

# CITY OF MAIZE CITY COUNCIL BUDGET WORKSHOP

TIME: 6:00 - 8:00 PM

**DATE:** Monday, July 10, 2017

**PLACE:** Maize City Hall

### INFORMAL WORKSHOP FORMAT

### 1. Goal and purpose:

Discussion considering the 2018 city budget. No formal action will be taken.

### 6:30 PM Time Certain:

<u>Kansas All Star Football Shrine Bowl Day Proclamation</u> in Honor of Ethan Richardson from Maize High School.

### 2. 2018 Budget Workshop Discussion Outline

This budget workshop is a general planning discussion to finalize the proposed 2018 budget.

### 3. General Meeting Format

2018 Budget Notebook layout Presentation by staff to Council Council discussion and input

### 4. End of meeting

## 2018 Budget Notebook Table of Contents

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TO: City Council

FROM: City Staff

**DATE:** July 8, 2017

**RE:** 2018 Budget Workshop Discussion Outline

The general outline of the 2018 budget has been formulated. Council has been provided verbal updates, memos, as well as discussions with staff members. Staff workshops and discussions have been ongoing. The result is the "2018 Budget Notebook" now provided for your review and informational flow. The goal is to finalize budget discussions at the July 10<sup>th</sup> workshop. To date most everyone has provided key suggestions, made adjustments and is conceptually in agreement with the general direction of the 2018 budget.

As projected, the increased revenue figures for the 2018 budget remain consistent and strong. An example is the 9% annual increase in assessed valuation. This \$3.6 million for 2017 provides for a total assess valuation amount of \$43,845,513.00. This figure is in line with staff projections. Based on growth and development patterns we can anticipate this type of increasing assessed valuation to continue for many years into the future.

The working 2018 budget is directed by Council priorities, operational efficiency, fiscal responsibility and appropriate budgeting strategies. While conservative in nature, the 2018 budget provides stability and complies with all state law requirements. The budget assumes revenues will increase at a higher rate than projected and expenditures will be within budget parameters.

### 1. **2017** Budget

The budget for 2017 is following projections with revenues above income predictions and expenditures functioning as estimated. In anticipation of the wastewater plant loan scheduled to come online in 2019, no additional personnel or major equipment was authorized during 2017. Based on the first-half yearly budget figures and the remaining second-half estimate the 2017 budget will end fiscally solid.

### 2. 2018 Budget General Comments

As one of the "fastest" growing community in the State there are ever increasing day-to-day operational demands and growing requests for services. Intensified needs for assistance from Public Works, Police, Courts, Engineering, Planning, Parks, Economic Development and Administrations has expanded the duties and responsibilities for all employees. The operational goal is to continue to respond to these increased demands in a positive and professional manner. Some additional personnel, with supporting equipment, are being recommended. Department heads and senior staff members will speak to the justification for these requests.

Employee wages and benefits will remain constant for the 2018 budget year. There will be a slight reduction in health care coverage cost for the city and employees. This is due to a change in the health plan and a different funding formula. Overall the benefits remain the same with a slight increase in prescription costs for employees.

Financial requirements to fulfill the ongoing operational needs of the city will be achieved. Debt service obligations will be accomplished and the city debt ratio will continue to decrease. Utility funds ratios are improving and it can be projected, as positive growth continues, that this trend will continue. Project funding will remain strong during 2018.

In general the 2018 budget will not require a city mill-levy tax rate increase. City operations will continue to be enhanced and the employee workforce will continue at a very stable level. Economic Development will be strong which will require immediate and long range infrastructure extension planning and installation. Growth in both parks and cemetery operations is a certainty; requiring both planning and funding.

### 3. Debt Outline

Beginning in 2005, a debt process was established and approved by the Council. The purpose of the policy was to establish a "controlled" amount of city debt that would allow for economic development funding and fiscal debt responsibility while keeping an eye on future projections in order to produce a reduction in the "debt to income ratio" and in the overall debt percentage. Now, these many years later, this debt policy is functioning as planned and is in fact ahead of projections. The city's debt management plan has proven to be effective.

The current overall General Obligations debt equals \$20,050,000 (the vast majority of which is "special assessment" taxes paid by property owners) Utility Revenue Bonds equal \$5,730,000 and Public Building Bonds are \$5,125,000. The debt ratio (Assessed Valuation /GO debt) is ahead of projections and continues on a positive narrowing trend. Our City enjoys a very strong debt-to-growth ratio and has received and maintains a AA- Bond Rating. A statement from the City's financial advisor summarizes the current debt situation:

"State law limits most cities' general obligation (G.O.) debt to 30% of their assessed valuation – but excludes certain kinds of debt (such as utility debt for sewer, water, etc.). Of Maize's \$20,050,000 debt, only about \$6.5 million applies toward the state law debt limit. The City's "applicable debt" that counts toward its debt limit (\$6,152,453) is 13.08% of its valuation – significantly below the 30% state-imposed debt limit."

### 4. Some specific items regarding the 2018 Budget

Below are some of the items for discussion.

Although not all inclusive, it provides a beginning point in the planning process:

### • Administration

- 1. 1 New Deputy Court Clerk position
- 2. Ongoing technical maintenance and upkeep
- 3. No major purchases are anticipated

### Public Works

- 1. 1 Public Works Maintenance Worker One position
- 2. F-250 Truck
- 3. Street Sweeper payment
- 4. On-going Road Maintenance

### Police Department

- 1. 1 Police Officer to fill currently unfunded position
- 2. 1 New Police Officers position
- 3. 1 Patrol unit replacement

### Parks

- 1. On-going Operations
- 2. Additional Parkland

### • Cemetery

- 1. Increase to maximum mill levy
- 2. On-going operations
- 3. Continue overall improvements and expansion area

### 5. Conclusion

City staff will provide specific information on budget items and can respond to Council questions, suggestions and recommendations.

### **CERTIFICATE**

To the Clerk of Sedgwick, State of Kansas We, the undersigned, officers of

### City of Maize

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 2018; and

(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations. 2018 Adopted Budget Amount of County 2017 Ad Page **Budget Authority** Clerk's Table of Contents: No. for Expenditures Valorem Tax Use Only Computation 2018 2 Allocation of MVT, RVT, and 16/20M Vehicle 3 Schedule of Transfers 4 Statement of Indebtedness 5 Statement of Lease-Purchases 6 Fund K.S.A. 7 General 12-101a 3,716,847 1,887,474 Debt Service 10-113 2,264,103 8 8 Capital Improvements 12-118 544,000 9 Special Highway 310,050 9 Law Enforcement Training 3,000 Wastewater Reserve 10 Equipment Reserve 10 170,000 Wastewater 11 798,000 Water 822,000 11 Water Reserve 12 Water Bond Debt Reserve 12 Wastewter Bond Debt Res 13 Totals 8,628,000 1,887,474 xxxxxx Election Required - Review HB2088 Template. No County Clerk's Use Only **Budget Summary** 14 Neighborhood Revitalization Rebate Nov 1, 2017 Total Assessed Valuation Assisted by: Address:

Email:			
Attest:	2017		
County Clerk		Governing Body	

### Computation to Determine Limit for 2018

### Base Levy

Base Levy	
Yotal Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	1,734,330
Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page) 2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page) 2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	
Net Tax Levy (Base)	1,734,330
Percentage Adjustments	
CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)	24,281
Value of New Improvements (From June 15th County Clerk Valuation Document)	1,429,414
2017 Personal Property Valuation (From June 15th County Clerk Valuation Document) 2016 Personal Property Valuation (From June 15th County Clerk Valuation Document) Increase in Total Personal Property Valuations (cannot be less than zero)	241,136 253,058 0
Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	•
Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	175,408
Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	0
Total Assessed Value of Adjustments	1,604,822
Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	43,845,513
Adjustment Percentage (Line 10 Divided by Line 11)	3,66%
Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	63,479
Total Percentage Adjustments	87,760
Increased Tax Revenues Adjustment	
Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page) Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page) Difference	0 
Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	294,790
Property Tax Revenues Spent on Special Assessments in 2018 Budget	
Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	
Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget	
Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget	
Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs) Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs) CPI Adjustment - 1.4% Law Enforcement Expenses - 2107 Budget (indexed by CPI)	13329 965,385
Increased Law Enforcement Expense in 2018 Budget	87,698
Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs) Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs) CPI Adjustment - 1.4% Fire Protection Expenses - 2107 Budget (Indexed by CPI)	0 0
Increased Fire Protection Expense	0
Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)  Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)  CPI Adjustment - 1.4%  Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	0 0
Increased Emergency Medical Expense	
<u>Total Increased Tax Revenue Adjustment</u>	382,488
Levy on Behalf of Another Political or Governmental Subdivision	
Library Levy 2018 Budget Recreation Commission Levy 2018 Budget Other Governmental Levy 2018 Budget	
Total Levies on Behalf of Another Political or Governmental Subdivision	0
Total Computed Tax Levy	2,204,578

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

Budgeted Funds	Ad Valorem Levy	Allocation for Year 2018				
for 2017	Tax Year 2016	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,660,259	207,696	2,283	707	6,041	1,022
Debt Service	74,071	9,266	102	32	270	46
Capital Improvements						
TOTAL	1,734,330	216,962	2,385	739	6,311	1,068

IOIAL	1,/34,330	210,902	2,363	/39	0,511	1,000
County Treas Motor Ve	hicle Estimate	216,962				
County Treas Recreation	nal Vehicle Estimate		2,385			
County Treas 16/20M V	ehicle Estimate			739		
County Treas Commerc	ial Vehicle Tax Estima	ate	•		6,311	
County Treas Watercraft	t Tax Estimate			_		1,068
					_	
Motor Vehicle Factor		0.12510				
	Recreational Vehicle	Factor	0.00138			
		16/20M Vehic	le Factor	0.00043		
			Commercial V	ehicle Factor	0.00364	
				Watercraft Fact	or	0.00062

2018

### **Schedule of Transfers**

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2016	2017	2018	Statute
General Fund	Special Highway	140,000	150,000	150,000	KSA12-1,119
General Fund	CIP	488,000	460,000	470,000	KSA 12-118
General Fund	Equipment Reserve	230,000	140,000	150,000	KSA 12-1, 117
Wastewater	Debt Service	237,863	255,863	202,519	KSA 12-825d
Wastewater	Wastewater Reserve	33,000	36,000	36,000	KSA-12-825d
Water	Debt Service	405,038	406,725	343,343	KSA-12-825d
Water	Water Reserve	36,000	36,000	36,000	KSA-12-825d
			{		
				_	
	Totals	1,569,901	1,484,588	1,387,862	
	Adjustments*				
	Adjusted Totals	1,569,901	1,484,588	1,387,862	

<sup>\*</sup>Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

2018

# STATEMENT OF INDEBTEDNESS

1,500,000 345,000 170,000 1,155,000 Principal 165,000 260,000 105,000 240,000 240,000 55,000 170,000 95,000 0 0 Amount Due 2018 714,103 Interest 106,200 136,730 577,373 137,342 48,158 97,082 86,038 32,075 93,568 93,855 1,312 9.775 8,698 0 1,550,000 Principal 1,105,000 170,000 165,000 165,000 225,000 445,000 230,000 105,000 220,000 45,000 225,000 0 Amount Due 0 2017 Interest 150,244 755,079 104,606 604,835 148,842 009,601 50,645 86,338 98,628 32,075 97,982 3,788 9,800 9,775 0 Principal 10/1 10/1 10/1 10/1 10/1 9/1 10/1 8/1 6/1 9/1 9/1 Date Due Interest 4/1 & 10/1 4/1 & 10/1 4/1 & 10/1 4/1 & 10/1 4/1 & 10/1 3/1 & 9/1 3/1 & 9/1 3/1 & 9/1 4/1 & 10/1 3/1 & 9/1 2/1 & 8/1 Beginning Amount Outstanding Jan 1,2017 25,780,000 3,605,000 20,050,000 5,730,000 2,715,000 3,255,000 325,000 995,000 1,775,000 4,730,000 4,125,000 585,000 285,000 3,840,000 2,795,000 3,415,000 4,730,000 1,135,000 285,000 995,000 4,125,000 2,115,000 4,941,983 740,000 Amount Issued Interest Rate 4.00 3.48 3.23 3.66 2.76 1.74 2.06 1.20 3.75 3.57 2.38 % 10/1/2038 10/1/2030 10/1/2035 10/1/2034 10/1/2022 9/1/2033 9/1/2018 8/1/2030 Retiremen 9/1/2028 9/1/2028 Date  $^{\text{of}}$ 10/29/2014 11/26/2014 10/29/2014 9/30/2016 2/10/2015 8/25/2015 8/30/2012 3/22/2013 8/23/2013 9/15/2007 7/7/2016 Issue Date  $^{\text{of}}$ Seris A 2016 Refunding/Improvement Water Refunding Bond 2016 Water Revenue Bond 2014A WW Refunding Bond 2012 WW Revenue Bond 2014A Series B 2013 Refunding Series B 2015 Refunding Type of **Total Revenue Bonds** Total Indebtedness General Obligation: Fotal G.O. Bonds Revenue Bonds: Series A 2013 Series A 2014 Series A 2015 Series B 2007 Total Other Other:

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City of Maize

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

an								
sas				Total				
		Term of	Interest	Amount	Principal	Payments	Payments	
	Contract	Contract	Rate	Financed	Balance On	Due	Due	
Item Purchased	Date		%	(Beginning Principal)	Jan 1 2017	2017	2018	
Radio Read Water Meters	5/30/2014	09	3.59	113,400	70,425	25,181	25,181	I
Street Sweeper	9/15/2014	09	3.30	164,371	95,656	35,434	35,434	
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Totals					170,081	60,615	60,615	Ī
								ı

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

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Voca	Proposed Budget
Adopted Budget General	Actual for 2016	Current Year	Year for 2018
Unencumbered Cash Balance Jan 1	388,912	Estimate for 2017 227,004	205,504
	388,912	227,004	203,304
Receipts: Ad Valorem Tax	1,547,775	1 502 940	
Delinquent Tax	50,570	25,000	30,000
Motor Vehicle Tax	202,320	220,000	207,696
Recreational Vehicle Tax	202,320	220,000	2,283
16/20M Vehicle Tax			707
Commercial Vehicle Tax			6,041
Watercraft Tax			1,022
Sales Tax	721,364	740,000	750,000
Transient Guest Tax	110,030	90,000	100,000
Liquor Tax	1,107	1,000	1,000
Franchise Tax	369,239	363,500	370,000
Municipal Court Revenue	83,826	95,800	97,000
Permits & Licenses	234,362	125,380	100,000
911 Camp Revenue	8,525	12,000	9,000
Planning & Zoning Revenue	2,125	2,700	2,000
Community Building Rental	5,500	5,500	6,000
Fireworks Permits	24,000	28,000	28,000
Theworks Fermis	21,000	20,000	20,000
			·
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	1		
			L-V4
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	***		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,253	3,500	3,000
Neighborhood Revitalization Rebate	2,233	3,300	3,000
Miscellaneous	6,097	3,421	0
Does miscellaneous exceed 10% Total Rec	0,097	3,421	
Total Receipts	3,369,093	3,309,650	1,713,749
Resources Available:	3,758,005	3,536,654	1,919,253
ACOUNTES AVAIIABLE.	3,730,005	3,330,034	1,919,253

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### **FUND PAGE - GENERAL**

FUND PAGE - GENERAL			<b>n</b> 15 1
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2016	Estimate for 2017	Year for 2018
Resources Available:	3,758,005	3,536,654	1,919,253
Expenditures:			
City Council	29,345	30,850	31,250
Administration	332,044	313,312	322,900
Police Department	656,197	671,559	721,700
Municipal Court	102,962	97,306	113,182
Community Facilities	69,235	57,363	62,500
Planning Commission	90,511	80,000	85,000
Audit	15,600	15,900	16,000
Employee Benefits	590,569	660,795	722,000
Utilities	24,963	25,000	30,000
Community Services	16,787	10,000	10,000
Building Inspections	57,343	55,000	55,000
Economic Development	6,530	5,000	10,000
Park & Tree Board	14,792	20,000	30,000
City Hall Lease Payment	141,878	115,159	116,908
Senior Services	892	500	500
Transient Guest Tax Rebate	110,030	90,000	100,000
Housing Grant	273,369	200,000	220,000
Commercial Grant	11,908	10,000	10,000
Public Works Building Lease Payment	119,281	118,281	117,282
911 Camp Expenses	8,571	5,000	7,500
Transfer to Street Fund	140,000	150,000	150,000
Transfer to CIP	488,000	460,000	470,000
Transfer to Equipment Reserve	230,000	140,000	150,000
WWTP Mills	0	0	120,000
Contingency	0	0	45,000
	W-1-1		
	***************************************		
		+	
Cash Forward (2018 column)			
Miscellaneous	104	105	105
Does miscellaneous exceed 10% Total Exp	194	125	
	2 521 001	2 221 150	3.514.0.15
Total Expenditures  Lineary Physical Cook Polance Dec 21	3,531,001	3,331,150	3,716,847
Unencumbered Cash Balance Dec 31	227,004		2.716.847
2016/2017/2018 Budget Authority Amount:	3,534,297	3,375,058	3,716,847
		ppropriated Balance	
	ı otal Expenditure	e/Non-Appr Balance	3,716,847
		Tax Required	1,797,594
Del	inquent Comp Rate:	5.0%	89,880
	Amount of 20	)17 Ad Valorem Tax	1,887,474

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Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	227,695	118,147	153,325
Receipts:			
Ad Valorem Tax	0	74,071	xxxxxxxxxxxxxxx
Delinquent Tax	6,319	1,348	1,500
Motor Vehicle Tax	23,283	1,500	9,266
Recreational Vehicle Tax			102
16/20M Vehicle Tax			32
Commercial Vehicle Tax			270
Watercraft Tax			46
Special Assessments	1,560,207	1,600,000	1,600,000
Transfer from Wastewater	237,863	255,863	202,519
Transfer from Water	405,038	406,725	343,343
Bond Proceeds			
Interest on Idle Funds	656	750	750
Neighborhood Revitalization Rebate			(
Miscellaneous	41,119		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,274,485	2,340,257	2,157,828
Resources Available:	2,502,180	2,458,404	2,311,153
Expenditures:			
Bond Principal	1,467,500	1,550,000	
Bond Interest	916,533	755,079	714,103
Cash Basis Reserve (2018 column)			50,000
Miscellaneous			
Does miscellanous exceed 10% of Total E:			
Total Expenditures	2,384,033	2,305,079	
Unencumbered Cash Balance Dec 31	118,147		xxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amoun	2,552,350	2,425,096	2,264,103
		Appropriated Balance	
	Total Expenditur	e/Non-Appr Balance	
		Tax Required	
De	linquent Comp Rate:	5.0%	(
	Amount of 20	017 Ad Valorem Tax	(

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	229,708	88,249	71,749
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxx
Delinquent Tax	1	0	
Motor Vehicle Tax		0	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund	488,000	460,000	470,000
Interest on Idle Funds	2,859	3,500	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	165		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	491,025	463,500	473,000
Resources Available:	720,733	551,749	544,749
Expenditures:			
Street Improvements	263,424	200,000	349,000
Sidewalks	9,810	80,000	100,000
Other Capital Costs	71,314	0	0
Park Improvements	287,936	200,000	95,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	632,484	480,000	
Unencumbered Cash Balance Dec 31	88,249		xxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amoun	665,000	650,000	
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	
		Tax Required	
De	linquent Comp Rate:	5.0%	0
	Amount of 2	017 Ad Valorem Tax	0

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### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	150,978	153,733	183,490
Receipts:			
State of Kansas Gas Tax	112,024	108,960	108,490
County Transfers Gas	48,766	48,110	47,890
Transfer from General Fund	140,000	150,000	150,000
Interest on Idle Funds			
Miscellaneous	2,651	3,324	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	303,441	310,394	309,380
Resources Available:	454,419	464,127	492,870
Expenditures:			
Salaries	150,504	153,000	170,500
Operating Expenses	150,182	127,637	139,550
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	300,686	280,637	310,050
Unencumbered Cash Balance Dec 31	153,733	183,490	182,820
2016/2017/2018 Budget Authority Amoun	302,000	308,050	310,050

### Adopted Budget

	Prior Year	Current Year	Proposed Budget	
Law Enforcement Training	Actual for 2016	Estimate for 2017	Year for 2018	
Unencumbered Cash Balance Jan 1	1,269	3,547	6,547	
Receipts:			*	
Training Funds	4,050	5,000	5,000	
			******	
Interest on Idle Funds			THE WITE CONTROL	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	4,050	5,000	5,000	
Resources Available:	5,319	8,547	11,547	
Expenditures:				
Maize Police Training	1,772	2,000	3,000	
Maize Police Training Equipment				
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	191		
Cash Forward (2018 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	1,772	2,000	3,000	
Unencumbered Cash Balance Dec 31	3,547	6,547	8,547	
2016/2017/2018 Budget Authority Amoun	2,000	2,000	3,000	

### FUND PAGE FOR FUNDS WITH NO $\underline{\mathsf{TAX}}$ LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater Reserve	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	133,386	167,998	236,736
Receipts:			
Transfer from Wastewater	33,000	36,000	36,000
Wastewater Plant Expansion Fee		43,000	50,000
Plant Equity & Tap Fees	25,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	58,000	79,000	86,000
Resources Available:	191,386	246,998	322,736
Expenditures:			
Equipment	23,388	10,262	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,388	10,262	0
Unencumbered Cash Balance Dec 31	167,998	236,736	322,736
2016/2017/2018 Budget Authority Amoun	0	0	0:

See Tab A See Tab C

### Adopted Budget

	Prior Year	Current Year	Proposed Budget	
Equipment Reserve	Actual for 2016	Estimate for 2017	Year for 2018	
Unencumbered Cash Balance Jan 1	114,563	96,338	100,838	
Receipts:				
Transfer from General Fund	230,000	140,000	150,000	
Interest on Idle Funds	257	500	500	
Miscellaneous	231	300	300	
Does miscellaneous exceed 10% Total Rec				
	220.257	140 500	150 500	
Total Receipts Resources Available:	230,257	140,500	150,500	
Expenditures:	344,820	236,838	251,338	
	100 412	41,000	50,000	
Trucks/Heavy Equipment	109,412	41,000	50,000	
Computers	66,118	45,000	50,000	
Police Dept Equipment	72,952	50,000	70,000	
			V	
Cash Forward (2018 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	248,482	136,000	170,000	
Unencumbered Cash Balance Dec 31	96,338	100,838	81,338	
2016/2017/2018 Budget Authority Amoun	230,000	136,000	170,000	

See Tab A

10

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget	
Wastewater	Actual for 2016	Estimate for 2017	Year for 2018	
Unencumbered Cash Balance Jan 1	598,096	721,114	776,796	
Receipts:				
User Fees	730,566	735,000	745,000	
Installation Fees	53,597	30,000	20,000	
Plant Equity Fees	98,900	30,000	30,000	
Interest on Idle Funds	3,058	4,000	3,000	
Miscellaneous	66			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	886,187	799,000	798,000	
Resources Available:	1,484,283	1,520,114	1,574,796	
Expenditures:				
Salaries	238,985	240,000	270,788	
Operating Expenses	253,321	211,455	288,693	
Transfer to Debt Service	237,863	255,863	202,519	
Transfer to WW Reserve	33,000	36,000	36,000	
Cash Forward (2018 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	763,169	743,318	798,000	
Unencumbered Cash Balance Dec 31	721,114	776,796	776,796	
2016/2017/2018 Budget Authority Amoun	763,200	768,863	798,000	

### Adopted Budget

	Prior Year	Current Year	Proposed Budget	
Water	Actual for 2016	Estimate for 2017	Year for 2018	
Unencumbered Cash Balance Jan 1	433,098	533,120	592,939	
Receipts:				
User Fees	685,055	700,000	700,000	
Tower Rent	53,014	52,000	52,000	
Water Tap Fees	42,582	30,000	20,000	
Water Connection Fees	13,395	17,000	10,000	
Plant Equity Fees	97,900	30,000	30,000	
Water Tax	7,640	8,000	9,000	
Interest on Idle Funds	859	1,000	1,000	
Miscellaneous	7,717	1,579	0	
Does miscellaneous exceed 10% Total Rec				
Total Receipts	908,162	839,579	822,000	
Resources Available:	1,341,260	1,372,699	1,414,939	
Expenditures:				
Salarie & Wages	218,287	200,000	211,016	
Operating Expenses	151,815	137,035	231,641	
Transfer to Debt Service	405,038	406,725	343,343	
Transfer to Water Reserve	33,000	36,000	36,000	
Cash Forward (2018 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	808,140	779,760	822,000	
Unencumbered Cash Balance Dec 31	533,120	592,939	592,939	
2016/2017/2018 Budget Authority Amoun	837,450	779,925	822,000	

