



# CITY OF PAOLA, KANSAS

## 2023 BUDGET



|                                      | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>Fund: 01 - GENERAL OPERATING</b>  |                  |                  |                  |                  |
| <b>Revenues</b>                      |                  |                  |                  |                  |
| <b>Dept: 000 ADMINISTRATION</b>      |                  |                  |                  |                  |
| 400.010 PRIOR YEAR REVENUE           | 834,525          | 484,309          | 441,307          | 591,395          |
| 400.020 CURRENT TAXES                | 1,513,279        | 2,000,000        | 2,000,000        | 2,030,000        |
| 400.021 DELINQUENT TAXES             | 26,186           | 12,500           | 12,500           | 12,500           |
| 400.030 MOTOR VEHICLE/RV TAX         | 179,842          | 134,500          | 150,000          | 172,092          |
| 400.042 CITY SALES TAX               | 921,832          | 840,000          | 900,000          | 900,000          |
| 400.043 COUNTY SALES TAX             | 707,473          | 600,000          | 625,000          | 675,000          |
| 400.050 ST. REV. SHARING             | 0                | 0                | 0                | 0                |
| 400.060 LIQUOR TAX                   | 21,665           | 15,000           | 15,000           | 22,000           |
| 400.070 FRANCHISE TAX                | 450,139          | 435,000          | 435,000          | 440,000          |
| 400.080 RESIDUE SALES TAX            | 0                | 0                | 0                | 0                |
| 400.090 BINGO TAX                    | 0                | 0                | 0                | 0                |
| 400.091 911 Funds                    | 0                | 0                | 0                | 0                |
| 400.093 MOWING ASSESSMENTS           | 836              | 0                | 0                | 0                |
| 400.095 TRANSIENT GUEST TAX          | 0                | 0                | 0                | 0                |
| 400.100 PET TAX                      | 1,555            | 2,000            | 2,000            | 1,500            |
| 400.110 LICENSE GENERAL              | 40,339           | 34,000           | 35,000           | 35,000           |
| 400.120 LAKE PERMITS                 | 53,236           | 40,000           | 42,000           | 45,000           |
| 400.121 KS COMMUNITY FISHERIES PROG  | 6,489            | 6,400            | 6,400            | 6,400            |
| 400.130 BUILDING PERMITS             | 91,873           | 50,000           | 70,000           | 80,000           |
| 400.132 ZONING/PLANNING ADM          | 836              | 1,000            | 1,000            | 1,000            |
| 400.180 FINES & FEES                 | 194,043          | 200,000          | 180,000          | 180,000          |
| 400.181 COURT COSTS                  | 46,140           | 50,000           | 50,000           | 45,000           |
| 400.182 COMMERCIAL VEHICLE ASSMTS    | 0                | 0                | 0                | 0                |
| 400.190 RENTALS                      | 54,402           | 52,000           | 52,000           | 52,000           |
| 400.210 CEMETERY                     | 16,475           | 13,000           | 15,000           | 15,000           |
| 400.220 RURAL FIRE CONTRACT          | 89,146           | 90,000           | 90,000           | 90,000           |
| 400.230 INTEREST INCOME              | 8,845            | 14,000           | 6,000            | 5,000            |
| 400.240 IN LIEU OF TAX               | 25,460           | 21,000           | 22,000           | 22,000           |
| 400.241 CONNECTING LINKS             | 0                | 0                | 0                | 0                |
| 400.302 SPECIAL EVENT REVENUE        | 0                | 0                | 0                | 0                |
| 400.330 REIMBURSED EXPENSE           | 43,846           | 40,000           | 40,000           | 40,000           |
| 400.331 REIMBURSED COBRA PREMIUMS    | 0                | 0                | 0                | 0                |
| 400.333 CREDIT CARD CONVENIENCE FEES | 0                | 0                | 0                | 0                |
| 400.334 REIMBURSED NSF CHECKS        | 2,906            | 10,000           | 3,000            | 3,000            |
| 400.336 KS SETOFF REIMBURSEMENT      | 92               | 500              | 500              | 200              |
| 400.390 MISCELLANEOUS                | 575              | 1,500            | 1,500            | 500              |
| 400.391 VENDING MACHINE REVENUE      | 0                | 0                | 0                | 0                |
| 400.401 DONATIONS AND GIFTS          | 0                | 0                | 0                | 0                |
| 400.500 LONG/SHORT                   | 0                | 0                | 0                | 0                |
| 400.790 SALES TAX                    | 2,274            | 2,500            | 2,500            | 2,500            |
| 400.800 TRANSFERS                    | 0                | 415,000          | 325,000          | 25,000           |
| 400.850 GRANTS                       | 0                | 0                | 0                | 0                |
| <b>Dept: 000 ADMINISTRATION</b>      | <b>5,334,309</b> | <b>5,564,209</b> | <b>5,522,707</b> | <b>5,492,087</b> |
| <b>Dept: 002 POLICE DEPARTMENT</b>   |                  |                  |                  |                  |
| 400.330 REIMBURSED EXPENSE           | 29,149           | 50,000           | 50,000           | 45,000           |
| 400.390 MISCELLANEOUS                | 3,825            | 2,500            | 2,500            | 2,500            |
| 400.850 GRANTS                       | 0                | 0                | 0                | 0                |
| <b>POLICE DEPARTMENT</b>             | <b>32,974</b>    | <b>52,500</b>    | <b>52,500</b>    | <b>47,500</b>    |

|  | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|--|------------------|------------------|------------------|------------------|
| <b>Dept: 003 FIRE DEPARTMENT</b>       |                  |                  |                  |                  |
| 400.190 RENTALS                        | 1,060            | 750              | 750              | 750              |
| 400.330 REIMBURSED EXPENSE             | 350              | 2,000            | 2,000            | 500              |
| <b>FIRE DEPARTMENT</b>                 | <b>1,410</b>     | <b>2,750</b>     | <b>2,750</b>     | <b>1,250</b>     |
| <b>Dept: 004 MUNICIPAL COURT</b>       |                  |                  |                  |                  |
| 400.337 REIMBURSED - POLICE BOND FUND  | 0                | 0                | 0                | 0                |
| <b>MUNICIPAL COURT</b>                 | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Dept: 009 COMMUNITY DEVELOPMENT</b> |                  |                  |                  |                  |
| 400.330 REIMBURSED EXPENSE             | 17,224           | 10,000           | 12,000           | 12,000           |
| 400.390 MISCELLANEOUS                  | 0                | 0                | 0                | 0                |
| <b>COMMUNITY DEVELOPMENT</b>           | <b>17,224</b>    | <b>10,000</b>    | <b>12,000</b>    | <b>12,000</b>    |
| <b>Dept: 010 ECONOMIC DEVELOPMENT</b>  |                  |                  |                  |                  |
| 400.390 MISCELLANEOUS                  | 0                | 0                | 0                | 0                |
| 400.800 TRANSFERS                      | 0                | 0                | 0                | 0                |
| 400.850 GRANTS                         | 0                | 0                | 0                | 0                |
| <b>ECONOMIC DEVELOPMENT</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Total General Fund Revenues</b>     | <b>5,385,917</b> | <b>5,629,459</b> | <b>5,589,957</b> | <b>5,552,837</b> |

|                                     | 2021 Actual      | 2022 Budget      | 2022 Amended   | 2023 Budget    |
|-------------------------------------|------------------|------------------|----------------|----------------|
| <b>Expenditures</b>                 |                  |                  |                |                |
| <b>Dept: 001 ADMINISTRATION</b>     |                  |                  |                |                |
| 700.100 FULL TIME SALARIES          | 458,258          | 463,370          | 383,000        | 374,000        |
| 700.110 PART TIME HELP              | 14,833           | 7,850            | 7,850          | 7,900          |
| 700.120 OVERTIME                    | 137              | 100              | 100            | 100            |
| 700.130 OTHER PERSONAL SERV.        | 9,438            | 8,300            | 8,500          | 8,500          |
| 700.140 HEALTH INSURANCE            | 0                | 0                | 0              | 0              |
| 700.141 COBRA INSURANCE PREMIUMS    | 0                | 0                | 0              | 0              |
| <b>PERSONAL SERVICES</b>            | <b>482,666</b>   | <b>479,620</b>   | <b>399,450</b> | <b>390,500</b> |
| <b>700.202 APPROPRIATED RESERVE</b> | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>       |
| 700.210 PROFESSIONAL SERVICES       | 105,996          | 5,000            | 50,000         | 5,000          |
| 700.220 LEGAL SERVICES              | 48,430           | 13,000           | 13,000         | 13,000         |
| 700.230 TELEPHONE SERVICES          | 8,110            | 7,000            | 7,000          | 8,000          |
| 700.233 CREDIT CARD TRANSATION FEES | 22,478           | 17,000           | 17,000         | 23,000         |
| 700.240 TRAINING, TRAVEL, DUES      | 6,392            | 11,000           | 11,000         | 10,000         |
| 700.245 COMPUTER LOANS              | 0                | 0                | 0              | 0              |
| 700.250 LEGAL PRINTING EXPENSE      | 1,921            | 1,500            | 1,500          | 2,000          |
| 700.255 ADVERTISING EXPENSE         | 1,198            | 1,000            | 1,000          | 1,000          |
| 700.260 INSURANCE                   | 11,045           | 12,600           | 11,400         | 12,600         |
| 700.280 UTILITIES                   | 7,183            | 11,000           | 11,000         | 11,000         |
| 700.281 BOTTLED WATER SERVICE       | 0                | 0                | 0              | 0              |
| 700.290 OTHER CONTRACTUALS          | 53,265           | 53,000           | 53,000         | 53,000         |
| 700.292 CIVIL DEFENSE SIRENS        | 7,792            | 4,000            | 4,000          | 8,000          |
| 700.293 STREET LIGHTS               | 160,558          | 160,000          | 160,000        | 165,000        |
| 700.294 PROMOTIONAL CAMPAIGNS       | 0                | 0                | 0              | 0              |
| 700.296 ECONOMIC DEV CHAMBER        | 0                | 0                | 0              | 0              |
| 700.298 CHAMBER OF COMMERCE DUES    | 5,000            | 5,000            | 5,000          | 5,000          |
| <b>CONTRACTUAL SERVICES</b>         | <b>439,368</b>   | <b>301,100</b>   | <b>344,900</b> | <b>316,600</b> |
| 700.300 GENERAL OFFICE SUPPLIES     | 11,406           | 8,000            | 7,000          | 7,000          |
| 700.301 POSTAGE                     | 2,923            | 4,000            | 4,000          | 3,000          |
| 700.305 GIFTS / MEMORIALS           | 334              | 500              | 500            | 500            |
| 700.310 OPERATIONAL SUPPLIES        | 2,731            | 3,000            | 3,000          | 3,000          |
| 700.314 CONSUMABLES                 | 0                | 0                | 0              | 0              |
| 700.315 VEHICLE MAINTENANCE         | 32               | 0                | 0              | 0              |
| 700.330 BUILDING & MAINTENANCE      | 3,326            | 2,000            | 2,000          | 3,500          |
| 700.331 CLEANING SUPPLIES           | 568              | 750              | 750            | 600            |
| 700.370 UNIFORMS                    | 0                | 0                | 0              | 0              |
| 700.380 OTHER OPERATIONAL           | 0                | 0                | 0              | 0              |
| 700.390 MISCELLANEOUS               | 1,710            | 500              | 500            | 500            |
| 700.391 MISC EXPENSE (VENDING)      | 0                | 0                | 0              | 0              |
| <b>COMMODITIES</b>                  | <b>23,030</b>    | <b>18,750</b>    | <b>17,750</b>  | <b>18,100</b>  |
| 700.400 OFFICE EQUIP. FURNITURE     | 0                | 0                | 0              | 0              |
| 700.401 CAPITAL IMPROVEMENTS        | 0                | 0                | 0              | 0              |
| 700.402 COMPUTER EQUIP / SOFTWARE   | 250              | 1,000            | 1,000          | 500            |
| 700.410 EQUIPMENT/PLANT             | 0                | 0                | 0              | 0              |
| 700.415 NEW REAL ESTATE / BUILDING  | 0                | 0                | 0              | 0              |
| 700.480 MERF/CIP TRANSFER           | 0                | 0                | 0              | 0              |
| <b>CAPITAL OUTLAY</b>               | <b>250</b>       | <b>1000</b>      | <b>1000</b>    | <b>500</b>     |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 3,532            | 8,000            | 8,000          | 4,000          |
| 700.500 REFUNDS                     | 88               | 100              | 100            | 100            |
| 700.520 DISASTER RELIEF DONATIONS   | 0                | 0                | 0              | 0              |
| 700.790 SALES TAX                   | 2,176            | 2,500            | 2,500          | 2,500          |
| 700.810 TRANSFER                    | 143,000          | 191,000          | 191,000        | 210,080        |
| <b>MISCELLANEOUS</b>                | <b>148,796</b>   | <b>201,600</b>   | <b>201,600</b> | <b>216,680</b> |
| <b>ADMINISTRATION</b>               | <b>1,094,110</b> | <b>1,002,070</b> | <b>964,700</b> | <b>942,380</b> |
| <i>Transfer Footnotes:</i>          |                  |                  |                |                |
| Out to Fund 08 Community Center     | 100,000          | 100,000          | 100,000        | 100,000        |
| Out to Fund 05 Employee Benefits    | 43,000           | 91,000           | 91,000         | 110,080        |

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|--|------------------|------------------|------------------|------------------|
| <b>Dept: 002 POLICE DEPARTMENT</b>     |                  |                  |                  |                  |
| 700.100 FULL TIME SALARIES             | 1,080,239        | 1,215,150        | 1,107,000        | 1,215,000        |
| 700.110 PART TIME HELP                 | 11,088           | 7,000            | 7,500            | 7,500            |
| 700.120 OVERTIME                       | 71,909           | 65,000           | 90,000           | 65,000           |
| 700.121 HOLIDAY OVERTIME               | 34,050           | 40,000           | 35,000           | 35,000           |
| 700.140 HEALTH INSURANCE               | 0                | 0                | 0                | 0                |
| <b>PERSONAL SERVICES</b>               | <b>1,197,286</b> | <b>1,327,150</b> | <b>1,239,500</b> | <b>1,322,500</b> |
| 700.220 LEGAL SERVICES                 | 0                | 0                | 0                | 0                |
| 700.221 COMMUNICATIONS EQUIP           | 1,963            | 2,000            | 2,000            | 2,000            |
| 700.230 TELEPHONE SERVICES             | 17,295           | 20,000           | 20,000           | 20,000           |
| 700.240 TRAINING, TRAVEL, DUES         | 19,958           | 18,000           | 18,000           | 18,000           |
| 700.241 TRAINING T & D - COMMAND STAFF | 0                | 0                | 0                | 0                |
| 700.242 AMMUNITION                     | 3,714            | 4,100            | 4,100            | 4,500            |
| 700.255 ADVERTISING EXPENSE            | 2,446            | 1,000            | 1,000            | 1,500            |
| 700.260 INSURANCE                      | 30,956           | 27,250           | 30,800           | 34,500           |
| 700.265 LEASE PAYMENTS                 | 42,000           | 42,000           | 42,000           | 42,000           |
| 700.271 PRISONER CARE                  | 0                | 0                | 0                | 0                |
| 700.272 ANIMAL CARE                    | 8,160            | 18,000           | 10,000           | 12,000           |
| 700.280 UTILITIES                      | 24,734           | 31,620           | 26,000           | 26,000           |
| 700.281 BOTTLED WATER SERVICE          | 0                | 0                | 0                | 0                |
| 700.290 OTHER CONTRACTUALS             | 83,539           | 78,000           | 78,000           | 80,000           |
| <b>CONTRACTUAL SERVICES</b>            | <b>234,765</b>   | <b>241,970</b>   | <b>231,900</b>   | <b>240,500</b>   |
| 700.300 GENERAL OFFICE SUPPLIES        | 11,897           | 4,100            | 4,100            | 4,200            |
| 700.301 POSTAGE                        | 781              | 2,250            | 1,500            | 1,500            |
| 700.302 SPECIAL EVENT EXPENDITURES     | 0                | 0                | 0                | 0                |
| 700.305 GIFTS / MEMORIALS              | 0                | 0                | 0                | 0                |
| 700.310 OPERATIONAL SUPPLIES           | 12,897           | 12,250           | 12,250           | 12,500           |
| 700.311 DARE SUPPLIES                  | 310              | 1,700            | 1,700            | 1,700            |
| 700.314 CONSUMABLES                    | 0                | 0                | 0                | 0                |
| 700.315 VEHICLE MAINTENANCE            | 8,640            | 9,000            | 9,000            | 10,000           |
| 700.320 EQUIPMENT MAINTENANCE          | 5,787            | 5,100            | 5,100            | 5,500            |
| 700.330 BUILDING & MAINTENANCE         | 15,975           | 16,000           | 16,000           | 16,000           |
| 700.331 CLEANING SUPPLIES              | 1,532            | 2,000            | 2,000            | 2,000            |
| 700.350 MOTOR FUEL & LUB               | 30,079           | 32,000           | 32,000           | 32,500           |
| 700.370 UNIFORMS                       | 6,964            | 10,200           | 10,200           | 10,200           |
| 700.372 ENFORCEMENT EQUIP/SUPPLIES     | 16,436           | 19,000           | 19,000           | 20,000           |
| 700.380 OTHER OPERATIONAL              | 0                | 0                | 0                | 0                |
| 700.381 NON SUFFICIENT FUNDS CHECKS    | 0                | 0                | 0                | 0                |
| <b>COMMODITIES</b>                     | <b>111,298</b>   | <b>113,600</b>   | <b>112,850</b>   | <b>116,100</b>   |
| 700.400 OFFICE EQUIP. FURNITURE        | 2,000            | 2,000            | 2,000            | 2,000            |
| 700.402 COMPUTER EQUIP / SOFTWARE      | 21,595           | 20,400           | 20,400           | 22,000           |
| 700.403 BODY CAMERAS                   | 5,960            | 13,632           | 13,632           | 13,700           |
| 700.420 EQUIP/BLDG & GROUNDS           | 4,969            | 5,000            | 5,000            | 5,000            |
| 700.430 MOTOR VEHICLE/EQUIPMENT        | 8,911            | 10,100           | 10,100           | 10,000           |
| 700.480 MERF/CIP TRANSFER              | 0                | 0                | 0                | 0                |
| <b>CAPITAL OUTLAY</b>                  | <b>43,435</b>    | <b>51,132</b>    | <b>51,132</b>    | <b>52,700</b>    |
| 700.390 MISCELLANEOUS                  | 2,500            | 2,500            | 2,500            | 2,500            |
| 700.500 REFUNDS                        | 0                | 0                | 0                | 0                |
| 700.510 FINANCE CHARGES                | 0                | 0                | 0                | 0                |
| 700.810 TRANSFER                       | 180,000          | 418,000          | 180,000          | 250,000          |
| 700.850 SPECIAL TRANSFERS              | 0                | 0                | 0                | 0                |
| 700.911 911 EXPENDITURES               | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>                   | <b>182,500</b>   | <b>420,500</b>   | <b>182,500</b>   | <b>252,500</b>   |
| <b>POLICE DEPARTMENT</b>               | <b>1,769,284</b> | <b>2,154,352</b> | <b>1,817,882</b> | <b>1,984,300</b> |

*Transfer Footnotes:*

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| <i>Out of 700.480 to MERF for Codes Officer Vehicle</i> | 0       | 0       | 0       | 0       |
| <i>Out of 700.810 to Fund 05 Employee Benefits</i>      | 180,000 | 418,000 | 180,000 | 250,000 |

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|-------------------------------------|----------------|----------------|----------------|----------------|
| <b>Dept: 003 FIRE DEPARTMENT</b>    |                |                |                |                |
| 700.100 FULL TIME SALARIES          | 239,520        | 235,000        | 235,000        | 300,000        |
| 700.110 PART TIME HELP              | 24             | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>            | <b>239,544</b> | <b>235,000</b> | <b>235,000</b> | <b>300,000</b> |
| 700.230 TELEPHONE SERVICES          | 3,770          | 3,500          | 4,500          | 4,500          |
| 700.240 TRAINING, TRAVEL, DUES      | 4,370          | 9,000          | 6,000          | 8,000          |
| 700.255 ADVERTISING EXPENSE         | 0              | 0              | 0              | 0              |
| 700.260 INSURANCE                   | 14,484         | 17,500         | 15,100         | 16,700         |
| 700.265 LEASE PAYMENTS              | 0              | 0              | 0              | 0              |
| 700.280 UTILITIES                   | 16,669         | 20,000         | 18,000         | 18,000         |
| 700.290 OTHER CONTRACTUALS          | 15,862         | 15,000         | 15,000         | 17,000         |
| <b>CONTRACTUAL SERVICES</b>         | <b>55,155</b>  | <b>65,000</b>  | <b>58,600</b>  | <b>64,200</b>  |
| 700.300 GENERAL OFFICE SUPPLIES     | 3,937          | 800            | 800            | 1,000          |
| 700.301 POSTAGE                     | 40             | 100            | 100            | 100            |
| 700.305 GIFTS / MEMORIALS           | 0              | 500            | 500            | 500            |
| 700.310 OPERATIONAL SUPPLIES        | 17,240         | 19,000         | 19,000         | 19,000         |
| 700.314 CONSUMABLES                 | 0              | 0              | 0              | 0              |
| 700.315 VEHICLE MAINTENANCE         | 2,612          | 9,800          | 6,000          | 5,000          |
| 700.320 EQUIPMENT MAINTENANCE       | 6,557          | 6,000          | 6,000          | 7,000          |
| 700.321 COMMUNICATION EQUIP & MAINT | 3,700          | 5,000          | 5,000          | 5,000          |
| 700.330 BUILDING & MAINTENANCE      | 14,681         | 15,000         | 15,000         | 16,000         |
| 700.331 CLEANING SUPPLIES           | 481            | 1,100          | 1,100          | 1,200          |
| 700.340 CONSTRUCTION MATERIALS      | 0              | 0              | 0              | 0              |
| 700.350 MOTOR FUEL & LUB            | 2,027          | 2,500          | 2,500          | 4,000          |
| 700.351 RURAL FUEL                  | 1,548          | 3,500          | 3,500          | 3,500          |
| 700.370 UNIFORMS                    | 6,802          | 6,500          | 6,500          | 7,500          |
| 700.371 PROTECTIVE CLOTHING         | 12,392         | 18,000         | 18,000         | 18,000         |
| <b>COMMODITIES</b>                  | <b>72,017</b>  | <b>87,800</b>  | <b>84,000</b>  | <b>87,800</b>  |
| 700.400 OFFICE EQUIP. FURNITURE     | 0              | 0              | 0              | 0              |
| 700.402 COMPUTER EQUIP / SOFTWARE   | 3,058          | 3,000          | 3,000          | 4,000          |
| 700.410 EQUIPMENT/PLANT             | 0              | 0              | 0              | 0              |
| 700.420 EQUIP/BLDG & GROUNDS        | 0              | 0              | 0              | 0              |
| 700.430 MOTOR VEHICLE/EQUIPMENT     | 0              | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>               | <b>3,058</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>4,000</b>   |
| 700.390 MISCELLANEOUS               | 0              | 100            | 0              | 0              |
| 700.480 MERF/CIP TRANSFER           | 0              | 0              | 0              | 0              |
| 700.500 REFUNDS                     | 158            | 0              | 0              | 0              |
| 700.812 TRANSFER EQUIP RESERVE      | 0              | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                | <b>158</b>     | <b>100</b>     | <b>0</b>       | <b>0</b>       |
| <b>FIRE DEPARTMENT</b>              | <b>369,932</b> | <b>390,900</b> | <b>380,600</b> | <b>456,000</b> |

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| <b>Dept: 004 MUNICIPAL COURT</b>        |                |                |                |                |
| 700.100 FULL TIME SALARIES              | 34,887         | 56,670         | 44,000         | 47,700         |
| 700.110 PART TIME HELP                  | 36,143         | 35,700         | 35,700         | 39,600         |
| 700.120 OVERTIME                        | 50             | 0              | 0              | 0              |
| 700.140 HEALTH INSURANCE                | 0              | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                | <b>71,080</b>  | <b>92,370</b>  | <b>79,700</b>  | <b>87,300</b>  |
| 700.220 LEGAL SERVICES                  | 114,002        | 94,500         | 94,500         | 90,000         |
| 700.230 TELEPHONE SERVICES              | 183            | 0              | 0              | 0              |
| 700.240 TRAINING, TRAVEL, DUES          | 25             | 1,000          | 1,000          | 1,000          |
| 700.250 LEGAL PRINTING EXPENSE          | 126            | 0              | 0              | 0              |
| 700.260 INSURANCE                       | 0              | 0              | 0              | 0              |
| 700.271 PRISONER CARE                   | 23,727         | 30,000         | 40,000         | 25,000         |
| 700.290 OTHER CONTRACTUALS              | 14,826         | 19,000         | 16,000         | 16,000         |
| <b>CONTRACTUAL SERVICES</b>             | <b>152,889</b> | <b>144,500</b> | <b>151,500</b> | <b>132,000</b> |
| 700.300 GENERAL OFFICE SUPPLIES         | 819            | 1,500          | 1,500          | 1,500          |
| 700.301 POSTAGE                         | 750            | 850            | 850            | 850            |
| 700.305 GIFTS / MEMORIALS               | 0              | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES            | 159            | 1,000          | 500            | 1,000          |
| <b>COMMODITIES</b>                      | <b>1,728</b>   | <b>3,350</b>   | <b>2,850</b>   | <b>3,350</b>   |
| 700.400 OFFICE EQUIP. FURNITURE         | 0              | 1,000          | 500            | 500            |
| 700.402 COMPUTER EQUIP / SOFTWARE       | 842            | 1,000          | 1,000          | 1,000          |
| <b>CAPITAL OUTLAY</b>                   | <b>842</b>     | <b>2,000</b>   | <b>1500</b>    | <b>1500</b>    |
| 700.381 NON SUFFICIENT FUNDS CHECKS     | 0              | 0              | 0              | 0              |
| 700.390 MISCELLANEOUS                   | 0              | 0              | 0              | 0              |
| 700.500 REFUNDS                         | 0              | 0              | 0              | 0              |
| 700.810 TRANSFER                        | 8,800          | 11,180         | 11,180         | 19,400         |
| 700.813 TRANSFER - POLICE BOND FUND     | 284            | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                    | <b>9,084</b>   | <b>11,180</b>  | <b>11,180</b>  | <b>19,400</b>  |
| <b>MUNICIPAL COURT</b>                  | <b>235,623</b> | <b>253,400</b> | <b>246,730</b> | <b>243,550</b> |
| <i>Transfer Footnotes:</i>              |                |                |                |                |
| <i>Out to Fund 05 Employee Benefits</i> | <i>8,800</i>   | <i>11,180</i>  | <i>11,180</i>  | <i>19,400</i>  |

|   | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|---|----------------|----------------|----------------|----------------|
| <b>Dept: 005 STREET DEPARTMENT</b>                  |                |                |                |                |
| 700.100 FULL TIME SALARIES                          | 465,311        | 458,535        | 423,000        | 506,000        |
| 700.110 PART TIME HELP                              | 0              | 0              | 0              | 0              |
| 700.120 OVERTIME                                    | 6,595          | 6,500          | 6,500          | 6,500          |
| 700.130 OTHER PERSONAL SERV.                        | 0              | 0              | 0              | 0              |
| 700.140 HEALTH INSURANCE                            | 0              | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                            | <b>471,906</b> | <b>465,035</b> | <b>429,500</b> | <b>512,500</b> |
| 700.230 TELEPHONE SERVICES                          | 3,149          | 2,500          | 3,400          | 3,500          |
| 700.240 TRAINING, TRAVEL, DUES                      | 1,134          | 1,800          | 1,800          | 1,800          |
| 700.255 ADVERTISING EXPENSE                         | 30             | 500            | 500            | 500            |
| 700.260 INSURANCE                                   | 17,028         | 18,000         | 16,800         | 18,400         |
| 700.265 LEASE PAYMENTS                              | 51,754         | 52,000         | 52,000         | 0              |
| 700.280 UTILITIES                                   | 14,003         | 16,000         | 15,000         | 15,000         |
| 700.290 OTHER CONTRACTUALS                          | 13,763         | 8,500          | 8,500          | 10,000         |
| 700.295 TREE CARE                                   | 0              | 5,000          | 2,500          | 2,500          |
| <b>CONTRACTUAL SERVICES</b>                         | <b>100,861</b> | <b>104,300</b> | <b>100,500</b> | <b>51,700</b>  |
| 700.300 GENERAL OFFICE SUPPLIES                     | 792            | 500            | 500            | 1,000          |
| 700.301 POSTAGE                                     | 0              | 0              | 0              | 0              |
| 700.305 GIFTS / MEMORIALS                           | 0              | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES                        | 24,252         | 25,000         | 25,000         | 27,000         |
| 700.314 CONSUMABLES                                 | 0              | 0              | 0              | 0              |
| 700.315 VEHICLE MAINTENANCE                         | 3,246          | 7,000          | 6,000          | 7,000          |
| 700.316 SNOW/ICE CONTROL                            | 8,668          | 18,000         | 10,000         | 12,500         |
| 700.320 EQUIPMENT MAINTENANCE                       | 23,761         | 29,000         | 26,000         | 26,000         |
| 700.325 TRAFFIC EXPENSE                             | 13,839         | 10,000         | 10,000         | 12,000         |
| 700.330 BUILDING & MAINTENANCE                      | 769            | 3,000          | 3,000          | 3,500          |
| 700.331 CLEANING SUPPLIES                           | 0              | 0              | 0              | 0              |
| 700.340 CONSTRUCTION MATERIALS                      | 30,162         | 35,000         | 32,000         | 33,000         |
| 700.350 MOTOR FUEL & LUB                            | 23,614         | 27,000         | 25,000         | 27,000         |
| 700.370 UNIFORMS                                    | 3,323          | 3,500          | 3,500          | 3,800          |
| 700.380 OTHER OPERATIONAL                           | 0              | 0              | 0              | 0              |
| <b>COMMODITIES</b>                                  | <b>132,426</b> | <b>158,000</b> | <b>141,000</b> | <b>152,800</b> |
| 700.400 OFFICE EQUIP. FURNITURE                     | 159            | 500            | 500            | 500            |
| 700.402 COMPUTER EQUIP / SOFTWARE                   | 525            | 500            | 500            | 1,000          |
| 700.420 EQUIP/BLDG & GROUNDS                        | 0              | 0              | 0              | 0              |
| 700.430 MOTOR VEHICLE/EQUIPMENT                     | 5              | 0              | 0              | 0              |
| 700.435 MISCELLANEOUS CAPITAL ITEMS                 | 0              | 25,000         | 25,000         | 25,000         |
| 700.480 MERF/CIP TRANSFER                           | 0              | 0              | 0              | 52,000         |
| <b>CAPITAL OUTLAY</b>                               | <b>689</b>     | <b>26000</b>   | <b>26000</b>   | <b>78500</b>   |
| 700.390 MISCELLANEOUS                               | 0              | 300            | 300            | 300            |
| 700.500 REFUNDS                                     | 0              | 0              | 0              | 0              |
| 700.810 TRANSFER                                    | 82,000         | 114,850        | 114,850        | 110,000        |
| <b>MISCELLANEOUS</b>                                | <b>82,000</b>  | <b>115,150</b> | <b>115,150</b> | <b>110,300</b> |
| <b>STREET DEPARTMENT</b>                            | <b>787,882</b> | <b>868,485</b> | <b>812,150</b> | <b>905,800</b> |
| <i>Transfer Footnotes:</i>                          |                |                |                |                |
| <i>Out from 700.480 to CIP for Sidewalk Program</i> | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       |
| <i>Out from 700.480 to MERF for Equipment</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>52,000</i>  |
| <i>Total Transfers From 700.480</i>                 | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>52,000</i>  |
| <i>Out to Fund 05 Employee Benefits</i>             | <i>82,000</i>  | <i>114,850</i> | <i>114,850</i> | <i>110,000</i> |
| <i>Out to Fund 06 Bond &amp; Interest</i>           | <i>0</i>       |                | <i>0</i>       | <i>0</i>       |
| <i>Total Transfers From 700.810</i>                 | <i>82,000</i>  | <i>114,850</i> | <i>114,850</i> | <i>110,000</i> |

