CERTIFICATE 2022

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 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	5,532,132	1,999,996	32.336
Debt Service	10-113	8	1,332,400	285,030	4.608
Library	12-1220	8	393,408	277,207	4.482
Employee Benefits - Fund 05	12/16,102	9	1,593,750	119,999	1.940
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
Special Highway		10	225,000		
Wastewater Utility - Fund 04		10	1,485,302		
Aquatics Center - Fund 07		11	226,735		
Community Center - Fund 08		11	137,636		
Water Utility - Fund 09		12	2,471,455		
Sewer Reserve - Fund 11		12	0		
Stormwater Management - Fund 12		13	88,800		
Health & Sanitation - Fund 13		13	414,475		
Special Parks - Fund 14		14	49,500		
Transient Guest Tax - Fund 20		14	40,000		
Water Treatment Plant - Fund 15		15	0		
Wastewater Treatment Plant - Fund 16		15	0		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	13,990,593	2,682,232	43.366
					County Clerk's Use Only
Budget Summary		18			61,850,887
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Sid Fleming
City Manager
Address:
19 E Peoria Street
Paola, KS 66071
Email:
sfleming@paolagov.org
Attest:_____, 2021

County Clerk

Governing Body

_____
Artie Stuteville, Mayor

_____
Dave Smail, Council Member

_____
Trent Upshaw, Council Member

_____
Leigh House, Council Member

_____
LeAnne Shields, Council Member

CPA Summary

City of Paola 2022

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,540,874	125,172	2,005	762	5,763	711
Debt Service	314,825	25,575	409	156	1,177	145
Library	271,548	22,059	353	134	1,016	125
Employee Benefits - Fun	329,175	26,740	428	163	1,231	152
TOTAL	2,456,422	199,546	3,195	1,215	9,187	1,133

County Treas Motor Vehicle Estimate	199,546				
County Treas Recreational Vehicle Estimate		3,195			
County Treas 16/20M Vehicle Estimate			1,215		
County Treas Commercial Vehicle Tax Estimate				9,187	
County Treas Watercraft Tax Estimate					1,133

Motor Vehicle Factor	0.08123				
Recreational Vehicle Factor		0.00130			
16/20M Vehicle Factor			0.00049		
Commercial Vehicle Factor				0.00374	
Watercraft Factor					0.00046

City of Paola 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund - Administration (01-001)	Employee Benefits Fund (05)	43,000	43,000	91,000	12-16,102
General Fund - Police (01-002)	Employee Benefits Fund (05)	180,000	180,000	418,000	12-16,102
General Fund - Court (01-004)	Employee Benefits Fund (05)	8,800	8,800	11,180	12-16,102
General Fund - Streets (01-005)	Employee Benefits Fund (05)	82,000	82,000	114,850	12-16,102
General Fund - Parks (01-006)	Employee Benefits Fund (05)	61,500	61,500	68,475	12-16,102
General Fund - Cemetery (01-007)	Employee Benefits Fund (05)	10,000	10,000	10,750	12-16,102
General Fund - Comm Dev (01-009)	Employee Benefits Fund (05)	58,000	58,000	33,750	12-16,102
General Fund - Administration (01-001)	Community Center Fund (08)	83,000	100,000	100,000	12-101/Ord#2954
General Fund - Streets (01-005)	MERF Fund - Equipment (NB)	30,000	-	35,000	12-1,117
General Fund - Streets (01-005)	CIP Sidewalk Fund (NB)	5,000	-	-	12-1,118
General Fund - Parks (01-006)	CIP Playground Equip Fund (NB)	16,000	-	16,000	12-1,118
General Fund - Comm Dev (01-009)	MERF Fund - Equipment (NB)	5,000	-	5,000	12-1,117
Library Fund (02)	Employee Benefits Fund (05)	55,000	55,000	55,000	12-16,102
Wastewater Utility Fund (04)	Employee Benefits Fund (05)	173,000	201,000	103,000	12-825d
Wastewater Utility Fund (16)	Employee Benefits Fund (05)	28,000	-	-	12-825d
Wastewater Utility Fund (16)	Bond & Interest Fund (06)	377,016		-	12-825d
Wastewater Utility Fund (04)	Bond & Interest Fund (06)	-	239,215	390,825	12-825d
Wastewater Utility Fund (04)	CIP Manhole Rehabilitation (NB)	10,000	-	100,000	12-1,118
Family Aquatics Center Fund (07)	Employee Benefits Fund (05)	25,000	25,000	25,000	12-16,102
Community Center Fund (08)	Employee Benefits Fund (05)	13,500	13,500	13,500	12-16,102
Water Utility Fund (09)	Employee Benefits Fund (05)	126,000	126,000	85,000	12-825d
Stormwater Fund (12)	Employee Benefits Fund (05)	11,000		-	12-825d
Health & Sanitation (13)	Employee Benefits Fund (05)	6,000			12-825d
Special Highway Fund (17)	Employee Benefits Fund (05)	6,000			12-825d
Swimming Pool Reserve (NB)	Family Aquatic Center Fund (07)	100,000	90,000	150,000	12-197
Capital Improvements CIP - Police (NB)	Bond & Interest Fund (06)	262,463	265,713		12-197
Capital Improvements CIP - Comm Cntr (NB	Bond & Interest Fund (06)	85,188	86,764		12-197
Capital Improvements CIP - City Hall (NB)	Bond & Interest Fund (06)	88,506	86,806		12-197
Capital Improvements CIP - Library (NB)	Bond & Interest Fund (06)	145,882	148,081		12-197
Sewer Reserve (11)	Wastewater Utility CIP (16)	-	216,875		12-1,118
WWTP Construction Fund (NB)	Wastewater Utility CIP (16)	-	707,047		12-1,118
Wastewater Utility Fund (04)	General Fund (01)	-	250,000	300,000	12-825d
Water Utility Fund (09)	General Fund (01)	-	50,000	50,000	12-825d
Health & Sanitation (13)	General Fund (01)	-	25,000	25,000	12-825d
CIP - KDOT Federal Funds Exchange (NB)	Roadway CIP (NB)	-	9,920	-	12-1,118
CIP - Baptiste Extension (NB)	Roadway CIP (NB)	-	277,432	-	12-1,118
Wastewater Utility Fund (16)	Wastewater Utility CIP (04)	-	138,539	-	12-1,118
Water Utility Fund (15)	CIP - PRV (NB)	-	151,681	-	12-1,118
	Totals	2,094,855	3,706,873	2,201,330	
	Adjustments				
	Adjusted Totals	2,094,855	3,706,873	2,201,330	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. **Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. **Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. **Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. **Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