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Reserve	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	113,149	146,149	176,149
Receipts:			
Transfer from Water	33,000	36,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,000	36,000	36,000
Resources Available:	146,149	182,149	212,149
Expenditures:			
Equipment		6,000	0
			Audra v
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	6,000	0
Unencumbered Cash Balance Dec 31	146,149	176,149	212,149
2016/2017/2018 Budget Authority Amoun	0	0	0

See Tab C

### Adopted Budget

	Prior Year	Current Year	Proposed Budget Year for 2018	
Water Bond Debt Reserve	Actual for 2016	Estimate for 2017		
Unencumbered Cash Balance Jan 1	147,800	147,800	147,800	
Receipts:				
	0			
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	0	0	0	
Resources Available:	147,800	147,800	147,800	
Expenditures:				
	0			
Cash Forward (2018 column)				
Miscellaneous			A STREET HERPAY	
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	0	0	0	
Unencumbered Cash Balance Dec 31	147,800	147,800	147,800	
2016/2017/2018 Budget Authority Amoun	0	0	0	

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewter Bond Debt Res	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	147,800	147,800	147,800
Receipts:			
	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	147,800	147,800	147,800
Expenditures:			
	0		
,			
			····
		_	
			······································
-			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	147,800	147,800	147,800
2016/2017/2018 Budget Authority Amount	0	0	0

### NOTICE OF BUDGET HEARING

The governing body of

### City of Maize

will meet on August 7, 2017 at 7:00 pm at City Hall 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 City Hall and will be available at this hearing.

### **BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.

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

[	Prior Year Actua	l for 2016	Current Year Estimate for 2017		Proposed Budget for 2018		
		Actual		Actual	Budget Authority	Amount of 2017	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	3,531,001	43.030	3,331,150	41,220	3,716,847	1,887,474	43.048
Debt Service	2,384,033		2,305,079	1.839	2,264,103		
Capital Improvements	632,484		480,000		544,000		
				,			
Special Highway	300,686		280,637		310,050		
Law Enforcement Training	1,772		2,000		3,000		
Wastewater Reserve	23,388		10,262				
Equipment Reserve	248,482		136,000		170,000		
Wastewater	763,169		743,318		798,000		
Water	808,140		779,760		822,000		
Water Reserve			6,000				
Water Bond Debt Reserve							
Wastewter Bond Debt Res							
Totals	8,693,155	43.030	8,074,206	43.059	8,628,000	1,887,474	43.048
Less: Transfers	1,569,901	+5.050	1,484,588	13.000	1,387,862	1,007,171	
Net Expenditure	7,123,254		6,589,618		7,240,138		
Total Tax Levied	1,600,508		1,734,330		XXXXXXXXXXXXXXXX		
Assessed	1,000,500		1,731,550				
Valuation	37,194,830		40,278,197		43,845,513		
Outstanding Indebtedness,	37,174,030		40,270,177		13,0 13,213		
January 1,	2015		<u>2016</u>		<u>2017</u>		
G.O. Bonds	18,895,000	I	20,255,000		20,050,000		
Revenue Bonds	6,350,000		5,985,000		5,730,000		
Other	4,068,040		0		0		
Lease Purchase Principal	277,771		223,067		170,081		
Total	29,590,811		26,463,067		25,950,081		
*Tax rates are expressed in a					<u> </u>		

\*Tax rates are expressed in mills

Jocelyn Reid

City Official Title:

City Clerk

. Page No.



### **Summary of City of Maize Assessed Valuation**

2000	<b>\$ 7,884,397</b>
2001	8,140,884
2002	8,791,067
2003	10,019,356
2004	13,130,537
2005	14,697,326
2006	16,577,935
2007	18,377,171
2008	21,363,291
2009	24,402,545
2010	27,487,770
2011	28,361,994
2012	28,706,476
2013	30,880,463
2014	34,312,017
2015	37,194,830
2016	40,278,197
2017	43,845,513 (June 2017)

# **Utility Incentive Update 6/26/2017**

Permit Amt 1,000.00	2009	2010	2011	2012	2013	<b>2014</b> 22000.00	<b>2015</b> 19000.00	<b>2016</b> 1000.00	
2,000.00	4,000	20,000	32,000	24,000	50,000	40,000	6,000		
4,000.00	4,000	44,000	28,000	76,000	128,000	124,000	8,000	4,000	
6,000.00		12,000	6,000	36,000	12,000	54,000	18,000		
TOTAL	8,000	76,000	66,000	136,000	190,000	240,000	51,000	5,000	
Grand total									772,000
Total amount is	ssued	772,000							
Amount of cred	dit used	599,635	77%						
Credit unused/	move	45,098	6%						
Credit Remaini	ng	127,267	17%						
YEAR	2017	2018	2019	2020	2021	2022	2023	TOTAL	
CREDIT REM	3,516	25,094	51,906	16,988	17,682	7,795	4,286	127,267	
USERS	16	26	30	7	5	2	1		

### HISTORICAL TRENDS

### **Population**

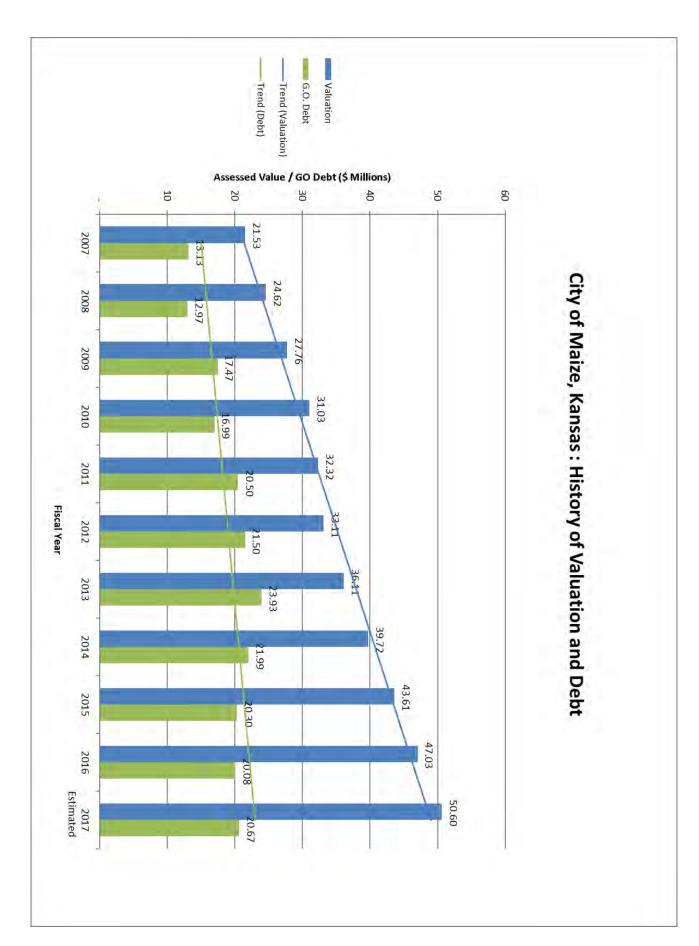
	City of Maize	Sedgwick County
<u>Year</u>	<b>Population</b>	<b>Population</b>
1960	623	343,231
1970	785	350,694
1980	1,294	367,088
1990	1,520	403,662
2000	1,868	452,869
2010	3,420	498,365
2016 (est.)	4,438	511,995

### **Building Permits**

Number of	f Permits Issued	Total Valua	tion of Permits
Residential	Non-Residential	Residential	Non-Residential
33	5	\$4,068,645	\$4,901,559
42	9	7,035,479	15,441,168
38	5	8,271,792	5,572,800
24	5	6,260,505	3,947,000
50	3	8,321,690	5,900,000
34	19	6,576,427	6,045,640
32	7	8,338,192	4,380,703
63	6	16,783,783	1,520,530
88	6	23,448,657	1,300,900
106	0	32,034,296	500
34	6	8,990,169	6,875,984
	Residential 33 42 38 24 50 34 32 63 88 106	42       9         38       5         24       5         50       3         34       19         32       7         63       6         88       6         106       0	Residential         Non-Residential         Residential           33         5         \$4,068,645           42         9         7,035,479           38         5         8,271,792           24         5         6,260,505           50         3         8,321,690           34         19         6,576,427           32         7         8,338,192           63         6         16,783,783           88         6         23,448,657           106         0         32,034,296

### History of Property Valuation & General Obligation (G.O.) Debt

			% Change over		% Change over
	Year	Total Valuation	Prior Year	G.O. Debt	Prior Year
	2007	21,526,043		13,134,724	
	2008	24,559,446	14.09%	12,966,983	-1.28%
	2009	27,764,435	13.05%	17,471,983	34.74%
	2010	31,028,837	11.76%	16,985,000	-2.79%
	2011	32,315,291	4.15%	20,495,000	20.67%
	2012	33,111,888	2.47%	21,495,000	4.88%
	2013	36,108,467	9.05%	23,930,000	11.33%
	2014	39,723,594	10.01%	21,990,000	-8.11%
	2015	43,611,472	9.79%	20,295,000	-7.71%
	2016	47,031,254	7.84%	20,080,000	-1.06%
estimated	2017	50,598,570	7.58%	20,080,000	0.00%



### **EXISTING DEBT**

### **General Obligation Bonds**

	Date of	Final	Original	Amount
<u>Issue</u>	<u>Indebtedness</u>	<b>Maturity</b>	<b>Amount</b>	Outstanding
Series B, 2007	9/15/2007	9/1/2028	\$4,941,983	\$3,605,000
Series A, 2011	9/29/2011	10/1/2032	4,630,000	n/a
Series 2013A	3/28/2013	10/1/2033	3,840,000	3,390,000
Series 2013B	8/29/2013	9/1/2028	2,115,000	1,800,000
Series 2014A	11/26/2014	10/1/2034	2,795,000	2,715,000
Series 2015A	2/19/2015	10/1/2035	3,415,000	3,255,000
Series 2015B	8/31/2015	10/1/2022	740,000	585,000
Series 2016A	9/30/2016	10/1/2036	4,730,000	4,730,000
				\$20,080,000

### **Revenue Bonds and Leases**

### Utility Revenue Bonds

	Date of	Final	Original Principal	Amount
<u>Issue</u>	<u>Indebtedness</u>	<b>Maturity</b>	<u>Amount</u>	Outstanding
Wastewater System, Series 2012A	8/30/2012	9/1/2018	1,135,000	325,000
Water System, Series 2014A	10/29/2014	10/1/2038	285,000	285,000
Wastewater System, Series 2014A	10/29/2014	10/1/2038	995,000	995,000
Water System, Series 2016A	7/7/2016	8/1/2031	\$4,125,000	\$4,125,000

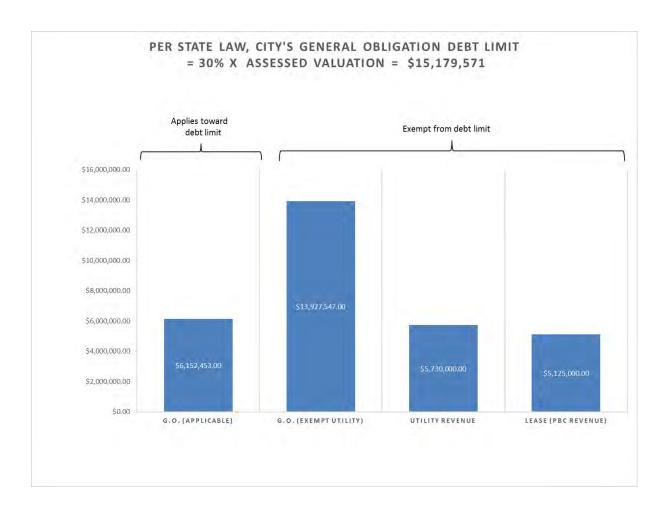
### Other Long-Term Debt

	Date of	Final	Amount
Project/Lessor	<u>Indebtedness</u>	<b>Maturity</b>	Outstanding
Public Bldg.Comm. Rev. Bonds (Rec. Comm. Addition)	10/30/2012	11/1/2022	\$210,000
Public Bldg.Comm. Rev. Bonds (Public Works Bldg.)	10/1/2015	10/1/2025	\$950,000
Public Bldg.Comm. Rev. Bonds (City Gov't Complex)	4/28/2016	5/1/2031	\$3,965,000

### **STATE LAW (DEBT LIMIT)**

### **State Law Debt Limit**

State law limits most cities' general obligation (G.O.) debt to 30% of their assessed valuation – but excludes certain kinds of debt (such as utility debt for sewer, water, etc.). Of Maize's \$20,080,000 in debt, only about \$6.5 million applies toward the state law debt limit. The City's "applicable debt" that counts toward its debt limit (\$6,152,453) is 12.16% of its valuation – significantly below the 30% state-imposed debt limit.



