



2027
FISCAL YEAR

ANNUAL BUDGET



The mission of the City of Maize is to create a thriving family-friendly community that supports businesses, encourages responsible growth, and provides quality services to enhance the wellbeing of residents.

TOGETHER WE THRIVE

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READER'S GUIDE

The primary purpose of this document is to communicate the achievements and initiatives being undertaken by the City of Maize Kansas. The document highlights the expected revenues and the expected operating and capital improvement expenditures in accordance with the fiscal and administrative policies of the City of Maize. By adopting a budget, the City Council establishes the level of services to be provided, the amount of taxes to be charged, and the various programs and activities that will support the citizens of Maize.

This budget is intended to give the reader a comprehensive overview of funding for the City's day-to-day operations, scheduled capital improvement expenditures, and principal and interest payments for the City's outstanding long-term debt. It is the foundation for the City's allocation of resources toward service delivery plans, while providing quality services and community improvements. This proposed budget addresses service requirements and builds upon initiatives funded in prior years, while establishing direction for new programs.

The glossary includes commonly used budget terminology and acronyms.



MAIZE CITY COUNCIL



Mayor
Patrick Stivers



Council President
Jennifer Herrington



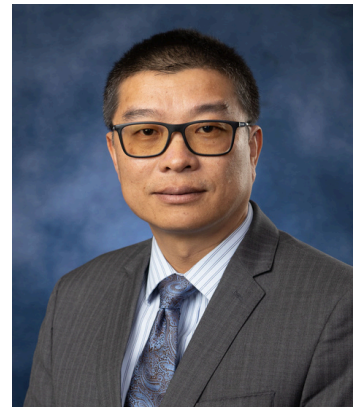
Council Member
Alex McCreath



Council Member
Jeff Hohnbaum



Council Member
Kevin Reid



Council Member
Dr. David Guo

The Mayor and five Councilmembers, acting as the elected representatives of the citizens of the City of Maize, formulate public policy to meet community needs and assure orderly development of the City. The City Council appoints the City Manager, City Attorney, Municipal Court Judge, and various citizen boards. The City Council's public policy activities include: adopting the City's annual budget; setting a strategic plan; establishing general objectives; reviewing and adopting all ordinances and resolutions; and approving purchases and contracts as prescribed by City Charter and State Law.

Who Develops the City Budget?

Developing the City of Maize budget is a collaborative effort. Each department plays a vital role in identifying needs, setting priorities, and responsibly managing resources for our community.



The Budget Development Process

The annual budget is the result of careful planning, review, and collaboration to ensure that City resources are used effectively and align with Council priorities and community needs.



MESSAGE FROM THE CITY MANAGER

July 16, 2026

To the Mayor, City Council, and citizens of Maize,

The Mayor and City Council have once again played a critical role in shaping the vision and priorities reflected in the proposed 2027 City Budget. Their commitment to responsible governance, fiscal stewardship, and strategic planning has provided clear directions to staff throughout this budget process.

The proposed 2027 budget reflects a balanced approach to providing meaningful property tax relief while continuing to invest in the infrastructure, equipment, and services necessary to support a growing community. During the past year, the City's assessed valuation increased from \$119,451,170 in 2026 to a proposed \$139,897,676 in 2027, driven by continued residential and commercial development and the return of industrial properties to the tax rolls.

Recognizing the financial pressures created by rising property valuations, the proposed budget recommends reducing the City's mill levy from 42.858 mills to 40.771 mills, a reduction of 2.087 mills. This reduction fulfills the City's commitment to dedicating a portion of the voter-approved 1% sales tax toward property tax relief while also reflecting stronger-than-anticipated valuation growth and disciplined financial management.

Although the proposed mill levy remains above the Revenue Neutral Rate, the budget maintains the resources necessary to continue investing in critical infrastructure, public safety, utility improvements, and capital equipment while preserving the City's long-term financial stability. The budget also increases pay-as-you-go funding for future capital improvements and equipment replacement, reducing the City's future reliance on debt financing. No new personnel positions are proposed as part of the 2027 budget.

As the State Legislature continues to consider changes that could affect future municipal budgeting, the City has intentionally maintained a conservative financial approach that balances today's priorities with tomorrow's uncertainties.

This budget reflects the collaborative efforts of the Mayor, City Council, Budget Management Team, department directors, and City staff. Together, we have developed a financial plan that provides meaningful tax relief while preserving the high-quality municipal services and strategic investments that position Maize for continued success.

Nick Gregory

City Manager

2025

YEAR IN REVIEW

PLANNING FOR GROWTH. INVESTING IN MAIZE.

In 2025, the City of Maize took meaningful steps to strengthen the community, prepare for the future, and continue providing high-quality services for the people who live, work, and do business here.



PLAN

Preparing for what's next.

- Completed extensive community engagement and began the 2026–2028 Strategic Plan.
- Advanced the Comprehensive Plan and adopted the Wireless Communication Master Plan.
- Continued long-range growth and land-use planning.



INVEST

Building a stronger tomorrow.

- Voters approved Maize Matters — a 1% sales tax dedicated to streets, sidewalks, drainage and property-tax relief.
- Established the Capital Improvements Fund and Municipal Equipment Reserve Fund.
- Advanced key infrastructure projects, including 119th Street improvements and water/sewer capacity.



MODERNIZE

Modern tools. Better service.

- Approved the first phase of the Citywide ERP Pro 10 migration (implementation in 2026).
- Launched a new, modern City website.
- Added Council livestreaming to expand transparency.
- Strengthened cybersecurity and upgraded city technology.



GROW

Expanding opportunities.

- Welcomed Charlotte Pipe — an \$80 million industrial investment.
- Supported new commercial development and expansion of local businesses.
- Saw strong residential growth and housing permits.
- Invested in the infrastructure needed to support responsible growth.



CONNECT

A stronger community.

- Supported a safe community through Police, SRO and DARE programs.
- Invested in parks, recreation and the amphitheater.
- Hosted community events like the Farm & Art Market and Fall Festival.
- Strengthened school and community partnerships.
- Expanded opportunities for public engagement and transparency.

TOGETHER WE THRIVE

Public Works

Water and Wastewater Production

The Public Works Department works behind the scenes seven days a week to provide quality of life and life-sustaining resources that are vital to Maize residents. As the community continues to grow, the city remains committed to proactively investing in water and wastewater infrastructure. During 2025, staff continued planning for an additional municipal water supply, designing a new water tower, and the next phase of wastewater treatment improvements to ensure both utility systems are prepared to serve current



In 2025, Maize Water and Wastewater Utilities accomplishments included:

- 184,095,800 total gallons of potable water delivered.
- 166,930,000 total gallons of wastewater treated.
- 4,587: linear feet of water lines added.
- 22,921: linear feet of sewer lines added.

Street Maintenance

Planning, repair, and preventative maintenance are crucial to preserving the City's street infrastructure. During 2025, Public Works continued the Capital Improvement Program street-preservation effort, focusing available resources on extending pavement life, maintaining safe travel, and delaying more costly reconstruction where practical.

- 77,094 square yards of asphalt rejuvenator
- 11,000 square yards of Scrub Seal and Fog Seal application.
- 17,100 lbs of crack sealant and filling material applied to streets.
- 6 lane miles of pavement restriping
- City Hall and EMS parking lot repairs and seal coating.



Sidewalks and Pedestrian Safety

Pedestrian safety remains a priority when programming limited capital funds. Projects completed during 2025 improved accessibility, connectivity, and visibility for pedestrians and motorists while advancing the City's long-term goal of investing in streets, sidewalks, and pedestrian mobility.

- Copper Creek Apartments to Hampton Lakes Street – Began design work to install a 6' wide sidewalk on the West side of Maize Road. This addition provides pedestrian access from the Hampton Lakes Development to 45th and Maize Road.
- 45th and Maize Road – Began design work to upgrade pedestrian ramps that align with current ADA standards and enhance pedestrian crossing signals

Traffic Safety

As traffic volumes increase, Public Works continually evaluates opportunities to improve safety and traffic flow. During 2025, staff coordinated with partner agencies and advanced improvements based on observed conditions, resident concerns, and the City's transportation priorities.

- Installation and repair of battery backup equipment at 4 signalized intersections providing uninterrupted operation during power outages.
- Completed traffic counts at 10 intersections to assist in traffic detection upgrades and signal optimization as vehicular traffic continues to increase.
- At City Council direction, Maize pursued WAMPO funding for improving 119th St. W from 29th to Wilkinson. Design work has begun on this project that will widen 119th St. W, add sidewalks on both sides, and install storm sewer. These improvements will improve traffic flow and greatly improve pedestrian safety along the corridor.



Public Works

Utilities Maintenance

Preventative maintenance of the City's utility infrastructure is imperative to providing reliable service and preventing larger failures. Public Works continued its routine sewer-cleaning, televised-inspection, water-system flushing, and utility-locate programs throughout 2025.

2025 Utility Maintenance Accomplishments:

- 68,000 linear feet of sewer line cleaned
- 4 lift stations cleaned
- 2 sewer pumps replaced
- 768,000 gallons flushed from the water system
- 4,721 number of utility locates performed
- Placed new lift station in service serving Charlotte Pipe

Equipment Additions

A growing city places increased demands on infrastructure maintenance. A well-maintained equipment and vehicle fleet gives staff the tools needed to provide the level of service the community expects and deserves.

2025 Completed Equipment upgrades:

- 2025 F5-50 Crane Truck – Utilities
- 2025 F-450 Dump Truck with plow and spreader



Parks and Public Space Planning

Public Works supports the maintenance, planning and construction of Parks and Public Spaces in the City. In 2025, the City of Maize Park and Tree Board identified the need for an inclusive playground in the City Park. \$200,000 is allocated for this project in 2026. This will be another significant addition to the Park since the splash pad was installed in 2015. Additional sidewalks were added in Maize City Park to increase accessibility from parking areas to playgrounds and splash pads.



2 New Splash Pad Fixtures were purchased and Installed



Police Department
“Your Police, Our Community”



Mission

“With integrity and professional respect for all individuals, the officers of the Maize Police Department shall provide ethical and impartial services to maintain a safe community.”

Core Values

Respect – Showing dignity and compassion for all.

Integrity – Doing what is right even when no one is watching.

Service – Fully supporting and defending the rights of individuals through professional, fair, and compassionate service.

Ethical Conduct – Continuously reflecting on our own beliefs and actions to ensure that we hold ourselves to the highest standards.

Each member of the Maize Police Department staff is community and service orientated to keep the community safe. In a recent community survey, 97 % of those surveyed said that they feel Maize is a safe community. That is a testament to the dedicated staff of the MPD.

Technology

We continue to utilize our FLOCK cameras to assist in identifying suspects and solving crimes. Though we have our own FLOCK cameras, we partner with agencies in the surrounding area, the State and across the Country in sharing intelligence information.

We also transitioned from multiple systems to track policy, training, and employee performance to an all-inclusive platform that integrates all these things into one location. By going to the new platform, we were able to see savings of approximately \$6,000.

Community Engagement & School Resource Officer Program

The School Resource Officer (SRO) program is an excellent way for our officers to connect with the youth of our community. The SROs are not assigned to the schools for just safety reasons, but they are also there to educate and interact with our youth.

As we noted last year, the SROs are teaching DARE in Intermediate schools teaching our 5th grade students about making good choices and giving them the decision-making tools to make those right choices. In the 2025-2026 school year, we educated approximately 300+ students on the DARE curriculum.



Community Engagement & School Resource Officer Program

As in past years, we recognize that some in our community can use a little help with the holiday season. This year we continued our partnership with the Union Rescue Mission and their holiday meal program. We added partners to expand this for our community. At Thanksgiving, we worked with the Wagon masters and Honore Adversis Foundation to serve approximately 45 families with a full meal for the holiday. During Christmas we were able to serve approximately 45 family meals through the generosity of the Union Rescue Mission and the Maize Road Sam's Club.



Additionally, MPD SRO's continue to engage the schools and community by attending various events. Below are pictures of their attendance at the Early Childhood Center Touch a Truck event.



Technology

Technology is more than hardware alone—it is an ongoing cycle of infrastructure management, cybersecurity, software support, training, maintenance, and user assistance. Throughout 2025, this broader approach guided several important initiatives that strengthened the City’s technology environment, improved reliability, enhanced security, and better supported daily operations across departments.



Windows 11 Upgrade:

All City computers were successfully upgraded to Windows 11, providing improved security features, stronger compatibility with current applications, and better overall system performance. This upgrade helped ensure devices remain supported, secure, and aligned with current technology standards.

Computer Replacements:

Scheduled computer replacements were completed to keep staff equipped with dependable, up-to-date technology. Replacing aging equipment reduced performance issues, improved efficiency, and helped minimize downtime caused by outdated hardware.

Public Works Server Upgrade:

Public Works server was upgraded and migrated to updated infrastructure with no disruption to daily operations. This project improved system reliability, strengthened performance, and ensured continued support for essential departmental services.

Website Redesign:

A redesigned City website was launched to provide a more modern, user-friendly experience for residents, businesses, and visitors. The updated site improved accessibility, streamlined navigation, and made it easier for the public to locate important information and city services.

City Hall Server Replacement:

The City Hall server environment was fully migrated to updated infrastructure with zero disruption to daily operations. This replacement improved long-term stability, strengthened performance, and ensured internal systems continue to operate on reliable and supported technology.

Police Department iPhone Project:

iPhones were successfully deployed and configured for the Police Department to improve communication, mobility, and access to essential resources in the field. This project enhanced operational flexibility and helped staff remain connected while performing their duties

New Businesses

Charlotte Pipe and Foundry

Charlotte Pipe and Foundry, based in Charlotte, North Carolina, celebrated a major milestone in 2025 with the ribbon cutting of its new \$80 million

Midwest manufacturing facility in the Maize Industrial Park. The facility represents a significant investment in the Maize community and is expected to bring approximately 50 new jobs to

the area. The development includes a rail spur connecting the facility to the Kansas and Oklahoma Railroad, providing materials needed to manufacture high-quality PVC drain, waste, and

vent pipe. The City of Maize completed new water and sewer infrastructure to support the facility, while Sedgwick County made improvements to 119th Street to accommodate increased commercial traffic. The completion and ribbon cutting of the Facility marked an important milestone in the continued growth and development of the Maize Industrial Park.



Cox Airparts represents an important addition to Maize's growing industrial and aviation sector. The company completed construction of its new facility in the Maize Industrial Park in 2025, with operations and employment beginning to ramp up during 2026. Cox Airparts has a long history serving the aerospace industry as a manufacturer and supplier of precision aircraft components. Its relocation and expansion in Maize builds upon the Wichita region's strong aviation manufacturing heritage while bringing additional jobs, private investment, and advanced manufacturing activity to the community. The project is also an important milestone for the Maize Industrial Park, demonstrating the City's continued success in attracting quality employers and aviation-related businesses. As Cox Airparts continues to grow into its new facility, the company will further diversify Maize's employment base and strengthen the City's connection to the region's aerospace supply chain.