K.S.A. 14-566. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. **Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. **Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

City of Paola 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014 Refunding	9/23/2014	9/1/2025	2.28	2,485,000	1,363,800	3/1 & 9/1	9/1	37,800	305,000	28,650	290,000
Series 2020 Refunding	6/4/2020	9/1/2031	3.00	4,140,000	4,915,650	3/1 & 9/1	9/1	154,215	85,000	121,650	330,000
Total G.O. Bonds					**6,279,450**			**192,015**	**390,000**	**150,300**	**620,000**
Revenue Bonds:											
Series PBC 2008	9/15/08	5/1/21	3.55	3,660,000	86,764	5/1 & 11/1	5/1	1,764	85,000	0	0
Seires PBC 2012	5/10/2012	11/1/2021	2.02	2,055,000	234,888	5/1 & 11/1	11/1	4,888	230,000	0	0
Series PBC 2016 Refunding	1/12/2016	11/1/2026	2.78	2,185,000	1,214,475	5/1 & 11/1	11/1	30,713	235,000	23,664	165,000
Total Revenue Bonds					**1,536,127**			**37,365**	**550,000**	**23,664**	**165,000**
Other:											
None					0			0	0	0	0
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**7,815,577**			**229,380**	**940,000**	**173,964**	**785,000**

City of Paola 2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
2014 Sutphen Fire Truck	4/28/2015	180	2.25	750,000	475,856	58,997	58,997
2018 Dump Trucks	3/14/2018	48	3.47	190,000	98,290	51,754	51,754
Community Center Improvement	9/12/2017	60	1.50	24,108	9,859	5,041	5,041
WWTP SCADA Software	2/12/2019	36	1.50	57,595	38,682	19,777	19,777
799 MHz Radio - PD	3/4/2020	60	3.49	123,813	123,813	27,453	27,453
2021 Ford Explorer's - PD	6/17/2021	36	2.13	118,550	0	0	40,870
				Totals	**746,500**	**163,022**	**203,892**

