



2026
FISCAL YEAR

ANNUAL BUDGET



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

TOGETHER WE **THRIVE**

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READER'S GUIDE

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

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

The glossary includes commonly used budget terminology and acronyms.

MAIZE CITY COUNCIL



Council President Jennifer Herington



Mayor Patrick Stivers



Council Member Alex McCreath



Council Member Kevin Reid



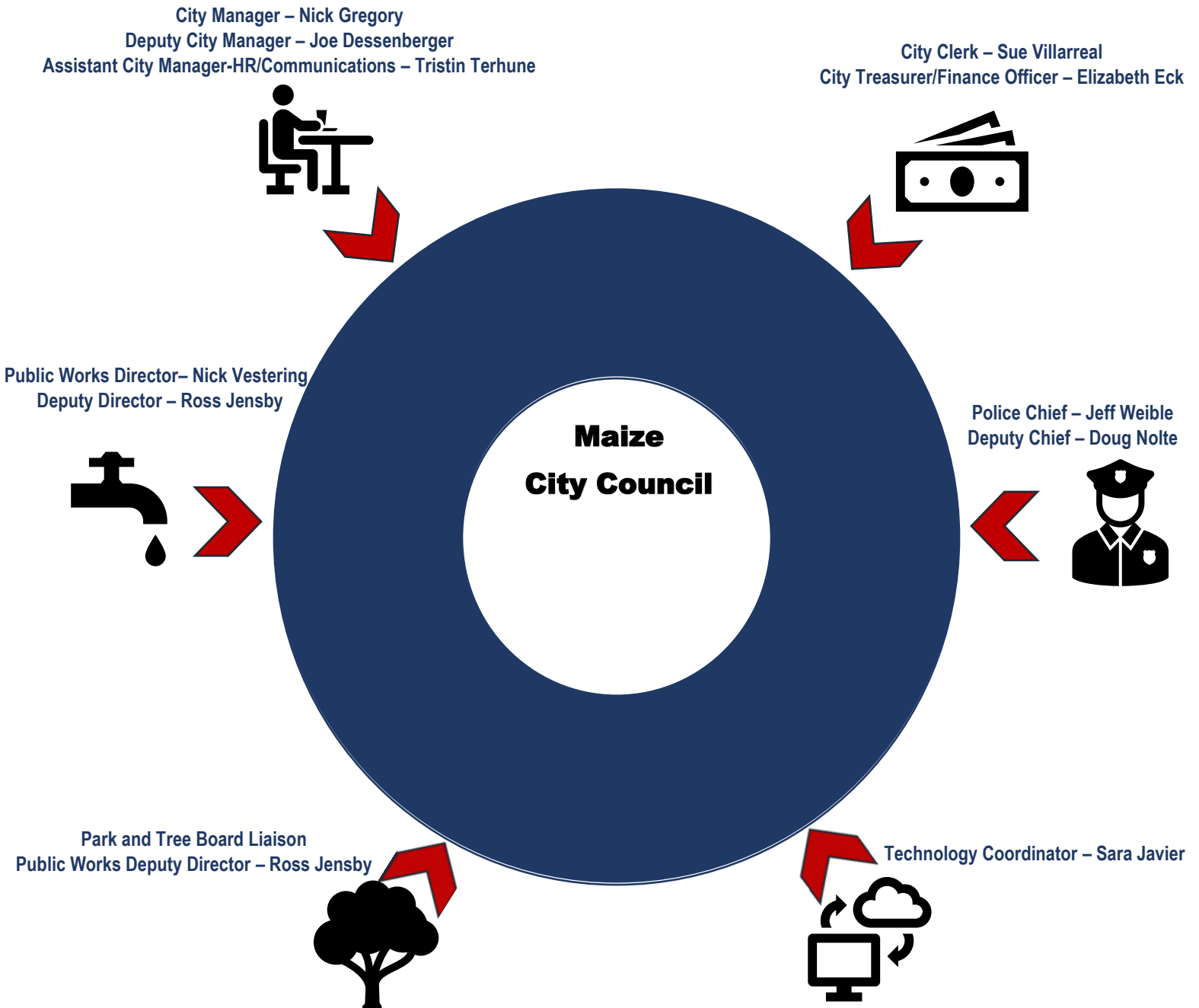
Council Member Jeff Hohnbaum



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; setting a strategic plan; establishing general objectives; reviewing and adopting all ordinances and resolutions; and approving purchases and contracts as prescribed by City Charter and State Law.

Budget Team



MESSAGE FROM THE CITY MANAGER

July 7, 2025

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

The Mayor and City Council have once again played a critical role in shaping the vision that guides the development of the proposed 2026 City Budget. Their continued commitment to sound governance and the responsible growth of our community has provided clear directions to staff in preparing this year's budget recommendations.

The 2026 proposed budget reflects meaningful adjustments in response to Maize's ongoing growth. While the City experienced another healthy increase in assessed valuation, this budget also anticipates the beginning of significant payments on city-at-large debt obligations that commence in 2026. The budget remains conservative and forward-looking, balancing the realities of new financial responsibilities with our community's need for infrastructure investment, expectations from neighborhood expansion, and the desire for quality public services.

As in past years, the City's Budget Management Team, with valuable input from elected officials, approached this process with care and prudence. Their work reflects a shared priority to control costs, account for inflationary pressures, and support the operational stability needed for a growing city.

The recommended 2026 budget supports essential operations and maintains our commitment to excellent municipal services, particularly in the areas of infrastructure, public safety, and service delivery. Notably, this year's proposal includes a slight reduction in the mill levy—from 43.014 mills in 2025 to a proposed 42.858 mills—demonstrating our ongoing efforts to manage the tax burden while meeting our fiscal obligations.

This proposed budget positions Maize to meet the needs of today while preparing for the opportunities and challenges of tomorrow. It represents a thoughtful balance between conservative spending and strategic investment, ensuring that Maize remains a vibrant and resilient community for years to come.

Nick Gregory

City Manager



2023-2024 CITY OF MAIZE - HIGHLIGHTS

City of Maize Adopts Strategic Plan

In 2024, the City of Maize began the process of updating its strategic plan for the 2026-2028 timeframe. Engaging with the Public Policy Management Center at Wichita State University, this



year-long process is vital to ensure that elected officials and city staff are focused on priorities developed through community input. The planning process involved several steps, including a community survey, focus groups, development of background information that informs the process, a review of the city's financial obligations, community engagement themes, and elected

official workshops to set goals. This plan will drive conversations and inform decisions on how resources get allocated over the ensuing years.

Out of the strategic plan comes a revised mission statement for elected officials and staff to rally behind: *The Mission of the City of Maize is to create a thriving family-friendly community that supports businesses, encourages responsible growth, and provides quality services to enhance the wellbeing of residents.*

Identified throughout the process were five core values that city officials will use to guide how projects are prioritized and approved:

1. Intentionality in Growth and Development
2. Transparency
3. Strong Community Connections
4. Professional Development of our Workforce
5. Responsible Budget Management



In addition, 7 goals were developed that will be used to focus valuable time and resources:

1. Strengthen Community Identity and Connections
2. Support Business and Industry Growth to Expand the Tax Base
3. Invest in Streets, Sidewalks, and Pedestrian Mobility
4. Promote Responsible Growth Aligned with Financial Sustainability
5. Diversify Revenue Sources to Reduce Dependence on Property Tax
6. Ensure a Safe, Secure, and Well-Served Community
7. Attract, Develop, and Retain High Quality Employers and Volunteers

Public Works

Water and Wastewater Production



The Public Works Department works behind the scenes seven days a week to provide quality of life and life-sustaining resources that are vital to Maize residents. As the community continues to experience strong population growth, we are committed to proactively progressing our investment in the City's water and wastewater infrastructure. Applications for additional water rights have been submitted, and testing continues to secure additional production and treatment sites for potable water.

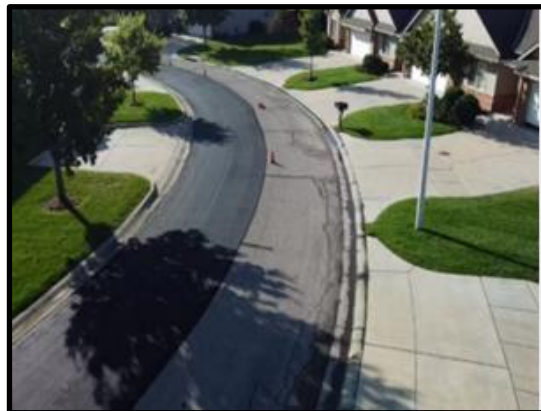
In 2024, Maize Water and Wastewater Utilities accomplishments include:

- 181,227,000 gallons of potable water delivered
- 143,445,000 gallons of wastewater treated
- 18,215 ft (3.44 miles) of water lines added
- 18,355 ft (3.48 miles) of sewer lines added

Street Maintenance

Planning, repair, and preventative maintenance are crucial for keeping the street infrastructure in the City preserved. The focus of the 2024 Capital Improvement Projects (CIP) street preventative maintenance program included:

- 59,000 square yards of slurry seal
- 40,000 sq yds of Reclamite preventative seal
- Scrub Seal and Fog Seal on 37th Street North
- 82,643 sq yds of pavement added



Sidewalks and Pedestrian Safety

Pedestrian safety is a priority focus for expending limited capital funds. For 2024, several projects were completed that resulted in better access and visibility for both pedestrians and motorists.