Industry Growth: The Next 90 Acres

While we are excited to celebrate Cox Airparts and the continued success of the Maize Industrial Park, our industrial growth story is far from finished. In 2025, Hutton Construction completed critical infrastructure improvements serving approximately 90 acres immediately adjacent to the existing Industrial Park, positioning the property for its next generation of development. The site already has water and sanitary sewer infrastructure in place, direct access through the existing Industrial Park, and the Kansas & Oklahoma Railroad immediately to the north, providing significant opportunities for future rail-served industries.

Throughout 2026, the City has been in discussions with multiple prospective industries, with the first potential tenant continuing to work through the details of a phased development approach. With infrastructure, access, available land, and rail all in place, the next 90 acres represent the next chapter of industrial growth in Maize—and we believe that chapter is beginning to take shape.

Stay Tuned: More Growth on the Horizon

The City of Maize continues to see exciting new development take shape, with several businesses in the works that will add to the community's growing commercial opportunities. Casey's General Store is planned for the corner of 53rd Street and Maize Road, bringing new life to the former Pizza Hut location and creating an exciting new addition to this prominent intersection. Les Schwab Tires is also planned along Maize Road, just north of 37th Street. These projects represent continued investment in Maize and reflect the community's ongoing growth.

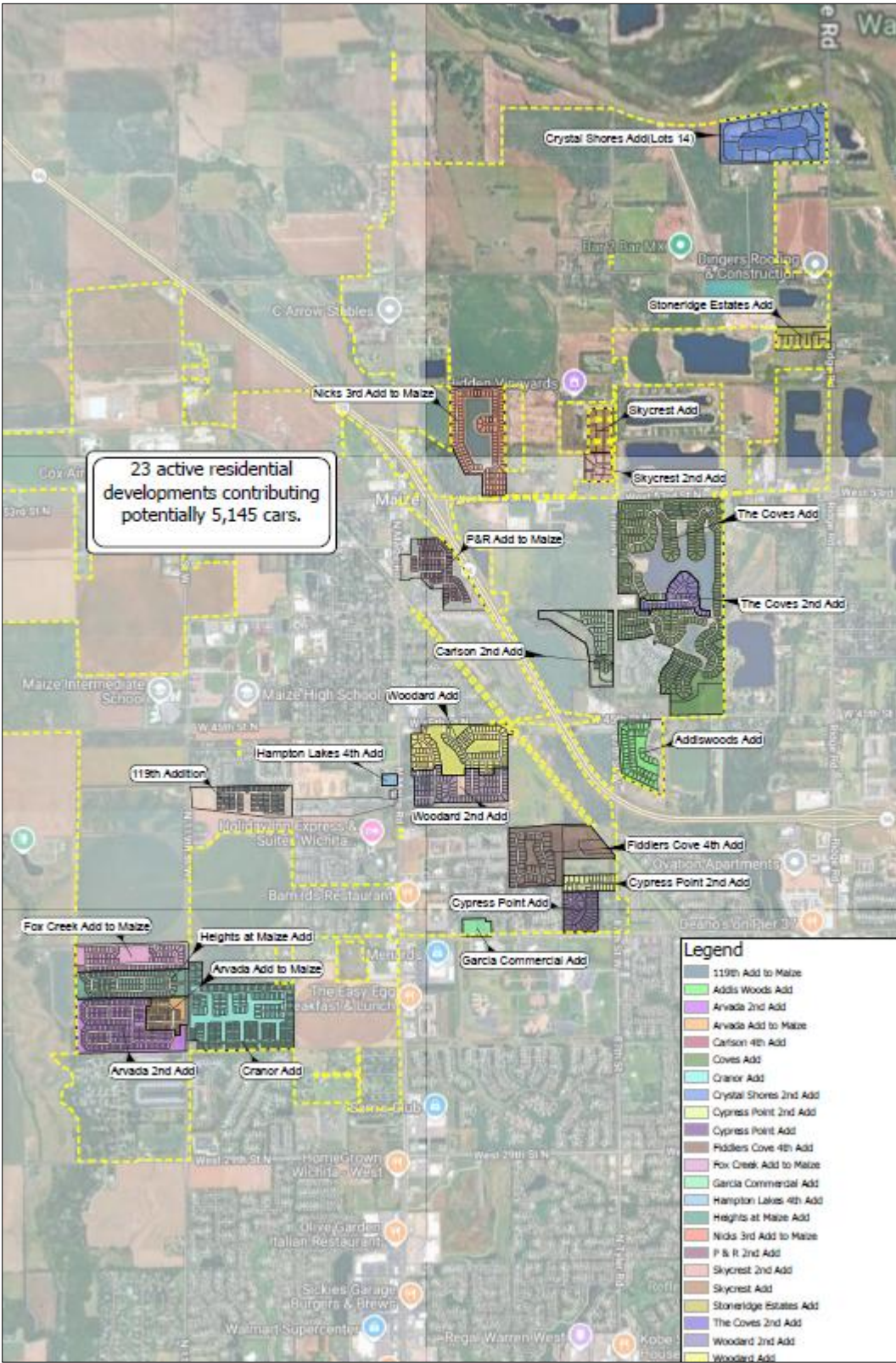
2025 City of Maize Community Events

In 2025, the City of Maize hosted a variety of successful community events, including the Maize Farm & Art Market, Maize Fall Festival, Halloween Drive Thru, and Christmas Tree Lighting. The City also introduced its first annual Summer Concert Series, featuring three dates with three different musicians and providing a new opportunity for residents to gather, enjoy live music, and celebrate the community. Each event highlighted the vibrant community spirit that defines Maize and provided opportunities for residents to connect, celebrate, and enjoy local traditions. These gatherings reinforced the value of continued investment in community programming and helped build momentum for an expanded events calendar in 2026.



CITY INFORMATION

MAIZE BOUNDARY MAP



COMMUNITY PROFILE/DEMOGRAPHICS

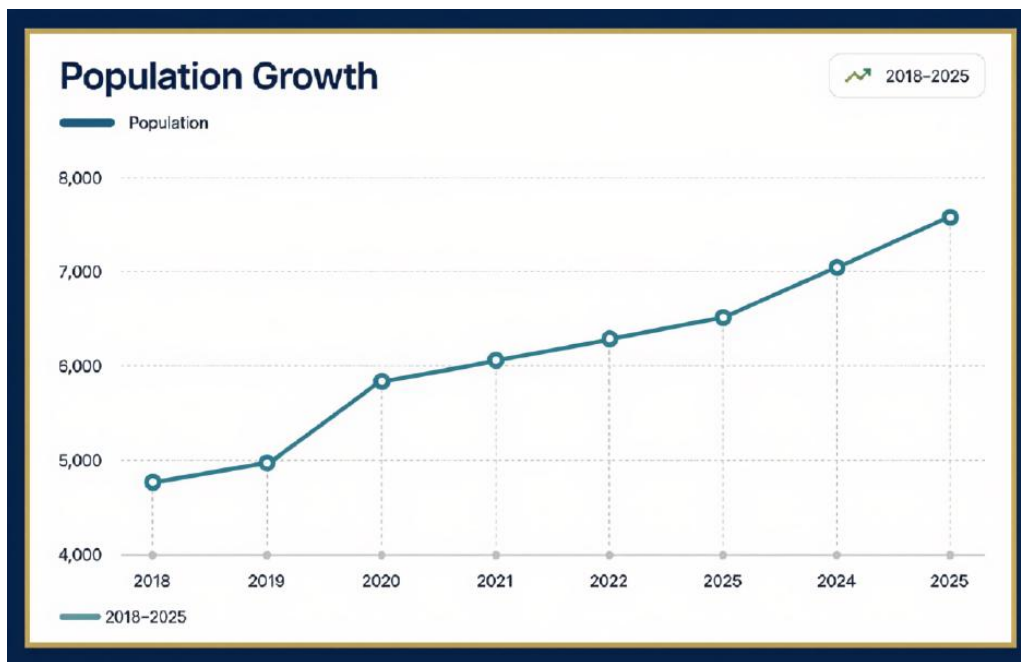
With a population of 8,200, Maize continues to be one of the fastest growing cities in the State of Kansas.

According to July 2026 data, Maize grew at a rate of 3.88% annually between 2025 and 2026. The community population has grown from 5,818 at the time of the 2020 census to the present estimated 8,200. This increase equates to a 40.22% growth rate over the past 5 years.



Spanning over 10 miles, the Maize population density has increased from 761 to 808 people per square mile over the past year.

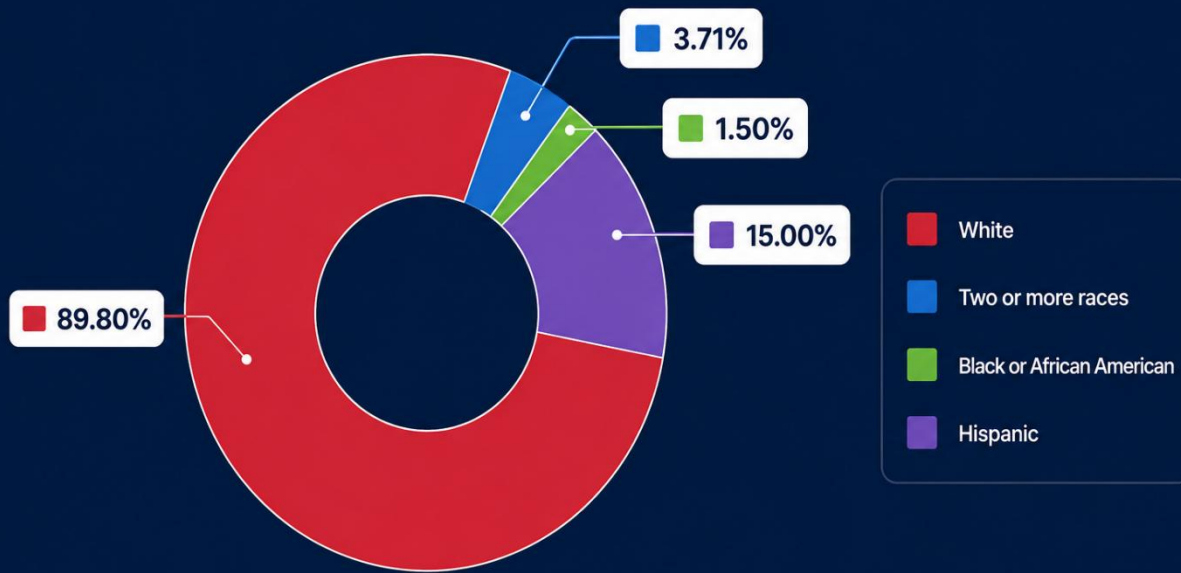
The average household income in Maize is \$72,024 with a poverty rate of 12.4%. The median age in Maize is 38 years of age.



Source: <https://worldpopulationreview.com/us-cities/maize-ks-population>

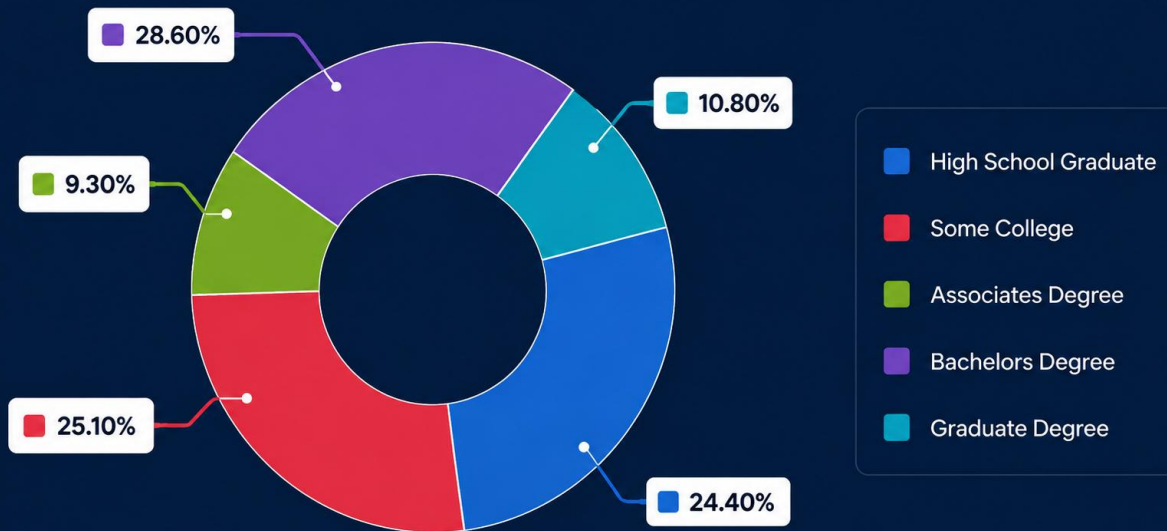
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Population by Race



Source: <https://www.census.gov/quickfacts/fact/table/maizecitykansas/>

EDUCATION ATTAINED



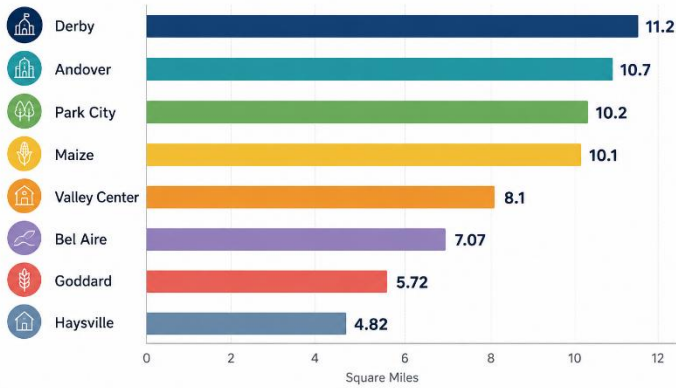
Source: <https://datausa.io/profile/geo/maize-ks/>

