



# CITY OF PAOLA, KANSAS

## 2022 BUDGET



**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Fund: 01 - GENERAL OPERATING</b>					
<b>Revenues</b>					
<b>Dept: 000</b>					
400.010 PRIOR YEAR REVENUE	765,213	511,984	834,525	828,221	484,309
400.020 CURRENT TAXES	1,469,617	1,467,500	1,513,026	1,540,874	2,000,000
400.021 DELINQUENT TAXES	28,461	12,500	23,531	12,500	12,500
400.030 MOTOR VEHICLE/RV TAX	162,197	166,409	161,414	166,409	134,500
400.042 CITY SALES TAX	876,836	810,000	691,148	810,000	840,000
400.043 COUNTY SALES TAX	635,522	570,000	521,319	570,000	600,000
400.050 ST. REV. SHARING	0	0	0	0	0
400.060 LIQUOR TAX	14,467	17,500	16,128	17,500	15,000
400.070 FRANCHISE TAX	443,309	422,500	315,338	422,500	435,000
400.080 RESIDUE SALES TAX	0	0	0	0	0
400.090 BINGO TAX	0	0	0	0	0
400.091 911 Funds	0	0	0	0	0
400.093 MOWING ASSESSMENTS	1,310	0	836	0	0
400.095 TRANSIENT GUEST TAX	0	0	0	0	0
400.100 PET TAX	1,114	2000	1,140	2000	2,000
400.110 LICENSE GENERAL	39,195	34,000	22,364	34,000	34,000
400.120 LAKE PERMITS	44,229	40,000	46,913	40,000	40,000
400.121 KS COMMUNITY FISHERIES PROG	6,489	6,400	4,867	6,400	6,400
400.130 BUILDING PERMITS	55,706	50,000	67,425	50,000	50,000
400.132 ZONING/PLANNING ADM	\$2,398	1000	836	1000	1,000
400.180 FINES & FEES	140,184	200,000	158,721	200,000	200,000
400.181 COURT COSTS	34,980	50,000	38,520	50,000	50,000
400.182 COMMERCIAL VEHICLE ASSMTS	0	0	0	0	0
400.190 RENTALS	54,100	52,000	39,585	52,000	52,000
400.210 CEMETERY	30,575	13,000	11,575	13,000	13,000
400.220 RURAL FIRE CONTRACT	88,012	90,000	69,287	90,000	90,000
400.230 INTEREST INCOME	20,600	14,000	7,227	14,000	14,000
400.240 IN LIEU OF TAX	22,652	21,000	25,460	21,000	21,000
400.241 CONNECTING LINKS	0	0	0	0	0
400.302 SPECIAL EVENT REVENUE	0	0	0	0	0
400.330 REIMBURSED EXPENSE	82,069	40,000	39,521	40,000	40,000
400.331 REIMBURSED COBRA PREMIUMS	0	0	0	0	0
400.333 CREDIT CARD CONVENIENCE FEES	0	0	0	0	0
400.334 REIMBURSED NSF CHECKS	4,392	10,000	1,729	10,000	10,000
400.336 KS SETOFF REIMBURSEMENT	\$357	500	92	500	500
400.390 MISCELLANEOUS	1,312	1500	417	1500	1,500
400.391 VENDING MACHINE REVENUE	0	0	0	0	0
400.401 DONATIONS AND GIFTS	0	0	0	0	0
400.500 LONG/SHORT	0	0	0	0	0
400.790 SALES TAX	1,787	2500	1,998	2500	2,500
400.800 TRANSFERS	0	325000	0	325000	415,000
400.850 GRANTS	0	0	0	0	0
<b>Dept: 000</b>	<b>5,027,083</b>	<b>4,419,309</b>	<b>4,614,942</b>	<b>4,492,683</b>	<b>5,079,900</b>
<b>Dept: 002 POLICE DEPARTMENT</b>					
400.330 REIMBURSED EXPENSE	48,449	22500	28,486	22500	50,000
400.390 MISCELLANEOUS	3,587	2500	2,675	2500	2,500
400.850 GRANTS	0	0	0	0	0
<b>POLICE DEPARTMENT</b>	<b>52,036</b>	<b>25000</b>	<b>31,161</b>	<b>25000</b>	<b>52,500</b>

**BUDGET WORKSHEET**

City of Paola

	<b>2020</b>	<b>2021</b>	<b>2022</b>		
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Dept: 003 FIRE DEPARTMENT</b>					
400.190 RENTALS	590	750	935	750	750
400.330 REIMBURSED EXPENSE	1,515	2,000	150	2,000	2,000
<b>FIRE DEPARTMENT</b>	<b>2,105</b>	<b>2750</b>	<b>1,085</b>	<b>2750</b>	<b>2,750</b>
<b>Dept: 004 MUNICIPAL COURT</b>					
400.337 REIMBURSED - POLICE BOND FUND	0	0	0	0	0
<b>MUNICIPAL COURT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept: 009 COMMUNITY DEVELOPMENT</b>					
400.330 REIMBURSED EXPENSE	13,811	10000	10,451	10000	10,000
400.390 MISCELLANEOUS	0	0	0	0	0
<b>COMMUNITY DEVELOPMENT</b>	<b>13,811</b>	<b>10,000</b>	<b>10,451</b>	<b>10,000</b>	<b>10,000</b>
<b>Dept: 010 ECONOMIC DEVELOPMENT</b>					
400.390 MISCELLANEOUS	0	5000	0	5000	0
400.800 TRANSFERS	0	0	0	0	0
400.850 GRANTS	0	0	0	0	0
<b>ECONOMIC DEVELOPMENT</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
<b>Total General Fund Revenues</b>	<b>5,095,035</b>	<b>4,462,059</b>	<b>4,657,639</b>	<b>4,535,433</b>	<b>5,145,150</b>
		511,984		828,221	484,309
		4,974,043		5,363,654	<b>5,629,459</b>

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City of Paola

	<b>2020</b>	<b>2021</b>	<b>Actual Thru Sept 2021</b>	<b>2021 Amended (Estimate)</b>	<b>2022</b>	
	<b>2020 Actual</b>	<b>2021 Budget</b>		<b>Adopted 2022</b>		
<b>Expenditures</b>						
<b>Dept: 001 ADMINISTRATION</b>						
700.100 FULL TIME SALARIES	116,029	446500	312,015	446500	463,370	
700.110 PART TIME HELP	15,097	21750	10,130	21,750	7,850	
	41	100	137	100	100	
700.130 OTHER PERSONAL SERV.	3,267	2,500	5,746	2,500	8,300	
700.140 HEALTH INSURANCE	0	0	0	0	0	
700.141 COBRA INSURANCE PREMIUMS	0	0	0	0	0	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.210 PROFESSIONAL SERVICES	0	1450	51,689	1,450	5,000	
700.220 LEGAL SERVICES	14,250	13000	7,688	13,000	13,000	
700.230 TELEPHONE SERVICES	6,503	7000	5,557	7,000	7,000	
700.233 CREDIT CARD TRANSACTION FEES	18,736	14000	16,640	14,000	17,000	
700.240 TRAINING, TRAVEL, DUES	6,166	11000	6,172	11,000	11,000	
700.245 COMPUTER LOANS	0	0	0	0	0	
700.250 LEGAL PRINTING EXPENSE	3,068	1500	1,520	1,500	1,500	
700.255 ADVERTISING EXPENSE	680	1000	968	1,000	1,000	
700.260 INSURANCE	11,502	11000	11,045	11,000	12,600	
700.280 UTILITIES	7,301	11,000	5,687	11,000	11,000	
700.281 BOTTLED WATER SERVICE	0	0	0	0	0	
700.290 OTHER CONTRACTUALS	67,036	53,000	42,695	53,000	53,000	
700.292 CIVIL DEFENSE SIRENS	1,762	4,000	7,370	4,000	4,000	
700.293 STREET LIGHTS	149,941	160,000	123,442	160,000	160,000	
700.294 PROMOTIONAL CAMPAIGNS	0	0	0	0	0	
700.296 ECONOMIC DEV CHAMBER	0	0	0	0	0	
700.298 CHAMBER OF COMMERCE DUES	0	5,000	5,000	5,000	5,000	
700.300 GENERAL OFFICE SUPPLIES	6,160	6,000	10,446	6,000	8,000	
700.301 POSTAGE	3,195	4000	2,068	4000	4,000	
700.305 GIFTS / MEMORIALS	321	500	100	500	500	
700.310 OPERATIONAL SUPPLIES	1,970	3,000	1,946	3,000	3,000	
700.314 CONSUMABLES	0	0	0	0	0	
700.315 VEHICLE MAINTENANCE	0	0	32	0	0	
700.330 BUILDING & MAINTENANCE	6995	1000	1,639	1000	2,000	
700.331 CLEANING SUPPLIES	600	750	494	750	750	
700.370 UNIFORMS	0	0	0	0	0	
700.380 OTHER OPERATIONAL	0	0	0	0	0	
700.381 NON SUFFICIENT FUNDS CHECKS	4,800	8,000	1,986	8,000	8,000	
700.390 MISCELLANEOUS	513	500	1,004	500	500	
700.391 MISC EXPENSE (VENDING)	0	0	0	0	0	
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0	0	
700.401 CAPITAL IMPROVEMENTS	0	0	0	0	0	
700.402 COMPUTER EQUIP / SOFTWARE	6820	1,000	250	1,000	1,000	
700.410 EQUIPMENT/PLANT	0	0	0	0	0	
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0	0	
700.480 MERF/CIP TRANSFER	0	0	0	0	0	
700.500 REFUNDS	0	100	88	100	100	
700.520 DISASTER RELIEF DONATIONS	0	0	0	0	0	
700.790 SALES TAX	1,836	2500	1,764	2500	2,500	
700.810 TRANSFER	126,000	143000	107,250	143000	191,000	
<b>ADMINISTRATION</b>	<b>580,589</b>	<b>934,150</b>	<b>742,568</b>	<b>934,150</b>	<b>1,002,070</b>	
<i>Transfer Footnotes:</i>						
Out to Fund 08 Community Center	83,000	100,000		100,000	100,000	
Out to Fund 05 Employee Benefits	43,000	43,000		43,000	91,000	

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	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Dept: 002 POLICE DEPARTMENT</b>					
700.100 FULL TIME SALARIES	1,105,064	1178000	760,332	1178000	1,215,150
700.110 PART TIME HELP	18,242	24000	5,855	24000	7,000
700.120 OVERTIME	60,106	65000	48,199	65000	65,000
700.121 HOLIDAY OVERTIME	34,973	40000	17,501	40000	40,000
700.140 HEALTH INSURANCE	0	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0	0
700.221 COMMUNICATIONS EQUIP	1,829	2,000	1,846	2,000	2,000
700.230 TELEPHONE SERVICES	16,230	20000	12,734	20000	20,000
700.240 TRAINING, TRAVEL, DUES	19,974	18000	12,096	18000	18,000
700.241 TRAINING T & D - COMMAND STAFF	0	0	0	0	0
700.242 AMMUNITION	2,309	4,000	3,714	4,000	4,100
700.255 ADVERTISING EXPENSE	432	500	2,341	500	1,000
700.260 INSURANCE	24,207	25,000	30,956	25,000	27,250
700.265 LEASE PAYMENTS	0	42,000	42,000	42,000	42,000
700.271 PRISONER CARE	0	0	0	0	0
700.272 ANIMAL CARE	7,744	18,000	6,405	18,000	18,000
700.280 UTILITIES	25,605	31000	19,864	31000	31,620
700.281 BOTTLED WATER SERVICE	0	0	0	0	0
700.290 OTHER CONTRACTUALS	51,575	76,620	75,755	76,620	78,000
700.300 GENERAL OFFICE SUPPLIES	3,624	4,000	6,604	4,000	4,100
700.301 POSTAGE	2,000	2,200	781	2,200	2,250
700.302 SPECIAL EVENT EXPENDITURES	0	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0	0
700.310 OPERATIONAL SUPPLIES	10,031	12000	7,455	12000	12,250
700.311 DARE SUPPLIES	0	1,700	0	1,700	1,700
700.314 CONSUMABLES	0	0	0	0	0
700.315 VEHICLE MAINTENANCE	10,420	7500	8,283	7500	9,000
700.320 EQUIPMENT MAINTENANCE	4,987	5000	195	5000	5,100
700.330 BUILDING & MAINTENANCE	16,772	15000	8,735	15000	16,000
700.331 CLEANING SUPPLIES	1,539	2,000	827	2,000	2,000
700.350 MOTOR FUEL & LUB	22,211	32000	23,039	32000	32,000
700.370 UNIFORMS	7,311	10,000	3,297	10,000	10,200
700.372 ENFORCEMENT EQUIP/SUPPLIES	15,599	15,000	8,900	15,000	19,000
700.380 OTHER OPERATIONAL	0	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0	0
700.390 MISCELLANEOUS	2,134	2,500	2,500	2,500	2,500
700.400 OFFICE EQUIP. FURNITURE	1,874	2000	0	2000	2,000
700.402 COMPUTER EQUIP / SOFTWARE	21,345	20000	12,239	20000	20,400
700.403 BODY CAMERAS	5,676	5700	5,960	5700	13,632
700.420 EQUIP/BLDG & GROUNDS	4155	5,000	1,712	5,000	5,000
700.430 MOTOR VEHICLE/EQUIPMENT	8,776	10000	4,808	10000	10,100
700.480 MERF/CIP TRANSFER	10,000	0	0	0	0
700.500 REFUNDS	0	0	0	0	0
700.510 FINANCE CHARGES	0	0	0	0	0
700.810 TRANSFER	180,000	180000	135,000	180000	418,000
700.850 SPECIAL TRANSFERS	0	0	0	0	0
700.911 911 EXPENDITURES	0	0	0	0	0
<b>POLICE DEPARTMENT</b>	<b>1,696,744</b>	<b>1875720</b>	<b>1,269,933</b>	<b>1875720</b>	<b>2,154,352</b>
<i>Transfer Footnotes:</i>					
Out of 700.480 to MERF for Codes Officer Vehicle	10,000	0	0	0	0
Out of 700.480 to MERF for Mobile Data Terminal		0	0	0	0
Out of 700.810 to Fund 05 Employee Benefits	180,000	180,000	180,000	180,000	418,000

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	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Dept: 003 FIRE DEPARTMENT</b>						
700.100 FULL TIME SALARIES	228,135	215,000	169,544	215,000	235,000	
700.110 PART TIME HELP	5,126	0	24	0	0	
700.230 TELEPHONE SERVICES	3,124	3,000	2,728	3,000	3,500	
700.240 TRAINING, TRAVEL, DUES	627	9,000	4,145	9,000	9,000	
700.255 ADVERTISING EXPENSE	0	0	0	0	0	
700.260 INSURANCE	16,149	16,500	14,109	16,500	17,500	
700.265 LEASE PAYMENTS	0	0	0	0	0	
700.280 UTILITIES	16,972	20000	13,561	20000	20,000	
700.290 OTHER CONTRACTUALS	15,654	14,000	10,950	14,000	15,000	
700.300 GENERAL OFFICE SUPPLIES	156	800	3,937	800	800	
700.301 POSTAGE	0	100	0	100	100	
700.305 GIFTS / MEMORIALS	760	500	0	500	500	
700.310 OPERATIONAL SUPPLIES	18,015	19,000	12,689	19,000	19,000	
700.314 CONSUMABLES	0	0	0	0	0	
700.315 VEHICLE MAINTENANCE	4,783	4000	2,263	4000	9,800	
700.320 EQUIPMENT MAINTENANCE	5,602	5000	2,928	5000	6,000	
700.321 COMMUNICATION EQUIP & MAINT	1,798	5000	3,700	5000	5,000	
700.330 BUILDING & MAINTENANCE	15,781	14,000	12,454	14,000	15,000	
700.331 CLEANING SUPPLIES	-555	1,100	412	1,100	1,100	
700.340 CONSTRUCTION MATERIALS	0	0	0	0	0	
700.350 MOTOR FUEL & LUB	1,135	2000	1,668	2000	2,500	
700.351 RURAL FUEL	1,496	3000	1,002	3000	3,500	
700.370 UNIFORMS	6,053	6500	5,872	6500	6,500	
700.371 PROTECTIVE CLOTHING	14,364	17000	624	17000	18,000	
700.390 MISCELLANEOUS	44	100	0	100	100	
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0	0	
700.402 COMPUTER EQUIP / SOFTWARE	1,200	3000	3,058	3000	3,000	
700.410 EQUIPMENT/PLANT	0	0	0	0	0	
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0	0	
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0	0	
700.480 MERF/CIP TRANSFER	0	0	0	0	0	
700.500 REFUNDS	0	0	158	0	0	
700.812 TRANSFER EQUIP RESERVE	0	0	0	0	0	
<b>FIRE DEPARTMENT</b>	<b>356,419</b>	<b>358,600</b>	<b>265,826</b>	<b>358,600</b>	<b>390,900</b>	

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<b>Dept: 004 MUNICIPAL COURT</b>				
700.100 FULL TIME SALARIES	44,087	46,300	22,739	46,300
700.110 PART TIME HELP	35,024	35700	24,890	35700
700.120 OVERTIME	0	0	50	0
700.140 HEALTH INSURANCE	0	0	0	0
700.220 LEGAL SERVICES	74,153	90000	80,454	90000
700.230 TELEPHONE SERVICES	0	0	88	0
700.240 TRAINING, TRAVEL, DUES	210	1000	25	1000
700.250 LEGAL PRINTING EXPENSE	0	0	126	0
700.260 INSURANCE	0	0	0	0
700.271 PRISONER CARE	19,846	30,000	18,919	30,000
700.290 OTHER CONTRACTUALS	13,305	19,000	12,788	19,000
700.300 GENERAL OFFICE SUPPLIES	972	1,500	352	1,500
700.301 POSTAGE	747	850	750	850
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	356	1000	159	1000
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.400 OFFICE EQUIP. FURNITURE	399	1000	0	1,000
700.402 COMPUTER EQUIP / SOFTWARE	1047	1,000	842	1,000
700.500 REFUNDS	0	0	0	0
700.810 TRANSFER	8,800	8,800	6,600	8,800
700.813 TRANSFER - POLICE BOND FUND	0	0	162	0
<b>MUNICIPAL COURT</b>	<b>198,946</b>	<b>236,150</b>	<b>168,944</b>	<b>236,150</b>
				<b>253,400</b>
<i>Transfer Footnotes:</i>				
<i>Out to Fund 05 Employee Benefits</i>	<i>8,800</i>	<i>8,800</i>	<i>8,800</i>	<i>11,180</i>
				<i>11,180</i>

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	<b>2020 Actual</b>	<b>2021 Budget</b>		
<b>Dept: 005 STREET DEPARTMENT</b>				
700.100 FULL TIME SALARIES	242,139	481,000	325,380	481,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	3,950	6500	6,544	6500
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.230 TELEPHONE SERVICES	2,493	2500	2,261	2500
700.240 TRAINING, TRAVEL, DUES	1,500	1800	1,134	1800
700.255 ADVERTISING EXPENSE	67	500	30	500
700.260 INSURANCE	16,401	17000	17,028	17000
700.265 LEASE PAYMENTS	51754	52000	51,754	52000
700.280 UTILITIES	10,608	18500	11,142	18500
700.290 OTHER CONTRACTUALS	8,132	8500	11,637	8500
700.295 TREE CARE	1,125	6,000	0	6,000
700.300 GENERAL OFFICE SUPPLIES	371	500	792	500
700.301 POSTAGE	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	16,033	24,000	21,850	24,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	2,507	7,000	2,371	7,000
700.316 SNOW/ICE CONTROL	12,041	18,000	8,668	18,000
700.320 EQUIPMENT MAINTENANCE	21,550	29,000	17,160	29,000
700.325 TRAFFIC EXPENSE	2,720	10,000	12,059	10,000
700.330 BUILDING & MAINTENANCE	2,531	3,500	637	3,500
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	30,435	30,000	30,162	30,000
700.350 MOTOR FUEL & LUB	17,932	27000	20,190	27000
700.370 UNIFORMS	3,467	4,500	2,407	4,500
700.380 OTHER OPERATIONAL	0	0	0	0
700.390 MISCELLANEOUS	0	300	0	300
700.400 OFFICE EQUIP. FURNITURE	260	500	159	500
700.402 COMPUTER EQUIP / SOFTWARE	324	0	525	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITEMS	89,489	0	0	0
700.480 MERF/CIP TRANSFER	35,000	0	0	0
700.500 REFUNDS	0	0	0	0
700.810 TRANSFER	82,000	82,000	61,500	82,000
<b>STREET DEPARTMENT</b>	<b>654,829</b>	<b>830,600</b>	<b>605,390</b>	<b>830,600</b>
				<b>868,485</b>
<i>Transfer Footnotes:</i>				
Out from 700.480 to CIP for Sidewalk Program	5,000	0	0	0
Out from 700.480 to CIP for Equipment	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Transfers From 700.480</i>	<i>35,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
Out to Fund 05 Employee Benefits	82,000	82,000	82,000	114,850
Out to Fund 06 Bond & Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Transfers From 700.810</i>	<i>82,000</i>	<i>82,000</i>	<i>82,000</i>	<i>114,850</i>

**BUDGET WORKSHEET**

City of Paola

	<b>2020</b>	<b>2021</b>	<b>2021 Amended (Estimate)</b>	<b>Adopted 2022</b>
	<b>2020 Actual</b>	<b>2021 Budget</b>		
<b>Dept: 006 PARKS &amp; GROUNDS</b>				
700.100 FULL TIME SALARIES	201,116	138000	95,947	138000
700.110 PART TIME HELP	22,357	25,000	24,019	25,000
700.120 OVERTIME	3,390	1,200	1,828	1,200
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.230 TELEPHONE SERVICES	2,242	2,500	1,719	2,500
700.240 TRAINING, TRAVEL, DUES	700	1,000	868	1,000
700.255 ADVERTISING EXPENSE	418	1,200	291	1,200
700.260 INSURANCE	9,505	0	9,314	0
700.265 LEASE PAYMENTS	0	8000	0	8000
700.280 UTILITIES	32,902	0	29,006	0
700.290 OTHER CONTRACTUALS	22,309	25000	25,546	25000
700.295 TREE CARE	5,600	6000	2,650	6000
700.300 GENERAL OFFICE SUPPLIES	185	200	327	200
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	10,363	15000	7,959	15000
700.312 CHEMICALS / FERTILIZER	2,151	5000	2,229	5000
700.313 PLANT MATERIALS	2,102	4,000	3,035	4,000
700.314 CONSUMABLES	221	1,500	780	0
700.315 VEHICLE MAINTENANCE	928	4000	1,430	4000
700.320 EQUIPMENT MAINTENANCE	8,262	8000	8,674	8000
700.330 BUILDING & MAINTENANCE	6,059	7000	5,155	7000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	574	3000	453	3000
700.350 MOTOR FUEL & LUB	11,049	17,000	13,084	17,000
700.370 UNIFORMS	1,025	1400	655	1400
700.390 MISCELLANEOUS	0	0	0	500
700.402 COMPUTER EQUIP / SOFTWARE	752	750	702	750
700.410 EQUIPMENT/PLANT	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	16,474	16,500	800	16,500
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.480 MERF/CIP TRANSFER	16,000	0	0	0
700.500 REFUNDS	0	0	0	300
700.810 TRANSFER	61,500	61,500	46,125	61,500
<b>PARKS &amp; GROUNDS</b>	<b>438,184</b>	<b>352,750</b>	<b>282,596</b>	<b>351,250</b>
<i>Transfer Footnotes:</i>				
<i>Out to Fund 05 Employee Benefits</i>	61,500		61,500	68,475
<i>Out to CIP 90-323 for Playground Equipment</i>	0		0	0

**BUDGET WORKSHEET**

City of Paola

	2020	2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Dept: 007 CEMETERY</b>					
700.100 FULL TIME SALARIES	62,018	52,400	36,274	52,400	54,450
700.110 PART TIME HELP	0	0	0	0	0
700.120 OVERTIME	5,067	0	2,718	0	0
700.130 OTHER PERSONAL SERV.	0	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0	0
700.230 TELEPHONE SERVICES	0	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	200	200	0	200	200
700.255 ADVERTISING EXPENSE	72	100	76	100	100
700.260 INSURANCE	680	800	748	800	800
700.265 LEASE PAYMENTS	0	0	0	0	27,000
700.280 UTILITIES	0	0	0	0	0
700.290 OTHER CONTRACTUALS	1,892	6500	62	6500	3,000
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0	0
700.310 OPERATIONAL SUPPLIES	1221	1250	65	1250	1,500
700.315 VEHICLE MAINTENANCE	50	1,000	0	1,000	1,000
700.320 EQUIPMENT MAINTENANCE	428	1000	709	1000	1,500
700.330 BUILDING & MAINTENANCE	153	3000	304	3000	3,000
700.340 CONSTRUCTION MATERIALS	0	2000	0	2000	4,000
700.350 MOTOR FUEL & LUB	1,063	2500	1,438	2500	2,500
700.370 UNIFORMS	211	300	160	300	300
700.390 MISCELLANEOUS	0	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0	0
700.500 REFUNDS	0	0	0	0	0
700.810 TRANSFER	10,000	10000	7,500	10000	10,750
700.820 MEMORIAL	0	0	0	0	0
<b>CEMETERY</b>	<b>83,055</b>	<b>81,050</b>	<b>50,054</b>	<b>81,050</b>	<b>110,100</b>
<i>Transfer Footnotes:</i>					
Out to Fund 05 Employee Benefits	10,000	10,000		10,000	10,750

