CERTIFICATE 2024

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

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

Revenue Neutral Rate 36.611

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

Attest: _____ 2023

County Clerk

Leigh House, Mayor
Dave Small, Council Member
Deborah Hayes, Council Member
Kathy Peckman, Council Member
Leanne Shields, Council Member
Governing Body

CPA Summary

AFFIDAVIT OF PUBLICATION

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

Reference: 108948 **P.O. :**
Ad ID: 6747048 **DESC. :City of Paola Budget Hearing**

STEPHANIE MARLER
CITY OF PAOLA-LEGAL
PO BOX 409
PAOLA, KS 66071

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.
Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter.
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates:	**08/16/23**	**to**	**08/16/23**
Appearances:	**1**		
AD SPACE:	**264**		
TOTAL COST:	**$143.25**		

(Signed) [signature]

Subscribed and sworn before me this
16 day of August 2023

[signature] Notary Public

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

My Commission Expires: 6/23/24

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

State of Kansas
City
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Paola

will meet on September 12, 2023 at 6:00 PM at Paola Justice Center 805 N Pearl, Paola, KS 66071 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Paola City Hall 19 E. Peoria, Paola, KS 66071 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	4,822,440	32.336	5,455,805	28.514	5,978,757	2,375,400	28.909
Debt Service	958,963	4.608	930,413	5.619	1,845,449	400,000	4.868
Library	328,980	4.482	364,010	3.908	400,664	299,000	3.639
Employee Benefits	1,188,888	1.940	1,447,050	4.214	1,697,903	365,000	4.442
Special Highway	150,000		150,000		348,171		
Wastewater Utility - 04	1,397,182		1,491,350		1,930,453		
Aquatics Center - 07	154,222		188,700		310,246		
Community Center - 08	138,812		135,675		132,877		
Water Utility - 09	2,173,015		2,024,400		2,264,305		
Stormwater Management - 1	52,250		89,300		378,622		
Health & Sanitation - 13	414,037		463,700		489,874		
Special Parks - 14	49,134		26,200		28,291		
Transient Guest Tax - 20	39,792		54,050		58,869		
Non-Budgeted Funds-A	459,785						
Non-Budgeted Funds-B	859,469						
Non-Budgeted Funds-C	53,144						
Totals	13,240,113	43.366	12,820,653	42.255	15,864,481	3,439,400	41.858
						*Revenue Neutral Rate***	*36.611*
Less: Transfers	1,904,077		1,723,910		2,370,450		
Net Expenditure	11,336,036		11,096,743		13,494,031		
Total Tax Levied	2,682,232		3,008,187		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	61,850,887		71,192,792		82,168,262		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	6,279,450		5,789,550		5,789,550		
Revenue Bonds	1,536,127		948,762		948,762		
Other	0		3,141,100		3,141,100		
Lease Purchase Principal	746,500		721,308		581,891		
Total	8,562,077		10,600,720		10,461,303		

*Tax rates are expressed in mills

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

Randi Shannon

City Official Title: City Manager

647048

RESOLUTION NO. 2023-017

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

WHEREAS, the Revenue Neutral Rate for the City of Paola was calculated as 36.611 mills by the Miami County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 12, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Paola shall levy a property tax rate, exceeding the Revenue Neutral Rate, of 41.858 mills.

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

ADOPTED this 12th day of September, 2023 and **SIGNED** by the Mayor.

Leigh House, Mayor

ATTEST:

Stephanie Marler, City Clerk

Roll Call Vote

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

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

Resolution No. 2018-017

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

Certified:

Stephen Marler, City Clerk

CERTIFICATE 2024

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
City of Paola
certify that: (1) the hearing mentioned in the attached publication was held;
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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	5,978,757	2,375,400	28.934
Debt Service	10-113	8	1,845,449	400,000	4.872
Library	12-1220	8	400,664	299,000	3.642
Employee Benefits	12-16, 102	9	1,697,903	365,000	4.446
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
Special Highway		10	348,171		
Wastewater Utility - 04		10	1,930,453		
Aquatics Center - 07		11	310,246		
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Water Utility - 09		12	2,264,305		
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Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxx	15,864,481	3,439,400	41.894
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			82,095,885
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 36.611

