

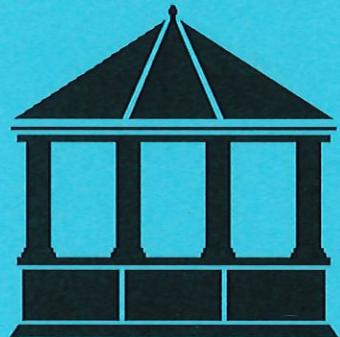
CITY OF PAOLA, KANSAS

2025 BUDGET



2025 BUDGET

DEPARTMENT DETAIL



BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--------------------------------------|------------------|------------------|------------------|----------------------|
| Fund: 01 - GENERAL OPERATING | | | | |
| Revenues | | | | |
| Dept: 000 ADMINISTRATION | | | | |
| 400.010 PRIOR YEAR REVENUE | 1,196,212 | 701,851 | 1,656,934 | 1,067,659 |
| 400.020 CURRENT TAXES | 1,996,164 | 2,375,400 | 2,375,400 | 2,450,000 |
| 400.021 DELINQUENT TAXES | 28,116 | 12,500 | 12,500 | 10,000 |
| 400.030 MOTOR VEHICLE/RV TAX | 169,414 | 144,000 | 144,000 | 170,000 |
| 400.042 CITY SALES TAX | 1,123,213 | 900,000 | 900,000 | 900,000 |
| 400.043 COUNTY SALES TAX | 912,650 | 700,000 | 700,000 | 700,000 |
| 400.050 ST. REV. SHARING | 0 | 0 | 0 | 0 |
| 400.060 LIQUOR TAX | 21,326 | 21,000 | 21,000 | 23,000 |
| 400.070 FRANCHISE TAX | 497,864 | 440,000 | 440,000 | 450,000 |
| 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 | 1,060 | 0 | 0 | 0 |
| 400.095 TRANSIENT GUEST TAX | 0 | 0 | 0 | 0 |
| 400.100 PET TAX | 761 | 1,200 | 1,200 | 0 |
| 400.110 LICENSE GENERAL | 43,175 | 35,000 | 35,000 | 35,000 |
| 400.120 LAKE PERMITS | 79,962 | 45,000 | 45,000 | 55,000 |
| 400.121 KS COMMUNITY FISHERIES PROG | 6,489 | 6,400 | 6,400 | 6,400 |
| 400.130 BUILDING PERMITS | 131,815 | 80,000 | 80,000 | 80,000 |
| 400.132 ZONING/PLANNING ADM | 4,027 | 1,000 | 1,000 | 1,000 |
| 400.180 FINES & FEES | 175,327 | 180,000 | 180,000 | 175,000 |
| 400.181 COURT COSTS | 34,440 | 40,000 | 40,000 | 40,000 |
| 400.182 COMMERCIAL VEHICLE ASSMTS | 0 | 0 | 0 | 0 |
| 400.190 RENTALS | 56,082 | 52,000 | 52,000 | 52,000 |
| 400.210 CEMETERY | 14,110 | 15,000 | 15,000 | 15,000 |
| 400.220 RURAL FIRE CONTRACT | 97,573 | 95,000 | 95,000 | 95,000 |
| 400.230 INTEREST INCOME | 60,140 | 10,000 | 10,000 | 20,000 |
| 400.240 IN LIEU OF TAX | 30,698 | 26,000 | 26,000 | 26,000 |
| 400.241 CONNECTING LINKS | 0 | 0 | 0 | 0 |
| 400.302 SPECIAL EVENT REVENUE | 0 | 0 | 0 | 0 |
| 400.330 REIMBURSED EXPENSE | 100,474 | 130,400 | 130,400 | 30,000 |
| 400.331 REIMBURSED COBRA PREMIUMS | 0 | 0 | 0 | 0 |
| 400.333 CREDIT CARD CONVENIENCE FEES | 0 | 0 | 0 | 0 |
| 400.334 REIMBURSED NSF CHECKS | 5,808 | 3,000 | 3,000 | 3,000 |
| 400.336 KS SETOFF REIMBURSEMENT | 101 | 0 | 0 | 0 |
| 400.390 MISCELLANEOUS | 7,541 | 500 | 500 | 3,500 |
| 400.391 VENDING MACHINE REVENUE | 0 | 0 | 0 | 0 |
| 400.401 DONATIONS AND GIFTS | 0 | 0 | 0 | 0 |
| 400.500 LONG/SHORT | 0 | 0 | 0 | 0 |
| 400.790 SALES TAX | 1,749 | 2,000 | 2,000 | 2,000 |
| 400.800 TRANSFERS | 0 | 25,000 | 25,000 | 25,000 |
| 400.850 GRANTS | 0 | 0 | 0 | 0 |
| Dept: 000 ADMINISTRATION | 6,796,290 | 6,042,251 | 6,997,334 | 6,434,559 |
| Dept: 002 POLICE DEPARTMENT | | | | |
| 400.330 REIMBURSED EXPENSE | 31,009 | 30,000 | 30,000 | 30,000 |
| 400.390 MISCELLANEOUS | 3,320 | 2,500 | 2,500 | 2,500 |
| 400.850 GRANTS | 0 | 0 | 0 | 0 |
| POLICE DEPARTMENT | 34,329 | 32,500 | 32,500 | 32,500 |
| Dept: 003 FIRE DEPARTMENT | | | | |
| 400.190 RENTALS | 4,709 | 1,000 | 1,000 | 1,000 |
| 400.330 REIMBURSED EXPENSE | 3,784 | 500 | 500 | 500 |
| FIRE DEPARTMENT | 8,493 | 1,500 | 1,500 | 1,500 |

BUDGET WORKSHEET

| | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|------------------|------------------|------------------|----------------------|
| CITY OF PAOLA | | | | |
| 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 | 19,108 | 15,000 | 15,000 | 15,000 |
| 400.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| COMMUNITY DEVELOPMENT | 19,108 | 15,000 | 15,000 | 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 | 6,858,220 | 6,091,251 | 7,046,334 | 6,483,559 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--------------------------------------|------------------|------------------|------------------|----------------------|
| Expenditures | | | | |
| Dept: 001 ADMINISTRATION | | | | |
| 700.100 FULL TIME SALARIES | 454,962 | 528,700 | 528,700 | 422,000 |
| 700.110 PART TIME HELP | 16,795 | 18,200 | 18,200 | 19,400 |
| 700.120 OVERTIME | 274 | 100 | 100 | 200 |
| 700.130 OTHER PERSONAL SERV. | 9,593 | 22,000 | 22,000 | 23,100 |
| 700.140 HEALTH INSURANCE | 0 | 0 | 0 | 0 |
| 700.141 COBRA INSURANCE PREMIUMS | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 481,624 | 569,000 | 569,000 | 464,700 |
| 700.202 APPROPRIATED RESERVE | 0 | 112,576 | 0 | 85,334 |
| 700.210 PROFESSIONAL SERVICES | 1,450 | 5,000 | 5,000 | 15,000 |
| 700.220 LEGAL SERVICES | 8,911 | 13,000 | 13,000 | 13,000 |
| 700.230 TELEPHONE SERVICES | 5,414 | 9,000 | 9,000 | 8,000 |
| 700.233 CREDIT CARD TRANSACTION FEES | 41,175 | 30,000 | 30,000 | 0 |
| 700.240 TRAINING, TRAVEL, DUES | 5,814 | 10,000 | 10,000 | 10,000 |
| 700.245 COMPUTER LOANS | 0 | 0 | 0 | 0 |
| 700.250 LEGAL PRINTING EXPENSE | 2,420 | 2,000 | 2,000 | 2,500 |
| 700.255 ADVERTISING EXPENSE | 1,086 | 1,400 | 1,400 | 1,400 |
| 700.260 INSURANCE | 12,409 | 13,700 | 13,700 | 14,500 |
| 700.280 UTILITIES | 8,154 | 11,000 | 11,000 | 11,000 |
| 700.281 BOTTLED WATER SERVICE | 0 | 0 | 0 | 0 |
| 700.290 OTHER CONTRACTUALS | 67,946 | 63,000 | 63,000 | 100,000 |
| 700.292 CIVIL DEFENSE SIRENS | 1,664 | 8,000 | 8,000 | 8,000 |
| 700.293 STREET LIGHTS | 147,010 | 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 | 5,000 | 5,000 | 5,000 | 10,000 |
| CONTRACTUAL SERVICES | 308,454 | 448,676 | 336,100 | 443,734 |
| 700.300 GENERAL OFFICE SUPPLIES | 4,182 | 7,000 | 7,000 | 7,000 |
| 700.301 POSTAGE | 4,811 | 4,000 | 4,000 | 5,000 |
| 700.305 GIFTS / MEMORIALS | 275 | 500 | 500 | 500 |
| 700.310 OPERATIONAL SUPPLIES | 3,887 | 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 | 3,890 | 3,500 | 3,500 | 3,500 |
| 700.331 CLEANING SUPPLIES | 446 | 300 | 300 | 400 |
| 700.370 UNIFORMS | 0 | 1,000 | 1,000 | 1,000 |
| 700.380 OTHER OPERATIONAL | 0 | 0 | 0 | 0 |
| 700.390 MISCELLANEOUS | 8,809 | 500 | 500 | 500 |
| 700.391 MISC EXPENSE (VENDING) | 0 | 0 | 0 | 0 |
| COMMODITIES | 26,301 | 19,800 | 19,800 | 20,900 |
| 700.400 OFFICE EQUIP. FURNITURE | 0 | 0 | 0 | 0 |
| 700.401 CAPITAL IMPROVEMENTS | 0 | 0 | 0 | 0 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 1,728 | 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 | 60,000 |
| CAPITAL OUTLAY | 1,728 | 500 | 500 | 60,500 |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 6,166 | 4,000 | 4,000 | 6,000 |
| 700.500 REFUNDS | 205 | 100 | 100 | 100 |
| 700.520 DISASTER RELIEF DONATIONS | 0 | 0 | 0 | 0 |
| 700.790 SALES TAX | 1,733 | 2,500 | 2,500 | 2,500 |
| 700.810 TRANSFER | 210,080 | 238,000 | 238,000 | 206,000 |
| MISCELLANEOUS | 218,183 | 244,600 | 244,600 | 214,600 |
| ADMINISTRATION | 1,036,289 | 1,282,576 | 1,170,000 | 1,204,434 |

Transfer Footnotes:

| | | | | |
|----------------------------------|---------|---------|---------|---------|
| Out to Fund 08 Community Center | 100,000 | 83,000 | 83,000 | 83,000 |
| Out to Fund 05 Employee Benefits | 110,080 | 145,000 | 145,000 | 123,000 |
| Out to CIP- 90-302 | 0 | 10,000 | 10,000 | 60,000 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|------------------|------------------|------------------|----------------------|
| Dept: 002 POLICE DEPARTMENT | | | | |
| 700.100 FULL TIME SALARIES | 958,373 | 1,132,000 | 1,132,000 | 1,100,000 |
| 700.110 PART TIME HELP | 4,907 | 7,500 | 7,500 | 7,500 |
| 700.120 OVERTIME | 132,071 | 90,000 | 90,000 | 90,000 |
| 700.121 HOLIDAY OVERTIME | 31,500 | 35,000 | 35,000 | 35,000 |
| 700.140 HEALTH INSURANCE | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 1,126,852 | 1,264,500 | 1,264,500 | 1,232,500 |
| 700.220 LEGAL SERVICES | 20 | 0 | 0 | 0 |
| 700.221 COMMUNICATIONS EQUIP | 1,428 | 0 | 0 | 0 |
| 700.230 TELEPHONE SERVICES | 19,488 | 20,000 | 20,000 | 20,000 |
| 700.240 TRAINING, TRAVEL, DUES | 19,535 | 18,000 | 18,000 | 21,000 |
| 700.241 TRAINING T & D - COMMAND STAFF | 0 | 0 | 0 | 0 |
| 700.242 AMMUNITION | 4,499 | 4,500 | 4,500 | 4,500 |
| 700.255 ADVERTISING EXPENSE | 439 | 750 | 750 | 750 |
| 700.260 INSURANCE | 33,779 | 37,950 | 37,950 | 38,300 |
| 700.265 LEASE PAYMENTS | 40,870 | 42,000 | 42,000 | 47,000 |
| 700.271 PRISONER CARE | 0 | 0 | 0 | 0 |
| 700.272 ANIMAL CARE | 5,919 | 16,000 | 16,000 | 11,000 |
| 700.280 UTILITIES | 25,151 | 27,000 | 27,000 | 27,000 |
| 700.281 BOTTLED WATER SERVICE | 0 | 0 | 0 | 0 |
| 700.290 OTHER CONTRACTUALS | 145,584 | 80,000 | 80,000 | 138,000 |
| CONTRACTUAL SERVICES | 296,710 | 246,200 | 246,200 | 307,550 |
| 700.300 GENERAL OFFICE SUPPLIES | 3,555 | 4,200 | 4,200 | 4,200 |
| 700.301 POSTAGE | 1,463 | 1,000 | 1,000 | 1,000 |
| 700.302 SPECIAL EVENT EXPENDITURES | 0 | 0 | 0 | 0 |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 12,450 | 13,000 | 13,000 | 13,000 |
| 700.311 DARE SUPPLIES | 1,825 | 1,700 | 1,700 | 1,700 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.315 VEHICLE MAINTENANCE | 12,788 | 13,000 | 13,000 | 9,000 |
| 700.320 EQUIPMENT MAINTENANCE | 4,917 | 5,500 | 5,500 | 5,500 |
| 700.330 BUILDING & MAINTENANCE | 15,224 | 17,000 | 17,000 | 42,000 |
| 700.331 CLEANING SUPPLIES | 866 | 2,000 | 2,000 | 2,000 |
| 700.350 MOTOR FUEL & LUB | 36,882 | 40,000 | 40,000 | 40,000 |
| 700.370 UNIFORMS | 9,864 | 11,000 | 11,000 | 10,000 |
| 700.372 ENFORCEMENT EQUIP/SUPPLIES | 19,818 | 20,000 | 20,000 | 22,500 |
| 700.380 OTHER OPERATIONAL | 0 | 0 | 0 | 0 |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 0 | 0 | 0 | 0 |
| COMMODITIES | 119,651 | 128,400 | 128,400 | 150,900 |
| 700.400 OFFICE EQUIP. FURNITURE | 1,366 | 2,000 | 2,000 | 2,000 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 21,622 | 26,000 | 26,000 | 68,000 |
| 700.403 BODY CAMERAS | 15,722 | 13,700 | 13,700 | 18,600 |
| 700.420 EQUIP/BLDG & GROUNDS | 4,968 | 9,000 | 9,000 | 5,000 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 9,064 | 10,000 | 10,000 | 14,000 |
| 700.480 MERF/CIP TRANSFER | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 52,742 | 60,700 | 60,700 | 107,600 |
| 700.390 MISCELLANEOUS | 0 | 500 | 500 | 0 |
| 700.500 REFUNDS | 0 | 0 | 0 | 0 |
| 700.510 FINANCE CHARGES | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 250,000 | 250,000 | 250,000 | 250,000 |
| 700.850 SPECIAL TRANFRERS | 0 | 0 | 0 | 0 |
| 700.911 911 EXPENDITURES | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 250,000 | 250,500 | 250,500 | 250,000 |
| POLICE DEPARTMENT | 1,845,955 | 1,950,300 | 1,950,300 | 2,048,550 |

Transfer Footnotes:

| | | | | |
|---|---------|---------|---------|---------|
| Out of 700.480 to MERF | 0 | 0 | 0 | 0 |
| Out of 700.810 to Fund 05 Employee Benefits | 250,000 | 250,000 | 250,000 | 250,000 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|-------------------------------------|----------------|----------------|----------------|----------------------|
| Dept: 003 FIRE DEPARTMENT | | | | |
| 700.100 FULL TIME SALARIES | 269,964 | 342,000 | 342,000 | 360,800 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 269,964 | 342,000 | 342,000 | 360,800 |
| 700.230 TELEPHONE SERVICES | 4,710 | 5,000 | 5,000 | 5,000 |
| 700.240 TRAINING, TRAVEL, DUES | 8,434 | 8,500 | 8,500 | 9,000 |
| 700.255 ADVERTISING EXPENSE | 50 | 0 | 0 | 0 |
| 700.260 INSURANCE | 17,597 | 19,400 | 19,400 | 21,000 |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 700.280 UTILITIES | 19,848 | 25,000 | 25,000 | 25,000 |
| 700.290 OTHER CONTRACTUALS | 13,182 | 42,000 | 42,000 | 42,000 |
| CONTRACTUAL SERVICES | 63,821 | 99,900 | 99,900 | 102,000 |
| 700.300 GENERAL OFFICE SUPPLIES | 746 | 1,000 | 1,000 | 1,000 |
| 700.301 POSTAGE | 85 | 500 | 500 | 500 |
| 700.305 GIFTS / MEMORIALS | 0 | 500 | 500 | 500 |
| 700.310 OPERATIONAL SUPPLIES | 16,240 | 21,000 | 21,000 | 21,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.315 VEHICLE MAINTENANCE | 1,204 | 6,000 | 6,000 | 6,000 |
| 700.320 EQUIPMENT MAINTENANCE | 10,435 | 8,000 | 8,000 | 10,000 |
| 700.321 COMMUNICATION EQUIP & MAINT | 2,477 | 5,000 | 5,000 | 4,000 |
| 700.330 BUILDING & MAINTENANCE | 19,607 | 18,000 | 18,000 | 20,000 |
| 700.331 CLEANING SUPPLIES | 482 | 1,200 | 1,200 | 1,200 |
| 700.340 CONSTRUCTION MATERIALS | 0 | 0 | 0 | 0 |
| 700.350 MOTOR FUEL & LUB | 2,615 | 4,000 | 4,000 | 4,000 |
| 700.351 RURAL FUEL | 2,758 | 4,000 | 4,000 | 4,000 |
| 700.370 UNIFORMS | 8,078 | 8,000 | 8,000 | 8,000 |
| 700.371 PROTECTIVE CLOTHING | 19,751 | 20,000 | 20,000 | 21,000 |
| COMMODITIES | 84,478 | 97,200 | 97,200 | 101,200 |
| 700.400 OFFICE EQUIP. FURNITURE | 0 | 0 | 0 | 0 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 2,601 | 5,000 | 5,000 | 10,000 |
| 700.410 EQUIPMENT/PLANT | 0 | 0 | 0 | 0 |
| 700.420 EQUIP/BLDG & GROUNDS | 115 | 0 | 0 | 0 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 2,716 | 5,000 | 5,000 | 10,000 |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700.480 MERF/CIP TRANSFER | 0 | 0 | 0 | 0 |
| 700.500 REFUNDS | 23 | 0 | 0 | 0 |
| 700.812 TRANSFER EQUIP RESERVE | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 23 | 0 | 0 | 0 |
| FIRE DEPARTMENT | 421,002 | 544,100 | 544,100 | 574,000 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|-------------------------------------|----------------|----------------|----------------|----------------------|
| Dept: 004 MUNICIPAL COURT | | | | |
| 700.100 FULL TIME SALARIES | 71,897 | 98,000 | 98,000 | 97,300 |
| 700.110 PART TIME HELP | 38,247 | 42,500 | 42,500 | 45,000 |
| 700.120 OVERTIME | 0 | 0 | 0 | 0 |
| 700.140 HEALTH INSURANCE | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 110,143 | 140,500 | 140,500 | 142,300 |
| 700.220 LEGAL SERVICES | 86,132 | 90,000 | 90,000 | 90,000 |
| 700.230 TELEPHONE SERVICES | 0 | 0 | 0 | 0 |
| 700.240 TRAINING, TRAVEL, DUES | 1,206 | 1,000 | 1,000 | 1,200 |
| 700.250 LEGAL PRINTING EXPENSE | 0 | 0 | 0 | 0 |
| 700.260 INSURANCE | 0 | 0 | 0 | 0 |
| 700.271 PRISONER CARE | 28,205 | 68,000 | 68,000 | 80,000 |
| 700.290 OTHER CONTRACTUALS | 9,471 | 16,000 | 16,000 | 16,000 |
| CONTRACTUAL SERVICES | 125,015 | 175,000 | 175,000 | 187,200 |
| 700.300 GENERAL OFFICE SUPPLIES | 1,557 | 1,500 | 1,500 | 1,600 |
| 700.301 POSTAGE | 1,250 | 850 | 850 | 1,250 |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 544 | 1,000 | 1,000 | 1,000 |
| COMMODITIES | 3,350 | 3,350 | 3,350 | 3,850 |
| 700.400 OFFICE EQUIP. FURNITURE | 240 | 500 | 500 | 500 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 708 | 1,000 | 1,000 | 1,000 |
| CAPITAL OUTLAY | 948 | 1500 | 1500 | 1,500 |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 212 | 0 | 0 | 0 |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700.500 REFUNDS | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 19,400 | 36,000 | 36,000 | 38,700 |
| 700.813 TRANSFER - POLICE BOND FUND | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 19,612 | 36,000 | 36,000 | 38,700 |
| MUNICIPAL COURT | 259,068 | 356,350 | 356,350 | 373,550 |

Transfer Footnotes:

Out to Fund 05 Employee Benefits 19,400 36,000 36,000 38,700

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|-------------------------------------|----------------|----------------|----------------|----------------------|
| Dept: 005 STREET DEPARTMENT | | | | |
| 700.100 FULL TIME SALARIES | 421,280 | 502,000 | 502,000 | 600,000 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| 700.120 OVERTIME | 3,057 | 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 | 424,337 | 508,500 | 508,500 | 606,500 |
| 700.230 TELEPHONE SERVICES | 4,130 | 4,400 | 4,400 | 4,400 |
| 700.240 TRAINING, TRAVEL, DUES | 376 | 1,800 | 1,800 | 1,800 |
| 700.255 ADVERTISING EXPENSE | 0 | 500 | 500 | 500 |
| 700.260 INSURANCE | 14,454 | 16,000 | 16,000 | 21,400 |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 700.280 UTILITIES | 13,503 | 15,000 | 15,000 | 15,000 |
| 700.290 OTHER CONTRACTUALS | 13,240 | 12,000 | 12,000 | 16,000 |
| 700.295 TREE CARE | 1,248 | 2,500 | 2,500 | 2,500 |
| CONTRACTUAL SERVICES | 46,950 | 52,200 | 52,200 | 61,600 |
| 700.300 GENERAL OFFICE SUPPLIES | 781 | 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 | 21,636 | 27,000 | 27,000 | 27,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.315 VEHICLE MAINTENANCE | 3,692 | 8,000 | 8,000 | 8,000 |
| 700.316 SNOW/ICE CONTROL | 0 | 14,000 | 14,000 | 14,000 |
| 700.320 EQUIPMENT MAINTENANCE | 22,949 | 26,000 | 26,000 | 30,000 |
| 700.325 TRAFFIC EXPENSE | 12,753 | 10,000 | 10,000 | 10,000 |
| 700.330 BUILDING & MAINTENANCE | 3,599 | 3,500 | 3,500 | 12,000 |
| 700.331 CLEANING SUPPLIES | 0 | 0 | 0 | 0 |
| 700.340 CONSTRUCTION MATERIALS | 33,174 | 35,000 | 35,000 | 35,000 |
| 700.350 MOTOR FUEL & LUB | 20,041 | 28,000 | 28,000 | 28,000 |
| 700.370 UNIFORMS | 4,052 | 5,000 | 5,000 | 5,000 |
| 700.380 OTHER OPERATIONAL | 0 | 0 | 0 | 0 |
| COMMODITIES | 122,677 | 157,500 | 157,500 | 170,000 |
| 700.400 OFFICE EQUIP. FURNITURE | 79 | 500 | 500 | 500 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 1,456 | 1,000 | 1,000 | 2,000 |
| 700.420 EQUIP/BLDG & GROUNDS | 0 | 0 | 0 | 0 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 0 | 0 | 0 | 0 |
| 700.435 MISCELLANEOUS CAPITAL ITEMS | 24,656 | 30,000 | 30,000 | 30,000 |
| 700.480 MERF/CIP TRANSFER | 52,000 | 30,000 | 30,000 | 30,000 |
| CAPITAL OUTLAY | 78,191 | 61,500 | 61,500 | 62,500 |
| 700.390 MISCELLANEOUS | 0 | 300 | 300 | 300 |
| 700.500 REFUNDS | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 110,000 | 153,000 | 153,000 | 156,600 |
| MISCELLANEOUS | 110,000 | 153,300 | 153,300 | 156,900 |
| STREET DEPARTMENT | 782,156 | 933,000 | 933,000 | 1,057,500 |

Transfer Footnotes:

| | | | | |
|--|---------|---------|---------|----------------|
| Out from 700.480 to CIP for Sidewalk Program | 0 | 0 | 0 | 0 |
| Out from 700.480 to MERF for Equipment | 52000 | 30,000 | 30,000 | 30,000 |
| Out to Fund 05 Employee Benefits | 110,000 | 153,000 | 153,000 | 156,600 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--------------------------------------|----------------|----------------|----------------|----------------------|
| Dept: 006 PARKS & GROUNDS | | | | |
| 700.100 FULL TIME SALARIES | 192,050 | 208,000 | 208,000 | 261,400 |
| 700.110 PART TIME HELP | 14,800 | 25,000 | 25,000 | 35,000 |
| 700.120 OVERTIME | 1,250 | 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 | 208,100 | 235,000 | 235,000 | 298,400 |
| 700.230 TELEPHONE SERVICES | 3,822 | 2,500 | 2,500 | 4,500 |
| 700.240 TRAINING, TRAVEL, DUES | 1,068 | 1,000 | 1,000 | 1,000 |
| 700.255 ADVERTISING EXPENSE | 0 | 1,200 | 1,200 | 1,200 |
| 700.260 INSURANCE | 13,521 | 11,000 | 11,000 | 15,800 |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 700.280 UTILITIES | 36,630 | 37,000 | 37,000 | 40,000 |
| 700.290 OTHER CONTRACTUALS | 39,493 | 32,000 | 32,000 | 45,000 |
| 700.295 TREE CARE | 5,468 | 6,000 | 6,000 | 6,000 |
| CONTRACTUAL SERVICES | 100,002 | 90,700 | 90,700 | 113,500 |
| 700.300 GENERAL OFFICE SUPPLIES | 379 | 500 | 500 | 500 |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 12,813 | 12,000 | 12,000 | 14,000 |
| 700.312 CHEMICALS / FERTILIZER | 1,691 | 6,500 | 6,500 | 6,500 |
| 700.313 PLANT MATERIALS | 5,972 | 4,000 | 4,000 | 6,000 |
| 700.314 CONSUMABLES | 1,574 | 1,500 | 1,500 | 2,000 |
| 700.315 VEHICLE MAINTENANCE | 3,460 | 3,000 | 3,000 | 4,500 |
| 700.320 EQUIPMENT MAINTENANCE | 11,553 | 10,000 | 10,000 | 12,000 |
| 700.330 BUILDING & MAINTENANCE | 3,759 | 9,000 | 9,000 | 12,000 |
| 700.331 CLEANING SUPPLIES | 0 | 0 | 0 | 0 |
| 700.340 CONSTRUCTION MATERIALS | 1,802 | 2,500 | 2,500 | 2,500 |
| 700.350 MOTOR FUEL & LUB | 16,355 | 19,000 | 19,000 | 19,000 |
| 700.370 UNIFORMS | 1,121 | 2,000 | 2,000 | 2,000 |
| COMMODITIES | 60,478 | 70,000 | 70,000 | 81,000 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 1,493 | 1,000 | 1,000 | 1,500 |
| 700.410 EQUIPMENT/PLANT | 0 | 0 | 0 | 0 |
| 700.415 NEW REAL ESTATE / BUILDING | 0 | 0 | 0 | 0 |
| 700.420 EQUIP/BLDG & GROUNDS | 13,937 | 20,000 | 20,000 | 20,000 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 0 | 0 | 0 | 55,000 |
| 700.480 MERF/CIP TRANSFER | 55,000 | 95,000 | 95,000 | 95,000 |
| CAPITAL OUTLAY | 70,430 | 116,000 | 116,000 | 171,500 |
| 700.390 MISCELLANEOUS | 1,223 | 500 | 500 | 5,000 |
| 700.500 REFUNDS | 20 | 300 | 300 | 300 |
| 700.810 TRANSFER | 70,000 | 73,000 | 73,000 | 94,000 |
| MISCELLANEOUS | 71,243 | 73,800 | 73,800 | 99,300 |
| PARKS & GROUNDS | 510,253 | 585,500 | 585,500 | 763,700 |

Transfer Footnotes:

| | | | | |
|--|--------|--------|--------|--------|
| Out to MERF | 45,000 | 55,000 | 55,000 | 0 |
| Out to Fund 05 Employee Benefits | 70,000 | 73,000 | 73,000 | 94,000 |
| Out to CIP 90-311 for Playground Equipment | 10,000 | 10,000 | 10,000 | 10,000 |
| Out to CIP 90-310 for Turf Replacement | 0 | 30,000 | 30,000 | 30,000 |
| Out to CIP 90-313 for Campground | 0 | 0 | 0 | 55,000 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|------------------------------------|---------------|----------------|----------------|----------------------|
| Dept: 007 CEMETERY | | | | |
| 700.100 FULL TIME SALARIES | 48,003 | 51,000 | 51,000 | 53,000 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| 700.120 OVERTIME | 997 | 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 | 48,999 | 53,000 | 53,000 | 55,000 |
| 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 | 2,213 | 1,000 | 1,000 | 2,600 |
| 700.265 LEASE PAYMENTS | 24,799 | 32,000 | 32,000 | 32,000 |
| 700.280 UTILITIES | 0 | 0 | 0 | 0 |
| 700.290 OTHER CONTRACTUALS | 1,835 | 3,500 | 3,500 | 2,000 |
| CONTRACTUAL SERVICES | 28,923 | 36,800 | 36,800 | 36,900 |
| 700.300 GENERAL OFFICE SUPPLIES | 0 | 0 | 0 | 0 |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 363 | 1,500 | 1,500 | 1,500 |
| 700.315 VEHICLE MAINTENANCE | 47 | 500 | 500 | 500 |
| 700.320 EQUIPMENT MAINTENANCE | 379 | 1,200 | 1,200 | 1,200 |
| 700.330 BUILDING & MAINTENANCE | 0 | 2,500 | 2,500 | 8,000 |
| 700.340 CONSTRUCTION MATERIALS | 0 | 3,000 | 3,000 | 3,000 |
| 700.350 MOTOR FUEL & LUB | 2,732 | 3,200 | 3,200 | 3,200 |
| 700.370 UNIFORMS | 727 | 500 | 500 | 1,000 |
| COMMODITIES | 4,248 | 12,400 | 12,400 | 18,400 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 0 | 0 | 0 | 0 |
| 700.415 NEW REAL ESTATE / BUILDING | 0 | 0 | 0 | 0 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 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 | 10 | 0 | 0 | 0 |
| 700.810 TRANSFER | 16,000 | 16,000 | 16,000 | 17,600 |
| 700.820 MEMORIAL | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 16,010 | 16,000 | 16,000 | 17,600 |
| CEMETERY | 98,181 | 118,200 | 118,200 | 127,900 |

Transfer Footnotes:

Out to Fund 05 Employee Benefits 16,000 16,000 16,000 17,600

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|----------------|----------------|----------------------|
| Dept: 009 COMMUNITY DEVELOPMENT | | | | |
| 700.100 FULL TIME SALARIES | 164,657 | 190,000 | 190,000 | 172,400 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| 700.120 OVERTIME | 0 | 300 | 300 | 300 |
| 700.140 HEALTH INSURANCE | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 164,657 | 190,300 | 190,300 | 172,700 |
| 700.210 PROFESSIONAL SERVICES | 1,726 | 10,000 | 10,000 | 10,000 |
| 700.220 LEGAL SERVICES | 0 | 1,000 | 1,000 | 1,000 |
| 700.230 TELEPHONE SERVICES | 2,927 | 4,000 | 4,000 | 4,000 |
| 700.240 TRAINING, TRAVEL, DUES | 2,100 | 3,500 | 3,500 | 3,500 |
| 700.245 COMPUTER LOANS | 0 | 0 | 0 | 0 |
| 700.250 LEGAL PRINTING EXPENSE | 1,579 | 2,000 | 2,000 | 2,000 |
| 700.255 ADVERTISING EXPENSE | 0 | 100 | 100 | 100 |
| 700.260 INSURANCE | 2,749 | 2,900 | 2,900 | 3,200 |
| 700.280 UTILITIES | 0 | 0 | 0 | 0 |
| 700.281 BOTTLED WATER SERVICE | 0 | 0 | 0 | 0 |
| 700.290 OTHER CONTRACTUALS | 7,377 | 27,500 | 27,500 | 30,000 |
| CONTRACTUAL SERVICES | 18,459 | 51,000 | 51,000 | 53,800 |
| 700.300 GENERAL OFFICE SUPPLIES | 1,121 | 2,500 | 2,500 | 2,500 |
| 700.301 POSTAGE | 833 | 1,000 | 1,000 | 1,000 |
| 700.310 OPERATIONAL SUPPLIES | 60 | 1,600 | 1,600 | 1,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.315 VEHICLE MAINTENANCE | 764 | 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 | 1,593 | 2,500 | 2,500 | 2,500 |
| 700.370 UNIFORMS | 100 | 325 | 325 | 325 |
| 700.380 OTHER OPERATIONAL | 0 | 0 | 0 | 0 |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 0 | 0 | 0 | 0 |
| COMMODITIES | 4,470 | 8,925 | 8,925 | 8,325 |
| 700.400 OFFICE EQUIP. FURNITURE | 0 | 500 | 500 | 500 |
| 700.401 CAPITAL IMPROVEMENTS | 0 | 0 | 0 | 0 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 3,295 | 4,400 | 4,400 | 4,400 |
| 700.410 EQUIPMENT/PLANT | 0 | 0 | 0 | 0 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 0 | 100 | 100 | 100 |
| 700.480 MERF/CIP TRANSFER | 5,000 | 5,000 | 5,000 | 5,000 |
| CAPITAL OUTLAY | 8,295 | 10,000 | 10,000 | 10,000 |
| 700.390 MISCELLANEOUS | 0 | 500 | 500 | 500 |
| 700.500 REFUNDS | 0 | 1,000 | 1,000 | 1,000 |
| 700.810 TRANSFER | 50,000 | 57,000 | 57,000 | 55,100 |
| MISCELLANEOUS | 50,000 | 58,500 | 58,500 | 56,600 |
| COMMUNITY DEVELOPMENT | 245,881 | 318,725 | 318,725 | 301,425 |

Transfer Footnotes:

| | | | | |
|--|--------|--------|--------|--------|
| Out of 700.480 to MERF for Bldg. Inspector Vehicle | 5,000 | 5,000 | 5,000 | 5,000 |
| Out of 700.810 Fund 05 Employee Benefits | 50,000 | 57,000 | 57,000 | 55,100 |

Dept: 010 ECONOMIC DEVELOPMENT

| | | | | |
|------------------------------------|--------------|--------------|--------------|---------------|
| 700.290 OTHER CONTRACTUALS | 0 | 0 | 0 | 30,000 |
| 700.302 SPECIAL EVENT EXPENDITURES | 0 | 0 | 0 | 0 |
| 700.390 MISCELLANEOUS | 2,500 | 2,500 | 2,500 | 2,500 |
| ECONOMIC DEVELOPMENT | 2,500 | 2,500 | 2,500 | 32,500 |

