



# CITY OF PAOLA, KANSAS

## 2025 BUDGET





# 2025 BUDGET

## DEPARTMENT DETAIL



## BUDGET WORKSHEET

CITY OF PAOLA	2023 Actual	2024 Budget	2024 Amended	2025 Budget Approved
<b>Fund: 01 - GENERAL OPERATING</b>				
<b>Revenues</b>				
<b>Dept: 000 ADMINISTRATION</b>				
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
<b>Dept: 000 ADMINISTRATION</b>	<b>6,796,290</b>	<b>6,042,251</b>	<b>6,997,334</b>	<b>6,434,559</b>
 <b>Dept: 002 POLICE DEPARTMENT</b>				
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
<b>POLICE DEPARTMENT</b>	<b>34,329</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>
 <b>Dept: 003 FIRE DEPARTMENT</b>				
400.190 RENTALS	4,709	1,000	1,000	1,000
400.330 REIMBURSED EXPENSE	3,784	500	500	500
<b>FIRE DEPARTMENT</b>	<b>8,493</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

**BUDGET WORKSHEET**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Dept: 004 MUNICIPAL COURT</b>				
400.337 REIMBURSED - POLICE BOND FUND	0	0	0	0
<b>MUNICIPAL COURT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept: 009 COMMUNITY DEVELOPMENT</b>				
400.330 REIMBURSED EXPENSE	19,108	15,000	15,000	15,000
400.390 MISCELLANEOUS	0	0	0	0
<b>COMMUNITY DEVELOPMENT</b>	<b>19,108</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Dept: 010 ECONOMIC DEVELOPMENT</b>				
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
400.850 GRANTS	0	0	0	0
<b>ECONOMIC DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total General Fund Revenues</b>	<b>6,858,220</b>	<b>6,091,251</b>	<b>7,046,334</b>	<b>6,483,559</b>



## BUDGET WORKSHEET

CITY OF PAOLA	2023 Actual	2024 Budget	2024 Amended	2025 Budget Approved
<b>Expenditures</b>				
<b>Dept: 001 ADMINISTRATION</b>				
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
<b>PERSONAL SERVICES</b>	<b>481,624</b>	<b>569,000</b>	<b>569,000</b>	<b>464,700</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>308,454</b>	<b>448,676</b>	<b>336,100</b>	<b>443,734</b>
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
<b>COMMODITIES</b>	<b>26,301</b>	<b>19,800</b>	<b>19,800</b>	<b>20,900</b>
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
<b>CAPITAL OUTLAY</b>	<b>1,728</b>	<b>500</b>	<b>500</b>	<b>60,500</b>
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
<b>MISCELLANEOUS</b>	<b>218,183</b>	<b>244,600</b>	<b>244,600</b>	<b>214,600</b>
<b>ADMINISTRATION</b>	<b>1,036,289</b>	<b>1,282,576</b>	<b>1,170,000</b>	<b>1,204,434</b>

## 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
<b>Dept: 002 POLICE DEPARTMENT</b>				
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
<b>PERSONAL SERVICES</b>	<b>1,126,852</b>	<b>1,264,500</b>	<b>1,264,500</b>	<b>1,232,500</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>296,710</b>	<b>246,200</b>	<b>246,200</b>	<b>307,550</b>
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
<b>COMMODITIES</b>	<b>119,651</b>	<b>128,400</b>	<b>128,400</b>	<b>150,900</b>
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
<b>CAPITAL OUTLAY</b>	<b>52,742</b>	<b>60,700</b>	<b>60,700</b>	<b>107,600</b>
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 TRANSFERS	0	0	0	0
700.911 911 EXPENDITURES	0	0	0	0
<b>MISCELLANEOUS</b>	<b>250,000</b>	<b>250,500</b>	<b>250,500</b>	<b>250,000</b>
<b>POLICE DEPARTMENT</b>	<b>1,845,955</b>	<b>1,950,300</b>	<b>1,950,300</b>	<b>2,048,550</b>
<i>Transfer Footnotes:</i>				
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
<b>PERSONAL SERVICES</b>	<b>269,964</b>	<b>342,000</b>	<b>342,000</b>	<b>360,800</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>63,821</b>	<b>99,900</b>	<b>99,900</b>	<b>102,000</b>
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
<b>COMMODITIES</b>	<b>84,478</b>	<b>97,200</b>	<b>97,200</b>	<b>101,200</b>
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
<b>CAPITAL OUTLAY</b>	<b>2,716</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>
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
<b>MISCELLANEOUS</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIRE DEPARTMENT</b>	<b>421,002</b>	<b>544,100</b>	<b>544,100</b>	<b>574,000</b>

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
<b>PERSONAL SERVICES</b>	<b>110,143</b>	<b>140,500</b>	<b>140,500</b>	<b>142,300</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>125,015</b>	<b>175,000</b>	<b>175,000</b>	<b>187,200</b>
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
<b>COMMODITIES</b>	<b>3,350</b>	<b>3,350</b>	<b>3,350</b>	<b>3,850</b>
700.400 OFFICE EQUIP. FURNITURE	240	500	500	500
700.402 COMPUTER EQUIP / SOFTWARE	708	1,000	1,000	1,000
<b>CAPITAL OUTLAY</b>	<b>948</b>	<b>1500</b>	<b>1500</b>	<b>1,500</b>
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
<b>MISCELLANEOUS</b>	<b>19,612</b>	<b>36,000</b>	<b>36,000</b>	<b>38,700</b>
<b>MUNICIPAL COURT</b>	<b>259,068</b>	<b>356,350</b>	<b>356,350</b>	<b>373,550</b>

Transfer Footnotes:

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

CITY OF PAOLA	2023 Actual	2024 Budget	2024 Amended	2025 Budget Approved
<b>Dept: 005 STREET DEPARTMENT</b>				
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
<b>PERSONAL SERVICES</b>	<b>424,337</b>	<b>508,500</b>	<b>508,500</b>	<b>606,500</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>46,950</b>	<b>52,200</b>	<b>52,200</b>	<b>61,600</b>
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
<b>COMMODITIES</b>	<b>122,677</b>	<b>157,500</b>	<b>157,500</b>	<b>170,000</b>
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
<b>CAPITAL OUTLAY</b>	<b>78,191</b>	<b>61,500</b>	<b>61,500</b>	<b>62,500</b>
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
<b>MISCELLANEOUS</b>	<b>110,000</b>	<b>153,300</b>	<b>153,300</b>	<b>156,900</b>
<b>STREET DEPARTMENT</b>	<b>782,156</b>	<b>933,000</b>	<b>933,000</b>	<b>1,057,500</b>

## Transfer Footnotes:

Out from 700.480 to CIP for Sidewalk Program	0	0	0	0
Out from 700.480 to MERF for Equipment	52,000	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
<b>PERSONAL SERVICES</b>	<b>208,100</b>	<b>235,000</b>	<b>235,000</b>	<b>298,400</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>100,002</b>	<b>90,700</b>	<b>90,700</b>	<b>113,500</b>
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
<b>COMMODITIES</b>	<b>60,478</b>	<b>70,000</b>	<b>70,000</b>	<b>81,000</b>
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
<b>CAPITAL OUTLAY</b>	<b>70,430</b>	<b>116,000</b>	<b>116,000</b>	<b>171,500</b>
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
<b>MISCELLANEOUS</b>	<b>71,243</b>	<b>73,800</b>	<b>73,800</b>	<b>99,300</b>
<b>PARKS &amp; GROUNDS</b>	<b>510,253</b>	<b>585,500</b>	<b>585,500</b>	<b>763,700</b>

