2026

CERTIFICATE

To the Clerk of Miami County, State of Kansas
We, the undersigned, officers of
City of Paola
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	6,754,341	2,703,750	
Debt Service	10-113	8	1,869,298	315,000	
Library	12-1220	8	520,005	409,500	
Employee Benefits	12-16,102	9	1,738,883	367,500	
Special Highway		10	364,986		
Wastewater Utility - 04		10	2,193,201		
Aquatics Center - 07		11	241,130		
Community Center - 08		11	138,804		
Water Utility - 09		12	2,766,598		
Stormwater Management - 12		12	434,743		
Health & Sanitation - 13		13	583,984		
Special Parks - 14		13	29,974		
Transient Guest Tax - 20		14	56,688		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted FundsC		17			
Totals		xxxxxx	17,692,635	3,795,750	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	.04.21
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Randi Shannon
City Manager
Address:
19 E. Peoria
Paola, KS 66071
Email:
rshannon@paolagov.org
Attest: _____ 2025

County Clerk

Leigh House, Mayor
J.R. McMahon, Council Member
Anthony Hugo, Council Member
Joshua Brown, Council Member
LeAnne Shields, Council Member
Governing Body

CPA Summary

City of Paola

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,572,500	174,409	2,899	657	8,076	325
Debt Service	315,000	21,356	355	80	989	40
Library	353,850	23,990	399	90	1,111	45
Employee Benefits	383,250	25,983	432	98	1,203	48
TOTAL	3,624,600	245,738	4,085	925	11,379	458

County Treas Motor Vehicle Estimate	245,738				
County Treas Recreational Vehicle Estimate		4,085			
County Treas 16/20M Vehicle Estimate			925		
County Treas Commercial Vehicle Tax Estimate				11,379	
County Treas Watercraft Tax Estimate					458

Motor Vehicle Factor	0.06780				
Recreational Vehicle Factor		0.00113			
16/20M Vehicle Factor			0.00026		
Commercial Vehicle Factor				0.00314	
Watercraft Factor					0.00013

City of Paola

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Health & Sanitation (13)	General Fund (01)	-	25,000	25,000	12-825d
General Fund - Administration (01-001	Employee Benefits Fund (05)	145,000	123,000	127,700	12-16,102
General Fund - Police (01-002)	Employee Benefits Fund (05)	250,000	250,000	250,000	12-16,102
General Fund - Court (01-004)	Employee Benefits Fund (05)	36,000	38,700	40,500	12-16,102
General Fund - Streets (01-005)	Employee Benefits Fund (05)	153,000	156,600	160,000	12-16,102
General Fund - Parks (01-006)	Employee Benefits Fund (05)	73,000	94,000	96,800	12-16,102
General Fund - Cemetery (01-007)	Employee Benefits Fund (05)	16,000	17,600	18,100	12-16,102
General Fund - Comm Dev (01-009)	Employee Benefits Fund (05)	57,000	55,100	57,100	12-16,102
Library Fund (02)	Employee Benefits Fund (05)	68,000	81,300	85,000	12-16,102
Wastewater Utility Fund (04)	Employee Benefits Fund (05)	130,000	89,800	92,900	12-16,102
Family Aquatics Center Fund (07)	Employee Benefits Fund (05)	25,000	25,000	25,000	12-16,102
Community Center Fund (08)	Employee Benefits Fund (05)	-	10,000	5,000	12-16,102
Water Utility Fund (09)	Employee Benefits Fund (05)	-	33,100	31,700	12-16,102
Wastewater Utility Fund (04)	Bond & Interest Fund (06)	461,550	470,750	474,350	12-197
CIP Sales Tax Projects (90.315)	Bond & Interest Fund (06)	640,900	659,900	672,150	12-197
Swimming Pool Reserve (NB)	Family Aquatic Center Fund (07)	100,000	100,000	120,000	12-197
General Fund - Administration (01-001	Community Center Fund (08)	83,000	83,000	83,000	12-101/Ord#2954
General Fund - Police (01-002)	MERF Fund - Equipment (NB)	-	-	32,000	12-1,117
General Fund - Administration (01-001	CIP City Hall (NB)	10,000	60,000	20,000	12-1,118
General Fund - Streets (01-005)	MERF Fund - Equipment (NB)	30,000	30,000	30,000	12-1,117
General Fund - Parks (01-006)	CIP Playground Equip Fund (NB)	10,000	10,000	20,000	12-1,118
General Fund - Parks (01-006)	MERF Fund - Equipment (NB)	55,000	-	-	12-1,117
General Fund - Parks (01-006)	CIP Turf Replacement (90-310)	30,000	30,000	30,000	12-1,118
General Fund - Parks (01-006)	CIP Campground Fund (NB)	-	55,000	55,000	12-1,118
General Fund - Comm Dev (01-009)	MERF Fund - Equipment (NB)	5,000	5,000	14,000	12-1,117
Water Utility Fund (09)	CIP Water CIP (15)	7,000	7,000	50,000	12-1,118
Wastewater Utility Fund (04)	CIP Wastewater CIP (16)	-	50,000	50,000	12-1,118
Community Center Fund (08)	CIP Community Center Remodel	5,000	5,000	5,000	12-1,118
	Totals	2,390,450	2,564,850	2,670,300	
	Adjustments				
	Adjusted Totals	2,390,450	2,564,850	2,670,300	