Total General Operating Expenditures 5,201,286 6,091,251 5,978,675 6,483,559

GENERAL OPERATING FUND 1,656,934 0 1,067,659 0

Cash Carryover Ratio or Reserve Ratio 31.86% 0.00% 17.86% 1.33%

Total General Fund Transfers to Fund 05 Employee 625,480 730,000 730,000 735,000

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|---|----------------|----------------|----------------|----------------------|
| Fund: 02 - LIBRARY | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 92,505 | 61,383 | 68,360 | 33,860 |
| 400.020 CURRENT TAXES | 273,588 | 299,000 | 299,000 | 337,000 |
| 400.021 DELINQUENT TAXES | 4,166 | 2,500 | 2,500 | 2,500 |
| 400.030 MOTOR VEHICLE/RV TAX | 23,523 | 19,800 | 19,800 | 21,300 |
| 400.180 FINES & FEES | 699 | 400 | 400 | 700 |
| 400.230 INTEREST INCOME | 1,698 | 300 | 300 | 1,000 |
| 400.240 IN LIEU OF TAX | 0 | 0 | 0 | 0 |
| 400.330 REIMBURSED EXPENSE | 102 | 0 | 0 | 0 |
| 400.334 REIMBURSED NSF CHECKS | 0 | 0 | 0 | 0 |
| 400.390 MISCELLANEOUS | 4,625 | 3,500 | 3,500 | 4,700 |
| 400.401 DONATIONS AND GIFTS | 2,581 | 0 | 0 | 0 |
| 400.800 TRANSFERS | 0 | 0 | 0 | 0 |
| 400.850 GRANTS | 28,087 | 28,000 | 28,000 | 40,100 |
| Dept: 000 | 431,573 | 414,883 | 421,860 | 441,160 |
| Total Revenues | 431,573 | 414,883 | 421,860 | 441,160 |
| Expenditures | | | | |
| Dept: 022 LIBRARY | | | | |
| 700.100 FULL TIME SALARIES | 122,950 | 133,400 | 133,400 | 139,300 |
| 700.110 PART TIME HELP | 54,856 | 60,000 | 60,000 | 74,500 |
| 700.111 LIBRARY AIDES | 31,272 | 28,900 | 28,900 | 32,300 |
| 700.120 OVERTIME | 1,242 | 400 | 400 | 1,000 |
| 700.140 HEALTH INSURANCE | 0 | 0 | 0 | 0 |
| 700.160 KPERS CONTRIBUTIONS | 0 | 0 | 0 | 0 |
| 700.170 UNEMPLOYMENT BENEFITS | 209 | 0 | 0 | 0 |
| 700.180 RESERVES | 0 | 25,483 | 0 | 16,370 |
| PERSONAL SERVICES | 210,528 | 248,183 | 222,700 | 263,470 |
| 700.230 TELEPHONE SERVICES | 2,130 | 4,000 | 2,500 | 2,200 |
| 700.240 TRAINING, TRAVEL, DUES | 1,407 | 900 | 900 | 1,400 |
| 700.255 ADVERTISING EXPENSE | 829 | 1,000 | 1,000 | 900 |
| 700.260 INSURANCE | 8,558 | 9,200 | 9,200 | 9,300 |
| 700.280 UTILITIES | 11,282 | 11,300 | 11,300 | 11,300 |
| 700.290 OTHER CONTRACTUALS | 18,366 | 19,000 | 19,000 | 18,400 |
| CONTRACTUAL SERVICES | 42,572 | 45,400 | 43,900 | 43,500 |
| 700.300 GENERAL OFFICE SUPPLIES | 1,678 | 2,000 | 2,000 | 1,700 |
| 700.301 POSTAGE | 342 | 250 | 350 | 340 |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 3,910 | 4,500 | 4,500 | 4,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.330 BUILDING & MAINTENANCE | 9,437 | 9,000 | 9,000 | 9,500 |
| 700.331 CLEANING SUPPLIES | 732 | 650 | 650 | 750 |
| 700.344 LIBRARY MEDIA (General Patrons) | 19,382 | 20,000 | 20,000 | 20,000 |
| 700.345 LIBRARY MATERIALS | 1,681 | 2,000 | 2,000 | 2,000 |
| 700.346 CHILDREN'S PROGRAMMING | 1,014 | 1,100 | 1,100 | 1,000 |
| 700.347 ADULT PROGRAMMING | 0 | 0 | 0 | 0 |
| COMMODITIES | 38,176 | 39,500 | 39,600 | 39,290 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|----------------|----------------|----------------------|
| 700.402 COMPUTER EQUIP / SOFTWARE | 5,068 | 5,200 | 5,200 | 5,000 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 0 | 0 | 0 | 0 |
| 700.440 LIBRARY BOOKS (Children's) | 8,509 | 8,600 | 8,600 | 8,600 |
| 700.450 LIBRARY MATERIALS | 0 | 0 | 0 | 0 |
| 700.480 MERF/CIP TRANSFER | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 13,577 | 13,800 | 13,800 | 13,600 |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 0 | 0 | 0 | 0 |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700.500 REFUNDS | 0 | 0 | 0 | 0 |
| 700.510 FINANCE CHARGES | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 58,360 | 68,000 | 68,000 | 81,300 |
| 700.812 TRANSFER EQUIP RESERVE | 0 | 0 | 0 | 0 |
| 700.855 SPECIAL GRANTS (No longer used). | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 58,360 | 68,000 | 68,000 | 81,300 |
| LIBRARY | 363,213 | 414,883 | 388,000 | 441,160 |
| Total Expenditures | 363,213 | 414,883 | 388,000 | 441,160 |
| LIBRARY | 68,360 | 0 | 33,860 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>18.82%</i> | <i>0.00%</i> | <i>8.73%</i> | <i>3.85%</i> |
| <i>Transfer Footnotes:</i> | | | | |
| <i>Out to Fund 05 Employee Benefits</i> | <i>58,360</i> | <i>68,000</i> | <i>68,000</i> | <i>81,300</i> |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|-------------------------------------|------------------|------------------|------------------|----------------------|
| Fund: 04 -SEWER SERVICE | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 781,802 | 625,453 | 935,522 | 771,517 |
| 400.171 CONNECT & DISCONNECT | 194,018 | 0 | 0 | 0 |
| 400.172 INSPECTION CHARGES | 3,200 | 1,000 | 1,000 | 1,000 |
| 400.173 SEWER LAGOON DUMPING | 0 | 0 | 0 | 0 |
| 400.200 SEWER SERVICE CHARGE | 1,291,664 | 1,300,000 | 1,300,000 | 1,250,000 |
| 400.230 INTEREST INCOME | 8,554 | 1,000 | 1,000 | 1,000 |
| 400.330 REIMBURSED EXPENSE | 544 | 0 | 0 | 0 |
| 400.336 KS SETOFF REIMBURSEMENT | 2,128 | 3,000 | 3,000 | 2,000 |
| 400.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 400.800 TRANSFERS | 0 | 0 | 0 | 0 |
| Dept: 000 | 2,281,910 | 1,930,453 | 2,240,522 | 2,025,517 |
| Total Revenues | 2,281,910 | 1,930,453 | 2,240,522 | 2,025,517 |
| Expenditures | | | | |
| Dept: 001 ADMINISTRATION | | | | |
| 700.100 FULL TIME SALARIES | 0 | 407,305 | 0 | 0 |
| 700.120 OVERTIME | 0 | 15,000 | 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 |
| 700.170 UNEMPLOYMENT BENEFITS | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 0 | 422,305 | 0 | 0 |
| 700.202 APPROPRIATED RESERVE | 0 | 461,448 | | 600,167 |
| 700.210 PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 |
| 700.230 TELEPHONE SERVICES | 521 | 1,200 | 1,200 | 1,200 |
| 700.240 TRAINING, TRAVEL, DUES | 0 | 0 | 0 | 0 |
| 700.260 INSURANCE | 40,518 | 43,400 | 43,400 | 42,500 |
| 700.280 UTILITIES | 0 | 0 | 0 | 0 |
| 700.290 OTHER CONTRACTUALS | 5,604 | 5,000 | 5,000 | 6,000 |
| CONTRACTUAL SERVICES | 46,643 | 511,048 | 49,600 | 649,867 |
| 700.300 GENERAL OFFICE SUPPLIES | 872 | 600 | 600 | 1,000 |
| 700.301 POSTAGE | 6,032 | 5,000 | 5,000 | 6,500 |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 0 | 0 | 0 | 0 |
| 700.320 EQUIPMENT MAINTENANCE | 0 | 0 | 0 | 0 |
| 700.350 MOTOR FUEL & LUB | 0 | 0 | 0 | 0 |
| 700.370 UNIFORMS | 0 | 0 | 0 | 0 |
| COMMODITIES | 6,904 | 5,600 | 5,600 | 7,500 |
| 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 | 0 | 130,000 | 130,000 | 0 |
| 700.811 TRANS TO DEPRECIATION FUND | 0 | 0 | 0 | 0 |
| 700.812 TRANSFER EQUIP RESERVE | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 0 | 130,000 | 130,000 | 0 |
| ADMINISTRATION | 53,547 | 1,068,953 | 185,200 | 657,367 |
| <i>Transfer Footnotes:</i> | | | | |
| Out to Fund 05 Employee Benefits | 0 | 130,000 | 130,000 | 0 |
| Out to General Fund 01 | 0 | 0 | 0 | 0 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|------------------------------------|----------------|----------------|----------------|----------------------|
| Dept: 032 PRODUCTION | | | | |
| 700.100 FULL TIME SALARIES | 49,892 | 0 | 50,000 | 115,000 |
| 700.120 OVERTIME | 4,310 | 0 | 2,000 | 4,000 |
| 700.140 HEALTH INSURANCE | 0 | 0 | 0 | 0 |
| 700.150 FICA CONTRIBUTIONS | 0 | 0 | 0 | 0 |
| 700.160 KPERS CONTRIBUTIONS | 0 | 0 | 0 | 0 |
| 700.170 UNEMPLOYMENT BENEFITS | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 54,203 | 0 | 52,000 | 119,000 |
| 700.202 APPROPRIATED RESERVE | 0 | 0 | 0 | 0 |
| 700.210 PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 |
| 700.220 LEGAL SERVICES | 0 | 0 | 0 | 0 |
| 700.230 TELEPHONE SERVICES | 1,137 | 1,300 | 1,300 | 1,300 |
| 700.235 INTEREST EXPENSE | 0 | 0 | 0 | 0 |
| 700.240 TRAINING, TRAVEL, DUES | 364 | 1,000 | 1,000 | 2,000 |
| 700.250 LEGAL PRINTING EXPENSE | 0 | 0 | 0 | 0 |
| 700.255 ADVERTISING EXPENSE | 0 | 0 | 0 | 0 |
| 700.260 INSURANCE | 0 | 0 | 0 | 0 |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 700.280 UTILITIES | 91,309 | 103,000 | 103,000 | 103,000 |
| 700.285 TESTING & ANALYTICAL | 5,520 | 10,000 | 10,000 | 8,500 |
| 700.290 OTHER CONTRACTUALS | 21,385 | 34,000 | 34,000 | 32,000 |
| CONTRACTUAL SERVICES | 119,716 | 149,300 | 149,300 | 146,800 |
| 700.300 GENERAL OFFICE SUPPLIES | 334 | 250 | 250 | 400 |
| 700.301 POSTAGE | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 14,636 | 20,000 | 20,000 | 20,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.315 VEHICLE MAINTENANCE | 228 | 1,500 | 1,500 | 1,500 |
| 700.320 EQUIPMENT MAINTENANCE | 1,671 | 2,000 | 2,000 | 2,000 |
| 700.330 BUILDING & MAINTENANCE | 142 | 2,500 | 2,500 | 2,500 |
| 700.331 CLEANING SUPPLIES | 0 | 0 | 0 | 0 |
| 700.340 CONSTRUCTION MATERIALS | 0 | 0 | 0 | 0 |
| 700.350 MOTOR FUEL & LUB | 4,231 | 3,000 | 3,000 | 3,000 |
| 700.370 UNIFORMS | 547 | 700 | 700 | 1,000 |
| 700.380 OTHER OPERATIONAL | 0 | 0 | 0 | 0 |
| COMMODITIES | 21,789 | 29,950 | 29,950 | 30,400 |
| 700.400 OFFICE EQUIP. FURNITURE | 0 | 0 | 0 | 0 |
| 700.401 CAPITAL IMPROVEMENTS | 0 | 0 | 0 | 0 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 3,837 | 6,000 | 6,000 | 6,000 |
| 700.410 EQUIPMENT/PLANT | 29,827 | 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 | 2,678 | 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 | 36,342 | 44,000 | 44,000 | 44,000 |
| 700.390 MISCELLANEOUS | 0 | 10,000 | 10,000 | 10,000 |
| 700.810 TRANSFER | 470,750 | 461,550 | 461,550 | 506,450 |
| 700.811 TRANS TO DEPRECIATION FUND | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 470,750 | 471,550 | 471,550 | 516,450 |
| PRODUCTION | 702,800 | 694,800 | 746,800 | 856,650 |
| <i>Transfer Footnotes:</i> | | | | |
| Out to Fund 05 Employee Benefits | 19,000 | 0 | 0 | 35,700 |
| Out to Bond & Interest | 451,750 | 461,550 | 461,550 | 470,750 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|---|------------------|------------------|------------------|----------------------|
| Dept: 033 DISTRIBUTION (LINES) | | | | |
| 700.100 FULL TIME SALARIES | 268,056 | 0 | 357,305 | 163,200 |
| 700.120 OVERTIME | 15,227 | 0 | 13,000 | 15,000 |
| 700.140 HEALTH INSURANCE | 0 | 0 | 0 | 0 |
| 700.150 FICA CONTRIBUTIONS | 0 | 0 | 0 | 0 |
| 700.160 KPERS CONTRIBUTIONS | 0 | 0 | 0 | 0 |
| 700.170 UNEMPLOYMENT BENEFITS | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 283,282 | 0 | 370,305 | 178,200 |
| 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 | 4,424 | 2,000 | 2,000 | 2,500 |
| 700.235 INTEREST EXPENSE | 0 | 0 | 0 | 0 |
| 700.240 TRAINING, TRAVEL, DUES | 238 | 1,500 | 1,500 | 1,500 |
| 700.250 LEGAL PRINTING EXPENSE | 0 | 0 | 0 | 0 |
| 700.255 ADVERTISING EXPENSE | 0 | 500 | 500 | 500 |
| 700.260 INSURANCE | 0 | 0 | 0 | 0 |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 700.280 UTILITIES | 6,421 | 12,000 | 12,000 | 13,600 |
| 700.290 OTHER CONTRACTUALS | 14,499 | 18,000 | 18,000 | 18,000 |
| CONTRACTUAL SERVICES | 25,581 | 34,000 | 34,000 | 36,100 |
| 700.300 GENERAL OFFICE SUPPLIES | 445 | 400 | 400 | 500 |
| 700.301 POSTAGE | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 16,359 | 14,000 | 14,000 | 16,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.315 VEHICLE MAINTENANCE | 2,916 | 2,000 | 2,000 | 4,000 |
| 700.320 EQUIPMENT MAINTENANCE | 9,774 | 15,000 | 15,000 | 15,000 |
| 700.330 BUILDING & MAINTENANCE | 1,479 | 2,500 | 2,500 | 12,000 |
| 700.331 CLEANING SUPPLIES | 0 | 0 | 0 | 0 |
| 700.340 CONSTRUCTION MATERIALS | 2,807 | 5,000 | 5,000 | 5,000 |
| 700.350 MOTOR FUEL & LUB | 12,400 | 13,500 | 13,500 | 14,000 |
| 700.370 UNIFORMS | 935 | 1,200 | 1,200 | 1,000 |
| 700.380 OTHER OPERATIONAL | 0 | 0 | 0 | 0 |
| COMMODITIES | 47,114 | 53,600 | 53,600 | 67,500 |
| 700.400 OFFICE EQUIP. FURNITURE | 0 | 0 | 0 | 0 |
| 700.401 CAPITAL IMPROVEMENTS | 0 | 0 | 0 | 0 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 1,134 | 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 | 825 | 8,500 | 8,500 | 5,000 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 17,029 | 20,000 | 20,000 | 20,000 |
| 700.433 DISTRIBUTION LINES | 33,555 | 50,000 | 50,000 | 100,000 |
| 700.480 MERF/CIP TRANSFER | 100,000 | 0 | 0 | 50,000 |
| CAPITAL OUTLAY | 152,543 | 79,100 | 79,100 | 175,600 |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 81,520 | 0 | 0 | 54,100 |
| 700.811 TRANS TO DEPRECIATION FUND | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 81,520 | 0 | 0 | 54,100 |
| DISTRIBUTION (LINES) | 590,040 | 166,700 | 537,005 | 511,500 |
| Total Expenditures | 1,346,388 | 1,930,453 | 1,469,005 | 2,025,517 |
| SEWER SERVICE | 935,522 | 0 | 771,517 | 0 |
| Cash Carryover Ratio or Reserve Ratio | 69.48% | 0.00% | 52.52% | 42.11% |
| <i>Transfer Footnotes:</i> | | | | |
| Out to MERF | 100,000 | 0 | 0 | 0 |
| Out to Fund 05 Employee Benefits | 81,520 | 0 | 0 | 54,100 |
| Out to CIP Fund 16 | 0 | 0 | 0 | 50,000 |
| Total Sewer Service Fund Transfers to Fund 05 Employee Benefits | 100,520 | 130,000 | 130,000 | 89,800 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|------------------|------------------|------------------|----------------------|
| Fund: 05 - EMPLOYEE BENEFIT | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 569,479 | 325,913 | 531,211 | 314,811 |
| 400.020 CURRENT TAXES | 294,896 | 365,000 | 365,000 | 365,000 |
| 400.021 DELINQUENT TAXES | 3,284 | 4,000 | 4,000 | 3,000 |
| 400.030 MOTOR VEHICLE/RV TAX | 10,331 | 21,000 | 21,000 | 26,000 |
| 400.230 INTEREST INCOME | 6,356 | 1,000 | 1,000 | 1,000 |
| 400.240 IN LIEU OF TAX | 0 | 0 | 0 | 0 |
| 400.330 REIMBURSED EXPENSE | 25,043 | 5,000 | 5,000 | 5,000 |
| 400.331 REIMBURSED COBRA PREMIUMS | 3,197 | 20,000 | 20,000 | 20,000 |
| 400.332 HRA REIMBURSEMENTS | 57 | 0 | 0 | 0 |
| 400.335 SECTION 125 REIMBURSEMENTS | 18,224 | 20,000 | 20,000 | 20,000 |
| 400.390 MISCELLANEOUS | 10 | 0 | 0 | 0 |
| 400.800 TRANSFERS | 830,160 | 953,000 | 953,000 | 974,200 |
| Dept: 000 | 1,761,038 | 1,714,913 | 1,920,211 | 1,729,011 |
| Total Revenues | 1,761,038 | 1,714,913 | 1,920,211 | 1,729,011 |
| Expenditures | | | | |
| Dept: 000 | | | | |
| 700.125 FINAL BENEFITS PAYOUT | 47,859 | 150,000 | 150,000 | 150,000 |
| 700.139 HRA PREMIUMS | 19,276 | 35,000 | 35,000 | 35,000 |
| 700.140 HEALTH INSURANCE | 342,462 | 450,000 | 450,000 | 450,000 |
| 700.141 COBRA INSURANCE PREMIUMS | 40,164 | 15,000 | 15,000 | 30,000 |
| 700.145 WORKERS COMPENSATION INS | 54,472 | 60,000 | 60,000 | 65,000 |
| 700.150 FICA CONTRIBUTIONS | 261,252 | 300,000 | 300,000 | 300,000 |
| 700.160 KPERS CONTRIBUTIONS | 420,013 | 500,000 | 500,000 | 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 | 16,486 | 36,000 | 36,000 | 36,000 |
| 700.170 UNEMPLOYMENT BENEFITS | 3,341 | 6,500 | 6,500 | 6,500 |
| PERSONAL SERVICES | 1,205,324 | 1,552,500 | 1,552,500 | 1,572,500 |
| 700.202 APPROPRIATED RESERVE | 0 | 109,513 | 0 | 104,411 |
| 700.220 LEGAL SERVICES | 0 | 0 | 0 | 0 |
| 700.240 TRAINING, TRAVEL, DUES | 316 | 1,500 | 1,500 | 2,000 |
| 700.260 INSURANCE | 7,151 | 7,900 | 7,900 | 8,600 |
| 700.289 EMPLOYEE ASSISTANCE | 9,066 | 12,000 | 12,000 | 12,000 |
| 700.290 OTHER CONTRACTUALS | 2,004 | 2,000 | 2,000 | 2,000 |
| CONTRACTUAL SERVICES | 18,537 | 132,913 | 23,400 | 129,011 |
| 700.310 OPERATIONAL SUPPLIES | 0 | 500 | 500 | 500 |
| COMMODITIES | 0 | 500 | 500 | 500 |
| 700.390 MISCELLANEOUS | 0 | 2,000 | 2,000 | 0 |
| 700.395 EMPLOYEE DEVELOPMENT | 5,966 | 27,000 | 27,000 | 27,000 |
| 700.810 TRANSFER | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 5,966 | 29,000 | 29,000 | 27,000 |
| Dept: 000 | 1,229,826 | 1,714,913 | 1,605,400 | 1,729,011 |
| Total Expenditures | 1,229,826 | 1,714,913 | 1,605,400 | 1,729,011 |
| EMPLOYEE BENEFIT | 531,211 | 0 | 314,811 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>43.19%</i> | <i>0.00%</i> | <i>19.61%</i> | <i>6.43%</i> |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|---------------|---------------|---------------|----------------------|
| Employee Benefits Transfer Footnotes: | | | | |
| <i>In from Fund 01 - 001 Administration</i> | 110,080 | 145,000 | 145,000 | 123,000 |
| <i>In from Fund 01 - 002 Police Dept</i> | 250,000 | 250,000 | 250,000 | 250,000 |
| <i>In from Fund 01 - 004 Municipal Court</i> | 19,400 | 36,000 | 36,000 | 38,700 |
| <i>In from Fund 01 - 005 Street Dept</i> | 110,000 | 153,000 | 153,000 | 156,600 |
| <i>In from Fund 01 - 006 Parks & Grounds</i> | 70,000 | 73,000 | 73,000 | 94,000 |
| <i>In from Fund 01 - 007 Cemetery</i> | 16,000 | 16,000 | 16,000 | 17,600 |
| <i>In from Fund 01 - 009 Community Development</i> | <u>50,000</u> | <u>57,000</u> | <u>57,000</u> | <u>55,100</u> |
| <i>Total from Fund 01 General Operating</i> | 625,480 | 730,000 | 730,000 | 735,000 |
| <i>In from Fund 02 - Library</i> | 58,360 | 68,000 | 68,000 | 81,300 |
| <i>In from Fund 04 - Sewer Service</i> | 100,520 | 130,000 | 130,000 | 89,800 |
| <i>In from Fund 07 - Family Aquatics Center</i> | 25,000 | 25,000 | 25,000 | 25,000 |
| <i>In from Fund 08 - Community Center</i> | 20,800 | 0 | 0 | 10,000 |
| <i>In from Fund 09 - Water Utility</i> | 0 | 0 | 0 | 33,100 |
| <i>Total Transfers In</i> | 830,160 | 953,000 | 953,000 | 974,200 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|---|------------------|------------------|------------------|----------------------|
| Fund: 06 - BOND & INTEREST | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 366,690 | 328,551 | 354,521 | 375,783 |
| 400.020 CURRENT TAXES | 393,297 | 400,000 | 400,000 | 300,000 |
| 400.021 DELINQUENT TAXES | 4,860 | 3,000 | 3,000 | 3,000 |
| 400.030 MOTOR VEHICLE/RV TAX | 24,209 | 28,000 | 28,000 | 28,000 |
| 400.092 SPECIAL ASSESSMENTS | 21,853 | 0 | 0 | 0 |
| 400.230 INTEREST INCOME | 17,273 | 2,000 | 2,000 | 5,000 |
| 400.240 IN LIEU OF TAX | 0 | 0 | 0 | 0 |
| 400.390 MISCELLANEOUS | 10,000 | 0 | 0 | 0 |
| 400.800 TRANSFERS | 451,750 | 1,102,450 | 1,102,450 | 1,130,650 |
| Dept: 000 | 1,289,933 | 1,864,001 | 1,889,971 | 1,842,433 |
| Total Revenues | 1,289,933 | 1,864,001 | 1,889,971 | 1,842,433 |
| Expenditures | | | | |
| Dept: 000 | | | | |
| 700.390 MISCELLANEOUS | 5,000 | 0 | 0 | 0 |
| Dept: 000 | 5,000 | 0 | 0 | 0 |
| Dept: 060 BOND & INTEREST | | | | |
| 700.600 BONDS - PRINCIPAL PAYMENT | 780,000 | 1,065,000 | 1,065,000 | 1,100,000 |
| 700.610 BONDS - INTEREST PAYMENT | 150,413 | 449,188 | 449,188 | 412,150 |
| 700.620 OTHER RESERVES | 0 | 349,813 | 0 | 330,283 |
| 700.630 CITY SPECIAL ASSESSMENT | 0 | 0 | 0 | 0 |
| 700.640 ADMINISTRATIVE EXPENSE | 0 | 0 | 0 | 0 |
| BOND & INTEREST | 930,413 | 1,864,001 | 1,514,188 | 1,842,433 |
| Total Expenditures | 935,413 | 1,864,001 | 1,514,188 | 1,842,433 |
| BOND & INTEREST | 354,521 | 0 | 375,783 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | 0 | 0 | 0 | 0 |
| <i>Transfer Footnotes:</i> | | | | |
| <i>In from Fund 04- Sewer Utility</i> | 451,750 | 461,550 | 461,550 | 470,750 |
| <i>In from Fund CIP -Sales Tax Projects 90.315 (NB)</i> | 0 | 640,900 | 640,900 | 659,900 |
| <i>Total Transfers In</i> | 451,750 | 1,102,450 | 1,102,450 | 1,130,650 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|----------------|----------------|----------------------|
| Fund: 07 - FAMILY AQUATICS CENTER | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 90,346 | 106,946 | 104,046 | 115,555 |
| 400.042 CITY SALES TAX | 0 | 0 | 0 | 0 |
| 400.167 SEASON PASSES POOL | 12,757 | 13,000 | 13,000 | 13,000 |
| 400.177 GATE RECEIPTS POOL | 19,503 | 20,000 | 20,000 | 20,000 |
| 400.178 COUPON BOOKS POOL | 3,160 | 3,000 | 3,000 | 3,000 |
| 400.187 CONCESSIONS | 12,525 | 10,000 | 10,000 | 10,000 |
| 400.190 RENTALS | 4,800 | 3,000 | 3,000 | 3,000 |
| 400.197 LESSONS POOL | 3,146 | 3,000 | 3,000 | 3,000 |
| 400.230 INTEREST INCOME | 640 | 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 | 1,159 | 1,100 | 1,100 | 1,100 |
| 400.800 TRANSFERS | 100,000 | 150,000 | 150,000 | 100,000 |
| Dept: 000 | 248,035 | 310,246 | 307,346 | 268,855 |
| Total Revenues | 248,035 | 310,246 | 307,346 | 268,855 |
| <i>Transfer Footnotes:</i> | | | | |
| <i>In from Pool Reserve Fund (NB)</i> | <i>100,000</i> | <i>150,000</i> | <i>150,000</i> | <i>100,000</i> |
| Expenditures | | | | |
| Dept: 000 | | | | |
| 700.100 FULL TIME SALARIES | 0 | 0 | 0 | 0 |
| 700.110 PART TIME HELP | 61,461 | 95,891 | 95,891 | 95,000 |
| 700.120 OVERTIME | 4,792 | 3,000 | 3,000 | 5,000 |
| 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 | 66,253 | 98,891 | 98,891 | 100,000 |
| 700.202 APPROPRIATED RESERVE | 0 | 118,455 | 0 | 69,455 |
| 700.210 PROFESSIONAL SERVICES | 0 | 500 | 500 | 500 |
| 700.230 TELEPHONE SERVICES | 1,426 | 1,300 | 1,300 | 1,500 |
| 700.240 TRAINING, TRAVEL, DUES | 2,160 | 2,400 | 2,400 | 2,400 |
| 700.255 ADVERTISING EXPENSE | 1,593 | 2,000 | 2,000 | 2,000 |
| 700.260 INSURANCE | 5,548 | 6,100 | 6,100 | 6,500 |
| 700.280 UTILITIES | 11,319 | 11,000 | 11,000 | 14,000 |
| 700.290 OTHER CONTRACTUALS | 5,404 | 4,000 | 4,000 | 5,600 |
| CONTRACTUAL SERVICES | 27,449 | 145,755 | 27,300 | 101,955 |
| 700.300 GENERAL OFFICE SUPPLIES | 0 | 200 | 200 | 200 |
| 700.301 POSTAGE | 0 | 0 | 0 | 0 |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 13,607 | 15,000 | 15,000 | 15,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.320 EQUIPMENT MAINTENANCE | 460 | 1,000 | 1,000 | 1,000 |
| 700.330 BUILDING & MAINTENANCE | 250 | 1,000 | 1,000 | 1,000 |
| 700.331 CLEANING SUPPLIES | 137 | 300 | 300 | 300 |
| 700.370 UNIFORMS | 1,452 | 2,000 | 2,000 | 2,000 |
| 700.381 NON SUFFICIENT FUNDS CHECKS | 0 | 0 | 0 | 0 |
| 700.387 CONCESSION SUPPLIES | 7,953 | 10,000 | 10,000 | 10,000 |
| COMMODITIES | 23,858 | 29,500 | 29,500 | 29,500 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget |
|--|----------------|----------------|----------------|----------------|
| | | | | Approved |
| 700.410 EQUIPMENT/PLANT | 261 | 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 | 261 | 10,000 | 10,000 | 10,000 |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700.500 REFUNDS | 0 | 0 | 0 | 0 |
| 700.790 SALES TAX | 1,167 | 1,100 | 1,100 | 2,400 |
| 700.810 TRANSFER | 25,000 | 25,000 | 25,000 | 25,000 |
| 700.812 TRANSFER EQUIP RESERVE | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 26,167 | 26,100 | 26,100 | 27,400 |
| Dept: 000 | 143,989 | 310,246 | 191,791 | 268,855 |
| Total Expenditures | 143,989 | 310,246 | 191,791 | 268,855 |
| FAMILY AQUATICS CENTER | 104,046 | 0 | 115,555 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>72.26%</i> | <i>0.00%</i> | <i>60.25%</i> | <i>34.83%</i> |
| <i>Transfer Footnotes:</i> | | | | |
| <i>Out to Fund 05 Employee Benefits</i> | <i>25,000</i> | <i>25,000</i> | <i>25,000</i> | <i>25,000</i> |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|----------------|----------------|----------------------|
| Fund: 08 - COMMUNITY CENTER | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 5,150 | 7,177 | 9,713 | 17,813 |
| 400.180 FINES & FEES | 0 | 0 | 0 | 0 |
| 400.187 CONCESSIONS | 324 | 500 | 500 | 500 |
| 400.190 RENTALS | 32,928 | 33,000 | 25,000 | 30,000 |
| 400.230 INTEREST INCOME | 30 | 100 | 100 | 100 |
| 400.330 REIMBURSED EXPENSE | 280 | 0 | 0 | 0 |
| 400.334 REIMBURSED NSF CHECKS | 0 | 0 | 0 | 0 |
| 400.390 MISCELLANEOUS | 46 | 0 | 0 | 0 |
| 400.401 DONATIONS AND GIFTS | 0 | 0 | 0 | 1,000 |
| 400.402 TICKET SALES | 16 | 2,000 | 1,000 | 5,000 |
| 400.403 PROGRAM & EVENTS | 104 | 0 | 0 | 3,000 |
| 400.404 MEMBERSHIPS | 0 | 0 | 0 | 0 |
| 400.790 SALES TAX | 24 | 100 | 100 | 100 |
| 400.800 TRANSFERS | 100,000 | 83,000 | 83,000 | 83,000 |
| 400.850 GRANTS | 0 | 7,000 | 0 | 0 |
| Dept: 000 | 138,902 | 132,877 | 119,413 | 140,513 |
| Transfer Footnotes: | | | | |
| <i>In from Fund 01 - General Operating</i> | <i>100,000</i> | <i>83,000</i> | <i>83,000</i> | <i>83,000</i> |
| Expenditures | | | | |
| Dept: 000 | | | | |
| 700.100 FULL TIME SALARIES | 57,112 | 74,154 | 45,000 | 58,800 |
| 700.110 PART TIME HELP | 2,839 | 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 |
| 700.170 UNEMPLOYMENT BENEFITS | 0 | 0 | 0 | 0 |
| PERSONAL SERVICES | 59,950 | 74,154 | 45,000 | 58,800 |
| 700.202 APPROPRIATED RESERVE | 0 | 7,573 | 0 | 5,113 |
| 700.210 PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 |
| 700.220 LEGAL SERVICES | 0 | 0 | 0 | 0 |
| 700.230 TELEPHONE SERVICES | 3,398 | 2,000 | 3,000 | 2,600 |
| 700.240 TRAINING, TRAVEL, DUES | 672 | 600 | 600 | 600 |
| 700.250 LEGAL PRINTING EXPENSE | 0 | 0 | 0 | 0 |
| 700.255 ADVERTISING EXPENSE | 951 | 1,000 | 1,000 | 1,000 |
| 700.260 INSURANCE | 14,347 | 14,500 | 15,950 | 17,600 |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 700.280 UTILITIES | 12,958 | 14,200 | 14,200 | 14,000 |
| 700.290 OTHER CONTRACTUALS | 9,285 | 3,000 | 6,000 | 6,000 |
| 700.291 PROGRAMMING-CC | 0 | 0 | 0 | 0 |
| 700.297 EVENT & PROGRAM COSTS | 731 | 1,000 | 1,000 | 10,000 |
| CONTRACTUAL SERVICES | 42,341 | 43,873 | 41,750 | 56,913 |
| 700.300 GENERAL OFFICE SUPPLIES | 49 | 300 | 300 | 300 |
| 700.301 POSTAGE | 0 | 200 | 200 | 200 |
| 700.305 GIFTS / MEMORIALS | 0 | 100 | 100 | 100 |
| 700.310 OPERATIONAL SUPPLIES | 1,346 | 1,000 | 1,000 | 1,500 |
| 700.314 CONSUMABLES | 56 | 0 | 0 | 0 |
| 700.330 BUILDING & MAINTENANCE | 2,125 | 6,000 | 6,000 | 6,000 |
| 700.331 CLEANING SUPPLIES | 151 | 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 | 324 | 300 | 300 | 300 |
| COMMODITIES | 4,050 | 8,500 | 8,500 | 9,000 |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|---------------|--------------|---------------|----------------------|
| 700.400 OFFICE EQUIP. FURNITURE | 0 | 100 | 100 | 100 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 70 | 100 | 100 | 100 |
| 700.410 EQUIPMENT/PLANT | 0 | 0 | 0 | 0 |
| 700.420 EQUIP/BLDG & GROUNDS | 1,538 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 1,608 | 200 | 200 | 200 |
| 700.390 MISCELLANEOUS | 0 | 50 | 50 | 50 |
| 700.500 REFUNDS | 150 | 0 | 0 | 150 |
| 700.790 SALES TAX | 19 | 100 | 100 | 100 |
| 700.795 REAL ESTATE TAX | 271 | 1,000 | 1,000 | 300 |
| 700.810 TRANSFER | 20,800 | 5,000 | 5,000 | 15,000 |
| MISCELLANEOUS | 21,239 | 6,150 | 6,150 | 15,600 |
| Dept: 000 | 129,189 | 132,877 | 101,600 | 140,513 |
| COMMUNITY CENTER | 9,713 | 0 | 17,813 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>7.52%</i> | <i>0.00%</i> | <i>17.53%</i> | <i>3.78%</i> |
| <i>Transfer Footnotes:</i> | | | | |
| <i>Out to Fund 05 Employee Benefits</i> | <i>20,800</i> | <i>0</i> | <i>0</i> | <i>10,000</i> |
| <i>Out to Fund 90.304 CIP</i> | <i>0</i> | <i>5,000</i> | <i>5,000</i> | <i>5,000</i> |