## 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**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Dept: 007 CEMETERY</b>				
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
<b>PERSONAL SERVICES</b>	<b>48,999</b>	<b>53,000</b>	<b>53,000</b>	<b>55,000</b>
700.230 TELEPHONE SERVICES	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	0	200	200	200
700.255 ADVERTISING EXPENSE	76	100	100	100
700.260 INSURANCE	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
<b>CONTRACTUAL SERVICES</b>	<b>28,923</b>	<b>36,800</b>	<b>36,800</b>	<b>36,900</b>
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
<b>COMMODITIES</b>	<b>4,248</b>	<b>12,400</b>	<b>12,400</b>	<b>18,400</b>
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	10	0	0	0
700.810 TRANSFER	16,000	16,000	16,000	17,600
700.820 MEMORIAL	0	0	0	0
<b>MISCELLANEOUS</b>	<b>16,010</b>	<b>16,000</b>	<b>16,000</b>	<b>17,600</b>
<b>CEMETERY</b>	<b>98,181</b>	<b>118,200</b>	<b>118,200</b>	<b>127,900</b>

*Transfer Footnotes:*

<i>Out to Fund 05 Employee Benefits</i>	<i>16,000</i>	<i>16,000</i>	<i>16,000</i>	<i>17,600</i>
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**BUDGET WORKSHEET**

CITY OF PAOLA	2023 Actual	2024 Budget	2024 Amended	2025 Budget Approved
<b>Dept: 009 COMMUNITY DEVELOPMENT</b>				
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
<b>PERSONAL SERVICES</b>	<b>164,657</b>	<b>190,300</b>	<b>190,300</b>	<b>172,700</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>18,459</b>	<b>51,000</b>	<b>51,000</b>	<b>53,800</b>
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
<b>COMMODITIES</b>	<b>4,470</b>	<b>8,925</b>	<b>8,925</b>	<b>8,325</b>
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
<b>CAPITAL OUTLAY</b>	<b>8,295</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
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
<b>MISCELLANEOUS</b>	<b>50,000</b>	<b>58,500</b>	<b>58,500</b>	<b>56,600</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>245,881</b>	<b>318,725</b>	<b>318,725</b>	<b>301,425</b>
<i>Transfer Footnotes:</i>				
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
<b>Dept: 010 ECONOMIC DEVELOPMENT</b>				
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
<b>ECONOMIC DEVELOPMENT</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>32,500</b>
<b>Total General Operating Expenditures</b>	<b>5,201,286</b>	<b>6,091,251</b>	<b>5,978,675</b>	<b>6,483,559</b>
<b>GENERAL OPERATING FUND</b>	<b>1,656,934</b>	<b>0</b>	<b>1,067,659</b>	<b>0</b>
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**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Fund: 02 - LIBRARY</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>431,573</b>	<b>414,883</b>	<b>421,860</b>	<b>441,160</b>
<b>Total Revenues</b>	<b>431,573</b>	<b>414,883</b>	<b>421,860</b>	<b>441,160</b>
<b>Expenditures</b>				
<b>Dept: 022 LIBRARY</b>				
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
<b>PERSONAL SERVICES</b>	<b>210,528</b>	<b>248,183</b>	<b>222,700</b>	<b>263,470</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>42,572</b>	<b>45,400</b>	<b>43,900</b>	<b>43,500</b>
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
<b>COMMODITIES</b>	<b>38,176</b>	<b>39,500</b>	<b>39,600</b>	<b>39,290</b>

**BUDGET WORKSHEET**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
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
<b>CAPITAL OUTLAY</b>	<b>13,577</b>	<b>13,800</b>	<b>13,800</b>	<b>13,600</b>
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	0	0	0	0
700.510 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
<b>MISCELLANEOUS</b>	<b>58,360</b>	<b>68,000</b>	<b>68,000</b>	<b>81,300</b>
<b>LIBRARY</b>	<b>363,213</b>	<b>414,883</b>	<b>388,000</b>	<b>441,160</b>
<b>Total Expenditures</b>	<b>363,213</b>	<b>414,883</b>	<b>388,000</b>	<b>441,160</b>
 <b>LIBRARY</b>	 <b>68,360</b>	 <b>0</b>	 <b>33,860</b>	 <b>0</b>
<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
<b>Fund: 04 - SEWER SERVICE</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>2,281,910</b>	<b>1,930,453</b>	<b>2,240,522</b>	<b>2,025,517</b>
<b>Total Revenues</b>	<b>2,281,910</b>	<b>1,930,453</b>	<b>2,240,522</b>	<b>2,025,517</b>

## Expenditures

<b>Dept: 001 ADMINISTRATION</b>				
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
<b>PERSONAL SERVICES</b>	<b>0</b>	<b>422,305</b>	<b>0</b>	<b>0</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>46,643</b>	<b>511,048</b>	<b>49,600</b>	<b>649,867</b>
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
<b>COMMODITIES</b>	<b>6,904</b>	<b>5,600</b>	<b>5,600</b>	<b>7,500</b>
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.410 EQUIPMENT/PLANT	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.433 DISTRIBUTION LINES	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITEMS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	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
<b>MISCELLANEOUS</b>	<b>0</b>	<b>130,000</b>	<b>130,000</b>	<b>0</b>
<b>ADMINISTRATION</b>	<b>53,547</b>	<b>1,068,953</b>	<b>185,200</b>	<b>657,367</b>
<i>Transfer Footnotes:</i>				
<i>Out to Fund 05 Employee Benefits</i>	<i>0</i>	<i>130,000</i>	<i>130,000</i>	<i>0</i>
<i>Out to General Fund 01</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>