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

City of Paola

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014 Refunding	9/23/2014	9/1/2025	2.28	2,485,000	190,550	3/1 & 9/1	9/1	5,550	185,000	0	0
Series 2020 Refunding	6/4/2020	9/1/2031	3.00	4,140,000	3,403,600	3/1 & 9/1	9/1	90,750	355,000	79,350	395,000
Series 2023A	3/1/2023	9/1/2036	5.00	7,570,000	8,958,750	3/1&9/1	9/1	304,900	355,000	287,150	385,000
Total G.O. Bonds					**12,552,900**			**401,200**	**895,000**	**366,500**	**780,000**
Revenue Bonds:											
Series PBC 2016 Refunding	1/12/2016	11/1/2026	2.78	2,185,000	381,500	5/1 & 11/1	11/1	10,950	180,000	5,550	185,000
Total Revenue Bonds					**381,500**			**10,950**	**180,000**	**5,550**	**185,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**12,934,400**			**412,150**	**1,075,000**	**372,050**	**965,000**

City of Paola

2026

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 2025	Payments Due 2025	Payments Due 2026
2014 Sutphen Fire Truck	4/28/2015	180	2.25	750,000	276,075	223,290	Paid Off 2025
800 MHz Radio - PD	3/4/2020	60	3.49	123,813	26,515	27,453	0
				Totals	**302,590**	**250,743**	**0**

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

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

Budgeted Year: 2026

Library found in: City of Paola
Miami County

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

First test:

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

Second test:

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

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

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,656,933	2,096,125	1,221,975
Receipts:			
Ad Valorem Tax	2,329,880	2,572,500	xxxxxxxxxxxxxxxxx
Delinquent Tax	31,670	10,000	10,000
Motor Vehicle Tax	159,548	170,000	174,409
Recreational Vehicle Tax	0	0	2,899
16/20M Vehicle Tax	0	0	657
Commercial Vehicle Tax	0	0	8,076
Watercraft Tax	0	0	325
Gross Earning (Intangible) Tax	0	0	0
Kansas Community Fisheries Program	4,867	6,400	6,400
Local Alcoholic Liquor Tax	20,585	23,000	20,800
City Sales Tax	1,116,603	900,000	900,000
County Sales Tax	909,953	700,000	700,000
Utility Franchise Fees	466,162	440,000	450,000
License & Permits	194,126	171,000	156,000
Fines & Forfietures	225,492	215,000	210,000
Reimbursed Direct Expenses	186,789	78,500	79,000
Rentals	55,213	53,000	52,300
Cemetery	17,600	15,000	15,000
Rural Fire District	128,474	95,000	95,000
Donations & Gifts	0	0	0
Sales Tax from direct sales	2,101	2,000	2,000
Grants	0	0	0
In Lieu of Taxes (IRB)	30,466	26,000	26,000
Interest on Idle Funds	205,723	20,000	20,000
Transfer from Health & Sanitation	0	25,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,973	6,000	3,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,088,225**	**5,528,400**	**2,957,366**
Resources Available:	**7,745,158**	**7,624,525**	**4,179,341**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	7,745,158	7,624,525	4,179,341
Expenditures:			
Administration Department 001	1,012,957	1,117,727	1,129,060
Police Department 002	1,856,318	2,055,450	2,091,150
Fire Department 003	506,904	573,277	594,690
Municipal Court Department 004	332,392	373,550	426,350
Street Department 005	907,167	1,053,903	1,116,500
Parks & Grounds Department 006	664,452	767,098	742,400
Cemetery Department 007	104,181	127,739	125,400
Community Development Department 009	264,662	301,306	319,925
Economic Development Department 010	0	32,500	90,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	5,649,033	6,402,550	6,635,475
Cash Reserve (2026 column)			118,866
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,649,033**	**6,402,550**	**6,754,341**
Unencumbered Cash Balance Dec 31	2,096,125	1,221,975	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	5,978,757	6,484,013	6,754,341
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,754,341
		Tax Required	2,575,000
	Delinquent Comp Rate:	5.0%	128,750
		Amount of 2025 Ad Valorem Tax	2,703,750

