
Transfer In - Health & Sanitation Fund 13	4,000	6,250	8,000
Transfer In - Waste Water Fund 16	10,000	16,000	22,000
Transfer In - Special Street Repair Fund 17	4,000	4,820	2,500
Interest on Idle Funds	2,240	2,000	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,081,914	1,155,325	855,015
Resources Available:	1,552,154	1,697,771	1,403,510
Expenditures:			
Final Benefits Payout	16,255	50,000	100,000
Health Insurance	362,642	416,000	471,000
FICA and Medicare	212,766	225,000	235,000
Workers Compensation	85,831	82,928	95,000
KPERS/KP&F	293,813	315,000	330,000
Unemployment Compensation	2,887	6,000	6,000
Employee Development	19,139	21,000	26,000
Section 125 Payments	12,617	26,000	26,000
Contractuals	1,196	1,200	1,500
Appropriated Balance	0	0	377,010
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	2,562	6,148	8,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,009,708	1,149,276	1,675,510
Unencumbered Cash Balance Dec 31	542,446	548,495	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	1,588,808	1,588,808	1,675,510
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,675,510
		Tax Required	272,000
Delinquent Comp Rate:	5.0%		13,600
Amount of 2014 Ad Valorem Tax			285,600

City of Paola

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Special Highway - Fund 17			
Unencumbered Cash Balance Jan 1	65,616	49,626	45,608
Receipts:			
State of Kansas Gas Tax	140,333	141,570	142,730
County Transfers Gas	0	0	0
Interest on Idle Funds	386	350	350
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	140,719	141,920	143,080
Resources Available:	206,335	191,546	188,688
Expenditures:			
Personal Services	25,678	15,168	10,000
Contractual Services	0	950	2,730
Comodities	0	0	0
Capital Outlay	127,031	125,000	140,000
Appropriated Balance	0	0	33,458
Reimbursed Direct Expenses	0	0	0
Transfer to Employee Benefits - Fund 05	4,000	4,820	2,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	156,709	145,938	188,688
Unencumbered Cash Balance Dec 31	49,626	45,608	0
2013/2014/2015 Budget Authority Amount	186,936	186,936	188,688

Adopted Budget

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Sewer Service - Fund 04			
Unencumbered Cash Balance Jan 1	121,879	173,273	157,393
Receipts:			
Sewer Use Charges	672,078	695,400	781,000
Inspection Charges	200	900	1,000
Connect/Disconnect Fees	0	0	0
Reimbursed	13,783	7,000	7,000
Transfer In From Wastewater Plant Fund 14	30,000	30,000	30,000
Interest on Idle Funds	534	700	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	716,595	734,000	819,700
Resources Available:	838,474	907,273	977,093
Expenditures:			
Personal Services	314,487	331,700	330,700
Contractual Services	111,453	129,550	132,350
Commodities	63,036	70,800	72,850
Capital Outlay	36,225	51,000	46,000
Transfer to Sewer Reserve Fund 11	7,000	7,000	7,000
Transfer to CIP/MERF (NB)	10,000	12,500	15,000
Transfer to Employee Benefits Fund 05	123,000	146,830	142,000
Appropriated Balance	0	0	230,693
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	665,201	749,880	977,093
Unencumbered Cash Balance Dec 31	173,273	157,393	0
2013/2014/2015 Budget Authority Amount	873,767	873,767	977,093

City of Paola

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Aquatics Center - Fund 07			
Unencumbered Cash Balance Jan 1	198,223	213,636	180,433
Receipts:			
Season Passes	20,390	20,000	20,000
Gate Receipts	26,189	28,000	35,000
Coupon Books	7,345	9,000	12,000
Concessions	16,549	18,000	20,000
Rentals	5,200	4,000	4,000
Lessons	6,837	7,000	8,000
Reimbursed	219	1,694	0
Sales Tax	1,445	1,500	1,500
Transfer in From Pool Reserve Fund (NB)	150,000	150,000	150,000
Interest on Idle Funds	712	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	234,886	239,694	251,000
Resources Available:	433,109	453,330	431,433
Expenditures:			
Personal Services	119,282	144,100	148,700
Contractual Services	24,471	29,597	36,000
Commodities	28,153	42,200	50,000
Capital Outlay	5,991	12,000	15,000
Transfer to Employee Benefits Fund 05	39,300	43,000	43,000
Sales Tax	1,476	2,000	2,000
Refunds	800	0	0
Appropriated Balance	0	0	136,733
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	219,473	272,897	431,433
Unencumbered Cash Balance Dec 31	213,636	180,433	0
2013/2014/2015 Budget Authority Amount	426,073	426,073	431,433