## BUDGET WORKSHEET

CITY OF PAOLA	2023 Actual	2024 Budget	2024 Amended	2025 Budget Approved
<b>Dept: 032 PRODUCTION</b>				
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
<b>PERSONAL SERVICES</b>	<b>54,203</b>	<b>0</b>	<b>52,000</b>	<b>119,000</b>
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	1,137	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
<b>CONTRACTUAL SERVICES</b>	<b>119,716</b>	<b>149,300</b>	<b>149,300</b>	<b>146,800</b>
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
<b>COMMODITIES</b>	<b>21,789</b>	<b>29,950</b>	<b>29,950</b>	<b>30,400</b>
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
<b>CAPITAL OUTLAY</b>	<b>36,342</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>
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
<b>MISCELLANEOUS</b>	<b>470,750</b>	<b>471,550</b>	<b>471,550</b>	<b>516,450</b>
<b>PRODUCTION</b>	<b>702,800</b>	<b>694,800</b>	<b>746,800</b>	<b>856,650</b>
<b>Transfer Footnotes:</b>				
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
<b>PERSONAL SERVICES</b>	<b>283,282</b>	<b>0</b>	<b>370,305</b>	<b>178,200</b>
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	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
<b>CONTRACTUAL SERVICES</b>	<b>25,581</b>	<b>34,000</b>	<b>34,000</b>	<b>36,100</b>
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
<b>COMMODITIES</b>	<b>47,114</b>	<b>53,600</b>	<b>53,600</b>	<b>67,500</b>
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
<b>CAPITAL OUTLAY</b>	<b>152,543</b>	<b>79,100</b>	<b>79,100</b>	<b>175,600</b>
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
<b>MISCELLANEOUS</b>	<b>81,520</b>	<b>0</b>	<b>0</b>	<b>54,100</b>
<b>DISTRIBUTION (LINES)</b>	<b>590,040</b>	<b>166,700</b>	<b>537,005</b>	<b>511,500</b>
<b>Total Expenditures</b>	<b>1,346,388</b>	<b>1,930,453</b>	<b>1,469,005</b>	<b>2,025,517</b>
<b>SEWER SERVICE</b>	<b>935,522</b>	<b>0</b>	<b>771,517</b>	<b>0</b>
Cash Carryover Ratio or Reserve Ratio	69.48%	0.00%	52.52%	42.11%
Transfer Footnotes:				
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
<b>Fund: 05 - EMPLOYEE BENEFIT</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>1,761,038</b>	<b>1,714,913</b>	<b>1,920,211</b>	<b>1,729,011</b>
<b>Total Revenues</b>	<b>1,761,038</b>	<b>1,714,913</b>	<b>1,920,211</b>	<b>1,729,011</b>
<b>Expenditures</b>				
<b>Dept: 000</b>				
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
<b>PERSONAL SERVICES</b>	<b>1,205,324</b>	<b>1,552,500</b>	<b>1,552,500</b>	<b>1,572,500</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>18,537</b>	<b>132,913</b>	<b>23,400</b>	<b>129,011</b>
700.310 OPERATIONAL SUPPLIES	0	500	500	500
<b>COMMODITIES</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
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
<b>MISCELLANEOUS</b>	<b>5,966</b>	<b>29,000</b>	<b>29,000</b>	<b>27,000</b>
<b>Dept: 000</b>	<b>1,229,826</b>	<b>1,714,913</b>	<b>1,605,400</b>	<b>1,729,011</b>
<b>Total Expenditures</b>	<b>1,229,826</b>	<b>1,714,913</b>	<b>1,605,400</b>	<b>1,729,011</b>
<b>EMPLOYEE BENEFIT</b>	<b>531,211</b>	<b>0</b>	<b>314,811</b>	<b>0</b>
<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**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Employee Benefits Transfer Footnotes:</b>				
<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 &amp; 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
<b>Fund: 06 - BOND &amp; INTEREST</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>1,289,933</b>	<b>1,864,001</b>	<b>1,889,971</b>	<b>1,842,433</b>
<b>Total Revenues</b>	<b>1,289,933</b>	<b>1,864,001</b>	<b>1,889,971</b>	<b>1,842,433</b>
<b>Expenditures</b>				
<b>Dept: 000</b>				
700.390 MISCELLANEOUS	5,000	0	0	0
<b>Dept: 000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept: 060 BOND &amp; INTEREST</b>				
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
<b>700.620 OTHER RESERVES</b>	<b>0</b>	<b>349,813</b>	<b>0</b>	<b>330,283</b>
700.630 CITY SPECIAL ASSESSMENT	0	0	0	0
700.640 ADMINISTRATIVE EXPENSE	0	0	0	0
<b>BOND &amp; INTEREST</b>	<b>930,413</b>	<b>1,864,001</b>	<b>1,514,188</b>	<b>1,842,433</b>
<b>Total Expenditures</b>	<b>935,413</b>	<b>1,864,001</b>	<b>1,514,188</b>	<b>1,842,433</b>
<b>BOND &amp; INTEREST</b>	<b>354,521</b>	<b>0</b>	<b>375,783</b>	<b>0</b>
<i>Cash Carryover Ratio or Reserve Ratio</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Transfer Footnotes:</i>				
<i>In from Fund 04- Sewer Utility</i>	<i>451,750</i>	<i>461,550</i>	<i>461,550</i>	<i>470,750</i>
<i>In from Fund CIP -Sales Tax Projects 90.315 (NB)</i>	<i>0</i>	<i>640,900</i>	<i>640,900</i>	<i>659,900</i>
<i>Total Transfers In</i>	<i>451,750</i>	<i>1,102,450</i>	<i>1,102,450</i>	<i>1,130,650</i>

**BUDGET WORKSHEET**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Fund: 07 - FAMILY AQUATICS CENTER</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>248,035</b>	<b>310,246</b>	<b>307,346</b>	<b>268,855</b>
<b>Total Revenues</b>	<b>248,035</b>	<b>310,246</b>	<b>307,346</b>	<b>268,855</b>
<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>
<b>Expenditures</b>				
<b>Dept: 000</b>				
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
<b>PERSONAL SERVICES</b>	<b>66,253</b>	<b>98,891</b>	<b>98,891</b>	<b>100,000</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>27,449</b>	<b>145,755</b>	<b>27,300</b>	<b>101,955</b>
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
<b>COMMODITIES</b>	<b>23,858</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>



## 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
<b>CAPITAL OUTLAY</b>	<b>261</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
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
<b>MISCELLANEOUS</b>	<b>26,167</b>	<b>26,100</b>	<b>26,100</b>	<b>27,400</b>
Dept: 000	143,989	310,246	191,791	268,855
<b>Total Expenditures</b>	<b>143,989</b>	<b>310,246</b>	<b>191,791</b>	<b>268,855</b>
FAMILY AQUATICS CENTER	104,046	0	115,555	0
Cash Carryover Ratio or Reserve Ratio	72.26%	0.00%	60.25%	34.83%
Transfer Footnotes:				
Out to Fund 05 Employee Benefits	25,000	25,000	25,000	25,000

## BUDGET WORKSHEET

CITY OF PAOLA	2023 Actual	2024 Budget	2024 Amended	2025 Budget Approved
<b>Fund: 08 - COMMUNITY CENTER</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>138,902</b>	<b>132,877</b>	<b>119,413</b>	<b>140,513</b>
<i>Transfer Footnotes:</i>				
<i>In from Fund 01 - General Operating</i>	<i>100,000</i>	<i>83,000</i>	<i>83,000</i>	<i>83,000</i>
<b>Expenditures</b>				
<b>Dept: 000</b>				
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 KPEPS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
<b>PERSONAL SERVICES</b>	<b>59,950</b>	<b>74,154</b>	<b>45,000</b>	<b>58,800</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>42,341</b>	<b>43,873</b>	<b>41,750</b>	<b>56,913</b>
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
<b>COMMODITIES</b>	<b>4,050</b>	<b>8,500</b>	<b>8,500</b>	<b>9,000</b>

**BUDGET WORKSHEET**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
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
<b>CAPITAL OUTLAY</b>	<b>1,608</b>	<b>200</b>	<b>200</b>	<b>200</b>
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
<b>MISCELLANEOUS</b>	<b>21,239</b>	<b>6,150</b>	<b>6,150</b>	<b>15,600</b>
<b>Dept: 000</b>	<b>129,189</b>	<b>132,877</b>	<b>101,600</b>	<b>140,513</b>
 <b>COMMUNITY CENTER</b>	 <b>9,713</b>	 <b>0</b>	 <b>17,813</b>	 <b>0</b>
<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	2023 Actual	2024 Budget	2024 Amended	2025 Budget Approved
<b>Fund: 09 - WATER UTILITY</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
400.010 PRIOR YEAR REVENUE	68,505	155,455	563,012	621,982
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
<b>Total Revenues</b>	<b>2,548,314</b>	<b>2,264,305</b>	<b>2,671,862</b>	<b>2,687,812</b>

**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
<b>PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.201 TANK MAINTENANCE	0	0	0	0
700.202 APPROPRIATED RESERVE	0	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
<b>CONTRACTUAL SERVICES</b>	<b>20,819</b>	<b>235,505</b>	<b>21,100</b>	<b>364,612</b>
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
<b>COMMODITIES</b>	<b>7,006</b>	<b>6,700</b>	<b>6,700</b>	<b>7,500</b>
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.410 EQUIPMENT/PLANT	0	0	0	0
700.411 MAINS AND METERS	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	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
<b>MISCELLANEOUS</b>	<b>59,622</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>ADMINISTRATION</b>	<b>87,447</b>	<b>292,205</b>	<b>77,800</b>	<b>422,112</b>