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Dept: 009 COMMUNITY DEVELOPMENT</b>						
700.100 FULL TIME SALARIES	145,716	116,000	88,599	116,000	178,750	
700.110 PART TIME HELP	3610	0	0	0	0	
700.120 OVERTIME	7145	300	0	300	300	
700.140 HEALTH INSURANCE	0	0	0	0	0	
700.210 PROFESSIONAL SERVICES	7,333	5,500	1,139	5,500	5,500	
700.220 LEGAL SERVICES	0	1000	0	1000	1,000	
700.230 TELEPHONE SERVICES	3,124	4,200	2,545	4,200	4,200	
700.240 TRAINING, TRAVEL, DUES	2,187	2500	2,312	2500	2,500	
700.245 COMPUTER LOANS	0	0	0	0	0	
700.250 LEGAL PRINTING EXPENSE	1823	2000	1,599	2000	2,000	
700.255 ADVERTISING EXPENSE	0	100	925	100	100	
700.260 INSURANCE	1,971	2000	1,475	2000	2,000	
700.280 UTILITIES	0	0	0	0	0	
700.281 BOTTLED WATER SERVICE	0	0	0	0	0	
700.290 OTHER CONTRACTUALS	4,340	7500	9,666	7500	7,500	
700.300 GENERAL OFFICE SUPPLIES	1,457	3500	2,750	3500	3,500	
700.301 POSTAGE	0	800	200	800	1,000	
700.310 OPERATIONAL SUPPLIES	904	1,500	837	0	1,500	
700.314 CONSUMABLES	0	0	0	0	0	
700.315 VEHICLE MAINTENANCE	15	1000	708	1000	1,000	
700.330 BUILDING & MAINTENANCE	0	0	0	0	0	
700.331 CLEANING SUPPLIES	6	0	35	0	0	
700.350 MOTOR FUEL & LUB	488	1,500	1,167	1,500	2,000	
700.370 UNIFORMS	205	325	194	325	325	
700.380 OTHER OPERATIONAL	0	0	0	0	0	
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0	0	
700.390 MISCELLANEOUS	354	0	800	0	0	
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0	0	
700.401 CAPITAL IMPROVEMENTS	0	0	0	0	0	
700.402 COMPUTER EQUIP / SOFTWARE	3,295	3500	3,295	3500	3,500	
700.410 EQUIPMENT/PLANT	0	0	0	0	0	
700.430 MOTOR VEHICLE/EQUIPMENT	20	100	43	100	100	
700.480 MERF/CIP TRANSFER	5,000	0	0	0	0	
700.500 REFUNDS	4717	500	3,300	500	1,000	
700.810 TRANSFER	58,000	58000	43,500	58000	33,750	
<b>COMMUNITY DEVELOPMENT</b>	<b>251,710</b>	<b>211825</b>	<b>165,089</b>	<b>211825</b>	<b>251,525</b>	
<i>Transfer Footnotes:</i>						
Out of 700.480 to MERF for Vehicle Purchase	5,000	0	0	0	0	
Out of 700.810 Fund 05 Employee Benefits	58,000	58,000	58,000	58,000	33,750	
<b>Dept: 010 ECONOMIC DEVELOPMENT</b>						
700.290 OTHER CONTRACTUALS	0	0	0	0	0	
700.302 SPECIAL EVENT EXPENDITURES	0	0	0	0	0	
700.390 MISCELLANEOUS	38	0	0	0	0	
<b>ECONOMIC DEVELOPMENT</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total General Operating Expenditures</b>	<b>4,260,514</b>	<b>4,880,845</b>	<b>3,550,400</b>	<b>4,879,345</b>	<b>5,488,282</b>	
<b>GENERAL OPERATING FUND</b>	<b>834,521</b>	<b>93,198</b>	<b>1,107,239</b>	<b>484,309</b>	<b>-343,132</b>	
Total General Fund Transfers to Fund 05 Employee Benefits:		400,300			748,005	

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Fund: 02 - LIBRARY</b>					
<b>Revenues</b>					
<b>Dept: 000</b>					
400.010 PRIOR YEAR REVENUE	64,710	47,175	79,945	79,257	72,715
400.020 CURRENT TAXES	259,422	258,572	266,664	271,548	275,000
400.021 DELINQUENT TAXES	5,081	2,500	4,178	2,500	2,500
400.030 MOTOR VEHICLE/RV TAX	28,654	29,380	28,480	29,380	23,687
400.180 FINES & FEES	1,261	3,000	291	3,000	500
400.230 INTEREST INCOME	1950	1000	569	1,000	1,000
400.240 IN LIEU OF TAX	0	0	0	0	0
400.330 REIMBURSED EXPENSE	3808	0	996	0	0
400.334 REIMBURSED NSF CHECKS	0	0	0	0	0
400.390 MISCELLANEOUS	1,725	4,000	1,320	4,000	4,000
400.401 DONATIONS AND GIFTS	0	0	0	0	0
400.800 TRANSFERS	0	0	0	0	0
400.850 GRANTS	27,335	25,000	23,746	25,000	25,000
<b>Dept: 000</b>	<b>393,946</b>	<b>323,452</b>	<b>406,189</b>	<b>336,428</b>	<b>331,687</b>
<b>Total Revenues (including PYR)</b>	<b>393,946</b>	<b>370,627</b>	<b>406,189</b>	<b>415,685</b>	<b>404,402</b>
 <b>Expenditures</b>					
<b>Dept: 022 LIBRARY</b>					
700.100 FULL TIME SALARIES	105,240	105,600	77,283	105,600	115,755
700.110 PART TIME HELP	53,449	63,500	31,990	63,500	58,880
700.111 LIBRARY AIDES	13,617	24,700	16,221	24,700	23,650
700.120 OVERTIME	407	550	808	550	400
700.140 HEALTH INSURANCE	0	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	172	200	95	200	173
<b>700.180 RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.230 TELEPHONE SERVICES	2,605	2,600	2,370	2,600	2,500
700.240 TRAINING, TRAVEL, DUES	638	1,500	237	1,500	1,000
700.255 ADVERTISING EXPENSE	719	1,100	501	1,100	1,000
700.260 INSURANCE	6,924	7,500	7,125	7,500	6,900
700.280 UTILITIES	9,641	13,000	8,630	13,000	10,500
700.290 OTHER CONTRACTUALS	19,832	15,370	15,279	15,370	13,500
700.300 GENERAL OFFICE SUPPLIES	1,024	1,700	1,076	1,700	1,700
700.301 POSTAGE	145	400	126	400	350
700.305 GIFTS / MEMORIALS	0	0	0	0	0
700.310 OPERATIONAL SUPPLIES	6,177	5,500	2,569	5,500	4,000
700.314 CONSUMABLES	0	0	0	0	0
700.330 BUILDING & MAINTENANCE	8,847	6,500	4,594	6,500	6,000
700.331 CLEANING SUPPLIES	1041	900	666	900	900
700.344 LIBRARY MEDIA (General Patrons)	12,922	20,000	10,290	20,000	20,000
700.345 LIBRARY MATERIALS	1,309	1,500	895	1,500	1,500
700.346 CHILDREN'S PROGRAMMING	1155	2000	1,363	2,000	1,000
700.347 ADULT PROGRAMMING	179	0	20	0	300
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0	0
700.390 MISCELLANEOUS	0	0	126	0	100
700.402 COMPUTER EQUIP / SOFTWARE	4,559	5,250	4,310	5,250	5,250
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0	0
700.440 LIBRARY BOOKS (Children's)	8,398	8,500	6,581	8,500	8,500
700.450 LIBRARY MATERIALS	0	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0	0
700.500 REFUNDS	0	100	0	100	0

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
700.510 FINANCE CHARGES	0	0	0	0	0	0
700.810 TRANSFER	55,000	55,000	41,250	55,000	55,000	
700.812 TRANSFER EQUIP RESERVE	0	0	0	0	0	
700.855 SPECIAL GRANTS (No longer used)	0	0	0	0	0	
<b>LIBRARY</b>	<b>314,000</b>	<b>342,970</b>	234,405	<b>342,970</b>	<b>338,858</b>	
<b>Total Expenditures</b>	<b>314,000</b>	<b>342,970</b>	234,405	<b>342,970</b>	<b>338,858</b>	
 <b>LIBRARY</b>	 <b>79,946</b>	 <b>0</b>	171,784	<b>72,715</b>	<b>65,544</b>	
 <i>Transfer Footnotes:</i>	 <i>Out to Fund 05 Employee Benefits</i>	 <i>55000</i>		<i>55,000</i>	<i>55,000</i>	

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 04 - SEWER SERVICE</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	208,950	218,383	218,387	218,383	350,191	
400.171 CONNECT & DISCONNECT	0	30000	14,930	30,000	30,000	
400.172 INSPECTION CHARGES	1,200	2,000	730	2,000	2,000	
400.173 SEWER LAGOON DUMPING	12,681	15,000	3,261	15,000	15,000	
400.200 SEWER SERVICE CHARGE	747,431	1,313,000	967,486	1,313,000	1,313,000	
400.230 INTEREST INCOME	2,928	4,200	786	4,200	4,200	
400.330 REIMBURSED EXPENSE	0	5600	0	5,600	5,600	
400.336 KS SETOFF REIMBURSEMENT	5,117	5,000	3,073	5,000	5,000	
400.390 MISCELLANEOUS	0	0	0	0	0	
400.800 TRANSFERS	0	0	144,505	0	0	
<b>Dept: 000</b>	<b>769,357</b>	<b>1,374,800</b>	<b>1,353,158</b>	<b>1,374,800</b>	<b>1,374,800</b>	
<b>Total Revenues</b>	<b>978,307</b>	<b>1,593,183</b>	<b>1,353,158</b>	<b>1,593,183</b>	<b>1,724,991</b>	
<b>Expenditures</b>						
<b>Dept: 001 ADMINISTRATION</b>						
700.100 FULL TIME SALARIES	100,507	0	137	0	0	
700.120 OVERTIME	0	0	-34	0	0	
700.130 OTHER PERSONAL SERV.	2,517	0	13	0	0	
700.140 HEALTH INSURANCE	0	0	0	0	0	
700.150 FICA CONTRIBUTIONS	0	0	0	0	0	
700.160 KPERS CONTRIBUTIONS	0	0	0	0	0	
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0	0	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.210 PROFESSIONAL SERVICES	0	0	0	0	0	
700.230 TELEPHONE SERVICES	0	8000	183	8000	8000	
700.240 TRAINING, TRAVEL, DUES	0	0	0	0	0	
700.260 INSURANCE	26,571	28,000	27,450	28,000	28,000	
700.280 UTILITIES	0	0	0	0	0	
700.290 OTHER CONTRACTUALS	5,396	4,600	5,553	4,600	5,000	
700.300 GENERAL OFFICE SUPPLIES	744	500	545	500	600	
700.301 POSTAGE	4,190	4,500	2,876	4,500	4,500	
700.305 GIFTS / MEMORIALS	0	0	0	0	0	
700.310 OPERATIONAL SUPPLIES	0	0	0	0	0	
700.320 EQUIPMENT MAINTENANCE	0	0	0	0	0	
700.350 MOTOR FUEL & LUB	0	0	0	0	0	
700.370 UNIFORMS	0	0	0	0	0	
700.390 MISCELLANEOUS	0	0	0	0	0	
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0	0	
700.410 EQUIPMENT/PLANT	0	0	0	0	0	
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0	0	
700.433 DISTRIBUTION LINES	0	0	0	0	0	
700.435 MISCELLANEOUS CAPITAL ITEMS	0	0	0	0	0	
700.480 MERF/CIP TRANSFER	0	0	0	0	0	
700.500 REFUNDS	100	0	1,468	0	0	
700.620 OTHER RESERVES	0	0	0	0	0	
700.810 TRANSFER	65,000	315,000	48,750	315,000	300,000	
700.811 TRANS TO DEPRECIATION FUND	7,000	250,000	1,750	0	0	
700.812 TRANSFER EQUIP RESERVE	0	0	0	0	0	
<b>ADMINISTRATION</b>	<b>212,025</b>	<b>360,600</b>	<b>88,691</b>	<b>360,600</b>	<b>346,100</b>	
<i>Transfer Footnotes:</i>						
Out to Fund 05 Employee Benefits	65,000	65,000		65,000	0	
Out to Fund 11 Bull Creek Interceptor Fund	7,000	0		0	0	
Out to Fund 01 General Fund	0	250,000		250,000	300,000	

**BUDGET WORKSHEET**

City of Paola

	<b>2020</b>	<b>2021</b>	<b>2021 Amended (Estimate)</b>	<b>2022</b>
	<u><b>2020 Actual</b></u>	<u><b>2021 Budget</b></u>		<u><b>Adopted 2022</b></u>
<b>Dept: 032 PRODUCTION</b>				
700.100 FULL TIME SALARIES	42,138	53,000	38,542	53,000
700.120 OVERTIME	1,463	5,500	3,901	5,500
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	831	1,300	608	1,300
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	500	1,000	371	1,000
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	0	0	0	0
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	0	19,777	19,777	19,777
700.280 UTILITIES	99,772	97,000	80,854	97,000
700.285 TESTING & ANALYTICAL	5,670	8,000	5,611	8,000
700.290 OTHER CONTRACTUALS	8,016	15,500	22,992	15,500
700.300 GENERAL OFFICE SUPPLIES	168	200	170	200
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	7,657	20,000	4,328	20,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	0	500	0	500
700.320 EQUIPMENT MAINTENANCE	936	1,500	57	1,500
700.330 BUILDING & MAINTENANCE	0	2,000	28	2,000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.350 MOTOR FUEL & LUB	2,020	2,900	769	2,900
700.370 UNIFORMS	194	500	164	500
700.380 OTHER OPERATIONAL	0	0	0	0
700.390 MISCELLANEOUS	0	10000	0	10000
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	0	1,000	0	1,000
700.410 EQUIPMENT/PLANT	7,456	27,500	24,507	27,500
700.411 MAINS AND METERS	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	4,636	6,000	0	6,000
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.433 DISTRIBUTION LINES	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
700.810 TRANSFER	30,000	297,215	282,715	297,215
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
<b>PRODUCTION</b>	<b>211,457</b>	<b>570,392</b>	<b>485,394</b>	<b>570,392</b>
<i>Transfer Footnotes:</i>				
Out to Fund 05 Employee Benefits	30,000	58,000	58,000	25,000
Out to Fund 06 Bond & Interest	0	239,215	239,215	390,825

**BUDGET WORKSHEET**

City of Paola

	<b>2020</b>	<b>2021</b>	<b>2021 Amended (Estimate)</b>	<b>Adopted 2022</b>
	<b>2020 Actual</b>	<b>2021 Budget</b>		
<b>Dept: 033 DISTRIBUTION (LINES)</b>				
700.100 FULL TIME SALARIES	148,731	61100	29,820	61,100
700.120 OVERTIME	2,533	4,000	3,389	4,000
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	2,060	3100	1,388	3,100
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	1000	1200	864	1,200
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	377	500	0	500
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	0	25000	0	25,000
700.280 UTILITIES	8,485	12,000	6,922	12,000
700.290 OTHER CONTRACTUALS	10,856	12,000	10,492	12,000
700.300 GENERAL OFFICE SUPPLIES	303	400	127	400
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	4,743	10,000	9,302	10,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	158	1500	610	1,500
700.320 EQUIPMENT MAINTENANCE	13,538	10,000	8,441	10,000
700.330 BUILDING & MAINTENANCE	1,326	3,500	304	3,500
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	62	4,500	25	4,500
700.350 MOTOR FUEL & LUB	3,252	10,000	4,023	10,000
700.370 UNIFORMS	483	900	299	900
700.380 OTHER OPERATIONAL	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	283	300	525	300
700.410 EQUIPMENT/PLANT	0	0	0	0
700.411 MAINS AND METERS	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	5,325	8,000	8,016	8,000
700.430 MOTOR VEHICLE/EQUIPMENT	0	16,000	0	16,000
700.433 DISTRIBUTION LINES	44,927	50,000	18,172	50,000
700.480 MERF/CIP TRANSFER	10000	0	0	100,000
700.810 TRANSFER	78,000	78,000	58,500	78,000
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
<b>DISTRIBUTION (LINES)</b>	<b>336,442</b>	<b>312000</b>	<b>161,219</b>	<b>312,000</b>
<b>Total Expenditures</b>	<b>759,924</b>	<b>1,242,992</b>	<b>735,304</b>	<b>1,242,992</b>
<b>SEWER SERVICE</b>	<b>218,383</b>	<b>350,191</b>	<b>617,854</b>	<b>350,191</b>
				<b>239,689</b>
<i>Transfer Footnotes:</i>				
Out to MERF/CIP	10,000	0	0	100,000
Out to Fund 05 Employee Benefits	78,000	78000	78,000	78,000
<i>Total Sewer Service Fund Transfers to Fund 05 Employee Benefits</i>		201,000	201,000	103,000

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 05 - EMPLOYEE BENEFIT</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	703,500	694,068	694,067	694,067	350,046	
400.020 CURRENT TAXES	314,107	329,175	323,211	329,175	120,000	
400.021 DELINQUENT TAXES	6,235	4,000	5,092	4,000	4,000	
400.030 MOTOR VEHICLE/RV TAX	34,734	35,553	34,513	35,553	28,714	
400.230 INTEREST INCOME	9,916	6,200	2,497	6,200	6,200	
400.240 IN LIEU OF TAX	0	0	0	0	0	
400.330 REIMBURSED EXPENSE	11,168	5,000	13,206	5,000	5,000	
400.331 REIMBURSED COBRA PREMIUMS	18,123	20,000	17,879	20,000	20,000	
400.332 HRA REIMBURSEMENTS	669	0	0	0	0	
400.335 SECTION 125 REIMBURSMENTS	28,862	36,000	352	36,000	36,000	
400.390 MISCELLANEOUS	0	0	0	0	0	
400.800 TRANSFERS	886,800	863,800	647,950	863,800	1,029,505	
<b>Dept: 000</b>	<b>1,310,614</b>	<b>1,299,728</b>	<b>1,738,667</b>	<b>1,299,728</b>	<b>1,249,419</b>	
<b>Total Revenues</b>	<b>2,014,114</b>	<b>1,993,796</b>	<b>1,738,667</b>	<b>1,993,795</b>	<b>1,599,465</b>	
<b>Expenditures</b>						
<b>Dept: 000</b>						
700.125 FINAL BENEFITS PAYOUT	99,351	180,000	49,447	180,000	100,000	
700.139 HRA PREMIUMS	12,159	35,000	12,316	35,000	35,000	
700.140 HEALTH INSURANCE	434,889	550,000	269,974	550,000	450,000	
700.141 COBRA INSURANCE PREMIUMS	20,045	20,000	17,716	20,000	20,000	
700.145 WORKERS COMPENSATION INS	52,223	75,000	55,885	75,000	60,000	
700.150 FICA CONTRIBUTIONS	237,106	250,000	172,691	250,000	250,000	
700.160 KPERS CONTRIBUTIONS	391,299	445,000	273,472	445,000	425,000	
700.161 401(a) CONTRIBUTIONS	0	0	0	0	0	
700.162 SECTION 125 REIMBURSEMENTS	0	0	0	0	0	
700.163 SECTION 125 ADMIN EXPENSE	0	0	0	0	0	
700.165 SECTION 125 PAYMENTS	29,409	36,000	21,495	36,000	36,000	
700.170 UNEMPLOYMENT BENEFITS	3,090	6,500	1,590	6,500	6,500	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.220 LEGAL SERVICES	0	0	0	0	0	
700.240 TRAINING, TRAVEL, DUES	411	1,000	219	1,000	1,000	
700.260 INSURANCE	6,087	6,000	6,239	6,000	6,000	
700.289 EMPLOYEE ASSISTANCE	8,442	10,000	3,326	10,000	10,000	
700.290 OTHER CONTRACTUALS	1,683	1,500	1,767	1,500	1,500	
700.310 OPERATIONAL SUPPLIES	280	750	0	750	750	
700.390 MISCELLANEOUS	520	2,000	97	2,000	2,000	
700.395 EMPLOYEE DEVELOPMENT	23,052	25,000	-7,197	25,000	25,000	
700.810 TRANSFER	0	0	0	0	0	
<b>Dept: 000</b>	<b>1,320,046</b>	<b>1,643,750</b>	<b>879,037</b>	<b>1,643,750</b>	<b>1,428,750</b>	
<b>Total Expenditures</b>	<b>1,320,046</b>	<b>1,643,750</b>	<b>879,037</b>	<b>1,643,750</b>	<b>1,428,750</b>	
<b>EMPLOYEE BENEFIT</b>	<b>694,068</b>	<b>350,046</b>	<b>859,630</b>	<b>350,045</b>	<b>170,715</b>	

**BUDGET WORKSHEET**

City of Paola

	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>
			<u>2021 Amended (Estimate)</u>
<b>Employee Benefits Transfer Footnotes:</b>			
<i>In from Fund 01 - 001 Administration</i>	43,000	43,000	91,000
<i>In from Fund 01 - 002 Police Dept</i>	180,000	180,000	418,000
<i>In from Fund 01 - 003 Fire Dept</i>	0	0	0
<i>In from Fund 01 - 004 Municipal Court</i>	8,800	8,800	11,180
<i>In from Fund 01 - 005 Street Dept</i>	82,000	82,000	114,850
<i>In from Fund 01 - 006 Parks &amp; Grounds</i>	61,500	61,500	68,475
<i>In from Fund 01 - 007 Cemetery</i>	10,000	10,000	10,750
<i>In from Fund 01 - 009 Community Development</i>	<u>58,000</u>	<u>58,000</u>	<u>33,750</u>
<i>Total from Fund 01 General Operating</i>	443,300	443,300	748,005
<i>In from Fund 02 - Library</i>	55,000	55,000	55,000
<i>In from Fund 04 - Sewer Service</i>	201,000	201,000	103,000
<i>In from Fund 07 - Family Aquatics Center</i>	25,000	25,000	25,000
<i>In from Fund 08 - Community Center</i>	13,500	13,500	13,500
<i>In from Fund 09 - Water Utility</i>	124,000	126,000	85,000
<i>In from Fund 12 - Storm Water Management</i>	0	0	0
<i>In from Fund 13 - Health &amp; Sanitation</i>	0	0	0
<i>In from Fund 16 - Wastewater Plant</i>	25,000	0	0
<i>In from Fund 17 - Street Repair</i>	0	0	0
<i>Total Transfers In</i>	886,800	863,800	1,029,505

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 06 - BOND &amp; INTEREST</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	576,900	598,592	598,590	598,590	623,654	
400.020 CURRENT TAXES	305,794	300,000	309,144	314,825	285,000	
400.021 DELINQUENT TAXES	7,048	3,000	5,269	3,000	3,000	
400.030 MOTOR VEHICLE/RV TAX	39,470	34,660	34,812	34,660	27,462	
400.092 SPECIAL ASSESSMENTS	68,625	10,000	37,644	10,000	10,000	
400.230 INTEREST INCOME	17,801	6,000	4,909	6,000	6,000	
400.240 IN LIEU OF TAX	0	0	0	0	0	
400.390 MISCELLANEOUS	44014	0	24	0	0	
400.800 TRANSFERS	959,054	826,579	576,223	826,579	390,825	
<b>Dept: 000</b>	<b>2,018,706</b>	<b>1,180,239</b>	<b>1,566,615</b>	<b>1,195,064</b>	<b>722,287</b>	
<b>Total Revenues</b>	<b>2,018,706</b>	<b>1,778,831</b>	<b>1,566,615</b>	<b>1,793,654</b>	<b>1,345,941</b>	
 <b>Expenditures</b>						
<b>Dept: 000</b>						
700.390 MISCELLANEOUS	195	0	0	0	0	
<b>Dept: 000</b>	<b>195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
 <b>Dept: 060 BOND &amp; INTEREST</b>						
700.600 BONDS - PRINCIPAL PAYMENT	1,145,000	940,000	940,000	940,000	785,000	
700.610 BONDS - INTEREST PAYMENT	235,545	230,000	229,379	230,000	174,000	
<b>700.620 OTHER RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.630 CITY SPECIAL ASSESSMENT	0	0	0	0	0	
700.640 ADMINISTRATIVE EXPENSE	39374	0	0	0	0	
 <b>BOND &amp; INTEREST</b>	<b>1,419,919</b>	<b>1,170,000</b>	<b>1,169,379</b>	<b>1,170,000</b>	<b>959,000</b>	
<b>Total Expenditures</b>	<b>1,420,114</b>	<b>1,170,000</b>	<b>1,169,379</b>	<b>1,170,000</b>	<b>959,000</b>	
 <b>BOND &amp; INTEREST</b>	<b>598,592</b>	<b>608,831</b>	<b>397,236</b>	<b>623,654</b>	<b>386,941</b>	
 <i>Transfer Footnotes:</i>						
<i>In from Fund 04 - Sewer Service (SRF/2012a/2020)</i>	0	239,215		239,215	390,825	
<i>In from Fund 09 - Water Utility</i>	0	0		0	0	
<i>In from Fund 12 - Storm Water Management</i>	0	0		0	0	
<i>In from Fund 16 - Wastewater Plant (2006a)</i>	0	0		0	0	
<i>In from Fund 16 - Wastewater Plant (SRF/2012a)</i>	377,016	0		0	0	
<i>In from CIP - Police Station Sales Tax (NB)</i>	262,463	265,713		265,713	0	
<i>In from CIP - Fire Station Sales Tax (NB)</i>	0	0		0	0	
<i>In from CIP - Community Center Sales Tax (NB)</i>	85,188	86,764		86,764	0	
<i>In from CIP - City Hall Sales Tax (NB)</i>	88,506	86,806		86,806	0	
<i>In from CIP - Library Sales Tax (NB)</i>	145,881	148,081		<u>148,081</u>	-	
<i>Total Transfers In</i>	959,054	826,579		826,579	390,825	