CPA Summary

City of Paola 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration Department 001			
Salaries	488,618	464,700	494,950
Contractual	256,262	357,027	363,910
Commodities	19,932	20,900	21,900
Capital Outlay	10,130	60,500	28,000
Transfer to Community Center 08	83,000	83,000	83,000
Miscellaneous	155,015	131,600	137,300
Total	1,012,957	1,117,727	1,129,060
Police Department 002			
Salaries	1,142,086	1,232,500	1,237,500
Contractual	224,453	314,450	293,750
Commodities	139,964	150,900	179,400
Capital Outlay	99,815	107,600	125,500
Miscellaneous	250,000	250,000	255,000
Total	1,856,318	2,055,450	2,091,150
Fire Department 003			
Salaries	337,730	360,800	378,840
Contractual	70,137	101,277	92,450
Commodities	93,638	101,200	111,400
Capital Outlay	5,399	10,000	12,000
Miscellaneous	0	0	0
Total	506,904	573,277	594,690
Municipal Court Department 004			
Salaries	135,674	142,300	154,200
Contractual	156,328	187,200	192,300
Commodities	2,773	3,850	3,850
Capital Outlay	804	1,500	35,500
Miscellaneous	36,813	38,700	40,500
Total	332,392	373,550	426,350
Street Department 005			
Salaries	493,887	606,500	606,500
Contractual	57,419	58,003	60,700
Commodities	139,254	170,000	172,000
Capital Outlay	63,607	62,500	117,000
Miscellaneous	153,000	156,900	160,300
Total	907,167	1,053,903	1,116,500
Parks & Grounds Department 006			
Salaries	301,817	298,400	308,000
Contractual	113,614	116,898	119,800
Commodities	59,716	81,000	89,000
Capital Outlay	21,305	76,500	23,000
Transfers to CIP/MERF (NB)	95,000	95,000	105,000
Miscellaneous	73,000	99,300	97,600
Total	664,452	767,098	742,400
Cemetery Department 007			
Salaries	53,127	55,000	57,000
Contractual	28,042	36,739	37,100
Commodities	6,962	18,400	11,700
Capital Outlay	0	0	1,500
Miscellaneous	16,050	17,600	18,100
Total	104,181	127,739	125,400
Community Development Department 009			
Salaries	176,281	172,700	182,300
Contractual	16,899	53,681	50,100
Commodities	4,622	8,325	8,325
Capital Outlay	9,403	10,000	20,600
Miscellaneous	57,457	56,600	58,600
Total	264,662	301,306	319,925
Page 1 - Total	5,649,033	6,370,050	6,545,475

