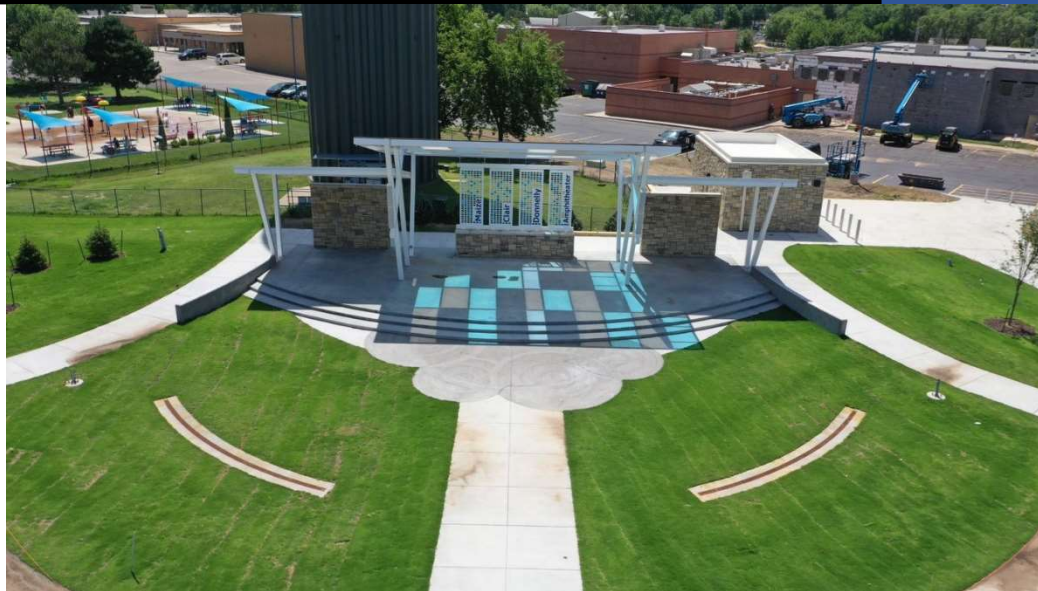




"Where Community Counts"

2024

Proposed Budget 07.10.2023



Through the integration of its population into every aspect of quality education, civic improvements, community appearance, commerce and recreation, Maize shall preserve its small town atmosphere and become the best small city in Kansas.

CITY OF MAIZE

cityofmaize.org

316.722.7561

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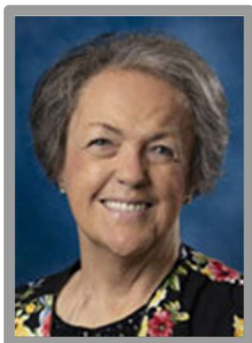
READER'S GUIDE

The primary purpose of this document is to plan both the operating and capital improvement expenditures in accordance with the policies of the City of Maize. By adoption of this 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 to be provided.

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 providing quality services and continued improvements. It 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



Council President Karen Fitzmier



Mayor Patrick Stivers



Council Member Alex McCreath



Council Member Kevin Reid



Council Member Jeff Hohnbaum



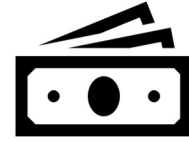
Council Member Jennifer Herington

The Mayor and five Council members, acting as the elected representatives of the citizens of the City of Maize, formulate public policy to meet community needs and assure orderly development in 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 and establishing general objectives; reviewing and adopting all ordinances and resolutions; and approving purchases and contracts as prescribed by City Charter and State Law.

BUDGET TEAM

City Administrator – Richard LaMunyon
Deputy City Administrator – Jolene Graham

City Clerk – Sue Villarreal
City Treasurer/Finance Officer – Kelly Stephens



Public Works Director– Jeff Priddle
Deputy Director – Nick Vestering

Police Chief – Jeff Weible
Deputy Chief – Craig Brasser



**Maize
City Council**

Public Works Operations
Supervisor/Park & Tree – Ross Jensby

Technology Coordinator – Sara Javier



MESSAGE FROM THE CITY ADMINISTRATOR

July 17, 2023

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

The 2024 recommended budget is a balanced budget that is designed to support operations required for quality service and public safety for our residents. It holds the mill levy steady to prudently plan for fiscal stability for future projects, long-term debt service, and reserve funds.

My compliments to the Mayor & Council for your direction in setting the vision and values that guided the budget development. A huge thank you to the Budget Management Team for the extensive research into developing long-range plans for rapid growth and your dedicated stewardship of public funds.

Richard LaMunyon

City Administrator



2022-2023 CITY OF MAIZE - HIGHLIGHTS

Academy Arts District – Academy Avenue Project

In 2019, after the publication of the results of the Academy Arts District Plan, the City of Maize requested federal funding through Wichita Area Metropolitan Planning Organization (WAMPO). In October 2020, WAMPO contacted the city and slated the project for construction in 2022. WAMPO is designated by the State of Kansas to allocate federal funds on behalf of the Kansas Department of Transportation (KDOT). The City of Maize, in conjunction with KDOT, began the construction on Academy Avenue in 2022 and is expected to near completion in the latter part of 2023.

The Academy Avenue project creates an identity that represents the Maize community and instills civic pride.

The design celebrates community, family, creativity and diversity.

Academy Avenue will be a place for the community to gather, shop, play and discover. This project is part of the envisioned Academy Arts District Plan and the Maize in Motion Plan to create a vibrant and walkable district focused on creativity and arts.



Street Repair – Zone 2

Systematic street maintenance and repair is crucial for keeping the infrastructure in the City preserved. Zone 2 of the street preservation plan was the focus of the 2023 Capital Improvement Projects (CIP) street budget. Preservation methods for this zone included slurry sealing, reclamite and scrub seal with a fog seal application.

Sidewalk Projects

Beginning in the 2022-23 school year, USD 266 made a significant change in transportation. This created a need to accelerate some parts of the 2019 Maize in Motion sidewalk plan in order to accommodate the need of our citizens to have safe walking conditions for children attending school who no longer have transportation available to them. This continues to be a high priority for the City of Maize as there are still several sidewalk improvements needed.

Equipment Replacement & Purchases – Dump Truck, 4x4 ¾ Ton Pickup and Plow Attachment, Two Police Vehicles, Firearms Simulator

Systematic replacement of aging equipment in order to support the community is vital, as well as adding vehicles for additional personnel to conduct operations. A Virtual Reality Firearms Simulator was purchased to enhance crime scene and use of force training for Police Department members.

911 Camp

The City of Maize Police Department was able to bring back the 911 Camp in 2023 after having to suspend the program during the pandemic. Two sessions were offered in June 2023. With 30 children in each session, the camp experience provided each child a good look at the different fields of public safety, while fostering positive relationships with officers in the community.



School Resource Officers Added

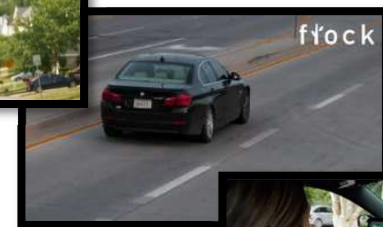
In partnership with USD 266, the City of Maize added three new School Resource Officers in the 2022-2023 school year to help serve the students in Maize South Middle School, Maize South Intermediate School and Maize Intermediate School.



These additional positions allow the SROs more time to develop relationships with youth at a younger age, including the Elementary Schools. Plans are in place in the 2024 budget to add an additional SRO for the Elementary Schools.

Flock Safety Cameras Installed

Throughout the City of Maize new Flock Safety cameras have been installed. These cameras will assist the Maize Police Department to solve crime and help to keep our community safe and thriving. These cameras have the ability to connect law enforcement in 2000+ cities to work together to eliminate crime.



Flock Safety is an all-in-one technology solution to eliminate crime and keep your community safe. Flock Safety's intelligent platform combines the power of communities at scale – including cities, businesses, schools and law enforcement agencies – to shape a safer future together. Flock Safety's full-service, maintenance-free technology solution is trusted by more than 3,700 communities across the country to help solve and deter crime in the pursuit of safer communities for everyone. Find more information about Flock Safety at: www.flocksafety.com.

New Businesses

The City of Maize welcomed the following businesses in 2023:

Scooter's Coffee



Pawsh Veterinary Clinic



New Business Announcements....COMING SOON.....

Charlotte Pipe and Foundry

Charlotte Pipe and Foundry is expanding to Maize, opening an \$80 million dollar facility in 2025. The City of Maize in partnership with Sedgwick County, Kansas Department of Commerce, the Kansas Department of Transportation, Evergy, Watco and Foulston Siefkin LLP worked together to assist with all the local requirements to help make this project possible. The Industrial Park in Maize opened over 10 years ago with the plan to expand, and Charlotte Pipe and Foundry will offer great opportunities for the Maize community!



Red Bud Pediatrics

Red Bud Pediatrics is building a new west side office in Maize targeted to open in early 2024. Red Bud Pediatrics was founded by Dr. Rebecca Reddy in 2012 and has both an East and West



location, however they are rapidly outgrowing their current west location at Reflection Ridge Office Park. The new west office location is just across the street from Maize City Hall and will be over 13,000 square feet of space with over 30 exam rooms. With the rapidly growing community in Maize, demand for pediatric service is rising. We welcome Red Bud Pediatrics team of experts to Maize!

New Self-Storage @ 53rd & Maize Rd

A growing community has a need for off-site storage. Storage @ 53rd will be offering a variety of spaces to accommodate storage needs for the Maize community and surrounding area. Set just off Hwy 96, so easy to grab your boat or RV from storage and hit the road!

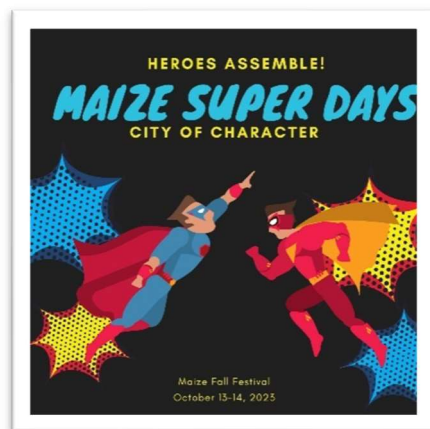
Maize Fall Festival - “PROUD TO BE AN AMERICAN”

Surrounded by the beauty of fall and a community that enjoys a great time, Maize residents have no choice but to join in the fun and festivities. Last year was no exception!

The fall festival kicked off Friday night with a concert in the park featuring Roadhouse Saints at the new Maize Clair Donnelly Amphitheater. The fun continued Saturday morning with an exceptional parade where residents and visitors lined the streets to watch the “Proud to be an American” themed parade participants. The festivities throughout the day included vendors, inflatables, kids games, food trucks, a car show, a cornhole tournament and so much fun! The headliner concert in the park featured Lucky People. Victory Pyrotechnics closed the festival Saturday night with amazing Fireworks!



The theme for the 2024 Maize Fall Festival is “MAIZE SUPER DAYS – CITY OF CHARACTER”.



Arbor Day Foundation Names Maize Tree City USA

Maize was named a 2023 Tree City USA by the Arbor Day Foundation in honor of its commitment to effective urban forest management.

Maize achieved Tree City USA recognition by meeting the program's four requirements: a tree board or department, a tree care ordinance, an annual community forestry budget of at least \$2 per capita and an Arbor Day observance and proclamation.



Maize Clair Donnelly Amphitheater

The Clair Donnelly Amphitheater is located in the heart of Maize City Park, and is a venue available for concerts, performances and other community events. One of the key elements to this amphitheater is to memorialize the legacy of Clair Donnelly, a previous mayor of Maize.

Mayor Donnelly was a true community leader and integral in creating the vision for the amphitheater. Maize is using the park development as an opportunity to honor Mayor Donnelly and achieve his vision of creating a place where families go, socialize, create memories, and enhance the quality of life in Maize.

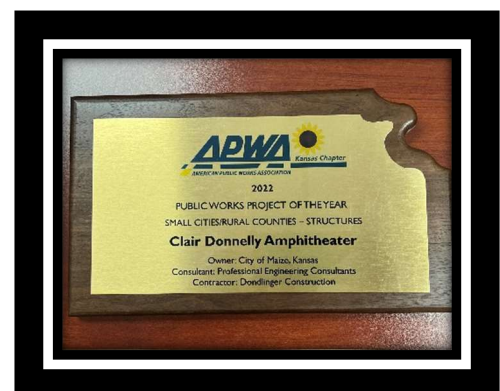


The City of Maize officially opened the amphitheater for public use in 2023. There have been several events held at the amphitheater including, Maize Fall Festival Concerts, Metropolitan Ballet in the Park, Maize Farm & Art Market, Fitness Classes and a Maize Recreation Commission sponsored Outdoor Movie Event.

In April of 2023, the Kansas Chapter of American Public Works Association selected the Clair Donnelly Amphitheater as Project of the Year. Representatives from City of Maize, Professional Engineering Consultants and Dondlinger Construction were presented a plaque for this award at a ceremony during the American Public Works Association (APWA) Mid-AMX Spring Conference in Overland Park.