- Wilkinson to 45th Street Sidewalk addition
- 45th and 119th Pedestrian Crossing additions
- 45th and Maize Road Pedestrian Crossing additions



Traffic Safety

With continued growth, traffic safety enhancements are continually evaluated and implemented throughout Maize. With an increase in traffic accidents at 45th and Tyler Road, this intersection was turned into a 4-way stop. Changes have decreased accidents and increased driver awareness of this heavily traveled intersection.



Utilities Maintenance



Preventative maintenance in the City's utility infrastructure is imperative to providing quality, uninterrupted supply of critical resources and preventing larger issues. One-third of the City's sewer lines are cleaned annually, resulting in the entire sewer system being cleaned every three years.

2024 Utility Maintenance Accomplishments:

- 34,081 Linear feet of sewer line cleaned
- 3,031 linear feet televised inspection of sewer line
- 2 new sewer pumps purchased
- 5,800,000 gallons flushed from water system
- 4,199 Utility Locates performed

Lead Service Line Inventory

In May 2024, Maize sent out a Lead Service Line Survey to all residents. This survey is critical to establishing a lead service line inventory, which is mandated by the EPA. The purpose of the inventory is to identify potential lead exposure risks in drinking water by mapping out the materials of service lines connecting homes to the public water system.



Equipment Additions

With a growing city, comes increased demands for infrastructure maintenance. Having well-maintained equipment and vehicle fleet provides staff with the ability to maintain the level of services the community expects and deserves.

Equipment Upgrades in 2024 included:

- 2024 F-450 Plow and Spreader Truck
- 2 New F-250 Pickups leased
- Snow Plow for 2018 Chevy 2500
- New Hydro Excavation Trailer

Police Department

“Your Police, Our Community”

Mission

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

Core Values

Respect – Showing dignity and compassion for all.

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

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

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

In 2025, the Maize Police Department continues to leverage technology to solve and deter crime to keep the community safe. The department utilizes FLOCK cameras to identify suspects that may be trying to target our community. We partner with agencies in the surrounding area, the state and nationally to share this intelligence platform.

With the generous support of the City Council and administration, the Maize Police Department was able to purchase new firearms with modern sighting technology. This new technology has shown to improve firearm proficiency and confidence in police staff. Overall departmental handgun qualification scores improved between 5-10%. Through a local partnership with LTC, a Wichita based ballistics manufacturer, we were able to purchase a new bunker that is more maneuverable and weighs less. This additional protection enhances safety when it is necessary to engage with an active threat.

Community Engagement Activities

The Maize Police Department partnered with the Union Rescue Mission, Sam's Club, and the Honore Adversis Foundation to assist families in our community that could use assistance around the holidays. Through this partnership, we were able to assist 20 families during Thanksgiving and 41 families during the Christmas holiday.



Drug and Alcohol Resistance Education (DARE)

For the 2024-2025 school year, the Maize Police Department, in partnership with USD 266, Maize Public Schools, continues the DARE curriculum for all Maize 5th



grade students. The fall DARE graduation was conducted in December 2024, recognizing 251 students. The spring DARE graduation was held in May 2025 where 260 additional students were

recognized. This program was funded through National Opioid Settlement dollars received by the city.

School Resource Officers (SROs)

The Maize Police Department in partnership with the Maize Public Schools, provides SROs at each Intermediate, Middle, and High School with one additional SRO covering all Elementary Schools when department staffing is full. This program provides an opportunity for students to engage in positive interactions with law





enforcement in a variety of ways, while also providing an additional layer of safety and security for the school community. One of numerous examples is the SRO partnership with the Maize Career Academy. While visiting the Career Academy, 4th grade students have the opportunity to meet with a police officer, ask questions and tour the equipment in a police vehicle.

Technology

Technology is more than just devices—it's a continuous cycle of security, applications, support, training, and education. In 2024, this approach guided several key initiatives that improved infrastructure, enhanced cybersecurity, and strengthened support for city operations.



Enhanced Email Security

Multi-Factor Authentication (MFA) was implemented for all email logins, adding a critical layer of protection against unauthorized access and strengthening the city's overall cybersecurity posture.

City Hall Server Replacement

The City Hall server was fully migrated to updated infrastructure with zero disruptions to daily operations, ensuring stability and long-term performance for internal systems.

Workstation Replacements

Outdated computers and equipment were replaced as needed across departments, providing staff with updated tools to support their day-to-day responsibilities and improving overall system reliability.

Cartegraph iPad Deployment

Public Works field staff received new iPads configured with Cartegraph, improving real-time access to data, increasing efficiency in the field, and streamlining communication between teams.

Livestreaming of Council Meetings

Council meetings are now livestreamed, offering greater transparency and accessibility to the public and encouraging civic engagement. Meetings can be accessed on YouTube at <https://www.youtube.com/@CityofMaizeKS>

Website Vendor Selection

A vendor was selected for the city's new website redesign. The new site will focus on user-friendly design, accessibility, and better communication with the public.

Amphitheater WiFi Project

Completed. On-site connectivity is now available at the amphitheater, supporting City operations and enhancing the experience for event attendees, staff, and partners.

Equipment Replacement

New Public Works Utility Truck

The Maize City Council approved the purchase of a new utility truck for Public Works in 2024. The vehicle and equipment body arrived in early 2025, replacing a two-decade old 2006 model truck that had originally been acquired used. This truck is relied on throughout Maize for supporting a variety of maintenance activities. The truck was purchased with a spreader and a snowplow so that it can also be put into service during winter

weather by a driver not needing a commercial driver's license. This vehicle will serve the City of Maize and its citizens for many years to come.



New Businesses

Sherwin-Williams

The City of Maize became home to a new Sherwin-Williams Paints store, located at 3834 N. Maize Road. This location was strategically positioned to support the strong demand by



contractors working in the Maize area due to the explosive housing growth and strong commercial development in the area. Contractors need to be able to quickly source supplies and get back to their job location without delays. Business has been brisk since opening in the fall of 2024.

Charlotte Pipe and Foundry

Charlotte Pipe and Foundry, based out of Charlotte North Carolina, began construction of its \$80 million dollar Midwest manufacturing facility in the Maize Industrial Park in 2024. The facility has continued to take shape with a new rail spur off the Kansas and Oklahoma Railroad being constructed to serve the facility with materials necessary to produce high quality PVC drain waste pipe. The sheer size of the main plant building is changing the look of the area. The initial operation will employ around 50 new workers, adding several jobs to the community. As part of the improvements, the City of Maize has completed the construction of new water and sewer infrastructure to service the plant. Sedgwick County is constructing a new turn lane off 119th to support the commercial traffic this facility will create. A ribbon-cutting is scheduled for summer 2025.



2024 City of Maize Community Events

In 2024, the City of Maize hosted a variety of successful community events, including the Maize Farm & Art Market, Maize Fall Festival, Halloween Drive Thru, and Christmas Tree Lighting. Each event drew strong attendance and highlighted the vibrant community spirit that defines Maize. These gatherings provided opportunities for residents to connect, celebrate, and enjoy local traditions, reinforcing the value of continued investment in community programming for 2025.