City of Paola 2026

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

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

City of Paola 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

CPA Summary

City of Paola 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			

City of Paola 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary

City of Paola

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pool Reserve Account		**COVID Account**		**Special Law Enforcemen**		**Cemetery Benefit**		**Funds Held In Escrow**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	138,714	Cash Balance Jan 1	507,609	Cash Balance Jan 1	4,584	Cash Balance Jan 1	2,321	Cash Balance Jan 1	2,970	656,198
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
City Sales Tax	137,500			Interest Income	86	Interest Income	44	Escrow Receipts	36,367	
Interest Income	3,500									
Operating Tansfer	0									
Total Receipts	141,000	Total Receipts	0	Total Receipts	86	Total Receipts	44	Total Receipts	36,367	177,497
Resources Available:	279,714	Resources Available:	507,609	Resources Available:	4,670	Resources Available:	2,365	Resources Available:	39,337	833,695
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer	100,000	Professional Service	0	Miscellaneous	0	Miscellaneous	0	Interest Expense	0	
		Other Contractual	315,321					Escrow Disbursement	460	
		Operating Supplies	11,162							
		Construction Material	99,118							
		Other	2,008							
Total Expenditures	100,000	Total Expenditures	427,609	Total Expenditures	0	Total Expenditures	0	Total Expenditures	460	528,069
Cash Balance Dec 31	179,714	Cash Balance Dec 31	80,000	Cash Balance Dec 31	4,670	Cash Balance Dec 31	2,365	Cash Balance Dec 31	38,877	305,626 **
										305,626 **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sales Tax Projects (27)		**Special Grants**		**quipment Reserve MER**		**apital Improvements CI**		**Drug Tax**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,740,531	Cash Balance Jan 1	16,532	Cash Balance Jan 1	315,101	Cash Balance Jan 1	2,854,328	Cash Balance Jan 1	1,335	5,927,827
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Bond Proceeds	0	Grants	51,057	Sale of equipment	13,050	City Sales Tax	1,563,784	Reimbursement	0	
Bond Premium	0	Donations	2,618	Miscellaneous	2,080	Interest	31,571			
Interest Income	79,650			Operating Transfer	90,000	Miscellaneous	1,470			
Reimubrsed	177					Reimbursement	15,677			
						Grants	71,823			
						Donations	1,301			
						Operating Transfer	55,000			
Total Receipts	79,827	Total Receipts	53,675	Total Receipts	105,130	Total Receipts	1,740,626	Total Receipts	0	1,979,258
Resources Available:	2,820,358	Resources Available:	70,207	Resources Available:	420,231	Resources Available:	4,594,954	Resources Available:	1,335	7,907,085
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Professional Services	0	Library Materials	54,107	Equipment	119,422	Construction Material	223,261	Other	0	
Other Contractual	1,487,637	Childrens Program	400	Motor Vehicle	0	Other Contractual	76,211			
Construction Material		Other Contractual	370	Miscellaneous	3,600	Equipment	12,272			
Miscellaneous	74	Equipment	4,450			Improvements	32,576			
Underwriting Discount		Other	1,908			Other	339,673			
Principal Payment						Operating Transfer	640,900			
Interest Expense										
Bond Insurance										
Total Expenditures	1,487,711	Total Expenditures	61,235	Total Expenditures	123,022	Total Expenditures	1,324,893	Total Expenditures	0	2,996,861
Cash Balance Dec 31	1,332,647	Cash Balance Dec 31	8,972	Cash Balance Dec 31	297,209	Cash Balance Dec 31	3,270,061	Cash Balance Dec 31	1,335	4,910,224 **
										4,910,224 **

**Note: These two block figures should agree.

CPA Summary

City of Paola

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Wastewater Utility CIP (1		**Water Utility CIP (15)**		**Paola Crossings - CID (39**		**Paola Crossings - TIF (45**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	788,835	Cash Balance Jan 1	210,864	Cash Balance Jan 1	300,525	Cash Balance Jan 1	31,501	Cash Balance Jan 1		1,331,725
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	12,645	Interest	4,104	Receipts:	326,512	Receipts:	24,143			
Reimbursed Expense	10,467	Miscellaneous	7,106							
Connection Fee	19,313	Transfers	7,000							
Miscellaneous	38,495									
Total Receipts	80,920	Total Receipts	18,210	Total Receipts	326,512	Total Receipts	24,143	Total Receipts	0	449,785
Resources Available:	869,755	Resources Available:	229,074	Resources Available:	627,037	Resources Available:	55,644	Resources Available:	0	1,781,510
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	282,425	Miscellaneous	3,757	Reimbursement	0	Reimbursement	0			
		Captial Improvement	7,106							
Total Expenditures	282,425	Total Expenditures	10,863	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	293,288
Cash Balance Dec 31	587,330	Cash Balance Dec 31	218,211	Cash Balance Dec 31	627,037	Cash Balance Dec 31	55,644	Cash Balance Dec 31	0	**1,488,222** **
										1,488,222 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Paola