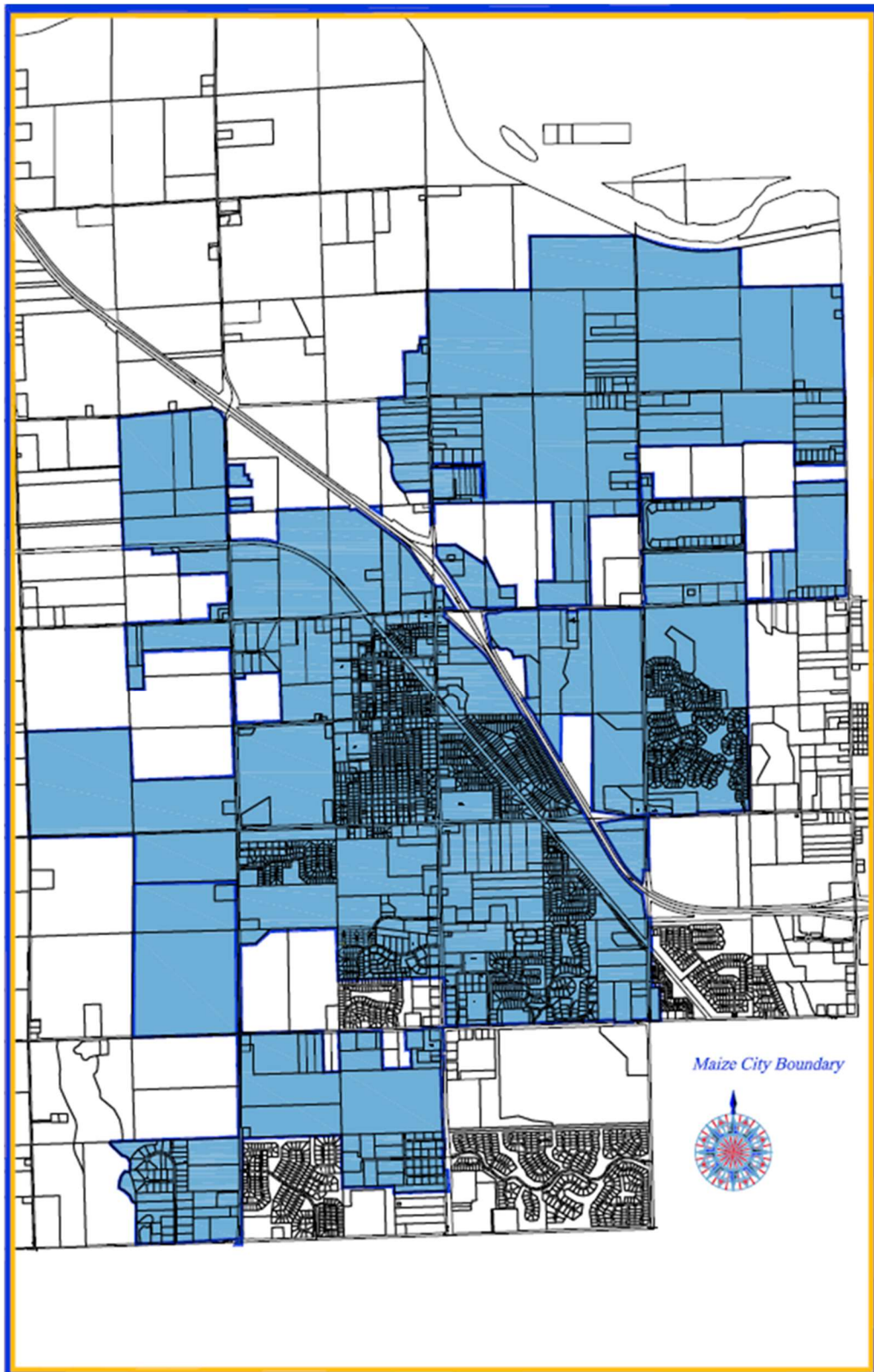


In addition to this award, the Clair Donnelly Amphitheater project was forwarded by the Kansas Chapter of APWA to compete for the national project of the year awards selected by the American Public Works Association. In August, the 2023 Project of the Year National Awards will be presented.



CITY INFORMATION

CITY MAP



COMMUNITY PROFILE/DEMOGRAPHICS

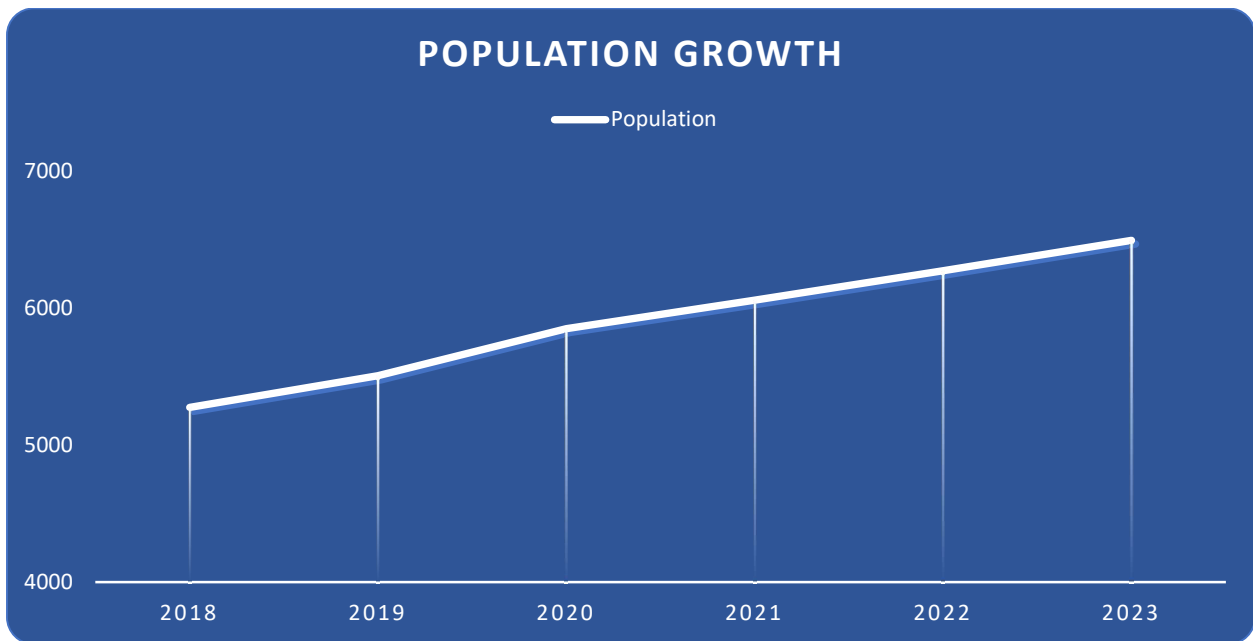


With a population of 6,498, Maize is one of the fastest growing cities in the State of Kansas. (While this is a published population figure, the 2023 population estimate is approximately 7,200 and rising)

Maize is currently growing at a rate of 3.55% annually and the population has increased by 11.04% since the most recent census, which recorded a population of 5,852 in 2020.

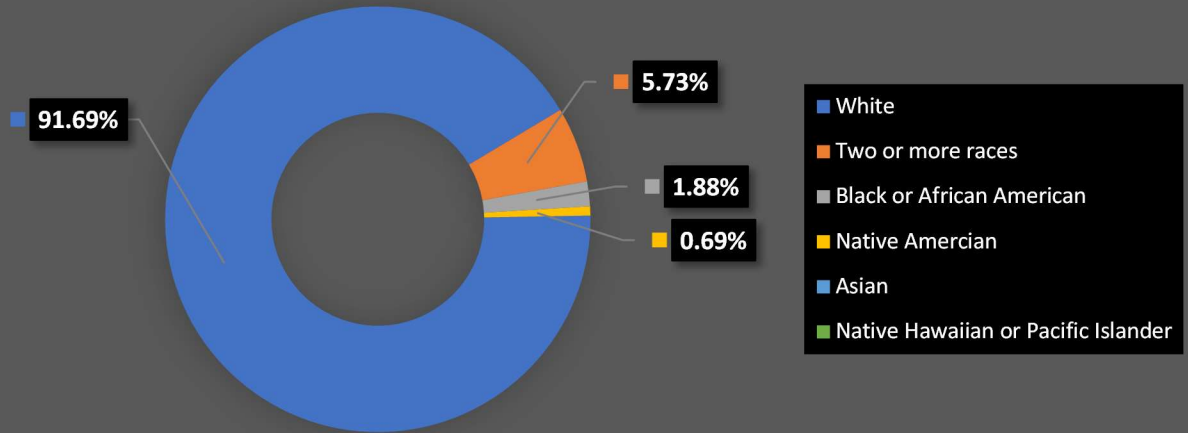
Spanning over 10 miles, Maize has a population density of 675 people per square mile.

The average household income in Maize is \$81,850 with a poverty rate of 6.16%. The median age in Maize is 39.3 years.



Source: <https://worldpopulationreview.com/us-cities/maize-ks-population> Accessed: 6/23/2023

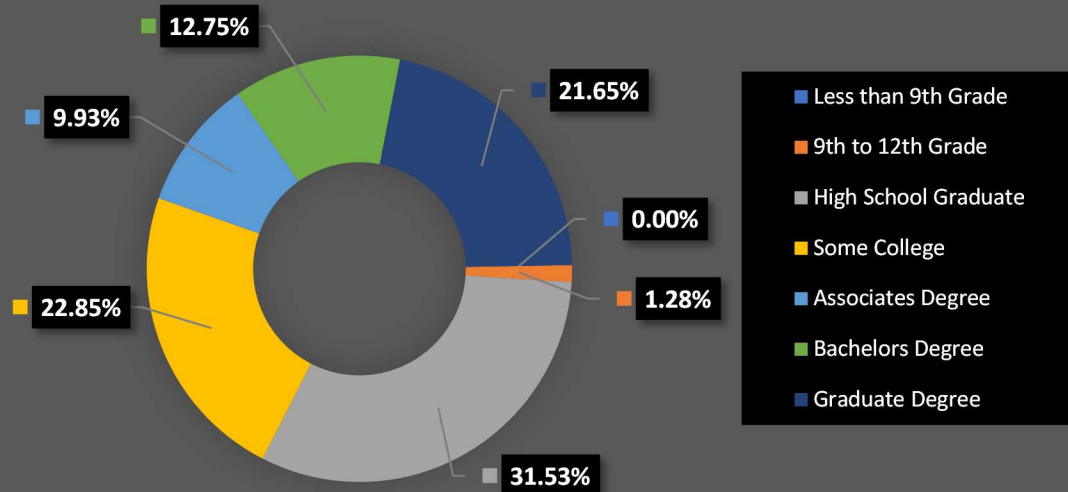
Population by Race



US Census 2020 ACS 5-Year Survey (Table B03002)

Source: <https://worldpopulationreview.com/us-cities/maize-ks-population> Accessed: 6/23/2023

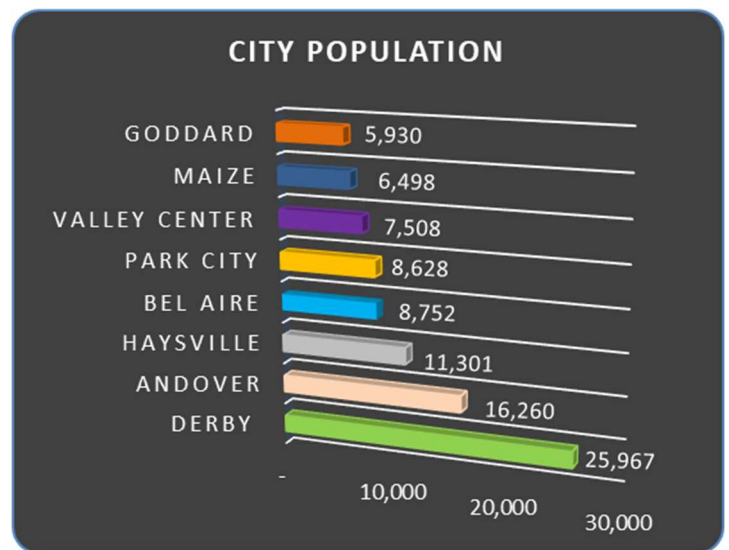
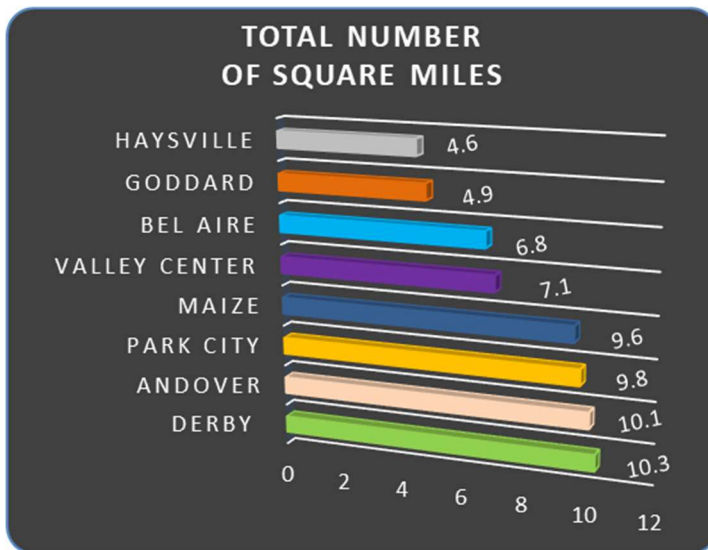
Education Attained



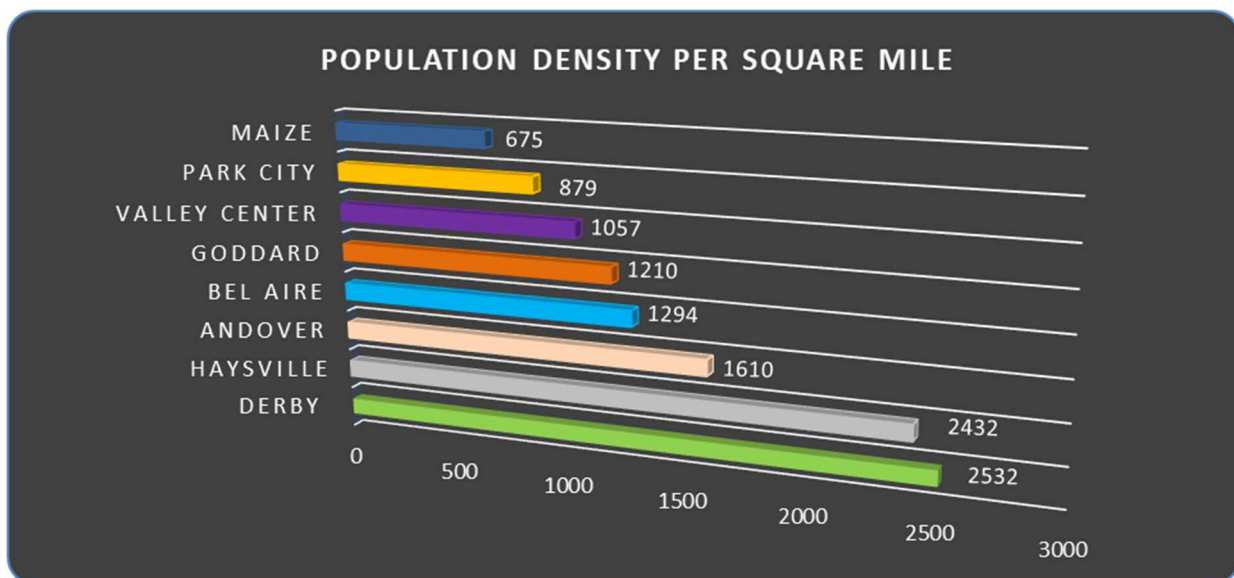
US Census 2020 ACS 5-Year Survey (Table S1501)

Source: <https://worldpopulationreview.com/us-cities/maize-ks-population> Accessed: 6/23/2023

Below are charts that show Maize as compared to other municipalities in the Wichita metropolitan area. The charts show total square miles, total population and then population density per square mile.