*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
<b>PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.201 TANK MAINTENANCE	0	0	0	0
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	0	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
<b>CONTRACTUAL SERVICES</b>	<b>1,745,524</b>	<b>1,807,700</b>	<b>1,807,700</b>	<b>1,800,000</b>
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	0	0	0	0
700.320 EQUIPMENT MAINTENANCE	0	0	0	0
700.330 BUILDING & MAINTENANCE	0	0	0	0
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.350 MOTOR FUEL & LUB	0	0	0	0
700.370 UNIFORMS	0	0	0	0
700.380 OTHER OPERATIONAL	0	0	0	0
<b>COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.410 EQUIPMENT/PLANT	0	0	0	0
700.411 MAINS AND METERS	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.433 DISTRIBUTION LINES	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.390 MISCELLANEOUS	0	0	0	0
700.810 TRANSFER	0	0	0	0
<b>MISCELLANEOUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRODUCTION</b>	<b>1,745,524</b>	<b>1,807,700</b>	<b>1,807,700</b>	<b>1,800,000</b>

Transfer Footnotes:

Out to Fund 05 Employee Benefits	0	0	0	0
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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
<b>PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,800</b>
700.201 TANK MAINTENANCE	10,686	10,700	10,700	10,700
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	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
<b>CONTRACTUAL SERVICES</b>	<b>36,793</b>	<b>41,200</b>	<b>41,200</b>	<b>48,300</b>
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
<b>COMMODITIES</b>	<b>92,688</b>	<b>95,200</b>	<b>95,200</b>	<b>110,500</b>
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	17,080	20,000	20,000	20,000
700.433 DISTRIBUTION LINES	0	0	0	100,000
700.480 MERF/CIP TRANSFER	0	0	0	7,000
<b>CAPITAL OUTLAY</b>	<b>22,850</b>	<b>21,000</b>	<b>21,000</b>	<b>128,000</b>
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
<b>MISCELLANEOUS</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>33,100</b>
<b>DISTRIBUTION (LINES)</b>	<b>152,331</b>	<b>164,400</b>	<b>164,400</b>	<b>465,700</b>
<b>Total Expenditures</b>	<b>1,985,302</b>	<b>2,264,305</b>	<b>2,049,900</b>	<b>2,687,812</b>
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
<b>Fund: 12 - STORM WATER MANAGEMENT</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>387,297</b>	<b>378,622</b>	<b>422,183</b>	<b>417,183</b>
<b>Total Revenues</b>	<b>387,297</b>	<b>378,622</b>	<b>422,183</b>	<b>417,183</b>
<b>Expenditures</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>Dept: 033 DISTRIBUTION (LINES)</b>				
700.100 FULL TIME SALARIES	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
<b>PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>7,350</b>	<b>321,122</b>	<b>32,500</b>	<b>359,683</b>
700.340 CONSTRUCTION MATERIALS	17,791	25,000	25,000	30,000
<b>COMMODITIES</b>	<b>17,791</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>
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
<b>CAPITAL OUTLAY</b>	<b>24,973</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>
700.810 TRANSFER	0	0	0	0
<b>MISCELLANEOUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION (LINES)</b>	<b>50,114</b>	<b>373,622</b>	<b>85,000</b>	<b>417,183</b>
<b>Total Expenditures</b>	<b>50,114</b>	<b>378,622</b>	<b>90,000</b>	<b>417,183</b>
<b>STORM WATER MANAGEMENT</b>	<b>337,183</b>	<b>0</b>	<b>332,183</b>	<b>0</b>
<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**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Fund: 13 - HEALTH AND SANITATION</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>537,595</b>	<b>489,874</b>	<b>548,653</b>	<b>552,353</b>
<b>Total Revenues</b>	<b>537,595</b>	<b>489,874</b>	<b>548,653</b>	<b>552,353</b>
<b>Expenditures</b>				
<b>Dept: 032 PRODUCTION</b>				
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
<b>PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.200 LEASE/CONTRACT-LANDFILL	0	0	0	0
<b>700.202 APPROPRIATED RESERVE</b>	<b>0</b>	<b>17,074</b>	<b>0</b>	<b>54,453</b>
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
<b>CONTRACTUAL SERVICES</b>	<b>444,600</b>	<b>464,274</b>	<b>447,200</b>	<b>526,753</b>
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
<b>COMMODITIES</b>	<b>843</b>	<b>600</b>	<b>600</b>	<b>600</b>
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.810 TRANSFER	0	25,000	25,000	25,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
<b>MISCELLANEOUS</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>PRODUCTION</b>	<b>445,443</b>	<b>489,874</b>	<b>472,800</b>	<b>552,353</b>
<b>Total Expenditures</b>	<b>445,443</b>	<b>489,874</b>	<b>472,800</b>	<b>552,353</b>
<b>HEALTH AND SANITATION</b>	<b>92,153</b>	<b>0</b>	<b>75,853</b>	<b>0</b>
<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
<b>Fund: 14 - SPECIAL PARKS</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>32,834</b>	<b>28,291</b>	<b>27,859</b>	<b>25,359</b>
<b>Total Revenues</b>	<b>32,834</b>	<b>28,291</b>	<b>27,859</b>	<b>25,359</b>
<b>Expenditures</b>				
<b>Dept: 006 PARKS &amp; GROUNDS</b>				
700.202 APPROPRIATED RESERVE	0	2,791	0	3,859
700.290 OTHER CONTRACTUALS	8,039	8,000	8,000	4,000
<b>CONTRACTUAL SERVICES</b>	<b>8,039</b>	<b>10,791</b>	<b>8,000</b>	<b>7,859</b>
700.310 OPERATIONAL SUPPLIES	3,999	1,500	1,500	1,500
700.340 CONSTRUCTION MATERIALS	0	0	0	0
<b>COMMODITIES</b>	<b>3,999</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
700.420 EQUIP/BLDG & GROUNDS	13,937	16,000	16,000	16,000
700.480 MERF/CIP TRANSFER	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>13,937</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>PARKS &amp; GROUNDS</b>	<b>25,975</b>	<b>28,291</b>	<b>25,500</b>	<b>25,359</b>
<b>Total Expenditures</b>	<b>25,975</b>	<b>28,291</b>	<b>25,500</b>	<b>25,359</b>
<b>SPECIAL PARKS</b>	<b>6,859</b>	<b>0</b>	<b>2,359</b>	<b>0</b>
<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**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Fund: 17 - STREET REPAIR</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>345,005</b>	<b>348,171</b>	<b>349,985</b>	<b>354,725</b>
<b>Total Revenues</b>	<b>345,005</b>	<b>348,171</b>	<b>349,985</b>	<b>354,725</b>
<b>Expenditures</b>				
<b>Dept: 005 STREET DEPARTMENT</b>				
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
<b>PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.202 APPROPRIATED RESERVE	0	198,171	0	204,585
700.290 OTHER CONTRACTUALS	0	0	0	
<b>CONTRACTUAL SERVICES</b>	<b>0</b>	<b>198,171</b>	<b>0</b>	<b>204,585</b>
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	149,900	150,000	150,000	150,000
<b>COMMODITIES</b>	<b>149,900</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITE	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
700.810 TRANSFER	0	0	0	
<b>MISCELLANEOUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STREET DEPARTMENT</b>	<b>149,900</b>	<b>348,171</b>	<b>150,000</b>	<b>354,585</b>
<b>Total Expenditures</b>	<b>149,900</b>	<b>348,171</b>	<b>150,000</b>	<b>354,585</b>
<b>STREET REPAIR</b>	<b>195,105</b>	<b>0</b>	<b>199,985</b>	<b>140</b>
<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**

