



CITY OF PAOLA, KANSAS 2016 BUDGET



2016 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 2016; and
(3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2016		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	4,373,151	1,162,193
Debt Service - Fund 06	10-113	9	2,042,642	336,525
Library - Fund 02	12-1220	9	302,902	220,500
Employee Benefits - Fund 05	12-16,102	10	1,766,529	285,600
Special Highway - Fund 17		11	195,095	
Sewer Service - Fund 04		11	983,648	
Aquatics Center - Fund 07		12	445,291	
Community Center - Fund 08		12	169,798	
Water Utility - Fund 09		13	2,344,514	
Sewer Reserve - Fund 11		13	183,350	
Stormwater - Fund 12		14	180,579	
Health & Sanitation - Fund 13		14	413,908	
Special Parks & Rec - Fund 14		15	42,818	
Water Treatment Plant - Fund 15		15	270,720	
Waste Water TP - Fund 16		16	862,826	
Transient Guest Tax - Fund 20		16	111,214	
Non-Budgeted Funds-A		17		
Non-Budgeted Funds-B		18		
Totals		xxxxxx	14,688,985	2,004,818
Notice of the vote to adopt required to be published and attached to the budget?			No	County Clerk's Use Only
Budget Summary		19		
Neighborhood Revitalization Rebate		20		
				Nov 1, 2015 Total Assessed Valuation

Assisted by:

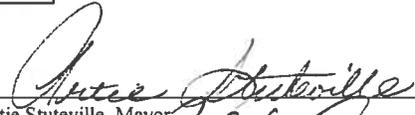
Jay Wieland
City Manager

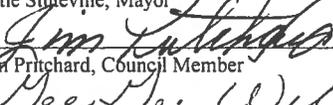
Address:
19 E Peoria
Paola, KS 66071

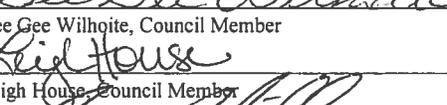
Email:
jwieland@cityofpaola.com

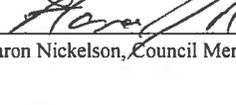
Attest: _____, 2015

County Clerk


Artie Stuteville, Mayor


Jim Pritchard, Council Member


Gee Gee Wilhoite, Council Member


Leigh House, Council Member


Aaron Nickelson, Council Member

City of Paola

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>1,979,660</u>
2. Debt service levy in 2015 budget	- \$ <u>316,617</u>
3. Tax levy excluding debt service	\$ <u>1,663,043</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>151,753</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>948,369</u>	
5b. Personal property 2014	- <u>1,018,688</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015		
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 2015		<u>6,123</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>157,876</u>
9. Total estimated valuation July 1, 2015	<u>46,063,275</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>45,905,399</u>
11. Factor for increase (8 divided by 10)		<u>0.00344</u>
12. Amount of increase (11 times 3)	+ \$	<u>5,719</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>1,668,762</u>
14. Debt service levy in this 2016 budget		<u>336,525</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>2,005,287</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)	\$	<u>26,609</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	<u>2,031,896</u>

