



# 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>
700.202 APPROPRIATED RESERVE	0	0	0	0
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>				
<i>Out to Fund 08 Community Center</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>
<i>Out to Fund 05 Employee Benefits</i>	<i>43,000</i>	<i>91,000</i>	<i>91,000</i>	<i>110,080</i>



	2021 Actual	2022 Budget	2022 Amended	2023 Budget
<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	
<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	
700.510 FINANCE CHARGES	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>
<i>Transfer Footnotes:</i>				
<i>Out of 700.480 to MERF for Codes Officer Vehicle</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Out of 700.810 to Fund 05 Employee Benefits</i>	<i>180,000</i>	<i>418,000</i>	<i>180,000</i>	<i>250,000</i>

	2021 Actual	2022 Budget	2022 Amended	2023 Budget
<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>

	2021 Actual	2022 Budget	2022 Amended	2023 Budget
<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	
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>				
Out from 700.480 to CIP for Sidewalk Program	0	0	0	0
Out from 700.480 to MERF for Equipment	0	0	0	52,000
Total Transfers From 700.480	0	0	0	52,000
Out to Fund 05 Employee Benefits	82,000	114,850	114,850	110,000
Out to Fund 06 Bond & Interest	=	=	0	0
Total Transfers From 700.810	82,000	114,850	114,850	110,000

	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>	<i>0</i>	<i>0</i>	<i>0</i>	<i>45,000</i>
<i>Out to Fund 05 Employee Benefits</i>	<i>61,500</i>	<i>68,475</i>	<i>68,475</i>	<i>70,000</i>
<i>Out to CIP 90-311 for Playground Equipment</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>10,000</i>

	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>
Cash Carryover Ratio or Reserve Ratio	8.93%	2.57%	11.83%	1.78%
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>
 <i>Transfer Footnotes:</i>				
<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>	<i>58,000</i>	<i>25,000</i>	<i>25,000</i>	<i>19,000</i>
<i>Out to Bond &amp; Interest</i>	<i>239,215</i>	<i>390,825</i>	<i>390,825</i>	<i>451,750</i>

	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	80,000	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>
Cash Carryover Ratio or Reserve Ratio	88.96%	25.46%	45.15%	0.00%
 <i>Transfer Footnotes:</i>				
Out to MERF - Heavy Equipment Replacement	0	100,000	80,000	100,000
Out to Fund 05 Employee Benefits	78,000	78,000	78,000	81,520
 Total Sewer Service Fund Transfers to Fund 05 Employee Benefits	 201,000	 103,000	 103,000	 100,520



	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>
<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>
700.202 APPROPRIATED RESERVE	0	0	0	0
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>
<b>EMPLOYEE BENEFIT</b>	<b>815,958</b>	<b>170,714</b>	<b>379,427</b>	<b>130,862</b>
<i>Cash Carryover Ratio or Reserve Ratio</i>	<i>69.05%</i>	<i>25.56%</i>	<i>30.02%</i>	<i>10.35%</i>

	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>
<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>
<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>
<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>
<b>Transfer Footnotes:</b>				
<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>
<b>Total Transfers In</b>	<b>826,579</b>	<b>390,825</b>	<b>390,825</b>	<b>451,750</b>



	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>
700.202 APPROPRIATED RESERVE	0	0	0	48,171
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>
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	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	109052
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>
<b>Transfer Footnotes:</b>				
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
700.299 WATER PURCHASE	1,587,909	1,800,000	1,600,000	1,800,000
<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:*

<i>Out to Fund 05 Employee Benefits</i>	0	0	0	0
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	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>
Cash Carryover Ratio or Reserve Ratio	1.49%	3.15%	1.14%	0.00%
<i>Transfer Footnotes:</i>				
Out to Fund 05 Employee Benefits	82,375	85,000	42,500	0
Total Water Utility Fund Transfers to Fund 05 Employee Benefits	126,000	85,000	42,500	0