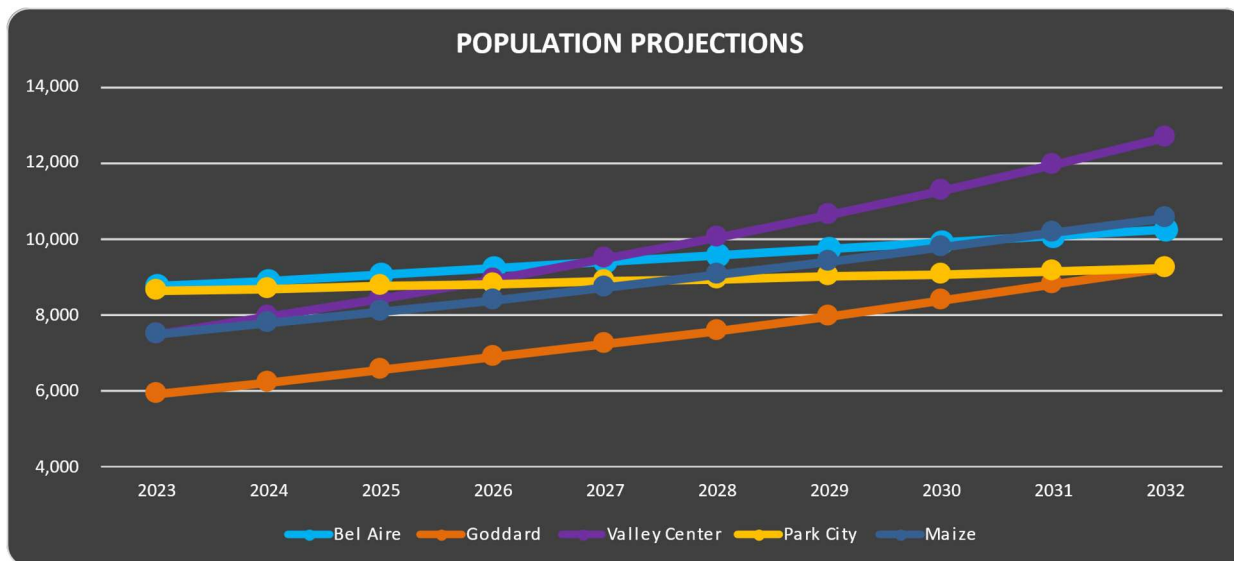


While the City of Maize is geographically similar in size to other municipalities in the Wichita area, the difference in population density is drastically different in some cases. A lower population density means that there are less people to fiscally support a square mile of infrastructure.



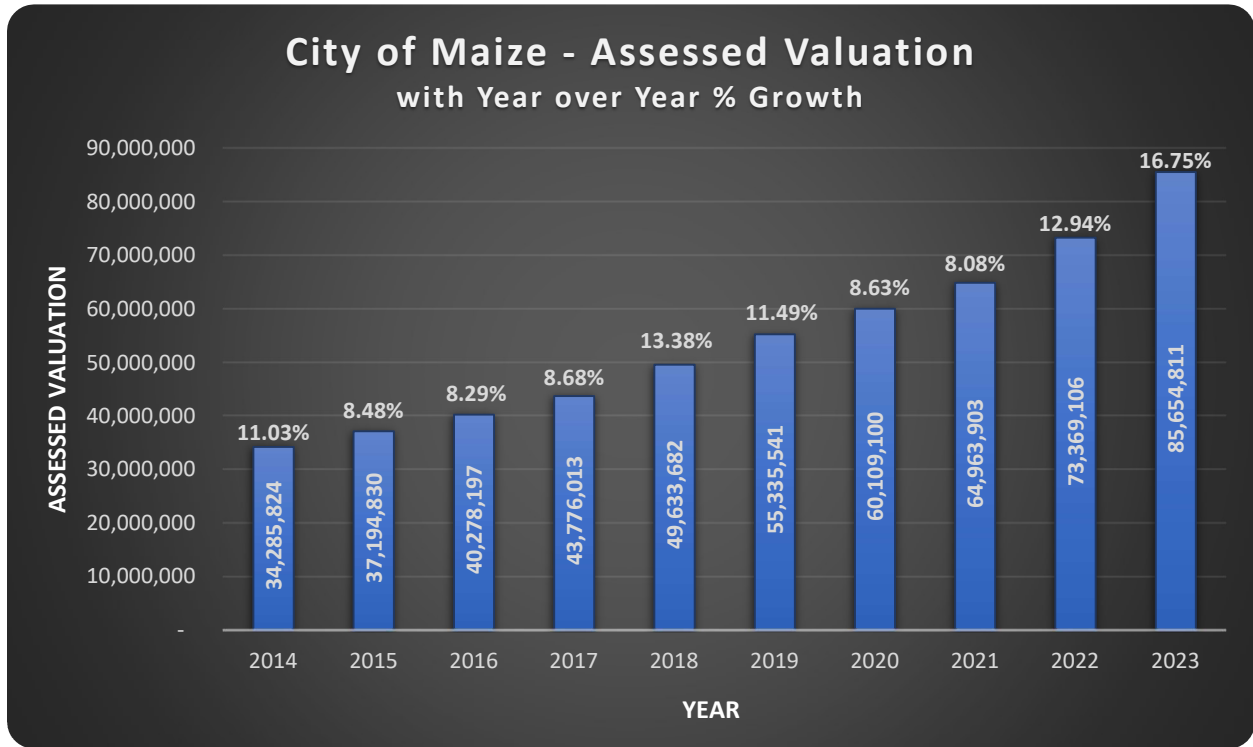
Source for all charts on this page: <https://worldpopulationreview.com/us-cities> Accessed: 6/26/2023

Looking at other surrounding cities currently under 10,000 people, if the following regional municipalities continue the same rate of growth as today, the population projections are as shown below. This assumes the projected population rate of growth for Maize at 3.89% annually.

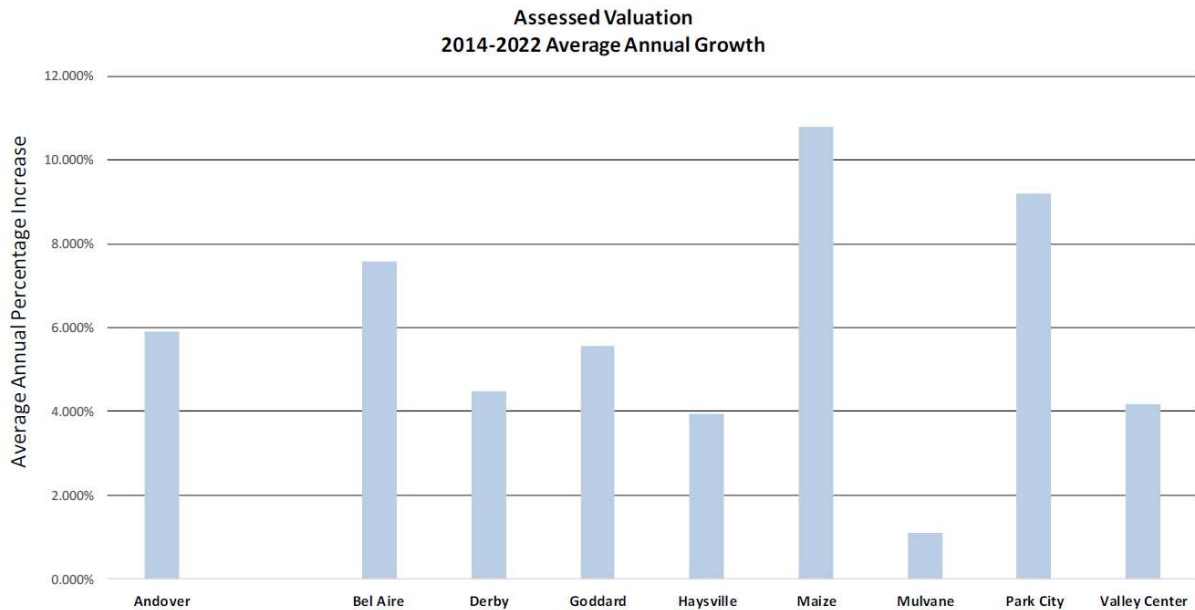


Other cities annual growth rates obtained at <https://worldpopulationreview.com/us-cities> Accessed: 6/26/2023

ASSESSED VALUATION



Average Annual Growth Assessed Valuation- Maize & Surrounding Cities



TAXATION PROFILE

Total Property Tax Rate (2022):	154.894 mills
USD 266 Maize Schools:	60.155 mills
City of Maize:	43.008 mills
Sedgwick County:	29.368 mills
County Fire District	17.912 mills
USD 266 Rec Commission:	1.000 mills
State:	1.500 mills
South Central Kansas Library Sys	1.229 mills
Maize Cemetery:	0.543 mills
Park Township	0.179 mills

2022 Ad Valorem Taxes Levied for 2023 for Surrounding Cities

(Source used for other cities: Kansas Tax Rate & Fiscal Data 2023 Edition – The League of Kansas Municipalities)

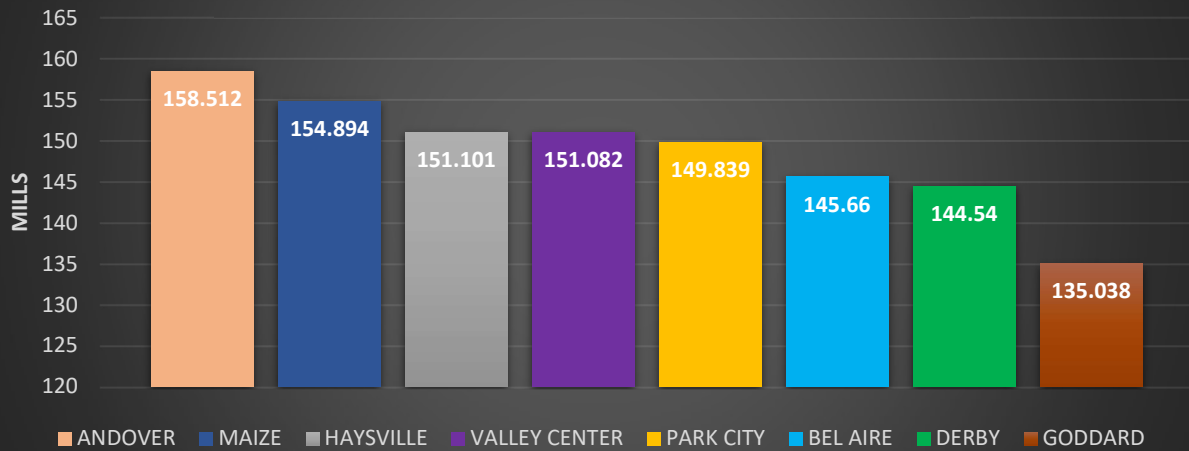
Total Levy Within City

ANDOVER	158.512
MAIZE	154.894
HAYSVILLE	151.101
VALLEY CENTER	151.082
PARK CITY	149.839
BEL AIRE	145.66
DERBY	144.54
GODDARD	135.038

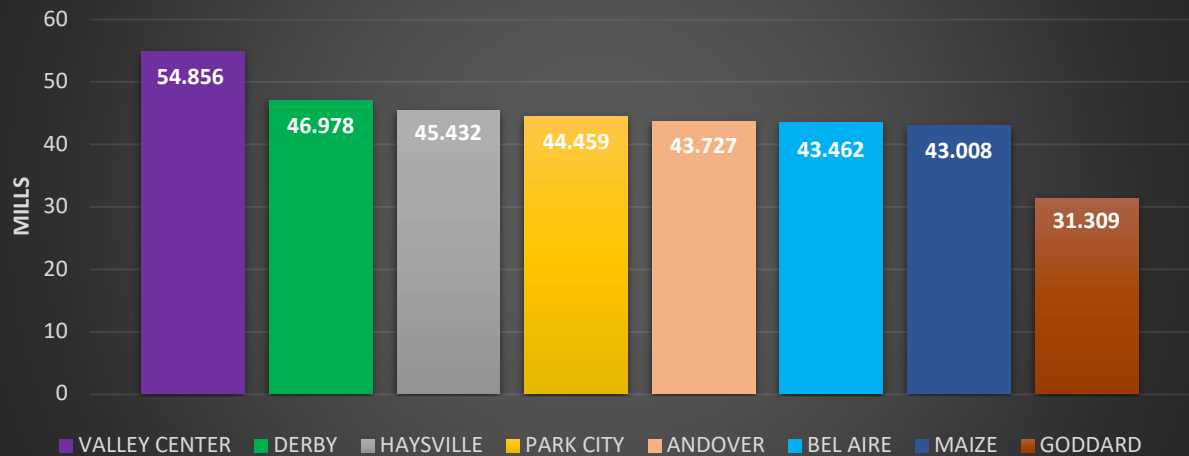
Total City Levy

VALLEY CENTER	54.856
DERBY	46.978
HAYSVILLE	45.432
PARK CITY	44.459
ANDOVER	43.727
BEL AIRE	43.462
MAIZE	43.008
GODDARD	31.309

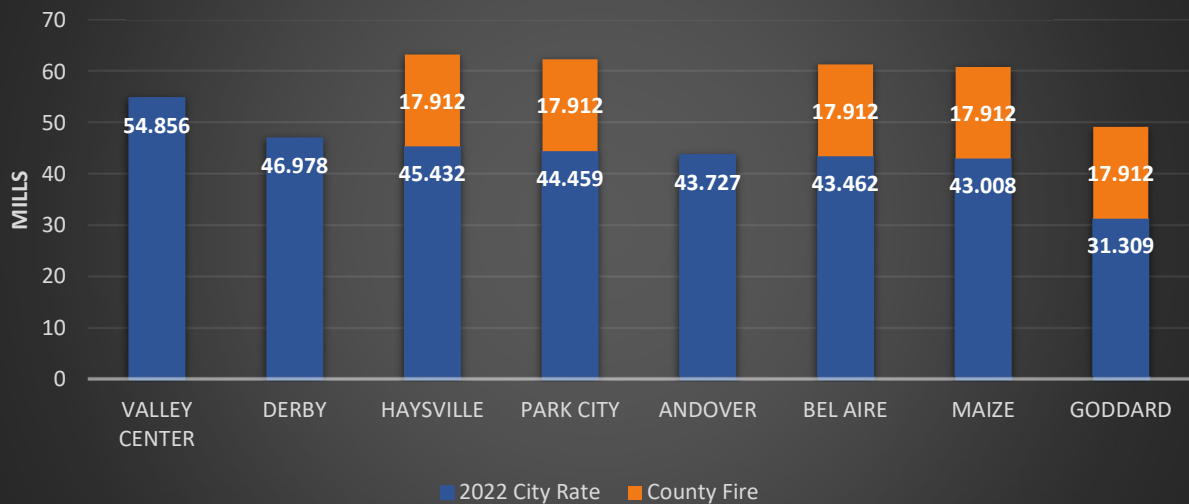
Total 2022 Mill Levy By City (for 2023)