| CITY OF PAOLA Fund: 09 - WATER UTILITY | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget | | | |
|---|------------------|------------------|------------------|------------------|--|--|--|
| | | | | Approved | | | |
| Revenues | | | | | | | |
| Dept: 000 | | | | | | | |
| 400.010 PRIOR YEAR REVENUE | 68,505 | 155,455 | 563,012 | 621,962 | | | |
| 400.140 SALE OF WATER | 2,318,667 | 2,000,000 | 2,000,000 | 2,000,000 | | | |
| 400.150 WATER FOR RESALE | 2,169 | 45,000 | 45,000 | 2,000 | | | |
| 400.160 TANK SALES | 7,934 | 7,000 | 7,000 | 7,000 | | | |
| 400.170 INSTALL CHARGE | 94,592 | 10,000 | 10,000 | 10,000 | | | |
| 400.171 CONNECT & DISCONNECT | 8,257 | 8,000 | 8,000 | 8,000 | | | |
| 400.190 RENTALS | 0 | 0 | 0 | 0 | | | |
| 400.230 INTEREST INCOME | 3,128 | 500 | 500 | 500 | | | |
| 400.330 REIMBURSED EXPENSE | 13,414 | 4,000 | 4,000 | 4,000 | | | |
| 400.336 KS SETOFF REIMBURSEMENT | 3,865 | 4,000 | 4,000 | 4,000 | | | |
| 400.390 MISCELLANEOUS | 350 | 350 | 350 | 350 | | | |
| 400.500 LONG/SHORT | 6 | 0 | 0 | 0 | | | |
| 400.790 SALES TAX | 27,428 | 30,000 | 30,000 | 30,000 | | | |
| 400.800 TRANSFERS | 0 | 0 | 0 | 0 | | | |
| 400.850 GRANTS | 0 | 0 | 0 | 0 | | | |
| Dept: 000 | 2,548,314 | 2,264,305 | 2,671,862 | 2,687,812 | | | |
| Total Revenues | 2,548,314 | 2,264,305 | 2,671,862 | 2,687,812 | | | |
| 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 | 214,405 | 0 | 341,212 | | | |
| 700.210 PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | | | |
| 700.230 TELEPHONE SERVICES | 521 | 500 | 500 | 600 | | | |
| 700.240 TRAINING, TRAVEL, DUES | 0 | 0 | 0 | 0 | | | |
| 700.255 ADVERTISING EXPENSE | 0 | 0 | 0 | 0 | | | |
| 700.260 INSURANCE | 14,635 | 15,600 | 15,600 | 17,200 | | | |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 | | | |
| 700.280 UTILITIES | 0 | 0 | 0 | 0 | | | |
| 700.290 OTHER CONTRACTUALS | 5,663 | 5,000 | 5,000 | 5,600 | | | |
| CONTRACTUAL SERVICES | 20,819 | 235,505 | 21,100 | 364,612 | | | |
| 700.300 GENERAL OFFICE SUPPLIES | 872 | 700 | 700 | 900 | | | |
| 700.301 POSTAGE | 6,133 | 5,000 | 5,000 | 6,600 | | | |
| 700.305 GIFTS / MEMORIALS | 0 | 0 | 0 | 0 | | | |
| 700.310 OPERATIONAL SUPPLIES | 0 | 1,000 | 1,000 | 0 | | | |
| 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 | 7,006 | 6,700 | 6,700 | 7,500 | | | |
| 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 | | | |
| 700.460 MER/FC/CP TRANSFER | 0 | 0 | 0 | 0 | | | |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | | | |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 | | | |
| 700.500 REFUNDS | 5,944 | 0 | 0 | 0 | | | |
| 700.790 SALES TAX | 53,678 | 50,000 | 50,000 | 50,000 | | | |
| 700.810 TRANSFER | 0 | 0 | 0 | 0 | | | |
| 700.811 TRANS TO DEPRECIATION FUND | 0 | 0 | 0 | 0 | | | |
| MISCELLANEOUS | 59,622 | 50,000 | 50,000 | 50,000 | | | |
| ADMINISTRATION | 87,447 | 292,205 | 77,800 | 422,112 | | | |

Transfer Footnotes:

| | | | | |
|----------------------------------|---|---|---|---|
| Out to Fund 05 Employee Benefits | 0 | 0 | 0 | 0 |
| Out to General Fund 01 | 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 |
| 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 | 179 | 200 | 200 | 0 |
| 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 | 8,303 | 7,500 | 7,500 | 0 |
| 700.285 TESTING & ANALYTICAL | 0 | 0 | 0 | 0 |
| 700.290 OTHER CONTRACTUALS | 0 | 0 | 0 | 0 |
| 700.299 WATER PURCHASE | 1,737,041 | 1,800,000 | 1,800,000 | 1,800,000 |
| CONTRACTUAL SERVICES | 1,745,524 | 1,807,700 | 1,807,700 | 1,800,000 |
| 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 |
| 700.460 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 | 1,745,524 | 1,807,700 | 1,807,700 | 1,800,000 |

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

0 0 0 0

Dept: 033 DISTRIBUTION (LINES)

| | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|
| 700.100 FULL TIME SALARIES | 0 | 0 | 0 | 136,800 |
| 700.120 OVERTIME | 0 | 0 | 0 | 9,000 |
| 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 |
| PERSONAL SERVICES | 0 | 0 | 0 | 145,800 |
| 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 | 2,817 | 3,000 | 3,000 | 3,000 |
| 700.235 INTEREST EXPENSE | 0 | 0 | 0 | 0 |
| 700.240 TRAINING, TRAVEL, DUES | 2,130 | 2,500 | 2,500 | 2,700 |
| 700.250 LEGAL PRINTING EXPENSE | 0 | 0 | 0 | 0 |
| 700.255 ADVERTISING EXPENSE | 111.96 | 500 | 500 | 700 |
| 700.260 INSURANCE | 0 | 0 | 0 | 0 |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 700.280 UTILITIES | 1,447 | 3,000 | 3,000 | 7,700 |
| 700.285 TESTING & ANALYTICAL | 2,288 | 3,500 | 3,500 | 3,500 |
| 700.290 OTHER CONTRACTUALS | 17,313 | 18,000 | 18,000 | 20,000 |
| CONTRACTUAL SERVICES | 36,793 | 41,200 | 41,200 | 48,300 |
| 700.300 GENERAL OFFICE SUPPLIES | 417 | 500 | 500 | 500 |
| 700.301 POSTAGE | 10 | 600 | 600 | 0 |
| 700.310 OPERATIONAL SUPPLIES | 43,437 | 35,000 | 35,000 | 40,000 |
| 700.314 CONSUMABLES | 0 | 0 | 0 | 0 |
| 700.315 VEHICLE MAINTENANCE | 3,232 | 3,500 | 3,500 | 4,000 |
| 700.320 EQUIPMENT MAINTENANCE | 4,086 | 9,000 | 9,000 | 9,000 |
| 700.330 BUILDING & MAINTENANCE | 861 | 3,000 | 3,000 | 12,000 |
| 700.331 CLEANING SUPPLIES | 0 | 0 | 0 | 0 |
| 700.340 CONSTRUCTION MATERIALS | 27,264 | 30,000 | 30,000 | 30,000 |
| 700.350 MOTOR FUEL & LUB | 12,639 | 12,000 | 12,000 | 14,000 |
| 700.370 UNIFORMS | 743 | 1,600 | 1,600 | 1,000 |
| 700.380 OTHER OPERATIONAL | 0 | 0 | 0 | 0 |
| COMMODITIES | 92,688 | 95,200 | 95,200 | 110,500 |
| 700.400 OFFICE EQUIP. FURNITURE | 0 | 0 | 0 | 0 |
| 700.401 CAPITAL IMPROVEMENTS | 0 | 0 | 0 | 0 |
| 700.402 COMPUTER EQUIP / SOFTWARE | 1,408 | 1,000 | 1,000 | 1,000 |
| 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 | 4,382 | 0 | 0 | 0 |
| 700.430 MOTOR VEHICLE/EQUIPMENT | 17,060 | 20,000 | 20,000 | 20,000 |
| 700.433 DISTRIBUTION LINES | 0 | 0 | 0 | 100,000 |
| 700.480 MER/CIP TRANSFER | 0 | 0 | 0 | 7,000 |
| CAPITAL OUTLAY | 22,850 | 21,000 | 21,000 | 128,000 |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700.790 SALES TAX | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 0 | 7,000 | 7,000 | 33,100 |
| MISCELLANEOUS | 0 | 7,000 | 7,000 | 33,100 |
| DISTRIBUTION (LINES) | 152,331 | 164,400 | 164,400 | 465,700 |
| Total Expenditures | 1,085,302 | 2,264,305 | 2,049,900 | 2,687,812 |

WATER UTILITY

563,012 0 621,962 0

Cash Carryover Ratio or Reserve Ratio 28.36% 0.00% 30.34% 14.54%

Transfer Footnotes:

Out to Fund 05 Employee Benefits 0 0 0 33,100

Out to Fund 15 - Water CIP 0 7,000 7,000 7,000

Total Water Utility Fund Transfers to Fund 05 Employee Benefits 0 0 0 33,100

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|----------------|----------------|----------------------|
| Fund: 12 - STORM WATER MANAGEMENT | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 297,021 | 293,622 | 337,183 | 332,183 |
| 400.230 INTEREST INCOME | 3,050 | 0 | 0 | 0 |
| 400.330 REIMBURSED EXPENSE | 0 | 0 | 0 | 0 |
| 400.336 KS SETOFF REIMBURSEMENT | 10 | 0 | 0 | 0 |
| 400.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 400.400 STORM WATER MANAGEMENT FUND | 87,217 | 85,000 | 85,000 | 85,000 |
| Dept: 000 | 387,297 | 378,622 | 422,183 | 417,183 |
| Total Revenues | 387,297 | 378,622 | 422,183 | 417,183 |
| Expenditures | | | | |
| Dept: 000 | | | | |
| 700.265 LEASE PAYMENTS | 0 | 0 | 0 | 0 |
| 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 | 0 |
| 700.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 0 | 0 | 0 | 0 |
| Dept: 000 | 0 | 5,000 | 5,000 | 0 |
| 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 | 288,622 | 0 | 327,183 |
| 700.210 PROFESSIONAL SERVICES | 0 | 20,000 | 20,000 | 20,000 |
| 700.265 LEASE PAYMENTS | 7,350 | 7,500 | 7,500 | 7,500 |
| 700.290 OTHER CONTRACTUALS | 0 | 5,000 | 5,000 | 5,000 |
| CONTRACTUAL SERVICES | 7,350 | 321,122 | 32,500 | 359,683 |
| 700.340 CONSTRUCTION MATERIALS | 17,791 | 25,000 | 25,000 | 30,000 |
| COMMODITIES | 17,791 | 25,000 | 25,000 | 30,000 |
| 700.410 EQUIPMENT/PLANT | 0 | 2,500 | 2,500 | 2,500 |
| 700.460 STORM WATER CONSTRUCTION | 24,973 | 25,000 | 25,000 | 25,000 |
| 700.480 MERF/CIP TRANSFER | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 24,973 | 27,500 | 27,500 | 27,500 |
| 700.810 TRANSFER | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 0 | 0 | 0 | 0 |
| DISTRIBUTION (LINES) | 50,114 | 373,622 | 85,000 | 417,183 |
| Total Expenditures | 50,114 | 378,622 | 90,000 | 417,183 |
| STORM WATER MANAGEMENT | 337,183 | 0 | 332,183 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>672.83%</i> | <i>0.00%</i> | <i>369.09%</i> | <i>363.53%</i> |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|----------------|----------------|----------------------|
| Fund: 13 - HEALTH AND SANITATION | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 95,575 | 33,374 | 92,153 | 75,853 |
| 400.131 HAULERS PERMITS | 1,650 | 1,500 | 1,500 | 1,500 |
| 400.230 INTEREST INCOME | 746 | 0 | 0 | 0 |
| 400.300 COLLECTION FEES | 438,847 | 455,000 | 455,000 | 475,000 |
| 400.301 SPECIAL CHARGES | 0 | 0 | 0 | 0 |
| 400.317 PAYT STICKER SALES | 630 | 0 | 0 | 0 |
| 400.330 REIMBURSED EXPENSE | 0 | 0 | 0 | 0 |
| 400.336 KS SETOFF REIMBURSEMENT | 147 | 0 | 0 | 0 |
| 400.390 MISCELLANEOUS | 0 | 0 | 0 | 0 |
| Dept: 000 | 537,595 | 489,874 | 548,653 | 552,353 |
| Total Revenues | 537,595 | 489,874 | 548,653 | 552,353 |
| 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 | 17,074 | 0 | 54,453 |
| 700.255 ADVERTISING EXPENSE | 465 | 500 | 500 | 500 |
| 700.260 INSURANCE | 1,499 | 1,700 | 1,700 | 1,800 |
| 700.290 OTHER CONTRACTUALS | 442,636 | 445,000 | 445,000 | 470,000 |
| CONTRACTUAL SERVICES | 444,600 | 464,274 | 447,200 | 526,753 |
| 700.300 GENERAL OFFICE SUPPLIES | 843 | 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 | 843 | 600 | 600 | 600 |
| 700.420 EQUIP/BLDG & GROUNDS | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| 700.810 TRANSFER | 0 | 25,000 | 25,000 | 25,000 |
| 700.812 TRANSFER EQUIP RESERVE | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 0 | 25,000 | 25,000 | 25,000 |
| PRODUCTION | 445,443 | 489,874 | 472,800 | 552,353 |
| Total Expenditures | 445,443 | 489,874 | 472,800 | 552,353 |
| HEALTH AND SANITATION | 92,153 | 0 | 75,853 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>20.69%</i> | <i>0.00%</i> | <i>16.04%</i> | <i>10.94%</i> |
| <i>Transfer Footnotes:</i> | | | | |
| <i>Out to Fund 05 Employee Benefits</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Out to Fund 01 General Fund</i> | <i>0</i> | <i>25,000</i> | <i>25,000</i> | <i>25,000</i> |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|---------------|---------------|---------------|----------------------|
| Fund: 14 - SPECIAL PARKS | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 11,489 | 7,291 | 6,859 | 2,359 |
| 400.060 LIQUOR TAX | 21,326 | 21,000 | 21,000 | 23,000 |
| 400.230 INTEREST INCOME | 19 | 0 | 0 | 0 |
| 400.330 REIMBURSED EXPENSE | 0 | 0 | 0 | 0 |
| 400.800 TRANSFERS | 0 | 0 | 0 | 0 |
| Dept: 000 | 32,834 | 28,291 | 27,859 | 25,359 |
| Total Revenues | 32,834 | 28,291 | 27,859 | 25,359 |
| Expenditures | | | | |
| Dept: 006 PARKS & GROUNDS | | | | |
| 700.202 APPROPRIATED RESERVE | 0 | 2,791 | 0 | 3,859 |
| 700.290 OTHER CONTRACTUALS | 8,039 | 8,000 | 8,000 | 4,000 |
| CONTRACTUAL SERVICES | 8,039 | 10,791 | 8,000 | 7,859 |
| 700.310 OPERATIONAL SUPPLIES | 3,999 | 1,500 | 1,500 | 1,500 |
| 700.340 CONSTRUCTION MATERIALS | 0 | 0 | 0 | 0 |
| COMMODITIES | 3,999 | 1,500 | 1,500 | 1,500 |
| 700.420 EQUIP/BLDG & GROUNDS | 13,937 | 16,000 | 16,000 | 16,000 |
| 700.480 MERF/CIP TRANSFER | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 13,937 | 16,000 | 16,000 | 16,000 |
| PARKS & GROUNDS | 25,975 | 28,291 | 25,500 | 25,359 |
| Total Expenditures | 25,975 | 28,291 | 25,500 | 25,359 |
| SPECIAL PARKS | 6,859 | 0 | 2,359 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>26.41%</i> | <i>0.00%</i> | <i>9.25%</i> | <i>17.95%</i> |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|----------------|----------------|----------------------|
| Fund: 17 - STREET REPAIR | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 187,532 | 193,431 | 195,105 | 199,985 |
| 400.230 INTEREST INCOME | 1,661 | 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 | 155,812 | 154,740 | 154,880 | 154,740 |
| 400.800 TRANSFERS | 0 | 0 | 0 | 0 |
| Dept: 000 | 345,005 | 348,171 | 349,985 | 354,725 |
| Total Revenues | 345,005 | 348,171 | 349,985 | 354,725 |
| 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 | 198,171 | 0 | 204,585 |
| 700.290 OTHER CONTRACTUALS | 0 | 0 | 0 | |
| CONTRACTUAL SERVICES | 0 | 198,171 | 0 | 204,585 |
| 700.310 OPERATIONAL SUPPLIES | 0 | 0 | 0 | 0 |
| 700.340 CONSTRUCTION MATERIALS | 149,900 | 150,000 | 150,000 | 150,000 |
| COMMODITIES | 149,900 | 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 | |
| MISCELLANEOUS | 0 | 0 | 0 | 0 |
| STREET DEPARTMENT | 149,900 | 348,171 | 150,000 | 354,585 |
| Total Expenditures | 149,900 | 348,171 | 150,000 | 354,585 |
| STREET REPAIR | 195,105 | 0 | 199,985 | 140 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>130.16%</i> | <i>0.00%</i> | <i>133.32%</i> | <i>136.26%</i> |