Maize Farm & Art Market





Maize Fall Festival Parade



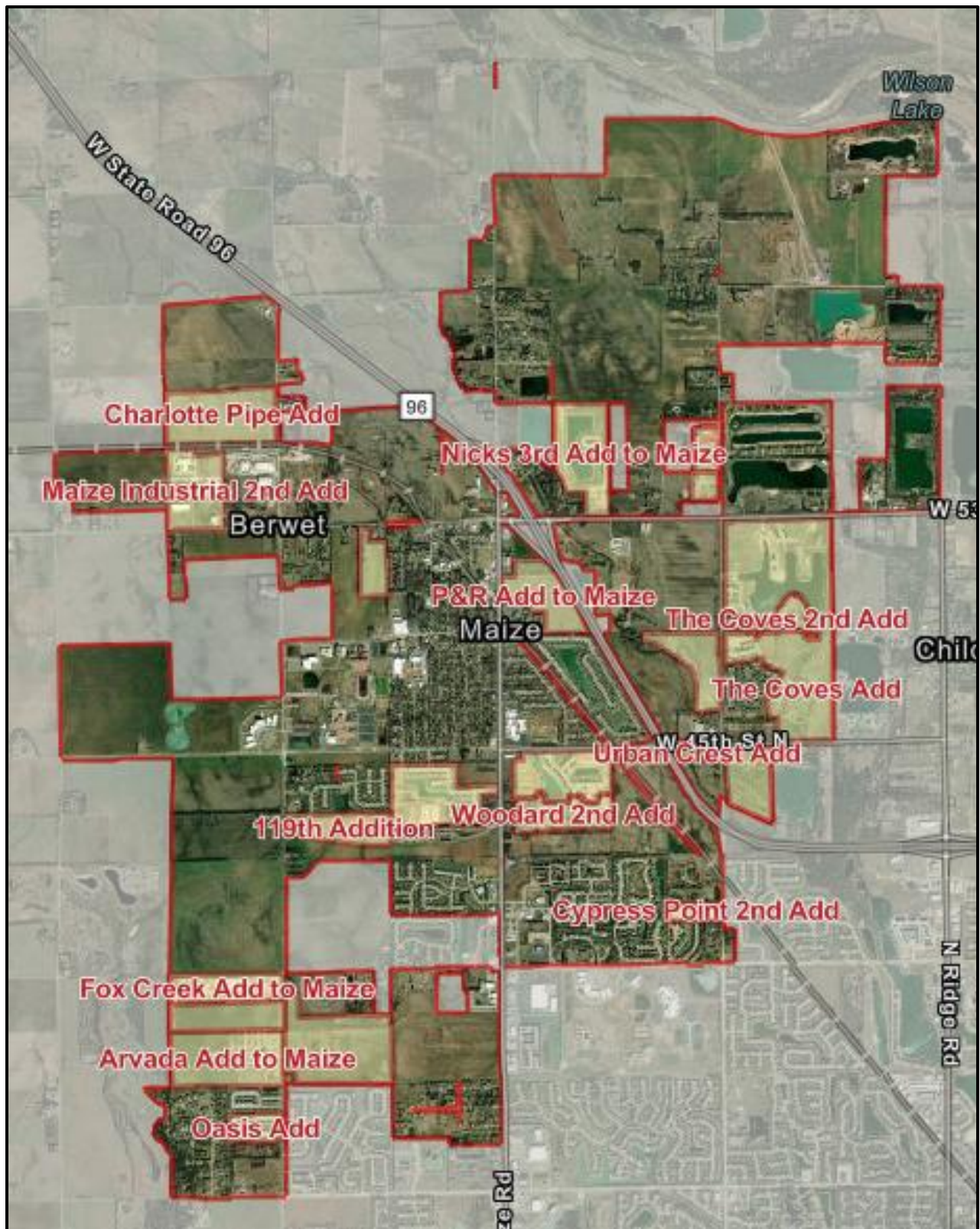
Movie in the Park



Halloween Drive Thru at Maize Clair Donnelly Amphitheater

CITY INFORMATION

MAIZE BOUNDARY MAP



COMMUNITY PROFILE/DEMOGRAPHICS



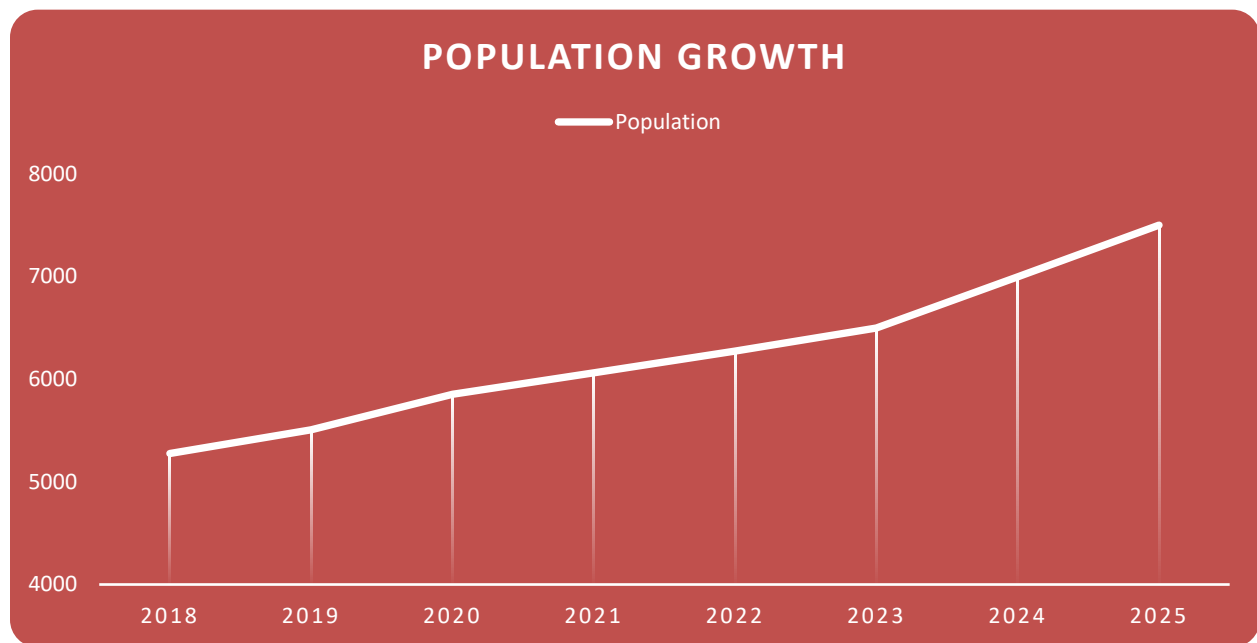
With a population of 7,500, Maize continues to be one of the fastest growing cities in the State of Kansas.

According to April 2025 data, Maize grew at a rate of 4.6% annually between 2024 and 2025. The community population has grown from 5852 at the time of the 2020 census to the present estimated 7,500. This increase of

1,648 new residents equates to a 4.40% growth rate year over average for the past 5 years.

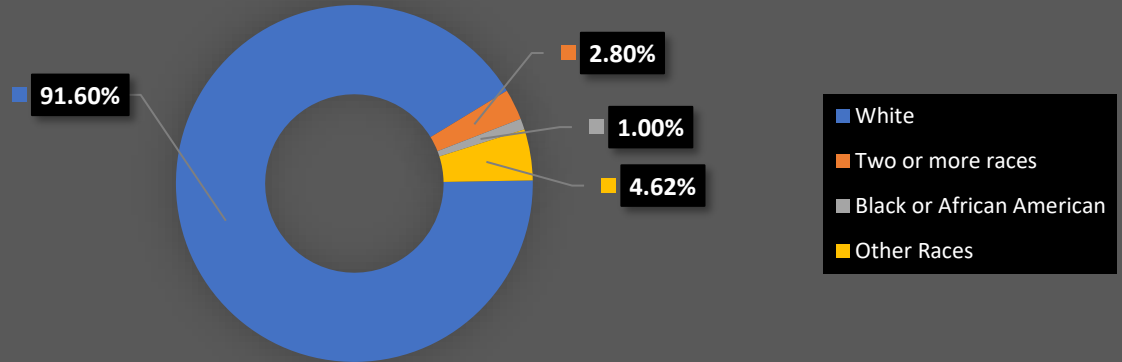
Spanning over 10 miles, the Maize population density has increased from 714 to 761 people per square mile over the past year.

The average household income in Maize is \$102,648 with a poverty rate of 9.93%. The median age in Maize is 33.5 years of age, which has gradually declined as new residential neighborhoods have been constructed.



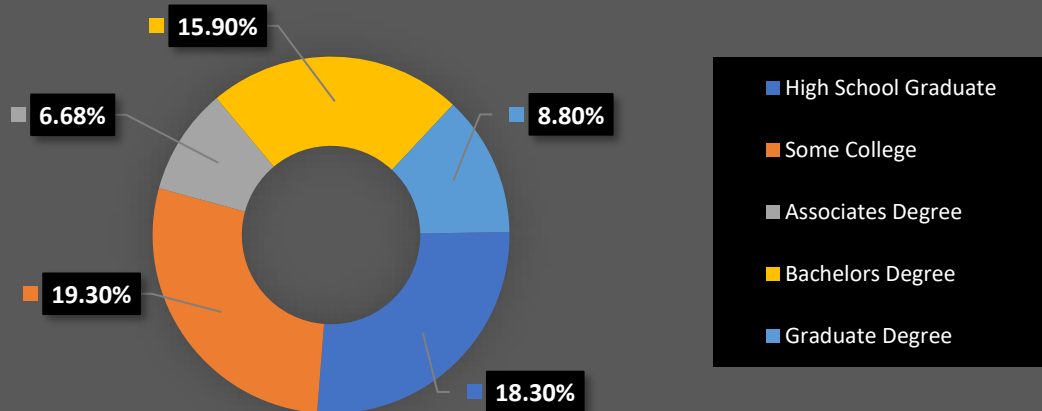
Source: <https://worldpopulationreview.com/us-cities/maize-ks-population> Accessed: 4/28/2025