	2021 Actual	2022 Budget	2022 Amended	2023 Budget
<b>Fund: 12 - STORM WATER MANAGEMENT</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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>
<b>Expenditures</b>				
<b>Dept: 000</b>				
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>
<b>Dept: 033 DISTRIBUTION (LINES)</b>				
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>
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,149</b>
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>
<b>Transfer Footnotes:</b>				
<i>Out to Fund 06 Bond &amp; Interest</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Out to Fund 05 Employee Benefits</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Total Transfers From 700.810</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

	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>
<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 KERS 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>
<b>HEALTH AND SANITATION</b>	<b>90,271</b>	<b>20,454</b>	<b>0</b>	<b>77,996</b>
<i>Cash Carryover Ratio or Reserve Ratio</i>	<i>23.85%</i>	<i>4.93%</i>	<i>18.82%</i>	<i>0.00%</i>
<b>Transfer Footnotes:</b>				
<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>
<b>Expenditures</b>				
<b>Dept: 006 PARKS &amp; GROUNDS</b>				
700.202 APPROPRIATED RESERVE	0	0	0	1564
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>
<b>SPECIAL PARKS</b>	<b>39,534</b>	<b>413</b>	<b>5,064</b>	<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	
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>
<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>
700.202 APPROPRIATED RESERVE	0	0	0	197940
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	
<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>
<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>

*Transfer Footnotes:*

<i>Out to Fund 05 Employee Benefits</i>	0	0	0	0
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	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>
<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>
<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>330,019</b>	<b>338,858</b>	<b>339,458</b>	<b>364,010</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	58,000	33,750	33,750	50,000
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 Aquatics 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)	86,806	0	0	0
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 Aquatics 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>	<b>2,026,634</b>	<b>2,185,330</b>	<b>1,794,830</b>	<b>1,768,910</b>
<b>CIP to CIP Internal Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCLUDING INTERNAL TRANSFERS</b>	<b>2,026,634</b>	<b>2,185,330</b>	<b>1,794,830</b>	<b>1,768,910</b>

	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

To the Clerk of MIAMI COUNTY, State of Kansas

We, the undersigned, officers of

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and (3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Revenue Neutral Rate	37.681
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Leigh House  
Leigh House, Mayor

Dave Small  
Dave Small, Council Member

Trent Uphaw  
Trent Uphaw, Council Member

Kathy Peckham  
Kathy Peckham, Council Member

LeAnne Shields  
LeAnne Shields, Council Member

Governing Body

County Clerk

Governing Body

Page No. 1



CITY OF PAOLA

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,999,996	160,786	2,666	848	7,491	301
Debt Service	285,030	22,914	380	121	1,067	43
Library	277,207	22,286	370	118	1,038	42
Employee Benefits	119,999	9,647	160	51	449	18
TOTAL	2,682,232	215,633	3,576	1,138	10,045	404

County Treas Motor Vehicle Estimate 215,633  
County Treas Recreational Vehicle Estimate 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

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2021</b>	<b>Current Amount for 2022</b>	<b>Proposed Amount for 2023</b>	<b>Transfers Authorized by Statute</b>
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
	Totals	2,026,634	1,794,830	1,726,410	
	Adjustments				
	Adjusted Totals	2,026,634	1,794,830	1,726,410	

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

CITY OF PAOLA

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
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>
Revenue Bonds:											
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>
Other:											
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>



CITY OF PAOLA

2023

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:**

	Current Year	Proposed Year
	<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
TOTAL TAXES	\$303,394	\$303,461
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.

CITY OF PAOLA

2023

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

Adopted Budget <b>General</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 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 & Forfeitures	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 General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 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>		Total Expenditure/Non-Appr Balance	5,456,168
		Tax Required	1,933,333
	Delinquent Comp Rate: 5.0%		96,667
	Amount of 2022 Ad Valorem Tax		2,030,000

<b>CPA Summary</b>
--------------------

CITY OF PAOLA

2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
<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	252,500
<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

**General Fund - Detail Page 2**

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
<b>Economic Development Department 010</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	2,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,500</b>
Page 2 -Total	0	0	2,500
Page 1 -Total	4,944,608	4,998,562	5,453,305
<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.)