<b>CITY OF PAOLA</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Amended</b>	<b>2025 Budget Approved</b>
<b>Fund: 20 - TRANSIENT GUEST TAX</b>				
<b>Revenues</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>102,773</b>	<b>58,869</b>	<b>77,372</b>	<b>52,162</b>
<b>Total Revenues</b>	<b>102,773</b>	<b>58,869</b>	<b>77,372</b>	<b>52,162</b>
<b>Expenditures</b>				
<b>Dept: 000</b>				
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
<b>Dept: 000</b>	<b>50,401</b>	<b>58,869</b>	<b>55,210</b>	<b>52,162</b>
<b>Total Expenditures</b>	<b>50,401</b>	<b>58,869</b>	<b>55,210</b>	<b>52,162</b>
<b>TRANSIENT GUEST TAX</b>	<b>52,372</b>	<b>0</b>	<b>22,162</b>	<b>0</b>
<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
<b>Summary of all Funds - Total Expenditures</b>				
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	<u>50,401</u>	<u>58,869</u>	<u>55,210</u>	<u>52,162</u>
<b>TOTAL ALL BUDGETED FUNDS</b>	<b>12,464,471</b>	<b>16,026,756</b>	<b>14,092,069</b>	<b>17,020,502</b>



**PROJECTED CARYOVER/RESERVE**

	<b>2023 Actual</b>	<b>2024 Cary over(Projected)</b>	<b>2025 Reserve</b>
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
<b>TOTAL ALL BUDGETED FUNDS</b>	<b>4,906,992</b>	<b>3,951,503</b>	<b>2,148,387</b>

	2023 Actual	2024 Budget	2024 Amended	2025 Approved
<b>Summary of Transfers</b>				
<b>Into Fund 01 General Fund</b>				
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
<b>Into Fund 05 Employee Benefits:</b>				
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
<b>Into Fund 06 Bond &amp; Interest:</b>				
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
<b>Into Fund 07 Family Acquatics Center:</b>				
In from Pool Reserve Fund (NB)	100,000	150,000	150,000	100,000
<b>Into Fund 08 Community Center:</b>				
In from Fund 01 - General Operating	100,000	83,000	83,000	83,000
<b>Into CIP/MERF Funds:</b>				
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
<b>TOTAL ALL TRANSFERS</b>	<b>1,695,660</b>	<b>2,443,450</b>	<b>2,443,450</b>	<b>2,564,850</b>
<b>CIP to CIP Internal Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCLUDING INTERNAL TRANSFERS</b>	<b>1,695,660</b>	<b>2,443,450</b>	<b>2,443,450</b>	<b>2,564,850</b>

	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	268,056	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





2025

CERTIFICATE  
To the Clerk of Miami County, State of KansasWe, 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 Adopted Budget		
		Budget Authority	Amount of 2024	Final Tax Rate
		for Expenditures	Ad Valorem	(County Clerk's
			Tax	Use Only)
Table of Contents:		Page		
		No.		
Allocation of MVT, RVT, I6/20M Veh Tax		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Computation to Determine State Library Grant		6		
Fund	K.S.A.			
General	12-101a	7	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

County Clerk

*Leigh House*  
Leigh House, Mayor  
*Dr. McMahon*  
Dr. McMahon, Council Member  
*Deborah Hayes*  
Deborah Hayes, Council Member

*Leanne Shields*  
Leanne Shields, Council Member

Governing Body

CPA Summary

City of Paola

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,375,400	159,066	2,413	943	7,402	627
Debt Service	400,000	26,785	406	159	1,247	105
Library	299,000	20,022	304	119	932	79
Employee Benefits	365,000	24,442	371	145	1,138	96
TOTAL	3,439,400	230,315	3,494	1,366	10,719	907

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	
	<b>Totals</b>	1,698,910	2,410,450	2,564,850	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	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

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014 Refunding	9/23/2014	9/1/2025	2.28	2,485,000	412,400	3/1 & 9/1	9/1	11,850	210,000	5,550	185,000
Series 2020 Refunding	6/4/2020	9/1/2031	3.00	4,140,000	3,865,150	3/1 & 9/1	9/1	101,550	320,000	90,750	355,000
Series 2023A	3/1/2023	9/1/2036	5.00	7,570,000	9,599,650	3/1&9/1	9/1	320,900	320,000	304,900	355,000
<b>Total G.O. Bonds</b>					<b>13,877,200</b>			<b>434,300</b>	<b>850,000</b>	<b>401,200</b>	<b>895,000</b>
Revenue Bonds:											
Series PBC 2016 Refunding	1/12/2016	11/1/2026	2.78	2,185,000	571,388	5/1 & 11/1	11/1	14,888	175,000	10,950	180,000
<b>Total Revenue Bonds</b>					<b>571,388</b>			<b>14,888</b>	<b>175,000</b>	<b>10,950</b>	<b>180,000</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>14,448,588</b>			<b>449,188</b>	<b>1,025,000</b>	<b>412,150</b>	<b>1,075,000</b>

**\*\*\*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	<u>\$0</u>	<u>\$119</u>
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

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Expenditures:</b>			
<b>Administration Department 001</b>			
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
<b>Total</b>	<b>1,036,290</b>	<b>1,170,000</b>	<b>1,119,100</b>
<b>Police Department 002</b>			
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
<b>Total</b>	<b>1,845,955</b>	<b>1,950,300</b>	<b>2,048,550</b>
<b>Fire Department 003</b>			
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
<b>Total</b>	<b>421,002</b>	<b>544,100</b>	<b>574,000</b>
<b>Municipal Court Department 004</b>			
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
<b>Total</b>	<b>259,068</b>	<b>356,350</b>	<b>373,550</b>
<b>Street Department 005</b>			
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
<b>Total</b>	<b>782,155</b>	<b>933,000</b>	<b>1,057,500</b>
<b>Parks &amp; Grounds Department 006</b>			
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
<b>Total</b>	<b>510,253</b>	<b>585,500</b>	<b>763,700</b>
<b>Cemetery Department 007</b>			
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
<b>Total</b>	<b>98,180</b>	<b>118,200</b>	<b>127,900</b>
<b>Community Development Department 009</b>			
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
<b>Total</b>	<b>245,881</b>	<b>318,725</b>	<b>301,425</b>
<b>Page 1 - Total</b>	<b>5,198,784</b>	<b>5,976,175</b>	<b>6,365,725</b>

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	xxxxxxxxxxxx
Delinquent Tax	4,860	3,000	3,800
Motor Vehicle Tax	24,209	28,000	26,783
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	xxxxxxxxxxxx
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	92,505	68,361	33,861
Receipts:			
Ad Valorem Tax	273,588	299,000	xxxxxxxxxxxx
Delinquent Tax	4,166	2,500	2,500
Motor Vehicle Tax	23,523	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	247,100
Contractuals	42,572	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	xxxxxxxxxxxx
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



Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	569,479	531,209	314,809
Receipts:			
Ad Valorem Tax	294,896	365,000	xxxxxxxxxxxxxxxxxx
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 - Acquatics 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	xxxxxxxxxxxxxxxxxx
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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available;	0	0	0
Expenditures:			

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			
<b>Total Receipts</b>	<b>157,473</b>	<b>154,880</b>	<b>154,740</b>
<b>Resources Available:</b>	<b>345,005</b>	<b>349,985</b>	<b>354,725</b>
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			
<b>Total Expenditures</b>	<b>149,900</b>	<b>150,000</b>	<b>354,585</b>
Unencumbered Cash Balance Dec 31	195,105	199,985	140
2023/2024/2025 Budget Authority Amount	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			
<b>Total Receipts</b>	<b>1,500,108</b>	<b>1,305,000</b>	<b>1,254,000</b>
<b>Resources Available:</b>	<b>2,281,910</b>	<b>2,240,523</b>	<b>2,025,518</b>
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			
<b>Total Expenditures</b>	<b>1,346,387</b>	<b>1,469,005</b>	<b>2,025,518</b>
Unencumbered Cash Balance Dec 31	935,523	771,518	0
2023/2024/2025 Budget Authority Amount	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	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Aquatics Center - 07</b>			
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			
<b>Total Receipts</b>	<b>157,690</b>	<b>203,300</b>	<b>153,300</b>
<b>Resources Available:</b>	<b>248,036</b>	<b>307,348</b>	<b>268,857</b>
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			
<b>Total Expenditures</b>	<b>143,988</b>	<b>191,791</b>	<b>268,857</b>
Unencumbered Cash Balance Dec 31	104,048	115,557	0
2023/2024/2025 Budget Authority Amount	236,871	310,246	268,857

