



*"Where Community Counts"*



## ***PROPOSED 2025 BUDGET***

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.

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## **READER'S GUIDE**

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

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

The glossary includes commonly used budget terminology and acronyms.



## MAIZE CITY COUNCIL



Council President Jennifer Herington



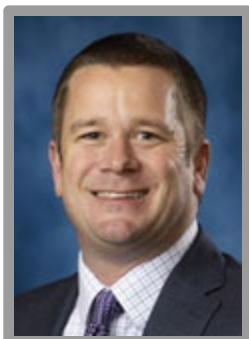
Mayor Patrick Stivers



Council Member Alex McCreath



Council Member Kevin Reid



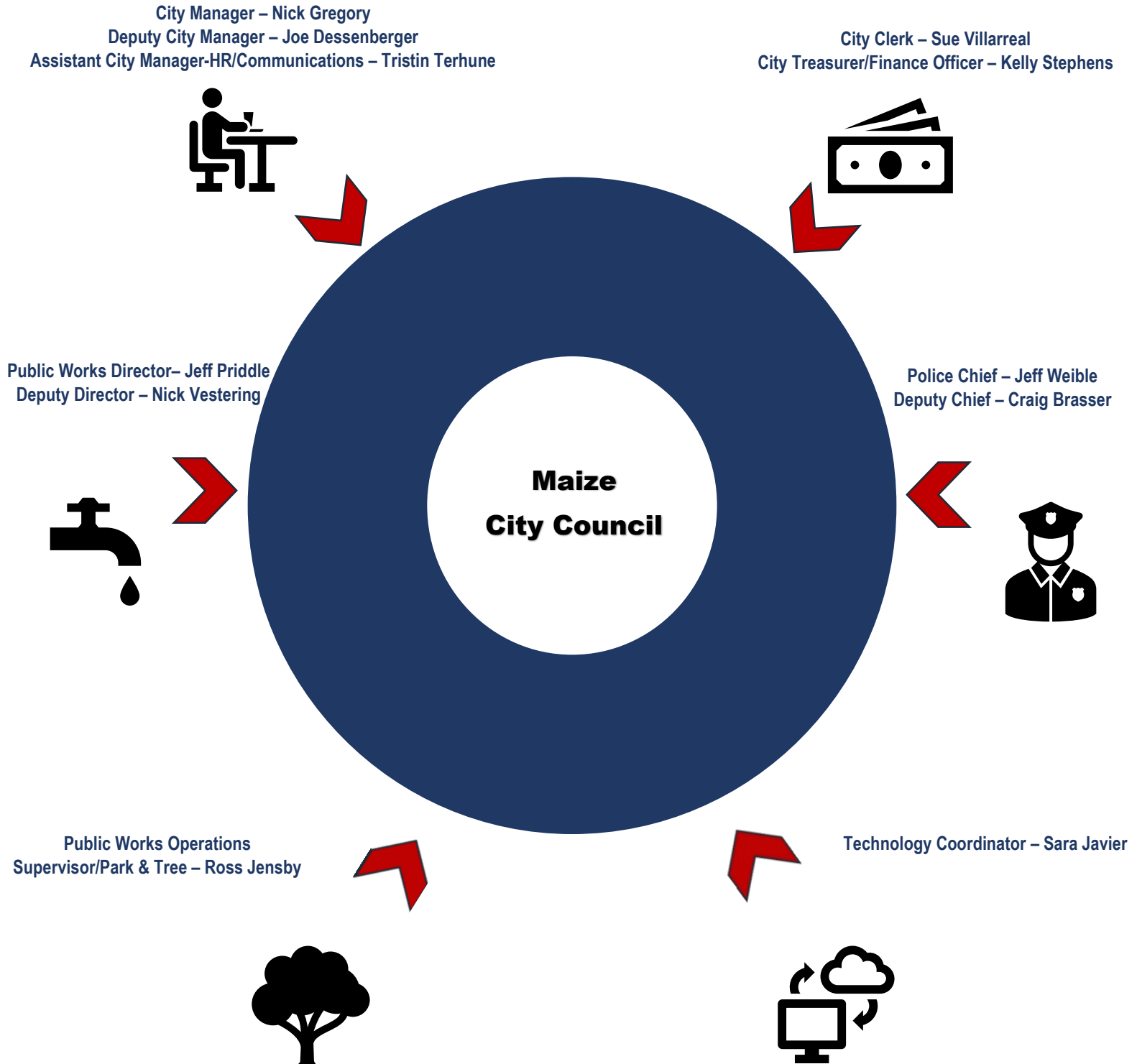
Council Member Jeff Hohnbaum



Council Member Dr. David Guo

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 of the City. The City Council appoints the City Manager, City Attorney, Municipal Court Judge, and various citizen boards. The City Council's public policy activities include: adopting the City's annual budget; 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**



## MESSAGE FROM THE CITY MANAGER

July 1, 2025

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

The Mayor & Council have been critical advisors in setting the vision that guided development of the proposed 2025 budget. Our elected leaders' steadfast commitment to this community and the future of Maize has been demonstrated through guidance to staff in setting forth the enclosed budget recommendations. The budget being presented today has changed greatly from the budget initially discussed at the beginning of the budget process. This is possible because of guidance and assistance from the budget team, department heads, and the governing body in presenting details, thoughts, and strategies that considers reasonable spending proposals, adjusted revenue forecasting, and a careful consideration of current and future debt.

Staff that make up the Budget Management Team have made tough decisions in this year's process to minimize spending increases and to ensure costs related to inflation are covered, all while maintaining quality municipal operations. Actions and recommendations taken by this group of dedicated professional public servants will better position Maize for future growth while balancing organizational needs with fiscal responsibility.

The 2025 recommended budget is designed to support operations required for delivery of quality services and public safety for our residents. This recommended budget maintains the current mill levy to ensure fiscal stability for current operations, meets all obligations of the city and city funded projects, and ensures the ability to address near-term needs of the community while also positioning the city for unforeseen future requirements.

Nick Gregory

City Manager



## **2023-2024 CITY OF MAIZE - HIGHLIGHTS**

### ***Academy Arts District – New Happenings in 2024***

In 2019, a comprehensive plan for the Academy Arts District was approved. Since that time, the City of Maize has made significant investment in the Claire Donnelly Amphitheater, the Maize City Park, and the road and pedestrian travel routes from Maize Road to the Amphitheater.

Continuing along the theme of the approved comprehensive plan of boutique retail and community resource areas along Academy Avenue, USD 266, Maize Public Schools took ownership of 123 East Academy Avenue, a small residential property that has fallen into disrepair and needs significant new investment. The intent of USD 266 is to commit significant investment in the property to



change its curb appeal to match the evolving vibrancy of other recent improvements to both public and privately owned spaces. Eventually, this location will become a low volume resource location for families in need of assistance by USD 266's Maslow's Pantry program. The City of Maize has had preliminary discussions about the food commodities distribution site moving to this location as well.

In May 2024, the Kansas Chapter of the American Public Works Association awarded the City of Maize with the Public Works Project of the Year for small cities and rural counties for the Maize Academy Avenue Improvements. Representatives from City of Maize, Professional Engineering Consultants and Pearson Construction were presented a plaque for this award at a ceremony during the American Public Works Association (APWA) Spring Conference in Lawrence Kansas.





## ***Public Works***

### ***Water and Wastewater Production***

The Public Works Department works behind the scenes seven days a week to provide quality of life and life-sustaining resources that are vital to Maize residents. In 2023, Public Works produced 181,227,000 gallons of fresh water for use in drinking, irrigation, and domestic use. The Water Treatment Facility processed 143,445,000 gallons of wastewater. 2024 production numbers show that the community will require greater production and processing going into the future. As the community continues to experience strong population growth, it will be vital that the City of Maize continue to invest in water and wastewater production infrastructure.



### ***Street Repair – Zone 3***

Systematic street maintenance and repair is crucial for keeping the infrastructure in the City preserved. Zone 3 of the street preservation plan was the focus of the 2024 Capital Improvement Projects (CIP) street budget. Preservation methods for this zone included slurry sealing, Reclamite application and scrub seal with a fog seal application.

### ***Pedestrian Safety***



119<sup>th</sup> and 45<sup>th</sup> North. Public works completed new sidewalks, installed a crosswalk at 45<sup>th</sup> and James, and worked with Evergy to install a new streetlight at this location. Additional streetlights have been installed at 45th and Derringer as well as 45th and Plantation.

Addressing pedestrian safety is a priority focus for expending limited capital funds. For 2024, several projects were completed that resulted in better visibility for both pedestrians and motorists. Pedestrian traffic was also separated from motorized traffic in the area of



## ***Police Department***

### ***Virtual Firearms Simulator***



In 2023, the Maize Police Department purchased a virtual firearms simulator to provide regular and ongoing training in use of force, de-escalation, and decision-making during rapidly evolving events. Maize Police Officers now have ability to train during a scheduled duty shift, rather than coordinating time to travel elsewhere to receive similar training. The simulator has been beneficial in supporting the USD 266 Law and Public Safety Services Course through the Maize Career Academy by allowing students to gain first-hand experience in how quickly use of force decisions take place.

### ***911 Camp***

The City of Maize Police Department completed the second year of 911 camp post-pandemic. Two camps were offered in 2024. Attendance increased to 35 children in each session showing a demand for the program and it's return. This camp is designed to interest youth in the different careers available in public safety. An added benefit is the fostering of positive relationships with officers in the community.



### ***Drug and Alcohol Resistance Education (DARE)***





For the 2023-2024 school year, the Maize Police Department was able to reintroduce DARE curriculum for all Maize 5<sup>th</sup> grade students. The fall DARE graduation was conducted in December 2023, recognizing 251 students. Sedgwick County Commission Chair, Ryan Baty graciously provided the keynote address. The spring DARE graduation was held in May 2024. 310 students attended the graduation ceremony with Kansas Solicitor General Anthony J. Powell providing the keynote address.

### ***School Resource Officers (SROs)***

#### ***Bright Kids Lights***

In response to traffic concerns, the Maize Police Department developed the Bright Kids Lights program. Patrol and School Resource Officers handed out lights to students walking to school. Pedestrian safety discussions were incorporated into the DARE program as well.

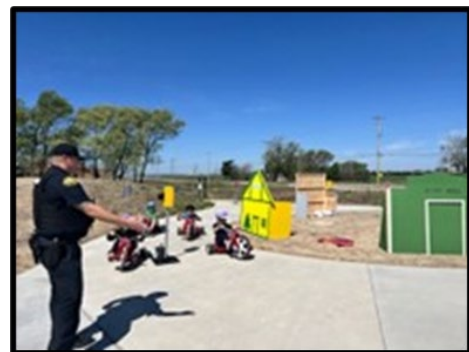


#### ***Touch a Truck***

School Resource Officers collaborated with USD 266, Maize Public Schools for Touch a Truck Night. This was a great opportunity for public safety officers to interact with youth in the community while learning about police vehicles and the equipment that is carried in them. Such interactions bridge understanding and help demystify the role of public safety officials in the community.

#### ***Bicycle Safety Rodeo***

Maize Police Department coordinated its first bicycle safety rodeo. The Derby Police Department provided the "safety city" equipment for the program. Bicycles were inspected and repaired as part of the program where both students and parents learned about bicycle safety. Walmart graciously donated three new bicycles that were raffled off to attendees.



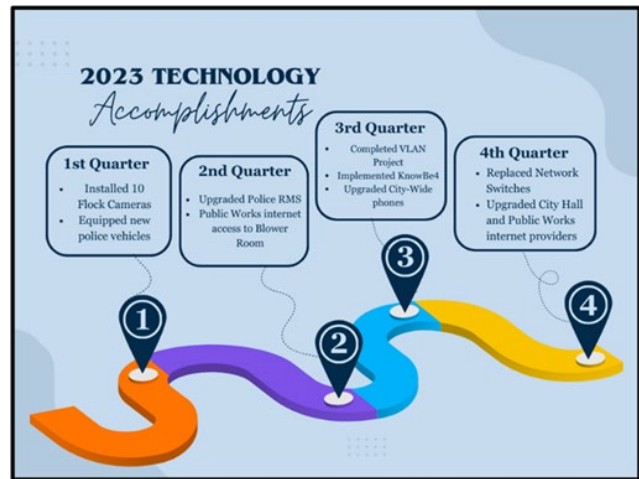
### ***Technology***

### ***Multi-Factor Authentication***

Technology successfully implemented Multi-Factor Authentication for email logins, adding layered protection from unauthorized user access.

### ***Records Management System Integration***

Migration of the Police Department Records Management System to Sedgwick County, ensuring greater data security and collaboration



### ***Phone System Upgrade***

The City's phone system was replaced with new Voice of Internet Protocol technology, allowing for greater functionality and capabilities for staff.

### ***Cyber Security Training***

All City employees are now required to complete a multi-module cyber security training course to gain and maintain access to City owned networks and hardware. This ensures our employees have the knowledge and awareness to avoid and mitigate threats to data systems.

## ***Equipment Replacement***

### ***Fleet Replacement Pilot Study***

The Maize City Council approved a pilot project with Enterprise Fleet Management in 2024 to procure two new Police Department vehicles and replace three Public Works vehicles. Research began in 2023 at the request of Mayor Stivers to determine if there would be annual cost savings through leasing fleet in lieu of purchasing outright. Two police vehicles have already been received and gathering of information related to the lifecycle cost has begun. Vehicles



assigned to Public Works are on a 36-month lease while vehicles for the Police Department are on a 48-month lease. The initial acquisition cost savings for the 2024 budget was \$83,000.