Source: <https://worldpopulationreview.com/us-cities/maize-ks-population>

Accessed: 07/2026

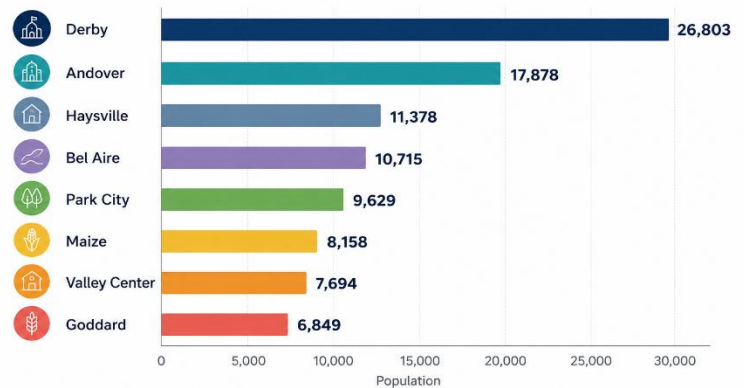
TOTAL SQUARE MILES

BY CITY



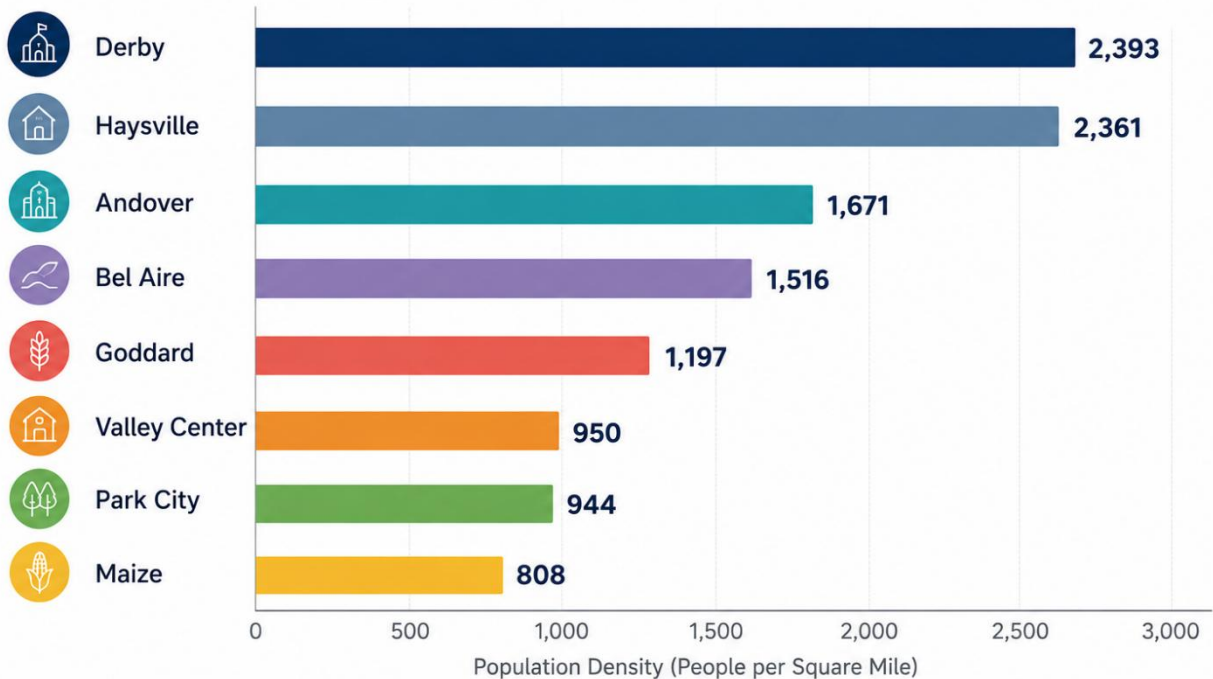
POPULATION

BY CITY



The City of Maize is geographically comparable in size to other municipalities in the Wichita metropolitan area. Population density is an important factor when evaluating the cost of providing municipal services, as it reflects the number of residents served within a given area. Communities with lower population densities typically require a similar level of infrastructure and public services over a larger geographic area, resulting in fewer residents to share the cost of maintaining those services.

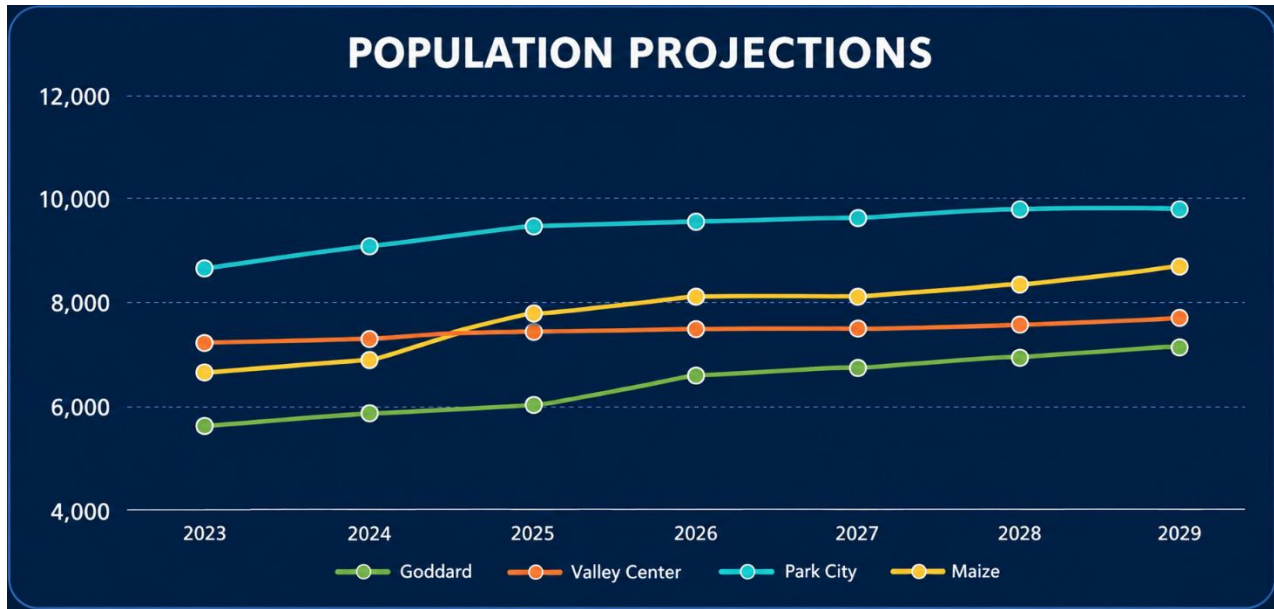
POPULATION DENSITY PER SQUARE MILE



Source for all charts on this page: <https://worldpopulationreview.com/us-cities>

Accessed: 07/2026

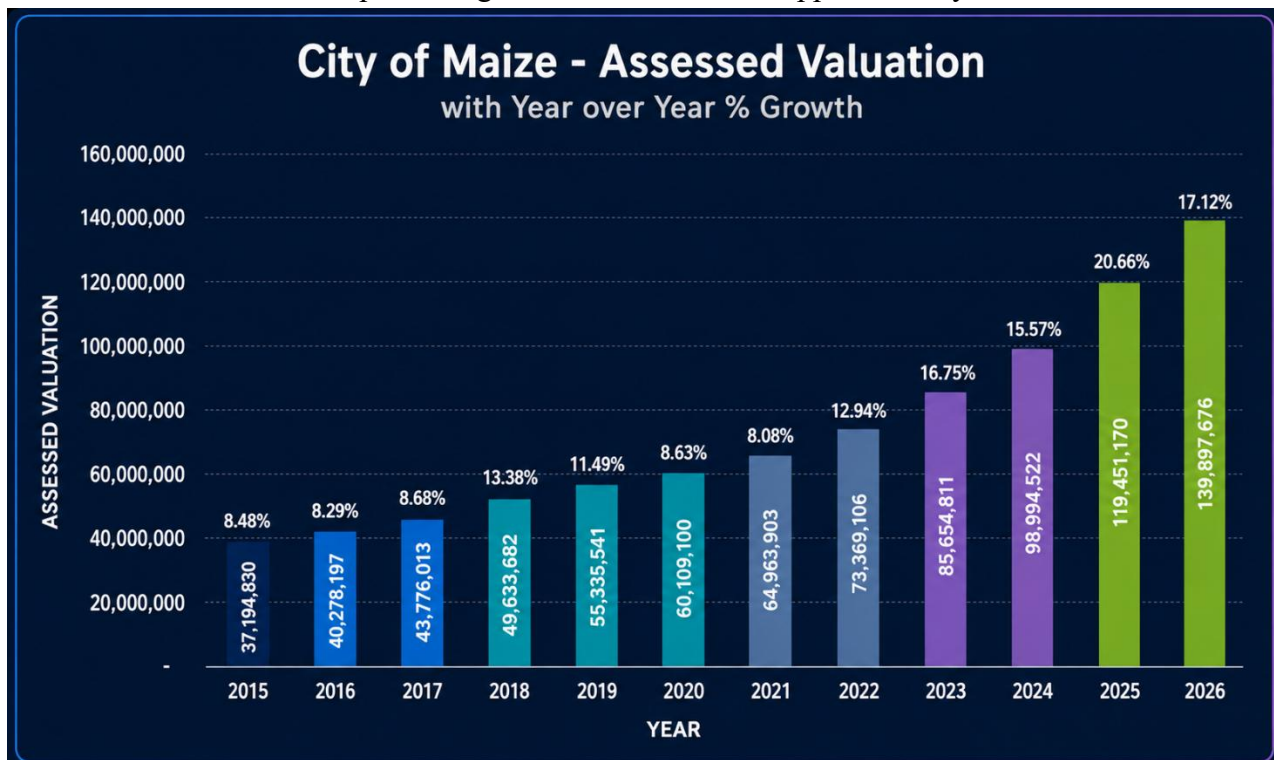
This assumes the projected population rate of growth for Maize at 3.88% annually, as estimated by census data.



Other cities annual growth rates obtained at <https://worldpopulationreview.com/us-cities> Accessed: 8/2026

ASSESSED VALUATION

From 2015 to 2026, the City of Maize's assessed valuation increased from \$37.2 million to \$139.9 million, representing an overall increase of approximately 276%.



- 2026 assessed valuation is preliminary and expected to be lower when finalized in November.

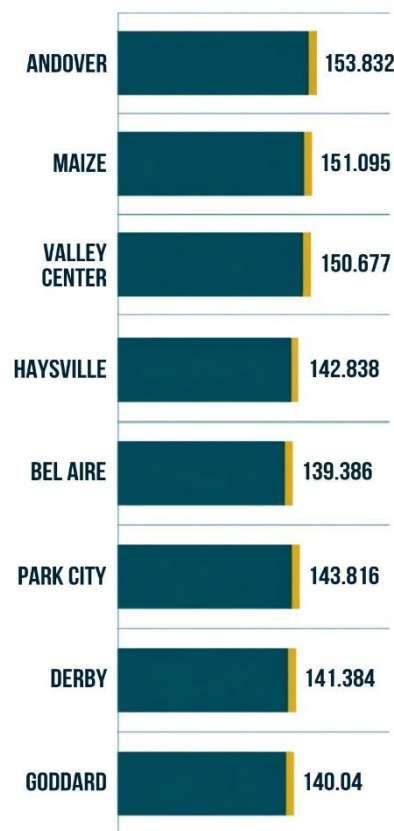
2026 TAXATION PROFILE

Total Property Tax Rate (2026):	151.095 mills
USD 266 Maize Schools:	59.59 mills
City of Maize:	42.858 mills
Sedgwick County:	27.567 mills
County Fire District:	16.754 mills
USD 266 Rec Commission:	1.000 mills
State:	1.500 mills
South Central Kansas Library Sys:	1.160 mills
Maize Cemetery:	0.543 mills

2025 Ad Valorem Taxes Levied for 2026 for Surrounding Cities

(Source used for other cities: <https://www.sedgwickcounty.org/clerk/ad-valorem-tax-levies/>)

TOTAL LEVY WITHIN CITY



Total City Levy

VALLEY CENTER	54.856
DERBY	41.819
ANDOVER	43.805
PARK CITY	41.949
MAIZE	42.89
BEL AIRE	41.003
HAYSVILLE	40.341
GODDARD	39.299

Mill Levy Rate Recommendation 2026

Staff recommends establishing a property tax levy of 40.771 mills for the upcoming fiscal year, representing a 2.087 mill reduction from the current levy. The estimated assessed valuation for the City is \$139,897,676.

As part of this recommendation, \$132,600 from the 1% sales tax will be used to offset the property tax levy and reduce the mill rate. The remaining reduction is the result of responsible budgeting and careful management of City resources.

Despite the mill levy reduction, the recommended budget will continue to provide the resources necessary to support the needs of a growing community while maintaining a strong financial foundation to meet both current and future demands. These resources will help the City:

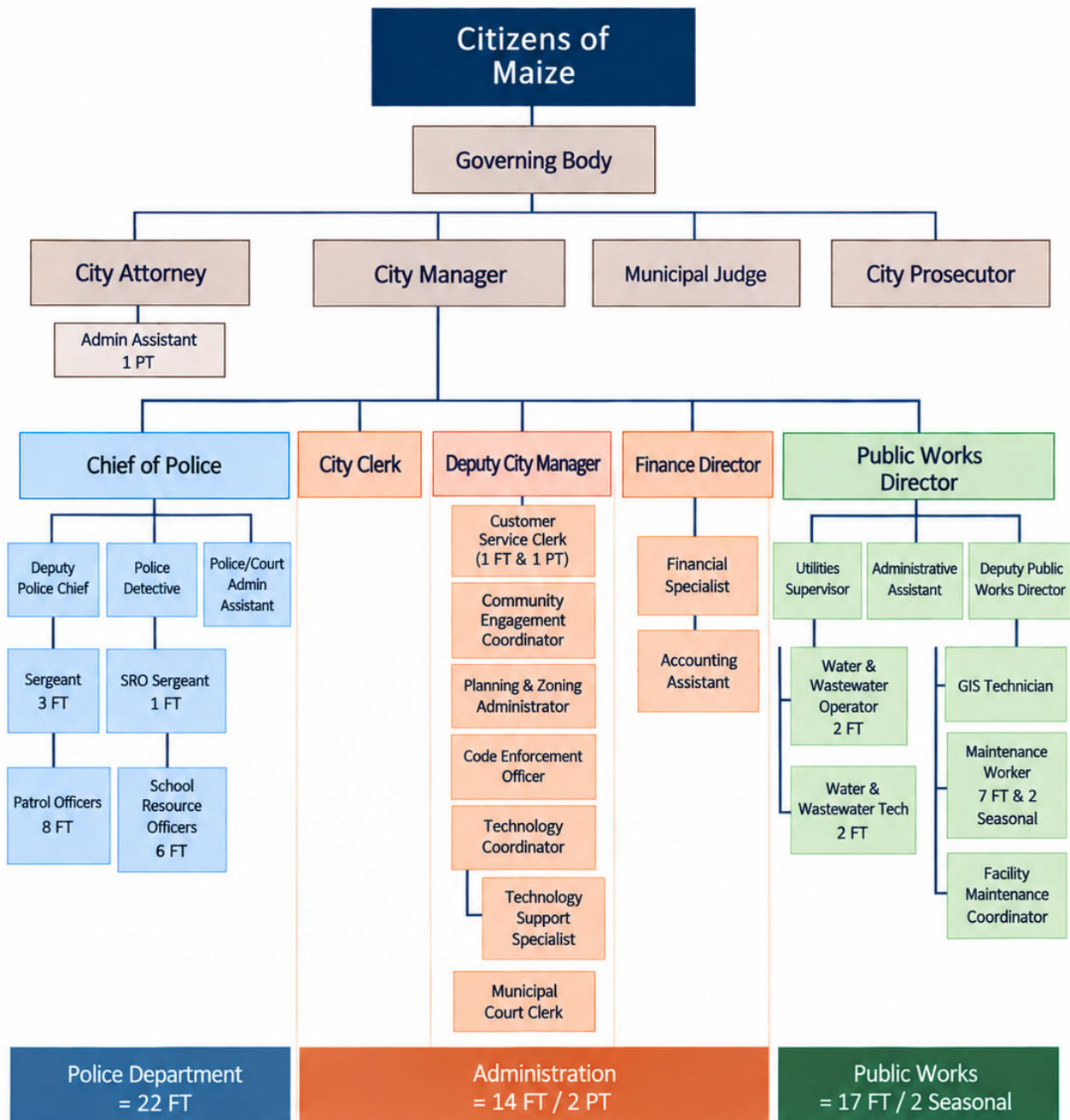
- Address increasing operational costs and service requirements.
- Maintain adequate cash balances to meet ongoing fiscal obligations.
- Strengthen reserve funds to prepare for infrastructure needs and unforeseen emergencies.
- Continue providing quality municipal services as the community grows.

