



CITY OF PAOLA, KANSAS

2026 BUDGET



BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 01 - GENERAL OPERATING				
Revenues				
Dept: 000 ADMINISTRATION				
400.010 PRIOR YEAR REVENUE	1,656,933	1,067,659	2,096,125	1,109,475
400.020 CURRENT TAXES	2,329,880	2,450,000	2,450,000	2,575,000
400.021 DELINQUENT TAXES	31,670	10,000	10,000	10,000
400.030 MOTOR VEHICLE/RV TAX	159,548	170,000	170,000	180,000
400.042 CITY SALES TAX	1,116,603	900,000	900,000	900,000
400.043 COUNTY SALES TAX	909,953	700,000	700,000	700,000
400.050 ST. REV. SHARING	0	0	0	0
400.060 LIQUOR TAX	20,585	23,000	23,000	20,800
400.070 FRANCHISE TAX	466,162	450,000	450,000	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	700	0	0	0
400.095 TRANSIENT GUEST TAX	0	0	0	0
400.100 PET TAX	25	0	0	0
400.110 LICENSE GENERAL	49,375	35,000	35,000	40,000
400.120 LAKE PERMITS	90,194	55,000	55,000	55,000
400.121 KS COMMUNITY FISHERIES PROG	4,867	6,400	6,400	6,400
400.130 BUILDING PERMITS	52,406	80,000	80,000	60,000
400.132 ZONING/PLANNING ADM	2,126	1,000	1,000	1,000
400.180 FINES & FEES	191,142	175,000	175,000	175,000
400.181 COURT COSTS	34,350	40,000	40,000	35,000
400.182 COMMERCIAL VEHICLE ASSMTS	0	0	0	0
400.190 RENTALS	54,988	52,000	52,000	52,000
400.210 CEMETERY	17,600	15,000	15,000	15,000
400.220 RURAL FIRE CONTRACT	128,474	95,000	95,000	95,000
400.230 INTEREST INCOME	205,723	20,000	20,000	20,000
400.240 IN LIEU OF TAX	30,466	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	46,282	30,000	30,000	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	6,596	3,000	3,000	3,000
400.336 KS SETOFF REIMBURSEMENT	0	0	0	0
400.390 MISCELLANEOUS	548	3,500	3,500	1,000
400.391 VENDING MACHINE REVENUE	0	0	0	0
400.401 DONATIONS AND GIFTS	0	0	0	0
400.500 LONG/SHORT	0	0	0	0
400.790 SALES TAX	2,101	2,000	2,000	2,000
400.800 TRANSFERS	0	25,000	25,000	25,000
400.850 GRANTS	0	0	0	0
Dept: 000 ADMINISTRATION	7,609,297	6,434,559	7,463,025	6,586,675
Dept: 002 POLICE DEPARTMENT				
400.330 REIMBURSED EXPENSE	109,883	30,000	30,000	30,000
400.390 MISCELLANEOUS	2,425	2,500	2,500	2,500
400.850 GRANTS	0	0	0	0
POLICE DEPARTMENT	112,308	32,500	32,500	32,500
Dept: 003 FIRE DEPARTMENT				
400.190 RENTALS	225	1,000	1,000	300
400.330 REIMBURSED EXPENSE	9,697	500	500	3,000
FIRE DEPARTMENT	9,922	1,500	1,500	3,300

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 004 MUNICIPAL COURT				
400.337 REIMBURSED - POLICE BOND FUND	0	0	0	0
MUNICIPAL COURT	0	0	0	0
Dept: 009 COMMUNITY DEVELOPMENT				
400.330 REIMBURSED EXPENSE	13,631	15,000	15,000	13,000
400.390 MISCELLANEOUS	0	0	0	0
COMMUNITY DEVELOPMENT	13,631	15,000	15,000	13,000
Dept: 010 ECONOMIC DEVELOPMENT				
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
400.850 GRANTS	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0
Total General Fund Revenues	7,745,158	6,483,559	7,512,025	6,635,475

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Expenditures				
Dept: 001 ADMINISTRATION				
700.100 FULL TIME SALARIES	448,049	422,000	422,000	450,000
700.110 PART TIME HELP	17,195	19,400	19,400	21,000
700.120 OVERTIME	157	200	200	200
700.130 OTHER PERSONAL SERV.	23,217	23,100	23,100	23,750
700.140 HEALTH INSURANCE	0	0	0	0
700.141 COBRA INSURANCE PREMIUMS	0	0	0	0
PERSONAL SERVICES	488,618	464,700	464,700	494,950
700.202 APPROPRIATED RESERVE	0	85,334	0	50,410
700.210 PROFESSIONAL SERVICES	0	15,000	15,000	15,000
700.220 LEGAL SERVICES	4,188	13,000	13,000	13,000
700.230 TELEPHONE SERVICES	6,364	8,000	8,000	8,000
700.233 CREDIT CARD TRANSACTION FEES	16,349	0	0	0
700.240 TRAINING, TRAVEL, DUES	7,273	10,000	10,000	10,000
700.245 COMPUTER LOANS	0	0	0	0
700.250 LEGAL PRINTING EXPENSE	1,250	2,500	2,500	2,500
700.255 ADVERTISING EXPENSE	1,258	1,400	1,400	1,400
700.260 INSURANCE	12,984	14,500	13,127	14,600
700.280 UTILITIES	7,251	11,000	11,000	9,000
700.281 BOTTLED WATER SERVICE	0	0	0	0
700.290 OTHER CONTRACTUALS	65,817	100,000	100,000	87,000
700.292 CIVIL DEFENSE SIRENS	1,628	8,000	8,000	8,000
700.293 STREET LIGHTS	126,900	165,000	165,000	140,000
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	10,000	10,000	5,000
CONTRACTUAL SERVICES	256,262	443,734	357,027	363,910
700.300 GENERAL OFFICE SUPPLIES	6,834	7,000	7,000	7,000
700.301 POSTAGE	4,384	5,000	5,000	5,000
700.305 GIFTS / MEMORIALS	152	500	500	500
700.310 OPERATIONAL SUPPLIES	3,948	3,000	3,000	4,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	0	0	0	0
700.330 BUILDING & MAINTENANCE	3,844	3,500	3,500	3,500
700.331 CLEANING SUPPLIES	55	400	400	400
700.370 UNIFORMS	0	1,000	1,000	1,000
700.380 OTHER OPERATIONAL	0	0	0	0
700.390 MISCELLANEOUS	715	500	500	500
700.391 MISC EXPENSE (VENDING)	0	0	0	0
COMMODITIES	19,932	20,900	20,900	21,900
700.400 OFFICE EQUIP. FURNITURE	60	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	70	500	500	8,000
700.410 EQUIPMENT/PLANT	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.480 MERF/CIP TRANSFER	10,000	60,000	60,000	20,000
CAPITAL OUTLAY	10,130	60,500	60,500	28,000
700.381 NON SUFFICIENT FUNDS CHECKS	8,099	6,000	6,000	7,000
700.500 REFUNDS	24	100	100	100
700.520 DISASTER RELIEF DONATIONS	0	0	0	0
700.790 SALES TAX	1,892	2,500	2,500	2,500
700.810 TRANSFER	228,000	206,000	206,000	210,700
MISCELLANEOUS	238,015	214,600	214,600	220,300
ADMINISTRATION	1,012,957	1,204,434	1,117,727	1,129,060

Transfer Footnotes:

Out to Fund 08 Community Center	83,000	83,000	83,000	83,000
Out to Fund 05 Employee Benefits	145,000	123,000	123,000	127,700
Out to CIP- 90-302	10,000	60,000	60,000	20,000

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 002 POLICE DEPARTMENT				
700.100 FULL TIME SALARIES	971,223	1,100,000	1,100,000	1,105,000
700.110 PART TIME HELP	5,195	7,500	7,500	7,500
700.120 OVERTIME	130,454	125,000	125,000	125,000
700.121 HOLIDAY OVERTIME	35,214	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	1,142,086	1,232,500	1,232,500	1,237,500
700.220 LEGAL SERVICES	0	0	0	0
700.221 COMMUNICATIONS EQUIP	0	0	0	0
700.230 TELEPHONE SERVICES	20,999	20,000	20,000	21,000
700.240 TRAINING, TRAVEL, DUES	17,880	21,000	21,000	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	945	750	750	750
700.260 INSURANCE	34,820	38,300	45,200	55,000
700.265 LEASE PAYMENTS	40,966	47,000	47,000	47,500
700.271 PRISONER CARE	0	0	0	0
700.272 ANIMAL CARE	1,210	11,000	11,000	6,000
700.280 UTILITIES	26,885	27,000	27,000	27,000
700.281 BOTTLED WATER SERVICE	0	0	0	0
700.290 OTHER CONTRACTUALS	76,249	138,000	138,000	111,000
CONTRACTUAL SERVICES	224,453	307,550	314,450	293,750
700.300 GENERAL OFFICE SUPPLIES	3,153	4,200	4,200	4,200
700.301 POSTAGE	805	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	15,028	13,000	13,000	15,000
700.311 DARE SUPPLIES	1,552	1,700	1,700	1,700
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	18,941	9,000	9,000	19,000
700.320 EQUIPMENT MAINTENANCE	6,187	5,500	5,500	5,500
700.330 BUILDING & MAINTENANCE	20,612	42,000	42,000	41,000
700.331 CLEANING SUPPLIES	1,394	2,000	2,000	1,500
700.350 MOTOR FUEL & LUB	42,069	40,000	40,000	48,000
700.370 UNIFORMS	10,665	10,000	10,000	16,500
700.372 ENFORCEMENT EQUIP/SUPPLIES	19,558	22,500	22,500	26,000
700.380 OTHER OPERATIONAL	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
COMMODITIES	139,964	150,900	150,900	179,400
700.400 OFFICE EQUIP. FURNITURE	1,940	2,000	2,000	2,000
700.402 COMPUTER EQUIP / SOFTWARE	65,065	68,000	68,000	27,000
700.403 BODY CAMERAS	13,700	18,600	18,600	24,500
700.420 EQUIP/BLDG & GROUNDS	10,606	5,000	5,000	30,000
700.430 MOTOR VEHICLE/EQUIPMENT	8,504	14,000	14,000	10,000
700.480 MERF/CIP TRANSFER	0	0	0	32,000
CAPITAL OUTLAY	99,815	107,600	107,600	125,500
700.390 MISCELLANEOUS	0	0	0	5,000
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
MISCELLANEOUS	250,000	250,000	250,000	255,000
POLICE DEPARTMENT	1,856,318	2,048,550	2,055,450	2,091,150

Transfer Footnotes:

Out of 700.480 to MERF	0	0	0	32,000
Out of 700.810 to Fund 05 Employee Benefits	250,000	250,000	250,000	250,000

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 003 FIRE DEPARTMENT				
700.100 FULL TIME SALARIES	337,730	360,800	360,800	378,840
700.110 PART TIME HELP	0	0	0	0
PERSONAL SERVICES	337,730	360,800	360,800	378,840
700.230 TELEPHONE SERVICES	5,355	5,000	5,000	5,500
700.240 TRAINING, TRAVEL, DUES	7,090	9,000	9,000	9,450
700.255 ADVERTISING EXPENSE	0	0	0	0
700.260 INSURANCE	19,090	21,000	20,277	22,500
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	17,417	25,000	25,000	25,000
700.290 OTHER CONTRACTUALS	21,185	42,000	42,000	30,000
CONTRACTUAL SERVICES	70,137	102,000	101,277	92,450
700.300 GENERAL OFFICE SUPPLIES	3,456	1,000	1,000	2,000
700.301 POSTAGE	52	500	500	500
700.305 GIFTS / MEMORIALS	188	500	500	1,000
700.310 OPERATIONAL SUPPLIES	19,879	21,000	21,000	22,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	1,553	6,000	6,000	6,500
700.320 EQUIPMENT MAINTENANCE	10,528	10,000	10,000	11,000
700.321 COMMUNICATION EQUIP & MAINT	6,295	4,000	4,000	4,400
700.330 BUILDING & MAINTENANCE	16,782	20,000	20,000	22,000
700.331 CLEANING SUPPLIES	54	1,200	1,200	1,000
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.350 MOTOR FUEL & LUB	2,565	4,000	4,000	4,000
700.351 RURAL FUEL	2,716	4,000	4,000	4,000
700.370 UNIFORMS	9,516	8,000	8,000	10,000
700.371 PROTECTIVE CLOTHING	20,054	21,000	21,000	23,000
COMMODITIES	93,638	101,200	101,200	111,400
700.400 OFFICE EQUIP. FURNITURE	209	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	5,190	10,000	10,000	12,000
700.410 EQUIPMENT/PLANT	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
CAPITAL OUTLAY	5,399	10,000	10,000	12,000
700.390 MISCELLANEOUS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
700.500 REFUNDS	0	0	0	0
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	0	0	0	0
FIRE DEPARTMENT	506,904	574,000	573,277	594,690