## **New Businesses**

### ***Redbud Pediatrics***

The City of Maize became home to Redbud Pediatric Clinic in May 2024 with the opening of their brand-new specialty built west side facility boasting over 13,000 square feet of space with 30 exam rooms. Located at 10201 Grady Avenue across from Maize City Hall, Redbud Pediatrics



is an independently owned private practice founded in 2012. Redbud specializes in a range of care from newborns to acute sickness, to wellness, allergy management, and behavioral complexities. The City of Maize is excited to have Redbud Pediatrics join our growing community.

### ***Charlotte Pipe and Foundry***

Charlotte Pipe and Foundry has begun the construction of its \$80 million dollar Midwest manufacturing facility. Scheduled to open in early 2025, the initial operation will employ 50 new workers, adding several jobs to the community. As part of the improvements at the Maize Industrial Park, the City of Maize and Sedgwick County are making water, sewer, and roadway infrastructure improvements to support our new industrial user. Welcome to Maize Charlotte Pipe and Foundry. We are happy to have you in our community.



### ***DIBS Boat & RV Storage***

Located at 5511 N. Maize Road, DIBS is an all-new purpose-built facility for high-quality recreational vehicle storage. DIBS boasts security as the highest priority, using a complement of security cameras, access control, and license plate reading software to maintain visibility on the property 24 hours a day. DIBS also has charging receptacles associated with each parking space. The City of Maize welcomes DIBS to the community.





## ***2023 Maize Fall Festival - “MAIZE SUPER DAYS” City of Character***

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 2023 fall festival kicked off Friday night with a concert in the park featuring Lucky People at the new Maize Clair Donnelly Amphitheater. Fun continued Saturday morning with an exceptional parade where residents and visitors lined the streets to watch the “Maize Super Days” super-hero themed parade participants. Festivities throughout the day included vendors, inflatables, kid’s games, food trucks, a car show, live state entertainment, micro-brew competition, petting zoo and so much fun! The headliner concert in the park Saturday night featured Jared Brown and the Dirt Road Misfits. Victory Pyrotechnics closed the festival Saturday night with amazing Fireworks!

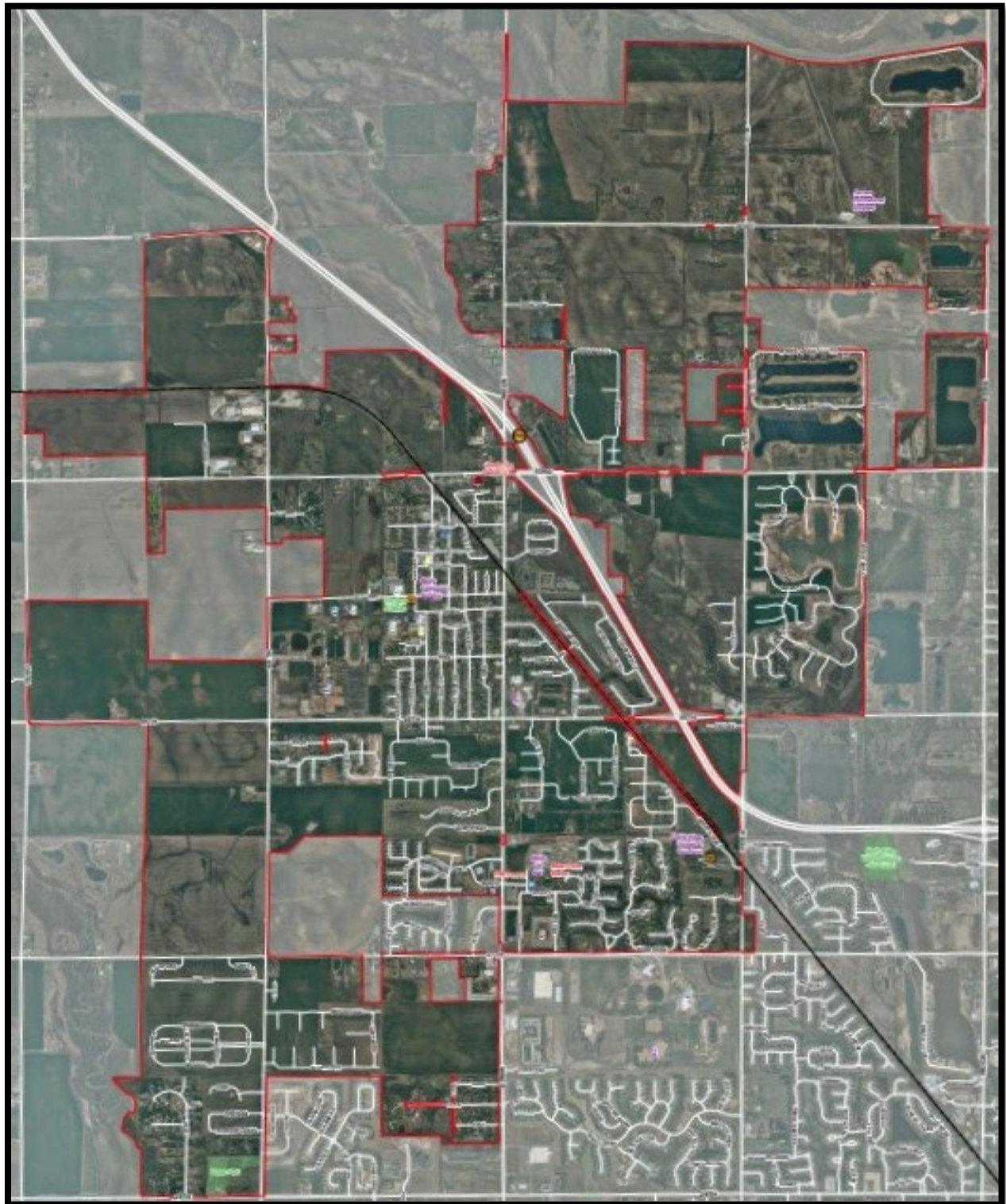
The date for the 2024 Maize Fall Festival is September 28th.





## CITY INFORMATION

### CITY MAP





## COMMUNITY PROFILE/DEMOGRAPHICS



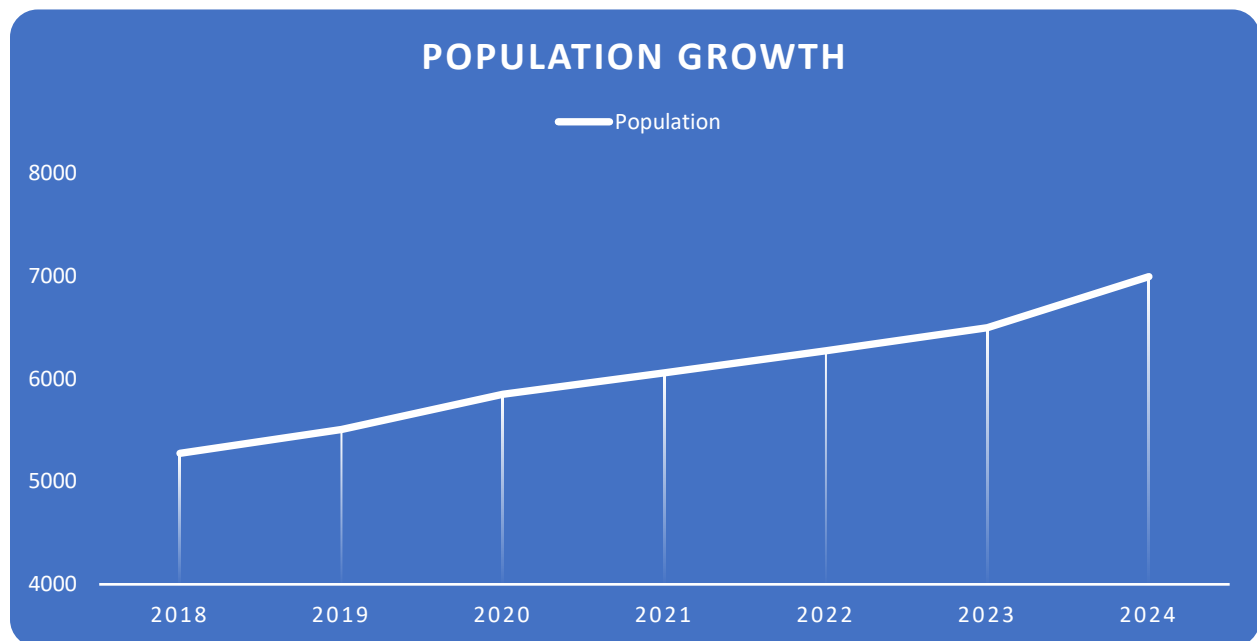
With a population of 6,997, Maize continues to be one of the fastest growing cities in the State of Kansas.

According to April 2024 data, Maize grew at a rate of 7.7% annually between 2023 and 2024. The community population has grown from 5852 at the time of the 2020 census to 6,997, an increase of 1,145 new residents. This equates to a 4.42% growth rate year

over average for the past 4 years.

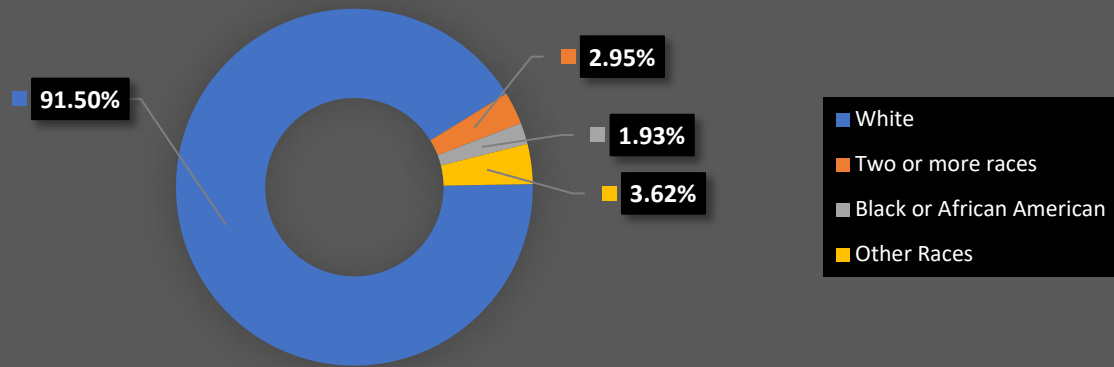
Spanning over 10 miles, the Maize population density has increased to 714 people per square mile.

The average household income in Maize has grown to \$121,200 with a poverty rate of 12.11%. The median age in Maize is 44.1 years of age.



Source: <https://worldpopulationreview.com/us-cities/maize-ks-population> Accessed: 4/29/2024

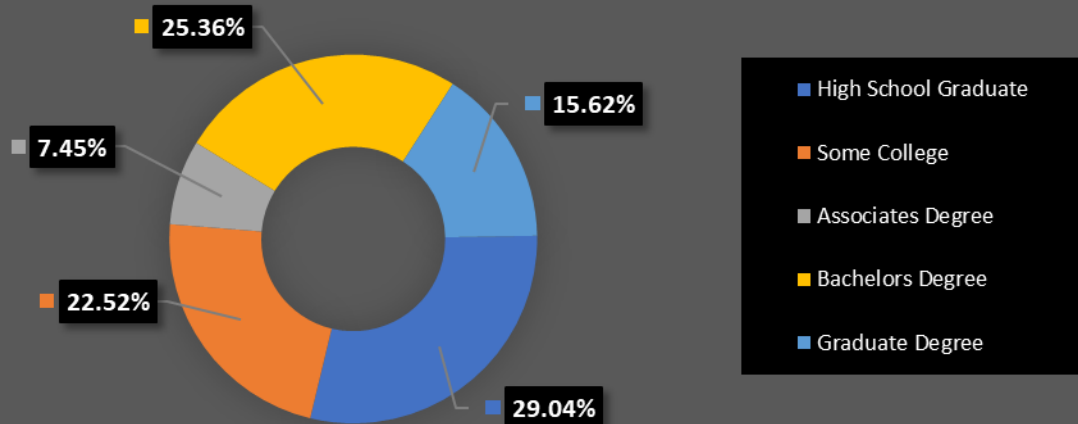
## Population by Race



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

Source: <https://worldpopulationreview.com/us-cities/maize-ks-population> Accessed: 4/29/2024