Page No. 7c



CITY OF PAOLA

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	598,590	444,109	296,426
Receipts:			
Ad Valorem Tax	309,196	285,030	XXXXXXXXXX
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 04	239,215	390,825	451,750
Transfer In - Police Sales Tax (NB)	265,713	0	0
Transfer In - CIP - Community Center Sales Tax (NB)	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			
Total Receipts	1,223,806	811,317	492,275
Resources Available:	1,822,396	1,255,426	788,701
Expenditures:			
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
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,378,287	959,000	1,169,653
Unencumbered Cash Balance Dec 31	444,109	296,426	XXXXXXXXXX
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	Prior Year	Current Year	Proposed Budget
Library	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	79,945	87,580	82,016
Receipts:			
Ad Valorem Tax	266,709	277,207	XXXXXXXXXX
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	666	1,000	500
Neighborhood Revitalization Rebate			0
Miscellaneous	2,131	4,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	337,652	333,894	54,054
Resources Available:	417,597	421,474	136,070
Expenditures:			
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			
Total Expenditures	330,017	339,458	401,010
Unencumbered Cash Balance Dec 31	87,580	82,016	XXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	370,670	393,408	401,010
		Non-Appropriated Balance	0
		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 Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	694,067	815,958	379,426
Receipts:			
Ad Valorem Tax	323,265	119,999	xxxxxxxxxxxxxxxxxxx
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 006)	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 - Acquatics 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	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	xxxxxxxxxxxxxxxxxxx
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

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2021	Estimate for 2022	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
Comodities	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	Current Year	Proposed Budget
	Actual for 2021	Estimate for 2022	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

2023

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

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 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 Actual for 2021	Current Year Estimate for 2022	Proposed Budget 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

2023

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Utility - 09</b>	<b>Actual for 2021</b>	<b>Estimate for 2022</b>	<b>Year for 2023</b>
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>
<b>Resources Available:</b>	<b>2,097,262</b>	<b>1,960,054</b>	<b>2,133,454</b>
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**

<b>Stormwater Management - 12</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Proposed Budget</b>
	<b>Actual for 2021</b>	<b>Estimate for 2022</b>	<b>Year for 2023</b>
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>
<b>Resources Available:</b>	<b>273,152</b>	<b>348,250</b>	<b>344,450</b>
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 Fenefits 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	Current Year	Proposed Budget
<b>Health &amp; Sanitation - 13</b>	Actual for 2021	Estimate for 2022	Year for 2023
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 Amount	390,875	414,475	479,496

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Special Parks - 14</b>	Actual for 2021	Estimate for 2022	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 Amount	34,500	49,500	27,063

CPA Summary



CITY OF PAOLA

2023

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

Adopted Budget <b>Transient Guest Tax - 20</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 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	7,498	Cash Balance Jan 1	736,879	Cash Balance Jan 1	3,546	837,590
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	215	Grants	438,180	Interest Income	27	Interest Income	3,014	Escrow Receipts	300	
				Miscellaneous	0	Reimbursement	18,913			
Total Receipts	215	Total Receipts	438,180	Total Receipts	27	Total Receipts	21,927	Total Receipts	300	460,649
Resources Available:	89,882	Resources Available:	438,180	Resources Available:	7,525	Resources Available:	758,806	Resources Available:	3,846	1,298,239
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Transfer	90,000	Other Contractual	0	Miscellaneous	0	Operating Transfer	758,806	Escrow Disbursements	900	
		Operating Supplies	1,794							
Total Expenditures	90,000	Total Expenditures	1,794	Total Expenditures	0	Total Expenditures	758,806	Total Expenditures	900	851,500
Cash Balance Dec 31	-118	Cash Balance Dec 31	436,386	Cash Balance Dec 31	7,525	Cash Balance Dec 31	0	Cash Balance Dec 31	2,946	446,739 **
See Tab B										446,739 **