Population by Race



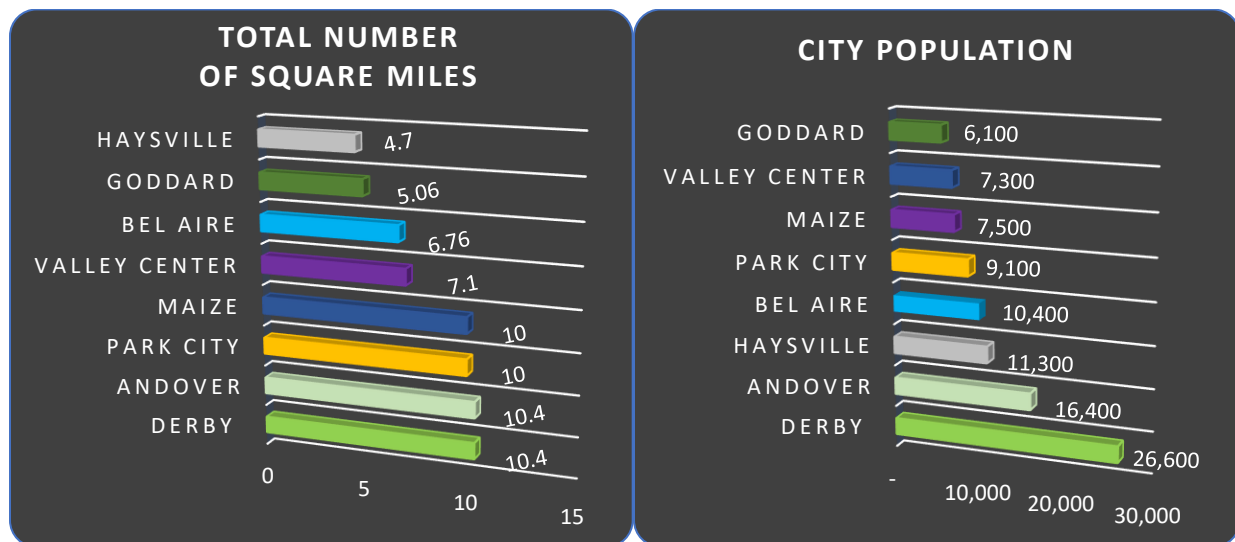
<https://www.census.gov/quickfacts/fact/table/maizecitykansas/>

Education Attained

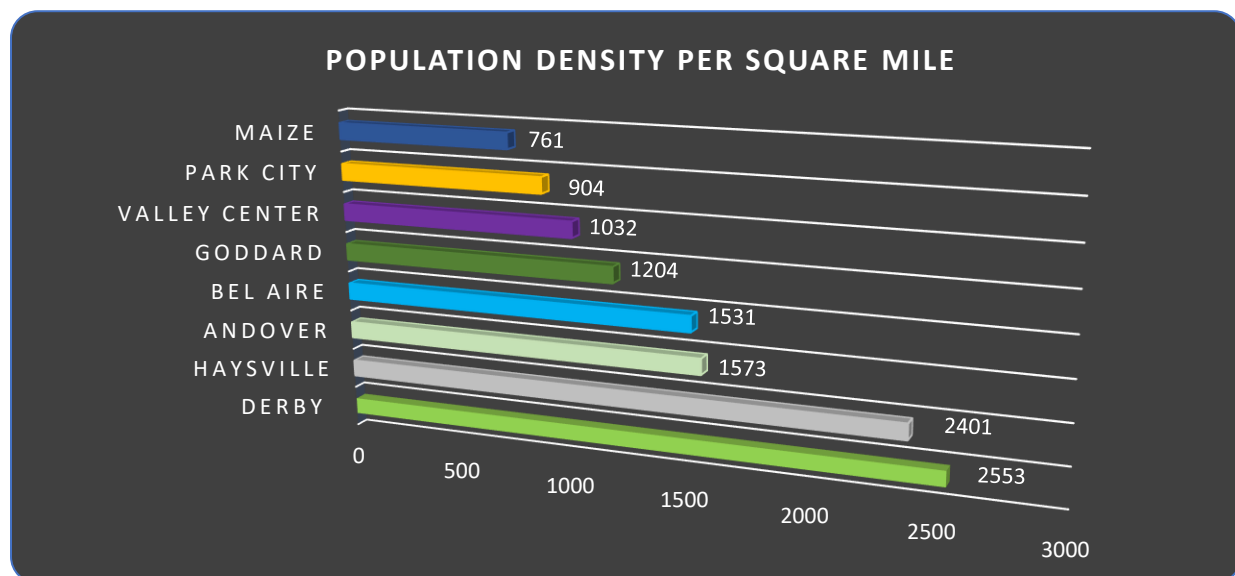


<https://datausa.io/profile/geo/maize-ks/>

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.

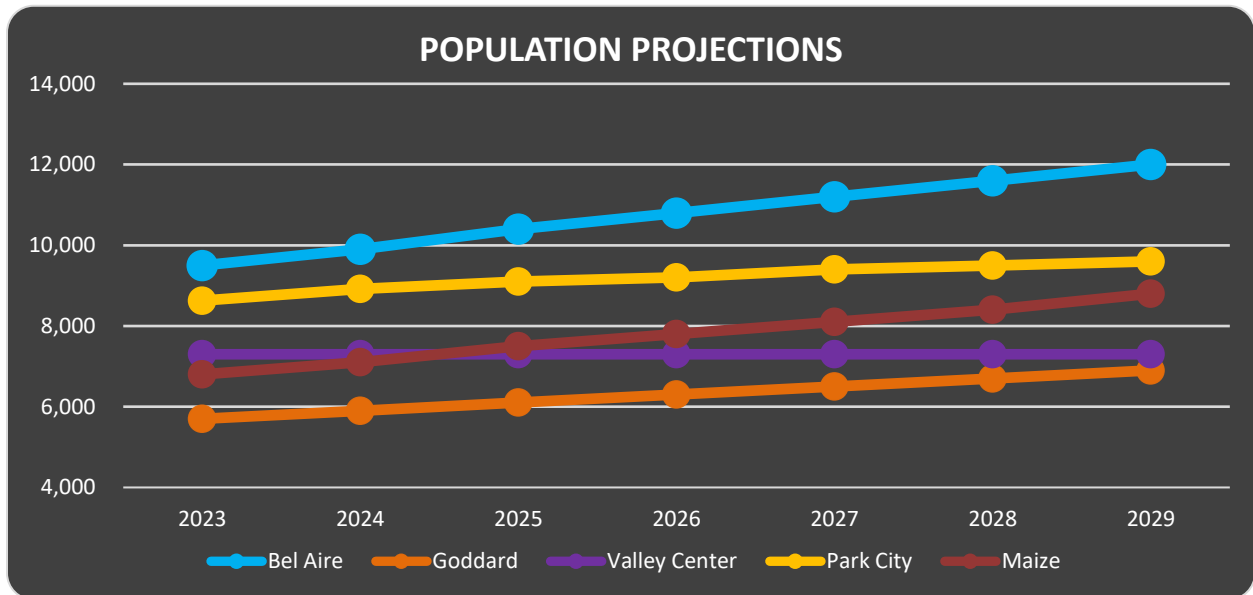


The City of Maize is geographically similar in size to other municipalities in the Wichita area. Population density is an indicator of cost per citizen to maintain the same level of service across a community as compared to another. A lower population density means that there are less people to fiscally support the cost of operations.



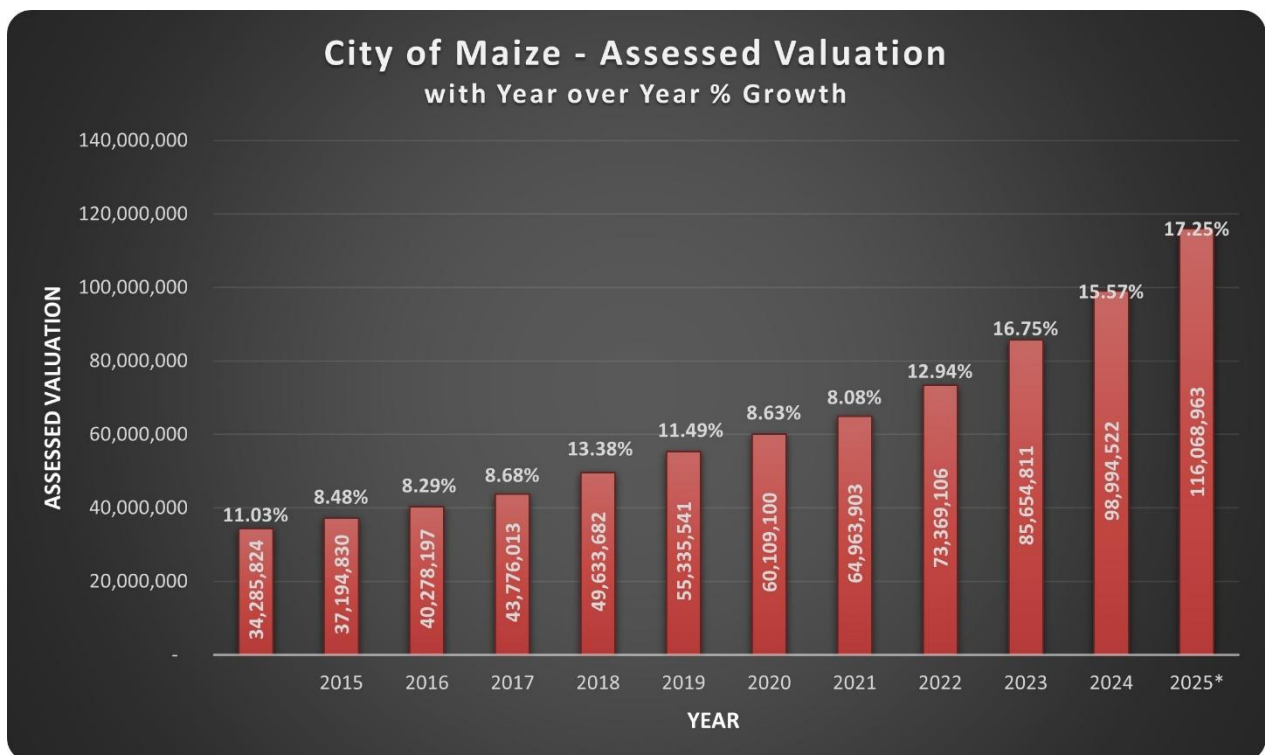
Source for all charts on this page: <https://worldpopulationreview.com/us-cities> Accessed: 4/28/2025

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 4.40% annually as estimated by census data.