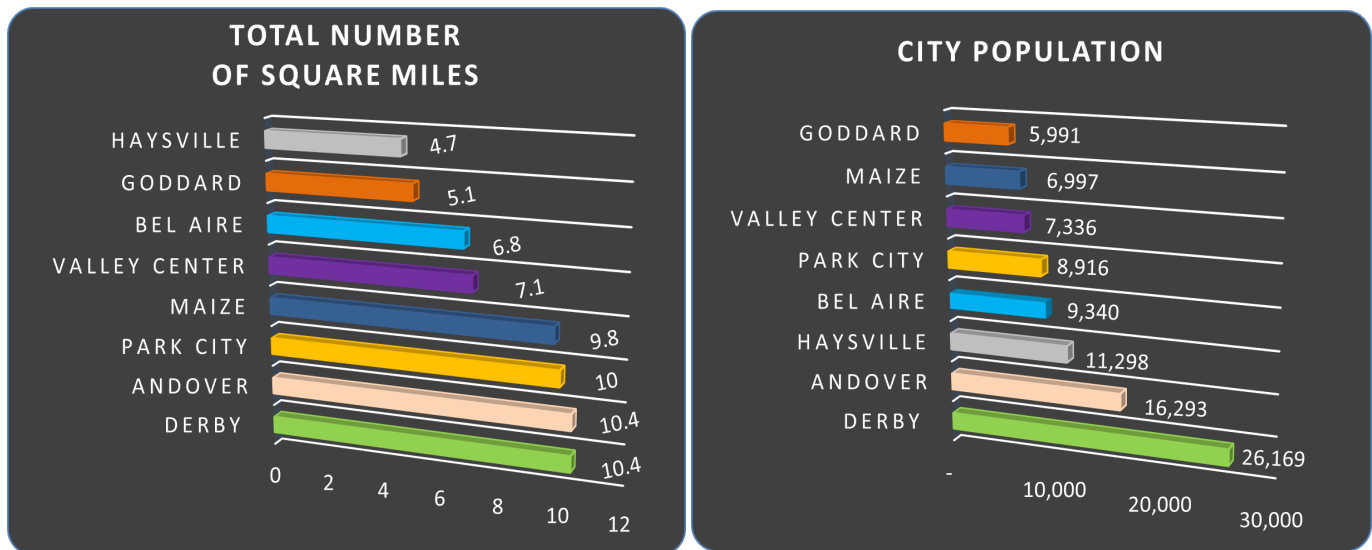
## Education Attained



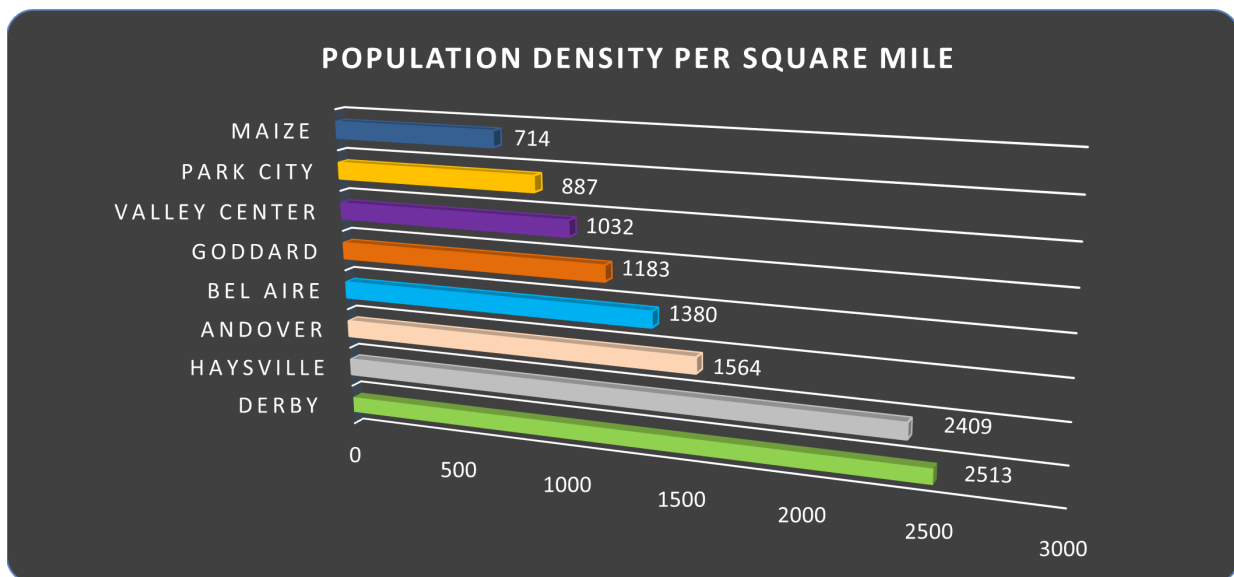
US Census 2020 ACS 5-Year Survey (Table S1501)

Source: <https://worldpopulationreview.com/us-cities/maize-ks-population> Accessed: 4/29/2024

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.

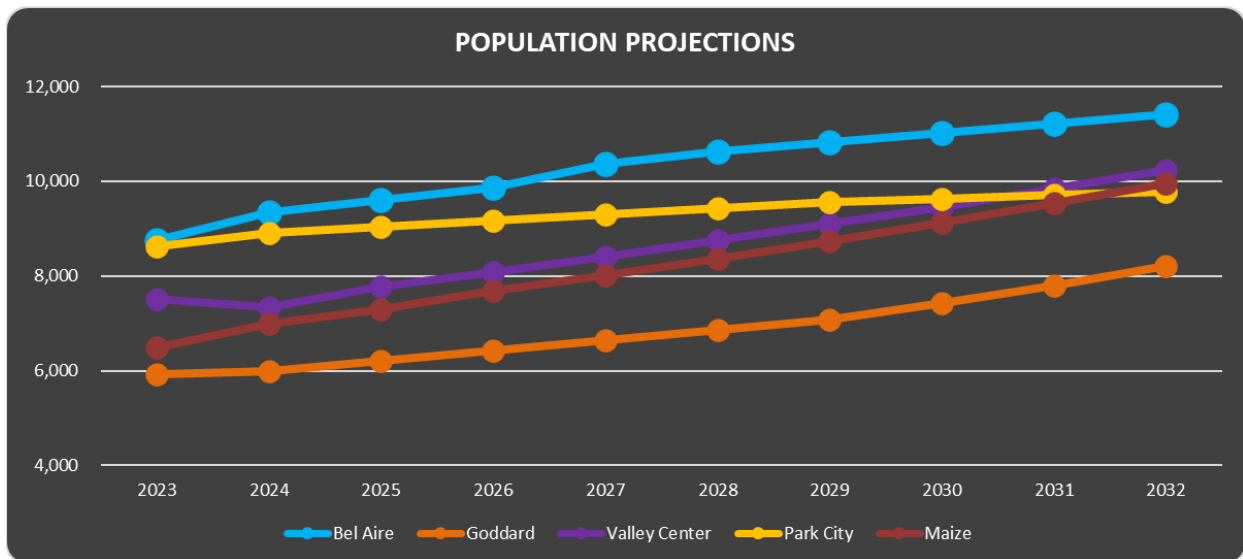


While the City of Maize is geographically similar in size to other municipalities in the Wichita area, the difference in population density is drastically different in some cases. A lower population density means that there are less people to fiscally support a square mile of infrastructure.



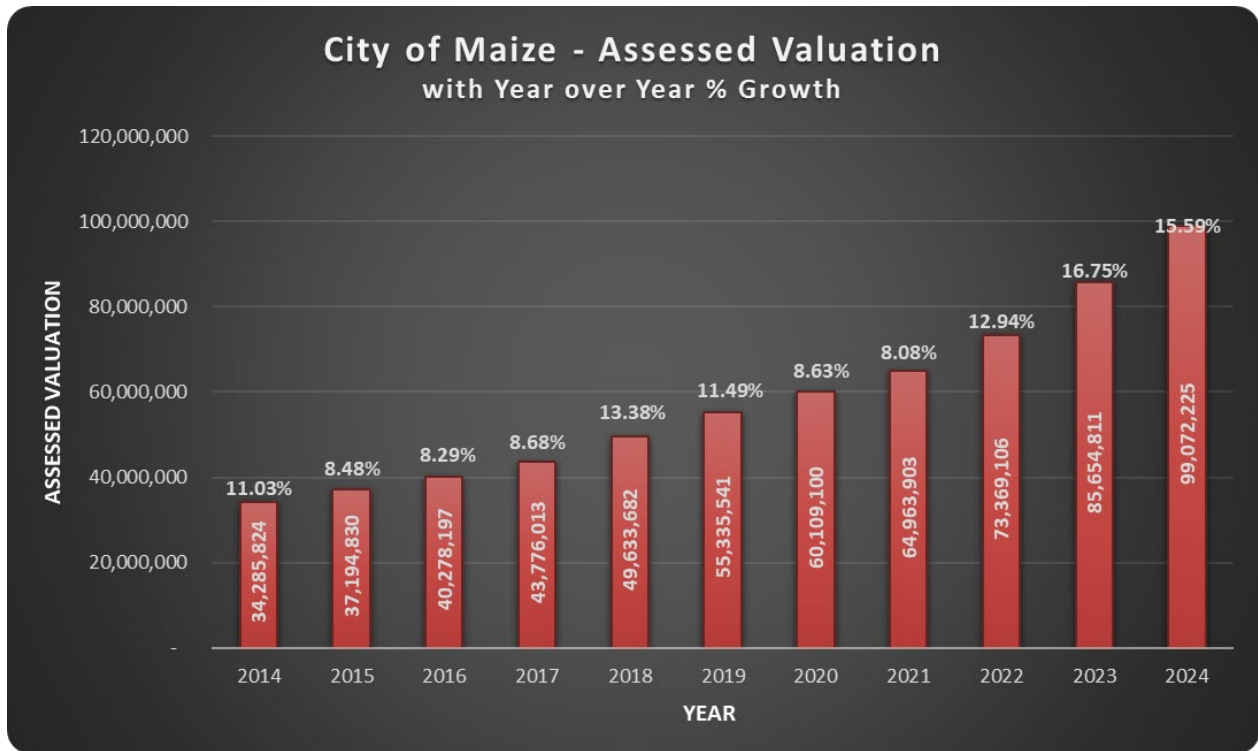
Source for all charts on this page: <https://worldpopulationreview.com/us-cities> Accessed: 4/29/2024

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 4.42% annually as estimated by census data.

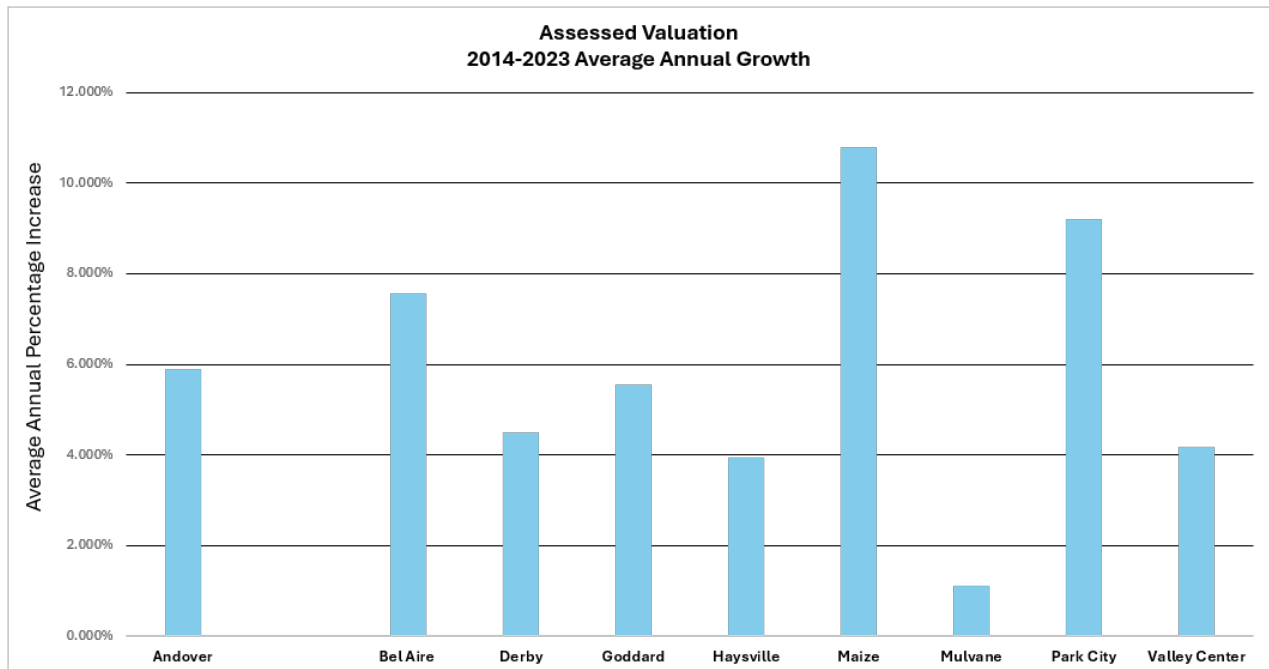


Other cities annual growth rates obtained at <https://worldpopulationreview.com/us-cities> Accessed: 4/29/2024

## ASSESSED VALUATION



## Average Annual Growth Assessed Valuation- Maize & Surrounding Cities



## TAXATION PROFILE

Total Property Tax Rate (2023):	154.333 mills
USD 266 Maize Schools:	60.120 mills
<b>City of Maize:</b>	<b>42.98 mills</b>
Sedgwick County:	28.998 mills
County Fire District	17.883 mills
USD 266 Rec Commission:	1.000 mills
State:	1.500 mills
South Central Kansas Library Sys	1.161 mills
Maize Cemetery:	0.543 mills
Park Township	0.158 mills