This recommended mill levy supports the City Council's vision for a progressive and welcoming community that preserves Maize's suburban character, invests in features and amenities that make the community unique, and maintains the high-quality services residents expect.

Through responsible financial planning and strategic use of available revenues, the City can continue moving toward this vision while balancing the needs of today with the long-term financial sustainability of the community.



CITY OF MAIZE ORGANIZATIONAL CHART



POSITION SUMMARY (not including elected or contractual/seasonal positions)	
FULL-TIME	53
PART-TIME	2
SEASONAL	2

Maize Community Boards and Commissions

Boards and commissions play a significant role in our community. Citizens who volunteer to serve in an advisory capacity, benefit local government decision-making processes by elected officials and provide greater transparency to the community at large. Maize would like to recognize the valuable efforts and contributions of citizen volunteers that support and help define our future.

Park and Tree Board

Dan Doerflinger – Chair
Maren Breit – Vice-Chair
Jaima Nicholson – Secretary
Madeline Kemp - Member
Caleb Wiens – Member
David Shupe – Member
Tanner Ho - Member

Planning Commission

Tyler Lohmann – Chair
Carol Cooper – Vice Chair
Dennis Downes –Secretary
Mike Burks – Vice-Chair
Bryce Kintigh - Member
Kara Wiens – Member
Eric Samek – Member

2026 BUDGET PROCESS OVERVIEW

BUDGET PROCESS

Budget Process

The City of Maize governing body consists of a mayor and a 5-member City Council. Each year it is the City Manager's responsibility, assisted by staff, to formulate and present the annual budget according to policies and guidelines.

Kansas Statute

The State of Kansas has certain guidelines and timeframes the cities must follow to adopt and implement a budget each year. The City of Maize uses the State guidelines and an internally developed calendar to assist in the budgeting process.

Balanced Budget

State law requires all local governments to operate with a balanced budget for funds that levy a tax. A balanced budget is defined as a budget in which projected revenues and available unencumbered cash are equal to expenditures. The 2026 City of Maize budget is following current law.

Senate Bill (SB13)

In March 2021, the Kansas Legislature passed Senate Bill 13 (SB13) to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice and hearing prior to budget adoptions. This bill repealed the former "tax lid" and established the use of the "Revenue Neutral Rate" (RNR).

Revenue Neutral Rate

The revenue neutral rate (RNR) is the tax rate that would generate the same property tax revenue as levied the previous tax year by taxing authorities, using the current tax year's total assessed valuation. Your property tax, as a Maize property owner includes, but is not limited to:

- State
- County
- City
- School District 266
- County Fire District
- Library
- Park and Recreation District
- Cemetery

A rise in appraised property value can bring an increase in property tax revenue – even if the mill levy rate goes down. Factors include new properties added to the community and changes to values of individual properties in a community.

Estimated Tax Notice

The Sedgwick County Clerk will mail all Maize property owners an estimated tax notice on behalf of all taxing subdivisions within the county that affect the taxpayer's property.

This notice is not a bill and does not include information on special assessment fees that may be charged. It is solely a notice of whether one or more tax levying entities plan to exceed the revenue neutral rate (RNR) for the upcoming budget year.

The notice will include:

- Information on specific property values and taxes.
- Dates, times and locations for upcoming public hearings for taxing subdivisions that plan to exceed the revenue neutral rate.

Budget Amendments

Since the annual operating budget is presented and adopted well in advance of its execution, the City Council recognizes that it may become necessary to amend the budget after adoption. State Statute 79-2929 permits budgets to be increased due to previously unbudgeted increases through revenue other than property tax.

The city may authorize an amendment of any current year budget after giving public notice and holding a public hearing, as required by State Statute.

City of Maize 2027 Budget Preparation Timeline

February

23rd – Week of: Meet with departments to discuss CIP and Equipment Plans

23rd – Week of: Send out operating budget line-item worksheets

March

16th – 25th – Meet individually on departmental budget worksheets

April

11th – Budget Workshop with Council – New departmental requests

May

16th - Ask About the Budget: Community Drop In

June

1ST - Submit Capital Improvement Plan to City Council

15th – Deliver proposed 2026 budget

July

6th – Deliver City Manager’s Recommended Budget and Cemetery Budget

20th – Accept 2026 Proposed City and Cemetery Budgets, Authorize Publications, Set RNR Public Hearing, Set Budget Hearing

September

14th – RNR Public Hearing, RNR Resolution, 2027 Budget Hearing, 2027 Budget Adoption

October

1st – Deadline for Certified Budget to be submitted to County Clerk

BASIS OF ACCOUNTING

Cash (Regulatory) Basis of Accounting

The City of Maize uses a uniform system of accounting that complies with the applicable laws of the State of Kansas. Annual financial statements are presented after applying encumbrances to record accrued contracts, inventories, property and equipment resulting in financial statements presented on a cash basis of accounting. The budget is prepared on the same basis.

The financial transactions of the City are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

KMAAG Basis of Accounting

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenue and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City of Maize has approved Resolution 861-25, that is in compliance with K.S.A. 75-1120 a(c), waiving the requirement for application of generally accepted accounting principles and allowing the city to use the KMAAG regulatory basis of accounting.

FUND STRUCTURE

The following types of funds comprise the financial activities of the City of Maize:

General Fund – the chief operating fund used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

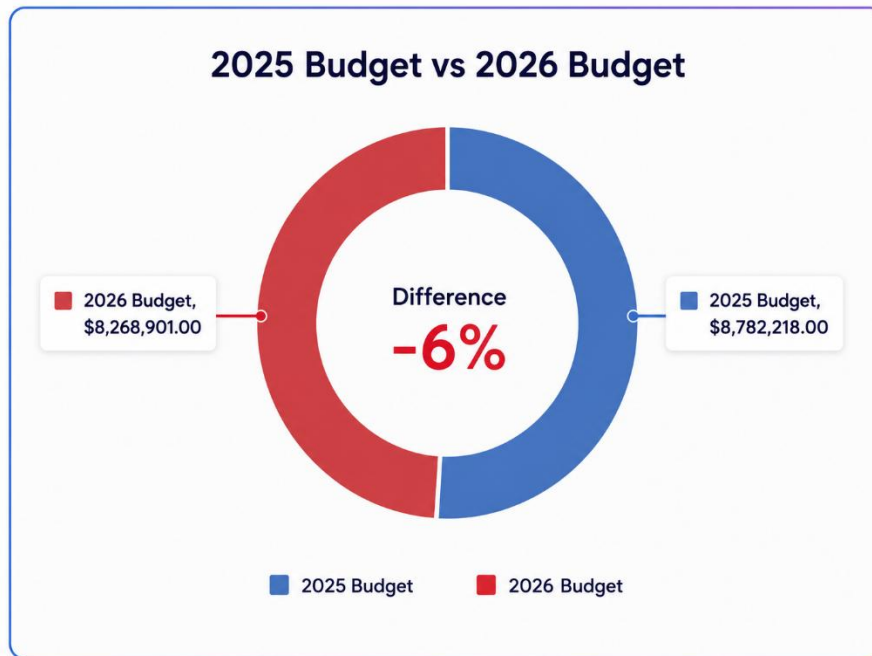
Bond and Interest Funds – accounts for accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities and equipment.

Enterprise (Business) Funds – account for operations financed and operated in a manner similar to private business enterprises where the stated intent is that the expense of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Agency Funds –used to report assets held by City in a purely custodial capacity.

General Fund



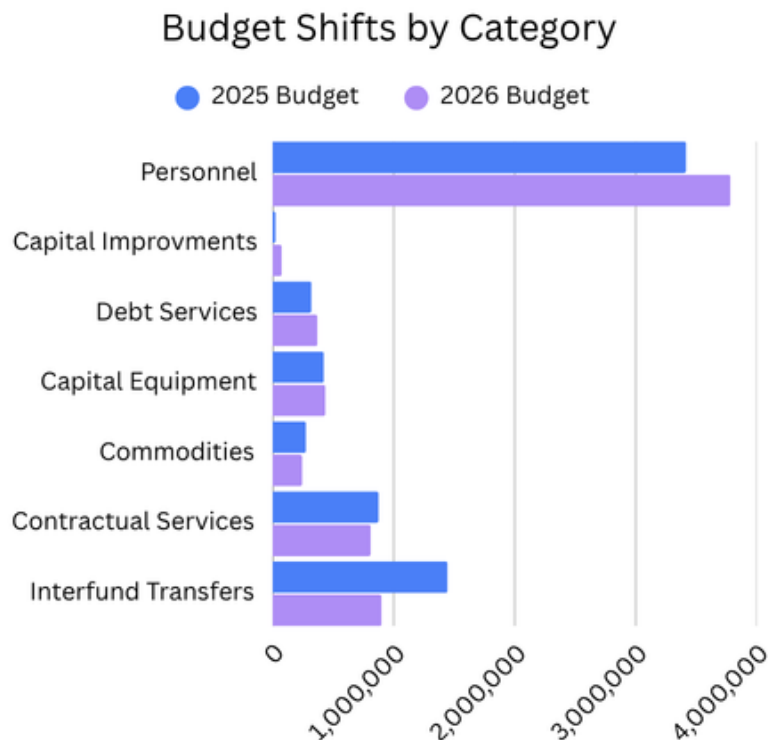
The 2026 Adopted Budget is 6% lower than the 2025 Budget. While the overall budget reflects a reduction, individual departmental budgets may show increases or decreases. These variations are primarily the result of organizational and accounting adjustments that reallocated expenditures and budgeted account line items to the departments responsible for those functions, improving the accuracy and transparency of departmental appropriations.

General Fund Budget by Department

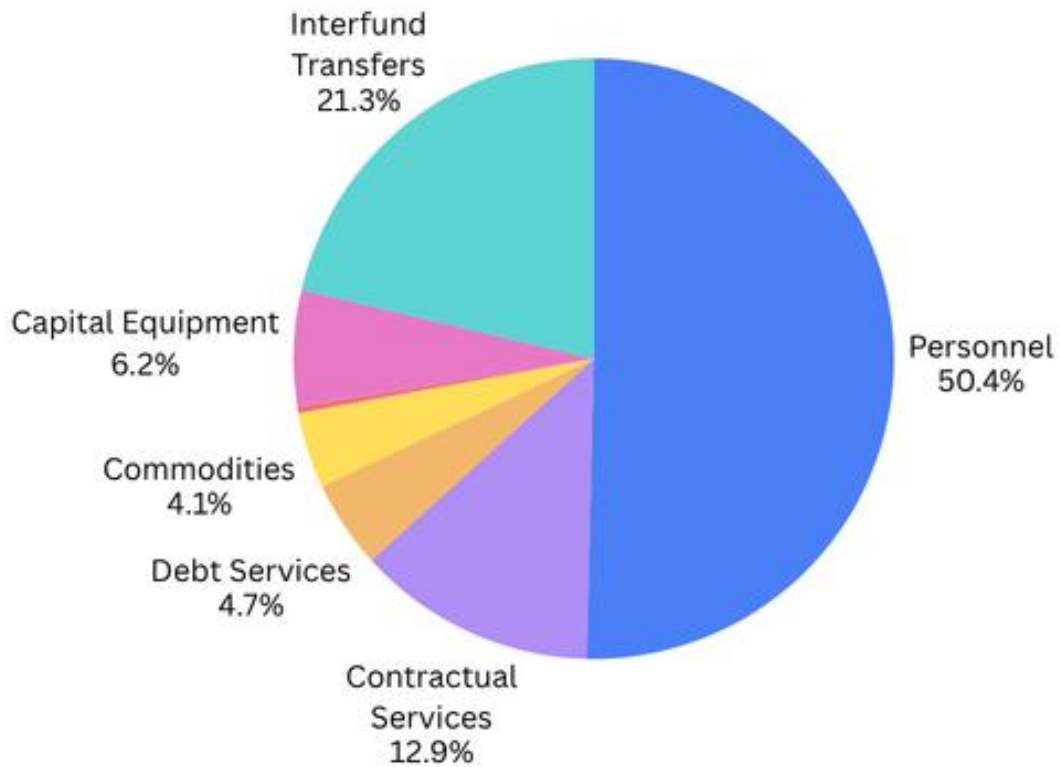
<u>Department</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>Difference FY25/FY26</u>
City Council	\$ 75,112.00	\$ 103,288.00	27%
Administration	\$ 1,190,340.00	\$ 1,439,243.00	17%
Police	\$ 2,419,509.00	\$ 2,590,709.00	7%
Court	\$ 230,498.00	\$ 240,647.00	4%
Community Facilities	\$ 255,859.00	\$ 223,757.00	-14%
Technology	\$ 230,120.00	\$ 256,727.00	10%
Planning and Code	\$ 95,236.00	\$ 100,550.00	5%
Accountant	\$ 25,000.00	\$ 25,000.00	0%
Miscellaneous	\$ 3,960,544.00	\$ 3,148,980.00	-26%
Economic Development	\$ 300,000.00	\$ 140,000.00	-114%
Total	\$ 8,782,218.00	\$ 8,268,901.00	-6%

General Fund Expenses by Category

Personnel expenditure represents the largest portion of the budget, increasing from 50.4% in 2025 to 57.2% in 2026. This increase occurs despite a reduction of one full-time equivalent (FTE) position from 2025 to 2026. A significant factor contributing to the increase in personnel costs is a 45% increase in health insurance expenditures. Interfund Transfers decreased from 21.3% to 13.6%, representing the most significant change in the overall budget composition. This reduction is primarily attributable to a shift in the allocation of property tax revenues toward debt service rather than interfund transfers. Contractual Services remained relatively consistent, decreasing slightly from 12.9% to 12.3% of the budget. This category includes expenditures such as building, contents, and liability insurance; engineering master agreements; trash services; utilities; and other contracted services. Capital Equipment accounts for approximately 6.6% of the 2026 budget and includes operational supplies such as fuel, tires, ammunition, grounds and custodial supplies, technology support, and other materials necessary to support day-to-day operations.