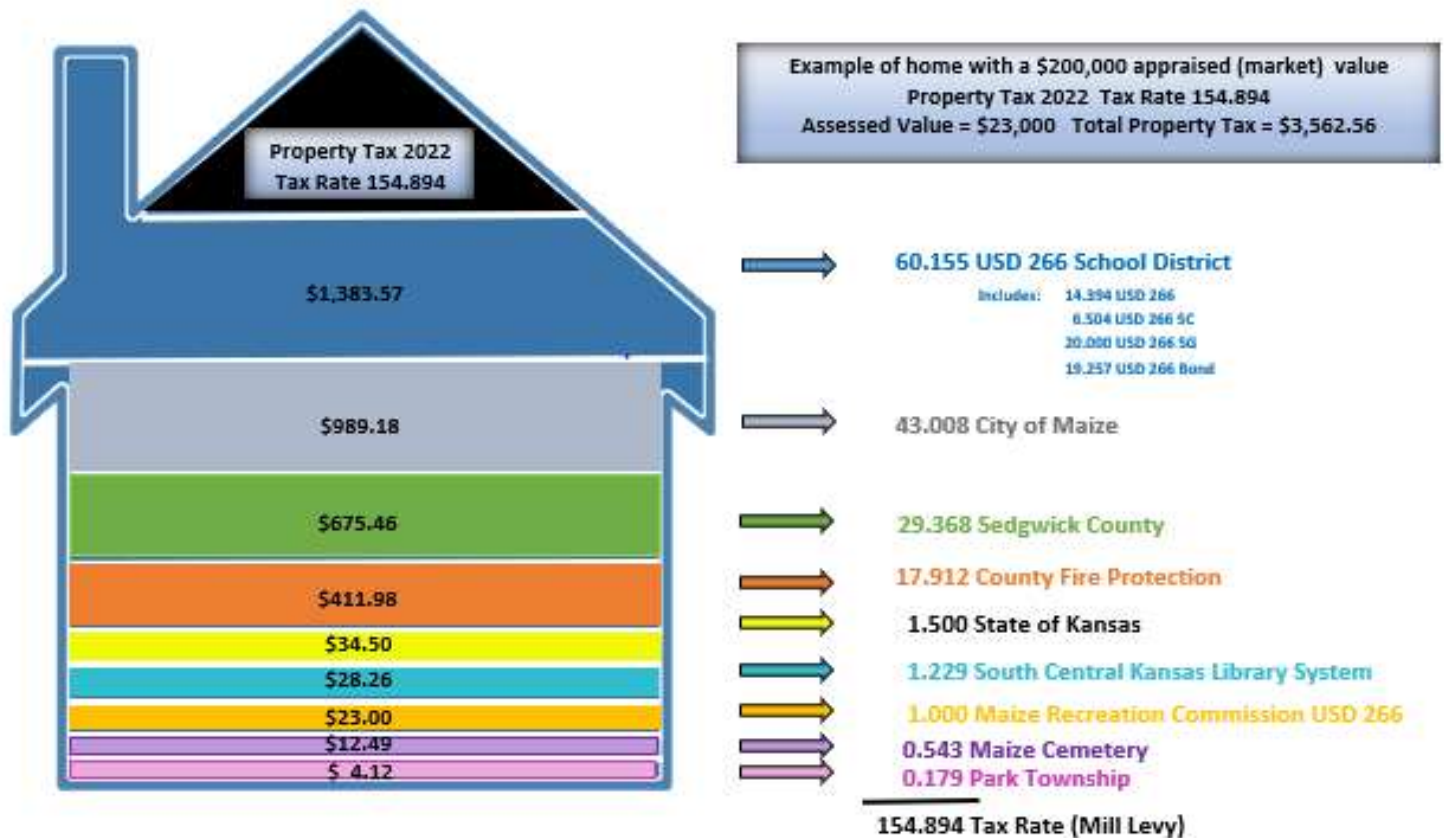
Total 2022 City Mill Levy (for 2023)



2022 City Mill Levy with County Fire (for 2023)



Current Mill Levy – By Taxing Authority



Mill Levy Rate Recommendation 2024

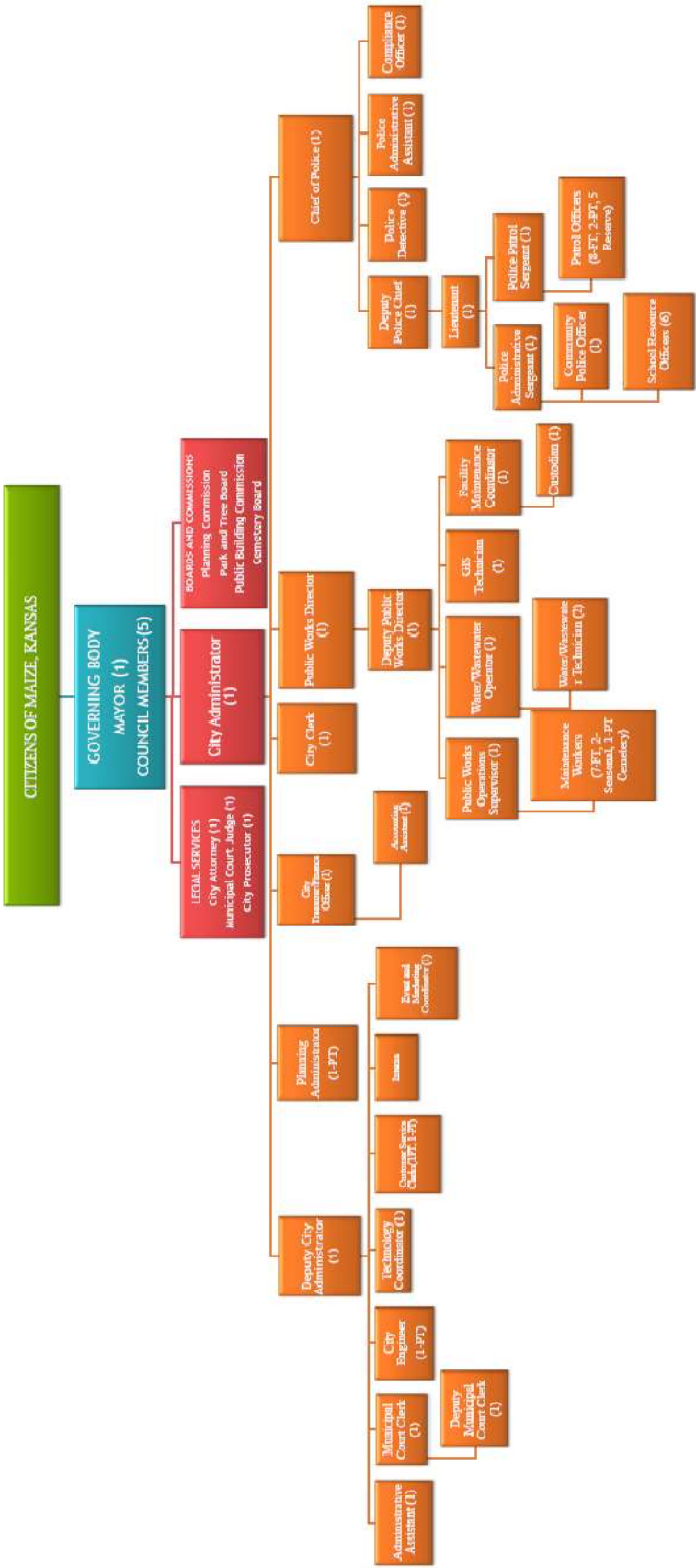
Staff recommends maintaining the current tax levy at 43 mills. Maintaining the mill levy during this rapid expansion will expand cash flow and prepare a strong foundation to meet growth. These funds provide for:

- Increasing operational demands and requirements
- Accumulate cash carryover to meet fiscal demands
- Increase reserve funds for maintaining infrastructure and prudent emergency preparedness

With a Council in place that has a vision for the City's future combined with established policies, quality personnel and the proper equipment, we will be able to meet the ever-increasing service demands that our growing City requires.

CITY OF MAIZE ORGANIZATIONAL CHART

2023 City of Maize Organization Chart



2024 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 Administrator's responsibility, assisted by staff, to formulate and present the annual budget according to policies and guidelines set forth by the Mayor and City Council.

Kansas Statute

The State of Kansas has certain guidelines and timeframes the City must follow in order to adopt and implement its budget each year. The City of Maize uses the Budget Process Timetable 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 2024 City of Maize budget is in compliance with this 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, using the current tax year's total assessed valuation. Your property tax, as a Sedgwick County property owner includes, but is not limited to:

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

Please note, a rise in appraised property value can bring an increase in property tax revenue – even if the mill levy rate goes down.

Estimated Tax Notice

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

This notice is not a bill and does not include information on special assessments that may be charged. It is solely a notice of whether your subdivisions plan to exceed the revenue neutral rate (RNR) for the upcoming budget.

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 RNR.

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 a budget after adoption. State Statute 79-2929 permits the budgets to be increased for 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.

BUDGET PROCESS TIMETABLE

Jan 19: Budget Team Meeting

- Review 2024 Budget Goals
- 2024 Budget Calendar
- Department Heads receive Budget Worksheets

Feb 6: Council Workshop

- Initial Council input for 2024 Budget

Feb 16: Budget Team Meeting

- Departments submit and present the following:
 - Personnel requests for 2024
 - Equipment – Five Year Plan
 - CIP - Five Year Plan

Mar 16: Budget Team Meeting

- Departments return completed Budget Worksheets
- 2022 Budget
 - Closeout/final figures
 - Audit
- 2023 Budget
 - 1st Quarter Review
 - Initial Projections

April 20: Budget Team Meeting

- Departments submit:
 - Narratives
 - Pictures

May 15: Council Meeting

- Deliver departmental request budget to City Council

May 18: Budget Team Meeting

- Preparation for Council Workshop

May 22: 1st Workshop with Council

- Review departmental request budget

June 5: Mayor's Meeting

- Deliver proposed budget

June 12: 2nd Workshop with Council

- Review proposed budget

Jun 15: Estimate received from County for assessed valuations

Jun 19: Council Meeting

July 10: Council Meeting

- Deliver City Administrator's Recommended Budget ("Final Notebook") to Council

July 17: Council Meeting (City & Cemetery Budgets)

- Accept 2024 Proposed Budgets
- Authorize Publications
- Set Revenue Neutral Rate Public Hearings
 - Aug 21
- Set Budget Hearings
 - Aug 21

Aug 21: Council Meeting (City & Cemetery Budgets)

- Revenue Neutral Rate Public Hearing
- Revenue Neutral Rate Resolution
- 2024 Budget Public Hearing
- 2024 Budget Adoption

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.

Departure from GAAP

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 a resolution 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.

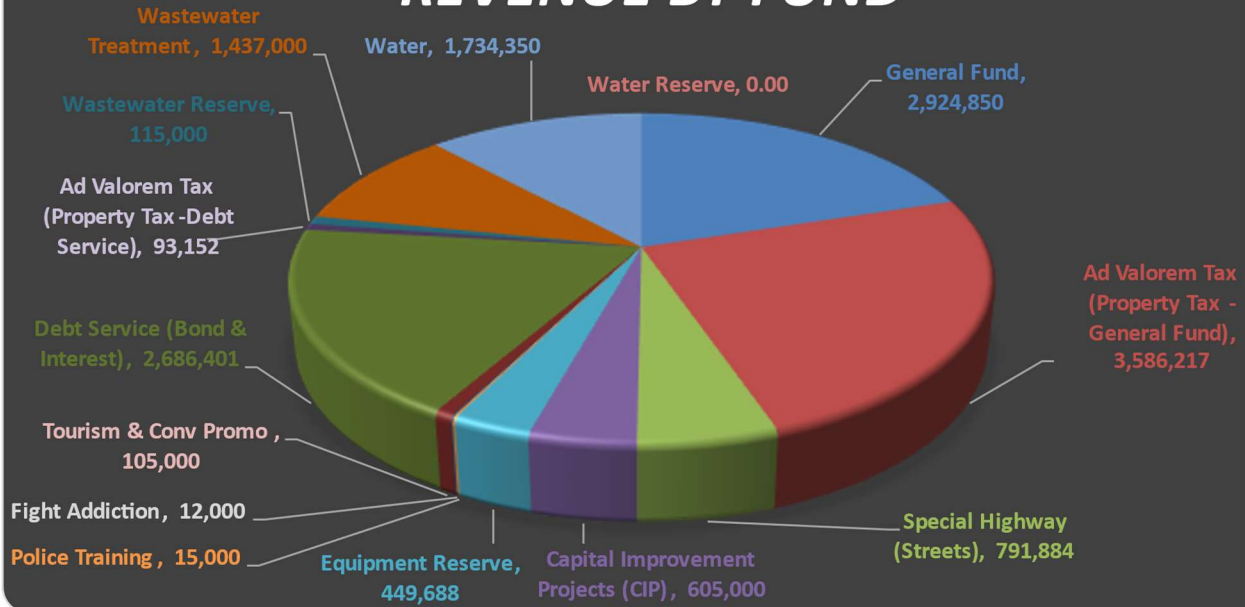
Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities and equipment.

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.

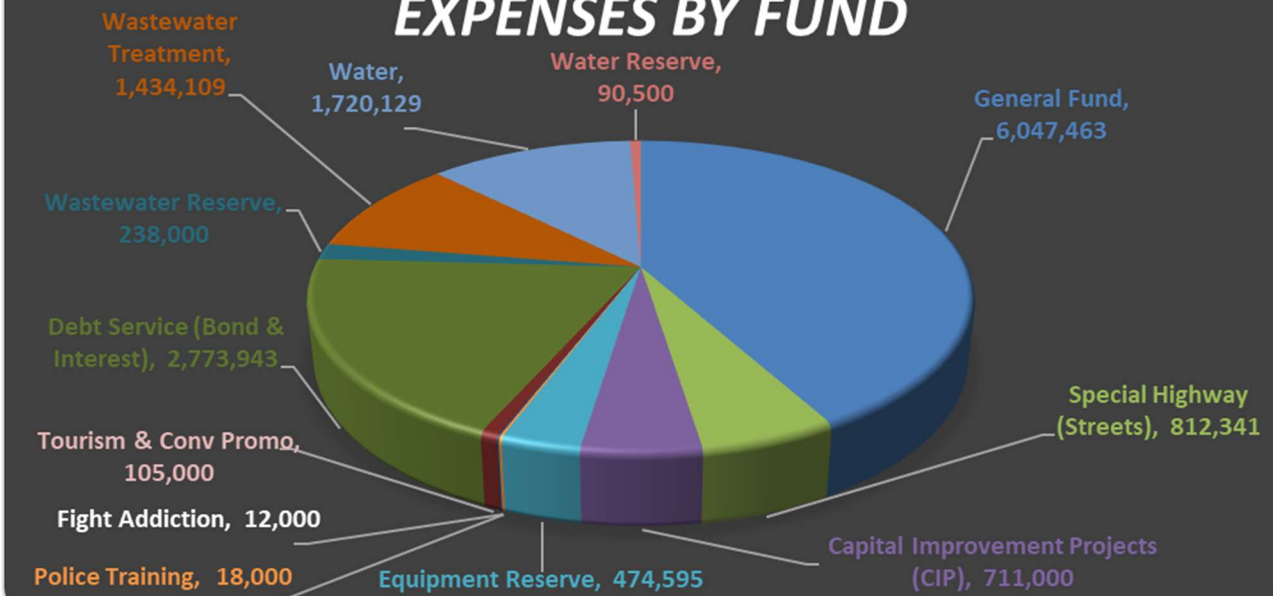
Agency Funds –used to report assets held by City in a purely custodial capacity.