Other cities annual growth rates obtained at <https://worldpopulationreview.com/us-cities> Accessed: 6/3/2025

ASSESSED VALUATION



- 2025 assessed valuation is preliminary and expected to be lower when finalized in November.

2025 TAXATION PROFILE

Total Property Tax Rate (2024):	153.017 mills
USD 266 Maize Schools:	60.100 mills
City of Maize:	43.014 mills
Sedgwick County:	28.701 mills
County Fire District	17.000 mills
USD 266 Rec Commission:	0.999 mills
State:	1.500 mills
South Central Kansas Library Sys	1.160 mills
Maize Cemetery:	0.543 mills

2024 Ad Valorem Taxes Levied for 2025 for Surrounding Cities

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

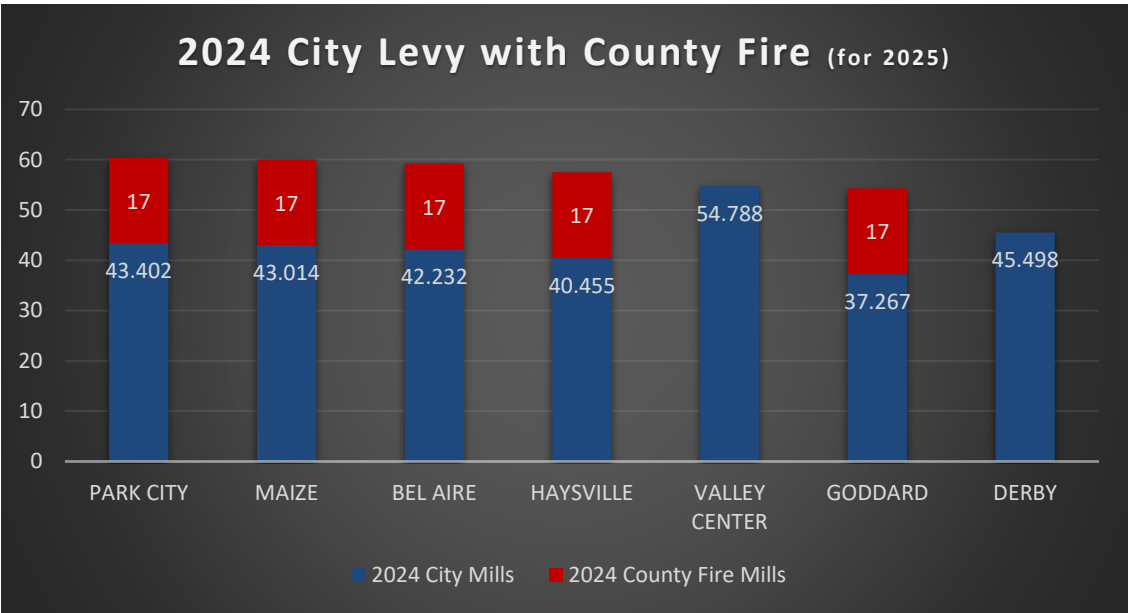
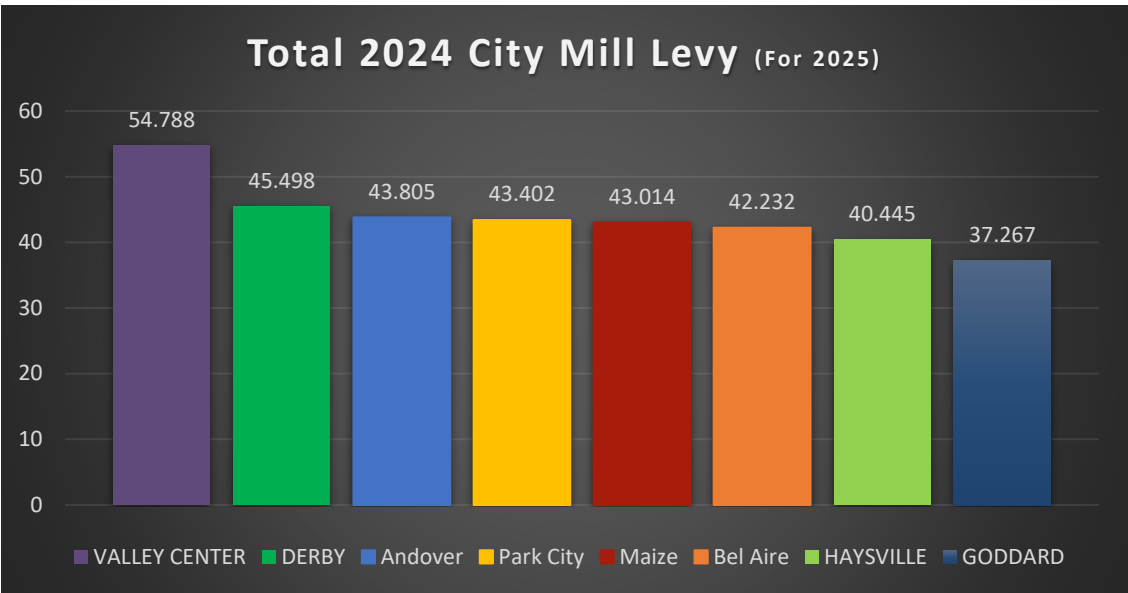
Total Levy Within City

ANDOVER	154.992
MAIZE	153.017
VALLEY CENTER	150.930
HAYSVILLE	147.011
BEL AIRE	143.919
PARK CITY	143.701
DERBY	142.255
GODDARD	134.271

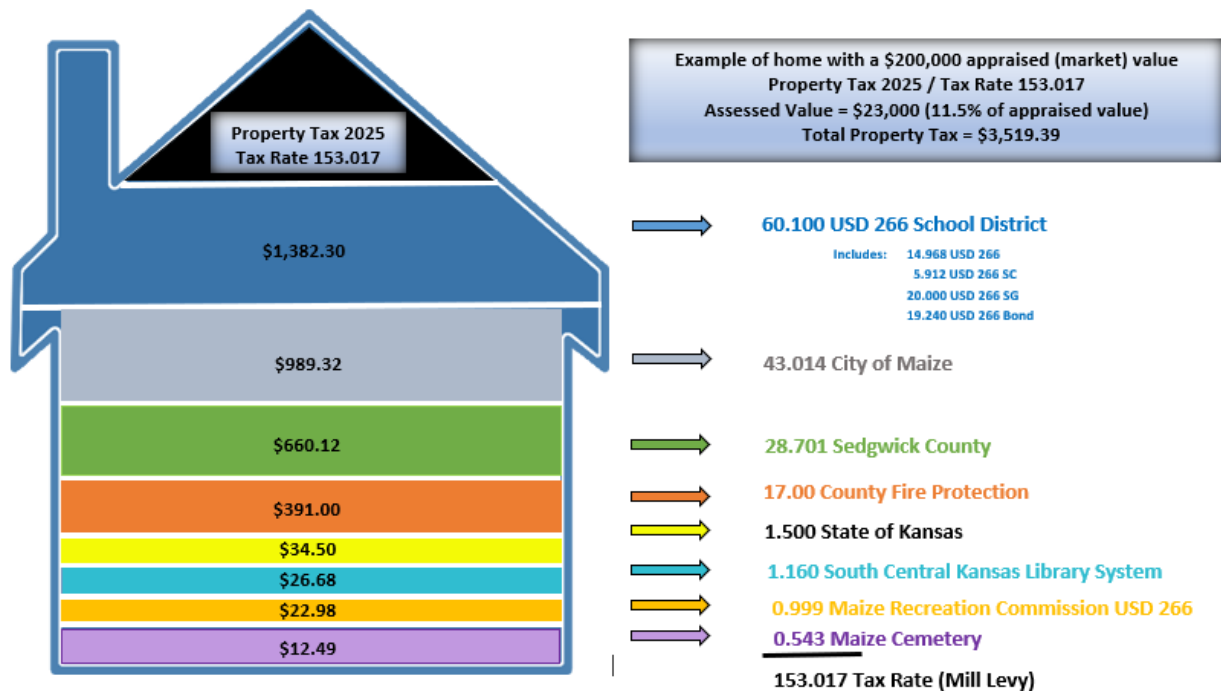
Total City Levy

VALLEY CENTER	54.788
DERBY	45.498
ANDOVER	43.805
PARK CITY	43.402
MAIZE	43.014
BEL AIRE	42.232
HAYSVILLE	40.445
GODDARD	37.267