If the 2016 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 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General Fund 01 (Administration 001)	Community Center - Fund 08	78,000	83,000	83,000	12-101/Ord #2954
General Fund 01 (Street Dept 005)	Bond & Interest - Fund 06	50,000	25,000	-	10-113
General Fund 01 (Administration 001)	Employee Benefits - Fund 05	32,000	32,000	35,200	12-16,102
General Fund 01 (Police Dept 002)	Employee Benefits - Fund 05	164,350	180,000	186,000	12-16,102
General Fund 01 (Municipal Court 004)	Employee Benefits - Fund 05	6,500	7,100	7,200	12-16,102
General Fund 01 (Street Dept 005)	Employee Benefits - Fund 05	70,000	72,000	70,000	12-16,102
General Fund 01 (Park & Recreation 006)	Employee Benefits - Fund 05	40,000	44,000	46,000	12-16,102
General Fund 01 (Cemetery 007)	Employee Benefits - Fund 05	7,150	7,750	8,500	12-16,102
General Fund 01 (Community Dev. 009)	Employee Benefits - Fund 05	41,500	49,000	45,000	12-16,102
Waste Water TP - Fund 16	Bond & Interest - Fund 06	399,458	395,858	421,257	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	-	45,000	50,000	12-825d
Library - Fund 02	Employee Benefits - Fund 05	45,000	46,000	50,600	12-16,102
Sewer Service - Fund 04	Employee Benefits - Fund 05	146,830	142,000	154,500	12-825d
Capital Improvements CIP - Police (NB)	Bond & Interest - Fund 06	355,863	371,063	380,262	12-197
Capital Improvements CIP - Fire (NB)	Bond & Interest - Fund 06	331,193	330,063	333,363	12-197
Capital Improvements CIP - Com Ctr (NB)	Bond & Interest - Fund 06	88,648	90,947	88,148	12-197
Capital Improvements CIP - City Hall (NB)	Bond & Interest - Fund 06	87,906	86,406	89,906	12-197
Capital Improvements CIP - Library (NB)	Bond & Interest - Fund 06	146,781	149,281	146,681	12-197
Acquatics Center - Fund 07	Employee Benefits - Fund 05	43,000	43,000	46,500	12-16,102
Community Center - Fund 08	Employee Benefits - Fund 05	10,500	11,150	12,400	12-16,102
Water Utility - Fund 09	Employee Benefits - Fund 05	129,250	94,000	107,000	12-825d
Storm Water - Fund 12	Employee Benefits - Fund 05	9,000	10,000	10,000	12-825d
Health & Sanitation - Fund 13	Employee Benefits - Fund 05	6,250	8,000	9,000	12-825d
Waste Water TP - Fund 16	Employee Benefits - Fund 05	16,000	20,000	20,000	12-825d
Special Highway - Fund 17	Employee Benefits - Fund 05	4,820	2,500	2,750	12-825d
Waste Water TP - Fund 16	Sewer Service - Fund 04	30,000	15,000	15,000	12-631
Storm Water - Fund 12	Bond & Interest - Fund 06	20,000	15,000	16,000	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)	15,000	15,000	15,000	12-1,118
General Fund 01 (Street Dept 005)	MERF Fund - Equipment (NB)	-	-	15,000	12-1,117
General Fund 01 (Park & Recreation 006)	MERF Fund (NB)	6,000	-	16,000	12-1,117
General Fund 01 (Community Dev. 009)	MERF Fund (NB)	-	-	7,500	12-1,117
Sewer Service - Fund 04	CIP Manhole Rehabilitation (NB)	12,500	15,000	15,000	12-1,118
Waste Water TP - Fund 16	CIP Manhole Rehabilitation (NB)	25,000	-	-	12-1,118
	Totals	2,575,499	2,562,118	2,659,767	
	Adjustments		1,177,760	1,188,360	
	Adjusted Totals	2,575,499	1,384,358	1,471,407	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 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, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						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	80,000	3/1 & 9/1	9/1	4,372	35,000	3,060	40,000
Series 2007	12/1/07	9/1/25	4.00	2,840,000	75,000	3/1 & 9/1	9/1	7,200	85,000	3,375	75,000
Series 2012 Refunding	4/17/2012	9/1/2031	2.84	7,525,000	6,610,000	3/1 & 9/1	9/1	177,556	620,000	165,158	455,000
Series 2014 Refunding	9/23/2014	9/1/2025	2.28	2,485,000	2,485,000	3/1 & 9/1	9/1	61,976	30,000	68,050	25,000
Total G.O. Bonds					9,250,000			251,104	770,000	239,643	595,000
Revenue Bonds:											
Series PBC 2007	12/1/07	11/1/21	4.00	3,750,000	2,385,000	5/1 & 11/1	11/1	101,062	270,000	90,262	290,000
Series PBC 2008	9/15/08	5/1/21	3.55	3,660,000	1,745,000	5/1 & 11/1	5/1	66,010	355,000	51,510	370,000
Series PBC 2012	5/10/2012	11/1/2021	2.02	2,055,000	1,520,000	5/1 & 11/1	11/1	24,984	205,000	26,588	210,000
Total Revenue Bonds					5,650,000			192,056	830,000	168,360	870,000
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					14,900,000			443,160	1,600,000	408,003	1,465,000

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, 2015	Payments Due 2015	Payments Due 2016
Fire Heavy Rescue Vehicle	7/11/2007	120	4.68	231,500	80,875	29,522	29,522
2007 Elgin Street Sweeper	11/18/2010	48	3.49	115,000	0	0	0
2013 Backhoe	4/19/2013	24	1.86	46,000	23,212	23,643	0
2014 Dodge Police Cars	1/28/2014	24	1.80	60,400	60,400	31,029	31,029
2014 Sutphen Fire Truck	4/28/2015	180	2.25	750,000	0	58,997	58,997
Totals					164,487	143,191	119,548