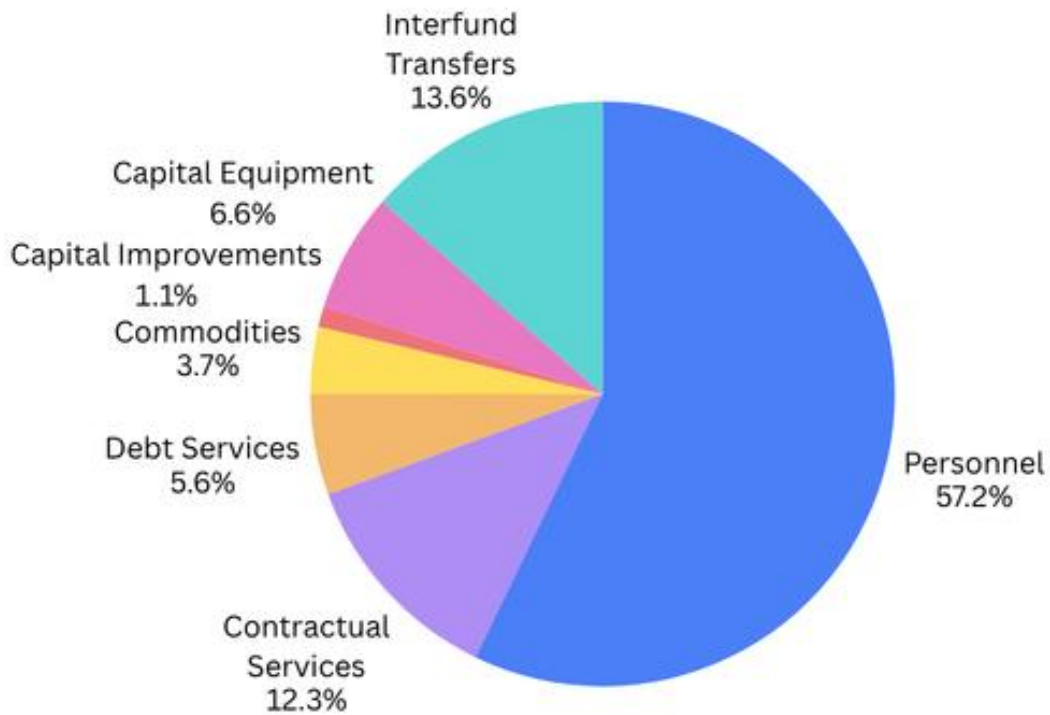


2025 General Fund Budget Expenses by Category



<u>2025 General Fund Budget Expenses by Category</u>		
<u>Description</u>	<u>Amount</u>	<u>Percentage</u>
Personnel	\$ 3,416,603.00	50.4%
Contractual Services	\$ 874,911.00	12.9%
Debt Services	\$ 321,044.00	4.7%
Commodities	\$ 275,850.00	4.1%
Capital Improvements	\$ 25,000.00	0.4%
Capital Equipment	\$ 423,260.00	6.2%
Interfund Transfers	\$ 1,445,000.00	21.3%

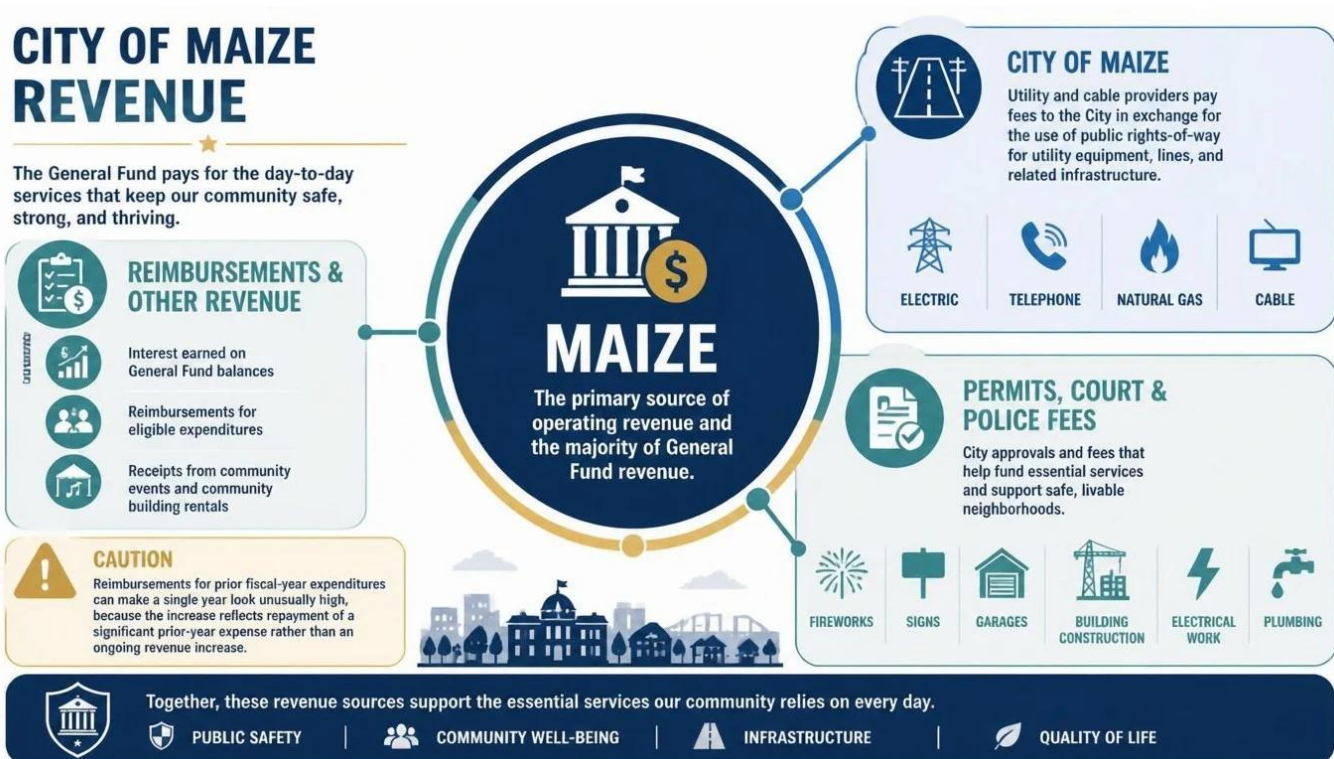
2026 General Fund Budget Expenses by Category



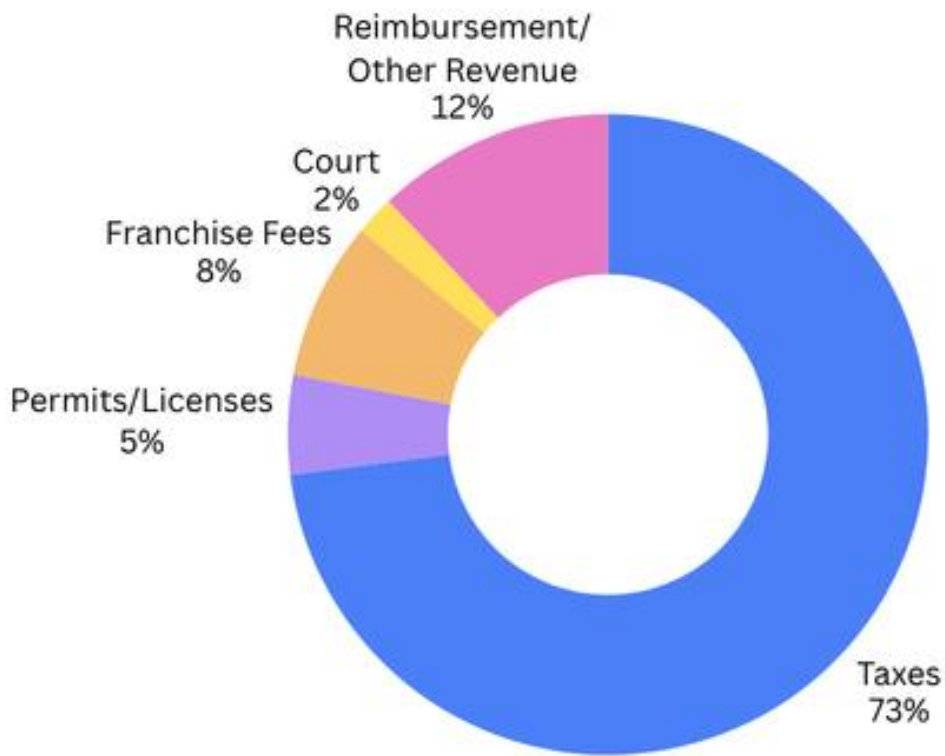
<u>2026 General Fund Budget Expenses by Category</u>		
<u>Description</u>	<u>Amount</u>	<u>Percentage</u>
Personnel	\$ 3,781,840.00	57.2%
Contractual Services	\$ 810,604.00	12.3%
Debt Services	\$ 370,000.00	5.6%
Commodities	\$ 243,350.00	3.7%
Capital Improvements	\$ 75,000.00	1.1%
Capital Equipment	\$ 434,327.00	6.6%
Interfund Transfers	\$ 900,000.00	13.6%

General Fund Revenue by Category

Taxes accounted for the majority of General Fund revenue, making them the City's primary source of operating revenue. The remaining revenue is generated through reimbursements and other revenue sources, franchise fees, permits, court and police fees. Reimbursements and Other Revenue include interest earned on general fund balances, as well as reimbursements for eligible expenditures. Reimbursements received for expenditures incurred in prior fiscal years can cause this revenue category to appear unusually high in a given year. In these instances, the increase reflects the reimbursement of a significant prior-year expenditure rather than an ongoing increase in revenue. Other revenue includes receipts from community events, community building rentals, and similar activities. Franchise Fees are fees paid to the City by utility and telecommunication providers, including electric, telephone, natural gas, and cable companies.

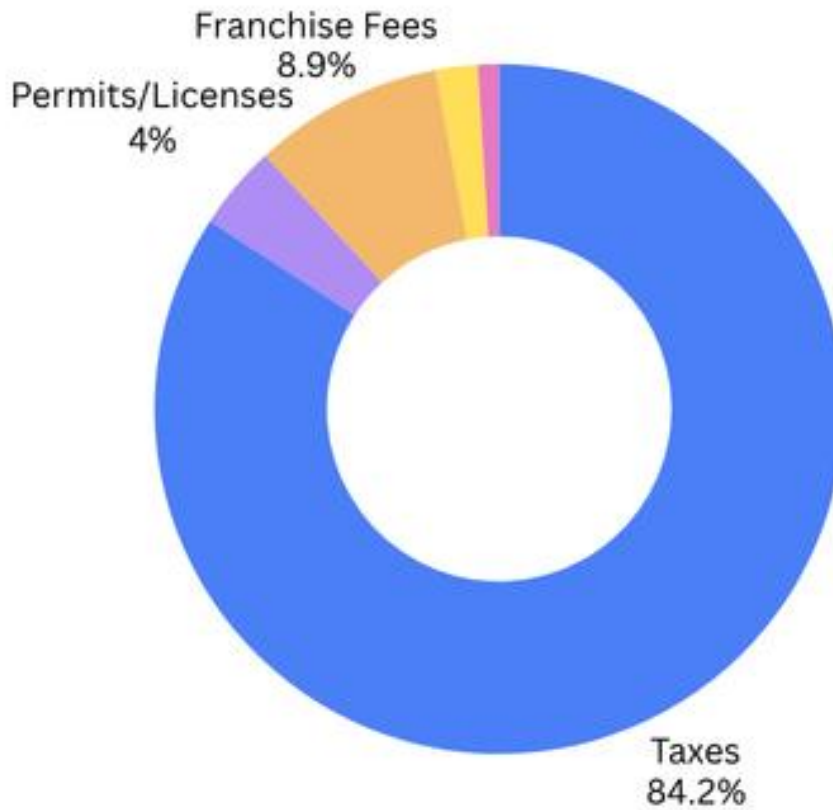


2025 General Fund Revenue by Category



<u>2025 General Fund Actual Revenue by Category</u>		
<u>Description</u>	<u>Amount</u>	<u>Percentage</u>
Taxes	\$ 6,051,179.27	73%
Permits/Licenses	\$ 383,337.01	5%
Franchise Fees	\$ 697,354.22	8%
Court	\$ 134,682.77	2%
Police Department	\$ 13,026.52	0%
Reimbursement/Other Revenue	\$ 1,002,641.83	12%

2026 General Fund Revenue by Category



2026 General Fund Budgeted Revenue by Category		
Description	Amount	Percentage
Taxes	\$ 6,345,823.00	85%
Permits/Licenses	\$ 284,600.00	4%
Franchise Fees	\$ 645,400.00	9%
Court	\$ 125,200.00	2%
Police Department	\$ 20,100.00	0%
Reimbursement/Other Revenue	\$ 52,500.00	1%

ADMINISTRATION

City Administration is responsible for administrative support and coordination for all departments, human resources, economic development, finance, technology and communication.

BUDGET HIGHLIGHTS

- **Salary and Benefits Funding** – The transition to a self-funded health plan is expected to provide greater opportunities to manage future healthcare costs, while increasing employee education and support to help staff better understand and utilize their benefits. As organizational priorities continue to evolve, strategic restructuring has allowed the City to meet changing needs with minimal adjustments to overall staffing levels while providing a maintaining competitive wages.
- **Abatement/Remediation Funding** – Includes \$40,000 for remediation and abatement efforts, providing an additional tool to address code enforcement and safety concerns throughout the community.
- **Maize Matters 1% Sales Tax** – Following voter approval of the Maize Matters 1% Sales Tax in 2025, collections began in 2026, creating a dedicated revenue source to support the community's long-term infrastructure needs while providing property tax relief. By the end of 2027, cumulative collections are projected to reach approximately \$1.58 million. In accordance with the voter-approved initiative, 85% of revenues will be dedicated to roadway, sidewalk, drainage and other infrastructure improvements, while the remaining 15% will be used to reduce the City's reliance on property taxes. In 2027, these funds will begin helping the City advance priority infrastructure projects and make strategic investments as Maize continues to grow.

Technology

The technology budget supports computing, communication, networking, and cybersecurity needs for all City departments and facilities.

Technology encompasses:

- **Security** – of our network infrastructure and the data that we collect.
- **Applications** – ensuring that we are utilizing the applications we have to their full potential, verifying the applications used are being used securely, and exploring different options when there is a need.
- **Support** – supporting departments with the equipment and devices they need to complete their jobs as adequately and efficiently as possible.
- **Training** – for applications in order to provide top level services for our community.
- **Education** – for employees to keep information security a high priority.



BUDGET HIGHLIGHTS

2027 Computer Replacements

Replacing two computers purchased in 2023 that are scheduled under the Technology Replacement Plan. Replacing them on schedule helps maintain reliable equipment, supports current software and security requirements, and reduces downtime caused by aging hardware.

Access Control Replacement Funding

Begin phased funding for the future replacement of the City's access control system. Setting aside funding over multiple years allows the City to plan and avoid a large one-time expense. A new system will improve security, administrative control, and usability across City facilities.