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

Attest: _____, 2023

County Clerk

Leigh House, Mayor

Dave Smail, Council Member

Deborah Hayes, Council Member

Kathy Peckman, Council Member

Leanne Shields, Council Member

Governing Body

CPA Summary

Valuation is TIF adjusted $64,391

City of Paola 2024

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

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

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

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

City of Paola 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Wastewater Utility Fund (04)	General Fund (01)	300,000	-	-	12-825d
Health & Sanitation (13)	General Fund (01)	16,000	25,000	25,000	12-825d
Wastewater Utility Fund (16)	Wastewater Utility Fund (04)	144,505	-	-	12-1,118
General Fund - Administration (01-001)	Employee Benefits Fund (05)	91,000	110,080	145,000	12-16,102
General Fund - Police (01-002)	Employee Benefits Fund (05)	180,000	250,000	250,000	12-16,102
General Fund - Court (01-004)	Employee Benefits Fund (05)	11,180	19,400	36,000	12-16,102
General Fund - Streets (01-005)	Employee Benefits Fund (05)	114,850	110,000	153,000	12-16,102
General Fund - Parks (01-006)	Employee Benefits Fund (05)	68,475	70,000	73,000	12-16,102
General Fund - Cemetery (01-007)	Employee Benefits Fund (05)	10,750	16,000	16,000	12-16,102
General Fund - Comm Dev (01-009)	Employee Benefits Fund (05)	33,750	50,000	57,000	12-16,102
Library Fund (02)	Employee Benefits Fund (05)	55,000	58,360	68,000	12-16,102
Wastewater Utility Fund (04)	Employee Benefits Fund (05)	103,000	100,520	130,000	12-16,102
Family Aquatics Center Fund (07)	Employee Benefits Fund (05)	25,000	25,000	25,000	12-16,102
Community Center Fund (08)	Employee Benefits Fund (05)	13,500	20,800	-	12-16,102
Water Utility Fund (09)	Employee Benefits Fund (05)	35,417	-	-	12-16,102
Wastewater Utility Fund (04)	Bond & Interest Fund (06)	451,650	451,750	461,550	12-197
CIP Sales Tax Projects (90.15)	Bond & Interest Fund (06)	-	-	640,900	12-197
Swimming Pool Reserve (NB)	Family Aquatic Center Fund (07)	150,000	150,000	150,000	12-197
General Fund - Administration (01-001)	Community Center Fund (08)	100,000	100,000	83,000	12-101/Ord#2954
General Fund - Streets (01-005)	MERF Fund - Equipment (NB)	-	52,000	30,000	12-1,117
General Fund - Parks (01-006)	CIP Playground Equip Fund (NB)	-	10,000	10,000	12-1,118
General Fund - Comm Dev (01-009)	MERF Fund - Equipment (NB)	-	5,000	5,000	12-1,117
Wastewater Utility Fund (04)	MERF Fund - Equipment (NB)	-	100,000	-	12-1,117
Community Center Fund (08)	CIP Community Center Remodel	-	-	5,000	12-1.118
Water Utility Fund (09)	CIP Water CIP (15)	-	-	7,000	12-1.118
	Totals	1,904,077	1,723,910	2,370,450	
	Adjustments				
	Adjusted Totals	1,904,077	1,723,910	2,370,450	

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

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 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014 Refunding	9/23/2014	9/1/2025	2.28	2,485,000	1,021,000	3/1 & 9/1	9/1	19,950	270,000	11,850	210,000
Series 2020 Refunding	6/4/2020	9/1/2031	3.00	4,140,000	4,768,550	3/1 & 9/1	9/1	111,750	340,000	101,550	360,000
Series 2023A	3/1/2023	9/1/2036	5.00	7,570,000	0	3/1&9/1	9/1	171,825	455,000	320,900	320,000
Total G.O. Bonds					**5,789,550**			**303,525**	**1,065,000**	**434,300**	**890,000**
Revenue Bonds:											
Series PBC 2016 Refunding	1/12/2016	11/1/2026	2.78	2,185,000	948,762	5/1 & 11/1	11/1	18,713	170,000	14,887	175,000
Total Revenue Bonds					**948,762**			**18,713**	**170,000**	**14,887**	**175,000**
Other:											
Series 2022 Temporary Note	1/3/2022	12/1/2023	2.00	3,110,000	3,141,100	6/1 & 12/1	12/1	31,100	3,110,000	0	0
Total Other					**3,141,100**			**31,100**	**3,110,000**	**0**	**0**
Total Indebtedness					**9,879,412**			**353,338**	**4,345,000**	**449,187**	**1,065,000**

City of Paola 2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
2014 Sutphen Fire Truck	4/28/2015	180	2.25	750,000	378,188	58,997	58,997
7800 MHz Radio - PD	3/4/2020	60	3.49	123,813	76,853	27,453	27,453
2021 Ford Explorer's - PD	6/17/2021	36	2.13	118,550	79,171	40,870	70,870
2021 Chevy Silverado - Cemetery	2/1/2023	24	4.95	47,679	47,679	24,799	24,799
				Totals	**581,891**	**152,119**	**182,119**

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

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

Budgeted Year: 2024

Library found in: City of Paola
Miami County

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

First test:

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

Second test:

Assessed Valuation	$71,192,792	$82,168,262
Did Assessed Valuation Decrease?	No	
Levy Rate	3.908	3.639
Difference in Levy Rate:	(0.269)	
Qualify for grant: Not Qualify		

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

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

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	441,307	1,196,214	701,851
Receipts:			
Ad Valorem Tax	1,960,851	2,030,000	xxxxxxxxxxxxxxxxx
Delinquent Tax	20,876	12,500	12,500
Motor Vehicle Tax	142,229	172,092	133,837
Recreational Vehicle Tax	0	0	2,566
16/20M Vehicle Tax	0	0	976
Commercial Vehicle Tax	0	0	6,803
Watercraft Tax	0	0	438
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Kansas Community Fisheries Program	6,489	6,400	6,400
Local Alcoholic Liquor Tax	21,044	22,000	21,000
City Sales Tax	1,012,632	900,000	900,000
County Sales Tax	817,449	675,000	700,000
Utility Franchise Fees	485,572	440,000	440,000
License & Permits	208,202	162,500	162,200
Fines & Forfietures	217,814	225,000	220,000
Reimbursed Direct Expenses	150,101	100,700	178,900
Rentals	55,478	52,750	53,000
Cemetery	18,875	15,000	15,000
Rural Fire District	98,520	90,000	95,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,681	2,500	2,000
Grants	0	0	0
In Lieu of Taxes (IRB)	26,112	22,000	26,000
Interest on Idle Funds	10,972	5,000	10,000
Transfer from Wastewater Utility	300,000	0	0
Transfer from Water Utility	0	0	0
Transfer from Health & Sanitation	16,000	25,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,450	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,577,347**	**4,961,442**	**3,014,620**
Resources Available:	**6,018,654**	**6,157,656**	**3,716,471**