### **CITY POLICY (DEBT GROWTH)**

### City Policy to Limit New Debt to 60% of Last Year's Valuation Growth

In 2005, the governing body approved Resolution No. 370-05 a portion of which states:

The amount of new general obligation debt, including temporary notes, issued in any one fiscal year shall not exceed sixty (60%) percent of the amount of new growth in prior year of the assessed valuation of the City of Maize.

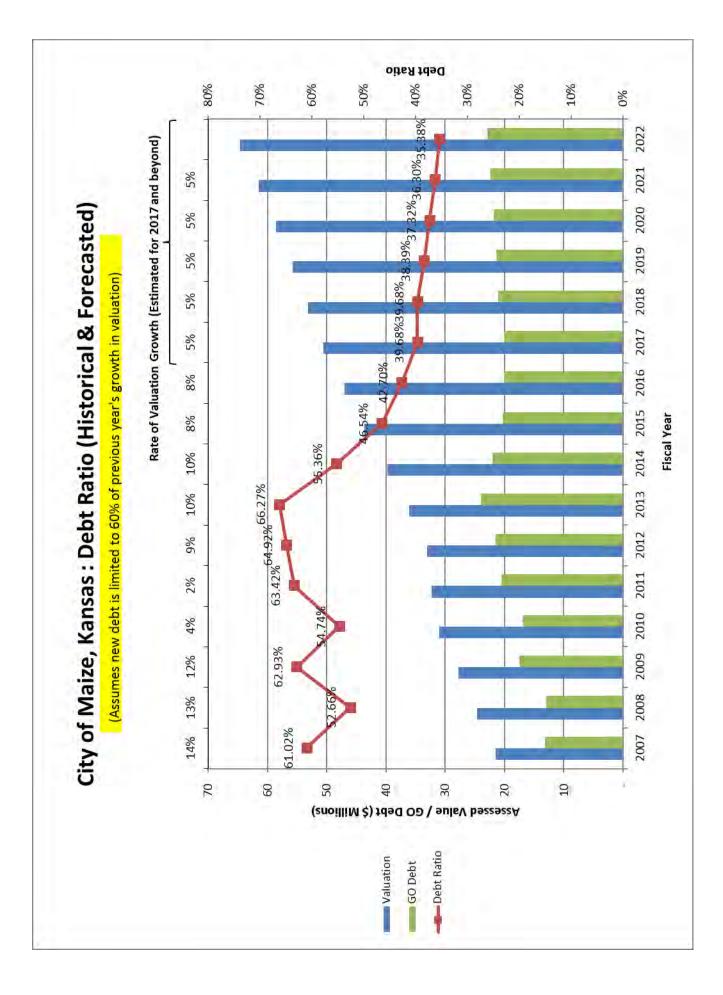
	<b>Total Valuation</b>	Valuation Growth	60% of that growth	is
<u>Ye ar</u>	(incl. MV value)	Over Prior Year	available for new de	<u>e bt</u>
2005	17,033,099.00	1,642,351.00	985,410.60	in 2006
2006	19,324,227.00	2,291,128.00	1,374,676.80	in 2007
2007	21,526,043.00	2,201,816.00	1,321,089.60	in 2008
2008	24,559,446.00	3,033,403.00	1,820,041.80	in 2009
2009	27,764,435.00	3,204,989.00	1,922,993.40	in 2010
2010	31,028,837.00	3,264,402.00	1,958,641.20	in 2011
2011	32,315,291.00	1,286,454.00	771,872.40	in 2012
2012	33,111,888.00	796,597.00	477,958.20	in 2013
2013	36,108,467.00	2,996,579.00	1,797,947.40	in 2014
2014	39,723,594.00	3,615,127.00	2,169,076.20	in 2015
2015	43,609,265.00	3,885,671.00	2,331,402.60	in 2016
2016	47,031,254.00	3,421,989.00	2,053,193.40	in 2017
2017	50,598,570.00	3,567,316.00	2,140,389.60	in 2018 (estimated)

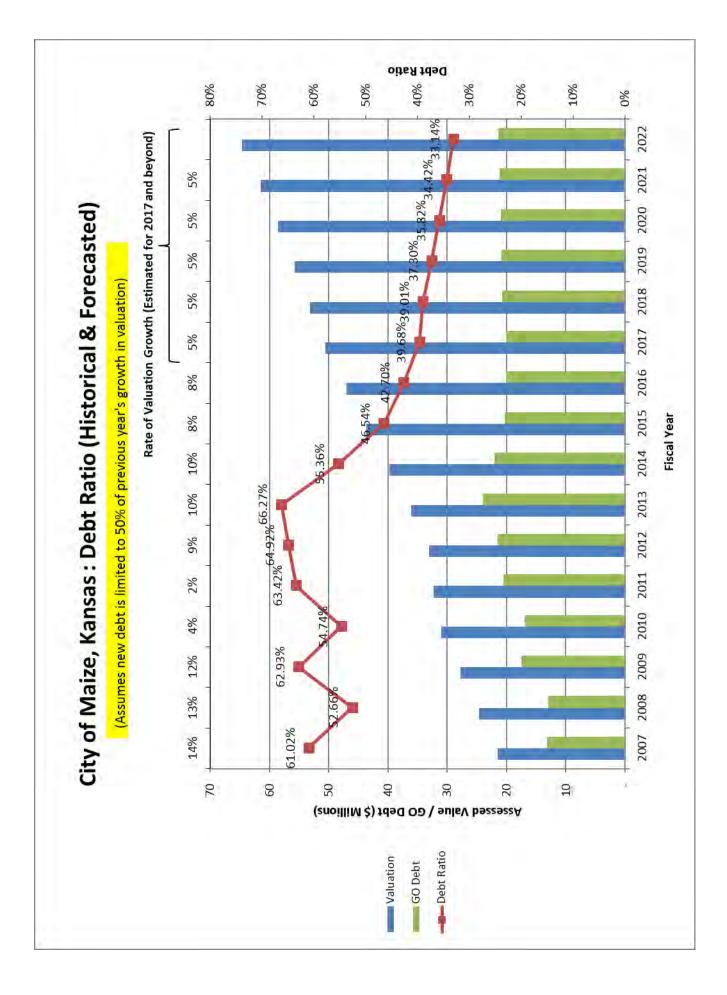
### Debt Ratio (a tool to keep tabs on a city's debt)

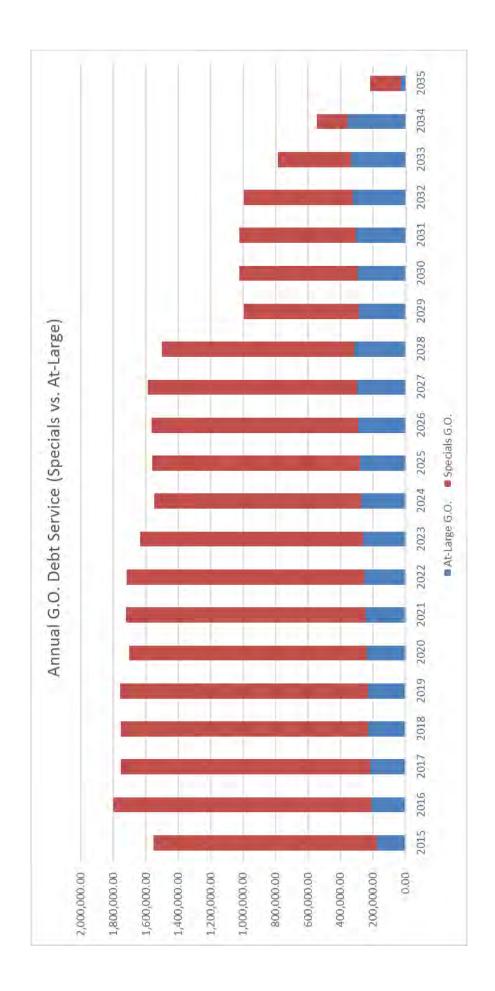
How do we analyze the city's general obligation (G.O.) debt? Underwriters and banks often look at a city's "debt-to-valuation" ratio. (Sometimes, simply called the "debt ratio").

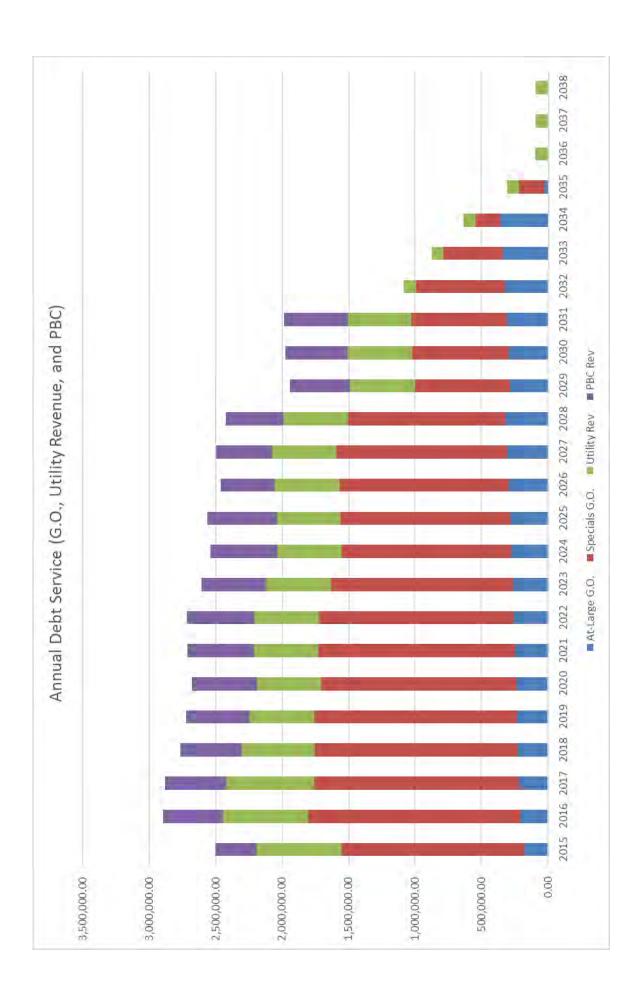
### "Debt to Valuation" Ratios

	All	Net of Self-Supporting Debt	
	G.O. Debt	(excludes sp	ecial assessed debt)
Assessed Valuation (including motor vehicle valuation)	\$ 50,598,570	\$	50,598,570
General Obligation Bonds and Notes ("G.O. Bonds")	\$ 20,080,000	\$	3,726,277
Ratio of G.O. Bonds to Assessed Valuation	39.68%		7.36%









### **PARKS**

Both the 2017 Park Master Plan and the first survey results of the Comprehensive plan demonstrate public need and desire for more greenspace in the City of Maize. By the standards set by the Kansas Department of Wildlife and Parks in their 2015 publication of *Kansas Statewide Comprehensive Outdoor Recreation Plan* (KSCORP), Maize has a serious deficit of parkland. For the purposes of this budgeting process, the number of acres utilized for the discussion below includes only the <u>publically accessible</u> parkland in Maize. These 7.26 acres are found in Maize City Park and City Hall Park. It does not include Dugan Park, the Detention Pond south of K-96 or the creek area behind City Yards.