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Community Center - Fund 08			
Unencumbered Cash Balance Jan 1	34,165	31,006	25,836
Receipts:			
Summer Program Revenue	4,920	4,800	5,500
Grants	3,320	4,000	5,000
Concessions	450	600	600
Rentals	21,313	22,000	24,000
Reimbursed	120	0	0
Donations & Gifts	81	250	250
Programs, Events, Ticket Sales	5,381	8,000	8,200
Memberships	0	0	0
Sales Tax	39	50	50
Transfer In from General Fund 01 (Admin)	78,000	78,000	83,000
Interest on Idle Funds	116	100	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	113,740	117,800	126,700
Resources Available:	147,905	148,806	152,536
Expenditures:			
Personal Services	51,769	58,800	61,100
Appropriated Balance	0	0	18,686
Contractual Services	34,665	38,150	45,550
Commodities	7,846	8,000	8,450
Capital Outlay	2,641	500	500
Summer Program Expense	4,971	5,220	5,300
Transfer to Employee Benefits Fund 05	13,333	10,500	11,150
Sales Tax	46	50	0
Real Estate Taxes	1,628	1,700	1,700
Refunds	0	0	0
Miscellaneous	0	50	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	116,899	122,970	152,536
Unencumbered Cash Balance Dec 31	31,006	25,836	0
2013/2014/2015 Budget Authority Amount	137,212	137,212	152,536

City of Paola

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility - Fund 09	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	228,468	161,559	111,629
Receipts:			
Water Sales	1,673,681	1,820,000	2,050,000
Water for Resale	30,561	38,000	40,000
Tank Sales	12,553	14,000	15,000
Install Charges	8,000	15,000	15,000
Connect/Disconnect Fees	7,220	7,500	7,500
Rentals	1,200	1,000	1,000
Sales Tax	28,372	37,000	40,000
Reimbursed	77,891	71,000	76,000
Transfer In from Water Treatment Plant Fund 15	0	0	0
Interest on Idle Funds	737	1,000	1,000
Miscellaneous	0	350	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,840,215	2,004,850	2,245,500
Resources Available:	2,068,683	2,166,409	2,357,129
Expenditures:			
Personal Services	225,769	232,700	178,950
Contractual Services	1,323,441	1,476,130	1,443,100
Commodities	75,699	67,950	80,200
Capital Outlay	57,367	46,000	51,000
Refunds	3,087	0	0
Sales Tax	36,661	37,000	40,000
Transfer to Employee Benefits Fund 05	135,100	141,000	108,000
Transfer to Bond & Interest Fund 06	50,000	50,000	50,000
Appropriated Reserve	0	0	402,379
Miscellaneous	0	4,000	3,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,907,124	2,054,780	2,357,129
Unencumbered Cash Balance Dec 31	161,559	111,629	0
2013/2014/2015 Budget Authority Amount:	2,412,343	2,412,343	2,357,129

Adopted Budget

Sewer Reserve - Fund 11	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	153,019	160,628	168,228
Receipts:			
Transfer In from Sewer Service Fund 04	7,000	7,000	7,000
Interest on Idle Funds	609	600	600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,609	7,600	7,600
Resources Available:	160,628	168,228	175,828
Expenditures:			
Capital Outlay	0	0	175,828
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	175,828
Unencumbered Cash Balance Dec 31	160,628	168,228	0
2013/2014/2015 Budget Authority Amount:	168,219	168,219	175,828

City of Paola

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Stormwater - Fund 12	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	193,407	202,545	165,995
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	81,427	81,000	81,000
Interest on Idle Funds	797	700	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	82,224	81,700	81,700
Resources Available:	275,631	284,245	247,695
Expenditures:			
Personal Services	14,323	10,100	24,100
Contractual Services	16,677	16,150	16,150
Commodities	0	0	0
Capital Outlay	27,086	63,000	71,000
Transfer to Employee Fenefits Fund 05	5,000	9,000	10,000
Transfer to Bond & Interest Fund 06	10,000	20,000	15,000
Appropriated Balance	0	0	111,445
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	73,086	118,250	247,695
Unencumbered Cash Balance Dec 31	202,545	165,995	0
2013/2014/2015 Budget Authority Amount	250,158	250,158	247,695