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 004 MUNICIPAL COURT				
700.100 FULL TIME SALARIES	92,995	97,300	97,300	102,600
700.110 PART TIME HELP	42,679	45,000	45,000	51,600
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	135,674	142,300	142,300	154,200
700.220 LEGAL SERVICES	97,098	90,000	90,000	95,000
700.230 TELEPHONE SERVICES	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	722	1,200	1,200	1,300
700.250 LEGAL PRINTING EXPENSE	392	0	0	0
700.260 INSURANCE	0	0	0	0
700.271 PRISONER CARE	48,099	80,000	80,000	80,000
700.290 OTHER CONTRACTUALS	10,017	16,000	16,000	16,000
CONTRACTUAL SERVICES	156,328	187,200	187,200	192,300
700.300 GENERAL OFFICE SUPPLIES	897	1,600	1,600	1,600
700.301 POSTAGE	850	1,250	1,250	1,250
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	1,026	1,000	1,000	1,000
COMMODITIES	2,773	3,850	3,850	3,850
700.400 OFFICE EQUIP. FURNITURE	329	500	500	500
700.402 COMPUTER EQUIP / SOFTWARE	475	1,000	1,000	35,000
CAPITAL OUTLAY	804	1,500	1,500	35,500
700.381 NON SUFFICIENT FUNDS CHECKS	703	0	0	0
700.390 MISCELLANEOUS	20	0	0	0
700.500 REFUNDS	90	0	0	0
700.810 TRANSFER	36,000	38,700	38,700	40,500
700.813 TRANSFER - POLICE BOND FUND	0	0	0	0
MISCELLANEOUS	36,813	38,700	38,700	40,500
MUNICIPAL COURT	332,392	373,550	373,550	426,350

Transfer Footnotes:

Out to Fund 05 Employee Benefits **36,000** **38,700** **38,700** **40,500**

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 005 STREET DEPARTMENT				
700.100 FULL TIME SALARIES	491,077	600,000	600,000	600,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	2,810	6,500	6,500	6,500
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	493,887	606,500	606,500	606,500
700.230 TELEPHONE SERVICES	4,322	4,400	4,400	4,400
700.240 TRAINING, TRAVEL, DUES	894	1,800	1,800	1,800
700.255 ADVERTISING EXPENSE	0	500	500	0
700.260 INSURANCE	19,008	21,400	17,803	20,000
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	13,164	15,000	15,000	15,000
700.290 OTHER CONTRACTUALS	17,531	16,000	16,000	17,000
700.295 TREE CARE	2,500	2,500	2,500	2,500
CONTRACTUAL SERVICES	57,419	61,600	58,003	60,700
700.300 GENERAL OFFICE SUPPLIES	772	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	26,313	27,000	27,000	27,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	3,092	8,000	8,000	8,000
700.316 SNOW/ICE CONTROL	14,514	14,000	14,000	14,000
700.320 EQUIPMENT MAINTENANCE	25,758	30,000	30,000	30,000
700.325 TRAFFIC EXPENSE	9,327	10,000	10,000	10,000
700.330 BUILDING & MAINTENANCE	2,797	12,000	12,000	14,000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	35,074	35,000	35,000	35,000
700.350 MOTOR FUEL & LUB	17,949	28,000	28,000	28,000
700.370 UNIFORMS	3,658	5,000	5,000	5,000
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	139,254	170,000	170,000	172,000
700.400 OFFICE EQUIP. FURNITURE	500	500	500	500
700.402 COMPUTER EQUIP / SOFTWARE	1,419	2,000	2,000	6,500
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	31	0	0	50,000
700.435 MISCELLANEOUS CAPITAL ITEMS	31,657	30,000	30,000	30,000
700.480 MERF/CIP TRANSFER	30,000	30,000	30,000	30,000
CAPITAL OUTLAY	63,607	62,500	62,500	117,000
700.390 MISCELLANEOUS	0	300	300	300
700.500 REFUNDS	0	0	0	0
700.810 TRANSFER	153,000	156,600	156,600	160,000
MISCELLANEOUS	153,000	156,900	156,900	160,300
STREET DEPARTMENT	907,167	1,057,500	1,053,903	1,116,500

Transfer Footnotes:

Out from 700.480 to CIP for Sidewalk Program	0	0	0	0
Out from 700.480 to MERF for Equipment	30,000	30,000	30,000	30,000
Out to Fund 05 Employee Benefits	153,000	156,600	156,600	160,000

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 006 PARKS & GROUNDS				
700.100 FULL TIME SALARIES	264,661	261,400	261,400	270,000
700.110 PART TIME HELP	33,248	35,000	35,000	35,000
700.120 OVERTIME	3,908	2,000	2,000	3,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	301,817	298,400	298,400	308,000
700.230 TELEPHONE SERVICES	4,168	4,500	4,500	4,500
700.240 TRAINING, TRAVEL, DUES	777	1,000	1,000	1,500
700.255 ADVERTISING EXPENSE	112	1,200	1,200	1,200
700.260 INSURANCE	14,278	15,800	19,198	21,100
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	39,960	40,000	40,000	40,500
700.290 OTHER CONTRACTUALS	48,513	45,000	45,000	45,000
700.295 TREE CARE	5,806	6,000	6,000	6,000
CONTRACTUAL SERVICES	113,614	113,500	116,898	119,800
700.300 GENERAL OFFICE SUPPLIES	213	500	500	500
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	12,396	14,000	14,000	14,000
700.312 CHEMICALS / FERTILIZER	4,856	6,500	6,500	6,500
700.313 PLANT MATERIALS	2,080	6,000	6,000	6,000
700.314 CONSUMABLES	1,349	2,000	2,000	2,000
700.315 VEHICLE MAINTENANCE	1,024	4,500	4,500	3,000
700.320 EQUIPMENT MAINTENANCE	9,024	12,000	12,000	12,000
700.330 BUILDING & MAINTENANCE	6,340	12,000	12,000	18,000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	949	2,500	2,500	2,500
700.350 MOTOR FUEL & LUB	20,095	19,000	19,000	21,000
700.370 UNIFORMS	1,390	2,000	2,000	3,500
COMMODITIES	59,716	81,000	81,000	89,000
700.402 COMPUTER EQUIP / SOFTWARE	1,305	1,500	1,500	3,000
700.410 EQUIPMENT/PLANT	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	20,000	20,000	20,000	20,000
700.430 MOTOR VEHICLE/EQUIPMENT	0	55,000	55,000	0
700.480 MERF/CIP TRANSFER	95,000	95,000	95,000	105,000
CAPITAL OUTLAY	116,305	171,500	171,500	128,000
700.390 MISCELLANEOUS	0	5,000	5,000	500
700.500 REFUNDS	0	300	300	300
700.810 TRANSFER	73,000	94,000	94,000	96,800
MISCELLANEOUS	73,000	99,300	99,300	97,600
PARKS & GROUNDS	664,452	763,700	767,098	742,400

Transfer Footnotes:

Out to MERF	55,000	0	0	0
Out to Fund 05 Employee Benefits	73,000	94,000	94,000	96,800
Out to CIP 90-323 for Playground Equipment	10,000	10,000	10,000	20,000
Out to CIP 90-310 for Turf Replacement	30,000	30,000	30,000	30,000
Out to CIP 90-313 for Campground	0	55,000	55,000	55,000

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 007 CEMETERY				
700.100 FULL TIME SALARIES	50,955	53,000	53,000	55,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	2,172	2,000	2,000	2,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	53,127	55,000	55,000	57,000
700.230 TELEPHONE SERVICES	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	0	200	200	200
700.255 ADVERTISING EXPENSE		100	100	100
700.260 INSURANCE	2,296	2,600	2,439	2,800
700.265 LEASE PAYMENTS	24,821	32,000	32,000	32,000
700.280 UTILITIES	0	0	0	0
700.290 OTHER CONTRACTUALS	925	2,000	2,000	2,000
CONTRACTUAL SERVICES	28,042	36,900	36,739	37,100
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	1,005	1,500	1,500	1,500
700.315 VEHICLE MAINTENANCE	98	500	500	500
700.320 EQUIPMENT MAINTENANCE	691	1,200	1,200	1,200
700.330 BUILDING & MAINTENANCE	1,505	8,000	8,000	2,500
700.340 CONSTRUCTION MATERIALS	0	3,000	3,000	1,500
700.350 MOTOR FUEL & LUB	3,248	3,200	3,200	3,500
700.370 UNIFORMS	415	1,000	1,000	1,000
COMMODITIES	6,962	18,400	18,400	11,700
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	1,500
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	0	0	0	1,500
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	50	0	0	0
700.810 TRANSFER	16,000	17,600	17,600	18,100
700.820 MEMORIAL	0	0	0	0
MISCELLANEOUS	16,050	17,600	17,600	18,100
CEMETERY	104,181	127,900	127,739	125,400

Transfer Footnotes:

Out to Fund 05 Employee Benefits **16,000** **17,600** **17,600** **18,100**

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 009 COMMUNITY DEVELOPMENT				
700.100 FULL TIME SALARIES	176,281	172,400	172,400	182,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	0	300	300	300
700.140 HEALTH INSURANCE	0	0	0	
PERSONAL SERVICES	176,281	172,700	172,700	182,300
700.210 PROFESSIONAL SERVICES	600	10,000	10,000	1,000
700.220 LEGAL SERVICES	0	1,000	1,000	1,000
700.230 TELEPHONE SERVICES	3,119	4,000	4,000	4,000
700.240 TRAINING, TRAVEL, DUES	1,224	3,500	3,500	3,500
700.245 COMPUTER LOANS	0	0	0	0
700.250 LEGAL PRINTING EXPENSE	641	2,000	2,000	2,000
700.255 ADVERTISING EXPENSE	369	100	100	100
700.260 INSURANCE	3,062	3,200	3,081	3,500
700.280 UTILITIES	0	0	0	0
700.281 BOTTLED WATER SERVICE	0	0	0	0
700.290 OTHER CONTRACTUALS	7,884	30,000	30,000	35,000
CONTRACTUAL SERVICES	16,899	53,800	53,681	50,100
700.300 GENERAL OFFICE SUPPLIES	1,601	2,500	2,500	2,500
700.301 POSTAGE	1,039	1,000	1,000	1,000
700.310 OPERATIONAL SUPPLIES	636	1,000	1,000	1,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	219	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	807	2,500	2,500	2,500
700.370 UNIFORMS	320	325	325	325
700.380 OTHER OPERATIONAL	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
COMMODITIES	4,622	8,325	8,325	8,325
700.400 OFFICE EQUIP. FURNITURE	0	500	500	500
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	4,371	4,400	4,400	6,000
700.410 EQUIPMENT/PLANT	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	32	100	100	100
700.480 MERF/CIP TRANSFER	5,000	5,000	5,000	14,000
CAPITAL OUTLAY	9,403	10,000	10,000	20,600
700.390 MISCELLANEOUS	457	500	500	500
700.500 REFUNDS	0	1,000	1,000	1,000
700.810 TRANSFER	57,000	55,100	55,100	57,100
MISCELLANEOUS	57,457	56,600	56,600	58,600
COMMUNITY DEVELOPMENT	264,662	301,425	301,306	319,925

Transfer Footnotes:

Out of 700.480 to MERF for Bldg. Inspector Vehicle	5,000	5,000	5,000	14,000
Out of 700.810 Fund 05 Employee Benefits	57,000	55,100	55,100	57,100

Dept: 010 ECONOMIC DEVELOPMENT				
700.290 OTHER CONTRACTUALS	0	30,000	30,000	90,000
700.302 SPECIAL EVENT EXPENDITURES	0	0	0	0
700.390 MISCELLANEOUS	0	2,500	2,500	0
ECONOMIC DEVELOPMENT	0	32,500	32,500	90,000

Total General Operating Expenditures	5,649,033	6,483,559	6,402,550	6,635,475
GENERAL OPERATING FUND	2,096,125	0	1,109,475	0
Total General Fund Transfers to Fund 05 Employee E	730,000	735,000	735,000	750,200