will meet on September 9, 2025 at 6:00 PM at Paola Justice Center 805 N Pearl, Paola, KS 66071 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	5,649,033	28.934	6,402,550	30.059	6,754,341	2,703,750	30.089
Debt Service	1,514,188	4.872	1,512,150	3.681	1,869,298	315,000	3.506
Library	368,700	3.642	424,619	4.135	520,005	409,500	4.557
Employee Benefits	1,425,821	4.446	1,624,903	4.478	1,738,883	367,500	4.090
Special Highway	150,000		150,000		364,986		
Wastewater Utility - 04	1,169,505		1,425,229		2,193,201		
Aquatics Center - 07	174,840		199,258		241,130		
Community Center - 08	101,516		129,774		138,804		
Water Utility - 09	2,070,609		2,345,837		2,766,598		
Stormwater Management - 1	77,616		90,000		434,743		
Health & Sanitation - 13	456,063		497,970		583,984		
Special Parks - 14	19,834		21,500		29,974		
Transient Guest Tax - 20	55,209		46,200		56,688		
Non-Budgeted Funds-A	528,069						
Non-Budgeted Funds-B	2,996,861						
Non-Budgeted Funds-C	293,288						
Totals	17,051,152	41.894	14,869,990	42.353	17,692,635	3,795,750	42.242
						*Revenue Neutral Rate***	*40.621*
Less: Transfers	2,390,450		2,564,850		2,670,300		
Net Expenditure	14,660,702		12,305,140		15,022,335		
Total Tax Levied	3,439,400		3,624,600		xxxxxxxxxxxxxxxxx		
Assessed Valuation	82,160,276		86,179,203		89,857,849		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,789,550		13,877,200		12,552,900		
Revenue Bonds	948,762		571,388		381,500		
Other	3,141,100		0		0		
Lease Purchase Principal	581,891		443,439		302,590		
Total	10,461,303		14,892,027		13,236,990		

*Tax rates are expressed in mills

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

Randi Shannon

City Official Title: City Manager

THE MIAMI COUNTY
REPUBLIC

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Miami County Republic
121 S Pearl St, Paola, KS 66071
(913) 294-2311

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Miami County Republic, a Daily newspaper of general circulation, printed and published in Paola, Miami County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Aug 20, 2025

Notice ID: TAzJok7LZ6prdpxmen4U

Notice Name: 2026 RNR & Budget hearing

Publication Fee: $238.72

Ankit Sachdeva

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH30[illegible]656
Expires on August [illegible], 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/20/2025

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Paola

will meet on September 9, 2025 at 6:00 PM at Paola Justice Center 805 N Pearl, Paola, KS 66071 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	5,649,033	28.934	6,402,550	30.059	6,754,341	2,703,750	30.089
Debt Service	1,514,188	4.872	1,512,150	3.681	1,869,298	315,000	3.506
Library	368,700	3.642	424,619	4.135	520,005	409,500	4.557
Employee Benefits	1,425,821	4.446	1,624,903	4.478	1,738,883	367,500	4.090
Special Highway	150,000		150,000		364,986		
Wastewater Utility - 04	1,169,505		1,425,229		2,193,201		
Aquatics Center - 07	174,840		199,258		241,130		
Community Center - 08	101,516		129,774		138,804		
Water Utility - 09	2,070,609		2,345,837		2,766,598		
Stormwater Management - 1	77,616		90,000		434,743		
Health & Sanitation - 13	456,063		497,970		583,984		
Special Parks - 14	19,834		21,500		29,974		
Transient Guest Tax - 20	55,209		46,200		56,688		
Non-Budgeted Funds-A	528,069						
Non-Budgeted Funds-B	2,996,861						
Non-Budgeted Funds-C	293,288						
Totals	17,051,152	41.894	14,869,990	42.353	17,692,635	3,795,750	42.242
						*Revenue Neutral Rate***	40.621
Less: Transfers	2,390,450		2,564,850		2,670,300		
Net Expenditure	14,660,702		12,305,140		15,022,335		
Total Tax Levied	3,439,400		3,624,600		xxxxxxxxxxxxxxxxx		
Assessed Valuation	82,160,276		86,179,203		89,857,849		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	5,789,550	13,877,200	12,552,900
Revenue Bonds	948,762	571,388	381,500
Other	3,141,100	0	0
Lease Purchase Principal	581,891	443,439	302,590
Total	10,461,303	14,892,027	13,236,990