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health & Sanitation - Fund 13	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	6,778	22,901	28,251
Receipts:			
Collection Fees	335,234	340,000	346,000
Haulers Permits	675	675	675
PAYT Sticker Sales	300	200	200
KS Setoff Reimbursement	263	200	200
Interest on Idle Funds	47	75	75
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	336,519	341,150	347,150
Resources Available:	343,297	364,051	375,401
Expenditures:			
Personal Services	9,350	12,050	13,000
Contractual Services	307,046	316,825	327,250
Commodities	0	675	0
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	4,000	6,250	8,000
Appropriated Balance	0	0	27,151
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	320,396	335,800	375,401
Unencumbered Cash Balance Dec 31	22,901	28,251	0
2013/2014/2015 Budget Authority Amount	368,604	368,604	375,401

City of Paola

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Rec - Fund 14	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	12,189	19,716	23,776
Receipts:			
Local Alcoholic Liquor	10,986	10,000	10,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	55	60	60
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,041	10,060	10,060
Resources Available:	23,230	29,776	33,836
Expenditures:			
Appropriated Reserve	0	0	26,836
Personal Services	0	0	0
Contractual Services	1,264	3,500	3,500
Commodities	2,250	0	0
Capital Outlay	0	2,500	3,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,514	6,000	33,836
Unencumbered Cash Balance Dec 31	19,716	23,776	0
2013/2014/2015 Budget Authority Amount:	27,309	27,309	33,836

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Treatment Plant - Fund 15	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	266,817	267,864	269,464
Receipts:			
Water Service Charges	0	0	0
Transfer In from Water Depreciation Fund 1	0	0	0
Interest on Idle Funds	1,047	1,600	1,600
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,047	1,600	1,600
Resources Available:	267,864	269,464	271,064
Expenditures:			
Salaries & Wages	0	0	0
Other Contractuals	0	0	0
Capital Outlay	0	0	271,064
Transfer to CIP (NB)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	271,064
Unencumbered Cash Balance Dec 31	267,864	269,464	0
2013/2014/2015 Budget Authority Amount:	270,017	270,017	271,064

City of Paola

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Waste Water TP - Fund 16			
Unencumbered Cash Balance Jan 1	719,670	663,195	478,888
Receipts:			
Connection Charges	3,300	9,900	9,900
Sewer Service Billing	421,192	435,000	441,550
Reimbursements	0	0	0
Interest on Idle Funds	2,822	3,000	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	427,314	447,900	454,450
Resources Available:	1,146,984	1,111,095	933,338
Expenditures:			
Personal Services	56,916	73,750	111,000
Contractual Services	13,909	23,000	23,000
Commodities	4,723	10,000	9,000
Capital Outlay	31,284	45,000	40,000
State Revolving Loan Fund Payment	0	0	0
Refunds	0	0	0
Appropriated Balance	0	0	217,480
Transfer to MERF	15,000	25,000	25,000
Transfer to Sewer Service Fund 04	30,000	30,000	30,000
Transfer to Employee Benefits Fund 05	10,000	16,000	22,000
Transfer to Bond & Interest Fund 06	321,957	399,457	445,858
Miscellaneous	0	10,000	10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	483,789	632,207	933,338
Unencumbered Cash Balance Dec 31	663,195	478,888	0
2013/2014/2015 Budget Authority Amount:	1,078,712	1,078,712	933,338

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Transient Guest Tax - Fund 20			
Unencumbered Cash Balance Jan 1	94,967	88,356	69,756
Receipts:			
Transient Guest Tax	33,846	34,000	34,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	359	400	300
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,205	34,400	34,300
Resources Available:	129,172	122,756	104,056
Expenditures:			
Contractual Services	3,500	11,500	16,556
Economic Development - Chamber of Commerce	10,000	7,500	7,500
Promotional Campaigns	27,316	30,000	35,000
Appropriated Reserve	0	0	40,000
Miscellaneous	0	4,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,816	53,000	104,056
Unencumbered Cash Balance Dec 31	88,356	69,756	0
2013/2014/2015 Budget Authority Amount:	116,967	116,967	104,056