PROPOSED 2024 CITY OF MAIZE BUDGET OVERVIEW

REVENUE BY FUND



EXPENSES BY FUND



ADMINISTRATION

The administration department is responsible for administrative support and coordination for all departments, human resources, economic development, finance, technology and communication.

BUDGET HIGHLIGHTS

- **New HR Professional** – This would be a full-time position. Currently HR functions are split between three employees and the city's growth in personnel and activities related to human resources is demanding more attention.
- **New Event & Marketing Coordinator** – Currently this is funded as a part-time position. In 2024, the intent would be to open this as a full-time position.
- **Healthcare Costs** – Based on discussions with our consultant, healthcare costs have been budgeted at a 15% increase.
- **Insurance Costs** - A 10% increase has been budgeted for 2024.



TECHNOLOGY

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

The Technology Review Committee, a cross-departmental team led by the Technology Coordinator, reviews and prioritizes technological requests, oversees equipment purchases, manages outsourced services, and ensures that new technology seamlessly integrates with existing infrastructure. This process provides enhanced budget tracking and accountability.

Technology can mean different things, but for the City of Maize, technology is a revolving cycle of the following:

- **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 also 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

- **Supports over 100 devices** – This includes computers, laptops, phones, printers, scanners and tablets.
- **Supports a total of 9 servers** – This includes both physical & virtual servers.
- **Email accounts – (approximately 70)** – includes employee email accounts and support email accounts.
- **GIS Mapping** – which is handling water, sewer & cemetery mapping.
- **ERP System** – Core software system for city finance department, utility and court systems.
- **Support MCTs & Mobile Radios** – Supports 10 MCTs and mobile radios in Police vehicles including portable radios and Axon body cams and tasers for our Police Department.
- **City Website & Social Media** – The technology budget supports the costs associated with our web and social media presence.

City-Wide

- Server Replacement – 1 new server for City Hall
- Inventory Solution – to track all city owned devices
- Scheduled Replacements – Replacement of computers/laptops/cameras

Administration

- HR Position – includes equipment/applications/licensing

Police Department

- Additional SRO/Admin Assistant/Detective Positions – includes equipment/applications/licensing
- Fleet Equipment – Support with mobile radios and radar
- Flock Cameras – Annual maintenance costs
- Virtual Simulator – Annual maintenance costs
- RMS Archive

Public Works

- Administrative Assistant – includes equipment/applications/licensing
- Work Order Management System – Annual maintenance costs
- Server Replacement – 1 new server for Public Works

MUNICIPAL COURT

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

The city has three staff members that are qualified to fulfill court clerk duties. (Municipal Court Clerk, Deputy Court Clerk, and the Technology Coordinator as a back-up)

BUDGET HIGHLIGHTS

- No significant budget purchases expected in 2024.



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.

Our 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.

BUDGET HIGHLIGHTS

- **Administrative Assistant** – This position would be a full-time Axon Clerk with responsibilities to assist with evidence handling. With the increased staffing and calls for service, the monitoring and management of Axon videos has increased exponentially. This position was budgeted at the mid-range per the City's current pay plan.
- **Detective** – This position would be a full-time position. This position was budgeted at the mid-range per the City's current pay plan.
- **School Resource Officer** – This position would be partially funded by USD 266 Maize School District.
- **Equipment - \$106,666** - 1 New Fleet Addition and 1 Replacement Vehicle

Through increased community engagement efforts, the Maize Police Department will continue to keep the community safe and maintain our professional reputation.

SRO Program:

As the trend of school violence increases nationally, we have taken a proactive approach with training and increased vigilance regarding our schools. The SRO's and MPD staff work daily with school staff and administration to vet and collaboratively address any potential threats or concerns.

Maize School Administration has expressed a desire to expand the SRO program again to include elementary schools. Due to the city and BOE having two different fiscal cycles, we suggested a planned phased approach. One (1) additional in the 2023-2024 school year and one (1) additional in the 2024-2025 school year.

Community Policing:

The City of Maize was named the fastest growing city in the State of Kansas. As we see this exponential growth that is projected, we want to be proactive in our continuing efforts in maintaining adequate law enforcement resources to address these future needs.

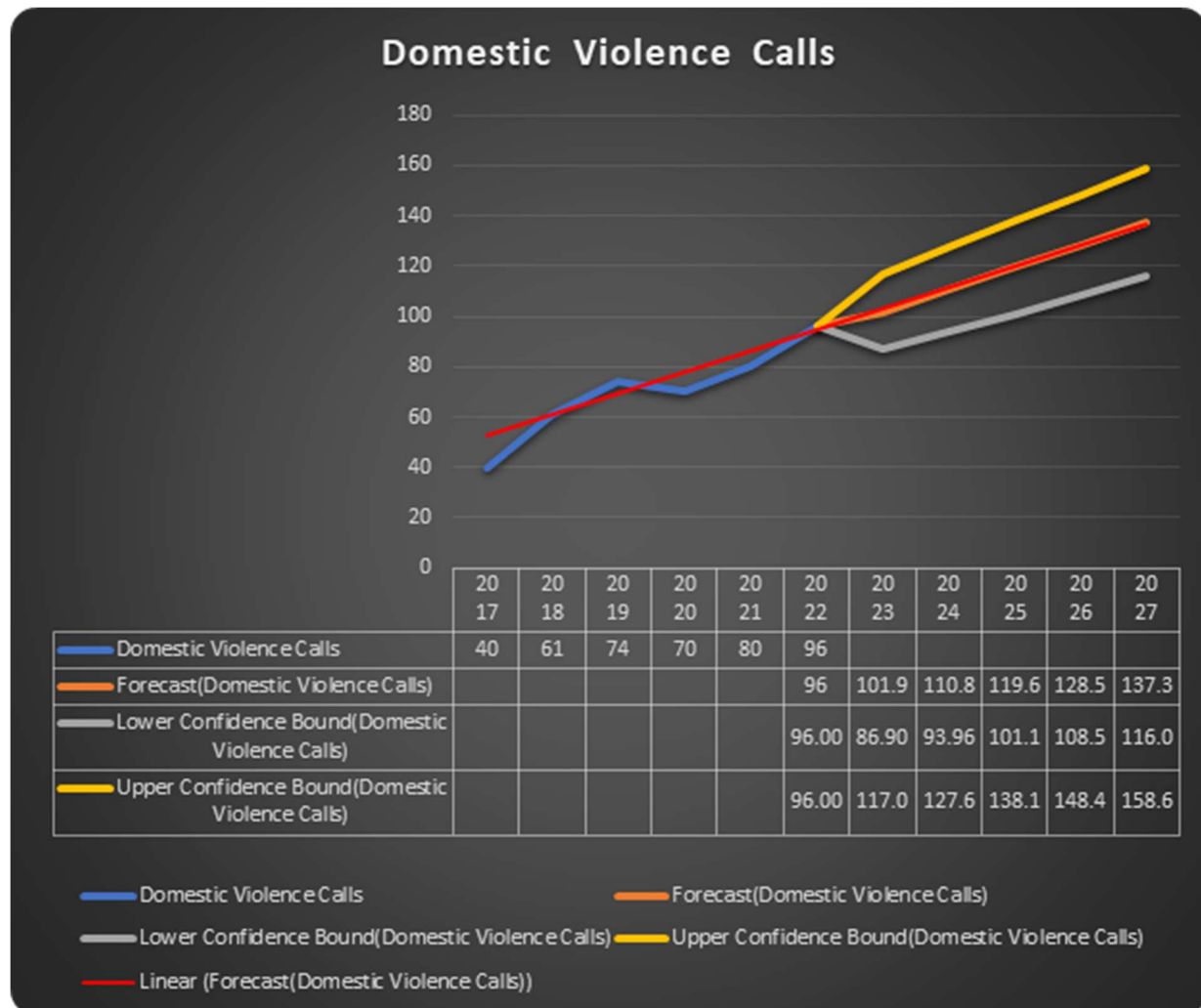
Utilizing Uniform Crime Reporting (UCR) Data from the Federal Bureau of Investigations, we can plan accordingly for resources in the future.

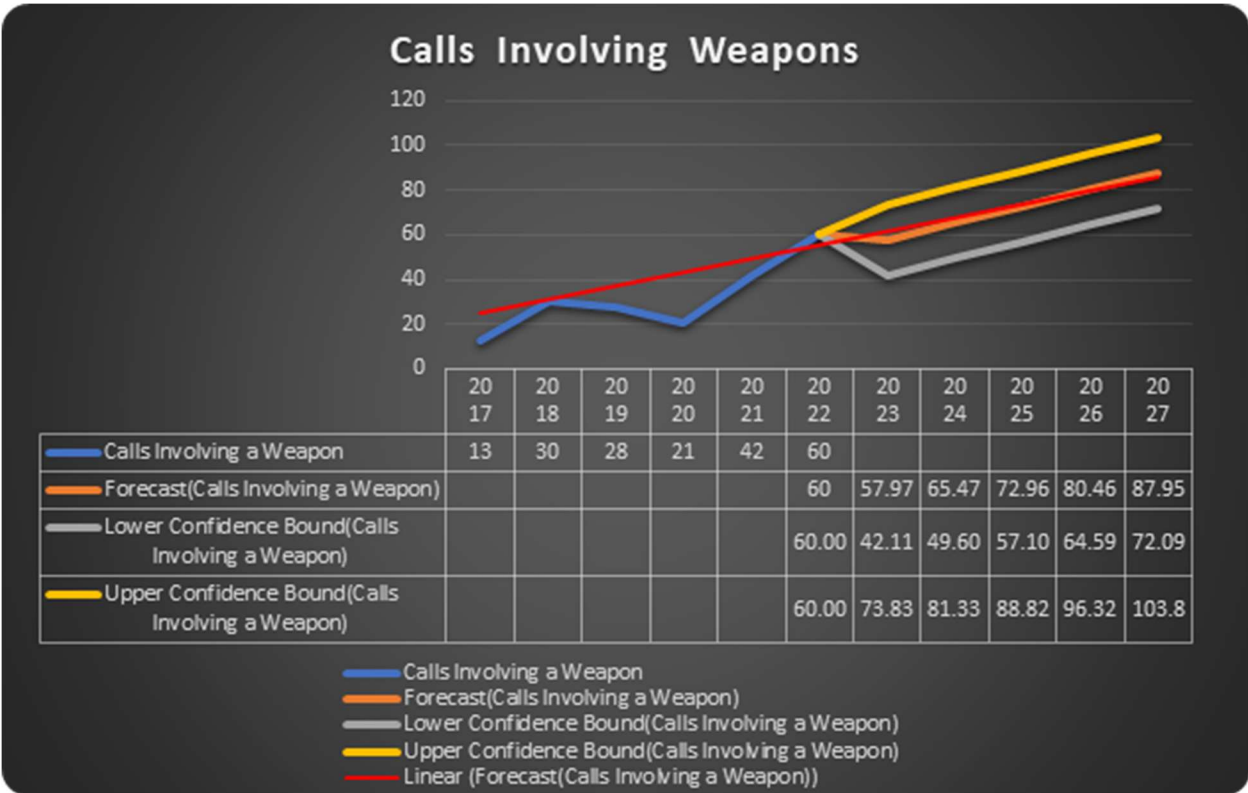


Below is a chart that examines national average law enforcement staffing per 1000 residents with a conservative projected growth rate of the City of Maize:

Personnel	2022	2023	2024	*2025*	2026	2027	*2028*
Population w/ projected rate 3.89%	7200.0	7480.1	7771.1	8073.3	8387.4	8713.7	9052.6
Population w/ Avg rate since 2020 census w/4.05%	7200.0	7491.6	7795.0	8110.7	8439.2	8781.0	9136.6
I have seen estimates of 10000 by 2030							
Avg # of Police Officers per 1000 2019 UCR is 2.3 nationally for all cities	16.6	17.2	17.9	18.7	19.4	20.2	21.0
Avg # of Police Officer per 1000 in Midwest 2019 UCR is 2.2 for all Cities	15.8	16.5	17.1	17.8	18.6	19.3	20.1
Current staffing w/o 6-SRO's / Proposed Staffing	14	16	17	18	19	20	20
Chief, DC, Lt (open), Det., 2 Sergeants, 8 Patrol Officers w/ SRO's	20	22	23	24	25	26	27
Avg. # of Officers per 1000 nationally for Cities under 10000 4.2 2019 UCR Data	30.2	31.4	32.6	33.9	35.2	36.6	38.0
Avg. # of Officer per 1000 Midwest under 10000 3.0 2019 UCR Data	21.6	22.4	23.3	24.2	25.2	26.1	27.2

As the population increase and with our proximity to the City of Wichita, we will continue to see increases in calls related to Domestic Violence and weapons. Below you will find charts for each one of the categories with estimated projected increases:





The above charts represent the number of Domestic Violence reports and cases involving a weapon generated by Maize police officers over the last five years (2017 – 2022) and the anticipated forecast trend over the next five years through 2027.

In 2023, City Council and the Board of Education agreed to expand the SRO program to encompass Intermediate, Middle and High School coverage. This has allowed for increased safety as well as positive interactions with children in grades 5 through 12.



PUBLIC WORKS

The Public Works Department is staffed with personnel who are on duty 365 days a year. They maintain around nine square miles of infrastructure for approximately 6,500 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

BUDGET HIGHLIGHTS

- **Administrative Assistant** – This will be a full-time position to support the entire Public Works Department.
- **Facility Expansion** - The Public Works Facility was designed for expansion of offices on the mezzanine area as staffing needs increased. All office space is currently full. Design for additional office space and a conference and training room are provided for in the 2024 Budget.



Personnel Requests

Administrative Assistant – Public Works Department

- **Administrative Assistant** – This will be a full-time position to support the entire Public Works Department. This position was budgeted at mid-range per the City's current pay plan.

Streets and Sidewalks

Street Maintenance - Zone 3 is the focus for the 2024 Budget Year

Sidewalks – Continue to be a major focus for the City of Maize. Due to changes in USD #266 transportation, several sidewalks have been pushed up in the construction plan in order to make our community a safer place for pedestrian traffic.

Street CIP Zone 3 Preservation - \$471,000

- Zone 3 – All roads south of 45th and west of Maize Rd.
- Striping throughout the City.
- Industrial Park – Turn lane – local contribution (county grant received).
- Hard Surface - 37th from 119th to a half mile west.

Sidewalk CIP - \$95,000

- James Street from 45th to Irma - \$95,000



The City of Maize puts priority on maintaining and keeping the city's equipment in good working order.