CITY	Number of Residents served by 1 acre of Parkland
2015 KSCORP Average of Class II Cities 2000-15,000 population	85
Maize 4362 population (2015 Census data)	601
Wichita 389,620 population (2015 Census data)	73

Compared to the 1:85 KSCORP ratio, Maize had a parkland shortage of 44 acres as of 2015. Considering our growth, it is presumed we are currently short a bit more than that.

Utilizing two appraisals acquired on the City's behalf for Dugan Park and the McClure property north of Public Works, a good working estimate for parkland is between \$8000 - \$12,000 per acre. These two properties are zoned either agricultural or single family.

### **Estimates to Purchase 44 Acres of Parkland**

Low Estimate	High Estimate
\$8000/acre	\$12,000/acre
\$352 <b>,</b> 480	\$528,720



**TO:** City Council

FROM: Sue Villarreal

**Deputy City Clerk** 

**DATE:** July 10, 2017

**RE:** 2018 Maize Park Cemetery Budget

### **BACKGROUND:**

Since the city assumed cemetery operations in 2009, many improvements have been made. Average revenues for the past eight years are \$35,000 while average expenditures are \$34,000. Each year we are breaking even with no additional funds set aside for improvements. Ad valorem tax dollars have not even generated enough funds to pay mowing costs. We do receive fees for lots sales, memorial permits and opening/closing costs which have covered most other expenses.

We are currently working on improvements for the new 5 acre addition. Most of our current reserve funds will be depleted with these improvements. Staff is proposing a mill increase from .131 to .540 for the 2018 budget. This will allow us to improve and enhance the cemetery in years to come. Below is an example of how this will affect residents within the cemetery taxing district and the increase to our cemetery budget.

Property Appraisal	0.131 mills	0.540 mills
\$100,000.00	\$1.51	\$6.21
\$150,000.00	\$2.26	\$9.32
\$250,000.00	\$3.77	\$15.53
\$500,000.00	\$7.53	\$31.05
Tax \$ Generated	\$9,091.00	\$37,317.00

Staff is recommending an increase in the mill levy from 0.131 to 0.540

### 2018 Budget Comparison

	_		, TO Dud					
	Actual	Actual	Actual	Actual	Proposed	Current	Estimated	-
	2013	2014	2015	2016	Budget	2017	2017	Budget
					2017			2018
Unencumb	149420	161879	166084	157246	128280	147383	147383	89266
Receipts:								
Ad Valoren	6117	6553	7120	7762		4895	8408	
Delinquent	81	227	237	207		80		
Motor Veh	841	980	1093	1130	1013	234		1039
Recreation	al Vehicle Ta	ax		0	9	0		11
16/20M Ve	hicle Tax			0	2			3
Commercia	al Vehicle				33			28
Watercraft	Tax				3			5
LAVTR					0			0
In Lieu of T	axes							
Lot Sales	21440	22700	15425	20010	6500	3650	5000	5000
Interments	9100	8600	10500	6475	6000	1800	3000	5000
Stone Setti	1100	1050	1700	1675	500	250	300	400
Interest	330	344	372	618	200	664	675	200
Miscellane	ous		100	26	0	0		0
Reimburse	ments		288	750	0	0		0
Total Recei	39009	40454	36834	38653	14260	11573	17383	11686
Resources	188429	202333	202918	195899	142540	158956	164766	100952
Expenditur	es:							
Operations		22009	38768	40756	40000	8973	38000	40000
Insurance	269		1626	2321	1800		2500	2500
Improveme	5889	14240	5279	5439	109148	5409	35000	95440
Equipment						6188		
Total Expe	26550	36249	45672	48516	150948	20570	75500	137940
Unencumb		166084	157246	147383		138386	89266	2373 70
Silcilcuiiib	1010/3	100004	137270	1-77505		130300	33200	

The information in blue gives a comparison of actual figures from 2013, 2014, 2015, 2016 and January - May of 2017.

The information in yellow shows the proposed figures for 2017 and the figures we propose for 2018. The information in pink shows what we project at 2017 year end.



**TO:** City Council

FROM: Sue Villarreal

**Deputy City Clerk** 

**DATE:** May 31, 2017

**RE:** Maize Park Cemetery Budget Memo

### (2017 Jan1-May 31)

There were 6 burials

5 lots had been purchased previously

1 lot wAS purchased for burial

REVENUE:		Beginning Cash 1/1/2017	147382.67
Plot Fees	3650.00	Revenue	+11572.70
<b>Opening &amp; Closing Fees</b>	1800.00	Expenditures	<u>- 20569.53</u>
Stone Sets	250.00	Ending Cash 5/31/17	138385.84
<b>Deed Transfer Fees</b>	0.00	G	
Reimbursement	0.00		
Ad Valorem Taxes	4895.25		
<b>Motor Vehicle Taxes</b>	233.58		
<b>Delinquent Taxes</b>	79.62		
Interest	664.25		
Total	11572.70		
EXPENDITURES:			
Insurance	0.00		
Equipment	6187.50	Truck	

Equipment 6187.50 Truck
Improvements 5409.02 Grading, N. irrigation
Wages 4366.76 Hrly 4122.23, OT 244.53
Operating Expenses 4606.25
Total 20569.53

### **IMPROVEMENTS:** Staff continues to make improvements to the Cemetery.

- Grading of new addition
- Plant grass on new addition
- Fencing of new addition
- Preparing to install irrigation in new addition

### **CIP Cemetery Maintenance 2017-2018**

### <u>2017</u>

	30,000.00
Install fencing of some kind around entire perimeter	5,000.00
Lay out blocks and lay off one block for graves	3,000.00
Seed and fertilize new portion of Cemetery	6,000.00
New perimeter sprinkler line for new portion of Cemetery	3,000.00
Pave original streets with asphalt chips	10,000.00

### <u>2018</u>

	78,000.00
Lay off another block for graves	3,000.00
Install paved streets	60,000.00
Install new sidewalks	15,000.00

# **FINANCIAL HISTORY 2017**

**GENERAL FUND** 

General Fund Revenues										Unencumbered Balance 1/1	227,289.00	205,879.00	205,879.00
1-00-4000	AdValoremTax **	(1,172,533.00)	(1,154,726.00)	(1,244,860.00)	(1,241,832.00)	(1,547,775.00)	32.0%	(1,660,259.00)	(959,994.00)	57.82%	(1,593,849.00)	(1,887,474.00)	(1,812,104.00)
1-00-4010	Motor Vehicle Tax	(147,909.00)	(166,024.00)	(182,351.00)	(213,227.00)	(202,320.00)	36.8%	(218,084.00)	(39,608.00)	18.16%	(220,000.00)	(217,749.00)	(218,000.00)
1-00.4030	Delinquent Tax	(66,613.00)	(17,879.00)	(50,808.00)	(45,831.00)	(50,570.00)	-24.1%	(20,000.00)	(18,510.00)	92.55%	(25,000.00)	(30,000.00)	(35,000.00)
1-00-4070	Sates Tax	(523,635.00)	(556,058.00)	(610,191.00)	(668,381.00)	(721,364.00)	37.8%	(700,000.00)	(314,840.00)	44.98%	(740,000.00)	(750,000.00)	(760,000.00)
1-00-4071	Liquor Tax	(89.00)	(15.00)	(302.00)	(1,602.00)	(1,107.00)	1143.8%	(1,000.00)	(879.00)	87.90%	(1,000.00)	(1,000.00)	(1,000.00)
1-00-4072	Transient Guest Tax **	(80,932.00)	(76,903.00)	(85,918.00)	(124,817.00)	(110,030.00)	36.0%	(90,000.00)	(42,996.00)	47.77%	(90,000.00)	(100,000.00)	(100,000.00)
1-00-4201	DogLicenses	(1,110.00)	(2,185.00)	(1,930.00)	(1,210.00)	(1,750.00)	57.7%	(2,000.00)	(685.00)	34.25%	(2,000.00)	(2,000.00)	(2,000.00)
1-00.4203	CMB Licenses	(1,775.00)	0.00	(750.00)	(975.00)	(225.00)	-87.3%	(1,000.00)	(225.00)	22.50%	(1,000.00)	(1,000.00)	(1,800.00)
1-00-4204	FireworksPermit	(20,000.00)	(24,000.00)	(24,000.00)	(24,000.00)	(24,000.00)	20.0%	(24,000.00)	(28,000.00)	116.67%	(28,000.00)	(28,000.00)	(28,000.00)
1-00-4210	BuildingPermit	(65,396.00)	(78,035.00)	(101,431.00)	(113,406.00)	(197,137.00)	201.5%	(70,000.00)	(75,622.00)	108.03%	(80,000.00)	(64,000.00)	(70,000.00)
1-00-4211	Electrical Permit	(2,155.00)	(935.00)	(1,442.00)	(3,668.00)	(5,081.00)	135.8%	(1,500.00)	(29,483.00)	1965.53%	(35,000.00)	(22,000.00)	(25,000.00)
1-00-4212	Mechanical Permit	(2,933.00)	(885.00)	(775.00)	(2,603.00)	(2,439.00)	-16.8%	(1,000.00)	(908.00)	90.80%	(1,000.00)	(4,500.00)	(4,500.00)
1-00-4213	PlumbingPerniit	(776.00)	(1,061.00)	(895.00)	(2,293.00)	(25,100.00)	3134.5%	(1,500.00)	(2,205.00)	147.00%	(3,000.00)	(4,500.00)	(4,500.00)
1-00-4214	SignPermit	(1,300.00)	(1,900.00)	(861.00)	(1,960.00)	(1,680.00)	29.2%	(1,000.00)	(1,175.00)	117.50%	(2,000.00)	(1,000.00)	(1,000.00)
1-00-4215	Grading Permit	0.00	0.00	-	0.00	0.00		-	-		0.00	-	-
1-00-4220	Garage Sale Permits	(850.00)	(750.00)	(900.00)	(950.00)	(950.00)	11.8%	(1,000.00)	(1,380.00)	138.00%	(1,380.00)	(1,000.00)	(1,000.00)
1-00-4231	Electric Franchise Fee	(225,660.00)	(237,378.00)	(268,135.00)	(274,925.00)	(277,626.00)	23.0%	(275,000.00)	(103,121.00)	37.50%	(275,000.00)	(280,000.00)	(285,000.00)
1-00.4232	Telephone Franchise Fee	(4,883.00)	(4,872.00)	(6,838.00)	(4,312.00)	(5,537.00)	13.4%	(5,000.00)	(1,133.00)	22.66%	(3,500.00)	(3,000.00)	(3,000.00)
1-00-4233	Gas Franchise Fee	(29,235.00)	(36,286.00)	(41,844.00)	(42,745.00)	(36,566.00)	25.1%	(45,000.00)	(16,136.00)	35.86%	(40,000.00)	(42,000.00)	(42,000.00)
1-00.4234	Cable Franchise Fee	(28,152.00)	(30,528.00)	(42,457.00)	(51,209.00)	(49,510.00)	75.9%	(45,000.00)	(22,743.00)	50.54%	(45,000.00)	(45,000.00)	(50,000.00)
1-00-4236	Senior Citizen Revenue	(5,000.00)	0.00		0.00	0.00	-100.0%	-	-		0.00	-	-
1-00-4310	ZoningChanges	(300.00)	0.00	(700.00)	(600.00)	(600.00)	100.0%	(500.00)	(150.00)	30.00%	(500.00)	(1,000.00)	(1,000.00)
1-00.4311	Speclal/ConditionalUsePermi	0.00	(150.00)	(150.00)	(200.00)	(300.00)		(100.00)	-	0.00%	(100.00)	-	-
1-00.4312	VarianceFees	(200.00)	(100.00)	-	(225.00)	0.00	-100.0%	(100.00)	(100.00)	100.00%	(100.00)	-	-
1-00-4320	Platting Fees	(1,140.00)	(380.00)	(1,270.00)	(1,775.00)	(1,225.00)	7.5%	(500.00)	(1,550.00)	310.00%	(2,000.00)	(1,000.00)	(1,500.00)
1-00-4330	Community Building Rental	(4,675.00)	(6,057.00)	(5,450.00)	(5,430.00)	(5,500.00)	17.6%	(5,000.00)	(3,300.00)	66.00%	(5,500.00)	(6,000.00)	(6,000.00)
1-00.4405	Municipal Ct Warrants	(2,250.00)	(1,347.00)	(2,285.00)	(1,441.00)	(4,370.00)	94.2%	(2,000.00)	(2,580.00)	129.00%	(5,000.00)	(5,000.00)	(5,500.00)
1-00-4410	Municipal CourtFines	(106,005.00)	(63,989.00)	(39,862.00)	(33,519.00)	(40,304.00)	-62.0%	(40,000.00)	(29,155.00)	72.89%	(55,000.00)	(56,200.00)	(60,000.00)
1-00-4415	Municipal Court Late Fee	(480.00)	(1,553.00)	(838.00)	(560.00)	(1,467.00)	205.6%	(750.00)	(837.00)	111.60%	(1,000.00)	(1,000.00)	(1,500.00)
1-0011420	Municipal Court Costs	(56,752.00)	(30,727.00)	(13,738.00)	(14,965.00)	(21,925.00)	-61.4%	(15,000.00)	(14,475.00)	96.50%	(20,000.00)	(20,000.00)	(25,000.00)
1-00-4421	Municipal Police Reports	(2,115.00)	(2,582.00)	(2,608.00)	(2,484.00)	(2,655.00)	25.5%	(2,000.00)	(1,095.00)	54.75%	(2,000.00)	(2,000.00)	(2,000.00)
1-004426	Municipal Bond Receipts	(7,364.00)	(127.00)	-	0.00	0.00	-100.0%	-	-		0.00	-	-
1-004427	Restitution Fees	(443.00)	(607.00)	(785.00)	(209.00)	(3,289.00)	642.4%	-	(1,315.00)		(1,500.00)	(1,500.00)	(2,000.00)
1-00.4428	Diversion Fees	(1,013.00)	(1,959.00)	(7,552.00)	(10,353.00)	(7,185.00)	609.3%	(3,000.00)	(3,011.00)	100.37%	(5,000.00)	(5,000.00)	(7,500.00)
1-004431	Police Video Fee	(520.00)	(670.00)	(425.00)	(575.00)	(419.00)	-19.4%	(500.00)	(175.00)	35.00%	(300.00)	(300.00)	(750.00)
1-00-4429	ADSAP	(112.00)	(225.00)		0.00	0.00	-100.0%	-	-		0.00	-	-
1-00-4432	Jail Housing Fee	(1,772.00)	(2,081.00)	(1,531.00)	(779.00)	(2,212.00)	24.8%	(1,500.00)	(2,093.00)	139.53%	(6,000.00)	(6,000.00)	(6,500.00)
1-00-4445	Returned Check	(192.00)	0.00	-	0.00	0.00	-100.0%	-	(15.00)		0.00	-	-
1-00-4450	Returned CheckFee	(1,040.00)	0.00	-	0.00	0.00	-100.0%	-	-		0.00	-	-
1-00-4501	Interest	(645.00)	(680.00)	(1,648.00)	(1,994.00)	(2,253.00)	249.3%	(2,000.00)	(2,215.00)	110.75%	(3,500.00)	(3,000.00)	(3,500.00)
1-00-4502	911 Camp Revenue	(14,200.00)	(13,655.00)	(13,290.00)	(15,100.00)	(8,525.00)	-40.0%	(16,000.00)	(9,165.00)	57.28%	(12,000.00)	(9,000.00)	(9,000.00)
1-00-4503	National Night Out Donation		(173.00)	-	0.00	(200.00)		-	-		0.00	-	-
1-00.4600	OtherRevenues	(2,473.00)	(1,653.00)	(3,907.00)	(577.00)	(4,028.00)	62.9%		(821.00)		(821.00)	-	-