***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: 2016

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 <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem	\$210,000	\$220,500
Delinquent Tax	\$4,000	\$5,000
Motor Vehicle Tax	\$21,343	\$22,984
Recreational Vehicle Tax	\$0	\$303
16/20M Vehicle Tax	\$0	\$137
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$235,343	\$248,924
Difference in Total Taxes:	\$13,581	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$45,485,387	\$46,063,275
Did Assessed Valuation Decrease?	No	
Levy Rate	4.848	4.787
Difference in Levy Rate:	(0.061)	
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 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	769,924	770,316	682,747
Receipts:			
Ad Valorem Tax	1,123,831	1,120,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	47,056	25,000	17,500
Motor Vehicle Tax	121,592	118,500	120,595
Recreational Vehicle Tax	0	0	1,589
16/20M Vehicle Tax	0	0	721
Commercial Vehicle Tax	0	0	3,899
Watercraft Tax	0	0	0
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	13,913	12,000	12,000
City Sales Tax	721,368	730,000	725,000
County Sales Tax	548,410	550,000	540,000
Utility Franchise Fees	471,546	475,000	475,000
License & Permits	136,526	111,700	109,700
Fines & Forfeitures	302,962	320,000	320,000
Reimbursed Direct Expenses	67,702	107,540	88,000
Rentals	37,721	36,700	36,650
Cemetery	12,880	15,000	15,000
Rural Fire District	61,038	70,000	70,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,659	6,500	2,000
Grants	52,069	32,500	0
In Lieu of Taxes (IRB)	19,717	21,000	21,000
Interest on Idle Funds	13,152	14,000	14,000
Miscellaneous	24,786	4,500	4,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,784,417	3,776,340	2,583,554
Resources Available:	4,554,341	4,546,656	3,266,301

City of Paola

FUND PAGE - GENERAL

Adopted Budget General - Fund 01	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	4,554,341	4,546,656	3,266,301
Expenditures:			
Administration Department 001	525,945	537,288	548,700
Police Department 002	1,541,703	1,550,884	1,630,829
Fire Department 003	284,933	308,122	316,022
Municipal Court Department 004	215,960	209,400	215,900
Street Department 005	587,368	569,900	602,500
Parks & Recreation Department 006	337,706	360,300	389,400
Cemetery Department 007	66,149	72,050	74,300
Community Development Department 009	221,135	246,565	263,650
Economic Development Department 010	0	0	0
Subtotal detail (Should agree with detail)	3,780,899	3,854,509	4,041,301
Appropriated Reserve	0	0	324,800
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	3,126	9,400	7,050
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,784,025	3,863,909	4,373,151
Unencumbered Cash Balance Dec 31	770,316	682,747	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	4,159,430	4,304,186	4,373,151
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	4,373,151
		Tax Required	1,106,850
Delinquent Comp Rate:	5.0%		55,343
Amount of 2015 Ad Valorem Tax			1,162,193