|   | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|---|----------------|----------------|----------------|----------------|
| <b>Dept: 006 PARKS &amp; GROUNDS</b>              |                |                |                |                |
| 700.100 FULL TIME SALARIES                        | 139,437        | 187,375        | 189,000        | 206,400        |
| 700.110 PART TIME HELP                            | 25,175         | 25,000         | 15,000         | 25,000         |
| 700.120 OVERTIME                                  | 2,736          | 1,200          | 1,200          | 1,200          |
| 700.130 OTHER PERSONAL SERV.                      | 0              | 0              | 0              | 0              |
| 700.140 HEALTH INSURANCE                          | 0              | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                          | <b>167,348</b> | <b>213,575</b> | <b>205,200</b> | <b>232,600</b> |
| 700.230 TELEPHONE SERVICES                        | 2,162          | 2,500          | 2,500          | 2,500          |
| 700.240 TRAINING, TRAVEL, DUES                    | 984            | 1,000          | 1,000          | 1,000          |
| 700.255 ADVERTISING EXPENSE                       | 291            | 1,200          | 1,200          | 1,200          |
| 700.260 INSURANCE                                 | 9,314          | 10,000         | 9,500          | 10,400         |
| 700.265 LEASE PAYMENTS                            | 0              | 8,500          | 8,500          | 8,500          |
| 700.280 UTILITIES                                 | 35,913         | 34,000         | 34,000         | 36,000         |
| 700.290 OTHER CONTRACTUALS                        | 30,376         | 25,000         | 25,000         | 30,000         |
| 700.295 TREE CARE                                 | 4,000          | 6,000          | 4,000          | 6,000          |
| <b>CONTRACTUAL SERVICES</b>                       | <b>83,040</b>  | <b>88,200</b>  | <b>85,700</b>  | <b>95,600</b>  |
| 700.300 GENERAL OFFICE SUPPLIES                   | 327            | 250            | 250            | 400            |
| 700.305 GIFTS / MEMORIALS                         | 0              | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES                      | 8,634          | 15,000         | 12,000         | 12,000         |
| 700.312 CHEMICALS / FERTILIZER                    | 5,192          | 5,000          | 5,000          | 5,000          |
| 700.313 PLANT MATERIALS                           | 3,035          | 4,000          | 4,000          | 4,000          |
| 700.314 CONSUMABLES                               | 827            | 1,500          | 1,000          | 1,500          |
| 700.315 VEHICLE MAINTENANCE                       | 1,668          | 4,000          | 3,000          | 3,000          |
| 700.320 EQUIPMENT MAINTENANCE                     | 9,272          | 8,500          | 8,500          | 9,500          |
| 700.330 BUILDING & MAINTENANCE                    | 8,956          | 7,000          | 7,000          | 8,000          |
| 700.331 CLEANING SUPPLIES                         | 0              | 0              | 0              | 0              |
| 700.340 CONSTRUCTION MATERIALS                    | 453            | 3,500          | 2,000          | 2,000          |
| 700.350 MOTOR FUEL & LUB                          | 16,480         | 18,500         | 18,000         | 18,500         |
| 700.370 UNIFORMS                                  | 1,006          | 1,400          | 1,400          | 1,400          |
| <b>COMMODITIES</b>                                | <b>55,850</b>  | <b>68,650</b>  | <b>62,150</b>  | <b>65,300</b>  |
| 700.402 COMPUTER EQUIP / SOFTWARE                 | 702            | 750            | 750            | 1,000          |
| 700.410 EQUIPMENT/PLANT                           | 0              | 0              | 0              | 0              |
| 700.415 NEW REAL ESTATE / BUILDING                | 0              | 0              | 0              | 0              |
| 700.420 EQUIP/BLDG & GROUNDS                      | 7,412          | 17,000         | 17,000         | 20,000         |
| 700.430 MOTOR VEHICLE/EQUIPMENT                   | 0              | 0              | 0              | 0              |
| 700.480 MERF/CIP TRANSFER                         | 0              | 0              | 0              | 55,000         |
| <b>CAPITAL OUTLAY</b>                             | <b>8,114</b>   | <b>17,750</b>  | <b>17,750</b>  | <b>76,000</b>  |
| 700.390 MISCELLANEOUS                             | 0              | 500            | 500            | 500            |
| 700.500 REFUNDS                                   | 0              | 300            | 300            | 300            |
| 700.810 TRANSFER                                  | 61,500         | 68,475         | 68,475         | 70,000         |
| <b>MISCELLANEOUS</b>                              | <b>61,500</b>  | <b>69,275</b>  | <b>69,275</b>  | <b>70,800</b>  |
| <b>PARKS &amp; GROUNDS</b>                        | <b>375,852</b> | <b>457,450</b> | <b>440,075</b> | <b>540,300</b> |
| <i>Transfer Footnotes:</i>                        |                |                |                |                |
| <i>Out to MERF - Vehicle Replacement</i>          | 0              | 0              | 0              | 45,000         |
| <i>Out to Fund 05 Employee Benefits</i>           | 61,500         | 68,475         | 68,475         | 70,000         |
| <i>Out to CIP 90-311 for Playground Equipment</i> | 0              | 0              | 0              | 10,000         |

|   | 2021 Actual   | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|---|---------------|----------------|----------------|----------------|
| <b>Dept: 007 CEMETERY</b>               |               |                |                |                |
| 700.100 FULL TIME SALARIES              | 52,613        | 54,450         | 54,900         | 59,800         |
| 700.110 PART TIME HELP                  | 0             | 0              | 0              | 0              |
| 700.120 OVERTIME                        | 3,547         | 0              | 2,000          | 2,000          |
| 700.130 OTHER PERSONAL SERV.            | 0             | 0              | 0              | 0              |
| 700.140 HEALTH INSURANCE                | 0             | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                | <b>56,160</b> | <b>54,450</b>  | <b>56,900</b>  | <b>61,800</b>  |
| 700.230 TELEPHONE SERVICES              | 0             | 0              | 0              | 0              |
| 700.240 TRAINING, TRAVEL, DUES          | 0             | 200            | 200            | 200            |
| 700.255 ADVERTISING EXPENSE             | 76            | 100            | 100            | 100            |
| 700.260 INSURANCE                       | 748           | 800            | 800            | 900            |
| 700.265 LEASE PAYMENTS                  | 0             | 27,000         | 27,000         | 30,000         |
| 700.280 UTILITIES                       | 0             | 0              | 0              | 0              |
| 700.290 OTHER CONTRACTUALS              | 1,896         | 3,000          | 3,000          | 3,500          |
| <b>CONTRACTUAL SERVICES</b>             | <b>2,720</b>  | <b>31,100</b>  | <b>31,100</b>  | <b>34,700</b>  |
| 700.300 GENERAL OFFICE SUPPLIES         | 0             | 0              | 0              | 0              |
| 700.305 GIFTS / MEMORIALS               | 0             | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES            | 159           | 1,500          | 1,500          | 1,500          |
| 700.315 VEHICLE MAINTENANCE             | 0             | 1,000          | 500            | 500            |
| 700.320 EQUIPMENT MAINTENANCE           | 880           | 1,500          | 1,000          | 1,000          |
| 700.330 BUILDING & MAINTENANCE          | 436           | 3,000          | 2,000          | 2,500          |
| 700.340 CONSTRUCTION MATERIALS          | 1,511         | 4,000          | 2,000          | 2,500          |
| 700.350 MOTOR FUEL & LUB                | 1,867         | 2,500          | 2,500          | 3,000          |
| 700.370 UNIFORMS                        | 241           | 300            | 300            | 350            |
| <b>COMMODITIES</b>                      | <b>5,094</b>  | <b>13,800</b>  | <b>9,800</b>   | <b>11,350</b>  |
| 700.402 COMPUTER EQUIP / SOFTWARE       | 0             | 0              | 0              | 0              |
| 700.415 NEW REAL ESTATE / BUILDING      | 0             | 0              | 0              | 0              |
| 700.430 MOTOR VEHICLE/EQUIPMENT         | 0             | 0              | 0              | 0              |
| 700.480 MERF/CIP TRANSFER               | 0             | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>                   | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 700.390 MISCELLANEOUS                   | 0             | 0              | 0              | 0              |
| 700.500 REFUNDS                         | 0             | 0              | 0              | 0              |
| 700.810 TRANSFER                        | 10,000        | 10,750         | 10,750         | 16,000         |
| 700.820 MEMORIAL                        | 0             | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                    | <b>10,000</b> | <b>10,750</b>  | <b>10,750</b>  | <b>16,000</b>  |
| <b>CEMETERY</b>                         | <b>73,974</b> | <b>110,100</b> | <b>108,550</b> | <b>123,850</b> |
| <i>Transfer Footnotes:</i>              |               |                |                |                |
| <i>Out to Fund 05 Employee Benefits</i> | <i>10,000</i> | <i>10,750</i>  | <i>10,750</i>  | <i>16,000</i>  |

|  | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|--|------------------|------------------|------------------|------------------|
| <b>Dept: 009 COMMUNITY DEVELOPMENT</b>                     |                  |                  |                  |                  |
| 700.100 FULL TIME SALARIES                                 | 140,455          | 178,750          | 153,700          | 161,400          |
| 700.110 PART TIME HELP                                     | 0                | 0                | 0                | 0                |
| 700.120 OVERTIME   | 0                | 300              | 300              | 300              |
| 700.140 HEALTH INSURANCE                                   | 0                | 0                | 0                | 0                |
| <b>PERSONAL SERVICES</b>                                   | <b>140,455</b>   | <b>179,050</b>   | <b>154,000</b>   | <b>161,700</b>   |
| 700.210 PROFESSIONAL SERVICES                              | 2,714            | 5,500            | 7,000            | 5,500            |
| 700.220 LEGAL SERVICES                                     | 0                | 1,000            | 0                | 1,000            |
| 700.230 TELEPHONE SERVICES                                 | 3,310            | 4,200            | 4,000            | 4,000            |
| 700.240 TRAINING, TRAVEL, DUES                             | 2,712            | 2,500            | 2,500            | 3,500            |
| 700.245 COMPUTER LOANS                                     | 0                | 0                | 0                | 0                |
| 700.250 LEGAL PRINTING EXPENSE                             | 1,599            | 2,000            | 2,000            | 2,000            |
| 700.255 ADVERTISING EXPENSE                                | 925              | 100              | 500              | 100              |
| 700.260 INSURANCE  | 1,475            | 2,000            | 2,700            | 2,900            |
| 700.280 UTILITIES  | 0                | 0                | 0                | 0                |
| 700.281 BOTTLED WATER SERVICE                              | 0                | 0                | 0                | 0                |
| 700.290 OTHER CONTRACTUALS                                 | 10,655           | 7,500            | 7,500            | 7,500            |
| <b>CONTRACTUAL SERVICES</b>                                | <b>23,390</b>    | <b>24,800</b>    | <b>26,200</b>    | <b>26,500</b>    |
| 700.300 GENERAL OFFICE SUPPLIES                            | 4,196            | 3,500            | 3,500            | 2,500            |
| 700.301 POSTAGE  | 300              | 1,000            | 1,000            | 1,000            |
| 700.310 OPERATIONAL SUPPLIES                               | 1,087            | 1,500            | 1,500            | 1,500            |
| 700.314 CONSUMABLES  | 0                | 0                | 0                | 0                |
| 700.315 VEHICLE MAINTENANCE                                | 731              | 1,000            | 1,000            | 1,000            |
| 700.330 BUILDING & MAINTENANCE                             | 0                | 0                | 0                | 0                |
| 700.331 CLEANING SUPPLIES                                  | 35               | 0                | 0                | 0                |
| 700.350 MOTOR FUEL & LUB                                   | 1,731            | 2,000            | 2,000            | 2,500            |
| 700.370 UNIFORMS   | 233              | 325              | 325              | 325              |
| 700.380 OTHER OPERATIONAL                                  | 0                | 0                | 0                | 0                |
| 700.381 NON SUFFICIENT FUNDS CHECKS                        | 0                | 0                | 0                | 0                |
| <b>COMMODITIES</b>   | <b>8,313</b>     | <b>9,325</b>     | <b>9,325</b>     | <b>8,825</b>     |
| 700.400 OFFICE EQUIP. FURNITURE                            | 0                | 0                | 0                | 0                |
| 700.401 CAPITAL IMPROVEMENTS                               | 0                | 0                | 0                | 0                |
| 700.402 COMPUTER EQUIP / SOFTWARE                          | 3,295            | 3,500            | 3,500            | 3,500            |
| 700.410 EQUIPMENT/PLANT                                    | 0                | 0                | 0                | 0                |
| 700.430 MOTOR VEHICLE/EQUIPMENT                            | 62               | 100              | 100              | 100              |
| 700.480 MERF/CIP TRANSFER                                  | 0                | 0                | 0                | 5,000            |
| <b>CAPITAL OUTLAY</b>                                      | <b>3,357</b>     | <b>3,600</b>     | <b>3,600</b>     | <b>8,600</b>     |
| 700.390 MISCELLANEOUS                                      | 1,040            | 0                | 0                | 500              |
| 700.500 REFUNDS  | 3,400            | 1,000            | 1,000            | 1,000            |
| 700.810 TRANSFER   | 58,000           | 33,750           | 33,750           | 50,000           |
| <b>MISCELLANEOUS</b>                                       | <b>62,440</b>    | <b>34,750</b>    | <b>34,750</b>    | <b>51,500</b>    |
| <b>COMMUNITY DEVELOPMENT</b>                               | <b>237,955</b>   | <b>251,525</b>   | <b>227,875</b>   | <b>257,125</b>   |
| <i>Transfer Footnotes:</i>                                 |                  |                  |                  |                  |
| Out of 700.480 to MERF for Codes Officer Vehicle           | 0                | 0                | 0                | 5,000            |
| Out of 700.810 Fund 05 Employee Benefits                   | 58,000           | 33,750           | 33,750           | 50,000           |
| <b>Dept: 010 ECONOMIC DEVELOPMENT</b>                      |                  |                  |                  |                  |
| 700.290 OTHER CONTRACTUALS                                 | 0                | 0                | 0                | 0                |
| 700.302 SPECIAL EVENT EXPENDITURES                         | 0                | 0                | 0                | 0                |
| 700.390 MISCELLANEOUS                                      | 0                | 0                | 0                | 2,500            |
| <b>ECONOMIC DEVELOPMENT</b>                                | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>2500</b>      |
| <b>Total General Operating Expenditures</b>                | <b>4,944,612</b> | <b>5,488,282</b> | <b>4,998,562</b> | <b>5,455,805</b> |
| <b>GENERAL OPERATING FUND</b>                              | <b>441,307</b>   | <b>141,177</b>   | <b>591,395</b>   | <b>97,032</b>    |
| <i>Cash Carryover Ratio or Reserve Ratio</i>               | <i>8.93%</i>     | <i>2.57%</i>     | <i>11.83%</i>    | <i>1.78%</i>     |
| Total General Fund Transfers to Fund 05 Employee Benefits: | 443,300          | 748,005          | 510,005          | 625,480          |

|   | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|---|----------------|----------------|----------------|----------------|
| <b>Fund: 02 - LIBRARY</b>               |                |                |                |                |
| <b>Revenues</b>                         |                |                |                |                |
| <b>Dept: 000</b>                        |                |                |                |                |
| 400.010 PRIOR YEAR REVENUE              | 79,945         | 72,715         | 87,581         | 82,017         |
| 400.020 CURRENT TAXES                   | 266,709        | 275,000        | 277,207        | 278,187        |
| 400.021 DELINQUENT TAXES                | 4,646          | 2,500          | 2,500          | 2,500          |
| 400.030 MOTOR VEHICLE/RV TAX            | 31,733         | 23,687         | 23,687         | 24,000         |
| 400.180 FINES & FEES                    | 388            | 500            | 500            | 200            |
| 400.230 INTEREST INCOME                 | 666            | 1,000          | 1,000          | 500            |
| 400.240 IN LIEU OF TAX                  | 0              | 0              | 0              | 0              |
| 400.330 REIMBURSED EXPENSE              | 1,014          | 0              | 0              | 0              |
| 400.334 REIMBURSED NSF CHECKS           | 0              | 0              | 0              | 0              |
| 400.390 MISCELLANEOUS                   | 2,131          | 4,000          | 4,000          | 2,500          |
| 400.401 DONATIONS AND GIFTS             | 0              | 0              | 0              | 0              |
| 400.800 TRANSFERS                       | 0              | 0              | 0              | 0              |
| 400.850 GRANTS                          | 30,365         | 25,000         | 25,000         | 25,000         |
| <b>Dept: 000</b>                        | <b>417,597</b> | <b>404,402</b> | <b>421,475</b> | <b>414,904</b> |
| <b>Total Revenues</b>                   | <b>417,597</b> | <b>404,402</b> | <b>421,475</b> | <b>414,904</b> |
| <b>Expenditures</b>                     |                |                |                |                |
| <b>Dept: 022 LIBRARY</b>                |                |                |                |                |
| 700.100 FULL TIME SALARIES              | 112,766        | 115,755        | 115,755        | 124,200        |
| 700.110 PART TIME HELP                  | 46,003         | 58,880         | 58,880         | 60,700         |
| 700.111 LIBRARY AIDES                   | 23,422         | 23,650         | 23,650         | 25,800         |
| 700.120 OVERTIME                        | 950            | 400            | 400            | 400            |
| 700.140 HEALTH INSURANCE                | 0              | 0              | 0              | 0              |
| 700.160 KPERS CONTRIBUTIONS             | 0              | 0              | 0              | 0              |
| 700.170 UNEMPLOYMENT BENEFITS           | 186            | 173            | 173            | 0              |
| <b>700.180 RESERVES</b>                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>PERSONAL SERVICES</b>                | <b>183,327</b> | <b>198,858</b> | <b>198,858</b> | <b>211,100</b> |
| 700.230 TELEPHONE SERVICES              | 3,498          | 2,500          | 2,500          | 4,500          |
| 700.240 TRAINING, TRAVEL, DUES          | 646            | 1,000          | 1,000          | 700            |
| 700.255 ADVERTISING EXPENSE             | 758            | 1,000          | 1,000          | 800            |
| 700.260 INSURANCE                       | 7,125          | 6,900          | 7,500          | 8,200          |
| 700.280 UTILITIES                       | 10,765         | 10,500         | 10,500         | 10,800         |
| 700.290 OTHER CONTRACTUALS              | 21,629         | 13,500         | 13,500         | 19,000         |
| <b>CONTRACTUAL SERVICES</b>             | <b>44,421</b>  | <b>35,400</b>  | <b>36,000</b>  | <b>44,000</b>  |
| 700.300 GENERAL OFFICE SUPPLIES         | 1,413          | 1,700          | 1,700          | 1,400          |
| 700.301 POSTAGE                         | 126            | 350            | 350            | 150            |
| 700.305 GIFTS / MEMORIALS               | 0              | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES            | 3,365          | 4,000          | 4,000          | 3,300          |
| 700.314 CONSUMABLES                     | 0              | 0              | 0              | 0              |
| 700.330 BUILDING & MAINTENANCE          | 9,594          | 6,000          | 6,000          | 9,000          |
| 700.331 CLEANING SUPPLIES               | 728            | 900            | 900            | 700            |
| 700.344 LIBRARY MEDIA (General Patrons) | 15,142         | 20,000         | 20,000         | 20,000         |
| 700.345 LIBRARY MATERIALS               | 1,491          | 1,500          | 1,500          | 1,500          |
| 700.346 CHILDREN'S PROGRAMMING          | 1,861          | 1,000          | 1,000          | 1,000          |
| 700.347 ADULT PROGRAMMING               | 20             | 300            | 300            | 0              |
| <b>COMMODITIES</b>                      | <b>33,740</b>  | <b>35,750</b>  | <b>35,750</b>  | <b>37,050</b>  |

|  |                |                |                |                |
|--|----------------|----------------|----------------|----------------|
| 700.402 COMPUTER EQUIP / SOFTWARE            | 5,060          | 5,250          | 5,250          | 5,000          |
| 700.430 MOTOR VEHICLE/EQUIPMENT              | 0              | 0              | 0              | 0              |
| 700.440 LIBRARY BOOKS (Children's)           | 8,345          | 8,500          | 8,500          | 8,500          |
| 700.450 LIBRARY MATERIALS                    | 0              | 0              | 0              | 0              |
| 700.480 MERF/CIP TRANSFER                    | 0              | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>                        | <b>13,405</b>  | <b>13,750</b>  | <b>13,750</b>  | <b>13,500</b>  |
| 700.381 NON SUFFICIENT FUNDS CHECKS          | 0              | 0              | 0              | 0              |
| 700.390 MISCELLANEOUS                        | 126            | 0              | 0              | 0              |
| 700.500 REFUNDS                              | 0              | 0              | 0              | 0              |
| 700.510 FINANCE CHARGES                      | 0              | 100            | 100            | 0              |
| 700.810 TRANSFER                             | 55,000         | 55,000         | 55,000         | 58,360         |
| 700.812 TRANSFER EQUIP RESERVE               | 0              | 0              | 0              | 0              |
| 700.855 SPECIAL GRANTS (No longer used)      | 0              | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                         | <b>55,126</b>  | <b>55,100</b>  | <b>55,100</b>  | <b>58,360</b>  |
| <b>LIBRARY</b>                               | <b>330,019</b> | <b>338,858</b> | <b>339,458</b> | <b>364,010</b> |
| <b>Total Expenditures</b>                    | <b>330,019</b> | <b>338,858</b> | <b>339,458</b> | <b>364,010</b> |
| <b>LIBRARY</b>                               | <b>87,581</b>  | <b>65,544</b>  | <b>82,017</b>  | <b>50,894</b>  |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>26.54%</i>  | <i>19.34%</i>  | <i>24.16%</i>  | <i>13.98%</i>  |

*Transfer Footnotes:*

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <i>Out to Fund 05 Employee Benefits</i> | <i>55,000</i> | <i>55,000</i> | <i>55,000</i> | <i>58,360</i> |
|---|---------------|---------------|---------------|---------------|

|   | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|---|------------------|------------------|------------------|------------------|
| <b>Fund: 04 - SEWER SERVICE</b>                   |                  |                  |                  |                  |
| <b>Revenues</b>                                   |                  |                  |                  |                  |
| <b>Dept: 000</b>                                  |                  |                  |                  |                  |
| 400.010 PRIOR YEAR REVENUE                        | 218,387          | 488,734          | 794,125          | 670,023          |
| 400.171 CONNECT & DISCONNECT                      | 16,993           | 30,000           | 30,000           | 30,000           |
| 400.172 INSPECTION CHARGES                        | 930              | 2,000            | 2,000            | 1,000            |
| 400.173 SEWER LAGOON DUMPING                      | 3,261            | 15,000           | 0                | 0                |
| 400.200 SEWER SERVICE CHARGE                      | 1,298,211        | 1,313,000        | 1,313,000        | 1,300,000        |
| 400.230 INTEREST INCOME                           | 1,131            | 4,200            | 4,200            | 1,000            |
| 400.330 REIMBURSED EXPENSE                        | 0                | 5,600            | 5,600            | 0                |
| 400.336 KS SETOFF REIMBURSEMENT                   | 3,416            | 5,000            | 5,000            | 3,000            |
| 400.390 MISCELLANEOUS                             | 0                | 0                | 0                | 0                |
| 400.800 TRANSFERS                                 | 144,505          | 0                | 0                | 0                |
| <b>Dept: 000</b>                                  | <b>1,686,834</b> | <b>1,863,534</b> | <b>2,153,925</b> | <b>2,005,023</b> |
| <b>Total Revenues</b>                             | <b>1,686,834</b> | <b>1,863,534</b> | <b>2,153,925</b> | <b>2,005,023</b> |
| <i>Transfer Footnotes:</i>                        |                  |                  |                  |                  |
| <i>In from Fund 16 Wastewater Plant</i>           | <i>144,505</i>   | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <b>Expenditures</b>                               |                  |                  |                  |                  |
| <b>Dept: 001 ADMINISTRATION</b>                   |                  |                  |                  |                  |
| 700.100 FULL TIME SALARIES                        | 137              | 0                | 0                | 0                |
| 700.120 OVERTIME                                  | -34              | 0                | 0                | 0                |
| 700.130 OTHER PERSONAL SERV.                      | 13               | 0                | 0                | 0                |
| 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                |
| <b>PERSONAL SERVICES</b>                          | <b>116</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 700.202 APPROPRIATED RESERVE                      | 0                | 0                | 0                | 513,673          |
| 700.210 PROFESSIONAL SERVICES                     | 0                | 0                | 0                | 0                |
| 700.230 TELEPHONE SERVICES                        | 480              | 8,000            | 8,000            | 1,200            |
| 700.240 TRAINING, TRAVEL, DUES                    | 0                | 0                | 0                | 0                |
| 700.260 INSURANCE                                 | 27,450           | 28,000           | 30,800           | 34,100           |
| 700.280 UTILITIES                                 | 0                | 0                | 0                | 0                |
| 700.290 OTHER CONTRACTUALS                        | 5,563            | 5,000            | 5,000            | 5,000            |
| <b>CONTRACTUAL SERVICES</b>                       | <b>33,493</b>    | <b>41,000</b>    | <b>43,800</b>    | <b>553,973</b>   |
| 700.300 GENERAL OFFICE SUPPLIES                   | 943              | 600              | 600              | 600              |
| 700.301 POSTAGE                                   | 3,992            | 4,500            | 4,500            | 4,500            |
| 700.305 GIFTS / MEMORIALS                         | 0                | 0                | 0                | 0                |
| 700.310 OPERATIONAL SUPPLIES                      | 0                | 0                | 0                | 0                |
| 700.320 EQUIPMENT MAINTENANCE                     | 0                | 0                | 0                | 0                |
| 700.350 MOTOR FUEL & LUB                          | 0                | 0                | 0                | 0                |
| 700.370 UNIFORMS                                  | 0                | 0                | 0                | 0                |
| <b>COMMODITIES</b>                                | <b>4,935</b>     | <b>5,100</b>     | <b>5,100</b>     | <b>5,100</b>     |
| 700.402 COMPUTER EQUIP / SOFTWARE                 | 0                | 0                | 0                | 0                |
| 700.410 EQUIPMENT/PLANT                           | 0                | 0                | 0                | 0                |
| 700.430 MOTOR VEHICLE/EQUIPMENT                   | 0                | 0                | 0                | 0                |
| 700.433 DISTRIBUTION LINES                        | 0                | 0                | 0                | 0                |
| 700.435 MISCELLANEOUS CAPITAL ITEMS               | 0                | 0                | 0                | 0                |
| 700.480 MERF/CIP TRANSFER                         | 0                | 0                | 0                | 0                |
| <b>CAPITAL OUTLAY</b>                             | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 700.390 MISCELLANEOUS                             | 0                | 0                | 0                | 0                |
| 700.500 REFUNDS                                   | 1,468            | 0                | 0                | 0                |
| 700.620 OTHER RESERVES                            | 0                | 0                | 0                | 0                |
| 700.810 TRANSFER                                  | 65,000           | 300,000          | 300,000          | 0                |
| 700.811 TRANS TO DEPRECIATION FUND                | 1,750            | 0                | 0                | 0                |
| 700.812 TRANSFER EQUIP RESERVE                    | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>                              | <b>68,218</b>    | <b>300,000</b>   | <b>300,000</b>   | <b>0</b>         |
| <b>ADMINISTRATION</b>                             | <b>106,762</b>   | <b>346,100</b>   | <b>348,900</b>   | <b>559,073</b>   |
| <i>Transfer Footnotes:</i>                        |                  |                  |                  |                  |
| <i>Out to Fund 05 Employee Benefits</i>           | <i>65,000</i>    | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>Out to Fund 11 Bull Creek Interceptor Fund</i> | <i>1,750</i>     | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>Out to General Fund 01</i>                     | <i>0</i>         | <i>300,000</i>   | <i>300,000</i>   | <i>0</i>         |