BUDGET WORKSHEET

| CITY OF PAOLA | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Budget Approved |
|--|----------------|---------------|---------------|----------------------|
| Fund: 20 - TRANSIENT GUEST TAX | | | | |
| Revenues | | | | |
| Dept: 000 | | | | |
| 400.010 PRIOR YEAR REVENUE | 62,919 | 33,869 | 52,372 | 22,162 |
| 400.095 TRANSIENT GUEST TAX | 39,346 | 25,000 | 25,000 | 30,000 |
| 400.230 INTEREST INCOME | 508 | 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 | 102,773 | 58,869 | 77,372 | 52,162 |
| Total Revenues | 102,773 | 58,869 | 77,372 | 52,162 |
| Expenditures | | | | |
| Dept: 000 | | | | |
| 700.202 APPROPRIATED RESERVE | 0 | 13,669 | 0 | 5,962 |
| 700.210 PROFESSIONAL SERVICES | 0 | 0 | 0 | |
| 700.255 ADVERTISING EXPENSE | 0 | 200 | 175 | 200 |
| 700.290 OTHER CONTRACTUALS | 0 | 0 | 0 | 0 |
| 700.294 PROMOTIONAL CAMPAIGNS | 34,050 | 30,000 | 39,100 | 35,000 |
| 700.296 ECONOMIC DEV CHAMBER | 15,000 | 15,000 | 15,000 | 10,000 |
| 700.301 POSTAGE | 0 | 0 | 0 | 0 |
| 700.390 MISCELLANEOUS | 1,351 | 0 | 935 | 1,000 |
| Dept: 000 | 50,401 | 58,869 | 55,210 | 52,162 |
| Total Expenditures | 50,401 | 58,869 | 55,210 | 52,162 |
| TRANSIENT GUEST TAX | 52,372 | 0 | 22,162 | 0 |
| <i>Cash Carryover Ratio or Reserve Ratio</i> | <i>103.91%</i> | <i>0.00%</i> | <i>40.14%</i> | <i>12.90%</i> |

| | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Approved |
|--|-------------------|-------------------|-------------------|-------------------|
| Summary of all Funds - Total Expenditures | | | | |
| Fund: 01 - GENERAL OPERATING: | | | | |
| Dept: 001 ADMINISTRATION | 1,036,289 | 1,282,576 | 1,170,000 | 1,204,434 |
| Dept: 002 POLICE DEPARTMENT | 1,845,955 | 1,950,300 | 1,950,300 | 2,048,550 |
| Dept: 003 FIRE DEPARTMENT | 421,002 | 544,100 | 544,100 | 574,000 |
| Dept: 004 MUNICIPAL COURT | 259,068 | 356,350 | 356,350 | 373,550 |
| Dept: 005 STREET DEPARTMENT | 782,156 | 933,000 | 933,000 | 1,057,500 |
| Dept: 006 PARKS & GROUNDS | 510,253 | 585,500 | 585,500 | 763,700 |
| Dept: 007 CEMETERY | 98,181 | 118,200 | 118,200 | 127,900 |
| Dept: 009 COMMUNITY DEVELOPMENT | 245,881 | 318,725 | 318,725 | 301,425 |
| Dept: 010 ECONOMIC DEVELOPMENT | 2,500 | 2,500 | 2,500 | 32,500 |
| Fund: 01 - GENERAL OPERATING - TOTAL | 5,201,286 | 6,091,251 | 5,978,675 | 6,483,559 |
| Fund: 02 - LIBRARY | 363,213 | 414,883 | 388,000 | 441,160 |
| Fund: 04 - SEWER SERVICE | 1,346,388 | 1,930,453 | 1,469,005 | 2,025,517 |
| Fund: 05 - EMPLOYEE BENEFITS | 1,229,826 | 1,714,913 | 1,605,400 | 1,729,011 |
| Fund: 06 - BOND & INTEREST | 935,413 | 1,864,001 | 1,514,188 | 1,842,433 |
| Fund: 07 - FAMILY AQUATICS CENTER | 143,989 | 310,246 | 191,791 | 268,855 |
| Fund: 08 - COMMUNITY CENTER | 129,189 | 132,877 | 101,600 | 140,513 |
| Fund: 09 - WATER UTILITY | 1,985,302 | 2,264,305 | 2,049,900 | 2,687,812 |
| Fund: 11 - BULL CREEK-INTERCEPTOR | 185,165 | 0 | 0 | 0 |
| Fund: 12 - STORM WATER MANAGEMENT | 50,114 | 378,622 | 90,000 | 417,183 |
| Fund: 13 - HEALTH & SANITATION | 445,443 | 489,874 | 472,800 | 552,353 |
| Fund: 14 - SPECIAL PARKS | 25,975 | 28,291 | 25,500 | 25,359 |
| Fund: 15 - WATER TREATMENT PLANT | 38,275 | 0 | 0 | 0 |
| Fund: 16 - WASTEWATER PLANT | 184,592 | 0 | 0 | 0 |
| Fund: 17 - STREET REPAIR | 149,900 | 348,171 | 150,000 | 354,585 |
| Fund: 20 - TRANSIENT GUEST TAX | 50,401 | 58,869 | 55,210 | 52,162 |
| TOTAL ALL BUDGETED FUNDS | 12,464,471 | 16,026,756 | 14,092,069 | 17,020,502 |

PROJECTED CARYOVER/RESERVE

| | 2023 Actual | 2024 Cary over(Projected) | 2025 Reserve |
|--|------------------|------------------------------|------------------|
| Fund: 01 - GENERAL OPERATING: TOTAL | 1,656,934 | 1,067,659 | 85,334 |
| Fund: 02 - LIBRARY | 68,360 | 33,860 | 16,370 |
| Fund: 04 - SEWER SERVICE | 935,522 | 771,517 | 600,167 |
| Fund: 05 - EMPLOYEE BENEFITS | 531,211 | 314,811 | 104,411 |
| Fund: 06 - BOND & INTEREST | 354,521 | 375,783 | 330,283 |
| Fund: 07 - FAMILY AQUATICS CENTER | 104,046 | 115,555 | 69,455 |
| Fund: 08 - COMMUNITY CENTER | 9,713 | 17,813 | 5,113 |
| Fund: 09 - WATER UTILITY | 563,012 | 621,962 | 341,212 |
| Fund: 11 - BULL CREEK INTERCEPTOR | | | |
| Fund: 12 - STORM WATER MANAGEMENT | 337,183 | 332,183 | 327,183 |
| Fund: 13 - HEALTH & SANITATION | 92,153 | 75,853 | 54,453 |
| Fund: 14 - SPECIAL PARKS | 6,859 | 2,359 | 3,859 |
| Fund: 15 - WATER TREATMENT PLANT | | | |
| Fund: 16 - WASTEWATER PLANT | | | |
| Fund: 17 - STREET REPAIR | 195,105 | 199,985 | 204,585 |
| Fund: 20 - TRANSIENT GUEST TAX | 52,372 | 22,162 | 5,962 |
| TOTAL ALL BUDGETED FUNDS | 4,906,992 | 3,951,503 | 2,148,387 |

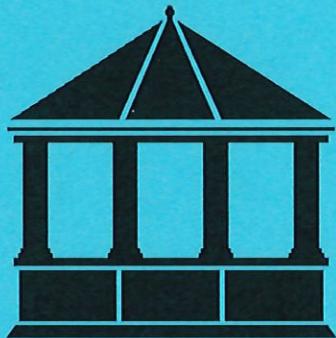
| | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Approved |
|--|------------------|------------------|------------------|------------------|
| Summary of Transfers | | | | |
| Into Fund 01 General Fund | | | | |
| In from 13 - Health & Sanitation | 0 | 25,000 | 25,000 | 25,000 |
| Total Transfers Into Fund 01 General Fund | 0 | 25,000 | 25,000 | 25,000 |
| Into Fund 05 Employee Benefits: | | | | |
| In from Fund 01 - 001 Administration | 110,080 | 145,000 | 145,000 | 123,000 |
| In from Fund 01 - 002 Police Dept | 250,000 | 250,000 | 250,000 | 250,000 |
| In from Fund 01 - 003 Fire Dept | 0 | 0 | 0 | 0 |
| In from Fund 01 - 004 Municipal Court | 19,400 | 36,000 | 36,000 | 38,700 |
| In from Fund 01 - 005 Street Dept | 110,000 | 153,000 | 153,000 | 156,600 |
| In from Fund 01 - 006 Parks & Grounds | 70,000 | 73,000 | 73,000 | 94,000 |
| In from Fund 01 - 007 Cemetery | 16,000 | 16,000 | 16,000 | 17,600 |
| In from Fund 01 - 009 Community Development | <u>50,000</u> | <u>57,000</u> | <u>57,000</u> | <u>55,100</u> |
| Total from Fund 01 General Operating | 625,480 | 730,000 | 730,000 | 735,000 |
| In from Fund 02 - Library | 58,360 | 68,000 | 68,000 | 81,300 |
| In from Fund 04 - Sewer Service | 100,520 | 130,000 | 130,000 | 89,800 |
| In from Fund 07 - Family Acquatics Center | 25,000 | 25,000 | 25,000 | 25,000 |
| In from Fund 08 - Community Center | 20,800 | 0 | 0 | 10,000 |
| In from Fund 09 - Water Utility | 0 | 0 | 0 | 33,100 |
| Total Transfers Into Fund 05 Employee Benefits | 830,160 | 953,000 | 953,000 | 974,200 |
| Into Fund 06 Bond & Interest: | | | | |
| In from Fund 04- Sewer Utility | 451,750 | 461,550 | 461,550 | 470,750 |
| In from Fund CIP -Sales Tax Projects 90.315 (NB) | 0 | 640,900 | 640,900 | 659,900 |
| Total Transfers Into Fund 06 Bond & Interest | 451,750 | 1,102,450 | 1,102,450 | 1,130,650 |
| Into Fund 07 Family Acquatics Center: | | | | |
| In from Pool Reserve Fund (NB) | 100,000 | 150,000 | 150,000 | 100,000 |
| Into Fund 08 Community Center: | | | | |
| In from Fund 01 - General Operating | 100,000 | 83,000 | 83,000 | 83,000 |
| Into CIP/MERF Funds: | | | | |
| In from 01-001 - Elevator Upgrade- CIP 90-315 | 0 | 10,000 | 10,000 | 60,000 |
| In from 01-005 Streets - for Equipment | 52,000 | 30,000 | 30,000 | 30,000 |
| In from 01-006 Parks - for Playground Equipment | 10,000 | 10,000 | 10,000 | 10,000 |
| In from 01-006 Parks - MERF | 45,000 | 55,000 | 55,000 | 0 |
| In from 01-006 Parks - Turf Replacement | 0 | 30,000 | 30,000 | 30,000 |
| In from 01-006 Parks - Campground CIP | 0 | 0 | 0 | 55,000 |
| In from 01-009 Community Dev - for Codes Vehicle | 5,000 | 5,000 | 5,000 | 5,000 |
| In from 04-033 Sewer - MERF Heavy Equipment | 100,000 | 0 | 0 | 0 |
| In from 09-033 Water - CIP Fund 15 | 0 | 0 | 0 | 7,000 |
| In from 04-033 Wastewater - Sewer CIP Fund 16 | 0 | 0 | 0 | 50,000 |
| In from 08-000 Community Center | 0 | 5,000 | 5,000 | 5,000 |
| Total Transfers Into CIP/MERF Funds | 212,000 | 130,000 | 130,000 | 252,000 |
| TOTAL ALL TRANSFERS | 1,695,660 | 2,443,450 | 2,443,450 | 2,564,850 |
| CIP to CIP Internal Transfers | 0 | 0 | 0 | 0 |
| TOTAL INCLUDING INTERNAL TRANSFERS | 1,695,660 | 2,443,450 | 2,443,450 | 2,564,850 |

| | 2023 Actual | 2024 Budget | 2024 Amended | 2025 Approved |
|---------------------------------|-------------|-------------|--------------|---------------|
| SUMMARY OF SALARIES | | | | |
| GENERAL FUND 01 | | | | |
| Dept: 001 ADMINISTRATION | | | | |
| 700.100 FULL TIME SALARIES | 454,962 | 528,700 | 528,700 | 422,000 |
| 700.110 PART TIME HELP | 16,795 | 18,200 | 18,200 | 19,400 |
| 700.120 OVERTIME | 274 | 100 | 100 | 200 |
| 700.130 OTHER PERSONAL SERV. | 9,593 | 22,000 | 22,000 | 23,100 |
| Dept: 002 POLICE DEPARTMENT | | | | |
| 700.100 FULL TIME SALARIES | 958,373 | 1,132,000 | 1,132,000 | 1,100,000 |
| 700.110 PART TIME HELP | 4,907 | 7,500 | 7,500 | 7,500 |
| 700.120 OVERTIME | 132,071 | 90,000 | 90,000 | 90,000 |
| 700.121 HOLIDAY OVERTIME | 31,500 | 35,000 | 35,000 | 35,000 |
| Dept: 003 FIRE DEPARTMENT | | | | |
| 700.100 FULL TIME SALARIES | 269,964 | 342,000 | 342,000 | 360,800 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| Dept: 004 MUNICIPAL COURT | | | | |
| 700.100 FULL TIME SALARIES | 71,897 | 98,000 | 98,000 | 97,300 |
| 700.110 PART TIME HELP | 38,247 | 42,500 | 42,500 | 45,000 |
| 700.120 OVERTIME | 0 | 0 | 0 | 0 |
| Dept: 005 STREET DEPARTMENT | | | | |
| 700.100 FULL TIME SALARIES | 421,280 | 502,000 | 502,000 | 600,000 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| 700.120 OVERTIME | 3,057 | 6,500 | 6,500 | 6,500 |
| Dept: 006 PARKS & GROUNDS | | | | |
| 700.100 FULL TIME SALARIES | 192,050 | 208,000 | 208,000 | 261,400 |
| 700.110 PART TIME HELP | 14,800 | 25,000 | 25,000 | 35,000 |
| 700.120 OVERTIME | 1,250 | 2,000 | 2,000 | 2,000 |
| Dept: 007 CEMETERY | | | | |
| 700.100 FULL TIME SALARIES | 48,003 | 51,000 | 51,000 | 53,000 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| 700.120 OVERTIME | 997 | 2,000 | 2,000 | 2,000 |
| Dept: 009 COMMUNITY DEVELOPMENT | | | | |
| 700.100 FULL TIME SALARIES | 164,657 | 190,000 | 190,000 | 172,400 |
| 700.110 PART TIME HELP | 0 | 0 | 0 | 0 |
| 700.120 OVERTIME | 0 | 300 | 300 | 300 |
| TOTAL GENERAL FUND | | | | |
| 700.100 FULL TIME SALARIES | 2,581,187 | 3,051,700 | 3,051,700 | 3,066,900 |
| 700.110 PART TIME HELP | 74,750 | 93,200 | 93,200 | 106,900 |
| 700.120 OVERTIME | 137,649 | 100,900 | 100,900 | 101,000 |
| 700.121 HOLIDAY OVERTIME | 31,500 | 35,000 | 35,000 | 35,000 |
| 700.130 OTHER PERSONAL SERV. | 9,593 | 22,000 | 22,000 | 23,100 |
| Fund: 02 - LIBRARY | | | | |
| 700.100 FULL TIME SALARIES | 122,950 | 133,400 | 133,400 | 139,300 |
| 700.110 PART TIME HELP | 54,856 | 60,000 | 60,000 | 74,500 |
| 700.111 LIBRARY AIDES | 31,272 | 28,900 | 28,900 | 32,300 |
| 700.120 OVERTIME | 1,242 | 400 | 400 | 1,000 |
| Fund: 04 - SEWER SERVICE | | | | |
| Dept: 001 ADMINISTRATION | | | | |
| 700.100 FULL TIME SALARIES | 0 | 407,305 | 0 | 0 |
| 700.120 OVERTIME | 0 | 15,000 | 0 | 0 |
| 700.130 OTHER PERSONAL SERV. | 0 | 0 | 0 | 0 |
| Dept: 032 PRODUCTION | | | | |
| 700.100 FULL TIME SALARIES | 49,892 | 0 | 50,000 | 115,000 |
| 700.120 OVERTIME | 4,310 | 0 | 2,000 | 4,000 |
| Dept: 033 DISTRIBUTION (LINES) | | | | |
| 700.100 FULL TIME SALARIES | 268,058 | 0 | 357,305 | 163,200 |
| 700.120 OVERTIME | 15,227 | 0 | 13,000 | 15,000 |
| TOTAL SEWER SERVICE | | | | |
| 700.100 FULL TIME SALARIES | 317,948 | 407,305 | 407,305 | 278,200 |
| 700.120 OVERTIME | 19,537 | 15,000 | 15,000 | 19,000 |
| 700.130 OTHER PERSONAL SERV. | 0 | 0 | 0 | 0 |

| | | | | |
|--|-----------|-----------|-----------|-----------|
| Fund: 07 - FAMILY AQUATICS CENTER | | | | |
| 700.100 FULL TIME SALARIES | 0 | 0 | 0 | 0 |
| 700.110 PART TIME HELP | 61,461 | 95,891 | 95,891 | 95,000 |
| 700.120 OVERTIME | 4,792 | 3,000 | 3,000 | 5,000 |
| 700.130 OTHER PERSONAL SERV. | 0 | 0 | 0 | 0 |
| Fund: 08 - COMMUNITY CENTER | | | | |
| 700.100 FULL TIME SALARIES | 57,112 | 74,154 | 45,000 | 58,800 |
| 700.110 PART TIME HELP | 2,839 | 0 | 0 | 0 |
| 700.120 OVERTIME | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 136,800 |
| 700.120 OVERTIME | 0 | 0 | 0 | 9,000 |
| 700.130 OTHER PERSONAL SERV. | 0 | 0 | 0 | 0 |
| TOTAL Fund: 09 - WATER UTILITY | | | | |
| 700.100 FULL TIME SALARIES | 0 | 0 | 0 | 136,800 |
| 700.120 OVERTIME | 0 | 0 | 0 | 9,000 |
| 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: 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 | 3,079,196 | 3,666,559 | 3,637,405 | 3,680,000 |
| 700.110 PART TIME HELP | 193,905 | 249,091 | 249,091 | 276,400 |
| 700.111 LIBRARY PAGES | 31,272 | 28,900 | 28,900 | 32,300 |
| 700.120 OVERTIME | 163,220 | 119,300 | 119,300 | 135,000 |
| 700.121 HOLIDAY OVERTIME | 31,500 | 35,000 | 35,000 | 35,000 |
| 700.130 OTHER PERSONAL SERV. | 9,593 | 22,000 | 22,000 | 23,100 |
| TOTAL ALL SALARIES ALL FUNDS | 3,508,685 | 4,120,850 | 4,091,696 | 4,181,800 |

2025 BUDGET

STATE FORMS



CERTIFICATE

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of

City of Paola

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

2025

| Table of Contents: | | Page No. | 2025 Adopted Budget | | |
|--|-----------|----------|-----------------------------------|-------------------------------|--|
| Fund | K.S.A. | | Budget Authority for Expenditures | Amount of 2024 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 | | | |
| General | 12-101a | 7 | 6,484,013 | 2,572,500 | |
| Debt Service | 10-113 | 8 | 1,843,133 | 315,000 | |
| Library | 12-1220 | 8 | 441,317 | 353,850 | |
| Employee Benefits | 12-16,102 | 9 | 1,729,201 | 383,250 | |
| Special Highway | | 10 | 354,585 | | |
| Wastewater Utility - 04 | | 10 | 2,025,518 | | |
| Aquatics Center - 07 | | 11 | 268,857 | | |
| Community Center - 08 | | 11 | 140,513 | | |
| Water Utility - 09 | | 12 | 2,687,812 | | |
| Stormwater Management - 12 | | 12 | 417,184 | | |
| Health & Sanitation - 13 | | 13 | 552,352 | | |
| Special Parks - 14 | | 13 | 25,359 | | |
| Transient Guest Tax - 20 | | 14 | 52,163 | | |
| Non-Budgeted Funds-A | | 15 | | | |
| Non-Budgeted Funds-B | | 16 | | | |
| Non-Budgeted Funds-C | | 17 | | | |
| Totals | xxxxxx | | 17,022,007 | 3,624,600 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 18 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2024 Total Assessed Valuation |

| | |
|--|--------|
| Revenue Neutral Rate | 39.943 |
| Does budget require a resolution to exceed the Revenue Neutral Rate? | YES |

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

2024

Vacant Council Member

Leanne Shields, Council Member

Governing Body

| | |
|----------------|----------------|
| County Clerk | Leanne Shields |
| Governing Body | |

CPA Summary

City of Paola

2025

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

County Treas Motor Vehicle Estimate 230,315

County Treas Recreational Vehicle Estimate 3,494

County Treas 16/20M Vehicle Estimate 1,366

County Treas Commercial Vehicle Tax Estimate 10,719

County Treas Watercraft Tax Estimate _____ 907

Motor Vehicle Factor 0.06696

Recreational Vehicle Factor 0.00102

16/20M Vehicle Factor 0.00040

Commercial Vehicle Factor 0.00312

Watercraft Factor 0.00026

City of Paola

2025

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| Health & Sanitation (13) | General Fund (01) | - | 25,000 | 25,000 | 12-825d |
| General Fund - Administration (01-001) | Employee Benefits Fund (05) | 110,080 | 145,000 | 123,000 | 12-16,102 |
| General Fund - Police (01-002) | Employee Benefits Fund (05) | 250,000 | 250,000 | 250,000 | 12-16,102 |
| General Fund - Court (01-004) | Employee Benefits Fund (05) | 19,400 | 36,000 | 38,700 | 12-16,102 |
| General Fund - Streets (01-005) | Employee Benefits Fund (05) | 110,000 | 153,000 | 156,600 | 12-16,102 |
| General Fund - Parks (01-006) | Employee Benefits Fund (05) | 70,000 | 73,000 | 94,000 | 12-16,102 |
| General Fund - Cemetery (01-007) | Employee Benefits Fund (05) | 16,000 | 16,000 | 17,600 | 12-16,102 |
| General Fund - Comm Dev (01-009) | Employee Benefits Fund (05) | 50,000 | 57,000 | 55,100 | 12-16,102 |
| Library Fund (02) | Employee Benefits Fund (05) | 58,360 | 68,000 | 81,300 | 12-16,102 |
| Wastewater Utility Fund (04) | Employee Benefits Fund (05) | 100,520 | 130,000 | 89,800 | 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) | 20,800 | - | 10,000 | 12-16,102 |
| Water Utility Fund (09) | Employee Benefits Fund (05) | - | - | 33,100 | 12-16,102 |
| Wastewater Utility Fund (04) | Bond & Interest Fund (06) | 451,750 | 461,550 | 470,750 | 12-197 |
| CIP Sales Tax Projects (90.315) | Bond & Interest Fund (06) | - | 640,900 | 659,900 | 12-197 |
| Swimming Pool Reserve (NB) | Family Aquatic Center Fund (07) | 150,000 | 150,000 | 100,000 | 12-197 |
| General Fund - Administration (01-001) | Community Center Fund (08) | 100,000 | 83,000 | 83,000 | 12-101/Ord#2954 |
| General Fund - Administration (01-001) | CIP City Hall (NB) | - | 10,000 | 60,000 | 12-1,118 |
| General Fund - Streets (01-005) | MERF Fund - Equipment (NB) | 52,000 | 30,000 | 30,000 | 12-1,117 |
| General Fund - Parks (01-006) | CIP Playground Equip Fund (NB) | 10,000 | 10,000 | 10,000 | 12-1,118 |
| General Fund - Comm Dev (01-009) | MERF Fund - Equipment (NB) | 5,000 | 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 | 5,000 | 12-1,118 |
| Water Utility Fund (09) | CIP Water CIP (15) | - | 7,000 | 7,000 | 12-1,118 |
| General Fund - Parks (01-006) | CIP Turf Replacement (90-310) | - | 30,000 | 30,000 | 12-1,118 |
| Wastewater Utility Fund (04) | CIP Wastewater CIP (16) | - | - | 50,000 | 12-1,118 |
| General Fund - Parks (01-006) | CIP Campground (NB) | - | - | 55,000 | |
| Totals | | 1,698,910 | 2,410,450 | 2,564,850 | |
| Adjustments | | | | | |
| Adjusted Totals | | 1,698,910 | 2,410,450 | 2,564,850 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Paola

