CITY OF PAOLA, KANSAS

2024 BUDGET

CITY OF Paola KANSAS

2024 BUDGET

DEPARTMENT DETAIL

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 01 - GENERAL OPERATING				
Revenues				
Dept: 000 ADMINISTRATION				
400.010 PRIOR YEAR REVENUE	441,307	591,395	1,196,214	701,851
400.020 CURRENT TAXES	1,960,851	2,030,000	2,030,000	2,375,400
400.021 DELINQUENT TAXES	20,876	12,500	12,500	12,500
400.030 MOTOR VEHICLE/RV TAX	142,229	172,092	172,092	144,000
400.042 CITY SALES TAX	1,012,632	900,000	900,000	900,000
400.043 COUNTY SALES TAX	817,449	675,000	675,000	700,000
400.050 ST. REV. SHARING	0	0	0	0
400.060 LIQUOR TAX	21,044	22,000	22,000	21,000
400.070 FRANCHISE TAX	485,572	440,000	440,000	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	1070	0	0	0
400.095 TRANSIENT GUEST TAX	0	0	0	0
400.100 PET TAX	1,147	1,500	1,500	1,200
400.110 LICENSE GENERAL	43,745	35,000	35,000	35,000
400.120 LAKE PERMITS	51,554	45,000	45,000	45,000
400.121 KS COMMUNITY FISHERIES PROG	6,489	6,400	6,400	6,400
400.130 BUILDING PERMITS	109,093	80,000	80,000	80,000
400.132 ZONING/PLANNING ADM	2,663	1,000	1,000	1,000
400.180 FINES & FEES	181,954	180,000	180,000	180,000
400.181 COURT COSTS	34,790	45,000	45,000	40,000
400.182 COMMERCIAL VEHICLE ASSMTS	0	0	0	0
400.190 RENTALS	51,563	52,000	52,000	52,000
400.210 CEMETERY	18,875	15,000	15,000	15,000
400.220 RURAL FIRE CONTRACT	98,520	90,000	90,000	95,000
400.230 INTEREST INCOME	10,972	5,000	5,000	10,000
400.240 IN LIEU OF TAX	26,112	22,000	22,000	26,000
400.241 CONNECTING LINKS	0	0	0	0
400.302 SPECIAL EVENT REVENUE	0	0	0	0
400.330 REIMBURSED EXPENSE	46,865	40,000	40,000	130,400
400.331 REIMBURSED COBRA PREMIUMS	0	0	0	0
400.333 CREDIT CARD CONVENIENCE FEES	0	0	0	0
400.334 REIMBURSED NSF CHECKS	7,906	3,000	3,000	3,000
400.336 KS SETOFF REIMBURSEMENT	0	200	200	0
400.390 MISCELLANEOUS	2957	500	500	500
400.391 VENDING MACHINE REVENUE	0	0	0	0
400.401 DONATIONS AND GIFTS	0	0	0	0
400.500 LONG/SHORT	-2	0	0	0
400.790 SALES TAX	1,681	2,500	2,500	2,000
400.800 TRANSFERS	316,000	25,000	25,000	25,000
400.850 GRANTS	0	0	0	0
Dept: 000 ADMINISTRATION	**5,915,914**	**5,492,087**	**6,096,906**	**6,042,251**
Dept: 002 POLICE DEPARTMENT				
400.330 REIMBURSED EXPENSE	29,795	45,000	45,000	30,000
400.390 MISCELLANEOUS	3,495	2,500	2,500	2,500
400.850 GRANTS	0	0	0	0
POLICE DEPARTMENT	**33,290**	**47,500**	**47,500**	**32,500**
Dept: 003 FIRE DEPARTMENT				
400.190 RENTALS	3,915	750	750	1,000
400.330 REIMBURSED EXPENSE	3,689	500	500	500
FIRE DEPARTMENT	**7,604**	**1,250**	**1,250**	**1,500**

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 004 MUNICIPAL COURT				
400.337 REIMBURSED - POLICE BOND FUND	0	0	0	0
MUNICIPAL COURT	**0**	**0**	**0**	**0**
Dept: 009 COMMUNITY DEVELOPMENT				
400.330 REIMBURSED EXPENSE	61,846	12,000	12,000	15,000
400.390 MISCELLANEOUS	0	0	0	0
COMMUNITY DEVELOPMENT	**61,846**	**12,000**	**12,000**	**15,000**
Dept: 010 ECONOMIC DEVELOPMENT				
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
400.850 GRANTS	0	0	0	0
ECONOMIC DEVELOPMENT	**0**	**0**	**0**	**0**
Total General Fund Revenues	**6,018,654**	**5,552,837**	**6,157,656**	**6,091,251**

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Expenditures				
Dept: 001 ADMINISTRATION				
700.100 FULL TIME SALARIES	381,618	414,000	414,000	528,700
700.110 PART TIME HELP	15,666	7,900	7,900	18,200
700.120 OVERTIME	650	100	100	100
700.130 OTHER PERSONAL SERV.	9,268	8,500	8,500	22,000
700.140 HEALTH INSURANCE	0	0	0	0
700.141 COBRA INSURANCE PREMIUMS	0	0	0	0
PERSONAL SERVICES	**407,202**	**430,500**	**430,500**	**569,000**
700.202 APPROPRIATED RESERVE	**0**	**0**	**0**	112,576
700.210 PROFESSIONAL SERVICES	58,386	5,000	5,000	5,000
700.220 LEGAL SERVICES	9,938	13,000	13,000	13,000
700.230 TELEPHONE SERVICES	8,418	8,000	8,000	9,000
700.233 CREDIT CARD TRANSATION FEES	29,819	23,000	23,000	30,000
700.240 TRAINING, TRAVEL, DUES	10,874	10,000	10,000	10,000
700.245 COMPUTER LOANS	0	0	0	0
700.250 LEGAL PRINTING EXPENSE	1,497	2,000	2,000	2,000
700.255 ADVERTISING EXPENSE	960	1,000	1,000	1,400
700.260 INSURANCE	11,375	12,600	12,600	13,700
700.280 UTILITIES	7,776	11,000	11,000	11,000
700.281 BOTTLED WATER SERVICE	0	0	0	0
700.290 OTHER CONTRACTUALS	61,855	53,000	53,000	63,000
700.292 CIVIL DEFENSE SIRENS	2,602	8,000	8,000	8,000
700.293 STREET LIGHTS	135,968	165,000	165,000	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	16,000	5,000	5,000	5,000
CONTRACTUAL SERVICES	**355,468**	**316,600**	**316,600**	**448,676**
700.300 GENERAL OFFICE SUPPLIES	7,039	7,000	7,000	7,000
700.301 POSTAGE	3,825	3,000	3,000	4,000
700.305 GIFTS / MEMORIALS	412	500	500	500
700.310 OPERATIONAL SUPPLIES	2,364	3,000	3,000	3,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	0	0	0	0
700.330 BUILDING & MAINTENANCE	648	3,500	3,500	3,500
700.331 CLEANING SUPPLIES	68	600	600	300
700.370 UNIFORMS	0	0	0	1,000
700.380 OTHER OPERATIONAL	0	0	0	0
700.390 MISCELLANEOUS	17,492	500	500	500
700.391 MISC EXPENSE (VENDING)	0	0	0	0
COMMODITIES	**31,848**	**18,100**	**18,100**	**19,800**
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	96	500	500	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
CAPITAL OUTLAY	**96**	**500**	**500**	**500**
700.381 NON SUFFICIENT FUNDS CHECKS	8,528	4,000	4,000	4,000
700.500 REFUNDS	75	100	100	100
700.520 DISASTER RELIEF DONATIONS	0	0	0	0
700.790 SALES TAX	1,661	2,500	2,500	2,500
700.810 TRANSFER	191,000	210,080	210,080	238,000
MISCELLANEOUS	**201,264**	**216,680**	**216,680**	**244,600**
ADMINISTRATION	**995,878**	**982,380**	**982,380**	**1,282,576**
Transfer Footnotes:				
Out to Fund 08 Community Center	*100,000*	*100,000*	*100,000*	*83,000*
Out to Fund 05 Employee Benefits	*91,000*	*110,080*	*110,080*	*145,000*
Out to CIP- 90-302				*10,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 002 POLICE DEPARTMENT				
700.100 FULL TIME SALARIES	958,910	1,175,000	1,175,000	1,132,000
700.110 PART TIME HELP	6,051	7,500	7,500	7,500
700.120 OVERTIME	124,788	65,000	65,000	90,000
700.121 HOLIDAY OVERTIME	33,024	35,000	35,000	35,000
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	**1,122,773**	**1,282,500**	**1,282,500**	**1,264,500**
700.220 LEGAL SERVICES	0	0	0	0
700.221 COMMUNICATIONS EQUIP	0	2,000	2,000	0
700.230 TELEPHONE SERVICES	17,983	20,000	20,000	20,000
700.240 TRAINING, TRAVEL, DUES	14,122	18,000	18,000	18,000
700.241 TRAINING T & D - COMMAND STAFF	0	0	0	0
700.242 AMMUNITION	4,020	4,500	4,500	4,500
700.255 ADVERTISING EXPENSE	582	1,500	1,500	750
700.260 INSURANCE	31,719	34,500	34,500	37,950
700.265 LEASE PAYMENTS	40,870	42,000	42,000	42,000
700.271 PRISONER CARE	0	0	0	0
700.272 ANIMAL CARE	10,456	12,000	12,000	16,000
700.280 UTILITIES	26,326	26,000	26,000	27,000
700.281 BOTTLED WATER SERVICE	0	0	0	0
700.290 OTHER CONTRACTUALS	81,867	80,000	80,000	80,000
CONTRACTUAL SERVICES	**227,945**	**240,500**	**240,500**	**246,200**
700.300 GENERAL OFFICE SUPPLIES	3,849	4,200	4,200	4,200
700.301 POSTAGE	914	1,500	1,500	1,000
700.302 SPECIAL EVENT EXPENDITURES	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	11,630	12,500	12,500	13,000
700.311 DARE SUPPLIES	1427	1,700	1,700	1,700
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	11,421	10,000	10,000	13,000
700.320 EQUIPMENT MAINTENANCE	4,930	5,500	5,500	5,500
700.330 BUILDING & MAINTENANCE	17,267	16,000	16,000	17,000
700.331 CLEANING SUPPLIES	1,692	2,000	2,000	2,000
700.350 MOTOR FUEL & LUB	39,630	32,500	32,500	40,000
700.370 UNIFORMS	10,272	10,200	10,200	11,000
700.372 ENFORCEMENT EQUIP/SUPPLIES	9,381	20,000	20,000	20,000
700.380 OTHER OPERATIONAL	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	77	0	0	0
COMMODITIES	**112,490**	**116,100**	**116,100**	**128,400**
700.400 OFFICE EQUIP. FURNITURE	0	2,000	2,000	2,000
700.402 COMPUTER EQUIP / SOFTWARE	19,275	22,000	22,000	26,000
700.403 BODY CAMERAS	5,530	13,700	13,700	13,700
700.420 EQUIP/BLDG & GROUNDS	5,170	5,000	5,000	9,000
700.430 MOTOR VEHICLE/EQUIPMENT	10,348	10,000	10,000	10,000
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**40,323**	**52,700**	**52,700**	**60,700**
700.390 MISCELLANEOUS	0	2,500	2,500	500
700.500 REFUNDS	0	0	0	0
700.510 FINANCE CHARGES	0	0	0	0
700.810 TRANSFER	180,001	250,000	250,000	250,000
700.850 SPECIAL TRANFERS	0	0	0	0
700.911 911 EXPENDITURES	0	0	0	0
MISCELLANEOUS	**180,001**	**252,500**	**252,500**	**250,500**
POLICE DEPARTMENT	**1,683,532**	**1,944,300**	**1,944,300**	**1,950,300**
Transfer Footnotes:				
Out of 700.480 to MERF	*0*	*0*	*0*	*0*
Out of 700.810 to Fund 05 Employee Benefits	*180,000*	*250,000*	*250,000*	*250,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 003 FIRE DEPARTMENT				
700.100 FULL TIME SALARIES	249,026	300,000	300,000	342,000
700.110 PART TIME HELP	0	0	0	0
PERSONAL SERVICES	**249,026**	**300,000**	**300,000**	**342,000**
700.230 TELEPHONE SERVICES	5,795	4,500	4,500	5,000
700.240 TRAINING, TRAVEL, DUES	6,851	8,000	8,000	8,500
700.255 ADVERTISING EXPENSE	0	0	0	0
700.260 INSURANCE	15,115	16,700	16,700	19,400
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	19,362	18,000	18,000	25,000
700.290 OTHER CONTRACTUALS	20,649	17,000	17,000	42,000
CONTRACTUAL SERVICES	**67,772**	**64,200**	**64,200**	**99,900**
700.300 GENERAL OFFICE SUPPLIES	733	1,000	1,000	1,000
700.301 POSTAGE	522	100	100	500
700.305 GIFTS / MEMORIALS	0	500	500	500
700.310 OPERATIONAL SUPPLIES	17,849	19,000	19,000	21,000
700.314 CONSUMABLES	300	0	0	0
700.315 VEHICLE MAINTENANCE	3,771	5,000	5,000	6,000
700.320 EQUIPMENT MAINTENANCE	7,982	7,000	7,000	8,000
700.321 COMMUNICATION EQUIP & MAINT	90	5,000	5,000	5,000
700.330 BUILDING & MAINTENANCE	19,118	16,000	16,000	18,000
700.331 CLEANING SUPPLIES	406	1,200	1,200	1,200
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.350 MOTOR FUEL & LUB	3,063	4,000	4,000	4,000
700.351 RURAL FUEL	3,385	3,500	3,500	4,000
700.370 UNIFORMS	5,095	7,500	7,500	8,000
700.371 PROTECTIVE CLOTHING	18,157	18,000	18,000	20,000
COMMODITIES	**80,471**	**87,800**	**87,800**	**97,200**
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	4,742	4,000	4,000	5,000
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
CAPITAL OUTLAY	**4,742**	**4,000**	**4,000**	**5,000**
700.390 MISCELLANEOUS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
700.500 REFUNDS	45	0	0	0
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	**45**	**0**	**0**	**0**
FIRE DEPARTMENT	**402,056**	**456,000**	**456,000**	**544,100**

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 004 MUNICIPAL COURT				
700.100 FULL TIME SALARIES	41,124	47,700	47,700	98,000
700.110 PART TIME HELP	36,593	39,600	39,600	42,500
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	**77,717**	**87,300**	**87,300**	**140,500**
700.220 LEGAL SERVICES	76,626	90,000	90,000	90,000
700.230 TELEPHONE SERVICES	550	0	0	0
700.240 TRAINING, TRAVEL, DUES	50	1,000	1,000	1,000
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.260 INSURANCE	0	0	0	0
700.271 PRISONER CARE	50,621	25,000	25,000	68,000
700.290 OTHER CONTRACTUALS	13,053	16,000	16,000	16,000
CONTRACTUAL SERVICES	**140,900**	**132,000**	**132,000**	**175,000**
700.300 GENERAL OFFICE SUPPLIES	949	1,500	1,500	1,500
700.301 POSTAGE	850	850	850	850
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	656	1,000	1,000	1,000
COMMODITIES	**2,455**	**3,350**	**3,350**	**3,350**
700.400 OFFICE EQUIP. FURNITURE	0	500	500	500
700.402 COMPUTER EQUIP / SOFTWARE	480	1,000	1,000	1,000
CAPITAL OUTLAY	**480**	**1500**	**1500**	**1,500**
700.381 NON SUFFICIENT FUNDS CHECKS	172	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	0	0	0	0
700.810 TRANSFER	11,180	19,400	19,400	36,000
700.813 TRANSFER - POLICE BOND FUND	250	0	0	0
MISCELLANEOUS	**11,602**	**19,400**	**19,400**	**36,000**
MUNICIPAL COURT	**233,154**	**243,550**	**243,550**	**356,350**
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*11,180*	*19,400*	*19,400*	*36,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 005 STREET DEPARTMENT				
700.100 FULL TIME SALARIES	390,555	506,000	506,000	502,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	3,355	6,500	6,500	6,500
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	**393,910**	**512,500**	**512,500**	**508,500**
700.230 TELEPHONE SERVICES	4,098	3,500	3,500	4,400
700.240 TRAINING, TRAVEL, DUES	138	1,800	1,800	1,800
700.255 ADVERTISING EXPENSE	253	500	500	500
700.260 INSURANCE	16,716	18,400	18,400	16,000
700.265 LEASE PAYMENTS	51,765	0	0	0
700.280 UTILITIES	13,472	15,000	15,000	15,000
700.290 OTHER CONTRACTUALS	11,008	10,000	10,000	12,000
700.295 TREE CARE	0	2,500	2,500	2,500
CONTRACTUAL SERVICES	**97,450**	**51,700**	**51,700**	**52,200**
700.300 GENERAL OFFICE SUPPLIES	641	1,000	1,000	1,000
700.301 POSTAGE	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	17,551	27,000	27,000	27,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	2,956	7,000	7,000	8,000
700.316 SNOW/ICE CONTROL	19,553	12,500	12,500	14,000
700.320 EQUIPMENT MAINTENANCE	28,709	26,000	26,000	26,000
700.325 TRAFFIC EXPENSE	2,822	12,000	12,000	10,000
700.330 BUILDING & MAINTENANCE	2501	3,500	3,500	3,500
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	34,684	33,000	33,000	35,000
700.350 MOTOR FUEL & LUB	19,837	27,000	27,000	28,000
700.370 UNIFORMS	3,401	3,800	3,800	5,000
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	**132,655**	**152,800**	**152,800**	**157,500**
700.400 OFFICE EQUIP. FURNITURE	18	500	500	500
700.402 COMPUTER EQUIP / SOFTWARE	802	1000	1,000	1,000
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITEMS	0	25,000	25,000	30,000
700.480 MERF/CIP TRANSFER	25,000	52,000	52,000	30,000
CAPITAL OUTLAY	**25,820**	**78,500**	**78,500**	**61,500**
700.390 MISCELLANEOUS	271	300	300	300
700.500 REFUNDS	0	0	0	0
700.810 TRANSFER	114,850	110,000	110,000	153,000
MISCELLANEOUS	**115,121**	**110,300**	**110,300**	**153,300**
STREET DEPARTMENT	**764,956**	**905,800**	**905,800**	**933,000**