City of Paola

2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Administration Department 001			
Salaries	140,738	143,050	143,700
Contractual	247,088	249,488	257,500
Commodities	26,837	27,750	27,300
Capital Outlay	1,282	2,000	2,000
Transfer to Community Center 08	78,000	83,000	83,000
Transfer to Employee Benefits 05	32,000	32,000	35,200
Total	525,945	537,288	548,700
Police Department 002			
Salaries	1,080,187	1,074,900	1,123,500
Contractual	148,145	150,084	158,329
Commodities	116,970	113,600	120,500
Capital Outlay	32,051	32,300	32,500
Transfer to Employee Benefits 05	164,350	180,000	186,000
Transfer to CIP /MERF (NB)	0	0	10,000
Total	1,541,703	1,550,884	1,630,829
Fire Department 003			
Salaries	142,310	150,500	156,000
Contractual	78,572	82,022	87,522
Commodities	61,189	72,600	69,500
Capital Outlay	2,862	3,000	3,000
Transfer to CIP /MERF (NB)	0	0	0
Total	284,933	308,122	316,022
Municipal Court Department 004			
Salaries	66,052	68,700	70,000
Contractual	139,410	127,500	132,000
Commodities	2,961	5,200	5,700
Capital Outlay	1,037	900	1,000
Transfer to Employee Benefits 05	6,500	7,100	7,200
Total	215,960	209,400	215,900
Street Department 005			
Salaries	181,322	183,200	184,500
Contractual	72,606	44,200	76,000
Commodities	117,601	133,500	141,000
Capital Outlay	80,839	97,000	101,000
Transfer to Bond & Interest 06	50,000	25,000	0
Transfer to Employee Benefits 05	70,000	72,000	70,000
Transfer to CIP (NB)	15,000	15,000	15,000
Transfer to MERF (NB)	0	0	15,000
Total	587,368	569,900	602,500
Parks & Recreation Department 006			
Salaries	163,704	165,600	169,200
Contractual	79,645	82,600	86,100
Commodities	46,925	51,600	55,100
Capital Outlay	1,432	16,500	17,000
Transfer to CIP /MERF (NB)	6,000	0	16,000
Transfer to Employee Benefits 05	40,000	44,000	46,000
Total	337,706	360,300	389,400
Cemetery Department 007			
Salaries	52,500	55,000	56,500
Contractual	1,784	2,050	2,050
Commodities	4,715	7,250	7,250
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	7,150	7,750	8,500
Total	66,149	72,050	74,300
Community Development Department 009			
Salaries	155,707	160,850	172,350
Contractual	16,980	27,940	30,050
Commodities	6,948	8,275	8,250
Capital Outlay	0	500	500
Transfer to Employee Benefits 05	41,500	49,000	45,000
Transfer to CIP /MERF (NB)	0	0	7,500
Total	221,135	246,565	263,650
Page 1 - Total	3,780,899	3,854,509	4,041,301

City of Paola

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service - Fund 06	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	153,090	156,118	103,423
Receipts			
Ad Valorem Tax	306,428	302,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,101	4,500	4,500
Motor Vehicle Tax	22,731	31,450	33,003
Recreational Vehicle Tax	0	0	435
16/20M Vehicle Tax	0	0	197
Commercial Vehicle Tax	0	0	1,067
Watercraft Tax	0	0	0
Special Assessments	190,160	140,000	50,000
Transfer In - General Fund (Street) 01-005	50,000	25,000	0
Transfer In - Water Utility Fund 09	0	45,000	50,000
Transfer In - Storm Water Fund 12	20,000	15,000	16,000
Transfer In - Waste Water TP Fund 16	399,458	395,858	421,257
Transfer In - CIP - Police Sales Tax (NB)	355,863	371,063	380,262
Transfer In - CIP - Fire Dept Sales Tax (NB)	331,193	330,063	333,363
Transfer In - CIP - Community Center Sales Tax (NB)	88,647	90,947	88,148
Transfer In - CIP - City Hall (NB)	87,906	86,406	89,906
Transfer In - CIP - Library (NB)	146,781	149,281	146,681
Reimbursements	0	0	0
In Lieu of Tax (IRB)	978	900	900
Interest on Idle Funds	2,416	3,000	3,000
Miscellaneous	3,160	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,014,822	1,990,468	1,618,719
Resources Available:	2,167,912	2,146,586	1,722,142
Expenditures			
General Obligation Debt	1,480,000	1,600,000	1,465,000
Interest Payments	531,794	443,163	408,002
Administrative Expense	0	0	0
Appropriated Balance	0	0	169,640
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,011,794	2,043,163	2,042,642
Unencumbered Cash Balance Dec 31	156,118	103,423	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	2,210,299	2,275,121	2,042,642
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	2,042,642
		Tax Required	320,500
		Delinquent Comp Rate	5.0%
		Amount of 2015 Ad Valorem Tax	16,025
			336,525

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library - Fund 02	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	48,686	42,454	30,552
Receipts:			
Ad Valorem Tax	208,032	210,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,826	4,000	5,000
Motor Vehicle Tax	22,631	21,343	22,984
Recreational Vehicle Tax	0	0	303
16/20M Vehicle Tax	0	0	137
Commercial Vehicle Tax	0	0	743
Watercraft Tax	0	0	0
In Lieu of Tax	664	800	800
Grants	23,837	23,835	24,635
Fines & Fees	4,622	4,500	4,700
Reimbursed	17	322	0
Interest on Idle Funds	371	400	348
Miscellaneous	2,809	2,700	2,700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	271,809	267,900	62,350
Resources Available:	320,495	310,354	92,902
Expenditures:			
Personal Services	152,930	155,238	169,371
Appropriated Reserve	0	0	20,126
Contractuals	30,089	37,114	36,400
Commodities	36,806	31,950	25,405
Capital Outlay	13,100	9,400	850
Transfer to Employee Benefits 05	45,000	46,000	50,600
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	116	100	150
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	278,041	279,802	302,902
Unencumbered Cash Balance Dec 31	42,454	30,552	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	311,188	313,922	302,902
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	302,902
		Tax Required	210,000
		Delinquent Comp Rate:	5.0%
		Amount of 2015 Ad Valorem Tax	10,500
			220,500