***If you are merely 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: 2022

Library found in: City of Paola
Miami County

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 2021	Proposed Year 2022
Ad Valorem	$271,548	$277,207
Delinquent Tax	$2,500	$2,500
Motor Vehicle Tax	$27,581	$22,059
Recreational Vehicle Tax	$443	$353
16/20M Vehicle Tax	$141	$134
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$302,213	$302,253
Difference in Total Taxes:	$40	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$56,624,335	$61,816,612
Did Assessed Valuation Decrease?	No	
Levy Rate	4.796	4.484
Difference in Levy Rate:	(0.312)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	765,213	828,223	484,311
Receipts:			
Ad Valorem Tax	1,469,617	1,540,874	xxxxxxxxxxxxxxxx
Delinquent Tax	28,461	12,500	12,500
Motor Vehicle Tax	162,197	156,234	125,172
Recreational Vehicle Tax	0	2,508	2,005
16/20M Vehicle Tax	0	796	762
Commercial Vehicle Tax	0	6,060	5,763
Watercraft Tax	0	811	711
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Kansas Community Fisheries Program	6,489	6,400	6,400
Local Alcoholic Liquor Tax	14,467	17,500	15,000
City Sales Tax	876,836	810,000	840,000
County Sales Tax	635,522	570,000	600,000
Utility Franchise Fees	443,309	422,500	435,000
License & Permits	142,642	127,000	125,000
Fines & Forfietures	175,164	250,000	250,000
Reimbursed Direct Expenses	145,600	85,000	112,500
Rentals	54,690	52,750	52,750
Cemetery	30,575	13,000	13,000
Rural Fire District	88,012	90,000	90,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,787	2,500	2,500
Grants	0	0	0
In Lieu of Taxes (IRB)	22,652	21,000	21,000
Interest on Idle Funds	20,600	14,000	14,000
Transfer from Wastewater Utility	0	250,000	300,000
Transfer from Water Utility	0	50,000	90,000
Transfer from Health & Sanitation	0	25,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,899	9,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,323,519**	**4,535,433**	**3,143,063**
Resources Available:	**5,088,732**	**5,363,656**	**3,627,374**

City of Paola

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	5,088,732	5,363,656	3,627,374
Expenditures:			
Administration Department 001	580,586	934,150	1,002,070
Police Department 002	1,696,742	1,875,720	2,154,352
Fire Department 003	356,422	358,600	390,900
Municipal Court Department 004	198,946	236,150	253,400
Street Department 005	654,828	830,600	868,485
Parks & Grounds Department 006	438,184	351,250	457,450
Cemetery Department 007	83,054	81,050	110,100
Community Development Department 009	251,709	211,825	251,525
Economic Development Department 010	38	0	0
Subtotal detail (Should agree with detail)	4,260,509	4,879,345	5,488,282
Cash Forward (2022 column)			43,850
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,260,509**	**4,879,345**	**5,532,132**
Unencumbered Cash Balance Dec 31	828,223	484,311	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	4,940,585	4,879,345	5,532,132
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,532,132
		Tax Required	1,904,758
	Delinquent Comp Rate:	5.0%	95,238
		Amount of 2021 Ad Valorem Tax	1,999,996

CPA Summary

State of Kansas
City

City of Paola 2022

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Administration Department 001			
Salaries	177,434	513,850	570,620
Contractual	286,943	292,950	301,100
Commodities	19,240	15,250	18,250
Capital Outlay	6,820	1,000	1,000
Transfer to Community Center 08	83,000	100,000	100,000
Miscellaneous	7,149	11,100	11,100
Total	**580,586**	**934,150**	**1,002,070**
Police Department 002			
Salaries	1,398,385	1,487,000	1,745,150
Contractual	149,903	237,120	241,970
Commodities	94,494	106,400	113,600
Capital Outlay	41,826	42,700	51,132
Miscellaneous	12,134	2,500	2,500
Total	**1,696,742**	**1,875,720**	**2,154,352**
Fire Department 003			
Salaries	233,262	215,000	235,000
Contractual	52,526	62,500	65,000
Commodities	69,390	78,000	87,800
Capital Outlay	1,200	3,000	3,000
Miscellaneous	44	100	100
Total	**356,422**	**358,600**	**390,900**
Municipal Court Department 004			
Salaries	87,911	90,800	103,550
Contractual	107,514	140,000	144,500
Commodities	2,075	3,350	3,350
Capital Outlay	1,446	2,000	2,000
Total	**198,946**	**236,150**	**253,400**
Street Department 005			
Salaries	328,089	569,500	579,885
Contractual	92,079	106,800	104,300
Commodities	109,587	153,500	158,000
Capital Outlay	90,073	500	26,000
Miscellaneous	35,000	300	300
Total	**654,828**	**830,600**	**868,485**
Parks & Grounds Department 006			
Salaries	288,363	225,700	282,050
Contractual	73,676	43,700	88,200

Commodities	42,920	64,600	68,650
Capital Outlay	17,225	17,250	17,750
Transfers to CIP/MERF (NB)	16,000	0	0
Miscellaneous	0	0	800
Total	**438,184**	**351,250**	**457,450**
Cemetery Department 007			
Salaries	77,085	62,400	65,200
Contractual	2,844	7,600	31,100
Commodities	3,125	11,050	13,800
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Total	**83,054**	**81,050**	**110,100**
Community Development Department 009			
Salaries	214,472	174,300	212,800
Contractual	20,776	24,800	24,800
Commodities	3,075	8,625	9,325
Capital Outlay	3,315	3,600	3,600
Miscellaneous	5,071		1,000
Transfer to CIP/MERF (NB)	5,000	500	0
Total	**251,709**	**211,825**	**251,525**
Page 1 - Total	**4,260,471**	**4,879,345**	**5,488,282**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Economic Development Department 010			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	38	0	0
Total	**38**	**0**	**0**
Page 2 -Total	38	0	0
Page 1 -Total	**4,260,471**	**4,879,345**	**5,488,282**
Grand Total	**4,260,509**	**4,879,345**	**5,488,282**