### 2023 Ad Valorem Taxes Levied for 2024 for Surrounding Cities

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

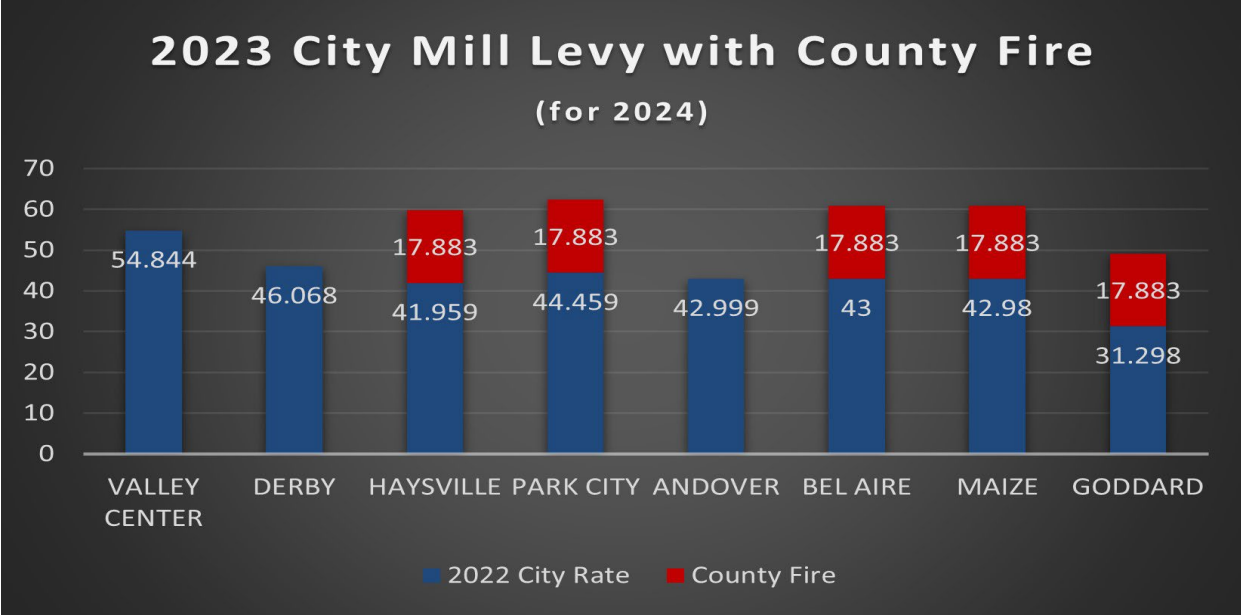
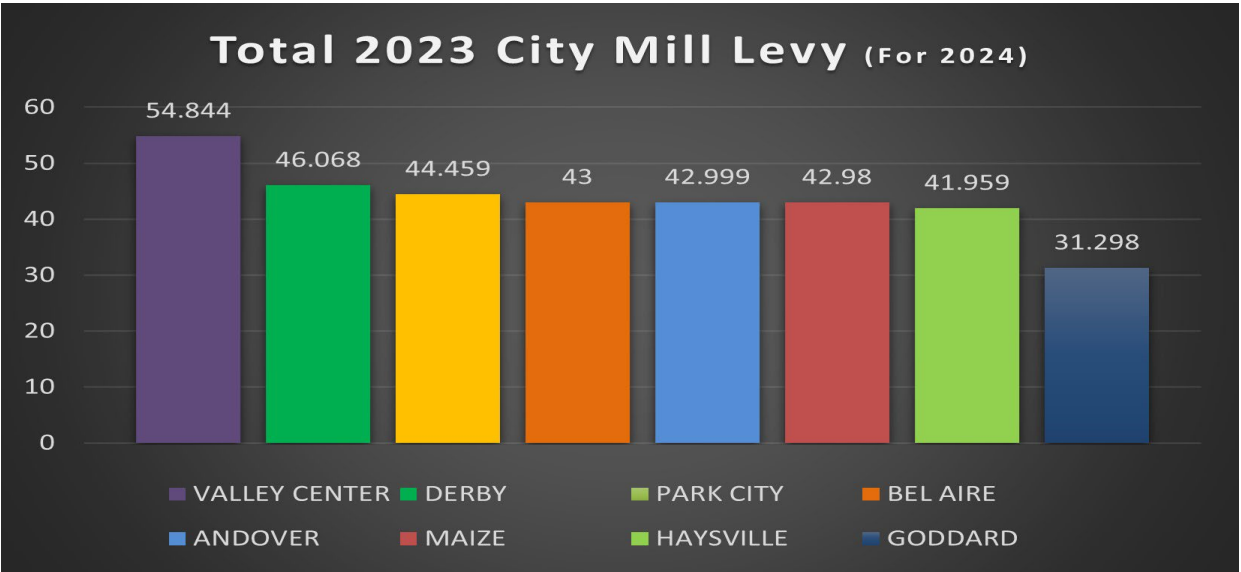
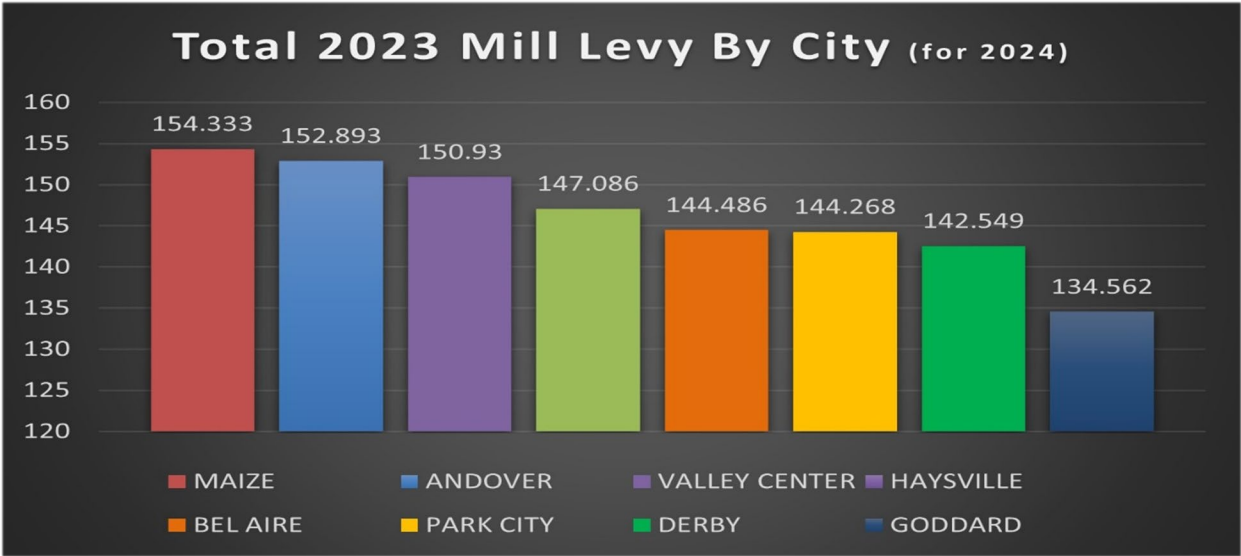
Total Levy Within City

<b>MAIZE</b>	<b>154.333</b>
ANDOVER	152.893
VALLEY CENTER	150.930
HAYSVILLE	147.086
BEL AIRE	144.486
PARK CITY	144.268
DERBY	142.549
GODDARD	134.562

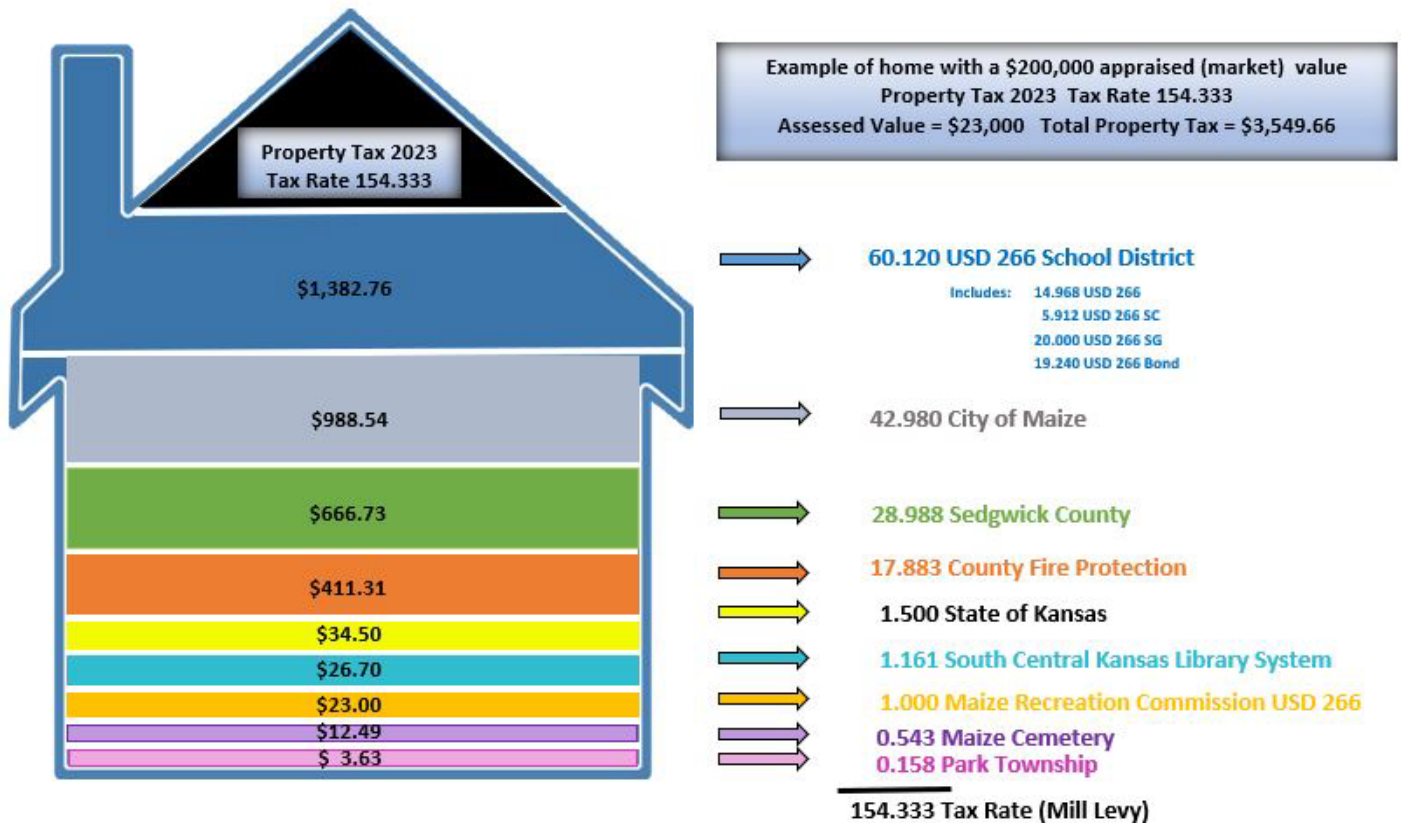
Total City Levy

VALLEY CENTER	54.844
DERBY	46.068
PARK CITY	44.459
BEL AIRE	43.000
ANDOVER	42.999
<b>MAIZE</b>	<b>42.98</b>
HAYSVILLE	41.959
GODDARD	31.298





## Current Mill Levy – By Taxing Authority



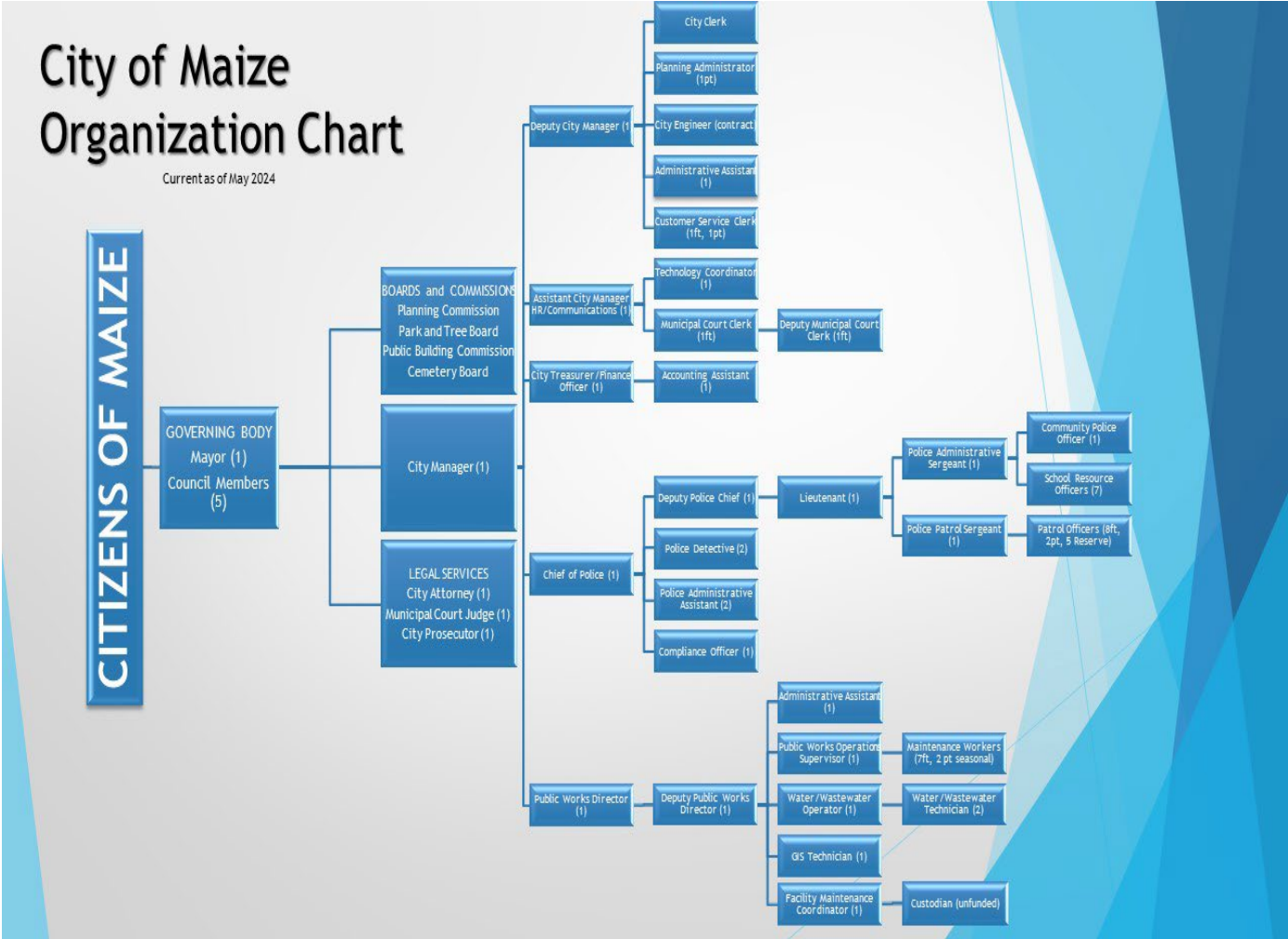
## Mill Levy Rate Recommendation 2025

Staff recommends maintaining the current tax levy at 42.98 mills. Maintaining the mill levy will support the needs of a growing community and ensure a strong foundation to meet present demands. These funds provide for:

- Increasing operational costs and requirements
- Ensure adequate cash balances to meet fiscal obligations
- Shore up reserve funds for infrastructure needs and unforeseen emergencies

The City Council's vision for a progressive and welcoming community that maintains a suburban charm, supports additional features that make Maize unique, and ensures quality services for our citizens can be achieved by maintaining the current mill levy.