Current Mill Levy – By Taxing Authority



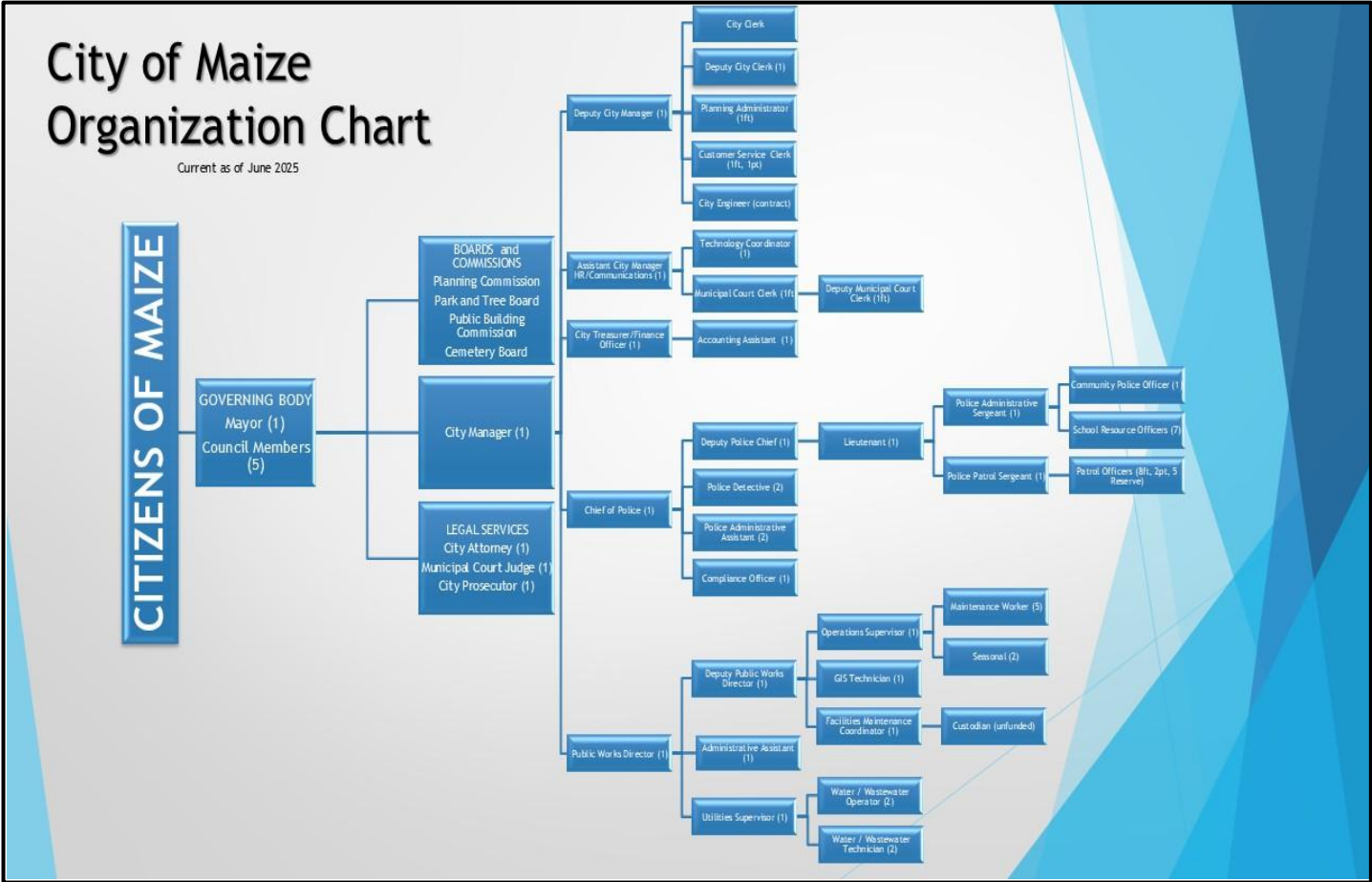
Mill Levy Rate Recommendation 2025

Staff recommends establishing a tax levy at 42.858 mills. While a slight reduction, this mill levy will continue to 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

Dan Doerflinger – Chair
Maren Breit – Vice-Chair
Jaima Nicholson – Secretary
Madeline Kemp - Member
Nate Nusz – Member
David Shupe – Member

Planning Commission

Tyler Lohmann – Chair
Hugh Nicks – Vice-Chair
Carol Cooper - Secretary
Bryan Aubuchon - Member
Mike Burks – Member
Dennis Downes – Member
Eric Samek – Member

2026 BUDGET PROCESS OVERVIEW

BUDGET PROCESS

Budget Process

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

Kansas Statute

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

Balanced Budget

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

Senate Bill (SB13)

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

Revenue Neutral Rate

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

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

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

Estimated Tax Notice

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

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

The notice will include:

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

Budget Amendments

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

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

City of Maize 2026 Budget Preparation Timeline

January

10th – Week of: Meet with departments to discuss long term CIP and Equipment Needs

February

24th – Week of: Send out budget line-item worksheets

March

19th – 25th – Meet individually on budget worksheets

April

18th – Budget Workshop with Council – New departmental requests

May

5th – Submit Capital Improvement Plan to City Council

June

16th – Valuation Estimates Received from Sedgwick County

July

7th – Deliver City Manager’s Recommended Budget and Cemetery Budget

21st – Accept 2026 Proposed City and Cemetery Budgets, Authorize Publications, Set RNR Public Hearing, Set Budget Hearing

August

No Action

September

8th – RNR Public Hearing, RNR Resolution, 2026 Budget Hearing, 2026 Budget Adoption

October

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

BASIS OF ACCOUNTING

Cash (Regulatory) Basis of Accounting

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

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

KMAAG Basis of Accounting

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

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

FUND STRUCTURE

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

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

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

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

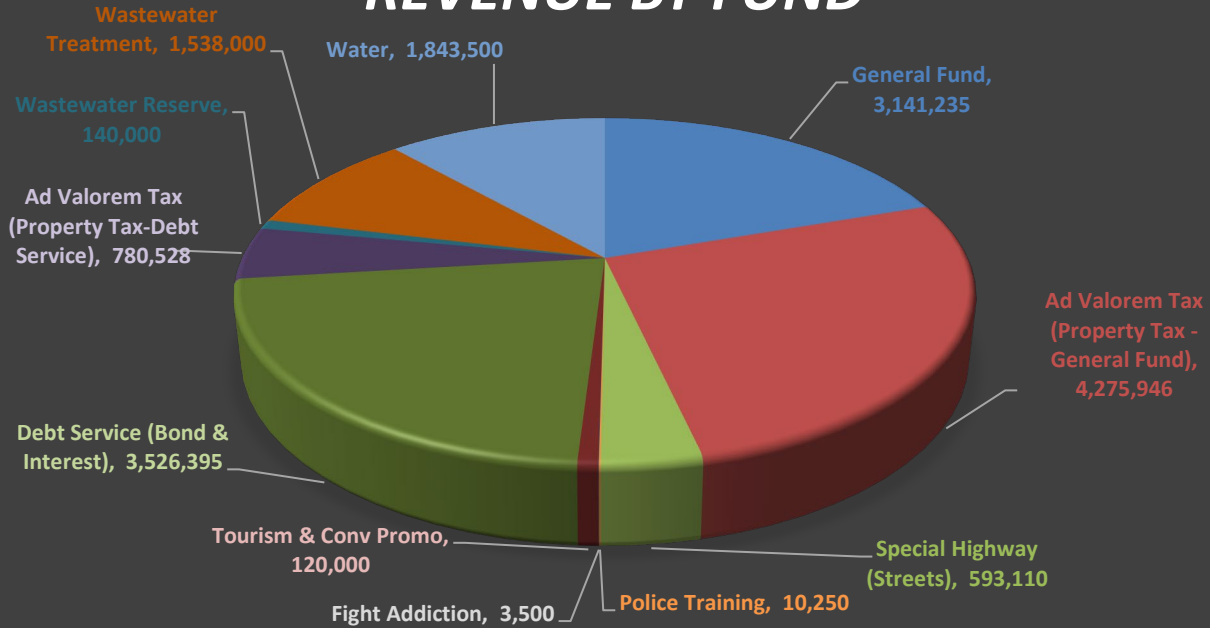
Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities and equipment.

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

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

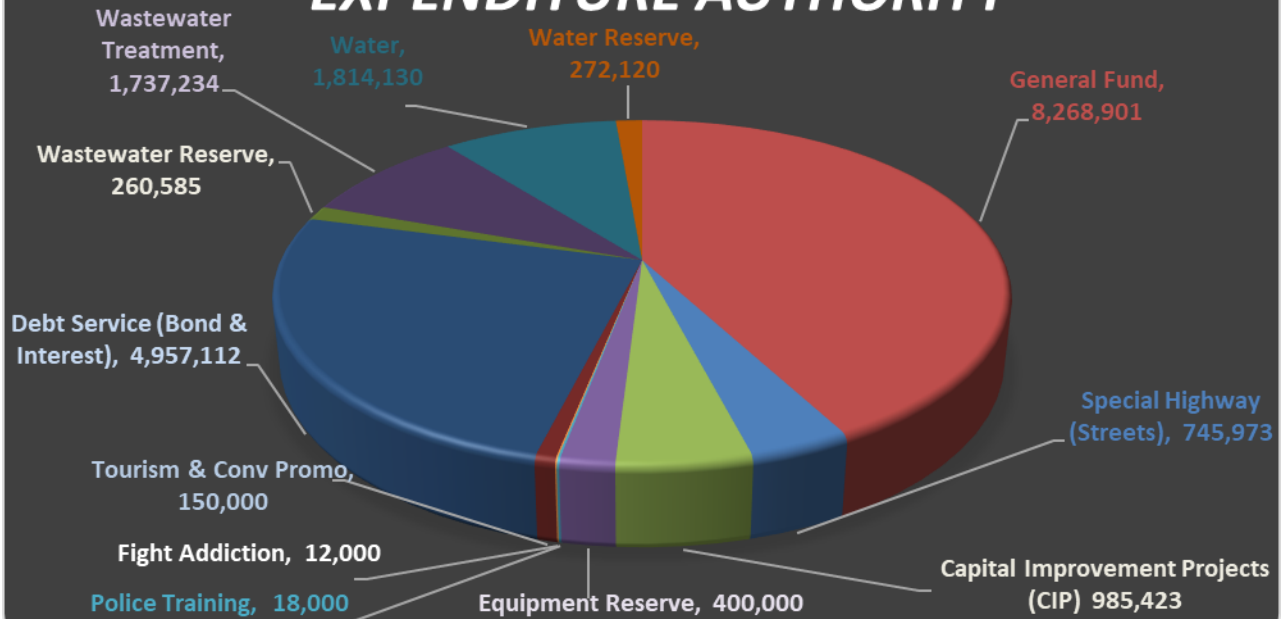
PROPOSED 2025 CITY OF MAIZE BUDGET OVERVIEW