City of Paola

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Employee Benefits - Fund 05			
Unencumbered Cash Balance Jan 1	542,447	620,566	578,876
Receipts:			
Ad Valorem Tax	277,893	275,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,714	5,000	4,000
Motor Vehicle Tax	32,655	29,000	29,770
Recreational Vehicle Tax	0	0	392
16/20M Vehicle Tax	0	0	178
Commercial Vehicle Tax	0	0	963
Watercraft Tax	0	0	0
In Lieu of Tax	887	582	600
Reimbursements	56,394	52,500	67,100
Transfer In - General Fund 01 (Administration 001)	32,000	32,000	35,200
Transfer In - General Fund 01 (Police Dept 002)	164,350	180,000	186,000
Transfer In - General Fund 01 (Municipal Court 004)	6,500	7,100	7,200
Transfer In - General Fund 01 (Street Dept 005)	70,000	72,000	70,000
Transfer In - General Fund 01 (Park & Recreation 006)	40,000	44,000	46,000
Transfer In - General Fund 01 (Cemetery 007)	7,150	7,750	8,500
Transfer In - General Fund 01 (Community Dev. 009)	41,500	49,000	45,000
Transfer In - Library Fund 02	45,000	46,000	50,600
Transfer In - Sewer Service Fund 04	146,830	142,000	154,500
Transfer In - Acquatics Center Fund 07	43,000	43,000	46,500
Transfer In - Community Center Fund 08	10,500	11,150	12,400
Transfer In - Water Service Fund 09	129,250	94,000	107,000
Transfer In - Storm Water Management Fund 12	9,000	10,000	10,000
Transfer In - Health & Sanitation Fund 13	6,250	8,000	9,000
Transfer In - Waste Water Fund 16	16,000	20,000	20,000
Transfer In - Special Street Repair Fund 17	4,820	2,500	2,750
Interest on Idle Funds	2,088	2,000	2,000
Miscellaneous	1	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,154,782	1,132,582	915,653
Resources Available:	1,697,229	1,753,148	1,494,529
Expenditures:			
Final Benefits Payout	422	60,000	100,000
Health Insurance	379,913	426,250	513,100
FICA and Medicare	213,417	233,500	245,000
Workers Compensation	82,928	65,131	82,000
KPERS/KP&F	337,679	320,000	340,000
Unempolyment Compensation	3,077	3,300	4,000
Employee Development	13,748	20,000	18,000
Section 125 Payments	28,879	27,000	30,000
Contractuals	15,806	17,291	16,500
Appropriated Balance	0	0	415,929
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	794	1,800	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,076,663	1,174,272	1,766,529
Unencumbered Cash Balance Dec 31	620,566	578,876	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	1,588,808	1,675,510	1,766,529
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,766,529
		Tax Required	272,000
Delinquent Comp Rate:	5.0%		13,600
Amount of 2015 Ad Valorem Tax			285,600

City of Paola

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway - Fund 17	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	49,625	54,295	50,615
Receipts:			
State of Kansas Gas Tax	144,718	143,920	144,130
County Transfers Gas	0	0	0
Interest on Idle Funds	218	350	350
Reimbursed Direct Expenses	0	7,050	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	144,936	151,320	144,480
Resources Available:	194,561	205,615	195,095
Expenditures:			
Personal Services	8,696	10,500	12,500
Contractual Services	1,750	2,000	2,000
Comodities	125,000	140,000	140,000
Capital Outlay	0	0	0
Appropriated Balance	0	0	37,845
Transfer to Employee Benefits - Fund 05	4,820	2,500	2,750
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	140,266	155,000	195,095
Unencumbered Cash Balance Dec 31	54,295	50,615	0
2014/2015/2016 Budget Authority Amount:	186,936	188,688	195,095