CITY OF MAIZE ORGANIZATIONAL CHART



## Maize Community Boards and Commissions

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

### Park and Tree Board

Marina Fulton – Chair  
Dan Doerflinger – Vice-Chair  
Maren Breit – Secretary  
Nate Nusz – Member  
Jaima Nicholson – Member  
Briana Goodwin-Lagree – Member

### Planning Commission

Bryan Aubuchon – Chair  
Hugh Nicks – Vice-Chair  
Dennis Downes – Secretary  
Mike Burkes – Member  
Josh Donahue – Member  
Tyler Lohmann - Member

## **2025 BUDGET PROCESS OVERVIEW**

### **BUDGET PROCESS**

#### ***Budget Process***

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

#### ***Kansas Statute***

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

#### ***Balanced Budget***

State law requires all local governments to operate with a balanced budget for funds that levy a tax. A balanced budget is defined as a budget in which projected revenues and available unencumbered cash are equal to expenditures. The 2025 City of Maize budget is in compliance with current law.

#### ***Senate Bill (SB13)***

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

#### ***Revenue Neutral Rate***

The revenue neutral rate (RNR) is the tax rate that would generate the same property tax revenue as levied the previous tax year by taxing authorities, using the current tax year's total assessed valuation. Your property tax, as a 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

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

### ***Estimated Tax Notice***

The Sedgwick County Clerk will mail all City of Maize property owners an estimated tax notice on behalf 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 due to previously unbudgeted increases through revenue other than property tax.

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



## 2025 BUDGET PROCESS TIMETABLE

### March 6: Spring Retreat

- Initial Council inputs for 2025 Budget

### April 1: Budget Team

- Departments heads receive budget worksheets

### April 12: Budget Team Meeting

- 2024 Budget
  - 1<sup>st</sup> Quarter Review
- Review 2025 Budget Calendar and goals
- Departments return draft budget worksheets:
  - Prioritized list and justification for new items
  - New personnel requests

### April 19: Final Department Budget Worksheets Due

### April 26: Budget Team Meeting

- Departments submit and present the following:
  - Narratives and pictures for budget binders
  - Equipment – Five Year Plan
  - CIP – Five Year Plan

### May 9: Budget Team Meeting

- Prepare for Council Workshop

### May 13: Council Meeting

- Present budget update to City Council

### May 18: Workshop with City Council

- Discuss current fiscal conditions
- Review budget requests
- Discuss strategic needs and plan
- Receive Council direction and feedback

### June 3: Council Meeting

- Deliver proposed 2025 budget

*June 16: Estimate received from County for assessed valuations*

### July 1: Council Meeting

- Deliver City Manager's Recommended Budget to City Council

### July 15: Council Meeting (City and Cemetery Budgets)

- Accept 2025 Proposed Budgets
- Authorize Publications
- Set Revenue Neutral Rate Hearing
  - September 9
- Set Budget Hearing
  - September 9

### July 20: Last Day to Notify County Clerk of Intent to Exceed RNR

- Must hold RNR Hearing and Budget Hearing between August 20 and September 20

### August 6: Council Meeting

- No action

### September 9: Council Meeting

- Revenue Neutral Rate Public Hearing
- Revenue Neutral Rate Resolution
- 2025 Budget Public Hearing
- 2025 Budget Adoption

### October 1:

- Certified Budgets must be to County Clerk

## BASIS OF ACCOUNTING

### ***Cash (Regulatory) Basis of Accounting***

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

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

### ***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.

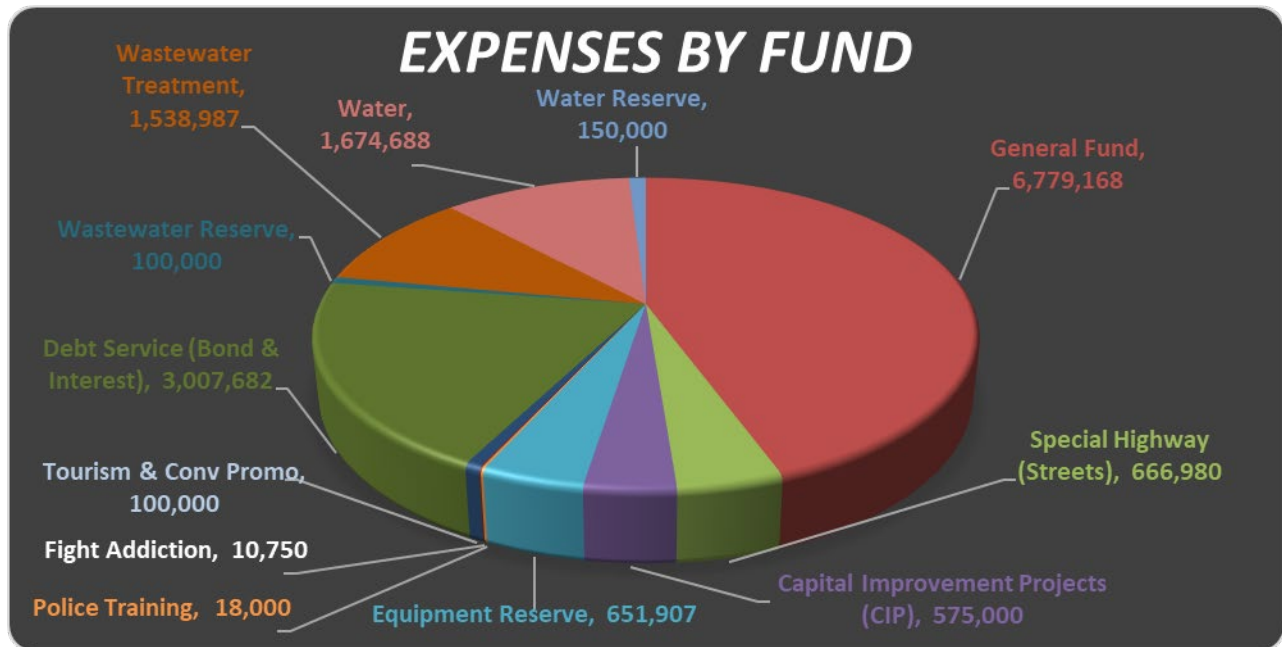
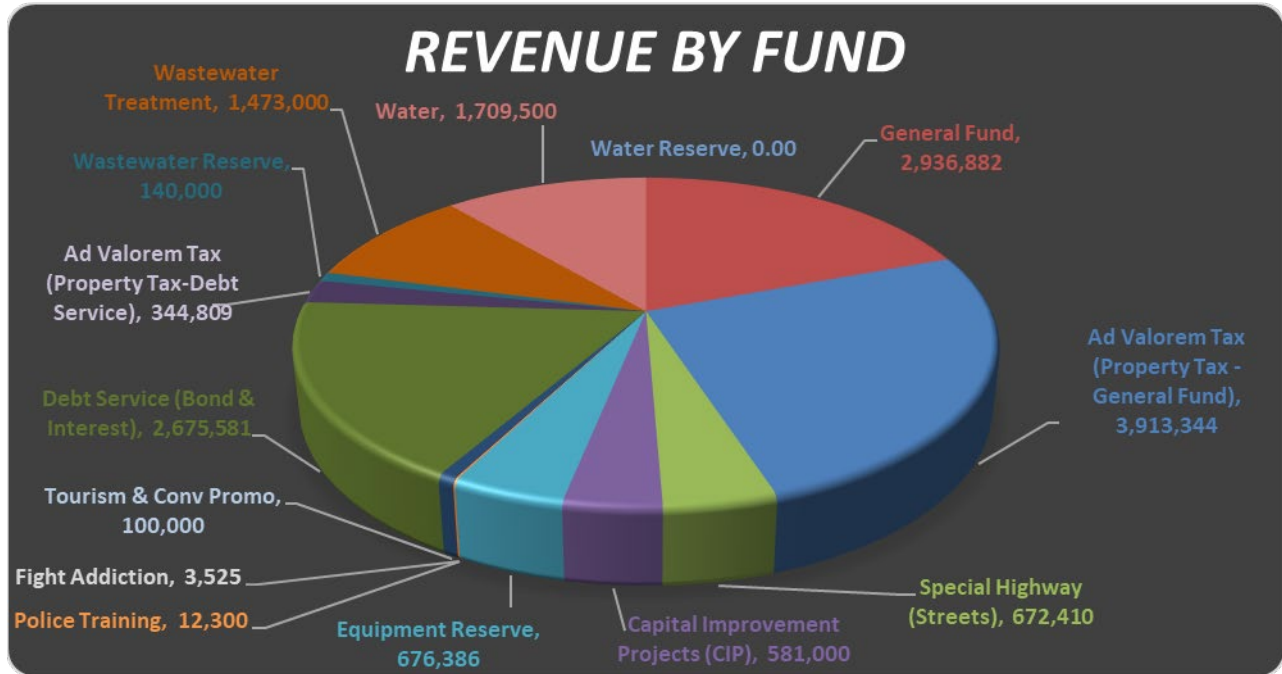
**Bond and Interest Funds** – accounts for accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**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 2025 CITY OF MAIZE BUDGET OVERVIEW



## ADMINISTRATION

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

## BUDGET HIGHLIGHTS

- **Salary and Benefits Funding** – To remain competitive and retain talent, the City of Maize will continue to invest in its most valuable resource. Cost of living increases and salary table adjustments will provide incentives for current employees to remain with the city, while attracting new talent to job openings. In addition, continuing to provide a competitive benefits package is critical to attract and retain talent in a tight labor market. Total impact to the 2025 budget will be less than \$100,000.
- **Commercial Incentives** – As the city readies a new commercial incentives policy for adoption, it is important to ensure that funds are available to carry out the policy. \$50,000 will be earmarked in the 2025 budget for facilitating commercial incentives and recruiting new businesses to Maize.
- **Professional Services** – Maize recognizes that outside professional consultants are required to deal with the challenges of community growth. The budget for professional services will increase by \$30,000 for 2025.



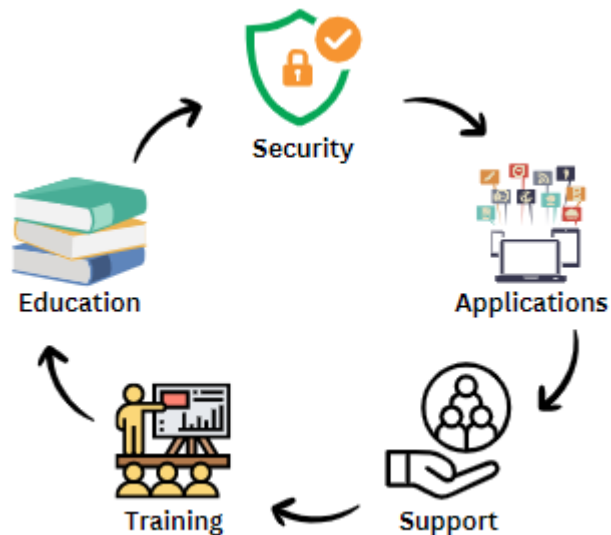
## Technology

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. 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 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 replacement host server for City Hall
- ERP Software Migration
- Website Redesign
- Livestreaming Technology for City Council Chambers
- Scheduled Replacements – Replacement of computers/laptops/cameras

### Police Department

- Mobile Computer Terminal Replacements
- Vehicle Replacement – New technology components

## 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 2025.



## 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

- **I-Phones – \$9,800** - Continuation of funding for the transition from I-Touches to I-phones. This will allow operability for officers in the field to review Axon videos. Additionally, it will allow officers to hand out a work phone number to citizens for follow up rather than using a personal phone. A new Computer Aided Dispatch application that can be put on phones for officers to see dispatched calls when away from patrol cars.
- **Nuisance Abatement Fund – \$20,000** – Currently there are no allocated funds for nuisance abatement in the General Fund Budget. This will allow for abatement without taxing Public Works or other Police Budgets.
- **Equipment – \$68,960** - 1 Replacement Vehicle
- **Equipment – \$33,408** - Pay Year 2 Lease on 2 Patrol Vehicles

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

### 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.

Community engagement by the MPD provides for a safer environment for officers and citizens alike. The officers of the MPD strive to engage the public in positive interaction whenever possible. Some of the activities include bike rodeos, 911 Camp, and National Night Out.