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 02 - LIBRARY				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	68,360	33,860	55,839	38,520
400.020 CURRENT TAXES	293,242	337,000	337,000	390,000
400.021 DELINQUENT TAXES	4,531	2,500	2,500	2,500
400.030 MOTOR VEHICLE/RV TAX	21,925	21,300	21,300	25,000
400.180 FINES & FEES	967	700	700	700
400.230 INTEREST INCOME	2,837	1,000	1,000	1,000
400.240 IN LIEU OF TAX	0	0	0	0
400.330 REIMBURSED EXPENSE	1,985	0	0	0
400.334 REIMBURSED NSF CHECKS	0	0	0	0
400.390 MISCELLANEOUS	6,499	4,700	4,700	4,700
400.401 DONATIONS AND GIFTS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
400.850 GRANTS	24,193	40,100	40,100	40,100
Dept: 000	424,539	441,160	463,139	502,520
Total Revenues	424,539	441,160	463,139	502,520
Expenditures				
Dept: 022 LIBRARY				
700.100 FULL TIME SALARIES	119,665	139,300	139,300	157,200
700.110 PART TIME HELP	65,035	74,500	74,500	76,500
700.111 LIBRARY AIDES	26,331	32,300	32,300	35,000
700.120 OVERTIME	423	1,000	1,000	1,000
700.140 HEALTH INSURANCE	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	212	0	0	0
700.180 RESERVES	0	16,370	0	20,245
PERSONAL SERVICES	211,666	263,470	247,100	289,945
700.230 TELEPHONE SERVICES	2,756	2,200	2,200	2,700
700.240 TRAINING, TRAVEL, DUES	1,571	1,400	1,400	2,000
700.255 ADVERTISING EXPENSE	693	900	900	1,000
700.260 INSURANCE	8,572	9,300	9,129	10,200
700.280 UTILITIES	10,794	11,300	11,300	11,500
700.290 OTHER CONTRACTUALS	21,153	18,400	18,400	35,000
CONTRACTUAL SERVICES	45,539	43,500	43,329	62,400
700.300 GENERAL OFFICE SUPPLIES	1,381	1,700	1,700	1,800
700.301 POSTAGE	369	340	340	375
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	5,046	4,000	4,000	5,000
700.314 CONSUMABLES	0	0	0	0
700.330 BUILDING & MAINTENANCE	5,506	9,500	9,500	10,000
700.331 CLEANING SUPPLIES	891	750	750	750
700.344 LIBRARY MEDIA (General Patrons)	17,520	20,000	20,000	25,000
700.345 LIBRARY MATERIALS	1,740	2,000	2,000	2,000
700.346 CHILDREN'S PROGRAMMING	1,020	1,000	1,000	1,500
700.347 ADULT PROGRAMMING	0	0	0	500
COMMODITIES	33,473	39,290	39,290	46,925

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
700.402 COMPUTER EQUIP / SOFTWARE	1,567	5,000	5,000	7,500
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.440 LIBRARY BOOKS (Children's)	8,286	8,600	8,600	10,750
700.450 LIBRARY MATERIALS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	9,853	13,600	13,600	18,250
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
700.390 MISCELLANEOUS	26	0	0	0
700.500 REFUNDS	0	0	0	0
700.510 FINANCE CHARGES	143	0	0	0
700.810 TRANSFER	68,000	81,300	81,300	85,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
700.855 SPECIAL GRANTS (No longer used)	0	0	0	0
MISCELLANEOUS	68,169	81,300	81,300	85,000
LIBRARY	368,700	441,160	424,619	502,520
Total Expenditures	368,700	441,160	424,619	502,520
LIBRARY	55,839	0	38,520	0
<i>Transfer Footnotes:</i>				
<i>Out to Fund 05 Employee Benefits</i>	68,000	81,300	81,300	85,000

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 04 - SEWER SERVICE				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	935,523	771,517	1,110,430	939,201
400.171 CONNECT & DISCONNECT	0	0	0	0
400.172 INSPECTION CHARGES	700	1,000	1,000	1,000
400.173 SEWER LAGOON DUMPING	0	0	0	0
400.200 SEWER SERVICE CHARGE	1,319,875	1,250,000	1,250,000	1,250,000
400.230 INTEREST INCOME	18,460	1,000	1,000	1,000
400.330 REIMBURSED EXPENSE	3,521	0	0	0
400.336 KS SETOFF REIMBURSEMENT	1,856	2,000	2,000	2,000
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
Dept: 000	2,279,935	2,025,517	2,364,430	2,193,201
Total Revenues	2,279,935	2,025,517	2,364,430	2,193,201
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
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
PERSONAL SERVICES	0	0	0	0
700.202 APPROPRIATED RESERVE	0	600,167	0	711,601
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	2,089	1,200	1,200	2,000
700.240 TRAINING, TRAVEL, DUES	0	0	0	0
700.260 INSURANCE	39,705	42,500	42,379	46,700
700.280 UTILITIES	0	0	0	0
700.290 OTHER CONTRACTUALS	6,469	6,000	6,000	13,000
CONTRACTUAL SERVICES	48,263	649,867	49,579	773,301
700.300 GENERAL OFFICE SUPPLIES	932	1,000	1,000	1,000
700.301 POSTAGE	5,907	6,500	6,500	6,500
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.320 EQUIPMENT MAINTENANCE	0	0	0	0
700.350 MOTOR FUEL & LUB	0	0	0	0
700.370 UNIFORMS	0	0	0	0
COMMODITIES	6,839	7,500	7,500	7,500
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.410 EQUIPMENT/PLANT	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.433 DISTRIBUTION LINES	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITEMS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.500 REFUNDS	0	0	0	0
700.620 OTHER RESERVES	0	0	0	0
700.810 TRANSFER	130,000	0	0	0
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	130,000	0	0	0
ADMINISTRATION	185,102	657,367	57,079	780,801

Transfer Footnotes:

Out to Fund 05 Employee Benefits	130,000	0	0	0
Out to General Fund 01	0	0	0	0

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 032 PRODUCTION				
700.100 FULL TIME SALARIES	28,425	115,000	115,000	120,000
700.120 OVERTIME	1,115	4,000	4,000	4,000
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
PERSONAL SERVICES	29,540	119,000	119,000	124,000
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	1,603	1,300	1,300	1,800
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	365	2,000	2,000	2,000
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	375	0	0	0
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	88,338	103,000	103,000	100,000
700.285 TESTING & ANALYTICAL	5,562	8,500	8,500	8,500
700.290 OTHER CONTRACTUALS	21,249	32,000	32,000	32,000
CONTRACTUAL SERVICES	117,492	146,800	146,800	144,300
700.300 GENERAL OFFICE SUPPLIES	227	400	400	400
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	11,970	20,000	20,000	20,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	76	1,500	1,500	1,500
700.320 EQUIPMENT MAINTENANCE	1,789	2,000	2,000	2,000
700.330 BUILDING & MAINTENANCE	997	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	2,120	3,000	3,000	3,000
700.370 UNIFORMS	148	1,000	1,000	1,500
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	17,327	30,400	30,400	30,900
700.400 OFFICE EQUIP. FURNITURE	159	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	1,151	6,000	6,000	2,000
700.410 EQUIPMENT/PLANT	36,668	30,000	30,000	40,000
700.411 MAINS AND METERS	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	1,468	8,000	8,000	8,000
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	50,000
700.433 DISTRIBUTION LINES	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	39,446	44,000	44,000	100,000
700.390 MISCELLANEOUS	0	10,000	10,000	0
700.810 TRANSFER	461,550	506,450	506,450	513,150
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
MISCELLANEOUS	461,550	516,450	516,450	513,150
PRODUCTION	665,355	856,650	856,650	912,350

Transfer Footnotes:

Out to Fund 05 Employee Benefits	0	35,700	35,700	38,800
Out to Bond & Interest	461,550	470,750	470,750	474,350

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	168,415	163,200	163,200	168,000
700.120 OVERTIME	10,391	15,000	15,000	15,000
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
PERSONAL SERVICES	178,806	178,200	178,200	183,000
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	3,089	2,500	2,500	3,200
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	695	1,500	1,500	1,500
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	744	500	500	500
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	6,137	13,600	13,600	7,000
700.290 OTHER CONTRACTUALS	19,535	18,000	18,000	20,000
CONTRACTUAL SERVICES	30,200	36,100	36,100	32,200
700.300 GENERAL OFFICE SUPPLIES	196	500	500	500
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	11,672	16,000	16,000	16,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	243	4,000	4,000	4,000
700.320 EQUIPMENT MAINTENANCE	9,839	15,000	15,000	15,000
700.330 BUILDING & MAINTENANCE	2,293	12,000	12,000	13,000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	5,428	5,000	5,000	5,000
700.350 MOTOR FUEL & LUB	12,808	14,000	14,000	15,000
700.370 UNIFORMS	624	1,000	1,000	2,250
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	43,103	67,500	67,500	70,750
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	1,305	600	600	5,000
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	2,615	5,000	5,000	5,000
700.430 MOTOR VEHICLE/EQUIPMENT	20,000	20,000	20,000	0
700.433 DISTRIBUTION LINES	43,019	100,000	100,000	100,000
700.480 MERF/CIP TRANSFER	0	50,000	50,000	50,000
CAPITAL OUTLAY	66,939	175,600	175,600	160,000
700.390 MISCELLANEOUS	0	0	0	0
700.810 TRANSFER	0	54,100	54,100	54,100
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
MISCELLANEOUS	0	54,100	54,100	54,100
DISTRIBUTION (LINES)	319,048	511,500	511,500	500,050
Total Expenditures	1,169,505	2,025,517	1,425,229	2,193,201
SEWER SERVICE	1,110,430	0	939,201	0

Transfer Footnotes:

Out to MERF	0	0	0	0
Out to Fund 05 Employee Benefits	0	54,100	54,100	54,100
Out to CIP Fund 16	0	50,000	50,000	50,000

Total Sewer Service Fund Transfers to Fund 05 Employee Benefits 130,000 89,800 89,800 92,900

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 05 - EMPLOYEE BENEFIT				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	531,211	314,811	517,772	303,069
400.020 CURRENT TAXES	358,023	365,000	365,000	350,000
400.021 DELINQUENT TAXES	4,543	3,000	4,000	4,000
400.030 MOTOR VEHICLE/RV TAX	20,317	26,000	21,000	27,000
400.230 INTEREST INCOME	12,101	1,000	1,000	1,000
400.240 IN LIEU OF TAX	0	0	0	0
400.330 REIMBURSED EXPENSE	44,205	5,000	5,000	5,000
400.331 REIMBURSED COBRA PREMIUMS	0	20,000	20,000	20,000
400.332 HRA REIMBURSEMENTS	57	0	0	0
400.335 SECTION 125 REIMBURSEMENTS	20,136	20,000	20,000	20,000
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	953,000	974,200	974,200	989,800
Dept: 000	1,943,593	1,729,011	1,927,972	1,719,869
Total Revenues	1,943,593	1,729,011	1,927,972	1,719,869
Expenditures				
Dept: 000				
700.125 FINAL BENEFITS PAYOUT	97,787	150,000	150,000	150,000
700.139 HRA PREMIUMS	16,918	35,000	35,000	35,000
700.140 HEALTH INSURANCE	387,391	450,000	450,000	450,000
700.141 COBRA INSURANCE PREMIUMS	0	30,000	30,000	20,000
700.145 WORKERS COMPENSATION INS	99,558	65,000	65,000	65,000
700.150 FICA CONTRIBUTIONS	277,129	300,000	300,000	300,000
700.160 KPERS CONTRIBUTIONS	459,477	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	23,276	36,000	36,000	36,000
700.170 UNEMPLOYMENT BENEFITS	3,508	6,500	6,500	6,500
PERSONAL SERVICES	1,365,044	1,572,500	1,572,500	1,562,500
700.202 APPROPRIATED RESERVE	0	104,411	0	90,069
700.220 LEGAL SERVICES	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	329	2,000	2,000	2,000
700.260 INSURANCE	7,754	8,600	8,903	9,800
700.289 EMPLOYEE ASSISTANCE	8,641	12,000	12,000	12,000
700.290 OTHER CONTRACTUALS	2,265	2,000	2,000	16,000
CONTRACTUAL SERVICES	18,989	129,011	24,903	129,869
700.310 OPERATIONAL SUPPLIES	0	500	500	500
COMMODITIES	0	500	500	500
700.390 MISCELLANEOUS	34,924	0	0	0
700.395 EMPLOYEE DEVELOPMENT	6,864	27,000	27,000	27,000
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	41,788	27,000	27,000	27,000
Dept: 000	1,425,821	1,729,011	1,624,903	1,719,869
Total Expenditures	1,425,821	1,729,011	1,624,903	1,719,869
EMPLOYEE BENEFIT	517,772	0	303,069	0

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Employee Benefits Transfer Footnotes:				
<i>In from Fund 01 - 001 Administration</i>	145,000	123,000	123,000	127,700
<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>	36,000	38,700	38,700	40,500
<i>In from Fund 01 - 005 Street Dept</i>	153,000	156,600	156,600	160,000
<i>In from Fund 01 - 006 Parks & Grounds</i>	73,000	94,000	94,000	96,800
<i>In from Fund 01 - 007 Cemetery</i>	16,000	17,600	17,600	18,100
<i>In from Fund 01 - 009 Community Development</i>	<u>57,000</u>	<u>55,100</u>	<u>55,100</u>	<u>57,100</u>
<i>Total from Fund 01 General Operating</i>	730,000	735,000	735,000	750,200
<i>In from Fund 02 - Library</i>	68,000	81,300	81,300	85,000
<i>In from Fund 04 - Sewer Service</i>	130,000	89,800	89,800	92,900
<i>In from Fund 07 - Family Acquatics Center</i>	25,000	25,000	25,000	25,000
<i>In from Fund 08 - Community Center</i>	0	10,000	10,000	5,000
<i>In from Fund 09 - Water Utility</i>	0	33,100	33,100	31,700
<i>Total Transfers In</i>	953,000	974,200	974,200	989,800