|   | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|---|----------------|----------------|----------------|----------------|
| <b>Dept: 032 PRODUCTION</b>             |                |                |                |                |
| 700.100 FULL TIME SALARIES              | 56,213         | 56,700         | 56,700         | 62,730         |
| 700.120 OVERTIME                        | 5,170          | 5,500          | 5,500          | 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              |
| <b>PERSONAL SERVICES</b>                | <b>61,383</b>  | <b>62,200</b>  | <b>62,200</b>  | <b>68,230</b>  |
| 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              | 806            | 1,300          | 1,000          | 1,300          |
| 700.235 INTEREST EXPENSE                | 0              | 0              | 0              | 0              |
| 700.240 TRAINING, TRAVEL, DUES          | 511            | 600            | 600            | 600            |
| 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                  | 19,777         | 19,777         | 19,777         | 0              |
| 700.280 UTILITIES                       | 102,156        | 98,000         | 98,000         | 103,000        |
| 700.285 TESTING & ANALYTICAL            | 8,074          | 9,000          | 9,000          | 10,000         |
| 700.290 OTHER CONTRACTUALS              | 27,677         | 30,000         | 30,000         | 32,000         |
| <b>CONTRACTUAL SERVICES</b>             | <b>159,001</b> | <b>158,677</b> | <b>158,377</b> | <b>146,900</b> |
| 700.300 GENERAL OFFICE SUPPLIES         | 170            | 200            | 200            | 250            |
| 700.301 POSTAGE                         | 0              | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES            | 4,646          | 20,000         | 15,000         | 20,000         |
| 700.314 CONSUMABLES                     | 0              | 0              | 0              | 0              |
| 700.315 VEHICLE MAINTENANCE             | 0              | 500            | 500            | 1,500          |
| 700.320 EQUIPMENT MAINTENANCE           | 57             | 1,500          | 1,500          | 1,500          |
| 700.330 BUILDING & MAINTENANCE          | 28             | 2,000          | 2,000          | 2,000          |
| 700.331 CLEANING SUPPLIES               | 0              | 0              | 0              | 0              |
| 700.340 CONSTRUCTION MATERIALS          | 0              | 0              | 0              | 0              |
| 700.350 MOTOR FUEL & LUB                | 1,012          | 3,000          | 3,000          | 3,000          |
| 700.370 UNIFORMS                        | 250            | 400            | 400            | 400            |
| 700.380 OTHER OPERATIONAL               | 0              | 0              | 0              | 0              |
| <b>COMMODITIES</b>                      | <b>6,163</b>   | <b>27,600</b>  | <b>22,600</b>  | <b>28,650</b>  |
| 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          | 1,000          | 6,000          |
| 700.410 EQUIPMENT/PLANT                 | 27,307         | 28,000         | 28,000         | 30,000         |
| 700.411 MAINS AND METERS                | 0              | 0              | 0              | 0              |
| 700.415 NEW REAL ESTATE / BUILDING      | 0              | 0              | 0              | 0              |
| 700.420 EQUIP/BLDG & GROUNDS            | 10,512         | 6,000          | 6,000          | 8,000          |
| 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              |
| <b>CAPITAL OUTLAY</b>                   | <b>37,819</b>  | <b>35,000</b>  | <b>35,000</b>  | <b>44,000</b>  |
| 700.390 MISCELLANEOUS                   | 0              | 10,000         | 10,000         | 10,000         |
| 700.810 TRANSFER                        | 297,215        | 415,825        | 415,825        | 470,750        |
| 700.811 TRANS TO DEPRECIATION FUND      | 0              | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                    | <b>297,215</b> | <b>425,825</b> | <b>425,825</b> | <b>480,750</b> |
| <b>PRODUCTION</b>                       | <b>561,581</b> | <b>709,302</b> | <b>704,002</b> | <b>768,530</b> |
| <i>Transfer Footnotes:</i>              |                |                |                |                |
| <i>Out to Fund 05 Employee Benefits</i> | 58,000         | 25,000         | 25,000         | 19,000         |
| <i>Out to Bond &amp; Interest</i>       | 239,215        | 390,825        | 390,825        | 451,750        |

|  | 2021 Actual    | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|--|----------------|------------------|------------------|------------------|
| <b>Dept: 033 DISTRIBUTION (LINES)</b>                                  |                |                  |                  |                  |
| 700.100 FULL TIME SALARIES   | 50,565         | 67,600           | 105,200          | 312,000          |
| 700.120 OVERTIME   | 3,426          | 4,000            | 4,000            | 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                |
| <b>PERSONAL SERVICES</b>   | <b>53,991</b>  | <b>71,600</b>    | <b>109,200</b>   | <b>316,000</b>   |
| 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   | 1,492          | 3,000            | 1,500            | 3,000            |
| 700.235 INTEREST EXPENSE   | 0              | 0                | 0                | 0                |
| 700.240 TRAINING, TRAVEL, DUES   | 917            | 1,200            | 1,200            | 1,500            |
| 700.250 LEGAL PRINTING EXPENSE   | 0              | 0                | 0                | 0                |
| 700.255 ADVERTISING EXPENSE  | 0              | 500              | 500              | 500              |
| 700.260 INSURANCE  | 0              | 0                | 0                | 0                |
| 700.265 LEASE PAYMENTS   | 0              | 33,000           | 16,000           | 16,000           |
| 700.280 UTILITIES  | 8,173          | 12,000           | 12,000           | 12,000           |
| 700.290 OTHER CONTRACTUALS   | 12,726         | 12,000           | 12,000           | 16,000           |
| <b>CONTRACTUAL SERVICES</b>  | <b>23,308</b>  | <b>61,700</b>    | <b>43,200</b>    | <b>49,000</b>    |
| 700.300 GENERAL OFFICE SUPPLIES  | 175            | 400              | 400              | 400              |
| 700.301 POSTAGE  | 0              | 0                | 0                | 0                |
| 700.310 OPERATIONAL SUPPLIES   | 12,738         | 10,000           | 12,000           | 14,000           |
| 700.314 CONSUMABLES  | 0              | 0                | 0                | 0                |
| 700.315 VEHICLE MAINTENANCE  | 915            | 1,500            | 1,500            | 2,000            |
| 700.320 EQUIPMENT MAINTENANCE  | 9,268          | 15,000           | 15,000           | 15,000           |
| 700.330 BUILDING & MAINTENANCE   | 436            | 2,000            | 2,000            | 2,000            |
| 700.331 CLEANING SUPPLIES  | 0              | 0                | 0                | 0                |
| 700.340 CONSTRUCTION MATERIALS   | 25             | 4,500            | 4,500            | 5,000            |
| 700.350 MOTOR FUEL & LUB   | 5,904          | 10,000           | 10,000           | 12,500           |
| 700.370 UNIFORMS   | 549            | 900              | 900              | 900              |
| 700.380 OTHER OPERATIONAL  | 0              | 0                | 0                | 0                |
| <b>COMMODITIES</b>   | <b>30,010</b>  | <b>44,300</b>    | <b>46,300</b>    | <b>51,800</b>    |
| 700.400 OFFICE EQUIP. FURNITURE  | 0              | 0                | 0                | 0                |
| 700.401 CAPITAL IMPROVEMENTS   | 0              | 0                | 0                | 0                |
| 700.402 COMPUTER EQUIP / SOFTWARE                                      | 525            | 300              | 300              | 600              |
| 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   | 8,016          | 8,000            | 8,000            | 8,500            |
| 700.430 MOTOR VEHICLE/EQUIPMENT  | 0              | 16,000           | 16,000           | 20,000           |
| 700.433 DISTRIBUTION LINES   | 30,516         | 50,000           | 50,000           | 50,000           |
| 700.480 MERF/CIP TRANSFER  | 0              | 100,000          | 80000            | 100,000          |
| <b>CAPITAL OUTLAY</b>  | <b>39,057</b>  | <b>174,300</b>   | <b>154,300</b>   | <b>179,100</b>   |
| 700.390 MISCELLANEOUS  | 0              | 0                | 0                | 0                |
| 700.810 TRANSFER   | 78,000         | 78,000           | 78,000           | 81,520           |
| 700.811 TRANS TO DEPRECIATION FUND                                     | 0              | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>   | <b>78,000</b>  | <b>78,000</b>    | <b>78,000</b>    | <b>81,520</b>    |
| <b>DISTRIBUTION (LINES)</b>  | <b>224,366</b> | <b>429,900</b>   | <b>431,000</b>   | <b>677,420</b>   |
| <b>Total Expenditures</b>  | <b>892,709</b> | <b>1,485,302</b> | <b>1,483,902</b> | <b>2,005,023</b> |
| <b>SEWER SERVICE</b>   | <b>794,125</b> | <b>378,232</b>   | <b>670,023</b>   | <b>0</b>         |
| <i>Cash Carryover Ratio or Reserve Ratio</i>                           | <i>88.96%</i>  | <i>25.46%</i>    | <i>45.15%</i>    | <i>0.00%</i>     |
| <i>Transfer Footnotes:</i>   |                |                  |                  |                  |
| <i>Out to MERF - Heavy Equipment Replacement</i>                       | <i>0</i>       | <i>100,000</i>   | <i>80,000</i>    | <i>100,000</i>   |
| <i>Out to Fund 05 Employee Benefits</i>                                | <i>78,000</i>  | <i>78,000</i>    | <i>78,000</i>    | <i>81,520</i>    |
| <i>Total Sewer Service Fund Transfers to Fund 05 Employee Benefits</i> | <i>201,000</i> | <i>103,000</i>   | <i>103,000</i>   | <i>100,520</i>   |

|  | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|--|------------------|------------------|------------------|------------------|
| <b>Fund: 05 - EMPLOYEE BENEFIT</b>           |                  |                  |                  |                  |
| <b>Revenues</b>                              |                  |                  |                  |                  |
| <b>Dept: 000</b>                             |                  |                  |                  |                  |
| 400.010 PRIOR YEAR REVENUE                   | 694,067          | 350,045          | 815,958          | 379,427          |
| 400.020 CURRENT TAXES                        | 323,265          | 120,000          | 120,000          | 300,000          |
| 400.021 DELINQUENT TAXES                     | 5,659            | 4,000            | 4,000            | 4,000            |
| 400.030 MOTOR VEHICLE/RV TAX                 | 38,450           | 28,714           | 28,714           | 10,325           |
| 400.230 INTEREST INCOME                      | 2,992            | 6,200            | 6,200            | 3,000            |
| 400.240 IN LIEU OF TAX                       | 0                | 0                | 0                | 0                |
| 400.330 REIMBURSED EXPENSE                   | 13,329           | 5,000            | 5,000            | 5,000            |
| 400.331 REIMBURSED COBRA PREMIUMS            | 25,138           | 20,000           | 20,000           | 20,000           |
| 400.332 HRA REIMBURSEMENTS                   | 0                | 0                | 0                | 0                |
| 400.335 SECTION 125 REIMBURSEMENTS           | 31,012           | 36,000           | 36,000           | 31,000           |
| 400.390 MISCELLANEOUS                        | 0                | 0                | 0                | 0                |
| 400.800 TRANSFERS                            | 863,800          | 1,029,505        | 749,005          | 830,160          |
| <b>Dept: 000</b>                             | <b>1,997,712</b> | <b>1,599,464</b> | <b>1,784,877</b> | <b>1,582,912</b> |
| <b>Total Revenues</b>                        | <b>1,997,712</b> | <b>1,599,464</b> | <b>1,784,877</b> | <b>1,582,912</b> |
| <br><b>Expenditures</b>                      |                  |                  |                  |                  |
| <b>Dept: 000</b>                             |                  |                  |                  |                  |
| 700.125 FINAL BENEFITS PAYOUT                | 56,890           | 100,000          | 126,700          | 120,000          |
| 700.139 HRA PREMIUMS                         | 18,155           | 35,000           | 35,000           | 35,000           |
| 700.140 HEALTH INSURANCE                     | 337,723          | 450,000          | 400,000          | 450,000          |
| 700.141 COBRA INSURANCE PREMIUMS             | 22,687           | 20,000           | 20,000           | 20,000           |
| 700.145 WORKERS COMPENSATION INS             | 55,885           | 60,000           | 60,000           | 60,000           |
| 700.150 FICA CONTRIBUTIONS                   | 248,382          | 250,000          | 250,000          | 250,000          |
| 700.160 KPERS CONTRIBUTIONS                  | 394,439          | 425,000          | 425,000          | 425,000          |
| 700.161 401(a) CONTRIBUTIONS                 | 0                | 0                | 0                | 0                |
| 700.162 SECTION 125 REIMBURSEMENTS           | 0                | 0                | 0                | 0                |
| 700.163 SECTION 125 ADMIN EXPENSE            | 0                | 0                | 0                | 0                |
| 700.165 SECTION 125 PAYMENTS                 | 26,531           | 36,000           | 36,000           | 36,000           |
| 700.170 UNEMPLOYMENT BENEFITS                | 3,191            | 6,500            | 6,500            | 6,500            |
| <b>PERSONAL SERVICES</b>                     | <b>1,163,883</b> | <b>1,382,500</b> | <b>1,359,200</b> | <b>1,402,500</b> |
| <b>700.202 APPROPRIATED RESERVE</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 700.220 LEGAL SERVICES                       | 0                | 0                | 0                | 0                |
| 700.240 TRAINING, TRAVEL, DUES               | 219              | 1,000            | 1,000            | 1,000            |
| 700.260 INSURANCE                            | 6,239            | 6,000            | 6,000            | 7,300            |
| 700.289 EMPLOYEE ASSISTANCE                  | 9,880            | 10,000           | 10,000           | 10,000           |
| 700.290 OTHER CONTRACTUALS                   | 1,767            | 1,500            | 1,500            | 1,500            |
| <b>CONTRACTUAL SERVICES</b>                  | <b>18,105</b>    | <b>18,500</b>    | <b>18,500</b>    | <b>19,800</b>    |
| 700.310 OPERATIONAL SUPPLIES                 | 0                | 750              | 750              | 750              |
| <b>COMMODITIES</b>                           | <b>0</b>         | <b>750</b>       | <b>750</b>       | <b>750</b>       |
| 700.390 MISCELLANEOUS                        | 397              | 2,000            | 2,000            | 4,000            |
| 700.395 EMPLOYEE DEVELOPMENT                 | -632             | 25,000           | 25,000           | 25,000           |
| 700.810 TRANSFER                             | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>                         | <b>-235</b>      | <b>27,000</b>    | <b>27,000</b>    | <b>29,000</b>    |
| <b>Dept: 000</b>                             | <b>1,181,753</b> | <b>1,428,750</b> | <b>1,405,450</b> | <b>1,452,050</b> |
| <b>Total Expenditures</b>                    | <b>1,181,753</b> | <b>1,428,750</b> | <b>1,405,450</b> | <b>1,452,050</b> |
| <br><b>EMPLOYEE BENEFIT</b>                  | <br>815,958      | <br>170,714      | <br>379,427      | <br>130,862      |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | 69.05%           | 25.56%           | 30.02%           | 10.35%           |

|  | 2021 Actual   | 2022 Budget   | 2022 Amended  | 2023 Budget   |
|--|---------------|---------------|---------------|---------------|
| <b>Employee Benefits Transfer Footnotes:</b>       |               |               |               |               |
| <i>In from Fund 01 - 001 Administration</i>        | 43,000        | 91,000        | 91,000        | 110,080       |
| <i>In from Fund 01 - 002 Police Dept</i>           | 180,000       | 418,000       | 180,000       | 250,000       |
| <i>In from Fund 01 - 003 Fire Dept</i>             | 0             | 0             | 0             | 0             |
| <i>In from Fund 01 - 004 Municipal Court</i>       | 8,800         | 11,180        | 11,180        | 19,400        |
| <i>In from Fund 01 - 005 Street Dept</i>           | 82,000        | 114,850       | 114,850       | 110,000       |
| <i>In from Fund 01 - 006 Parks &amp; Grounds</i>   | 61,500        | 68,475        | 68,475        | 70,000        |
| <i>In from Fund 01 - 007 Cemetery</i>              | 10,000        | 10,750        | 10,750        | 16,000        |
| <i>In from Fund 01 - 009 Community Development</i> | <u>58,000</u> | <u>33,750</u> | <u>33,750</u> | <u>50,000</u> |
| <i>Total from Fund 01 General Operating</i>        | 443,300       | 748,005       | 510,005       | 625,480       |
| <i>In from Fund 02 - Library</i>                   | 55,000        | 55,000        | 55,000        | 58,360        |
| <i>In from Fund 04 - Sewer Service</i>             | 201,000       | 103,000       | 103,000       | 100,520       |
| <i>In from Fund 07 - Family Aquatics Center</i>    | 25,000        | 25,000        | 25,000        | 25,000        |
| <i>In from Fund 08 - Community Center</i>          | 13,500        | 13,500        | 13,500        | 20,800        |
| <i>In from Fund 09 - Water Utility</i>             | 126,000       | 85,000        | 42,500        | 0             |
| <i>In from Fund 12 - Storm Water Management</i>    | 0             | 0             | 0             | 0             |
| <i>In from Fund 13 - Health &amp; Sanitation</i>   | 0             | 0             | 0             | 0             |
| <i>In from Fund 16 - Wastewater Plant</i>          | 0             | 0             | 0             | 0             |
| <i>In from Fund 17 - Street Repair</i>             | 0             | 0             | 0             | 0             |
| <i>Total Transfers In</i>                          | 863,800       | 1,029,505     | 749,005       | 830,160       |

|   | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|---|------------------|------------------|------------------|------------------|
| <b>Fund: 06 - BOND &amp; INTEREST</b>                 |                  |                  |                  |                  |
| <b>Revenues</b>                                       |                  |                  |                  |                  |
| <b>Dept: 000</b>                                      |                  |                  |                  |                  |
| 400.010 PRIOR YEAR REVENUE                            | 598,590          | 623,654          | 444,109          | 296,426          |
| 400.020 CURRENT TAXES                                 | 309,196          | 285,000          | 285,030          | 400,000          |
| 400.021 DELINQUENT TAXES                              | 5,812            | 3,000            | 3,000            | 3,000            |
| 400.030 MOTOR VEHICLE/RV TAX                          | 38,647           | 27,462           | 27,462           | 24,525           |
| 400.092 SPECIAL ASSESSMENTS                           | 37,644           | 10,000           | 102,000          | 10,000           |
| 400.230 INTEREST INCOME                               | 5,904            | 6,000            | 3,000            | 3,000            |
| 400.240 IN LIEU OF TAX                                | 0                | 0                | 0                | 0                |
| 400.390 MISCELLANEOUS                                 | 24               | 0                | 0                | 0                |
| 400.800 TRANSFERS                                     | 826,579          | 390,825          | 390,825          | 451,750          |
| <b>Dept: 000</b>                                      | <b>1,822,396</b> | <b>1,345,941</b> | <b>1,255,426</b> | <b>1,188,701</b> |
| <b>Total Revenues</b>                                 | <b>1,822,396</b> | <b>1,345,941</b> | <b>1,255,426</b> | <b>1,188,701</b> |
| <br><b>Expenditures</b>                               |                  |                  |                  |                  |
| <b>Dept: 000</b>                                      |                  |                  |                  |                  |
| 700.390 MISCELLANEOUS                                 | 208,908          | 0                | 0                | 0                |
| <b>Dept: 000</b>                                      | <b>208,908</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <br><b>Dept: 060 BOND &amp; INTEREST</b>              |                  |                  |                  |                  |
| 700.600 BONDS - PRINCIPAL PAYMENT                     | 940,000          | 785,000          | 785,000          | 780,000          |
| 700.610 BONDS - INTEREST PAYMENT                      | 229,379          | 174,000          | 174,000          | 150,413          |
| <b>700.620 OTHER RESERVES</b>                         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 700.630 CITY SPECIAL ASSESSMENT                       | 0                | 0                | 0                | 0                |
| 700.640 ADMINISTRATIVE EXPENSE                        | 0                | 0                | 0                | 0                |
| <b>BOND &amp; INTEREST</b>                            | <b>1,169,379</b> | <b>959,000</b>   | <b>959,000</b>   | <b>930,413</b>   |
| <b>Total Expenditures</b>                             | <b>1,378,287</b> | <b>959,000</b>   | <b>959,000</b>   | <b>930,413</b>   |
| <br><b>BOND &amp; INTEREST</b>                        | <b>444,109</b>   | <b>386,941</b>   | <b>296,426</b>   | <b>258,288</b>   |
| <i>Cash Carryover Ratio or Reserve Ratio</i>          | <i>32.22%</i>    | <i>40.35%</i>    | <i>30.91%</i>    | <i>27.76%</i>    |
| <br><i>Transfer Footnotes:</i>                        |                  |                  |                  |                  |
| <i>In from Fund 04- Sewer Utility</i>                 | <i>239,215</i>   | <i>390,825</i>   | <i>390,825</i>   | <i>451,750</i>   |
| <i>In from Fund 09 - Water Utility</i>                | <i>0</i>         | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from Fund 12 - Storm Water Management</i>       | <i>0</i>         | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from Fund 16 - Wastewater Plant (2006a)</i>     | <i>0</i>         | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from Fund 16 - Wastewater Plant (SRF/2012a)</i> | <i>0</i>         | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from Fund 27-Sales Tax Projects</i>             | <i>0</i>         | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from CIP - Police Station Sales Tax (NB)</i>    | <i>265,713</i>   | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from CIP - Community Center Sales Tax (NB)</i>  | <i>86,764</i>    | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from CIP - City Hall Sales Tax (NB)</i>         | <i>86,806</i>    | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>In from CIP - Library Sales Tax (NB)</i>           | <i>148,081</i>   | <i>0</i>         | <i>0</i>         | <i>0</i>         |
| <i>Total Transfers In</i>                             | <i>826,579</i>   | <i>390,825</i>   | <i>390,825</i>   | <i>451,750</i>   |

|  | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|--|----------------|----------------|----------------|----------------|
| <b>Fund: 07 - FAMILY AQUATICS CENTER</b> |                |                |                |                |
| <b>Revenues</b>                          |                |                |                |                |
| <b>Dept: 000</b>                         |                |                |                |                |
| 400.010 PRIOR YEAR REVENUE               | 47,084         | 11,134         | 45,371         | 31,571         |
| 400.042 CITY SALES TAX                   | 0              | 0              | 0              | 0              |
| 400.167 SEASON PASSES POOL               | 12,245         | 19,500         | 19,500         | 13,000         |
| 400.177 GATE RECEIPTS POOL               | 19,345         | 28,750         | 15,000         | 20,000         |
| 400.178 COUPON BOOKS POOL                | 3,420          | 6,500          | 3,000          | 3,000          |
| 400.187 CONCESSIONS                      | 12,598         | 15,000         | 10,000         | 13,000         |
| 400.190 RENTALS                          | 0              | 4,000          | 4,000          | 2,000          |
| 400.197 LESSONS POOL                     | 3,093          | 9,600          | 3,000          | 3,000          |
| 400.230 INTEREST INCOME                  | 187            | 500            | 500            | 200            |
| 400.330 REIMBURSED EXPENSE               | 0              | 0              | 0              | 0              |
| 400.334 REIMBURSED NSF CHECKS            | 0              | 0              | 0              | 0              |
| 400.390 MISCELLANEOUS                    | 0              | 0              | 0              | 0              |
| 400.790 SALES TAX                        | 1,165          | 1,500          | 1,500          | 1,100          |
| 400.800 TRANSFERS                        | 90,000         | 150,000        | 150,000        | 150,000        |
| <b>Dept: 000</b>                         | <b>189,137</b> | <b>246,484</b> | <b>251,871</b> | <b>236,871</b> |
| <b>Total Revenues</b>                    | <b>189,137</b> | <b>246,484</b> | <b>251,871</b> | <b>236,871</b> |
| <i>Transfer Footnotes:</i>               |                |                |                |                |
| <i>In from Pool Reserve Fund (NB)</i>    | <i>90,000</i>  | <i>150,000</i> | <i>150,000</i> | <i>150,000</i> |
| <b>Expenditures</b>                      |                |                |                |                |
| <b>Dept: 000</b>                         |                |                |                |                |
| 700.100 FULL TIME SALARIES               | 312            | 14,000         | 0              | 0              |
| 700.110 PART TIME HELP                   | 50,634         | 70,000         | 90,000         | 95,000         |
| 700.120 OVERTIME                         | 2,589          | 5,000          | 5,000          | 3,000          |
| 700.130 OTHER PERSONAL SERV.             | 4              | 900            | 900            | 0              |
| 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              |
| 700.190 WORKERS COMP INS.                | 0              | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                 | <b>53,539</b>  | <b>89,900</b>  | <b>95,900</b>  | <b>98,000</b>  |
| <b>700.202 APPROPRIATED RESERVE</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>48,171</b>  |
| 700.210 PROFESSIONAL SERVICES            | 10,000         | 0              | 0              | 0              |
| 700.230 TELEPHONE SERVICES               | 1,372          | 1,100          | 1,100          | 1,200          |
| 700.240 TRAINING, TRAVEL, DUES           | 2,400          | 2,000          | 2,000          | 2,400          |
| 700.255 ADVERTISING EXPENSE              | 1,372          | 2,000          | 2,000          | 2,000          |
| 700.260 INSURANCE                        | 4,898          | 5,500          | 5,500          | 5,600          |
| 700.280 UTILITIES                        | 13,541         | 13,000         | 13,000         | 13,500         |
| 700.290 OTHER CONTRACTUALS               | 4,261          | 2,500          | 2,500          | 3,000          |
| <b>CONTRACTUAL SERVICES</b>              | <b>37,844</b>  | <b>26,100</b>  | <b>26,100</b>  | <b>75,871</b>  |

|  |                |                |                |                |
|--|----------------|----------------|----------------|----------------|
| 700.300 GENERAL OFFICE SUPPLIES              | 602            | 200            | 200            | 200            |
| 700.301 POSTAGE                              | 7              | 0              | 0              | 0              |
| 700.305 GIFTS / MEMORIALS                    | 0              | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES                 | 12,293         | 10,000         | 10,000         | 12,000         |
| 700.314 CONSUMABLES                          | 0              | 0              | 0              | 0              |
| 700.320 EQUIPMENT MAINTENANCE                | 1,166          | 500            | 500            | 1,000          |
| 700.330 BUILDING & MAINTENANCE               | 358            | 5,000          | 5,000          | 1,000          |
| 700.331 CLEANING SUPPLIES                    | 316            | 100            | 100            | 300            |
| 700.370 UNIFORMS                             | 1,547          | 2,000          | 2,000          | 2,000          |
| 700.381 NON SUFFICIENT FUNDS CHECKS          | 0              | 0              | 0              | 0              |
| 700.387 CONCESSION SUPPLIES                  | 7,674          | 10,000         | 10,000         | 10,000         |
| <b>COMMODITIES</b>                           | <b>23,963</b>  | <b>27,800</b>  | <b>27,800</b>  | <b>26,500</b>  |
| 700.410 EQUIPMENT/PLANT                      | 2,275          | 50,000         | 44,000         | 10,000         |
| 700.420 EQUIP/BLDG & GROUNDS                 | 0              | 0              | 0              | 0              |
| 700.480 MERF/CIP TRANSFER                    | 0              | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>                        | <b>2,275</b>   | <b>50,000</b>  | <b>44,000</b>  | <b>10,000</b>  |
| 700.390 MISCELLANEOUS                        | 4              | 0              | 0              | 0              |
| 700.500 REFUNDS                              | 0              | 0              | 0              | 0              |
| 700.790 SALES TAX                            | 1,139          | 1,500          | 1,500          | 1,500          |
| 700.810 TRANSFER                             | 25,000         | 25,000         | 25,000         | 25,000         |
| 700.812 TRANSFER EQUIP RESERVE               | 0              | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                         | <b>26,143</b>  | <b>26,500</b>  | <b>26,500</b>  | <b>26,500</b>  |
| <b>Dept: 000</b>                             | <b>143,764</b> | <b>220,300</b> | <b>220,300</b> | <b>236,871</b> |
| <b>Total Expenditures</b>                    | <b>143,764</b> | <b>220,300</b> | <b>220,300</b> | <b>236,871</b> |
| <b>FAMILY AQUATICS CENTER</b>                | <b>45,371</b>  | <b>26,184</b>  | <b>31,571</b>  | <b>0</b>       |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>31.56%</i>  | <i>11.89%</i>  | <i>14.33%</i>  | <i>0.00%</i>   |
| <i>Transfer Footnotes:</i>                   |                |                |                |                |
| <i>Out to Fund 05 Employee Benefits</i>      | <i>25,000</i>  | <i>25,000</i>  | <i>25,000</i>  | <i>25,000</i>  |

|   | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|---|----------------|----------------|----------------|----------------|
| <b>Fund: 08 - COMMUNITY CENTER</b>            |                |                |                |                |
| <b>Revenues</b>                               |                |                |                |                |
| <b>Dept: 000</b>                              |                |                |                |                |
| 400.010 PRIOR YEAR REVENUE                    | 13,798         | 18,932         | 5,045          | 5,244          |
| 400.180 FINES & FEES                          | 0              | 0              | 0              | 0              |
| 400.187 CONCESSIONS                           | 669            | 250            | 250            | 500            |
| 400.190 RENTALS                               | 20,717         | 25,000         | 25,000         | 25,000         |
| 400.230 INTEREST INCOME                       | 53             | 100            | 100            | 100            |
| 400.330 REIMBURSED EXPENSE                    | 13             | 0              | 0              | 0              |
| 400.334 REIMBURSED NSF CHECKS                 | 0              | 0              | 0              | 0              |
| 400.390 MISCELLANEOUS                         | 110            | 0              | 0              | 0              |
| 400.401 DONATIONS AND GIFTS                   | 0              | 0              | 0              | 0              |
| 400.402 TICKET SALES                          | 610            | 2,500          | 2,500          | 2,000          |
| 400.403 PROGRAM & EVENTS                      | 0              | 2,000          | 2,000          | 2,000          |
| 400.404 MEMBERSHIPS                           | 0              | 0              | 0              | 0              |
| 400.790 SALES TAX                             | 104            | 100            | 100            | 100            |
| 400.800 TRANSFERS                             | 100,000        | 100,000        | 100,000        | 100,000        |
| 400.850 GRANTS                                | 6,300          | 3,000          | 3,000          | 8,000          |
| <b>Dept: 000</b>                              | <b>142,374</b> | <b>151,882</b> | <b>137,995</b> | <b>142,944</b> |
| <b>Dept: 008 COMMUNITY CENTER SUMMER PROG</b> |                |                |                |                |
| 400.180 FINES & FEES                          | 0              | 0              | 0              | 0              |
| 400.330 REIMBURSED EXPENSE                    | 0              | 0              | 0              | 0              |
| 400.390 MISCELLANEOUS                         | 0              | 0              | 0              | 0              |
| 400.401 DONATIONS AND GIFTS                   | 0              | 0              | 0              | 0              |
| 400.850 GRANTS                                | 0              | 0              | 0              | 0              |
| <b>COMMUNITY CENTER SUMMER PROG</b>           | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>Total Revenues</b>                         | <b>142,374</b> | <b>151,882</b> | <b>137,995</b> | <b>142,944</b> |
| <i>Transfer Footnotes:</i>                    |                |                |                |                |
| <i>In from Fund 01 - General Operating</i>    | <i>100,000</i> | <i>100,000</i> | <i>100,000</i> | <i>100,000</i> |
| <b>Expenditures</b>                           |                |                |                |                |
| <b>Dept: 000</b>                              |                |                |                |                |
| 700.100 FULL TIME SALARIES                    | 61,768         | 63,085         | 63,085         | 67,800         |
| 700.110 PART TIME HELP                        | 3,424          | 5,385          | 3,500          | 4,000          |
| 700.120 OVERTIME                              | 39             | 150            | 150            | 150            |
| 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              |
| <b>PERSONAL SERVICES</b>                      | <b>65,231</b>  | <b>68,620</b>  | <b>66,735</b>  | <b>71,950</b>  |
| 700.202 APPROPRIATED RESERVE                  | 0              | 0              | 0              | 119            |
| 700.210 PROFESSIONAL SERVICES                 | 0              | 0              | 0              | 0              |
| 700.220 LEGAL SERVICES                        | 0              | 0              | 0              | 0              |
| 700.230 TELEPHONE SERVICES                    | 2,956          | 2,400          | 2,400          | 2,400          |
| 700.240 TRAINING, TRAVEL, DUES                | 102            | 600            | 600            | 600            |
| 700.250 LEGAL PRINTING EXPENSE                | 0              | 0              | 0              | 0              |
| 700.255 ADVERTISING EXPENSE                   | 4,490          | 3,900          | 2,000          | 3,700          |
| 700.260 INSURANCE                             | 10,341         | 10,500         | 11,400         | 12,600         |
| 700.265 LEASE PAYMENTS                        | 5,041          | 5,041          | 5,041          | 0              |
| 700.280 UTILITIES                             | 12,844         | 16,000         | 16,000         | 16,000         |
| 700.290 OTHER CONTRACTUALS                    | 11,795         | 2,500          | 2,500          | 3,000          |
| 700.291 PROGRAMMING-CC                        | 0              | 0              | 0              | 0              |
| 700.297 EVENT & PROGRAM COSTS                 | 983            | 4,000          | 2,000          | 2,000          |
| <b>CONTRACTUAL SERVICES</b>                   | <b>48,552</b>  | <b>44,941</b>  | <b>41,941</b>  | <b>40,419</b>  |