\*\*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		Total
Cash Balance Jan 1	2,287	Cash Balance Jan 1	43,261	Cash Balance Jan 1	102,480	Cash Balance Jan 1	1,660,148	Cash Balance Jan 1	1,583	1,809,759
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	8	Grants	56,834	Reimbursed Expenses	167,550	Sales Tax	1,382,748	Reimbursement	2,352	
		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	167,897	Total Receipts	2,260,611	Total Receipts	2,352	2,491,202
Resources Available:	2,295	Resources Available:	103,595	Resources Available:	270,377	Resources Available:	3,920,759	Resources Available:	3,935	4,300,961
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other Contractual	0	Library Material	54,591	Motor Vehicle	167,550	Construction Material	11,279	Other Service	2,842	
		Other Contractual	538			Other Contractual	61,893			
		Other	4,618			Vehicle/Equipment	10,050			
						Equipment/Grounds	60,478			
						Capital Improvement	57,991			
						Professional Services	21,768			
						Other	836,546			
						Operating Transfers	627,392			
Total Expenditures	0	Total Expenditures	59,747	Total Expenditures	167,550	Total Expenditures	1,687,397	Total Expenditures	2,842	1,917,536
Cash Balance Dec 31	2,295	Cash Balance Dec 31	43,848	Cash Balance Dec 31	102,827	Cash Balance Dec 31	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)**

2023

*(Only the actual budget year for 2021 is reported)*

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		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 **
										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 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.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	4,944,608	27.212	4,998,562	32.336	5,456,168	2,030,000	28.517
Debt Service	1,378,287	5.560	959,000	4.608	1,169,653	400,000	5.619
Library	330,017	4.796	339,458	4.482	401,010	278,187	3.908
Employee Benefits	1,181,754	5.813	1,405,450	1.940	1,567,765	300,000	4.214
Special Highway	111,068		150,000		347,941		
Wastewater Utility - 04	892,708		1,483,902		2,005,024		
Aquatics Center - 07	143,766		220,300		236,871		
Community Center - 08	137,329		132,751		142,944		
Water Utility - 09	2,066,558		1,937,950		2,133,454		
Stormwater Management - 1	10,802		88,800		344,450		
Health & Sanitation - 13	378,484		414,475		479,496		
Special Parks - 14	34,217		49,500		27,063		
Transient Guest Tax - 20	31,100		40,000		74,828		
Non-Budgeted Funds-A	851,500						
Non-Budgeted Funds-B	1,917,536						
Non-Budgeted Funds-C	222,867						
Totals	14,632,601	43.381	12,220,148	43.366	14,386,667	3,008,187	42.258
Revenue Neutral Rate**							37.681
Less: Transfers	2,026,634		1,794,830		1,726,410		
Net Expenditure	12,605,967		10,425,318		12,660,257		
Total Tax Levied	2,456,422		2,682,232		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	56,624,335		61,850,887		71,186,627		
Outstanding Indebtedness,							
January 1,	2020		2021		2022		
G.O. Bonds	6,265,000		6,279,450		5,789,550		
Revenue Bonds	1,955,000		1,536,127		948,762		
Other	0		0		3,141,100		
Lease Purchase Principal	883,511		746,500		721,308		
Total	9,103,511		8,562,077		10,600,720		

\*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

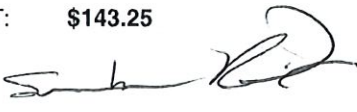
STEPHANIE MARLER  
CITY OF PAOLA-LEGAL  
PO BOX 409  
PAOLA, KS 66071

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

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. Pecora and will be available at this hearing.