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

City of Paola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	576,900	598,592	623,656
Receipts:			
Ad Valorem Tax	305,794	314,825	xxxxxxxxxxxxxxxx
Delinquent Tax	7,048	3,000	3,000
Motor Vehicle Tax	39,470	34,660	25,575
Recreational Vehicle Tax	0	0	409
16/20M Vehicle Tax	0	0	156
Commercial Vehicle Tax	0	0	1,177
Watercraft Tax	0	0	145
Special Assessments	68,625	10,000	10,000
Transfer In - Sewer Service Fund 04	0	239,215	390,825
Transfer In - Waste Water TP Fund 16	377,016	0	0
Transfer In - CIP - Police Sales Tax (NB)	262,463	265,713	0
Transfer In - CIP - Fire Dept Sales Tax (NB)	0	0	0
Transfer In - CIP - Community Center Sales Tax (NB	85,188	86,764	0
Transfer In - CIP - City Hall (NB)	88,506	86,806	0
Transfer In - CIP - Library (NB)	145,881	148,081	0
Reimbursements	0	0	0
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	17,801	6,000	6,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous	44,014	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,441,806**	**1,195,064**	**437,287**
Resources Available:	**2,018,706**	**1,793,656**	**1,060,943**
Expenditures:			
General Obligation Debt	1,145,000	940,000	785,000
Interest Payments	235,545	230,000	174,000
Administrative Expense	39,374	0	0
Cash Basis Reserve (2022 column)			373,400
Miscellaneous	195	0	0
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,420,114**	**1,170,000**	**1,332,400**
Unencumbered Cash Balance Dec 31	598,592	623,656	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,919,758	1,745,000	1,332,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,332,400
		Tax Required	271,457
	Delinquent Comp Rate:	5.0%	13,573
		Amount of 2021 Ad Valorem Tax	285,030

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	64,710	79,256	72,714
Receipts:			
Ad Valorem Tax	259,422	271,548	xxxxxxxxxxxxxxxx
Delinquent Tax	5,081	2,500	2,500
Motor Vehicle Tax	28,654	27,581	22,059
Recreational Vehicle Tax	0	443	353
16/20M Vehicle Tax	0	141	134
Commercial Vehicle Tax	0	1,070	1,016
Watercraft Tax	0	145	125
In Lieu of Tax	0	0	0
Grants	27,335	25,000	25,000
Fines & Fees	1,261	3,000	500
Reimbursed	3,119	0	0
Interest on Idle Funds	1,950	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,725	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**328,547**	**336,428**	**56,687**
Resources Available:	**393,257**	**415,684**	**129,401**
Expenditures:			
Personal Services	227,885	249,550	253,858
Contractuals	40,360	41,070	35,400
Commodities	32,799	38,500	35,750
Capital Outlay	12,957	13,750	13,750
Appropriated Reserve	0	0	0
Miscellaneous	0	100	100
Cash Forward (2021 Column)	0	0	54,550
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**314,001**	**342,970**	**393,408**
Unencumbered Cash Balance Dec 31	79,256	72,714	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	364,783	370,670	393,408
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	393,408
		Tax Required	264,007
	Delinquent Comp Rate:	5.0%	13,200
		Amount of 2021 Ad Valorem Tax	277,207