*Tax rates are expressed in mills

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

Randi Shannon

City Official Title: City Manager

Publish: Miami County Republic
Date: August 20, 2025
3752880

LEGALS

PUBLIC NOTICE

consistent with the goals and policies of the Miami County Comprehensive Plan as the property has adequate road infrastructure to provide the necessary access based upon the limited traffic proposed, the operation will not conflict with the primary uses for areas designated for Rural Agriculture, and upon completion of the remediation the property will be returned to agricultural purposes. **Conditions** 1. Except as amended by these conditions, the property shall be developed according to the site plan, attached hereto as Exhibit A. 2. Except as amended by these conditions, the property shall be developed and operated according to the narrative report, attached hereto as Exhibit B. 3. This CUP is approved exclusively for the applicant (Coranco Great Plains) and only for the purpose of operating a land farm for the treatment/remediation of soil from the property commonly known as 1005 N. Pearl, Paola, KS. 4. The term

PUBLIC NOTICE

of this conditional use permit shall be three (3) years commencing from the date of County Commission approval. 5. The applicant/operator shall obtain all necessary state and federal permits applicable for the operation of a landfarm (including air and water quality permits) and remain in compliance with all state and federal regulations. Copies of permits and associated documents for the remediation of the site shall be submitted to the County prior to completion of the project and expiration of the CUP. 6. All loads brought to the site shall be fully tarped and secured. The applicant shall be responsible for watering the road to mitigate dust generated during hauling operations. 7. Any damage to the site entrance or culvert shall be the responsibility of the applicant. 8. Hours of operation for hauling, grading and disking operations shall be limited to Monday through Friday from 7 AM to 7 PM. The provisions in this Resolution will become

PUBLIC NOTICE

effective upon the adoption by the Board of County Commissioners and publication of the adopting Resolution in the official County newspaper. Upon this Resolution becoming effective, all prior resolutions affecting the above-described tracts of land are repealed. All Zoning Regulations of Miami County, Kansas affecting the use of the real property heretofore described, that are inconsistent with this Resolution are hereby made inapplicable to said property until the Conditional Use Permit is vacated or is declared null and void. ADOPTED ON THIS 30 th DAY OF JULY 2025. BOARD OF COUNTY COMMISSIONERS MIAMI COUNTY, KANSAS

Publish: Miami County Republic

Date: August 20, 2025

3756570

MIAMI COUNTY CLASSIFIEDS
Call Miami County Republic at 913-294-2311

PUBLIC NOTICE

(First Published In The Miami County Republic, August 20, 2025)

IN THE DISTRICT COURT OF MIAMI COUNTY, KANSAS In the Matter of the Estate of RICHARD THOMAS LARSON, deceased. Case No. MI 2025 PR 000054

NOTICE OF HEARING THE STATE OF KANSAS TO ALL PERSONS CONCERNED: You are notified that a Petition has been filed in this Court by Cody Larson, one of the heirs of Richard Thomas Larson, deceased, requesting: Descent be determined of all real and personal property owned by the decedent at the time of death. And that such real and personal property owned by the decedent at the time of death be assigned pursuant to the laws of intestate succession. You are required to file your written defenses to the Petition on or before September 22, 2025 at 1:30 o'clock p.m. in the City of Paola, in Miami County, Kansas, at which time and place the cause will be heard. Should you fail to file your written defenses, judgment and decree will be entered in due course upon said Petition Cody Larson Petitioner.

DOMONEY & DOMONEY 18 E. West; P.O. Box 411 Paola, KS 66071 (913) 294-2800 Attorneys for Petitioner.

Publish: Miami County Republic

Date: August 20, 27 and September 3, 2025

3763260

Millsap & Singer, LLC
8900 Indian Creek Parkway, Suite 180
Overland Park, KS 66210
(913) 339-9132
(913) 339-9045 (fax)

IN THE DISTRICT COURT OF Miami County, KANSAS CIVIL DEPARTMENT

Deutsche Bank National Trust Company, as Trustee for GSR Mortgage Loan Trust 2007-AR1, Mortgage Pass-Through Certificates, Series 2007-AR1 Plaintiff, vs. Damian O'Connor, Michelle O'Connor aka Michelle Michong O'Connor, Grace Revitalization, Inc., Jane Doe, John Doe, Home123 Corporation, James L Bell aka Jim Bell dba Louisburg Lawn and Tree Service, Kansas Department for Children and Families, Kansas Department of Revenue, Mortgage Electronic Registration Systems, Inc., PHH Mortgage Corporation, sbm to Ocwen Loan Servicing, LLC, and United States of America Internal Revenue Service, et al., Defendants Case No. MI-2025-CV-000115 Court No. Title to Real Estate Involved Pursuant to K.S.A. 60