Transfer Footnotes:				
Out from 700.480 to CIP for Sidewalk Program	*0*	*0*	*0*	*0*
Out from 700.480 to MERF for Equipment	*0*	*52,000*	*52,000*	*30,000*
Total Transfers From 700.480	*0*	*52,000*	*52,000*	*30,000*
Out to Fund 05 Employee Benefits	*114,850*	110,000	110,000	*153,000*
Out to Fund 06 Bond & Interest	*0*	*0*	*0*	*0*
Total Transfers From 700.810	*114,850*	*110,000*	*110,000*	*153,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 006 PARKS & GROUNDS				
700.100 FULL TIME SALARIES	175,541	206,400	206,400	208,000
700.110 PART TIME HELP	20,996	25,000	25,000	25,000
700.120 OVERTIME	1,970	1,200	1,200	2,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	**198,507**	**232,600**	**232,600**	**235,000**
700.230 TELEPHONE SERVICES	1,673	2,500	2,500	2,500
700.240 TRAINING, TRAVEL, DUES	902	1,000	1,000	1,000
700.255 ADVERTISING EXPENSE	296	1,200	1,200	1,200
700.260 INSURANCE	9,431	10,400	10,400	11,000
700.265 LEASE PAYMENTS	0	8,500	8,500	0
700.280 UTILITIES	35,418	36,000	36,000	37,000
700.290 OTHER CONTRACTUALS	31,228	30,000	30,000	32,000
700.295 TREE CARE	1,650	6,000	6,000	6,000
CONTRACTUAL SERVICES	**80,598**	**95,600**	**95,600**	**90,700**
700.300 GENERAL OFFICE SUPPLIES	407	400	400	500
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	9,105	12,000	12,000	12,000
700.312 CHEMICALS / FERTILIZER	6,316	5,000	5,000	6,500
700.313 PLANT MATERIALS	2,047	4,000	4,000	4,000
700.314 CONSUMABLES	1245	1,500	1,500	1,500
700.315 VEHICLE MAINTENANCE	851	3,000	3,000	3,000
700.320 EQUIPMENT MAINTENANCE	8,877	9,500	9,500	10,000
700.330 BUILDING & MAINTENANCE	5,646	8,000	8,000	9,000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	786	2,000	2,000	2,500
700.350 MOTOR FUEL & LUB	21,107	18,500	18,500	19,000
700.370 UNIFORMS	921	1,400	1,400	2,000
COMMODITIES	**57,308**	**65,300**	**65,300**	**70,000**
700.402 COMPUTER EQUIP / SOFTWARE	647	1,000	1,000	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	17,467	20,000	20,000	20,000
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.480 MERF/CIP TRANSFER	0	55,000	55,000	95,000
CAPITAL OUTLAY	**18,114**	**76,000**	**76,000**	**116,000**
700.390 MISCELLANEOUS	271	500	500	500
700.500 REFUNDS	212	300	300	300
700.810 TRANSFER	68,475	70,000	70,000	73,000
MISCELLANEOUS	**68,958**	**70,800**	**70,800**	**73,800**
PARKS & GROUNDS	423,485	540,300	540,300	585,500

Transfer Footnotes:				
Out to MERF	*0*	*45,000*	*45000*	*55,000*
Out to Fund 05 Employee Benefits	*68,475*	*70,000*	*70,000*	*73,000*
Out to CIP 90-311 for Playground Equipment	*0*	*10,000*	*10000*	*10,000*
Out to CIP 90-310 for Turf Replacement	*0*	*0*	*0*	*30,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 007 CEMETERY				
700.100 FULL TIME SALARIES	44,516	59,800	59,800	51,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	2,596	2,000	2,000	2,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	**47,112**	**61,800**	**61,800**	**53,000**
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	1996	900	900	1,000
700.265 LEASE PAYMENTS	25000	30,000	30,000	32,000
700.280 UTILITIES	0	0	0	0
700.290 OTHER CONTRACTUALS	1,835	3,500	3,500	3,500
CONTRACTUAL SERVICES	**28,907**	**34,700**	**34,700**	**36,800**
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	350	1,500	1,500	1,500
700.315 VEHICLE MAINTENANCE	0	500	500	500
700.320 EQUIPMENT MAINTENANCE	861	1,000	1,000	1,200
700.330 BUILDING & MAINTENANCE	1853	2,500	2,500	2,500
700.340 CONSTRUCTION MATERIALS	0	2,500	2,500	3,000
700.350 MOTOR FUEL & LUB	2,519	3,000	3,000	3,200
700.370 UNIFORMS	224	350	350	500
COMMODITIES	**5,807**	**11,350**	**11,350**	**12,400**
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	31	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**31**	**0**	**0**	**0**
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	125	0	0	0
700.810 TRANSFER	10,750	16,000	16,000	16,000
700.820 MEMORIAL	0	0	0	0
MISCELLANEOUS	**10,875**	**16,000**	**16,000**	**16,000**
CEMETERY	**92,732**	**123,850**	**123,850**	**118,200**

Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*10,750*	*16,000*	*16,000*	*16,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 009 COMMUNITY DEVELOPMENT				
700.100 FULL TIME SALARIES	128,759	161,400	161,400	190,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	0	300	300	300
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	**128,759**	**161,700**	**161,700**	**190,300**
700.210 PROFESSIONAL SERVICES	24,231	5,500	5,500	10,000
700.220 LEGAL SERVICES	0	1,000	1,000	1,000
700.230 TELEPHONE SERVICES	2,993	4,000	4,000	4,000
700.240 TRAINING, TRAVEL, DUES	2,818	3,500	3,500	3,500
700.245 COMPUTER LOANS	0	0	0	0
700.250 LEGAL PRINTING EXPENSE	854	2,000	2,000	2,000
700.255 ADVERTISING EXPENSE	342	100	100	100
700.260 INSURANCE	2,613	2,900	2,900	2,900
700.280 UTILITIES	0	0	0	0
700.281 BOTTLED WATER SERVICE	0	0	0	0
700.290 OTHER CONTRACTUALS	13,595	7,500	7,500	27,500
CONTRACTUAL SERVICES	**47,446**	**26,500**	**26,500**	**51,000**
700.300 GENERAL OFFICE SUPPLIES	2,509	2,500	2,500	2,500
700.301 POSTAGE	404	1,000	1,000	1,000
700.310 OPERATIONAL SUPPLIES	2,651	1,500	1,500	1,600
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	208	1,000	1,000	1,000
700.330 BUILDING & MAINTENANCE	0	0	0	0
700.331 CLEANING SUPPLIES	0	0	0	0
700.350 MOTOR FUEL & LUB	2,182	2,500	2,500	2,500
700.370 UNIFORMS	127	325	325	325
700.380 OTHER OPERATIONAL	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
COMMODITIES	**8,081**	**8,825**	**8,825**	**8,925**
700.400 OFFICE EQUIP. FURNITURE	0	0	0	500
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	5,831	3,500	3,500	4,400
700.410 EQUIPMENT/PLANT	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	27	100	100	100
700.480 MERF/CIP TRANSFER	0	5,000	5,000	5,000
CAPITAL OUTLAY	**5,858**	**8,600**	**8,600**	**10,000**
700.390 MISCELLANEOUS	903	500	500	500
700.500 REFUNDS	1,800	1,000	1,000	1,000
700.810 TRANSFER	33,750	50,000	50,000	57,000
MISCELLANEOUS	**36,453**	**51,500**	**51,500**	**58,500**
COMMUNITY DEVELOPMENT	**226,597**	**257,125**	**257,125**	**318,725**
Transfer Footnotes:				
Out of 700.480 to MERF for Codes Officer Vehicle	*0*	*5,000*	*5,000*	5,000
Out of 700.810 Fund 05 Employee Benefits	*33,750*	*50,000*	*50,000*	*57,000*
Dept: 010 ECONOMIC DEVELOPMENT				
700.290 OTHER CONTRACTUALS	0	0	0	0
700.302 SPECIAL EVENT EXPENDITURES	0	0	0	0
700.390 MISCELLANEOUS	50	2,500	2,500	2,500
ECONOMIC DEVELOPMENT	**50**	**2,500**	**2,500**	**2,500**
Total General Operating Expenditures	**4,822,440**	**5,455,805**	**5,455,805**	**6,091,251**
GENERAL OPERATING FUND	**1,196,214**	**97,032**	**701,851**	**0**
Cash Carryover Ratio or Reserve Ratio	*24.81%*	*1.78%*	*12.86%*	*1.88%*
Total General Fund Transfers to Fund 05 Employee	*510,005*	*625,480*	*625,480*	*730,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 02 - LIBRARY				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	87,581	82,017	92,506	61,383
400.020 CURRENT TAXES	271,814	278,187	278,187	299,000
400.021 DELINQUENT TAXES	3,619	2,500	2,500	2,500
400.030 MOTOR VEHICLE/RV TAX	25,076	24,000	24,000	19,800
400.180 FINES & FEES	468	200	200	400
400.230 INTEREST INCOME	279	500	500	300
400.240 IN LIEU OF TAX	0	0	0	0
400.330 REIMBURSED EXPENSE	210	0	0	0
400.334 REIMBURSED NSF CHECKS	0	0	0	0
400.390 MISCELLANEOUS	3,548	2,500	2,500	3,500
400.401 DONATIONS AND GIFTS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
400.850 GRANTS	28,891	25,000	25,000	28,000
Dept: 000	**421,486**	**414,904**	**425,393**	**414,883**
Total Revenues	**421,486**	**414,904**	**425,393**	**414,883**
Expenditures				
Dept: 022 LIBRARY				
700.100 FULL TIME SALARIES	117,976	124,200	124,200	133,400
700.110 PART TIME HELP	38,027	60,700	60,700	60,000
700.111 LIBRARY AIDES	23,635	25,800	25,800	28,900
700.120 OVERTIME	629	400	400	400
700.140 HEALTH INSURANCE	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	180	0	0	0
700.180 RESERVES	**0**	**0**	**0**	**25,483**
PERSONAL SERVICES	**180,447**	**211,100**	**211,100**	**248,183**
700.230 TELEPHONE SERVICES	3,954	4,500	4,500	4,000
700.240 TRAINING, TRAVEL, DUES	754	700	700	900
700.255 ADVERTISING EXPENSE	961	800	800	1,000
700.260 INSURANCE	7,662	8,200	8,200	9,200
700.280 UTILITIES	11,266	10,800	10,800	11,300
700.290 OTHER CONTRACTUALS	15,774	19,000	19,000	19,000
CONTRACTUAL SERVICES	**40,371**	**44,000**	**44,000**	**45,400**
700.300 GENERAL OFFICE SUPPLIES	2,112	1,400	1,400	2,000
700.301 POSTAGE	244	150	150	250
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	4,504	3,300	3,300	4,500
700.314 CONSUMABLES	0	0	0	0
700.330 BUILDING & MAINTENANCE	9,441	9,000	9,000	9,000
700.331 CLEANING SUPPLIES	630	700	700	650
700.344 LIBRARY MEDIA (General Patrons)	19,250	20,000	20,000	20,000
700.345 LIBRARY MATERIALS	1,934	1,500	1,500	2,000
700.346 CHILDREN'S PROGRAMMING	1,040	1,000	1,000	1,100
700.347 ADULT PROGRAMMING	307	0	0	0
COMMODITIES	**39,462**	**37,050**	**37,050**	**39,500**