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 06 - BOND & INTEREST				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	354,521	375,783	422,478	376,978
400.020 CURRENT TAXES	392,244	300,000	300,000	300,000
400.021 DELINQUENT TAXES	5,803	3,000	3,000	3,000
400.030 MOTOR VEHICLE/RV TAX	29,413	28,000	28,000	22,000
400.092 SPECIAL ASSESSMENTS	8,241	0	0	0
400.230 INTEREST INCOME	43,994	5,000	5,000	5,000
400.240 IN LIEU OF TAX	0	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	1,102,450	1,130,650	1,130,650	1,146,500
Dept: 000	1,936,666	1,842,433	1,889,128	1,853,478
Total Revenues	1,936,666	1,842,433	1,889,128	1,853,478
Expenditures				
Dept: 000				
700.390 MISCELLANEOUS	0	0	0	0
Dept: 000	0	0	0	0
Dept: 060 BOND & INTEREST				
700.600 BONDS - PRINCIPAL PAYMENT	1,065,000	1,100,000	1,100,000	1,050,000
700.610 BONDS - INTEREST PAYMENT	449,188	412,150	412,150	424,550
700.620 OTHER RESERVES	0	330,283	0	378,928
700.630 CITY SPECIAL ASSESSMENT	0	0	0	0
700.640 ADMINISTRATIVE EXPENSE	0	0	0	0
BOND & INTEREST	1,514,188	1,842,433	1,512,150	1,853,478
Total Expenditures	1,514,188	1,842,433	1,512,150	1,853,478
BOND & INTEREST	422,478	0	376,978	0
<i>Transfer Footnotes:</i>				
<i>In from Fund 04- Sewer Utility</i>	461,550	470,750	470,750	474,350
<i>In from Fund CIP -Sales Tax Projects 90.315 (NB)</i>	640,900	659,900	659,900	672,150
<i>Total Transfers In</i>	1,102,450	1,130,650	1,130,650	1,146,500

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 07 - FAMILY AQUATICS CENTER				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	104,046	115,555	107,488	61,530
400.042 CITY SALES TAX	0	0	0	0
400.167 SEASON PASSES POOL	14,375	13,000	13,000	13,000
400.177 GATE RECEIPTS POOL	25,726	20,000	20,000	20,000
400.178 COUPON BOOKS POOL	6,150	3,000	3,000	3,000
400.187 CONCESSIONS	19,582	10,000	10,000	15,000
400.190 RENTALS	5,600	3,000	3,000	3,000
400.197 LESSONS POOL	3,530	3,000	3,000	3,000
400.230 INTEREST INCOME	1,515	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	1,804	1,100	1,100	2,400
400.800 TRANSFERS	100,000	100,000	100,000	120,000
Dept: 000	282,328	268,855	260,788	241,130
Total Revenues	282,328	268,855	260,788	241,130
<i>Transfer Footnotes:</i>				
In from Pool Reserve Fund (NB)	100,000	100,000	100,000	120,000
Expenditures				
Dept: 000				
700.100 FULL TIME SALARIES	9,286	0	0	0
700.110 PART TIME HELP	68,033	95,000	95,000	95,000
700.120 OVERTIME	7,490	5,000	5,000	5,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
700.190 WORKERS COMP INS.	0	0	0	0
PERSONAL SERVICES	84,809	100,000	100,000	100,000
700.202 APPROPRIATED RESERVE	0	69,455	0	31,130
700.210 PROFESSIONAL SERVICES	0	500	500	500
700.230 TELEPHONE SERVICES	1,626	1,500	1,500	1,500
700.240 TRAINING, TRAVEL, DUES	0	2,400	2,400	2,400
700.255 ADVERTISING EXPENSE	1,286	2,000	2,000	2,000
700.260 INSURANCE	5,889	6,500	6,358	7,100
700.280 UTILITIES	15,229	14,000	14,000	20,000
700.290 OTHER CONTRACTUALS	5,506	5,600	5,600	5,600
CONTRACTUAL SERVICES	29,536	101,955	32,358	70,230
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	17,608	15,000	15,000	18,000
700.314 CONSUMABLES	0	0	0	0
700.320 EQUIPMENT MAINTENANCE	277	1,000	1,000	1,000
700.330 BUILDING & MAINTENANCE	0	1,000	1,000	1,000
700.331 CLEANING SUPPLIES	264	300	300	300
700.370 UNIFORMS	3,005	2,000	2,000	3,000
700.381 NON SUFFICIENT FUNDS CHECKS	0	0	0	0
700.387 CONCESSION SUPPLIES	9,958	10,000	10,000	10,000
COMMODITIES	31,112	29,500	29,500	33,500

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
700.410 EQUIPMENT/PLANT	2,387	10,000	10,000	10,000
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	2,387	10,000	10,000	10,000
700.390 MISCELLANEOUS	88	0	0	0
700.500 REFUNDS	0	0	0	0
700.790 SALES TAX	1,908	2,400	2,400	2,400
700.810 TRANSFER	25,000	25,000	25,000	25,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	26,996	27,400	27,400	27,400
Dept: 000	174,840	268,855	199,258	241,130
Total Expenditures	174,840	268,855	199,258	241,130
FAMILY AQUATICS CENTER	107,488	0	61,530	0
<i>Transfer Footnotes:</i>				
Out to Fund 05 Employee Benefits	25,000	25,000	25,000	25,000

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 08 - COMMUNITY CENTER				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	9,713	17,813	21,378	14,804
400.180 FINES & FEES	193	0	0	0
400.187 CONCESSIONS	591	500	500	500
400.190 RENTALS	21,331	30,000	30,000	30,000
400.230 INTEREST INCOME	297	100	100	200
400.330 REIMBURSED EXPENSE	922	0	0	0
400.334 REIMBURSED NSF CHECKS	0	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
400.401 DONATIONS AND GIFTS	50	1,000	1,000	1,000
400.402 TICKET SALES	2,514	5,000	4,000	4,000
400.403 PROGRAM & EVENTS	3,995	3,000	4,500	5,000
400.404 MEMBERSHIPS	0	0	0	0
400.790 SALES TAX	288	100	100	300
400.800 TRANSFERS	83,000	83,000	83,000	83,000
400.850 GRANTS	0	0	0	0
Dept: 000	122,894	140,513	144,578	138,804
<i>Transfer Footnotes:</i>				
In from Fund 01 - General Operating	83,000	83,000	83,000	83,000
Expenditures				
Dept: 000				
700.100 FULL TIME SALARIES	45,802	58,800	56,000	60,300
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
700.170 UNEMPLOYMENT BENEFITS	0	0	0	0
PERSONAL SERVICES	45,802	58,800	56,000	60,300
700.202 APPROPRIATED RESERVE	0	5,113	0	5,004
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	2,718	2,600	1,500	1,500
700.240 TRAINING, TRAVEL, DUES	285	600	600	600
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	186	1,000	1,000	1,000
700.260 INSURANCE	15,943	17,600	17,374	19,200
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	11,042	14,000	12,500	14,000
700.290 OTHER CONTRACTUALS	7,629	6,000	6,000	7,000
700.291 PROGRAMMING-CC	0	0	0	0
700.297 EVENT & PROGRAM COSTS	5,434	10,000	10,000	10,000
CONTRACTUAL SERVICES	43,237	56,913	48,974	58,304
700.300 GENERAL OFFICE SUPPLIES	244	300	300	300
700.301 POSTAGE	0	200	200	200
700.305 GIFTS / MEMORIALS	0	100	100	100
700.310 OPERATIONAL SUPPLIES	839	1,500	1,500	1,500
700.314 CONSUMABLES	0	0	0	0
700.330 BUILDING & MAINTENANCE	5,304	6,000	6,000	6,000
700.331 CLEANING SUPPLIES	147	500	500	500
700.350 MOTOR FUEL & LUB	0	0	0	0
700.381 NON SUFFICIENT FUNDS CHECKS	0	100	100	200
700.387 CONCESSION SUPPLIES	353	300	300	400

COMMODITIES	6,887	9,000	9,000	9,200
700.400 OFFICE EQUIP. FURNITURE	0	100	100	100
700.402 COMPUTER EQUIP / SOFTWARE	59	100	100	100
700.410 EQUIPMENT/PLANT	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
CAPITAL OUTLAY	59	200	200	200
700.390 MISCELLANEOUS	0	50	50	50
700.500 REFUNDS	108	150	150	150
700.790 SALES TAX	281	100	100	300
700.795 REAL ESTATE TAX	142	300	300	300
700.810 TRANSFER	5,000	15,000	15,000	10,000
MISCELLANEOUS	5,531	15,600	15,600	10,800
Dept: 000	101,516	140,513	129,774	138,804
COMMUNITY CENTER	21,378	0	14,804	0

Transfer Footnotes:

<i>Out to Fund 05 Employee Benefits</i>	<i>0</i>	<i>10,000</i>	<i>10,000</i>	<i>5,000</i>
<i>Out to Fund 90.304 CIP</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 09 - WATER UTILITY				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	563,012	621,962	982,085	702,098
400.140 SALE OF WATER	2,376,383	2,000,000	2,000,000	2,000,000
400.150 WATER FOR RESALE	972	2,000	2,000	1,000
400.160 TANK SALES	10,496	7,000	7,000	7,000
400.170 INSTALL CHARGE	15,950	10,000	10,000	10,000
400.171 CONNECT & DISCONNECT	9,590	8,000	8,000	8,000
400.190 RENTALS	75	0	0	0
400.230 INTEREST INCOME	13,463	500	500	500
400.330 REIMBURSED EXPENSE	19,420	4,000	4,000	4,000
400.336 KS SETOFF REIMBURSEMENT	3,310	4,000	4,000	4,000
400.390 MISCELLANEOUS	0	350	350	0
400.500 LONG/SHORT	5	0	0	0
400.790 SALES TAX	40,018	30,000	30,000	30,000
400.800 TRANSFERS	0	0	0	0
400.850 GRANTS	0	0	0	0
Dept: 000	3,052,694	2,687,812	3,047,935	2,766,598
Total Revenues	3,052,694	2,687,812	3,047,935	2,766,598
Expenditures				
Dept: 001 ADMINISTRATION				
700.100 FULL TIME SALARIES	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
PERSONAL SERVICES	0	0	0	0
700.201 TANK MAINTENANCE	0	0	0	0
700.202 APPROPRIATED RESERVE	0	341,212	0	280,048
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	663	600	600	600
700.240 TRAINING, TRAVEL, DUES	0	0	0	0
700.255 ADVERTISING EXPENSE	0	0	0	0
700.260 INSURANCE	15,374	17,200	16,437	18,200
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	0	0	0	0
700.290 OTHER CONTRACTUALS	6,256	5,600	5,600	12,500
CONTRACTUAL SERVICES	22,293	364,612	22,637	311,348
700.300 GENERAL OFFICE SUPPLIES	932	900	900	1,000
700.301 POSTAGE	5,907	6,600	6,600	6,600
700.305 GIFTS / MEMORIALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	1,313	0	0	0
700.320 EQUIPMENT MAINTENANCE	0	0	0	0
700.330 BUILDING & MAINTENANCE	0	0	0	0
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.350 MOTOR FUEL & LUB	0	0	0	0
700.370 UNIFORMS	0	0	0	0
COMMODITIES	8,152	7,500	7,500	7,600
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.410 EQUIPMENT/PLANT	0	0	0	0
700.411 MAINS AND METERS	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
700.390 MISCELLANEOUS	55	0	0	0
700.500 REFUNDS	286	0	0	0
700.790 SALES TAX	53,908	50,000	50,000	50,000
700.810 TRANSFER	0	0	0	0
700.811 TRANS TO DEPRECIATION FUND	0	0	0	0
MISCELLANEOUS	54,249	50,000	50,000	50,000
ADMINISTRATION	84,694	422,112	80,137	368,948

Transfer Footnotes:

Out to Fund 05 Employee Benefits	0	0	0	0
Out to General Fund 01	0	0	0	0

Dept: 032 PRODUCTION

700.100 FULL TIME SALARIES	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
PERSONAL SERVICES	0	0	0	0
700.201 TANK MAINTENANCE	0	0	0	0
700.202 APPROPRIATED RESERVE	0	0	0	0
700.210 PROFESSIONAL SERVICES	0	0	0	0
700.220 LEGAL SERVICES	0	0	0	0
700.230 TELEPHONE SERVICES	0	0	0	0
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	0	0	0	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	8,065	0	0	0
700.285 TESTING & ANALYTICAL	0	0	0	0
700.290 OTHER CONTRACTUALS	0	0	0	0
700.299 WATER PURCHASE	1,825,618	1,800,000	1,800,000	1,900,000
CONTRACTUAL SERVICES	1,833,683	1,800,000	1,800,000	1,900,000
700.300 GENERAL OFFICE SUPPLIES	0	0	0	0
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	0	0	0	0
700.320 EQUIPMENT MAINTENANCE	0	0	0	0
700.330 BUILDING & MAINTENANCE	0	0	0	0
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.350 MOTOR FUEL & LUB	0	0	0	0
700.370 UNIFORMS	0	0	0	0
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	0	0	0	0
700.400 OFFICE EQUIP. FURNITURE	0	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	0	0	0	0
700.410 EQUIPMENT/PLANT	0	0	0	0
700.411 MAINS AND METERS	0	0	0	0
700.415 NEW REAL ESTATE / BUILDING	0	0	0	0
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	0	0	0	0
700.433 DISTRIBUTION LINES	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	0	0	0	0
PRODUCTION	1,833,683	1,800,000	1,800,000	1,900,000

Transfer Footnotes:

Out to Fund 05 Employee Benefits

0 0 0 0

Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	0	136,800	136,800	135,000
700.120 OVERTIME	0	9,000	9,000	9,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
PERSONAL SERVICES	0	145,800	145,800	144,000
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	3,480	3,000	3,000	3,600
700.235 INTEREST EXPENSE	0	0	0	0
700.240 TRAINING, TRAVEL, DUES	2,120	2,700	2,700	2,700
700.250 LEGAL PRINTING EXPENSE	0	0	0	0
700.255 ADVERTISING EXPENSE	0	700	700	700
700.260 INSURANCE	0	0	0	0
700.265 LEASE PAYMENTS	0	0	0	0
700.280 UTILITIES	1,113	7,700	7,700	10,000
700.285 TESTING & ANALYTICAL	2,872	3,500	3,500	3,500
700.290 OTHER CONTRACTUALS	23,876	20,000	20,000	24,000
CONTRACTUAL SERVICES	44,147	48,300	48,300	55,200
700.300 GENERAL OFFICE SUPPLIES	179	500	500	500
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	42,505	40,000	40,000	40,000
700.314 CONSUMABLES	0	0	0	0
700.315 VEHICLE MAINTENANCE	271	4,000	4,000	4,000
700.320 EQUIPMENT MAINTENANCE	6,267	9,000	9,000	9,000
700.330 BUILDING & MAINTENANCE	2,989	12,000	12,000	14,000
700.331 CLEANING SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	23,655	30,000	30,000	30,000
700.350 MOTOR FUEL & LUB	3,448	14,000	14,000	12,000
700.370 UNIFORMS	307	1,000	1,000	2,250
700.380 OTHER OPERATIONAL	0	0	0	0
COMMODITIES	79,621	110,500	110,500	111,750
700.400 OFFICE EQUIP. FURNITURE	159	0	0	0
700.401 CAPITAL IMPROVEMENTS	0	0	0	0
700.402 COMPUTER EQUIP / SOFTWARE	1,305	1,000	1,000	5,000
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	0	0	0	0
700.430 MOTOR VEHICLE/EQUIPMENT	20,000	20,000	20,000	0
700.433 DISTRIBUTION LINES	0	100,000	100,000	100,000
700.480 MERF/CIP TRANSFER	0	7,000	7,000	50,000
CAPITAL OUTLAY	21,464	128,000	128,000	155,000
700.390 MISCELLANEOUS	0	0	0	0
700.790 SALES TAX	0	0	0	0
700.810 TRANSFER	7,000	33,100	33,100	31,700
MISCELLANEOUS	7,000	33,100	33,100	31,700
DISTRIBUTION (LINES)	152,232	465,700	465,700	497,650
Total Expenditures	2,070,609	2,687,812	2,345,837	2,766,598

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Transfer Footnotes:

Out to Fund 05 Employee E

Out to Fund '15 - Water CIP

6 22,120 21,720

0	33,100	31,700
1	5,000	5,000

0 7,000 50,000
1 10,000 51,700

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 12 - STORM WATER MANAGEMENT				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	337,183	332,183	354,743	349,743
400.230 INTEREST INCOME	6,395	0	0	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.336 KS SETOFF REIMBURSEMENT	0	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
400.400 STORM WATER MANAGEMENT FUND	88,781	85,000	85,000	85,000
Dept: 000	432,359	417,183	439,743	434,743
Total Revenues	432,359	417,183	439,743	434,743
 Expenditures				
Dept: 000				
700.265 LEASE PAYMENTS	0	0	0	0
700.290 OTHER CONTRACTUALS	0	0	0	0
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	0	0	0	0
700.390 MISCELLANEOUS	0	0	0	0
700.810 TRANSFER	0	0	0	0
Dept: 000	0	0	0	0
 Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
PERSONAL SERVICES	0	0	0	0
700.202 APPROPRIATED RESERVE	0	327,183	0	344,743
700.210 PROFESSIONAL SERVICES	0	20,000	20,000	20,000
700.265 LEASE PAYMENTS	7,350	7,500	7,500	7,500
700.290 OTHER CONTRACTUALS	0	5,000	5,000	5,000
CONTRACTUAL SERVICES	7,350	359,683	32,500	377,243
700.340 CONSTRUCTION MATERIALS	20,857	30,000	30,000	30,000
COMMODITIES	20,857	30,000	30,000	30,000
700.410 EQUIPMENT/PLANT	0	2,500	2,500	2,500
700.460 STORM WATER CONSTRUCTION	49,409	25,000	25,000	25,000
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	49,409	27,500	27,500	27,500
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	0	0	0	0
DISTRIBUTION (LINES)	77,616	417,183	90,000	434,743
Total Expenditures	77,616	417,183	90,000	434,743
 STORM WATER MANAGEMENT	354,743	0	349,743	0

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 13 - HEALTH AND SANITATION				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	92,153	75,853	123,954	102,484
400.131 HAULERS PERMITS	1,800	1,500	1,500	1,500
400.230 INTEREST INCOME	1,836	0	0	0
400.300 COLLECTION FEES	483,288	475,000	475,000	480,000
400.301 SPECIAL CHARGES	0	0	0	0
400.317 PAYT STICKER SALES	743	0	0	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.336 KS SETOFF REIMBURSEMENT	197	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
Dept: 000	580,017	552,353	600,454	583,984
Total Revenues	580,017	552,353	600,454	583,984
Expenditures				
Dept: 032 PRODUCTION				
700.100 FULL TIME SALARIES	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
700.190 WORKERS COMP INS.	0	0	0	0
PERSONAL SERVICES	0	0	0	0
700.200 LEASE/CONTRACT-LANDFILL	0	0	0	
700.202 APPROPRIATED RESERVE	0	54,453	0	60,484
700.255 ADVERTISING EXPENSE	465	500	500	500
700.260 INSURANCE	1,616	1,800	1,870	2,200
700.290 OTHER CONTRACTUALS	453,050	470,000	470,000	495,000
CONTRACTUAL SERVICES	455,131	526,753	472,370	558,184
700.300 GENERAL OFFICE SUPPLIES	932	600	600	800
700.301 POSTAGE	0	0	0	0
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.317 PAYT STICKER EXPENSE	0	0	0	0
700.320 EQUIPMENT MAINTENANCE	0	0	0	0
700.350 MOTOR FUEL & LUB	0	0	0	0
700.370 UNIFORMS	0	0	0	0
COMMODITIES	932	600	600	800
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
700.810 TRANSFER	0	25,000	25,000	25,000
700.812 TRANSFER EQUIP RESERVE	0	0	0	0
MISCELLANEOUS	0	25,000	25,000	25,000
PRODUCTION	456,063	552,353	497,970	583,984
Total Expenditures	456,063	552,353	497,970	583,984
HEALTH AND SANITATION	123,954	0	102,484	0
<i>Transfer Footnotes:</i>				
Out to Fund 05 Employee Benefits	0	0	0	0
Out to Fund 01 General Fund	0	25,000	25,000	25,000

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 14 - SPECIAL PARKS				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	6,859	2,359	7,674	9,174
400.060 LIQUOR TAX	20,585	23,000	23,000	20,800
400.230 INTEREST INCOME	64	0	0	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.800 TRANSFERS	0	0	0	0
Dept: 000	27,508	25,359	30,674	29,974
Total Revenues	27,508	25,359	30,674	29,974
 Expenditures				
Dept: 006 PARKS & GROUNDS				
700.202 APPROPRIATED RESERVE	0	3,859	0	24,474
700.290 OTHER CONTRACTUALS	4,657	4,000	4,000	4,000
CONTRACTUAL SERVICES	4,657	7,859	4,000	28,474
700.310 OPERATIONAL SUPPLIES	992	1,500	1,500	1,500
700.340 CONSTRUCTION MATERIALS	0	0	0	0
COMMODITIES	992	1,500	1,500	1,500
700.420 EQUIP/BLDG & GROUNDS	14,185	16,000	16,000	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	14,185	16,000	16,000	0
PARKS & GROUNDS	19,834	25,359	21,500	29,974
Total Expenditures	19,834	25,359	21,500	29,974
SPECIAL PARKS	7,674	0	9,174	0

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
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Fund: 17 - STREET REPAIR

Revenues

Dept: 000

400.010 PRIOR YEAR REVENUE	195,105	199,985	204,946	209,686
400.230 INTEREST INCOME	3,278	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	156,563	154,740	154,740	155,300
400.800 TRANSFERS	0	0	0	0
Dept: 000	354,946	354,725	359,686	364,986
Total Revenues	354,946	354,725	359,686	364,986

Expenditures

Dept: 005 STREET DEPARTMENT

700.100 FULL TIME SALARIES	0	0	0	0
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
PERSONAL SERVICES	0	0	0	0
700.202 APPROPRIATED RESERVE	0	204,585	0	214,986
700.290 OTHER CONTRACTUALS	0	0	0	0
CONTRACTUAL SERVICES	0	204,585	0	214,986
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	150,000	150,000	150,000	150,000
COMMODITIES	150,000	150,000	150,000	150,000
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITEM	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	0	0	0	0
STREET DEPARTMENT	150,000	354,585	150,000	364,986
Total Expenditures	150,000	354,585	150,000	364,986
STREET REPAIR	204,946	140	209,686	0

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
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Fund: 17 - STREET REPAIR
Revenues
Dept: 000

400.010 PRIOR YEAR REVENUE	195,105	199,985	204,946	209,686
400.230 INTEREST INCOME	3,278	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	156,563	154,740	154,740	155,300
400.800 TRANSFERS	0	0	0	0
Dept: 000	354,946	354,725	359,686	364,986
Total Revenues	354,946	354,725	359,686	364,986

Expenditures
Dept: 005 STREET DEPARTMENT

700.100 FULL TIME SALARIES	0	0	0	0
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	0	0	0	0
700.140 HEALTH INSURANCE	0	0	0	0
700.150 FICA CONTRIBUTIONS	0	0	0	0
700.160 KPERS CONTRIBUTIONS	0	0	0	0
PERSONAL SERVICES	0	0	0	0
700.202 APPROPRIATED RESERVE	0	204,585	0	214,986
700.290 OTHER CONTRACTUALS	0	0	0	0
CONTRACTUAL SERVICES	0	204,585	0	214,986
700.310 OPERATIONAL SUPPLIES	0	0	0	0
700.340 CONSTRUCTION MATERIALS	150,000	150,000	150,000	150,000
COMMODITIES	150,000	150,000	150,000	150,000
700.420 EQUIP/BLDG & GROUNDS	0	0	0	0
700.435 MISCELLANEOUS CAPITAL ITEM	0	0	0	0
700.480 MERF/CIP TRANSFER	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
700.810 TRANSFER	0	0	0	0
MISCELLANEOUS	0	0	0	0
STREET DEPARTMENT	150,000	354,585	150,000	364,986
Total Expenditures	150,000	354,585	150,000	364,986
STREET REPAIR	204,946	140	209,686	0

BUDGET WORKSHEET

CITY OF PAOLA	2024 Actual	2025 Budget	2025 Amended	2026 Budget Approved
Fund: 20 - TRANSIENT GUEST TAX				
Revenues				
Dept: 000				
400.010 PRIOR YEAR REVENUE	52,372	22,162	37,888	21,688
400.095 TRANSIENT GUEST TAX	40,011	30,000	30,000	35,000
400.230 INTEREST INCOME	714	0	0	0
400.330 REIMBURSED EXPENSE	0	0	0	0
400.390 MISCELLANEOUS	0	0	0	0
400.800 TRANSFERS	0	0	0	0
Dept: 000	93,097	52,162	67,888	56,688
Total Revenues	93,097	52,162	67,888	56,688
 Expenditures				
Dept: 000				
700.202 APPROPRIATED RESERVE	0	5,962	0	5,488
700.210 PROFESSIONAL SERVICES	0			0
700.255 ADVERTISING EXPENSE	175	200	200	200
700.290 OTHER CONTRACTUALS	0	0	0	6,000
700.294 PROMOTIONAL CAMPAIGNS	39,100	35,000	35,000	29,000
700.296 ECONOMIC DEV CHAMBER	15,000	10,000	10,000	15,000
700.301 POSTAGE	0	0	0	0
700.390 MISCELLANEOUS	934	1,000	1,000	1,000
Dept: 000	55,209	52,162	46,200	56,688
Total Expenditures	55,209	52,162	46,200	56,688
 TRANSIENT GUEST TAX	 37,888	 0	 21,688	 0