Equipment CIP Requests - \$174,500

- **Additional ½ Ton Pickup** - \$54,000 (Total cost \$60,000 – Cemetery paying 10%)
- **New F-550 Dump Truck** to replace the 2006 F-350 Dump Truck - \$112,500 (Total cost \$125,000 – Cemetery paying 10%)
- **Plow installation on 2018 Chevy ¾ Ton Pickup** - \$8,000

Utilities CIP - \$70,000

- **Hydro Excavation Trailer** - \$70,000
 - This piece of equipment is used to excavate using a high-pressure water pump and a vacuum. This excavation technique allows the user to excavate a given area that could be crowded with other utilities such as cable lines or gas. Since the excavation uses water, this can be completed faster because the high-pressure wash has a much smaller chance of damaging other infrastructure. The water and mud are then sucked out of the excavation with the vacuum. This also has the capability of allowing the city to respond to certain issues sooner without having to wait for a utility locate to be completed.



Parks remain an important part of any thriving community. Continued improvements to the City of Maize's Park system must be made to align with the growth. In 2024, maintenance and facility support will remain as well as funds to support community events in the amphitheater and park.

BUDGET HIGHLIGHTS

- **Cathey Park Improvements - \$90,000** - (split between CIP & Convention and Tourism funds). Totaling 2.91 acres, this space lends the opportunity to further complement the Academy Arts District and Maize City Park. These funds will be used to make short-term improvements for use of property, while considering the City's future Master Plan.



FIVE-YEAR CIP AND EQUIPMENT SUMMARY

Capital Improvement Projects: 5 Year Plan

This five-year plan reflects major construction and capital acquisition projects that will be implemented in 2023 & 2024 as well as projected needs through 2028. These future projects are reviewed annually and are adjusted for changing needs, availability of funding sources, new opportunities, and in cooperation with our community partners.

	2023	2024	2025	2026	2027	2028
Beginning Unencumbered Cash 1/1	\$ 485,632	\$ 759,170	\$ 383,170	\$ 3,170	\$ 205,184	\$ 541,838
Receipts						
Transfer from General Fund – Cash	\$ 550,000					
Transient Guest Tax	\$ 100,000	\$ 105,000	\$ 105,000	\$ 81,654	\$ 81,654	\$ 81,654
KDHE Loan	\$ 11,500,000					
Interest on Idle Funds	\$ 5,214	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Temp Note/Bond Proceeds	\$ 350,000				\$ 500,000	\$ -
Project Reimbursement	\$ 227,051	\$ 600,000	\$ 300,000	\$ 690,360	\$ 200,000	\$ 200,000
Grant funding (tentative)					\$ 680,000	
Total Receipts	\$ 12,732,265	\$ 710,000	\$ 410,000	\$ 777,014	\$ 786,654	\$ 966,654
Total Resources Available	\$ 13,217,897	\$ 1,469,170	\$ 793,170	\$ 780,184	\$ 991,838	\$ 1,508,492

Capital Projects:

Water Tower, Water Well & Wastewater Treatment Expansion	\$ 11,500,000					
Parkland Acquisition	\$ 350,000					
Street Preservation: Zone 2 (NW quadrant)	\$ 400,000					
NE Transportation Study (encumbered from 2022)	\$ 8,727					
Sidewalk: 119th: Wilkinson to 45th	\$ 150,000					
Sidewalk: King St.	\$ 50,000					
Academy Arts District Projects		\$ 330,000				
County: Grant Match 119th St. Turn lane @ Indust. Park		\$ 21,000				
37th St. W of 119th: Hard Surface		\$ 50,000				
Street Preservation: Zone 3 (SW quadrant)		\$ 350,000				
Striping		\$ 50,000				
Public Works Facility Expansion Design & Engineering		\$ 100,000				
Sidewalk: James from 45th to Irma		\$ 95,000				
Cathey Property Improvements		\$ 90,000				
Sidewalk Improvements			\$ 100,000			
Street Preservation: Zone 4 (SE quadrant)			\$ 350,000			
Cedar Lane Paving & Drainage			\$ 250,000			
Striping			\$ 50,000			
Park Land Development			\$ 40,000			
Streetscape additions				\$ 25,000		
Street Preservation: Zone 5 (Arterials)				\$ 500,000		
Park Land Development				\$ 50,000		
Street Preservation: Zone 1 (NE quadrant)					\$ 300,000	
Parkland Development					\$ 150,000	
Street Preservation: Zone 2 (NW quadrant)						\$ 300,000
Mill & Overlay Project						\$ 250,000
Amphitheater Master Plan Completion						\$ 850,000
Total Expenditures	\$ 12,458,727	\$ 1,086,000	\$ 790,000	\$ 575,000	\$ 450,000	\$ 1,400,000
Ending Unencumbered Cash 12-31	\$ 759,170	\$ 383,170	\$ 3,170	\$ 205,184	\$ 541,838	\$ 108,492

Revised per council recommended action on 07/17/2023.

Equipment: 5 Year Plan

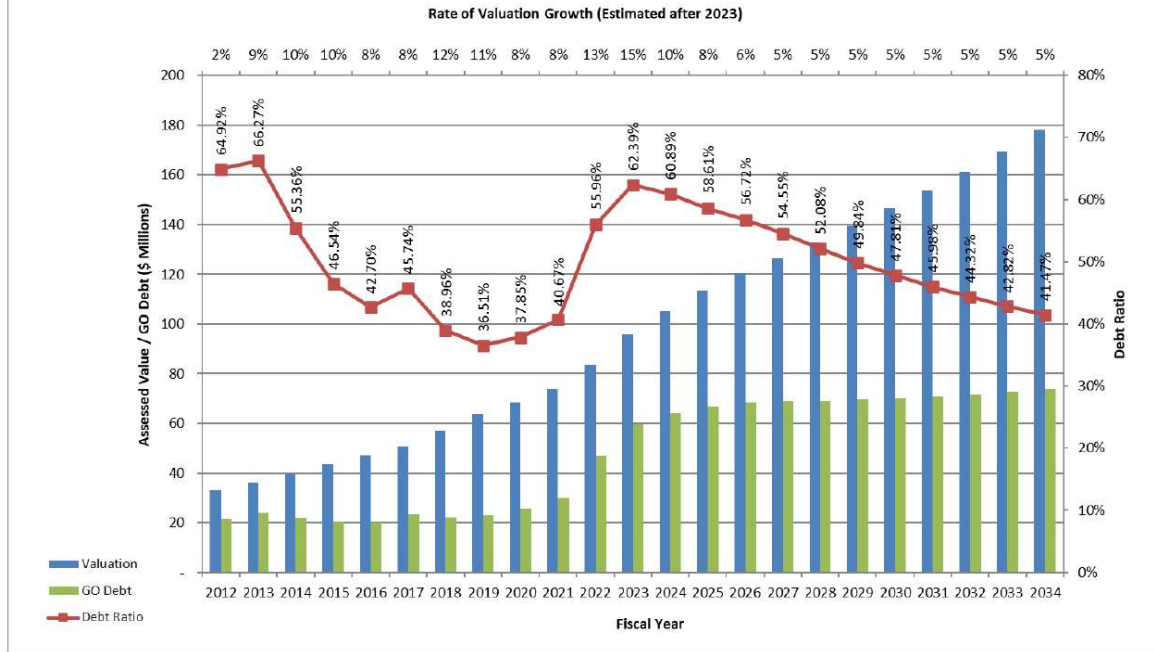
This five-year plan reflects planned equipment purchases that will be acquired in 2023 & 2024 as well as projected needs through 2028. These future purchases are reviewed annually and are adjusted for changing needs, availability of funding sources, new opportunities, and in cooperation with our community partners.

	2023	2024	2025	2026	2027	2028
Beginning Unencumbered Cash 1/1	\$ 44,327	\$ 175,429	\$ 159,548	\$ 64,168	\$ 67,398	\$ 30,184
Receipts						
Transfer from General Fund – Cash	\$ 500,000					
Transfer from General Fund – 5.25 Mills		\$ 449,688	\$ 481,166	\$ 510,036	\$ 535,538	\$ 562,315
Paid from WW Reserve Fund	\$ 49,099	\$ 94,663	\$ 59,663	\$ 41,331	\$ 36,000	\$ 75,000
Paid from Water Reserve Fund	\$ 49,099	\$ 94,663	\$ 59,663	\$ 141,331	\$ 36,000	\$ 75,000
Paid from Cemetery	\$ -	\$ 18,500	\$ 6,000	\$ 6,000	\$ 12,000	\$ 25,000
Interest on Idle Funds	\$ 698	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
Total Receipts	\$ 598,895	\$ 658,213	\$ 607,191	\$ 699,398	\$ 620,238	\$ 738,015
Total Resources Available	\$ 643,222	\$ 833,642	\$ 766,739	\$ 763,566	\$ 687,635	\$ 768,198
Equipment Purchases						
PW: 4x4 3/4 ton & Plow - Fleet Replacement - 2003	\$ 50,000					
PW: Dump Truck - Fleet Replacement - International Dump Truck	\$ 44,000					
PW: Cartograph - work order system	\$ 53,293					
PD: One Patrol Unit - Fleet Addition	\$ 50,000					
PD: One Patrol Unit - Fleet Replacement	\$ 50,000					
TECH: Digital E-ticket	\$ 35,000					
TECH: Replacement/Enhancement/Breakage	\$ 185,500					
PW: Hydro Excavation Trailer		\$ 70,000				
PW: 1/2 Ton Pickup - Fleet Replacement - 2013 Dodge		\$ 60,000				
PW: F-550 Dump Truck - PW - Fleet Replacement - 2006 F-350		\$ 125,000				
PW: Plow		\$ 8,000				
PD: Undercover Unit - Fleet Addition		\$ 53,333				
PD: One Patrol Unit - Fleet Replacement		\$ 53,333				
TECH: Replacement/Enhancement/Breakage		\$ 181,428				
TECH: PW- Server Replacement		\$ 10,000				
TECH: Malze-Host4 Server Replacement		\$ 70,000				
TECH: PD - Enterpol RMS Archive		\$ 43,000				
PW: Crane Truck - Fleet Replacement - 2008			\$ 125,000			
PW: Crack Sealer - New			\$ 80,000			
PW: F-250 - Fleet Replacement			\$ 60,000			
PD: Patrol Unit - Fleet Addition			\$ 54,000			
PD: Patrol Unit -Fleet Replacement			\$ 54,000			
TECH: Replacement/Enhancement/Breakage			\$ 199,571			
TECH: PD - MCT Replacements			\$ 60,000			
TECH: Malze-Host Server Replacement			\$ 70,000			
PW: Well Rehab				\$ 100,000		
PW: Grader Maintenance - fleet replacement - 1994 model				\$ 25,000		
PW: Backhoe with Front End Loader - Fleet Replacement - 2009 B95B				\$ 70,000		
PW: 3/4 ton Pickup - Fleet Addition				\$ 60,000		
PW: Two Scag Mowers - Fleet Replacements				\$ 15,000		
PD: Patrol Unit - Fleet Addition				\$ 58,320		
PD: Patrol Unit - Fleet Replacement				\$ 58,320		
TECH: ERP Pro 10 Installation				\$ 60,000		
TECH: PD - Livescan				\$ 30,000		
TECH: Replacement/Enhancement/Breakage				\$ 219,528		
PW: Two 3/4 Ton Pickups - Fleet Additions					\$ 120,000	
PW: John Deere Mower - Fleet Replacement					\$ 75,000	
PW: Wing Mower - Fleet Replacement					\$ 25,000	
PD: Patrol Unit - Fleet Addition					\$ 62,986	
PD: Patrol Unit - Fleet Replacement					\$ 62,986	
TECH: PW - Permitting Software					\$ 30,000	
TECH: Cameras @ Lift Stations					\$ 30,000	
TECH: PW - Server Replacement					\$ 10,000	
TECH: Replacement/Enhancement/Breakage					\$ 241,481	
PW: Dump Truck - Fleet Replacement						\$ 150,000
PW: 1/2 ton pickup - Fleet Addition						\$ 50,000
PW: 3/4 ton pickup - Fleet Addition						\$ 50,000
PD: Patrol Unit -Fleet Addition						\$ 68,025
PD: Patrol Unit - Fleet Replacement						\$ 68,025
TECH: Cameras @ Lift Stations						\$ 30,000
TECH: Replacement/Enhancement/Breakage						\$ 265,629
Total Expenditures	\$ 467,793	\$ 674,094	\$ 702,571	\$ 696,168	\$ 657,452	\$ 681,678
Ending Unencumbered Cash 12-31	\$ 175,429	\$ 159,548	\$ 64,168	\$ 67,398	\$ 30,184	\$ 86,520