**Adopted Budget**

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Community Center - 08</b>			
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			
<b>Total Receipts</b>	<b>133,752</b>	<b>109,700</b>	<b>122,700</b>
<b>Resources Available:</b>	<b>138,902</b>	<b>119,413</b>	<b>140,513</b>
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 CIP		5,000	5,000
Cash Reserve (2025 column)			12,813
Miscellaneous	150	50	200
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>129,189</b>	<b>101,600</b>	<b>140,513</b>
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	Prior Year	Current Year	Proposed Budget
<b>Water Utility - 09</b>	<b>Actual for 2023</b>	<b>Estimate for 2024</b>	<b>Year for 2025</b>
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			
<b>Total Receipts</b>	<b>2,479,809</b>	<b>2,108,850</b>	<b>2,065,850</b>
<b>Resources Available:</b>	<b>2,548,314</b>	<b>2,671,862</b>	<b>2,687,812</b>
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			
<b>Total Expenditures</b>	<b>1,985,302</b>	<b>2,049,900</b>	<b>2,687,812</b>
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**

<b>Stormwater Management - 12</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Proposed Budget</b>
	<b>Actual for 2023</b>	<b>Estimate for 2024</b>	<b>Year for 2025</b>
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			
<b>Total Receipts</b>	<b>90,277</b>	<b>85,000</b>	<b>85,000</b>
<b>Resources Available:</b>	<b>387,298</b>	<b>422,184</b>	<b>417,184</b>
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			
<b>Total Expenditures</b>	<b>50,114</b>	<b>90,000</b>	<b>417,184</b>
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	Current Year	Proposed Budget
<b>Health &amp; Sanitation - 13</b>	<b>Actual for 2023</b>	<b>Estimate for 2024</b>	<b>Year for 2025</b>
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			
<b>Total Receipts</b>	<b>442,020</b>	<b>456,500</b>	<b>476,500</b>
<b>Resources Available:</b>	<b>537,595</b>	<b>548,652</b>	<b>552,352</b>
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			
<b>Total Expenditures</b>	<b>445,443</b>	<b>472,800</b>	<b>552,352</b>
Unencumbered Cash Balance Dec 31	92,152	75,852	0
2023/2024/2025 Budget Authority Amount	479,496	489,874	552,352

**Adopted Budget**

<b>Special Parks - 14</b>	Prior Year	Current Year	Proposed Budget
	<b>Actual for 2023</b>	<b>Estimate for 2024</b>	<b>Year for 2025</b>
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			
<b>Total Receipts</b>	<b>21,345</b>	<b>21,000</b>	<b>23,000</b>
<b>Resources Available:</b>	<b>32,834</b>	<b>27,859</b>	<b>25,359</b>
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			
<b>Total Expenditures</b>	<b>25,975</b>	<b>25,500</b>	<b>25,359</b>
Unencumbered Cash Balance Dec 31	6,859	2,359	0
2023/2024/2025 Budget Authority Amount	27,063	28,291	25,359

<b>CPA Summary</b>
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City of Paola

2025

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Transient Guest Tax - 20	Actual for 2023	Estimate for 2024	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			
<b>Total Receipts</b>	<b>39,854</b>	<b>25,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>102,773</b>	<b>77,372</b>	<b>52,163</b>
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			
<b>Total Expenditures</b>	<b>50,401</b>	<b>55,209</b>	<b>52,163</b>
Unencumbered Cash Balance Dec 31	52,372	22,163	0
2023/2024/2025 Budget Authority Amount	74,828	58,869	52,163

**Adopted Budget**

0	Prior Year	Current Year	Proposed Budget
	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

**CPA Summary**

City of Paola

**NON-BUDGETED FUNDS (A)**  
(Only the actual budget year for 2023 is reported)

2025

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	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	-118	Cash Balance Jan 1	662,987	Cash Balance Jan 1	7,536	Cash Balance Jan 1	2,298	Cash Balance Jan 1	675,979
Receipts:		Receipts:		Receipts:		Receipts:		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	240,882
Resources Available:	238,714	Resources Available:	662,987	Resources Available:	7,584	Resources Available:	2,321	Resources Available:	916,861
Expenditures:		Expenditures:		Expenditures:		Expenditures:		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	260,663
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	656,198
									656,198

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

CPA Summary
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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		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	607,598	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		
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	0	346,777
Resources Available:	925,818	Resources Available:	210,864	Resources Available:	300,525	Resources Available:	31,501	Resources Available:	0	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	0	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	0	1,331,725 **
									1,331,725 **	

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

CPA Summary



# 2025 BUDGET

## SUPPORTING DOCUMENTS



AFFIDAVIT OF PUBLICATION

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

STATE OF KANSAS            }  
COUNTY OF MIAMI        }   SS

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 17<sup>th</sup> day of September 2024.

Leanne Kaufenberg

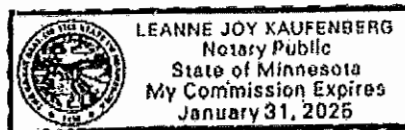
Notary Public

County Redwood

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.

FUNDS	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	5,201,284	28.929	5,978,675	28.934	6,451,013	3,572,100	29.851
Debt Service	935,413	5.868	1,514,189	4.872	1,813,133	315,000	3.655
Library	361,213	3.639	388,000	3.641	441,317	353,559	4.106
Employee Benefits	1,229,823	6.441	1,605,400	4.446	1,719,201	383,250	4.447
Special Highway	149,900		150,000		354,534		
Wastewater Utility - 04	1,146,387		1,469,000		2,035,518		
Aquatics Center - 07	133,983		191,791		268,847		
Community Center - 08	129,189		191,600		140,511		
Water Utility - 09	1,985,502		2,019,900		2,687,812		
Stormwater Management - 1	59,114		90,000		417,184		
Health & Sanitation - 13	445,443		472,800		552,352		
Special Parks - 14	35,975		25,500		35,359		
Transfer Grant Tax - 20	50,401		55,200		52,163		
Non-Budgeted Funds-A	760,663						
Non-Budgeted Funds-B	8,346,406						
Non-Budgeted Funds-C	136,983						
<b>Totals</b>	<b>20,400,439</b>	<b>31.858</b>	<b>14,092,068</b>	<b>41.874</b>	<b>17,022,007</b>	<b>3,821,600</b>	<b>47.059</b>
						<b>Revenue Neutral Rate **</b>	<b>39.943</b>
Less: Transfers	1,698,910		2,410,150		2,564,550		
Net Expenditure	18,701,529		11,681,918		14,457,457		
Total Tax Levied	3,698,187		3,419,400		3,333,333,333		
Assessed Valuation	71,192,792		83,160,376		86,177,293		

### Outstanding Indebtedness

January 1,	2022	2023	2024
G.O. Bonds	5,789,550	5,789,550	13,877,360
Revenue Bonds	948,761	948,761	571,368
Other	3,111,100	3,141,100	0
Lease Purchase Principal	721,928	581,891	443,439
<b>Total</b>	<b>10,600,730</b>	<b>10,461,301</b>	<b>15,892,027</b>

\*Tax rates are expressed in mills

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

Randy Shannon

City Official Title: City Manager

CM-250824-3

**Notice of Revenue Neutral Rate Intent**

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

  X   Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 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.



Stephen Marley  
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.