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 07 - FAMILY AQUATICS CENTER</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	45,431	52,656	47,084	47,083	11,133	
400.042 CITY SALES TAX	0	0	0	0	0	
400.167 SEASON PASSES POOL	0	19,500	12,245	19,500	19,500	
400.177 GATE RECEIPTS POOL	0	28,750	19,345	28,750	28,750	
400.178 COUPON BOOKS POOL	0	6,500	3,420	6,500	6,500	
400.187 CONCESSIONS	0	15,000	12,598	15,000	15,000	
400.190 RENTALS	0	4,000	0	4,000	4,000	
400.197 LESSONS POOL	0	9,600	3,093	9,600	9,600	
400.230 INTEREST INCOME	742	500	152	500	500	
400.330 REIMBURSED EXPENSE	540	0	0	0	0	
400.334 REIMBURSED NSF CHECKS	0	0	0	0	0	
400.390 MISCELLANEOUS	0	0	0	0	0	
400.790 SALES TAX	0	1,500	1,165	1,500	1,500	
400.800 TRANSFERS	100,000	90,000	90,000	90,000	150,000	
<b>Dept: 000</b>	<b>146,713</b>	<b>175,350</b>	<b>189,102</b>	<b>175,350</b>	<b>235,350</b>	
<b>Total Revenues</b>	<b>146,713</b>	<b>228,006</b>	<b>189,102</b>	<b>222,433</b>	<b>246,483</b>	
<i>Transfer Footnotes:</i>						
In from Pool Reserve Fund (NB)	100,000	90,000		90,000	150,000	
<b>Expenditures</b>						
<b>Dept: 000</b>						
700.100 FULL TIME SALARIES	56,735	50,000	312	50,000	14,000	
700.110 PART TIME HELP	1,725	70,000	50,334	70,000	70,000	
700.120 OVERTIME	191	5,000	2,589	5,000	5,000	
700.130 OTHER PERSONAL SERV.	840	900	4	900	900	
700.140 HEALTH INSURANCE	0	0	0	0	0	
700.150 FICA CONTRIBUTIONS	0	0	0	0	0	
700.160 KPERS CONTRIBUTIONS	0	0	0	0	0	
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0	0	
700.190 WORKERS COMP INS.	0	0	0	0	0	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.210 PROFESSIONAL SERVICES	0	0	5,500	0	0	
700.230 TELEPHONE SERVICES	1,302	1,100	1,028	1,100	1,100	
700.240 TRAINING, TRAVEL, DUES	0	2,000	2,400	2,000	2,000	
700.255 ADVERTISING EXPENSE	444	2,000	1,372	2,000	2,000	
700.260 INSURANCE	4,837	5,500	4,898	5,500	5,500	
700.280 UTILITIES	4,889	13,000	12,383	13,000	13,000	
700.290 OTHER CONTRACTUALS	1,762	2,500	2,962	2,500	2,500	
700.300 GENERAL OFFICE SUPPLIES	35	200	602	200	200	
700.301 POSTAGE	236	0	7	0	0	
700.305 GIFTS / MEMORIALS	0	0	0	0	0	
700.310 OPERATIONAL SUPPLIES	1,607	10,000	12,293	10,000	10,000	
700.314 CONSUMABLES	0	0	0	0	0	
700.320 EQUIPMENT MAINTENANCE	0	500	1,166	500	500	
700.330 BUILDING & MAINTENANCE	0	5,000	358	5,000	5,000	
700.331 CLEANING SUPPLIES	27	100	316	100	100	
700.370 UNIFORMS	0	2,000	1,547	2,000	2,000	
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0	0	
700.387 CONCESSION SUPPLIES	0	10,000	7,674	10,000	10,000	
700.390 MISCELLANEOUS	0	0	4	0	0	
700.410 EQUIPMENT/PLANT	0	5,000	2,275	5,000	50,000	

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0	0	
700.480 MERF/CIP TRANSFER	0	0	0	0	0	
700.500 REFUNDS	0	0	0	0	0	
700.790 SALES TAX	0	1,500	1,139	1,500	1,500	
700.810 TRANSFER	25,000	25,000	18,750	25,000	25,000	
700.812 TRANSFER EQUIP RESERVE	0	0	0	0	0	
<b>Dept: 000</b>	<b>99,630</b>	211,300	129,913	<b>211,300</b>	<b>220,300</b>	
<b>Total Expenditures</b>	<b>99,630</b>	211,300	129,913	<b>211,300</b>	<b>220,300</b>	
<b>FAMILY AQUATICS CENTER</b>	<b>47,083</b>	<b>16,706</b>	59,189	<b>11,133</b>	<b>26,183</b>	
Transfer Footnotes:						
Out to Fund 05 Employee Benefits		25,000		25,000	25,000	

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 08 - COMMUNITY CENTER</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	24,177	3,240	13,798	13,799	18,933	
400.180 FINES & FEES	0	0	0	0	0	
400.187 CONCESSIONS	180	250	669	250	250	
400.190 RENTALS	15,799	25,000	14,742	25,000	25,000	
400.230 INTEREST INCOME	280	100	48	100	100	
400.330 REIMBURSED EXPENSE	0	0	13	0	0	
400.334 REIMBURSED NSF CHECKS	0	0	0	0	0	
400.390 MISCELLANEOUS	0	0	110	0	0	
400.401 DONATIONS AND GIFTS	0	0	0	0	0	
400.402 TICKET SALES	712	2500	610	2,500	2,500	
400.403 PROGRAM & EVENTS	0	2000	0	2,000	2,000	
400.404 MEMBERSHIPS	0	0	0	0	0	
400.790 SALES TAX	83	100	104	100	100	
400.800 TRANSFERS	83,000	100,000	75,000	100,000	100,000	
400.850 GRANTS	8,000	3,000	6,300	3,000	3,000	
<b>Dept: 000</b>	<b>132,231</b>	<b>136,190</b>	<b>111,394</b>	<b>132,950</b>	<b>132,950</b>	
<b>Dept: 008 COMMUNITY CENTER SUMMER PROG</b>						
400.180 FINES & FEES	0	0	0	0	0	
400.330 REIMBURSED EXPENSE	0	0	0	0	0	
400.390 MISCELLANEOUS	0	0	0	0	0	
400.401 DONATIONS AND GIFTS	0	0	0	0	0	
400.850 GRANTS	0	0	0	0	0	
<b>COMMUNITY CENTER SUMMER PROG</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues</b>	<b>132,231</b>	<b>139,430</b>	<b>111,394</b>	<b>146,749</b>	<b>151,883</b>	
<i>Transfer Footnotes:</i>						
<i>In from Fund 01 - General Operating</i>		83,000		100,000	100,000	
<b>Expenditures</b>						
<b>Dept: 000</b>						
700.100 FULL TIME SALARIES	59,031	55,000	42,457	55,000	63,085	
700.110 PART TIME HELP	3,752	5,200	2,242	5,200	5,385	
700.120 OVERTIME	0	150	0	150	150	
700.140 HEALTH INSURANCE	0	0	0	0	0	
700.150 FICA CONTRIBUTIONS	0	0	0	0	0	
700.160 KPERS CONTRIBUTIONS	0	0	0	0	0	
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0	0	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.210 PROFESSIONAL SERVICES	0	0	0	0	0	
700.220 LEGAL SERVICES	0	0	0	0	0	
700.230 TELEPHONE SERVICES	2,473	2,400	2,037	2,400	2,400	
700.240 TRAINING, TRAVEL, DUES	100	600	51	600	600	
700.250 LEGAL PRINTING EXPENSE	14	0	0	0	0	
700.255 ADVERTISING EXPENSE	4,040	3,900	4,280	3,900	3,900	
700.260 INSURANCE	9,668	10,000	10,341	10,000	10,500	
700.265 LEASE PAYMENTS	5,041	5,041	5,041	5,041	5,041	
700.280 UTILITIES	12,101	16,000	10,248	16,000	16,000	
700.290 OTHER CONTRACTUALS	2,093	2,500	8,556	2,500	2,500	
700.291 PROGRAMMING-CC	0	0	0	0	0	
700.297 EVENT & PROGRAM COSTS	2,345	4,000	958	4,000	4,000	

**BUDGET WORKSHEET**

City of Paola

	<b>2020</b>	<b>2021</b>	<b>2021 Amended (Estimate)</b>	<b>Adopted 2022</b>
	<b>2020 Actual</b>	<b>2021 Budget</b>		
700.300 GENERAL OFFICE SUPPLIES	29	300	302	300
700.301 POSTAGE	0	300	0	300
700.305 GIFTS / MEMORIALS	0	100	0	100
700.310 OPERATIONAL SUPPLIES	614	2000	367	2,000
700.314 CONSUMABLES	0	0	0	0
700.330 BUILDING & MAINTENANCE	1,951	3500	7,309	3,500
700.331 CLEANING SUPPLIES	152	1100	518	1,100
700.350 MOTOR FUEL & LUB	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	0	100	0	100
700.387 CONCESSION SUPPLIES	220	500	19	500
700.390 MISCELLANEOUS	0	50	0	50
700.400 OFFICE EQUIP. FURNITURE	0	200	0	200
700.402 COMPUTER EQUIP / SOFTWARE	532	200	0	200
700.410 EQUIPMENT/PLANT	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.500 REFUNDS	150	0	300	0
700.790 SALES TAX	101	175	118	175
700.795 REAL ESTATE TAX	525	1000	0	1,000
700.810 TRANSFER	13,500	13500	10,125	13,500
<b>Dept: 000</b>	<b>118,432</b>	<b>127,816</b>	<b>105,269</b>	<b>127,816</b>
				<b>137,636</b>
<b>Dept: 008 COMMUNITY CENTER SUMMER PROG</b>				
700.110 PART TIME HELP	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	0	0	0	0
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	0	0	0	0
700.290 OTHER CONTRACTUALS	0	0	0	0
700.291 PROGRAMMING-CC	0	0	0	0
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.330 BUILDING & MAINTENANCE	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	0	0	-150	0
<b>COMMUNITY CENTER SUMMER PROG</b>	<b>0</b>	<b>0</b>	<b>-150</b>	<b>0</b>
<b>Total Expenditures</b>	<b>118,432</b>	<b>127,816</b>	<b>105,119</b>	<b>127,816</b>
				<b>137,636</b>
<b>COMMUNITY CENTER</b>	<b>13,799</b>	<b>11,614</b>		<b>14,247</b>
			6,275	
<i>Transfer Footnotes:</i>				
Out to Fund 05 Employee Benefits		13,500		13,500
				13,500

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 09 - WATER UTILITY</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	176,075	163,704	194,317	194,318	143,018	
400.140 SALE OF WATER	1,793,700	2,200,000	1,311,885	2,200,000	2,200,000	
400.150 WATER FOR RESALE	52,227	55,000	33,205	55,000	55,000	
400.160 TANK SALES	8,685	7,500	6,005	7,500	7,500	
400.170 INSTALL CHARGE	16,950	15,000	4,950	15,000	15,000	
400.171 CONNECT & DISCONNECT	7,570	8,000	5,735	8,000	8,000	
400.190 RENTALS	0	0	0	0	0	
400.230 INTEREST INCOME	2,853	1,500	497	1,500	1,500	
400.330 REIMBURSED EXPENSE	48,457	82,000	3,222	82,000	82,000	
400.336 KS SETOFF REIMBURSEMENT	6,979	7,000	4,900	7,000	7,000	
400.390 MISCELLANEOUS	350	350	350	350	350	
400.500 LONG/SHORT	105	0	-8	0	0	
400.790 SALES TAX	26,730	30,000	19,600	30,000	30,000	
400.800 TRANSFERS	0	0	0	0	0	
400.850 GRANTS	0	0	0	0	0	
<b>Dept: 000</b>	<b>2,140,681</b>	<b>2406350</b>	<b>1,584,658</b>	<b>2,406,350</b>	<b>2,406,350</b>	
<b>Total Revenues</b>	<b>2,140,681</b>	<b>2,570,054</b>	<b>1,584,658</b>	<b>2,600,668</b>	<b>2,549,368</b>	
<b>Expenditures</b>						
<b>Dept: 001 ADMINISTRATION</b>						
700.100 FULL TIME SALARIES	50,362	0	286	0	0	
700.120 OVERTIME	0	0	0	0	0	
700.130 OTHER PERSONAL SERV.	2,517	2,500	13	2,500	2,500	
700.140 HEALTH INSURANCE	0	0	0	0	0	
700.150 FICA CONTRIBUTIONS	0	0	0	0	0	
700.160 KPERS CONTRIBUTIONS	0	0	0	0	0	
700.201 TANK MAINTENANCE	0	0	0	0	0	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.210 PROFESSIONAL SERVICES	0	0	0	0	0	
700.230 TELEPHONE SERVICES	0	0	322	0	0	
700.240 TRAINING, TRAVEL, DUES	0	0	0	0	0	
700.255 ADVERTISING EXPENSE	0	0	0	0	0	
700.260 INSURANCE	10,637	11500	11,358	11,500	11,500	
700.265 LEASE PAYMENTS	0	0	0	0	0	
700.280 UTILITIES	0	0	0	0	0	
700.290 OTHER CONTRACTUALS	5,748	5000	5,699	5,000	5,000	
700.300 GENERAL OFFICE SUPPLIES	744	700	545	700	700	
700.301 POSTAGE	4,190	5000	2,876	5,000	5,000	
700.305 GIFTS / MEMORIALS	0	0	0	0	0	
700.310 OPERATIONAL SUPPLIES	943	1000	0	1,000	1,000	
700.320 EQUIPMENT MAINTENANCE	0	0	0	0	0	
700.330 BUILDING & MAINTENANCE	0	0	0	0	0	
700.340 CONSTRUCTION MATERIALS	0	0	0	0	0	
700.350 MOTOR FUEL & LUB	0	0	0	0	0	
700.370 UNIFORMS	0	0	0	0	0	
700.390 MISCELLANEOUS	0	0	0	0	0	
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0	0	
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0	0	
700.410 EQUIPMENT/PLANT	0	0	0	0	0	
700.411 MAINS AND METERS	0	0	0	0	0	
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0	0	
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0	0	

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>		<u>Adopted 2022</u>
700.480 MERC/CIP TRANSFER	0	0	0	0		0
700.500 REFUNDS	1500	0	52	0		0
700.790 SALES TAX	40,184	30000	28,177	30,000		30,000
700.810 TRANSFER	80,000	93,625	32,719	93,625		90,000
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0		0
<b>ADMINISTRATION</b>	<b>196,825</b>	<b>149,325</b>	<b>82,047</b>	<b>149,325</b>		<b>145,700</b>
<i>Transfer Footnotes:</i>						
<i>Out to Fund 05 Employee Benefits</i>		43,625		43,625		0
<i>Out to Fund 06 Bond &amp; Interest</i>		0		0		0
<i>Out to Fund 01 General Fund</i>		50,000		50,000		90,000
<b>Dept: 032 PRODUCTION</b>						
700.100 FULL TIME SALARIES	34,211	0	0	0		0
700.120 OVERTIME	99	0	0	0		0
700.130 OTHER PERSONAL SERV.	0	0	0	0		0
700.140 HEALTH INSURANCE	0	0	0	0		0
700.150 FICA CONTRIBUTIONS	0	0	0	0		0
700.160 KPERS CONTRIBUTIONS	0	0	0	0		0
700.201 TANK MAINTENANCE	0	0	0	0		0
700.202 APPROPRIATED RESERVE	0	0	0	0		0
700.210 PROFESSIONAL SERVICES	0	0	0	0		0
700.220 LEGAL SERVICES	0	0	0	0		0
700.230 TELEPHONE SERVICES	194	500	0	500		500
700.235 INTEREST EXPENSE	0	0	0	0		0
700.240 TRAINING, TRAVEL, DUES	164	200	0	200		200
700.250 LEGAL PRINTING EXPENSE	0	0	0	0		0
700.260 INSURANCE	0	0	0	0		0
700.265 LEASE PAYMENTS	0	0	0	0		0
700.280 UTILITIES	5,736	7000	4,496	7,000		7,000
700.285 TESTING & ANALYTICAL	0	0	0	0		0
700.290 OTHER CONTRACTUALS	0	0	0	0		0
<b>700.299 WATER PURCHASE</b>	<b>1,430,136</b>	<b>1,800,000</b>	<b>1,202,168</b>	<b>1,800,000</b>		<b>1,800,000</b>
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0		0
700.301 POSTAGE	0	0	0	0		0
700.310 OPERATIONAL SUPPLIES	0	0	0	0		0
700.314 CONSUMABLES	0	0	0	0		0
700.315 VEHICLE MAINTENANCE	0	0	0	0		0
700.320 EQUIPMENT MAINTENANCE	0	0	0	0		0
700.330 BUILDING & MAINTENANCE	0	0	0	0		0
700.331 CLEANING SUPPLIES	0	0	0	0		0
700.340 CONSTRUCTION MATERIALS	0	0	0	0		0
700.350 MOTOR FUEL & LUB	60	275	0	275		275
700.370 UNIFORMS	0	275	0	275		275
700.380 OTHER OPERATIONAL	0	0	0	0		0
700.390 MISCELLANEOUS	0	0	0	0		0
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0		0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0		0
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0		0
700.410 EQUIPMENT/PLANT	0	0	0	0		0
700.411 MAINS AND METERS	0	0	0	0		0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0		0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0		0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0		0
700.433 DISTRIBUTION LINES	0	0	0	0		0
700.480 MERC/CIP TRANSFER	0	0	0	0		0
700.810 TRANSFER	18,000	0	0	0		0
<b>PRODUCTION</b>	<b>1,488,600</b>	<b>1,808,250</b>	<b>1,206,664</b>	<b>1,808,250</b>		<b>1,808,250</b>
<i>Transfer Footnotes:</i>						
<i>Out to Fund 05 Employee Benefits</i>	18,000	0		0		0

**BUDGET WORKSHEET**

City of Paola

	2020	2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Dept: 033 DISTRIBUTION (LINES)</b>					
700.100 FULL TIME SALARIES	20,521	146,500	62,912	146,500	150,705
700.120 OVERTIME	852	1,000	2,807	1,000	1,000
700.130 OTHER PERSONAL SERV.	0	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0	0
700.201 TANK MAINTENANCE	9,293	10,700	10,686	10,700	10,700
700.202 APPROPRIATED RESERVE	0	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0	0
700.220 LEGAL SERVICES	3	0	15	0	0
700.230 TELEPHONE SERVICES	2,367	4,000	1,636	4,000	3,000
700.235 INTEREST EXPENSE	0	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	1,455	2,000	1,604	2,000	2,000
700.250 LEGAL PRINTING EXPENSE	0	0	0	0	0
700.255 ADVERTISING EXPENSE	377	500	0	500	500
700.260 INSURANCE	0	0	0	0	0
700.265 LEASE PAYMENTS	0	25,000	0	25,000	33,000
700.280 UTILITIES	1,474	2,200	2,675	2,200	2,000
700.285 TESTING & ANALYTICAL	2,383	3,000	1,227	3,000	3,000
700.290 OTHER CONTRACTUALS	10,993	12,000	11,260	12,000	12,000
700.300 GENERAL OFFICE SUPPLIES	436	500	167	500	500
700.301 POSTAGE	437	600	229	600	600
700.310 OPERATIONAL SUPPLIES	24,950	35,000	19,696	35,000	35,000
700.314 CONSUMABLES	0	0	0	0	0
700.315 VEHICLE MAINTENANCE	1571	2,500	1,340	2,500	3,000
700.320 EQUIPMENT MAINTENANCE	11,048	4,000	2,594	4,000	8,000
700.330 BUILDING & MAINTENANCE	1,498	2,500	304	2,500	2,500
700.331 CLEANING SUPPLIES	0	0	0	0	0
700.340 CONSTRUCTION MATERIALS	26,017	24,000	19,499	24,000	25,000
700.350 MOTOR FUEL & LUB	4,578	12,000	3,996	12,000	12,000
700.370 UNIFORMS	557	1,200	351	1,200	1,000
700.380 OTHER OPERATIONAL	0	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0	0
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	2301	2,500	617	2,500	1,000
700.410 EQUIPMENT/PLANT	0	0	0	0	0
700.411 MAINS AND METERS	109,827	110,000	59,513	110,000	110,000
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	16,000	0	16,000	16000
700.433 DISTRIBUTION LINES	0	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0	0
700.790 SALES TAX	0	0	0	0	0
700.810 TRANSFER <b>DISTRIBUTION (LINES)</b>	28,000 260,938	82,375 500,075	61,781 264,909	82,375 500,075	85,000 517,505
<b>Total Expenditures</b>	<b>1,946,363</b>	<b>2,457,650</b>	<b>1,553,620</b>	<b>2,457,650</b>	<b>2,471,455</b>
<b>WATER UTILITY</b>	<b>194,318</b>	<b>112,404</b>	<b>31,038</b>	<b>143,018</b>	<b>77,913</b>
<i>Transfer Footnotes:</i>					
Out to Fund 05 Employee Benefits		82,375		82,375	85,000
Total Water Utility Fund Transfers to Fund 05 Employee Benefits		124,000		126,000	85,000

BUDGET WORKSHEET

City of Paola

	2020	2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Fund: 11 - BULL CREEK INTERCEPTOR DEPREC</b>					
<b>Revenues</b>					
<b>Dept: 000</b>					
400.010 PRIOR YEAR REVENUE	209,875	216,875	182,932	182,932	1
400.230 INTEREST INCOME	2,915	0	484	484	0
400.800 TRANSFERS	7,000	0	1,750	1,750	0
<b>Dept: 000</b>	<b>219,790</b>	<b>0</b>	<b>185,166</b>	<b>2,234</b>	<b>0</b>
<b>Total Revenues</b>	<b>219,790</b>	<b>216,875</b>	<b>185,166</b>	<b>185,166</b>	<b>1</b>
<i>Transfer Footnotes:</i>					
In from Fund 04 Sewer Service	7,000	0		1,750	0
<b>Expenditures</b>					
<b>Dept: 000</b>					
700.290 OTHER CONTRACTUALS	36,858	0	7,700	9,450	0
700.810 TRANSFER	0	216,875	1,750	175,715	
<b>Dept: 000</b>	<b>36,858</b>	<b>216,875</b>	<b>9,450</b>	<b>185,165</b>	<b>0</b>
<b>Dept: 033 DISTRIBUTION (LINES)</b>					
700.410 EQUIPMENT/PLANT	0	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	175,715	0	0
700.810 TRANSFER	0	0	0		
<b>DISTRIBUTION (LINES)</b>	<b>0</b>	<b>0</b>	<b>175,715</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>36,858</b>	<b>216,875</b>	<b>185,165</b>	<b>185,165</b>	<b>0</b>
<b>BULL CREEK INTERCEPTOR DEPREC</b>	<b>182,932</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 12 - STORM WATER MANAGEMENT</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	137,037	204,237	186,290	186,290	184,490	
400.230 INTEREST INCOME	2046	900	605	900	900	
400.330 REIMBURSED EXPENSE	0	0	0	0	0	
400.336 KS SETOFF REIMBURSEMENT	0	0	0	0	0	
400.390 MISCELLANEOUS	0	0	0	0	0	
400.400 STORM WATER MANAGEMENT FUND	85,424	85,000	64,654	85,000	85,000	
<b>Dept: 000</b>	<b>224,507</b>	<b>85,900</b>	251,549	<b>85,900</b>	<b>85,900</b>	
<b>Total Revenues</b>	<b>224,507</b>	<b>290,137</b>	251,549	<b>272,190</b>	<b>270,390</b>	
 <b>Expenditures</b>						
<b>Dept: 000</b>						
700.265 LEASE PAYMENTS	5600	5,200	0	5,200	6,300	
700.290 OTHER CONTRACTUALS	0	0	0	0	0	
700.310 OPERATIONAL SUPPLIES	0	0	0	0	0	
700.340 CONSTRUCTION MATERIALS	0	5,000	0	5,000	5,000	
700.390 MISCELLANEOUS	0	0	0	0	0	
700.810 TRANSFER	0	0	0	0	0	
<b>Dept: 000</b>	<b>5,600</b>	<b>10,200</b>	0	<b>10,200</b>	<b>11,300</b>	
<b>Dept: 033 DISTRIBUTION (LINES)</b>						
700.100 FULL TIME SALARIES	4,468	0	27	0	0	
700.120 OVERTIME	143	0	5	0	0	
700.140 HEALTH INSURANCE	0	0	0	0	0	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	0	<b>0</b>	<b>0</b>	
700.210 PROFESSIONAL SERVICES	14,651	20,000	0	20,000	20,000	
700.265 LEASE PAYMENTS	0	0	6,300	0	0	
700.290 OTHER CONTRACTUALS	0	5000	0	5,000	5,000	
700.340 CONSTRUCTION MATERIALS	0	25,000	0	25,000	25,000	
700.410 EQUIPMENT/PLANT	1,700	2500	0	2,500	2,500	
700.460 STORM WATER CONSTRUCTION	655	25,000	4,470	25,000	25,000	
700.480 MERF/CIP TRANSFER	0	0	0	0	0	
700.810 TRANSFER	11,000	0	0	0	0	
<b>DISTRIBUTION (LINES)</b>	<b>32,617</b>	<b>77,500</b>	10,802	<b>77,500</b>	<b>77,500</b>	
<b>Total Expenditures</b>	<b>38,217</b>	<b>87,700</b>	10,802	<b>87,700</b>	<b>88,800</b>	
<b>STORM WATER MANAGEMENT</b>	<b>186,290</b>	<b>202,437</b>	240,747	<b>184,490</b>	<b>181,590</b>	
 <i>Transfer Footnotes:</i>						
<i>Out to Fund 06 Bond &amp; Interest</i>	0			0	0	
<i>Out to Fund 05 Employee Benefits</i>	0			0	0	
<i>Total Transfers From 700.810</i>	0			0	0	