Adopted Budget

Sewer Service - Fund 04	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	173,270	179,631	174,948
Receipts:			
Sewer Use Charges	702,319	734,000	787,000
Inspection Charges	230	1,000	1,000
Connect/Disconnect Fees	0	0	0
Reimbursed	4,345	5,000	5,000
Transfer In From Wastewater Plant Fund 16	30,000	15,000	15,000
Interest on Idle Funds	532	700	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	737,426	755,700	808,700
Resources Available:	910,696	935,331	983,648
Expenditures:			
Personal Services	341,468	339,700	349,200
Contractual Services	122,231	141,783	143,800
Commodities	55,530	68,400	71,500
Capital Outlay	45,111	46,000	47,000
Transfer to Sewer Reserve Fund 11	7,000	7,000	7,000
Transfer to CIP/MERF (NB)	12,500	15,000	15,000
Transfer to Employee Benefits Fund 05	146,830	142,000	154,500
Appropriated Balance	0	0	195,148
Miscellaneous	395	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	731,065	760,383	983,648
Unencumbered Cash Balance Dec 31	179,631	174,948	0
2014/2015/2016 Budget Authority Amount:	873,767	977,093	983,648

City of Paola

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Aquatics Center - Fund 07	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	213,637	222,633	205,991
Receipts:			
Season Passes	19,855	18,300	19,500
Gate Receipts	29,222	27,000	30,000
Coupon Books	8,325	6,000	8,000
Concessions	18,348	16,000	18,000
Rentals	4,600	4,000	4,800
Lessons	6,266	6,000	7,000
Reimbursed	2,061	0	0
Sales Tax	1,643	1,500	1,500
Transfer in From Pool Reserve Fund (NB)	150,000	150,000	150,000
Interest on Idle Funds	580	500	500
Miscellaneous	1	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	240,901	229,300	239,300
Resources Available:	454,538	451,933	445,291
Expenditures:			
Personal Services	122,518	138,100	154,900
Contractual Services	27,525	27,185	34,500
Commodities	24,507	31,157	43,100
Capital Outlay	12,699	5,000	15,000
Transfer to Employee Benefits Fund 05	43,000	43,000	46,500
Sales Tax	1,623	1,500	1,500
Refunds	33	0	0
Appropriated Balance	0	0	149,791
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	231,905	245,942	445,291
Unencumbered Cash Balance Dec 31	222,633	205,991	0
2014/2015/2016 Budget Authority Amount	426,073	431,433	445,291

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Community Center - Fund 08	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	31,007	43,734	39,548
Receipts:			
Summer Program Revenue	3,955	4,850	4,900
Grants	1,650	3,000	3,000
Concessions	931	900	1,100
Rentals	25,206	26,000	27,000
Reimbursed	13	0	0
Donations & Gifts	200	0	0
Programs, Events, Ticket Sales	7,785	8,500	9,000
Memberships	0	2,050	2,100
Sales Tax	82	50	50
Transfer In from General Fund 01 (Admin)	78,000	83,000	83,000
Interest on Idle Funds	118	100	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	117,940	128,450	130,250
Resources Available:	148,947	172,184	169,798
Expenditures:			
Personal Services	53,227	61,100	63,500
Appropriated Balance	0	0	29,548
Contractual Services	29,072	43,524	46,900
Commodities	6,177	9,200	9,300
Capital Outlay	263	500	500
Summer Program Expense	4,311	5,312	5,650
Transfer to Employee Benefits Fund 05	10,500	11,150	12,400
Sales Tax	67	50	0
Real Estate Taxes	1,596	1,700	1,900
Refunds	0	0	0
Miscellaneous	0	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	105,213	132,636	169,798
Unencumbered Cash Balance Dec 31	43,734	39,548	0
2014/2015/2016 Budget Authority Amount	137,212	152,536	169,798