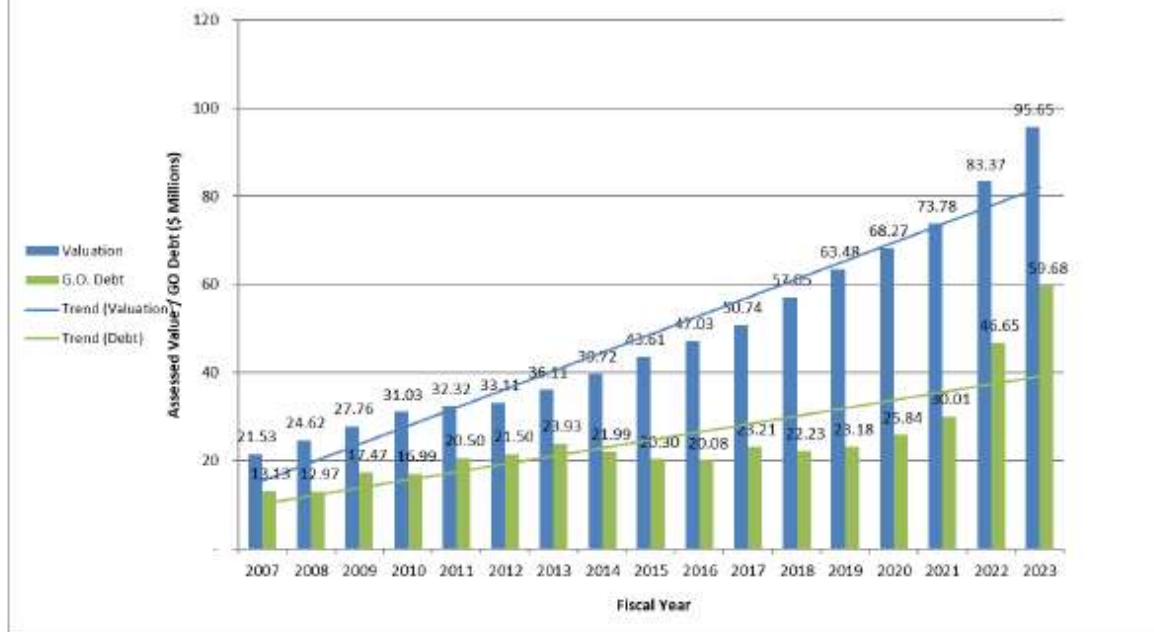
DEBT OVERVIEW

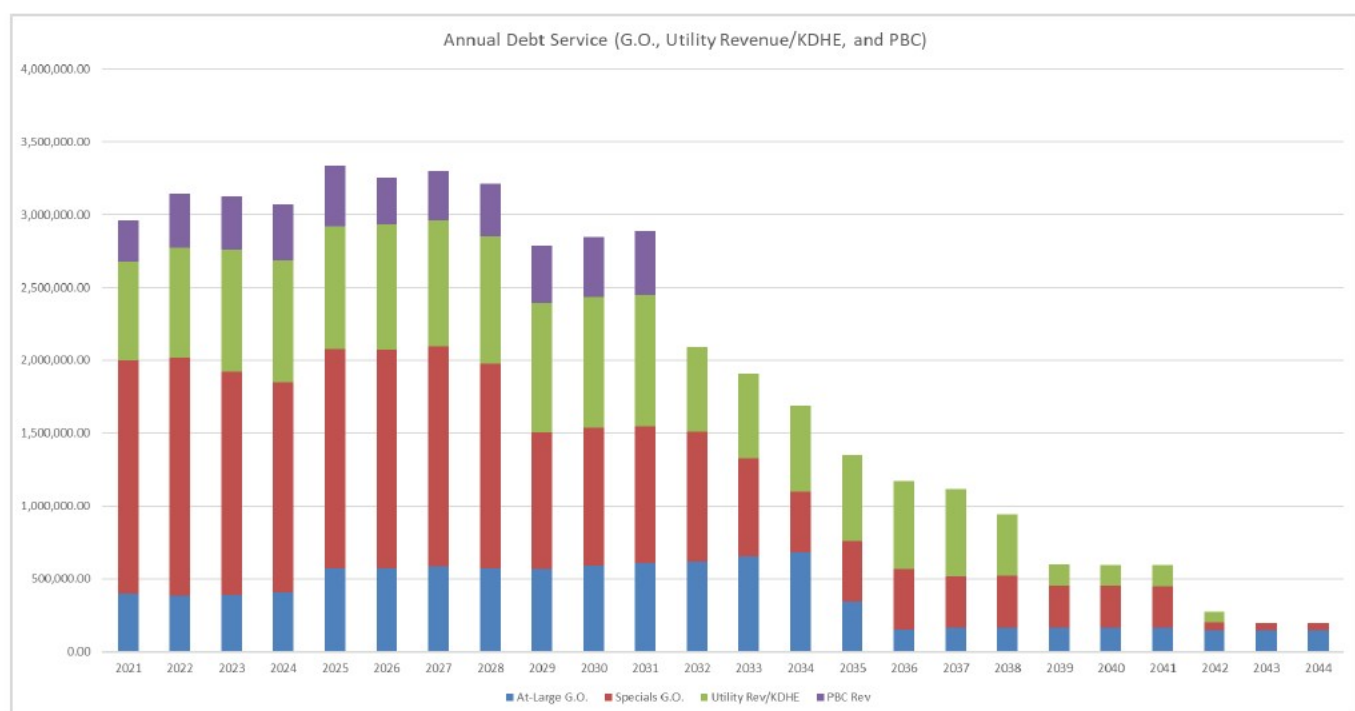
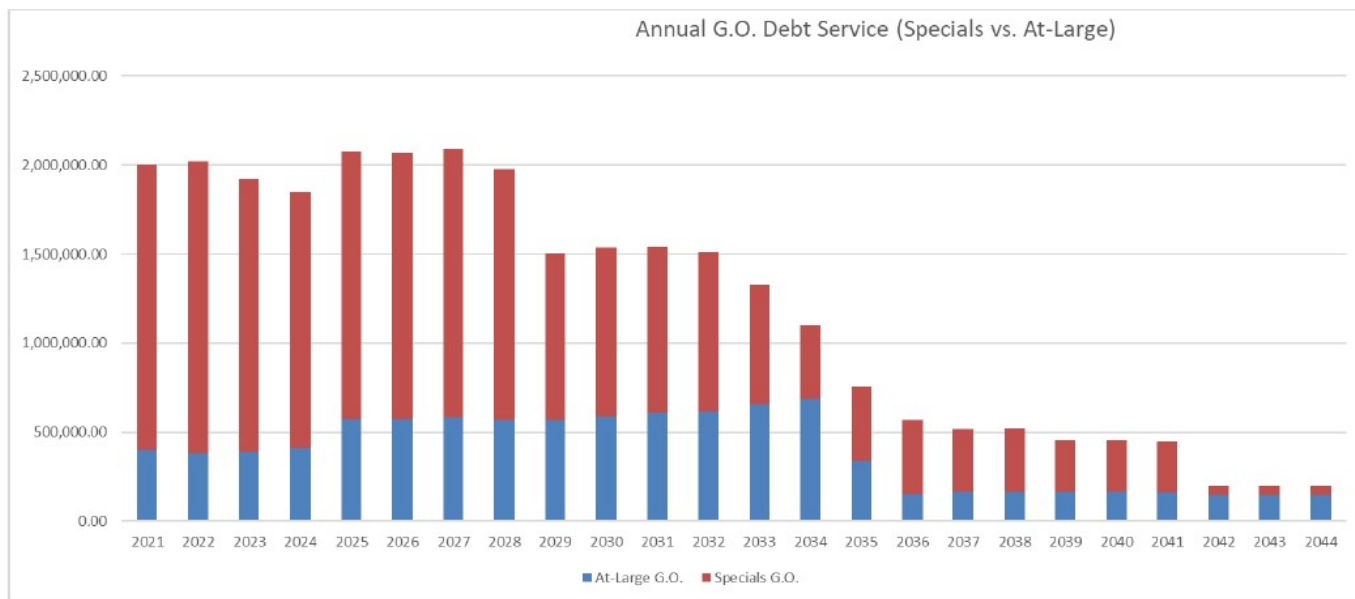
City of Maize, Kansas : Debt Ratio (Historical & Forecasted)

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



City of Maize, Kansas : History of Valuation and Debt





Much of the city’s G.O. debt is backed by special assessments, whereby debt service is to be paid by the 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 lots in the development.

The city recently passed a charter ordinance which can keep at-large street projects from applying toward the state 30% debt limit.

State of Kansas
City

2024

To the Clerk of Sedgwick County, 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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

2024 Adopted Budget					
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, I6/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	7,988,563	3,586,888	
Debt Service	10-113	8	3,202,943	96,994	
Capital Improvements	12-118	8	1,041,000		
Special Highway		9	812,342		
Law Enforcement Training		9	18,000		
Wastewater Reserve		10	238,000		
Equipment Reserve		10	474,595		
Wastewater		11	1,434,109		
Water		11	1,720,130		
Water Reserve		12	90,500		
Water Bond Debt Reserve		12			
Wastewater Bond Debt Reserve		13			
ARPA		13			
Fight Addiction		14	12,000		
Convention & Tourism		14	105,000		
Totals	XXXXXX		17,137,182	3,683,882	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice	15				
RNR Hearing Notice					
Neighborhood Revitalization					New 1, 2023 Total Assessed Values

Revenue Neutral Rate 36.839

Assisted by: _____

Address:

Email: _____

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,085,663	311,412	3,645	478	8,463	2,542
Debt Service	69,764	7,041	82	11	191	57
Capital Improvements						
TOTAL	3,155,427	318,453	3,727	489	8,654	2,599

County Treas Motor Vehicle Estimate	318,453			
County Treas Recreational Vehicle Estimate		3,727		
County Treas 16/20M Vehicle Estimate			489	
County Treas Commercial Vehicle Tax Estimate				8,654
County Treas Watercraft Tax Estimate				2,599

Motor Vehicle Factor	0.10092				
Recreational Vehicle Factor		0.00118			
16/20M Vehicle Factor			0.00015		
Commercial Vehicle Factor				0.00274	
Watercraft Factor					0.00082

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Special Highway	158,334	250,000	599,584	KSA 12-1, 119
General Fund	CIP	1,454,000	550,000	-	KSA 12-118
General Fund	Equipment Reserve	402,000	500,000	449,688	KSA 12-1, 117
Wastewater	Debt Service	454,801	355,000	210,218	KSA 12-825d
Wastewater	Wastewater Reserve	59,800	250,000	-	KSA 12-825d
Water	Debt Service	776,657	755,000	755,000	KSA 12-825d
Water	Water Reserve	219,883	50,000	-	KSA 12-825d
Water	General Fund	-	300,000	-	KSA 12-825d
Wastewater Reserve	Debt Service	85,000	90,000	90,000	KSA 12-825d
Water	Water Bond Debt Reserve	1,426	-	-	KSA 12-825d
Wastewater Bond Debt Reserve	Wastewater	74,800	-	-	KSA 12-825d
	Totals	3,686,701	3,100,000	2,104,490	
	Adjustments				
	Adjusted Totals	3,686,701	3,100,000	2,104,490	

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

City of Maize

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2018 Refund & Im	9/25/2018	10/1/2038	3.40	5,545,000	3,885,000	4/1 & 10/1	10/1	106,820	435,000	97,685	340,000
Series A 2019 Refunding &	9/30/2019	10/1/2033	2.06	6,275,000	4,925,000	4/1 & 10/1	10/1	103,850	485,000	94,150	505,000
Series A 2020 Refunding	9/1/2020	10/1/2035	1.06	2,640,000	2,315,000	4/1 & 10/1	10/1	25,020	165,000	23,370	170,000
Series A 2021	8/4/2021	10/1/2041	1.64	4,240,000	4,080,000	4/1 & 10/1	10/1	79,485	175,000	74,235	185,000
2021B (Refunding 2016 A)	8/4/2021	10/1/2036	1.05	3,375,000	3,095,000	4/1 & 10/1	10/1	49,358	300,000	43,358	315,000
Total G.O. Bonds					18,300,000			364,533	1,560,000	332,798	1,515,000
Revenue Bonds:											
Water Revenue Bonds Serie	10/29/2014	10/1/2038	3.75	285,000	245,000	4/1 & 10/1	10/1	8,775	10,000	8,525	10,000
Wastewater Revenue Bonds	10/29/2014	10/1/2038	3.57	995,000	835,000	4/1 & 10/1	10/1	28,675	40,000	27,675	40,000
Water Refunding Bonds Ser	7/7/2016	8/1/2030	2.38	4,125,000	2,660,000	2/1 & 8/1	8/1	61,169	270,000	54,419	275,000
Total Revenue Bonds					3,740,000			98,619	320,000	90,619	325,000
Other:											
KDHE WWTP Loan	9/1/2018	3/1/2038	1.74	6,100,000	4,975,429	3/1 & 9/1	3/1 & 9/1	84,153	278,301	80,418	287,194
KDHE WWTP 1b Loan	11/9/2020	3/1/2042	1.34	2,500,000	2,445,293	3/1 & 9/1	3/1 & 9/1	32,398	110,515	30,913	112,001
Temp Notes 2020 A	6/3/2020	10/1/2023	1.00	6,600,000	3,135,000						
Temp Notes 2021 A	9/23/2021	9/1/2024	0.35	4,990,000	4,990,000						
Temp Notes 2022A	1/5/2022	9/1/2024	0.45	11,015,000	11,015,000						
Temp Notes 2022B	4/5/2022	9/1/2025	2.13	9,210,000	9,210,000						
Temp Notes 2023A	4/6/2023	10/1/2026	4.19	9,635,000	0						
Total Other					35,770,722			116,550	388,816	111,331	399,195
Total Indebtedness					57,810,722			579,702	2,268,816	534,748	2,239,195

Proposed Budget
Year for 202449

City of Maize

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	7,794,965	7,654,232	4,448,754
Expenditures:			
City Council	37,027	57,153	65,396
Administration	415,848	341,288	774,510
Police Department	359,503	1,370,584	2,388,119
Municipal Court	167,516	168,156	214,195
Community Facilities	66,119	142,881	410,477
Planning Commission	53,601	56,875	110,450
Audit	19,175	25,000	25,000
Employee Benefits	919,845	1,359,145	5,000
Utilities	35,054	37,800	40,000
Community Services	7,642	50,742	0
Building Inspections	123,976	100,420	150,000
Economic Development	20,000	745	20,000
Park & Tree Board	33,033	0	0
City Hall Lease Payment	177,685	186,019	196,257
Transient Guest Tax Rebate	105,298	0	0
Housing Grant	299,274	260,000	240,000
Commerical Grant	13,643	0	0
Public Works Building Lease Payment	109,541	116,981	114,783
911 Camp Expenses	0	480	8,000
Transfer to Street Fund	158,334	250,000	599,584
Transfer to CIP	1,454,000	550,000	0
Transfer to Equipment Reserve	402,000	500,000	449,688
Contingency	826,616	200,000	0
Cash Reserve		0	0
Tech Support	119,760	162,599	235,554
2021 Lease Purchase Payoff	563,048	0	0
Long Term Projects		200,000	0
Cash Forward (2024 column)			1,941,100
Miscellaneous	1,040		450
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,488,578	6,136,868	7,988,563
Unencumbered Cash Balance Dec 31	1,306,387	1,517,364	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	6,976,763	6,561,170	7,988,563
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,988,563
		Tax Required	3,539,809
		Delinquent Comp Rate: 1.3%	47,079
		Amount of 2023 Ad Valorem Tax	3,586,888

CPA Summary

City of Maize

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	72,390	428,696	424,608
Receipts:			
Ad Valorem Tax	59,651	69,764	XXXXXXXXXXXXXXX
Delinquent Tax	474	850	0
Motor Vehicle Tax	5,832	2,156	7,041
Recreational Vehicle Tax			82
16/20M Vehicle Tax			11
Commercial Vehicle Tax			191
Watercraft Tax			57
Special Assessments	1,782,421	1,642,370	1,585,014
Transfers	1,316,458	1,200,000	1,055,218
Interest on Idle Funds	18,697	51,011	35,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,183,533	2,966,151	2,682,614
Resources Available:	3,255,923	3,394,847	3,107,222
Expenditures:			
Principal	2,187,413	2,418,559	2,239,195
Interest	639,814	551,680	534,748
Cash Basis Reserve (2024 column)			429,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,827,227	2,970,239	3,202,943
Unencumbered Cash Balance Dec 31	428,696	424,608	XXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	2,877,781	3,100,239	3,202,943
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,202,943
			Tax Required
			95,721
Delinquent Comp Rate:		1.3%	1,273
Amount of 2023 Ad Valorem Tax			96,994