City of Paola

FUND PAGE - GENERAL

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

CPA Summary

City of Paola 2024

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

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

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	815,958	569,477	325,912
Receipts:			
Ad Valorem Tax	117,746	300,000	xxxxxxxxxxxxxxxx
Delinquent Tax	4,196	4,000	4,000
Motor Vehicle Tax	30,384	10,325	19,779
Recreational Vehicle Tax	0	0	379
16/20M Vehicle Tax	0	0	144
Commercial Vehicle Tax	0	0	1,005
Watercraft Tax	0	0	65
In Lieu of Tax	0	0	0
Reimbursements	47,074	56,000	45,000
Transfer In - General Fund 01 (Administration 001)	91,000	110,080	145,000
Transfer In - General Fund 01 (Police Dept 002)	180,000	250,000	250,000
Transfer In - General Fund 01 (Municipal Court 004	11,180	19,400	36,000
Transfer In - General Fund 01 (Street Dept 005)	114,850	110,000	153,000
Transfer In - General Fund 01 (Park & Recreation 00	68,475	70,000	73,000
Transfer In - General Fund 01 (Cemetery 007)	10,750	16,000	16,000
Transfer In - General Fund 01 (Community Dev. 009	33,750	50,000	57,000
Transfer In - Library Fund 02	55,000	58,360	68,000
Transfer In - Sewer Service Fund 04	103,000	100,520	130,000
Transfer In - Acquatics Center Fund 07	25,000	25,000	25,000
Transfer In - Community Center Fund 08	13,500	20,800	0
Transfer In - Water Service Fund 09	35,417	0	0
Interest on Idle Funds	1,075	3,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	10	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**942,407**	**1,203,485**	**1,024,372**
Resources Available:	**1,758,365**	**1,772,962**	**1,350,284**
Expenditures:			
Final Benefits Payout	146,821	120,000	150,000
Health Insurance	319,696	505,000	500,000
FICA and Medicare	245,668	250,000	300,000
Workers Compensation	46,547	55,000	60,000
KPERS/KP&F	381,781	425,000	500,000
Unempolyment Compensation	3,140	6,500	6,500
Employee Development	7,383	25,000	27,000
Section 125 Payments	19,885	36,000	36,000
Commodities	151	750	500
Contractuals	17,766	19,800	23,400
Appropriated Balance	0	0	92,503
Cash Forward (2024 column)			
Miscellaneous	50	4,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,188,888**	**1,447,050**	**1,697,903**
Unencumbered Cash Balance Dec 31	569,477	325,912	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,593,750	1,567,765	1,697,903
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,697,903
		Tax Required	347,619
	Delinquent Comp Rate:	5.0%	17,381
		Amount of 2023 Ad Valorem Tax	365,000

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

See Tab A

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Paola 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Paola

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pool Reserve Account		**COVID Account**		**Special Law Enforcemen**		**WWTP Consturction**		**Funds Held In Escrow**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-118	Cash Balance Jan 1	436,386	Cash Balance Jan 1	7,525	Cash Balance Jan 1	0	Cash Balance Jan 1	2,946	446,739
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income		Grants	686,386	Interest Income	11	Interest Income	0	Escrow Receipts	330	
Total Receipts	0	Total Receipts	686,386	Total Receipts	11	Total Receipts	0	Total Receipts	330	686,727
Resources Available:	-118	Resources Available:	1,122,772	Resources Available:	7,536	Resources Available:	0	Resources Available:	3,276	1,133,466
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Transfer	0	Other Contractual	248,098	Miscellaneous	0	Operating Transfer	0	Escrow Disbursements	0	
		Construction Material	65,510							
		Miscellaneous	146,177							
Total Expenditures	0	Total Expenditures	459,785	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	459,785
Cash Balance Dec 31	-118	Cash Balance Dec 31	662,987	Cash Balance Dec 31	7,536	Cash Balance Dec 31	0	Cash Balance Dec 31	3,276	**673,681** **
	See Tab B									**673,681** **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

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

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

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

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 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 BUDGET HEARING