City of Paola

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility - Fund 09	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	161,559	96,614	104,014
Receipts:			
Water Sales	1,683,568	1,870,000	2,050,000
Water for Resale	43,036	40,000	42,000
Tank Sales	10,107	15,000	15,000
Install Charges	1,500	9,000	15,000
Connect/Disconnect Fees	6,775	7,000	7,000
Rentals	500	0	0
Sales Tax	28,517	30,000	32,000
Reimbursed	77,589	77,000	79,000
Transfer In from Water Treatment Plant Fund 15	0	0	0
Interest on Idle Funds	360	500	500
Miscellaneous	319	350	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,852,271	2,048,850	2,240,500
Resources Available:	2,013,830	2,145,464	2,344,514
Expenditures:			
Personal Services	178,951	150,950	164,450
Contractual Services	1,465,055	1,596,200	1,600,400
Commodities	56,922	74,300	79,700
Capital Outlay	45,484	51,000	76,000
Refunds	191	0	0
Sales Tax	41,363	30,000	32,000
Transfer to Employee Benefits Fund 05	129,250	94,000	107,000
Transfer to Bond & Interest Fund 06	0	45,000	50,000
Appropriated Reserve	0	0	233,964
Miscellaneous	0	0	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,917,216	2,041,450	2,344,514
Unencumbered Cash Balance Dec 31	96,614	104,014	0
2014/2015/2016 Budget Authority Amount:	2,412,343	2,357,129	2,344,514

Adopted Budget

Sewer Reserve - Fund 11	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	160,628	168,150	175,750
Receipts:			
Transfer In from Sewer Service Fund 04	7,000	7,000	7,000
Interest on Idle Funds	522	600	600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,522	7,600	7,600
Resources Available:	168,150	175,750	183,350
Expenditures:			
Capital Outlay	0	0	183,350
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	183,350
Unencumbered Cash Balance Dec 31	168,150	175,750	0
2014/2015/2016 Budget Authority Amount:	168,219	175,828	183,350

City of Paola

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Stormwater - Fund 12	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	202,545	148,829	97,879
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	81,904	81,500	82,000
Interest on Idle Funds	659	700	700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	82,563	82,200	82,700
Resources Available:	285,108	231,029	180,579
Expenditures:			
Personal Services	32,980	26,000	27,000
Contractual Services	16,342	16,150	500
Commodities	16,705	18,000	23,000
Capital Outlay	41,252	48,000	43,000
Transfer to Employee Fenefits Fund 05	9,000	10,000	10,000
Transfer to Bond & Interest Fund 06	20,000	15,000	16,000
Appropriated Balance	0	0	61,079
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	136,279	133,150	180,579
Unencumbered Cash Balance Dec 31	148,829	97,879	0
2014/2015/2016 Budget Authority Amount:	250,158	247,695	180,579

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health & Sanitation - Fund 13	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	22,900	28,250	31,208
Receipts:			
Collection Fees	336,976	346,000	380,000
Haulers Permits	675	2,100	2,100
PAYT Sticker Sales	300	200	200
KS Setoff Reimbursement	293	300	300
Interest on Idle Funds	77	100	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	338,321	348,700	382,700
Resources Available:	361,221	376,950	413,908
Expenditures:			
Personal Services	9,217	11,500	13,000
Contractual Services	316,487	326,242	336,950
Commodities	1,017	0	0
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	6,250	8,000	9,000
Appropriated Balance	0	0	54,958
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	332,971	345,742	413,908
Unencumbered Cash Balance Dec 31	28,250	31,208	0
2014/2015/2016 Budget Authority Amount:	368,604	375,401	413,908

City of Paola

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Rec - Fund 14	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	19,716	27,698	30,758
Receipts:			
Local Alcoholic Liquor	13,913	10,000	12,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	69	60	60
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,982	10,060	12,060
Resources Available:	33,698	37,758	42,818
Expenditures:			
Appropriated Reserve	0	0	35,818
Personal Services	0	0	0
Contractual Services	3,500	3,500	3,500
Commodities	2,500	3,500	3,500
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,000	7,000	42,818
Unencumbered Cash Balance Dec 31	27,698	30,758	0
2014/2015/2016 Budget Authority Amount:	27,309	33,836	42,818

Adopted Budget

Adopted Budget Water Treatment Plant - Fund 15	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	267,864	268,720	269,720
Receipts:			
Water Service Charges	0	0	0
Transfer In from Water Depreciation Fund 10	0	0	0
Interest on Idle Funds	856	1,000	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	856	1,000	1,000
Resources Available:	268,720	269,720	270,720
Expenditures:			
Salaries & Wages	0	0	0
Other Contractuals	0	0	0
Capital Outlay	0	0	270,720
Transfer to CIP (NB)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	270,720
Unencumbered Cash Balance Dec 31	268,720	269,720	0
2014/2015/2016 Budget Authority Amount:	270,017	271,064	270,720