2025

STATEMENT OF INDEBTEDNESS

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

***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: 2025

Library found in: City of Paola
Miami County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year | Proposed Year |
|----------------------------|---------------------|----------------------|
| | <u>2024</u> | <u>2025</u> |
| Ad Valorem | \$299,000 | \$353,850 |
| Delinquent Tax | \$2,500 | \$2,500 |
| Motor Vehicle Tax | \$19,800 | \$20,022 |
| Recreational Vehicle Tax | \$0 | \$304 |
| 16/20M Vehicle Tax | \$0 | \$119 |
| TOTAL TAXES | \$321,300 | \$376,795 |
| Difference in Total Taxes: | \$55,495 | |
| Qualify for grant: | Qualify | |

Second test:

| | | |
|----------------------------------|--------------|--------------|
| Assessed Valuation | \$82,160,276 | \$86,177,293 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 3.642 | 4.106 |
| Difference in Levy Rate: | 0.464 | |
| Qualify for grant: | 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

City of Paola

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE - GENERAL

CPA Summary

City of Paola

2025

| Adopted Budget General Fund - Detail Page 1 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Administration Department 001 | | | |
| Salaries | 481,624 | 569,000 | 464,700 |
| Contractual | 308,454 | 336,100 | 358,400 |
| Commodities | 26,301 | 19,800 | 20,900 |
| Capital Outlay | 1,728 | 500 | 60,500 |
| Transfer to Community Center 08 | 100,000 | 83,000 | 83,000 |
| Miscellaneous | 118,183 | 161,600 | 131,600 |
| Total | 1,036,290 | 1,170,000 | 1,119,100 |
| Police Department 002 | | | |
| Salaries | 1,126,852 | 1,264,500 | 1,232,500 |
| Contractual | 296,710 | 246,200 | 328,550 |
| Commodities | 119,651 | 128,400 | 175,900 |
| Capital Outlay | 52,742 | 60,700 | 61,600 |
| Miscellaneous | 250,000 | 250,500 | 250,000 |
| Total | 1,845,955 | 1,950,300 | 2,048,550 |
| Fire Department 003 | | | |
| Salaries | 269,964 | 342,000 | 360,800 |
| Contractual | 63,821 | 99,900 | 102,000 |
| Commodities | 84,478 | 97,200 | 101,200 |
| Capital Outlay | 2,716 | 5,000 | 10,000 |
| Miscellaneous | 23 | 0 | 0 |
| Total | 421,002 | 544,100 | 574,000 |
| Municipal Court Department 004 | | | |
| Salaries | 110,143 | 140,500 | 142,300 |
| Contractual | 125,015 | 175,000 | 187,200 |
| Commodities | 3,350 | 3,350 | 3,850 |
| Capital Outlay | 948 | 1,500 | 1,500 |
| Miscellaneous | 19,612 | 36,000 | 38,700 |
| Total | 259,068 | 356,350 | 373,550 |
| Street Department 005 | | | |
| Salaries | 424,337 | 508,500 | 606,500 |
| Contractual | 46,950 | 52,200 | 61,600 |
| Commodities | 122,677 | 157,500 | 170,000 |
| Capital Outlay | 78,191 | 61,500 | 62,500 |
| Miscellaneous | 110,000 | 153,300 | 156,900 |
| Total | 782,155 | 933,000 | 1,057,500 |
| Parks & Grounds Department 006 | | | |
| Salaries | 208,100 | 235,000 | 298,400 |
| Contractual | 100,002 | 90,700 | 113,500 |
| Commodities | 60,478 | 70,000 | 81,000 |
| Capital Outlay | 15,430 | 21,000 | 76,500 |
| Transfers to CIP/MERF (NB) | 55,000 | 95,000 | 95,000 |
| Miscellaneous | 71,243 | 73,800 | 99,300 |
| Total | 510,253 | 585,500 | 763,700 |
| Cemetery Department 007 | | | |
| Salaries | 48,999 | 53,000 | 55,000 |
| Contractual | 28,923 | 36,800 | 36,900 |
| Commodities | 4,248 | 12,400 | 18,400 |
| Capital Outlay | 0 | 0 | 0 |
| Miscellaneous | 16,010 | 16,000 | 17,600 |
| Total | 98,180 | 118,200 | 127,900 |
| Community Development Department 009 | | | |
| Salaries | 164,657 | 190,300 | 172,700 |
| Contractual | 18,459 | 51,000 | 53,800 |
| Commodities | 4,470 | 8,925 | 8,325 |
| Capital Outlay | 8,295 | 10,000 | 10,000 |
| Miscellaneous | 50,000 | 58,500 | 56,600 |
| Total | 245,881 | 318,725 | 301,425 |
| Page 1 - Total | 5,198,784 | 5,976,175 | 6,365,725 |

City of Paola

2025

Adopted Budget
General Fund - Detail Page 2

| | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Economic Development Department 010 | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 0 | 0 | 30,000 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Miscellaneous | 2,500 | 2,500 | 2,500 |
| Total | 2,500 | 2,500 | 32,500 |

| | | | |
|----------------|----------|----------|----------|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|----------|----------|----------|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|----------|----------|----------|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|----------|----------|----------|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|----------|----------|----------|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|----------|----------|----------|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|----------------|----------|----------|----------|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |

| | | | |
|--------------------|------------------|------------------|------------------|
| Page 2 -Total | 2,500 | 2,500 | 32,500 |
| Page 1 -Total | 5,198,784 | 5,976,175 | 6,365,725 |
| Grand Total | 5,201,284 | 5,978,675 | 6,398,225 |

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

City of Paola

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Debt Service | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 366,690 | 354,519 | 375,781 |
| Receipts: | | | |
| Ad Valorem Tax | 393,297 | 400,000 | XXXXXX |
| Delinquent Tax | 4,860 | 3,000 | 3,000 |
| Motor Vehicle Tax | 24,209 | 28,000 | 26,785 |
| Recreational Vehicle Tax | 0 | 0 | 406 |
| 16/20M Vehicle Tax | 0 | 0 | 159 |
| Commercial Vehicle Tax | 0 | 0 | 1,247 |
| Watercraft Tax | 0 | 0 | 105 |
| Special Assessments | 21,853 | 0 | 0 |
| Transfer In - Sewer Service Fund 04 | 451,750 | 461,550 | 470,750 |
| Transfer In - CIP Sales Tax 90.315 (NB) | 0 | 640,900 | 659,900 |
| Interest on Idle Funds | 17,273 | 2,000 | 5,000 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 10,000 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 923,242 | 1,535,450 | 1,167,352 |
| Resources Available: | 1,289,932 | 1,889,969 | 1,543,133 |
| Expenditures: | | | |
| General Obligation Debt | 780,000 | 1,065,000 | 1,100,000 |
| Interest Payments | 150,413 | 449,188 | 412,150 |
| Administrative Expense | 0 | 0 | 0 |
| Appropriated Balance | 0 | 0 | 0 |
| | | | |
| Cash Reserve (2025 column) | | | 330,983 |
| Miscellaneous | 5,000 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 935,413 | 1,514,188 | 1,843,133 |
| Unencumbered Cash Balance Dec 31 | 354,519 | 375,781 | XXXXXX |
| 2023/2024/2025 Budget Authority Amount | 1,169,653 | 1,845,449 | 1,843,133 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 1,843,133 |
| Tax Required | | | 300,000 |
| Delinquent Comp Rate: | 5.0% | 15,000 | |
| Amount of 2024 Ad Valorem Tax | | | 315,000 |

| Adopted Budget Library | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 92,503 | 68,361 | 33,861 |
| Receipts: | | | |
| Ad Valorem Tax | 273,588 | 299,000 | XXXXXX |
| Delinquent Tax | 4,166 | 2,500 | 2,500 |
| Motor Vehicle Tax | 23,323 | 19,800 | 20,022 |
| Recreational Vehicle Tax | 0 | 0 | 304 |
| 16/20M Vehicle Tax | 0 | 0 | 119 |
| Commercial Vehicle Tax | 0 | 0 | 932 |
| Watercraft Tax | 0 | 0 | 79 |
| In Lieu of Tax | 0 | 0 | 0 |
| Grants | 28,087 | 28,000 | 40,100 |
| Fines & Fees | 699 | 400 | 700 |
| Donations and Gifts | 2,581 | 0 | 0 |
| Reimbursed | 102 | 0 | 0 |
| Interest on Idle Funds | 1,698 | 300 | 1,000 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 4,625 | 3,500 | 4,700 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 339,069 | 353,500 | 70,456 |
| Resources Available: | 431,574 | 421,861 | 104,317 |
| Expenditures: | | | |
| Personal Services | 210,528 | 222,700 | 247,106 |
| Contractuals | 42,372 | 43,900 | 43,500 |
| Commodities | 38,176 | 39,600 | 39,290 |
| Capital Outlay | 13,577 | 13,800 | 13,600 |
| Employee Benefits Transfer | 58,360 | 68,000 | 81,300 |
| Appropriated Reserve | | | 16,527 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 363,213 | 388,000 | 441,317 |
| Unencumbered Cash Balance Dec 31 | 68,361 | 33,861 | XXXXXX |
| 2023/2024/2025 Budget Authority Amount | 401,010 | 400,664 | 441,317 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 441,317 |
| Tax Required | | | 337,000 |
| Delinquent Comp Rate: | 5.0% | 16,850 | |
| Amount of 2024 Ad Valorem Tax | | | 353,850 |

CPA Summary

City of Paola

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Employee Benefits | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 569,479 | 531,209 | 314,809 |
| Receipts: | | | |
| Ad Valorem Tax | 294,896 | 365,000 | xxxxxx |
| Delinquent Tax | 3,284 | 4,000 | 3,000 |
| Motor Vehicle Tax | 10,331 | 21,000 | 24,442 |
| Recreational Vehicle Tax | 0 | 0 | 371 |
| 16/20M Vehicle Tax | 0 | 0 | 145 |
| Commercial Vehicle Tax | 0 | 0 | 1,138 |
| Watercraft Tax | 0 | 0 | 96 |
| In Lieu of Tax | 0 | 0 | 0 |
| Reimbursements | 46,521 | 45,000 | 45,000 |
| Transfer In - General Fund 01 (Administration 001) | 110,080 | 145,000 | 123,000 |
| Transfer In - General Fund 01 (Police Dept 002) | 250,000 | 250,000 | 250,000 |
| Transfer In - General Fund 01 (Municipal Court 004) | 19,400 | 36,000 | 38,700 |
| Transfer In - General Fund 01 (Street Dept 005) | 110,000 | 153,000 | 156,600 |
| Transfer In - General Fund 01 (Park & Recreation 006) | 70,000 | 73,000 | 94,000 |
| Transfer In - General Fund 01 (Cemetery 007) | 16,000 | 16,000 | 17,600 |
| Transfer In - General Fund 01 (Community Dev. 009) | 50,000 | 57,000 | 55,100 |
| Transfer In - Library Fund 02 | 58,360 | 68,000 | 81,300 |
| Transfer In - Sewer Service Fund 04 | 100,520 | 130,000 | 89,800 |
| Transfer In - Aquatics Center Fund 07 | 25,000 | 25,000 | 25,000 |
| Transfer In - Community Center Fund 08 | 20,800 | 0 | 10,000 |
| Transfer In - Water Service Fund 09 | 0 | 0 | 33,100 |
| Interest on Idle Funds | 6,356 | 1,000 | 1,000 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 10 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 1,191,558 | 1,389,000 | 1,049,392 |
| Resources Available: | 1,761,037 | 1,920,209 | 1,364,201 |
| Expenditures: | | | |
| Final Benefits Payout | 47,859 | 150,000 | 150,000 |
| Health Insurance | 401,902 | 500,000 | 515,000 |
| FICA and Medicare | 261,252 | 300,000 | 300,000 |
| Workers Compensation | 54,472 | 60,000 | 65,000 |
| KPERS/KP&F | 420,013 | 500,000 | 500,000 |
| Unemployment Compensation | 3,341 | 6,500 | 6,500 |
| Employee Development | 5,966 | 27,000 | 27,000 |
| Section 125 Payments | 16,486 | 36,000 | 36,000 |
| Commodities | 0 | 500 | 500 |
| Contractuals | 18,537 | 23,400 | 24,600 |
| Appropriated Balance | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 104,601 |
| Miscellaneous | 0 | 2,000 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,229,828 | 1,605,400 | 1,729,201 |
| Unencumbered Cash Balance Dec 31 | 531,209 | 314,809 | xxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 1,567,765 | 1,697,903 | 1,729,201 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 1,729,201 |
| Tax Required | | | 365,000 |
| Delinquent Comp Rate: | | | 5.0% |
| Amount of 2024 Ad Valorem Tax | | | 383,250 |

City of Paola

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 187,532 | 195,105 | 199,985 |
| Receipts: | | | |
| State of Kansas Gas Tax | 155,812 | 154,880 | 154,740 |
| County Transfers Gas | 0 | 0 | 0 |
| Reimbursed Direct Expenses | 0 | 0 | 0 |
| Interest on Idle Funds | 1,661 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 157,473 | 154,880 | 154,740 |
| Resources Available: | 345,005 | 349,985 | 354,725 |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 0 |
| Comodities | 149,900 | 150,000 | 150,000 |
| Capital Outlay | 0 | 0 | 0 |
| Appropriated Balance | 0 | 0 | 0 |
| Transfer to CIP/MERF | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 204,585 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 149,900 | 150,000 | 354,585 |
| Unencumbered Cash Balance Dec 31 | 195,105 | 199,985 | 140 |
| 2023/2024/2025 Budget Authority Amoun | 347,941 | 348,171 | 354,585 |

Adopted Budget

| Wastewater Utility - 04 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 781,802 | 935,523 | 771,518 |
| Receipts: | | | |
| Sewer Use Charges | 1,291,664 | 1,300,000 | 1,250,000 |
| Inspection Charges | 3,200 | 1,000 | 1,000 |
| Connect/Disconnect Fees | 194,018 | 0 | 0 |
| Reimbursed | 2,672 | 3,000 | 2,000 |
| Transfer In From Wastewater Plant Fund 1 | 0 | 0 | 0 |
| Interest on Idle Funds | 8,554 | 1,000 | 1,000 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 1,500,108 | 1,305,000 | 1,254,000 |
| Resources Available: | 2,281,910 | 2,240,523 | 2,025,518 |
| Expenditures: | | | |
| Personal Services | 337,485 | 422,305 | 297,200 |
| Contractual Services | 191,940 | 232,900 | 232,600 |
| Commodities | 75,807 | 89,150 | 105,400 |
| Capital Outlay | 88,885 | 123,100 | 169,600 |
| Transfer to CIP/MERF (NB) | 100,000 | 0 | 50,000 |
| Transfer to Bond & Interest Fund 06 | 451,750 | 461,550 | 470,750 |
| Transfer to General Fund | 0 | 0 | 0 |
| Employee Benefits | 100,520 | 130,000 | 89,800 |
| Cash Reserve (2025 column) | 0 | 0 | 600,168 |
| Miscellaneous | 0 | 10,000 | 10,000 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,346,387 | 1,469,005 | 2,025,518 |
| Unencumbered Cash Balance Dec 31 | 935,523 | 771,518 | 0 |
| 2023/2024/2025 Budget Authority Amoun | 2,005,024 | 1,930,453 | 2,025,518 |

CPA Summary

City of Paola

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Aquatics Center - 07 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 90,346 | 104,048 | 115,557 |
| Receipts: | | | |
| Season Passes | 12,757 | 13,000 | 13,000 |
| Gate Receipts | 19,503 | 20,000 | 20,000 |
| Coupon Books | 3,160 | 3,000 | 3,000 |
| Concessions | 12,525 | 10,000 | 10,000 |
| Rentals | 4,800 | 3,000 | 3,000 |
| Lessons | 3,146 | 3,000 | 3,000 |
| Reimbursed | 0 | 0 | 0 |
| Sales Tax | 1,159 | 1,100 | 1,100 |
| Transfer in From Pool Reserve Fund (NB) | 100,000 | 150,000 | 100,000 |
| Interest on Idle Funds | 640 | 200 | 200 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 157,690 | 203,300 | 153,300 |
| Resources Available: | 248,036 | 307,348 | 268,857 |
| Expenditures: | | | |
| Personal Services | 66,253 | 98,891 | 100,000 |
| Contractual Services | 27,449 | 27,300 | 32,500 |
| Commodities | 23,858 | 29,500 | 29,500 |
| Capital Outlay | 261 | 10,000 | 10,000 |
| Sales Tax | 1,167 | 1,100 | 2,400 |
| Refunds | 0 | 0 | 0 |
| Transfer out - Employee Benefits Fund 05 | 25,000 | 25,000 | 25,000 |
| Cash Reserve (2025 column) | 0 | 0 | 69,457 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 143,988 | 191,791 | 268,857 |
| Unencumbered Cash Balance Dec 31 | 104,048 | 115,557 | 0 |
| 2023/2024/2025 Budget Authority Amount | 236,871 | 310,246 | 268,857 |

Adopted Budget

| Community Center - 08 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 5,150 | 9,713 | 17,813 |
| Receipts: | | | |
| Grants | 0 | 0 | 0 |
| Concessions | 324 | 500 | 500 |
| Rentals | 32,928 | 25,000 | 30,000 |
| Reimbursed | 280 | 0 | 0 |
| Donations & Gifts | 0 | 0 | 1,000 |
| Programs, Events, Ticket Sales | 120 | 1,000 | 8,000 |
| Sales Tax | 24 | 100 | 100 |
| Transfer in from General Fund 01 (Admin) | 100,000 | 83,000 | 83,000 |
| Interest on Idle Funds | 30 | 100 | 100 |
| Miscellaneous | 46 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 133,752 | 109,700 | 122,700 |
| Resources Available: | 138,902 | 119,413 | 140,513 |
| Expenditures: | | | |
| Personal Services | 59,950 | 45,000 | 58,800 |
| Appropriated Balance | 0 | 0 | 0 |
| Contractual Services | 42,341 | 41,750 | 44,100 |
| Commodities | 4,050 | 8,500 | 9,000 |
| Capital Outlay | 1,608 | 200 | 200 |
| Summer Program Expense | 0 | 0 | 0 |
| Transfer to Employee Benefits Fund 05 | 20,800 | 0 | 10,000 |
| Sales Tax | 19 | 100 | 100 |
| Real Estate Taxes | 271 | 1,000 | 300 |
| Transfer to CLP | | 5,000 | 5,000 |
| Cash Reserve (2025 column) | | | 12,813 |
| Miscellaneous | 150 | 50 | 200 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 129,189 | 101,600 | 140,513 |
| Unencumbered Cash Balance Dec 31 | 9,713 | 17,813 | 0 |
| 2023/2024/2025 Budget Authority Amount | 142,944 | 132,877 | 140,513 |

CPA Summary

City of Paola

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water Utility - 09 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 68,505 | 563,012 | 621,962 |
| Receipts: | | | |
| Water Sales | 2,318,667 | 2,000,000 | 2,000,000 |
| Water for Resale | 2,169 | 45,000 | 2,000 |
| Tank Sales | 7,934 | 7,000 | 7,000 |
| Install Charges | 94,592 | 10,000 | 10,000 |
| Connect/Disconnect Fees | 8,257 | 8,000 | 8,000 |
| Rentals | 0 | 0 | 0 |
| Sales Tax | 27,428 | 30,000 | 30,000 |
| Reimbursed | 17,279 | 8,000 | 8,000 |
| Interest on Idle Funds | 3,128 | 500 | 500 |
| Miscellaneous | 355 | 350 | 350 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 2,479,809 | 2,108,850 | 2,065,850 |
| Resources Available: | 2,548,314 | 2,671,862 | 2,687,812 |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 145,800 |
| Contractual Services | 1,803,137 | 1,870,000 | 1,871,700 |
| Commodities | 99,693 | 101,900 | 118,000 |
| Capital Outlay | 22,850 | 21,000 | 121,000 |
| Refunds | 5,944 | 0 | 0 |
| Sales Tax | 53,678 | 50,000 | 50,000 |
| Transfer to General Fund 01 | 0 | 0 | 0 |
| Transfer to Bond & Interest Fund 06 | 0 | 0 | 0 |
| Transfer to CIP/MERF | 0 | 7,000 | 7,000 |
| Transfer to Employee Benefits Fund 05 | 0 | 0 | 33,100 |
| Cash Reserve (2025 column) | 0 | 0 | 341,212 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,985,302 | 2,049,900 | 2,687,812 |
| Unencumbered Cash Balance Dec 31 | 563,012 | 621,962 | 0 |
| 2023/2024/2025 Budget Authority Amount | 2,133,454 | 2,264,305 | 2,687,812 |

Adopted Budget

| Stormwater Management - 12 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 297,021 | 337,184 | 332,184 |
| Receipts: | | | |
| Reimbursed | 10 | 0 | 0 |
| Storm Water Fees | 87,217 | 85,000 | 85,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 3,050 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 90,277 | 85,000 | 85,000 |
| Resources Available: | 387,298 | 422,184 | 417,184 |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 7,350 | 37,500 | 32,500 |
| Commodities | 17,791 | 25,000 | 30,000 |
| Capital Outlay | 24,973 | 27,500 | 27,500 |
| Cash Reserve (2025 column) | | | 327,184 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 50,114 | 90,000 | 417,184 |
| Unencumbered Cash Balance Dec 31 | 337,184 | 332,184 | 0 |
| 2023/2024/2025 Budget Authority Amount | 344,450 | 378,622 | 417,184 |

CPA Summary

City of Paola

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Health & Sanitation - 13 | | | |
| Unencumbered Cash Balance Jan 1 | 95,575 | 92,152 | 75,852 |
| Receipts: | | | |
| Collection Fees | 438,847 | 455,000 | 475,000 |
| Haulers Permits | 1,650 | 1,500 | 1,500 |
| PAYT Sticker Sales | 630 | 0 | 0 |
| KS Setoff Reimbursement | 147 | 0 | 0 |
| Interest on Idle Funds | 746 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 442,020 | 456,500 | 476,500 |
| Resources Available: | 537,595 | 548,652 | 552,352 |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 444,600 | 447,200 | 472,300 |
| Commodities | 843 | 600 | 600 |
| Capital Outlay | 0 | 0 | 0 |
| Transfer to General Fund 01 | 0 | 25,000 | 25,000 |
| Cash Reserve (2025 column) | 0 | 0 | 54,452 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 445,443 | 472,800 | 552,352 |
| Unencumbered Cash Balance Dec 31 | 92,152 | 75,852 | 0 |
| 2023/2024/2025 Budget Authority Amount | 479,496 | 489,874 | 552,352 |