### Call Types Requiring Two Officer Response:

As the population increases and with our proximity to the City of Wichita, we will continue to see increases in calls related to Domestic Violence and weapons. Our new RMS System allows us to provide more detailed and accurate data as to the type of calls Maize Police Officers respond to daily. Many of these calls require an initial response of a minimum of two officers for safety reasons. Not an "all inclusive" list, but a cross section of these types of calls are, Active Shooter, Aggravated Assault, Armed Robbery, Check Shots Fired, Disturbance, Domestic Violence, Drive by Shooting, Shooting, Hold Up Alarm, Residential Robbery, Check for Wanted Suspect, Bank Robbery, Robbery, Disturbance Alarm, Clubbing, Cutting, Car Jacking, Suspicious Character, and Homicide. **Maize Police Officers responded to 442 of these specific call types between April 18, 2023, and December 31, 2023.**

The number of calls where firearms were either involved as part of a criminal offense and seized as evidence or submitted as personal property by Maize Police Officers either incident to an arrest or because of a mental health crisis is gradually increasing. **In 2023, officers submitted 16 firearms.** This number does not represent all calls where officers may have encountered a gun or other weapon during their investigation of a call, only those where a firearm was seized or collected by the officer.

## 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.

In the 2023-2024 school year, we increased the number of SROs to seven (7). This provides coverage for each Intermediate, Middle, and High School. The seventh SRO is assigned to monitor the five (5) Elementary Schools.

Additionally, in the 23-24 school year, the MPD brought back the DARE program teaching it to all 5<sup>th</sup> grade students in Maize Schools:



## PUBLIC WORKS

The Public Works Department is staffed with personnel who are on duty 365 days a year. They maintain nearly 10 square miles of infrastructure for approximately 7,000 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



**Public Works Maintenance Facility and Treatment Plant – 5600 N. Maize Road**



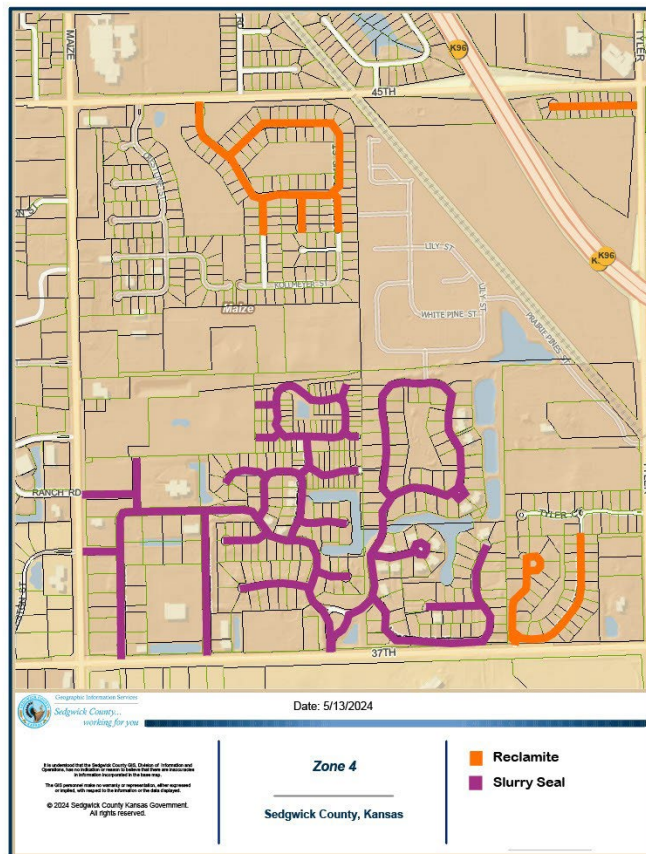
## Streets and Sidewalks

Street Maintenance - Zone 4 is the focus for the 2025 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 4 Preservation - \$400,000**

- Zone 4 includes Watercress, Cypress Point, Urban Crest, and Woodard Additions.
- 10 streets have a planned Reclamite application.
- 21 streets are planned for a slurry seal application.
- Any remaining funds will be moved to the 2026 CIP for Maize Road surface preservation.



### **Sidewalk CIP - \$50,000**

- A high priority will be to continue maintenance and installation of safe walkways for pedestrians. Focus will be on connecting new developments with existing sidewalks and improving safety at intersections.



### **Equipment CIP/Utility CIP Requests**

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

### **Equipment CIP Requests - \$228,976**

- **Replace 2015 F-250 Pickup with a lease vehicle - \$15,600**
- **Replace 2008 F-550 Crane Truck - \$130,000**
- **Pay Year 2 Lease on 2 F-250 Pickups – \$28,976**



Parks are a vital component of any thriving and active community. Improvements to the City of Maize's Park system must keep pace with community needs. For 2025, additional improvements will be made around the splash pad with the installation of shade structures. In addition, sidewalk improvements will be a priority around the playground areas.

### BUDGET HIGHLIGHTS

- **Community Events** - \$50,000 – Community events celebrate a healthy community. For 2025, the City of Maize will invest in additional activities to bring the community together.
- **Shade Structures at Splashpad** - \$75,000 – Additional shade structures will be added to the areas around the splashpad.



## FIVE-YEAR EQUIPMENT PURCHASE PLAN

Equipment 5 Year Plan	2025	2026	2027	2028	2029
Beginning Unencumbered Cash 1/1	\$300,273	\$ 324,754	\$ 326,520	\$ 325,976	\$ 390,704
Receipts	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$525,000	\$360,000	\$300,000	\$330,000	\$330,000
Transient Guest Tax	\$0	\$0	\$0	\$0	\$0
Paid from WW Reserve Fund	\$58,192	\$ 71,525	\$ 78,534	\$ 86,666	36667
Paid from Water Reserve Fund	\$58,194	\$ 71,525	\$ 78,534	\$ 86,666	36667
Paid from Cemetery	\$0	\$ 0	\$ 0	\$ 0	0
Interest on Idle Funds	\$0	\$0	\$0	\$0	\$0
Grant funding	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$35,000	\$20,000	\$30,000	\$45,000	\$20,000
Total Receipts	\$676,386	\$ 523,050	\$ 487,068	\$ 548,332	\$423,334
Total Resources Available	\$976,659	\$ 847,804	\$ 813,588	\$ 874,308	\$814,038
<b>Equipment Purchases</b>					
PD: Patrol Unit - Fleet Lease Payments Year 2*	\$33,408	* Year 2 of a 4 Year Lease.			
PD: Patrol Unit - Fleet Replacement	\$68,960				
TECH: Scheduled Replacements/breakage/new vehicle equipment	\$114,961				
TECH: Mobile Computer Replacements PD	\$60,000				
TECH: Admin Host Server Replacement	\$70,000				
TECH: City-Wide ERP Pro 10 Migration	\$60,000				
TECH: City Website Redesign	\$50,000				
TECH: Livestream Technology Council Chambers	\$20,000				
PW: Crane Truck - Fleet Replacement	\$130,000				
PW: F-250 - Fleet Replacement Lease***	\$28,976	*** Year 2 of 3 Year Lease x2.			
PW: F-250 - Fleet Replacement Lease**	\$15,600	** Year 1 of 3 Year Lease.			
PD: Patrol Unit - Fleet Lease Payments *		\$33,408			
PD: Patrol Unit - Fleet Addition		\$85,050			
PD: Patrol Unit -Fleet Replacement		\$85,050			
TECH: PD Livescan		\$30,000			
TECH ERP Pro 10 Migration Phase 2		\$73,200			
PW: Grader Maintenance		\$ 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			
PW: F250 - Fleet Lease***		\$ 28,976	*** Year 3 of 3 Lease x2.		
PW: F-250 - Fleet Lease**		\$15,600	** Year 2 of 3 Year Lease.		
PD: Patrol Unit - Fleet Lease Payments*			\$33,408		
PD: Patrol Unit - Fleet Addition			\$89,302		
PD: Patrol Unit -Fleet Replacement			\$89,302		
TECH: Cameras for Lift Stations			\$ 30,000		
TECH: PW Server Replacement			\$ 10,000		
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		
PW: F-250 - Fleet Lease**			\$15,600	** Year 3 of 3 Year Lease.	
PD: Patrol Unit - Fleet Lease Payments				\$36,000	
PD: Patrol Unit - Fleet Addition				\$93,802	
PD: Patrol Unit -Fleet Replacement				\$93,802	
PW: Dump Truck - Fleet Replacement				\$150,000	
PW: 1/2 ton pickup - Fleet Addition				\$50,000	
PW: 3/4 ton pickup - Fleet Addition				\$60,000	
PD: Patrol Unit - Fleet Lease Payments					\$36,000
PD: Patrol Unit - Fleet Addition					\$93,802
PD: Patrol Unit -Fleet Replacement					\$93,802
TECH: City-Wide Maize Host Server Replacement					\$70,000
PW: 1/2 ton pickup - Fleet Addition					\$50,000
PW: 3/4 ton pickup - Fleet Addition					\$60,000
Total Expenditures	\$ 651,905	\$ 521,284	\$ 487,612	\$ 483,604	\$ 403,604
Ending Unencumbered Cash 12-31	\$ 324,754	\$ 326,520	\$ 325,976	\$ 390,704	\$ 410,434

The 2025 Equipment Purchase Plan includes the continuation of leases for 2 Police Department vehicles and 2 Public Works vehicles. In addition, Public Works will trade in a high mileage pickup for a 3rd lease vehicle. Police will trade one high mileage patrol vehicle for a traditional purchase replacement. Public Works will also replace its heavily used crane truck to ensure reliability with this necessary tool into the future. Technology will redesign the City of Maize website with vendor assistance that will provide better usability and utility for citizens and staff alike. In addition, the City's software program that supports finance, personnel programs, timekeeping, municipal court, code enforcement, utility billing, permitting, and online payments will be migrated to a new version that is more user friendly for citizens and staff.



## FIVE-YEAR CAPITAL IMPROVEMENT PLAN

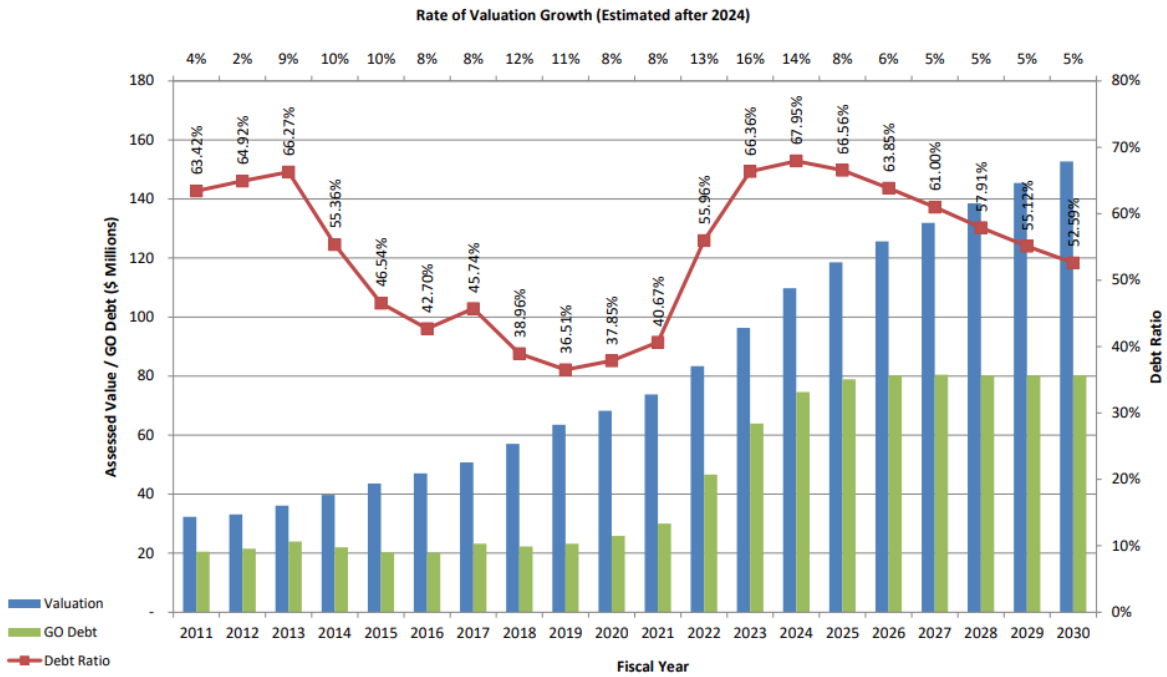
CIP 5 Year Plan	2025	2026	2027	2028	2029
Beginning Unencumbered Cash 1/1	\$449,424	\$305,424	\$10,424	\$12,027	\$62,027
Receipts	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$450,000	\$630,000	\$660,000	\$650,000	\$700,000
Transient Guest Tax	\$0	\$0	\$0	\$0	\$0
KDHE Loan	\$18,600,000	\$0	\$0	\$0	\$0
Interest on Idle Funds	\$6,000	\$0	\$0	\$0	\$0
Temp Note/Bond Proceeds	\$1,800,000	\$2,000,000	\$800,000	\$875,000	\$0
Project Reimbursement	\$125,000	\$125,000	\$0	\$125,000	\$125,000
Arterial Fees (from new development)	\$0	\$0	\$0	\$0	\$0
Park Fees (from new development)	\$0	\$0	\$0	\$0	\$0
Grant funding (tentative)	\$0	\$0	\$0	\$0	\$0
Other Revenue Sources	\$0	\$0	\$0	\$0	\$0
<b>Total Receipts</b>	<b>\$20,981,000</b>	<b>\$2,755,000</b>	<b>\$1,460,000</b>	<b>\$1,650,000</b>	<b>\$825,000</b>
<b>Total Resources Available</b>	<b>\$21,430,424</b>	<b>\$3,060,424</b>	<b>\$1,462,027</b>	<b>\$1,662,027</b>	<b>\$887,027</b>
<b>Capital Projects:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Park Shade Structures, Benches, Sidewalk Connectivity	\$ 75,000				
Street Preservation: Zone 4 (SE)	\$ 400,000				
Sidewalks	\$ 50,000				
Land Purchase For Water Tower	\$ 150,000				
Striping	\$ 50,000				
Water Well (KDHE Loan/Grant Funds)	\$ 1,800,000				
Water Tower (KDHE Loan/Grant Funds)	\$ 9,000,000				
Waste Water Treatment Plant Expansion (KDHE Loan/Grant Funds)	\$ 9,600,000				
ADA Playground in Park		\$ 200,000			
Water Well Rehabilitation		\$ 100,000			
Well Site Land Acquisition		\$ 50,000			
Sidewalk: Albert - Broadview to Maize		\$ 200,000			
Street Preservation: Zone 5 (Arterials)		\$ 500,000			
119th Street Improvements 29th to 45th		\$ 2,000,000			
Public Works Facility Expansion Design & Engineering			\$550,000		
Parkland Acquisition			\$ 250,000		
Sidewalk: Irma to Academy			\$ 250,000		
Street Preservation: Zone 1 (NE)			\$ 400,000		
Ampitheater Master Plan Completion				\$ 1,000,000	
Sidewalk Replacements: Park & King				\$ 200,000	
Street Preservation: Zone 2 (NW)				\$ 400,000	
Park Development					\$ 200,000
Crosswalks					\$ 150,000
Street Preservation: Zone 3 (SW)					\$ 400,000
<b>Total Expenditures</b>	<b>\$ 21,125,000</b>	<b>\$ 3,050,000</b>	<b>\$ 1,450,000</b>	<b>\$ 1,600,000</b>	<b>\$ 750,000</b>
<b>Ending Unencumbered Cash 12-31</b>	<b>\$ 305,424</b>	<b>\$ 10,424</b>	<b>\$ 12,027</b>	<b>\$ 62,027</b>	<b>\$ 137,027</b>