2024

The governing body of

City of Paola

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	4,822,440	32.336	5,455,805	28.514	5,978,757	2,375,400	28.909
Debt Service	958,963	4.608	930,413	5.619	1,845,449	400,000	4.868
Library	328,980	4.482	364,010	3.908	400,664	299,000	3.639
Employee Benefits	1,188,888	1.940	1,447,050	4.214	1,697,903	365,000	4.442
Special Highway	150,000		150,000		348,171		
Wastewater Utility - 04	1,397,182		1,491,350		1,930,453		
Aquatics Center - 07	154,222		188,700		310,246		
Community Center - 08	138,812		135,675		132,877		
Water Utility - 09	2,173,015		2,024,400		2,264,305		
Stormwater Management - 1	52,250		89,300		378,622		
Health & Sanitation - 13	414,037		463,700		489,874		
Special Parks - 14	49,134		26,200		28,291		
Transient Guest Tax - 20	39,792		54,050		58,869		
Non-Budgeted Funds-A	459,785						
Non-Budgeted Funds-B	859,469						
Non-Budgeted Funds-C	53,144						
Totals	13,240,113	43.366	12,820,653	42.255	15,864,481	3,439,400	41.858
						*Revenue Neutral Rate***	*36.611*
Less: Transfers	1,904,077		1,723,910		2,370,450		
Net Expenditure	11,336,036		11,096,743		13,494,031		
Total Tax Levied	2,682,232		3,008,187		xxxxxxxxxxxxxxxxx		
Assessed Valuation	61,850,887		71,192,792		82,168,262		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	6,279,450	5,789,550	5,789,550
Revenue Bonds	1,536,127	948,762	948,762
Other	0	3,141,100	3,141,100
Lease Purchase Principal	746,500	721,308	581,891
Total	8,562,077	10,600,720	10,461,303

*Tax rates are expressed in mills

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

0

City Official Title: 0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Paola

will meet on September 12, 2023 at 6:00 PM at Paola Justice Center 805 N Pearl, Paola, KS 66071 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Paola City Hall 19 E. Peoria, Paola, KS 66071 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	4,822,440	32.336	5,455,805	28.514	5,978,757	2,375,400	28.909
Debt Service	958,963	4.608	930,413	5.619	1,845,449	400,000	4.868
Library	328,980	4.482	364,010	3.908	400,664	299,000	3.639
Employee Benefits	1,188,888	1.940	1,447,050	4.214	1,697,903	365,000	4.442
Special Highway	150,000		150,000		348,171		
Wastewater Utility - 04	1,397,182		1,491,350		1,930,453		
Aquatics Center - 07	154,222		188,700		310,246		
Community Center - 08	138,812		135,675		132,877		
Water Utility - 09	2,173,015		2,024,400		2,264,305		
Stormwater Management - 1	52,250		89,300		378,622		
Health & Sanitation - 13	414,037		463,700		489,874		
Special Parks - 14	49,134		26,200		28,291		
Transient Guest Tax - 20	39,792		54,050		58,869		
Non-Budgeted Funds-A	459,785						
Non-Budgeted Funds-B	859,469						
Non-Budgeted Funds-C	53,144						
Totals	13,240,113	43.366	12,820,653	42.255	15,864,481	3,439,400	41.858
						*Revenue Neutral Rate***	*36.611*
Less: Transfers	1,904,077		1,723,910		2,370,450		
Net Expenditure	11,336,036		11,096,743		13,494,031		
Total Tax Levied	2,682,232		3,008,187		xxxxxxxxxxxxxxxx		
Assessed Valuation	61,850,887		71,192,792		82,168,262		

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Revenue Bonds	1,536,127	948,762	948,762
Other	0	3,141,100	3,141,100
Lease Purchase Principal	746,500	721,308	581,891
Total	8,562,077	10,600,720	10,461,303

*Tax rates are expressed in mills

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

Randi Shannon

City Official Title: City Manager

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Paola

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Miami County

Revenue Neutral Rate*	36.611	Proposed Tax Rate	41.858

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
City

City of Paola 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 82,168,262

Valuation Factor: 82,168.262

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

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

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Roll Call Vote

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

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

Resolution No. 2018-017

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

Certified:

_____

Resolution No. _____

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

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

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

WHEREAS, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

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

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

ADOPTED this ____ day of _____ (month and year) and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

Tab A

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2022 total expenditures exceed your 2022 budget authority.

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then the budget violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2022 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2022 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2022 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (but be sure that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete

amending process completed before the end of the calandar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2022 financial records have been closed?

If the municipality financial records have been closed (i.e. an audit for 2022 has been completed, or the 2024 the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Tab B

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2022 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

What if K.S.A. 10-1116 *does not* apply?

If the fund does not fall into one of the categories, then let's explore your options (below) to see if we can help you avoid a cash basis law violation.

Options

If your financial records are not closed for 2022 (i.e.an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation.

However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Tab C

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2023 total expenditures exceed your 2023 budget authority.

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2023 numbers to see what steps might be be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that general fund is not the one that's in trouble and that it has the budget authority and cash

to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Tab D

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2024 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes. You don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be $0.

Note: it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

The easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure.*

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Tab E

Proposed Budget Year - Possible Budget Law Violation No Levy Funds

Welcome. You have been directed to this tab because your estimated 2024 total expenditures your 2024 unemcumbered cash balance Dec 31.

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. Budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in $0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a $0 balance.

Why? Remember that no levy funds do not result in a levy of property tax dollars. So, there is no impimpact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage of budgeting the no levy fund to end the budget year with a $0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with with unanticipated spending during the budget year it will not need to amend its budget to do so.