NOTICE OF SUIT

STATE OF KANSAS to the above named Defendants and The Unknown Heirs, executors, devisees, trustees, creditors, and assigns of any deceased defendants; the unknown spouses of any defendants; the unknown officers, successors, trustees, creditors and assigns of any defendants that are existing, dissolved or

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2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Louisburg
will meet on 9/2/2025 at 6:30 PM at Louisburg City Hall, located at 215 S. Broadway Street 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*	16.401	Proposed Tax Rate	16.160

Tax Rates are expressed in mills
* Revenue Neutral Rate as defined by KSA 79-2988

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Publish: Miami County Republic
Date: August 20 and 27, 2025
3767690

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING — State of Kansas, 2026 Special District

The governing body of
Fire District #1
Miami County
will meet on August 27th at 1:00 PM at 201 South Pearl St, Paola Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate.
Detailed budget information is available at Miami County Clerk's Office and will be available at the hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Estimated Tax Rate*
General	1,299,665	3.498	1,911,600	3.337	1,391,500	1,347,725	3.337
Debt Service							
Equipment Fund	550,665		513,763		1,257,213		
Totals	1,850,330	3.498	1,919,350	3.337	2,648,800	1,347,725	3.337
					Revenue Neutral Rate**		3.249
Less: Transfers	0		0		0		
Net Expenditures	1,850,330		1,925,350		2,648,800		
Total Tax Levied	1,181,629		1,283,789		assessed valuation		
Assessed Valuation	338,409,479		356,305,840		377,876,161		

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Laura King
County Clerk

Page No.

Publish: Miami County Republic
Date: August 13 and 20, 2025
3749080

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING — 2026

The governing body of
City of Paola
will meet on September 9, 2025 at 6:00 PM in Paola Justice Center 203 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 tax to be levied.
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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024 Expenditures	Prior Year Actual for 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Estimated Tax Rate*
General	5,849,033	28.934	6,402,930	30.090	8,754,340	3,937,703	30.090
Debt Service	1,534,105	4.875	1,512,150	3.693	1,309,798	315,000	3.506
Bridge	368,500	3.047	454,600	4.155	520,000	609,500	4.537
Employee Benefits	2,423,821	6.446	1,654,903	6.478	1,730,953	367,500	4.090
Special Highway	150,000		150,000		300,000		
Wastewater Utility - 05	1,189,405		1,425,224		2,493,201		
Aquatics Center - 07	134,840		190,718		341,139		
Community Center - 08	101,588		129,774		139,000		
Water Utility - 09	2,970,609		2,345,817		3,286,595		
Stormwater Management -	77,886		90,000		434,747		
Health & Sanitation - 13	456,643		497,979		545,963		
Capital Equip - 14	19,334		21,500		29,974		
Transient Guest Tax - 20	53,209		48,700		50,658		
Non-Budgeted Funds-A	528,000						
Non-Budgeted Funds-B	2,900,865						
Non-Budgeted Funds-C	293,268						
Totals	17,051,152	43.856	14,904,900	43.353	17,922,633	5,295,750	42.223
					Revenue Neutral Rate**		40.871
Less: Transfers	2,380,459		2,562,350		2,670,200		
Net Expenditures	14,670,693		12,305,140		15,022,333		
Total Tax Levied	3,479,600		3,624,600		assessed valuation		
Assessed Valuation	82,360,176		90,139,303		89,857,849		

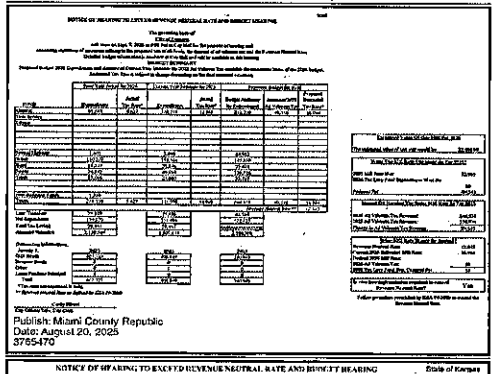
Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	5,782,350	23,477,700	22,552,900
Revenue Bonds	845,762	571,398	381,500
Other	3,161,800	0	0
Lease Purchase Principal	301,691	443,429	302,590
Total	10,441,303	24,492,527	23,236,990