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 13 - HEALTH AND SANITATION</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	31,544	22073	51,504	51,504		32,529
400.131 HAULERS PERMITS	300	1500	1,950	1,500		1,500
400.230 INTEREST INCOME	441	400	95	400		400
400.300 COLLECTION FEES	382,133	385500	311,026	385,500		400,000
400.301 SPECIAL CHARGES	0	0	0	0		0
400.317 PAYT STICKER SALES	300	200	450	200		200
400.330 REIMBURSED EXPENSE	0	0	0	0		0
400.336 KS SETOFF REIMBURSEMENT	256	300	88	300		300
400.390 MISCELLANEOUS	0	0	0	0		0
<b>Dept: 000</b>	<b>414,974</b>	<b>387900</b>	<b>365,113</b>	<b>387,900</b>		<b>402,400</b>
<b>Total Revenues</b>	<b>414,974</b>	<b>409,973</b>	<b>365,113</b>	<b>439,404</b>		<b>434,929</b>
 <b>Expenditures</b>						
<b>Dept: 032 PRODUCTION</b>						
700.100 FULL TIME SALARIES	19,815	0	107	0		0
700.120 OVERTIME	0	0	0	0		0
700.140 HEALTH INSURANCE	0	0	0	0		0
700.150 FICA CONTRIBUTIONS	0	0	0	0		0
700.160 KPERS CONTRIBUTIONS	0	0	0	0		0
700.190 WORKERS COMP INS.	0	0	0	0		0
700.200 LEASE/CONTRACT-LANDFILL	0	0	0	0		0
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
700.255 ADVERTISING EXPENSE	880	0	440	0		0
700.260 INSURANCE	1,266	1,275	1,298	1,275		1,275
700.290 OTHER CONTRACTUALS	334,388	364000	313,959	380,000		387,600
700.300 GENERAL OFFICE SUPPLIES	716	600	345	600		600
700.301 POSTAGE	0	0	0	0		0
700.310 OPERATIONAL SUPPLIES	0	0	0	0		0
700.317 PAYT STICKER EXPENSE	405	0	0	0		0
700.320 EQUIPMENT MAINTENANCE	0	0	0	0		0
700.350 MOTOR FUEL & LUB	0	0	0	0		0
700.370 UNIFORMS	0	0	0	0		0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0		0
700.810 TRANSFER	6,000	25000	0	25,000		25,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0		0
<b>PRODUCTION</b>	<b>363,470</b>	<b>390,875</b>	<b>316,149</b>	<b>406,875</b>		<b>414,475</b>
<b>Total Expenditures</b>	<b>363,470</b>	<b>390,875</b>	<b>316,149</b>	<b>406,875</b>		<b>414,475</b>
<b>HEALTH AND SANITATION</b>	<b>51,504</b>	<b>19,098</b>	<b>48,964</b>	<b>32,529</b>		<b>20,454</b>
 <i>Transfer Footnotes:</i>						
Out to Fund 05 Employee Benefits		0		0		0
Out to Fund 01 General Fund		25000		25,000		25,000

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>		<u>Adopted 2022</u>
<b>Fund: 14 - SPECIAL PARKS</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	59,178	39,731	51,913	51,913		34,913
400.060 LIQUOR TAX	14,467	17,500	16,128	17,500		15,000
400.230 INTEREST INCOME	688	0	145	0		0
400.330 REIMBURSED EXPENSE	0	0	0	0		0
400.800 TRANSFERS	0	0	0	0		0
<b>Dept: 000</b>	<b>74,333</b>	<b>17,500</b>	<b>68,186</b>	<b>17,500</b>		<b>15,000</b>
<b>Total Revenues</b>	<b>74,333</b>	<b>57,231</b>	<b>68,186</b>	<b>69,413</b>		<b>49,913</b>
 <b>Expenditures</b>						
<b>Dept: 006 PARKS</b>						
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
700.290 OTHER CONTRACTUALS	8,151	0	2,118	0		15,000
700.310 OPERATIONAL SUPPLIES	0	2,500	2,300	2,500		2,500
700.340 CONSTRUCTION MATERIALS	0	16,000	0	16,000		16,000
700.420 EQUIP/BLDG & GROUNDS	14,268	16,000	15,692	16,000		16,000
700.480 MERF/CIP TRANSFER	0	0	0	0		0
<b>PARK &amp; RECREATION</b>	<b>22,419</b>	<b>34,500</b>	<b>20,110</b>	<b>34,500</b>		<b>49,500</b>
<b>Total Expenditures</b>	<b>22,419</b>	<b>34,500</b>	<b>20,110</b>	<b>34,500</b>		<b>49,500</b>
<b>SPECIAL PARKS</b>	<b>51,914</b>	<b>22,731</b>	<b>48,076</b>	<b>34,913</b>		<b>413</b>

BUDGET WORKSHEET

City of Paola

	2020	2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>
<b>Fund: 15 - WATER TREATMENT PLANT</b>					
<b>Revenues</b>					
<b>Dept: 000</b>					
400.010 PRIOR YEAR REVENUE	278,221	229,721	261,352	261,352	66,571
400.205 WATER DEBT SERVICE CHARGE	0	0	0	0	0
400.230 INTEREST INCOME	3,855	0	759	0	0
400.800 TRANSFERS	0	0	0	0	0
<b>Dept: 000</b>	<b>282,076</b>	0	262,111	0	<b>66,571</b>
<b>Total Revenues</b>	<b>282,076</b>	<b>229,721</b>		<b>261,352</b>	<b>66,571</b>
			262,111		
<b>Expenditures</b>					
<b>Dept: 000</b>					
700.203 W/WW MASTER PLAN	0	0	2,600	<b>5,100</b>	<b>0</b>
700.290 OTHER CONTRACTUALS	20724	0	5,100	38,000	0
700.390 MISCELLANEOUS	0	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	100,000	0	0	0
700.810 TRANSFER	0	0	151,681	<b>151,681</b>	0
<b>Dept: 000</b>	<b>20724</b>	<b>100000</b>	<b>159,381</b>	<b>194,781</b>	<b>0</b>
<b>Total Expenditures</b>	<b>20724</b>	<b>100,000</b>	<b>159,381</b>	<b>194,781</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>	<b>261,352</b>	<b>0</b>	<b>102,730</b>	<b>66,571</b>	<b>66,571</b>

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 16 - WASTEWATER UTILITY CIP</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	122,101	0	138,540	142,755	744,391	
400.171 CONNECT & DISCONNECT	21,875	0	0	0	30,000	
400.200 SEWER SERVICE CHARGE	530,739	0	0	0	533,000	
400.230 INTEREST INCOME	2,100	0	659	0	2,200	
400.330 REIMBURSED EXPENSE	0	0	0	0	0	
400.390 MISCELLANEOUS	0	0	0	0	0	
400.800 TRANSFERS	0	974,382	974,383	974,382	0	
<b>Dept: 000</b>	<b>676,815</b>	<b>974,382</b>	1,113,582	<b>974,382</b>	<b>1,309,591</b>	
<b>Total Revenues</b>	<b>676,815</b>	<b>974,382</b>	1,113,582	<b>974,382</b>	<b>1,309,591</b>	
 <b>Expenditures</b>						
<b>Dept: 000</b>						
700.100 FULL TIME SALARIES	82,991	0	870	0	79,800	
700.120 OVERTIME	5,565	0	68	0	4,000	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	0	<b>0</b>	<b>77,166</b>	
700.203 W/WW MASTER PLAN	0	0	17,930			
700.210 PROFESSIONAL SERVICES	0	0	0	0	0	
700.260 INSURANCE	0	0	0	0	0	
700.265 LEASE PAYMENTS	19777	0	0	0	19,777	
700.266 LOAN PAYMENTS	0	0	0	0	0	
700.280 UTILITIES	0	0	0	0	0	
700.290 OTHER CONTRACTUALS	9,800	0	3,300	87,236	10,000	
700.310 OPERATIONAL SUPPLIES	0	200000	0	0	5,000	
700.320 EQUIPMENT MAINTENANCE	0	0	0	0	0	
700.340 CONSTRUCTION MATERIALS	0	0	0	0	0	
700.350 MOTOR FUEL & LUB	0	0	0	0	0	
700.390 MISCELLANEOUS	2,200	0	0	0	10,000	
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0	0	
700.410 EQUIPMENT/PLANT	11,176	0	0	0	25,000	
700.480 MERF/CIP TRANSFER	0	0	0	0	0	
700.500 REFUNDS	1750	0	0	0	0	
700.810 TRANSFER	405,016	0	142,755	142,755	469,408	
<b>Dept: 000</b>	<b>538,275</b>	<b>200,000</b>	164,923	<b>229,991</b>	<b>700,151</b>	
<b>Total Expenditures</b>	<b>538,275</b>	<b>200,000</b>	164,923	<b>229,991</b>	<b>700,151</b>	
<b>WASTEWATER UTILITY CIP</b>	<b>138,540</b>	<b>774,382</b>	948,659	<b>744,391</b>	<b>609,440</b>	
<i>Transfer In:</i>						
From BullCreek Interceptor fund 11			175,715		175,715	
From WWTP Fund 31			758,639		758,639	
From CIP 90-310			11,500		11,500	
From CIP Manhole 90-312			28,528		28,528	
<i>Transfer Footnotes:</i>						
Out from 700.480 to CIP Manhole Rehabilitation (NB)			0		0	
Out to Fund 06 Bond & Interest (2006a/2012a)			0		0	
Out to Fund 06 Bond & Interest (SRF/2012a)			433657		0	441,408
Out to Fund 05 Employee Benefits			25000		0	
Out to Fund 04 Sewer Service			0	142,755	0	
<b>Total Transfer from 700.810</b>			458,657		142,755	441,408

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>Fund: 17 - STREET REPAIR</b>						
<b>Revenues</b>						
<b>Dept: 000</b>						
400.010 PRIOR YEAR REVENUE	73,615	72,095	127,567	127,567	145,427	
400.230 INTEREST INCOME	1739	0	526		0	
400.320 COUNTY REVENUE SHARING	0	0	0	0	0	
400.330 REIMBURSED EXPENSE	0	0	0	0	0	
400.390 MISCELLANEOUS	0	0	0	0	0	
400.410 GAS TAX	148,118	126,120	124,890	147,860	147,060	
400.800 TRANSFERS	0	0	0	0	0	
400.850 Grants	0	0	0	0	75,000	
<b>Dept: 000</b>	<b>223,472</b>	<b>126,120</b>	<b>252,983</b>	<b>147,860</b>	<b>222,060</b>	
<b>Total Revenues</b>	<b>223,472</b>	<b>198,215</b>	<b>252,983</b>	<b>275,427</b>	<b>367,487</b>	
 <b>Expenditures</b>						
<b>Dept: 005 STREET DEPARTMENT</b>						
700.100 FULL TIME SALARIES	6,581	0	36	0	0	
700.110 PART TIME HELP	0	0	0	0	0	
700.120 OVERTIME	0	0	0	0	0	
700.140 HEALTH INSURANCE	0	0	0	0	0	
700.150 FICA CONTRIBUTIONS	0	0	0	0	0	
700.160 KPERS CONTRIBUTIONS	0	0	0	0	0	
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
700.290 OTHER CONTRACTUALS	0	0	0	0	75,000	
700.310 OPERATIONAL SUPPLIES	0	0	0	0	0	
700.340 CONSTRUCTION MATERIALS	83,324	130000	101,008	130,000	150,000	
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0	0	
700.435 MISCELLANEOUS CAPITAL ITEMS	0	0	0	0	0	
700.480 MERF/CIP TRANSFER	0	0	0	0	0	
700.810 TRANSFER	6,000	0	0	0	0	
<b>STREET DEPARTMENT</b>	<b>95,905</b>	<b>130000</b>	<b>101,044</b>	<b>130,000</b>	<b>225,000</b>	
<b>Total Expenditures</b>	<b>95,905</b>	<b>130,000</b>	<b>101,044</b>	<b>130,000</b>	<b>225,000</b>	
<b>STREET REPAIR</b>	<b>127,567</b>	<b>68,215</b>	<b>151,939</b>	<b>145,427</b>	<b>142,487</b>	
 <i>Transfer Footnotes:</i>						
<i>Out to Fund 05 Employee Benefits</i>						
	0		0		0	

BUDGET WORKSHEET

City of Paola

	2020	2021	2021 Amended (Estimate)	2022
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>Adopted 2022</u>
<b>Fund: 20 - TRANSIENT GUEST TAX</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
400.010 PRIOR YEAR REVENUE	73,087	54,236	64,035	49,035
400.095 TRANSIENT GUEST TAX	21,769	25,000	23,279	25,000
400.230 INTEREST INCOME	1,081	0	193	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
<b>Dept: 000</b>	<b>95,937</b>	25,000	87,507	<b>25,000</b>
<b>Total Revenues</b>	<b>95,937</b>	<b>79,236</b>	<b>87,507</b>	<b>74,035</b>
 <b>Expenditures</b>				
<b>Dept: 000</b>				
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.255 ADVERTISING EXPENSE	0	0	0	0
700.290 OTHER CONTRACTUALS	300	0	0	0
700.294 PROMOTIONAL CAMPAIGNS	16,602	25,000	15,900	25,000
700.296 ECONOMIC DEV CHAMBER	15,000	15,000	10,000	15,000
700.301 POSTAGE	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
<b>Dept: 000</b>	<b>31,902</b>	40,000	25,900	<b>40,000</b>
<b>Total Expenditures</b>	<b>31,902</b>	<b>40,000</b>	<b>25,900</b>	<b>40,000</b>
TRANSIENT GUEST TAX	64,035	39,236	61,607	49,035
				34,035

**BUDGET WORKSHEET**

**City of Paola**

	<b>2020</b>	<b>2021</b>				<b>2022</b>
	<u><b>2020 Actual</b></u>	<u><b>2021 Budget</b></u>	<u><b>Actual Thru Sept 2021</b></u>	<u><b>2021 Amended (Estimate)</b></u>	<u><b>Adopted 2022</b></u>	
<b>Summary of all Funds - Total Expenditures</b>						
Fund: 01 - GENERAL OPERATING:						
Dept: 001 ADMINISTRATION	580,589	934,150	742,568	934,150	1,002,070	
Dept: 002 POLICE DEPARTMENT	1,696,744	1,875,720	1,269,933	1,875,720	2,154,352	
Dept: 003 FIRE DEPARTMENT	356,419	358,600	265,826	358,600	390,900	
Dept: 004 MUNICIPAL COURT	198,946	236,150	168,944	236,150	253,400	
Dept: 005 STREET DEPARTMENT	654,829	830,600	605,390	830,600	868,485	
Dept: 006 PARKS & GROUNDS	438,184	352,750	282,596	351,250	457,450	
Dept: 007 CEMETERY	83,055	81,050	50,054	81,050	110,100	
Dept: 009 COMMUNITY DEVELOPMENT	251,710	211,825	165,089	211,825	251,525	
Dept: 010 ECONOMIC DEVELOPMENT	38	0	0	0	0	
Fund: 01 - GENERAL OPERATING - TOTAL	<b>4,260,514</b>	<b>4,880,845</b>	<b>3,550,400</b>	<b>4,879,345</b>	<b>5,488,282</b>	
Fund: 02 - LIBRARY	314,000	342,970	234,405	342,970	338,858	
Fund: 04 - SEWER SERVICE	759,924	1,242,992	735,304	1,242,992	1,485,302	
Fund: 05 - EMPLOYEE BENEFITS	1,320,046	1,643,750	879,037	1,643,750	1,428,750	
Fund: 06 - BOND & INTEREST	1,420,114	1,170,000	1,169,379	1,170,000	959,000	
Fund: 07 - FAMILY AQUATICS CENTER	99,630	211,300	129,913	211,300	220,300	
Fund: 08 - COMMUNITY CENTER	118,432	127,816	105,119	127,816	137,636	
Fund: 09 - WATER UTILITY	1,946,363	2,457,650	1,553,620	2,457,650	2,471,455	
Fund: 11 - BULL CREEK INTERCEPTOR	36,858	0	185,165	185,165	0	
Fund: 12 - STORM WATER MANAGEMENT	38,217	87,700	10,802	87,700	88,800	
Fund: 13 - HEALTH & SANITATION	363,470	390,875	316,149	406,875	414,475	
Fund: 14 - SPECIAL PARKS	22,419	34,500	20,110	34,500	49,500	
Fund: 15 - WATER TREATMENT PLANT	20,724	100,000	159,381	194,781	0	
Fund: 16 - WASTEWATER PLANT	538,275	200,000	164,923	229,991	700,151	
Fund: 17 - STREET REPAIR	95,905	130,000	101,044	130,000	225,000	
Fund: 20 - TRANSIENT GUEST TAX	<u>31,902</u>	<u>40,000</u>	<u>25,900</u>	<u>40,000</u>	<u>40,000</u>	
<b>TOTAL ALL BUDGETED FUNDS</b>	<b>11,386,793</b>	<b>13,060,398</b>	<b>9,340,651</b>	<b>13,384,835</b>	<b>14,047,509</b>	
<b>MILL LEVY:</b>						
Fund: 01 - GENERAL OPERATING:	27.703	28.092			28.031	
Fund: 02 - LIBRARY	7.087	4.949			4.949	
Fund: 05 - EMPLOYEE BENEFITS	4.943	6.022			5.989	
Fund: 06 - BOND & INTEREST	<u>6.014</u>	<u>6.739</u>			<u>5.833</u>	
<b>TOTAL MILL LEVY</b>	<b>45.747</b>	<b>45.802</b>			<b>44.802</b>	

**BUDGET WORKSHEET**

**City of Paola**

	<b>2020</b>	<b>2021</b>	<b>2021 Amended (Estimate)</b>	<b>2022</b>
	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>Actual Thru Sept 2021</b>	<b>Adopted 2022</b>
<b>Summary of Transfers</b>				
<b>Into Fund 01 - General Fund</b>				
In from Fund 04 - Sewer Service	0	250,000	250,000	300,000
In from Fund 09 - Water Service	0	50,000	50,000	90,000
In from Fund 13 - Health & Sanitation	0	25,000	25,000	25,000
<b>Into Fund 04 Sewer Service:</b>				
In from Fund 16 - WWTP CIP	0	0	142,755	0
<b>Into Fund 05 Employee Benefits:</b>				
In from Fund 01 - 001 Administration	0	43,000	43,000	91,000
In from Fund 01 - 002 Police Dept	0	180,000	180,000	418,000
In from Fund 01 - 003 Fire Dept	0	0	0	0
In from Fund 01 - 004 Municipal Court	0	8,800	8,800	11,180
In from Fund 01 - 005 Street Dept	0	82,000	82,000	114,850
In from Fund 01 - 006 Parks & Grounds	0	61,500	61,500	68,475
In from Fund 01 - 007 Cemetery	0	10,000	10,000	10,750
In from Fund 01 - 009 Community Development	0	<u>58,000</u>	<u>58,000</u>	<u>33,750</u>
Total from Fund 01 General Operating	0	443,300	443,300	748,005
In from Fund 02 - Library	0	55,000	55,000	55,000
In from Fund 04 - Sewer Service	0	201,000	201,000	103,000
In from Fund 07 - Family Aquatics Center	0	25,000	25,000	25,000
In from Fund 08 - Community Center	0	13,500	13,500	13,500
In from Fund 09 - Water Utility	0	124,000	126,000	85,000
In from Fund 12 - Storm Water Management	0	0	0	0
In from Fund 13 - Health & Sanitation	0	0	0	0
In from Fund 16 - Wastewater Plant	0	25,000	0	0
In from Fund 17 - Street Repair	0	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers Into Fund 05 Employee Benefits	0	886,800	863,800	1,029,505
<b>Into Fund 06 Bond &amp; Interest:</b>				
In from Fund 04 - Sewer Service (SRF/2012a/2020)	0	239,215	239,215	390,825
In from Fund 09 - Water Utility	0	0	0	0
In from Fund 12 - Storm Water Management	0	0	0	0
In from Fund 16 - Wastewater Plant (2006a)	0	0	0	0
In from Fund 16 - Wastewater Plant (SRF/2012a)	377,016	0	0	0
In from CIP - Police Station Sales Tax (NB)	262,463	265,713	265,713	0
In from CIP - Fire Station Sales Tax (NB)	0	0	0	0
In from CIP - Community Center Sales Tax (NB)	85,188	86,764	86,764	0
In from CIP - City Hall Sales Tax (NB)	88,506	86,806	86,806	0
In from CIP - Library Sales Tax (NB)	<u>145,881</u>	<u>148,081</u>	<u>148,081</u>	<u>0</u>
Total Transfers Into Fund 06 Bond & Interest	959,054	826,579	826,579	390,825
<b>Into Fund 07 Family Aquatics Center:</b>				
In from Pool Reserve Fund (NB)	100,000	90,000	90,000	150,000
<b>Into Fund 08 Community Center:</b>				
In from Fund 01 - General Operating	0	83,000	100,000	100,000
<b>Into Fund 11 Bull Creek Interceptor:</b>				
In from Fund 04 Sewer Service	7,000	0	1,750	0
<b>Into CIP/MERF Funds:</b>				
In from 01-002 Police - for codes officer vehicle	10,000	0	0	0
In from 01-002 Police - for Mobile Data Terminals	0	0	0	0
In from 01-005 Streets - for Sidewalk Program	5,000	0	0	0
In from 01-005 Streets - for Equipment	30,000	0	0	0
In from 01-006 Parks - for Playground Equipment	0	0	0	0
In from 01-009 Community Dev - for Vehicle	5,000	0	0	0
In from 04-033 Sewer - for Manhole Rehab	10,000	0	0	100,000
In from 16-000 Wastewater - for Manhole Rehab	0	0	0	0
In from 17 - for Street Micro-Paving Project	0	0	0	0
Total Transfers Into CIP/MERF Funds	60,000	0	0	100,000
<b>TOTAL ALL TRANSFERS</b>	<b>1,126,054</b>	<b>1,886,379</b>	<b>2,024,884</b>	<b>1,770,330</b>
<b>CIP to CIP Internal Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCLUDING INTERNAL TRANSFERS</b>	<b>1,126,054</b>	<b>1,886,379</b>	<b>2,024,884</b>	<b>1,770,330</b>