Note: by budgeting to $0, the municipality does not have to *spend* down to $0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

Revenue Neutral Rate

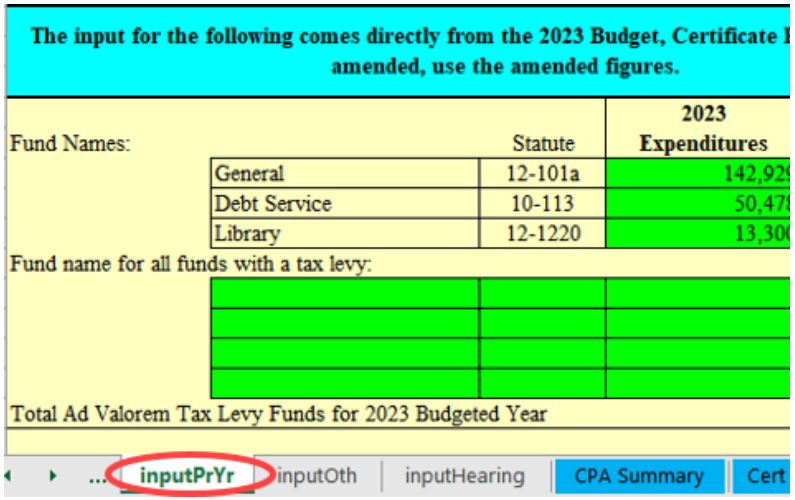
- RNR – Rate calculated to compare prior year ad valorem tax to current year estimates
- RNR = (Prior year ad valorem revenue/current year valuation estimate) X 1,000
  Note: Revenue used is the final billed tax revenue

Example: RNR = (**A** $80,773/**B** 1,323,770) X 1,000 = **C** 61.017
Prior year mill levy rate was **D** 66.44

Prior Year Ad Valorem Revenue

A The prior year ad valorem revenue comes from the 2023 budget certificate page.
It is the total for the Amount of 2022 Ad Valorem Tax column.
The 2022 Ad Valorem Tax by fund is keyed in the 2022 Ad Valorem Tax column in the 2024 budge workbook inputPrYr tab.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 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	142,929	50,454	41.502
Debt Service	10-113	8	50,478	20,951	17.234
Library	12-1220	8	13,300	9,368	7.706
					0.000
					0.000
					0.000
					0.000
Special Highway		9	30,827		
Water Utility		9	118,594		
Special Parks & Rec		10	1,275		
Sewer Utility		10	71,619		
				A	
Non-Budgeted Funds		12			
Totals		xxxxxx	429,022	80,773	66.442



Current Year Valuation Estimate

B The current year valuation estimate comes from the County Clerk's Budget Information for the the 2024 Budget received from the county clerk in June.
The information from the County Clerk's Budget Information for the 2024 Budget is keyed in the 2024 budget workbook inputOth tab.

Revenue Neutral Rate

C The revenue neutral rate is calculated by the county clerk and provided to each taxing subdivisi

Prior Year RNR/Mill Levy Rate

D The sum of the actual tax rates

1. Valuation Information as of June 15, 2023	Estimated Assessed Valuation	Territory Added	
Real Estate	1,207,369		
Personal Property	73,147		
State Assessed	43,254		
Total	1,323,770 B	0	
New Improvements	17,037		
Remodeling and Renovations	5,000		
2. Personal Property for June 15, 2022			73,147
3. *Revenue Neutral Rate*			*61.017* C

From the County Clerk's Budget Information		
Total Assessed Valuation for 2023		
Gross earnings (intangible) tax estimate for 2024		
Neighborhood Revitalization		
Revenue Neutral Rate	61.017 C	
Actual Tax Rates for the 2023 Budget:		
Fund		**Rate**
General		41.502
Debt Service		17.234
Library		7.706
Total		66.442

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (value of one mill)

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000 / 1000 = #########

Formula:
$312,000,000 (assessed valuation) / 1000 = ######### (value of one mill)

*****

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$312,000,000 / 1000 = #########

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

Formula:						
$312,000,000	(asd. val.)	/	1000	=	#########	(value one mill)
$50,000	(property tax)	/	$312,000.00	(mill value)	=	0.160 (mill rate increase)

*****

Impact of a Property Tax Increase on a $100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a $100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:
$312,000,000 / 1000 = $312,000 (example #1)
$50,000 / $312,000 = .160 mills (example #2)

The **second step** is to determine the residential property assessed value:
$100,000 home x .115 = $11,500 (assessed value)

The **last step** is to determine the property tax increase:
$11,500 (assessed value) x .160 (mill rate) / 1000 = $1.84
The increase in property tax for a $100,000 home will be $1.84

Formula:						
First Step:	(assessed valuation) $312,000,000	/	1000	=	#########	(value of 1 mill)
Second Step:	(increased prop. tax) $50,000	/	(value of 1 mill) $312,000.00	=	0.160	(increase mill rate)

	(value of the home)						
Third Step:	$100,000	x	0.115	=	$11,500	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$11,500	x	0.160	/	1000	=	$1.84

*****

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:						
	(assessed valuation)					
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)
	(increased prop. tax)		(value of 1 mill)			
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)
	(value of the property)					
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)
	(assessed value)		(increase mill rate)			(increase tax)
Result:	$750,000	x	0.160	/	1000	= $120.19

*****

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The

foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.250	=	$625,000	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$625,000	x	0.160	/	1000	=	$100.16