|                                     | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|-------------------------------------|----------------|----------------|----------------|----------------|
| 700.300 GENERAL OFFICE SUPPLIES     | 302            | 300            | 300            | 300            |
| 700.301 POSTAGE                     | 0              | 300            | 300            | 300            |
| 700.305 GIFTS / MEMORIALS           | 0              | 100            | 100            | 100            |
| 700.310 OPERATIONAL SUPPLIES        | 861            | 3,000          | 3,000          | 3,000          |
| 700.314 CONSUMABLES                 | 0              | 0              | 0              | 0              |
| 700.330 BUILDING & MAINTENANCE      | 7,687          | 3,500          | 3,500          | 3,500          |
| 700.331 CLEANING SUPPLIES           | 527            | 1,200          | 1,200          | 500            |
| 700.350 MOTOR FUEL & LUB            | 0              | 0              | 0              | 0              |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 0              | 100            | 100            | 100            |
| 700.387 CONCESSION SUPPLIES         | 19             | 500            | 500            | 400            |
| <b>COMMODITIES</b>                  | <b>9,396</b>   | <b>9,000</b>   | <b>9,000</b>   | <b>8,200</b>   |
| 700.400 OFFICE EQUIP. FURNITURE     | 0              | 150            | 150            | 150            |
| 700.402 COMPUTER EQUIP / SOFTWARE   | 0              | 200            | 200            | 200            |
| 700.410 EQUIPMENT/PLANT             | 0              | 0              | 0              | 0              |
| 700.420 EQUIP/BLDG & GROUNDS        | 0              | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>               | <b>0</b>       | <b>350</b>     | <b>350</b>     | <b>350</b>     |
| 700.390 MISCELLANEOUS               | 0              | 50             | 50             | 50             |
| 700.500 REFUNDS                     | 300            | 0              | 0              | 0              |
| 700.790 SALES TAX                   | 118            | 175            | 175            | 175            |
| 700.795 REAL ESTATE TAX             | 383            | 1,000          | 1,000          | 1,000          |
| 700.810 TRANSFER                    | 13,500         | 13,500         | 13,500         | 20,800         |
| <b>MISCELLANEOUS</b>                | <b>14,301</b>  | <b>14,725</b>  | <b>14,725</b>  | <b>22,025</b>  |
| <b>Dept: 000</b>                    | <b>137,480</b> | <b>137,636</b> | <b>132,751</b> | <b>142,944</b> |

**Dept: 008 COMMUNITY CENTER SUMMER PROG**

|  |                |                |                |                |
|--|----------------|----------------|----------------|----------------|
| 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              |
| <b>PERSONAL SERVICES</b>                     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 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              |
| <b>CONTRACTUAL SERVICES</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 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              |
| <b>COMMODITIES</b>                           | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 700.390 MISCELLANEOUS                        | 0              | 0              | 0              | 0              |
| 700.500 REFUNDS                              | -150           | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                         | <b>-150</b>    | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>COMMUNITY CENTER SUMMER PROG</b>          | <b>-150</b>    | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>Total Expenditures</b>                    | <b>137,330</b> | <b>137,636</b> | <b>132,751</b> | <b>142,944</b> |
| <b>COMMUNITY CENTER</b>                      | <b>5,045</b>   | <b>14,246</b>  | <b>5,244</b>   | <b>0</b>       |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>3.67%</i>   | <i>10.35%</i>  | <i>3.95%</i>   | <i>0.00%</i>   |

*Transfer Footnotes:*

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <i>Out to Fund 05 Employee Benefits</i> | <i>13,500</i> | <i>13,500</i> | <i>13,500</i> | <i>20,800</i> |
|---|---------------|---------------|---------------|---------------|

|                                    | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|------------------------------------|------------------|------------------|------------------|------------------|
| <b>Fund: 09 - WATER UTILITY</b>    |                  |                  |                  |                  |
| <b>Revenues</b>                    |                  |                  |                  |                  |
| <b>Dept: 000</b>                   |                  |                  |                  |                  |
| 400.010 PRIOR YEAR REVENUE         | 194,317          | 143,017          | 30,702           | 22,102           |
| 400.140 SALE OF WATER              | 1,796,765        | 2,200,000        | 1,800,000        | 2,000,000        |
| 400.150 WATER FOR RESALE           | 46,263           | 55,000           | 55,000           | 45,000           |
| 400.160 TANK SALES                 | 7,423            | 7,500            | 7,500            | 7,500            |
| 400.170 INSTALL CHARGE             | 6,600            | 15,000           | 15,000           | 10,000           |
| 400.171 CONNECT & DISCONNECT       | 7,685            | 8,000            | 8,000            | 8,000            |
| 400.190 RENTALS                    | 0                | 0                | 0                | 0                |
| 400.230 INTEREST INCOME            | 512              | 1,500            | 1,500            | 500              |
| 400.330 REIMBURSED EXPENSE         | 4,280            | 82,000           | 5,000            | 5,000            |
| 400.336 KS SETOFF REIMBURSEMENT    | 5,655            | 7,000            | 7,000            | 5,000            |
| 400.390 MISCELLANEOUS              | 350              | 350              | 350              | 350              |
| 400.500 LONG/SHORT                 | -28              | 0                | 0                | 0                |
| 400.790 SALES TAX                  | 27,440           | 30,000           | 30,000           | 30,000           |
| 400.800 TRANSFERS                  | 0                | 0                | 0                | 0                |
| 400.850 GRANTS                     | 0                | 0                | 0                | 0                |
| <b>Dept: 000</b>                   | <b>2,097,262</b> | <b>2,549,367</b> | <b>1,960,052</b> | <b>2,133,452</b> |
| <b>Total Revenues</b>              | <b>2,097,262</b> | <b>2,549,367</b> | <b>1,960,052</b> | <b>2,133,452</b> |
| <b>Expenditures</b>                |                  |                  |                  |                  |
| <b>Dept: 001 ADMINISTRATION</b>    |                  |                  |                  |                  |
| 700.100 FULL TIME SALARIES         | 286              | 0                | 0                | 0                |
| 700.120 OVERTIME                   | 0                | 0                | 0                | 0                |
| 700.130 OTHER PERSONAL SERV.       | 13               | 2,500            | 0                | 0                |
| 700.140 HEALTH INSURANCE           | 0                | 0                | 0                | 0                |
| 700.150 FICA CONTRIBUTIONS         | 0                | 0                | 0                | 0                |
| 700.160 KPERS CONTRIBUTIONS        | 0                | 0                | 0                | 0                |
| <b>PERSONAL SERVICES</b>           | <b>299</b>       | <b>2500</b>      | <b>0</b>         | <b>0</b>         |
| 700.201 TANK MAINTENANCE           | 0                | 0                | 0                | 0                |
| 700.202 APPROPRIATED RESERVE       | 0                | 0                | 0                | 109,052          |
| 700.210 PROFESSIONAL SERVICES      | 0                | 0                | 0                | 0                |
| 700.230 TELEPHONE SERVICES         | 370              | 0                | 0                | 0                |
| 700.240 TRAINING, TRAVEL, DUES     | 0                | 0                | 0                | 0                |
| 700.255 ADVERTISING EXPENSE        | 0                | 0                | 0                | 0                |
| 700.260 INSURANCE                  | 11,358           | 11,500           | 12,200           | 13,400           |
| 700.265 LEASE PAYMENTS             | 0                | 0                | 0                | 0                |
| 700.280 UTILITIES                  | 0                | 0                | 0                | 0                |
| 700.290 OTHER CONTRACTUALS         | 5,931            | 5,000            | 5,000            | 5,000            |
| <b>CONTRACTUAL SERVICES</b>        | <b>17,659</b>    | <b>16,500</b>    | <b>17,200</b>    | <b>127,452</b>   |
| 700.300 GENERAL OFFICE SUPPLIES    | 943              | 700              | 700              | 700              |
| 700.301 POSTAGE                    | 3,992            | 5,000            | 5,000            | 5,000            |
| 700.305 GIFTS / MEMORIALS          | 0                | 0                | 0                | 0                |
| 700.310 OPERATIONAL SUPPLIES       | 0                | 1,000            | 1,000            | 1,000            |
| 700.320 EQUIPMENT MAINTENANCE      | 0                | 0                | 0                | 0                |
| 700.330 BUILDING & MAINTENANCE     | 0                | 0                | 0                | 0                |
| 700.340 CONSTRUCTION MATERIALS     | 0                | 0                | 0                | 0                |
| 700.350 MOTOR FUEL & LUB           | 0                | 0                | 0                | 0                |
| 700.370 UNIFORMS                   | 0                | 0                | 0                | 0                |
| <b>COMMODITIES</b>                 | <b>4,935</b>     | <b>6,700</b>     | <b>6,700</b>     | <b>6,700</b>     |
| 700.400 OFFICE EQUIP. FURNITURE    | 0                | 0                | 0                | 0                |
| 700.402 COMPUTER EQUIP / SOFTWARE  | 0                | 0                | 0                | 0                |
| 700.410 EQUIPMENT/PLANT            | 0                | 0                | 0                | 0                |
| 700.411 MAINS AND METERS           | 0                | 0                | 0                | 0                |
| 700.420 EQUIP/BLDG & GROUNDS       | 0                | 0                | 0                | 0                |
| 700.430 MOTOR VEHICLE/EQUIPMENT    | 0                | 0                | 0                | 0                |
| 700.480 MERF/CIP TRANSFER          | 0                | 0                | 0                | 0                |
| <b>CAPITAL OUTLAY</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 700.390 MISCELLANEOUS              | 0                | 0                | 0                | 0                |
| 700.500 REFUNDS                    | 52               | 0                | 0                | 0                |
| 700.790 SALES TAX                  | 40,365           | 30,000           | 30,000           | 40,000           |
| 700.810 TRANSFER                   | 43,625           | 90,000           | 0                | 0                |
| 700.811 TRANS TO DEPRECIATION FUND | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>               | <b>84,042</b>    | <b>120,000</b>   | <b>30,000</b>    | <b>40,000</b>    |
| <b>ADMINISTRATION</b>              | <b>106,935</b>   | <b>145,700</b>   | <b>53,900</b>    | <b>174,152</b>   |
| <i>Transfer Footnotes:</i>         |                  |                  |                  |                  |
| Out to Fund 05 Employee Benefits   | 43,625           | 0                | 0                | 0                |
| Out to General Fund 01             | 0                | 90,000           | 0                | 0                |

|                                    | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|------------------------------------|------------------|------------------|------------------|------------------|
| <b>Dept: 032 PRODUCTION</b>        |                  |                  |                  |                  |
| 700.100 FULL TIME SALARIES         | 0                | 0                | 0                | 0                |
| 700.120 OVERTIME                   | 0                | 0                | 0                | 0                |
| 700.130 OTHER PERSONAL SERV.       | 0                | 0                | 0                | 0                |
| 700.140 HEALTH INSURANCE           | 0                | 0                | 0                | 0                |
| 700.150 FICA CONTRIBUTIONS         | 0                | 0                | 0                | 0                |
| 700.160 KPERS CONTRIBUTIONS        | 0                | 0                | 0                | 0                |
| <b>PERSONAL SERVICES</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 700.201 TANK MAINTENANCE           | 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         | 0                | 500              | 500              | 0                |
| 700.235 INTEREST EXPENSE           | 0                | 0                | 0                | 0                |
| 700.240 TRAINING, TRAVEL, DUES     | 169              | 200              | 200              |                  |
| 700.250 LEGAL PRINTING EXPENSE     | 0                | 0                | 0                | 0                |
| 700.260 INSURANCE                  | 0                | 0                | 0                | 0                |
| 700.265 LEASE PAYMENTS             | 0                | 0                | 0                | 0                |
| 700.280 UTILITIES                  | 5,954            | 7,000            | 7,000            | 7,000            |
| 700.285 TESTING & ANALYTICAL       | 0                | 0                | 0                | 0                |
| 700.290 OTHER CONTRACTUALS         | 0                | 0                | 0                | 0                |
| <b>700.299 WATER PURCHASE</b>      | <b>1,587,909</b> | <b>1,800,000</b> | <b>1,600,000</b> | <b>1,800,000</b> |
| <b>CONTRACTUAL SERVICES</b>        | <b>1,594,032</b> | <b>1,807,700</b> | <b>1,607,700</b> | <b>1,807,000</b> |
| 700.300 GENERAL OFFICE SUPPLIES    | 0                | 0                | 0                | 0                |
| 700.301 POSTAGE                    | 0                | 0                | 0                | 0                |
| 700.310 OPERATIONAL SUPPLIES       | 0                | 0                | 0                | 0                |
| 700.314 CONSUMABLES                | 0                | 0                | 0                | 0                |
| 700.315 VEHICLE MAINTENANCE        | 0                | 0                | 0                | 0                |
| 700.320 EQUIPMENT MAINTENANCE      | 0                | 0                | 0                | 0                |
| 700.330 BUILDING & MAINTENANCE     | 0                | 0                | 0                | 0                |
| 700.331 CLEANING SUPPLIES          | 0                | 0                | 0                | 0                |
| 700.340 CONSTRUCTION MATERIALS     | 0                | 0                | 0                | 0                |
| 700.350 MOTOR FUEL & LUB           | 0                | 275              | 275              | 0                |
| 700.370 UNIFORMS                   | 0                | 275              | 275              | 0                |
| 700.380 OTHER OPERATIONAL          | 0                | 0                | 0                | 0                |
| <b>COMMODITIES</b>                 | <b>0</b>         | <b>550</b>       | <b>550</b>       | <b>0</b>         |
| 700.400 OFFICE EQUIP. FURNITURE    | 0                | 0                | 0                | 0                |
| 700.401 CAPITAL IMPROVEMENTS       | 0                | 0                | 0                | 0                |
| 700.402 COMPUTER EQUIP / SOFTWARE  | 0                | 0                | 0                | 0                |
| 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       | 0                | 0                | 0                | 0                |
| 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                |
| <b>CAPITAL OUTLAY</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 700.390 MISCELLANEOUS              | 0                | 0                | 0                | 0                |
| 700.810 TRANSFER                   | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>               | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>PRODUCTION</b>                  | <b>1,594,032</b> | <b>1,808,250</b> | <b>1,608,250</b> | <b>1,807,000</b> |

*Transfer Footnotes:*

*Out to Fund 05 Employee Benefits*

0 0 0 0

|  | 2021 Actual      | 2022 Budget      | 2022 Amended     | 2023 Budget      |
|--|------------------|------------------|------------------|------------------|
| <b>Dept: 033 DISTRIBUTION (LINES)</b>                                  |                  |                  |                  |                  |
| 700.100 FULL TIME SALARIES   | 104,871          | 150,705          | 42,500           | 0                |
| 700.120 OVERTIME   | 2,984            | 1,000            | 1,000            | 0                |
| 700.130 OTHER PERSONAL SERV.   | 0                | 0                | 0                | 0                |
| 700.140 HEALTH INSURANCE   | 0                | 0                | 0                | 0                |
| 700.150 FICA CONTRIBUTIONS   | 0                | 0                | 0                | 0                |
| 700.160 KPERS CONTRIBUTIONS  | 0                | 0                | 0                | 0                |
| <b>PERSONAL SERVICES</b>   | <b>107,855</b>   | <b>151,705</b>   | <b>43,500</b>    | <b>0</b>         |
| 700.201 TANK MAINTENANCE   | 10,686           | 10,700           | 10,700           | 10,700           |
| 700.202 APPROPRIATED RESERVE   | 0                | 0                | 0                | 0                |
| 700.210 PROFESSIONAL SERVICES  | 0                | 0                | 0                | 0                |
| 700.220 LEGAL SERVICES   | 15               | 0                | 0                | 0                |
| 700.230 TELEPHONE SERVICES   | 1,812            | 3,000            | 3,000            | 3,000            |
| 700.235 INTEREST EXPENSE   | 0                | 0                | 0                | 0                |
| 700.240 TRAINING, TRAVEL, DUES   | 1,824            | 2,000            | 2,000            | 2,500            |
| 700.250 LEGAL PRINTING EXPENSE   | 0                | 0                | 0                | 0                |
| 700.255 ADVERTISING EXPENSE  | 0                | 500              | 500              | 500              |
| 700.260 INSURANCE  | 0                | 0                | 0                | 0                |
| 700.265 LEASE PAYMENTS   | 0                | 33,000           | 0                | 0                |
| 700.280 UTILITIES  | 2,889            | 2,000            | 2,000            | 3,000            |
| 700.285 TESTING & ANALYTICAL   | 1,793            | 3,000            | 3,000            | 3,000            |
| 700.290 OTHER CONTRACTUALS   | 13,844           | 12,000           | 12,000           | 16,000           |
| <b>CONTRACTUAL SERVICES</b>  | <b>32,863</b>    | <b>66,200</b>    | <b>33,200</b>    | <b>38,700</b>    |
| 700.300 GENERAL OFFICE SUPPLIES  | 182              | 500              | 500              | 500              |
| 700.301 POSTAGE  | 308              | 600              | 600              | 600              |
| 700.310 OPERATIONAL SUPPLIES   | 25,548           | 35,000           | 30,000           | 35,000           |
| 700.314 CONSUMABLES  | 0                | 0                | 0                | 0                |
| 700.315 VEHICLE MAINTENANCE  | 1,727            | 3,000            | 2,000            | 3,000            |
| 700.320 EQUIPMENT MAINTENANCE  | 2,674            | 8,000            | 7,000            | 8,000            |
| 700.330 BUILDING & MAINTENANCE   | 436              | 2,500            | 1,500            | 2,500            |
| 700.331 CLEANING SUPPLIES  | 0                | 0                | 0                | 0                |
| 700.340 CONSTRUCTION MATERIALS   | 21,151           | 25,000           | 25,000           | 30,000           |
| 700.350 MOTOR FUEL & LUB   | 6,612            | 12,000           | 12,000           | 12,000           |
| 700.370 UNIFORMS   | 595              | 1,000            | 1,000            | 1,000            |
| 700.380 OTHER OPERATIONAL  | 0                | 0                | 0                | 0                |
| <b>COMMODITIES</b>   | <b>59,233</b>    | <b>87,600</b>    | <b>79,600</b>    | <b>92,600</b>    |
| 700.400 OFFICE EQUIP. FURNITURE  | 0                | 0                | 0                | 0                |
| 700.401 CAPITAL IMPROVEMENTS   | 0                | 0                | 0                | 0                |
| 700.402 COMPUTER EQUIP / SOFTWARE                                      | 1,378            | 1,000            | 1,000            | 1,000            |
| 700.410 EQUIPMENT/PLANT  | 0                | 0                | 0                | 0                |
| 700.411 MAINS AND METERS   | 81,886           | 110,000          | 60,000           | 0                |
| 700.415 NEW REAL ESTATE / BUILDING                                     | 0                | 0                | 0                | 0                |
| 700.420 EQUIP/BLDG & GROUNDS   | 0                | 0                | 0                | 0                |
| 700.430 MOTOR VEHICLE/EQUIPMENT  | 0                | 16,000           | 16,000           | 20,000           |
| 700.433 DISTRIBUTION LINES   | 0                | 0                | 0                | 0                |
| 700.480 MERF/CIP TRANSFER  | 0                | 0                | 0                | 0                |
| <b>CAPITAL OUTLAY</b>  | <b>83,264</b>    | <b>127,000</b>   | <b>77,000</b>    | <b>21,000</b>    |
| 700.390 MISCELLANEOUS  | 0                | 0                | 0                | 0                |
| 700.790 SALES TAX  | 0                | 0                | 0                | 0                |
| 700.810 TRANSFER   | 82,375           | 85,000           | 42,500           | 0                |
| <b>MISCELLANEOUS</b>   | <b>82,375</b>    | <b>85,000</b>    | <b>42,500</b>    | <b>0</b>         |
| <b>DISTRIBUTION (LINES)</b>  | <b>365,590</b>   | <b>517,505</b>   | <b>275,800</b>   | <b>152,300</b>   |
| <b>Total Expenditures</b>  | <b>2,066,557</b> | <b>2,471,455</b> | <b>1,937,950</b> | <b>2,133,452</b> |
| <b>WATER UTILITY</b>   | <b>30,702</b>    | <b>77,912</b>    | <b>22,102</b>    | <b>0</b>         |
| <i>Cash Carryover Ratio or Reserve Ratio</i>                           | <i>1.49%</i>     | <i>3.15%</i>     | <i>1.14%</i>     | <i>0.00%</i>     |
| <i>Transfer Footnotes:</i>   |                  |                  |                  |                  |
| <i>Out to Fund 05 Employee Benefits</i>                                | <i>82,375</i>    | <i>85,000</i>    | <i>42,500</i>    | <i>0</i>         |
| <i>Total Water Utility Fund Transfers to Fund 05 Employee Benefits</i> | <i>126,000</i>   | <i>85,000</i>    | <i>42,500</i>    | <i>0</i>         |

|  | 2021 Actual | 2022 Budget | 2022 Amended | 2023 Budget |
|--|-------------|-------------|--------------|-------------|
|--|-------------|-------------|--------------|-------------|

**Fund: 12 - STORM WATER MANAGEMENT**

**Revenues**

**Dept: 000**

|                                     |                |                |                |                |
|-------------------------------------|----------------|----------------|----------------|----------------|
| 400.010 PRIOR YEAR REVENUE          | 186,290        | 184,490        | 262,349        | 259,449        |
| 400.230 INTEREST INCOME             | 744            | 900            | 900            | 0              |
| 400.330 REIMBURSED EXPENSE          | 0              | 0              | 0              | 0              |
| 400.336 KS SETOFF REIMBURSEMENT     | 0              | 0              | 0              | 0              |
| 400.390 MISCELLANEOUS               | 0              | 0              | 0              | 0              |
| 400.400 STORM WATER MANAGEMENT FUND | 86,118         | 85,000         | 85,000         | 85,000         |
| <b>Dept: 000</b>                    | <b>273,152</b> | <b>270,390</b> | <b>348,249</b> | <b>344,449</b> |
| <b>Total Revenues</b>               | <b>273,152</b> | <b>270,390</b> | <b>348,249</b> | <b>344,449</b> |

**Expenditures**

**Dept: 000**

|                                |          |               |               |               |
|--------------------------------|----------|---------------|---------------|---------------|
| 700.265 LEASE PAYMENTS         | 0        | 6,300         | 6,300         | 6,800         |
| 700.290 OTHER CONTRACTUALS     | 0        | 0             | 0             | 0             |
| 700.310 OPERATIONAL SUPPLIES   | 0        | 0             | 0             | 0             |
| 700.340 CONSTRUCTION MATERIALS | 0        | 5,000         | 5,000         | 5,000         |
| 700.390 MISCELLANEOUS          | 0        | 0             | 0             | 0             |
| 700.810 TRANSFER               | 0        | 0             | 0             | 0             |
| <b>Dept: 000</b>               | <b>0</b> | <b>11,300</b> | <b>11,300</b> | <b>11,800</b> |

**Dept: 033 DISTRIBUTION (LINES)**

|  |                 |                |                |                |
|--|-----------------|----------------|----------------|----------------|
| 700.100 FULL TIME SALARIES                   | 27              | 0              | 0              | 0              |
| 700.120 OVERTIME                             | 5               | 0              | 0              | 0              |
| 700.140 HEALTH INSURANCE                     | 0               | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                     | <b>32</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 700.202 APPROPRIATED RESERVE                 | 0               | 0              | 0              | 255,149        |
| 700.210 PROFESSIONAL SERVICES                | 0               | 20,000         | 20,000         | 20,000         |
| 700.265 LEASE PAYMENTS                       | 6,300           | 0              | 0              | 0              |
| 700.290 OTHER CONTRACTUALS                   | 0               | 5,000          | 5,000          | 5,000          |
| <b>CONTRACTUAL SERVICES</b>                  | <b>6,300</b>    | <b>25,000</b>  | <b>25,000</b>  | <b>280,149</b> |
| 700.340 CONSTRUCTION MATERIALS               | 0               | 25,000         | 25,000         | 25,000         |
| <b>COMMODITIES</b>                           | <b>0</b>        | <b>25,000</b>  | <b>25,000</b>  | <b>25,000</b>  |
| 700.410 EQUIPMENT/PLANT                      | 0               | 2,500          | 2,500          | 2,500          |
| 700.460 STORM WATER CONSTRUCTION             | 4,470           | 25,000         | 25,000         | 25,000         |
| 700.480 MERF/CIP TRANSFER                    | 0               | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>                        | <b>4,470</b>    | <b>27,500</b>  | <b>27,500</b>  | <b>27,500</b>  |
| 700.810 TRANSFER                             | 0               | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                         | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>DISTRIBUTION (LINES)</b>                  | <b>10,802</b>   | <b>77,500</b>  | <b>77,500</b>  | <b>332,649</b> |
| <b>Total Expenditures</b>                    | <b>10,802</b>   | <b>88,800</b>  | <b>88,800</b>  | <b>344,449</b> |
| <b>STORM WATER MANAGEMENT</b>                | <b>262,349</b>  | <b>181,590</b> | <b>259,449</b> | <b>0</b>       |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>2428.71%</i> | <i>204.49%</i> | <i>292.17%</i> | <i>0.00%</i>   |