**BUDGET WORKSHEET**

City of Paola

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
<b>SUMMARY OF SALARIES</b>						
GENERAL FUND 01						
Dept: 001 ADMINISTRATION						
700.100 FULL TIME SALARIES	116,029	446,500	312,015	446,500	463,370	
700.110 PART TIME HELP	15,097	21,750	10,130	21,750	7,850	
	41	100	137	100	100	
700.130 OTHER PERSONAL SERV.	3,267	2,500	5,746	2,500	8,300	
Dept: 002 POLICE DEPARTMENT						
700.100 FULL TIME SALARIES	1,105,064	1,178,000	760,332	1,178,000	1,215,150	
700.110 PART TIME HELP	18,242	24,000	5,855	24,000	7,000	
700.120 OVERTIME	60,106	65,000	48,199	65,000	65,000	
700.121 HOLIDAY OVERTIME	34,973	40,000	17,501	40,000	40,000	
Dept: 003 FIRE DEPARTMENT						
700.100 FULL TIME SALARIES	228,135	215,000	169,544	215,000	235,000	
700.110 PART TIME HELP	5,126	0	24	0	0	
Dept: 004 MUNICIPAL COURT						
700.100 FULL TIME SALARIES	44,087	46,300	22,739	46,300	56,670	
700.110 PART TIME HELP	35,024	35,700	24,890	35,700	35,700	
700.120 OVERTIME	0	0	50	0	0	
Dept: 005 STREET DEPARTMENT						
700.100 FULL TIME SALARIES	242,139	481,000	325,380	481,000	458,535	
700.110 PART TIME HELP	0	0	0	0	0	
700.120 OVERTIME	3,950	6,500	6,544	6,500	6,500	
Dept: 006 PARKS & GROUNDS						
700.100 FULL TIME SALARIES	201,116	138,000	95,947	138,000	187,375	
700.110 PART TIME HELP	22,357	25,000	24,019	25,000	25,000	
700.120 OVERTIME	3,390	1,200	1,828	1,200	1,200	
Dept: 007 CEMETERY						
700.100 FULL TIME SALARIES	62,018	52,400	36,274	52,400	54,450	
700.110 PART TIME HELP	0	0	0	0	0	
700.120 OVERTIME	5,067	0	2,718	0	0	
Dept: 009 COMMUNITY DEVELOPMENT						
700.100 FULL TIME SALARIES	145,716	116,000	88,599	116,000	178,750	
700.110 PART TIME HELP	3,610	0	0	0	0	
700.120 OVERTIME	7,145	300	0	300	300	
<b>TOTAL GENERAL FUND</b>						
700.100 FULL TIME SALARIES	2,144,304	2,673,200	1,810,830	2,673,200	2,849,300	
700.110 PART TIME HELP	99,456	106,450	64,918	106,450	75,550	
700.120 OVERTIME	79,699	73,100	59,476	73,100	73,100	
700.121 HOLIDAY OVERTIME	34,973	40,000	17,501	40,000	40,000	
700.130 OTHER PERSONAL SERV.	3,267	2,500	5,746	2,500	8,300	
Fund: 02 - LIBRARY						
700.100 FULL TIME SALARIES	105,240	105,600	77,283	105,600	115,755	
700.110 PART TIME HELP	53,449	63,500	31,990	63,500	58,880	
700.111 LIBRARY AIDES	13,617	24,700	16,221	24,700	23,650	
700.120 OVERTIME	407	550	808	550	400	
Fund: 04 - SEWER SERVICE						
Dept: 001 ADMINISTRATION						
700.100 FULL TIME SALARIES	100,507	0	137	0	0	
700.120 OVERTIME	0	0	-34	0	0	
700.130 OTHER PERSONAL SERV.	2,517	0	13	0	0	
Dept: 032 PRODUCTION						
700.100 FULL TIME SALARIES	42,138	53,000	38,542	53,000	56,700	
700.120 OVERTIME	1,463	5,500	3,901	5,500	5,500	
Dept: 033 DISTRIBUTION (LINES)						
700.100 FULL TIME SALARIES	148,731	61,100	29,820	61,100	67,600	
700.120 OVERTIME	2,533	4,000	3,389	4,000	4,000	
<b>TOTAL SEWER SERVICE</b>						
700.100 FULL TIME SALARIES	291,376	114,100	68,499	114,100	124,300	
700.120 OVERTIME	3,996	9,500	7,256	9,500	9,500	
700.130 OTHER PERSONAL SERV.	2,517	0	13	0	0	
Fund: 07 - FAMILY AQUATICS CENTER						
700.100 FULL TIME SALARIES	56,735	50,000	312	50,000	14,000	
700.110 PART TIME HELP	1,725	70,000	50,334	70,000	70,000	
700.120 OVERTIME	191	5,000	2,589	5,000	5,000	
700.130 OTHER PERSONAL SERV.	840	900	4	900	900	
Fund: 08 - COMMUNITY CENTER						
700.100 FULL TIME SALARIES	59,031	55,000	42,457	55,000	63,085	
700.110 PART TIME HELP	3,752	5,200	2,242	5,200	5,385	
700.120 OVERTIME	0	150	0	150	150	

**BUDGET WORKSHEET**

**City of Paola**

	2020		2021		2022	
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Actual Thru Sept 2021</u>	<u>2021 Amended (Estimate)</u>	<u>Adopted 2022</u>	
Dept: 008 COMMUNITY CENTER SUMMER PROG						
700.110 PART TIME HELP	0	0	0	0	0	
Fund: 09 - WATER UTILITY						
Dept: 001 ADMINISTRATION						
700.100 FULL TIME SALARIES	50,362	0	286	0	0	
700.120 OVERTIME	0	0	0	0	0	
700.130 OTHER PERSONAL SERV.	2,517	2,500	13	2,500	2,500	
Dept: 032 PRODUCTION						
700.100 FULL TIME SALARIES	34,211	0	0	0	0	
700.120 OVERTIME	99	0	0	0	0	
700.130 OTHER PERSONAL SERV.	0	0	0	0	0	
Dept: 033 DISTRIBUTION (LINES)						
700.100 FULL TIME SALARIES	20,521	146,500	62,912	146,500	150,705	
700.120 OVERTIME	852	1,000	2,807	1,000	1,000	
700.130 OTHER PERSONAL SERV.	0	0	0	0	0	
TOTAL Fund: 09 - WATER UTILITY						
700.100 FULL TIME SALARIES	105,094	146,500	63,198	146,500	150,705	
700.120 OVERTIME	951	1,000	2,807	1,000	1,000	
700.130 OTHER PERSONAL SERV.	2,517	2,500	13	2,500	2,500	
Fund: 12 - STORM WATER MANAGEMENT						
700.100 FULL TIME SALARIES	4,468	0	27	0	0	
700.120 OVERTIME	143	0	5	0	0	
Fund: 13 - HEALTH AND SANITATION						
700.100 FULL TIME SALARIES	19,815	0	107	0	0	
700.120 OVERTIME	0	0	0	0	0	
Fund: 16 - WASTEWATER UTILITY CIP						
700.100 FULL TIME SALARIES	82,991	0	870	0	79,800	
700.120 OVERTIME	5,565	0	68	0	4,000	
Fund: 17 - STREET REPAIR						
700.100 FULL TIME SALARIES	6581	0	36	0	0	
700.110 PART TIME HELP	0	0	0	0	0	
700.120 OVERTIME	0	0	0	0	0	
TOTAL ALL FUNDS						
700.100 FULL TIME SALARIES	2,875,635	3,144,400	2,063,619	3,144,400	3,396,945	
700.110 PART TIME HELP	158,382	245,150	149,484	245,150	209,815	
700.111 LIBRARY PAGES	13,617	24,700	16,221	24,700	23,650	
700.120 OVERTIME	92,518	90,800	70,215	90,800	94,650	
700.121 HOLIDAY OVERTIME	34,973	40,000	17,501	40,000	40,000	
700.130 OTHER PERSONAL SERV.	9,141	5,900	5,776	5,900	11,700	
TOTAL ALL SALARIES ALL FUNDS	3,184,266	3,550,950	2,322,816	3,550,950	3,776,760	

**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 2022; and  
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

		2022 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>	Page No.			
Allocation of MVT, RVT, 16/20M Veh Tax	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	6			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	5,532,132	1,999,996
Debt Service	10-113	8	1,332,400	285,030
Library	12-1220	8	393,408	277,207
Employee Benefits - Fund 05	12/16,102	9	1,593,750	119,999
Special Highway	10	225,000		
Wastewater Utility - Fund 04	10	1,485,302		
Aquatics Center - Fund 07	11	226,735		
Community Center - Fund 08	11	137,636		
Water Utility - Fund 09	12	2,471,455		
Sewer Reserve - Fund 11	12	0		
Stormwater Management - Fund 12	13	88,800		
Health & Sanitation - Fund 13	13	414,475		
Special Parks - Fund 14	14	49,500		
Transient Guest Tax - Fund 20	14	40,000		
Water Treatment Plant - Fund 15	15	0		
Wastewater Treatment Plant - Fund 16	15	0		
Non-Budgeted Funds-A	16			
Non-Budgeted Funds-B	17			
<b>Totals</b>	XXXXX	13,990,593	2,682,232	County Clerk's Use Only
Budget Summary	18			
Neighborhood Revitalization Rebate				Nov 1, 2021 Total Assessed Valuation

Assisted by:

Sid Fleming

City Manager

Address:

19 E Peoria Street

Paola, KS 66071

Email:

[sfleming@paolagov.org](mailto:sfleming@paolagov.org)

Attest: \_\_\_\_\_, 2021

County Clerk

Governing Body

*Arte Stueville*  
Arte Stueville, Mayor

*Dave Smail*  
Dave Smail, Council Member

*Trent Upshaw*  
Trent Upshaw, Council Member

*Leigh House*  
Leigh House, Council Member

*LeAnne Shields*  
LeAnne Shields, Council Member

CPA Summary

## City of Paola

2022

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

County Treas Motor Vehicle Estimate 199,546

County Treas 16/20M Vehicle Estimate 1,215

County Treas Commercial Vehicle Tax Estimate 9,187

County Treas Watercraft Tax Estimate 1,133

Motor Vehicle Factor 0.08123

16/20M Vehicle Factor 0.00049

Commercial Vehicle Factor 0.00374

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund - Administration (01-001)	Employee Benefits Fund (05)	43,000	43,000	91,000	12-16,102
General Fund - Police (01-002)	Employee Benefits Fund (05)	180,000	180,000	418,000	12-16,102
General Fund - Court (01-004)	Employee Benefits Fund (05)	8,800	8,800	11,180	12-16,102
General Fund - Streets (01-005)	Employee Benefits Fund (05)	82,000	82,000	114,850	12-16,102
General Fund - Parks (01-006)	Employee Benefits Fund (05)	61,500	61,500	68,475	12-16,102
General Fund - Cemetery (01-007)	Employee Benefits Fund (05)	10,000	10,000	10,750	12-16,102
General Fund - Comm Dev (01-009)	Employee Benefits Fund (05)	58,000	58,000	33,750	12-16,102
General Fund - Administration (01-001)	Community Center Fund (08)	83,000	100,000	100,000	12-101/Ord#2954
General Fund - Streets (01-005)	MERF Fund - Equipment (NB)	30,000	-	35,000	12-1,117
General Fund - Streets (01-005)	CIP Sidewalk Fund (NB)	5,000	-	-	12-1,118
General Fund - Parks (01-006)	CIP Playground Equip Fund (NB)	16,000	-	16,000	12-1,118
General Fund - Comm Dev (01-009)	MERF Fund - Equipment (NB)	5,000	-	5,000	12-1,117
Library Fund (02)	Employee Benefits Fund (05)	55,000	55,000	55,000	12-16,102
Wastewater Utility Fund (04)	Employee Benefits Fund (05)	173,000	201,000	103,000	12-825d
Wastewater Utility Fund (16)	Employee Benefits Fund (05)	28,000	-	-	12-825d
Wastewater Utility Fund (16)	Bond & Interest Fund (06)	377,016	-	-	12-825d
Wastewater Utility Fund (04)	Bond & Interest Fund (06)	-	239,215	390,825	12-825d
Wastewater Utility Fund (04)	CIP Manhole Rehabilitation (NB)	10,000	-	100,000	12-1,118
Family Aquatics Center Fund (07)	Employee Benefits Fund (05)	25,000	25,000	25,000	12-16,102
Community Center Fund (08)	Employee Benefits Fund (05)	13,500	13,500	13,500	12-16,102
Water Utility Fund (09)	Employee Benefits Fund (05)	126,000	126,000	85,000	12-825d
Stormwater Fund (12)	Employee Benefits Fund (05)	11,000	-	-	12-825d
Health & Sanitation (13)	Employee Benefits Fund (05)	6,000	-	-	12-825d
Special Highway Fund (17)	Employee Benefits Fund (05)	6,000	-	-	12-825d
Swimming Pool Reserve (NB)	Family Aquatic Center Fund (07)	100,000	90,000	150,000	12-197
Capital Improvements CIP - Police (NB)	Bond & Interest Fund (06)	262,463	265,713	-	12-197
Capital Improvements CIP - Comm Cntr (NB)	Bond & Interest Fund (06)	85,188	86,764	-	12-197
Capital Improvements CIP - City Hall (NB)	Bond & Interest Fund (06)	88,506	86,806	-	12-197
Capital Improvements CIP - Library (NB)	Bond & Interest Fund (06)	145,882	148,081	-	12-197
Sewer Reserve (11)	Wastewater Utility CIP (16)	-	216,875	-	12-1,118
WWTP Construction Fund (NB)	Wastewater Utility CIP (16)	-	707,047	-	12-1,118
Wastewater Utility Fund (04)	General Fund (01)	-	250,000	300,000	12-825d
Water Utility Fund (09)	General Fund (01)	-	50,000	50,000	12-825d
Health & Sanitation (13)	General Fund (01)	-	25,000	25,000	12-825d
CIP - KDOT Federal Funds Exchange (NB)	Roadway CIP (NB)	-	9,920	-	12-1,118
CIP - Baptiste Extension (NB)	Roadway CIP (NB)	-	277,432	-	12-1,118
Wastewater Utility Fund (16)	Wastewater Utility CIP (04)	-	138,539	-	12-1,118
Water Utility Fund (15)	CIP - PRV (NB)	-	151,681	-	12-1,118
	<b>Totals</b>	<b>2,094,855</b>	<b>3,706,873</b>	<b>2,201,330</b>	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	<b>2,094,855</b>	<b>3,706,873</b>	<b>2,201,330</b>	

\*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 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 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2014 Refunding	9/23/2014	9/1/2025	2.28	2,485,000	1,363,800	3/1 & 9/1	9/1	37,800	305,000	28,650	290,000
Series 2020 Refunding	6/4/2020	9/1/2031	3.00	4,140,000	4,915,650	3/1 & 9/1	9/1	154,215	85,000	121,650	330,000
<b>Total G.O. Bonds</b>					<b>6,279,450</b>			<b>192,015</b>	<b>390,000</b>	<b>150,300</b>	<b>620,000</b>
<b>Revenue Bonds:</b>											
Series PBC 2008	9/15/08	5/1/21	3.55	3,660,000	86,764	5/1 & 11/1	5/1	1,764	85,000	0	0
Seires PBC 2012	5/10/2012	11/1/2021	2.02	2,055,000	234,888	5/1 & 11/1	11/1	4,888	230,000	0	0
Series PBC 2016 Refunding	1/12/2016	11/1/2026	2.78	2,185,000	1,214,475	5/1 & 11/1	11/1	30,713	235,000	23,664	165,000
<b>Total Revenue Bonds</b>					<b>1,536,127</b>			<b>37,365</b>	<b>550,000</b>	<b>23,664</b>	<b>165,000</b>
<b>Other:</b>											
None					0			0	0	0	0
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>7,815,577</b>			<b>229,380</b>	<b>940,000</b>	<b>173,964</b>	<b>785,000</b>

**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 1,2021	Payments Due 2021	Payments Due 2022
2014 Sutphen Fire Truck	4/28/2015	180	2.25	750,000	475,856	58,997	58,997
2018 Dump Trucks	3/14/2018	48	3.47	190,000	98,290	51,754	51,754
Community Center Improvement	9/12/2017	60	1.50	24,108	9,859	5,041	5,041
WWTP SCADA Software	2/12/2019	36	1.50	57,595	38,682	19,777	19,777
799 MHz Radio - PD	3/4/2020	60	3.49	123,813	123,813	27,453	27,453
2021 Ford Explorer's - PD	6/17/2021	36	2.13	118,550	0	0	40,870
					<b>Totals</b>	<b>746,500</b>	<b>163,022</b>
							<b>203,892</b>

\*\*\*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: 2022**

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>2021</u>	<u>2022</u>
Ad Valorem	\$271,548	\$277,207
Delinquent Tax	\$2,500	\$2,500
Motor Vehicle Tax	\$27,581	\$22,059
Recreational Vehicle Tax	\$443	\$353
16/20M Vehicle Tax	\$141	\$134
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$302,213	\$302,253
Difference in Total Taxes:	\$40	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$56,624,335	\$61,816,612
Did Assessed Valuation Decrease?	No	
Levy Rate	4.796	4.484
Difference in Levy Rate:	(0.312)	
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 <b>General</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	765,213	828,223	484,311
Receipts:			
Ad Valorem Tax	1,469,617	1,540,874	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	28,461	12,500	12,500
Motor Vehicle Tax	162,197	156,234	125,172
Recreational Vehicle Tax	0	2,508	2,005
16/20M Vehicle Tax	0	796	762
Commercial Vehicle Tax	0	6,060	5,763
Watercraft Tax	0	811	711
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	14,467	17,500	15,000
City Sales Tax	876,836	810,000	840,000
County Sales Tax	635,522	570,000	600,000
Utility Franchise Fees	443,309	422,500	435,000
License & Permits	142,642	127,000	125,000
Fines & Forfietures	175,164	250,000	250,000
Reimbursed Direct Expenses	145,600	85,000	112,500
Rentals	54,690	52,750	52,750
Cemetery	30,575	13,000	13,000
Rural Fire District	88,012	90,000	90,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,787	2,500	2,500
Grants	0	0	0
In Lieu of Taxes (IRB)	22,652	21,000	21,000
Interest on Idle Funds	20,600	14,000	14,000
Transfer from Wastewater Utility	0	250,000	300,000
Transfer from Water Utility	0	50,000	90,000
Transfer from Health & Sanitation	0	25,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,899	9,000	4,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,323,519</b>	<b>4,535,433</b>	<b>3,143,063</b>
<b>Resources Available:</b>	<b>5,088,732</b>	<b>5,363,656</b>	<b>3,627,374</b>

City of Paola

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Resources Available:</b>	5,088,732	5,363,656	3,627,374
Expenditures:			
Administration Department 001	580,586	934,150	1,002,070
Police Department 002	1,696,742	1,875,720	2,154,352
Fire Department 003	356,422	358,600	390,900
Municipal Court Department 004	198,946	236,150	253,400
Street Department 005	654,828	830,600	868,485
Parks & Grounds Department 006	438,184	351,250	457,450
Cemetery Department 007	83,054	81,050	110,100
Community Development Department 009	251,709	211,825	251,525
Economic Development Department 010	38	0	0
Subtotal detail (Should agree with detail)	4,260,509	4,879,345	5,488,282
Cash Forward (2022 column)			43,850
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,260,509</b>	<b>4,879,345</b>	<b>5,532,132</b>
Unencumbered Cash Balance Dec 31	828,223	484,311	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	4,940,585	4,879,345	5,532,132
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		5,532,132
	Tax Required		1,904,758
Delinquent Comp Rate:	5.0%		95,238
	Amount of 2021 Ad Valorem Tax		1,999,996

**CPA Summary**

City of Paola

2022

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Expenditures:</b>			
<b>Administration Department 001</b>			
Salaries	177,434	513,850	570,620
Contractual	286,943	292,950	301,100
Commodities	19,240	15,250	18,250
Capital Outlay	6,820	1,000	1,000
Transfer to Community Center 08	83,000	100,000	100,000
Miscellaneous	7,149	11,100	11,100
<b>Total</b>	<b>580,586</b>	<b>934,150</b>	<b>1,002,070</b>
<b>Police Department 002</b>			
Salaries	1,398,385	1,487,000	1,745,150
Contractual	149,903	237,120	241,970
Commodities	94,494	106,400	113,600
Capital Outlay	41,826	42,700	51,132
Miscellaneous	12,134	2,500	2,500
<b>Total</b>	<b>1,696,742</b>	<b>1,875,720</b>	<b>2,154,352</b>
<b>Fire Department 003</b>			
Salaries	233,262	215,000	235,000
Contractual	52,526	62,500	65,000
Commodities	69,390	78,000	87,800
Capital Outlay	1,200	3,000	3,000
Miscellaneous	44	100	100
<b>Total</b>	<b>356,422</b>	<b>358,600</b>	<b>390,900</b>
<b>Municipal Court Department 004</b>			
Salaries	87,911	90,800	103,550
Contractual	107,514	140,000	144,500
Commodities	2,075	3,350	3,350
Capital Outlay	1,446	2,000	2,000
<b>Total</b>	<b>198,946</b>	<b>236,150</b>	<b>253,400</b>
<b>Street Department 005</b>			
Salaries	328,089	569,500	579,885
Contractual	92,079	106,800	104,300
Commodities	109,587	153,500	158,000
Capital Outlay	90,073	500	26,000
Miscellaneous	35,000	300	300
<b>Total</b>	<b>654,828</b>	<b>830,600</b>	<b>868,485</b>
<b>Parks &amp; Grounds Department 006</b>			
Salaries	288,363	225,700	282,050
Contractual	73,676	43,700	88,200
Commodities	42,920	64,600	68,650
Capital Outlay	17,225	17,250	17,750
Transfers to CIP/MERF (NB)	16,000	0	0
Miscellaneous	0	0	800
<b>Total</b>	<b>438,184</b>	<b>351,250</b>	<b>457,450</b>
<b>Cemetery Department 007</b>			
Salaries	77,085	62,400	65,200
Contractual	2,844	7,600	31,100
Commodities	3,125	11,050	13,800
Capital Outlay	0	0	0
Miscellaneous	0	0	0
<b>Total</b>	<b>83,054</b>	<b>81,050</b>	<b>110,100</b>
<b>Community Development Department 009</b>			
Salaries	214,472	174,300	212,800
Contractual	20,776	24,800	24,800
Commodities	3,075	8,625	9,325
Capital Outlay	3,315	3,600	3,600
Miscellaneous	5,071		1,000
Transfer to CIP/MERF (NB)	5,000	500	0
<b>Total</b>	<b>251,709</b>	<b>211,825</b>	<b>251,525</b>
<b>Page 1 - Total</b>	<b>4,260,471</b>	<b>4,879,345</b>	<b>5,488,282</b>

Adopted Budget <b>General Fund - Detail Page 2</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
<b>Economic Development Department 010</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	38	0	0
Total	<b>38</b>	<b>0</b>	<b>0</b>
Page 2 -Total	38	0	0
Page 1 -Total	<b>4,260,471</b>	<b>4,879,345</b>	<b>5,488,282</b>
Grand Total	<b>4,260,509</b>	<b>4,879,345</b>	<b>5,488,282</b>

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

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City of Paola

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	576,900	598,592	623,656
Receipts:			
Ad Valorem Tax	305,794	314,825	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,048	3,000	3,000
Motor Vehicle Tax	39,470	34,660	25,575
Recreational Vehicle Tax	0	0	409
16/20M Vehicle Tax	0	0	156
Commercial Vehicle Tax	0	0	1,177
Watercraft Tax	0	0	145
Special Assessments	68,625	10,000	10,000
Transfer In - Sewer Service Fund 04	0	239,215	390,825
Transfer In - Waste Water TP Fund 16	377,016	0	0
Transfer In - CIP - Police Sales Tax (NB)	262,463	265,713	0
Transfer In - CIP - Fire Dept Sales Tax (NB)	0	0	0
Transfer In - CIP - Community Center Sales Tax (NB)	85,188	86,764	0
Transfer In - CIP - City Hall (NB)	88,506	86,806	0
Transfer In - CIP - Library (NB)	145,881	148,081	0
Reimbursements	0	0	0
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	17,801	6,000	6,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous	44,014	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,441,806</b>	<b>1,195,064</b>	<b>437,287</b>
<b>Resources Available:</b>	<b>2,018,706</b>	<b>1,793,656</b>	<b>1,060,943</b>
Expenditures:			
General Obligation Debt	1,145,000	940,000	785,000
Interest Payments	235,545	230,000	174,000
Administrative Expense	39,374	0	0
<b>Cash Basis Reserve (2022 column)</b>			<b>373,400</b>
Miscellaneous	195	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,420,114</b>	<b>1,170,000</b>	<b>1,332,400</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>598,592</b>	<b>623,656</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
2020/2021/2022 Budget Authority Amount:	1,919,758	1,745,000	1,332,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			<b>1,332,400</b>
Tax Required			<b>271,457</b>
Delinquent Comp Rate:	5.0%	13.573	
Amount of 2021 Ad Valorem Tax			<b>285,030</b>

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Library</b>			
Unencumbered Cash Balance Jan 1	64,710	79,256	72,714
Receipts:			
Ad Valorem Tax	259,422	271,548	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,081	2,500	2,500
Motor Vehicle Tax	28,654	27,581	22,059
Recreational Vehicle Tax	0	443	353
16/20M Vehicle Tax	0	141	134
Commercial Vehicle Tax	0	1,070	1,016
Watercraft Tax	0	145	125
In Lieu of Tax	0	0	0
Grants	27,335	25,000	25,000
Fines & Fees	1,261	3,000	500
Reimbursed	3,119	0	0
Interest on Idle Funds	1,950	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,725	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>328,547</b>	<b>336,428</b>	<b>56,687</b>
<b>Resources Available:</b>	<b>393,257</b>	<b>415,684</b>	<b>129,401</b>
Expenditures:			
Personal Services	227,885	249,550	253,858
Contractuals	40,360	41,070	35,400
Commodities	32,799	38,500	35,750
Capital Outlay	12,957	13,750	13,750
Appropriated Reserve	0	0	0
Miscellaneous	0	100	100
Cash Forward (2021 Column)	0	0	54,550
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>314,001</b>	<b>342,970</b>	<b>393,408</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>79,256</b>	<b>72,714</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>
2020/2021/2022 Budget Authority Amount:	364,783	370,670	393,408
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			<b>393,408</b>
Tax Required			<b>264,007</b>
Delinquent Comp Rate:	5.0%	13,200	
Amount of 2021 Ad Valorem Tax			<b>277,207</b>