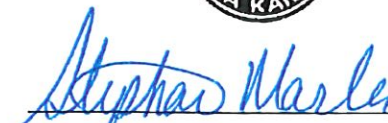
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

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

  
\_\_\_\_\_  
Leigh House, Mayor



ATTEST:

  
\_\_\_\_\_  
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:

Stephen Marler



## Living in Paola

## Departments

## Government

## Online Services



Report a Concern



Notify Me

Online Utility  
Bill Pay

City Code



Agendas &amp; 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 2025.

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 (so verify that you are a resident of the district you are applying to represent).
- Certify that you meet the qualifications for serving on city council.
- Describe who 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:

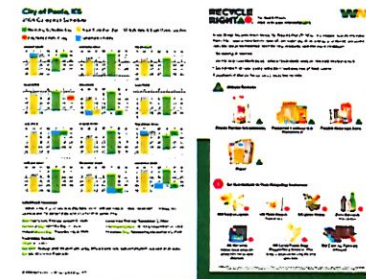
Letters should be returned to the City Clerk at Paola City Hall by 4:00 pm on September 4, 2024.

Mailing address for letters of interest:

Paola City Hall  
ATTN: City Clerk  
PO Box 409  
Paola, KS 66071  
mauer@paolapw.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
<b>Total</b>	<b>86,177,293</b>	<b>0</b>	<b>954,087</b>
New Improvements	1,362,673	0	
Remodel	172,881	0	

2. All Personal Property excluding Watercraft 550,116

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
	<b>41.894000</b>

Revenue Neutral Rate:

39.943000

4. Final Assessed Valuation from November 1, 2023 Abstract 82,160,276

5. All Personal Property excluding Watercraft for 2023 547,321

6. Gross Earning (Intangible) Tax Estimate 0.00

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



Daniel 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 -  
170,432.76

Library -  
21,463.13

B + I -  
28,724.46

Emp Ben -  
26,183.30

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

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)		

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

April 15, 2024



# 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

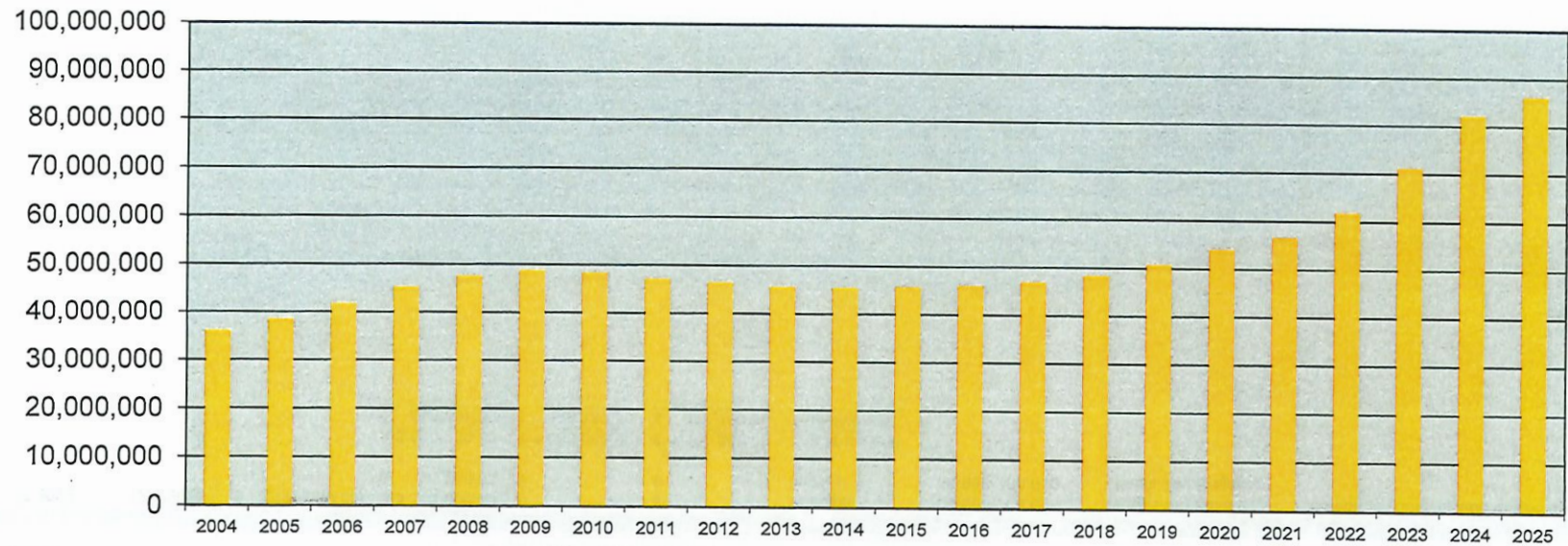
Numbers may not add due to rounding

* Multi-county cities	Population Certified City 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		
Marion	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	
	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	
	Summerfic	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	
	Osawatomi	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	

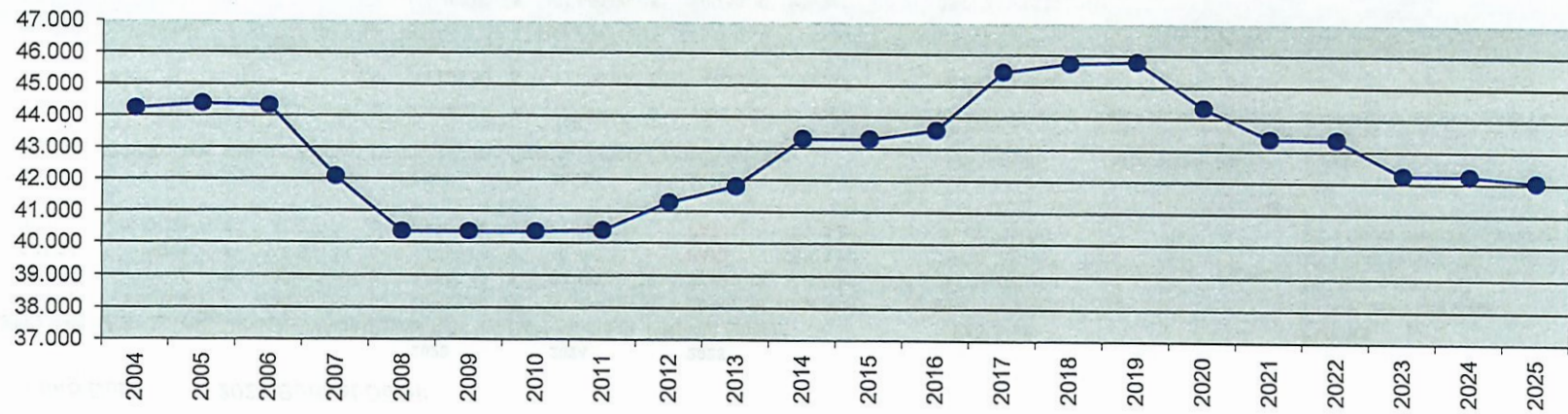
## City of Paola - Assessed Valuation and Mil Levy History