MUNICIPAL COURT

The mission of the Maize Municipal Court is to adjudicate traffic, criminal, and ordinance violations in a fair, expeditious, and courteous manner. The Court provides and serves defendants and victims with many services such as: supervising probationers, conducting/scheduling drug and alcohol evaluations, supervising community service activities and providing information to assist citizens in resolving individual court proceedings.

Municipal Court employs 1 full-time administrative staff to coordinate all legal issues that are within the court's jurisdiction. In addition, the court employs a judge and prosecutor on a contractual basis. The judge is appointed by the Maize City Council upon recommendation by the Mayor.

Municipal Court operations remained steady in 2026, following the appointment of a new Municipal Court Judge. Looking ahead to 2027, the City will begin upgrading its existing Municipal Court software to the newest version of Tyler ERP Pro 10. The upgrade will provide a more modern platform while supporting the Court's continued focus on efficient operations and high-quality service to the community.

POLICE DEPARTMENT



The Maize Police Department provides 24-hour police protection and services 365 days a year to our citizens, businesses, schools and visitors. Officers of the Maize Police Department are charged with enforcing the Maize city ordinances, as well as state and federal laws.

The Maize Police Department works in partnership with the residents of Maize to address community concerns and problems. Officers also provide first responder support to the Sedgwick County Sheriff's Office and secondary support to other nearby law enforcement agencies, as needed.

BUDGET HIGHLIGHTS

- Two new radar units to replace outdated units - \$5,000
- Replace four patrol rifles - \$10,000
- Replace a 2021 Dodge Durango - \$70,000
- Replace a 2020 Dodge Durango - \$70,000
- Add two encryption ready radios to provide more communications capabilities - \$11,500
- Walk through metal detector to enhance Municipal Court Security - \$10,000
- Continue with year # 4 of the Enterprise lease of two patrol cars.

PUBLIC WORKS

The Public Works Department is staffed with personnel who are on duty 365 days a year. They maintain nearly 11 square miles of infrastructure for approximately 7,853 residents. The responsibilities of this department are diverse and include:

- Street maintenance and repair
- Water testing and distribution
- Water meter reading and installation
- Sanitary sewer line maintenance
- Park and Cemetery maintenance
- Stormwater system maintenance
- Utility locates
- Snow and ice removal
- Maintenance of all city-owned property and equipment



Utilities

The 2027 Capital Improvement Program continues major investment in the City's utility systems. Phase 2 improvements to the wastewater treatment plant are programmed at \$9,600,000 to meet regulatory requirements and provide treatment capacity for continued growth. A new municipal production well is programmed at \$1,800,000 to increase water-supply capacity. A new 750,000-gallon water tower will be under construction. Project costs will be supported by utility user fees.

Street Maintenance

The City is transitioning its street-preservation program to a condition-based approach. Results from the updated pavement condition evaluation will guide a five-year maintenance plan and help staff prioritize treatments that preserve pavement life, improve safety, and make efficient use of street funds.

2027 Street Capital Improvement Program

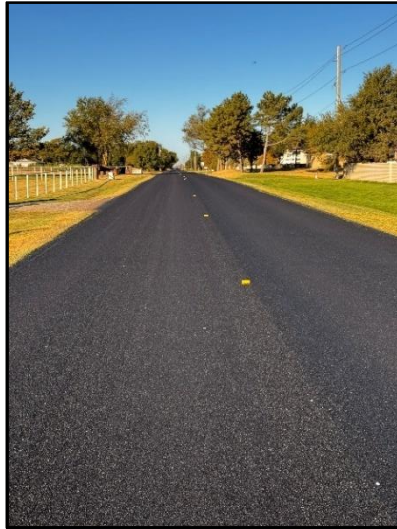
- **Street Preservation and Maintenance - \$450,000** - Funds will support preventative treatments selected using pavement-condition data. Work is expected to include approximately \$100,000 of sealant on streets generally one to three years old, with the remaining program developed from evaluation results and long-term preservation priorities.
- **Cost Share Signalization at 29th Street and 119th Street - \$175,000** - The City's planned share will help signalize an intersection expected to experience increased traffic during regional road construction beginning in 2028. The project supports safer and more efficient traffic flow in coordination with the City of Wichita and Sedgwick County.

Sidewalks and Pedestrian Mobility

Pedestrian safety and accessibility remain priorities for the City. The 2027 sidewalk program focuses on original Maize, where incomplete and deteriorated sidewalks limit safe travel between neighborhoods, schools, parks, and community destinations.

2027 Sidewalk Capital Improvement Program

- **King Street Sidewalk Addition and Repairs - \$75,000** - Provide an ADA-compliant sidewalk connection from Albert Street to Academy Avenue, replace damaged panels as needed, add detectable warnings at Victory Street and new sidewalk south to Academy.
- **Park Street Sidewalk Repairs and Crossings - \$100,000** - Repair and complete sidewalk segments between Albert Street and Academy Avenue and add crossings at Liberty and Victory Streets to improve continuous pedestrian access while avoiding significant tree-removal and grading conflicts.



2026 Equipment Requests

Public Works uses the Equipment Reserve Fund to plan for vehicle and equipment replacement, reduce unexpected pressure on operating budgets, and maintain reliable equipment for year-round service delivery.

- **Lease payoff of two Public Works pickups - \$76,000 in the CIP** - Purchase the two leased F-250 pickups at the end of the current agreements and retain them in the fleet.
- **Replace 2009 GMC pickup - \$65,000** - Replace the 17-year-old vehicle with a three-quarter-ton pickup capable of supporting Public Works and snow-removal operations.
- **Two mower replacements - \$25,000** - Replace two aging mowers used extensively at parks, public facilities, wells, the water tower, and right-of-way across the City.

Parks & Public Spaces

Parks and public gathering spaces are vital components of a thriving and connected community. Planned 2027 investments respond to community feedback, address maintenance needs, and improve the safety and usefulness of heavily utilized public spaces.

BUDGET HIGHLIGHTS

- **Community Building Repairs and Updates - \$30,000** - Complete exterior maintenance, window replacement, and potential basement improvements to support safe and expanded use of this highly utilized rental and meeting space.



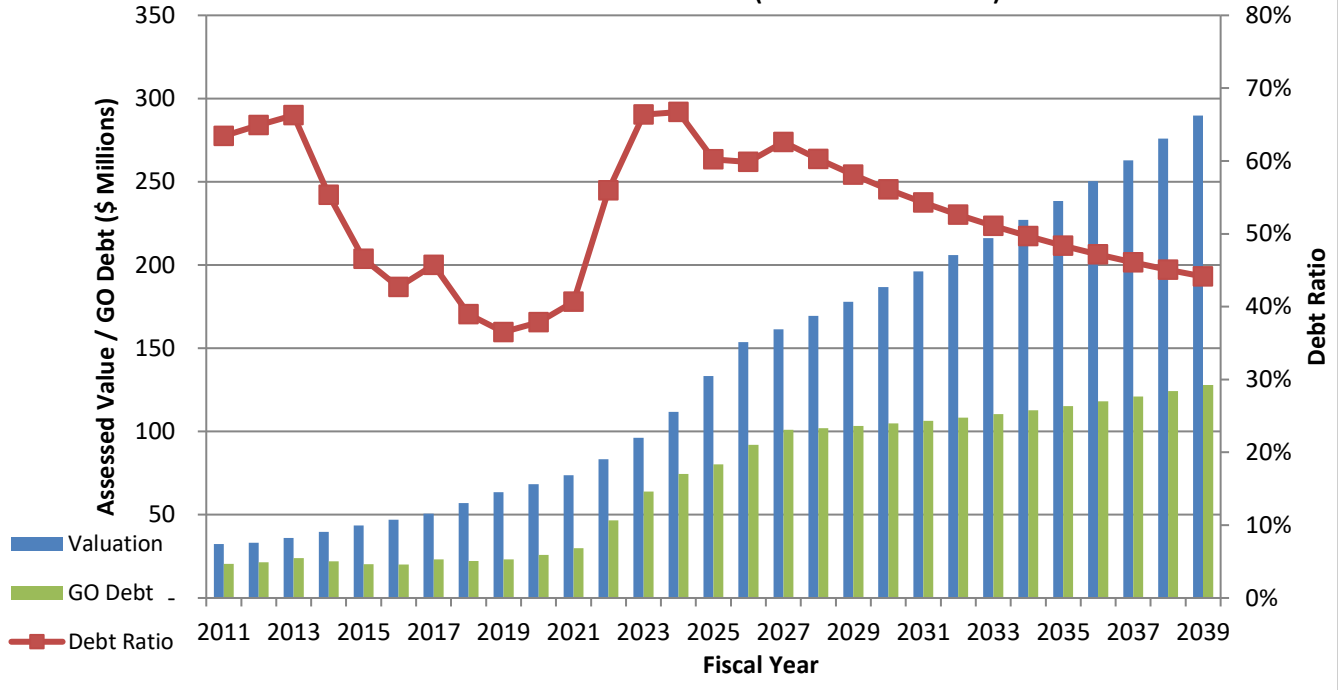
- **City Hall rooftop unit replacement - \$30,000** - Program replacement of two aging original units to improve reliability and reduce exposure to larger repair costs and increasingly expensive refrigerant.
- **Professional services - \$20,000 requested** - Support roof maintenance, cleaning and minor repairs, improved pest-control services, and other specialized facility needs.

MAIZE DEBT OVERVIEW

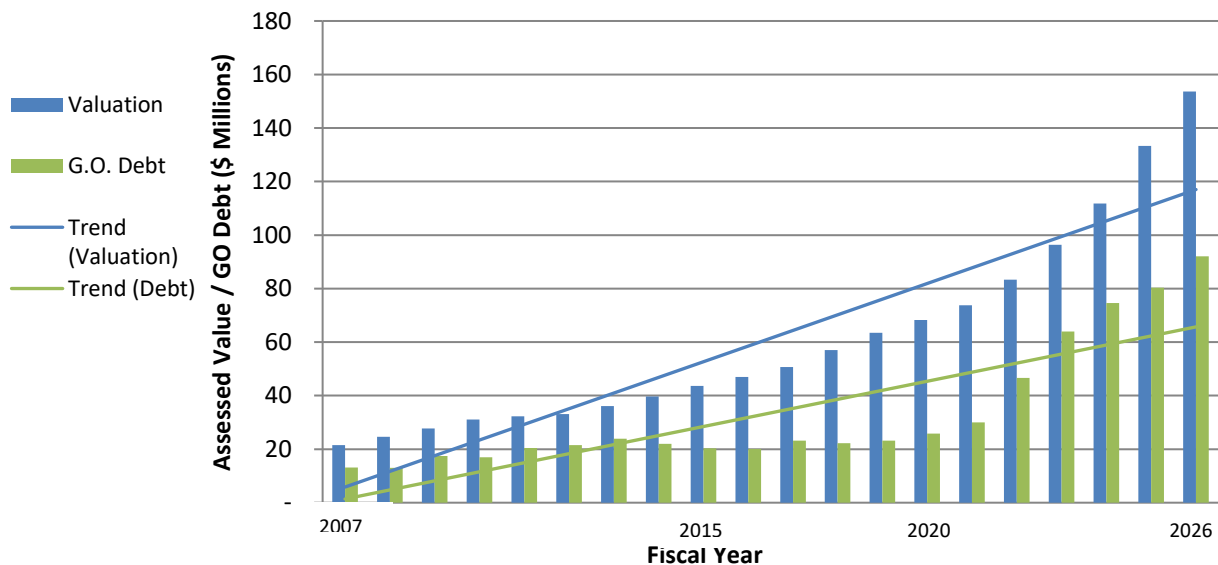
City of Maize, Kansas : Debt Ratio (Historical & Forecasted)

(Assumes new debt is limited to 60% of previous year's growth in valuation)

Rate of Valuation Growth (Estimated after 2026)

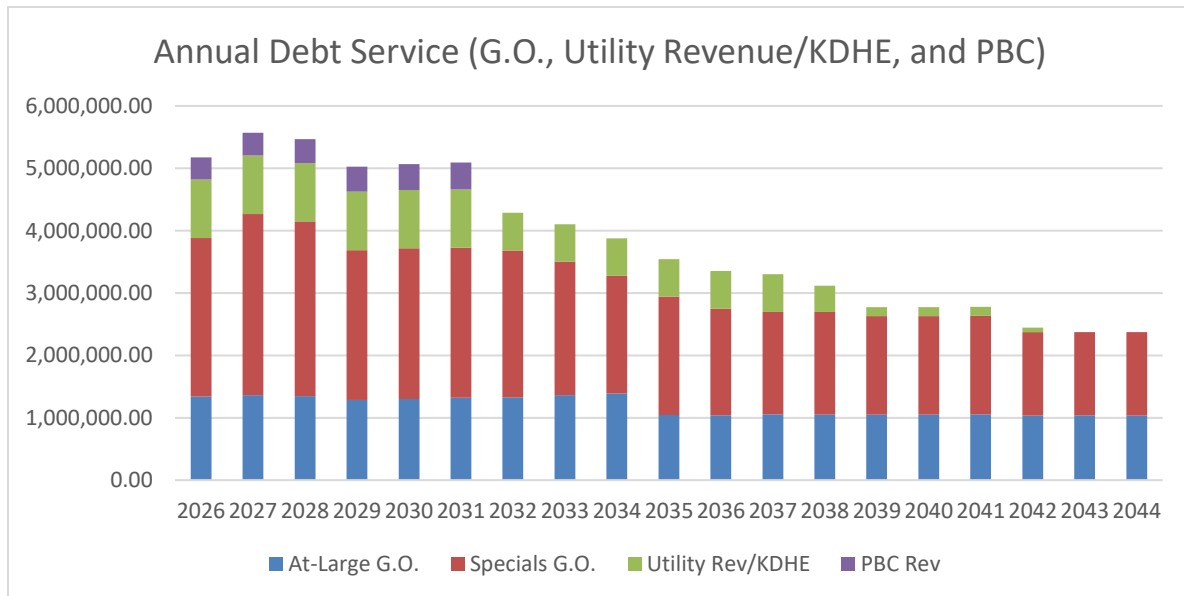
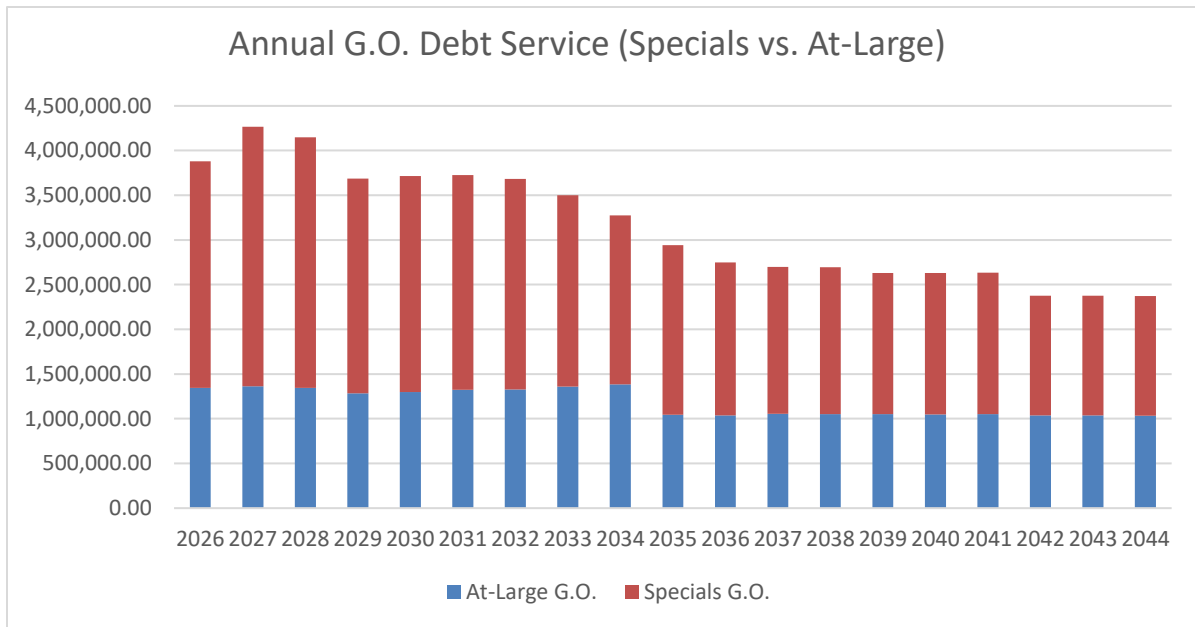


City of Maize, Kansas : History of Valuation and Debt



MAIZE DEBT OVERVIEW

Much of the city’s general obligation debt is backed by special assessments. Special Assessments are paid for by property owners that benefit from the improvements (rather than at-large mill levies). City policy requires developers to provide a guarantee (typically a “letter of credit”) in the amount of 35% of the project costs, that remains in place until occupancy permits are issued for 35% of the housing units in the development. The city has passed a charter ordinance which keeps at-large street projects from applying toward a state imposed 30% debt limit for general obligation bonds.