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits - Fund 05**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	703,500	694,068	350,046
Receipts:			
Ad Valorem Tax	314,107	329,175	xxxxxxxxxxxxxxxx
Delinquent Tax	6,235	4,000	4,000
Motor Vehicle Tax	34,734	35,553	26,740
Recreational Vehicle Tax	0	0	428
16/20M Vehicle Tax	0	0	163
Commercial Vehicle Tax	0	0	1,231
Watercraft Tax	0	0	152
In Lieu of Tax	0	0	0
Reimbursements	58,822	61,000	61,000
Transfer In - General Fund 01 (Administration 001)	43,000	43,000	91,000
Transfer In - General Fund 01 (Police Dept 002)	180,000	180,000	418,000
Transfer In - General Fund 01 (Municipal Court 004)	8,800	8,800	11,180
Transfer In - General Fund 01 (Street Dept 005)	82,000	82,000	114,850
Transfer In - General Fund 01 (Park & Recreation 006	61,500	61,500	68,475
Transfer In - General Fund 01 (Cemetery 007)	10,000	10,000	10,750
Transfer In - General Fund 01 (Community Dev. 009)	58,000	58,000	33,750
Transfer In - Library Fund 02	55,000	55,000	55,000
Transfer In - Sewer Service Fund 04	173,000	201,000	103,000
Transfer In - Acquatics Center Fund 07	25,000	25,000	25,000
Transfer In - Community Center Fund 08	13,500	13,500	13,500
Transfer In - Water Service Fund 09	126,000	126,000	85,000
Transfer In - Storm Water Management Fund 12	11,000	0	0
Transfer In - Health & Sanitation Fund 13	6,000	0	0
Transfer In - Waste Water Fund 16	28,000	0	0
Transfer In - Special Street Repair Fund 17	6,000	0	0
Interest on Idle Funds	9,916	6,200	6,200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,310,614**	**1,299,728**	**1,129,419**
Resources Available:	2,014,114	1,993,796	1,479,465
Expenditures:			
Final Benefits Payout	99,351	180,000	100,000
Health Insurance	467,093	605,000	505,000
FICA and Medicare	237,106	250,000	250,000
Workers Compensation	52,223	75,000	60,000
KPERS/KP&F	391,299	445,000	425,000
Unempolyment Compensation	3,090	6,500	6,500
Employee Development	23,052	25,000	25,000
Section 125 Payments	29,409	36,000	36,000
Commodities	280	750	750
Contractuals	16,623	18,500	18,500
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	165,000
Miscellaneous	520	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,320,046**	**1,643,750**	**1,593,750**
Unencumbered Cash Balance Dec 31	694,068	350,046	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,914,351	1,802,229	1,593,750
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,593,750
		Tax Required	114,285
	Delinquent Comp Rate:	5.0%	5,714
		Amount of 2021 Ad Valorem Tax	119,999

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	73,615	127,567	145,427
Receipts:			
State of Kansas Gas Tax	148,118	147,860	147,060
County Transfers Gas		0	0
Reimbursed Direct Expenses	0	0	0
Grants	0	0	75,000
Interest on Idle Funds	1,739	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**149,857**	**147,860**	**222,060**
Resources Available:	**223,472**	**275,427**	**367,487**
Expenditures:			
Personal Services	12,581	0	0
Contractual Services	0	0	75,000
Comodities	83,324	130,000	150,000
Capital Outlay	0	0	0
Appropriated Balance	0	0	0
Transfer to CIP/MERF	0	0	0
Transfer to Employee Benefits - Fund 05	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**95,905**	**130,000**	**225,000**
Unencumbered Cash Balance Dec 31	127,567	145,427	142,487
2020/2021/2022 Budget Authority Amoun	216,758	130,000	225,000

Adopted Budget

Wastewater Utility - Fund 04	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	208,950	218,387	488,734
Receipts:			
Sewer Use Charges	760,112	1,328,000	1,328,000
Inspection Charges	1,200	2,000	2,000
Connect/Disconnect Fees	0	30,000	30,000
Reimbursed	5,117	10,600	10,600
Transfer In From Wastewater Plant Fund 1	0	138,539	0
Interest on Idle Funds	2,928	4,200	4,200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**769,357**	**1,513,339**	**1,374,800**
Resources Available:	**978,307**	**1,731,726**	**1,863,534**
Expenditures:			
Personal Services	297,888	201,600	133,800
Contractual Services	169,533	236,977	261,377
Commodities	39,772	73,400	77,000
Capital Outlay	62,627	108,800	109,300
Transfer to Sewer Reserve Fund 16	7,000	0	0
Transfer to CIP/MERF (NB)	10,000	0	100,000
Transfer to Bond & Interest Fund 06		239,215	390,825
Transfer to General Fund	0	250,000	300,000
Employee Benefits	173,000	123,000	103,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	100	10,000	10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**759,920**	**1,242,992**	**1,485,302**
Unencumbered Cash Balance Dec 31	218,387	488,734	378,232
2020/2021/2022 Budget Authority Amoun	1,014,510	1,242,992	1,485,302

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatics Center - Fund 07**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,431	47,083	11,133
Receipts:			
Season Passes	0	19,500	19,500
Gate Receipts	0	28,750	28,750
Coupon Books	0	6,500	6,500
Concessions	0	15,000	15,000
Rentals	0	4,000	4,000
Lessons	0	9,600	9,600
Reimbursed	540	0	0
Sales Tax	0	1,500	1,500
Transfer in From Pool Reserve Fund (NB)	100,000	90,000	150,000
Interest on Idle Funds	742	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,282**	**175,350**	**235,350**
Resources Available:	**146,713**	**222,433**	**246,483**
Expenditures:			
Personal Services	84,491	150,900	121,335
Contractual Services	13,235	26,100	26,100
Commodities	1,904	27,800	27,800
Capital Outlay	0	5,000	50,000
Sales Tax	0	1,500	1,500
Refunds	0	0	0
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,630**	**211,300**	**226,735**
Unencumbered Cash Balance Dec 31	47,083	11,133	19,748
2020/2021/2022 Budget Authority Amount	242,164	211,300	226,735