The 2025 Capital Improvement Program includes the continuation of street preservation to extend the life of this valuable investment. In addition, land will be acquired for the much-needed new water tower. Maize Park will have shade structures added, as well as additional seating and sidewalk improvements. The most significant expenditures planned in 2025 will be to increase and improve both water production and wastewater infrastructure to support the rapidly growing community. Our community must continue to secure additional water rights and increase production to stay ahead of ever larger demand. Additional storage of water is required to ensure both capacity for periods of high demand from residents, as well as for firefighting in the event there is ever such a need. Lastly, the water treatment plant is nearing capacity and requires expansion efforts to remain compliant with Kansas Department of Health and Environment regulations while handling the growing outputs from our system.

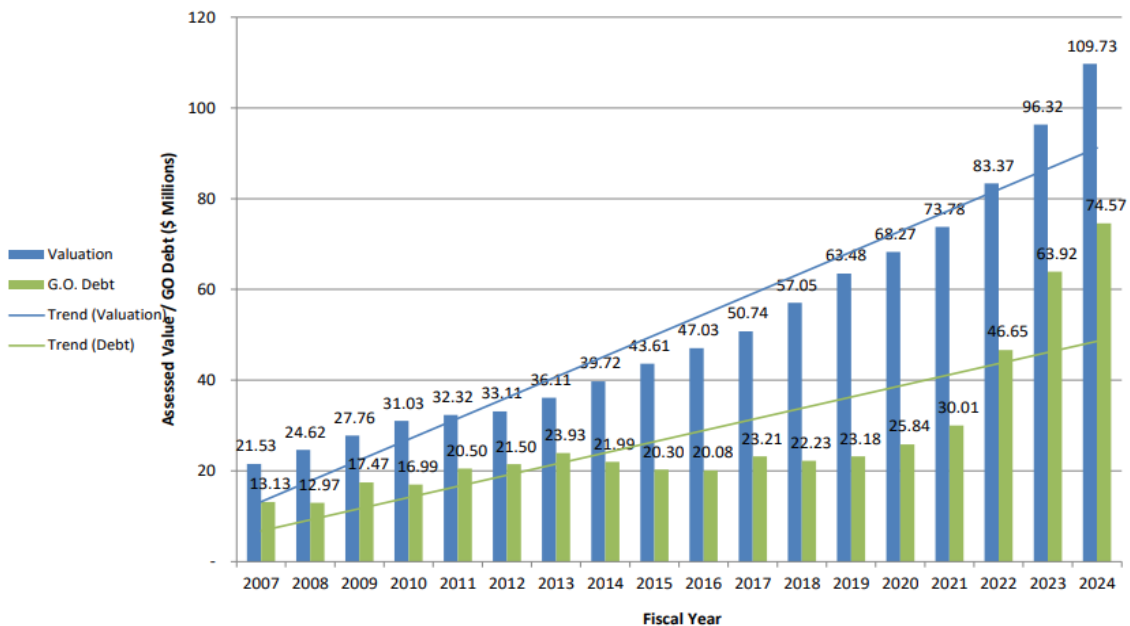
## DEBT OVERVIEW

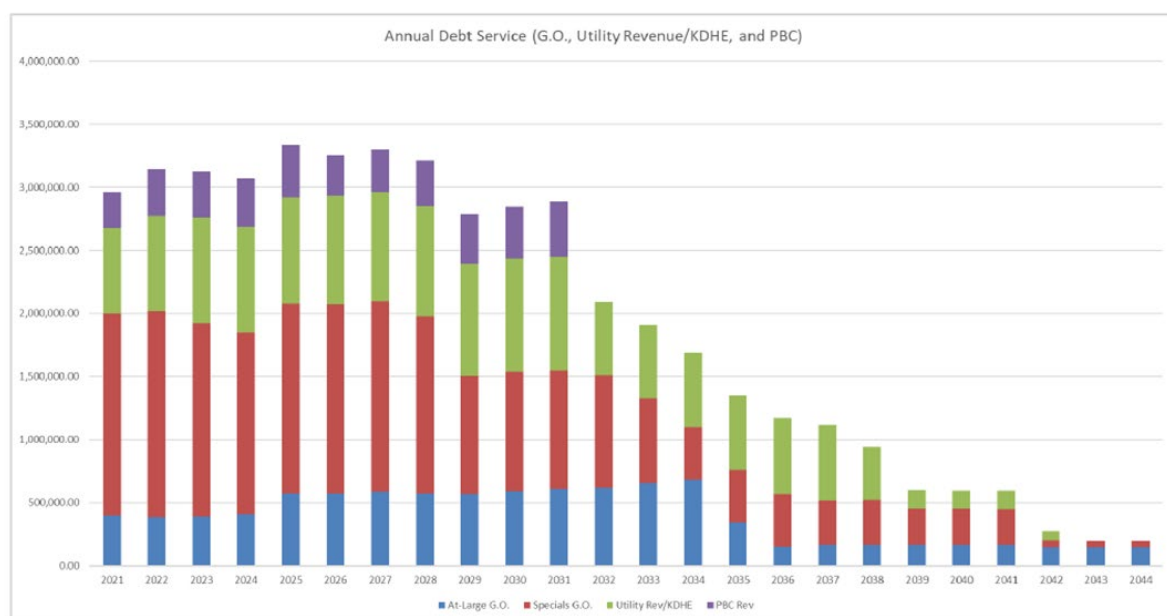
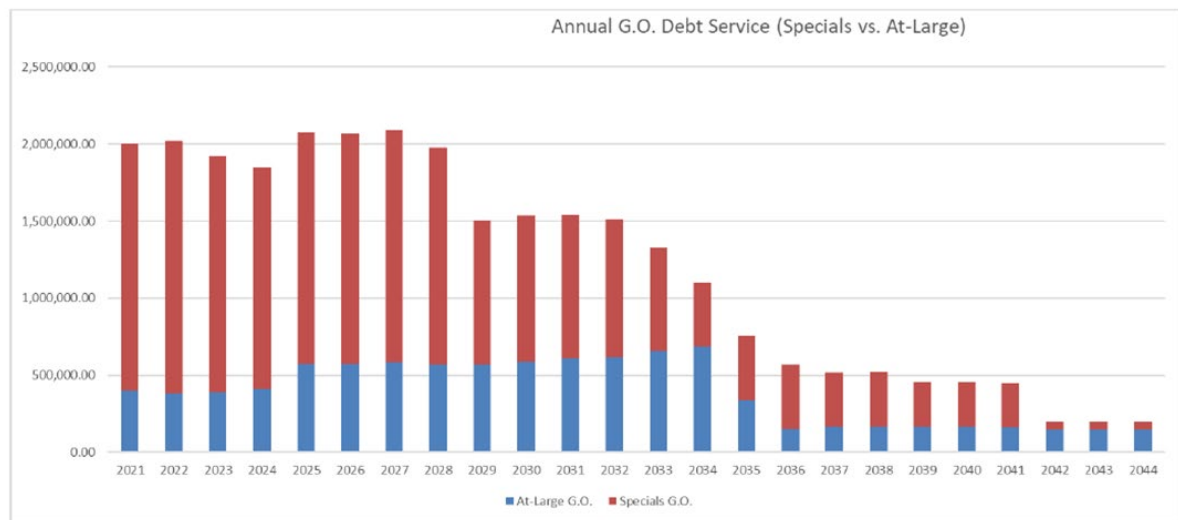
### City of Maize, Kansas : Debt Ratio (Historical & Forecasted)

(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 has passed a charter ordinance which keeps at-large street projects from applying toward the state 30% debt limit.





City of Maize

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,586,888	331,075	3,365	411	9,515	2,465
Debt Service	96,994	8,953	91	11	257	67
Capital Improvements						
TOTAL	3,683,882	340,028	3,456	422	9,772	2,532

County Treas Motor Vehicle Estimate	340,028				
County Treas Recreational Vehicle Estimate		3,456			
County Treas 16/20M Vehicle Estimate			422		
County Treas Commercial Vehicle Tax Estimate				9,772	
County Treas Watercraft Tax Estimate					2,532

Motor Vehicle Factor	0.09230				
Recreational Vehicle Factor		0.00094			
16/20M Vehicle Factor			0.00011		
Commercial Vehicle Factor				0.00265	
Watercraft Factor					0.00069

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2023</b>	<b>Current Amount for 2024</b>	<b>Proposed Amount for 2025</b>	<b>Transfers Authorized by Statute</b>
General Fund	Special Highway	250,000	599,584	480,000	KSA 12-1, 119
General Fund	CIP	550,000	-	450,000	KSA 12-118
General Fund	Equipment Reserve	500,000	449,688	525,000	KSA 12-1, 117
Wastewater	Debt Service	355,000	210,218	201,728	KSA 12-825d
Wastewater	Wastewater Reserve	250,000	-	-	KSA 12-825d
Wastewater	Equipment Reserve	-	-	58,192	KSA 12-825d
Water	Debt Service	755,000	755,000	705,445	KSA 12-825d
Water	Water Reserve	50,000	-	-	KSA 12-825d
Water	General Fund	300,000	-	-	KSA 12-825d
Water	Equipment Reserve	-	-	58,194	KSA 12-825d
Wastewater Reserve	Debt Service	90,000	90,000	100,000	KSA 12-825d
	Totals	3,100,000	2,104,490	2,578,559	
	Adjustments				
	Adjusted Totals	3,100,000	2,104,490	2,578,559	

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2018 Refund & Improvement	9/25/2018	10/1/2038	3.40	5,545,000	3,450,000	4/1 & 10/1	10/1	97,685	340,000	90,205	355,000
Series A 2019 Refunding & Improvement	9/30/2019	10/1/2033	2.06	6,275,000	4,440,000	4/1 & 10/1	10/1	94,150	505,000	84,050	535,000
Series A 2020 Refunding	9/1/2020	10/1/2035	1.06	2,640,000	2,150,000	4/1 & 10/1	10/1	23,370	170,000	21,670	170,000
Series A 2021	8/4/2021	10/1/2041	1.64	4,240,000	3,905,000	4/1 & 10/1	10/1	74,235	185,000	68,685	190,000
2021B (Refunding 2016 A)	8/4/2021	10/1/2036	1.05	3,375,000	2,795,000	4/1 & 10/1	10/1	43,358	315,000	37,058	325,000
Series A 2023	9/28/2023	10/1/2044	4.14	2,740,000	2,740,000	4/1 & 10/1	10/1	0	0	116,669	90,000
<b>Total G.O. Bonds</b>					<b>19,480,000</b>			<b>332,798</b>	<b>1,515,000</b>	<b>418,337</b>	<b>1,665,000</b>
Revenue Bonds:											
Water Revenue Bonds Series 2014A	10/29/2014	10/1/2038	3.75	285,000	235,000	4/1 & 10/1	10/1	8,525	10,000	8,225	10,000
Wastewater Revenue Bonds Series 2014A	10/29/2014	10/1/2038	3.57	995,000	795,000	4/1 & 10/1	10/1	27,675	40,000	26,675	40,000
Water Refunding Bonds Series 2016A	7/7/2016	8/1/2030	2.38	4,125,000	2,390,000	2/1 & 8/1	8/1	54,419	275,000	48,919	280,000
<b>Total Revenue Bonds</b>					<b>3,420,000</b>			<b>90,619</b>	<b>325,000</b>	<b>83,819</b>	<b>330,000</b>
Other:											
KDHE WWTP Loan	9/1/2018	3/1/2038	1.74	6,100,000	4,693,168	3/1 & 9/1	3/1 & 9/1	80,418	287,194	75,399	292,213
KDHE WWTP 1b Loan	11/9/2020	3/1/2042	1.34	2,500,000	2,140,337	3/1 & 9/1	3/1 & 9/1	30,913	112,001	29,406	113,507
PBC-Series A - 2015A Public Works Bldg	10/1/2015	10/1/2025	2.00	1,050,000	225,000	10/1	10/1	4,675	110,000	2,444	115,000
PBC-Series A - 2021A - City Hall Refunding	7/8/2021	11/1/2031	1.00	3,405,000	2,845,000	5/1 & 11/1	5/1	29,585	290,000	26,585	310,000
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	9,635,000						
Temp Notes 2023B	11/28/2023	10/1/2026	4.00	11,830,000	11,830,000						
Temp Notes 2024A	6/20/2024	10/1/2027	4.00	10,680,000	10,680,000						
<b>Total Other</b>					<b>51,258,505</b>			<b>145,591</b>	<b>799,195</b>	<b>133,834</b>	<b>830,720</b>
<b>Total Indebtedness</b>					<b>74,158,505</b>			<b>569,008</b>	<b>2,639,195</b>	<b>635,990</b>	<b>2,825,720</b>