City of Paola

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Water TP - Fund 16	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	663,194	525,084	405,826
Receipts:			
Connection Charges	4,950	9,900	10,000
Sewer Service Billing	423,992	427,000	445,000
Reimbursements	0	0	0
Interest on Idle Funds	1,961	2,000	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	430,903	438,900	457,000
Resources Available:	1,094,097	963,984	862,826
Expenditures:			
Personal Services	57,504	90,500	93,750
Contractual Services	10,627	18,000	15,000
Commodities	116	3,000	8,000
Capital Outlay	21,180	5,800	20,000
Refunds	0	0	0
Appropriated Balance	0	0	259,819
Transfer to MERF	25,000	0	0
Transfer to Sewer Service Fund 04	30,000	15,000	15,000
Transfer to Employee Benefits Fund 05	16,000	20,000	20,000
Transfer to Bond & Interest Fund 06	399,458	395,858	421,257
Miscellaneous	9,128	10,000	10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	569,013	558,158	862,826
Unencumbered Cash Balance Dec 31	525,084	405,826	0
2014/2015/2016 Budget Authority Amount:	1,078,712	933,338	862,826

Adopted Budget

Transient Guest Tax - Fund 20	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	88,357	91,114	78,914
Receipts:			
Transient Guest Tax	32,150	32,000	32,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	278	300	300
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,428	32,300	32,300
Resources Available:	120,785	123,414	111,214
Expenditures:			
Contractual Services	2,500	3,000	3,000
Economic Development - Chamber of Commerce	3,750	7,500	7,500
Promotional Campaigns	23,421	34,000	55,714
Appropriated Reserve	0	0	40,000
Miscellaneous	0	0	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,671	44,500	111,214
Unencumbered Cash Balance Dec 31	91,114	78,914	0
2014/2015/2016 Budget Authority Amount:	116,967	104,056	111,214

NOTICE OF BUDGET HEARING

The governing body of
City of Paola

will meet on August 11, 2015 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 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

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

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General - Fund 01	3,784,025	25.407	3,863,909	25.435	4,373,151	1,162,193	25.230
Debt Service - Fund 06	2,011,794	6.929	2,043,163	6.961	2,042,642	336,525	7.306
Library - Fund 02	278,041	4.703	279,802	4.848	302,902	220,500	4.787
Employee Benefits - Fund 05	1,076,663	6.282	1,174,272	6.279	1,766,529	285,600	6.200
Special Highway - Fund 17	140,266		155,000		195,095		
Sewer Service - Fund 04	731,065		760,383		983,648		
Aquatics Center - Fund 07	231,905		245,942		445,291		
Community Center - Fund 08	105,213		132,636		169,798		
Water Utility - Fund 09	1,917,216		2,041,450		2,344,514		
Sewer Reserve - Fund 11	0		0		183,350		
Stormwater - Fund 12	136,279		133,150		180,579		
Health & Sanitation - Fund 13	332,971		345,742		413,908		
Special Parks & Rec - Fund 14	6,000		7,000		42,818		
Water Treatment Plant - Fund 15	0		0		270,720		
Waste Water TP - Fund 16	569,013		558,158		862,826		
Transient Guest Tax - Fund 20	29,671		44,500		111,214		
Non-Budgeted Funds-A	372,034						
Non-Budgeted Funds-B	3,923,995						
Totals	15,646,151	43.321	11,785,107	43.523	14,688,985	2,004,818	43.523
Less: Transfers	2,575,499		2,562,118		2,659,767		
Net Expenditure	13,070,652		9,222,989		12,029,218		
Total Tax Levied	1,969,380		1,979,660		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	45,460,013		45,485,387		46,063,275		
Outstanding Indebtedness, January 1,	<u>2013</u>		<u>2014</u>		<u>2015</u>		
G.O. Bonds	11,135,000		9,935,000		9,250,000		
Revenue Bonds	7,190,000		6,435,000		5,650,000		
Other	0		0		0		
Lease Purchase Principal	211,413		181,474		164,487		
Total	18,536,413		16,551,474		15,064,487		

*Tax rates are expressed in mills

Jay Wieland
City Official Title: City Manager

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General - Fund 01			
Debt Service - Fund 06			
Library - Fund 02			
Employee Benefits - Fund 05			
TOTAL	0	0.000	0

2015 July 1 Valuation: 46,063,275

Valuation Factor: 46,063.275

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.