CPA Summary

City of Paola

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Employee Benefits - Fund 05</b>			
Unencumbered Cash Balance Jan 1	703,500	694,068	350,046
Receipts:			
Ad Valorem Tax	314,107	329,175	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,235	4,000	4,000
Motor Vehicle Tax	34,734	35,553	26,740
Recreational Vehicle Tax	0	0	428
16/20M Vehicle Tax	0	0	163
Commercial Vehicle Tax	0	0	1,231
Watercraft Tax	0	0	152
In Lieu of Tax	0	0	0
Reimbursements	58,822	61,000	61,000
Transfer In - General Fund 01 (Administration 001)	43,000	43,000	91,000
Transfer In - General Fund 01 (Police Dept 002)	180,000	180,000	418,000
Transfer In - General Fund 01 (Municipal Court 004)	8,800	8,800	11,180
Transfer In - General Fund 01 (Street Dept 005)	82,000	82,000	114,850
Transfer In - General Fund 01 (Park & Recreation 006)	61,500	61,500	68,475
Transfer In - General Fund 01 (Cemetery 007)	10,000	10,000	10,750
Transfer In - General Fund 01 (Community Dev. 009)	58,000	58,000	33,750
Transfer In - Library Fund 02	55,000	55,000	55,000
Transfer In - Sewer Service Fund 04	173,000	201,000	103,000
Transfer In - Aquatics Center Fund 07	25,000	25,000	25,000
Transfer In - Community Center Fund 08	13,500	13,500	13,500
Transfer In - Water Service Fund 09	126,000	126,000	85,000
Transfer In - Storm Water Management Fund 12	11,000	0	0
Transfer In - Health & Sanitation Fund 13	6,000	0	0
Transfer In - Waste Water Fund 16	28,000	0	0
Transfer In - Special Street Repair Fund 17	6,000	0	0
Interest on Idle Funds	9,916	6,200	6,200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,310,614</b>	<b>1,299,728</b>	<b>1,129,419</b>
<b>Resources Available:</b>	<b>2,014,114</b>	<b>1,993,796</b>	<b>1,479,465</b>
Expenditures:			
Final Benefits Payout	99,351	180,000	100,000
Health Insurance	467,093	605,000	505,000
FICA and Medicare	237,106	250,000	250,000
Workers Compensation	52,223	75,000	60,000
KPERS/KP&F	391,299	445,000	425,000
Unemployment Compensation	3,090	6,500	6,500
Employee Development	23,052	25,000	25,000
Section 125 Payments	29,409	36,000	36,000
Commodities	280	750	750
Contractuals	16,623	18,500	18,500
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	165,000
Miscellaneous	520	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,320,046</b>	<b>1,643,750</b>	<b>1,593,750</b>
Unencumbered Cash Balance Dec 31	694,068	350,046	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount:	1,914,351	1,802,229	1,593,750
Non-Appropriated Balance	0		
Total Expenditure/Non-App. Balance	1,593,750		
Tax Required	114,285		
Delinquent Comp Rate:	5.0%	5,714	
Amount of 2021 Ad Valorem Tax		119,999	

CPA Summary

City of Paola

2022

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	73,615	127,567	145,427
Receipts:			
State of Kansas Gas Tax	148,118	147,860	147,060
County Transfers Gas		0	0
Reimbursed Direct Expenses	0	0	0
Grants	0	0	75,000
Interest on Idle Funds	1,739	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>149,857</b>	<b>147,860</b>	<b>222,060</b>
<b>Resources Available:</b>	<b>223,472</b>	<b>275,427</b>	<b>367,487</b>
Expenditures:			
Personal Services	12,581	0	0
Contractual Services	0	0	75,000
Comodities	83,324	130,000	150,000
Capital Outlay	0	0	0
Appropriated Balance	0	0	0
Transfer to CIP/MERF	0	0	0
Transfer to Employee Benefits - Fund 05	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>95,905</b>	<b>130,000</b>	<b>225,000</b>
Unencumbered Cash Balance Dec 31	127,567	145,427	142,487
2020/2021/2022 Budget Authority Amoun	216,758	130,000	225,000

Adopted Budget

<b>Wastewater Utility - Fund 04</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	208,950	218,387	488,734
Receipts:			
Sewer Use Charges	760,112	1,328,000	1,328,000
Inspection Charges	1,200	2,000	2,000
Connect/Disconnect Fees	0	30,000	30,000
Reimbursed	5,117	10,600	10,600
Transfer In From Wastewater Plant Fund 1	0	138,539	0
Interest on Idle Funds	2,928	4,200	4,200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>769,357</b>	<b>1,513,339</b>	<b>1,374,800</b>
<b>Resources Available:</b>	<b>978,307</b>	<b>1,731,726</b>	<b>1,863,534</b>
Expenditures:			
Personal Services	297,888	201,600	133,800
Contractual Services	169,533	236,977	261,377
Commodities	39,772	73,400	77,000
Capital Outlay	62,627	108,800	109,300
Transfer to Sewer Reserve Fund 16	7,000	0	0
Transfer to CIP/MERF (NB)	10,000	0	100,000
Transfer to Bond & Interest Fund 06		239,215	390,825
Transfer to General Fund	0	250,000	300,000
Employee Benefits	173,000	123,000	103,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	100	10,000	10,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>759,920</b>	<b>1,242,992</b>	<b>1,485,302</b>
Unencumbered Cash Balance Dec 31	218,387	488,734	378,232
2020/2021/2022 Budget Authority Amoun	1,014,510	1,242,992	1,485,302

CPA Summary

City of Paola

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Aquatics Center - Fund 07</b>			
Unencumbered Cash Balance Jan 1	45,431	47,083	11,133
Receipts:			
Season Passes	0	19,500	19,500
Gate Receipts	0	28,750	28,750
Coupon Books	0	6,500	6,500
Concessions	0	15,000	15,000
Rentals	0	4,000	4,000
Lessons	0	9,600	9,600
Reimbursed	540	0	0
Sales Tax	0	1,500	1,500
Transfer in From Pool Reserve Fund (NB)	100,000	90,000	150,000
Interest on Idle Funds	742	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>101,282</b>	<b>175,350</b>	<b>235,350</b>
<b>Resources Available:</b>	<b>146,713</b>	<b>222,433</b>	<b>246,483</b>
Expenditures:			
Personal Services	84,491	150,900	121,335
Contractual Services	13,235	26,100	26,100
Commodities	1,904	27,800	27,800
Capital Outlay	0	5,000	50,000
Sales Tax	0	1,500	1,500
Refunds	0	0	0
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>99,630</b>	<b>211,300</b>	<b>226,735</b>
Unencumbered Cash Balance Dec 31	47,083	11,133	19,748
2020/2021/2022 Budget Authority Amount	242,164	211,300	226,735

Adopted Budget

Community Center - Fund 08	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,177	13,800	18,934
Receipts:			
Summer Program Revenue	0	0	0
Grants	8,000	3,000	3,000
Concessions	180	250	250
Rentals	15,799	25,000	25,000
Reimbursed	0	0	0
Donations & Gifts	0	0	0
Programs, Events, Ticket Sales	712	4,500	4,500
Memberships	0	0	0
Sales Tax	83	100	100
Transfer In from General Fund 01 (Admin)	83,000	100,000	100,000
Interest on Idle Funds	280	100	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>108,054</b>	<b>132,950</b>	<b>132,950</b>
<b>Resources Available:</b>	<b>132,231</b>	<b>146,750</b>	<b>151,884</b>
Expenditures:			
Personal Services	62,783	60,350	68,620
Appropriated Balance	0	0	0
Contractual Services	37,874	44,441	44,941
Commodities	2,966	7,800	8,900
Capital Outlay	532	400	350
Summer Program Expense	0	0	0
Transfer to Employee Benefits Fund 05	13,500	13,500	13,500
Sales Tax	101	175	175
Real Estate Taxes	525	1,000	1,000
Refunds	150	150	150
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>118,431</b>	<b>127,816</b>	<b>137,636</b>
Unencumbered Cash Balance Dec 31	13,800	18,934	14,248
2020/2021/2022 Budget Authority Amount	153,125	127,816	137,636

CPA Summary

City of Paola

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Water Utility - Fund 09</b>			
Unencumbered Cash Balance Jan 1	176,075	194,317	143,017
Receipts:			
Water Sales	1,793,700	2,200,000	2,200,000
Water for Resale	52,227	55,000	55,000
Tank Sales	8,685	7,500	7,500
Install Charges	16,950	15,000	15,000
Connect/Disconnect Fees	7,570	8,000	8,000
Rentals	0	0	0
Sales Tax	26,730	30,000	30,000
Reimbursed	55,436	89,000	89,000
Transfer In from Water Treatment Plant Fu	0	0	0
Interest on Idle Funds	2,853	1,500	1,500
Miscellaneous	455	350	350
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,964,606</b>	<b>2,406,350</b>	<b>2,406,350</b>
<b>Resources Available:</b>	<b>2,140,681</b>	<b>2,600,667</b>	<b>2,549,367</b>
Expenditures:			
Personal Services	234,562	276,000	239,205
Contractual Services	1,480,960	1,883,600	1,890,400
Commodities	77,030	89,550	94,850
Capital Outlay	112,128	128,500	127,000
Refunds	1,500	0	0
Sales Tax	40,184	30,000	30,000
Transfer to General Fund 01	0	50,000	90,000
Transfer to Bond & Interest Fund 06	0	0	0
Transfer to CIP/MERF	0	0	0
Appropriated Reserve	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,946,364</b>	<b>2,457,650</b>	<b>2,471,455</b>
Unencumbered Cash Balance Dec 31	194,317	143,017	77,912
2020/2021/2022 Budget Authority Amount	2,570,565	2,457,650	2,471,455

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Sewer Reserve - Fund 11</b>			
Unencumbered Cash Balance Jan 1	209,875	182,932	1
Receipts:			
Transfer in from Sewer 04	7,000	484	0
Interest on Idle Funds	2,915	1,750	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>9,915</b>	<b>2,234</b>	<b>0</b>
<b>Resources Available:</b>	<b>219,790</b>	<b>185,166</b>	<b>1</b>
Expenditures:			
Transfer to WW Utility CIP Fund 16	0	175,715	0
Contractuals	36,858	9,450	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>36,858</b>	<b>185,165</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	182,932	1	1
2020/2021/2022 Budget Authority Amount	216,122	216,875	0

CPA Summary

City of Paola

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Stormwater Management - Fund 12</b>			
Unencumbered Cash Balance Jan 1	137,037	186,290	184,490
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	85,424	85,000	85,000
Interest on Idle Funds	2,046	900	900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>87,470</b>	<b>85,900</b>	<b>85,900</b>
<b>Resources Available:</b>	<b>224,507</b>	<b>272,190</b>	<b>270,390</b>
Expenditures:			
Personal Services	4,611	0	0
Contractual Services	20,251	30,200	31,300
Commodities	0	30,000	30,000
Capital Outlay	2,355	27,500	27,500
Transfer to Employee Benefits Fund 05	11,000	0	0
Transfer to Bond & Interest Fund 06	0	0	0
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>38,217</b>	<b>87,700</b>	<b>88,800</b>
Unencumbered Cash Balance Dec 31	186,290	184,490	181,590
2020/2021/2022 Budget Authority Amount	200,643	87,700	88,800

Adopted Budget

Health & Sanitation - Fund 13	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,544	51,504	48,529
Receipts:			
Collection Fees	382,133	385,500	400,000
Haulers Permits	300	1,500	1,500
PAYT Sticker Sales	300	200	200
KS Setoff Reimbursement	256	300	300
Interest on Idle Funds	441	400	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>383,430</b>	<b>387,900</b>	<b>402,400</b>
<b>Resources Available:</b>	<b>414,974</b>	<b>439,404</b>	<b>450,929</b>
Expenditures:			
Personal Services	25,815	0	0
Contractual Services	336,534	365,275	388,875
Commodities	1,121	600	600
Capital Outlay	0	0	0
Transfer to General Fund 01	0	25,000	25,000
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>363,470</b>	<b>390,875</b>	<b>414,475</b>
Unencumbered Cash Balance Dec 31	51,504	48,529	36,454
2020/2021/2022 Budget Authority Amount	418,389	390,875	414,475

CPA Summary

City of Paola

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Special Parks - Fund 14</b>			
Unencumbered Cash Balance Jan 1	59,178	51,914	34,914
Receipts:			
Local Alcoholic Liquor	14,467	17,500	15,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	688	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,155</b>	<b>17,500</b>	<b>15,000</b>
<b>Resources Available:</b>	<b>74,333</b>	<b>69,414</b>	<b>49,914</b>
Expenditures:			
Appropriated Reserve	0	0	0
Personal Services	0	0	0
Contractual Services	8,151	0	15,000
Commodities	0	18,500	18,500
Capital Outlay	14,268	16,000	16,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>22,419</b>	<b>34,500</b>	<b>49,500</b>
Unencumbered Cash Balance Dec 31	51,914	34,914	414
2020/2021/2022 Budget Authority Amount	69,201	34,500	49,500

Adopted Budget

Transient Guest Tax - Fund 20	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	73,087	64,035	49,035
Receipts:			
Transient Guest Tax	21,769	25,000	25,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	1,081	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>22,850</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>95,937</b>	<b>89,035</b>	<b>74,035</b>
Expenditures:			
Contractual Services	300	0	0
Promotional Campaigns	16,602	25,000	25,000
Economic Development - Chamber of Com	15,000	15,000	15,000
Appropriated Reserve	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>31,902</b>	<b>40,000</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	64,035	49,035	34,035
2020/2021/2022 Budget Authority Amount	95,329	40,000	40,000

CPA Summary

City of Paola

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Water Treatment Plant - Fund 15</b>			
Unencumbered Cash Balance Jan 1	278,221	261,352	66,571
Receipts:			
Interest on Idle Funds	3,855	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,855</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>282,076</b>	<b>261,352</b>	<b>66,571</b>
Expenditures:			
Personel Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	20,724	43,100	0
Refunds	0	0	0
Transfer to CIP - PRV (90-308)	0	151,681	0
	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>20,724</b>	<b>194,781</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	261,352	66,571	66,571
2020/2021/2022 Budget Authority Amoun	278,184	100,000	0

See Tab C

Adopted Budget

Wastewater Treatment Plant - Fund 16	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	122,101	138,540	887,147
Receipts:			
Connect & Disconnect	21,875	0	0
Sewer Service Charge	530,739	0	0
Transfer - Bull Creek Interceptor - Fund 11	0	175,715	0
Transfer - WWP Construction - Fund 31	0	758,639	0
Transfer - Sewer Study - CIP	0	11,500	0
Transfer - Manhole Rehab - CIP	0	28,528	0
Interest on Idle Funds	2,100	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>554,714</b>	<b>974,382</b>	<b>0</b>
<b>Resources Available:</b>	<b>676,815</b>	<b>1,112,922</b>	<b>887,147</b>
Expenditures:			
Personnel Expenses	88,556	0	0
Contractual Services	29,577	0	0
Capital Outlay	11,176	87,236	0
Refund	1,750	0	0
Transfer - Sewer Service	0	138,539	0
Transfer - Bond & Interest	377,016	0	0
Transfer - Employee Benefits	28,000	0	0
Cash Forward (2022 column)		0	0
Miscellaneous	2,200	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>538,275</b>	<b>225,775</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	138,540	887,147	887,147
2020/2021/2022 Budget Authority Amoun	700,151	200,000	0

See Tab C

CPA Summary

CPA Summary

## City of Paola

## **NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2020 is to be shown)*

2022

### Non-Budgeted Funds-A

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
Pool Reserve Account	COVID Account	cial Law Enforcement Ac	WWTP Construction Fun	Funds Held in Escrow
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	187,618	Cash Balance Jan 1	0	Cash Balance Jan 1

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

## CPA Summary

City of Paola

**NON-BUDGETED FUNDS (B)**  
(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Cemetery Benefit Fund	Special Grants	Equipment Reserve MERF	Capital Improvements CIP	Drug Tax Fund			Total
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered		
Cash Balance Jan 1	3,741	Cash Balance Jan 1	30,761	Cash Balance Jan 1	55,867	Cash Balance Jan 1	858,016

Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	Receipts:
Interest	46	Grants	47,354	Grants	0	Interest	10,762
		Donation	1,362	Miscellaneous	3,117	Sales Tax	1,315,255
				Reimbursed Expense	123,813	Reimbursements	64,109
				Transfer from Fund 01-	30,000	Donations / Grants	485,646
				Transfer from Fund 01-	15,000	Miscellaneous	4,797
						Transfer from Fund 01-005	5,000
						Transfer from Fund 01-006	16,000
						Transfer from Fund 04	10,000
Total Receipts	46	Total Receipts	48,716	Total Receipts	171,930	Total Receipts	1,911,569
Resources Available:	3,787	Resources Available:	79,477	Resources Available:	227,797	Resources Available:	2,769,585

Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:
Capital Improvements	1,500	Contractuals	36,216	Equipment	1,504	Comodities	10,926
				Miscellaneous	0	Contractuals	80,151
				Motor Vehicle	123,813	Capital Items	173,567
						Transfer to Bond & Int 05	582,038
						Miscellaneous	262,755
Total Expenditures	1,500	Total Expenditures	36,216	Total Expenditures	125,317	Total Expenditures	1,109,437
Cash Balance Dec 31	2,287	Cash Balance Dec 31	43,261	Cash Balance Dec 31	102,480	Cash Balance Dec 31	1,660,148

\*\*

\*\*

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

**CPA Summary**

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

The governing body of  
**City of Paola**

will meet on September 14, 2021 at 6:00 P.M. at Paola Justice Center, 805 N Pearl Street for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Paola City Hall, 19 E. Peoria Street and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

\*Tax rates are expressed in mills.

*\*\*Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Sid Fleming

City Official Title: City Manager

# AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: 108948  
Ad ID: 6692392

P.O. :  
DESC. :City of Paola Budget Hearing

STEPHANIE MARLER  
CITY OF PAOLA-LEGAL  
PO BOX 409  
PAOLA, KS 66071

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter.

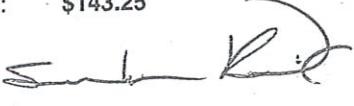
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates: 09/01/21 to 09/01/21

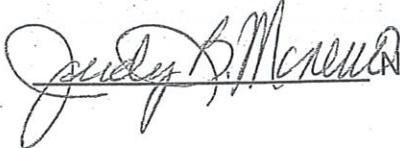
Appearances: 1

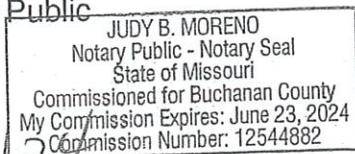
AD SPACE: 264

TOTAL COST: \$143.25

(Signed) 

Subscribed and sworn before me this  
1 day of Sept 2021

 Notary Public



My Commission Expires: 6/23/24

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Paola

will meet on September 14, 2021 at 6:00 P.M. at Paola Justice Center, 805 N Pearl Street for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Paola City Hall, 19 E. Peoria Street and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimated Tax Rate *
General	4,260,509	27.747	4,879,345	27.212	5,532,132	1,999,996	32.354
Debt Service	1,420,114	5.774	1,170,000	5.560	1,332,400	285,030	4.611
Library	314,001	4.898	342,970	4.796	393,408	277,207	4.484
Employee Benefits - Fund 05	1,320,046	5.928	1,643,750	5.813	1,593,750	119,999	1.941
Special Highway	95,905		130,000		225,000		
Wastewater Utility - Fund 04	759,920		1,242,992		1,485,302		
Aquatics Center - Fund 07	99,630		211,300		226,735		
Community Center - Fund 08	118,431		127,816		137,636		
Water Utility - Fund 09	1,946,364		2,457,650		2,471,455		
Sewer Reserve - Fund 11	36,858		185,165		0		
Stormwater Management - Fund 12	38,217		87,700		88,800		
Health & Sanitation - Fund 13	363,470		390,875		414,475		
Special Parks - Fund 14	22,419		34,500		49,500		
Transient Guest Tax - Fund 20	31,902		40,000		40,000		
Water Treatment Plant - Fund 15	20,724		194,781		0		
Wastewater Treatment Plant - Fund 16	538,275		225,775		0		
Non-Budgeted Funds-A	158,873						
Non-Budgeted Funds-B	1,272,675						
<b>Totals</b>	<b>12,818,333</b>	<b>44.347</b>	<b>13,364,619</b>	<b>43.381</b>	<b>13,990,593</b>	<b>2,682,232</b>	<b>43.390</b>
<b>Revenue Neutral Rate**</b>							<b>39.740</b>
Less: Transfers	2,094,855		3,706,873		2,201,330		
Net Expenditure	10,723,478		9,657,746		11,789,263		
Total Tax Levied	2,419,305		2,456,422		XXXXXXXXXXXXXX		
Assessed Valuation	54,552,422		56,624,335		61,816,612		
Outstanding Indebtedness, January 1:							
G.O. Bonds	6,880,000		6,265,000		6,279,450		
Revenue Bonds	2,470,000		1,955,000		1,536,127		
Other	0		0		0		
Lease Purchase Principal	879,430		883,511		746,500		
Total	10,229,430		9,103,511		8,562,077		

\*Tax rates are expressed in mills

\*\*Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Sid Fleening

City Official Title: City Manager

6521992

PAOLA

Municipality

## 1. Estimated Assessed Valuation Information as of July 1, 2021

	Estimated Assd Valuation	Territory Added	Property With Changed Use	Pending Exemption
Real Estate	57,615,647	0	270,976	0
Personal Property	552,209	0	0	0
Oil and Gas	79	0	0	0
State Assessed Utilities	3,648,677	0	0	0
Severed Minerals	0	0	0	0
<b>Total</b>	<b>61,816,612</b>	<b>0</b>	<b>270,976</b>	<b>0</b>
New Improvements	502,795	0		
Remodel	188,381	0		

## 2. All Personal Property excluding Watercraft

## 3. Actual Tax Rates Levied for the 2021 Budget

Fund	Rate	RNR
PAOLA BOND & INTEREST	5.560000	5.094000
PAOLA EMPLOYEE BENE	5.813000	5.325000
PAOLA GENERAL	27.212000	24.927000
PAOLA INDUSTRIAL DEVELOP	0.000000	0.000000
PAOLA LIBRARY	4.796000	4.394000
	<b>43.381000</b>	<b>39.740000</b>

## 4. Final Assessed Valuation from November 1, 2020 Abstract

## 5. All Personal Property excluding Watercraft for 2020

## 6. Gross Earning (Intangible) Tax Estimate

## 7. Neighborhood Revitalization District Valuation Subject to Rebates

## 8. 2020 Column (2019 Tax) Delq % for PAOLA GENERAL Fund 0.80 %

## 9. 2020 Column (2019 Tax) Delq % for Special Assessments 38.82 %

## Tax Increment Financing - TIF:

TIF Base Assessed Valuation 8,140

TIF Current Assessed Valuation 1,302

TIF is not subtracted from Real Estate Value.

## 10. Watercraft 45,589

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/10/2021

Date



A blue ink signature of 'Janet L. White' is written across the seal.