*****

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:							
	(value of the home)		(residential %)		(assessed value)		
First Step:	$100,000	x	0.115	=	$11,500		
	(assessed value)		(total mill rate)			(impact, total mills)	
Second Step:	$11,500	x	52.869	/	1000	=	$607.99

*****

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

(desired mill rate)		(total assd. valuation)				(total taxes levied)
52.869	x	$312,000,000	/	1000	=	$16,495,128.00

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.
https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.
https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/setoff-program

League of Kansas Municipalities
https://www.lkm.org/

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/li/

Kansas Attorney General Opinions
https://ag.ks.gov/media-center/ag-opinions

Kansas State Treasurer
https://www.kansasstatetreasurer.com/fin_serv.html

Kansas Department of Revenue
https://www.ksrevenue.gov/

Kansas Department of Revenue – Property Valuation
https://www.ksrevenue.gov/pvdindex.html

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool
https://pooledmoneyinvestmentboard.com/

Page. If budget was	
	2022 Ad Valorem Tax
9	50,454
8	20,951
0	9,368
	80,773

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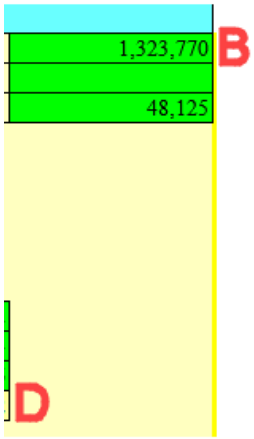
Mvalloc | Transfe

ɔn in the county by June 15th.



The following changes were made to this workbook during April 2023

1. Made final Nov 1, 2023 assessed valuation fillable and added final rate formula by fund on the Certificate page.
2. Added 'SAMPLE Roll Call to Exceed RNR' tab.
3. Combined 'Mill Rate Computation' tab and 'Helpful Links' tab into new tab labeled 'Budget Tools.'
4. Added explanation of how the Revenue Neutral Rate is calculated to 'Budget Tools' tab.
5. Updated spacing and formatting to Tab A, Tab B, Tab C, Tab D and Tab E.

The following changes were made to this workbook during February 2022

1. Budget instructions were updated.
2. Basic and consistent formatting throughout (including updating fonts, consistent language and print areas)
3. Removed (by hiding rows - data is still present in background) new improvements, personal property, terrotory added, changed use, and expiration of tax abatements on "Input Oth" tab
4. Updated budget hearing input tab to include inputs for combined hearing notice and rate only notice. Retitled tab "InputBudHearing"
5. Updated Budget Hearing Tab formating and consistency
6. Added alternate Combined Rate and Budget Hearing notice tab for subdivisions that will publish and hold the RNR rate and budget hearing in conjunction with eachother.
7. Added RNR Hearing Notice for an optional publication for the RNR hearing only
8. Added sample resolution to exceed RNR and sample notice to county clerk to report intention to exceed RNR.
9. Updated helpful links to provide accurate weblinks.
10. Added RNR to Certificate Page

The following changes were made to this workbook during April 2021

1. CPI was removed (2021 SB 13)
2. Computed Limit/Tax Lid references and tabs were removed throughout workbook (2021 SB 13)
3. Budget Summary Page was updated to include Revenue Neutral Rate (2021 SB 13)
4. Instructions were adjusted to reflect changes from 2021 SB 13.
5. Updated certificate/table of contents and page numbering for changes

The following changes were made to this workbook during March 2020

1. CPI Percentages were entered for the 2021 budget year
2. Combined percentage/revenue adjustment computation for tax lid into "Comp1", added "If/then" statement at bottom of comp tab to direct users on following steps.
3. Comp2 is now the other limit determination tests (Property Decline and Lost Valuation)
4. Updated the Helpful Links to correct weblinks
5. Used format painter to make all pages consistent in color and layout

The following changes were made to this workbook during April 2019

1. Updated Municipal Services' contact information on the Instruction tab
2. Entered 2020 for the budget year and the applicable CPI percentages on the InputPrYr tab

3. Highlighted tab (pages) in blue if the page is to be printed and submitted as part of the budget
4. Added Remodeling and Rennovation to the New Improvements line on the InputOther tab
5. Added Remodeling and Rennovation to the New Improvements line on the Comp1 tab
6. Added Levy for Dissolved Taxing Entity on the Comp3 tab

The following changes were made to this workbook during April 2018

1. Added CPA Summary Tab
2. Added CPA Summary Box to Certification Page and all Fund Pages
3. Added CPI Percentages on Input Prior Year Tab
4. Added Computed Tax Levy Amount on Certification Page and Edit if Election is Required
5. Removed Computation Tab and Inserted Comp1, Comp2, and Comp3 Tabs and Inserted Various Links
6. Changed Megan Schulz email address on Library Grant Tab
7. Removed Public Notice Options Tabs 1, 2, and 3
8. Removed Resolution Tab

The following changes were made to this workbook on 4/7/2017

1. Update the Instruction tab with Rico's name and telephone number. Updated ARMUNIS address.
2. Disabled the Computation tab - Counties and Cities will need to use the HB 2088 Template for the 2018 budgets