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.

[illegible]

\*Tax rates are expressed in mills  
\*\*Revenue Neutral Rate as defined by KSA 79-2988

Randi Shannon  
City Official Title: City Manager

**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;**

  X   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.



*Stephen Markley, City Clerk*

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

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

	Estimated Assd Valuation	Territory Added	Property With 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: 37.681000

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

May 6, 2022



# 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

Estimates are based on population numbers certified July 1, 2021

Numbers may not add due to rounding

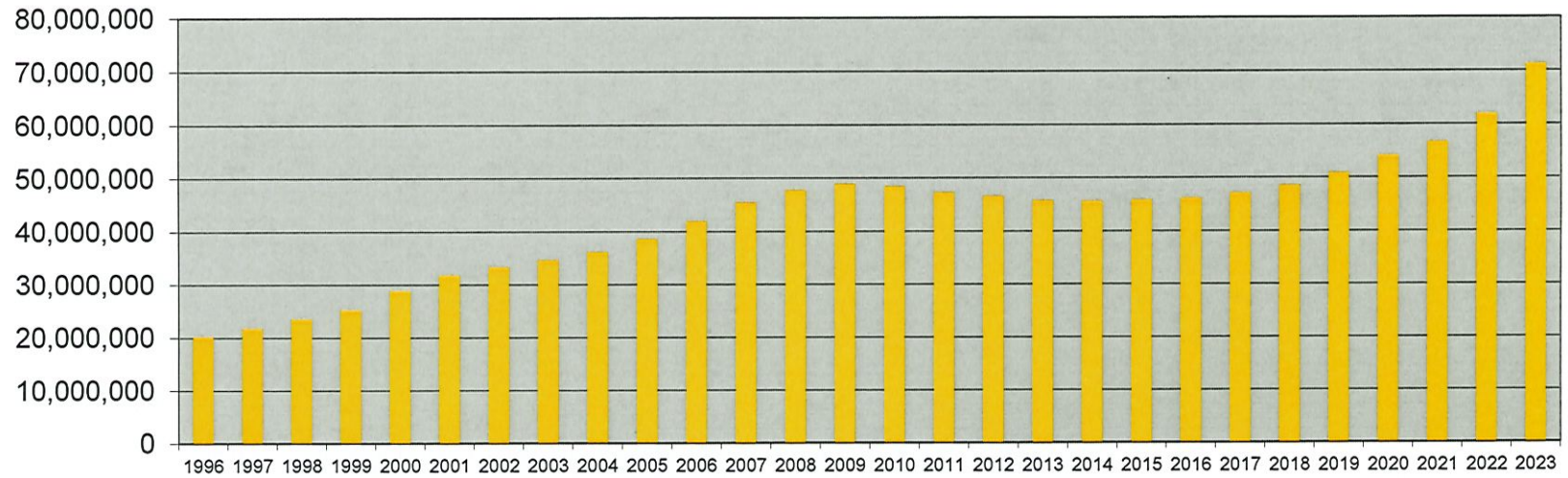
* Multi-county cities	Population Certified July 1, 2021	Calendar Year 2022 Summation			Calendar Year 2023 Summation		
		State Distribution	Transfer from Counties	City Net	State Distribution	Transfer from Counties	City Net
<b>Total</b>	<b>3,056</b>	<b>83,820.00</b>		<b>83,820.00</b>	<b>85,100.00</b>		<b>85,100.00</b>
<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
Osawatimie	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
<b>Total</b>	<b>18,035</b>	<b>490,050.00</b>		<b>490,050.00</b>	<b>497,600.00</b>		<b>497,600.00</b>
<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
<b>Total</b>	<b>4,753</b>	<b>132,250.00</b>		<b>132,250.00</b>	<b>134,300.00</b>		<b>134,300.00</b>
<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
<b>Total</b>	<b>22,738</b>	<b>628,970.00</b>	<b>98,140.00</b>	<b>727,110.00</b>	<b>638,660.00</b>	<b>99,660.00</b>	<b>738,320.00</b>
<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
<b>Total</b>	<b>3,177</b>	<b>87,960.00</b>		<b>87,960.00</b>	<b>89,310.00</b>		<b>89,310.00</b>
<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
<b>Total</b>	<b>2,110</b>	<b>58,880.00</b>		<b>58,880.00</b>	<b>59,780.00</b>		<b>59,780.00</b>
<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
<b>Total</b>	<b>6,017</b>	<b>166,070.00</b>		<b>166,070.00</b>	<b>168,630.00</b>		<b>168,630.00</b>
<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
<b>Total</b>	<b>11,369</b>	<b>313,080.00</b>		<b>313,080.00</b>	<b>317,910.00</b>		<b>317,910.00</b>
<b>Ness</b>							
Reynolds	204	8,000.00		8,000.00	8,120.00		8,120.00