GLOSSARY

16/20M Vehicle Tax

The State of Kansas collects tax on larger vehicles and distributes a portion to cities.

Accounting System

The set of records and procedures that are used to record, classify, and report information on the financial status and operations of the City.

Accrual Basis of Accounting

A method of accounting that recognizes the effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax

A tax levied on the assessed value of real and personal property (also referred to as property tax).

Adopted Budget

A financial plan presented, reviewed, and approved by the City Council for the upcoming fiscal year. It is approved by October 1 and becomes effective January 1 of the following year.

Alcoholic Liquor Tax

Kansas imposes a 10% tax on the sale of drinks by clubs, caterers, and drinking establishments.

Allocation

Assigning one or more items of cost or revenue to one or more accounts of an organization according to the benefits received, responsibilities, or other logical measure of use.

Appraised Value

The market value of real property, personal property and utilities as determined by the Butler County Appraiser.

Appropriation

Expenditure authority approved by the Governing Body with specific limitations as to the amount.

Assessed Value

The official value placed on real estate, personal property and utilities as a basis for levying taxes. The value is determined by the property classification and its associated assessment rate (Appraised Value X Assessment Rate); residential real estate is assessed at 11.5%. Commercial real estate is assessed at 25%.

Assets

Property owned by the City which has monetary value.

Balanced Budget

By statute, cities in Kansas are required to submit a balanced budget to the State. The City of Maize's budget is considered balanced when the beginning fund balance plus revenues equals expenditures in all appropriated funds for the fiscal year.

Basis of Accounting

The accounting method used to determine when revenues and expenditures are recognized.

Basis of Budgeting

The accounting method utilized in the preparation and execution of the budget. The City of Maize utilizes the cash basis for all budgeted funds.

Beginning Unencumbered Cash Balance

Financial resources available in a fund that were carried over from the prior fiscal year. These resources are available for appropriation.

Bond

A financial instrument used for long-term borrowing. The City of Maize uses bonds to finance large capital projects. Lenders, the purchasers of the bonds are repaid the principal amount in annual installments and accrued interest semi-annually.

Budget

A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them. In Kansas, counties, cities, townships and most special districts use the calendar year as the budget period.

Budget Adoption

A formal process by which the budget is approved by the Governing Body.

Budget Amendment

The legal means by which an adopted budget may be increased. The budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

Budget Calendar

Schedule of important dates or milestones followed by City departments in the preparation, review, and administration of the budget.

GLOSSARY

Budget Publication

A legal step towards budget adoption. To meet legal requirements, the public must be given at least 10 days notice prior to the scheduled meeting.

Capital Expenditures

Funds used to acquire or improve long-term assets. The dollar value threshold for individual capital expenditures is \$10,000.

Capital Improvement Plan (CIP)

The CIP is a five-year plan designed to improve and enhance the City's physical infrastructure or heavy equipment, which includes buildings, land, equipment as well as any services related to public improvements. CIP items have an expenditure of at least \$10,000, and a useful life of 3+ years.

Capital Outlay

Expenditure category used to account for the allocation of resources towards capital improvements.

Cash Basis

An accounting method that records revenues and expenses when cash is received or paid out.

Certification

A formal, written declaration that certain facts are true or valid.

Charges for Services

Revenue category that includes fees for service such as sewer or facility reservations.

City Council

The Governing Body of the City responsible for making policy decisions. It is comprised of a non-partisan Mayor and five Council Members elected at-large.

City of the Second Class

Kansas statute provides for three classifications of cities based on population. Classification of cities originally helped establish the powers and duties of each incorporated city. However, now all cities in Kansas have the same powers as a result of the Constitutional Home Rule Amendment passed in July of 1961. Though classifications have remained in statute and in municipal culture as a historical remnant, they serve as a general reference tool for the size of a city.

Comprehensive Plan

This is the primary planning document for the City of Maize. This plan establishes community-wide goals on a variety of topics and serves as the basis for making sound land-use decisions. Generally speaking, all other planning documents and tools, such as zoning, serve to support and implement the comprehensive plan.

Commodities

Supplies required by the City departments in order to provide services.

Consumer Price Index (CPI)

A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contractual Services

The cost of services provided by external entities.

Cost of Living Adjustment (COLA)

A salary increase usually related to the inflation rate.

Debt Service

Expenditure category that includes the annual payments required to support bond borrowing issues (principal and interest).

Department

An organizational unit which is functionally unique in delivery of services. A department may contain one or more programs.

E911 Tax

A monthly charge levied on telephone service billings for the support of 911 telephone systems.

Employee Benefits

Social security, retirement, unemployment compensation, workers compensation insurance and health/life/dental/vision insurance for eligible employees paid by the City of Maize through the payroll process.

Encumbrance

Monies not yet paid out, but which are dedicated to a specific expense for goods or services being received or already received.

GLOSSARY

Ending Fund Balance

Financial resources available in a fund at the end of the fiscal year. These are carried forward to the next fiscal year as Unencumbered Cash Balance and may be appropriated.

Expenditure

An outlay of cash for the purpose of acquiring an asset or providing a service.

Fees

General term used for any charge levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty. Examples of fees include building permits, fines and user charges.

Fiscal Year

Period used for accounting and budgeting. The City of Maize has a fiscal year of January 1 through December 31.

Franchise

A special privilege granted by a government, permitting the use of public property.

Full-Time Equivalent (FTE)

Staffing levels are measured in FTEs to give a consistent comparison from year to year. An FTE is one full-time position filled for the entire year.

Fund

An independent fiscal and accounting entity for recording expenditures and revenues, comparable to an individual bank account. Funds are established for specific activities and are subject to special limitations.

Fund Accounting

The activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments. This is accomplished through the use of funds.

General Fund

The General Fund for Maize is a legally required fund which accounts for the general operations and activities that the City provides that do not need to be accounted for elsewhere. The General Fund includes Police, Parks & Public Buildings, Community Development, Finance and Administration, and Municipal Court. The General Fund is the primary operating fund for the City.

General Obligation Bond (G.O. Bond)

A financial instrument giving borrowing power to a municipality, based upon the pledge of property taxes to retire the debt.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

Governing Body

The elected officials of the City; the Mayor and City Council.

Grant

A monetary contribution by a government or an organization to financially support a particular function or purpose.

Home Rule

The ability of cities to govern themselves independently from the state government. Cities must still abide by state laws. Kansas passed the Home Rule Amendment to the state constitution in 1961.

Impact Fees

Fees charged to developers to cover the anticipated cost of improvements that will be needed as a result of growth and development.

Interest Expenditure

A fee charged by the lender to a borrower for use of borrowed money.

Interest Revenue

The earning received from investments.

Interfund Transfer

This is a permanent reallocation of assets from one fund to another. Unlike an interfund loan, with these transactions there is no intent to repay.

Investments

Interest income earned on public funds being held until expended. Investments can only be made in instruments specified by state law.

Lease Purchase Agreements

Contractual agreements which are termed "leases," but which in substance amount to purchase contracts.

Levy

A compulsory collection of monies or the imposition of taxes. The total amount of taxes, special assessments or service charges imposed by a government to support governmental activities.

Mill

A monetary unit used to express the property tax rate. One mill is equivalent to one-thousandth of a dollar, or \$1 of tax per \$1,000 of assessed value.

Motor Vehicle Tax

The County Appraiser is required to determine the value of motor vehicles and place them within the statutorily prescribed classifications. The value of a motor vehicle is multiplied by the assessment rate of 20% to produce the tax value. The Sedgwick County Treasurer is required to collect the tax and distribute it among all taxing subdivisions including the City of Maize.

Metropolitan Statistical Area (MSA)

A geographic unit comprised of one or more counties around a central city or urbanized area with 50,000 or more population. Contiguous counties are included if they have close social and economic links with the area's population nucleus.

Ordinance

An enforceable law or statute enacted by a municipality.

Personnel Services

An expenditure category that includes all costs related to employee compensation and taxes.

Principal

The amount borrowed, or the amount borrowed which remains unpaid.

Proprietary Funds

Used to account for activities that are financed through customer user fees, similar to private business enterprises. Maize's proprietary activities include water and sewer.

Public Hearing

A meeting or portion of a meeting set up to give members of the public an opportunity to speak on a particular subject, such as the proposed annual budget. Kansas requires cities to hold a public hearing prior to the adoption of the budget.

Resolution

An act that is typically less formal than an ordinance, expressing the opinion of the Governing Body and generally dealing with matters of a special or temporary character or setting policy.

Revenue

A source of income which finances operations.

Revenue Bond

Bond issued by a municipality to be paid exclusively from the revenue derived from the operation of a utility (K.S.A. 10-1201).

Revenue Neutral Rate

The mill levy rate to generate the exact the same amount of property tax revenue as the year before, using the current tax year's total assessed valuation.

Special Assessments

Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, water lines and drainage. While charges are normally assessed on a per lot basis, charges may also be assessed based on square footage, frontage area or the value of a lot.

Special Revenue Fund

A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Taxes

Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens.

2027

We, the undersigned, officers 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 2027; and (3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

			2027 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	9,534,015	2,856,438	
Debt Service	10-113	8	7,563,266	876,681	
Capital Improvements	12-118	8			
Employee Benefits	12-16,102	9	2,392,100	1,970,540	
		9			
Special Highway		10	673,211		
Law Enforcement Training		10	18,000		
Wastewater Reserve		11	150,000		
Equipment Reserve		11			
Wastewater		12	2,469,592		
Water		12	2,153,521		
Water Reserve		13	51,000		
Water Bond Debt Reserve		13			
Wastewater Bond Debt Reserve		14			
Maize Matters		14	832,600		
Fight Addiction		15	12,000		
Convention & Tourism		15	150,000		
Totals	xxxxxx		25,999,306	5,703,660	
Budget Hearing Notice	15				County Clerk's Use Only
Combined Rate and Budget Hearing Notice	16				
RNR Hearing Notice	17				
Neighborhood Revitalization					Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	36.621
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: _____, 2026

County Clerk

Governing Body

CPA Summary

Maize

2027

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

Budgeted Fund for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,332,388	367,044	3,250	1,633	16,237	0
Debt Service	790,831	67,000	593	298	2,964	0
Capital Improvements						
Employee Benefits						
TOTAL	5,123,219	434,044	3,843	1,931	19,201	0

County Treas Motor Vehicle Estimate	434,044				
County Treas Recreational Vehicle Estimate		3,843			
County Treas 16/20M Vehicle Estimate			1,931		
County Treas Commercial Vehicle Tax Estimate				19,201	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.08472				
Recreational Vehicle Factor		0.00075			
16/20M Vehicle Factor			0.00038		
Commercial Vehicle Factor				0.00375	
Watercraft Factor					0.00000

Maize

2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General Fund	Special Highway	470,000	400,000	400,000	KSA 12-1, 119
General Fund	Capital Improvement	450,000			KSA 12-1,118
General Fund	CIP		500,000	1,565,000	KSA 12-1,118
General Fund	Equipment Reserve	525,000	-		KSA 12-1, 117
Wastewater	Debt Service	201,728	350,000	849,323	KSA 12-825d
Wastewater	Equipment Reserve	58,192			KSA 12-825d
Water	Debt Service	705,445	565,000	700,000	KSA 12-825d
Water	CIP				KSA 12-1,118
Water	Equipment Reserve	58,194			KSA 12-825d
Wastewater Reserve	Debt Service	100,000	-		KSA 12-825d
Water Bond Debt Reser	Water	-	85,000		KSA 12-825d
Capital Improvement	CIP	-	1,157,251		KSA 12-118
Equipment Reserve	Equipment Reserve Plan		738,269		KSA 12-1, 117
Water	Equipment Reserve Plan		162,652	296,870	KSA 12-1, 117
Maize Matters	CIP	-	595,000	700,000	KSA 12-118
Maize Matters	General Fund	-		132,600	KSA 12-6A16
General Fund	Equipment Reserve Plan			690,300	KSA 12-1, 117
Wastewater	Employee Paid Benefits			210,000	KSA 12-16,102
Water	Employee Paid Benefits			210,000	KSA 12-16,102
Wastewater	Equipment Reserve Plan			150,670	KSA 12-1, 117
	Totals	2,568,559	4,553,172	5,904,763	
	Adjustments				
	Adjusted Totals	2,568,559	4,553,172	5,904,763	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