The following changes were made to this workbook on 1/27/2016

1. Inserted 2015 CPI percentage on computation tab.

The following changes were made to this workbook on 8/28/2015

1. Added edits related to adoption of a resolution
2. Added a sample resolution tab
3. Added a third notice of vote option
4. Added to each fund a "cash forward" expenditure line item
5. Added a total tax levy comparison tool adjacent to each tax levy fund
6. On tax levy funds NR estimate shown as a negative receipt

The following changes were made to this workbook on 1/21/15

1. Inserted 2014 CPI percentage on computation tab.
2. Corrected formula in cell d24 of library grant tab.

The following changes were made to this workbook on 9/22/14

1. Various workbook changes associated with commercial vehicle and watercraft tax estimates.

The following changes were made to this workbook on 9/16/14

1. Corrected the print margins of the general fund tab.

The following changes were made to this workbook on 8/4/14

1. Update of State Library contact name on library grant tab.

The following changes were made to this workbook on 7/9/14
1. Correction to formula in cell j44 of the computation tab worksheet.

The following changes were made to this workbook on 5/7/14
1. Several changes to workbook associated with 2014 HB 2047.

The following changes were made to this workbook on 4/2/14
1. "Budget Authority Amount" cell added to budget year column of all funds.

The following changes were made to this workbook on 1/13/14
1. Corrected formulas for column totals on general fund detail page.

The following changes were made to this workbook on 3/21/13
1. Instruction tab narrative modification

The following changes were made to this workbook on 1/31/13
1. Corrected formula in cell e28 of Library Grant tab

The following changes were made to this workbook on 10/8/12
1. Added "ordinance required? yes/no" message to area adjacent to each tax levy fund

The following changes were made to this workbook on 4/10/12
1. Corrected addition computation in column D, inputPrYr tab

The following changes were made to this workbook on 3/22/12
1. Concantenate at line 9 of the Certificate page changed to reference cell F1
2. Corrected misspelling of word "limitations" on line 9 of the Certificate page.

The following changes were made to this workbook on 2/22/12
1. Library Grant tab, updated State Library e-mail contact address

The following changes were made to this workbook on 8/16/11
1. Instructions tab, added #1c for adjusting ad valorem taxes
2. Instructions tab, changed #3 for adding name of official for Budget Summary page
3. Instructions tab, added #3b for new max published date on 'inputBudSum' tab
4. Instructions tab, changed #6 to remove slider column and computations
5. Instructions tab, added #10 for explain about 'Library Grant' tab and Library fund page
6. Instructions tab, changed #11 now Debt Service and Library funds are on the same tab (hard coded Cert & Summary
7. Instructions tab, added #11a for numbering of the General and General Detail pages

8. Instructions tab, changed #11b to reflect all tax levy pages with 'Projected Carryover' table
9. Instructions tab, changed #11c to reflect all tax levy pages with 'Desired Carryover' and warning about delinquency rate

10. Instructions tab, added #11d for last year mill rate, proposed total mill rate, and last year total mill rate

11. Instructions tab, changed #11e to remove page number 7 as the General page number might change if Library is used

12. Instructions tab, changed #12b added name of official

13. Instructions tab, added #12c for computation of one mill
14. Instructions tab, changed #12d added the name of the tables and warning about delinquency rate if used
15. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if used
16. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be reprinted
17. InputPrYr tab, added column for adjusting ad valorem taxes to reflect a better picture of actual taxes received, allow a rate to be used to compute the new amount, and links the new amounts to the appropriate fund page, if used, otherwise used the original amounts
18. InputPrYr tab, hard coded Library in the tax levy funds section along with General and Debt Service
19. InputOth tab, section for Computation of Delinquency, change to % from rate and provided example, link to all tax levy fund page will show as % vs rate
20. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing
21. Cert tab, under Table of Content, added Computation to Determine State Library Grant
22. Cert tab, right justifyed figures versus having figures centered
23. Cert tab, put spaces between governing body signatures block
24. Mvalloc tab, removed slider column and computation for slider
25. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank
26. Debt and Lpform tab added a blank new column at left side and formated 'type of debt' and 'item purchased'
27. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second line 'Actual YYYY'
28. Change out the 'Mill Rate Computation' tab so to agree with the website
29. Added KSA 14-568 to transfer tab
30. All tax levy fund pages added 'Mill Rate Comparison' table
31. Created new Library Grant tab for determining if the library would be approved for a grant
32. Change Debt Svs tab to DebtSvs-Library
33. DebtSvs-Library tab, for Library fund page added message for qualify for grant or see Library Grant tab
34. Certificate tab added a place for the email address of the assisted by
35. General tab, link page number with detail page number to show 7 without a library fund or 8 with a library fund

<u>The following changes were made to this workbook on 6/30/11</u>
1. Certificate page: supplied link to input prior year tab to pull statutory reference for tax levy fund (cell B23 on certificate page)

The following changes were made to this workbook on 6/17/11

1. Debt Service fund page: total receipts formula changed to eliminate reference to unencumbered cash (cell C6)
2. Summary page: corrected cell reference in current year expenditures, cell D26

The following changes were made to this workbook on 5/26/11

1. Tabs level page 9 and 10 cell D32 formatting change reference C34 to D34 and cell D69 reference from C71 to D71

The following changes were made to this workbook on 5/6/11

1. Summary tab correct cells J28, J29, M28, and M29 as wrong cell reference and formula error

The following changes were made to this workbook on 4/19/11

1. Summ tab changed proposed year expenditure column to 'Budget Authority for Expenditures'
2. Mvalloc/slider column cell corrections.