<u>2012</u>

<u>2013</u>

<u>2014</u>

<u> 2015</u>

**Budget** 

2017

2017

Thru 5/31/17

% Growth

2012-2016

<u> 2016</u>

Budgeted

2018

Projected

2018

Projected

2017

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							% Growth	Budget	2017		Projected	Budgeted	Projected
		<u>2012</u>	<u> 2013</u>	<u> 2014</u>	<u> 2015</u>	<u> 2016</u>	2012-2016	2017	Thru 5/31/17	<u>%</u>	2017	2018	2018
1-00.4610	Reimbursements	(547.00)	(4,920.00)	(990.00)	(2,209.00)	(1,469.00)	168.6%	-	(11,439.00)		(2,000.00)	-	-
1-00.4630	City Wide Clear-up Day Reoeip	(100.00)	(100.00)	(450.00)	(450.00)	(400.00)	300.0%	-	(600.00)		(600.00)	-	-
1-004998	Overpayments	(30.00)	(10.00)		(100.00)		-100.0%	-	(6.00)		0.00	-	-
1-00-4999	Transfer In	0.00	0.00					-	-		0.00	-	
TOTAL GENERAL FUND REVENUES		(2,585,304.00)	(2,524,165.00)	(2,764,167.00)	(2,913,491.00)	(3,369,093.00)	30.3%	(3,251,293.00)	(1,743,740.00)	53.63%	(3,309,650.00)	(3,601,223.00)	(3,575,654.00)
** Ad Valorem taxes are shown as full tax with 5% delinquen	cy												
C IF IF P													
<b>General Fund Expenditures</b>													
CITY COUNCIL													
City Council Personnel Services		16,630.00	16,192.00	17,095.00	16,735.00	28,992.00	74.3%	26,000.00	15,241.00	58.62%	30,300.00	30,700.00	30,700.00
City Council Contractual Services		398.00	394.00	326.00	101.00	150.00	-62.3%	350.00	50.00	14.29%	50.00	50.00	50.00
City Council Commodities		626.00	551.00	682.00	594.00	203.00	-67.6%	1,000.00	-	0.00%	500.00	500.00	500.00
TOTAL CITY COUNCIL		17,654.00	17,137.00	18,103.00	17,430.00	29,345.00	66.2%	27,350.00	15,291.00	<u>55.91%</u>	30,850.00	31,250.00	31,250.00
<u>ADMINISTRATION</u>													
Administration Personnel Services		220,745.00	209,901.00	211,607.00	227,956.00	209,030.00	-5.3%	221,000.00	105,654.00	47.81%	220,500.00	232,500.00	226,500.00
Administration Contractual Services		50,752.00	65,238.00	72,596.00	83,113.00	89,160.00	75.7%	71,850.00	54,317.00	75.60%	77,273.00	72,500.00	71,500.00
Administration Commodities		22,865.00	22,065.00	23,984.00	29,057.00	33,811.00	47.9%	21,700.00	11,371.00	52.40%	15,539.00	17,900.00	16,500.00
Administration Misc and Transfer		43.00	283.00		25.00	42.00	-2.3%	-	15.00		-	-	-
TOTAL ADMINISTRATION		294,405.00	297,487.00	308,187.00	340,151.00	332,043.00	12.8%	314,550.00	171,357.00	54.48%	313,312.00	322,900.00	314,500.00

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						% Growth	Budget	2017		Projected	Budgeted	Projected
	<u> 2012</u>	<u>2013</u>	<u>2014</u>	<u> 2015</u>	<u> 2016</u>	2012-2016	2017	Thru 5/31/17	<u>%</u>	2017	2018	2018
POLICE DEPARTMENT	•											
Police Personnel Services	456,709.00	454,306.00	439,870.00	495,782.00	546,565.00	19.7%	538,000.00	256,122.00	47.61%	575,000.00	630,200.00	610,000.00
Police Contractual Services	32,341.00	32,484.00	35,015.00	36,748.00	41,271.00	27.6%	34,000.00	22,805.00	67.07%	42,210.00	37,500.00	35,500.00
Police Commodities	79,341.00	71,132.00	56,790.00	69,878.00	76,931.00	-3.0%	65,500.00	35,861.00	54.75%	59,349.00	61,500.00	58,500.00
TOTAL POLICE	568,391.00	557,922.00	531,675.00	602,408.00	664,767.00	17.0%	637,500.00	314,788.00	49.38%	676,559.00	729,200.00	704,000.00
MUNICIPAL COURT			44.004.00						<b>50.00</b> %			
Municipal Court Personnel	57,155.00	57,264.00	41,694.00	53,973.00	60,808.00	6.4%	57,100.00	29,082.00	50.93%	65,500.00	74,032.00	· ·
Municipal Court Contractual Services	7,261.00	11,036.00	31,452.00	29,626.00	33,676.00	363.8%	26,700.00	13,435.00	50.32%	26,150.00	32,150.00	· ·
Municipal Court Commodities	2,294.00	1,784.00	710.00	1,377.00	1,980.00	-13.7%	1,000.00	1,421.00	142.10%	2,106.00	1,000.00	·
Municipal Court Transfer and Intergovernmental Payments	7,508.00	8,669.00	3,503.00	4,232.00	6,496.00	-13.5%	3,500.00	2,537.00	72.49%	3,550.00	6,000.00	4,000.00
TOTAL MUNICIPAL COURT	74,218.00	78,753.00	77,359.00	89,208.00	102,960.00	<u>38.7%</u>	88,300.00	46,475.00	<u>52.63%</u>	97,306.00	113,182.00	103,400.00
COMMUNITY FACILITIES												
	22 005 00	24 642 00	22 022 00	25 202 00	20 517 00	22 59/	27 500 00	11 122 00	44 E79/	22 500 00	25 500 00	25 500 00
Community Facilities Personnel	23,095.00 20,700.00	24,613.00 24,384.00	22,922.00	25,283.00	28,517.00 20,717.00	23.5%	27,500.00 19,000.00	11,433.00	41.57% 38.84%	23,500.00 17,300.00	25,500.00 21,500.00	•
Community Facilities Contractual Services  Community Facilities Commodities	28,033.00	22,879.00	24,929.00 18,759.00	11,602.00 22,840.00	20,717.00	0.1% -28.6%	20,250.00	7,380.00 <sub>_</sub> 7,956.00	39.29%	16,563.00	15,500.00	21,500.00 14,750.00
TOTAL COMMUNITY FACILITIES	71,828.00	71,876.00	66,610.00	59,725.00	69,236.00	-28.6%	66,750.00	26,769.00	40.10%	57,363.00	62,500.00	
TOTAL COMMONITY FACILITIES	71,020.00	71,070.00	00,010.00	39,723.00	09,230.00	-3.0 /6	00,730.00	20,709.00	40.1076	37,303.00	02,300.00	01,730.00
PLANNING COMMISSION												
Planning Commission Personnel Services	56,341.00	53,860.00	53,140.00	98,044.00	90,511.00	60.6%	100,000.00	33,744.00	33.74%	80,000.00	85,000.00	83,000.00
Planning Commission Contractual Services	-	353.00	49.00	204.00	-		500.00	-	0.00%			-
TOTAL PLANNING COMMISSION **	56,341.00	54,213.00	53,189.00	98,248.00	90,511.00	60.6%	100,500.00	33,744.00	33.58%	80,000.00	85,000.00	83,000.00
<u>ACCOUNTANT</u>												
TOTAL ACCOUNTANT	13,680.00	14,600.00	15,000.00	15,350.00	15,600.00	14.0%	16,000.00	15,900.00	99.38%	15,900.00	16,000.00	16,000.00
MIGGELL ANEQUO												
MISCELLANEOUS  MICHAEL CONTRACTOR OF THE PROPERTY OF THE PROPE	500 404 00	540,000,00	505.070.00	055 770 00	000 050 00	00.00/	745 000 00	440.000.00	50.400/	750.040.00	047.405.00	705.005.00
Miscellaneous Contractual Services	520,164.00	516,086.00	535,370.00	655,779.00	689,852.00	32.6%	715,000.00	418,202.00	58.49%	750,919.00	817,125.00	785,625.00
Miscellaneous Transfer	675,189.00	740,252.00	829,758.00	1,511,916.00	1,514,466.00	124.3%	1,271,608.00	547,937.00	43.09%	1,283,441.00	1,334,190.00	
Miscellaneous Contingency/Reserve		21,414.00	-	-	-		97,000.00	-	0.00%	0.00		
TOTAL MISCELLANEOUS	1,195,353.00	1,277,752.00	1,365,128.00	2,167,695.00	2,204,318.00	84.4%	2,083,608.00	966,139.00	46.37%	2,034,360.00	2,316,315.00	2,114,815.00
RESEARCH AND DEVELOPMENT												
TOTAL RESEARCH AND DEVELOPMENT	17,427.00	26,385.00	44,027.00	21,515.00	22,214.00	27.5%	40,500.00	12,380.00	30.57%	25,500.00	40,500.00	33,000.00
TOTAL GENERAL FUND EXPENDITURES	2,309,297.00	2,396,125.00	2,479,278.00	3,411,730.00	3,530,994.00	52.9%	3,375,058.00	1,602,843.00	47 400/	3,331,150.00	3,716,847.00	3,461,715.00