<u>Year</u>	<u>Assessed Valuation</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Mill Levy</u>	<u>Net Change</u>	<u>% Change</u>
1995	19,162,312			39.352		
1996	20,202,387	1,040,075	5.428%	42.420	3.068	7.796%
1997	21,718,484	1,516,097	7.505%	46.834	4.414	10.405%
1998	23,472,818	1,754,334	8.078%	45.097	-1.737	-3.709%
1999	25,171,165	1,698,347	7.235%	42.811	-2.286	-5.069%
2000	28,764,082	3,592,917	14.274%	42.533	-0.278	-0.649%
2001	31,675,172	2,911,090	10.121%	42.174	-0.359	-0.844%
2002	33,240,846	1,565,674	4.943%	42.100	-0.074	-0.175%
2003	34,536,106	1,295,260	3.897%	42.484	0.384	0.912%
2004	36,103,792	1,567,686	4.539%	44.240	1.756	4.133%
2005	38,499,141	2,395,349	6.635%	44.393	0.153	0.346%
2006	41,817,658	3,318,517	8.620%	44.329	-0.064	-0.144%
2007	45,277,147	3,459,489	8.273%	42.099	-2.230	-5.031%
2008	47,616,872	2,339,725	5.168%	40.371	-1.728	-4.105%
2009	48,776,235	1,159,363	2.435%	40.371	0.000	0.000%
2010	48,340,082	-436,153	-0.894%	40.374	0.003	0.007%
2011	47,157,929	-1,182,153	-2.445%	40.410	0.036	0.089%
2012	46,449,708	-708,221	-1.502%	41.309	0.899	2.225%
2013	45,634,271	-815,437	-1.756%	41.820	0.511	1.237%
2014	45,464,567	-169,704	-0.372%	43.321	1.501	3.589%
2015	45,697,592	233,025	0.513%	43.321	0.000	0.000%
2016	46,063,275	365,683	0.800%	43.602	0.281	0.649%
2017	46,965,576	902,301	1.959%	45.460	1.858	4.261%
2018	48,417,117	1,451,541	3.091%	45.747	0.287	0.631%
2019	50,795,424	2,378,307	4.912%	45.802	0.055	0.120%
2020	53,999,601	3,204,177	6.308%	44.347	-1.455	-3.177%
2021	56,616,823	2,617,222	4.847%	43.381	-0.966	-2.178%
2022	61,816,612	5,199,789	9.184%	43.366	-0.015	-0.035%
2023	71,186,627	9,370,015	15.158%	42.258	-1.108	-2.555%
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				2023	2024	2025				
Leasor	Issue Date	Maturity Date	Original Amount	Payment Amou	Payment Amou	Payment Amount		Paid From		Purpose
First Option Bank	04/28/15	12/20/30	\$ 750,000.00	\$ 58,997.50	\$ 58,997.50	\$ 58,997.50	Prin & Int	90-316-700-265		2014 Sutphen Fire Truck
First Option Bank	03/04/20	03/04/25	\$ 123,813.00	\$ 27,453.13	\$ 27,453.13	\$ 27,453.13	Prin & Int	01-002-700-290		800 MHz Radios - PD
First Option Bank	06/16/21	01/15/24	\$ 118,550.43	\$ 40,869.56	\$ 40,869.36	PAID	Prin & Int	01-002-700-265		2021 Ford Explorer Police Vehicles
First Option Bank	10/12/21	02/01/24	\$ 47,679.00	\$ 24,799.20	\$ 24,799.20	PAID	Prin & Int	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 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
				\$ 19,950.00	\$ 11,850.00	\$ 5,550.00	Interest	06-060-700.610		
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
				\$ 111,750.00	\$ 101,550.00	\$ 90,750.00	Interest	06-060-700.610		
GO 2023A Bonds	3/1/2023	9/1/2036	\$ 7,570,000.00	\$ 455,000.00	\$ 320,000.00	\$ 355,000.00	Principal	06-060-700-600	Special Sales Tax 90.315	Ballfields/Pool/Lake Dam/Streets
				\$ 171,825.00	\$ 320,900.00	\$ 304,900.00	Interest	06-060-700-610		
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
				\$ 18,712.50	\$ 14,887.50	\$ 10,950.00	Interest	06-060-700.610		
Temp Notes / GO										
Series 2022	1/6/2022	12/1/2023	\$ 3,110,000.00	\$ 3,110,000.00	\$ -	\$ -	Principal	06-060-700.600	Paid from Fund 27 Sales Tax Projects	Temporary Notes issued before Bonds
				\$ 31,100.00	\$ -	\$ -	Interest	06-060-700.610		
				\$ 3,890,000.00	\$ 1,065,000.00	\$ 1,100,000.00	Total Principal			
				\$ 353,337.50	\$ 449,187.50	\$ 412,150.00	Total Interest			



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
	<u>\$ 2,485,000</u>		<u>\$ 467,175.69</u>	<u>\$ 2,952,175.69</u>	<u>\$ 2,597,919.25</u>

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

\$ 2,597,919.25

## BOND DEBT SERVICE

Police Station

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

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

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

**Maturity Schedule**

**Dated:** Date of Delivery

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

**SERIAL BONDS**

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

(All plus accrued interest, if any)

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

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

**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

TRANSITION DATE	ORIGINAL LOAN AMOUNT	ORIGINAL LOAN TERM	INTEREST RATE	NEW PRINCIPAL BALANCE	ACCOUNT NUMBER
March 4, 2020	\$123,813.00	60 months	3.490%	\$27,453.13	19030

**BORROWER INFORMATION**

CITY OF PAOLA, KANSAS

PO BOX 409

PAOLA, KS 66071-0409

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

**Amortization Schedule**

Customer: CITY OF PAOLA, KANSAS(B1)

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

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



2021 Chevy Silverado  
Cemetery Truck

"EXHIBIT B"

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

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Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	02-01-2023	24,799.20	734.26	24,064.94	23,814.08
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®

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## 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](mailto:misty.newland@spglobal.com)

#### Secondary Contact:

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

## Table Of Contents

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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, evening during the height of the pandemic, supported by property taxes (46% of general fund revenue) and sales taxes (48%). The fiscal year ended Dec. 31, 2021, included a general fund draw-down of fund balance for outlay on IT and communications systems, leaving the general fund balance at \$441,307. The city has unrestricted funds outside of the general fund that can be used for general purposes, including the equipment

replacement fund, which held roughly \$100,000 at the end of 2021. Estimated actual general fund results for 2022 include a surplus, bringing the fund balance closer to the city's informal target to maintain 90 days' cash in reserve plus an additional \$250,000. The 2023 budget is balanced.

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

Highlights include:

- Paola develops revenue and expenditure assumptions using at least three years' worth, and often more, of historical data. It also uses data from outside sources.
- The budget can be amended at any time of the fiscal year, and monthly budget-to-actual performance is presented to the council.
- The city complies with state guidelines for investments, and investments are shared at the budget formulation.
- The city does not use a long-term formal financial or capital plan, and does not have a formal debt policy.
- Informally, it keeps 90 days' cash in reserve plus an additional \$250,000.

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

Paola maintains multiple layers of security, including third-party support and training, to protect against cyber-related threats. The city has had no cyber attacks to date.

The institutional framework score for Kansas counties is strong.

### Elevated debt burden

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

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

We do not believe the city's participation in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined-benefit pension plan, will put significant near-term budgetary or fixed-cost pressure on the city. Contribution rates are actuarially determined and at June 30, 2021, the plan's funded status was 76.4%. The city has met static funding progress but fell short of minimum funding progress in 2021. The discount rate is above average at 7.25% and could lead to higher costs associated with future contributions to ensure adequate funding status is maintained. Paola also has employees with disability insurance through KPERS.

### Paola, Kansas--Key Credit Metrics

	Most recent	Historical information		
		2021	2020	2019
<b>Adequate economy</b>				
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			
<b>Adequate budgetary performance</b>				
Operating fund result % of expenditures		(8.0)	1.7	0.0
Total governmental fund result % of expenditures		1.5	9.5	(6.1)
<b>Strong budgetary flexibility</b>				
Available reserves % of operating expenditures		11.0	24.1	24.0
Total available reserves (\$000)		544	1,029	1,009
<b>Very strong liquidity</b>				
Total government cash % of governmental fund expenditures		85	84	69
Total government cash % of governmental fund debt service		555	447	387
<b>Adequate management</b>				
Financial Management Assessment	Standard			
<b>Very weak debt &amp; long-term liabilities</b>				
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

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

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