The following changes were made to this workbook on 3/16/11

1. DebtService tab corrected cell E20 total computation
2. Mvalloc tab corrected table link with InputPrYr ad valorem taxes
3. Debt Service tab corrected cell G34 from E21 to E20

The following changes were made to this workbook on 8/20/10

1. All pages removed the revision date
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs
3. Instruction tab added lines 11c (last year mill rate), 11d (desired mill rate), 10a(project carryover), 10b (Desired Carryover), 10g (project carryover Debt/road, and 14 (protection)
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures'
5. Certificate tab added additional lines for the governing body signatures
6. Certificate tab add the year in the block for 'County Clerk Use Only'
7. Certificate tab moved the 'County Clerk's Use Only' from center to right
8. Debt tab expand the 'Date' columns and removed two lines from the 'Other Section'
9. Gen tab added revenue line for 'Compensation Use'
10. Gen tab added table for 'Projection of Cash Carryover'
11. Gen tab added table for 'Desired Carryover'
12. Gen tab redefine print que to not include tables
13. Gen tab hid the comp for see tabs
14. DebtService tab reduced the Debt Service fund page and added a fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 and page10 tab hid comp for see tabs
18. Summ tab merged cells above the 'City Official Title' and center a name if used
19. Summ tab link the City Official Title to inputBudSum tab
20. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover)

21. Summ tab added four tables to the right of the form
22. InputBudSum tab added line for City Official Title and provided an example
23. Revised TransferStatutes and NonBudFunds tabs
24. Added Mill Rate Computation tab
25. Summ tab redefine print que
26. Add Helpful Links tab
27. Certificate page deleted state block
28. Inputoth tab changed Actual Delinquency tax from -2 to -3

The following changes were made to this workbook on 1/05/10
1. Instruction tab added line 7b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfers
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following changes were made to this workbook on 12/28/09
1. Nhood tab added note for computing table
2. SpecHwy and No Levy Page 12 tabs changed conditional statements

The following changes were made to this workbook on 12/08/09
1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBudSum tab
4. Deleted lines on Budget Summary reference in #3

The following changes were made to this workbook on 10/2/09
1. Cert tab line 14, added 'If amended….'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab

5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1
8. Instruction tab changed 9i to k for 'See Tab'
9. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following changes were made to this workbook on 7/16/09
1. Mvalloc tab, changed the table reference in each cell from 'D' to 'E'
2. Debt tab, moved the footer information down so as not show in the table
3. Debt Service tab, for the actual column, changed alignment so figures appear on the right side versus the left
4. Levy page '9' and '10', removed the protection from the 'green' input areas

The following changes were made to this workbook on 4/24/09

1. Transfer tab - changed the column heading dates as had wrong reference cell

The following were changed to this spreadsheet on 3/19/09

1. Change Certificate page Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09

1. Instructions concerning submitting of the budget…required electronic.

2. Input Other tab changed line 51 from Budget Summary to Budget Certificate.

3. On the general tab lines 25 and 26 merged the cells in column c/d.

The following were changed to this spreadsheet on 8/13/08

1. Input tab (inputPrYr) added column for the current year expenditures.

2. Statement of Indebtedness (debt) added lines to all categories.

3. All tax levy funds and no tax levy funds fund pages made the following changes:

3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.

3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.

3c. In statements about violations, if no violation occurs, then a red 'No' will appear.

4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.

5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.

6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.

7. Instruction page have changed all reference for Bond & Interest to Debt Service.

7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.

7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.

8. Added to the instruction page lines 11a - 11c to provide a little more insight for the Neighborhood Revitalization rebate.

9. Added instruction line 2b to explain how to delete delinquency rate from tax levy fund pages.

10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).

11. Changed the revised date on all pages changed.

12. Added instruction lines 9j to 9l for additional edits for budget authority.

13. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
14. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

The following were changed to this spreadsheet on 7/01/08

1. Added instructions to 9f for the nonbud tab explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for nonbud to show a negative balance.
3. Added box under unencumbered cash balance for nonbud to reflect a negative ending cash balance.
4. Changed foot note to reflect the changes made on 7/1/08 to the above tabs.

The following were changed to this spreadsheet on 5/08/08

1. The Non-Budgeted Funds form was changed from 'Only the actual budget year shown' to read '*Only the actual budget year for YYYY is to be shown* '.
2. The page revised date has been changed.

The following were changed to this spreadsheet on 8/06/2007

1.Instruction were changed: POC change from Roger to ARMUNIS, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Added a single page for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page. Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.

19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. add non-budgeted page(nonbud) and link to Certificate and Budget Summary
22. Added to instructions about non-appropriated balance are limited to 5%.
23 Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance and cause to be red if exceeded.
24. Made the Schedule of Transfers it's own worksheet.
25. Created Neighborhood Revitalization table added links to all fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to the fund pages.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash violation.
29. Added instruction on the addition for item 29.
30. Added miscellaneous line item for receipt and expenditure and add line for "Exceed 10% Rule' and make the block red if exceeded.
31. Added instructions for the 10% Rule.

33. Expanded on the preparation of budget note 10 for instructions for the Notice of Budget Hearing.
34. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.