Provided by

MIAMI COUNTY

Name of County

Miami County Treasurer's Office  
 Jennie Fyock, Treasurer  
 201 S. Pearl, Suite 103  
 Paola, Kansas 66071  
 913.294.2353

City of Paola  
 Stephanie Marler, City Clerk  
 P O Box 409  
 Paola Ks 66071

The following estimates are provided for the preparation of your 2022 budget:

	Detail	Total
Local Alcoholic Liquor Fund	\$ 29,862.12	\$ 29,862.12
Motor Vehicle Tax		
General	\$ 125,171.10	
Library	\$ 22,060.88	
Bond & Interest	\$ 25,575.17	
Employee Benefits	\$ 26,738.92	\$ 199,546.07
Motor Vehicle Rental Excise Tax		
General	\$ 18.90	
Library	\$ 3.33	
Bond & Interest	\$ 3.86	
Employee Benefits	\$ 4.04	\$ 30.13
16M/20M Trucks		
General	\$ 760.73	
Library	\$ 134.29	
Bond & Interest	\$ 158.30	
Employee Benefits	\$ 162.53	\$ 1,215.85
Recreational Vehicle Tax		
General	\$ 2,004.29	
Library	\$ 353.25	
Bond & Interest	\$ 409.52	
Employee Benefits	\$ 428.15	\$ 3,195.21
Commercial Truck Tax		
General	\$ 5,763.12	
Library	\$ 1,015.72	
Bond & Interest	\$ 1,177.53	
Employee Benefits	\$ 1,231.11	\$ 9,187.48
Watercraft Tax		
General	\$ 711.16	
Library	\$ 125.34	
Bond & Interest	\$ 145.31	
Employee Benefits	\$ 151.92	\$ 1,133.73
Other (Specify)		
	_____	
	_____	
	_____	
	_____	
	_____	

April 30, 2021

# SPECIAL CITY AND COUNTY HIGHWAY FUND

Distribution to the Cities including Estimated Redistribution from the Counties

## CY 2021 and CY 2022 Estimated Apportionments — Rounded to Nearest \$10

* Multi-county cities	Population Certified July 1, 2020	Calendar Year 2021 Summation			Calendar Year 2022 Summation		
		State Distribution	Transfer from Counties	City Net	State Distribution	Transfer from Counties	City Net
Miami							
Fontana	239	6,180.00		6,180.00	6,150.00		6,150.00
Louisburg	4,562	117,950.00		117,950.00	117,310.00		117,310.00
Osawatomie	4,284	110,760.00		110,760.00	110,160.00		110,160.00
Paola	5,719	147,860.00		147,860.00	147,060.00		147,060.00
Spring Hill*	3,093	79,970.00		79,970.00	79,540.00		79,540.00
Total	17,897	462,720.00		462,720.00	460,220.00		460,220.00
Mitchell							
Beloit	3,625	93,720.00		93,720.00	93,220.00		93,220.00
Cawker City	433	11,200.00		11,200.00	11,130.00		11,130.00
Glen Elder	423	10,940.00		10,940.00	10,880.00		10,880.00
Hunter	54	1,400.00		1,400.00	1,390.00		1,390.00
Scottsville	23	590.00		590.00	590.00		590.00
Simpson*	79	2,040.00		2,040.00	2,030.00		2,030.00
Tipton	193	4,990.00		4,990.00	4,960.00		4,960.00
Total	4,830	124,880.00		124,880.00	124,200.00		124,200.00
Montgomery							
Caney	1,968	50,880.00	8,150.00	59,030.00	50,610.00	8,110.00	58,720.00
Cherryvale	2,138	55,280.00	8,850.00	64,130.00	54,980.00	8,810.00	63,790.00
Coffeyville	9,275	239,810.00	38,410.00	278,220.00	238,510.00	38,200.00	276,710.00
Dearing	379	9,800.00	1,570.00	11,370.00	9,750.00	1,560.00	11,310.00
Elk City	292	7,550.00	1,210.00	8,760.00	7,510.00	1,200.00	8,710.00
Havana	105	2,710.00	430.00	3,140.00	2,700.00	430.00	3,130.00
Independence	8,505	219,900.00	35,220.00	255,120.00	218,710.00	35,030.00	253,740.00
Liberty	111	2,870.00	460.00	3,330.00	2,850.00	460.00	3,310.00
Tyro	197	5,090.00	820.00	5,910.00	5,070.00	810.00	5,880.00
Total	22,970	593,890.00	95,120.00	689,010.00	590,690.00	94,610.00	685,300.00
Morris							
Council Grove	2,121	54,840.00		54,840.00	54,540.00		54,540.00
Dunlap	28	720.00		720.00	720.00		720.00
Dwight	259	6,700.00		6,700.00	6,660.00		6,660.00
Herington	0	0.00		0.00	0.00		0.00
Latimer	19	490.00		490.00	490.00		490.00
Parkerville	61	1,580.00		1,580.00	1,570.00		1,570.00
White City	581	15,020.00		15,020.00	14,940.00		14,940.00
Wilsey	143	3,700.00		3,700.00	3,680.00		3,680.00
Total	3,212	83,050.00		83,050.00	82,600.00		82,600.00
Morton							
Elkhart	1,758	45,450.00		45,450.00	45,210.00		45,210.00
Richfield	36	930.00		930.00	930.00		930.00
Rolla	356	9,200.00		9,200.00	9,150.00		9,150.00
Total	2,150	55,580.00		55,580.00	55,190.00		55,290.00
Nemaha	0						
Bern	164	4,240.00		4,240.00	4,220.00		4,220.00
Centralia	525	13,570.00		13,570.00	13,500.00		13,500.00
Corning	164	4,240.00		4,240.00	4,220.00		4,220.00
Goff	118	3,050.00		3,050.00	3,030.00		3,030.00
Oneida	72	1,860.00		1,860.00	1,850.00		1,850.00
Sabetha*	2,581	66,730.00		66,730.00	66,370.00		66,370.00
Seneca	2,075	53,650.00		53,650.00	53,360.00		53,360.00
Wetmore	366	9,460.00		9,460.00	9,410.00		9,410.00
Total	6,065	156,800.00		156,800.00	155,960.00		155,960.00
Neosho							
Chanute	9,042	233,780.00		233,780.00	232,520.00		232,520.00
Earlton	52	1,340.00		1,340.00	1,340.00		1,340.00
Erie	1,087	28,100.00		28,100.00	27,950.00		27,950.00
Galesburg	119	3,080.00		3,080.00	3,060.00		3,060.00
St. Paul	597	15,440.00		15,440.00	15,350.00		15,350.00
Stark	67	1,730.00		1,730.00	1,720.00		1,720.00
Thayer	470	12,150.00		12,150.00	12,090.00		12,090.00
Total	11,434	295,620.00		295,620.00	294,030.00		294,030.00
Ness							
Bazine	292	7,550.00		7,550.00	7,510.00		7,510.00
Brownell	26	670.00		670.00	670.00		670.00
Ness City	1,303	33,690.00		33,690.00	33,510.00		33,510.00
Ransom	260	6,720.00		6,720.00	6,690.00		6,690.00

## City of Paola - Assessed Valuation and Mil Levy History

<u>Year</u>	<u>Assessed Valuation</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Mil Levy</u>	<u>Net Change</u>	<u>% Change</u>
1995	19,162,312			39.352		
1996	20,202,387	1,040,075	5.428%	42.420	3.068	7.796%
1997	21,718,484	1,516,097	7.505%	46.834	4.414	10.405%
1998	23,472,818	1,754,334	8.078%	45.097	-1.737	-3.709%
1999	25,171,165	1,698,347	7.235%	42.811	-2.286	-5.069%
2000	28,764,082	3,592,917	14.274%	42.533	-0.278	-0.649%
2001	31,675,172	2,911,090	10.121%	42.174	-0.359	-0.844%
2002	33,240,846	1,565,674	4.943%	42.100	-0.074	-0.175%
2003	34,536,106	1,295,260	3.897%	42.484	0.384	0.912%
2004	36,103,792	1,567,686	4.539%	44.240	1.756	4.133%
2005	38,499,141	2,395,349	6.635%	44.393	0.153	0.346%
2006	41,817,658	3,318,517	8.620%	44.329	-0.064	-0.144%
2007	45,277,147	3,459,489	8.273%	42.099	-2.230	-5.031%
2008	47,616,872	2,339,725	5.168%	40.371	-1.728	-4.105%
2009	48,838,549	1,221,677	2.566%	40.319	-0.052	-0.129%
2010	48,337,291	-501,258	-1.026%	40.374	0.055	0.136%
2011	47,157,929	-1,179,362	-2.440%	40.410	0.036	0.089%
2012	46,449,708	-708,221	-1.502%	41.309	0.899	2.225%
2013	45,634,271	-815,437	-1.756%	41.820	0.511	1.237%
2014	45,464,567	-169,704	-0.372%	43.321	1.501	3.589%
2015	45,485,387	20,820	0.046%	43.523	0.202	0.466%
2016	46,063,275	577,888	1.270%	43.602	0.079	0.182%
2017	46,965,576	902,301	1.959%	45.460	1.858	4.261%
2018	48,417,117	1,451,541	3.091%	45.747	0.287	0.631%
2019	50,795,424	2,378,307	4.912%	45.802	0.055	0.120%
2020	53,999,601	3,204,177	6.308%	44.347	-1.455	-3.177%
2021	56,616,823	2,617,222	4.847%	43.381	-0.966	-2.178%
2022	61,816,612	5,199,789	9.184%	43.354	-0.027	-0.062%

## Special Assessments - Revenue Schedule

Year	Sundance/Indian Hills	Industrial Parkway	Paola Business Park	Rockwood I & II	Best Western	Rockwood III	TOTAL	Year
2005	\$58,705	\$42,189	\$98,880	\$0	\$0	\$0	\$199,774	2005
2006	\$56,541	\$40,633	\$101,536	\$117,047	\$0	\$0	\$315,757	2006
2007	\$57,239	\$41,135	\$99,036	\$116,176	\$0	\$0	\$313,586	2007
2008	\$57,750	\$41,502	\$101,636	\$116,133	\$43,250	\$0	\$360,271	2008
2009	\$58,067	\$41,730	\$98,767	\$118,894	\$41,791	\$53,798	\$413,047	2009
2010	\$0	\$0	\$89,984	\$116,946	\$40,305	\$53,289	\$300,524	2010
2011	\$0	\$0	\$87,043	\$118,191	\$38,819	\$53,639	\$297,692	2011
2012	\$0	\$0	\$88,345	\$117,737	\$37,704	\$52,289	\$296,075	2012
2013	\$0	\$0	\$0	\$117,032	\$41,573	\$55,939	\$214,544	2013
2014	\$0	\$0	\$0	\$119,027	\$40,290	\$54,363	\$213,680	2014
2015	\$0	\$0	\$0	\$120,832	\$39,007	\$52,789	\$212,628	2015
2016	\$0	\$0	\$0	\$0	\$42,660	\$56,214	\$98,874	2016
2017	\$0	\$0	\$0	\$0	\$41,154	\$54,414	\$95,568	2017
2018	\$0	\$0	\$0	\$0	\$0	\$53,014	\$53,014	2018
2019	\$0	\$0	\$0	\$0	\$0	\$55,814	\$55,814	2019
2020	\$0	\$0	\$0	\$0	\$0	\$53,789	\$53,789	2020
2021	\$0	\$0	\$0	\$0	\$0	\$56,989	\$56,989	2021
2022	\$0	\$0	\$0	\$0	\$0	\$54,989	\$54,989	2022
2023	\$0	\$0	\$0	\$0	\$0	\$52,927	\$52,927	2023
<b>TOTAL</b>	<b>\$288,302</b>	<b>\$207,189</b>	<b>\$765,227</b>	<b>\$1,178,015</b>	<b>\$406,553</b>	<b>\$814,256</b>	<b>\$3,659,542</b>	<b>TOTAL</b>

**City of Paola Outstanding Debt 2022 Budget Detail**

Lease Debt												
Leasor	Issue Date	Maturity Date	2020		2021		2022		Paid From	Purpose		
			Original Amount	Payment Amount	Payment Amount	Payment Amount	Prin & Int	Prin & Int				
First Option Bank	04/28/15	12/20/30	\$ 750,000.00	\$ 58,997.50	\$ 58,997.50	\$ 58,997.50	Prin & Int	90-316-700-265		2014 Sutphen Fire Truck		
First Security Bank	01/05/17	01/05/20	\$ 56,500.00	\$ 20,005.20	\$ -	\$ -	Prin & Int	01-002-700-265		Four 2017 Ford Explorer Police Vehicles		
First Security Bank	03/14/18	03/14/22	\$ 190,000.00	\$ 51,753.61	\$ 51,753.61	\$ 51,753.61	Prin & Int	01-005-700-265		2018 Dump Trucks		
City of Paola	09/12/17	09/12/22	\$ 24,108.00	\$ 5,040.73	\$ 5,040.73	\$ 5,040.70	Prin & Int	08-000-700-265		Community Center Improvements		
City of Paola	02/12/19	02/12/22	\$ 57,595.00	\$ 19,777.14	\$ 19,777.14	\$ 19,777.15	Prin & Int	16-000-700-265		WWTP SCADA Software		
First Option Bank	03/04/20	03/04/25	\$ 123,813.00	\$ -	\$ 27,453.13	\$ 27,453.13	Prin & Int	01-002-700-290		800 MHz Radios - PD		
First Option Bank	06/16/21	01/15/24	\$ 118,550.43	\$ -	\$ -	\$ 40,869.56	Prin & Int	01-002-265		2021 Ford Explorer Police Vehicles		
General Obligation & PBC Bonds												
Series	Issue Date	Maturity Date	2020		2021		2022		Paid From	Transfer In From	Purpose	
			Original Amount	Payment Amount	Payment Amount	Payment Amount	Payment Amount	Prin & Int				
GO 2012 Refunding	04/17/12	09/01/31	\$ 7,525,000.00	\$ 305,000.00	\$ -	\$ -	\$ -	Principal	06-060-700-600	Water 09-001	Refund Series 2005a & 2006a & SRF Loan for Sewer Plant	
				\$ 72,016.25	\$ -	\$ -	\$ -	Interest	06-080-700.610	Sewer 16		
GO 2014 Refunding	9/23/2014	9/1/2025	\$ 2,485,000.00	\$ 310,000.00	\$ 305,000.00	\$ 290,000.00	Principal	06-060-700.600		Refund Series 2007a - Baptiste Dr & Rockwood III		
				\$ 47,100.00	\$ 37,800.00	\$ 28,650.00	Interest	06-060-700.610				
GO 2020 Refunding	6/4/2020	9/1/2031	\$ 4,140,000.00	\$ -	\$ 85,000.00	\$ 330,000.00	Principal	06-060-700.600		Refund Series 2012		
				\$ -	\$ 154,215.00	\$ 121,650.00	Interest	06-060-700.610				
PBC 2008	09/15/08	05/01/21	\$ 3,660,000.00	\$ 80,000.00	\$ 85,000.00	\$ -	\$ -	Principal	06-060-700.600	SALES TAX - PBC	Fire Station & Community Center	
PBC 2012	05/10/12	11/01/21	\$ 2,055,000.00	\$ 5,187.50	\$ 1,763.75	\$ -	\$ -	Interest	06-060-700.610			
				\$ 225,000.00	\$ 230,000.00	\$ -	\$ -	Principal	06-060-700.600	SALES TAX - PBC	City Hall & Library	
PBC 2016 Refunding	1/12/2016	11/1/2026	\$ 2,185,000.00	\$ 9,387.52	\$ 4,887.52	\$ -	\$ -	Interest	06-060-700.610			
				\$ 225,000.00	\$ 235,000.00	\$ 165,000.00	Principal	06-060-700.600	SALES TAX - PBC	Refund PBC Series 2007 - Justice Center		
Temp Notes / GO	Unanticipated Debt			\$ 37,462.50	\$ 30,712.50	\$ 23,662.50	Interest	06-060-700.610		Total Transfers		
				\$ 1,145,000.00	\$ 940,000.00	\$ 785,000.00	Total Principal					
				\$ 171,153.77	\$ 229,378.77	\$ 173,962.50	Total Interest					
				\$ 1,316,153.77	\$ 1,169,378.77	\$ 958,962.50	Total Payments					



# City of Paola, Kansas

Aggregate General Obligation Debt Service

Date	Series 2014		Series 2020 (Utility)		Total Principal	Total Interest	Total Debt Service	Calendar Year
	Principal	Interest	Principal	Interest				
3/1/2021	-	18,900.00	-	92,115.00	-	111,015.00	111,015.00	-
9/1/2021	305,000.00	18,900.00	85,000.00	62,100.00	390,000.00	81,000.00	471,000.00	582,015.00
3/1/2022	-	14,325.00	-	60,825.00	-	75,150.00	75,150.00	-
9/1/2022	290,000.00	14,325.00	330,000.00	60,825.00	620,000.00	75,150.00	695,150.00	770,300.00
3/1/2023	-	9,975.00	-	55,875.00	-	65,850.00	65,850.00	-
9/1/2023	270,000.00	9,975.00	340,000.00	55,875.00	610,000.00	65,850.00	675,850.00	741,700.00
3/1/2024	-	5,925.00	-	50,775.00	-	56,700.00	56,700.00	-
9/1/2024	210,000.00	5,925.00	360,000.00	50,775.00	570,000.00	56,700.00	626,700.00	683,400.00
3/1/2025	-	2,775.00	-	45,375.00	-	48,150.00	48,150.00	-
9/1/2025	185,000.00	2,775.00	380,000.00	45,375.00	565,000.00	48,150.00	613,150.00	661,300.00
3/1/2026			-	39,675.00	-	39,675.00	39,675.00	-
9/1/2026			395,000.00	39,675.00	395,000.00	39,675.00	434,675.00	474,350.00
3/1/2027			-	33,750.00	-	33,750.00	33,750.00	-
9/1/2027			410,000.00	33,750.00	410,000.00	33,750.00	443,750.00	477,500.00
3/1/2028			-	27,600.00	-	27,600.00	27,600.00	-
9/1/2028			430,000.00	27,600.00	430,000.00	27,600.00	457,600.00	485,200.00
3/1/2029			-	21,150.00	-	21,150.00	21,150.00	-
9/1/2029			450,000.00	21,150.00	450,000.00	21,150.00	471,150.00	492,300.00
3/1/2030			-	14,400.00	-	14,400.00	14,400.00	-
9/1/2030			470,000.00	14,400.00	470,000.00	14,400.00	484,400.00	498,800.00
3/1/2031			-	7,350.00	-	7,350.00	7,350.00	-
9/1/2031			490,000.00	7,350.00	490,000.00	7,350.00	497,350.00	504,700.00
Totals	1,260,000.00	103,800.00	4,140,000.00	867,765.00	5,400,000.00	971,565.00	6,371,565.00	6,371,565.00



## Paola, Kansas Public Building Commission

Aggregate Debt Service

Date	Series 2008 (FD & PCC) Principal Interest		Series 2012 (CH & Lib) Principal Interest		Series 2016 (PD) Principal Interest		Total Principal	Total Interest	Total Debt Service	Calendar Year
5/1/2021	85,000.00	1,763.75	-	2,443.76	-	15,356.25	85,000.00	19,563.76	104,563.76	-
11/1/2021			230,000.00	2,443.76	235,000.00	15,356.25	465,000.00	17,800.01	482,800.01	587,363.77
5/1/2022					-	11,831.25	-	11,831.25	11,831.25	-
11/1/2022					165,000.00	11,831.25	165,000.00	11,831.25	176,831.25	188,662.50
5/1/2023					-	9,356.25	-	9,356.25	9,356.25	-
11/1/2023					170,000.00	9,356.25	170,000.00	9,356.25	179,356.25	188,712.50
5/1/2024					-	7,443.75	-	7,443.75	7,443.75	-
11/1/2024					175,000.00	7,443.75	175,000.00	7,443.75	182,443.75	189,887.50
5/1/2025					-	5,475.00	-	5,475.00	5,475.00	-
11/1/2025					180,000.00	5,475.00	180,000.00	5,475.00	185,475.00	190,950.00
5/1/2026					-	2,775.00	-	2,775.00	2,775.00	-
11/1/2026					185,000.00	2,775.00	185,000.00	2,775.00	187,775.00	190,550.00
<b>Totals</b>	<b>85,000.00</b>	<b>1,763.75</b>	<b>230,000.00</b>	<b>4,887.52</b>	<b>1,110,000.00</b>	<b>104,475.00</b>	<b>1,425,000.00</b>	<b>111,126.27</b>	<b>1,536,126.27</b>	<b>1,536,126.27</b>

## City of Paola, Kansas Public Building Commission

Revenue Bonds

Series 2008 (Fire Station)

\$2,750,000

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/25/2008	-	-	67,007.43	332,007.43	
05/01/2009	265,000.00	3.250%	49,062.50	49,062.50	381,069.93
11/01/2009	-	-	49,062.50	289,062.50	
05/01/2010	240,000.00	3.250%	49,062.50	45,162.50	334,225.00
11/01/2010	-	-	45,162.50	290,162.50	
05/01/2011	245,000.00	3.250%	45,162.50	41,181.25	331,343.75
11/01/2011	-	-	41,181.25	296,181.25	
05/01/2012	255,000.00	4.000%	41,181.25	36,081.25	332,262.50
11/01/2012	-	-	36,081.25	296,081.25	
05/01/2013	260,000.00	4.000%	36,081.25	30,881.25	326,962.50
11/01/2013	-	-	30,881.25	305,881.25	
05/01/2014	275,000.00	4.000%	30,881.25	25,381.25	331,262.50
11/01/2014	-	-	25,381.25	310,381.25	
05/01/2015	285,000.00	4.000%	25,381.25	19,681.25	330,062.50
11/01/2015	-	-	19,681.25	319,681.25	
05/01/2016	300,000.00	4.000%	19,681.25	13,681.25	333,362.50
11/01/2016	-	-	13,681.25	318,681.25	
05/01/2017	305,000.00	4.250%	13,681.25	7,200.00	325,881.25
11/01/2017	-	-	7,200.00	327,200.00	327,200.00
05/01/2018	320,000.00	4.500%	7,200.00		
<b>Total</b>	<b>\$2,750,000.00</b>	<b>-</b>	<b>\$603,632.43</b>	<b>\$3,353,632.43</b>	<b>\$3,353,632.43</b>

## Yield Statistics

Accrued Interest from 09/15/2008 to 09/25/2008	2,964.93
Bond Year Dollars	\$14,766.39
Average Life	5.370 Years
Average Coupon	4.0878812%
Net Interest Cost (NIC)	3.7557126%
True Interest Cost (TIC)	3.6949074%
Bond Yield for Arbitrage Purposes	3.5857559%
All Inclusive Cost (AIC)	3.8703449%

## IRS Form 8038

Net Interest Cost	3.4379675%
Weighted Average Maturity	5.394 Years

**City of Paola, Kansas Public Building Commission**

Revenue Bonds

Series 2008 (Community Center)

\$910,000

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/25/2008	-	-	-	-	-
05/01/2009	70,000.00	3.250%	22,574.89	92,574.89	-
11/01/2009	-	-	16,842.50	16,842.50	109,417.39
05/01/2010	55,000.00	3.250%	16,842.50	71,842.50	-
11/01/2010	-	-	15,948.75	15,948.75	87,791.25
05/01/2011	60,000.00	3.250%	15,948.75	75,948.75	-
11/01/2011	-	-	14,973.75	14,973.75	90,922.50
05/01/2012	60,000.00	4.000%	14,973.75	74,973.75	-
11/01/2012	-	-	13,773.75	13,773.75	88,747.50
05/01/2013	65,000.00	4.000%	13,773.75	78,773.75	-
11/01/2013	-	-	12,473.75	12,473.75	91,247.50
05/01/2014	65,000.00	4.000%	12,473.75	77,473.75	-
11/01/2014	-	-	11,173.75	11,173.75	88,647.50
05/01/2015	70,000.00	4.000%	11,173.75	81,173.75	-
11/01/2015	-	-	9,773.75	9,773.75	90,947.50
05/01/2016	70,000.00	4.000%	9,773.75	79,773.75	-
11/01/2016	-	-	8,373.75	8,373.75	88,147.50
05/01/2017	75,000.00	4.250%	8,373.75	83,373.75	-
11/01/2017	-	-	6,780.00	6,780.00	90,153.75
05/01/2018	80,000.00	4.500%	6,780.00	86,780.00	-
11/01/2018	-	-	4,980.00	4,980.00	91,760.00
05/01/2019	75,000.00	4.150%	4,980.00	79,980.00	-
11/01/2019	-	-	3,423.75	3,423.75	83,403.75
05/01/2020	80,000.00	4.150%	3,423.75	83,423.75	-
11/01/2020	-	-	1,763.75	1,763.75	85,187.50
05/01/2021	85,000.00	4.150%	1,763.75	86,763.75	86,763.75
<b>Total</b>	<b>\$910,000.00</b>	-	<b>\$263,137.39</b>	<b>\$1,173,137.39</b>	<b>\$1,173,137.39</b>

**Yield Statistics**

Accrued Interest from 09/15/2008 to 09/25/2008	998.89
Bond Year Dollars	\$6,391.28
Average Life	7.023 Years
Average Coupon	4.1171327%
Net Interest Cost (NIC)	4.0228323%
True Interest Cost (TIC)	3.9944467%
Bond Yield for Arbitrage Purposes	3.5857559%
All Inclusive Cost (AIC)	4.1364314%

**IRS Form 8038**

Net Interest Cost	3.8193335%
Weighted Average Maturity	6.991 Years

## BOND DEBT SERVICE

City of Paola, Kansas Public Building Commission  
 Revenue Bonds  
 Series 2012 (City Hall)  
 FINAL

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012	50,000	2.000%	7,317.97	57,317.97	57,317.97
05/01/2013			7,203.13	7,203.13	
11/01/2013	75,000	2.000%	7,203.13	82,203.13	89,406.26
05/01/2014			6,453.13	6,453.13	
11/01/2014	75,000	2.000%	6,453.13	81,453.13	87,906.26
05/01/2015			5,703.13	5,703.13	
11/01/2015	75,000	2.000%	5,703.13	80,703.13	86,406.26
05/01/2016			4,953.13	4,953.13	
11/01/2016	80,000	2.000%	4,953.13	84,953.13	89,906.26
05/01/2017			4,153.13	4,153.13	
11/01/2017	80,000	2.000%	4,153.13	84,153.13	88,306.26
05/01/2018			3,353.13	3,353.13	
11/01/2018	80,000	2.000%	3,353.13	83,353.13	86,706.26
05/01/2019			2,553.13	2,553.13	
11/01/2019	80,000	2.000%	2,553.13	82,553.13	85,106.26
05/01/2020			1,753.13	1,753.13	
11/01/2020	85,000	2.000%	1,753.13	86,753.13	88,506.26
05/01/2021			903.13	903.13	
11/01/2021	85,000	2.125%	903.13	85,903.13	86,806.26
	765,000		81,374.31	846,374.31	846,374.31