**Transfer Footnotes:**

|                                  |   |   |   |   |
|----------------------------------|---|---|---|---|
| Out to Fund 06 Bond & Interest   | 0 | 0 | 0 | 0 |
| Out to Fund 05 Employee Benefits | 0 | 0 | 0 | 0 |
| Total Transfers From 700.810     | 0 | 0 | 0 | 0 |

|  | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|--|----------------|----------------|----------------|----------------|
| <b>Fund: 13 - HEALTH AND SANITATION</b>      |                |                |                |                |
| <b>Revenues</b>                              |                |                |                |                |
| <b>Dept: 000</b>                             |                |                |                |                |
| 400.010 PRIOR YEAR REVENUE                   | 51,504         | 32,529         | 90,271         | 77,996         |
| 400.131 HAULERS PERMITS                      | 1,950          | 1,500          | 1,500          | 1,500          |
| 400.230 INTEREST INCOME                      | 123            | 400            | 400            | 0              |
| 400.300 COLLECTION FEES                      | 414,426        | 400,000        | 400,000        | 400,000        |
| 400.301 SPECIAL CHARGES                      | 0              | 0              | 0              | 0              |
| 400.317 PAYT STICKER SALES                   | 660            | 200            | 0              | 0              |
| 400.330 REIMBURSED EXPENSE                   | 0              | 0              | 0              | 0              |
| 400.336 KS SETOFF REIMBURSEMENT              | 92             | 300            | 300            | 0              |
| 400.390 MISCELLANEOUS                        | 0              | 0              | 0              | 0              |
| <b>Dept: 000</b>                             | <b>468,755</b> | <b>434,929</b> | <b>492,471</b> | <b>479,496</b> |
| <b>Total Revenues</b>                        | <b>468,755</b> | <b>434,929</b> | <b>492,471</b> | <b>479,496</b> |
| <br><b>Expenditures</b>                      |                |                |                |                |
| <b>Dept: 032 PRODUCTION</b>                  |                |                |                |                |
| 700.100 FULL TIME SALARIES                   | 107            | 0              | 0              | 0              |
| 700.120 OVERTIME                             | 0              | 0              | 0              | 0              |
| 700.140 HEALTH INSURANCE                     | 0              | 0              | 0              | 0              |
| 700.150 FICA CONTRIBUTIONS                   | 0              | 0              | 0              | 0              |
| 700.160 KPERS CONTRIBUTIONS                  | 0              | 0              | 0              | 0              |
| 700.190 WORKERS COMP INS.                    | 0              | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                     | <b>107</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 700.200 LEASE/CONTRACT-LANDFILL              | 0              | 0              | 0              | 0              |
| <b>700.202 APPROPRIATED RESERVE</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>56396</b>   |
| 700.255 ADVERTISING EXPENSE                  | 440            | 0              | 0              | 500            |
| 700.260 INSURANCE                            | 1,298          | 1,275          | 1,275          | 1,600          |
| 700.290 OTHER CONTRACTUALS                   | 375,926        | 387,600        | 387,600        | 395,400        |
| <b>CONTRACTUAL SERVICES</b>                  | <b>377,664</b> | <b>388,875</b> | <b>388,875</b> | <b>453,896</b> |
| 700.300 GENERAL OFFICE SUPPLIES              | 713            | 600            | 600            | 600            |
| 700.301 POSTAGE                              | 0              | 0              | 0              | 0              |
| 700.310 OPERATIONAL SUPPLIES                 | 0              | 0              | 0              | 0              |
| 700.317 PAYT STICKER EXPENSE                 | 0              | 0              | 0              | 0              |
| 700.320 EQUIPMENT MAINTENANCE                | 0              | 0              | 0              | 0              |
| 700.350 MOTOR FUEL & LUB                     | 0              | 0              | 0              | 0              |
| 700.370 UNIFORMS                             | 0              | 0              | 0              | 0              |
| <b>COMMODITIES</b>                           | <b>713</b>     | <b>600</b>     | <b>600</b>     | <b>600</b>     |
| 700.420 EQUIP/BLDG & GROUNDS                 | 0              | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>                        | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 700.810 TRANSFER                             | 0              | 25,000         | 25,000         | 25,000         |
| 700.812 TRANSFER EQUIP RESERVE               | 0              | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                         | <b>0</b>       | <b>25,000</b>  | <b>25,000</b>  | <b>25,000</b>  |
| <b>PRODUCTION</b>                            | <b>378,484</b> | <b>414,475</b> | <b>414,475</b> | <b>479,496</b> |
| <b>Total Expenditures</b>                    | <b>378,484</b> | <b>414,475</b> | <b>414,475</b> | <b>479,496</b> |
| <br><b>HEALTH AND SANITATION</b>             | <br>90,271     | <br>20,454     | <br>0          | <br>0          |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>23.85%</i>  | <i>4.93%</i>   | <i>0.00%</i>   | <i>0.00%</i>   |
| <br><i>Transfer Footnotes:</i>               |                |                |                |                |
| <i>Out to Fund 05 Employee Benefits</i>      | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       |
| <i>Out to Fund 01 General Fund</i>           | <i>0</i>       | <i>25,000</i>  | <i>25,000</i>  | <i>25,000</i>  |

|  | 2021 Actual       | 2022 Budget    | 2022 Amended     | 2023 Budget   |
|--|-------------------|----------------|------------------|---------------|
| <b>Fund: 14 - SPECIAL PARKS</b>              |                   |                |                  |               |
| <b>Revenues</b>                              |                   |                |                  |               |
| <b>Dept: 000</b>                             |                   |                |                  |               |
| 400.010 PRIOR YEAR REVENUE                   | 51,913            | 34,913         | 39,534           | 5,064         |
| 400.060 LIQUOR TAX                           | 21,665            | 15,000         | 15,000           | 22,000        |
| 400.230 INTEREST INCOME                      | 172               | 0              | 30               | 0             |
| 400.330 REIMBURSED EXPENSE                   | 0                 | 0              | 0                | 0             |
| 400.800 TRANSFERS                            | 0                 | 0              | 0                | 0             |
| <b>Dept: 000</b>                             | <b>73,750</b>     | <b>49,913</b>  | <b>54,564</b>    | <b>27,064</b> |
| <b>Total Revenues</b>                        | <b>73,750</b>     | <b>49,913</b>  | <b>54,564</b>    | <b>27,064</b> |
| <br><b>Expenditures</b>                      |                   |                |                  |               |
| <b>Dept: 006 PARKS &amp; GROUNDS</b>         |                   |                |                  |               |
| <b>700.202 APPROPRIATED RESERVE</b>          | <b>0</b>          | <b>0</b>       | <b>0</b>         | <b>1564</b>   |
| 700.290 OTHER CONTRACTUALS                   | 6,225             | 15,000         | 31,000           | 8,000         |
| <b>CONTRACTUAL SERVICES</b>                  | <b>6,225</b>      | <b>15,000</b>  | <b>31,000</b>    | <b>9,564</b>  |
| 700.310 OPERATIONAL SUPPLIES                 | 2,300             | 2,500          | 1,000            | 1,500         |
| 700.340 CONSTRUCTION MATERIALS               | 10,000            | 16,000         | 2500             | 0             |
| <b>COMMODITIES</b>                           | <b>12,300</b>     | <b>18,500</b>  | <b>3,500</b>     | <b>1,500</b>  |
| 700.420 EQUIP/BLDG & GROUNDS                 | 15,692            | 16,000         | 15,000           | 16,000        |
| 700.480 MERF/CIP TRANSFER                    | 0                 | 0              | 0                | 0             |
| <b>CAPITAL OUTLAY</b>                        | <b>15,692</b>     | <b>16,000</b>  | <b>15,000</b>    | <b>16,000</b> |
| <b>PARKS &amp; GROUNDS</b>                   | <b>34,217</b>     | <b>49,500</b>  | <b>49,500</b>    | <b>27,064</b> |
| <b>Total Expenditures</b>                    | <b>34,217</b>     | <b>49,500</b>  | <b>49,500</b>    | <b>27,064</b> |
| <br><b>SPECIAL PARKS</b>                     | <br><b>39,534</b> | <br><b>413</b> | <br><b>5,064</b> | <br><b>0</b>  |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>115.54%</i>    | <i>0.83%</i>   | <i>10.23%</i>    | <i>0.00%</i>  |

|  | 2021 Actual    | 2022 Budget    | 2022 Amended   | 2023 Budget    |
|--|----------------|----------------|----------------|----------------|
| <b>Fund: 17 - STREET REPAIR</b>              |                |                |                |                |
| <b>Revenues</b>                              |                |                |                |                |
| <b>Dept: 000</b>                             |                |                |                |                |
| 400.010 PRIOR YEAR REVENUE                   | 127,567        | 145,427        | 182,330        | 188,930        |
| 400.230 INTEREST INCOME                      | 622            | 0              | 0              | 0              |
| 400.320 COUNTY REVENUE SHARING               | 0              | 0              | 0              | 0              |
| 400.330 REIMBURSED EXPENSE                   | 0              | 0              | 0              | 0              |
| 400.390 MISCELLANEOUS                        | 0              | 0              | 0              | 0              |
| 400.410 GAS TAX                              | 165,210        | 147,860        | 156,600        | 159,010        |
| 400.800 TRANSFERS                            | 0              | 0              | 0              | 0              |
| <b>Dept: 000</b>                             | <b>293,399</b> | <b>293,287</b> | <b>338,930</b> | <b>347,940</b> |
| <b>Total Revenues</b>                        | <b>293,399</b> | <b>293,287</b> | <b>338,930</b> | <b>347,940</b> |
| <br><b>Expenditures</b>                      |                |                |                |                |
| <b>Dept: 005 STREET DEPARTMENT</b>           |                |                |                |                |
| 700.100 FULL TIME SALARIES                   | 36             | 0              | 0              | 0              |
| 700.110 PART TIME HELP                       | 0              | 0              | 0              | 0              |
| 700.120 OVERTIME                             | 0              | 0              | 0              | 0              |
| 700.140 HEALTH INSURANCE                     | 0              | 0              | 0              | 0              |
| 700.150 FICA CONTRIBUTIONS                   | 0              | 0              | 0              | 0              |
| 700.160 KPERS CONTRIBUTIONS                  | 0              | 0              | 0              | 0              |
| <b>PERSONAL SERVICES</b>                     | <b>36</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>700.202 APPROPRIATED RESERVE</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>197940</b>  |
| 700.290 OTHER CONTRACTUALS                   | 0              | 0              | 0              | 0              |
| <b>CONTRACTUAL SERVICES</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>197940</b>  |
| 700.310 OPERATIONAL SUPPLIES                 | 0              | 0              | 0              | 0              |
| 700.340 CONSTRUCTION MATERIALS               | 111,032        | 150,000        | 150,000        | 150,000        |
| <b>COMMODITIES</b>                           | <b>111,032</b> | <b>150,000</b> | <b>150,000</b> | <b>150,000</b> |
| 700.420 EQUIP/BLDG & GROUNDS                 | 0              | 0              | 0              | 0              |
| 700.435 MISCELLANEOUS CAPITAL ITEM           | 0              | 0              | 0              | 0              |
| 700.480 MERF/CIP TRANSFER                    | 0              | 0              | 0              | 0              |
| <b>CAPITAL OUTLAY</b>                        | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 700.810 TRANSFER                             | 0              | 0              | 0              | 0              |
| <b>MISCELLANEOUS</b>                         | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>STREET DEPARTMENT</b>                     | <b>111,068</b> | <b>150,000</b> | <b>150,000</b> | <b>347,940</b> |
| <b>Total Expenditures</b>                    | <b>111,068</b> | <b>150,000</b> | <b>150,000</b> | <b>347,940</b> |
| <br><b>STREET REPAIR</b>                     | <b>182,330</b> | <b>143,287</b> | <b>188,930</b> | <b>0</b>       |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>164.16%</i> | <i>95.52%</i>  | <i>125.95%</i> | <i>0.00%</i>   |
| <br><i>Transfer Footnotes:</i>               |                |                |                |                |
| <i>Out to Fund 05 Employee Benefits</i>      | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       |

|  | 2021 Actual    | 2022 Budget   | 2022 Amended   | 2023 Budget   |
|--|----------------|---------------|----------------|---------------|
| <b>Fund: 20 - TRANSIENT GUEST TAX</b>        |                |               |                |               |
| <b>Revenues</b>                              |                |               |                |               |
| <b>Dept: 000</b>                             |                |               |                |               |
| 400.010 PRIOR YEAR REVENUE                   | 64,035         | 49,035        | 64,828         | 34,036        |
| 400.095 TRANSIENT GUEST TAX                  | 31,664         | 25,000        | 25,000         | 25,000        |
| 400.230 INTEREST INCOME                      | 229            | 0             | 0              | 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>95,928</b>  | <b>74,035</b> | <b>89,828</b>  | <b>59,036</b> |
| <b>Total Revenues</b>                        | <b>95,928</b>  | <b>74,035</b> | <b>89,828</b>  | <b>59,036</b> |
| <br><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             | 5642           | 0             |
| 700.290 OTHER CONTRACTUALS                   | 0              | 0             | 0              | 0             |
| 700.294 PROMOTIONAL CAMPAIGNS                | 15,900         | 25,000        | 35,150         | 30,000        |
| 700.296 ECONOMIC DEV CHAMBER                 | 15,000         | 15,000        | 15,000         | 15,000        |
| 700.301 POSTAGE                              | 0              | 0             | 0              | 0             |
| 700.390 MISCELLANEOUS                        | 200            | 0             | 0              | 0             |
| <b>Dept: 000</b>                             | <b>31,100</b>  | <b>40,000</b> | <b>55,792</b>  | <b>45,000</b> |
| <b>Total Expenditures</b>                    | <b>31,100</b>  | <b>40,000</b> | <b>55,792</b>  | <b>45,000</b> |
| <br><b>TRANSIENT GUEST TAX</b>               | <b>64,828</b>  | <b>34,035</b> | <b>34,036</b>  | <b>14,036</b> |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>208.45%</i> | <i>85.09%</i> | <i>124.57%</i> | <i>66.28%</i> |

|  | 2021 Actual          | 2022 Budget          | 2022 Amended         | 2023 Requested       |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>Summary of all Funds - Total Expenditures</b> |                      |                      |                      |                      |
| <b>Fund: 01 - GENERAL OPERATING:</b>             |                      |                      |                      |                      |
| Dept: 001 ADMINISTRATION                         | 1,094,110            | 1,002,070            | 964,700              | 942,380              |
| Dept: 002 POLICE DEPARTMENT                      | 1,769,284            | 2,154,352            | 1,817,882            | 1,984,300            |
| Dept: 003 FIRE DEPARTMENT                        | 369,932              | 390,900              | 380,600              | 456,000              |
| Dept: 004 MUNICIPAL COURT                        | 235,623              | 253,400              | 246,730              | 243,550              |
| Dept: 005 STREET DEPARTMENT                      | 787,882              | 868,485              | 812,150              | 905,800              |
| Dept: 006 PARKS & GROUNDS                        | 375,852              | 457,450              | 440,075              | 540,300              |
| Dept: 007 CEMETERY                               | 73,974               | 110,100              | 108,550              | 123,850              |
| Dept: 009 COMMUNITY DEVELOPMENT                  | 237,955              | 251,525              | 227,875              | 257,125              |
| Dept: 010 ECONOMIC DEVELOPMENT                   | 0                    | 0                    | 0                    | 2500                 |
| <b>Fund: 01 - GENERAL OPERATING - TOTAL</b>      | <b>4,944,612</b>     | <b>5,488,282</b>     | <b>4,998,562</b>     | <b>5,455,805</b>     |
| <b>Fund: 02 - LIBRARY</b>                        |                      |                      |                      |                      |
| <b>Fund: 04 - SEWER SERVICE</b>                  | <b>892,709</b>       | <b>1,485,302</b>     | <b>1,483,902</b>     | <b>2,005,023</b>     |
| <b>Fund: 05 - EMPLOYEE BENEFITS</b>              | <b>1,181,753</b>     | <b>1,428,750</b>     | <b>1,405,450</b>     | <b>1,452,050</b>     |
| <b>Fund: 06 - BOND &amp; INTEREST</b>            | <b>1,378,287</b>     | <b>959,000</b>       | <b>959,000</b>       | <b>930,413</b>       |
| <b>Fund: 07 - FAMILY AQUATICS CENTER</b>         | <b>143,764</b>       | <b>220,300</b>       | <b>220,300</b>       | <b>236,871</b>       |
| <b>Fund: 08 - COMMUNITY CENTER</b>               | <b>137,330</b>       | <b>137,636</b>       | <b>132,751</b>       | <b>142,944</b>       |
| <b>Fund: 09 - WATER UTILITY</b>                  | <b>2,066,557</b>     | <b>2,471,455</b>     | <b>1,937,950</b>     | <b>2,133,452</b>     |
| <b>Fund: 11 - BULL CREEK INTERCEPTOR</b>         | <b>185,165</b>       | <b>0</b>             | <b>0</b>             | <b>0</b>             |
| <b>Fund: 12 - STORM WATER MANAGEMENT</b>         | <b>10,802</b>        | <b>88,800</b>        | <b>88,800</b>        | <b>344,449</b>       |
| <b>Fund: 13 - HEALTH &amp; SANITATION</b>        | <b>378,484</b>       | <b>414,475</b>       | <b>414,475</b>       | <b>479,496</b>       |
| <b>Fund: 14 - SPECIAL PARKS</b>                  | <b>34,217</b>        | <b>49,500</b>        | <b>49,500</b>        | <b>25,500</b>        |
| <b>Fund: 15 - WATER TREATMENT PLANT</b>          | <b>38,275</b>        | <b>0</b>             | <b>0</b>             | <b>0</b>             |
| <b>Fund: 16 - WASTEWATER PLANT</b>               | <b>184,592</b>       | <b>0</b>             | <b>0</b>             | <b>0</b>             |
| <b>Fund: 17 - STREET REPAIR</b>                  | <b>111,068</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>347,940</b>       |
| <b>Fund: 20 - TRANSIENT GUEST TAX</b>            | <b><u>31,100</u></b> | <b><u>40,000</u></b> | <b><u>55,792</u></b> | <b><u>45,000</u></b> |
| <b>TOTAL ALL BUDGETED FUNDS</b>                  | <b>12,048,734</b>    | <b>13,272,358</b>    | <b>12,235,940</b>    | <b>13,962,953</b>    |

|  | 2021 Actual   | 2022 Budget   | 2022 Amended  | 2023 Requested |
|--|---------------|---------------|---------------|----------------|
| <b>Summary of Transfers</b>                            |               |               |               |                |
| <b>Into Fund 01 General Fund</b>                       |               |               |               |                |
| In from 04 - Sewer Service                             | 0             | 300,000       | 300,000       | 0              |
| In from 09 - Water Service                             | 0             | 90,000        | 0             | 0              |
| In from 13 - Health & Sanitation                       | 0             | 25,000        | 25,000        | 25,000         |
| Total Transfers Into Fund 01 General Fund              | 0             | 415,000       | 325,000       | 25,000         |
| <b>Into Fund 04 Sewer Service:</b>                     |               |               |               |                |
| In from Fund 16 Wastewater Plant                       | 144,505       | 0             | 0             | 0              |
| <b>Into Fund 05 Employee Benefits:</b>                 |               |               |               |                |
| In from Fund 01 - 001 Administration                   | 43,000        | 91,000        | 91,000        | 110,080        |
| In from Fund 01 - 002 Police Dept                      | 180,000       | 418,000       | 180,000       | 250,000        |
| In from Fund 01 - 003 Fire Dept                        | 0             | 0             | 0             | 0              |
| In from Fund 01 - 004 Municipal Court                  | 8,800         | 11,180        | 11,180        | 19,400         |
| In from Fund 01 - 005 Street Dept                      | 82,000        | 114,850       | 114,850       | 110,000        |
| In from Fund 01 - 006 Parks & Grounds                  | 61,500        | 68,475        | 68,475        | 70,000         |
| In from Fund 01 - 007 Cemetery                         | 10,000        | 10,750        | 10,750        | 16,000         |
| In from Fund 01 - 009 Community Development            | <u>58,000</u> | <u>33,750</u> | <u>33,750</u> | <u>50,000</u>  |
| Total from Fund 01 General Operating                   | 443,300       | 748,005       | 510,005       | 625,480        |
| In from Fund 02 - Library                              | 55,000        | 55,000        | 55,000        | 58,360         |
| In from Fund 04 - Sewer Service                        | 201,000       | 103,000       | 103,000       | 100,520        |
| In from Fund 07 - Family Acquatics Center              | 25,000        | 25,000        | 25,000        | 25,000         |
| In from Fund 08 - Community Center                     | 13,500        | 13,500        | 13,500        | 20,800         |
| In from Fund 09 - Water Utility                        | 126,000       | 85,000        | 42,500        | 0              |
| 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             | 0             | 0             | 0              |
| In from Fund 17 - Street Repair                        | 0             | 0             | 0             | 0              |
| Total Transfers Into Fund 05 Employee Benefits         | 863,800       | 1,029,505     | 749,005       | 830,160        |
| <b>Into Fund 06 Bond &amp; Interest:</b>               |               |               |               |                |
| In from Fund 04- Sewer Utility                         | 239,215       | 390,825       | 390,825       | 451,750        |
| In from Fund 27-Sales Tax Projects                     | 0             | 0             | 0             | 0              |
| In from CIP - Police Station Sales Tax (NB)            | 265,713       | 0             | 0             | 0              |
| In from CIP - Community Center Sales Tax (NB)          | 86,764        | 0             | 0             | 0              |
| In from CIP - City Hall Sales Tax (NB)                 | <u>86,806</u> | <u>0</u>      | <u>0</u>      | <u>0</u>       |
| In from CIP - Library Sales Tax (NB)                   | 148,081       | 0             | 0             | 0              |
| Total Transfers Into Fund 06 Bond & Interest           | 826,579       | 390,825       | 390,825       | 451,750        |
| <b>Into Fund 07 Family Acquatics Center:</b>           |               |               |               |                |
| In from Pool Reserve Fund (NB)                         | 90,000        | 150,000       | 150,000       | 150,000        |
| <b>Into Fund 08 Community Center:</b>                  |               |               |               |                |
| In from Fund 01 - General Operating                    | 100,000       | 100,000       | 100,000       | 100,000        |
| <b>Into Fund 11 Bull Creek Interceptor:</b>            |               |               |               |                |
| In from Fund 04 Sewer Service                          | 1,750         | 0             | 0             | 0              |
| <b>Into CIP/MERF Funds:</b>                            |               |               |               |                |
| In from 01-002 Police - MERF for Codes Officer Vehicle | 0             | 0             | 0             | 0              |
| In from 01-005 Streets - CIP for Sidewalk Program      | 0             | 0             | 0             | 0              |
| In from 01-005 Streets - MERF for Equipment            | 0             | 0             | 0             | 52,000         |
| In from 01-006 Parks - CIP for Playground Equipment    | 0             | 0             | 0             | 10,000         |
| In from 01-006 Parks - MERF for Vehicle Replacement    | 0             | 0             | 0             | 45,000         |
| In from 01-009 Community Dev - MERF for Codes Vehicle  | 0             | 0             | 0             | 5,000          |
| In from 04-033 Sewer - MERF Heavy Equipment            | 0             | 100,000       | 80,000        | 100,000        |
| In from 16-000 Wastewater - for Manhole Rehab          | 0             | 0             | 0             | 0              |
| Total Transfers Into CIP/MERF Funds                    | 0             | 100,000       | 80,000        | 212,000        |
| <b>TOTAL ALL TRANSFERS</b>                             | 2,026,634     | 2,185,330     | 1,794,830     | 1,768,910      |
| <b>CIP to CIP Internal Transfers</b>                   | 0             | 0             | 0             | 0              |
| <b>TOTAL INCLUDING INTERNAL TRANSFERS</b>              | 2,026,634     | 2,185,330     | 1,794,830     | 1,768,910      |

|                                 | 2021 Actual | 2022 Budget | 2022 Amended | 2023 Requested |
|---------------------------------|-------------|-------------|--------------|----------------|
| <b>SUMMARY OF SALARIES</b>      |             |             |              |                |
| <b>GENERAL FUND 01</b>          |             |             |              |                |
| Dept: 001 ADMINISTRATION        |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 458,258     | 463,370     | 383,000      | 374,000        |
| 700.110 PART TIME HELP          | 14,833      | 7,850       | 7,850        | 7,900          |
| 700.120 OVERTIME                | 137         | 100         | 100          | 100            |
| 700.130 OTHER PERSONAL SERV.    | 9,438       | 8,300       | 8,500        | 8,500          |
| Dept: 002 POLICE DEPARTMENT     |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 1,080,239   | 1,215,150   | 1,107,000    | 1,215,000      |
| 700.110 PART TIME HELP          | 11,088      | 7,000       | 7,500        | 7,500          |
| 700.120 OVERTIME                | 71,909      | 65,000      | 90,000       | 65,000         |
| 700.121 HOLIDAY OVERTIME        | 34,050      | 40,000      | 35,000       | 35,000         |
| Dept: 003 FIRE DEPARTMENT       |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 239,520     | 235,000     | 235,000      | 300,000        |
| 700.110 PART TIME HELP          | 24          | 0           | 0            | 0              |
| Dept: 004 MUNICIPAL COURT       |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 34,887      | 56,670      | 44,000       | 47,700         |
| 700.110 PART TIME HELP          | 36,143      | 35,700      | 35,700       | 39,600         |
| 700.120 OVERTIME                | 50          | 0           | 0            | 0              |
| Dept: 005 STREET DEPARTMENT     |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 465,311     | 458,535     | 423,000      | 506,000        |
| 700.110 PART TIME HELP          | 0           | 0           | 0            | 0              |
| 700.120 OVERTIME                | 6,595       | 6,500       | 6,500        | 6,500          |
| Dept: 006 PARKS & GROUNDS       |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 139,437     | 187,375     | 189,000      | 206,400        |
| 700.110 PART TIME HELP          | 25,175      | 25,000      | 15,000       | 25,000         |
| 700.120 OVERTIME                | 2,736       | 1,200       | 1,200        | 1,200          |
| Dept: 007 CEMETERY              |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 52,613      | 54,450      | 54,900       | 59,800         |
| 700.110 PART TIME HELP          | 0           | 0           | 0            | 0              |
| 700.120 OVERTIME                | 3,547       | 0           | 2,000        | 2,000          |
| Dept: 009 COMMUNITY DEVELOPMENT |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 140,455     | 178,750     | 153,700      | 161,400        |
| 700.110 PART TIME HELP          | 0           | 0           | 0            | 0              |
| 700.120 OVERTIME                | 0           | 300         | 300          | 300            |
| <b>TOTAL GENERAL FUND</b>       |             |             |              |                |
| 700.100 FULL TIME SALARIES      | 2,610,720   | 2,849,300   | 2,589,600    | 2,870,300      |
| 700.110 PART TIME HELP          | 87,263      | 75,550      | 66,050       | 80,000         |
| 700.120 OVERTIME                | 84,974      | 73,100      | 100,100      | 75,100         |
| 700.121 HOLIDAY OVERTIME        | 34,050      | 40,000      | 35,000       | 35,000         |
| 700.130 OTHER PERSONAL SERV.    | 9,438       | 8,300       | 8,500        | 8,500          |

**Fund: 02 - LIBRARY**

|                            |         |         |         |         |
|----------------------------|---------|---------|---------|---------|
| 700.100 FULL TIME SALARIES | 112,766 | 115,755 | 115,755 | 124,200 |
| 700.110 PART TIME HELP     | 46,003  | 58,880  | 58,880  | 60,700  |
| 700.111 LIBRARY AIDES      | 23,422  | 23,650  | 23,650  | 25,800  |
| 700.120 OVERTIME           | 950     | 400     | 400     | 400     |

**Fund: 04 - SEWER SERVICE**

## Dept: 001 ADMINISTRATION

|                              |     |   |   |   |
|------------------------------|-----|---|---|---|
| 700.100 FULL TIME SALARIES   | 137 | 0 | 0 | 0 |
| 700.120 OVERTIME             | -34 | 0 | 0 | 0 |
| 700.130 OTHER PERSONAL SERV. | 13  | 0 | 0 | 0 |

## Dept: 032 PRODUCTION

|                            |        |        |        |        |
|----------------------------|--------|--------|--------|--------|
| 700.100 FULL TIME SALARIES | 56,213 | 56,700 | 56,700 | 62,730 |
| 700.120 OVERTIME           | 5,170  | 5,500  | 5,500  | 5,500  |

## Dept: 033 DISTRIBUTION (LINES)

|                            |        |        |         |         |
|----------------------------|--------|--------|---------|---------|
| 700.100 FULL TIME SALARIES | 50,565 | 67,600 | 105,200 | 312,000 |
| 700.120 OVERTIME           | 3,426  | 4,000  | 4,000   | 4,000   |

**TOTAL SEWER SERVICE**

|                              |         |         |         |         |
|------------------------------|---------|---------|---------|---------|
| 700.100 FULL TIME SALARIES   | 106,915 | 124,300 | 161,900 | 374,730 |
| 700.120 OVERTIME             | 8,562   | 9,500   | 9,500   | 9,500   |
| 700.130 OTHER PERSONAL SERV. | 13      | 0       | 0       | 0       |

**Fund: 07 - FAMILY AQUATICS CENTER**

|                              |        |        |        |        |
|------------------------------|--------|--------|--------|--------|
| 700.100 FULL TIME SALARIES   | 312    | 14,000 | 0      | 0      |
| 700.110 PART TIME HELP       | 50,634 | 70,000 | 90,000 | 95,000 |
| 700.120 OVERTIME             | 2,589  | 5,000  | 5,000  | 3,000  |
| 700.130 OTHER PERSONAL SERV. | 4      | 900    | 900    | 0      |

**Fund: 08 - COMMUNITY CENTER**

|                            |        |        |        |        |
|----------------------------|--------|--------|--------|--------|
| 700.100 FULL TIME SALARIES | 61,768 | 63,085 | 63,085 | 67,800 |
| 700.110 PART TIME HELP     | 3,424  | 5,385  | 3,500  | 4,000  |
| 700.120 OVERTIME           | 39     | 150    | 150    | 150    |

## Dept: 008 COMMUNITY CENTER SUMMER PROG

|                        |   |   |   |   |
|------------------------|---|---|---|---|
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
|------------------------|---|---|---|---|

**Fund: 09 - WATER UTILITY**

## Dept: 001 ADMINISTRATION

|                              |     |       |   |   |
|------------------------------|-----|-------|---|---|
| 700.100 FULL TIME SALARIES   | 286 | 0     | 0 | 0 |
| 700.120 OVERTIME             | 0   | 0     | 0 | 0 |
| 700.130 OTHER PERSONAL SERV. | 13  | 2,500 | 0 | 0 |

## Dept: 032 PRODUCTION

|                              |   |   |   |   |
|------------------------------|---|---|---|---|
| 700.100 FULL TIME SALARIES   | 0 | 0 | 0 | 0 |
| 700.120 OVERTIME             | 0 | 0 | 0 | 0 |
| 700.130 OTHER PERSONAL SERV. | 0 | 0 | 0 | 0 |

## Dept: 033 DISTRIBUTION (LINES)

|                              |         |         |        |   |
|------------------------------|---------|---------|--------|---|
| 700.100 FULL TIME SALARIES   | 104,871 | 150,705 | 42,500 | 0 |
| 700.120 OVERTIME             | 2,984   | 1,000   | 1,000  | 0 |
| 700.130 OTHER PERSONAL SERV. | 0       | 0       | 0      | 0 |

**TOTAL Fund: 09 - WATER UTILITY**

|                              |         |         |        |   |
|------------------------------|---------|---------|--------|---|
| 700.100 FULL TIME SALARIES   | 105,157 | 150,705 | 42,500 | 0 |
| 700.120 OVERTIME             | 2,984   | 1,000   | 1,000  | 0 |
| 700.130 OTHER PERSONAL SERV. | 13      | 2,500   | 0      | 0 |

**Fund: 12 - STORM WATER MANAGEMENT**

|                            |    |   |   |   |
|----------------------------|----|---|---|---|
| 700.100 FULL TIME SALARIES | 27 | 0 | 0 | 0 |
| 700.120 OVERTIME           | 5  | 0 | 0 | 0 |

**Fund: 13 - HEALTH AND SANITATION**

|                            |     |   |   |   |
|----------------------------|-----|---|---|---|
| 700.100 FULL TIME SALARIES | 107 | 0 | 0 | 0 |
| 700.120 OVERTIME           | 0   | 0 | 0 | 0 |

**Fund: 16 - WASTEWATER CIP**

|                            |     |   |   |   |
|----------------------------|-----|---|---|---|
| 700.100 FULL TIME SALARIES | 870 | 0 | 0 | 0 |
| 700.120 OVERTIME           | 68  | 0 | 0 | 0 |

**Fund: 17 - STREET REPAIR**

|                            |    |   |   |   |
|----------------------------|----|---|---|---|
| 700.100 FULL TIME SALARIES | 36 | 0 | 0 | 0 |
| 700.110 PART TIME HELP     | 0  | 0 | 0 | 0 |
| 700.120 OVERTIME           | 0  | 0 | 0 | 0 |