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							% Growth	Budget	2017		Projected	Budgeted	Projected
		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2012-2016	2017	Thru 5/31/17	<u>%</u>	2017	2018	2018
										Projected Balance - 12/31	205,789.00	90,255.00	319,818.00
CONSOLIDATED STR	DEETS										200,100.00	00,200.00	0.0,0.0.0
CONSULIDATED STR	KEE I S												
								-		Unencumbered Balance 1/1	153,733.00	183,490.00	183,490.00
CONSOLIDATED STREET FUN	ID REVENUES										,.	,	,
2-00.4080	County Gas Tax	(39,261.00)	(39,617.00)	(42,401.00)	(44,269.00)	(48,766.00)	24.2%	(46,640.00)	(13,089.00)	28.06%	(48,110.00)	(47,890.00)	(48,000.00)
2-00-4130	State Gas Tax	(88,824.00)	(90,150.00)	(97,501.00)	(103,798.00)	(112,024.00)	26.1%	(105,710.00)	(56,792.00)		(108,960.00)	(108,490.00)	(109,000.00)
2-0011600	OtherRevenues	(1,555.00)	(100.00)	(100.00)	(2,075.00)	(2,598.00)	67.1%	-	(3,209.00)		(3,300.00)	-	-
2-004610	Reimbursements	(206.00)	(4.00)	(225.00)	(3,145.00)	(53.00)	-74.3%	<del>-</del>	(24.00)		(24.00)	-	-
2-00-4999 TOTAL CONSOLIDATED STREET FUND REVENUE	Transfer	(150,000.00) (279,846.00)	(150,000.00) (279,871.00)	(150,000.00) (290,227.00)	(150,000.00) (303,287.00)	(140,000.00) (303,441.00)	-6.7% <b>8.4%</b>	(150,000.00) (302,350.00)	(62,500.00) (135,614.00)		(150,000.00) (310,394.00)	(150,000.00) (306,380.00)	(150,000.00) (307,000.00)
TOTAL CONSOLIDATED STREET FUND REVENUE		(279,846.00)	(279,671.00)	(290,227.00)	(303,267.00)	(303,441.00)	6.476	(302,350.00)	(135,614.00)	44.05%	(310,394.00)	(300,380.00)	(307,000.00)
<b>CONSOLIDATED STREET FUN</b>	<u>ID EXPENDITURES</u>												
Consolidated Street Fund Misc		5.00	16.00	6.00		5.00		-	64.00				
<b>Consolidated Street Fund Personnel Services</b>		125,506.00	132,361.00	126,996.00	146,327.00	150,504.00	19.9%	172,500.00	65,142.00	37.76%	153,000.00	170,500.00	165,500.00
Consolidated Street Fun Contractual Services		46,023.00	48,267.00	58,130.00	67,274.00	74,135.00	61.1%	72,250.00	31,343.00	43.38%	70,335.00	73,300.00	71,300.00
Consolidated Street Fund Commodities		62,933.00	70,047.00 250,691.00	82,470.00 267,602.00	66,692.00 280,293.00	76,040.00 300,684.00	20.8%	63,300.00 308,050.00	30,017.00 126,566.00	47.42%	57,302.00 280.637.00	66,250.00 310,050.00	59,500.00
TOTAL CONSOLIDATED STREET FUND		234,462.00	250,691.00	267,602.00	280,293.00	300,684.00	<u>28.2%</u>	308,050.00	120,566.00	<u>41.09%</u>	280,637.00	310,050.00	<u>296,300.00</u>
										Balance 12/31	183,490.00	179,820.00	194,190.00
CIP													
CII										Unencumbered			
								-		Balance 1/1	88,249.00	71,749.00	71,749.00
CIP FUND REVENUES											,	,	,
4-004000	Ad Valorem Tax	0.00	0.00	_	0.00	0.00		_					
4-00-4010	MotorVehicleTax	(316.00)	0.00	-	0.00	0.00	-100.0%	<u>-</u>					
4-00.4030	DelinquentTax	(884.00)	(175.00)	(47.00)	(2.00)	(1.00)	-99.9%	-	(2.00)				
4-00-4501	Interest	(818.00)	(863.00)	(2,091.00)	(2,509.00)	(2,859.00)	249.5%	(2,000.00)	(2,811.00)	140.55%	(3,500.00)	(3,000.00)	(3,000.00)
4-00-4610	Reimbursements	( )		-	0.00	(165.00)		-	(55,000.00)				
4-00-4650 4-00.4999	Maize Rec Reimbursement	(8,000.00)	(200,000,00)	(475,000,00)	0.00	0.00	-100.0%	- (460,000,00)	(404 667 00)	44 670/	(460,000,00)	(470,000,00)	(470,000,00)
TOTAL CAPITAL IMPROVEMENTS FUND REVENUES	Transfer	(150,000.00) (160,018.00)	(200,000.00) (201,038.00)	(175,000.00) (177,138.00)	(645,833.00) (648,344.00)	(488,000.00) (491,025.00)	225.3% <b>206.9%</b>	(460,000.00) (462,000.00)	(191,667.00) (249,480.00)		(460,000.00) (463,500.00)	(470,000.00) (473,000.00)	(470,000.00) (473,000.00)
	<u>-</u>	(110,010101)	(===,====,	(***,**********************************	(0.10,01.1100)	(101,02010)		(,,	(=10,100100)		(111,1111)	(****,*********************************	(110,00000)
CIP FUND EXPENDITURES													
Capital Improvements Fund Personnel Services		-	-	-	-	-	-100.0%	-	-				
Capital Improvements Fund Contractual Services		-	22 224 22	042 025 00	670 544 00	755 007 00	200.40/	-	205 000 00	47.000/	400 000 00	544 000 00	400 000 00
Capital Improvements Projects TOTAL CAPITAL IMPROVEMENTS FUND EXPENDIA	TURES	154,726.00 154,726.00	32,381.00 32,381.00	213,235.00 213,235.00	678,514.00 678,514.00	755,227.00 755,227.00	388.1% 388.1%	650,000.00 650,000.00	305,902.00 305,902.00	47.06% 47.06%	480,000.00 480,000.00	544,000.00 544,000.00	400,000.00
TOTAL CIRTING IM NO VENERATO I CIRC EM ENDIN	TCKES	10 1)7 20100	52)501100	213,233.00	070,011100	755)227100	33317	000,000,00	<u> </u>	1110070	100,000.00	011,000.00	100,000.00
										Balance 12/31	71,749.00	749.00	144,749.00
<b>EQUIPMENT</b>													
RESERVE													
FUND													
r UND										Unencumbered			
										Balance 1/1	96,338.00	100,838.00	100,838.00
											,	22,200.00	5-,3.00

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							% Growth _	Budget	2017		-	•	Projected
		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2012-2016</u>	2017	Thru 5/31/17	<u>%</u>	2017	2018	2018
EQUIPMENT RESERVE FUND	REVENUES												
10-00-4501	Interest	(71.00)	(75.00)	(183.00)	(219.00)	(257.00)	262.0%	(300.00)	(245.00)		(500.00)	(500.00)	(500.00)
10-00-4610 10-00-4999	Reimbursements Transfer	(140,000.00)	(106,500.00)	(150,000.00)	0.00 (255,000.00)	0.00 (230,000.00)	64.3%	(140,000.00)	(1,050.00) (58,333.00)		(140,000.00)	(150,000.00)	- (150,000.00)
TOTAL EQUIPMENT RESERVE FUND REVENUES	-	(140,071.00)	(106,575.00)	(150,183.00)	(255,219.00)	(230,257.00)	64.4%	(140,300.00)	(59,628.00)		(140,500.00)	(150,500.00)	(150,500.00)
TOTAL EQUITMENT RESERVE FUND REVERUES		(140,071.00)	(100,575.00)	(130,103.00)	(233,213.00)	(230,237.00)	04.470	(140,300.00)	(33,020.00)	42.3070	(140,300.00)	(130,300.00)	(130,300.00)
<b>EQUIPMENT RESERVE FUND</b>	<b>EXPENDITURES</b>												
TOTAL EQUIPMENT RESERVE EXPENDITURES		135,775.00	78,877.00	146,502.00	241,286.00	248,482.00	83.0%	136,000.00	69,040.00	50.76%	136,000.00	170,000.00	135,000.00
										Balance 12/31	100,838.00	81,338.00	116,338.00
										Dalatice 12/31	100,838.00	61,336.00	110,336.00
POLICE TRAINING I	FUND									Unencumbered Balance 1/1	3,547.00	6,547.00	6,547.00
POLICE TRAINING FUND RE	VENUES												
11-00-4423	Maize Police Training Receipts	(10,676.00)	(5,444.00)	(2,548.00)	(2,796.00)	(4,050.00)	-62.1%	(3,000.00)	2,912.00	-97.07%	(5,000.00)	(5,000.00)	(6,000.00)
11-00-4610	Reimbursements	0.00	0.00	(2,010.00)	0.00	0.00	02.170	-	2,012.00	01.0170	(0,000.00)	(0,000.00)	(0,000.00)
TOTAL POLICE TRAINING FUND REVENUES	<u>-</u>	(10,676.00)	(5,444.00)	(2,548.00)	(2,796.00)	(4,050.00)	-62.1%	(3,000.00)	2,912.00	-97.07%	(5,000.00)	(5,000.00)	(6,000.00)
POLICE TRAINING FUND EX	<u>PENDITURES</u>												
TOTAL POLICE TRAINING FUND EXPENDITURES		7,647.00	9,997.00	6,439.00	3,632.00	1,772.00	-76.8%	2,000.00	1,251.00	62.55%	2,000.00	3,000.00	3,000.00
										Balance 12/31	C E 47 00	0.547.00	0.547.00
										Dalatice 12/31	6,547.00	8,547.00	9,547.00
BOND AND INTERES	STFUND												
										Unencumbered Balance 1/1	440 447 00	450 000 00	452 205 00
BOND AND INTEREST FUND	DEVENITES							-		Dalatice 1/1	118,147.00	153,328.00	153,325.00
16-004000		(F 497 00)	(21, 200, 00)	(24.065.00)	(163, 469, 00)		-100.0%	(74.071.00)	(42,830.00)	57.82%	(74.071.00)		
16-00-4010	Ad Valorem Tax Motor Vehicle Tax	(5,487.00) (394.00)	(21,200.00) (739.00)	(34,065.00) (3,294.00)	(163,468.00) (5,740.00)	(23,283.00)	5809.4%	(74,071.00)	(42,830.00)		(74,071.00) (1,348.00)	- (9,716.00)	(9,800.00)
16-00-4030	Delinquent Tax	(1,522.00)	(641.00)	(575.00)	(879.00)	(6,319.00)	315.2%	(1,500.00)	(242.00)		(1,500.00)	(1,500.00)	(1,500.00)
16-00-4040	Special Assessments	(769,073.00)	(905,931.00)	(1,257,413.00)	(1,131,410.00)	(1,560,207.00)	102.9%	(1,600,000.00)	(800,532.00)		(1,600,000.00)	(1,600,000.00)	(1,600,000.00)
16-00-4501	Interest	(190.00)	(200.00)	(485.00)	(582.00)	(656.00)	245.3%	(500.00)	(652.00)	130.40%	(750.00)	(750.00)	(1,000.00)
16-00-4600	Other Revenue				(55,692.00)	0.00			-		0.00	-	-
16-4866	Bond Proceeds				(15,682.00)	0.00			-		0.00	-	-
16-00-4999	Transfer	(656,280.00)	(989,271.00)	(599,309.00)	(607,013.00)	(684,020.00)	4.2%	(662,588.00)	(198,298.00)		(662,588.00)	(545,862.00)	(545,862.00)
TOTAL BOND AND INTEREST REVENUES		(1,432,946.00)	(1,917,982.00)	(1,895,141.00)	(1,980,466.00)	(2,274,485.00)	58.7%	(2,338,659.00)	(1,043,902.00)	44.64%	(2,340,257.00)	(2,157,828.00)	(2,158,162.00)
BOND AND INTEREST FUND	EXPENDITURES												
TOTAL BOND AND INTEREST EXPENDITURES	- IIIII UILIN	1,618,480.00	1,800,450.00	1,862,566.00	2,251,729.00	2,384,033.00	47.3%	2,425,096.00	380,329.00	15.68%	2,305,079.00	2,264,103.00	2,214,103.00
		1,010,1000	.,,	.,,	_,,	_,,,	11.12.71	_,,	000,02000		_,,	_, ,,	_,_ : :,: : :::::
										Balance 12/31	153,325.00	47,053.00	97,384.00
WW RESERVE FUND													
,, ,, III	-									Unangumbarad			
WW RESERVE FUND REVEN	UES									Unencumbered Balance 1/1	167,998.00	236,736.00	236,736.00
19-00-4250	WWTP Expansion Fee							_	(16,269.00)		(43,000.00)	(50,000.00)	(50,000.00)
19-00-4600	Other Revenues				(69,789.00)	(25,000.00)			(10,200.00)		0.00	(50,000.00)	-
19-00-4999	Transfer	(12,000.00)	(12,000.00)	(47,147.00)	(36,000.00)	(33,000.00)	175.0%	(36,000.00)	(15,000.00)	41.67%	(36,000.00)	(36,000.00)	(36,000.00)
TOTAL WASTEWATER RESERVE FUND REVENUES	<u> </u>	(12,000.00)	(12,000.00)	(47,147.00)	(105,789.00)	(58,000.00)	1.75	(36,000.00)	(31,269.00)		(79,000.00)	(86,000.00)	(86,000.00)