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
700.402 COMPUTER EQUIP / SOFTWARE	5,184	5,000	5,000	5,200
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.440 LIBRARY BOOKS (Children's)	8,490	8,500	8,500	8,600
700.450 LIBRARY MATERIALS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**13,674**	**13,500**	**13,500**	**13,800**
700.381 NON SUFFICIENT FUNDS CHECKS	26	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	0	0	0	0
700.510 FINANCE CHARGES	0	0	0	0
700.810 TRANSFER	55,000	58,360	58,360	68,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
700.855 SPECIAL GRANTS (No longer used)	0	0	0	0
MISCELLANEOUS	**55,026**	**58,360**	**58,360**	**68,000**
LIBRARY	**328,980**	**364,010**	**364,010**	**414,883**
Total Expenditures	**328,980**	**364,010**	**364,010**	**414,883**
LIBRARY	**92,506**	**50,894**	**61,383**	**0**
Cash Carryover Ratio or Reserve Ratio	*28.12%*	*13.98%*	*16.86%*	*6.54%*
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*55,000*	*58,360*	*58,360*	*68,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 04 - SEWER SERVICE				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	794,125	670,023	781,803	625,453
400.171 CONNECT & DISCONNECT	71,500	30,000	30,000	0
400.172 INSPECTION CHARGES	3700	1,000	1,000	1,000
400.173 SEWER LAGOON DUMPING	0	0	0	0
400.200 SEWER SERVICE CHARGE	1,305,095	1,300,000	1,300,000	1,300,000
400.230 INTEREST INCOME	1,203	1,000	1,000	1,000
400.330 REIMBURSED EXPENSE	1	0	0	0
400.336 KS SETOFF REIMBURSEMENT	3,361	3,000	3,000	3,000
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
Dept: 000	**2,178,985**	**2,005,023**	**2,116,803**	**1,930,453**
Total Revenues	**2,178,985**	**2,005,023**	**2,116,803**	**1,930,453**
Expenditures				
Dept: 001 ADMINISTRATION				
700.100 FULL TIME SALARIES	0	0	0	407,305
700.120 OVERTIME	0	0	0	15,000
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
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
PERSONAL SERVICES	**0**	**0**	**0**	**422,305**
700.202 APPROPRIATED RESERVE	**0**	**513,673**	**0**	**461,448**
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	758	1,200	1,200	1,200
700.240 TRAINING, TRAVEL, DUES	0	0	0	0
700.260 INSURANCE	31,762	34,100	34,100	43,400
700.280 UTILITIES	0	0	0	0
700.290 OTHER CONTRACTUALS	5,394	5,000	5,000	5,000
CONTRACTUAL SERVICES	**37,914**	**553,973**	**40,300**	**511,048**
700.300 GENERAL OFFICE SUPPLIES	700	600	600	600
700.301 POSTAGE	5,091	4,500	4,500	5,000
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
COMMODITIES	**5,791**	**5,100**	**5,100**	**5,600**
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
CAPITAL OUTLAY	**0**	**0**	**0**	**0**
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	0	0	0	0
700.620 OTHER RESERVES	0	0	0	0
700.810 TRANSFER	300,000	0	0	130,000
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	**300,000**	**0**	**0**	**130,000**
ADMINISTRATION	**343,705**	**559,073**	**45,400**	**1,068,953**
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*0*	*0*	*0*	*130,000*
Out to General Fund 01	*300,000*	*0*	*0*	*0*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 032 PRODUCTION				
700.100 FULL TIME SALARIES	58,345	62,730	62,730	0
700.120 OVERTIME	4,627	5,500	5,500	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
PERSONAL SERVICES	**62,972**	**68,230**	**68,230**	**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	1016	1,300	1,300	1,300
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	266	600	600	1,000
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	0	0	0	0
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	19,777	0	0	0
700.280 UTILITIES	98,297	103,000	103,000	103,000
700.285 TESTING & ANALYTICAL	9,556	10,000	10,000	10,000
700.290 OTHER CONTRACTUALS	27,784	32,000	32,000	34,000
CONTRACTUAL SERVICES	**156,696**	**146,900**	**146,900**	**149,300**
700.300 GENERAL OFFICE SUPPLIES	136	250	250	250
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	10,173	20,000	20,000	20,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	0	1500	1500	1,500
700.320 EQUIPMENT MAINTENANCE	604	1,500	1,500	2,000
700.330 BUILDING & MAINTENANCE	1221	2,000	2,000	2,500
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.350 MOTOR FUEL & LUB	1,257	3,000	3,000	3,000
700.370 UNIFORMS	236	400	400	700
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	**13,627**	**28,650**	**28,650**	**29,950**
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	99	6,000	6,000	6,000
700.410 EQUIPMENT/PLANT	22,805	30,000	30,000	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	2,631	8,000	8,000	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
CAPITAL OUTLAY	**25,535**	**44,000**	**44,000**	**44,000**
700.390 MISCELLANEOUS	0	10,000	10,000	10,000
700.810 TRANSFER	476,650	470,750	470,750	461,550
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
MISCELLANEOUS	**476,650**	**480,750**	**480,750**	**471,550**
PRODUCTION	**735,480**	**768,530**	**768,530**	**694,800**
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*25,000*	*19,000*	*19,000*	*0*
Out to Bond & Interest	*451,650*	*451,750*	*451,750*	*461,550*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	98,770	312,000	312,000	0
700.120 OVERTIME	8,729	4,000	4,000	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
PERSONAL SERVICES	**107,499**	**316,000**	**316,000**	**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	683	3,000	3,000	2,000
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	1182	0	0	1,500
700.250 LEGAL PRINTING EXPENSE	0	1500	1500	0
700.255 ADVERTISING EXPENSE	78	500	500	500
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	0	16,000	16,000	0
700.280 UTILITIES	7,185	12,000	12,000	12,000
700.290 OTHER CONTRACTUALS	15,069	16,000	16,000	18,000
CONTRACTUAL SERVICES	**24,197**	**49,000**	**49,000**	**34,000**
700.300 GENERAL OFFICE SUPPLIES	190	400	400	400
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	11,326	14,000	14,000	14,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	1649	2,000	2,000	2,000
700.320 EQUIPMENT MAINTENANCE	5,290	15,000	15,000	15,000
700.330 BUILDING & MAINTENANCE	2053	2,000	2,000	2,500
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	4902	5,000	5,000	5,000
700.350 MOTOR FUEL & LUB	14,222	12,500	12,500	13,500
700.370 UNIFORMS	495	900	900	1,200
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	**40,127**	**51,800**	**51,800**	**53,600**
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	284	600	600	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	2,107	8,500	8,500	8,500
700.430 MOTOR VEHICLE/EQUIPMENT	16049	20,000	20,000	20,000
700.433 DISTRIBUTION LINES	49,734	50,000	50,000	50,000
700.480 MERF/CIP TRANSFER	0	100,000	100,000	0
CAPITAL OUTLAY	**68,174**	**179,100**	**179,100**	**79,100**
700.390 MISCELLANEOUS	0	0	0	0
700.810 TRANSFER	78,000	81,520	81,520	0
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
MISCELLANEOUS	**78,000**	**81,520**	**81,520**	**0**
DISTRIBUTION (LINES)	**317,997**	**677,420**	**677,420**	**166,700**
Total Expenditures	**1,397,182**	**2,005,023**	**1,491,350**	**1,930,453**
SEWER SERVICE	**781,803**	**0**	**625,453**	**0**
Cash Carryover Ratio or Reserve Ratio	*55.96%*	*0.00%*	*41.94%*	*31.41%*
Transfer Footnotes:				
Out to MERF	*0*	*100,000*	*100,000*	*0*
Out to Fund 05 Employee Benefits	*78,000*	*81,520*	*81,520*	*0*
Total Sewer Service Fund Transfers to Fund 05 Employee Benefits	*103,000*	*100,520*	*100,520*	*130,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 05 - EMPLOYEE BENEFIT				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	815,958	379,427	569,478	325,913
400.020 CURRENT TAXES	117,746	300,000	300,000	365,000
400.021 DELINQUENT TAXES	4,196	4,000	4,000	4,000
400.030 MOTOR VEHICLE/RV TAX	30,384	10,325	10,325	21,000
400.230 INTEREST INCOME	1,075	3,000	3,000	1,000
400.240 IN LIEU OF TAX	0	0	0	0
400.330 REIMBURSED EXPENSE	14,815	5,000	5,000	5,000
400.331 REIMBURSED COBRA PREMIUMS	12,438	20,000	20,000	20,000
400.332 HRA REIMBURSEMENTS	1790	0	0	0
400.335 SECTION 125 REIMBURSMENTS	18,031	31,000	31,000	20,000
400.390 MISCELLANEOUS	10	0	0	0
400.800 TRANSFERS	741,923	830,160	830,160	953,000
Dept: 000	**1,758,366**	**1,582,912**	**1,772,963**	**1,714,913**
Total Revenues	**1,758,366**	**1,582,912**	**1,772,963**	**1,714,913**
Expenditures				
Dept: 000				
700.125 FINAL BENEFITS PAYOUT	146,821	120,000	120,000	150,000
700.139 HRA PREMIUMS	23,332	35,000	35,000	35,000
700.140 HEALTH INSURANCE	283,926	450,000	450,000	450,000
700.141 COBRA INSURANCE PREMIUMS	12,438	20,000	20,000	15,000
700.145 WORKERS COMPENSATION INS	46,547	60,000	55,000	60,000
700.150 FICA CONTRIBUTIONS	245,668	250,000	250,000	300,000
700.160 KPERS CONTRIBUTIONS	381,781	425,000	425,000	500,000
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	19,885	36,000	36,000	36,000
700.170 UNEMPLOYMENT BENEFITS	3,140	6,500	6,500	6,500
PERSONAL SERVICES	**1,163,538**	**1,402,500**	**1,397,500**	**1,552,500**
700.202 APPROPRIATED RESERVE	**0**	**0**	**0**	**109,513**
700.220 LEGAL SERVICES	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	304	1,000	1,000	1,500
700.260 INSURANCE	6,576	7,300	7,300	7,900
700.289 EMPLOYEE ASSISTANCE	8,806	10,000	10,000	12,000
700.290 OTHER CONTRACTUALS	2,080	1,500	1,500	2,000
CONTRACTUAL SERVICES	**17,766**	**19,800**	**19,800**	**132,913**
700.310 OPERATIONAL SUPPLIES	151	750	750	500
COMMODITIES	**151**	**750**	**750**	**500**
700.390 MISCELLANEOUS	50	4,000	4,000	2,000
700.395 EMPLOYEE DEVELOPMENT	7383	25,000	25,000	27,000
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	**7433**	**29,000**	**29,000**	**29,000**
Dept: 000	**1,188,888**	**1,452,050**	**1,447,050**	**1,714,913**
Total Expenditures	**1,188,888**	**1,452,050**	**1,447,050**	**1,714,913**
EMPLOYEE BENEFIT	**569,478**	**130,862**	**325,913**	**0**
Cash Carryover Ratio or Reserve Ratio	*47.90%*	*9.01%*	*22.52%*	*6.82%*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Employee Benefits Transfer Footnotes:				
In from Fund 01 - 001 Administration	*91,000*	*110,080*	*110,080*	*145,000*
In from Fund 01 - 002 Police Dept	*180,000*	*250,000*	*250,000*	*250,000*
In from Fund 01 - 003 Fire Dept	*0*	*0*	*0*	*0*
In from Fund 01 - 004 Municipal Court	*11,180*	*19,400*	*19,400*	*36,000*
In from Fund 01 - 005 Street Dept	*114,850*	*110,000*	*110,000*	*153,000*
In from Fund 01 - 006 Parks & Grounds	*68,475*	*70,000*	*70,000*	*73,000*
In from Fund 01 - 007 Cemetery	*10,750*	*16,000*	*16,000*	*16,000*
In from Fund 01 - 009 Community Development	*33,750*	*50,000*	*50,000*	*57,000*
Total from Fund 01 General Operating	*510,005*	*625,480*	*625,480*	*730,000*
In from Fund 02 - Library	*55,000*	*58,360*	*58,360*	*68,000*
In from Fund 04 - Sewer Service	*103,000*	*100,520*	*100,520*	*130,000*
In from Fund 07 - Family Acquatics Center	*25,000*	*25,000*	*25,000*	*25,000*
In from Fund 08 - Community Center	*13,500*	*20,800*	*20,800*	*0*
In from Fund 09 - Water Utility	*35,417*	*0*	*0*	*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 17 - Street Repair	*0*	*0*	*0*	*0*
Total Transfers In	*741,922*	*830,160*	*830,160*	*953,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 06 - BOND & INTEREST				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	444,109	296,426	366,689	328,551
400.020 CURRENT TAXES	279,473	400,000	400,000	400,000
400.021 DELINQUENT TAXES	4,388	3,000	3,000	3,000
400.030 MOTOR VEHICLE/RV TAX	29,183	24,525	24,525	28,000
400.092 SPECIAL ASSESSMENTS	114,082	10,000	10,000	0
400.230 INTEREST INCOME	2,767	3,000	3,000	2,000
400.240 IN LIEU OF TAX	0	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	451,650	451,750	451,750	1,102,450
Dept: 000	**1,325,652**	**1,188,701**	**1,258,964**	**1,864,001**
Total Revenues	**1,325,652**	**1,188,701**	**1,258,964**	**1,864,001**
Expenditures				
Dept: 000				
700.390 MISCELLANEOUS	0	0	0	0
Dept: 000	**0**	**0**	**0**	**0**
Dept: 060 BOND & INTEREST				
700.600 BONDS - PRINCIPAL PAYMENT	785,000	780,000	780,000	1,065,000
700.610 BONDS - INTEREST PAYMENT	173,963	150,413	150,413	449,188
700.620 OTHER RESERVES	**0**	**0**	**0**	**349,813**
700.630 CITY SPECIAL ASSESSMENT	0	0	0	0
700.640 ADMINISTRATIVE EXPENSE	0	0	0	0
BOND & INTEREST	**958,963**	**930,413**	**930,413**	**1,864,001**
Total Expenditures	**958,963**	**930,413**	**930,413**	**1,864,001**
BOND & INTEREST	**366,689**	**258,288**	**328,551**	**0**
Cash Carryover Ratio or Reserve Ratio	*38.24%*	*27.76%*	*35.31%*	*23.10%*
Transfer Footnotes:				
In from Fund 04- Sewer Utility	*451,650*	*451,750*	*451,750*	*461,550*
In from Fund 09 - Water Utility	*0*	*0*	*0*	*0*
In from Fund 12 - Storm Water Management	*0*	*0*	*0*	*0*
In from Fund 16 - Wastewater Plant (2006a)	*0*	*0*	*0*	*0*
In from Fund 16 - Wastewater Plant (SRF/2012a)	*0*	*0*	*0*	*0*
In from Fund CIP -Sales Tax Projects 90.315 (NB)	*0*	*0*	*0*	*640,900*
Total Transfers In	*451,650*	*451,750*	*451,750*	*1,102,450*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 08 - COMMUNITY CENTER				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	5,045	5,244	5,152	7,177
400.180 FINES & FEES	0	0	0	0
400.187 CONCESSIONS	121	500	500	500
400.190 RENTALS	30,316	25,000	25,000	33,000
400.230 INTEREST INCOME	15	100	100	100
400.330 REIMBURSED EXPENSE	0	0	0	0
400.334 REIMBURSED NSF CHECKS	0	0	0	0
400.390 MISCELLANEOUS	287	0	0	0
400.401 DONATIONS AND GIFTS	0	0	0	0
400.402 TICKET SALES	585	2,000	2,000	2,000
400.403 PROGRAM & EVENTS	0	2,000	2,000	0
400.404 MEMBERSHIPS	0	0	0	0
400.790 SALES TAX	65	100	100	100
400.800 TRANSFERS	100,000	100,000	100,000	83,000
400.850 GRANTS	7,530	8,000	8,000	7,000
Dept: 000	**143,964**	**142,944**	**142,852**	**132,877**
Dept: 008 COMMUNITY CENTER SUMMER PROG				
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**
COMMUNITY CENTER SUMMER PROG	**0**	**0**	**0**	**0**
Total Revenues	**143,964**	**142,944**	**142,852**	**132,877**
Transfer Footnotes:				
In from Fund 01 - General Operating	*100,000*	*100,000*	*100,000*	83000
Expenditures				
Dept: 000				
700.100 FULL TIME SALARIES	64,557	67,800	67,800	74,154
700.110 PART TIME HELP	4,746	4,000	3,000	0
700.120 OVERTIME	0	150	150	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
PERSONAL SERVICES	**69,303**	**71,950**	**70,950**	**74,154**
700.202 APPROPRIATED RESERVE	**0**	**119**	**0**	**7,573**
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	2,057	2,400	2,000	2,000
700.240 TRAINING, TRAVEL, DUES	100	600	600	600
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	865	3,700	1,000	1,000
700.260 INSURANCE	11,412	12,600	12,600	14,500
700.265 LEASE PAYMENTS	5,041	0	0	0
700.280 UTILITIES	14,206	16,000	16,000	14,200
700.290 OTHER CONTRACTUALS	7,123	3,000	3,000	3,000
700.291 PROGRAMMING-CC	0	0	0	0
700.297 EVENT & PROGRAM COSTS	1112	2,000	1,000	1,000
CONTRACTUAL SERVICES	**41,916**	**40,419**	**36,200**	**43,873**

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
700.300 GENERAL OFFICE SUPPLIES	949	300	300	300
700.301 POSTAGE	0	300	300	200
700.305 GIFTS / MEMORIALS	76	100	100	100
700.310 OPERATIONAL SUPPLIES	1107	3,000	1,000	1,000
700.314 CONSUMABLES	0	0	0	0
700.330 BUILDING & MAINTENANCE	10,540	3,500	3,500	6,000
700.331 CLEANING SUPPLIES	39	500	500	500
700.350 MOTOR FUEL & LUB	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	0	100	100	100
700.387 CONCESSION SUPPLIES	42	400	400	300
COMMODITIES	**12,753**	**8,200**	**6,200**	**8,500**
700.400 OFFICE EQUIP. FURNITURE	0	150	100	100
700.402 COMPUTER EQUIP / SOFTWARE	836	200	200	100
700.410 EQUIPMENT/PLANT	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
CAPITAL OUTLAY	**836**	**350**	**300**	**200**
700.390 MISCELLANEOUS	29	50	50	50
700.500 REFUNDS	0	0	0	0
700.790 SALES TAX	65	175	175	100
700.795 REAL ESTATE TAX	410	1,000	1,000	1,000
700.810 TRANSFER	13,500	20,800	20,800	5,000
MISCELLANEOUS	**14,004**	**22,025**	**22,025**	**6,150**
Dept: 000	**138,812**	**142,944**	**135,675**	**132,877**
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
PERSONAL SERVICES	**0**	**0**	**0**	**0**
700.240 TRAINING, TRAVEL, DUES	0	0	0	0
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	0	0	0	0
700.290 OTHER CONTRACTUALS	0	0	0	0
700.291 PROGRAMMING-CC	0	0	0	0
CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.330 BUILDING & MAINTENANCE	0	0	0	0
COMMODITIES	**0**	**0**	**0**	**0**
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	0	0	0	0
MISCELLANEOUS	**0**	**0**	**0**	**0**
COMMUNITY CENTER SUMMER PROG	**0**	**0**	**0**	**0**
Total Expenditures	**138,812**	**142,944**	**135,675**	**132,877**
COMMUNITY CENTER	**5,152**	**0**	**7,177**	**0**
Cash Carryover Ratio or Reserve Ratio	*3.71%*	*0.00%*	*5.29%*	*6.04%*
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*13,500*	*20,800*	*20,800*	*0*
Out to Fund 90.304 CIP	*0*	*0*	*0*	*5,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 07 - FAMILY AQUATICS CENTER				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	45,371	31,571	90,346	106,946
400.042 CITY SALES TAX	0	0	0	0
400.167 SEASON PASSES POOL	11,215	13,000	13,000	13,000
400.177 GATE RECEIPTS POOL	16,859	20,000	20,000	20,000
400.178 COUPON BOOKS POOL	2,790	3,000	3,000	3,000
400.187 CONCESSIONS	10,192	13,000	13,000	10,000
400.190 RENTALS	3600	2,000	2,000	3,000
400.197 LESSONS POOL	3,443	3,000	3,000	3,000
400.230 INTEREST INCOME	137	200	200	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	961	1,100	1,100	1,100
400.800 TRANSFERS	150,000	150,000	150,000	150,000
Dept: 000	**244,568**	**236,871**	**295,646**	**310,246**
Total Revenues	**244,568**	**236,871**	**295,646**	**310,246**
Transfer Footnotes:				
In from Pool Reserve Fund (NB)	*150,000*	*150,000*	*150,000*	150,000
Expenditures				
Dept: 000				
700.100 FULL TIME SALARIES	617	0	0	0
700.110 PART TIME HELP	53,693	95,000	95,000	95,891
700.120 OVERTIME	3,846	3,000	3,000	3,000
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
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
700.190 WORKERS COMP INS.	0	0	0	0
PERSONAL SERVICES	**58,156**	**98,000**	**98,000**	**98,891**
700.202 APPROPRIATED RESERVE	**0**	**48,171**	**0**	**118,455**
700.210 PROFESSIONAL SERVICES	228	0	0	500
700.230 TELEPHONE SERVICES	1,247	1,200	1,200	1,300
700.240 TRAINING, TRAVEL, DUES	0	2,400	2,400	2,400
700.255 ADVERTISING EXPENSE	1,268	2,000	2,000	2,000
700.260 INSURANCE	5,029	5,600	5,600	6,100
700.280 UTILITIES	9,354	13,500	13,500	11,000
700.290 OTHER CONTRACTUALS	4,622	3,000	3,000	4,000
CONTRACTUAL SERVICES	**21,748**	**75,871**	**27,700**	**145,755**
700.300 GENERAL OFFICE SUPPLIES	217	200	200	200
700.301 POSTAGE	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	17,540	12,000	12,000	15,000
700.314 CONSUMABLES	0	0	0	0
700.320 EQUIPMENT MAINTENANCE	370	1,000	1,000	1,000
700.330 BUILDING & MAINTENANCE	0	1,000	1,000	1,000
700.331 CLEANING SUPPLIES	185	300	300	300
700.370 UNIFORMS	1,838	2,000	2,000	2,000
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
700.387 CONCESSION SUPPLIES	7,532	10,000	10,000	10,000
COMMODITIES	**27,682**	**26,500**	**26,500**	**29,500**

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
700.410 EQUIPMENT/PLANT	20,378	10,000	10,000	10,000
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**20,378**	**10,000**	**10,000**	**10,000**
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	370	0	0	0
700.790 SALES TAX	888	1,500	1,500	1,100
700.810 TRANSFER	25,000	25,000	25,000	25,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	**26,258**	**26,500**	**26,500**	**26,100**
Dept: 000	**154,222**	**236,871**	**188,700**	**310,246**
Total Expenditures	**154,222**	**236,871**	**188,700**	**310,246**
FAMILY AQUATICS CENTER	**90,346**	**0**	**106,946**	**0**
Cash Carryover Ratio or Reserve Ratio	*58.58%*	*0.00%*	*56.68%*	*61.76%*
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*25,000*	*25,000*	*25,000*	*25,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 09 - WATER UTILITY				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	30,702	22,102	68,505	155,455
400.140 SALE OF WATER	2,048,273	2,000,000	2,000,000	2,000,000
400.150 WATER FOR RESALE	47,745	45,000	45,000	45,000
400.160 TANK SALES	6,768	7,500	7,500	7,000
400.170 INSTALL CHARGE	58,600	10,000	10,000	10,000
400.171 CONNECT & DISCONNECT	8,214	8,000	8,000	8,000
400.190 RENTALS	0	0	0	0
400.230 INTEREST INCOME	27	500	500	500
400.330 REIMBURSED EXPENSE	4,230	5,000	5,000	4,000
400.336 KS SETOFF REIMBURSEMENT	4,562	5,000	5,000	4,000
400.390 MISCELLANEOUS	350	350	350	350
400.500 LONG/SHORT	-21	0	0	0
400.790 SALES TAX	32,070	30,000	30,000	30,000
400.800 TRANSFERS	0	0	0	0
400.850 GRANTS	0	0	0	0
Dept: 000	**2,241,520**	**2,133,452**	**2,179,855**	**2,264,305**
Total Revenues	**2,241,520**	**2,133,452**	**2,179,855**	**2,264,305**
Expenditures				
Dept: 001 ADMINISTRATION				
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
PERSONAL SERVICES	**0**	**0**	**0**	**0**
700.201 TANK MAINTENANCE	0	0	0	0
700.202 APPROPRIATED RESERVE	**0**	**109,052**	**0**	**214,405**
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	512	0	0	500
700.240 TRAINING, TRAVEL, DUES	0	0	0	0
700.255 ADVERTISING EXPENSE	0	0	0	0
700.260 INSURANCE	13,145	13,400	13,400	15,600
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	0	0	0	0
700.290 OTHER CONTRACTUALS	5,384	5,000	5,000	5,000
CONTRACTUAL SERVICES	**19,041**	**127,452**	**18,400**	**235,505**
700.300 GENERAL OFFICE SUPPLIES	700	700	700	700
700.301 POSTAGE	5,091	5,000	5,000	5,000
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	1147	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
COMMODITIES	**6,938**	**6,700**	**6,700**	**6,700**
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
CAPITAL OUTLAY	**0**	**0**	**0**	**0**
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	123	0	0	0
700.790 SALES TAX	50,016	40,000	40,000	50,000
700.810 TRANSFER	0	0	0	0
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
MISCELLANEOUS	**50,139**	**40,000**	**40,000**	**50,000**
ADMINISTRATION	**76,118**	**174,152**	**65,100**	**292,205**
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*0*	*0*	*0*	*0*
Out to General Fund 01	*0*	*0*	*0*	*0*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
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
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
PERSONAL SERVICES	**0**	**0**	**0**	**0**
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	0	0	0
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	348	0	0	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	7,518	7,000	7,000	7,500
700.285 TESTING & ANALYTICAL	0	0	0	0
700.290 OTHER CONTRACTUALS	0	0	0	0
700.299 WATER PURCHASE	1,771,804	1,800,000	1,800,000	1,800,000
CONTRACTUAL SERVICES	**1,779,670**	**1,807,000**	**1,807,000**	**1,807,700**
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	0	0	0
700.370 UNIFORMS	0	0	0	0
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	**0**	**0**	**0**	**0**
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	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
CAPITAL OUTLAY	**0**	**0**	**0**	**0**
700.390 MISCELLANEOUS	0	0	0	0
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	**0**	**0**	**0**	**0**
PRODUCTION	**1,779,670**	**1,807,000**	**1,807,000**	**1,807,700**

Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*0*	*0*	*0*	*0*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	70,713	0	0	0
700.120 OVERTIME	1,756	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
PERSONAL SERVICES	**72,469**	**0**	**0**	**0**
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	0	0	0	0
700.230 TELEPHONE SERVICES	974	3,000	3,000	3,000
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	2,836	2,500	2,500	2,500
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	35	500	500	500
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	1,428	3,000	3,000	3,000
700.285 TESTING & ANALYTICAL	2,901	3,000	3,000	3,500
700.290 OTHER CONTRACTUALS	16,865	16,000	16,000	18,000
CONTRACTUAL SERVICES	**35,725**	**38,700**	**38,700**	**41,200**
700.300 GENERAL OFFICE SUPPLIES	136	500	500	500
700.301 POSTAGE	176	600	600	600
700.310 OPERATIONAL SUPPLIES	44,049	35,000	35,000	35,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	3,413	3,000	3,000	3,500
700.320 EQUIPMENT MAINTENANCE	4,315	8,000	8,000	9,000
700.330 BUILDING & MAINTENANCE	2939	2,500	2,500	3,000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	29,317	30,000	30,000	30,000
700.350 MOTOR FUEL & LUB	10,046	12,000	12,000	12,000
700.370 UNIFORMS	275	1,000	1,000	1,600
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	**94,666**	**92,600**	**92,600**	**95,200**
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	647	1,000	1,000	1,000
700.410 EQUIPMENT/PLANT	0	0	0	0
700.411 MAINS AND METERS	62,287	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	16,016	20,000	20,000	20,000
700.433 DISTRIBUTION LINES	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**78,950**	**21,000**	**21,000**	**21,000**
700.390 MISCELLANEOUS	0	0	0	0
700.790 SALES TAX	0	0	0	0
700.810 TRANSFER	35,417	0	0	7,000
MISCELLANEOUS	**35,417**	**0**	**0**	**7,000**
DISTRIBUTION (LINES)	**317,227**	**152,300**	**152,300**	**164,400**
Total Expenditures	**2,173,015**	**2,133,452**	**2,024,400**	**2,264,305**
WATER UTILITY	**68,505**	**0**	**155,455**	**0**
Cash Carryover Ratio or Reserve Ratio	*3.15%*	*0.00%*	*7.68%*	*10.46%*
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*35,417*	*0*	*0*	*0*
Out to Fund 15 - Water CIP				*7,000*
Total Water Utility Fund Transfers to Fund 05 Employee Benefits	*35,417*	*0*	*0*	*0*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 12 - STORM WATER MANAGEMENT				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	262,349	259,449	297,022	293,622
400.230 INTEREST INCOME	424	0	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	86,499	85,000	85,000	85,000
Dept: 000	**349,272**	**344,449**	**382,922**	**378,622**
Total Revenues	**349,272**	**344,449**	**382,922**	**378,622**
Expenditures				
Dept: 000				
700.265 LEASE PAYMENTS	0	6,800	6,800	7,500
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
Dept: 000	**0**	**11,800**	**11,800**	**12,500**
Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	**0**	**0**	**0**	**0**
700.202 APPROPRIATED RESERVE	**0**	**255,149**	**0**	**288,622**
700.210 PROFESSIONAL SERVICES	0	20,000	20,000	20,000
700.265 LEASE PAYMENTS	7,150	0	0	0
700.290 OTHER CONTRACTUALS	1,919	5,000	5,000	5,000
CONTRACTUAL SERVICES	**9,069**	**280,149**	**25,000**	**313,622**
700.340 CONSTRUCTION MATERIALS	25,163	25,000	25,000	25,000
COMMODITIES	**25,163**	**25,000**	**25,000**	**25,000**
700.410 EQUIPMENT/PLANT	0	2,500	2,500	2,500
700.460 STORM WATER CONSTRUCTION	18,018	25,000	25,000	25,000
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**18,018**	**27,500**	**27,500**	**27,500**
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	**0**	**0**	**0**	**0**
DISTRIBUTION (LINES)	**52,250**	**332,649**	**77,500**	**366,122**
Total Expenditures	**52,250**	**344,449**	**89,300**	**378,622**
STORM WATER MANAGEMENT	**297,022**	**0**	**293,622**	**0**
Cash Carryover Ratio or Reserve Ratio	*568.46%*	*0.00%*	*328.80%*	*320.69%*
Transfer Footnotes:				
Out to Fund 06 Bond & Interest	*0*	*0*	*0*	*0*
Out to Fund 05 Employee Benefits	*0*	*0*	*0*	*0*
Total Transfers From 700.810	*0*	*0*	*0*	*0*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 13 - HEALTH AND SANITATION				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	90,271	77,996	95,574	33,374
400.131 HAULERS PERMITS	1,500	1,500	1,500	1,500
400.230 INTEREST INCOME	91	0	0	0
400.300 COLLECTION FEES	417,067	400,000	400,000	455,000
400.301 SPECIAL CHARGES	0	0	0	0
400.317 PAYT STICKER SALES	450	0	0	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.336 KS SETOFF REIMBURSEMENT	232	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
Dept: 000	**509,611**	**479,496**	**497,074**	**489,874**
Total Revenues	**509,611**	**479,496**	**497,074**	**489,874**
Expenditures				
Dept: 032 PRODUCTION				
700.100 FULL TIME SALARIES	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
700.190 WORKERS COMP INS.	0	0	0	0
PERSONAL SERVICES	**0**	**0**	**0**	**0**
700.200 LEASE/CONTRACT-LANDFILL	0	0	0	0
700.202 APPROPRIATED RESERVE	**0**	**56,396**	**0**	**17,074**
700.255 ADVERTISING EXPENSE	465	500	500	500
700.260 INSURANCE	1,379	1,600	1,600	1,700
700.290 OTHER CONTRACTUALS	395,795	395,400	436,000	445,000
CONTRACTUAL SERVICES	**397,639**	**453,896**	**438,100**	**464,274**
700.300 GENERAL OFFICE SUPPLIES	398	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
COMMODITIES	**398**	**600**	**600**	**600**
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
CAPITAL OUTLAY	**0**	**0**	**0**	**0**
700.810 TRANSFER	16,000	25,000	25,000	25,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	**16,000**	**25,000**	**25,000**	**25,000**
PRODUCTION	**414,037**	**479,496**	**463,700**	**489,874**
Total Expenditures	**414,037**	**479,496**	**463,700**	**489,874**
HEALTH AND SANITATION	**95,574**	**0**	**33,374**	**0**
Cash Carryover Ratio or Reserve Ratio	*23.08%*	*0.00%*	*7.20%*	*3.61%*
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*0*	*0*	*0*	*0*
Out to Fund 01 General Fund	*16,000*	*25,000*	*25,000*	*25,000*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 14 - SPECIAL PARKS				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	39,534	5,064	11,491	7,291
400.060 LIQUOR TAX	21,044	22,000	22,000	21,000
400.230 INTEREST INCOME	47	0	0	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.800 TRANSFERS	0	0	0	0
Dept: 000	**60,625**	**27,064**	**33,491**	**28,291**
Total Revenues	**60,625**	**27,064**	**33,491**	**28,291**
Expenditures				
Dept: 006 PARKS & GROUNDS				
700.202 APPROPRIATED RESERVE	**0**	**1564**	**0**	**2,791**
700.290 OTHER CONTRACTUALS	33,488	8,000	8,000	8,000
CONTRACTUAL SERVICES	**33,488**	**9,564**	**8,000**	**10,791**
700.310 OPERATIONAL SUPPLIES	344	1,500	4,200	1,500
700.340 CONSTRUCTION MATERIALS	409	0	0	0
COMMODITIES	**753**	**1,500**	**4,200**	**1,500**
700.420 EQUIP/BLDG & GROUNDS	14,893	16,000	14,000	16,000
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**14,893**	**16,000**	**14,000**	**16,000**
PARKS & GROUNDS	**49,134**	**27,064**	**26,200**	**28,291**
Total Expenditures	**49,134**	**27,064**	**26,200**	**28,291**
SPECIAL PARKS	**11,491**	**0**	**7,291**	**0**
Cash Carryover Ratio or Reserve Ratio	*23.39%*	*0.00%*	*27.83%*	*10.95%*

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 17 - STREET REPAIR				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	182,330	188,930	187,531	193,431
400.230 INTEREST INCOME	340	0	0	0
400.320 COUNTY REVENUE SHARING	0	0	0	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
400.410 GAS TAX	154,861	159,010	155,900	154,740
400.800 TRANSFERS	0	0	0	0
Dept: 000	**337,531**	**347,940**	**343,431**	**348,171**
Total Revenues	**337,531**	**347,940**	**343,431**	**348,171**
Expenditures				
Dept: 005 STREET DEPARTMENT				
700.100 FULL TIME SALARIES	0	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
PERSONAL SERVICES	**0**	**0**	**0**	**0**
700.202 APPROPRIATED RESERVE	**0**	**197940**	**0**	**198,171**
700.290 OTHER CONTRACTUALS	0	0	0	0
CONTRACTUAL SERVICES	**0**	**197940**	**0**	**198,171**
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	150,000	150,000	150,000	150,000
COMMODITIES	**150,000**	**150,000**	**150,000**	**150,000**
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITE	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	**0**	**0**	**0**	**0**
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	**0**	**0**	**0**	**0**
STREET DEPARTMENT	**150,000**	**347,940**	**150,000**	**348,171**
Total Expenditures	**150,000**	**347,940**	**150,000**	**348,171**
STREET REPAIR	**187,531**	**0**	**193,431**	**0**
Cash Carryover Ratio or Reserve Ratio	*125.02%*	*0.00%*	*128.95%*	*132.11%*
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	*0*	*0*	*0*	0

BUDGET WORKSHEET

CITY OF PAOLA	2022 Actual	2023 Budget	2023 Amended	2024 Budget Approved
Fund: 20 - TRANSIENT GUEST TAX				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	64,828	34,036	62,919	33,869
400.095 TRANSIENT GUEST TAX	37,798	25,000	25,000	25,000
400.230 INTEREST INCOME	85	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
Dept: 000	**102,711**	**59,036**	**87,919**	**58,869**
Total Revenues	**102,711**	**59,036**	**87,919**	**58,869**
Expenditures				
Dept: 000				
700.202 APPROPRIATED RESERVE	**0**	**14,036**	**0**	**13,669**
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.255 ADVERTISING EXPENSE	5642	0	0	200
700.290 OTHER CONTRACTUALS	0	0	0	0
700.294 PROMOTIONAL CAMPAIGNS	30,150	30,000	39,050	30,000
700.296 ECONOMIC DEV CHAMBER	4,000	15,000	15,000	15,000
700.301 POSTAGE	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
Dept: 000	**39,792**	**59,036**	**54,050**	**58,869**
Total Expenditures	**39,792**	**59,036**	**54,050**	**58,869**
TRANSIENT GUEST TAX	**62,919**	**0**	**33,869**	**0**
Cash Carryover Ratio or Reserve Ratio	*158.12%*	*0.00%*	*62.66%*	*30.24%*

Summary of all Funds - Total Expenditures	2022 Actual	2023 Budget	2023 Amended	2024 Approved
Fund: 01 - GENERAL OPERATING:				
Dept: 001 ADMINISTRATION	995,878	982,380	982,380	1,282,576
Dept: 002 POLICE DEPARTMENT	1,683,532	1,944,300	1,944,300	1,950,300
Dept: 003 FIRE DEPARTMENT	402,056	456,000	456,000	544,100
Dept: 004 MUNICIPAL COURT	233,154	243,550	243,550	356,350
Dept: 005 STREET DEPARTMENT	764,956	905,800	905,800	933,000
Dept: 006 PARKS & GROUNDS	423,485	540,300	540,300	585,500
Dept: 007 CEMETERY	92,732	123,850	123,850	118,200
Dept: 009 COMMUNITY DEVELOPMENT	226,597	257,125	257,125	318,725
Dept: 010 ECONOMIC DEVELOPMENT	50	2,500	2,500	2,500
Fund: 01 - GENERAL OPERATING - TOTAL	4,822,440	5,455,805	5,455,805	6,091,251
Fund: 02 - LIBRARY	328,980	364,010	364,010	414,883
Fund: 04 - SEWER SERVICE	1,397,182	2,005,023	1,491,350	1,930,453
Fund: 05 - EMPLOYEE BENEFITS	1,188,888	1,452,050	1,447,050	1,714,913
Fund: 06 - BOND & INTEREST	958,963	930,413	930,413	1,864,001
Fund: 07 - FAMILY AQUATICS CENTER	154,222	236,871	188,700	310,246
Fund: 08 - COMMUNITY CENTER	138,812	142,944	135,675	132,877
Fund: 09 - WATER UTILITY	2,173,015	2,133,452	2,024,400	2,264,305
Fund: 11 - BULL CREEK INTERCEPTOR	**185,165**	**0**	**0**	**0**
Fund: 12 - STORM WATER MANAGEMENT	52,250	344,449	89,300	378,622
Fund: 13 - HEALTH & SANITATION	414,037	479,496	463,700	489,874
Fund: 14 - SPECIAL PARKS	49,134	27,064	26,200	28,291
Fund: 15 - WATER TREATMENT PLANT	**38,275**	**0**	**0**	**0**
Fund: 16 - WASTEWATER PLANT	**184,592**	**0**	**0**	**0**
Fund: 17 - STREET REPAIR	150,000	347,940	150,000	348,171
Fund: 20 - TRANSIENT GUEST TAX	39,792	59,036	54,050	58,869
TOTAL ALL BUDGETED FUNDS	**12,275,747**	**13,978,553**	**12,820,653**	**16,026,756**

PROJECTED CARYOVER/RESERVE

	2023 Caryover	2024 Reserve
Fund: 01 - GENERAL OPERATING: TOTAL	701,851	112,576
Fund: 02 - LIBRARY	61,383	25,483
Fund: 04 - SEWER SERVICE	625,453	461,448
Fund: 05 - EMPLOYEE BENEFITS	325,913	109,513
Fund: 06 - BOND & INTEREST	328,551	349,813
Fund: 07 - FAMILY AQUATICS CENTER	106,946	118,455
Fund: 08 - COMMUNITY CENTER	7,177	7,573
Fund: 09 - WATER UTILITY	155,455	214,405
Fund: 11 - BULL CREEK INTERCEPTOR		
Fund: 12 - STORM WATER MANAGEMENT	293,622	288,622
Fund: 13 - HEALTH & SANITATION	33,374	17,074
Fund: 14 - SPECIAL PARKS	7,291	2,791
Fund: 15 - WATER TREATMENT PLANT		
Fund: 16 - WASTEWATER PLANT		
Fund: 17 - STREET REPAIR	193,431	198,171
Fund: 20 - TRANSIENT GUEST TAX	33,869	13,669
TOTAL ALL BUDGETED FUNDS	**2,874,316**	**1,919,593**

Summary of Transfers	2022 Actual	2023 Budget	2023 Amended	2024 Approved
Into Fund 01 General Fund				
In from 04 - Sewer Service	300,000	0	0	0
In from 09 - Water Service	0	0	0	0
In from 13 - Health & Sanitation	16,000	25,000	25,000	25,000
Total Transfers Into Fund 01 General Fund	316,000	25,000	25,000	25,000
Into Fund 04 Sewer Service:				
In from Fund 16 Wastewater Plant	144,505	0	0	0
Into Fund 05 Employee Benefits:				
In from Fund 01 - 001 Administration	91,000	110,080	110,080	145,000
In from Fund 01 - 002 Police Dept	180,000	250,000	250,000	250,000
In from Fund 01 - 003 Fire Dept	0	0	0	0
In from Fund 01 - 004 Municipal Court	11,180	19,400	19,400	36,000
In from Fund 01 - 005 Street Dept	114,850	110,000	110,000	153,000
In from Fund 01 - 006 Parks & Grounds	68,475	70,000	70,000	73,000
In from Fund 01 - 007 Cemetery	10,750	16,000	16,000	16,000
In from Fund 01 - 009 Community Development	33,750	50,000	50,000	57,000
Total from Fund 01 General Operating	510,005	625,480	625,480	730,000
In from Fund 02 - Library	55,000	58,360	58,360	68,000
In from Fund 04 - Sewer Service	103,000	100,520	100,520	130,000
In from Fund 07 - Family Acquatics Center	25,000	25,000	25,000	25,000
In from Fund 08 - Community Center	13,500	20,800	20,800	0
In from Fund 09 - Water Utility	35,417	0	0	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	741,922	830,160	830,160	953,000
Into Fund 06 Bond & Interest:				
In from Fund 04- Sewer Utility	451,650	451,750	451,750	461,550
In from Fund CIP -Sales Tax Projects 90.315 (NB)	0	0	0	640,900
Total Transfers Into Fund 06 Bond & Interest	451,650	451,750	451,750	1,102,450
Into Fund 07 Family Acquatics Center:				
In from Pool Reserve Fund (NB)	150,000	150,000	150,000	150,000
Into Fund 08 Community Center:				
In from Fund 01 - General Operating	100,000	100,000	100,000	83,000
Into Fund 11 Bull Creek Interceptor:				
In from Fund 04 Sewer Service	1,750	0	0	0
Into CIP/MERF Funds:				
In from 01-002 Police - for Codes Officer Vehicle	0	0	0	0
In from 01-005 Streets - for Sidewalk Program	0	0	0	0
In from 01-005 Streets - for Equipment	0	52,000	52,000	30,000
In from 01-006 Parks - for Playground Equipment	0	10,000	10000	10,000
In from 01-009 Community Dev - for Codes Vehicle	0	5,000	5,000	5,000
In from 04-033 Sewer - MERF Heavy Equipment	0	100,000	100,000	0
In from 09-033 Water - CIP Fund 15	0	0	0	7,000
In from 16-000 Wastewater - for Manhole Rehab	0	0	0	0
In from 08-000 Community Center			0	5,000
Total Transfers Into CIP/MERF Funds	0	167,000	167,000	57,000
TOTAL ALL TRANSFERS	**1,905,827**	**1,723,910**	**1,723,910**	**2,370,450**
CIP to CIP Internal Transfers	**0**	**0**	**0**	**0**
TOTAL INCLUDING INTERNAL TRANSFERS	**1,905,827**	**1,723,910**	**1,723,910**	**2,370,450**