**TOTAL ALL FUNDS**

|                              |           |           |           |           |
|------------------------------|-----------|-----------|-----------|-----------|
| 700.100 FULL TIME SALARIES   | 2,998,678 | 3,317,145 | 2,972,840 | 3,437,030 |
| 700.110 PART TIME HELP       | 187,324   | 209,815   | 218,430   | 239,700   |
| 700.111 LIBRARY PAGES        | 23,422    | 23,650    | 23,650    | 25,800    |
| 700.120 OVERTIME             | 100,171   | 89,150    | 116,150   | 88,150    |
| 700.121 HOLIDAY OVERTIME     | 34,050    | 40,000    | 35,000    | 35,000    |
| 700.130 OTHER PERSONAL SERV. | 9,468     | 11,700    | 9,400     | 8,500     |
| TOTAL ALL SALARIES ALL FUNDS | 3,353,113 | 3,691,460 | 3,375,470 | 3,834,180 |



CITY OF PAOLA

2023

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

County Treas Motor Vehicle Estimate 215,633

County Treas Recreational Vehicle Estimate 3,576 3,576

County Treas 16/20M Vehicle Estimate 1,138

County Treas Commercial Vehicle Tax Estimate 10,045

County Treas Watercraft Tax Estimate 404

Motor Vehicle Factor 0.08039

Recreational Vehicle Factor 0.00133

16/20M Vehicle Factor 0.00042

Commercial Vehicle Factor 0.00375

Watercraft Factor 0.00015

Schedule of Transfers

| Expenditure Fund Transferred From:        | Receipt Fund Transferred To:    | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---------------------------------|------------------------|-------------------------|--------------------------|---------------------------------|
| Wastewater Utility Fund (04)              | General Fund (01)               | -                      | 300,000                 | -                        | 12-825d                         |
| Health & Sanitation (13)                  | General Fund (01)               | -                      | 25,000                  | 25,000                   | 12-825d                         |
| Wastewater Utility Fund (16)              | Wastewater Utility Fund (04)    | 144,505                | -                       | -                        | 12-1,118                        |
| General Fund - Administration (01-001)    | Employee Benefits Fund (05)     | 43,000                 | 91,000                  | 110,080                  | 12-16,102                       |
| General Fund - Police (01-002)            | Employee Benefits Fund (05)     | 180,000                | 180,000                 | 250,000                  | 12-16,102                       |
| General Fund - Court (01-004)             | Employee Benefits Fund (05)     | 8,800                  | 11,180                  | 19,400                   | 12-16,102                       |
| General Fund - Streets (01-005)           | Employee Benefits Fund (05)     | 82,000                 | 114,850                 | 110,000                  | 12-16,102                       |
| General Fund - Parks (01-006)             | Employee Benefits Fund (05)     | 61,500                 | 68,475                  | 70,000                   | 12-16,102                       |
| General Fund - Cemetery (01-007)          | Employee Benefits Fund (05)     | 10,000                 | 10,750                  | 18,500                   | 12-16,102                       |
| General Fund - Comm Dev (01-009)          | Employee Benefits Fund (05)     | 58,000                 | 33,750                  | 50,000                   | 12-16,102                       |
| Library Fund (02)                         | Employee Benefits Fund (05)     | 55,000                 | 55,000                  | 58,360                   | 12-16,102                       |
| Wastewater Utility Fund (04)              | Employee Benefits Fund (05)     | 201,000                | 103,000                 | 100,520                  | 12-16,102                       |
| 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                  | 20,800                   | 12-16,102                       |
| Water Utility Fund (09)                   | Employee Benefits Fund (05)     | 126,000                | 42,500                  | -                        | 12-16,102                       |
| Wastewater Utility Fund (04)              | Bond & Interest Fund (06)       | 239,215                | 390,825                 | 451,750                  | 12-197                          |
| Capital Improvements CIP - Police (NB)    | Bond & Interest Fund (06)       | 265,713                | -                       | -                        | 12-197                          |
| Capital Improvements CIP - Comm Cntr (NB) | Bond & Interest Fund (06)       | 86,764                 | -                       | -                        | 12-197                          |
| Capital Improvements CIP - City Hall (NB) | Bond & Interest Fund (06)       | 86,806                 | -                       | -                        | 12-197                          |
| Capital Improvements CIP - Library (NB)   | Bond & Interest Fund (06)       | 148,081                | -                       | -                        | 12-197                          |
| Swimming Pool Reserve (NB)                | Family Aquatic Center Fund (07) | 90,000                 | 150,000                 | 150,000                  | 12-197                          |
| General Fund - Administration (01-001)    | Community Center Fund (08)      | 100,000                | 100,000                 | 100,000                  | 12-101/Ord#2954                 |
| Sewer Reserve (11)                        | Wastewater Utility Fund (04)    | 1,750                  | -                       | -                        | 12-1,118                        |
| General Fund - Streets (01-005)           | MERF Fund - Equipment (NB)      | -                      | -                       | 52,000                   | 12-1,117                        |
| General Fund - Parks (01-006)             | CIP Playground Equip Fund (NB)  | -                      | -                       | 10,000                   | 12-1,118                        |
| General Fund - Comm Dev (01-009)          | MERF Fund - Equipment (NB)      | -                      | -                       | 5,000                    | 12-1,117                        |
| Wastewater Utility Fund (04)              | MERF Fund - Equipment (NB)      | -                      | 80,000                  | 100,000                  | 12-1,117                        |
|   |                                 |                        |                         |                          |                                 |
|   |                                 |                        |                         |                          |                                 |
|   |                                 |                        |                         |                          |                                 |
|   | <b>Totals</b>                   | <b>2,026,634</b>       | <b>1,794,830</b>        | <b>1,726,410</b>         |                                 |
|   | <b>Adjustments</b>              |                        |                         |                          |                                 |
|   | <b>Adjusted Totals</b>          | <b>2,026,634</b>       | <b>1,794,830</b>        | <b>1,726,410</b>         |                                 |

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

| Type of<br>Debt            | Date<br>of<br>Issue | Date<br>of<br>Retirement | Interest<br>Rate<br>% | Amount<br>Issued | Beginning Amount<br>Outstanding<br>Jan 1, 2022 | Date Due   |           | Amount Due<br>2022 |                | Amount Due<br>2023 |                  |
|----------------------------|---------------------|--------------------------|-----------------------|------------------|--|------------|-----------|--------------------|----------------|--------------------|------------------|
|                            |                     |                          |                       |                  |  | Interest   | Principal | Interest           | Principal      | Interest           | Principal        |
| <b>General Obligation:</b> |                     |                          |                       |                  |  |            |           |                    |                |                    |                  |
| Series 2014 Refunding      | 9/23/2014           | 9/1/2025                 | 2.28                  | 2,485,000        | 1,021,000                                      | 3/1 & 9/1  | 9/1       | 28,650             | 290,000        | 19,950             | 270,000          |
| Series 2020 Refunding      | 6/4/2020            | 9/1/2031                 | 3.00                  | 4,140,000        | 4,768,550                                      | 3/1 & 9/1  | 9/1       | 121,650            | 330,000        | 111,750            | 340,000          |
|                            |                     |                          |                       |                  |  |            |           |                    |                |                    |                  |
|                            |                     |                          |                       |                  |  |            |           |                    |                |                    |                  |
| <b>Total G.O. Bonds</b>    |                     |                          |                       |                  | <b>5,789,550</b>                               |            |           | <b>150,300</b>     | <b>620,000</b> | <b>131,700</b>     | <b>610,000</b>   |
| <b>Revenue Bonds:</b>      |                     |                          |                       |                  |  |            |           |                    |                |                    |                  |
| Series PBC 2016 Refunding  | 1/12/2016           | 11/1/2026                | 2.78                  | 2,185,000        | 948,762  | 5/1 & 11/1 | 11/1      | 23,663             | 165,000        | 18,713             | 170,000          |
|                            |                     |                          |                       |                  |  |            |           |                    |                |                    |                  |
| <b>Total Revenue Bonds</b> |                     |                          |                       |                  | <b>948,762</b>                                 |            |           | <b>23,663</b>      | <b>165,000</b> | <b>18,713</b>      | <b>170,000</b>   |
| <b>Other:</b>              |                     |                          |                       |                  |  |            |           |                    |                |                    |                  |
| Series 2022 Temporary Note | 1/3/2022            | 12/1/2023                | 2.00                  | 3,110,000        | 3,141,100                                      | 6/1 & 12/1 | 12/1      | 56,153             | 0              | 31,100             | 3,110,000        |
|                            |                     |                          |                       |                  |  |            |           |                    |                |                    |                  |
| <b>Total Other</b>         |                     |                          |                       |                  | <b>3,141,100</b>                               |            |           | <b>56,153</b>      | <b>0</b>       | <b>31,100</b>      | <b>3,110,000</b> |
| <b>Total Indebtedness</b>  |                     |                          |                       |                  | <b>9,879,412</b>                               |            |           | <b>230,116</b>     | <b>785,000</b> | <b>181,513</b>     | <b>3,890,000</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 As Beginning of 2022 | Payments Due 2022 | Payments Due 2023 |
|------------------------------|---------------|---------------------------|-----------------|---|--|-------------------|-------------------|
| 2014 Sutphen Fire Truck      | 4/28/2015     | 180                       | 2.25            | 750,000                                     | 427,569                                | 58,997            | 58,997            |
| 2018 Dump Trucks             | 3/14/2018     | 48                        | 3.47            | 190,000                                     | 49,995                                 | 51,754            | 0                 |
| Community Center Improvement | 9/12/2017     | 60                        | 1.50            | 24,108                                      | 4,967                                  | 5,041             | 0                 |
| WWTP SCADA Software          | 2/12/2019     | 36                        | 1.50            | 57,595                                      | 19,486                                 | 19,777            | 0                 |
| 799 MHz Radio - PD           | 3/4/2020      | 60                        | 3.49            | 123,813                                     | 100,741                                | 27,453            | 27,453            |
| 2021 Ford Explorer's - PD    | 6/17/2021     | 36                        | 2.13            | 118,550                                     | 118,550                                | 40,870            | 40,870            |
|                              |               |                           |                 |   | Totals                                 | 721,308           | 203,892           |
|                              |               |                           |                 |   |  |                   | 127,320           |

**\*\*\*If 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: 2023**

Library found in: CITY OF PAOLA  
MIAMI COUNTY

As provided in KSA 79-2553 *et seq.*, 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:

|                            | <u>Current Year</u> | <u>Proposed Year</u> |
|----------------------------|---------------------|----------------------|
|                            | <u>2022</u>         | <u>2023</u>          |
| Ad Valorem                 | \$277,207           | \$278,187            |
| Delinquent Tax             | \$2,500             | \$2,500              |
| Motor Vehicle Tax          | \$23,687            | \$22,286             |
| Recreational Vehicle Tax   | \$0                 | \$370                |
| 16/20M Vehicle Tax         | \$0                 | \$118                |
| LAVTR                      | \$0                 | \$0                  |
|                            | \$0                 | \$0                  |
| <b>TOTAL TAXES</b>         | <b>\$303,394</b>    | <b>\$303,461</b>     |
| Difference in Total Taxes: | \$67                |                      |
| Qualify for grant:         | Qualify             |                      |

Second test:

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Assessed Valuation               | \$61,850,887 | \$71,186,627 |
| Did Assessed Valuation Decrease? | No           |              |
| Levy Rate                        | 4.482        | 3.908        |
| Difference in Levy Rate:         | (0.574)      |              |
| 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<br><b>General</b>        | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 834,525                       | 441,309                           | 591,393                          |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 1,513,279                     | 1,999,996                         | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                          | 26,186                        | 12,500                            | 12,500                           |
| Motor Vehicle Tax                       | 179,842                       | 150,000                           | 160,786                          |
| Recreational Vehicle Tax                | 0                             | 0                                 | 2,666                            |
| 16/20M Vehicle Tax                      | 0                             | 0                                 | 848                              |
| Commercial Vehicle Tax                  | 0                             | 0                                 | 7,491                            |
| Watercraft Tax                          | 0                             | 0                                 | 301                              |
| 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              | 21,665                        | 15,000                            | 22,000                           |
| City Sales Tax                          | 921,832                       | 900,000                           | 900,000                          |
| County Sales Tax                        | 707,473                       | 625,000                           | 675,000                          |
| Utility Franchise Fees                  | 450,139                       | 435,000                           | 440,000                          |
| License & Permits                       | 187,839                       | 150,000                           | 162,500                          |
| Fines & Forfietures                     | 240,183                       | 230,000                           | 225,000                          |
| Reimbursed Direct Expenses              | 94,403                        | 107,500                           | 100,700                          |
| Rentals                                 | 55,462                        | 52,750                            | 52,750                           |
| Cemetery                                | 16,475                        | 15,000                            | 15,000                           |
| Rural Fire District                     | 89,146                        | 90,000                            | 90,000                           |
| Donations & Gifts                       | 0                             | 0                                 | 0                                |
| Sales Tax from direct sales             | 2,274                         | 2,500                             | 2,500                            |
| Grants                                  | 0                             | 0                                 | 0                                |
| In Lieu of Taxes (IRB)                  | 25,460                        | 22,000                            | 22,000                           |
| Interest on Idle Funds                  | 8,845                         | 6,000                             | 5,000                            |
| Transfer from Wastewater Utility        | 0                             | 300,000                           | 0                                |
| Transfer from Water Utility             | 0                             | 0                                 | 0                                |
| Transfer from Health & Sanitation       | 0                             | 25,000                            | 25,000                           |
| Neighborhood Revitalization Rebate      |                               |                                   | 0                                |
| Miscellaneous                           | 4,400                         | 4,000                             | 3,000                            |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>4,551,391</b>              | <b>5,148,646</b>                  | <b>2,931,442</b>                 |
| <b>Resources Available:</b>             | <b>5,385,916</b>              | <b>5,589,955</b>                  | <b>3,522,835</b>                 |

CITY OF PAOLA

**FUND PAGE - GENERAL**

| Adopted Budget<br>General                  | Prior Year<br>Actual for 2021             | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|---|-----------------------------------|----------------------------------|
| <b>Resources Available:</b>                | 5,385,916                                 | 5,589,955                         | 3,522,835                        |
| Expenditures:                              |   |                                   |                                  |
| Administration Department 001              | 1,094,108                                 | 964,700                           | 942,380                          |
| Police Department 002                      | 1,769,282                                 | 1,817,882                         | 1,984,300                        |
| Fire Department 003                        | 369,934                                   | 380,600                           | 456,000                          |
| Municipal Court Department 004             | 235,621                                   | 246,730                           | 243,550                          |
| Street Department 005                      | 787,881                                   | 812,150                           | 905,800                          |
| Parks & Grounds Department 006             | 375,852                                   | 440,075                           | 540,300                          |
| Cemetery Department 007                    | 73,976                                    | 108,550                           | 123,850                          |
| Community Development Department 009       | 237,954                                   | 227,875                           | 257,125                          |
| Economic Development Department 010        | 0   | 0                                 | 2,500                            |
| Subtotal detail (Should agree with detail) | 4,944,608                                 | 4,998,562                         | 5,455,805                        |
|  |   |                                   |                                  |
|  |   |                                   |                                  |
| Cash Forward (2023 column)                 |   |                                   | 363                              |
| Miscellaneous                              |   |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp    |   |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>4,944,608</b>                          | <b>4,998,562</b>                  | <b>5,456,168</b>                 |
| Unencumbered Cash Balance Dec 31           | 441,309                                   | 591,393                           | xxxxxxxxxxxxxxxxxxxx             |
| 2021/2022/2023 Budget Authority Amount     | 4,879,345                                 | 5,532,132                         | 5,456,168                        |
|  | Non-Appropriated Balance                  |                                   |                                  |
| <b>See Tab A</b>                           | <b>Total Expenditure/Non-Appr Balance</b> | <b>5,456,168</b>                  |                                  |
|  | Tax Required                              | 1,933,333                         |                                  |
|  | Delinquent Comp Rate:                     | 5.0%                              | 96,667                           |
|  | Amount of 2022 Ad Valorem Tax             |                                   | 2,030,000                        |

**CPA Summary**

| Adopted Budget<br>General Fund - Detail Page 1 | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                           |                               |                                   |                                  |
| <b>Administration Department 001</b>           |                               |                                   |                                  |
| Salaries                                       | 482,666                       | 399,450                           | 390,500                          |
| Contractual                                    | 439,367                       | 344,900                           | 316,600                          |
| Commodities                                    | 23,030                        | 17,750                            | 18,100                           |
| Capital Outlay                                 | 250                           | 1,000                             | 500                              |
| Transfer to Community Center 08                | 100,000                       | 100,000                           | 100,000                          |
| Miscellaneous                                  | 48,795                        | 101,600                           | 116,680                          |
| <b>Total</b>                                   | <b>1,094,108</b>              | <b>964,700</b>                    | <b>942,380</b>                   |
| <b>Police Department 002</b>                   |                               |                                   |                                  |
| Salaries                                       | 1,197,286                     | 1,239,500                         | 1,322,500                        |
| Contractual                                    | 234,765                       | 231,900                           | 240,500                          |
| Commodities                                    | 111,297                       | 112,850                           | 116,100                          |
| Capital Outlay                                 | 43,434                        | 51,132                            | 52,700                           |
| Miscellaneous                                  | 182,500                       | 182,500                           | 232,500                          |
| <b>Total</b>                                   | <b>1,769,282</b>              | <b>1,817,882</b>                  | <b>1,984,300</b>                 |
| <b>Fire Department 003</b>                     |                               |                                   |                                  |
| Salaries                                       | 239,544                       | 235,000                           | 300,000                          |
| Contractual                                    | 55,155                        | 58,600                            | 64,200                           |
| Commodities                                    | 72,019                        | 84,000                            | 87,800                           |
| Capital Outlay                                 | 3,058                         | 3,000                             | 4,000                            |
| Miscellaneous                                  | 158                           | 0                                 | 0                                |
| <b>Total</b>                                   | <b>369,934</b>                | <b>380,600</b>                    | <b>456,000</b>                   |
| <b>Municipal Court Department 004</b>          |                               |                                   |                                  |
| Salaries                                       | 71,079                        | 79,700                            | 87,300                           |
| Contractual                                    | 152,888                       | 151,500                           | 132,000                          |
| Commodities                                    | 1,728                         | 2,850                             | 3,350                            |
| Capital Outlay                                 | 842                           | 1,500                             | 1,500                            |
| Miscellaneous                                  | 9,084                         | 11,180                            | 19,400                           |
| <b>Total</b>                                   | <b>235,621</b>                | <b>246,730</b>                    | <b>243,550</b>                   |
| <b>Street Department 005</b>                   |                               |                                   |                                  |
| Salaries                                       | 471,906                       | 429,500                           | 512,500                          |
| Contractual                                    | 100,860                       | 100,500                           | 51,700                           |
| Commodities                                    | 132,426                       | 141,000                           | 152,800                          |
| Capital Outlay                                 | 689                           | 26,000                            | 78,500                           |
| Miscellaneous                                  | 82,000                        | 115,150                           | 110,300                          |
| <b>Total</b>                                   | <b>787,881</b>                | <b>812,150</b>                    | <b>905,800</b>                   |
| <b>Parks &amp; Grounds Department 006</b>      |                               |                                   |                                  |
| Salaries                                       | 167,348                       | 205,200                           | 232,600                          |
| Contractual                                    | 83,040                        | 85,700                            | 95,600                           |
| Commodities                                    | 55,850                        | 62,150                            | 65,300                           |
| Capital Outlay                                 | 8,114                         | 17,750                            | 21,000                           |
| Transfers to CIP/MERF (NB)                     | 0                             | 0                                 | 55,000                           |
| Miscellaneous                                  | 61,500                        | 69,275                            | 70,800                           |
| <b>Total</b>                                   | <b>375,852</b>                | <b>440,075</b>                    | <b>540,300</b>                   |
| <b>Cemetery Department 007</b>                 |                               |                                   |                                  |
| Salaries                                       | 56,160                        | 56,900                            | 61,800                           |
| Contractual                                    | 2,720                         | 31,100                            | 34,700                           |
| Commodities                                    | 5,096                         | 9,800                             | 11,350                           |
| Capital Outlay                                 | 0                             | 0                                 | 0                                |
| Miscellaneous                                  | 10,000                        | 10,750                            | 16,000                           |
| <b>Total</b>                                   | <b>73,976</b>                 | <b>108,550</b>                    | <b>123,850</b>                   |
| <b>Community Development Department 009</b>    |                               |                                   |                                  |
| Salaries                                       | 140,455                       | 154,000                           | 161,700                          |
| Contractual                                    | 23,390                        | 26,200                            | 26,500                           |
| Commodities                                    | 8,312                         | 9,325                             | 8,825                            |
| Capital Outlay                                 | 3,357                         | 3,600                             | 8,600                            |
| Miscellaneous                                  | 62,440                        | 34,750                            | 51,500                           |
| <b>Total</b>                                   | <b>237,954</b>                | <b>227,875</b>                    | <b>257,125</b>                   |
| <b>Page 1 - Total</b>                          | <b>4,944,608</b>              | <b>4,998,562</b>                  | <b>5,453,305</b>                 |

CITY OF PAOLA

2023

| Adopted Budget<br>General Fund - Detail Page 2 | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                           |                               |                                   |                                  |
| <b>Economic Development Department 010</b>     |                               |                                   |                                  |
| Salaries                                       | 0                             | 0                                 | 0                                |
| Contractual                                    | 0                             | 0                                 | 0                                |
| Commodities                                    | 0                             | 0                                 | 0                                |
| Capital Outlay                                 | 0                             | 0                                 | 0                                |
| Miscellaneous                                  | 0                             | 0                                 | 2,500                            |
| <b>Total</b>                                   | <b>0</b>                      | <b>0</b>                          | <b>2,500</b>                     |
|  |                               |                                   |                                  |
| <b>Page 2 -Total</b>                           | <b>0</b>                      | <b>0</b>                          | <b>2,500</b>                     |
| <b>Page 1 -Total</b>                           | <b>4,944,608</b>              | <b>4,998,562</b>                  | <b>5,453,305</b>                 |
| <b>Grand Total</b>                             | <b>4,944,608</b>              | <b>4,998,562</b>                  | <b>5,455,805</b>                 |

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

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CITY OF PAOLA

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Debt Service                     | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                    | 598,590                       | 444,109                           | 296,426                          |
| <b>Receipts:</b>                                   |                               |                                   |                                  |
| Ad Valorem Tax                                     | 309,196                       | 285,030                           | xxxxxxxxxxxxxx                   |
| Delinquent Tax                                     | 5,812                         | 3,000                             | 3,000                            |
| Motor Vehicle Tax                                  | 38,647                        | 27,462                            | 22,914                           |
| Recreational Vehicle Tax                           | 0                             | 0                                 | 380                              |
| 16/20M Vehicle Tax                                 | 0                             | 0                                 | 121                              |
| Commercial Vehicle Tax                             | 0                             | 0                                 | 1,067                            |
| Watercraft Tax                                     | 0                             | 0                                 | 43                               |
| Special Assessments                                | 37,644                        | 102,000                           | 10,000                           |
| Transfer In - Sewer Service Fund (0)               | 239,215                       | 390,825                           | 451,750                          |
| Transfer In - Police Sales Tax (NB)                | 265,713                       | 0                                 | 0                                |
| Transfer In - CIP - Community Center Sales Tax (0) | 86,764                        | 0                                 | 0                                |
| Transfer In - CIP - City Hall (NB)                 | 86,806                        | 0                                 | 0                                |
| Transfer In - CIP - Library (NB)                   | 148,081                       | 0                                 | 0                                |
| Interest on Idle Funds                             | 5,904                         | 3,000                             | 3,000                            |
| Neighborhood Revitalization Rebate                 | 0                             | 0                                 | 0                                |
| Miscellaneous                                      | 24                            | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec            |                               |                                   |                                  |
| <b>Total Receipts</b>                              | <b>1,223,806</b>              | <b>811,317</b>                    | <b>492,275</b>                   |
| <b>Resources Available:</b>                        | <b>1,822,396</b>              | <b>1,255,426</b>                  | <b>788,701</b>                   |
| <b>Expenditures:</b>                               |                               |                                   |                                  |
| General Obligation Debt                            | 940,000                       | 785,000                           | 780,000                          |
| Interest Payments                                  | 229,379                       | 174,000                           | 150,413                          |
| Administrative Expense                             | 208,908                       | 0                                 | 0                                |
| Appropriated Balance                               |                               |                                   | 239,240                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| <b>Cash Basis Reserve (2023 column)</b>            |                               |                                   |                                  |
| Miscellaneous                                      |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp            |                               |                                   |                                  |
| <b>Total Expenditures</b>                          | <b>1,378,287</b>              | <b>959,000</b>                    | <b>1,169,653</b>                 |
| Unencumbered Cash Balance Dec 31                   | 444,109                       | 296,426                           | xxxxxxxxxxxxxx                   |
| 2021/2022/2023 Budget Authority Amount:            | 1,745,000                     | 1,332,400                         | 1,169,653                        |
| Non-Appropriated Balance                           |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance                 |                               | 1,169,653                         |                                  |
| Tax Required                                       |                               | 380,952                           |                                  |
| Delinquent Comp Rate:                              | 5.0%                          | 19,048                            |                                  |
| Amount of 2022 Ad Valorem Tax                      |                               | 400,000                           |                                  |

| Adopted Budget<br>Library               | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 79,945                        | 87,580                            | 82,016                           |
| <b>Receipts:</b>                        |                               |                                   |                                  |
| Ad Valorem Tax                          | 266,709                       | 277,207                           | xxxxxxxxxxxxxx                   |
| Delinquent Tax                          | 4,646                         | 2,500                             | 2,500                            |
| Motor Vehicle Tax                       | 31,733                        | 23,687                            | 22,286                           |
| Recreational Vehicle Tax                | 0                             | 0                                 | 370                              |
| 16/20M Vehicle Tax                      | 0                             | 0                                 | 118                              |
| Commercial Vehicle Tax                  | 0                             | 0                                 | 1,038                            |
| Watercraft Tax                          | 0                             | 0                                 | 42                               |
| In Lieu of Tax                          | 0                             | 0                                 | 0                                |
| Grants                                  | 30365                         | 25000                             | 25000                            |
| Fines & Fees                            | 388                           | 500                               | 200                              |
| Reimbursed                              | 1014                          | 0                                 | 0                                |
| Interest on Idle Funds                  | 656                           | 1,000                             | 500                              |
| Neighborhood Revitalization Rebate      |                               |                                   | 0                                |
| Miscellaneous                           | 2,131                         | 4,000                             | 2,000                            |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>337,652</b>                | <b>333,894</b>                    | <b>54,054</b>                    |
| <b>Resources Available:</b>             | <b>417,597</b>                | <b>421,474</b>                    | <b>136,070</b>                   |
| <b>Expenditures:</b>                    |                               |                                   |                                  |
| Personal Services                       | 183,326                       | 198,858                           | 211,100                          |
| Contractuals                            | 44,422                        | 36,000                            | 44,000                           |
| Commodities                             | 33,739                        | 35,750                            | 37,050                           |
| Capital Outlay                          | 13,404                        | 13,750                            | 13,500                           |
| Employee Benefits Transfer              | 55,000                        | 55,000                            | 58,360                           |
| Appropriated Reserve                    |                               |                                   | 37,000                           |
| Miscellaneous                           | 126                           | 100                               | 0                                |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>330,017</b>                | <b>339,458</b>                    | <b>401,010</b>                   |
| Unencumbered Cash Balance Dec 31        | 87,580                        | 82,016                            | xxxxxxxxxxxxxx                   |
| 2021/2022/2023 Budget Authority Amount: | 370,670                       | 393,408                           | 401,010                          |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               | 401,010                           |                                  |
| Tax Required                            |                               | 264,940                           |                                  |
| Delinquent Comp Rate:                   | 5.0%                          | 13,247                            |                                  |
| Amount of 2022 Ad Valorem Tax           |                               | 278,187                           |                                  |

CPA Summary

CITY OF PAOLA

2023

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

| Adopted Budget<br>Employee Benefits                  | Prior Year<br>Actual for 2021      | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|------------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                      | 694,067                            | 815,958                           | 379,426                          |
| Receipts:  |                                    |                                   |                                  |
| Ad Valorem Tax                                       | 323,265                            | 119,999                           | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                                       | 5,659                              | 4,000                             | 4,000                            |
| Motor Vehicle Tax                                    | 38,450                             | 28,714                            | 9,647                            |
| Recreational Vehicle Tax                             | 0                                  | 0                                 | 160                              |
| 16/20M Vehicle Tax                                   | 0                                  | 0                                 | 51                               |
| Commercial Vehicle Tax                               | 0                                  | 0                                 | 449                              |
| Watercraft Tax                                       | 0                                  | 0                                 | 18                               |
| In Lieu of Tax                                       | 0                                  | 0                                 | 0                                |
| Reimbursements                                       | 69,479                             | 61,000                            | 56,000                           |
| Transfer In - General Fund 01 (Administration 001)   | 43,000                             | 91,000                            | 110,080                          |
| Transfer In - General Fund 01 (Police Dept 002)      | 180,000                            | 180,000                           | 250,000                          |
| Transfer In - General Fund 01 (Municipal Court 004)  | 8,800                              | 11,180                            | 19,400                           |
| Transfer In - General Fund 01 (Street Dept 005)      | 82,000                             | 114,850                           | 110,000                          |
| Transfer In - General Fund 01 (Park & Recreation 00) | 61,500                             | 68,475                            | 70,000                           |
| Transfer In - General Fund 01 (Cemetery 007)         | 10,000                             | 10,750                            | 18,500                           |
| Transfer In - General Fund 01 (Community Dev. 009)   | 58,000                             | 33,750                            | 50,000                           |
| Transfer In - Library Fund 02                        | 55,000                             | 55,000                            | 55,000                           |
| Transfer In - Sewer Service Fund 04                  | 201,000                            | 103,000                           | 100,520                          |
| Transfer In - Aquatics Center Fund 07                | 25,000                             | 25,000                            | 25,000                           |
| Transfer In - Community Center Fund 08               | 13,500                             | 13,500                            | 20,800                           |
| Transfer In - Water Service Fund 09                  | 126,000                            | 42,500                            | 0                                |
| Interest on Idle Funds                               | 2,992                              | 6,200                             | 3,000                            |
| Neighborhood Revitalization Rebate                   | 0                                  | 0                                 | 0                                |
| Miscellaneous  | 0                                  | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec              |                                    |                                   |                                  |
| <b>Total Receipts</b>                                | <b>1,303,645</b>                   | <b>968,918</b>                    | <b>902,625</b>                   |
| <b>Resources Available:</b>                          | <b>1,997,712</b>                   | <b>1,784,876</b>                  | <b>1,282,051</b>                 |
| Expenditures:  |                                    |                                   |                                  |
| Final Benefits Payout                                | 56,890                             | 126,700                           | 120,000                          |
| Health Insurance                                     | 378,565                            | 455,000                           | 505,000                          |
| FICA and Medicare                                    | 248,382                            | 250,000                           | 250,000                          |
| Workers Compensation                                 | 55,885                             | 60,000                            | 60,000                           |
| KPERS/KP&F   | 394,439                            | 425,000                           | 425,000                          |
| Unemployment Compensation                            | 3,191                              | 6,500                             | 6,500                            |
| Employee Development                                 | -632                               | 25,000                            | 25,000                           |
| Section 125 Payments                                 | 26,531                             | 36,000                            | 36,000                           |
| Commodities  | 0                                  | 750                               | 750                              |
| Contractuals   | 18,106                             | 18,500                            | 19,800                           |
| Appropriated Balance                                 | 0                                  | 0                                 | 0                                |
| Cash Forward (2023 column)                           |                                    | 0                                 | 115,715                          |
| Miscellaneous  | 397                                | 2,000                             | 4,000                            |
| Does miscellaneous exceed 10% Total Exp              |                                    |                                   |                                  |
| <b>Total Expenditures</b>                            | <b>1,181,754</b>                   | <b>1,405,450</b>                  | <b>1,567,765</b>                 |
| Unencumbered Cash Balance Dec 31                     | 815,958                            | 379,426                           | xxxxxxxxxxxxxxxxxxxx             |
| 2021/2022/2023 Budget Authority Amount:              | 1,802,229                          | 1,593,750                         | 1,567,765                        |
|  | Non-Appropriated Balance           |                                   |                                  |
|  | Total Expenditure/Non-Appr Balance |                                   | 1,567,765                        |
|  | Tax Required                       |                                   | 285,714                          |
| Delinquent Comp Rate:                                | 5.0%                               |                                   | 14,286                           |
|  | Amount of 2022 Ad Valorem Tax      |                                   | 300,000                          |