Adopted Budget

| Special Parks - 14 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 11,489 | 6,859 | 2,359 |
| Receipts: | | | |
| Local Alcoholic Liquor | 21,326 | 21,000 | 23,000 |
| Reimbursed Expense | 0 | 0 | 0 |
| | | | |
| Interest on Idle Funds | 19 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 21,345 | 21,000 | 23,000 |
| Resources Available: | 32,834 | 27,859 | 25,359 |
| Expenditures: | | | |
| Appropriated Reserve | 0 | 0 | 0 |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 8,039 | 8,000 | 4,000 |
| Commodities | 3,999 | 1,500 | 1,500 |
| Capital Outlay | 13,937 | 16,000 | 16,000 |
| Cash Reserve (2025 column) | 0 | 0 | 3,859 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 25,975 | 25,500 | 25,359 |
| Unencumbered Cash Balance Dec 31 | 6,859 | 2,359 | 0 |
| 2023/2024/2025 Budget Authority Amount | 27,063 | 28,291 | 25,359 |

CPA Summary

City of Paola

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Transient Guest Tax - 20 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 62,919 | 52,372 | 22,163 |
| Receipts: | | | |
| Transient Guest Tax | 39,346 | 25,000 | 30,000 |
| Reimbursed Expense | 0 | 0 | 0 |
| | | | |
| Interest on Idle Funds | 508 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 39,854 | 25,000 | 30,000 |
| Resources Available: | 102,773 | 77,372 | 52,163 |
| Expenditures: | | | |
| Contractual Services | 0 | 175 | 200 |
| Promotional Campaigns | 34,050 | 39,100 | 35,000 |
| Chamber of Commerce | 15,000 | 15,000 | 10,000 |
| Appropriated Reserve | 0 | 0 | 0 |
| Cash Reserve (2025 column) | | | 5,963 |
| Miscellaneous | 1,351 | 934 | 1,000 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 50,401 | 55,209 | 52,163 |
| Unencumbered Cash Balance Dec 31 | 52,372 | 22,163 | 0 |
| 2023/2024/2025 Budget Authority Amount | 74,828 | 58,869 | 52,163 |

Adopted Budget

CPA Summary

City of Paola

2025

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

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

| Pool Reserve Account | COVID Account | Special Law Enforcement | Cemetery Benefit | Funds Held In Escrow | Total |
|----------------------|---------------|-------------------------|------------------|----------------------|-------|
| Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered | |
| Cash Balance Jan 1 | -118 | Cash Balance Jan 1 | 662,987 | Cash Balance Jan 1 | 7,536 |

Receipts:

| | | | | | | | | |
|----------------------|---------|----------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|
| City Sales Tax | 137,500 | | Interest Income | 48 | Interest Income | 23 | Escrow Receipts | 1,979 |
| Interest Income | 1,214 | | | | | | | |
| Operating Transfer | 100,118 | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total Receipts | 238,832 | Total Receipts | 0 | Total Receipts | 48 | Total Receipts | 23 | Total Receipts |
| Resources Available: | 238,714 | Resources Available: | 662,987 | Resources Available: | 7,584 | Resources Available: | 2,321 | Resources Available: |

Expenditures:

| | | | | | | | | |
|---------------------|---------|-----------------------|---------|---------------------|-------|---------------------|---------------------|---------------------|
| Transfer | 100,000 | Professional Service | 10,000 | Miscellaneous | 3,000 | | Interest Expense | 6 |
| | | Other Contractual | 16,537 | | | | Escrow Disbursement | 2,279 |
| | | Operating Supplies | 40,053 | | | | | |
| | | Construction Material | 74,823 | | | | | |
| | | Other | 13,965 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total Expenditures | 100,000 | Total Expenditures | 155,378 | Total Expenditures | 3,000 | Total Expenditures | 0 | Total Expenditures |
| Cash Balance Dec 31 | 138,714 | Cash Balance Dec 31 | 507,609 | Cash Balance Dec 31 | 4,584 | Cash Balance Dec 31 | 2,321 | Cash Balance Dec 31 |

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

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

| Sales Tax Projects (27) | | Special Grants | | Equipment Reserve MER | | Capital Improvements CI | | Drug Tax | |
|-------------------------|---------|--------------------|--------|-----------------------|---------|-------------------------|-----------|--------------------|-----------------|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | Total |
| Cash Balance Jan 1 | 607,593 | Cash Balance Jan 1 | 23,828 | Cash Balance Jan 1 | 128,754 | Cash Balance Jan 1 | 3,214,048 | Cash Balance Jan 1 | 2,091 3,976,319 |

Receipts:

Receipts:

Receipts:

Receipts:

Receipts:

| | | | | | | | | | |
|----------------------|-----------|----------------------|---------|----------------------|---------|----------------------|-----------|----------------------|------------------|
| Bond Proceeds | 7,570,000 | Grants | 94,998 | Sale of equipment | 6,400 | City Sales Tax | 1,594,552 | Reimbursement | 4,100 |
| Bond Premium | 588,918 | Donations | 3,200 | Miscellaneous | 3,227 | Interest | 18,212 | | |
| Interest Income | 80,647 | | | Operating Transfer | 202,000 | Miscellaneous | 35,290 | | |
| | | | | | | Reimbursement | 15,943 | | |
| | | | | | | Grants | 70,295 | | |
| | | | | | | Donations | 132 | | |
| | | | | | | Operating Transfer | 10,000 | | |
| | | | | | | | | | |
| Total Receipts | 8,239,565 | Total Receipts | 98,198 | Total Receipts | 211,627 | Total Receipts | 1,744,424 | Total Receipts | 4,100 10,297,914 |
| Resources Available: | 8,847,163 | Resources Available: | 122,026 | Resources Available: | 340,381 | Resources Available: | 4,958,472 | Resources Available: | 6,191 14,274,233 |

Expenditures: Expenditures: Expenditures: Expenditures: Expenditures:

| | | | | | | | | | |
|-----------------------|-----------|---------------------|---------|---------------------|---------|-----------------------|-----------|---------------------|-----------------|
| Professional Services | 57,496 | Library Materials | 54,727 | Equipment | 300 | Construction Material | 248,711 | Other | 4,856 |
| Other Contractual | 742,642 | Childrens Program | 400 | Motor Vehicle | 24,980 | Other Contractual | 424,546 | | |
| Construction Material | 2,075,015 | Other Contractual | 25,630 | | | Equipment | 622,000 | | |
| Miscellaneous | 8,380 | Equipment | 9,387 | | | Improvements | 19,164 | | |
| Underwriting Discount | 75,700 | Other | 15,350 | | | Other | 689,605 | | |
| Principal Payment | 3,110,000 | | | | | Operating Transfer | 100,118 | | |
| Interest Expense | 17,969 | | | | | | | | |
| Bond Insurance | 19,430 | | | | | | | | |
| Total Expenditures | 6,106,632 | Total Expenditures | 105,494 | Total Expenditures | 25,280 | Total Expenditures | 2,104,144 | Total Expenditures | 4,856 8,346,406 |
| Cash Balance Dec 31 | 2,740,531 | Cash Balance Dec 31 | 16,532 | Cash Balance Dec 31 | 315,101 | Cash Balance Dec 31 | 2,854,328 | Cash Balance Dec 31 | 1,335 5,927,827 |
| | | | | | | | | | 5,927,827 |

**
**

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

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

| Wastewater Utility CIP (1) | | Water Utility CIP (15) | | Paola Crossings - CID (39) | | Paola Crossings - TIF (45) | | Total |
|----------------------------|--------------|------------------------|--------------|----------------------------|--------------|----------------------------|--------------------|---------------------------------|
| Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered | Cash Balance Jan 1 | Cash Balance Jan 1 | |
| Cash Balance Jan 1 | 913,135 | Cash Balance Jan 1 | 208,790 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 6 | Cash Balance Jan 1 1,121,931 |

Receipts: Receipts: Receipts: Receipts: Receipts:

| | | | | | | | | |
|----------------------|---------|----------------------|---------|----------------------|---------|----------------------|--------|-----------------------------------|
| Interest Income | 8,662 | Interest | 2,074 | Receipts: | 300,525 | Receipts: | 31,495 | |
| Reimbursed Expense | 4,021 | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total Receipts | 12,683 | Total Receipts | 2,074 | Total Receipts | 300,525 | Total Receipts | 31,495 | Total Receipts 346,777 |
| Resources Available: | 925,818 | Resources Available: | 210,864 | Resources Available: | 300,525 | Resources Available: | 31,501 | Resources Available: 1,468,708 |

Expenditures: Expenditures: Expenditures: Expenditures: Expenditures:

| | | | | | | | | |
|---------------------|---------|---------------------|---------|---------------------|---------|---------------------|--------|----------------------------------|
| Equipment | 136,983 | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total Expenditures | 136,983 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures 136,983 |
| Cash Balance Dec 31 | 788,835 | Cash Balance Dec 31 | 210,864 | Cash Balance Dec 31 | 300,525 | Cash Balance Dec 31 | 31,501 | Cash Balance Dec 31 1,331,725 |
| | | | | | | | | ** |
| | | | | | | | | ** |

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
City of Paola

will meet on September 10, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills

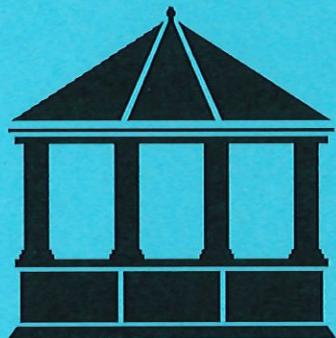
***Revenue Neutral Rate as defined by KSA 79-2988*

Randi Shannon

City Official Title: City Manager

2025 BUDGET

SUPPORTING DOCUMENTS



AFFIDAVIT OF PUBLICATION

MIAMI COUNTY REPUBLIC
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF MIAMI }

Account Number: 119382
Ad Number: 2586410
Description: RNR-Budget Hearing
Ad Cost: \$168.75

Sandra Ridings, being first duly sworn, says:

That she is the Agent of the the Miami County Republic, a weekly newspaper of general circulation, printed and published in Paola, Miami County, Kansas; that the publication, a copy of which is attached hereto, was published in said newspaper on the following dates:

August 21, 2024

That said newspaper was regularly issued and circulated on those dates.

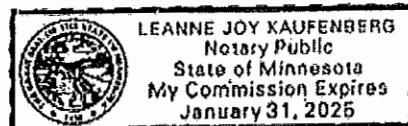
SIGNED:

Sandra Ridings
Agent

Subscribed to and sworn to me this 17th day of September 2024.

Leanne Kaufenberg
Notary Public
County Reedwood
ID#: _____
My commission expires: 1-31-25

STEPHANIE MARLER
CITY OF PAOLA-LEGAL
PO BOX 409
PAOLA, KS 66071
smarler@paolagov.org



(Published in the Miami County Republic Wed. 8/21/24)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Paola

will meet on September 10, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|----------------------------|------------------------------|--------------------------------|------------------------------|----------------------------------|-------------------------------|--|
| | Expenditure | Actual Tax Rate ^a | Expenditure | Actual Tax Rate ^a | Budget Authority for Expenditure | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate ^a |
| General | 5,161,284 | 28.92% | 5,958,675 | 28.93% | 6,481,013 | 2,572,590 | 29.85% |
| Debt Service | 935,413 | 2.66% | 1,314,189 | 4.87% | 1,313,133 | 315,000 | 3.65% |
| Library | 361,343 | 3.63% | 388,000 | 3.64% | 443,317 | 333,850 | 4.10% |
| Employee Benefits | 1,239,824 | 4.44% | 1,603,460 | 4.44% | 1,729,201 | 383,350 | 4.44% |
| Special Highway | 149,000 | | 150,000 | | 334,583 | | |
| Wastewater Utility - 64 | 1,346,387 | | 1,462,000 | | 2,015,518 | | |
| Aquatics Center - 07 | 143,983 | | 191,591 | | 265,817 | | |
| Community Center - 04 | 132,189 | | 161,600 | | 149,513 | | |
| Water Utility - 09 | 1,935,302 | | 2,012,800 | | 2,677,612 | | |
| Stormwater Management - 1 | 50,114 | | 90,000 | | 417,184 | | |
| Health & Sanitation - 13 | 443,443 | | 472,800 | | 552,352 | | |
| Special Parks - 14 | 35,975 | | 33,500 | | 25,359 | | |
| Training Grant Tax - 20 | 50,401 | | 55,200 | | 52,163 | | |
| New Budgeted Funds-A | 268,663 | | | | | | |
| New Budgeted Funds-B | 8,346,406 | | | | | | |
| New Budgeted Funds-C | 146,983 | | | | | | |
| Total | 10,502,459 | 41.83% | 11,092,065 | 41.87% | 12,022,007 | 3,826,600 | 41.98% |
| <i>Revenue Neutral Rate^b</i> | | | | | | | |
| Local Transfers | 1,698,910 | | 2,410,350 | | 2,461,430 | | |
| Net Expenditure | 19,101,579 | | 11,681,618 | | 14,457,157 | | |
| Total Tax Levied | 3,008,187 | | 3,435,400 | | 4,000,000 | | |
| Assessed Valuation | 71,192,792 | | 82,160,376 | | 86,477,393 | | |

Outstanding indebtedness.

| | 2022 | 2023 | 2024 |
|-------------------------|-------------------|-------------------|-------------------|
| G.O. Bonds | 5,789,559 | 5,289,550 | 13,877,360 |
| Revenue Bonds | 946,762 | 918,762 | 571,168 |
| Other | 3,111,100 | 3,141,100 | 0 |
| Less Purchase Principal | 731,398 | 581,891 | 433,439 |
| Total | 10,601,720 | 10,461,591 | 13,877,071 |

^aTax rates are expressed in mills

^bRevenue Neutral Rate as defined by KSA 79-2988

Randi Shannan
City Official Title: City Manager

Notice of Revenue Neutral Rate Intent

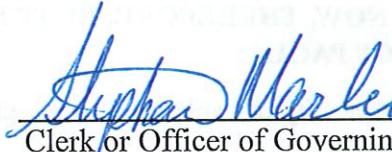
THE GOVERNING BODY OF THE CITY OF PAOLA, HEREBY NOTIFIES THE MIAMI COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 42.059. The date of our hearing is September 10, 2024 at 6:00 PM and will be held at Paola Justice Center, 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 9, 2024.





Clerk or Officer of Governing Body

RESOLUTION NO. 2024-007

A RESOLUTION OF THE CITY OF PAOLA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Paola was calculated as 39.943 mills by the Miami County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Paola will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Paola, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PAOLA:

The City of Paola shall levy a property tax rate, exceeding the Revenue Neutral Rate, of 42.059 mills.

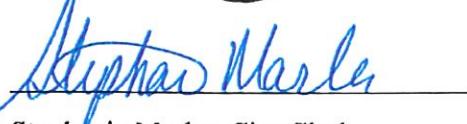
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September, 2024 and **SIGNED** by the Mayor.


Leigh House

ATTEST:




Stephanie Marler

Stephanie Marler, City Clerk

Roll Call Vote

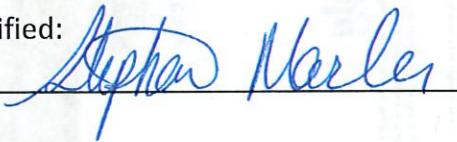
A Roll Call Vote of the City of Paola To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2024

Resolution No. 2024-007

| Governing Body Member | Yes | No | No Vote |
|-----------------------|-----|----|---------|
| JR McMahon | ✓ | | |
| Deborah Hayes | ✓ | | |
| LeAnne Shields | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 3 | 0 | 0 |

Certified:



Living in Paola

Departments

Government

Online Services



Report a Concern



Notify Me



Online Utility Bill Pay



City Code



Agendas & Minutes



Employment Opportunities

Notice of Hearing to exceed RNR and Budget Hearing

The governing body of the City of Paola will meet on September 10, 2024 at 6:00 pm at the Paola Justice Center, 805 N Pearl for the public hearing to exceed the revenue neutral rate and hold the budget public hearing.

[Hearing Notice](#)

VACANT CITY COUNCIL SEAT - WARD 3

The Council Member for Ward 3 has resigned her position effective immediately. If you are interested in serving your community please submit a letter of interest to the City Clerks office by 9-4-24. Please see the vacant seat notice for more information.

[Vacant Seat Notice](#)

A Moment with the Mayor July 2024



The City of Paola is seeking an eligible resident to fill the seat for Ward 3 City Council. The individual chosen to fill the vacancy will take their seat on the council at the September meeting and serve the remaining term that is up for election in 2024.

Interested residents must be a "qualified elector" of Ward 3 and submit in writing a letter of interest.

Letters of interest should include the following information:

- Your full legal name and current address (to verify that you are a resident of the district you are applying to represent)
- Explain the reason for the qualified status for serving on city council.
- Describe why you are interested in serving on city council.
- Describe any relevant prior experience.
- Describe why you believe you should be selected to serve on the city council.

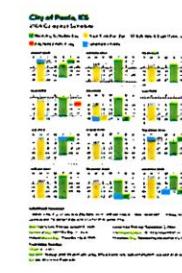
Deadline for application:
Letters should be returned to the City Clerk at Paola City Hall by 4pm on September 4, 2024.

Mailing address for letters of interest:

Paola City Hall
ATTN: City Clerk
PO Box 409
Paola, KS 66071
mailto:cityclerk@paola.org

Selection Process:

The Mayor and City Council members will review all letters submitted to the City Clerk by the deadline. Residents that submit letters must be present at the council meeting scheduled at 6:00 PM on September 10th. Council members will vote to appoint a member to the vacant city council seat. If approved, the newly appointed council member will be sworn in and will immediately join the council for the remainder of that meeting's agenda.



Waste Management 2024 Pickup Schedule

[Additional Info...](#)

Tax Year:
2024

COUNTY CLERK'S BUDGET INFORMATION FOR THE 2025 BUDGET
CMBLT032

Date - Time:
2024/06/12 - 9:38:35

PAOLA
Municipality

1. Estimated Assessed Valuation Information as of July 1, 2024

| | Estimated Assd Valuation | Territory Added | Property With Changed Use |
|--------------------------|-----------------------------|-----------------|------------------------------|
| Real Estate | 81,175,015 | 0 | 954,087 |
| Personal Property | 550,037 | 0 | 0 |
| Oil and Gas | 79 | 0 | 0 |
| State Assessed Utilities | 4,452,162 | 0 | 0 |
| Severed Minerals | 0 | 0 | 0 |
| Total | 86,177,293 | 0 | 954,087 |
| New Improvements | 1,362,673 | 0 | |
| Remodel | 172,881 | 0 | |

2. All Personal Property excluding Watercraft

3. Actual Tax Rates Levied for the 2024 Budget

| Fund | Rate |
|--------------------------|------------------|
| PAOLA BOND & INTEREST | 4.872000 |
| PAOLA EMPLOYEE BENE | 4.446000 |
| PAOLA GENERAL | 28.934000 |
| PAOLA INDUSTRIAL DEVELOP | 0.000000 |
| PAOLA LIBRARY | 3.642000 |
| | 41.894000 |

Revenue Neutral Rate:

4. Final Assessed Valuation from November 1, 2023 Abstract

5. All Personal Property excluding Watercraft for 2023

6. Gross Earning (Intangible) Tax Estimate

7. Neighborhood Revitalization District Valuation Subject to Rebates

8. 2023 Column (2022 Tax) Delq % for PAOLA GENERAL Fund 0.95 %

9. 2023 Column (2022 Tax) Delq % for Special Assessments 15.29 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 8,140

TIF/RHID Current Assessed Valuation 606,182

TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 2,296.49

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

06/12/2024

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

General - 76
 170,432.76

Library - 13
 21,463.13

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

B + I -
 28,724.46

The following estimates are provided for the preparation of your 2025 budget:

| | Detail | Total |
|---------------------------------|---------------|---------------|
| Local Alcoholic Liquor Fund | \$ 46,610.60 | \$ 46,610.60 |
| Motor Vehicle Tax | | |
| General | \$ 159,066.95 | |
| Library | \$ 20,022.18 | |
| Bond & Interest | \$ 26,784.20 | |
| Employee Benefits | \$ 24,442.24 | \$ 230,315.57 |
| Motor Vehicle Rental Excise Tax | | |
| General | | |
| Library | | |
| Bond & Interest | | |
| Employee Benefits | | \$ |
| 16M/20M Trucks | | |
| General | \$ 922.18 | |
| Library | \$ 126.39 | |
| Bond & Interest | \$ 181.73 | |
| Employee Benefits | \$ 136.29 | \$ 1,366.59 |
| Recreational Vehicle Tax | | |
| General | \$ 2,413.36 | |
| Library | \$ 303.77 | |
| Bond & Interest | \$ 406.37 | |
| Employee Benefits | \$ 370.84 | \$ 3,494.34 |
| Commercial Truck Tax | | |
| General | \$ 7,403.29 | |
| Library | \$ 931.87 | |
| Bond & Interest | \$ 1,246.59 | |
| Employee Benefits | \$ 1,137.59 | \$ 10,719.34 |
| Watercraft Tax | | |
| General | \$ 626.98 | |
| Library | \$ 78.92 | |
| Bond & Interest | \$ 105.57 | |
| Employee Benefits | \$ 96.34 | \$ 907.81 |
| Other (Specify) | | |
| | _____ | |
| | _____ | |
| | _____ | |
| | _____ | |

SPECIAL CITY AND COUNTY HIGHWAY FUND

Distribution to the Cities including Estimated Redistribution from the Counties

CY 2024 and CY 2025 Estimated Apportionments -- Rounded to Nearest \$10

Estimates as of May 2024, actual distributions will reflect actual collections and any change in certified population numbers
Estimates are based on population numbers certified July 1, 2021