REVENUE BY FUND



*Beginning in 2026, revenues are no longer reported for Capital Improvement or Equipment Reserve Funds

EXPENDITURE AUTHORITY



ADMINISTRATION

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

BUDGET HIGHLIGHTS

- **Salary and Benefits Funding** – To remain competitive and retain talent, the City of Maize will continue to invest in its most valuable resource. Salary 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. Benefits funding increases are rising more rapidly than salaries by comparison. Health insurance rate increases are continuing to exceed inflation by double digit figures. The total budget impact for all expected salary and benefit changes for existing staff will be less than \$330,000.
- **Updated Comprehensive Plan** – The City of Maize is growing rapidly, and with it comes many challenges. Land use and future land use planning is critical to the long-term cost of maintaining public infrastructure. In addition, as the community becomes more urban, it is important to ensure our zoning regulations can meet the needs of residents while protecting the character of the community. Maize will engage in updating the 2019 Comprehensive Plan through a deliberate process. Total impact to the 2026 budget will be less than \$71,000 as the process will officially start in 2025.
- **Commercial Incentives** – Maize will continue to aggressively pursue commercial and retail development. As with 2025, \$50,000 will be earmarked in the 2026 budget for facilitating commercial incentives and recruiting new businesses to Maize.
- **Housing Grant Program** – A housing grant program that was first initiated in 2012 will see it's last full year of funding in 2026. The program provided a rebate to home buyers in the form of refunding the city portion of property taxes for up to 5 years from the date of closing on a new home. The net liability of the city for 2026 is \$90,000, down from \$280,000 in 2025.

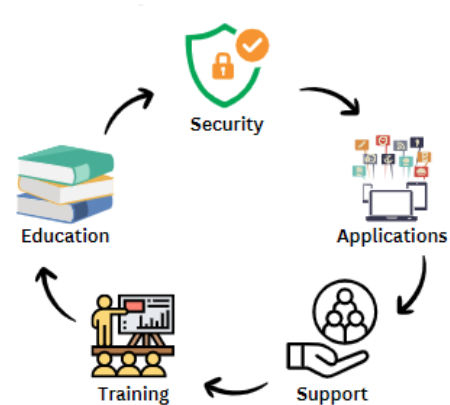
Technology

The technology budget supports 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 encompasses:

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



BUDGET HIGHLIGHTS

2026 Personnel Changes

The department will be budgeted for a new IT Support Technician. This position is necessary to keep pace with growing IT support needs as more processes become automated, and departments integrate technology. Between day-to-day needs and long-term project implementation, the workload has exceeded the ability of one person to handle. The funding for this position is created by reallocation of a position from Police.



2026 Hardware and Software Updates

Water/Sewer Billing Paper Folder and Inserter

Replace the city's 13-year-old utility billing folder/inserter with a more efficient and reliable unit. The new unit will fold and insert up to 3,800 envelopes per hour. It will handle larger inserts with less manual intervention, freeing up staff time. The unit is expected to give over a decade of service.

Citywide ERP PRO 10 Migration (Tyler Technologies)

The City will upgrade to Tyler Technologies' cloud-based ERP Pro 10, enhancing access to financials, utility billing, court, permitting, and licensing. The upgrade supports secure remote access and operational continuity. The city's chart of accounts will be updated as a result for better budget analysis and reporting. This request covers the second half of the project cost, with the first half approved in 2025.

City Hall Workroom Color Copier Replacement

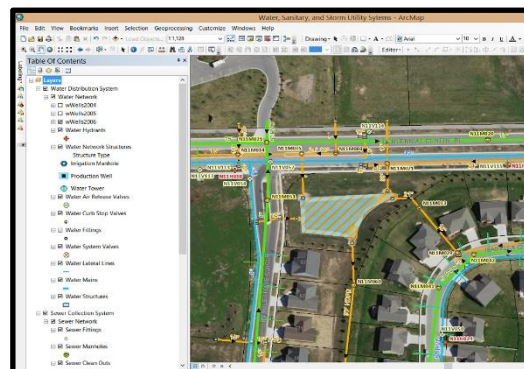
The 10-year-old color copier used daily by staff is becoming unreliable, with scarce replacement parts and longer wait times for repairs. Older model networked copiers lack modern security updates, posing network risks. Replacing the unit will improve reliability, reduce downtime, and enhance security to support efficient city operations.

Water Well Internet Upgrade and Security Enhancements

Current radio-based communication at water wells is unreliable due to aging equipment and signal interference from a growing community. Installing internet connectivity and security cameras will improve control reliability, modernize operations, provide security, and protect critical infrastructure from vandalism or unauthorized access.

GIS Mapping – High Resolution Satellite Imagery

Public Works relies heavily on satellite imagery that is currently updated every three years. Due to rapid community growth, the imagery is often unreliable. Upgrading to annual high-resolution imagery will keep data current. The benefits include improved planning accuracy and decision-making for Public Works, the Planning Administrator, and others who work with the city.



MUNICIPAL COURT

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

Municipal Court employs 2 full-time administrative staff to coordinate all legal issues that are within the court's jurisdiction. In addition, the court employs a judge and prosecutor on a contractual basis. The judge is appointed by the Maize City Council upon recommendation by the Mayor.

New Judge Joins the City of Maize

Kristi Barton Edwards, J.D., joined the City of Maize on January 6, 2025, upon appointment by the Maize City Council. Judge Edwards replaces long-time Judge Kent Collins, who retired. She comes to Maize with a strong legal background in Sedgwick County. Judge Edwards graduated from the University of Kansas School of Law in 2002 and immediately began working as an Assistant District Attorney for the Sedgwick County District Attorney's Office. During her tenure, she handled legal research/writing, appellate/trial advocacy, and administrative functions. Kristi received a Bronze Wreath of Merit from the Wichita Police Department in 2013 and, in 2015, a Bronze Medal of Outstanding Service from the Sedgwick County Sheriff's Office.



Since 2006, Judge Edwards has continuously provided legal training for law enforcement officers with the Wichita Police Department, Sedgwick County Sheriff's Office and Kansas Law Enforcement Training Center. She also continues to provide legal and ethical training for national and local judicial, legal and paralegal associations.

Judge Edwards joined Newman University as an Assistant Professor of Criminal Justice in 2014, was promoted to Associate Professor and granted tenure in 2019. After several years of Honorable Mention, she was awarded the Newman University President's Teaching Excellence Award in 2024-2025.

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.

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 will be put on phones for officers to see dispatched calls when away from patrol cars.
- **Nuisance Abatement Fund – \$20,000** – Continuation of funding for nuisance abatement in the General Fund Budget. This will allow for abatement without taxing Public Works or other budgets with unexpected expenses.
- **Equipment – \$136,592** - 2 replacement vehicles are programmed to replace high mileage sedans that have become very maintenance intensive.
- **Equipment – \$33,408** - Pay year 3 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 wants to remain proactive in our continuing efforts in maintaining adequate law enforcement resources to address these future needs.



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

Two Officer Calls

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. The new records management 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 449 of these specific call types between January 1 and December 31, 2024.

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 2024, officers submitted 11 firearms. This number does not represent all calls where officers may have encountered a gun or other weapon during their investigation, only those where a firearm was seized or collected by the officer.

SRO Program

Maize takes a proactive approach with training and increased vigilance regarding our schools. The SROs and Maize police staff work daily with school staff and administration to vet and collaboratively address 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.



Drug Awareness and Resistance Education

During the 2023-2024 school year, the Maize Police Department brought back the Drug Awareness and Resistance Education program, teaching it to all 5th grade students in Maize Public Schools.

This program and its costs are fully supported by the revenues received from the National Opioid Settlement fund.



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 7,500 residents. The responsibilities of this department are diverse and include:

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

2026 Personnel Changes

For 2026, a new Maintenance Worker 2 position will be budgeted for the department. It will be funded primarily through utility user fees. This position will support the ever-growing requirements of maintaining the City's infrastructure and support tasks associated with growth.