Adopted Budget

Community Center - Fund 08	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,177	13,800	18,934
Receipts:			
Summer Program Revenue	0	0	0
Grants	8,000	3,000	3,000
Concessions	180	250	250
Rentals	15,799	25,000	25,000
Reimbursed	0	0	0
Donations & Gifts	0	0	0
Programs, Events, Ticket Sales	712	4,500	4,500
Memberships	0	0	0
Sales Tax	83	100	100
Transfer In from General Fund 01 (Admin)	83,000	100,000	100,000
Interest on Idle Funds	280	100	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**108,054**	**132,950**	**132,950**
Resources Available:	**132,231**	**146,750**	**151,884**
Expenditures:			
Personal Services	62,783	60,350	68,620
Appropriated Balance	0	0	0
Contractual Services	37,874	44,441	44,941
Commodities	2,966	7,800	8,900
Capital Outlay	532	400	350
Summer Program Expense	0	0	0
Transfer to Employee Benefits Fund 05	13,500	13,500	13,500
Sales Tax	101	175	175
Real Estate Taxes	525	1,000	1,000
Refunds	150	150	150
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**118,431**	**127,816**	**137,636**
Unencumbered Cash Balance Dec 31	13,800	18,934	14,248
2020/2021/2022 Budget Authority Amount	153,125	127,816	137,636

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility - Fund 09**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	176,075	194,317	143,017
Receipts:			
Water Sales	1,793,700	2,200,000	2,200,000
Water for Resale	52,227	55,000	55,000
Tank Sales	8,685	7,500	7,500
Install Charges	16,950	15,000	15,000
Connect/Disconnect Fees	7,570	8,000	8,000
Rentals	0	0	0
Sales Tax	26,730	30,000	30,000
Reimbursed	55,436	89,000	89,000
Transfer In from Water Treatment Plant Fu	0	0	0
Interest on Idle Funds	2,853	1,500	1,500
Miscellaneous	455	350	350
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,964,606**	**2,406,350**	**2,406,350**
Resources Available:	**2,140,681**	**2,600,667**	**2,549,367**
Expenditures:			
Personal Services	234,562	276,000	239,205
Contractual Services	1,480,960	1,883,600	1,890,400
Commodities	77,030	89,550	94,850
Capital Outlay	112,128	128,500	127,000
Refunds	1,500	0	0
Sales Tax	40,184	30,000	30,000
Transfer to General Fund 01	0	50,000	90,000
Transfer to Bond & Interest Fund 06	0	0	0
Transfer to CIP/MERF	0	0	0
Appropriated Reserve	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,946,364**	**2,457,650**	**2,471,455**
Unencumbered Cash Balance Dec 31	194,317	143,017	77,912
2020/2021/2022 Budget Authority Amount	2,570,565	2,457,650	2,471,455

Adopted Budget

Sewer Reserve - Fund 11	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	209,875	182,932	1
Receipts:			
Transfer in from Sewer 04	7,000	484	0
Interest on Idle Funds	2,915	1,750	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,915**	**2,234**	**0**
Resources Available:	**219,790**	**185,166**	**1**
Expenditures:			
Transfer to WW Utility CIP Fund 16	0	175,715	0
Contractuals	36,858	9,450	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,858**	**185,165**	**0**
Unencumbered Cash Balance Dec 31	182,932	1	1
2020/2021/2022 Budget Authority Amount	216,122	216,875	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater Management - Fund 12**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	137,037	186,290	184,490
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	85,424	85,000	85,000
Interest on Idle Funds	2,046	900	900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**87,470**	**85,900**	**85,900**
Resources Available:	**224,507**	**272,190**	**270,390**
Expenditures:			
Personal Services	4,611	0	0
Contractual Services	20,251	30,200	31,300
Commodities	0	30,000	30,000
Capital Outlay	2,355	27,500	27,500
Transfer to Employee Fenefits Fund 05	11,000	0	0
Transfer to Bond & Interest Fund 06	0	0	0
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,217**	**87,700**	**88,800**
Unencumbered Cash Balance Dec 31	186,290	184,490	181,590
2020/2021/2022 Budget Authority Amount	200,643	87,700	88,800