SUMMARY OF SALARIES	2022 Actual	2023 Budget	2023 Amended	2024 Approved
GENERAL FUND 01				
Dept: 001 ADMINISTRATION				
700.100 FULL TIME SALARIES	381,618	414,000	414,000	528,700
700.110 PART TIME HELP	15,666	7,900	7,900	18,200
700.120 OVERTIME	650	100	100	100
700.130 OTHER PERSONAL SERV.	9,268	8,500	8,500	22,000
Dept: 002 POLICE DEPARTMENT				
700.100 FULL TIME SALARIES	958,910	1,175,000	1,175,000	1,132,000
700.110 PART TIME HELP	6,051	7,500	7,500	7,500
700.120 OVERTIME	124,788	65,000	65,000	90,000
700.121 HOLIDAY OVERTIME	33,024	35,000	35,000	35,000
Dept: 003 FIRE DEPARTMENT				
700.100 FULL TIME SALARIES	249,026	300,000	300,000	342,000
700.110 PART TIME HELP	0	0	0	0
Dept: 004 MUNICIPAL COURT				
700.100 FULL TIME SALARIES	41,124	47,700	47,700	98,000
700.110 PART TIME HELP	36,593	39,600	39,600	42,500
700.120 OVERTIME	0	0	0	0
Dept: 005 STREET DEPARTMENT				
700.100 FULL TIME SALARIES	390,555	506,000	506,000	502,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	3,355	6,500	6,500	6,500
Dept: 006 PARKS & GROUNDS				
700.100 FULL TIME SALARIES	175,541	206,400	206,400	208,000
700.110 PART TIME HELP	20,996	25,000	25,000	25,000
700.120 OVERTIME	1,970	1,200	1,200	2,000
Dept: 007 CEMETERY				
700.100 FULL TIME SALARIES	44,516	59,800	59,800	51,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	2,596	2,000	2,000	2,000
Dept: 009 COMMUNITY DEVELOPMENT				
700.100 FULL TIME SALARIES	128,759	161,400	161,400	190,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	0	300	300	300
TOTAL GENERAL FUND				
700.100 FULL TIME SALARIES	2,370,049	2,870,300	2,870,300	3,051,700
700.110 PART TIME HELP	79,306	80,000	80,000	93,200
700.120 OVERTIME	133,359	75,100	75,100	100,900
700.121 HOLIDAY OVERTIME	33,024	35,000	35,000	35,000
700.130 OTHER PERSONAL SERV.	9,268	8,500	8,500	22,000
Fund: 02 - LIBRARY				
700.100 FULL TIME SALARIES	117,976	124,200	124,200	133,400
700.110 PART TIME HELP	38,027	60,700	60,700	60,000
700.111 LIBRARY AIDES	23,635	25,800	25,800	28,900
700.120 OVERTIME	629	400	400	400
Fund: 04 - SEWER SERVICE				
Dept: 001 ADMINISTRATION				
700.100 FULL TIME SALARIES	0	0	0	407,305
700.120 OVERTIME	0	0	0	15,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
Dept: 032 PRODUCTION				
700.100 FULL TIME SALARIES	58,345	62,730	62,730	0
700.120 OVERTIME	4,627	5,500	5,500	0
Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	98,770	312,000	312,000	0
700.120 OVERTIME	8,729	4,000	4,000	0
TOTAL SEWER SERVICE				
700.100 FULL TIME SALARIES	157,115	374,730	374,730	407,305
700.120 OVERTIME	13,356	9,500	9,500	15,000
700.130 OTHER PERSONAL SERV.	0	0	0	0

Fund: 07 - FAMILY AQUATICS CENTER				
700.100 FULL TIME SALARIES	617	0	0	0
700.110 PART TIME HELP	53,693	95,000	95,000	95,891
700.120 OVERTIME	3,846	3,000	3,000	3,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
Fund: 08 - COMMUNITY CENTER				
700.100 FULL TIME SALARIES	64,557	67,800	67,800	74,154
700.110 PART TIME HELP	4,746	4,000	3,000	0
700.120 OVERTIME	0	150	150	0
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	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.130 OTHER PERSONAL SERV.	0	0	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	70,713	0	0	0
700.120 OVERTIME	1,756	0	0	0
700.130 OTHER PERSONAL SERV.	0	0	0	0
TOTAL Fund: 09 - WATER UTILITY				
700.100 FULL TIME SALARIES	70,713	0	0	0
700.120 OVERTIME	1,756	0	0	0
700.130 OTHER PERSONAL SERV.	0	0	0	0
Fund: 12 - STORM WATER MANAGEMENT				
700.100 FULL TIME SALARIES	0	0	0	0
700.120 OVERTIME	0	0	0	0
Fund: 13 - HEALTH AND SANITATION				
700.100 FULL TIME SALARIES	0	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	0	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	2,781,897	3,437,030	3,437,030	3,666,559
700.110 PART TIME HELP	175,772	239,700	238,700	249,091
700.111 LIBRARY PAGES	23,635	25,800	25,800	28,900
700.120 OVERTIME	153,014	88,150	88,150	119,300
700.121 HOLIDAY OVERTIME	33,024	35,000	35,000	35,000
700.130 OTHER PERSONAL SERV.	9,268	8,500	8,500	22,000
TOTAL ALL SALARIES ALL FUNDS	3,176,610	3,834,180	3,833,180	4,120,850

2024 BUDGET

STATE FORMS

CERTIFICATE

2024

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
City of Paola
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	5,978,757	2,375,400	
Debt Service	10-113	8	1,845,449	400,000	
Library	12-1220	8	400,664	299,000	
Employee Benefits	12-16, 102	9	1,697,903	365,000	
Special Highway		10	348,171		
Wastewater Utility - 04		10	1,930,453		
Aquatics Center - 07		11	310,246		
Community Center - 08		11	132,877		
Water Utility - 09		12	2,264,305		
Stormwater Management - 12		12	378,622		
Health & Sanitation - 13		13	489,874		
Special Parks - 14		13	28,291		
Transient Guest Tax - 20		14	58,869		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxx	15,864,481	3,439,400	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 36.611

Assisted by:
Randi Shannon
City Manager
Address:
19 E Peoria
Paola, KS 66071
Email:
rshannon@paolagov.org

Attest:__________ 2023

County Clerk

Leigh House, Mayor
Dave Smail, Council Member
Deborah Hayes, Council Member
Kathy Peckman, Council Member
Le Anne Shields
Leanne Shields, Council Member
Governing Body

CPA Summary

City of Paola 2024

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

Budgeted Fund	Ad Valorem Levy	Allocation for Year 2024				
for 2023	Tax Year 2022	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,030,000	133,837	2,566	976	6,803	438
Debt Service	400,000	26,372	506	192	1,340	86
Library	278,187	18,341	352	134	932	60
Employee Benefits	300,000	19,779	379	144	1,005	65
TOTAL	3,008,187	198,329	3,803	1,446	10,080	649

County Treas Motor Vehicle Estimate	198,329				
County Treas Recreational Vehicle Estimate		3,803			
County Treas 16/20M Vehicle Estimate			1,446		
County Treas Commercial Vehicle Tax Estimate				10,080	
County Treas Watercraft Tax Estimate					649

Motor Vehicle Factor	0.06593				
Recreational Vehicle Factor		0.00126			
16/20M Vehicle Factor			0.00048		
Commercial Vehicle Factor				0.00335	
Watercraft Factor					0.00022

City of Paola 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Wastewater Utility Fund (04)	General Fund (01)	300,000	-	-	12-825d
Health & Sanitation (13)	General Fund (01)	16,000	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)	91,000	110,080	145,000	12-16,102
General Fund - Police (01-002)	Employee Benefits Fund (05)	180,000	250,000	250,000	12-16,102
General Fund - Court (01-004)	Employee Benefits Fund (05)	11,180	19,400	36,000	12-16,102
General Fund - Streets (01-005)	Employee Benefits Fund (05)	114,850	110,000	153,000	12-16,102
General Fund - Parks (01-006)	Employee Benefits Fund (05)	68,475	70,000	73,000	12-16,102
General Fund - Cemetery (01-007)	Employee Benefits Fund (05)	10,750	16,000	16,000	12-16,102
General Fund - Comm Dev (01-009)	Employee Benefits Fund (05)	33,750	50,000	57,000	12-16,102
Library Fund (02)	Employee Benefits Fund (05)	55,000	58,360	68,000	12-16,102
Wastewater Utility Fund (04)	Employee Benefits Fund (05)	103,000	100,520	130,000	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	20,800	-	12-16,102
Water Utility Fund (09)	Employee Benefits Fund (05)	35,417	-	-	12-16,102
Wastewater Utility Fund (04)	Bond & Interest Fund (06)	451,650	451,750	461,550	12-197
CIP Sales Tax Projects (90.15)	Bond & Interest Fund (06)	-	-	640,900	12-197
Swimming Pool Reserve (NB)	Family Aquatic Center Fund (07)	150,000	150,000	150,000	12-197
General Fund - Administration (01-001)	Community Center Fund (08)	100,000	100,000	83,000	12-101/Ord#2954
General Fund - Streets (01-005)	MERF Fund - Equipment (NB)	-	52,000	30,000	12-1,117
General Fund - Parks (01-006)	CIP Playground Equip Fund (NB)	-	10,000	10,000	12-1,118
General Fund - Comm Dev (01-009)	MERF Fund - Equipment (NB)	-	5,000	5,000	12-1,117
Wastewater Utility Fund (04)	MERF Fund - Equipment (NB)	-	100,000	-	12-1,117
Community Center Fund (08)	CIP Community Center Remodel	-	-	5,000	12-1.118
Water Utility Fund (09)	CIP Water CIP (15)	-	-	7,000	12-1.118
	Totals	1,904,077	1,723,910	2,370,450	
	Adjustments				
	Adjusted Totals	1,904,077	1,723,910	2,370,450	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Paola

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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	19,950	270,000	11,850	210,000
Series 2020 Refunding	6/4/2020	9/1/2031	3.00	4,140,000	4,768,550	3/1 & 9/1	9/1	111,750	340,000	101,550	360,000
Series 2023A	3/1/2023	9/1/2036	5.00	7,570,000	0	3/1&9/1	9/1	171,825	455,000	320,900	320,000
Total G.O. Bonds					**5,789,550**			**303,525**	**1,065,000**	**434,300**	**890,000**
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	18,713	170,000	14,887	175,000
Total Revenue Bonds					**948,762**			**18,713**	**170,000**	**14,887**	**175,000**
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	31,100	3,110,000	0	0
Total Other					**3,141,100**			**31,100**	**3,110,000**	**0**	**0**
Total Indebtedness					**9,879,412**			**353,338**	**4,345,000**	**449,187**	**1,065,000**

City of Paola

2024

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 2023	Payments Due 2023	Payments Due 2024
2014 Sutphen Fire Truck	4/28/2015	180	2.25	750,000	378,188	58,997	58,997
7800 MHz Radio - PD	3/4/2020	60	3.49	123,813	76,853	27,453	27,453
2021 Ford Explorer's - PD	6/17/2021	36	2.13	118,550	79,171	40,870	70,870
2021 Chevy Silverado - Cemetery	2/1/2023	24	4.95	47,679	47,679	24,799	24,799
				Totals	**581,891**	**152,119**	**182,119**

*****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: 2024

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 2023	Proposed Year 2024
Ad Valorem	$278,187	$299,000
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$24,000	$18,341
Recreational Vehicle Tax	$0	$352
16/20M Vehicle Tax	$0	$134
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$304,687	$320,327
Difference in Total Taxes:	$15,640	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$71,192,792	$82,168,262
Did Assessed Valuation Decrease?	No	
Levy Rate	3.908	3.639
Difference in Levy Rate:	(0.269)	
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 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	441,307	1,196,214	701,851
Receipts:			
Ad Valorem Tax	1,960,851	2,030,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	20,876	12,500	12,500
Motor Vehicle Tax	142,229	172,092	133,837
Recreational Vehicle Tax	0	0	2,566
16/20M Vehicle Tax	0	0	976
Commercial Vehicle Tax	0	0	6,803
Watercraft Tax	0	0	438
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	21,044	22,000	21,000
City Sales Tax	1,012,632	900,000	900,000
County Sales Tax	817,449	675,000	700,000
Utility Franchise Fees	485,572	440,000	440,000
License & Permits	208,202	162,500	162,200
Fines & Forfietures	217,814	225,000	220,000
Reimbursed Direct Expenses	150,101	100,700	178,900
Rentals	55,478	52,750	53,000
Cemetery	18,875	15,000	15,000
Rural Fire District	98,520	90,000	95,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,681	2,500	2,000
Grants	0	0	0
In Lieu of Taxes (IRB)	26,112	22,000	26,000
Interest on Idle Funds	10,972	5,000	10,000
Transfer from Wastewater Utility	300,000	0	0
Transfer from Water Utility	0	0	0
Transfer from Health & Sanitation	16,000	25,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,450	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,577,347**	**4,961,442**	**3,014,620**
Resources Available:	**6,018,654**	**6,157,656**	**3,716,471**

City of Paola

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	6,018,654	6,157,656	3,716,471
Expenditures:			
Administration Department 001	995,878	982,380	1,170,000
Police Department 002	1,683,532	1,944,300	1,950,300
Fire Department 003	402,056	456,000	544,100
Municipal Court Department 004	233,154	243,550	356,350
Street Department 005	764,956	905,800	933,000
Parks & Grounds Department 006	423,485	540,300	585,500
Cemetery Department 007	92,732	123,850	118,200
Community Development Department 009	226,597	257,125	318,725
Economic Development Department 010	50	2,500	2,500
Subtotal detail (Should agree with detail)	4,822,440	5,455,805	5,978,675
Cash Forward (2024 column)			82
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,822,440**	**5,455,805**	**5,978,757**
Unencumbered Cash Balance Dec 31	1,196,214	701,851	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	5,532,132	5,456,168	5,978,757
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,978,757
		Tax Required	2,262,286
	Delinquent Comp Rate:	5.0%	113,114
		Amount of 2023 Ad Valorem Tax	2,375,400

CPA Summary

City of Paola 2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration Department 001			
Salaries	407,202	430,500	569,000
Contractual	355,468	316,600	336,100
Commodities	31,848	18,100	19,800
Capital Outlay	96	500	500
Transfer to Community Center 08	100,000	100,000	83,000
Miscellaneous	101,264	116,680	161,600
Total	**995,878**	**982,380**	**1,170,000**
Police Department 002			
Salaries	1,122,773	1,282,500	1,264,500
Contractual	227,945	240,500	246,200
Commodities	112,490	116,100	128,400
Capital Outlay	40,323	52,700	60,700
Miscellaneous	180,001	252,500	250,500
Total	**1,683,532**	**1,944,300**	**1,950,300**
Fire Department 003			
Salaries	249,026	300,000	342,000
Contractual	67,772	64,200	99,900
Commodities	80,471	87,800	97,200
Capital Outlay	4,742	4,000	5,000
Miscellaneous	45	0	0
Total	**402,056**	**456,000**	**544,100**
Municipal Court Department 004			
Salaries	77,717	87,300	140,500
Contractual	140,900	132,000	175,000
Commodities	2,455	3,350	3,350
Capital Outlay	480	1,500	1,500
Miscellaneous	11,602	19,400	36,000
Total	**233,154**	**243,550**	**356,350**
Street Department 005			
Salaries	393,910	512,500	508,500
Contractual	97,450	51,700	52,200
Commodities	132,655	152,800	157,500
Capital Outlay	25,820	78,500	61,500
Miscellaneous	115,121	110,300	153,300
Total	**764,956**	**905,800**	**933,000**
Parks & Grounds Department 006			
Salaries	198,507	232,600	235,000
Contractual	80,598	95,600	90,700
Commodities	57,308	65,300	70,000
Capital Outlay	18,114	76,000	21,000
Transfers to CIP/MERF (NB)	0	45,000	95,000
Miscellaneous	68,958	25,800	73,800
Total	**423,485**	**540,300**	**585,500**
Cemetery Department 007			
Salaries	47,112	61,800	53,000
Contractual	28,907	34,700	36,800
Commodities	5,807	11,350	12,400
Capital Outlay	31	0	0
Miscellaneous	10,875	16,000	16,000
Total	**92,732**	**123,850**	**118,200**
Community Development Department 009			
Salaries	128,759	161,700	190,300
Contractual	47,446	26,500	51,000
Commodities	8,081	8,825	8,925
Capital Outlay	5,858	8,600	10,000
Miscellaneous	36,453	51,500	58,500
Total	**226,597**	**257,125**	**318,725**
Page 1 - Total	**4,822,390**	**5,453,305**	**5,976,175**

City of Paola 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Economic Development Department 010			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	50	2,500	2,500
Total	**50**	**2,500**	**2,500**
Page 2 -Total	50	2,500	2,500
Page 1 -Total	**4,822,390**	**5,453,305**	**5,976,175**
Grand Total	**4,822,440**	**5,455,805**	**5,978,675**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	444,109	366,689	328,551
Receipts:			
Ad Valorem Tax	279,473	400,000	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,388	3,000	3,000
Motor Vehicle Tax	29,183	24,525	26,372
Recreational Vehicle Tax	0	0	506
16/20M Vehicle Tax	0	0	192
Commercial Vehicle Tax	0	0	1,340
Watercraft Tax	0	0	86
Special Assessments	114,082	10,000	0
Transfer In - Sewer Service Fund 04	451,650	451,750	461,550
Transfer In - CIP Sales Tax 90.315 (NB)	0	0	640,900
Interest on Idle Funds	2,767	3,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	881,543	892,275	1,135,946
Resources Available:	1,325,652	1,258,964	1,464,497
Expenditures:			
General Obligation Debt	785,000	780,000	1,065,000
Interest Payments	173,963	150,413	449,188
Administrative Expense	0	0	0
Appropriated Balance	0	0	0
Cash Basis Reserve (2024 column)			331,261
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	958,963	930,413	1,845,449
Unencumbered Cash Balance Dec 31	366,689	328,551	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,332,400	1,169,653	1,845,449
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,845,449
		Tax Required	380,952
	Delinquent Comp Rate:	5.0%	19,048
		Amount of 2023 Ad Valorem Tax	400,000