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							% Growth	Budget	2017		Projected	Budgeted I	Projected
		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2012-2016	2017	Thru 5/31/17	<u>%</u>	2017	2018	2018
WW RESERVE FUND EXPEND TOTAL WASTEWATER RESERVE FUND EXPENDITU		0.00	13,405.00	65,974.00	95,840.00	23,388.00		_	10,262.00		10,262.00	_	-
TOTAL WASTEWATER RESERVE FUND EATERDITO	TALES	0.00	13,403.00	03,374.00	33,040.00	23,300.00		_	10,202.00		10,202.00	_	_
										Balance 12/31	236,736.00	322,736.00	322,736.00
WW TREATMENT FU	J <b>ND</b>												
										Unencumbered			
WW TREATMENT FUND REV	FNHFC									Balance 1/1	721,114.00	765,686.00	765,686.00
		0.00	0.00	10.07F.00	47.495.00	0.00							
20-00-4030 20-00-4150	Delinquent Tax UserFees	0.00 (583,614.00)	0.00 (635,831.00)	10,975.00 (683,851.00)	17,185.00 (720,977.00)	0.00 (730,566.00)	25.2%	(730,000.00)	(310,092.00)	42.48%	(735,000.00)	(745,000.00)	(745,000.00)
20-00-4152	Installation Inspection Fees	(56,950.00)	(85,000.00)	(78,200.00)	(43,500.00)	(53,597.00)	-5.9%	(25,000.00)	(22,000.00)	88.00%	(30,000.00)	(20,000.00)	(25,000.00)
20-00-4153	State Set-OffReceipts	0.00	0.00	(70,200.00)	(43,300.00)	(55,597.00)	-5.976	(23,000.00)	(22,000.00)	00.0076	0.00	(20,000.00)	(23,000.00)
20-00-4154	Set-OffAdministrative. Fees	0.00	0.00	-				_	-		0.00	_	-
20-00-4450	Returned Check Fee	(510.00)	0.00	-			-100.0%	-	(30.00)		0.00	-	-
20-00.4501	Interest	(875.00)	(923.00)	(2,237.00)	(2,683.00)	(3,058.00)	249.5%	(1,500.00)	(3,006.00)	200.40%	(4,000.00)	(3,000.00)	(3,500.00)
20-004600	OtherRevenues	(300.00)	(200.00)	-	0.00	(66.00)	-78.0%	-	-		0.00	-	-
20-00-4610	Reimbursements	(2,037.00)	0.00	-	0.00	0.00	-100.0%	-	-		0.00	-	-
20-004740	PlantEquityFee	(73,400.00)	(72,250.00)	(93,000.00)	(48,500.00)	(98,900.00)	34.7%	(27,500.00)	(24,200.00)	88.00%	(30,000.00)	(30,000.00)	(35,000.00)
TOTAL WASTEWATER TREATMENT FUND REVENU	<u>JES</u>	(717,686.00)	(794,204.00)	(846,313.00)	(798,475.00)	(886,187.00)	23.5%	(784,000.00)	(359,328.00)	45.83%	(799,000.00)	(798,000.00)	(808,500.00)
WW TREATMENT FUND EXP	<u>ENDITURES</u>												
WASTEWATER TREATMENT FUND PERSONNEL SE	RVICES	213,111.00	217,979.00	228,042.00	226,562.00	239,006.00	12.2%	253,000.00	103,539.00	40.92%	240,000.00	270,788.00	266,836.00
WASTEWATER TREATMENT FUND CONTRACTUAL	SERVICES	138,284.00	161,557.00	179,758.00	182,701.00	204,835.00	48.1%	188,400.00	84,557.00	7.07	185,514.00	240,750.00	216,250.00
WASTEWATER TREATMENT FUND COMMODITIES		43,879.00	42,971.00	35,911.00	34,088.00	48,368.00	10.2%	35,600.00	13,365.00	37.54%	25,941.00	47,943.00	43,000.00
WASTEWATER TREATMENT FUND MISC		273,862.00	270,583.00	251,093.00	275,724.00	270,960.00	-1.1%	291,863.00	121,610.00	41.67%	291,863.00	238,519.00	238,519.00
TOTAL WASTEWATER TREATMENT FUND EXPEND	<u>DITURES</u>	669,136.00	693,090.00	694,804.00	719,075.00	763,169.00	14.1%	768,863.00	323,071.00	42.02%	743,318.00	798,000.00	764,605.00
										Balance 12/31	776,796.00	765,686.00	809,581.00
WATER FUND													
										Unencumbered Balance 1/1	533,120.00	593,239.00	593,239.00
WATER FUND REVENUES											000,:20.00	333,233.33	000,200.00
21-00-4154	Set-OffAdnunistrativeFees	0.00		-	0.00	0.00		-					
21-00-4260	User Fees	(642,147.00)	(582,639.00)	(571,296.00)	(613,270.00)	(685,055.00)	6.7%	(649,925.00)	(304,532.00)	46.86%	(700,000.00)	(700,000.00)	(725,000.00)
21-00-4266	Water Tap Fees	(70,800.00)	(78,850.00)	(82,450.00)	(47,500.00)	(42,582.00)	-39.9%	(25,000.00)	(26,000.00)	104.00%	(30,000.00)	(20,000.00)	(25,000.00)
21-00-4450	Returned CheckFee	(1,225.00)	(589.00)	(342.00)	(821.00)	(240.00)	-80.4%	-	(60.00)		-30.00	-	-
21-00-4501	Interest	(246.00)	(259.00)	(628.00)	(753.00)	(859.00)	249.2%	(500.00)	(844.00)	168.80%	(1,000.00)	(1,000.00)	(1,500.00)
21-00-4600	OtherRevenues	(1,358.00)	0.00	(1,615.00)	0.00	(7,186.00)	429.2%	-	(1,549.00)		(1,549.00)	-	-
21-00-4610	Reimbursements	(38.00)	0.00	(308.00)	(131.00)	(291.00)	665.8%	-	-		0.00	-	-
21-00-4640	Tower Rent	(26,497.00)	(23,056.00)	(23,748.00)	(76,446.00)	(53,014.00)	100.1%	(52,000.00)	(9,394.00)		(52,000.00)	(52,000.00)	(52,000.00)
21-00.4720	Water Turn On Fees	(15,077.00)	(18,562.00)	(24,173.00)	(15,405.00)	(13,395.00)	-11.2%	(17,000.00)	(4,119.00)		(17,000.00)	(10,000.00)	(10,000.00)
21-00.4730	Water Tax	(2,759.00)	(6,104.00)	(6,593.00)	(6,761.00)	(7,640.00)	176.9%	(8,000.00)	(3,331.00)		(8,000.00)	(9,000.00)	(9,500.00)
21-00-4740	Plant Equity Fee	(73,900.00)	(91,900.00)	(96,000.00)	(51,900.00)	(97,900.00)	32.5%	(27,500.00)	(28,600.00)	104.00%	(30,000.00)	(30,000.00)	(35,000.00)
21-00-4999 TOTAL WATER FUND REVENUES	Transfer	(834,047.00)	(801,959.00)	(807,153.00)	(812,987.00)	(908,162.00)	15.29	(779,925.00)	(378,429.00)	48.52%	(839,579.00)	(822,000.00)	(858,000.00)
		(22.,000)	(20.,000.00)	(20.,100.00)	(0.2,00.100)	(555,152.50)	10120	( 0,020.00)	(5. 5, 120.00)	10.02 /0	(555,515150)	(==,000,00)	(222,300,00)
WATER FUND EXPENDITURE	<u>SS</u>												
WATER FUND PERSONNEL SERVICES		156,305.00	181,060.00	200,627.00	191,355.00	219,073.00	40.2%	205,000.00	89,815.00	43.81%	200,000.00	226,500.00	221,500.00

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WATER FUND CONTRACTUAL SERVICES		2012 91,544.00	2013 82,791.00	2014 91,079.00	2015 90,031.00	2016 101,910.00	% Growth	Budget 2017 80,000.00	2017 Thru 5/31/17 37,939.00	<u>%</u> 47.42%	Projected 2017 84,594.00	Budgeted 2018 130,750.00	Projected 2018 115,750.00
WATER FUND COMMODITIES		29,178.00	35,366.00	23,803.00	52,090.00	54,805.00	87.8%	43,500.00	38,998.00	89.65%	44,441.00	70,407.00	67,000.00
WATER FUND MISC AND CAPITAL		441,672.00	435,435.00	421,455.00	442,132.00	432,352.00	-2.1%	451,425.00	186,428.00	41.30%	450,725.00	394,343.00	391,343.00
TOTAL WATER FUND EXPENDITURES		718,699.00	734,652.00	736,964.00	775,608.00	808,140.00	12.4%	779,925.00	353,180.00	45.28%	779,760.00	822,000.00	795,593.00
WATER RESERVE FU	ND									Balance 12/31	592,939.00	593,239.00	655,646.00
	_ ,_									Unencumbered Balance 1/1	171,149.00	200,961.00	200,961.00
WATER RESERVE FUND REVE	<u>NUES</u>												
22-00-4501	Interest			-									
22-00-4600	Other Revenues					(25,000.00)							
22-00-4999	Transfer	(12,000.00)	(12,000.00)	(36,000.00)	(36,000.00)	(33,000.00)	175.0%	(36,000.00)	(15,000.00)	41.67%	(36,000.00)	(36,000.00)	(36,000.00)
TOTAL WATER RESERVE FUND REVENUES		(12,000.00)	(12,000.00)	(8,000.00)	(36,000.00)	(58,000.00)	383.3%	(36,000.00)	(15,000.00)	41.67%	(36,000.00)	(36,000.00)	(36,000.00)
WATER RESERVE FUND EXPENDENT WATER RESERVE FUND CONTRACTUAL SERVICES WATER RESERVE FUND CAPITAL	<u>NDITURES</u>										<b>0.00</b> 6,188.00	<u>-</u>	<u>-</u>
TOTAL WATER RESERVE FUND EXPENDITURES			9,900.00	49,415.00	0.00	0.00		-			6,188.00	-	-
		5,848,222.00	6,009,668.00	6,473,364.00						Balance 12/31	200,961.00	236,961.00	236,961.00
Assessed Valuation		28,361,994	28,706,476	30,880,463	34,285,824	37,194,830		40,278,197				43,845,513	
Ad Valorem Taxes		1,223,307	1,230,594	1,336,194	1,475,513	1,600,508		1,734,330				1,887,474	
Mill Levy		43.132	42.868	43.270	43.036	43.030		43.059				43.048	

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