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Sarah Stanton
City Official Title: City Manager

Publish: Miami County Republic
Date: August 20, 2025
3752680



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Date: August 20, 2025
3755470

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING — State of Kansas, 2026 Special District

The governing body of
Fire District #2
Miami County
will meet on August 27th at 1:00 PM at 201 South Pearl, Paola Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Estimated Tax Rate*
General	735,473	4.902	857,885	4.761	857,100	766,615	4.761
Debt Service							
Equipment Fund			396,263		613,256		
Totals	735,473	4.902	873,448	4.761	1,470,356	766,615	4.761
					Revenue Neutral Rate**		4.477
Less: Transfers	0		0		0		
Net Expenditures	735,473		923,448		1,470,356		
Total Tax Levied	479,113		479,126		assessed valuation		
Assessed Valuation	95,170,171		0		106,365,941		

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Laura King
County Clerk

Page No.

Publish: Miami County Republic
Date: August 13 and 20, 2025
3749110

State of Kansas
Miami County — 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Miami County
will meet on August 27th at 1:00 PM at 201 South Pearl St, Paola Kansas 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 and Revenue Neutral Rate.
Detailed budget information is available at Miami County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual for 2024 Expenditures	Prior Year Actual for 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Estimated Tax Rate*
General	25,150,745	28.739	26,304,133	26.771	30,023,907	24,004,818	26.735
Debt Service	2,431,114	1.057	2,868,698	0.232	2,192,868	237,703	0.218
Road & Bridge	6,963,405	5.873	8,023,976	5.986	14,440,743	5,445,743	5.986
Equipment	3,579,813	6.999	641,802	0.926	710,000	493,215	0.654
Special Bridge	815,152	2.161	958,600	1.077	670,000	526,595	0.703
Solid Waste (209)	5,000		54,000		54,000		
County Fuel (711)	540,470		862,363		862,363		
Clerk Tuition Srvcs (7521)	25,000		75,740		76,000		
Clerk Tuition Equip (7531)	1,500		1,700		1,700		
Walnut Creek Sewer (7237)	46,466		47,000		47,000		
Election Interest (234)	40,164		53,600		50,240		
Emergency 911 (3150)	251,419		300,000		300,000		
Technology Plan (351)	647,519		1,421,668		1,655,000		
Airport EAS (Hunger (401)	12,796		14,700		15,000		
Special Alcohol (411)	45,000		45,000		55,000		
D.C. Safety Tax (424)	1,438,863		1,600,000		1,700,000		
CID Sales Tax (422)	1,400,000		1,650,000		1,190,000		
Non-Budgeted Funds-A	534,383						
Non-Budgeted Funds-B	564,853						
Non-Budgeted Funds-C	345,586						
Non-Budgeted Funds-D	4,012,633						
Non-Budgeted Funds-E	76,568						
Non-Budgeted Funds-F	173,095						
Non-Budgeted Funds-G	2,842,974						
Totals	56,136,291	36.569	47,183,156	34.967	53,485,893	30,833,863	34.351
					Revenue Neutral Rate**		32.929
Less: Transfers	5,782,897		8,105,200		8,909,100		
Net Expenditures	44,853,394		39,077,956		44,576,793		
Total Tax Levied	24,240,923		24,240,923		assessed valuation		
Assessed Valuation	673,547,293		721,259,417		748,148,777		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	8,092,000	5,525,000	4,405,000
Revenue Bonds	15,323,000	14,195,000	13,165,000
Other	0	0	0
Lease Pur. Princ	0	0	0
Total	23,075,000	19,550,000	17,570,000

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Shane Knoll
County Administrator

Publish: Miami County Republic
Date: August 13 and 20, 2025
3749670

City of Paola

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 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
TOTAL	0	0.000	0

2025 July 1 Valuation: 89,857,849

Valuation Factor: 89,857.849

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. 2025-017

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 40.621 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 9, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Paola shall levy a property tax rate, exceeding the Revenue Neutral Rate, of 42.242 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 9th day of September, 2025 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 9, 2025

Resolution No. 2025-017

Governing Body Member	Yes	No	No Vote
J.R McMahon	X		
Anthony Hugo	X		
Joshua Brown	X		
LeAnne Shileds	X		
TOTAL	**4**	**0**	**0**

Certified: Stephan Marler