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	87,581	92,506	61,383
Receipts:			
Ad Valorem Tax	271,814	278,187	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,619	2,500	2,500
Motor Vehicle Tax	25,076	24,000	18,341
Recreational Vehicle Tax	0	0	352
16/20M Vehicle Tax	0	0	134
Commercial Vehicle Tax	0	0	932
Watercraft Tax	0	0	60
In Lieu of Tax	0	0	0
Grants	28,891	25,000	28,000
Fines & Fees	468	200	400
Reimbursed	210	0	0
Interest on Idle Funds	279	500	300
Neighborhood Revitalization Rebate			0
Miscellaneous	3,548	2,500	3,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	333,905	332,887	54,519
Resources Available:	421,486	425,393	115,902
Expenditures:			
Personal Services	180,447	211,100	222,700
Contractuals	40,371	44,000	45,400
Commodities	39,462	37,050	39,500
Capital Outlay	13,674	13,500	13,800
Employee Benefits Transfer	55,000	58,360	68,000
Appropriated Reserve	0	0	11,264
Miscellaneous	26	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	328,980	364,010	400,664
Unencumbered Cash Balance Dec 31	92,506	61,383	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	393,408	401,010	400,664
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400,664
		Tax Required	284,762
	Delinquent Comp Rate:	5.0%	14,238
		Amount of 2023 Ad Valorem Tax	299,000

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	815,958	569,477	325,912
Receipts:			
Ad Valorem Tax	117,746	300,000	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,196	4,000	4,000
Motor Vehicle Tax	30,384	10,325	19,779
Recreational Vehicle Tax	0	0	379
16/20M Vehicle Tax	0	0	144
Commercial Vehicle Tax	0	0	1,005
Watercraft Tax	0	0	65
In Lieu of Tax	0	0	0
Reimbursements	47,074	56,000	45,000
Transfer In - General Fund 01 (Administration 001)	91,000	110,080	145,000
Transfer In - General Fund 01 (Police Dept 002)	180,000	250,000	250,000
Transfer In - General Fund 01 (Municipal Court 004	11,180	19,400	36,000
Transfer In - General Fund 01 (Street Dept 005)	114,850	110,000	153,000
Transfer In - General Fund 01 (Park & Recreation 0(	68,475	70,000	73,000
Transfer In - General Fund 01 (Cemetery 007)	10,750	16,000	16,000
Transfer In - General Fund 01 (Community Dev. 009	33,750	50,000	57,000
Transfer In - Library Fund 02	55,000	58,360	68,000
Transfer In - Sewer Service Fund 04	103,000	100,520	130,000
Transfer In - Acquatics Center Fund 07	25,000	25,000	25,000
Transfer In - Community Center Fund 08	13,500	20,800	0
Transfer In - Water Service Fund 09	35,417	0	0
Interest on Idle Funds	1,075	3,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	10	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**942,407**	**1,203,485**	**1,024,372**
Resources Available:	**1,758,365**	**1,772,962**	**1,350,284**
Expenditures:			
Final Benefits Payout	146,821	120,000	150,000
Health Insurance	319,696	505,000	500,000
FICA and Medicare	245,668	250,000	300,000
Workers Compensation	46,547	55,000	60,000
KPERS/KP&F	381,781	425,000	500,000
Unempolyment Compensation	3,140	6,500	6,500
Employee Development	7,383	25,000	27,000
Section 125 Payments	19,885	36,000	36,000
Commodities	151	750	500
Contractuals	17,766	19,800	23,400
Appropriated Balance	0	0	92,503
Cash Forward (2024 column)			
Miscellaneous	50	4,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,188,888**	**1,447,050**	**1,697,903**
Unencumbered Cash Balance Dec 31	569,477	325,912	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,593,750	1,567,765	1,697,903
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,697,903
		Tax Required	347,619
	Delinquent Comp Rate:	5.0%	17,381
		Amount of 2023 Ad Valorem Tax	365,000

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	182,330	187,531	193,431
Receipts:			
State of Kansas Gas Tax	154,861	155,900	154,740
County Transfers Gas	0	0	0
Reimbursed Direct Expenses	0	0	0
Interest on Idle Funds	340	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**155,201**	**155,900**	**154,740**
Resources Available:	**337,531**	**343,431**	**348,171**
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	0	0
Comodities	150,000	150,000	150,000
Capital Outlay	0	0	0
Appropriated Balance	0	0	198,171
Transfer to CIP/MERF	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**150,000**	**150,000**	**348,171**
Unencumbered Cash Balance Dec 31	187,531	193,431	0
2022/2023/2024 Budget Authority Amoun	225,000	347,941	348,171

Adopted Budget

Wastewater Utility - 04	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	794,125	781,803	625,453
Receipts:			
Sewer Use Charges	1,305,095	1,300,000	1,300,000
Inspection Charges	3,700	1,000	1,000
Connect/Disconnect Fees	71,500	30,000	0
Reimbursed	3,362	3,000	3,000
Transfer In From Wastewater Plant Fund I	0	0	0
Interest on Idle Funds	1,203	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,384,860**	**1,335,000**	**1,305,000**
Resources Available:	**2,178,985**	**2,116,803**	**1,930,453**
Expenditures:			
Personal Services	170,471	384,230	422,305
Contractual Services	218,807	236,200	232,900
Commodities	59,545	85,550	89,150
Capital Outlay	93,709	123,100	123,100
Transfer to CIP/MERF (NB)	0	100,000	0
Transfer to Bond & Interest Fund 06	451,650	451,750	461,550
Transfer to General Fund	300,000	0	0
Employee Benefits	103,000	100,520	130,000
Cash Forward (2024 column)			461,448
Miscellaneous		10,000	10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,397,182**	**1,491,350**	**1,930,453**
Unencumbered Cash Balance Dec 31	781,803	625,453	0
2022/2023/2024 Budget Authority Amoun	1,485,302	2,005,024	1,930,453

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatics Center - 07**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	45,371	90,346	106,946
Receipts:			
Season Passes	11,215	13,000	13,000
Gate Receipts	16,859	20,000	20,000
Coupon Books	2,790	3,000	3,000
Concessions	10,192	13,000	10,000
Rentals	3,600	2,000	3,000
Lessons	3,443	3,000	3,000
Reimbursed	0	0	
Sales Tax	961	1,100	1,100
Transfer in From Pool Reserve Fund (NB)	150,000	150,000	150,000
Interest on Idle Funds	137	200	200
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	199,197	205,300	203,300
Resources Available:	244,568	295,646	310,246
Expenditures:			
Personal Services	58,156	98,000	98,891
Contractual Services	21,748	27,700	27,300
Commodities	27,682	26,500	29,500
Capital Outlay	20,378	10,000	10,000
Sales Tax	888	1,500	1,100
Refunds	370	0	0
Transfer out - Employee Benefits Fund 05	25,000	25,000	25,000
Cash Forward (2024 column)			118,455
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	154,222	188,700	310,246
Unencumbered Cash Balance Dec 31	90,346	106,946	0
2022/2023/2024 Budget Authority Amoun	226,735	236,874	310,246

Adopted Budget

Community Center - 08	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,045	5,152	7,177
Receipts:			
Grants	7,530	8,000	7,000
Concessions	121	500	500
Rentals	30,316	25,000	33,000
Reimbursed	0	0	0
Donations & Gifts	0	0	0
Programs, Events, Ticket Sales	585	4,000	2,000
Sales Tax	65	100	100
Transfer In from General Fund 01 (Admin)	100,000	100,000	83,000
Interest on Idle Funds	15	100	100
Miscellaneous	287	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	138,919	137,700	125,700
Resources Available:	143,964	142,852	132,877
Expenditures:			
Personal Services	69,303	70,950	74,154
Appropriated Balance	0	0	0
Contractual Services	41,916	36,200	36,300
Commodities	12,753	6,200	8,500
Capital Outlay	836	300	200
Summer Program Expense	0	0	0
Transfer to Employee Benefits Fund 05	13,500	20,800	0
Sales Tax	65	175	100
Real Estate Taxes	410	1,000	1,000
Transfer to CIP	0	0	5,000
Cash Forward (2024 column)			7,573
Miscellaneous	29	50	50
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	138,812	135,675	132,877
Unencumbered Cash Balance Dec 31	5,152	7,177	0
2022/2023/2024 Budget Authority Amoun	137,636	142,944	132,877

See Tab A

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility - 09	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,702	68,505	155,455
Receipts:			
Water Sales	2,048,273	2,000,000	2,000,000
Water for Resale	47,745	45,000	45,000
Tank Sales	6,768	7,500	7,000
Install Charges	58,600	10,000	10,000
Connect/Disconnect Fees	8,214	8,000	8,000
Rentals	0	0	0
Sales Tax	32,070	30,000	30,000
Reimbursed	8,792	10,000	8,000
Interest on Idle Funds	27	500	500
Miscellaneous	329	350	350
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,210,818	2,111,350	2,108,850
Resources Available:	2,241,520	2,179,855	2,264,305
Expenditures:			
Personal Services	72,469	0	0
Contractual Services	1,834,436	1,864,100	1,870,000
Commodities	101,604	99,300	101,900
Capital Outlay	78,950	21,000	21,000
Refunds	123	0	0
Sales Tax	50,016	40,000	50,000
Transfer to General Fund 01	0	0	0
Transfer to Bond & Interest Fund 06	0	0	0
Transfer to CIP/MERF	0	0	7,000
Transfer to Employee Benefits Fund 05	35,417	0	0
Cash Forward (2024 column)			214,405
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,173,015	2,024,400	2,264,305
Unencumbered Cash Balance Dec 31	68,505	155,455	0
2022/2023/2024 Budget Authority Amoun	2,471,455	2,133,454	2,264,305

Adopted Budget

Stormwater Management - 12	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	262,349	297,022	293,622
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	86,499	85,000	85,000
Interest on Idle Funds	424	900	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	86,923	85,900	85,000
Resources Available:	349,272	382,922	378,622
Expenditures:			
Personal Services	0	0	0
Contractual Services	9,069	31,800	32,500
Commodities	25,163	30,000	30,000
Capital Outlay	18,018	27,500	27,500
Appropriated Balance	0		288,622
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	52,250	89,300	378,622
Unencumbered Cash Balance Dec 31	297,022	293,622	0
2022/2023/2024 Budget Authority Amoun	88,800	344,450	378,622

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health & Sanitation - 13**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	90,271	95,574	33,374
Receipts:			
Collection Fees	417,067	400,000	455,000
Haulers Permits	1,500	1,500	1,500
PAYT Sticker Sales	450	0	0
KS Setoff Reimbursement	232	0	0
Interest on Idle Funds	91	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**419,340**	**401,500**	**456,500**
Resources Available:	**509,611**	**497,074**	**489,874**
Expenditures:			
Personal Services	0	0	0
Contractual Services	397,639	438,100	447,200
Commodities	398	600	600
Capital Outlay	0	0	0
Transfer to General Fund 01	16,000	25,000	25,000
Appropriated Balance			
Cash Forward (2024 column)			17,074
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**414,037**	**463,700**	**489,874**
Unencumbered Cash Balance Dec 31	95,574	33,374	0
2022/2023/2024 Budget Authority Amount	414,475	479,496	489,874

Adopted Budget **Special Parks - 14**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,534	11,491	7,291
Receipts:			
Local Alcoholic Liquor	21,044	22,000	21,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	47	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,091**	**22,000**	**21,000**
Resources Available:	**60,625**	**33,491**	**28,291**
Expenditures:			
Appropriated Reserve	0	0	0
Personal Services	0	0	0
Contractual Services	33,488	8,000	8,000
Commodities	753	4,200	1,500
Capital Outlay	14,893	14,000	16,000
Cash Forward (2024 column)			2,791
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	49,134	26,200	28,291
Unencumbered Cash Balance Dec 31	11,491	7,291	0
2022/2023/2024 Budget Authority Amount	49,500	27,063	28,291

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Transient Guest Tax - 20**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	64,828	62,919	33,869
Receipts:			
Transient Guest Tax	37,798	25,000	25,000
Reimbursed Expense	85	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,883**	**25,000**	**25,000**
Resources Available:	**102,711**	**87,919**	**58,869**
Expenditures:			
Contractual Services	5,642	0	0
Promotional Campaigns	30,150	39,050	30,200
Chamber of Commerce	4,000	15,000	15,000
Appropriated Reserve			13,669
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,792**	**54,050**	**58,869**
Unencumbered Cash Balance Dec 31	62,919	33,869	0
2022/2023/2024 Budget Authority Amount	40,000	74,828	58,869

City of Paola

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

2024

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 Enforcemen**		**WWTP Consturction**		**Funds Held In Escrow**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-118	Cash Balance Jan 1	436,386	Cash Balance Jan 1	7,525	Cash Balance Jan 1	0	Cash Balance Jan 1	2,946	446,739
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income		Grants	686,386	Interest Income	11	Interest Income	0	Escrow Receipts	330	
Total Receipts	0	Total Receipts	686,386	Total Receipts	11	Total Receipts	0	Total Receipts	330	686,727
Resources Available:	-118	Resources Available:	1,122,772	Resources Available:	7,536	Resources Available:	0	Resources Available:	3,276	1,133,466
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Transfer	0	Other Contractual	248,098	Miscellaneous	0	Operating Transfer	0	Escrow Disbursements	0	
		Construction Material	65,510							
		Miscellaneous	146,177							
Total Expenditures	0	Total Expenditures	459,785	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	459,785
Cash Balance Dec 31	-118	Cash Balance Dec 31	662,987	Cash Balance Dec 31	7,536	Cash Balance Dec 31	0	Cash Balance Dec 31	3,276	673,681 **
	See Tab B									673,681 **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Cemetery Benefit		(2) Fund Name: Special Grants		(3) Fund Name: quipment Reserve MER		(4) Fund Name: apital Improvements CI		(5) Fund Name: Drug Tax		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2,295	Cash Balance Jan 1	43,848	Cash Balance Jan 1	102,827	Cash Balance Jan 1	2,233,362	Cash Balance Jan 1	1,093	2,383,425
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	3	Grants	88,666	Reimbursed Expenses	47,679	Sales Tax	1,518,947	Reimbursement	1,058	
		Donations/Gifts	3,500	Miscellaneous	6,048	Interest	2,237			
				Sale of Surplus Equip.	33,950	Miscellaneous	400			
						Reimbursement	8,737			
						Grants	73,790			
						Donations/Gifts	1,364			
						Operating Transfers	60,684			
Total Receipts	3	Total Receipts	92,166	Total Receipts	87,677	Total Receipts	1,666,159	Total Receipts	1,058	1,847,063
Resources Available:	2,298	Resources Available:	136,014	Resources Available:	190,504	Resources Available:	3,899,521	Resources Available:	2,151	4,230,488
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other Contractual	0	Library Material	70,741	Equipment/Plant	61,750	Construction Material	222,598	Other Services	60	
		Other Contractual	0	Motor Vehicle	0	Other Contractual	63,976			
		Other	30,862			Vehicle/Equipment	74,876			
		Equipment	10,583			Equipment/Gounds	73,000			
						Capital Improvement	31,147			
						Professional Services	0			
						Other	9,192			
						Operating Transfers	210,684			
Total Expenditures	0	Total Expenditures	112,186	Total Expenditures	61,750	Total Expenditures	685,473	Total Expenditures	60	859,469
Cash Balance Dec 31	2,298	Cash Balance Dec 31	23,828	Cash Balance Dec 31	128,754	Cash Balance Dec 31	3,214,048	Cash Balance Dec 31	2,091	3,371,019 **
										3,371,019 **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
/astewater Utility CIP (1		Water Utility CIP (15)								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	929,712	Cash Balance Jan 1	223,896	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,153,608
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	1,659	Interest Income	317							
Reimbursed expense	19,485									
Total Receipts	21,144	Total Receipts	317	Total Receipts	0	Total Receipts	0	Total Receipts	0	21,461
Resources Available:	950,856	Resources Available:	224,213	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,175,069
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other Contractual	36,974	Other Contractual	15,423							
Computer Equip.	747									
Total Expenditures	37,721	Total Expenditures	15,423	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	53,144
Cash Balance Dec 31	913,135	Cash Balance Dec 31	208,790	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,121,925 **
										1,121,925 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Paola

will meet on September 12, 2023 at 6:00 PM at Paola Justice Center 805 N Pearl, Paola, KS 66071 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, Paola, KS 66071 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	4,822,440	32.336	5,455,805	28.514	5,978,757	2,375,400	28.909
Debt Service	958,963	4.608	930,413	5.619	1,845,449	400,000	4.868
Library	328,980	4.482	364,010	3.908	400,664	299,000	3.639
Employee Benefits	1,188,888	1.940	1,447,050	4.214	1,697,903	365,000	4.442
Special Highway	150,000		150,000		348,171		
Wastewater Utility - 04	1,397,182		1,491,350		1,930,453		
Aquatics Center - 07	154,222		188,700		310,246		
Community Center - 08	138,812		135,675		132,877		
Water Utility - 09	2,173,015		2,024,400		2,264,305		
Stormwater Management - 1	52,250		89,300		378,622		
Health & Sanitation - 13	414,037		463,700		489,874		
Special Parks - 14	49,134		26,200		28,291		
Transient Guest Tax - 20	39,792		54,050		58,869		
Non-Budgeted Funds-A	459,785						
Non-Budgeted Funds-B	859,469						
Non-Budgeted Funds-C	53,144						
Totals	13,240,113	43.366	12,820,653	42.255	15,864,481	3,439,400	41.858
						*Revenue Neutral Rate***	*36.611*

	2022	2023	2024
Less: Transfers	1,904,077	1,723,910	2,370,450
Net Expenditure	11,336,036	11,096,743	13,494,031
Total Tax Levied	2,682,232	3,008,187	xxxxxxxxxxxxxxx
Assessed Valuation	61,850,887	71,192,792	82,168,262
Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	6,279,450	5,789,550	5,789,550
Revenue Bonds	1,536,127	948,762	948,762
Other	0	3,141,100	3,141,100
Lease Purchase Principal	746,500	721,308	581,891
Total	8,562,077	10,600,720	10,461,303

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Randi Shannon

City Official Title: City Manager

2024 BUDGET

SUPPORTING DOCUMENTS

AFFIDAVIT OF PUBLICATION

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

Reference: **108948** **P.O. :**
Ad ID: **6747048** **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:	**08/16/23**	**to**	**08/16/23**
Appearances:	**1**		
AD SPACE:	**264**		
TOTAL COST:	**$143.25**		

(Signed)

Subscribed and sworn before me this
16 day of August 2023

Notary Public

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

My Commission Expires: 6/23/24

Published In *The Miami County Republic* Wednesday, 8/16/23.