## BOND DEBT SERVICE

 City of Paola, Kansas Public Building Commission  
 Revenue Bonds  
 Series 2012 (Library)  
 FINAL

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012	85,000	2.000%	12,341.09	97,341.09	97,341.09
05/01/2013			12,140.63	12,140.63	
11/01/2013	125,000	2.000%	12,140.63	137,140.63	149,281.26
05/01/2014			10,890.63	10,890.63	
11/01/2014	125,000	2.000%	10,890.63	135,890.63	146,781.26
05/01/2015			9,640.63	9,640.63	
11/01/2015	130,000	2.000%	9,640.63	139,640.63	149,281.26
05/01/2016			8,340.63	8,340.63	
11/01/2016	130,000	2.000%	8,340.63	138,340.63	146,681.26
05/01/2017			7,040.63	7,040.63	
11/01/2017	135,000	2.000%	7,040.63	142,040.63	149,081.26
05/01/2018			5,690.63	5,690.63	
11/01/2018	135,000	2.000%	5,690.63	140,690.63	146,381.26
05/01/2019			4,340.63	4,340.63	
11/01/2019	140,000	2.000%	4,340.63	144,340.63	148,681.26
05/01/2020			2,940.63	2,940.63	
11/01/2020	140,000	2.000%	2,940.63	142,940.63	145,881.26
05/01/2021			1,540.63	1,540.63	
11/01/2021	145,000	2.125%	1,540.63	146,540.63	148,081.26
	1,290,000		137,472.43	1,427,472.43	1,427,472.43

## CITY OF PAOLA, KANSAS

GENERAL OBLIGATION REFUNDING BONDS  
SERIES 2014

## DEBT SERVICE AND YIELD ON THE BONDS

Debt Service Payment Date	Principal	Interest rate	Interest	Total Debt Service	Present value on 10/6/2014 using a yield of 2.121787%
3/1/2015			\$ 27,650.69	\$ 27,650.69	\$ 27,416.63
9/1/2015	\$ 30,000	2.000%	34,325.00	64,325.00	63,110.95
3/1/2016			34,025.00	34,025.00	33,032.38
9/1/2016	25,000	2.000%	34,025.00	59,025.00	56,701.51
3/1/2017			33,775.00	33,775.00	32,104.87
9/1/2017	285,000	2.000%	33,775.00	318,775.00	299,831.06
3/1/2018			30,925.00	30,925.00	28,781.87
9/1/2018	250,000	2.000%	30,925.00	280,925.00	258,711.95
3/1/2019			28,425.00	28,425.00	25,902.60
9/1/2019	325,000	3.000%	28,425.00	353,425.00	318,681.67
3/1/2020			23,550.00	23,550.00	21,012.01
9/1/2020	310,000	3.000%	23,550.00	333,550.00	294,479.12
3/1/2021			18,900.00	18,900.00	16,510.96
9/1/2021	305,000	3.000%	18,900.00	323,900.00	279,987.24
3/1/2022			14,325.00	14,325.00	12,252.90
9/1/2022	290,000	3.000%	14,325.00	304,325.00	257,572.00
3/1/2023			9,975.00	9,975.00	8,353.93
9/1/2023	270,000	3.000%	9,975.00	279,975.00	232,013.90
3/1/2024			5,925.00	5,925.00	4,858.48
9/1/2024	210,000	3.000%	5,925.00	215,925.00	175,198.91
3/1/2025			2,775.00	2,775.00	2,227.96
9/1/2025	185,000	3.000%	2,775.00	187,775.00	149,176.35
	<b>\$ 2,485,000</b>		<b>\$ 467,175.69</b>	<b>\$ 2,952,175.69</b>	<b>\$ 2,597,919.25</b>

Aggregate offering price of the Bonds (Exhibit D-2 &amp; E)

**\$ 2,597,919.25**

## BOND DEBT SERVICE

Police Station

 Paola, Kansas Public Building Commission  
 Refunding Revenue Bonds  
 Series 2016 (Refunding Series 2007)  
 FINAL

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2016			17,807.12	17,807.12	
11/01/2016	205,000	2.000%	29,406.25	234,406.25	252,213.37
05/01/2017			27,356.25	27,356.25	
11/01/2017	210,000	2.000%	27,356.25	237,356.25	264,712.50
05/01/2018			25,256.25	25,256.25	
11/01/2018	215,000	3.000%	25,256.25	240,256.25	265,512.50
05/01/2019			22,031.25	22,031.25	
11/01/2019	220,000	3.000%	22,031.25	242,031.25	264,062.50
05/01/2020			18,731.25	18,731.25	
11/01/2020	225,000	3.000%	18,731.25	243,731.25	262,462.50
05/01/2021			15,356.25	15,356.25	
11/01/2021	235,000	3.000%	15,356.25	250,356.25	265,712.50
05/01/2022			11,831.25	11,831.25	
11/01/2022	165,000	3.000%	11,831.25	176,831.25	188,662.50
05/01/2023			9,356.25	9,356.25	
11/01/2023	170,000	2.250%	9,356.25	179,356.25	188,712.50
05/01/2024			7,443.75	7,443.75	
11/01/2024	175,000	2.250%	7,443.75	182,443.75	189,887.50
05/01/2025			5,475.00	5,475.00	
11/01/2025	180,000	3.000%	5,475.00	185,475.00	190,950.00
05/01/2026			2,775.00	2,775.00	
11/01/2026	185,000	3.000%	2,775.00	187,775.00	190,550.00
	2,185,000		338,438.37	2,523,438.37	2,523,438.37

**\$4,140,000**  
**CITY OF PAOLA, KANSAS**  
**GENERAL OBLIGATION REFUNDING BONDS**  
**SERIES 2020**

**Maturity Schedule**

Dated: Date of Delivery

Due: September 1, as shown below

**SERIAL BONDS**

Stated Maturity <u>September 1</u>	Principal <u>Amount</u>	Interest <u>Rate</u>	Yield	<u>CUSIP<sup>(1)</sup></u>
2021	\$85,000	3.00%	0.95%	698669 MM7
2022	330,000	3.00%	1.05%	698669 MN5
2023	340,000	3.00%	1.15%	698669 MP0
2024	360,000	3.00%	1.25%	698669 MQ8
2025	380,000	3.00%	1.35%	698669 MR6
2026	395,000	3.00%	1.45%	698669 MS4
2027	410,000	3.00%	1.55%	698669 MT2
2028	430,000	3.00%	1.60%	698669 MU9
2029	450,000	3.00%	1.65%	698669 MV7
2030	470,000	3.00%	1.70%	698669 MW5
2031	490,000	3.00%	1.80%	698669 MX3

(All plus accrued interest, if any)

<sup>1</sup> CUSIP data is provided by CUSIP Global Services, which is managed on behalf of the American Bankers Association by S&P Capital IQ, a subsidiary of The McGraw-Hill Companies, Inc., and is included solely for the convenience of the Owners of the Notes. Neither the Issuer nor the Underwriter shall be responsible for the selection or correctness of the CUSIP numbers set forth above.

EXHIBIT A-1  
TO  
EQUIPMENT LEASE AGREEMENT

Sutphen Fire Truck

Rental Payment Schedule

City of Paola Amortization Schedule				2.250%	
Payment #	Payment Date	Payment Amount	Principal	Interest	(Outstanding Balance)
Funding Date	04/28/15				\$750,000.00
1	12/15/15	\$58,997.50	\$48,169.37	\$10,828.13	701,830.63
2	12/15/16	\$58,997.50	43,206.31	15,791.19	658,624.32
3	12/15/17	\$58,997.50	44,178.45	14,819.05	614,445.87
4	12/15/18	\$58,997.50	45,172.47	13,825.03	569,273.40
5	12/15/19	\$58,997.50	46,188.85	12,808.65	523,084.55
6	12/15/20	\$58,997.50	47,228.10	11,769.40	475,856.45
7	12/15/21	\$58,997.50	48,290.73	10,706.77	427,565.72
8	12/15/22	\$58,997.50	49,377.27	9,620.23	378,188.45
9	12/15/23	\$58,997.50	50,488.26	8,509.24	327,700.19
10	12/15/24	\$58,997.50	51,624.25	7,373.25	276,075.94
11	12/15/25	\$58,997.50	52,785.79	6,211.71	223,290.15
12	12/15/26	\$58,997.50	53,973.47	5,024.03	169,316.68
13	12/15/27	\$58,997.50	55,187.87	3,809.63	114,128.81
14	12/15/28	\$58,997.50	56,429.60	2,567.90	57,699.21
15	12/15/29	\$58,997.50	57,699.21	1,298.29	0.00
Totals:		\$884,962.50	\$750,000.00	\$134,962.50	

## EXHIBIT B TO EQUIPMENT LEASE PURCHASE AGREEMENT

Dated January 5, 2017 Between First Security Bank as Lessor and City of Paola as Lessee.

RENTAL PAYMENT SCHEDULE

Payment No.	Date	Lease Payment	Interest	Principal	Balance
Lease	1/5/2017				\$ 56,500.00
2017 Totals		\$ -	\$ -	\$ -	
1	1/5/2018	\$ 20,005.20	\$ 1,740.20	\$ 18,265.00	\$ 38,235.00
2018 Totals		\$ 20,005.20	\$ 1,740.20	\$ 18,265.00	
2	1/5/2019	\$ 20,005.20	\$ 1,177.64	\$ 18,827.56	\$ 19,407.44
2019 Totals		\$ 20,005.20	\$ 1,177.64	\$ 18,827.56	
3	1/5/2020	\$ 20,005.20	\$ 597.76	\$ 19,407.44	\$ -
2020 Totals		\$ 20,005.20	\$ 597.76	\$ 19,407.44	
Grand Totals		\$ 60,015.60	\$ 3,515.60	\$ 56,500.00	

The capital cost that would be required to purchase the Equipment if paid for by cash would be \$106,544.00.

The average annual effective interest cost of this Agreement is 3.080% per annum.

No amount is included in rental payments (assuming continuation of this Agreement through the maximum term of the Agreement) for service, maintenance, insurance and other charges exclusive of capital cost and interest cost.

City of Paola

By: Artie Stuteville  
Artie Stuteville, Mayor

Lease for 2018 Dump Trucks & Snow Plows

**EXHIBIT B TO EQUIPMENT LEASE PURCHASE AGREEMENT**

Dated March 14, 2018 Between First Security Bank as Lessor and City of Paola as Lessee.

**RENTAL PAYMENT SCHEDULE**

Payment No.	Date	Lease Payment	Interest	Principal	Balance
Lease	3/14/2018				\$ 190,000.00
2018 Totals		\$ -	\$ -	\$ -	
1	3/14/2019	\$ 51,753.61	\$ 6,684.57	\$ 45,069.04	\$ 144,930.96
2019 Totals		\$ 51,753.61	\$ 6,684.57	\$ 45,069.04	
2	3/14/2020	\$ 51,753.61	\$ 5,112.92	\$ 46,640.69	\$ 98,290.27
2020 Totals		\$ 51,753.61	\$ 5,112.92	\$ 46,640.69	
3	3/14/2021	\$ 51,753.61	\$ 3,458.04	\$ 48,295.57	\$ 49,994.70
2021 Totals		\$ 51,753.61	\$ 3,458.04	\$ 48,295.57	
4	3/14/2022	\$ 51,753.61	\$ 1,758.91	\$ 49,994.70	\$ -
2022 Totals		\$ 51,753.61	\$ 1,758.91	\$ 49,994.70	
Grand Totals		\$ 207,014.44	\$ 17,014.44	\$ 190,000.00	

The capital cost that would be required to purchase the Equipment if paid for by cash would be \$190,000.00.

The average annual effective interest cost of this Agreement is 3.470% per annum.

No amount is included in rental payments (assuming continuation of this Agreement through the maximum term of the Agreement) for service, maintenance, insurance and other charges exclusive of capital cost and interest cost.

City of Paola

By: \_\_\_\_\_  
Artie Stuteville, Mayor

Paola Community Center  
Lease for East Entrance Improvements

**EXHIBIT B**

**REVISED SCHEDULE OF PAYMENTS**

\$ 24,108.00 Lease with Annual Payments  
1.5% Interest Rate Compounded Annually  
5 Years

<u>Date</u>	<u>Payment</u>	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Remaining Balance</u>
09/12/18	\$ 5,040.73	\$ 4,679.11	\$ 361.62	\$ 19,428.89
09/12/19	\$ 5,040.73	\$ 4,749.30	\$ 291.43	\$ 14,679.59
09/12/20	\$ 5,040.73	\$ 4,820.54	\$ 220.19	\$ 9,859.05
09/12/21	\$ 5,040.73	\$ 4,892.84	\$ 147.89	\$ 4,966.21
09/12/22	\$ 5,040.70	\$ 4,996.21	\$ 74.49	\$ 0.00
<b>Totals</b>	<b>\$ 25,203.62</b>	<b>\$ 24,108.00</b>	<b>\$ 1,095.62</b>	

## EXHIBIT A

## SCHEDULE OF PAYMENTS

Wastewater Treatment Plant Software Lease					
Principal Amount:	\$57,595.00	Interest Rate:	1.50%	Annual Payment:	\$19,777.14
<u>Payment Due Date</u>	<u>Total Payment</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Balance</u>	
2/12/2020	\$19,777.14	\$863.93	\$18,913.21	\$38,681.79	
2/12/2021	\$19,777.14	\$580.23	\$19,196.91	\$19,484.88	
2/12/2022	\$19,777.15	\$292.27	\$19,484.88	\$0.00	

**AMORTIZATION SCHEDULE**  
 Officer: MAS

First Option Bank

601 Main

P.O. Box 277

Osawatomie, Kansas 66064

(913)294-3811

NMLS Company Identifier: 482402

NMLS Originator Identifier: 773580

Police Dept

TRANSACTION DATE	ORIGINAL LOAN AMOUNT	ORIGINAL LOAN TERM	INTEREST RATE	INITIAL PRINCIPAL AND INTEREST PAYMENT	ACCOUNT NUMBER
March 4, 2020	\$123,813.00	60 months	3.490%	\$27,453.13	19030

**BORROWER INFORMATION**
 CITY OF PAOLA, KANSAS  
 PO BOX 409  
 PAOLA, KS 66071-0409

PAYMENT NUMBER	PAYMENT MONTH/YEAR	TOTAL PAYMENT AMOUNT	OTHER PAYMENT AMOUNT	MONTHLY PAYMENT BREAKDOWN		PRINCIPAL BALANCE
				PRINCIPAL	INTEREST	
1	03/2021	\$27,453.13	\$0.00	\$23,072.04	\$4,381.09	\$100,740.96
2	03/2022	\$27,453.13	\$0.00	\$23,888.44	\$3,564.69	\$76,852.52
3	03/2023	\$27,453.13	\$0.00	\$24,733.72	\$2,719.41	\$52,118.80
4	03/2024	\$27,453.13	\$0.00	\$25,603.87	\$1,849.26	\$26,514.93
5	03/2025	\$27,453.13	\$0.00	\$26,514.91	\$938.22	\$0.02
<b>TOTAL</b>	-	<b>\$137,265.65</b>	<b>\$0.00</b>	<b>\$123,812.98</b>	<b>\$13,452.67</b>	-

**Amortization Schedule**

Customer: CITY OF PAOLA, KANSAS(B1)

Product: Commercial Closed End Account number: 19257 Transaction #:3616lease - 2021 Ford Explorers - PD

Payment date	Payment amount	Principal	Interest	A/H	C/L	PMI	Unpaid Int	Balance
01/15/2022	40,869.56	39,379.04	1,490.52					79,171.40
YTD total for 2022	\$40,869.56	\$39,379.04	\$1,490.52					
01/15/2023	40,869.56	39,163.80	1,705.76					40,007.60
YTD total for 2023	\$40,869.56	\$39,163.80	\$1,705.76					
01/15/2024	40,869.56	40,007.59	861.97					0.01
YTD total for 2024	\$40,869.56	\$40,007.59	\$861.97					
<b>Totals</b>	<b>\$122,608.68</b>	<b>\$118,550.43</b>	<b>\$4,058.25</b>					

**S&P Global**  
Ratings

11511 Luna Road  
Suite 500  
Farmers Branch, TX 75234  
tel (214) 871-1400  
reference no.: 1695133

December 2, 2021

City of Paola  
19 E. Peoria Street  
P.O. Box 409  
Paola, KS 66071--0409  
Attention: Ms. Randi Shannon, City Manager

Re: **\$3,080,000 City of Paola, Kansas, General Obligation Temporary Notes, Series 2021, dated: Date of Delivery, due: December 1, 2023**

Dear Ms. Shannon:

Pursuant to your request for an S&P Global Ratings rating on the above-referenced obligations, S&P Global Ratings has assigned a rating of "SP-1+". S&P Global Ratings views the outlook for this rating as not meaningful. A copy of the rationale supporting the rating is enclosed.

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Please send hard copies to:

S&P Global Ratings  
Public Finance Department  
55 Water Street  
New York, NY 10041-0003

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Sincerely yours,

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## Summary:

# Paola, Kansas; General Obligation; General Obligation Equivalent Security; Note

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### Related Research

To view the latest research for this issuer, visit [www.standardandpoors.com/ratingsdirect](http://www.standardandpoors.com/ratingsdirect).

## Summary:

# Paola, Kansas; General Obligation; General Obligation Equivalent Security; Note

### Credit Profile

US\$3.08 mil GO temp nts ser 2021 due 12/01/2023

<i>Short Term Rating</i>	SP-1+	New
Paola GO		
<i>Long Term Rating</i>	A+/Stable	Affirmed
<b>Paola Pub Bldg Comm, Kansas</b>		
Paola, Kansas		
Paola Pub Bldg Comm (Paola)		
<i>Long Term Rating</i>	A+/Stable	Affirmed

### Rating Action

S&P Global Ratings assigned its 'SP-1+' rating to Paola, Kansas' \$3.08 million series 2021 general obligation (GO) temporary notes. At the same time, we affirmed our 'A+' rating on the city's existing parity GO debt. The outlook is stable.

The notes shall be general obligations of the city payable as to both principal and interest from the proceeds of the issuer's GO bonds, and if not so paid, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the city. The full faith, credit, and resources of the city are irrevocably pledged for the prompt payment of the principal of and interest on the notes as the same become due. The 'SP-1+' rating reflects the low market risk profile associated with the notes. Proceeds from the notes will support funding construction of and improvements to a pool, park, and associated facilities.

### Credit overview

Paola has a history of stable financial and economic metrics, which are supported by its favorable location south of the greater Kansas City metropolitan statistical area (MSA). Despite some economic disruptions due to the COVID-19 pandemic, the city's main revenue streams have been steady. Although the city's available reserve position on a percentage basis of the budget is high, the dollar amount is limited and narrowly exceeds \$1 million. Supporting Paola's general fiscal stability is the receipt of federal aid, which should alleviate any unforeseen near-term fiscal strain. Future credit reviews will focus on the city's ability to consistently produce operating surpluses to hold at least adequate reserves. Considering the city's limited future borrowing plans, we do not expect any material change in the debt profile post issuance.

The 'SP-1+' and 'A+' ratings reflect our assessment of the city's:

- Generally stable yet limited economy south of Kansas City;
- Stable and strong reserve position on a percentage basis of expenditures but low on a dollar basis;
- Standard fiscal management practices that lack some formal policies; and
- Stable but weak debt profile with no plans for near-term borrowing.

### Environmental, social, and governance

We analyzed the city's social and governance risks relative to its economy, management, financial measures, and debt and liability profile, and determined that all are in line with our view of the sector standard.

## Stable Outlook

### Upside scenario

We could raise the rating if the local economy experiences significant and sustained growth and if Paola implements additional financial policies and practices, such as a comprehensive debt policy, capital improvement plan, and formalized reserve policy.

### Downside scenario

While we think it unlikely, we could lower the rating if the city experiences a weak budgetary performance that leads to declines in available reserves.

## Credit Opinion

### Generally stable economic metrics continue

Paola is the county seat for Miami County; its tax base is predominantly residential, with a small but stable commercial segment. Despite the pandemic, economic indicators have been relatively stable in recent years. The city benefits from its favorable location in the greater Kansas City MSA. The top taxpayers include a local electric utility and a Walmart. Officials note a 30-home residential development is under construction. New commercial development remains modest; however, existing businesses, taxpayers, and employers are stable. We expect general economic stability for the city in the near-to-medium term.

### Positive sales tax collections for 2021 and federal aid support stable financial performance

Despite the pandemic, Paola reported stable financial performance for 2020 and year-to-date operations through October 2021. It revised its revenue expectations down for 2020 and monitored discretionary spending to stabilize fiscal 2020 budgetary performance. It also implemented a hiring freeze and did not grant a cost-of-living adjustment or merit increases for staff in 2020. The city ended the year with positive performance and a stable fund balance. City officials report year-to-date performance for 2021 is also stable, with sales tax collections coming in above 2020 collections in every month except August. Revenues are trending higher than last year's and officials report no other significant expenditures that would draw down available reserves. Officials also note the city received approximately \$490,000 in American Rescue Plan Act funding and anticipate additional aid that, combined with money already received, would exceed \$800,000. They note there are no definitive plans for the money at this point but will soon

determine how to best use it. Negatively affecting budgetary flexibility, in our view, is Paola's use of cash accounting, which reduces clarity about the amount of funds that are truly available. We expect available reserves will remain very strong and near current levels for fiscal year-end 2021. Overall, we expect that the city's total government cash position will remain very strong. In our opinion, the city has strong access to external liquidity, based on its history of issuing GO debt in the past 15 years. The city does not have any contingent liabilities that could cause immediate or future liquidity pressures.

### Standard financial management practices

Financial management practices include using at least three years' worth, and often more, of historical data when developing revenue and expenditure assumptions. Paola also uses data from outside sources. The budget can be amended at any time of the fiscal year and monthly budget to actual performance is presented to the council. The city complies with state guidelines for investments and investments are shared at the budget formulation. The city does not use a long-term formal financial or capital plan, and does not have a formal debt policy. Informally, it keeps 90 days' cash in reserve plus an additional \$250,000. The city has discussed formalizing the reserve target. Paola maintains multiple layers of security, including third-party support and training, to protect against cyber-related threats. The city has had no cyber attacks to date.

### Manageable but high debt profile

Paola does not have any swaps or variable-rate debt nor any obligations we think could stress its near-term liquidity. Management has indicated that there are no significant additional debt plans at this time, other than taking out the notes with traditional long-term debt, so we do not expect the city's debt profile will materially change over the next two years.

### Manageable near-term pension expenses, but weak plan assumptions

We do not believe the city's participation in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined-benefit pension plan, will put significant near-term budgetary or fixed-cost pressure on the city. Contribution rates are actuarially determined and at June 30, 2020, the plan's funded status was 66.3%. The city has met static funding progress but fell short of minimum funding progress in 2020. The discount rate is above average at 7.5% and could lead to higher costs associated with future contributions to ensure adequate funding status is maintained. Paola also has employees with disability insurance through KPERS.

### Strong institutional framework

The institutional framework score for Kansas counties is strong.

#### Paola City, Kansas -- Key Credit Metrics

	Most recent	Historical information		
		2020	2019	2018
<b>Weak economy</b>				
Projected per capita EBI % of U.S.	68			
Market value per capita (\$)	74,265			
Population	5,755	5,777	5,595	
County unemployment rate(%)	5.0			
Market value (\$000)	427,395	394,943	382,154	357,317

## Paola City, Kansas -- Key Credit Metrics (cont.)

	Most recent	Historical information		
	2020	2019	2018	
Ten largest taxpayers % of taxable value	10.3			
<b>Strong budgetary performance</b>				
Operating fund result % of expenditures	1.7	0.0	1.7	
Total governmental fund result % of expenditures	9.5	(6.1)	(7.7)	
<b>Strong budgetary flexibility</b>				
Available reserves % of operating expenditures	24.1	24.0	30.3	
Total available reserves (\$000)	1,029	1,009	1,194	
<b>Very strong liquidity</b>				
Total government cash % of governmental fund expenditures	84	69	73	
Total government cash % of governmental fund debt service	447	387	337	
<b>Adequate management</b>				
Financial Management Assessment	Standard			
<b>Weak debt &amp; long-term liabilities</b>				
Debt service % of governmental fund expenditures	18.9	17.9	21.8	
Net direct debt % of governmental fund revenue	118			
Overall net debt % of market value	3.3			
Direct debt 10-year amortization (%)	100			
Required pension contribution % of governmental fund expenditures	5.0			
OPEB actual contribution % of governmental fund expenditures	—			
<b>Strong institutional framework</b>				

EBI—Effective buying income. OPEB—Other postemployment benefits. Data points and ratios may reflect analytical adjustments.

## Related Research

### Through The ESG Lens 2.0: A Deeper Dive Into U.S. Public Finance Credit Factors, April 28, 2020

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.standardandpoors.com](http://www.standardandpoors.com) for further information. Complete ratings information is available to subscribers of RatingsDirect at [www.capitaliq.com](http://www.capitaliq.com). All ratings affected by this rating action can be found on S&P Global Ratings' public website at [www.standardandpoors.com](http://www.standardandpoors.com). Use the Ratings search box located in the left column.

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