Adopted Budget

Health & Sanitation - Fund 13	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,544	51,504	48,529
Receipts:			
Collection Fees	382,133	385,500	400,000
Haulers Permits	300	1,500	1,500
PAYT Sticker Sales	300	200	200
KS Setoff Reimbursement	256	300	300
Interest on Idle Funds	441	400	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**383,430**	**387,900**	**402,400**
Resources Available:	**414,974**	**439,404**	**450,929**
Expenditures:			
Personal Services	25,815	0	0
Contractual Services	336,534	365,275	388,875
Commodities	1,121	600	600
Capital Outlay	0	0	0
Transfer to General Fund 01	0	25,000	25,000
Appropriated Balance	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**363,470**	**390,875**	**414,475**
Unencumbered Cash Balance Dec 31	51,504	48,529	36,454
2020/2021/2022 Budget Authority Amount	418,389	390,875	414,475

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks - Fund 14**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	59,178	51,914	34,914
Receipts:			
Local Alcoholic Liquor	14,467	17,500	15,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	688	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,155**	**17,500**	**15,000**
Resources Available:	**74,333**	**69,414**	**49,914**
Expenditures:			
Appropriated Reserve	0	0	0
Personal Services	0	0	0
Contractual Services	8,151	0	15,000
Commodities	0	18,500	18,500
Capital Outlay	14,268	16,000	16,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,419**	**34,500**	**49,500**
Unencumbered Cash Balance Dec 31	51,914	34,914	414
2020/2021/2022 Budget Authority Amount	69,201	34,500	49,500

Adopted Budget

Transient Guest Tax - Fund 20	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	73,087	64,035	49,035
Receipts:			
Transient Guest Tax	21,769	25,000	25,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	1,081	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,850**	**25,000**	**25,000**
Resources Available:	**95,937**	**89,035**	**74,035**
Expenditures:			
Contractual Services	300	0	0
Promotional Campaigns	16,602	25,000	25,000
Economic Development - Chamber of Com	15,000	15,000	15,000
Appropriated Reserve	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,902**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	64,035	49,035	34,035
2020/2021/2022 Budget Authority Amount	95,329	40,000	40,000

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Treatment Plant - Fund 15**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	278,221	261,352	66,571
Receipts:			
Interest on Idle Funds	3,855	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,855**	**0**	**0**
Resources Available:	**282,076**	**261,352**	**66,571**
Expenditures:			
Personel Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	20,724	43,100	0
Refunds	0	0	0
Transfer to CIP - PRV (90-308)	0	151,681	0
	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,724**	**194,781**	**0**
Unencumbered Cash Balance Dec 31	261,352	66,571	66,571
2020/2021/2022 Budget Authority Amoun	278,184	100,000	0

See Tab C

Adopted Budget

Wastewater Treatment Plant - Fund 16	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	122,101	138,540	887,147
Receipts:			
Connect & Disconnect	21,875	0	0
Sewer Service Charge	530,739	0	0
Transfer - Bull Creek Interceptor - Fund 11	0	175,715	0
Transfer - WWP Construction - Fund 31	0	758,639	0
Transfer - Sewer Study - CIP	0	11,500	0
Transfer - Manhole Rehab - CIP	0	28,528	0
Interest on Idle Funds	2,100	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**554,714**	**974,382**	**0**
Resources Available:	**676,815**	**1,112,922**	**887,147**
Expenditures:			
Personnel Expenses	88,556	0	0
Contractual Services	29,577	0	0
Capital Outlay	11,176	87,236	0
Refund	1,750	0	0
Transfer - Sewer Service	0	138,539	0
Transfer - Bond & Interest	377,016	0	0
Transfer - Employee Benefits	28,000	0	0
Cash Forward (2022 column)		0	0
Miscellaneous	2,200	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**538,275**	**225,775**	**0**
Unencumbered Cash Balance Dec 31	138,540	887,147	887,147
2020/2021/2022 Budget Authority Amoun	700,151	200,000	0