State of Kansas
City
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Paola

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Non-Budgeted Funds-C	53,144						
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Assessed Valuation	61,850,887		71,192,792		82,168,262		
Outstanding Indebtedness, January 1,	2021		2022		2023		
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Revenue Bonds	1,536,127		948,762		948,762		
Other	0		3,141,100		3,141,100		
Lease Purchase Principal	746,500		721,308		581,891		
Total	8,562,077		10,600,720		10,461,303		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Randi Shannon

City Official Title: City Manager

6747048

NOTICE OF REVENUE NEUTRAL INTENT

The Governing Body of the City of Paola, hereby notifies the Miami County Clerk of intent to exceed the revenue neutral rate;

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 42.255. The date of our hearing is September 12, 2023 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 11, 2023.

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 Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically

Roll Call Vote

A Roll Call Vote of the City of Paola To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 12, 2023

Resolution No. 2018-017

Governing Body Member	Yes	No	No Vote
Dave Smail	X		
Deborah Hayes	X		
Kathy Peckman	X		
LeAnne Shields	X		
TOTAL	**4**	**0**	

Certified:

Stephen Marlo, City Clerk

PAOLA
Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	77,439,455	0	970,427
Personal Property	555,226	0	0
Oil and Gas	79	0	0
State Assessed Utilities	4,173,502	0	0
Severed Minerals	0	0	0
Total	**82,168,262**	**0**	**970,427**
New Improvements	1,028,626	0	
Remodel	638,933	0	

2. All Personal Property excluding Watercraft 555,305

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
PAOLA BOND & INTEREST	5.619000
PAOLA EMPLOYEE BENE	4.214000
PAOLA GENERAL	28.514000
PAOLA INDUSTRIAL DEVELOP	0.000000
PAOLA LIBRARY	3.908000
	42.255000

Revenue Neutral Rate: 36.610922

4. Final Assessed Valuation from November 1, 2022 Abstract 71,192,792
5. All Personal Property excluding Watercraft for 2022 591,913
6. Gross Earning (Intangible) Tax Estimate 0.00
7. Neighborhood Revitalization District Valuation Subject to Rebates 0
8. 2022 Column (2021 Tax) Delq % for PAOLA GENERAL Fund 1.02 %
9. 2022 Column (2021 Tax) Delq % for Special Assessments 14.74 %

Tax Increment Financing - TIF/RHID:
TIF/RHID Base Assessed Valuation 8,140
TIF/RHID Current Assessed Valuation 65,729
TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 2,472.88

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

06/13/2023
Date

Janet White
Provided by

MIAMI COUNTY
Name of County

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 2024 budget:

		Detail	Total
Local Alcoholic Liquor Fund			
		$ 42,920.78	
			$ 42,920.78
Motor Vehicle Tax			
	General	$ 133,834.55	
	Library	$ 18,342.76	
	Bond & Interest	$ 26,373.59	
	Employee Benefits	$ 19,779.01	
			$ 198,329.91
Motor Vehicle Rental Excise Tax			
	General		
	Library		
	Bond & Interest		
	Employee Benefits		
			$ -
16M/20M Trucks			
	General	$ 1,078.34	
	Library	$ 149.47	
	Bond & Interest	$ 153.67	
	Employee Benefits	$ 64.70	
			$ 1,446.18
Recreational Vehicle Tax			
	General	$ 2,566.31	
	Library	$ 351.73	
	Bond & Interest	$ 505.72	
	Employee Benefits	$ 379.27	
			$ 3,803.03
Commercial Truck Tax			
	General	$ 6,802.17	
	Library	$ 932.27	
	Bond & Interest	$ 1,340.45	
	Employee Benefits	$ 1,005.27	
			$ 10,080.16
Watercraft Tax			
	General	$ 438.52	
	Library	$ 60.10	
	Bond & Interest	$ 86.42	
	Employee Benefits	$ 64.81	
			$ 649.85
Other (Specify)			

May 3, 2023

SPECIAL CITY AND COUNTY HIGHWAY FUND

Distribution to the Cities including Estimated Redistribution from the Counties

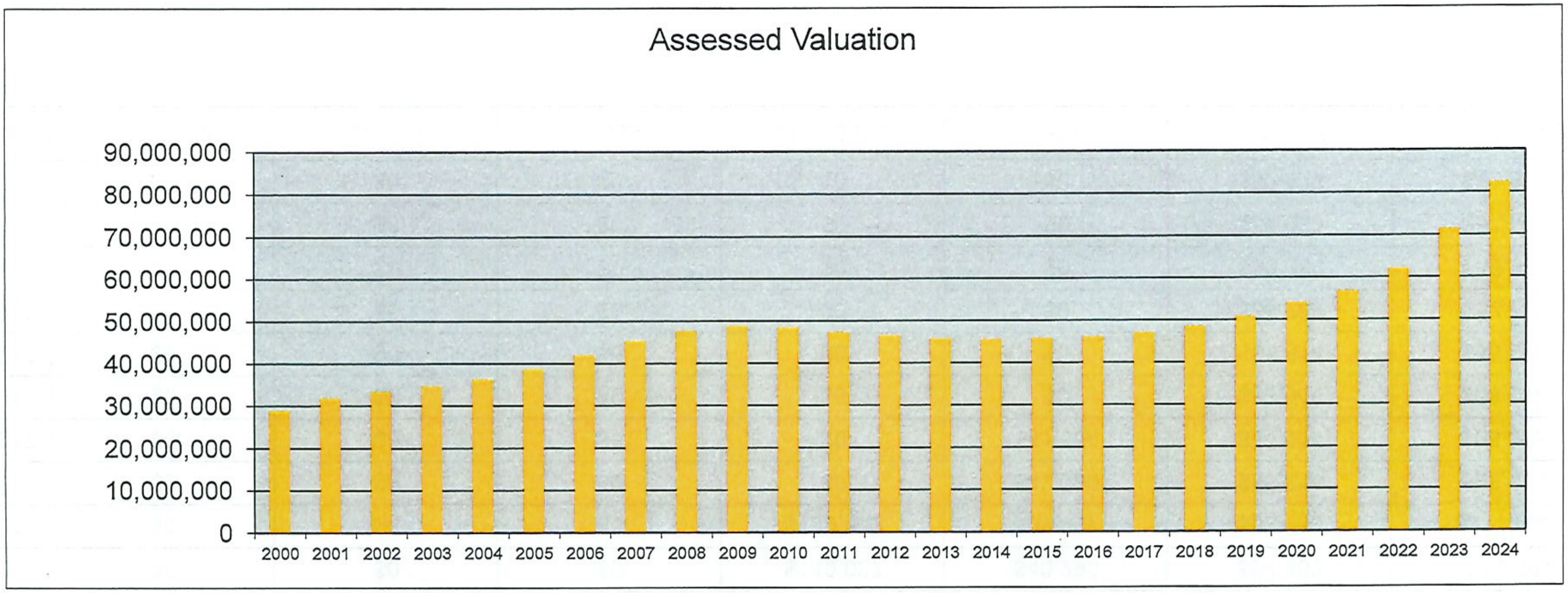
CY 2023 and CY 2024 Estimated Apportionments -- Rounded to Nearest $10

Estimates as of April 2023, 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

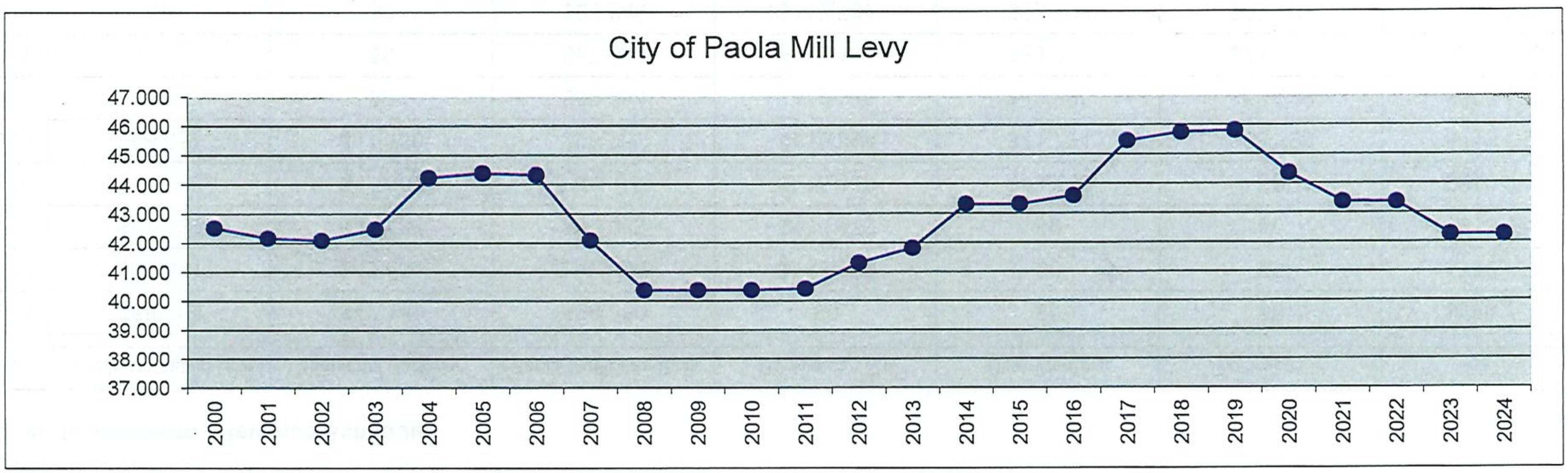
* Multi-county cities	Population	Calendar Year 2023 Summation			Calendar Year 2024 Summation		
City	Certified July 1, 2021	State Distribution	Transfer from Counties	City Net	State Distribution	Transfer from Counties	City Net
Logan							
Oakley*	1,989	55,450.00		55,450.00	55,040.00		55,040.00
Russell Spr	24	650.00		650.00	650.00		650.00
Winona	155	4,330.00		4,330.00	4,300.00		4,300.00
Total	2,168	60,430.00		60,430.00	59,990.00		59,990.00
Lyon							
Admire	153	4,140.00	470.0000	4,610.00	4,110.00	470.0000	4,580.00
Allen	169	4,690.00	530.0000	5,220.00	4,650.00	530.0000	5,180.00
Americus	872	23,960.00	2,730.0000	26,690.00	23,780.00	2,710.0000	26,490.00
Bushong	33	900.00	100.0000	1,000.00	890.00	100.0000	990.00
Emporia	24,502	670,540.00	76,360.0000	746,900.00	665,570.00	75,790.0000	741,360.00
Hartford	368	10,110.00	1,150.0000	11,260.00	10,040.00	1,140.0000	11,180.00
Neosho Ra	262	7,140.00	810.0000	7,950.00	7,090.00	810.0000	7,900.00
Olpe	530	14,580.00	1,660.0000	16,240.00	14,480.00	1,650.0000	16,130.00
Reading	225	6,190.00	700.0000	6,890.00	6,140.00	700.0000	6,840.00
Total	27,114	742,250	84,510.00	826,760.00	736,750.00	83,900.0000	820,650.00
Marion							
Burns	204	5,700.00		5,700.00	5,660.00		5,660.00
Durham	106	2,970.00		2,970.00	2,950.00		2,950.00
Florence	425	11,860.00		11,860.00	11,770.00		11,770.00
Goessel	489	13,660.00		13,660.00	13,560.00		13,560.00
Hillsboro	2,762	76,760.00		76,760.00	76,200.00		76,200.00
Lehigh	168	4,610.00		4,610.00	4,570.00		4,570.00
Lincolnvill	191	5,260.00		5,260.00	5,220.00		5,220.00
Lost Spring	65	1,830.00		1,830.00	1,810.00		1,810.00
Marion	1,739	48,390.00		48,390.00	48,030.00		48,030.00
Peabody	1,079	30,010.00		30,010.00	29,790.00		29,790.00
Ramona	173	4,830.00		4,830.00	4,790.00		4,790.00
Tampa	98	2,780.00		2,780.00	2,760.00		2,760.00
Total	7,499	208,660.00		208,660.00	207,110.00		207,110.00
Marshall							
Axtell	399	10,990.00		10,990.00	10,900.00		10,900.00
Beattie	188	5,150.00		5,150.00	5,110.00		5,110.00
Blue Rapid	960	26,200.00		26,200.00	26,000.00		26,000.00
Frankfort	689	18,950.00		18,950.00	18,810.00		18,810.00
Marysville	3,251	89,110.00		89,110.00	88,450.00		88,450.00
Oketo	70	1,720.00		1,720.00	1,700.00		1,700.00
Summerfie	146	4,010.00		4,010.00	3,980.00		3,980.00
Vermillion	101	2,780.00		2,780.00	2,760.00		2,760.00
Waterville	633	17,340.00		17,340.00	17,210.00		17,210.00
Total	6,437	176,250.00		176,250.00	174,920.00		174,920.00
McPherson							
Canton	688	18,950.00		18,950.00	18,810.00		18,810.00
Galva	887	23,880.00		23,880.00	23,700.00		23,700.00
Inman	1,324	36,360.00		36,360.00	36,100.00		36,100.00
Lindsborg	3,276	89,690.00		89,690.00	89,020.00		89,020.00
Marquette	595	16,330.00		16,330.00	16,210.00		16,210.00
McPherson	13,013	356,040.00		356,040.00	353,400.00		353,400.00
Moundridg	1,861	50,950.00		50,950.00	50,570.00		50,570.00
Windom	125	3,380.00		3,380.00	3,360.00		3,360.00
Total	21,769	595,580.00		595,580.00	591,170.00		591,170.00
Meade							
Fowler	516	14,090.00		14,090.00	13,990.00		13,990.00
Meade	1,519	41,520.00		41,520.00	41,210.00		41,210.00
Plains	1,021	27,830.00		27,830.00	27,630.00		27,630.00
Total	3,056	83,440.00		83,440.00	82,830.00		82,830.00
Miami							
Fontana	242	6,520.00		6,520.00	6,470.00		6,470.00
Louisburg	4,590	124,360.00		124,360.00	123,440.00		123,440.00
Osawatomi	4,223	116,780.00		116,780.00	115,920.00		115,920.00
Paola	5,664	155,900.00		155,900.00	154,740.00		154,740.00
Spring Hill	3,316	84,320.00		84,320.00	83,690.00		83,690.00
Total	18,035	487,880.00		487,880.00	484,260.00		484,260.00

City of Paola - Assessed Valuation and Mil Levy History

Year	Assessed Valuation	$ Change	% Change	Mill Levy	Net Change	% Change
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%
2024	**82,168,262**	**10,981,635**	**15.427%**	**42.255**	**-0.003**	**-0.007%**



Assessed Valuation
90,000,000
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024



City of Paola Mill Levy
47.000
46.000
45.000
44.000
43.000
42.000
41.000
40.000
39.000
38.000
37.000
2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024

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
2021	$0	$0	$0	$0	$0	$56,989	$56,989	2021
2022	$0	$0	$0	$0	$0	$54,989	$54,989	2022
2023	$0	$0	$0	$0	$0	$52,927	$52,927	2023
TOTAL	$288,302	$207,189	$765,227	$1,178,015	$406,553	$814,256	$3,659,542	TOTAL

City of Paola Outstanding Debt   2023 Budget Detail

Lease Debt

Leasor	Issue Date	Maturity Date	Original Amount	2022 Payment Amount	2023 Payment Amount	2024 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	PAID	PAID	Prin & Int	01-005-700-265	2018 Dump Trucks
City of Paola	09/12/17	09/12/22	$ 24,108.00	$ 5,040.70	PAID	PAID	Prin & Int	08-000-700-265	Community Center Improvements
City of Paola	02/12/19	02/12/22	$ 57,595.00	$ 19,777.15	PAID	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	$ 40,869.36	Prin & Int	01-002-700-265	2021 Ford Explorer Police Vehicles
First Option Bank	10/12/21	02/01/24	$ 47,679.00	$ -	$ 24,799.20	$ 24,799.20	Prin & Int	01-07-000-265	2021 Chevy Silverado- Cemetery Truck

General Obligation & PBC Bonds

Series	Issue Date	Maturity Date	Original Amount	2022 Payment Amount	2023 Payment Amount	2024 Payment Amount		Paid From	Transfer In From	Purpose
GO 2014 Refunding	9/23/2014	9/1/2025	$ 2,485,000.00	$ 290,000.00	$ 270,000.00	$ 210,000.00	Principal	06-060-700.600	Paid from Bond & Int 06	Refund Series 2007a - Baptiste Dr & Rockwood III
				$ 28,650.00	$ 19,950.00	$ 11,850.00	Interest	06-060-700.610		
GO 2020 Refunding	6/4/2020	9/1/2031	$ 4,140,000.00	$ 330,000.00	$ 340,000.00	$ 360,000.00	Principal	06-060-700.600	SEWER 04	Refund Series 2012 Utility
				$ 121,650.00	$ 111,750.00	$ 101,550.00	Interest	06-060-700.610		
GO 2023A Bonds	3/1/2023	9/1/2036	$ 7,570,000.00	$ -	$ 455,000.00	$ 320,000.00	Principal	06-060-700-600	Special Sales Tax 90.315	Ballfields/Pool/Lake Dam/Streets
				$ -	$ 171,825.00	$ 320,900.00	Interest	06-060-700-610		
PBC 2016 Refunding	1/12/2016	11/1/2026	$ 2,185,000.00	$ 165,000.00	$ 170,000.00	$ 175,000.00	Principal	06-060-700.600	Paid from Bond & Int 06	Refund PBC Series 2007 - Justice Center
				$ 23,662.50	$ 18,712.50	$ 14,887.50	Interest	06-060-700.610	*no transfer after 2021*	