Maize

2027

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2018 Refund & Improvement	9/25/2018	10/1/2038	3.40	5,545,000	2,755,000	4/1 & 10/1	10/1	82,040	350,000	73,640	365,000
Series A 2019 Refunding & Improvement	9/30/2019	10/1/2033	2.06	6,275,000	3,400,000	4/1 & 10/1	10/1	73,350	555,000	62,250	580,000
Series A 2020 Refunding	9/1/2020	10/1/2035	1.06	2,640,000	1,810,000	4/1 & 10/1	10/1	19,970	175,000	18,220	175,000
Series A 2021	8/4/2021	10/1/2041	1.64	4,240,000	3,530,000	4/1 & 10/1	10/1	62,985	195,000	57,135	200,000
2021B (Refunding 2016 A)	8/4/2021	10/1/2036	1.05	3,375,000	2,155,000	4/1 & 10/1	10/1	30,558	330,000	23,958	340,000
Series A 2023	9/28/2023	10/1/2044	4.14	2,740,000	2,650,000	4/1 & 10/1	10/1	112,169	90,000	107,669	95,000
Series A 2024	8/28/2024	10/1/2045	5.00	15,095,000	15,095,000	4/1 & 10/1	10/1	637,513	480,000	613,513	500,000
Series A 2025	8/26/2025	10/1/2046	5.00	13,810,000	13,810,000	4/1 & 10/1	10/1	687,862	0	626,913	430,000
Series A 2026	9/1/2026	10/1/2046	4.17	16,980,000	16,980,000	4/1 & 10/1	10/1	0	0	810,977	550,000
Total G.O. Bonds					62,185,000			1,706,446	2,175,000	2,394,273	3,235,000
Revenue Bonds:											
Water Revenue Bonds Series 2014A	10/29/2014	10/1/2038	3.75	285,000	215,000	4/1 & 10/1	10/1	7,925	15,000	7,475	15,000
Wastewater Revenue Bonds Series 2014A	10/29/2014	10/1/2038	3.57	995,000	715,000	4/1 & 10/1	10/1	25,575	45,000	24,338	45,000
Water Refunding Bonds Series 2016A	7/7/2016	8/1/2030	2.38	4,125,000	1,835,000	2/1 & 8/1	8/1	43,319	290,000	37,156	295,000
Total Revenue Bonds					2,765,000			76,819	350,000	68,969	355,000
Other:											
KDHE WWTP Loan	9/1/2018	3/1/2038	1.74	6,100,000	4,113,762	3/1 & 9/1	3/1 & 9/1	70,292	297,319	55,743	302,515
KDHE WWTP 1b Loan	11/9/2020	3/1/2042	1.34	2,500,000	2,109,271	3/1 & 9/1	3/1 & 9/1	27,880	115,033	21,421	116,580
PBC-Series A - 2021A - City Hall Refunding	7/8/2021	11/1/2031	1.00	3,405,000	2,275,000	5/1 & 11/1	5/1	23,385	330,000	20,010	345,000
Temp Notes 2023A	4/6/2023	10/1/2026	4.19	4,540,000	4,540,000						
Temp Notes 2023B	11/28/2023	10/1/2026	4.00	11,830,000	11,830,000						
Temp Notes 2024A	6/20/2024	10/1/2027	4.00	10,680,000	10,680,000						
Temp Note 2025A	7/7/2025	10/1/2028	3.30	7,310,000	7,310,000						
Temp Note 2026A	2/4/2026	8/1/2029	2.75	12,070,000							
Total Other					42,858,032			121,557	742,352	97,174	764,095
Total Indebtedness					107,808,032			1,904,822	3,267,352	2,560,416	4,354,095

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

[illegible]

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	11,074,933	11,631,252	6,715,902
Expenditures:			
City Council	57,813	103,288	95,116
Administration	1,190,308	1,439,243	1,200,286
Police Department	2,308,103	2,590,709	2,025,231
Municipal Court	217,948	240,647	189,362
Community Facilities	194,223	183,757	239,114
Planning Commission	90,545	100,550	389,205
Audit	16,800	25,000	49,000
Tech Support	198,240	256,727	467,420
Employee Benefits	420		
Utilities	33,768	40,000	
Building Inspections	159,776	175,000	
Economic Development	48,000	50,000	180,000
City Hall Lease Payment	199,010	370,000	385,000
Licenses State Fee		200	200
Housing Grant	120,526	90,000	
Commerical Grant		50,000	
Public Works Building Lease Payment	123,689	0	
Transfer to Special Highway	470,000	400,000	400,000
Transfer to Capital Improvment	450,000		
Transfer to Equipement Reserve	525,000		
Transfer to CIP		500,000	1,565,000
Transfer to Equipement Reserve Plan			690,300
Contingency			
Cash Reserve			
Tuition Reimbursement			5,000
Long Term Projects	513,135		
Cash Reserve (2027 column)		1,653,780	1,653,780
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,917,304	8,268,901	9,534,015
Unencumbered Cash Balance Dec 31	4,157,629	3,362,351	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	8,782,218	8,268,901	9,534,015
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			9,534,015
Tax Required			2,818,112
Delinquent Comp Rate: 1.4%			38,326
Amount of 2026 Ad Valorem Tax			2,856,438

CPA Summary

Maize

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,726,523	1,451,639	811,753
Receipts:			
Ad Valorem Tax	339,719	790,831	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,474		
Motor Vehicle Tax	10,993	32,398	67,000
Recreational Vehicle Tax		314	593
16/20M Vehicle Tax		90	298
Commercial Vehicle Tax		994	2,964
Watercraft Tax		198	0
Special Assessments	1,617,393	2,537,401	4,226,417
Bond Proceeds	598,602		
Transfer from Wastewater	201,728	350,000	849,323
Transfer from Water	705,445	565,000	700,000
Transfer from Wastewater Reserve	100,000		
Interest on Idle Funds	79,492	40,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,654,846	4,317,226	5,886,595
Resources Available:	5,381,369	5,768,865	6,698,348
Expenditures:			
Principal	2,390,716	2,937,352	4,009,095
Interest	1,539,014	1,193,575	2,929,671
Cash Reserve (2027 column)		826,185	624,500
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	3,929,730	4,957,112	7,563,266
Unencumbered Cash Balance Dec 31	1,451,639	811,753	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	4,098,582	4,957,112	7,563,266
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,563,266
Tax Required			864,918
Delinquent Comp Rate:	1.4%		11,763
Amount of 2026 Ad Valorem Tax			876,681

Adopted Budget Capital Improvements	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	979,423	1,157,251	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from General Fund	450,000		
Transfer from Water			
Transfer from Wastewater			
Other Revenues - Admin Fees 5%	193,190		
Interest on Idle Funds	48,051		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	691,241	0	0
Resources Available:	1,670,664	1,157,251	0
Expenditures:			
Street Improvements	219,701		
Sidewalks	26,655		
Park Improvements	20,825		
Academy Arts District Improvements	246,232		
Other Capital Costs			
Transfer to CIP		1,157,251	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	513,413	1,157,251	0
Unencumbered Cash Balance Dec 31	1,157,251	0	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount	975,000	1,157,251	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.4%			0
Amount of 2026 Ad Valorem Tax			0
CPA Summary			

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water			210,000
Transfer from Wastewater			210,000
Cemetery			18,000
Interest on Idle Funds			10,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	448,000
Resources Available:	0	0	448,000
Expenditures:			
Stop Loss Coverage			1,000,000
Health Insurance			1,392,100
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	2,392,100
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount	0	0	2,392,100
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,392,100
Tax Required			1,944,100
Delinquent Comp Rate: 1.4%			26,440
Amount of 2026 Ad Valorem Tax			1,970,540

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.4%			0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	322,773	480,689	405,826
Receipts:			
State of Kansas Gas Tax	187,686	188,340	188,240
County Transfers Gas	83,024	82,770	82,810
Transfer from General	470,000	400,000	400,000
Transfer from Wastewater			
Other Revenue	25,265		
Interest on Idle Funds	8,054		5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	774,029	671,110	676,050
Resources Available:	1,096,802	1,151,799	1,081,876
Expenditures:			
Salaries & Wages	319,560	290,000	286,000
Employer Paid Benefits	296,553	120,000	62,000
Operating Expenditures		335,973	325,211
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	616,113	745,973	673,211
Unencumbered Cash Balance Dec 31	480,689	405,826	408,665
2025/2026/2027 Budget Authority Amount	666,980	745,973	673,211

Adopted Budget

Law Enforcement Training	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	20,110	16,782	8,782
Receipts:			
Training Receipts	10,922	10,000	10,000
Interest on Idle Funds	417		250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,339	10,000	10,250
Resources Available:	31,449	26,782	19,032
Expenditures:			
Training Expenses	14,667	18,000	18,000
Training Equipment			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,667	18,000	18,000
Unencumbered Cash Balance Dec 31	16,782	8,782	1,032
2025/2026/2027 Budget Authority Amount	18,000	18,000	18,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater Reserve	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	392,733	431,905	161,320
Receipts:			
Transfers from Wastewater			
WWTP Expansion Fee	165,248	140,000	
Interest on Idle Funds	8,480		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	173,728	140,000	0
Resources Available:	566,461	571,905	161,320
Expenditures:			
Transfer to Debit Services	100,000		
Capital Outlay	32,294	150,000	
Engineering Services	2,262		
Cash Reserve (2027 column)		260,585	150,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	134,556	410,585	150,000
Unencumbered Cash Balance Dec 31	431,905	161,320	11,320
2025/2026/2027 Budget Authority Amount	140,000	410,585	150,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	486,871	738,269	0
Receipts:			
Transfer from General Fund	525,000		
Transfer from Water	58,194		
Transfer from Wastewater	58,192		
Other	21,820		
Interest on Idle Funds	27,445		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	690,651	0	0
Resources Available:	1,177,522	738,269	0
Expenditures:			
Public Works Vehicle Leases	30,566		
PD Vehicle Leases	31,522		
Public Works Equipment	135,668		
Technology	172,839		
Transfer to Equipment Reserve Plan		738,269	
PD Equipment	68,657		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	439,252	738,269	0
Unencumbered Cash Balance Dec 31	738,269	0	0
2025/2026/2027 Budget Authority Amount	651,907	738,269	0

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,092,715	2,361,656	2,162,422
Receipts:			
User Fees	1,314,064	1,250,000	1,734,604
Tap Fees	170,400	120,000	125,000
Plant Equity Fees	175,200	120,000	110,000
Transfer From Wastewater Bond Debt Reserve		0	
Interest on Idle Funds	47,584	30,000	30,000
Miscellaneous	34,527	18,000	18,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,741,775	1,538,000	2,017,604
Resources Available:	3,834,490	3,899,656	4,180,026
Expenditures:			
Salaries & Wages	551,322	469,000	467,000
Employer Paid Benefits		235,000	109,000
Operating Expenses	661,592	683,234	683,599
Transfer to Debt Service	201,728	350,000	849,323
Transfer to Equipment Reserve	58,192		
Transfer to Equipment Reserve Plan			150,670
Transfer to Employee Benefits			210,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,472,834	1,737,234	2,469,592
Unencumbered Cash Balance Dec 31	2,361,656	2,162,422	1,710,433
2025/2026/2027 Budget Authority Amount	1,538,987	1,737,234	2,469,592

Adopted Budget

Water	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,460,255	2,810,821	2,840,191
Receipts:			
User Fees	1,539,276	1,450,000	1,755,024
Tap Fees	164,000	120,000	108,000
Plant Equity Fees	163,380	100,000	108,000
Connection Fees	13,400	7,500	7,500
Tower Rent	35,847	33,000	33,000
Water Tax	14,781	13,000	13,000
Transfer from Water Bond Debt		85,000	
Interest on Idle Funds	55,039	35,000	30,000
Miscellaneous	12,279		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,998,002	1,843,500	2,054,524
Resources Available:	4,458,257	4,654,321	4,894,715
Expenditures:			
Salaries & Wages	539,185	453,545	466,000
Employer Paid Benefits		235,000	109,000
Operating Expenses	344,612	397,933	371,651
Transfer to Debt Service	705,445	565,000	700,000
Transfer to Equipment Reserve Plan		162,652	296,870
Transfer to Employee Benefits			210,000
Transfer to Equipment Reserve	58,194		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,647,436	1,814,130	2,153,521
Unencumbered Cash Balance Dec 31	2,810,821	2,840,191	2,741,194
2025/2026/2027 Budget Authority Amount	1,674,688	1,814,130	2,153,521

CPA Summary

Maize

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Reserve	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	507,974	367,750	95,630
Receipts:			
Transfer from Water			
Tap Fee			
Interest on Idle Funds	9,776		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,776	0	0
Resources Available:	517,750	367,750	95,630
Expenditures:			
Equipment Replacement			
Engineering Services	7,846		
Trucks/Heavy Equipment			
Professional Services			
Other	142,154		
Cash Reserve (2027 column)		272,120	51,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	150,000	272,120	51,000
Unencumbered Cash Balance Dec 31	367,750	95,630	44,630
2025/2026/2027 Budget Authority Amount	150,000	272,120	51,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water Bond Debt Reserve	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	282,189	288,323	203,323
Receipts:			
Interest on Idle Funds	6,134		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,134	0	0
Resources Available:	288,323	288,323	203,323
Expenditures:			
Transfer to Water		85,000	
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	85,000	0
Unencumbered Cash Balance Dec 31	288,323	203,323	203,323
2025/2026/2027 Budget Authority Amount	0	85,000	0

CPA Summary

Maize

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater Bond Debt Reserve	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	76,458	78,120	78,120
Receipts:			
Interest on Idle Funds	1,662		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,662	0	0
Resources Available:	78,120	78,120	78,120
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	78,120	78,120	78,120
2025/2026/2027 Budget Authority Amount	0	0	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Maize Matters	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1		0	20,000
Receipts:			
City Sales Tax		720,000	900,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	720,000	900,000
Resources Available:	0	720,000	920,000
Expenditures:			
Transfer to CIP		595,000	700,000
Transfer to General Fund			132,600
Cash Reserve (2027 column)		105,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	700,000	832,600
Unencumbered Cash Balance Dec 31	0	20,000	87,400
2025/2026/2027 Budget Authority Amount	0	700,000	832,600

CPA Summary

Maize

2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fight Addition	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	20,644	26,529	18,029
Receipts:			
Opioid Settlements	9,488	3,500	6,000
Interest on Idle Funds	466		200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,954	3,500	6,200
Resources Available:	30,598	30,029	24,229
Expenditures:			
D.A.R.E.	4,069	12,000	12,000
Equipment			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,069	12,000	12,000
Unencumbered Cash Balance Dec 31	26,529	18,029	12,229
2025/2026/2027 Budget Authority Amount	10,750	12,000	12,000

Adopted Budget

	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Convention & Tourism			
Unencumbered Cash Balance Jan 1	284,927	337,601	307,601
Receipts:			
Transient Guest Tax	129,676	120,000	130,000
Interest on Idle Funds	7,049		5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	136,725	120,000	135,000
Resources Available:	421,652	457,601	442,601
Expenditures:			
Other Capital Costs	37,400		
Operating Expenditures		50,000	50,000
Community Events	46,651	100,000	100,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	84,051	150,000	150,000
Unencumbered Cash Balance Dec 31	337,601	307,601	292,601
2025/2026/2027 Budget Authority Amount	100,000	150,000	150,000

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

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

SUPPORTING COUNTIES

Sedgwick

Revenue Neutral Rate*	36.621	Proposed Tax Rate	40.771
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988