See Tab C

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Paola

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pool Reserve Account		**COVID Account**		**ial Law Enforcement Acc**		**WTP Construction Fun**		**Funds Held in Escrow**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	187,618	Cash Balance Jan 1	0	Cash Balance Jan 1	5,842	Cash Balance Jan 1	707,047	Cash Balance Jan 1	3,246	903,753
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	2,048	None	60,666	Interest	1,656	Interest	10,919	Escrow Receipts	300	
				Miscellaneous		Miscellaneous	18,913	Interest		
Total Receipts	2,048	Total Receipts	60,666	Total Receipts	1,656	Total Receipts	29,832	Total Receipts	300	94,502
Resources Available:	189,666	Resources Available:	60,666	Resources Available:	7,498	Resources Available:	736,879	Resources Available:	3,546	998,255
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		None	58,873	Miscellaneoud	0	Contractual	0	Escrow Disbursements	0	
Transfer to Pool Fund	100,000							Interest Income	0	
Total Expenditures	100,000	Total Expenditures	58,873	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	158,873
Cash Balance Dec 31	89,666	Cash Balance Dec 31	1,793	Cash Balance Dec 31	7,498	Cash Balance Dec 31	736,879	Cash Balance Dec 31	3,546	**839,382** **
										839,382 **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Benefit Fund		**Special Grants**		**Equipment Reserve MERF**		**Capital Improvements CIP**		**Drug Tax Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,741	Cash Balance Jan 1	30,761	Cash Balance Jan 1	55,867	Cash Balance Jan 1	858,016	Cash Balance Jan 1	1,783	950,168
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	46	Grants	47,354	Grants	0	Interest	10,762	Reimbursement	5	
		Donation	1,362	Miscellaneous	3,117	Sales Tax	1,315,255			
				Reimbursed Expense	123,813	Reimbursements	64,109			
				Transfer from Fund 01-	30,000	Donations / Grants	485,646			
				Transfer from Fund 01-	15,000	Miscellaneous	4,797			
						Transfer from Fund 01-005	5,000			
						Transfer from Fund 01-006	16,000			
						Transfer from Fund 04	10,000			
Total Receipts	46	Total Receipts	48,716	Total Receipts	171,930	Total Receipts	1,911,569	Total Receipts	5	2,132,266
Resources Available:	3,787	Resources Available:	79,477	Resources Available:	227,797	Resources Available:	2,769,585	Resources Available:	1,788	3,082,434
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements	1,500	Contractuals	36,216	Equipment	1,504	Comodities	10,926	Miscellaneous	205	
				Miscellaneous	0	Contractuals	80,151			
				Motor Vehicle	123,813	Capital Items	173,567			
						Transfer to Bond & Int 05	582,038			
						Miscellaneous	262,755			
Total Expenditures	1,500	Total Expenditures	36,216	Total Expenditures	125,317	Total Expenditures	1,109,437	Total Expenditures	205	1,272,675
Cash Balance Dec 31	2,287	Cash Balance Dec 31	43,261	Cash Balance Dec 31	102,480	Cash Balance Dec 31	1,660,148	Cash Balance Dec 31	1,583	**1,809,759** **
										1,809,759 **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: The two bold yellow figures should agree.

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. E**quipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N*eighborhood revitalization fund.* After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. P*ark land acquisition fund (commission-manager cities).* Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTARL RATE AND BUDGET HEARING

2022

The governing body of

City of Paola

will meet on September 14, 2021 at 6:00 P.M. at Paola Justice Center, 805 N Pearl Street for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Paola City Hall, 19 E. Peoria Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	4,260,509	27.747	4,879,345	27.212	5,532,132	1,999,996	32.354
Debt Service	1,420,114	5.774	1,170,000	5.560	1,332,400	285,030	4.611
Library	314,001	4.898	342,970	4.796	393,408	277,207	4.484
Employee Benefits - Fund 05	1,320,046	5.928	1,643,750	5.813	1,593,750	119,999	1.941
Special Highway	95,905		130,000		225,000		
Wastewater Utility - Fund 04	759,920		1,242,992		1,485,302		
Aquatics Center - Fund 07	99,630		211,300		226,735		
Community Center - Fund 08	118,431		127,816		137,636		
Water Utility - Fund 09	1,946,364		2,457,650		2,471,455		
Sewer Reserve - Fund 11	36,858		185,165		0		
Stormwater Management - Fund 12	38,217		87,700		88,800		
Health & Sanitation - Fund 13	363,470		390,875		414,475		
Special Parks - Fund 14	22,419		34,500		49,500		
Transient Guest Tax - Fund 20	31,902		40,000		40,000		
Water Treatment Plant - Fund 15	20,724		194,781		0		
Wastewater Treatment Plant - Fund 16	538,275		225,775		0		
Non-Budgeted Funds-A	158,873						
Non-Budgeted Funds-B	1,272,675						
Totals	12,818,333	44.347	13,364,619	43.381	13,990,593	2,682,232	43.390
*Revenue Neutral Rate***							*39.740*
Less: Transfers	2,094,855		3,706,873		2,201,330		
Net Expenditure	10,723,478		9,657,746		11,789,263		
Total Tax Levied	2,419,305		2,456,422		xxxxxxxxxxxxxxxxx		
Assessed Valuation	54,552,422		56,624,335		61,816,612		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	6,880,000		6,265,000		6,279,450		
Revenue Bonds	2,470,000		1,955,000		1,536,127		
Other	0		0		0		
Lease Purchase Principal	879,430		883,511		746,500		
Total	10,229,430		9,103,511		8,562,077		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Sid Fleming

City Official Title: City Manager

City of Paola 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits - Fund 05			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 61,816,612

Valuation Factor: 61,816.612

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.