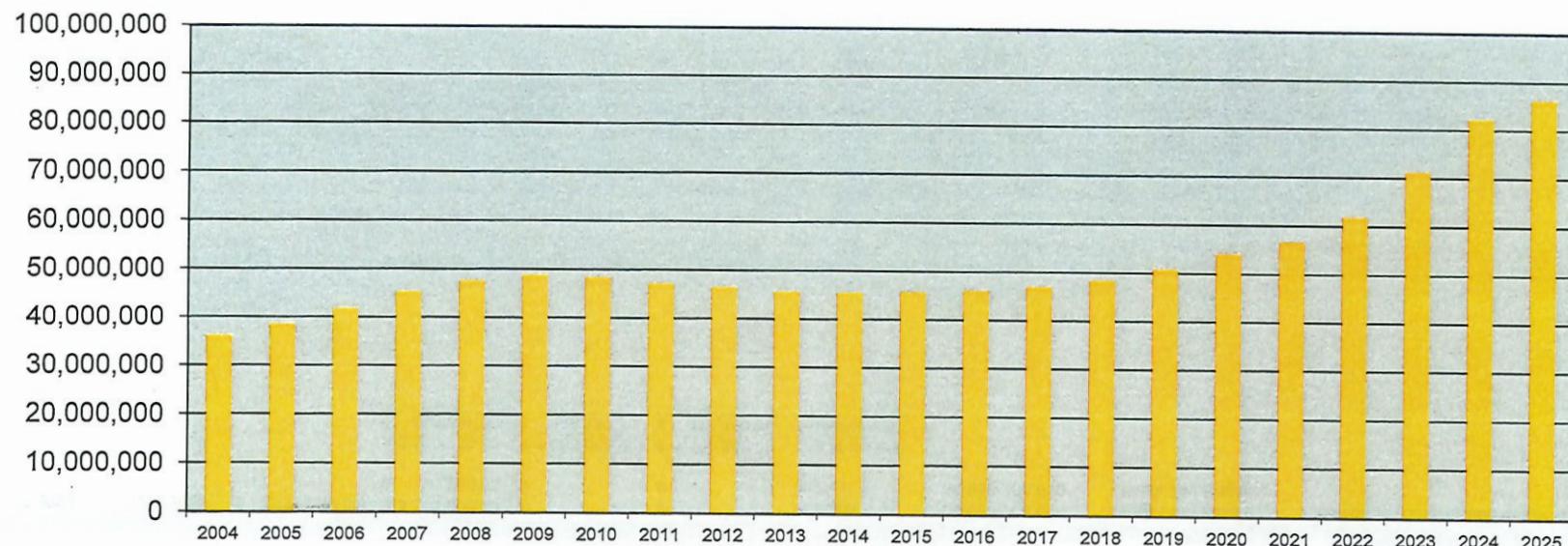
Numbers may not add due to rounding

| * Multi-county cities | Population Certified July 1, 2021 | Calendar Year 2024 Summation | | | Calendar Year 2025 Summation | | |
|-----------------------|---|------------------------------|---------------------------|-------------|------------------------------|---------------------------|-------------|
| | | State Distribution | Transfer from Counties | City Net | State Distribution | Transfer from Counties | City Net |
| Neosho Raj | 262 | 7,100 | 800 | 7,900 | 7,090 | 800 | 7,890 |
| Olpe | 530 | 14,490 | 1,640 | 16,130 | 14,480 | 1,640 | 16,120 |
| Reading | 225 | 6,150 | 700 | 6,850 | 6,140 | 700 | 6,840 |
| Total | 27,114 | 737,400 | 83,580 | 820,980 | 736,750 | 83,520 | 820,270 |
| Marion | | | | | | | |
| Burns | 204 | 5,660 | | 5,660 | 5,660 | | 5,660 |
| Durham | 106 | 2,950 | | 2,950 | 2,950 | | 2,950 |
| Florence | 425 | 11,780 | | 11,780 | 11,770 | | 11,770 |
| Goessel | 489 | 13,570 | | 13,570 | 13,560 | | 13,560 |
| Hillsboro | 2,762 | 76,260 | | 76,260 | 76,200 | | 76,200 |
| Lehigh | 168 | 4,580 | | 4,580 | 4,570 | | 4,570 |
| Lincolnvill | 191 | 5,230 | | 5,230 | 5,220 | | 5,220 |
| Lost Spring | 65 | 1,810 | | 1,810 | 1,810 | | 1,810 |
| Marion | 1,739 | 48,070 | | 48,070 | 48,030 | | 48,030 |
| Peabody | 1,079 | 29,820 | | 29,820 | 29,790 | | 29,790 |
| Ramona | 173 | 4,790 | | 4,790 | 4,790 | | 4,790 |
| Tampa | 98 | 2,760 | | 2,760 | 2,760 | | 2,760 |
| Total | 7,499 | 207,280 | | 207,280 | 207,110 | | 207,110 |
| Marshall | | | | | | | |
| Axtell | 399 | 10,910 | | 10,910 | 10,900 | | 10,900 |
| Beattie | 188 | 5,120 | | 5,120 | 5,110 | | 5,110 |
| Blue Rapid | 960 | 26,020 | | 26,020 | 26,000 | | 26,000 |
| Frankfort | 689 | 18,820 | | 18,820 | 18,810 | | 18,810 |
| Marysville | 3,251 | 88,530 | | 88,530 | 88,450 | | 88,450 |
| Oketo | 70 | 1,710 | | 1,710 | 1,700 | | 1,700 |
| Summerfie | 146 | 3,980 | | 3,980 | 3,980 | | 3,980 |
| Vermillion | 101 | 2,760 | | 2,760 | 2,760 | | 2,760 |
| Waterville | 633 | 17,220 | | 17,220 | 17,210 | | 17,210 |
| Total | 6,437 | 175,070 | | 175,070 | 174,920 | | 174,920 |
| McPherson | | | | | | | |
| Canton | 688 | 18,820 | | 18,820 | 18,810 | | 18,810 |
| Galva | 887 | 23,720 | | 23,720 | 23,700 | | 23,700 |
| Inman | 1,324 | 36,130 | | 36,130 | 36,100 | | 36,100 |
| Lindsborg | 3,276 | 89,100 | | 89,100 | 89,020 | | 89,020 |
| Marquette | 595 | 16,220 | | 16,220 | 16,210 | | 16,210 |
| McPherson | 13,013 | 353,710 | | 353,710 | 353,400 | | 353,400 |
| Moundridg | 1,861 | 50,610 | | 50,610 | 50,570 | | 50,570 |
| Windom | 125 | 3,360 | | 3,360 | 3,360 | | 3,360 |
| Total | 21,769 | 591,670 | | 591,670 | 591,170 | | 591,170 |
| Meade | | | | | | | |
| Fowler | 516 | 14,000 | | 14,000 | 13,990 | | 13,990 |
| Meade | 1,519 | 41,240 | | 41,240 | 41,210 | | 41,210 |
| Plains | 1,021 | 27,650 | | 27,650 | 27,630 | | 27,630 |
| Total | 3,056 | 82,890 | | 82,890 | 82,830 | | 82,830 |
| Miami | | | | | | | |
| Fontana | 242 | 6,470 | | 6,470 | 6,470 | | 6,470 |
| Louisburg | 4,590 | 123,540 | | 123,540 | 123,440 | | 123,440 |
| Osawatomie | 4,223 | 116,020 | | 116,020 | 115,920 | | 115,920 |
| Paola | 5,664 | 154,880 | | 154,880 | 154,740 | | 154,740 |
| Spring Hill | 3,316 | 83,760 | | 83,760 | 83,690 | | 83,690 |
| Total | 18,035 | 484,670 | | 484,670 | 484,260 | | 484,260 |
| Mitchell | | | | | | | |
| Beloit | 3,564 | 98,170 | | 98,170 | 98,090 | | 98,090 |
| Cawker Cit | 426 | 11,730 | | 11,730 | 11,720 | | 11,720 |
| Glen Elder | 420 | 11,460 | | 11,460 | 11,450 | | 11,450 |
| Hunter | 53 | 1,460 | | 1,460 | 1,460 | | 1,460 |
| Scottsville | 23 | 620 | | 620 | 620 | | 620 |
| Simpson* | 78 | 2,140 | | 2,140 | 2,140 | | 2,140 |
| Tipton | 189 | 5,230 | | 5,230 | 5,220 | | 5,220 |
| Total | 4,753 | 130,810 | | 130,810 | 130,700 | | 130,700 |

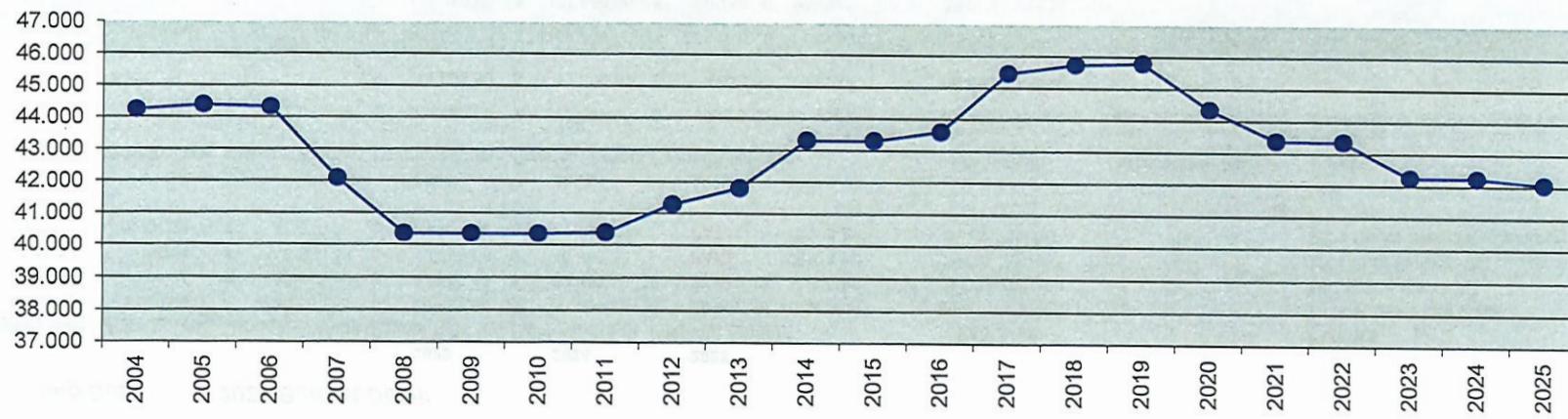
City of Paola - Assessed Valuation and Mill Levy History

| <u>Year</u> | <u>Assessed Valuation</u> | <u>\$ Change</u> | <u>% Change</u> | <u>Mill Levy</u> | <u>Net Change</u> | <u>% Change</u> |
|-------------|---------------------------|------------------|-----------------|------------------|-------------------|-----------------|
| 1995 | 19,162,312 | | | 39.352 | | |
| 1996 | 20,202,387 | 1,040,075 | 5.428% | 42.420 | 3.068 | 7.796% |
| 1997 | 21,718,484 | 1,516,097 | 7.505% | 46.834 | 4.414 | 10.405% |
| 1998 | 23,472,818 | 1,754,334 | 8.078% | 45.097 | -1.737 | -3.709% |
| 1999 | 25,171,165 | 1,698,347 | 7.235% | 42.811 | -2.286 | -5.069% |
| 2000 | 28,764,082 | 3,592,917 | 14.274% | 42.533 | -0.278 | -0.649% |
| 2001 | 31,675,172 | 2,911,090 | 10.121% | 42.174 | -0.359 | -0.844% |
| 2002 | 33,240,846 | 1,565,674 | 4.943% | 42.100 | -0.074 | -0.175% |
| 2003 | 34,536,106 | 1,295,260 | 3.897% | 42.484 | 0.384 | 0.912% |
| 2004 | 36,103,792 | 1,567,686 | 4.539% | 44.240 | 1.756 | 4.133% |
| 2005 | 38,499,141 | 2,395,349 | 6.635% | 44.393 | 0.153 | 0.346% |
| 2006 | 41,817,658 | 3,318,517 | 8.620% | 44.329 | -0.064 | -0.144% |
| 2007 | 45,277,147 | 3,459,489 | 8.273% | 42.099 | -2.230 | -5.031% |
| 2008 | 47,616,872 | 2,339,725 | 5.168% | 40.371 | -1.728 | -4.105% |
| 2009 | 48,776,235 | 1,159,363 | 2.435% | 40.371 | 0.000 | 0.000% |
| 2010 | 48,340,082 | -436,153 | -0.894% | 40.374 | 0.003 | 0.007% |
| 2011 | 47,157,929 | -1,182,153 | -2.445% | 40.410 | 0.036 | 0.089% |
| 2012 | 46,449,708 | -708,221 | -1.502% | 41.309 | 0.899 | 2.225% |
| 2013 | 45,634,271 | -815,437 | -1.756% | 41.820 | 0.511 | 1.237% |
| 2014 | 45,464,567 | -169,704 | -0.372% | 43.321 | 1.501 | 3.589% |
| 2015 | 45,697,592 | 233,025 | 0.513% | 43.321 | 0.000 | 0.000% |
| 2016 | 46,063,275 | 365,683 | 0.800% | 43.602 | 0.281 | 0.649% |
| 2017 | 46,965,576 | 902,301 | 1.959% | 45.460 | 1.858 | 4.261% |
| 2018 | 48,417,117 | 1,451,541 | 3.091% | 45.747 | 0.287 | 0.631% |
| 2019 | 50,795,424 | 2,378,307 | 4.912% | 45.802 | 0.055 | 0.120% |
| 2020 | 53,999,601 | 3,204,177 | 6.308% | 44.347 | -1.455 | -3.177% |
| 2021 | 56,616,823 | 2,617,222 | 4.847% | 43.381 | -0.966 | -2.178% |
| 2022 | 61,816,612 | 5,199,789 | 9.184% | 43.366 | -0.015 | -0.035% |
| 2023 | 71,186,627 | 9,370,015 | 15.158% | 42.258 | -1.108 | -2.555% |
| 2024 | 82,168,262 | 10,981,635 | 15.427% | 42.255 | -0.003 | -0.007% |
| 2025 | 86,177,293 | 4,009,031 | 4.879% | 42.059 | -0.196 | -0.464% |

Assessed Valuation



City of Paola Mill Levy



City of Paola Outstanding Debt

2024 Budget Detail

| Lease Debt Leasor | Issue Date | Maturity Date | Original Amount | 2023 | | 2024 | | 2025 | | Paid From | Purpose | | | | | | | | | | | |
|---|------------|---------------|-----------------|-----------------|---------------|---------------|----------------|------------|----------------|--------------------------|--------------------------------------|--|--|--|--|--|--|--|--|--|--|--|
| | | | | Payment Amou | Payment Amou | Payment Amou | Payment Amount | Prin & Int | Prin & Int | | | | | | | | | | | | | |
| First Option Bank | 04/28/15 | 12/20/30 | \$ 750,000.00 | \$ 58,997.50 | \$ 58,997.50 | \$ 58,997.50 | \$ 58,997.50 | Prin & Int | 90-316-700-265 | | 2014 Sutphen Fire Truck | | | | | | | | | | | |
| First Option Bank | 03/04/20 | 03/04/25 | \$ 123,813.00 | \$ 27,453.13 | \$ 27,453.13 | \$ 27,453.13 | \$ 27,453.13 | Prin & Int | 01-002-700-290 | | 800 MHz Radios - PD | | | | | | | | | | | |
| First Option Bank | 06/16/21 | 01/15/24 | \$ 118,550.43 | \$ 40,869.56 | \$ 40,869.36 | \$ 40,869.36 | \$ 40,869.36 | PAID | 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 | \$ 24,799.20 | \$ 24,799.20 | PAID | 01-07-000-265 | | 2021 Chevy Silverado- Cemetery Truck | | | | | | | | | | | |
| General Obligation & PBC Bonds | | | | 2023 | | 2024 | | 2025 | | | | | | | | | | | | | | |
| Series | Issue Date | Maturity Date | Original Amount | Payment Amou | Payment Amou | Payment Amou | Payment Amount | | | Paid From | Transfer In From | Purpose | | | | | | | | | | |
| GO 2014 Refunding | 9/23/2014 | 9/1/2025 | \$ 2,485,000.00 | \$ 270,000.00 | \$ 210,000.00 | \$ 185,000.00 | Principal | | 06-060-700.600 | Paid from Bond & Int 06 | | Refund Series 2007a - Baptiste Dr & Rockwood III | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| GO 2020 Refunding | 6/4/2020 | 9/1/2031 | \$ 4,140,000.00 | \$ 340,000.00 | \$ 360,000.00 | \$ 380,000.00 | Principal | | 06-060-700.600 | SEWER 04 | | Refund Series 2012 Utility | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| GO 2023A Bonds | 3/1/2023 | 9/1/2036 | \$ 7,570,000.00 | \$ 455,000.00 | \$ 320,000.00 | \$ 355,000.00 | Principal | | 06-060-700-600 | Special Sales Tax 90.315 | | Ballfields/Pool/Lake Dam/Streets | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| PBC 2016 Refunding | 1/12/2016 | 11/1/2026 | \$ 2,185,000.00 | \$ 170,000.00 | \$ 175,000.00 | \$ 180,000.00 | Principal | | 06-060-700.600 | Paid from Bond & Int 06 | | Refund PBC Series 2007 - Justice Center | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| Temp Notes / GO | | | | | | | | | | | | | | | | | | | | | | |
| Series 2022 | 1/6/2022 | 12/1/2023 | \$ 3,110,000.00 | \$ 3,110,000.00 | \$ - | \$ - | Principal | | 06-060-700.600 | Paid from Fund 27 | Temporary Notes issued before Bonds | Sales Tax Projects | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
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City of Paola, Kansas

Aggregate General Obligation Debt Service

| Date | Series 2014 | | Series 2020 (Utility) | | Series 2023A (Utility) | | Total Principal | Total Interest | Total Debt Service | Calendar Year |
|----------|---------------------------|-----------|-----------------------|------------|------------------------|--------------|-----------------|----------------|--------------------|---------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | | | | |
| | Paid from Bond & Interest | | Paid from Sewer (04) | | Paid from CIP (90-315) | | | | | |
| 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 | 395,000.00 | 17,400.00 | 3,385,000.00 | 480,150.00 | 7,115,000.00 | 2,484,650.00 | 10,895,000.00 | 2,982,200.00 | 13,877,200.00 | 13,877,200.00 |



Paola, Kansas Public Building Commission

Aggregate Debt Service

| Date | Series 2016 (PD) | | Total Principal | Total Interest | Total Debt Service | Calendar Year |
|---------------|-------------------|------------------|-------------------|------------------|--------------------|-------------------|
| | Principal | Interest | | | | |
| 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 | 540,000.00 | 31,387.50 | 540,000.00 | 31,387.50 | 571,387.50 | 571,387.50 |

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 <u>September 1</u> | Principal | Interest | Yield | CUSIP⁽¹⁾ |
|---|------------------|-----------------|--------------|----------------------------|
| | Amount | Rate | | |
| 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 Payment Date | 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 | | | |
|--|---|-----------------|------------------|--|------------------|--------------------|---|--------------------|---------------------|---------------------------------|------------------------|---------------------|---------------------|
| | 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 | |
| 03/01/24 | 0 | 5,925 | 5,925 | 0 | 50,775 | 50,775 | 0 | 160,450 | 160,450 | 0 | 217,150 | 217,150 | |
| 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 | |
| 03/01/25 | 0 | 2,775 | 2,775 | 0 | 45,375 | 45,375 | 0 | 152,450 | 152,450 | 0 | 200,600 | 200,600 | |
| 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 | |
| 03/01/26 | | | | 0 | 39,675 | 39,675 | 0 | 143,575 | 143,575 | 0 | 183,250 | 183,250 | |
| 09/01/26 | | | | 395,000 | 39,675 | 434,675 | 385,000 | 143,575 | 528,575 | 780,000 | 183,250 | 963,250 | |
| 03/01/27 | | | | 0 | 33,750 | 33,750 | 0 | 133,950 | 133,950 | 0 | 167,700 | 167,700 | |
| 09/01/27 | | | | 410,000 | 33,750 | 443,750 | 420,000 | 133,950 | 553,950 | 830,000 | 167,700 | 997,700 | |
| 03/01/28 | | | | 0 | 27,600 | 27,600 | 0 | 123,450 | 123,450 | 0 | 151,050 | 151,050 | |
| 09/01/28 | | | | 430,000 | 27,600 | 457,600 | 455,000 | 123,450 | 578,450 | 885,000 | 151,050 | 1,036,050 | |
| 03/01/29 | | | | 0 | 21,150 | 21,150 | 0 | 112,075 | 112,075 | 0 | 133,225 | 133,225 | |
| 09/01/29 | | | | 450,000 | 21,150 | 471,150 | 495,000 | 112,075 | 607,075 | 945,000 | 133,225 | 1,078,225 | |
| 03/01/30 | | | | 0 | 14,400 | 14,400 | 0 | 99,700 | 99,700 | 0 | 114,100 | 114,100 | |
| 09/01/30 | | | | 470,000 | 14,400 | 484,400 | 535,000 | 99,700 | 634,700 | 1,005,000 | 114,100 | 1,119,100 | |
| 03/01/31 | | | | 0 | 7,350 | 7,350 | 0 | 86,325 | 86,325 | 0 | 93,675 | 93,675 | |
| 09/01/31 | | | | 490,000 | 7,350 | 497,350 | 580,000 | 86,325 | 666,325 | 1,070,000 | 93,675 | 1,163,675 | |
| 03/01/32 | | | | | | | 0 | 74,725 | 74,725 | 0 | 74,725 | 74,725 | |
| 09/01/32 | | | | | | | 620,000 | 74,725 | 694,725 | 620,000 | 74,725 | 694,725 | |
| 03/01/33 | | | | | | | 0 | 62,325 | 62,325 | 0 | 62,325 | 62,325 | |
| 09/01/33 | | | | | | | 655,000 | 62,325 | 727,325 | 665,000 | 62,325 | 727,325 | |
| 03/01/34 | | | | | | | 0 | 45,700 | 45,700 | 0 | 45,700 | 45,700 | |
| 09/01/34 | | | | | | | 715,000 | 45,700 | 760,700 | 715,000 | 45,700 | 760,700 | |
| 03/01/35 | | | | | | | 0 | 31,400 | 31,400 | 0 | 31,400 | 31,400 | |
| 09/01/35 | | | | | | | 760,000 | 31,400 | 791,400 | 760,000 | 31,400 | 791,400 | |
| 03/01/36 | | | | | | | 0 | 16,200 | 16,200 | 0 | 16,200 | 16,200 | |
| 09/01/36 | | | | | | | 810,000 | 16,200 | 826,200 | 810,000 | 16,200 | 826,200 | |
| 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 |

EXHIBIT A-1
TO
EQUIPMENT LEASE AGREEMENT

Sutphen Fire Truck

Rental Payment Schedule

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

AMORTIZATION SCHEDULE
 Officer: MAS

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

Police Dept

| TRANSACTION DATE | ORIGINATOR NUMBER | ORIGINAL LOAN AMOUNT | ORIGINAL TERM (MONTHS) | ORIGINAL RATE (%) | ORIGINAL PAYMENT | ORIGINAL PAYMENT 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

| NUMBER | MONTH | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL |
|--------------|---------|---------------------|---------------|---------------------|--------------------|--------------|
| 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 #:3616 Lease - 2021 Ford Explorers - PD

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

2021 Chevy Silverado
Cemetery Truck

"EXHIBIT B"

AMORTIZATION SCHEDULE PREPARED FOR CITY OF PAOLA
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 | 23,614.08 |
| 2 | 02-01-2024 | 24,799.20 | 1,186.14 | 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

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

Credit Highlights

Outlook

Credit Opinion

Related Research

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

| | | |
|--------------------------|-----------|----------|
| <i>Long Term Rating</i> | A+/Stable | New |
| Paola GO | | |
| <i>Long Term Rating</i> | A+/Stable | Affirmed |
| Paola GO temp nts | | |
| <i>Short Term Rating</i> | 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, even 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

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