	2024 Actual	2025 Budget	2025 Amended	2026 Approved
Summary of all Funds - Total Expenditures				
Fund: 01 - GENERAL OPERATING:				
Dept: 001 ADMINISTRATION	1,012,957	1,204,434	1,117,727	1,129,060
Dept: 002 POLICE DEPARTMENT	1,856,318	2,048,550	2,055,450	2,091,150
Dept: 003 FIRE DEPARTMENT	506,904	574,000	573,277	594,690
Dept: 004 MUNICIPAL COURT	332,392	373,550	373,550	426,350
Dept: 005 STREET DEPARTMENT	907,167	1,057,500	1,053,903	1,116,500
Dept: 006 PARKS & GROUNDS	664,452	763,700	767,098	742,400
Dept: 007 CEMETERY	104,181	127,900	127,739	125,400
Dept: 009 COMMUNITY DEVELOPMENT	264,662	301,425	301,306	319,925
Dept: 010 ECONOMIC DEVELOPMENT	0	32,500	32,500	90,000
Fund: 01 - GENERAL OPERATING - TOTAL	5,649,033	6,483,559	6,402,550	6,635,475
Fund: 02 - LIBRARY	368,700	441,160	424,619	502,520
Fund: 04 - SEWER SERVICE	1,169,505	2,025,517	1,425,229	2,193,201
Fund: 05 - EMPLOYEE BENEFITS	1,425,821	1,729,011	1,624,903	1,719,869
Fund: 06 - BOND & INTEREST	1,514,188	1,842,433	1,512,150	1,853,478
Fund: 07 - FAMILY AQUATICS CENTER	174,840	268,855	199,258	241,130
Fund: 08 - COMMUNITY CENTER	101,516	140,513	129,774	138,804
Fund: 09 - WATER UTILITY	2,070,609	2,687,812	2,345,837	2,766,598
Fund: 11 - BULL CREEK INTERCEPTOR	0	0	0	0
Fund: 12 - STORM WATER MANAGEMENT	77,616	417,183	90,000	434,743
Fund: 13 - HEALTH & SANITATION	456,063	552,353	497,970	583,984
Fund: 14 - SPECIAL PARKS	19,834	25,359	21,500	29,974
Fund: 15 - WATER TREATMENT PLANT	38,275	0	0	0
Fund: 16 - WASTEWATER PLANT	184,592	0	0	0
Fund: 17 - STREET REPAIR	150,000	354,585	150,000	364,986
Fund: 20 - TRANSIENT GUEST TAX	<u>55,209</u>	<u>52,162</u>	<u>46,200</u>	<u>56,688</u>
TOTAL ALL BUDGETED FUNDS	13,455,801	17,020,502	14,869,990	17,521,450

PROJECTED CARYOVER/RESERVE

	2024 Actual	2025 Cary over (Projected)	2026 Reserve
Fund: 01 - GENERAL OPERATING: TOTAL	2,096,125	1,109,475	50,410
Fund: 02 - LIBRARY	55,839	38,520	20,245
Fund: 04 - SEWER SERVICE	1,110,430	939,201	711,601
Fund: 05 - EMPLOYEE BENEFITS	517,772	303,069	90,069
Fund: 06 - BOND & INTEREST	422,478	376,978	378,928
Fund: 07 - FAMILY AQUATICS CENTER	107,488	61,530	31,130
Fund: 08 - COMMUNITY CENTER	21,378	14,804	5,004
Fund: 09 - WATER UTILITY	982,085	702,098	280,048
Fund: 11 - BULL CREEK INTERCEPTOR			
Fund: 12 - STORM WATER MANAGEMENT	354,743	349,743	344,743
Fund: 13 - HEALTH & SANITATION	123,954	102,484	60,484
Fund: 14 - SPECIAL PARKS	7,674	9,174	24,474
Fund: 15 - WATER TREATMENT PLANT			
Fund: 16 - WASTEWATER PLANT			
Fund: 17 - STREET REPAIR	204,946	209,686	214,986
Fund: 20 - TRANSIENT GUEST TAX	37,888	21,688	5,488
TOTAL ALL BUDGETED FUNDS	6,042,800	4,238,450	2,217,610

	2024 Actual	2025 Budget	2025 Amended	2026 Approved
Summary of Transfers				
Into Fund 01 General Fund				
In from 13 - Health & Sanitation	0	25,000	25,000	25,000
<i>Total Transfers Into Fund 01 General Fund</i>	<i>0</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>
Into Fund 05 Employee Benefits:				
In from Fund 01 - 001 Administration	145,000	123,000	123,000	127,700
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	36,000	38,700	38,700	40,500
In from Fund 01 - 005 Street Dept	153,000	156,600	156,600	160,000
In from Fund 01 - 006 Parks & Grounds	73,000	94,000	94,000	96,800
In from Fund 01 - 007 Cemetery	16,000	17,600	17,600	18,100
In from Fund 01 - 009 Community Development	<u>57,000</u>	<u>55,100</u>	<u>55,100</u>	<u>57,100</u>
<i>Total from Fund 01 General Operating</i>	<i>730,000</i>	<i>735,000</i>	<i>735,000</i>	<i>750,200</i>
In from Fund 02 - Library	68,000	81,300	81,300	85,000
In from Fund 04 - Sewer Service	130,000	89,800	89,800	92,900
In from Fund 07 - Family Acquatics Center	25,000	25,000	25,000	25,000
In from Fund 08 - Community Center	0	10,000	10,000	5,000
In from Fund 09 - Water Utility	0	33,100	33,100	31,700
<i>Total Transfers Into Fund 05 Employee Benefits</i>	<i>953,000</i>	<i>974,200</i>	<i>974,200</i>	<i>989,800</i>
Into Fund 06 Bond & Interest:				
In from Fund 04- Sewer Utility	461,550	470,750	470,750	474,350
In from Fund CIP -Sales Tax Projects 90.315 (NB)	640,900	659,900	659,900	672,150
<i>Total Transfers Into Fund 06 Bond & Interest</i>	<i>1,102,450</i>	<i>1,130,650</i>	<i>1,130,650</i>	<i>1,146,500</i>
Into Fund 07 Family Acquatics Center:				
In from Pool Reserve Fund (NB)	100,000	100,000	100,000	120,000
Into Fund 08 Community Center:				
In from Fund 01 - General Operating	83,000	83,000	83,000	83,000
Into CIP/MERF Funds:				
In from 01-001 - Elevator/WH Deductible- CIP 90-315	10,000	60,000	60,000	20,000
In from 01-002 Police - for Codes Officer Vehicle	0	0	0	32,000
In from 01-005 Streets - for Sidewalk Program	0	0	0	0
In from 01-005 Streets - for Equipment	30,000	30,000	30,000	30,000
In from 01-006 Parks - for Playground Equipment	10,000	10,000	10,000	20,000
In from 01-006 Parks - MERF	55,000	0	0	0
In from 01-006 Parks - Turf Replacement	30,000	30,000	30,000	30,000
In from 01-006 Parks - Campground CIP	0	55,000	55,000	55,000
In from 01-009 Community Dev - for Codes Vehicle	5,000	5,000	5,000	14,000
In from 04-033 Sewer - MERF Heavy Equipment	0	0	0	0
In from 09-033 Water - CIP Fund 15	7,000	7,000	7,000	50,000
In from 04-033 Wastewater - Sewer CIP Fund 16	0	50,000	50,000	50,000
In from 08-000 Community Center	5,000	5,000	5,000	5,000
<i>Total Transfers Into CIP/MERF Funds</i>	<i>152,000</i>	<i>187,000</i>	<i>252,000</i>	<i>306,000</i>
TOTAL ALL TRANSFERS	2,390,450	2,499,850	2,564,850	2,670,300
CIP to CIP Internal Transfers	0	0	0	0
TOTAL INCLUDING INTERNAL TRANSFERS	2,390,450	2,499,850	2,564,850	2,670,300

	2024 Actual	2025 Budget	2025 Amended	2026 Approved
SUMMARY OF SALARIES				
GENERAL FUND 01				
Dept: 001 ADMINISTRATION				
700.100 FULL TIME SALARIES	448,049	422,000	422,000	450,000
700.110 PART TIME HELP	17,195	19,400	19,400	21,000
700.120 OVERTIME	157	200	200	200
700.130 OTHER PERSONAL SERV.	23,217	23,100	23,100	23,750
Dept: 002 POLICE DEPARTMENT				
700.100 FULL TIME SALARIES	971,223	1,100,000	1,100,000	1,105,000
700.110 PART TIME HELP	5,195	7,500	7,500	7,500
700.120 OVERTIME	130,454	125,000	125,000	125,000
700.121 HOLIDAY OVERTIME	35,214	0	0	0
Dept: 003 FIRE DEPARTMENT				
700.100 FULL TIME SALARIES	337,730	360,800	360,800	378,840
700.110 PART TIME HELP	0	0	0	0
Dept: 004 MUNICIPAL COURT				
700.100 FULL TIME SALARIES	92,995	97,300	97,300	102,600
700.110 PART TIME HELP	42,679	45,000	45,000	51,600
700.120 OVERTIME	0	0	0	0
Dept: 005 STREET DEPARTMENT				
700.100 FULL TIME SALARIES	491,077	600,000	600,000	600,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	2,810	6,500	6,500	6,500
Dept: 006 PARKS & GROUNDS				
700.100 FULL TIME SALARIES	264,661	261,400	261,400	270,000
700.110 PART TIME HELP	33,248	35,000	35,000	35,000
700.120 OVERTIME	3,908	2,000	2,000	3,000
Dept: 007 CEMETERY				
700.100 FULL TIME SALARIES	50,955	53,000	53,000	55,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	2,172	2,000	2,000	2,000
Dept: 009 COMMUNITY DEVELOPMENT				
700.100 FULL TIME SALARIES	176,281	172,400	172,400	182,000
700.110 PART TIME HELP	0	0	0	0
700.120 OVERTIME	0	300	300	300
TOTAL GENERAL FUND				
700.100 FULL TIME SALARIES	2,832,971	3,066,900	3,066,900	3,143,440
700.110 PART TIME HELP	98,317	106,900	106,900	115,100
700.120 OVERTIME	139,501	136,000	136,000	137,000
700.121 HOLIDAY OVERTIME	35,214	0	0	0
700.130 OTHER PERSONAL SERV.	23,217	23,100	23,100	23,750
Fund: 02 - LIBRARY				
700.100 FULL TIME SALARIES	119,665	139,300	139,300	157,200
700.110 PART TIME HELP	65,035	74,500	74,500	76,500
700.111 LIBRARY AIDES	26,331	32,300	32,300	35,000
700.120 OVERTIME	423	1,000	1,000	1,000
Fund: 04 - SEWER SERVICE				
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	28,425	115,000	115,000	120,000
700.120 OVERTIME	1,115	4,000	4,000	4,000
Dept: 033 DISTRIBUTION (LINES)				
700.100 FULL TIME SALARIES	168,415	163,200	163,200	168,000
700.120 OVERTIME	10,391	15,000	15,000	15,000

TOTAL SEWER SERVICE				
700.100 FULL TIME SALARIES	196,840	278,200	278,200	288,000
700.120 OVERTIME	11,506	19,000	19,000	19,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
Fund: 07 - FAMILY AQUATICS CENTER				
700.100 FULL TIME SALARIES	9,286	0	0	0
700.110 PART TIME HELP	68,033	95,000	95,000	95,000
700.120 OVERTIME	7,490	5,000	5,000	5,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
Fund: 08 - COMMUNITY CENTER				
700.100 FULL TIME SALARIES	45,802	58,800	56,000	60,300
700.110 PART TIME HELP	0	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	136,800	136,800	135,000
700.120 OVERTIME	0	9,000	9,000	9,000
700.130 OTHER PERSONAL SERV.	0	0	0	0
TOTAL Fund: 09 - WATER UTILITY				
700.100 FULL TIME SALARIES	0	136,800	136,800	135,000
700.120 OVERTIME	0	9,000	9,000	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	3,204,564	3,680,000	3,677,200	3,783,940
700.110 PART TIME HELP	231,385	276,400	276,400	286,600
700.111 LIBRARY PAGES	26,331	32,300	32,300	35,000
700.120 OVERTIME	158,920	170,000	170,000	171,000
700.121 HOLIDAY OVERTIME	35,214	0	0	0
700.130 OTHER PERSONAL SERV.	23,217	23,100	23,100	23,750
TOTAL ALL SALARIES ALL FUNDS	3,679,631	4,181,800	4,179,000	4,300,290