City of Maize

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Resources Available:</b>	7,677,625	8,032,947	4,913,366
<b>Expenditures:</b>			
City Council	64,085	65,396	75,112
Administration	337,198	774,510	1,190,340
Police Department	1,282,485	2,388,119	2,419,509
Municipal Court	173,856	214,195	230,498
Community Facilities	99,782	410,477	215,859
Planning Commission	63,391	110,450	95,236
Audit	29,675	25,000	25,000
Employee Benefits	1,148,120	5,000	3,750
Utilities	32,198	40,250	40,000
Community Services	32,689	0	0
Building Inspections	107,600	150,200	140,200
Economic Development	13,203	20,000	20,000
Park & Tree Board	0	0	
City Hall Lease Payment	185,893	196,257	203,600
Transient Guest Tax Rebate	0	0	
Housing Grant	245,244	240,000	280,000
Commerical Grant	12,048	0	50,000
Public Works Building Lease Payment	116,981	114,783	117,444
911 Camp Expenses	11,750	8,000	
Transfer to Street Fund	250,000	599,584	470,000
Transfer to CIP	550,000	0	450,000
Transfer to Equipment Reserve	500,000	449,688	525,000
Contingency	113,987	0	
Cash Reserve	0	0	
Tech Support	149,682	235,554	230,120
2021 Lease Purchase Payoff	0	0	
Long Term Projects	636,549	0	
Cash Reserve (2025 column)			2,000,550
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>6,156,416</b>	<b>6,047,463</b>	<b>8,782,218</b>
Unencumbered Cash Balance Dec 31	1,521,209	1,985,484	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	6,561,170	7,988,563	8,782,218
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		8,782,218
	Tax Required		3,868,852
Delinquent Comp Rate:	1.2%		44,492
Amount of 2024 Ad Valorem Tax			3,913,344

<b>CPA Summary</b>

City of Maize

2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	428,696	1,074,589	1,080,254
Receipts:			
Ad Valorem Tax	68,880	96,994	xxxxxxxxxxxxxxxxxx
Delinquent Tax	786	0	0
Motor Vehicle Tax	7,895	7,382	8,953
Recreational Vehicle Tax			91
16/20M Vehicle Tax			11
Commercial Vehicle Tax			257
Watercraft Tax			67
Special Assessments	1,722,485	1,585,014	1,620,908
Bond Proceeds	117,641		
Transfers	1,244,519	1,055,218	1,007,173
Interest on Idle Funds	337,377	35,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,499,583</b>	<b>2,779,608</b>	<b>2,677,460</b>
<b>Resources Available:</b>	<b>3,928,279</b>	<b>3,854,197</b>	<b>3,757,714</b>
Expenditures:			
Principal	2,279,045	2,239,195	2,400,720
Interest	574,630	534,748	606,962
Contractual Services	15		
Cash Reserve (2025 column)			1,090,900
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,853,690</b>	<b>2,773,943</b>	<b>4,098,582</b>
Unencumbered Cash Balance Dec 31	1,074,589	1,080,254	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,100,239	3,202,943	4,098,582
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,098,582
Tax Required			340,868
Delinquent Comp Rate: 1.2%			3,920
Amount of 2024 Ad Valorem Tax			344,788

Adopted Budget <b>Capital Improvements</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	485,632	808,215	372,215
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from General Fund	550,000		450,000
Other Revenues - Admin Fees 5%	172,408	600,000	125,000
Interest on Idle Funds	47,379	5,000	6,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>769,787</b>	<b>605,000</b>	<b>581,000</b>
<b>Resources Available:</b>	<b>1,255,419</b>	<b>1,413,215</b>	<b>953,215</b>
Expenditures:			
Street Improvements	396,396	471,000	450,000
Sidewalks	50,808	95,000	50,000
Park Improvements		45,000	75,000
Academy Arts District Improvements		330,000	
Other Capital Costs		100,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>447,204</b>	<b>1,041,000</b>	<b>575,000</b>
Unencumbered Cash Balance Dec 31	808,215	372,215	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	525,000	1,041,000	575,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			575,000
Tax Required			0
Delinquent Comp Rate: 1.2%			0
Amount of 2024 Ad Valorem Tax			0

**CPA Summary**

City of Maize

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	204,393	166,238	146,060
Receipts:			
State of Kansas Gas Tax	168,663	133,620	133,500
County Transfers Gas	74,270	58,960	58,910
Transfer from General	250,000	599,584	470,000
Interest on Idle Funds	10,482	0	
Miscellaneous	6,908		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>510,323</b>	<b>792,164</b>	<b>662,410</b>
<b>Resources Available:</b>	<b>714,716</b>	<b>958,402</b>	<b>808,470</b>
Expenditures:			
Salaries & Wages	337,199	333,853	268,222
Employer Paid Benefits	0	211,282	118,184
Operating Expenditures	211,279	267,207	280,574
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>548,478</b>	<b>812,342</b>	<b>666,980</b>
Unencumbered Cash Balance Dec 31	166,238	146,060	141,490
2023/2024/2025 Budget Authority Amount	583,521	812,342	666,980

Adopted Budget

<b>Law Enforcement Training</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,598	22,713	19,713
Receipts:			
Training Receipts	13,951	15,000	12,000
Interest on Idle Funds	1,248		300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,199</b>	<b>15,000</b>	<b>12,300</b>
<b>Resources Available:</b>	<b>35,797</b>	<b>37,713</b>	<b>32,013</b>
Expenditures:			
Training Expenses	13,084	18,000	18,000
Training Equipment			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>13,084</b>	<b>18,000</b>	<b>18,000</b>
Unencumbered Cash Balance Dec 31	22,713	19,713	14,013
2023/2024/2025 Budget Authority Amount	18,000	18,000	18,000

**CPA Summary**

City of Maize

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Wastewater Reserve</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	146,173	399,571	276,571
Receipts:			
Transfers from Wastewater	250,000		
WWTP Expansion Fee	147,593	115,000	140,000
Interest on Idle Funds	15,007		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>412,600</b>	<b>115,000</b>	<b>140,000</b>
<b>Resources Available:</b>	<b>558,773</b>	<b>514,571</b>	<b>416,571</b>
Expenditures:			
Transfer to Debt Service	90,000	90,000	100,000
Equipment Replacement	19,399	50,000	
Engineering Services		7,500	
Trucks/Heavy Equipment	49,803	90,500	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>159,202</b>	<b>238,000</b>	<b>100,000</b>
Unencumbered Cash Balance Dec 31	399,571	276,571	316,571
2023/2024/2025 Budget Authority Amount	172,500	238,000	100,000

**Adopted Budget**

	Prior Year	Current Year	Proposed Budget
<b>Equipment Reserve</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	44,327	286,808	261,901
Receipts:			
Transfer from General Fund	500,000	449,688	525,000
Transfer from Water			58,194
Transfer from Wastewater			58,192
Other			35,000
Interest on Idle Funds	11,397		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>511,397</b>	<b>449,688</b>	<b>676,386</b>
<b>Resources Available:</b>	<b>555,724</b>	<b>736,496</b>	<b>938,287</b>
Expenditures:			
Public Works Vehicle Leases			44,578
PD Vehicle Leases			33,408
Public Works Equipment	49,755	63,500	130,000
Technology	90,887	304,428	374,961
PD Equipment	128,274	106,667	68,960
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>268,916</b>	<b>474,595</b>	<b>651,907</b>
Unencumbered Cash Balance Dec 31	286,808	261,901	286,380
2023/2024/2025 Budget Authority Amount	355,500	474,595	651,907

**CPA Summary**



City of Maize

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Wastewater</b>			
Unencumbered Cash Balance Jan 1	1,512,458	1,510,285	1,513,176
Receipts:			
User Fees	1,204,329	1,200,000	1,200,000
Tap Fees	121,200	110,000	115,000
Plant Equity Fees	119,100	110,000	110,000
Transfer From Wastewater Bond Debt Reser	0	0	0
Interest on Idle Funds	77,730	10,000	30,000
Miscellaneous	18,851	7,000	18,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,541,210</b>	<b>1,437,000</b>	<b>1,473,000</b>
<b>Resources Available:</b>	<b>3,053,668</b>	<b>2,947,285</b>	<b>2,986,176</b>
Expenditures:			
Salaries & Wages	422,019	456,360	393,501
Employer Paid Benefits	0	209,481	172,921
Operating Expenses	516,364	558,050	712,645
Transfer to Debt Service	355,000	210,218	201,728
Transfer to Wastewater Reserve	250,000	0	
Transfer to Equipment Reserve	0	0	58,192
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,543,383</b>	<b>1,434,109</b>	<b>1,538,987</b>
Unencumbered Cash Balance Dec 31	1,510,285	1,513,176	1,447,189
2023/2024/2025 Budget Authority Amount:	1,667,726	1,434,109	1,538,987

**Adopted Budget**

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Water</b>			
Unencumbered Cash Balance Jan 1	1,913,996	1,983,268	1,997,488
Receipts:			
User Fees	1,481,813	1,450,000	1,400,000
Tap Fees	114,500	110,000	108,000
Plant Equity Fees	112,300	110,000	108,000
Connection Fees	8,500	7,500	7,500
Tower Rent	33,789	33,650	33,000
Water Tax	14,077	13,200	13,000
Interest on Idle Funds	98,914	10,000	40,000
Miscellaneous	11,361	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,875,254</b>	<b>1,734,350</b>	<b>1,709,500</b>
<b>Resources Available:</b>	<b>3,789,250</b>	<b>3,717,618</b>	<b>3,706,988</b>
Expenditures:			
Salaries & Wages	419,505	453,360	390,501
Employer Paid Benefits		209,482	172,921
Operating Expenses	281,477	302,288	347,627
Transfer to Debt Service	755,000	755,000	705,445
Transfer to Water Reserve	50,000		
Transfer to Water Bond Debt Reserve	0		
Transfer to General	300,000		
Transfer to Equipment Reserve			58,194
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,805,982</b>	<b>1,720,130</b>	<b>1,674,688</b>
Unencumbered Cash Balance Dec 31	1,983,268	1,997,488	2,032,300
2023/2024/2025 Budget Authority Amount:	1,830,013	1,720,130	1,674,688

**CPA Summary**



City of Maize

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Reserve</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	589,298	621,656	531,156
Receipts:			
Transfer from Water	50,000		
Tap Fee			
Interest on Idle Funds	31,651		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>81,651</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>670,949</b>	<b>621,656</b>	<b>531,156</b>
Expenditures:			
Equipment Replacement			
Engineering Services			
Trucks/Heavy Equipment	49,293	90,500	
Professional Services			
Other			150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>49,293</b>	<b>90,500</b>	<b>150,000</b>
Unencumbered Cash Balance Dec 31	621,656	531,156	381,156
2023/2024/2025 Budget Authority Amount	50,000	90,500	150,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Water Bond Debt Reserve</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	269,426	269,426	269,426
Receipts:			
Transfer From Water			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>269,426</b>	<b>269,426</b>	<b>269,426</b>
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	269,426	269,426	269,426
2023/2024/2025 Budget Authority Amount	0	0	0

**CPA Summary**

City of Maize

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater Bond Debt Reserve	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	73,000	73,000	73,000
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	73,000	73,000	73,000
Expenditures:			
Transfer to Wastewater			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	73,000	73,000	73,000
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary
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City of Maize

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Fight Addition</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,294	7,534	7,534
Receipts:			
Opioid Settlements	14,702	12,000	3,500
Interest on Idle Funds	483		25
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,185</b>	<b>12,000</b>	<b>3,525</b>
<b>Resources Available:</b>	<b>16,479</b>	<b>19,534</b>	<b>11,059</b>
Expenditures:			
D.A.R.E.	8,375	12,000	10,000
Equipment	570	0	750
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>8,945</b>	<b>12,000</b>	<b>10,750</b>
Unencumbered Cash Balance Dec 31	7,534	7,534	309
2023/2024/2025 Budget Authority Amount	11,000	12,000	10,750

Adopted Budget

<b>Convention &amp; Tourism</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,834	142,551	142,551
Receipts:			
Transient Guest Tax	129,463	105,000	100,000
Interest on Idle Funds	4,254		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>133,717</b>	<b>105,000</b>	<b>100,000</b>
<b>Resources Available:</b>	<b>142,551</b>	<b>247,551</b>	<b>242,551</b>
Expenditures:			
Other Capital Costs		105,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>105,000</b>	<b>100,000</b>
Unencumbered Cash Balance Dec 31	142,551	142,551	142,551
2023/2024/2025 Budget Authority Amount	0	105,000	100,000

**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***

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