Adopted Budget Capital Improvements	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	467,342	485,632	682,945
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from General Fund	1,454,000	550,000	0
Other Revenues - Admin Fees 5%		227,051	600,000
Interest on Idle Funds	13,264	20,262	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	19,999	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,487,263	797,313	605,000
Resources Available:	1,954,605	1,282,945	1,287,945
Expenditures:			
Street Improvements	625,529	400,000	471,000
Sidewalks	87,445	200,000	95,000
Park Improvements	740,999		45,000
Academy Arts District Improvements			330,000
Other Capital Costs	0	0	100,000
Miscellaneous	15,000		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,468,973	600,000	1,041,000
Unencumbered Cash Balance Dec 31	485,632	682,945	XXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	1,911,620	525,000	1,041,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,041,000
			Tax Required
			0
Delinquent Comp Rate:		1.3%	0
Amount of 2023 Ad Valorem Tax			0

See Tab C

CPA Summary

City of Maize

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	271,180	204,393	75,971
Receipts:			
State of Kansas Gas Tax	153,380	134,500	133,500
County Transfers Gas	67,969	59,250	58,800
Transfer from General	158,334	250,000	599,584
Interest on Idle Funds			
Miscellaneous	6,558	2,500	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	386,241	446,250	791,884
Resources Available:	657,421	650,643	867,855
Expenditures:			
Salaries & Wages	195,710	326,585	333,853
Employer Paid Benefits	0	0	211,282
Operating Expenditures	257,318	248,087	267,207
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	453,028	574,672	812,342
Unencumbered Cash Balance Dec 31	204,393	75,971	55,513
2022/2023/2024 Budget Authority Amount	460,179	583,521	812,342

Adopted Budget

Law Enforcement Training	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,593	20,598	22,600
Receipts:			
Training Receipts	9,533	14,690	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,533	14,690	15,000
Resources Available:	35,126	35,288	37,600
Expenditures:			
Training Expenses	14,528	12,688	18,000
Training Equipment	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,528	12,688	18,000
Unencumbered Cash Balance Dec 31	20,598	22,600	19,600
2022/2023/2024 Budget Authority Amount	15,000	18,000	18,000

CPA Summary

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City of Maize

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Wastewater Reserve			
Unencumbered Cash Balance Jan 1	333,261	146,173	363,486
Receipts:			
Transfers from Wastewater	59,800	250,000	0
WWTP Expansion Fee	96,769	139,813	115,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	156,569	389,813	115,000
Resources Available:	489,830	535,986	478,486
Expenditures:			
Transfer to Debt Service	85,000	90,000	90,000
Equipment Replacement	191,906	25,000	50,000
Engineering Services	4,787	7,500	7,500
Trucks/Heavy Equipment	61,964	50,000	90,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	343,657	172,500	238,000
Unencumbered Cash Balance Dec 31	146,173	363,486	240,486
2022/2023/2024 Budget Authority Amount	456,100	172,500	238,000

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Equipment Reserve			
Unencumbered Cash Balance Jan 1	60,560	44,327	190,602
Receipts:			
Transfer from General Fund	402,000	500,000	449,688
Other			
Interest on Idle Funds	758	1,775	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	402,758	501,775	449,688
Resources Available:	463,318	546,102	640,290
Expenditures:			
Public Works Equipment	39,013	50,000	63,500
Technology	172,590	185,500	304,428
PD Equipment	207,388	120,000	106,667
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	418,991	355,500	474,595
Unencumbered Cash Balance Dec 31	44,327	190,602	165,695
2022/2023/2024 Budget Authority Amount	402,800	355,500	474,595

See Tab A

CPA Summary

City of Maize

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Wastewater			
Unencumbered Cash Balance Jan 1	1,242,982	1,512,458	1,502,937
Receipts:			
User Fees	1,134,490	1,169,408	1,200,000
Tap Fees	123,900	112,800	110,000
Plant Equity Fees	122,400	113,400	110,000
Transfer From Wastewater Bond Debt Reserve	74,800	0	0
Interest on Idle Funds	38,154	107,191	10,000
Miscellaneous	7,653	7,567	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,501,397	1,510,366	1,437,000
Resources Available:	2,744,379	3,022,824	2,939,937
Expenditures:			
Salaries & Wages	318,375	411,230	456,360
Employer Paid Benefits	0	0	209,481
Operating Expenses	398,945	503,657	558,050
Transfer to Debt Service	454,801	355,000	210,218
Transfer to Wastewater Reserve	59,800	250,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,231,921	1,519,887	1,434,109
Unencumbered Cash Balance Dec 31	1,512,458	1,502,937	1,505,828
2022/2023/2024 Budget Authority Amount:	1,233,500	1,667,726	1,434,109

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Water			
Unencumbered Cash Balance Jan 1	1,747,846	1,913,994	1,921,825
Receipts:			
User Fees	1,411,482	1,364,552	1,450,000
Tap Fees	127,250	107,520	110,000
Plant Equity Fees	112,195	107,520	110,000
Connection Fees	8,500	6,840	7,500
Tower Rent	30,083	33,652	33,650
Water Tax	13,999	12,999	13,200
Interest on Idle Funds	52,755	162,626	10,000
Miscellaneous	3,119	15,133	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,759,383	1,810,842	1,734,350
Resources Available:	3,507,229	3,724,836	3,656,175
Expenditures:			
Salaries & Wages	336,926	412,595	453,360
Employer Paid Benefits	0	0	209,482
Operating Expenses	258,343	285,416	302,288
Transfer to Debt Service	776,657	755,000	755,000
Transfer to Water Reserve	219,883	50,000	0
Transfer to Water Bond Debt Reserve	1,426	0	0
Transfer to General		300,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,593,235	1,803,011	1,720,130
Unencumbered Cash Balance Dec 31	1,913,994	1,921,825	1,936,045
2022/2023/2024 Budget Authority Amount:	1,593,426	1,830,013	1,720,130

CPA Summary

City of Maize

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Water Reserve			
Unencumbered Cash Balance Jan 1	616,867	581,438	570,064
Receipts:			
Transfer from Water	219,883	50,000	0
Tap Fee	2,250	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	222,133	50,000	0
Resources Available:	839,000	631,438	570,064
Expenditures:			
Equipment Replacement	190,239	11,374	0
Engineering Services	5,359	0	0
Trucks/Heavy Equipment	61,964	50,000	90,500
Professional Services			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	257,562	61,374	90,500
Unencumbered Cash Balance Dec 31	581,438	570,064	479,564
2022/2023/2024 Budget Authority Amount	250,000	50,000	90,500
	<u>See Tab A</u>	<u>See Tab C</u>	

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Water Bond Debt Reserve			
Unencumbered Cash Balance Jan 1	268,000	269,426	269,426
Receipts:			
Transfer From Water	1,426	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,426	0	0
Resources Available:	269,426	269,426	269,426
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	269,426	269,426	269,426
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Maize

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Wastewater Bond Debt Reserve			
Unencumbered Cash Balance Jan 1	147,800	147,800	147,800
Receipts:			
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:			
Transfer to Wastewater			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	147,800	147,800	147,800
2022/2023/2024 Budget Authority Amount	74,800	0	0

Adopted Budget

ARPA	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	376,487	0	0
Receipts:			
ARPA Distribution # 2	376,487	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	376,487	0	0
Resources Available:	752,974	0	0
Expenditures:			
Provision of Govt Svcs (Rev Replacement)	752,974	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	752,974	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

See Tab A

CPA Summary

City of Maize

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fight Addiction	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	1,294	1,294
Receipts:			
Opioid Settlements	1,294	12,207	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,294	12,207	12,000
Resources Available:	1,294	13,501	13,294
Expenditures:			
D.A.R.E.		12,207	12,000
Equipment			0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	12,207	12,000
Unencumbered Cash Balance Dec 31	1,294	1,294	1,294
2022/2023/2024 Budget Authority Amount	0	0	12,000

See Tab C

Adopted Budget

Convention & Tourism	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	8,834	121,656
Receipts:			
Transient Guest Tax	8,834	112,822	105,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,834	112,822	105,000
Resources Available:	8,834	121,656	226,656
Expenditures:			
			105,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	105,000
Unencumbered Cash Balance Dec 31	8,834	121,656	121,656
2022/2023/2024 Budget Authority Amount	0	0	105,000

CPA Summary

GLOSSARY OF COMMON TERMS & ACRONYMS

Accounting Procedures - All processes which discover, record, classify and summarize financial information to produce financial reports and to provide internal control.

Accounts Receivable - An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by government.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity Center - The lowest level at which costs for operations are maintained.

Ad Valorem - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

Allocation - A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.

Amount Available in Debt Service Funds - An "other debit" account in the General Long-Term Debt Account Group which designates the amount of assets available in Debt Service Funds for the retirement of general obligation debt.

Annual Budget - A budget applicable to a single fiscal year.

Annual Comprehensive Financial Report (ACFR) - The published results of the City's annual audit.

Appraisal - (1) The act of appraising; (2) the estimated value resulting from such action.

Appraise - To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Arbitrage - The interest earnings derived from invested bond proceeds or debt service fund balances.

Assess - To value property officially for the purpose of taxation.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assets - Resources owned or held by governments which have monetary value.

Balanced Budget - A budget in which the total of estimated revenues, income and funds available is equal to or in excess of appropriations.

Balance Sheet - The basic financial statement which discloses the assets, liabilities and equities of an entity at a specified date in conformity with GAAP.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Fund - A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan is finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See Annual Budget, Capital Budget and Capital Program.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

Budget Message - A general discussion of the proposed budget, as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Comparisons - Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Improvement Project (CIP) - A multi-year project that addresses repair and replacement of existing infrastructure, as well as the development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense - An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds and Trust Funds).

Cash - An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Certificates of Obligations (CO's) - Similar to general obligation bonds except the certificates require no voter approval. One difference is that an entity must give voters a "notice of intent" to issue the debt. The voters have a right to stop the issue by filing a petition.

City Council - The currently elected officials of the City as set forth in the City's Charter.

City Manager - The individual appointed by the City Council who is responsible for the administration of City affairs.

Competitive Bidding Process - The process following State law requiring that for purchases of \$25,000 or more, a city must advertise, solicit and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

Contract Obligation Bonds - Long-term debt which places the assets purchased or constructed as a part of the security for the issue.

Cost - The amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Coverage - The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See Net Revenue Available for Debt Service.

Current - A term which applied to budgeting and accounting, designates the operations of the present fiscal period, as opposed to past or future periods. It usually co-notates items likely to be used up or converted into cash within one year.

Current Assets - Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Assets which will be used up or converted into cash within one year. Examples are cash, temporary investments and tax receivables that will be collected within one year.

Current Expense - An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve- (12) month period.

Current Liabilities - Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Revenue - The revenues or resources of a City convertible to cash within a twelve- (12) month period.

Current Taxes - Taxes levied and becoming due within one year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes and floating debt.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service - The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, 276 general long-term debt principal and interest.

Debt Service Fund Requirement - The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Debt Service Requirement - The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

Department - Separate branch of operation in the organization structure.

Division - Unit of a department.

Depreciation - (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset less any salvage value, is prorated over the estimated service life of such an asset and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrances - Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of Enterprise Funds are those for water, gas and electric utilities; swimming pools; airports; parking garages; and transit systems.

Expenditure/Expense - Decreases in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

Finance Director - The person appointed by the City Manager who is responsible for recording and reporting city financial activities and making recommendations regarding fiscal policies.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Huntsville's fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund - 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.

Fund Balance - The fund equity of governmental funds and Trust Funds. The difference between governmental fund assets and liabilities; also referred to as fund equity.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

General and Administrative Costs - Costs associated with the administration of City services.

General Fund - The fund used to account for all financial resources, except those required to be accounted for in another fund.

General Ledger - A book, file or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

General Long-Term Debt - Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

General Revenue - The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

Governmental Accounting - The composite activity of analyzing, recording summarizing, reporting and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body of governmental agencies.

Governmental Funds - Funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects and Debt Service Funds).

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Improvements - Buildings, other structures and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers. Sidewalks, curbing, sewers and highways are sometimes referred to as "betterments", but the term "improvements" is preferred.

Implementation Plan - The specific means of implementing a strategy; outline of the organization's response to fundamental policy choices.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Internal Control - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

Investments - Securities held for the production of income, generally in the form of interest.

Levy - (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Line-Item Budget - The presentation of the City's adopted budget in a format presenting each department's approved expenditure/expense by specific account.

Long-Term Debt - Obligation of the City with a remaining maturity term of more than one (1) year.

Machinery and Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission Statement - The purpose of the organization; why the organization exists. Ultimate answer to, "What benefit?" and "To whom?".

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

Net Bonded Debt - Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Revenues Available for Debt Service - Proprietary fund gross operating revenues less operating and maintenance expenses, but exclusive of depreciation and bond interest. "Net revenue available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See Coverage. Under the laws of some states and the provisions of some revenue bond indentures, "net revenues available for debt service" for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

Net Working Capital - Current Assets less Current Liabilities in an enterprise or internal service fund.

Non-Recurring Revenues - Resources recognized by the City that are unique and occur only one time or without pattern.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials and supplies.

Object Total - Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies and equipment.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Official Budget - The budget as adopted by the Council.

One-Time Revenues - See Non-Recurring Revenues.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See Resolution.

Outlays - Synonymous with Expenditures

Performance Measure - Tools to determine what levels of service are being provided by the organization.

Prior Years' Tax Levies - Taxes levied for fiscal periods preceding the current one.

Proprietary Funds - Funds that focus on the determination of operating, income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reimbursements - (1) Repayments of amounts remitted on behalf of another party. (2) Inter-fund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See Ordinance.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

Risk - The liability, either realized or potential, related to the City's daily operations.

Self-Supporting or Liquidating Debt - Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Statistical Tables - Financial presentations included in the Statistical Section of the ACFR which provide detailed data on the physical, economic, social and political characteristics of the reporting government. They are intended to provide ACFR users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section information, therefore, Statistical Section data are not usually susceptible to independent audit.

Strategy - A fundamental policy choice that affects the organization's Missions, Visions, mandates, values, service levels and costs.

Supplies - A cost category for minor items (individually priced at less than \$1,000) required by departments to conduct their operations.

Tax Freeze – A “cap” placed on certain property taxable value for citizens over 65 years of age.

Tax Levy Ordinance - An ordinance by means of which taxes are levied
Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 cents per \$100 of assessed valuation of taxable property.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Unallotted Balance of Appropriation - An appropriation balance available for allotment.

User Based Fee/Charge - A monetary fee or charge placed upon the user of services of the City.

Vision Statements - The set of values by which the Council directs the staff about the intended impact the organization should have on the City as a whole - Provide answers to the preamble, “As a result of our efforts, citizens will...”

Acronyms

ADA	Americans with Disabilities Act
CIP	Capital Improvements Program
CO	Certificate of Obligation
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FEMA	The Federal Emergency Management Agency of the federal government
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
HUD	Housing and Urban Development
IH	Interstate Highway
IT	Information Technology
KMAGG	Kansas Municipal Audit and Accounting Guide
SRF	Special Revenue Fund
USEPA	United States Environmental Protection Agency
WAMPO	Wichita Area Metropolitan Planning Organization
WWTP	Wastewater Treatment Plant
YMCA	Young Men's Christian Association