2026 BUDGET

STATE FORMS



CERTIFICATE

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of

City of Paola

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

2026

Revenue Neutral Rate 40.621

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

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

Leigh House, Mayor

LR McMahon, Council Member

Anthony Hugo, Council Member

Joshua Brown, Council Member

County Clerk

LeAnne Shields, Council Member
Governing Body

CPA Summary

City of Paola

2026

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

County Treas Motor Vehicle Estimate 245,738

County Treas 16/20M Vehicle Estimate 925

County Treas Commercial Vehicle Tax Estimate 11,379

County Treas Watercraft Tax Estimate

Motor Vehicle Factor 0.06780

Recreational Vehicle Factor 0.00113

16/20M Vehicle Factor 0.00026

Commercial Vehicle Factor 0.00314

City of Paola

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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)	145,000	123,000	127,700	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)	36,000	38,700	40,500	12-16,102
General Fund - Streets (01-005)	Employee Benefits Fund (05)	153,000	156,600	160,000	12-16,102
General Fund - Parks (01-006)	Employee Benefits Fund (05)	73,000	94,000	96,800	12-16,102
General Fund - Cemetery (01-007)	Employee Benefits Fund (05)	16,000	17,600	18,100	12-16,102
General Fund - Comm Dev (01-009)	Employee Benefits Fund (05)	57,000	55,100	57,100	12-16,102
Library Fund (02)	Employee Benefits Fund (05)	68,000	81,300	85,000	12-16,102
Wastewater Utility Fund (04)	Employee Benefits Fund (05)	130,000	89,800	92,900	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)	-	10,000	5,000	12-16,102
Water Utility Fund (09)	Employee Benefits Fund (05)	-	33,100	31,700	12-16,102
Wastewater Utility Fund (04)	Bond & Interest Fund (06)	461,550	470,750	474,350	12-197
CIP Sales Tax Projects (90.315)	Bond & Interest Fund (06)	640,900	659,900	672,150	12-197
Swimming Pool Reserve (NB)	Family Aquatic Center Fund (07)	100,000	100,000	120,000	12-197
General Fund - Administration (01-001)	Community Center Fund (08)	83,000	83,000	83,000	12-101/Ord#2954
General Fund - Police (01-002)	MERF Fund - Equipment (NB)	-	-	32,000	12-1,117
General Fund - Administration (01-001)	CIP City Hall (NB)	10,000	60,000	20,000	12-1,118
General Fund - Streets (01-005)	MERF Fund - Equipment (NB)	30,000	30,000	30,000	12-1,117
General Fund - Parks (01-006)	CIP Playground Equip Fund (NB)	10,000	10,000	20,000	12-1,118
General Fund - Parks (01-006)	MERF Fund - Equipment (NB)	55,000	-	-	12-1,117
General Fund - Parks (01-006)	CIP Turf Replacement (90-310)	30,000	30,000	30,000	12-1,118
General Fund - Parks (01-006)	CIP Campground Fund (NB)	-	55,000	55,000	12-1,118
General Fund - Comm Dev (01-009)	MERF Fund - Equipment (NB)	5,000	5,000	14,000	12-1,117
Water Utility Fund (09)	CIP Water CIP (15)	7,000	7,000	50,000	12-1,118
Wastewater Utility Fund (04)	CIP Wastewater CIP (16)	-	50,000	50,000	12-1,118
Community Center Fund (08)	CIP Community Center Remodel	5,000	5,000	5,000	12-1,118
Totals		2,390,450	2,564,850	2,670,300	
Adjustments					
Adjusted Totals		2,390,450	2,564,850	2,670,300	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Paola

2026

STATEMENT OF INDEBTEDNESS

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2026

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 <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem	\$353,850	\$409,500
Delinquent Tax	\$2,500	\$2,500
Motor Vehicle Tax	\$21,300	\$23,990
Recreational Vehicle Tax	\$0	\$399
16/20M Vehicle Tax	\$0	\$90
TOTAL TAXES	<u>\$377,650</u>	<u>\$436,479</u>
Difference in Total Taxes:	\$58,829	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$86,179,203	\$89,857,849
Did Assessed Valuation Decrease?	No	
Levy Rate	4.135	4.557
Difference in Levy Rate:	0.422	
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

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE - GENERAL

CPA Summary

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration Department 001			
Salaries	488,618	464,700	494,950
Contractual	256,262	357,027	363,910
Commodities	19,932	20,900	21,900
Capital Outlay	10,130	60,500	28,000
Transfer to Community Center 08	83,000	83,000	83,000
Miscellaneous	155,015	131,600	137,300
Total	1,012,957	1,117,727	1,129,060
Police Department 002			
Salaries	1,142,086	1,232,500	1,237,500
Contractual	224,453	314,450	293,750
Commodities	139,964	150,900	179,400
Capital Outlay	99,815	107,600	125,500
Miscellaneous	250,000	250,000	255,000
Total	1,856,318	2,055,450	2,091,150
Fire Department 003			
Salaries	337,730	360,800	378,840
Contractual	70,137	101,277	92,450
Commodities	93,638	101,200	111,400
Capital Outlay	5,399	10,000	12,000
Miscellaneous	0	0	0
Total	506,904	573,277	594,690
Municipal Court Department 004			
Salaries	135,674	142,300	154,200
Contractual	156,328	187,200	192,300
Commodities	2,773	3,850	3,850
Capital Outlay	804	1,500	35,500
Miscellaneous	36,813	38,700	40,500
Total	332,392	373,550	426,350
Street Department 005			
Salaries	493,887	606,500	606,500
Contractual	57,419	58,003	60,700
Commodities	139,254	170,000	172,000
Capital Outlay	63,607	62,500	117,000
Miscellaneous	153,000	156,900	160,300
Total	907,167	1,053,903	1,116,500
Parks & Grounds Department 006			
Salaries	301,817	298,400	308,000

State of Kansas
City

Contractual	113,614	116,898	119,800
Commodities	59,716	81,000	89,000
Capital Outlay	21,305	76,500	23,000
Transfers to CIP/MERF (NB)	95,000	95,000	105,000
Miscellaneous	73,000	99,300	97,600
Total	664,452	767,098	742,400

Cemetery Department 007

Salaries	53,127	55,000	57,000
Contractual	28,042	36,739	37,100
Commodities	6,962	18,400	11,700
Capital Outlay	0	0	1,500
Miscellaneous	16,050	17,600	18,100
Total	104,181	127,739	125,400

Community Development Department 009

Salaries	176,281	172,700	182,300
Contractual	16,899	53,681	50,100
Commodities	4,622	8,325	8,325
Capital Outlay	9,403	10,000	20,600
Miscellaneous	57,457	56,600	58,600
Total	264,662	301,306	319,925

Page 1 - Total	5,649,033	6,370,050	6,545,475
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Page No. 7b

City of Paola

2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Economic Development Department 010			
Salaries	0	0	0
Contractual	0	30,000	90,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	2,500	0
Total	0	32,500	90,000
Page 2 -Total	0	32,500	90,000
Page 1 -Total	5,649,033	6,370,050	6,545,475
Grand Total	5,649,033	6,402,550	6,635,475

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

Page No. 7c

City of Paola

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	354,521	422,478	391,978
Receipts:			
Ad Valorem Tax	392,244	315,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,803	3,000	3,000
Motor Vehicle Tax	29,413	28,000	21,356
Recreational Vehicle Tax	0	0	355
16/20M Vehicle Tax	0	0	80
Commercial Vehicle Tax	0	0	989
Watercraft Tax	0	0	40
Special Assessments	8,241	0	0
Transfer In - Sewer Service Fund 04	461,550	470,750	474,350
Transfer In - CIP Sales Tax 90.315 (NB)	640,900	659,900	672,150
Interest on Idle Funds	43,994	5,000	5,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,582,145	1,481,650	1,177,320
Resources Available:	1,936,666	1,904,128	1,569,298
Expenditures:			
General Obligation Debt	1,065,000	1,100,000	1,050,000
Interest Payments	449,188	412,150	424,550
Administrative Expense	0	0	0
Appropriated Balance	0	0	394,748
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,514,188	1,512,150	1,869,298
Unencumbered Cash Balance Dec 31	422,478	391,978	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,845,449	1,843,133	1,869,298
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,869,298
Tax Required			300,000
Delinquent Comp Rate:	5.0%		15,000
Amount of 2025 Ad Valorem Tax			315,000

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,360	55,839	55,370
Receipts:			
Ad Valorem Tax	293,242	353,850	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,531	2,500	2,500
Motor Vehicle Tax	21,925	21,300	23,990
Recreational Vehicle Tax	0	0	399
16/20M Vehicle Tax	0	0	90
Commercial Vehicle Tax	0	0	1,111
Watercraft Tax	0	0	45
In Lieu of Tax	0	0	0
Grants	24,193	40,100	40,100
Fines & Fees	967	700	700
Donations and Gifts	0	0	0
Reimbursed	1,985	0	0
Interest on Idle Funds	2,837	1,000	1,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	6,499	4,700	4,700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	356,179	424,150	74,635
Resources Available:	424,539	479,989	130,005
Expenditures:			
Personal Services	211,666	247,100	269,700
Contractuals	45,539	43,329	62,400
Commodities	33,473	39,290	46,925
Capital Outlay	10,022	13,600	18,250
Employee Benefits Transfer	68,000	81,300	85,000
Appropriated Reserve	0	0	37,730
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	368,700	424,619	520,005
Unencumbered Cash Balance Dec 31	55,839	55,370	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	400,664	441,317	520,005
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			520,005
Tax Required			390,000
Delinquent Comp Rate:	5.0%		19,500
Amount of 2025 Ad Valorem Tax			409,500

CPA Summary

City of Paola

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	531,211	517,772	321,319
Receipts:			
Ad Valorem Tax	358,023	383,250	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,543	4,000	4,000
Motor Vehicle Tax	20,317	21,000	25,983
Recreational Vehicle Tax	0	0	432
16/20M Vehicle Tax	0	0	98
Commercial Vehicle Tax	0	0	1,203
Watercraft Tax	0	0	48
In Lieu of Tax	0	0	0
Reimbursements	64,398	45,000	45,000
Transfer In - General Fund 01 (Administration 00)	145,000	123,000	127,700
Transfer In - General Fund 01 (Police Dept 002)	250,000	250,000	250,000
Transfer In - General Fund 01 (Municipal Court 0)	36,000	38,700	40,500
Transfer In - General Fund 01 (Street Dept 005)	153,000	156,600	160,000
Transfer In - General Fund 01 (Park & Recreation)	73,000	94,000	96,800
Transfer In - General Fund 01 (Cemetery 007)	16,000	17,600	18,100
Transfer In - General Fund 01 (Community Dev. 0)	57,000	55,100	57,100
Transfer In - Library Fund 02	68,000	81,300	85,000
Transfer In - Sewer Service Fund 04	130,000	89,800	92,900
Transfer In - Aequities Center Fund 07	25,000	25,000	25,000
Transfer In - Community Center Fund 08	0	10,000	5,000
Transfer In - Water Service Fund 09	0	33,100	31,700
Interest on Idle Funds	12,101	1,000	1,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,412,382	1,428,450	1,067,564
Resources Available:	1,943,593	1,946,222	1,388,883
Expenditures:			
Final Benefits Payout	97,787	150,000	150,000
Health Insurance	404,309	515,000	505,000
FICA and Medicare	277,129	300,000	300,000
Workers Compensation	99,558	65,000	65,000
KPERS/KP&F	459,477	500,000	500,000
Unemployment Compensation	3,508	6,500	6,500
Employee Development	6,864	27,000	27,000
Section 125 Payments	23,276	36,000	36,000
Commodities	0	500	500
Contractuals	18,989	24,903	129,869
Appropriated Balance	0	0	19,014
Cash Reserve (2026 column)	0	0	0
Miscellaneous	34,924	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,425,821	1,624,903	1,738,883
Unencumbered Cash Balance Dec 31	517,772	321,319	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	1,697,903	1,729,201	1,738,883
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,738,883
	Tax Required		350,000
	Delinquent Comp Rate:	5.0%	17,500
	Amount of 2025 Ad Valorem Tax		367,500

City of Paola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	195,105	204,946	210,246
Receipts:			
State of Kansas Gas Tax	156,563	155,300	155,300
County Transfers Gas	0	0	0
Reimbursed Direct Expenses	0	0	0
Interest on Idle Funds	3,278	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	159,841	155,300	155,300
Resources Available:	354,946	360,246	365,546
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	0	0
Comodities	150,000	150,000	150,000
Capital Outlay			
Appropriated Balance	0	0	214,986
Transfer to CIP/MERF			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	150,000	150,000	364,986
Unencumbered Cash Balance Dec 31	204,946	210,246	560
2024/2025/2026 Budget Authority Amoun	348,171	354,585	364,986