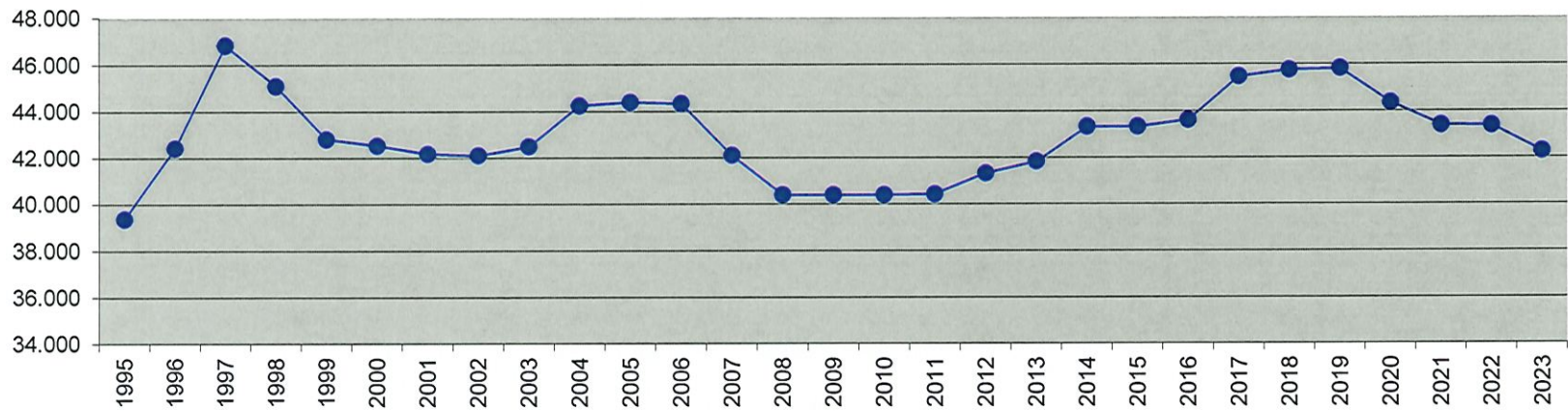
## City of Paola - Assessed Valuation and Mil Levy History

<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 Assesments - 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			2021		2022		2023					
Leasor	Issue Date	Maturity Date	Original Amount	Payment Amount	Payment Amount	Payment Amount		Paid From		Purpose		
First Option Bank	04/28/15	12/20/30	\$ 750,000.00	\$ 58,997.50	\$ 58,997.50	\$ 58,997.50	Prin & Int	90-316-700-265		2014 Sutphen Fire Truck		
First Security Bank	03/14/18	03/14/22	\$ 190,000.00	\$ 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	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	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	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	Prin & Int	01-002-700-265		2021 Ford Explorer Police Vehicles		
General Obligation & PBC Bonds			2021		2022		2023					
Series	Issue Date	Maturity Date	Original Amount	Payment Amount	Payment Amount	Payment Amount		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 Sales Tax Projects	Temporary Notes issued before Bonds		
				\$ -	\$ 56,152.78	\$ 31,100.00	Interest	06-060-700.610				
				\$ 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	Total	Total	Calendar
	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service	Year
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) Principal Interest	Series 2012 (CH & Lib) Principal Interest	Series 2016 (PD) Principal Interest	Total Principal	Total Interest	Total Debt Service	Calendar 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
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 &amp; E)