CITY OF PAOLA

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

| Adopted Budget<br><b>Special Highway</b> | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 127,567                       | 182,331                           | 188,931                          |
| Receipts:                                |                               |                                   |                                  |
| State of Kansas Gas Tax                  | 165,210                       | 156,600                           | 159,010                          |
| County Transfers Gas                     | 0                             | 0                                 | 0                                |
| Reimbursed Direct Expenses               | 0                             | 0                                 | 0                                |
| Interest on Idle Funds                   | 622                           | 0                                 | 0                                |
| Miscellaneous                            | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec? |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>165,832</b>                | <b>156,600</b>                    | <b>159,010</b>                   |
| <b>Resources Available:</b>              | <b>293,399</b>                | <b>338,931</b>                    | <b>347,941</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        | 36                            | 0                                 | 0                                |
| Contractual Services                     | 0                             | 0                                 | 0                                |
| Commodities                              | 111,032                       | 150,000                           | 150,000                          |
| Capital Outlay                           | 0                             | 0                                 | 0                                |
| Appropriated Balance                     | 0                             | 0                                 | 0                                |
| Transfer to CIP/MERF                     | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
| Cash Forward (2023 column)               |                               |                                   | 197,941                          |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp? |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>111,068</b>                | <b>150,000</b>                    | <b>347,941</b>                   |
| Unencumbered Cash Balance Dec 31         | 182,331                       | 188,931                           | 0                                |
| 2021/2022/2023 Budget Authority Amount   | 130,000                       | 225,000                           | 347,941                          |

Adopted Budget

| Wastewater Utility - 04                  | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 218,387                       | 794,126                           | 670,024                          |
| Receipts:                                |                               |                                   |                                  |
| Sewer Use Charges                        | 1,301,472                     | 1,313,000                         | 1,300,000                        |
| Inspection Charges                       | 930                           | 2,000                             | 1,000                            |
| Connect/Disconnect Fees                  | 16,993                        | 30,000                            | 30,000                           |
| Reimbursed                               | 3,416                         | 10,600                            | 3,000                            |
| Transfer In From Wastewater Plant Fund 1 | 144,505                       | 0                                 | 0                                |
| Interest on Idle Funds                   | 1,131                         | 4,200                             | 1,000                            |
| Miscellaneous                            | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec? |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>1,468,447</b>              | <b>1,359,800</b>                  | <b>1,335,000</b>                 |
| <b>Resources Available:</b>              | <b>1,686,834</b>              | <b>2,153,926</b>                  | <b>2,005,024</b>                 |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        | 115,491                       | 171,400                           | 384,230                          |
| Contractual Services                     | 215,802                       | 245,377                           | 236,200                          |
| Commodities                              | 41,106                        | 74,000                            | 85,550                           |
| Capital Outlay                           | 76,876                        | 109,300                           | 123,100                          |
| Transfer to CIP/MERF (NB)                | 0                             | 80,000                            | 100,000                          |
| Transfer to Bond & Interest Fund 06      | 239,215                       | 390,825                           | 451,750                          |
| Transfer to General Fund                 | 0                             | 300,000                           | 0                                |
| Employee Benefits                        | 201,000                       | 103,000                           | 100,520                          |
|  |                               |                                   |                                  |
| Cash Forward (2023 column)               |                               |                                   | 513,674                          |
| Miscellaneous                            | 3,218                         | 10,000                            | 10,000                           |
| Does miscellaneous exceed 10% Total Exp? |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>892,708</b>                | <b>1,483,902</b>                  | <b>2,005,024</b>                 |
| Unencumbered Cash Balance Dec 31         | 794,126                       | 670,024                           | 0                                |
| 2021/2022/2023 Budget Authority Amount   | 1,242,992                     | 1,485,302                         | 2,005,024                        |

CPA Summary

CITY OF PAOLA

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

| Adopted Budget                           | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Aquatics Center - 07</b>              |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1          | 47,084                        | 45,371                            | 31,571                           |
| Receipts:                                |                               |                                   |                                  |
| Season Passes                            | 12,245                        | 19,500                            | 13,000                           |
| Gate Receipts                            | 19,345                        | 15,000                            | 20,000                           |
| Coupon Books                             | 3,420                         | 3,000                             | 3,000                            |
| Concessions                              | 12,598                        | 10,000                            | 13,000                           |
| Rentals                                  | 0                             | 4,000                             | 2,000                            |
| Lessons                                  | 3,093                         | 3,000                             | 3,000                            |
| Reimbursed                               | 0                             | 0                                 | 0                                |
| Sales Tax                                | 1,165                         | 1,500                             | 1,100                            |
| Transfer in From Pool Reserve Fund (NB)  | 90,000                        | 150,000                           | 150,000                          |
| Interest on Idle Funds                   | 187                           | 500                               | 200                              |
| Miscellaneous                            | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Rec  |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>142,053</b>                | <b>206,500</b>                    | <b>205,300</b>                   |
| <b>Resources Available:</b>              | <b>189,137</b>                | <b>251,871</b>                    | <b>236,871</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        | 53,540                        | 95,900                            | 98,000                           |
| Contractual Services                     | 37,844                        | 26,100                            | 27,700                           |
| Commodities                              | 23,964                        | 27,800                            | 26,500                           |
| Capital Outlay                           | 2,275                         | 44,000                            | 10,000                           |
| Sales Tax                                | 1,139                         | 1,500                             | 1,500                            |
| Refunds                                  | 0                             | 0                                 | 0                                |
| Transfer out - Employee Benefits Fund 05 | 25,000                        | 25,000                            | 25,000                           |
| Cash Forward (2023 column)               | 0                             |                                   | 48,171                           |
| Miscellaneous                            | 4                             | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Exp  |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>143,766</b>                | <b>220,300</b>                    | <b>236,871</b>                   |
| Unencumbered Cash Balance Dec 31         | 45,371                        | 31,571                            | 0                                |
| 2021/2022/2023 Budget Authority Amount   | 211,300                       | 226,735                           | 236,871                          |

**Adopted Budget**

| Community Center - 08                    | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 13,798                        | 5,045                             | 5,244                            |
| Receipts:                                |                               |                                   |                                  |
| Grants                                   | 6,300                         | 3,000                             | 8,000                            |
| Concessions                              | 669                           | 250                               | 500                              |
| Rentals                                  | 20,717                        | 25,000                            | 25,000                           |
| Reimbursed                               | 13                            | 0                                 | 0                                |
| Donations & Gifts                        | 0                             | 0                                 | 0                                |
| Programs, Events, Ticket Sales           | 610                           | 4,500                             | 4,000                            |
| Sales Tax                                | 104                           | 100                               | 100                              |
| Transfer In from General Fund 01 (Admin) | 100,000                       | 100,000                           | 100,000                          |
| Interest on Idle Funds                   | 53                            | 100                               | 100                              |
| Miscellaneous                            | 110                           | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec  |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>128,576</b>                | <b>132,950</b>                    | <b>137,700</b>                   |
| <b>Resources Available:</b>              | <b>142,374</b>                | <b>137,995</b>                    | <b>142,944</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        | 65,231                        | 66,735                            | 71,950                           |
| Appropriated Balance                     | 0                             | 0                                 | 0                                |
| Contractual Services                     | 48,551                        | 41,941                            | 40,300                           |
| Commodities                              | 9,396                         | 9,000                             | 8,200                            |
| Capital Outlay                           | 0                             | 350                               | 350                              |
| Summer Program Expense                   | 0                             | 0                                 | 0                                |
| Transfer to Employee Benefits Fund 05    | 13,500                        | 13,500                            | 20,800                           |
| Sales Tax                                | 118                           | 175                               | 175                              |
| Real Estate Taxes                        | 383                           | 1,000                             | 1,000                            |
| Refunds                                  | 150                           | 0                                 | 0                                |
| Cash Forward (2023 column)               | 0                             | 0                                 | 119                              |
| Miscellaneous                            | 0                             | 50                                | 50                               |
| Does miscellaneous exceed 10% Total Exp  |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>137,329</b>                | <b>132,751</b>                    | <b>142,944</b>                   |
| Unencumbered Cash Balance Dec 31         | 5,045                         | 5,244                             | 0                                |
| 2021/2022/2023 Budget Authority Amount   | 127,816                       | 137,636                           | 142,944                          |

See Tab A

City Clerk Summary  
Directors salary was underbudgeted in 2021

CITY OF PAOLA

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Water Utility - 09    | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 194,317                       | 30,704                            | 22,104                           |
| Receipts:                               |                               |                                   |                                  |
| Water Sales                             | 1,796,765                     | 1,800,000                         | 2,000,000                        |
| Water for Resale                        | 46,263                        | 55,000                            | 45,000                           |
| Tank Sales                              | 7,423                         | 7,500                             | 7,500                            |
| Install Charges                         | 6,600                         | 15,000                            | 10,000                           |
| Connect/Disconnect Fees                 | 7,685                         | 8,000                             | 8,000                            |
| Rentals                                 | 0                             | 0                                 | 0                                |
| Sales Tax                               | 27,440                        | 30,000                            | 30,000                           |
| Reimbursed                              | 9,935                         | 12,000                            | 10,000                           |
| Interest on Idle Funds                  | 512                           | 1,500                             | 500                              |
| Miscellaneous                           | 322                           | 350                               | 350                              |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>1,902,945</b>              | <b>1,929,350</b>                  | <b>2,111,350</b>                 |
| Resources Available:                    | 2,097,262                     | 1,960,054                         | 2,133,454                        |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 108,155                       | 43,500                            | 0                                |
| Contractual Services                    | 1,644,553                     | 1,658,100                         | 1,864,100                        |
| Commodities                             | 64,168                        | 86,850                            | 99,300                           |
| Capital Outlay                          | 83,265                        | 77,000                            | 21,000                           |
| Refunds                                 | 52                            | 0                                 | 0                                |
| Sales Tax                               | 40,365                        | 30,000                            | 40,000                           |
| Transfer to General Fund 01             | 0                             | 0                                 | 0                                |
| Transfer to Bond & Interest Fund 06     | 0                             | 0                                 | 0                                |
| Transfer to CIP/MERF                    | 0                             | 0                                 | 0                                |
| Transfer to Employee Benefits Fund 05   | 126,000                       | 42,500                            | 0                                |
| Cash Forward (2023 column)              |                               |                                   | 109,054                          |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>2,066,558</b>              | <b>1,937,950</b>                  | <b>2,133,454</b>                 |
| Unencumbered Cash Balance Dec 31        | 30,704                        | 22,104                            | 0                                |
| 2021/2022/2023 Budget Authority Amount: | 2,457,650                     | 2,471,455                         | 2,133,454                        |

Adopted Budget

| Stormwater Management - 12              | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 186,290                       | 262,350                           | 259,450                          |
| Receipts:                               |                               |                                   |                                  |
| Reimbursed                              | 0                             | 0                                 | 0                                |
| Storm Water Fees                        | 86,118                        | 85,000                            | 85,000                           |
| Interest on Idle Funds                  | 744                           | 900                               | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>86,862</b>                 | <b>85,900</b>                     | <b>85,000</b>                    |
| Resources Available:                    | 273,152                       | 348,250                           | 344,450                          |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 32                            | 0                                 | 0                                |
| Contractual Services                    | 6,300                         | 31,300                            | 31,800                           |
| Commodities                             | 0                             | 30,000                            | 30,000                           |
| Capital Outlay                          | 4,470                         | 27,500                            | 27,500                           |
| Transfer to Employee Benefits Fund 05   | 0                             | 0                                 | 0                                |
| Transfer to Bond & Interest Fund 06     | 0                             | 0                                 | 0                                |
| Appropriated Balance                    | 0                             | 0                                 | 0                                |
| Cash Forward (2023 column)              |                               |                                   | 255,150                          |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>10,802</b>                 | <b>88,800</b>                     | <b>344,450</b>                   |
| Unencumbered Cash Balance Dec 31        | 262,350                       | 259,450                           | 0                                |
| 2021/2022/2023 Budget Authority Amount: | 87,700                        | 88,800                            | 344,450                          |

CPA Summary

CITY OF PAOLA

2023

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

| Adopted Budget                         | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Health &amp; Sanitation - 13</b>    |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1        | 51,504                        | 90,271                            | 77,996                           |
| Receipts:                              |                               |                                   |                                  |
| Collection Fees                        | 414,426                       | 400,000                           | 400,000                          |
| Haulers Permits                        | 1,950                         | 1,500                             | 1,500                            |
| PAYT Sticker Sales                     | 660                           | 0                                 | 0                                |
| KS Setoff Reimbursement                | 92                            | 300                               | 0                                |
| Interest on Idle Funds                 | 123                           | 400                               | 0                                |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Re |                               |                                   |                                  |
| <b>Total Receipts</b>                  | <b>417,251</b>                | <b>402,200</b>                    | <b>401,500</b>                   |
| <b>Resources Available:</b>            | <b>468,755</b>                | <b>492,471</b>                    | <b>479,496</b>                   |
| Expenditures:                          |                               |                                   |                                  |
| Personal Services                      | 107                           | 0                                 | 0                                |
| Contractual Services                   | 377,664                       | 388,875                           | 397,500                          |
| Commodities                            | 713                           | 600                               | 600                              |
| Capital Outlay                         | 0                             | 0                                 | 0                                |
| Transfer to General Fund 01            | 0                             | 25,000                            | 25,000                           |
| Appropriated Balance                   | 0                             | 0                                 | 0                                |
| Cash Forward (2023 column)             | 0                             | 0                                 | 56,396                           |
| Miscellaneous                          | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Ex |                               |                                   |                                  |
| <b>Total Expenditures</b>              | <b>378,484</b>                | <b>414,475</b>                    | <b>479,496</b>                   |
| Unencumbered Cash Balance Dec 31       | 90,271                        | 77,996                            | 0                                |
| 2021/2022/2023 Budget Authority Amou   | 390,875                       | 414,475                           | 479,496                          |

Adopted Budget

| Special Parks - 14                     | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        | 51,913                        | 39,533                            | 5,063                            |
| Receipts:                              |                               |                                   |                                  |
| Local Alcoholic Liquor                 | 21,665                        | 15,000                            | 22,000                           |
| Reimbursed Expense                     | 0                             | 0                                 | 0                                |
| Interest on Idle Funds                 | 172                           | 30                                | 0                                |
| Miscellaneous                          | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Re |                               |                                   |                                  |
| <b>Total Receipts</b>                  | <b>21,837</b>                 | <b>15,030</b>                     | <b>22,000</b>                    |
| <b>Resources Available:</b>            | <b>73,750</b>                 | <b>54,563</b>                     | <b>27,063</b>                    |
| Expenditures:                          |                               |                                   |                                  |
| Appropriated Reserve                   | 0                             | 0                                 | 0                                |
| Personal Services                      | 0                             | 0                                 | 0                                |
| Contractual Services                   | 6,225                         | 31,000                            | 8,000                            |
| Commodities                            | 12,300                        | 3,500                             | 1,500                            |
| Capital Outlay                         | 15,692                        | 15,000                            | 16,000                           |
| Cash Forward (2023 column)             |                               |                                   | 1,563                            |
| Miscellaneous                          |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Ex |                               |                                   |                                  |
| <b>Total Expenditures</b>              | <b>34,217</b>                 | <b>49,500</b>                     | <b>27,063</b>                    |
| Unencumbered Cash Balance Dec 31       | 39,533                        | 5,063                             | 0                                |
| 2021/2022/2023 Budget Authority Amou   | 34,500                        | 49,500                            | 27,063                           |

CPA Summary

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

| Adopted Budget<br><b>Transient Guest Tax - 20</b> | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                   | 64,035                        | 64,828                            | 49,828                           |
| Receipts:   |                               |                                   |                                  |
| Transient Guest Tax                               | 31,664                        | 25,000                            | 25,000                           |
| Reimbursed Expense                                | 0                             | 0                                 | 0                                |
| Interest on Idle Funds                            | 229                           | 0                                 | 0                                |
| Miscellaneous                                     | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec?          |                               |                                   |                                  |
| <b>Total Receipts</b>                             | <b>31,893</b>                 | <b>25,000</b>                     | <b>25,000</b>                    |
| <b>Resources Available:</b>                       | <b>95,928</b>                 | <b>89,828</b>                     | <b>74,828</b>                    |
| Expenditures:                                     |                               |                                   |                                  |
| Contractual Services                              | 0                             | 0                                 | 0                                |
| Promotional Campaigns                             | 15,900                        | 25,000                            | 30,000                           |
| Chamber of Commerce                               | 15,000                        | 15,000                            | 15,000                           |
| Appropriated Reserve                              | 0                             | 0                                 | 0                                |
| Cash Forward (2023 column)                        | 0                             | 0                                 | 29,828                           |
| Miscellaneous                                     | 200                           | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp?          |                               |                                   |                                  |
| <b>Total Expenditures</b>                         | <b>31,100</b>                 | <b>40,000</b>                     | <b>74,828</b>                    |
| Unencumbered Cash Balance Dec 31                  | 64,828                        | 49,828                            | 0                                |
| 2021/2022/2023 Budget Authority Amount            | 40,000                        | 40,000                            | 74,828                           |

CITY OF PAOLA

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-A

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

| Pool Reserve Account | COVID Account | Special Law Enforcement Account | WWTP Construction Fund | Funds Held in Escrow | Total   |
|----------------------|---------------|---------------------------------|------------------------|----------------------|---------|
| Unencumbered         | Unencumbered  | Unencumbered                    | Unencumbered           | Unencumbered         |         |
| Cash Balance Jan 1   | 89,667        | Cash Balance Jan 1              | 0                      | Cash Balance Jan 1   | 736,879 |

| Receipts:            | Receipts: | Receipts:            | Receipts: | Receipts:            | Receipts: |
|----------------------|-----------|----------------------|-----------|----------------------|-----------|
| Interest Income      | 215       | Grants               | 438,180   | Interest Income      | 27        |
|                      |           |                      |           | Miscellaneous        | 0         |
|                      |           |                      |           | Reimbursement        | 18,913    |
|                      |           |                      |           |                      |           |
|                      |           |                      |           |                      |           |
|                      |           |                      |           |                      |           |
|                      |           |                      |           |                      |           |
|                      |           |                      |           |                      |           |
| Total Receipts       | 215       | Total Receipts       | 438,180   | Total Receipts       | 27        |
| Resources Available: | 89,882    | Resources Available: | 438,180   | Resources Available: | 7,525     |

| Expenditures:       | Expenditures: | Expenditures:       | Expenditures: | Expenditures:       | Expenditures: |
|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Operating Transfer  | 90,000        | Other Contractual   | 0             | Miscellaneous       | 0             |
|                     |               | Operating Supplies  | 1,794         |                     |               |
|                     |               |                     |               |                     |               |
|                     |               |                     |               |                     |               |
|                     |               |                     |               |                     |               |
|                     |               |                     |               |                     |               |
|                     |               |                     |               |                     |               |
| Total Expenditures  | 90,000        | Total Expenditures  | 1,794         | Total Expenditures  | 0             |
| Cash Balance Dec 31 | -118          | Cash Balance Dec 31 | 436,386       | Cash Balance Dec 31 | 7,525         |

See Tab B

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

\*\*

\*\*

**City Clerk Summary**

The Pool Reserve account is supported by a 1/2 cent sales tax that was renewed

CITY OF PAOLA

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-B

| (1) Fund Name:               | (2) Fund Name:        | (3) Fund Name:                | (4) Fund Name:                  | (5) Fund Name:        |
|------------------------------|-----------------------|-------------------------------|---------------------------------|-----------------------|
| <b>Cemetery Benefit Fund</b> | <b>Special Grants</b> | <b>Equipment Reserve MERF</b> | <b>Capital Improvements CIP</b> | <b>Drug Tax Fund</b>  |
| Unencumbered                 | Unencumbered          | Unencumbered                  | Unencumbered                    | Unencumbered          |
| Cash Balance Jan 1           | 2,287                 | Cash Balance Jan 1            | 43,261                          | Cash Balance Jan 1    |
|                              |                       | Cash Balance Jan 1            | 102,480                         | 1,660,148             |
| Receipts:                    | Receipts:             | Receipts:                     | Receipts:                       | Receipts:             |
| Interest Income              | 8                     | Grants                        | 56,834                          | Reimbursed Expenses   |
|                              |                       | Donations/Gifts               | 3,500                           | Miscellaneous         |
|                              |                       |                               |                                 | 347                   |
|                              |                       |                               |                                 | Interest              |
|                              |                       |                               |                                 | 3,560                 |
|                              |                       |                               |                                 | Miscellaneous         |
|                              |                       |                               |                                 | 3,662                 |
|                              |                       |                               |                                 | Reimbursement         |
|                              |                       |                               |                                 | 22,132                |
|                              |                       |                               |                                 | Grants                |
|                              |                       |                               |                                 | 638,851               |
|                              |                       |                               |                                 | Donations/Gifts       |
|                              |                       |                               |                                 | 750                   |
|                              |                       |                               |                                 | Operating Transfers   |
|                              |                       |                               |                                 | 208,908               |
| Total Receipts               | 8                     | Total Receipts                | 60,334                          | Total Receipts        |
| Resources Available:         | 2,295                 | Resources Available:          | 103,595                         | Resources Available:  |
| Expenditures:                | Expenditures:         | Expenditures:                 | Expenditures:                   | Expenditures:         |
| Other Contractual            | 0                     | Library Material              | 54,591                          | Motor Vehicle         |
|                              |                       | Other Contractual             | 538                             | 167,550               |
|                              |                       | Other                         | 4,618                           | Construction Material |
|                              |                       |                               |                                 | 11,279                |
|                              |                       |                               |                                 | Other Contractual     |
|                              |                       |                               |                                 | 61,893                |
|                              |                       |                               |                                 | Vehicle/Equipment     |
|                              |                       |                               |                                 | 10,050                |
|                              |                       |                               |                                 | Equipment/Gounds      |
|                              |                       |                               |                                 | 60,478                |
|                              |                       |                               |                                 | Capital Improvement   |
|                              |                       |                               |                                 | 57,991                |
|                              |                       |                               |                                 | Professional Services |
|                              |                       |                               |                                 | 21,768                |
|                              |                       |                               |                                 | Other                 |
|                              |                       |                               |                                 | 836,546               |
|                              |                       |                               |                                 | Operating Transfers   |
| Total Expenditures           | 0                     | Total Expenditures            | 59,747                          | Total Expenditures    |
| Cash Balance Dec 31          | 2,295                 | Cash Balance Dec 31           | 43,848                          | Cash Balance Dec 31   |
|                              |                       | Cash Balance Dec 31           | 102,827                         | Cash Balance Dec 31   |
|                              |                       |                               |                                 | 1,687,397             |
|                              |                       |                               |                                 | 2,233,362             |
|                              |                       |                               |                                 | Cash Balance Dec 31   |
|                              |                       |                               |                                 | 1,093                 |
|                              |                       |                               |                                 | 2,383,425             |
|                              |                       |                               |                                 | 2,383,425             |

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

CPA Summary

CITY OF PAOLA

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-C

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

| <b>Wastewater Utility CIP (16)</b> |              | <b>Water Utility CIP (15)</b> |              |                    |              |                    |       |                    |         |
|------------------------------------|--------------|-------------------------------|--------------|--------------------|--------------|--------------------|-------|--------------------|---------|
| Unencumbered                       | Unencumbered | Unencumbered                  | Unencumbered | Unencumbered       | Unencumbered | Unencumbered       | Total |                    |         |
| Cash Balance Jan 1                 | 138,540      | Cash Balance Jan 1            | 261,352      | Cash Balance Jan 1 |              | Cash Balance Jan 1 |       | Cash Balance Jan 1 | 399,892 |

Receipts: Receipts: Receipts: Receipts: Receipts:

|                    |         |                 |     |  |  |  |  |  |
|--------------------|---------|-----------------|-----|--|--|--|--|--|
| Interest Income    | 1,214   | Interest Income | 819 |  |  |  |  |  |
| Operating Transfer | 974,550 |                 |     |  |  |  |  |  |
|                    |         |                 |     |  |  |  |  |  |
|                    |         |                 |     |  |  |  |  |  |
|                    |         |                 |     |  |  |  |  |  |
|                    |         |                 |     |  |  |  |  |  |
|                    |         |                 |     |  |  |  |  |  |
|                    |         |                 |     |  |  |  |  |  |

|                      |           |                      |         |                      |   |                      |   |                      |   |           |
|----------------------|-----------|----------------------|---------|----------------------|---|----------------------|---|----------------------|---|-----------|
| Total Receipts       | 975,764   | Total Receipts       | 819     | Total Receipts       | 0 | Total Receipts       | 0 | Total Receipts       | 0 | 976,583   |
| Resources Available: | 1,114,304 | Resources Available: | 262,171 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 1,376,475 |

Expenditures: Expenditures: Expenditures: Expenditures: Expenditures:

|                    |         |                   |        |  |  |  |  |  |  |
|--------------------|---------|-------------------|--------|--|--|--|--|--|--|
| Personnel Services | 937     | Other Contractual | 38,275 |  |  |  |  |  |  |
| Other Contractual  | 40,900  |                   |        |  |  |  |  |  |  |
| Operating Transfer | 142,755 |                   |        |  |  |  |  |  |  |
|                    |         |                   |        |  |  |  |  |  |  |
|                    |         |                   |        |  |  |  |  |  |  |
|                    |         |                   |        |  |  |  |  |  |  |
|                    |         |                   |        |  |  |  |  |  |  |
|                    |         |                   |        |  |  |  |  |  |  |

|                     |         |                     |         |                     |   |                     |   |                     |   |           |
|---------------------|---------|---------------------|---------|---------------------|---|---------------------|---|---------------------|---|-----------|
| Total Expenditures  | 184,592 | Total Expenditures  | 38,275  | Total Expenditures  | 0 | Total Expenditures  | 0 | Total Expenditures  | 0 | 222,867   |
| Cash Balance Dec 31 | 929,712 | Cash Balance Dec 31 | 223,896 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 1,153,608 |

\*\*  
\*\*

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

CPA Summary

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

2023

The governing body of  
**CITY OF PAOLA**

will meet on September 13, 2022 at 6:00 PM at Paoia Justice Center, 805 N. Pearl Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

## BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 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 KSA 79-2988**

Randi Shannon

City Official Title: City Manager

# AFFIDAVIT OF PUBLICATION

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

Reference: **108948**  
Ad ID: **6722236**

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.

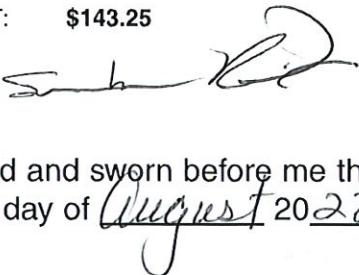
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates: **08/17/22 to 08/17/22**

Appearances: **1**

AD SPACE: **264**

TOTAL COST: **\$143.25**

(Signed) 

Subscribed and sworn before me this  
17 day of August 2022

 Notary Public

My Commission Expires: 6/23/24

JUDY B. MORENO  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Buchanan County  
My Commission Expires: June 23, 2024  
Commission Number: 12544882

The governing body of  
**CITY OF PAOLA**

will meet on September 13, 2022 at 6:00 PM at Paola Justice Center, 805 N. Pearl Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

## BUDGET SUMMARY

**Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 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 KSA 79-2988*

Randi Shannon

**City Official Title:** City Manager

6722236

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF THE CITY OF PAOLA, HEREBY NOTIFIES THE MIAMI COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 43.354. The date of our hearing is September 13, 2022 at 6:00 PM and will be held at 805 N Pearl in Paola, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20\_\_\_.

WITNESS my hand and official seal on July 6, 2022.



Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue

## **CERTIFICATION**

The governing body of the City of Paola, met in regular session at the usual meeting place in Paola, Kansas on September 13, 2022. Mayor Leigh House presided, and the following members of the governing body were present: Dave Smail, Kathy Peckman, and LeAnne Shields; Trent Upshaw joined the meeting virtually. Among other items of business, the following action was taken:

Council Member Shields made a motion to approve Resolution No 2022-008 to levy a property tax rate exceeding the Revenue Neutral Rate for the City of Paola and authorize the necessary signatures. The motion was seconded by Council Member Peckman and all voted aye. The motion passed 4 to 0.