Adopted Budget

Wastewater Utility - 04	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	935,523	1,110,430	939,201
Receipts:			
Inspection Charges	700	1,000	1,000
Sewer Use Charges	1,319,875	1,250,000	1,250,000
Connect/Disconnect Fees	0	0	0
Reimbursed	5,377	2,000	2,000
Interest on Idle Funds	18,460	1,000	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,344,412	1,254,000	1,254,000
Resources Available:	2,279,935	2,364,430	2,193,201
Expenditures:			
Personal Services	208,346	297,200	307,000
Contractual Services	195,955	232,479	949,801
Commodities	67,269	105,400	109,150
Capital Outlay	106,385	169,600	210,000
Transfer to CIP/MERF (NB)	0	50,000	50,000
Transfer to Bond & Interest Fund 06	461,550	470,750	474,350
Transfer to General Fund	0	0	0
Employee Benefits	130,000	89,800	92,900
Cash Reserve (2026 column)	0		0
Miscellaneous		10,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,169,505	1,425,229	2,193,201
Unencumbered Cash Balance Dec 31	1,110,430	939,201	0
2024/2025/2026 Budget Authority Amoun	1,930,453	2,025,518	2,193,201

CPA Summary

City of Paola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Aquatics Center - 07			
Unencumbered Cash Balance Jan 1	104,046	107,488	61,530
Receipts:			
Season Passes	14,375	13,000	13,000
Gate Receipts	25,726	20,000	20,000
Coupon Books	6,150	3,000	3,000
Concessions	19,582	10,000	15,000
Rentals	5,600	3,000	3,000
Lessons	3,530	3,000	3,000
Reimbursed	0	0	0
Sales Tax	1,804	1,100	2,400
Transfer in From Pool Reserve Fund (NB)	100,000	100,000	120,000
Interest on Idle Funds	1,515	200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	178,282	153,300	179,600
Resources Available:	282,328	260,788	241,130
Expenditures:			
Personal Services	84,809	100,000	100,000
Contractual Services	29,536	32,358	39,100
Commodities	31,112	29,500	33,500
Capital Outlay	2,387	10,000	10,000
Sales Tax	1,908	2,400	2,400
Refunds	0	0	0
Transfer out - Employee Benefits Fund 05	25,000	25,000	25,000
Cash Reserve (2026 column)	0	0	31,130
Miscellaneous	88	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	174,840	199,258	241,130
Unencumbered Cash Balance Dec 31	107,488	61,530	0
2024/2025/2026 Budget Authority Amount	310,246	268,857	241,130

Adopted Budget

Community Center - 08	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,713	21,378	14,804
Receipts:			
Grants	0	0	0
Concessions	591	500	500
Rentals	21,331	30,000	30,000
Reimbursed	1,115	0	0
Donations & Gifts	50	1,000	1,000
Programs, Events, Ticket Sales	6,509	8,500	9,000
Sales Tax	288	100	300
Transfer In from General Fund 01 (Admin)	83,000	83,000	83,000
Interest on Idle Funds	297	100	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	113,181	123,200	124,000
Resources Available:	122,894	144,578	138,804
Expenditures:			
Personal Services	45,802	56,000	60,300
Appropriated Balance	0	0	5,004
Contractual Services	43,237	48,974	53,300
Commodities	6,887	9,000	9,200
Capital Outlay	59	200	200
Transfer to Employee Benefits Fund 05	0	10,000	5,000
Sales Tax	281	100	300
Real Estate Taxes	142	300	300
Transfer to CIP	5,000	5,000	5,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	108	200	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	101,516	129,774	138,804
Unencumbered Cash Balance Dec 31	21,378	14,804	0
2024/2025/2026 Budget Authority Amount	132,877	140,513	138,804

CPA Summary

City of Paola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility - 09	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	563,012	982,085	702,098
Receipts:			
Water Sales	2,376,383	2,000,000	2,000,000
Water for Resale	972	2,000	1,000
Tank Sales	10,496	7,000	7,000
Install Charges	15,950	10,000	10,000
Connect/Disconnect Fees	9,590	8,000	8,000
Rentals	75	0	0
Sales Tax	40,018	30,000	30,000
Reimbursed	22,730	8,000	8,000
Interest on Idle Funds	13,463	500	500
Miscellaneous	5	350	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,489,682	2,065,850	2,064,500
Resources Available:	3,052,694	3,047,935	2,766,598
Expenditures:			
Personal Services	0	145,800	144,000
Contractual Services	1,900,123	1,870,937	2,266,548
Commodities	87,773	118,000	119,350
Capital Outlay	21,464	121,000	105,000
Refunds	286	0	0
Sales Tax	53,908	50,000	50,000
Transfer to General Fund 01	0	0	0
Transfer to Bond & Interest Fund 06			
Transfer to CIP/MERF	7,000	7,000	50,000
Transfer to Employee Benefits Fund 05	0	33,100	31,700
Cash Reserve (2026 column)			
Miscellaneous	55		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,070,609	2,345,837	2,766,598
Unencumbered Cash Balance Dec 31	982,085	702,098	0
2024/2025/2026 Budget Authority Amoun	2,264,305	2,687,812	2,766,598

Adopted Budget

Stormwater Management - 12	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	337,183	354,743	349,743
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	88,781	85,000	85,000
Interest on Idle Funds	6,395	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	95,176	85,000	85,000
Resources Available:	432,359	439,743	434,743
Expenditures:			
Personal Services	0	0	0
Contractual Services	7,350	32,500	377,243
Commodities	20,857	30,000	30,000
Capital Outlay	49,409	27,500	27,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	77,616	90,000	434,743
Unencumbered Cash Balance Dec 31	354,743	349,743	0
2024/2025/2026 Budget Authority Amoun	378,622	417,184	434,743

CPA Summary

City of Paola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Health & Sanitation - 13			
Unencumbered Cash Balance Jan 1	92,153	123,954	102,484
Receipts:			
Haulers Permits	1,800	1,500	1,500
Collection Fees	483,288	475,000	480,000
PAYT Sticker Sales	743	0	0
KS Setoff Reimbursement	197	0	0
Interest on Idle Funds	1,836	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	487,864	476,500	481,500
Resources Available:	580,017	600,454	583,984
Expenditures:			
Personal Services	0	0	0
Contractual Services	455,131	472,370	558,184
Commodities	932	600	800
Capital Outlay	0	0	0
Transfer to General Fund 01	0	25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	456,063	497,970	583,984
Unencumbered Cash Balance Dec 31	123,954	102,484	0
2024/2025/2026 Budget Authority Amount	489,874	552,352	583,984

Adopted Budget

Special Parks - 14	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,859	7,674	9,174
Receipts:			
Local Alcoholic Liquor	20,585	23,000	20,800
Reimbursed Expense	0	0	0
Interest on Idle Funds	64	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,649	23,000	20,800
Resources Available:	27,508	30,674	29,974
Expenditures:			
Appropriated Reserve	0	0	24,474
Personal Services	0	0	0
Contractual Services	4,657	4,000	4,000
Commodities	992	1,500	1,500
Capital Outlay	14,185	16,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,834	21,500	29,974
Unencumbered Cash Balance Dec 31	7,674	9,174	0
2024/2025/2026 Budget Authority Amount	28,291	25,359	29,974

CPA Summary

City of Paola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Transient Guest Tax - 20			
Unencumbered Cash Balance Jan 1	52,372	37,888	21,688
Receipts:			
Transient Guest Tax	40,011	30,000	35,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	714	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,725	30,000	35,000
Resources Available:	93,097	67,888	56,688
Expenditures:			
Contractual Services	175	200	200
Promotional Campaigns	39,100	35,000	35,000
Chamber of Commerce	15,000	10,000	15,000
Appropriated Reserve	0	0	5,488
Cash Reserve (2026 column)			
Miscellaneous	934	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	55,209	46,200	56,688
Unencumbered Cash Balance Dec 31	37,888	21,688	0
2024/2025/2026 Budget Authority Amount	58,869	52,163	56,688

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

City of Paola

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

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

Pool Reserve Account	COVID Account	Special Law Enforcement	Cemetery Benefit	Funds Held In Escrow	Total
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	
Cash Balance Jan 1	138,714	Cash Balance Jan 1	507,609	Cash Balance Jan 1	4,584

Receipts: Receipts: Receipts: Receipts: Receipts:

City Sales Tax	137,500		Interest Income	86	Interest Income	44	Escrow Receipts	36,367
Interest Income	3,500							
Operating Transfer	0							
Total Receipts	141,000	Total Receipts	0	Total Receipts	86	Total Receipts	44	Total Receipts
Resources Available:	279,714	Resources Available:	507,609	Resources Available:	4,670	Resources Available:	2,365	Resources Available:

Expenditures: Expenditures: Expenditures: Expenditures: Expenditures:

Transfer	100,000	Professional Service	0	Miscellaneous	0	Miscellaneous	0	Interest Expense	0
		Other Contractual	315,321					Escrow Disbursement	460
		Operating Supplies	11,162						
		Construction Material	99,118						
		Other	2,008						
Total Expenditures	100,000	Total Expenditures	427,609	Total Expenditures	0	Total Expenditures	0	Total Expenditures	460
Cash Balance Dec 31	179,714	Cash Balance Dec 31	80,000	Cash Balance Dec 31	4,670	Cash Balance Dec 31	2,365	Cash Balance Dec 31	38,877

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2024 is reported)

2026

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	2,740,531	Cash Balance Jan 1	16,532	Cash Balance Jan 1	315,101	Cash Balance Jan 1	2,854,328	Cash Balance Jan 1	1,335	5,927,827

Receipts:

Bond Proceeds	0	Grants	51,057	Sale of equipment	13,050	City Sales Tax	1,563,784	Reimbursement	0	
Bond Premium	0	Donations	2,618	Miscellaneous	2,080	Interest	31,571			
Interest Income	79,650			Operating Transfer	90,000	Miscellaneous	1,470			
Reimbursement	177					Reimbursement	15,677			
						Grants	71,823			
						Donations	1,301			
						Operating Transfer	55,000			
Total Receipts	79,827	Total Receipts	53,675	Total Receipts	105,130	Total Receipts	1,740,626	Total Receipts	0	1,979,258
Resources Available:	2,820,358	Resources Available:	70,207	Resources Available:	420,231	Resources Available:	4,594,954	Resources Available:	1,335	7,907,085

Expenditures:

Professional Services	0	Library Materials	54,107	Equipment	119,422	Construction Material	223,261	Other	0	
Other Contractual	1,487,637	Childrens Program	400	Motor Vehicle	0	Other Contractual	76,211			
Construction Material		Other Contractual	370	Miscellaneous	3,600	Equipment	12,272			
Miscellaneous	74	Equipment	4,450			Improvements	32,576			
Underwriting Discount		Other	1,908			Other	339,673			
Principal Payment						Operating Transfer	640,900			
Interest Expense										
Bond Insurance										
Total Expenditures	1,487,711	Total Expenditures	61,235	Total Expenditures	123,022	Total Expenditures	1,324,893	Total Expenditures	0	2,996,861
Cash Balance Dec 31	1,332,647	Cash Balance Dec 31	8,972	Cash Balance Dec 31	297,209	Cash Balance Dec 31	3,270,061	Cash Balance Dec 31	1,335	4,910,224
										4,910,224

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2024 is reported)

2026

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)			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	788,835	Cash Balance Jan 1	210,864	Cash Balance Jan 1	300,525	Cash Balance Jan 1	31,501	Cash Balance Jan 1	1,331,725

Receipts:

Interest Income	12,645	Interest	4,104 <th>Receipts:</th> <td>326,512</td> <th>Receipts:</th> <td>24,143</td> <th>Receipts:</th> <td></td>	Receipts:	326,512	Receipts:	24,143	Receipts:	
Reimbursed Expense	10,467	Miscellaneous	7,106						
Connection Fee	19,313	Transfers	7,000						
Miscellaneous	38,495								
Total Receipts	80,920	Total Receipts	18,210	Total Receipts	326,512	Total Receipts	24,143	Total Receipts	0
Resources Available:	869,755	Resources Available:	229,074	Resources Available:	627,037	Resources Available:	55,644	Resources Available:	0
									1,781,510

Expenditures:

Equipment	282,425	Miscellaneous	3,757	Reimbursement	0	Reimbursement	0	Expenditures:	
		Capital Improvement	7,106						
Total Expenditures	282,425	Total Expenditures	10,863	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	587,330	Cash Balance Dec 31	218,211	Cash Balance Dec 31	627,037	Cash Balance Dec 31	55,644	Cash Balance Dec 31	0
									1,488,222
									1,488,222

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of Paola

will meet on September 9, 2025 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.Pearl, Paola, KS 66071 and will be available at this hearing.

BUDGET SUMMARY

BUDGET SUMMARY

Estimated Tax Rate is subject to change depending on the final assessed valuation.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills

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

Randi Shannon

City Official Title: City Manager