\$ 2,597,919.25

## BOND DEBT SERVICE

Police Station

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

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



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

**Maturity Schedule**

**Dated:** Date of Delivery

**Due:** September 1, as shown below

**SERIAL BONDS**

<b><u>Stated Maturity</u></b> <b><u>September 1</u></b>	<b><u>Principal</u></b> <b><u>Amount</u></b>	<b><u>Interest</u></b> <b><u>Rate</u></b>	<b><u>Yield</u></b>	<b><u>CUSIP<sup>(1)</sup></u></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	698669MY1	2.000%	12/01/2023	3,110,000.00	0.00	25,052.78	E	0.00		
<b>Total for Payment Date:</b>				<b>3,110,000.00</b>	<b>0.00</b>	<b>25,052.78</b>		<b>0.00</b>		<b>25,052.78</b>
12/01/2022	698669MY1	2.000%	12/01/2023	3,110,000.00	0.00	31,100.00	E	0.00		
<b>Total for Payment Date:</b>				<b>3,110,000.00</b>	<b>0.00</b>	<b>31,100.00</b>		<b>0.00</b>		<b>31,100.00</b>
06/01/2023	698669MY1	2.000%	12/01/2023	3,110,000.00	0.00	31,100.00	E	0.00		
<b>Total for Payment Date:</b>				<b>3,110,000.00</b>	<b>0.00</b>	<b>31,100.00</b>		<b>0.00</b>		<b>31,100.00</b>
12/01/2023	698669MY1	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>3,110,000.00</b>	<b>3,110,000.00</b>	<b>31,100.00</b>		<b>0.00</b>		<b>3,141,100.00</b>
<b>Total for Bond Issue:</b>										<b>3,228,352.78</b>
<b>Grand Total:</b>					<b>3,110,000.00</b>	<b>118,352.78</b>		<b>0.00</b>		

## \*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	



**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>	-	\$137,265.65	\$0.00	\$123,812.98	\$13,452.67	-

**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					
01/15/2023	40,869.56	39,163.80	1,705.76					40,007.60
YTD total for 2023	\$40,869.56	\$39,163.80	\$1,705.76					
01/15/2024	40,869.56	40,007.59	861.97					0.01
YTD total for 2024	\$40,869.56	\$40,007.59	\$861.97					
<b>Totals</b>	<b>\$122,608.68</b>	<b>\$118,550.43</b>	<b>\$4,058.25</b>					



# RatingsDirect®

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## Summary:

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

#### Primary Credit Analyst:

Andy A Hobbs, Dallas + 1 (972) 367 3345; [Andy.Hobbs@spglobal.com](mailto:Andy.Hobbs@spglobal.com)

#### Secondary Contact:

Stephen Doyle, New York + 1 (214) 765 5886; [stephen.doyle@spglobal.com](mailto:stephen.doyle@spglobal.com)

## Table Of Contents

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Rating Action

Stable Outlook

Credit Opinion

Related Research

## Summary:

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

### Credit Profile

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

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

## Rating Action

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

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

### Credit overview

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

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



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

### **Environmental, social, and governance**

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

## **Stable Outlook**

### **Upside scenario**

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

### **Downside scenario**

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

## **Credit Opinion**

### **Generally stable economic metrics continue**

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

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

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



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

### Standard financial management practices

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

### Manageable but high debt profile

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

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

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

### Strong institutional framework

The institutional framework score for Kansas counties is strong.

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



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

## Related Research

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

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