City of Paola

NON-BUDGETED FUNDS (B)

2015

(Only the actual budget year for 2013 is to be shown)

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	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	36,923	Cash Balance Jan 1	2,503	Cash Balance Jan 1	47,037	Cash Balance Jan 1	2,567,213	Cash Balance Jan 1	609
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	145	Interest	0	Lease Proceeds	46,000	Interest	14,391	Interest	0
Reimbursements	0	Donations	2,049	Sale of Used Equip	20,300	Sales Tax	1,036,775	Foreitures	1,680
		Reimbursements	10,470			Reimbursements	3,662		
						Donations / Grants	100,728		
						Sale of Tax Credits	213,506		
						Miscellaneous	6,850		
						Transfer In Fund 01-005	20,000		
						Transfer In Fund 01-005	1,791		
						Transfer In Fund 01-006	1,791		
						Transfer In Fund 04	10,000		
						Transfer In Fund 16	15,000		
Total Receipts	145	Total Receipts	12,519	Total Receipts	66,300	Total Receipts	1,424,494	Total Receipts	1,680
Resources Available:	37,068	Resources Available:	15,022	Resources Available:	113,337	Resources Available:	3,991,707	Resources Available:	2,289
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Items	0	Contractuals	2,341	Equipment	72,939	Comodities	55,278	Equipment	1,340
						Contractuals	411,821		
						Capital Items	42,741		
						Transfer to Bond & Int 05	1,006,960		
						Miscellaneous	42,892		
Total Expenditures	0	Total Expenditures	2,341	Total Expenditures	72,939	Total Expenditures	1,559,692	Total Expenditures	1,340
Cash Balance Dec 31	37,068	Cash Balance Dec 31	12,681	Cash Balance Dec 31	40,398	Cash Balance Dec 31	2,432,015	Cash Balance Dec 31	949
									**
									**
									**

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2015

The governing body of
City of Paola

will meet on August 12, 2014 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 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	3,668,689	25.514	3,818,598	25.407	4,304,186	1,156,943	25.317
Debt Service	1,967,139	4.751	2,011,794	6.929	2,275,121	316,617	6.929
Library	249,714	4.730	269,150	4.703	313,922	220,500	4.825
Employee Benefits - Fund 05	1,009,708	6.825	1,149,276	6.282	1,675,510	285,600	6.250
Special Highway - Fund 17	156,709		145,938		188,688		
Sewer Service - Fund 04	665,201		749,880		977,093		
Aquatics Center - Fund 07	219,473		272,897		431,433		
Community Center - Fund 08	116,899		122,970		152,536		
Water Utility - Fund 09	1,907,124		2,054,780		2,357,129		
Sewer Reserve - Fund 11	0		0		175,828		
Stormwater - Fund 12	73,086		118,250		247,695		
Health & Sanitation - Fund 13	320,396		335,800		375,401		
Special Parks & Rec - Fund 14	3,514		6,000		33,836		
Water Treatment Plant - Fund 15	0		0		271,064		
Waste Water TP - Fund 16	483,789		632,207		933,338		
Transient Guest Tax - Fund 20	40,816		53,000		104,056		
Non-Budgeted Funds-A	202,840						
Non-Budgeted Funds-B	1,636,312						
Totals	12,721,409	41.820	11,740,540	43.321	14,816,836	1,979,660	43.321
Less: Transfers	2,443,153		2,637,318		2,690,618		
Net Expenditure	10,278,256		9,103,222		12,126,218		
Total Tax Levied	1,907,929		1,969,380		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	45,623,917		45,460,013		45,697,592		
Outstanding Indebtedness,							
January 1,	2012		2013		2014		
G.O. Bonds	4,865,000		11,135,000		9,935,000		
Revenue Bonds	5,795,000		7,190,000		6,435,000		
Other	6,379,362		0		0		
Lease Purchase Principal	291,499		211,413		181,474		
Total	17,330,861		18,536,413		16,551,474		

*Tax rates are expressed in mills

Jay Wieland
City Official Title: City Manager

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	0		
Debt Service	0		
Library	0		
Employee Benefits - Fund 05	0		
TOTAL	0	0.000	0

2014 July 1 Valuation: 45,697,592

Valuation Factor: 45,697.592

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.