Temp Notes / GO

Series	Issue Date	Maturity Date	Original Amount	2022 Payment Amount	2023 Payment Amount	2024 Payment Amount		Paid From	Transfer In From	Purpose
Series 2022	1/6/2022	12/1/2023	$ 3,110,000.00	$ -	$ 3,110,000.00	$ -	Principal	06-060-700.600	Paid from Fund 27	Temporary Notes issued before Bonds
				$ 56,152.78	$ 31,100.00	$ -	Interest	06-060-700.610	Sales Tax Projects	
				$ 785,000.00	$ 3,890,000.00	$ 1,065,000.00	Total Principal			
				$ 230,115.28	$ 353,337.50	$ 449,187.50	Total Interest			

City of Paola, Kansas

Aggregate General Obligation Debt Service

Date	Series 2014		Series 2020 (Utility)		Series 2023A (Utility)		Total	Total	Total	Calendar
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service	Year
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	455,000.00	171,825.00	1,065,000.00	237,675.00	1,302,675.00	1,368,525.00
3/1/2024	-	5,925.00	-	50,775.00	-	160,450.00	-	217,150.00	217,150.00	-
9/1/2024	210,000.00	5,925.00	360,000.00	50,775.00	320,000.00	160,450.00	890,000.00	217,150.00	1,107,150.00	1,324,300.00
3/1/2025	-	2,775.00	-	45,375.00	-	152,450.00	-	200,600.00	200,600.00	-
9/1/2025	185,000.00	2,775.00	380,000.00	45,375.00	355,000.00	152,450.00	920,000.00	200,600.00	1,120,600.00	1,321,200.00
3/1/2026			-	39,675.00	-	143,575.00	-	183,250.00	183,250.00	-
9/1/2026			395,000.00	39,675.00	385,000.00	143,575.00	780,000.00	183,250.00	963,250.00	1,146,500.00
3/1/2027			-	33,750.00	-	133,950.00	-	167,700.00	167,700.00	-
9/1/2027			410,000.00	33,750.00	420,000.00	133,950.00	830,000.00	167,700.00	997,700.00	1,165,400.00
3/1/2028			-	27,600.00	-	123,450.00	-	151,050.00	151,050.00	-
9/1/2028			430,000.00	27,600.00	455,000.00	123,450.00	885,000.00	151,050.00	1,036,050.00	1,187,100.00
3/1/2029			-	21,150.00	-	112,075.00	-	133,225.00	133,225.00	-
9/1/2029			450,000.00	21,150.00	495,000.00	112,075.00	945,000.00	133,225.00	1,078,225.00	1,211,450.00
3/1/2030			-	14,400.00	-	99,700.00	-	114,100.00	114,100.00	-
9/1/2030			470,000.00	14,400.00	535,000.00	99,700.00	1,005,000.00	114,100.00	1,119,100.00	1,233,200.00
3/1/2031			-	7,350.00	-	86,325.00	-	93,675.00	93,675.00	-
9/1/2031			490,000.00	7,350.00	580,000.00	86,325.00	1,070,000.00	93,675.00	1,163,675.00	1,257,350.00
3/1/2032					-	74,725.00		74,725.00	74,725.00	
9/1/2032					620,000.00	74,725.00	620,000.00	74,725.00	694,725.00	769,450.00
3/1/2033					-	62,325.00		62,325.00	62,325.00	
9/1/2033					665,000.00	62,325.00	665,000.00	62,325.00	727,325.00	789,650.00
3/1/2034					-	45,700.00		45,700.00	45,700.00	
9/1/2034					715,000.00	45,700.00	715,000.00	45,700.00	760,700.00	806,400.00
3/1/2035					-	31,400.00		31,400.00	31,400.00	
9/1/2035					760,000.00	31,400.00	760,000.00	31,400.00	791,400.00	822,800.00
3/1/2036					-	16,200.00		16,200.00	16,200.00	
9/1/2036					810,000.00	16,200.00	810,000.00	16,200.00	826,200.00	842,400.00
Totals	665,000.00	37,350.00	3,725,000.00	591,900.00	7,570,000.00	2,656,475.00	11,960,000.00	3,285,725.00	15,245,725.00	15,245,725.00

Paola, Kansas Public Building Commission

Aggregate Debt Service

Date	Series 2008 (FD & PCC)		Series 2012 (CH & Lib)		Series 2016 (PD)		Total	Total	Total	Calendar
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service	Year
5/1/2023	PAID		PAID		-	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	-	-	-	-	710,000.00	50,100.00	710,000.00	50,100.00	760,100.00	760,100.00

City of Paola, Kansas

Aggregate General Obligation Debt Service

Date	Temporary Notes: Series 2022		Total	Total	Total	Calendar
	Principal	Interest	Principal	Interest	Debt Service	Year
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

PAID

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
	$ 2,485,000		$ 467,175.69	$ 2,952,175.69	$ 2,597,919.25

Aggregate offering price of the Bonds (Exhibit D-2 & E) $ 2,597,919.25

BOND DEBT SERVICE

Police Station

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

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

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

Maturity Schedule

Dated: Date of Delivery | **Due: September 1, as shown below**

SERIAL BONDS

Stated Maturity September 1	Principal Amount	Interest Rate	Yield	CUSIP[(1)]
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)

[1] *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.*

City of Paola, Kansas
Summary of Outstanding Debt
General Obligation Bonds
As of March 1, 2023

Issue Name / Series / Dated	General Obligation Bonds 2014 10/6/2014			General Obligation Refunding Bonds 2020 6/4/2020			General Obligation Bonds 2023A 3/1/2023			Aggregate Debt Service Payments				
Payment Date	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Fiscal Year Payment	Fiscal Year (12/31)
09/01/23	270,000	9,975	279,975	340,000	55,875	395,875	455,000	171,825	626,825	1,065,000	237,675	1,302,675	0	
03/01/24	0	5,925	5,925	0	50,775	50,775	0	160,450	160,450	0	217,150	217,150	0	
09/01/24	210,000	5,925	215,925	360,000	50,775	410,775	320,000	160,450	480,450	890,000	217,150	1,107,150	1,324,300	2024
03/01/25	0	2,775	2,775	0	45,375	45,375	0	152,450	152,450	0	200,600	200,600	0	
09/01/25	185,000	2,775	187,775	380,000	45,375	425,375	355,000	152,450	507,450	920,000	200,600	1,120,600	1,321,200	2025
03/01/26				0	39,675	39,675	0	143,575	143,575	0	183,250	183,250	0	
09/01/26				395,000	39,675	434,675	385,000	143,575	528,575	780,000	183,250	963,250	1,146,500	2026
03/01/27				0	33,750	33,750	0	133,950	133,950	0	167,700	167,700	0	
09/01/27				410,000	33,750	443,750	420,000	133,950	553,950	830,000	167,700	997,700	1,165,400	2027
03/01/28				0	27,600	27,600	0	123,450	123,450	0	151,050	151,050	0	
09/01/28				430,000	27,600	457,600	455,000	123,450	578,450	885,000	151,050	1,036,050	1,187,100	2028
03/01/29				0	21,150	21,150	0	112,075	112,075	0	133,225	133,225	0	
09/01/29				450,000	21,150	471,150	495,000	112,075	607,075	945,000	133,225	1,078,225	1,211,450	2029
03/01/30				0	14,400	14,400	0	99,700	99,700	0	114,100	114,100	0	
09/01/30				470,000	14,400	484,400	535,000	99,700	634,700	1,005,000	114,100	1,119,100	1,233,200	2030
03/01/31				0	7,350	7,350	0	86,325	86,325	0	93,675	93,675	0	
09/01/31				490,000	7,350	497,350	580,000	86,325	666,325	1,070,000	93,675	1,163,675	1,257,350	2031
03/01/32							0	74,725	74,725	0	74,725	74,725	0	
09/01/32							620,000	74,725	694,725	620,000	74,725	694,725	769,450	2032
03/01/33							0	62,325	62,325	0	62,325	62,325	0	
09/01/33							665,000	62,325	727,325	665,000	62,325	727,325	789,650	2033
03/01/34							0	45,700	45,700	0	45,700	45,700	0	
09/01/34							715,000	45,700	760,700	715,000	45,700	760,700	806,400	2034
03/01/35							0	31,400	31,400	0	31,400	31,400	0	
09/01/35							760,000	31,400	791,400	760,000	31,400	791,400	822,800	2035
03/01/36							0	16,200	16,200	0	16,200	16,200	0	
09/01/36							810,000	16,200	826,200	810,000	16,200	826,200	842,400	2036
Total	$665,000	$27,375	$692,375	$3,725,000	$536,025	$4,261,025	$7,570,000	$2,656,475	$10,226,475	$11,960,000	$3,219,875	$15,179,875	$13,877,200	

Amortization Schedule

0217010622419-PAOLA

CITY OF PAOLA

GENERAL OBLIGATION TEMPORARY NOTES

SERIES 2022 BI # 0217010622419

As of 01/03/2022

Kansas

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		
Total for Payment Date:				**3,110,000.00**	**0.00**	**25,052.78**		**0.00**		**25,052.78**
12/01/2022	698669MY1	2.000%	12/01/2023	3,110,000.00	0.00	31,100.00	E	0.00		
Total for Payment Date:				**3,110,000.00**	**0.00**	**31,100.00**		**0.00**		**31,100.00**
06/01/2023	698669MY1	2.000%	12/01/2023	3,110,000.00	0.00	31,100.00	E	0.00		
Total for Payment Date:				**3,110,000.00**	**0.00**	**31,100.00**		**0.00**		**31,100.00**
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
Total for Payment Date:				**3,110,000.00**	**3,110,000.00**	**31,100.00**		**0.00**		**3,141,100.00**
Total for Bond Issue:										**3,228,352.78**
Grand Total:					**3,110,000.00**	**118,352.78**		**0.00**		

*Interest Calculation Method

A=ACTUAL/ACTUAL
D=DISCOUNT
AE=ACTUAL/360
E=30/360
AV=VARIABLE RATE ACTUAL/ACTUAL
AEV=VARIABLE RATE ACTUAL/360
EV=VARIABLE RATE 30/360
F=FORMULA
C=COMPOUND INTEREST
E/365=30/365
A/365=ACTUAL/365
A/365V=VARIABLE RATE ACTUAL/365
E/365V=VARIABLE RATE 30/365
DA=DISCOUNT ACTUAL/ACTUAL
DE=DISCOUNT 30/360
DA/360=DISCOUNT ACTUAL/360
DA/365=DISCOUNT ACTUAL/365

Sutphen Fire Truck

EXHIBIT A-1
TO
EQUIPMENT LEASE AGREEMENT

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	

800 MHz Radios

Police Dept

AMORTIZATION SCHEDULE
Officer: MAS

First Option Bank
601 Main
P.O. Box 277
Osawatomie, Kansas 66064
(913)294-3811
NMLS Company Identifier: 482402
NMLS Originator Identifier: 773580

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

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

PAYMENT NUMBER	PAYMENT MONTH/YEAR	TOTAL PAYMENT AMOUNT	OTHER PAYMENT AMOUNT	MONTHLY PAYMENT BREAKDOWN		PRINCIPAL BALANCE
				PRINCIPAL	INTEREST	
1	03/2021	$27,453.13	$0.00	$23,072.04	$4,381.09	$100,740.96
2	03/2022	$27,453.13	$0.00	$23,888.44	$3,564.69	$76,852.52
3	03/2023	$27,453.13	$0.00	$24,733.72	$2,719.41	$52,118.80
4	03/2024	$27,453.13	$0.00	$25,603.87	$1,849.26	$26,514.93
5	03/2025	$27,453.13	$0.00	$26,514.91	$938.22	$0.02
TOTAL	-	$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 #:3616Lease - 2021 Ford Explorers - PD

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

2021 Chevy Silverado
Cemetery Truck

"EXHIBIT B"

AMORTIZATION SCHEDULE PREPARED FOR CITY OF PAOLA PAGE 1
RUN ON 04-26-2000 REQUESTED BY
LOAN # 19501 $47,679.00 @ 4.95% FOR 24 MONTHS = $24,799.20 P&I PAYMENT

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	02-01-2023	24,799.20	734.26	24,064.94	23,614.06
2	02-01-2024	24,799.20	1,185.14	23,614.06	0.00
TOTALS:		49,598.40	1,919.40	47,679.00	

FIRST OPTION BANK
Osawatomie, Kansas

____
By: Mark A. Slawson, Senior Vice President

CITY OF PAOLA
Paola, Kansas

____
By: Leigh House, Mayor

____
By: Stephanie Marler, City Clerk

S&P Global
Ratings

RatingsDirect®

Summary:

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

Primary Credit Analyst:
Misty L Newland, Seattle + 1 (415) 371 5073; misty.newland@spglobal.com

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

Table Of Contents

Summary:

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

Credit Profile		
US$7.685 mil GO rfdg and imp bnds ser 2023A due 09/01/2036		
Long Term Rating	A+/Stable	New
Paola GO		
Long Term Rating	A+/Stable	Affirmed
Paola GO temp nts		
Short Term Rating	SP-1+	Affirmed

Credit Highlights

- S&P Global Ratings assigned its 'A+' rating to Paola, Kan.'s $7.7 million series 2023A general obligation (GO) refunding and improvement bonds.
- At the same time, we affirmed our 'A+' rating on the city's existing parity GO bonds and our 'SP-1+' rating on its temporary notes.
- The outlook is stable.

Security

The bonds are general obligations of the city with a full faith and credit pledge. The bonds are payable from ad valorem taxes that may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the city's territorial limits. Bond proceeds will include about $4.9 million of new money that, according to management, will be used to retire the series 2022 GO temporary notes. The purpose of the GO bonds and the previously issued notes is to fund the repair, enhancement, and expansion of the city's public swimming pool facilities.

The notes are 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 that may be levied without limitation as to rate or amount. The city's full faith, credit, and resources 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.

Credit overview

Paola has a history of stable financial and economic metrics, which are supported by its location south of the greater Kansas City metropolitan statistical area (MSA). The city's main revenue streams have been steady. Although the city's available reserve position is strong as a percentage of the budget, the dollar amount is limited. Future credit reviews will focus on the city's ability to consistently produce balanced operations and to hold at least adequate reserves. The city intends to use a portion of a voter-approved half-cent sales tax to support the 2023A GO bonds. Considering the city's limited future borrowing plans, and dedicated revenue source for the series 2023A GO bonds, we do not expect any material change in the debt profile post-issuance.

The 'A+' rating reflects our assessment of the city's:

- Generally stable yet limited economy south of Kansas City;
- Stable and strong reserve position as a percentage 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

The rating incorporates our view of the city's environmental, social, and governance (ESG) risks relative to its economy, management, financial measures, and debt and liability profile, which we view as neutral to our credit analysis.

Outlook

The stable two-year outlook reflects our expectation that the city will produce operations that will sustain at least adequate reserve levels and that the debt profile, while elevated, will be manageable.

Downside scenario

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

Upside scenario

We could raise the rating if the local economy experiences significant and sustained growth and if Paola implements more formalized financial policies and practices.

Credit Opinion

Generally stable economic metrics continue

Paola is the 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 location in the greater Kansas City MSA. New development is modest, with a commercial area near a major highway under development for the past several years. We expect general economic stability for the city in the near-to-medium term.

Positive revenue trends and strong reserves

Revenue trends have been positive, evening during the height of the pandemic, supported by property taxes (46% of general fund revenue) and sales taxes (48%). The fiscal year ended Dec. 31, 2021, included a general fund draw-down of fund balance for outlay on IT and communications systems, leaving the general fund balance at $441,307. The city has unrestricted funds outside of the general fund that can be used for general purposes, including the equipment replacement fund, which held roughly $100,000 at the end of 2021. Estimated actual general fund results for 2022 include a surplus, bringing the fund balance closer to the city's informal target to maintain 90 days' cash in reserve plus an additional $250,000. The 2023 budget is balanced.

Standard financial management practices and policies under our financial management assessment methodology

Highlights include:

- Paola develops revenue and expenditure assumptions using at least three years' worth, and often more, of historical data. It 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.

We understand the city is planning to develop a formal capital plan and reserve policy.

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.

The institutional framework score for Kansas counties is strong.

Elevated debt burden

The purpose of the series 2023A GO bonds and the previously issued series 2022 temporary notes is to fund the repair, enhancement, and expansion of the city's public swimming pool facilities. We understand that the city intends to repay the 2023A bonds with a portion of a recent voter-approved half-cent sales tax dedicated to several projects including the public pool. The sales tax expires in 2036, which is also the series 2023A current pro forma final maturity. We understand the city currently has no plans to issue additional debt.

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, 2021, the plan's funded status was 76.4%. The city has met static funding progress but fell short of minimum funding progress in 2021. The discount rate is above average at 7.25% 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.

Paola, Kansas--Key Credit Metrics

	Most recent	Historical information		
		2021	2020	2019
Adequate economy				
Projected per capita EBI % of U.S.	76			

Paola, Kansas--Key Credit Metrics (cont.)				
	Most recent	Historical information		
		2021	2020	2019
Market value per capita ($)	82,727			
Population		5,900	5,755	5,777
County unemployment rate(%)		2.9		
Market value ($000)	488,089	394,943		
Ten largest taxpayers % of taxable value	11.4			
Adequate budgetary performance				
Operating fund result % of expenditures		(8.0)	1.7	0.0
Total governmental fund result % of expenditures		1.5	9.5	(6.1)
Strong budgetary flexibility				
Available reserves % of operating expenditures		11.0	24.1	24.0
Total available reserves ($000)		544	1,029	1,009
Very strong liquidity				
Total government cash % of governmental fund expenditures		85	84	69
Total government cash % of governmental fund debt service		555	447	387
Adequate management				
Financial Management Assessment	Standard			
Very weak debt & long-term liabilities				
Debt service % of governmental fund expenditures		15.4	18.9	17.9
Net direct debt % of governmental fund revenue	172			
Overall net debt % of market value	3.4			
Direct debt 10-year amortization (%)	59			
Required pension contribution % of governmental fund expenditures		5.2		
OPEB actual contribution % of governmental fund expenditures		0.0		
Strong institutional framework				

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

Related Research

- Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022
- 2022 Update Of Institutional Framework For U.S. Local Governments

Ratings Detail (As Of February 3, 2023)		
Paola Pub Bldg Comm, Kansas		
Paola, Kansas		
Paola Pub Bldg Comm (Paola)		
Long Term Rating	A+/Stable	Affirmed