### **Roll Call Vote**

#### **City of Paola**

(Name of Taxing Entity)

| Governing Body Member (Please Print) | Yes | No | Abstain or Absent |
|--------------------------------------|-----|----|-------------------|
| Dave Smail                           | X   |    |                   |
| Trent Upshaw                         | X   |    |                   |
| Kathy Peckman                        | X   |    |                   |
| LeAnne Shields                       | X   |    |                   |
|                                      |     |    |                   |

\* \* \* \* \*

I hereby certify that the foregoing is a true and correct Excerpt of Minutes of the September 13, 2022 meeting of the governing body of the City of Paola, Kansas.



By, Stephanie Marler  
Stephanie Marler, City Clerk

Tax Year:  
2022

COUNTY CLERK'S BUDGET INFORMATION FOR THE 2023 BUDGET  
CMBLT032

Date - Time:  
2022/06/08 - 9:25.58

PAOLA

Municipality

I. Estimated Assessed Valuation Information as of July 1, 2022

|                          | Estimated<br>Assd Valuation | Territory Added | Property With<br>Changed Use |
|--------------------------|-----------------------------|-----------------|------------------------------|
| Real Estate              | 66,423,922                  | 0               | 254,512                      |
| Personal Property        | 585,669                     | 0               | 0                            |
| Oil and Gas              | 79                          | 0               | 0                            |
| State Assessed Utilities | 4,176,957                   | 0               | 0                            |
| Severed Minerals         | 0                           | 0               | 0                            |
| <b>Total</b>             | <b>71,186,627</b>           | <b>0</b>        | <b>254,512</b>               |
| New Improvements         | 423,751                     | 0               |                              |
| Remodel                  | 178,354                     | 0               |                              |

2. All Personal Property excluding Watercraft 585,748

3. Actual Tax Rates Levied for the 2022 Budget

| Fund                     | Rate             |
|--------------------------|------------------|
| PAOLA BOND & INTEREST    | 4.608000         |
| PAOLA EMPLOYEE BENE      | 1.940000         |
| PAOLA GENERAL            | 32.336000        |
| PAOLA INDUSTRIAL DEVELOP | 0.000000         |
| PAOLA LIBRARY            | 4.482000         |
|                          | <u>43.366000</u> |
| Revenue Neutral Rate:    | <u>37.681000</u> |

4. Final Assessed Valuation from November 1, 2021 Abstract 61,850,887

5. All Personal Property excluding Watercraft for 2021 578,926

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2021 Column (2020 Tax) Delq % for PAOLA GENERAL Fund 0.78 %

9. 2021 Column (2020 Tax) Delq % for Special Assessments 11.01 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 8,140

TIF/RHID Current Assessed Valuation 1,365

TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 1,803.35

Miami County Treasurer's Office  
 Tricia Lee, 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 2023 budget:

|                                 | Detail        | Total         |
|---------------------------------|---------------|---------------|
| Local Alcoholic Liquor Fund     | \$ 45,999.90  | \$ 45,999.90  |
| Motor Vehicle Tax               |               | \$ 215,619.64 |
| General                         | \$ 160,777.49 |               |
| Library                         | \$ 22,284.91  |               |
| Bond & Interest                 | \$ 22,911.39  |               |
| Employee Benefits               | \$ 9,645.85   |               |
| Motor Vehicle Rental Excise Tax |               | \$ 13.67      |
| General                         | \$ 10.19      |               |
| Library                         | \$ 1.42       |               |
| Bond & Interest                 | \$ 1.45       |               |
| Employee Benefits               | \$ 0.61       |               |
| 16M/20M Trucks                  |               | \$ 1,138.17   |
| General                         | \$ 713.95     |               |
| Library                         | \$ 125.83     |               |
| Bond & Interest                 | \$ 145.88     |               |
| Employee Benefits               | \$ 152.51     |               |
| Recreational Vehicle Tax        |               | \$ 3,576.54   |
| General                         | \$ 2,666.86   |               |
| Library                         | \$ 369.64     |               |
| Bond & Interest                 | \$ 380.04     |               |
| Employee Benefits               | \$ 160.00     |               |
| Commercial Truck Tax            |               | \$ 10,045.08  |
| General                         | \$ 7,490.15   |               |
| Library                         | \$ 1,038.18   |               |
| Bond & Interest                 | \$ 1,067.38   |               |
| Employee Benefits               | \$ 449.37     |               |
| Watercraft Tax                  |               | \$ 404.09     |
| General                         | \$ 301.31     |               |
| Library                         | \$ 41.76      |               |
| Bond & Interest                 | \$ 42.94      |               |
| Employee Benefits               | \$ 18.08      |               |
| Other (Specify)                 |               |               |
|                                 | _____         |               |
|                                 | _____         |               |
|                                 | _____         |               |
|                                 | _____         |               |

# SPECIAL CITY AND COUNTY HIGHWAY FUND

Distribution to the Cities including Estimated Redistribution from the Counties

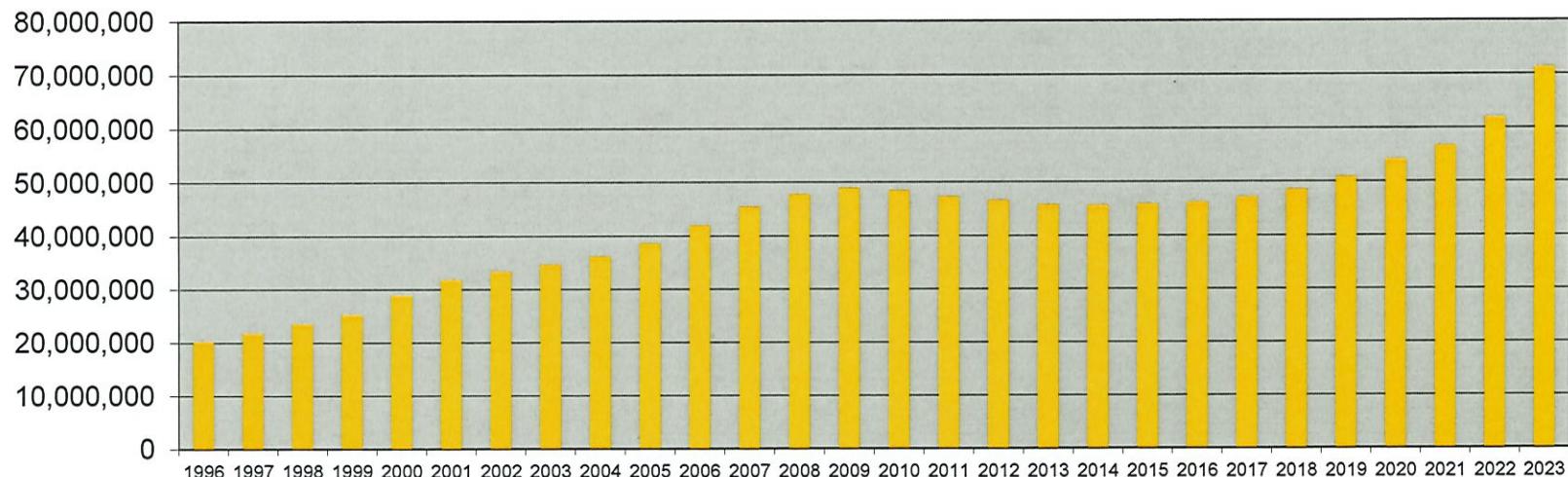
## CY 2022 and CY 2023 Estimated Apportionments -- Rounded to Nearest \$10

|                       |   | Estimates as of May 2022, actual distributions will reflect actual collections and any change in certified population numbers |                           |             | Numbers may not add due to rounding |                           |             |
|-----------------------|---|---|---------------------------|-------------|-------------------------------------|---------------------------|-------------|
|                       |   | Estimates are based on population numbers certified July 1, 2021  |                           |             |                                     |                           |             |
| * Multi-county cities | Population<br>Certified<br>City<br>July 1, 2021 | Calendar Year 2022 Summation  |                           |             | Calendar Year 2023 Summation        |                           |             |
|                       |   | State<br>Distribution   | Transfer from<br>Counties | City<br>Net | State<br>Distribution               | Transfer from<br>Counties | City<br>Net |
| Total                 | 3,056   | 83,820.00   |                           | 83,820.00   | 85,100.00                           |                           | 85,100.00   |
| <b>Miami</b>          |   |   |                           |             |                                     |                           |             |
| Fontana               | 242   | 6,540.00  |                           | 6,540.00    | 6,640.00                            |                           | 6,640.00    |
| Louisburg             | 4,590   | 124,920.00  |                           | 124,920.00  | 126,840.00                          |                           | 126,840.00  |
| Osawatomie            | 4,223   | 117,300.00  |                           | 117,300.00  | 119,110.00                          |                           | 119,110.00  |
| Paola                 | 5,664   | 156,600.00  |                           | 156,600.00  | 159,010.00                          |                           | 159,010.00  |
| Spring Hill*          | 3,316   | 84,690.00   |                           | 84,690.00   | 86,000.00                           |                           | 86,000.00   |
| Total                 | 18,035  | 490,050.00  |                           | 490,050.00  | 497,600.00                          |                           | 497,600.00  |
| <b>Mitchell</b>       |   |   |                           |             |                                     |                           |             |
| Beloit                | 3,564   | 99,260.00   |                           | 99,260.00   | 100,790.00                          |                           | 100,790.00  |
| Cawker City           | 426   | 11,860.00   |                           | 11,860.00   | 12,040.00                           |                           | 12,040.00   |
| Glen Elder            | 420   | 11,580.00   |                           | 11,580.00   | 11,760.00                           |                           | 11,760.00   |
| Hunter                | 53  | 1,480.00  |                           | 1,480.00    | 1,500.00                            |                           | 1,500.00    |
| Scottsville           | 23  | 630.00  |                           | 630.00      | 640.00                              |                           | 640.00      |
| Simpson*              | 78  | 2,160.00  |                           | 2,160.00    | 2,200.00                            |                           | 2,200.00    |
| Tipton                | 189   | 5,280.00  |                           | 5,280.00    | 5,370.00                            |                           | 5,370.00    |
| Total                 | 4,753   | 132,250.00  |                           | 132,250.00  | 134,300.00                          |                           | 134,300.00  |
| <b>Montgomery</b>     |   |   |                           |             |                                     |                           |             |
| Caney                 | 1,948   | 53,890.00   | 8,410.00                  | 62,300.00   | 54,720.00                           | 8,540.00                  | 63,260.00   |
| Cherryvale            | 2,122   | 58,540.00   | 9,130.00                  | 67,670.00   | 59,440.00                           | 9,280.00                  | 68,720.00   |
| Coffeyville           | 9,169   | 253,970.00  | 39,630.00                 | 293,600.00  | 257,880.00                          | 40,240.00                 | 298,120.00  |
| Dearing               | 377   | 10,380.00   | 1,620.00                  | 12,000.00   | 10,540.00                           | 1,640.00                  | 12,180.00   |
| Elk City              | 289   | 8,000.00  | 1,250.00                  | 9,250.00    | 8,120.00                            | 1,270.00                  | 9,390.00    |
| Havana                | 104   | 2,880.00  | 450.00                    | 3,330.00    | 2,920.00                            | 460.00                    | 3,380.00    |
| Independence          | 8,424   | 232,880.00  | 36,340.00                 | 269,220.00  | 236,470.00                          | 36,900.00                 | 273,370.00  |
| Liberty               | 110   | 3,040.00  | 470.00                    | 3,510.00    | 3,090.00                            | 480.00                    | 3,570.00    |
| Tyro                  | 195   | 5,390.00  | 840.00                    | 6,230.00    | 5,480.00                            | 850.00                    | 6,330.00    |
| Total                 | 22,738  | 628,970.00  | 98,140.00                 | 727,110.00  | 638,660.00                          | 99,660.00                 | 738,320.00  |
| <b>Morris</b>         |   |   |                           |             |                                     |                           |             |
| Council Grove         | 2,100   | 58,080.00   |                           | 58,080.00   | 58,970.00                           |                           | 58,970.00   |
| Dunlap                | 29  | 770.00  |                           | 770.00      | 780.00                              |                           | 780.00      |
| Dwight                | 255   | 7,090.00  |                           | 7,090.00    | 7,200.00                            |                           | 7,200.00    |
| Herington             | 0   | 0.00  |                           | 0.00        | 0.00                                |                           | 0.00        |
| Latimer               | 19  | 520.00  |                           | 520.00      | 530.00                              |                           | 530.00      |
| Parkerville           | 59  | 1,670.00  |                           | 1,670.00    | 1,700.00                            |                           | 1,700.00    |
| White City            | 573   | 15,910.00   |                           | 15,910.00   | 16,150.00                           |                           | 16,150.00   |
| Wilsey                | 142   | 3,920.00  |                           | 3,920.00    | 3,980.00                            |                           | 3,980.00    |
| Total                 | 3,177   | 87,960.00   |                           | 87,960.00   | 89,310.00                           |                           | 89,310.00   |
| <b>Morton</b>         |   |   |                           |             |                                     |                           |             |
| Elkhart               | 1,727   | 48,140.00   |                           | 48,140.00   | 48,880.00                           |                           | 48,880.00   |
| Richfield             | 35  | 990.00  |                           | 990.00      | 1,000.00                            |                           | 1,000.00    |
| Rolla                 | 348   | 9,750.00  |                           | 9,750.00    | 9,900.00                            |                           | 9,900.00    |
| Total                 | 2,110   | 58,880.00   |                           | 58,880.00   | 59,780.00                           |                           | 59,780.00   |
| <b>Nemaha</b>         |   |   |                           |             |                                     |                           |             |
| Bern                  | 161   | 4,490.00  |                           | 4,490.00    | 4,560.00                            |                           | 4,560.00    |
| Centralia             | 516   | 14,380.00   |                           | 14,380.00   | 14,600.00                           |                           | 14,600.00   |
| Corning               | 162   | 4,490.00  |                           | 4,490.00    | 4,560.00                            |                           | 4,560.00    |
| Goff                  | 117   | 3,230.00  |                           | 3,230.00    | 3,280.00                            |                           | 3,280.00    |
| Oneida                | 71  | 1,970.00  |                           | 1,970.00    | 2,000.00                            |                           | 2,000.00    |
| Sabetha*              | 2,550   | 70,670.00   |                           | 70,670.00   | 71,760.00                           |                           | 71,760.00   |
| Seneca                | 2,079   | 56,820.00   |                           | 56,820.00   | 57,690.00                           |                           | 57,690.00   |
| Wetmore               | 361   | 10,020.00   |                           | 10,020.00   | 10,180.00                           |                           | 10,180.00   |
| Total                 | 6,017   | 166,070.00  |                           | 166,070.00  | 168,630.00                          |                           | 168,630.00  |
| <b>Neosho</b>         |   |   |                           |             |                                     |                           |             |
| Chanute               | 8,991   | 247,590.00  |                           | 247,590.00  | 251,400.00                          |                           | 251,400.00  |
| Earlton               | 52  | 1,420.00  |                           | 1,420.00    | 1,450.00                            |                           | 1,450.00    |
| Erie                  | 1,081   | 29,760.00   |                           | 29,760.00   | 30,220.00                           |                           | 30,220.00   |
| Galesburg             | 120   | 3,260.00  |                           | 3,260.00    | 3,310.00                            |                           | 3,310.00    |
| St. Paul              | 594   | 16,350.00   |                           | 16,350.00   | 16,600.00                           |                           | 16,600.00   |
| Stark                 | 66  | 1,830.00  |                           | 1,830.00    | 1,860.00                            |                           | 1,860.00    |
| Thayer                | 465   | 12,870.00   |                           | 12,870.00   | 13,070.00                           |                           | 13,070.00   |
| Total                 | 11,369  | 313,080.00  |                           | 313,080.00  | 317,910.00                          |                           | 317,910.00  |
| <b>Ness</b>           |   |   |                           |             |                                     |                           |             |
| Rozine                | 204   | 9,000.00  |                           | 9,000.00    | 9,100.00                            |                           | 9,100.00    |

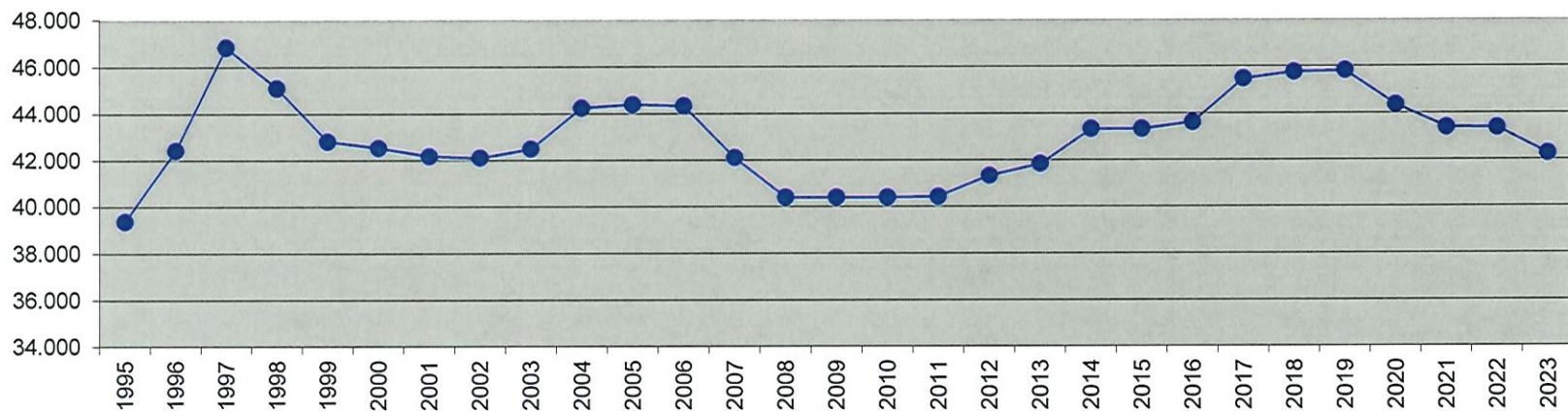
## City of Paola - Assessed Valuation and Mil Levy History

| <u>Year</u> | <u>Assessed Valuation</u> | <u>\$ Change</u> | <u>% Change</u> | <u>Mill 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        | 48,776,235                | 1,159,363        | 2.435%          | 40.371           | 0.000             | 0.000%          |
| 2010        | 48,340,082                | -436,153         | -0.894%         | 40.374           | 0.003             | 0.007%          |
| 2011        | 47,157,929                | -1,182,153       | -2.445%         | 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        | 45,697,592                | 233,025          | 0.513%          | 43.321           | 0.000             | 0.000%          |
| 2016        | 46,063,275                | 365,683          | 0.800%          | 43.602           | 0.281             | 0.649%          |
| 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%          | 43.366           | -0.015            | -0.035%         |
| 2023        | 71,186,627                | 9,370,015        | 15.158%         | 42.258           | -1.108            | -2.555%         |

### Assessed Valuation



### City of Paola Mill Levy



**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         |
| <b>2021</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>\$56,989</b>  | <b>\$56,989</b>    | <b>2021</b>  |
| <b>2022</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>\$54,989</b>  | <b>\$54,989</b>    | <b>2022</b>  |
| <b>2023</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       | <b>\$52,927</b>  | <b>\$52,927</b>    | <b>2023</b>  |
| <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<br>Leasor                     | Issue Date | Maturity Date | Original Amount | 2021           |                | 2022            |                 | 2023           |                    | Paid From       | Purpose                             |  |
|--|------------|---------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|-----------------|-------------------------------------|--|
|  |            |               |                 | Payment 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    | \$ 58,997.50    | Prin & Int     | 90-316-700-265     |                 | 2014 Sutphen Fire Truck             |  |
| First Security Bank                      | 03/14/18   | 03/14/22      | \$ 190,000.00   | \$ 51,753.61   | \$ 51,753.61   | \$ 51,753.61    | \$ 51,753.61    | PAID           | Prin & Int         | 01-005-700-265  | 2018 Dump Trucks                    |  |
| City of Paola                            | 09/12/17   | 09/12/22      | \$ 24,108.00    | \$ 5,040.73    | \$ 5,040.70    | \$ 5,040.70     | \$ 5,040.70     | PAID           | Prin & Int         | 08-000-700-265  | Community Center Improvements       |  |
| City of Paola                            | 02/12/19   | 02/12/22      | \$ 57,595.00    | \$ 19,777.14   | \$ 19,777.15   | \$ 19,777.15    | \$ 19,777.15    | PAID           | 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   | \$ 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   | \$ 40,869.56    | \$ 40,869.56    | Prin & Int     | 01-002-700-265     |                 | 2021 Ford Explorer Police Vehicles  |  |
| General Obligation & PBC Bonds<br>Series |            |               | 2021            |                | 2022           |                 | 2023            |                | Paid From          |                 | Transfer In From                    | Purpose  |
| GO 2014 Refunding                        | 9/23/2014  | 9/1/2025      | \$ 2,485,000.00 | \$ 305,000.00  | \$ 290,000.00  | \$ 270,000.00   | Principal       | 06-060-700.600 |                    |                 |                                     | Paid from Bond & Int 06 Refund Series 2007a - Baptiste Dr & Rockwood III |
|  |            |               |                 | \$ 37,800.00   | \$ 28,650.00   | \$ 19,950.00    | Interest        | 06-060-700.610 |                    |                 |                                     |  |
| GO 2020 Refunding                        | 6/4/2020   | 9/1/2031      | \$ 4,140,000.00 | \$ 85,000.00   | \$ 330,000.00  | \$ 340,000.00   | Principal       | 06-060-700.600 | SEWER 04           |                 |                                     | Refund Series 2012 Utility   |
|  |            |               |                 | \$ 154,215.00  | \$ 121,650.00  | \$ 111,750.00   | Interest        | 06-060-700.610 |                    |                 |                                     |  |
| PBC 2008                                 | 09/15/08   | 05/01/21      | \$ 3,660,000.00 | \$ 85,000.00   | PAID           | PAID            |                 | Principal      | 06-060-700.600     | SALES TAX - PBC |                                     | Fire Station & Community Center  |
|  |            |               |                 | \$ 1,763.75    | \$ -           | \$ -            | Interest        | 06-060-700.610 |                    |                 |                                     |  |
| PBC 2012                                 | 05/10/12   | 11/01/21      | \$ 2,055,000.00 | \$ 230,000.00  | PAID           | PAID            |                 | Principal      | 06-060-700.600     | SALES TAX - PBC |                                     | City Hall & Library  |
|  |            |               |                 | \$ 4,887.52    | \$ -           | \$ -            | Interest        | 06-060-700.610 |                    |                 |                                     |  |
| PBC 2016 Refunding                       | 1/12/2016  | 11/1/2026     | \$ 2,185,000.00 | \$ 235,000.00  | \$ 165,000.00  | \$ 170,000.00   | Principal       | 06-060-700.600 |                    |                 |                                     | Paid from Bond & Int 06 Refund PBC Series 2007 - Justice Center          |
|  |            |               |                 | \$ 30,712.50   | \$ 23,662.50   | \$ 18,712.50    | Interest        | 06-060-700.610 |                    |                 |                                     | no transfer after 2021   |
| Temp Notes / GO                          |            |               |                 |                |                |                 |                 |                |                    |                 |                                     |  |
| Series 2022                              | 1/6/2022   | 12/1/2023     | \$ 3,110,000.00 | \$ -           | \$ -           | \$ 3,110,000.00 | Principal       | 06-060-700.600 | Paid from Fund 27  |                 | Temporary Notes issued before Bonds |  |
|  |            |               |                 | \$ -           | \$ 56,152.78   | \$ 31,100.00    | Interest        | 06-060-700.610 | Sales Tax Projects |                 |                                     |  |
|  |            |               |                 | \$ 940,000.00  | \$ 785,000.00  | \$ 3,890,000.00 | Total Principal |                |                    |                 |                                     |  |
|  |            |               |                 | \$ 229,378.77  | \$ 230,115.28  | \$ 181,512.50   | Total Interest  |                |                    |                 |                                     |  |



**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   |                 |                |                    |               |
| 3/1/2022 | -           | 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   | 955,000.00  | 66,000.00 | 4,055,000.00          | 713,550.00 | 5,010,000.00    | 779,550.00     | 5,789,550.00       | 5,789,550.00  |



## Paola, Kansas Public Building Commission

Aggregate Debt Service

| Date      | Series 2008 (FD & PCC)<br>Principal | Series 2008 (FD & PCC)<br>Interest | Series 2012 (CH & Lib)<br>Principal | Series 2012 (CH & Lib)<br>Interest | Series 2016 (PD)<br>Principal | Series 2016 (PD)<br>Interest | Total<br>Principal | Total<br>Interest | Total<br>Debt Service | Calendar<br>Year |
|-----------|-------------------------------------|------------------------------------|-------------------------------------|------------------------------------|-------------------------------|------------------------------|--------------------|-------------------|-----------------------|------------------|
| 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  | <b>PAID</b>                         |                                    | <b>PAID</b>                         |                                    | -                             | 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       |
| Totals    | -                                   | -                                  | -                                   | -                                  | 875,000.00                    | 73,762.50                    | 875,000.00         | 73,762.50         | 948,762.50            | 948,762.50       |



City of Paola, Kansas  
Aggregate General Obligation Debt Service

| Date      | Series 2014  |            | Total Principal | Total Interest | Total Debt Service | Calendar Year |
|-----------|--------------|------------|-----------------|----------------|--------------------|---------------|
|           | Principal    | Interest   |                 |                |                    |               |
| 6/1/2022  | -            | 25,052.78  | -               | 25,052.78      | 25,052.78          | -             |
| 12/1/2022 |              | 31,100.00  | -               | 31,100.00      | 31,100.00          | 56,152.78     |
| 6/1/2023  | -            | 31,100.00  | -               | 31,100.00      | 31,100.00          | -             |
| 12/1/2023 | 3,110,000.00 | 31,100.00  | 3,110,000.00    | 31,100.00      | 3,141,100.00       | 3,172,200.00  |
| <hr/>     |              |            |                 |                |                    |               |
| Totals    | 3,110,000.00 | 118,352.78 | 3,110,000.00    | 118,352.78     | 3,228,352.78       | 3,228,352.78  |

## 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  |
|                           | <u>\$ 2,485,000</u> |               | <u>\$ 467,175.69</u> | <u>\$ 2,952,175.69</u>                                  | <u>\$ 2,597,919.25</u>                                |
|                           |                     |               |                      | Aggregate offering price of the Bonds (Exhibit D-2 & E) | <u>\$ 2,597,919.25</u>                                |

**BOND DEBT SERVICE**  
**Paola, Kansas Public Building Commission**  
**Refunding Revenue Bonds**  
**Series 2016 (Refunding Series 2007)**  
**FINAL**

Police Station

| 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          |
|               | <b>2,185,000</b> |        | <b>338,438.37</b> | <b>2,523,438.37</b> | <b>2,523,438.37</b> |

**\$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**

| <b>Stated Maturity</b> | <b>Principal</b> | <b>Interest</b> | <b>Yield</b> | <b>CUSIP<sup>(1)</sup></b> |
|------------------------|------------------|-----------------|--------------|----------------------------|
| <b>September 1</b>     | <b>Amount</b>    | <b>Rate</b>     |              |                            |
| 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.

# Amortization Schedule

0217010622419-PAOLA

CITY OF PAOLA

GENERAL OBLIGATION TEMPORARY NOTES

SERIES 2022 BI # 0217010622419

As of 01/03/2022



Office of the Kansas State Treasurer

| Payment Date                   | CUSIP            | Interest Rate | Maturity   | Principal Outstanding | Principal to Pay | Term Interest | ICM* | Called Interest | Round | Activity Type |
|--------------------------------|------------------|---------------|------------|-----------------------|------------------|---------------|------|-----------------|-------|---------------|
| 06/01/2022                     | <u>698669MY1</u> | 2.000%        | 12/01/2023 | 3,110,000.00          | 0.00             | 25,052.78     | E    | 0.00            |       |               |
| <b>Total for Payment Date:</b> |                  |               |            |                       |                  |               |      |                 |       |               |
| 12/01/2022                     | <u>698669MY1</u> | 2.000%        | 12/01/2023 | 3,110,000.00          | 0.00             | 31,100.00     | E    | 0.00            |       |               |
| <b>Total for Payment Date:</b> |                  |               |            |                       |                  |               |      |                 |       |               |
| 06/01/2023                     | <u>698669MY1</u> | 2.000%        | 12/01/2023 | 3,110,000.00          | 0.00             | 31,100.00     | E    | 0.00            |       |               |
| <b>Total for Payment Date:</b> |                  |               |            |                       |                  |               |      |                 |       |               |
| 12/01/2023                     | <u>698669MY1</u> | 2.000%        | 12/01/2023 | 3,110,000.00          | 3,110,000.00     | 31,100.00     | E    | 0.00            |       | MATURITY DATE |
| <b>Total for Payment Date:</b> |                  |               |            |                       |                  |               |      |                 |       |               |
| <b>Total for Bond Issue:</b>   |                  |               |            |                       |                  |               |      |                 |       |               |
| <b>Grand Total:</b>            |                  |               |            |                       |                  |               |      |                 |       |               |
|                                |                  |               |            | 3,110,000.00          | 118,352.78       |               |      | 0.00            |       |               |

\*Interest Calculation Method

A=ACTUAL/ACTUAL

D=DISCOUNT

AE=ACTUAL/360

E=30/360

AV=VARIABLE RATE ACTUAL/ACTUAL

AEV=VARIABLE RATE ACTUAL/360

EV=VARIABLE RATE 30/360

F=FORMULA

C=COMPOUND INTEREST

E/365=30/365

A/365=ACTUAL/365

A/365V=VARIABLE RATE ACTUAL/365

E/365V=VARIABLE RATE 30/365

DA=DISCOUNT ACTUAL/ACTUAL

DE=DISCOUNT 30/360

DA/360=DISCOUNT ACTUAL/360

DA/365=DISCOUNT ACTUAL/365

**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 |                       |

Police Dept

**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

| 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 #:3616 Lease - 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        |     |     |     |            | 40,007.60 |
| 01/15/2023         | 40,869.56           | 39,163.80           | 1,705.76          |     |     |     |            |           |
| 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> |     |     |     |            |           |

**Summary:**

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

**Primary Credit Analyst:**

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## 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.

| <b>Paola City, Kansas -- Key Credit Metrics</b> |                    |                               |             |             |
|---|--------------------|-------------------------------|-------------|-------------|
|   | <b>Most recent</b> | <b>Historical information</b> |             |             |
|   |                    | <b>2020</b>                   | <b>2019</b> | <b>2018</b> |
| <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

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