As the community grows, so does the need for staff to keep up with preventative maintenance and be available for surge requirements related to events that occur without notice.



Utilities – By budget year 2026, construction is expected to begin on a new 750,000-gallon water tower. With design starting in 2025, this generational project is the first step in ensuring the City continues to provide adequate water to its growing community.

Street Maintenance – After receiving a grant from KDOT, the 2026 Street CIP Program will shift to a condition-based approach. With this approach, each street is evaluated and prioritized in a long-range plan allowing the City to focus on areas of higher priority despite the geographical location. During the development of this program, streets identified in 2025 will be maintained and preserved.

2026 Street Capital Improvement Program

- **119th from 29th to Wilkinson Design** - \$1,250,000 (dependent on sales tax)
- **Irma Street Replacement** – Design \$103,000
- **Street Preservation Program** – \$347,000
 - Application of preservative seal on approximately 100,000 sq yds. of asphalt from 1-5 years of age. The areas include Henwick Addition, The Coves, Fox Creek, Academy Street, Nicks Addition and Arvada.
 - 45th & Maize Crosswalk Striping

Sidewalks – Pedestrian safety and accessibility remain a priority for the City of Maize. As many of these sidewalks serve as a safe route for students in the USD 266 district, sidewalk additions have been prioritized based on student population density, safety and connectivity.

2026 Sidewalk Capital Improvement Program

- **\$ 125,000 - Hampton Lakes to Copper Creek Apartments.** No sidewalks currently connect Hampton Lakes to the City's sidewalk system.
- **45th and Maize Road.** Sidewalk approach renovations and pedestrian signal improvements ensure compliance with current ADA standards and increased safety at this heavily traveled intersection.

2026 Equipment Requests

- Purchase new 3/4 ton pickup - \$60,000
- Pay lease year number 2 on two pickups - \$29,776

Parks

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 2026, the addition of American's With Disabilities Act (ADA) playground equipment is planned to ensure Maize City Park meets the needs of all ages and abilities of users.

BUDGET HIGHLIGHTS

- **Community Events** - \$150,000 – Community events celebrate a healthy community. For 2026, the City of Maize will invest in additional activities to bring the community together. Community events are funded through donations and funds received through the convention and tourism fund.
- **ADA accessible playground addition** - \$200,000 – As Maize City Park is the only park in Maize, it must meet the needs of the entire community. With the addition of an ADA accessible playground area, we are able to provide an inclusive playground for children of all ages and abilities.



Five-Year Capital Improvement Program

The Capital Improvement Program (CIP) is a 5-year planning document detailing current and future capital projects and/or purchases and their associated cost. The City of Maize defines a capital expense as having an individual cost of \$10,000 or greater and a useful life of 3+ years. Capital assets include property, plant, equipment, hardware, software, and infrastructure assets. In addition, the cost of engineering, design, and associated costs to complete capital projects can be included in the program. Capital projects can be funded through taxes, grants, loans, and in-kind donations from other entities.

Beginning with the 2026 budget year, the 2026-2030 Capital Improvement Program was published as its own stand-alone document ahead of budget submission to the Maize City Council. The CIP process helps to inform the budget by identifying priorities, informing the public, and ensuring the council and staff are aware of the financial requirements of the city to maintain and improve its infrastructure.

The Capital Improvement Program is a blueprint for planning Maize's capital expenditures and is one of the most important responsibilities of local government. The CIP coordinates community planning, financial capacity, and physical development. Development of the CIP ensures sound fiscal and capital planning, requires effective leadership, and involves the cooperation of all municipal departments and sub-units. The CIP should reflect community assets, community needs, and community goals.

While the CIP may be ambitious in nature, it relies on more than just ad valorem tax dollars to accomplish. The CIP directs staff to identify alternative funding sources in some instances, thus giving the possibility that individual items on a CIP planning year go unaccomplished or shifted to future years should alternative sources of revenue not be made available.

Equipment Reserve Fund – The City of Maize maintains an equipment reserve fund in accordance with Kansas Statutes Annotated 12-1,117. The equipment reserve

fund allows the city to transfer funds from revenue generating accounts for the purpose of purchasing and leasing equipment items that may include vehicles, computer hardware, computer software, and machinery. Any planned equipment item purchase that meets the cost or useful life expectancy as defined by the Capital Equipment Program will be listed in the approved Capital Improvement Program.

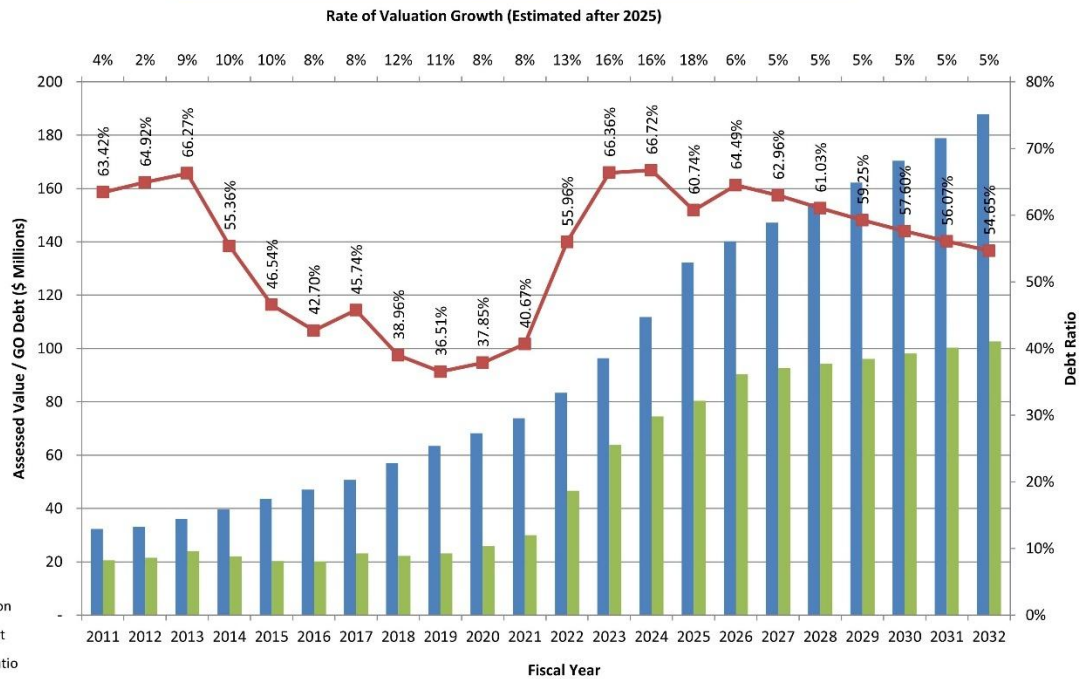
The 2026 - 2030 Capital Improvement Program includes a budgeted implementation cost of \$13,442,776 for fiscal year 2026. The following is a summary of 2026 Capital Program planned expenses. 2027-2030 CIP programming is available in the City of Maize 2026-2030 Capital Improvement Program Book.

FUND	PROJECT NAME	ESTIMATED COST
CAPITAL IMPROVEMENT	INDUSTRIAL PARK WATER TOWER	\$9,000,000
CAPITAL IMPROVEMENT	NEW WATER PRODUCTION WELL	\$1,800,000
CAPITAL IMPROVEMENT	119 TH FROM 29 TH TO WILKINSON – DESIGN	\$1,250,000
CAPITAL IMPROVEMENT	IRMA STREET REPLACEMENT – DESIGN	\$103,000
STREET	STREET PRESERVATION	\$347,000
STREET	HAMPTON LAKES TO COPPER CREEK SIDEWALK	\$125,000
STREET	45TH AT MAIZE ROAD CROSSWALK IMPROVEMENTS	\$75,000
CAPITAL IMPROVEMENT	NEW PARK PLAYGROUND EQUIPMENT	\$200,000
EQUIPMENT RESERVE	CARTEGRAPH UPGRADE	\$12,000
EQUIPMENT RESERVE	CITYWIDE ERP 10 MIGRATION	\$30,000
EQUIPMENT RESERVE	CITY HALL WORKROOM COPIER REPLACEMENT	\$16,000
WATER	WATER WELL INTERNET AND CAMERAS	\$30,000
WASTEWATER	REPLACE PLANTATION LIFT STATION CONTROLS	\$35,000
WATER / WASTEWATER	GIS MAPPING	\$20,000
EQUIPMENT RESERVE	TRACTOR WITH WING MOWER	\$75,000
EQUIPMENT RESERVE	3/4 TON PICKUP ADDITION	\$60,000
EQUIPMENT RESERVE	TWO SCAG MOWER REPLACEMENTS	\$20,000
EQUIPMENT RESERVE	REPLACE TWO PATROL VEHICLES	\$138,000
EQUIPMENT RESERVE	LEASE YEAR THREE FOR POLICE VEHICLES (2)	\$32,000
EQUIPMENT RESERVE	LEASE YEAR THREE FOR PICKUP TRUCKS (2)	\$29,776
EQUIPMENT RESERVE	LEASE YEAR TWO FOR PICKUP TRUCK (1)	\$15,000
WATER / WASTEWATER	PAPER FOLDER FOR UTILITY BILLING	\$30,000
TOTAL		\$13,442,776

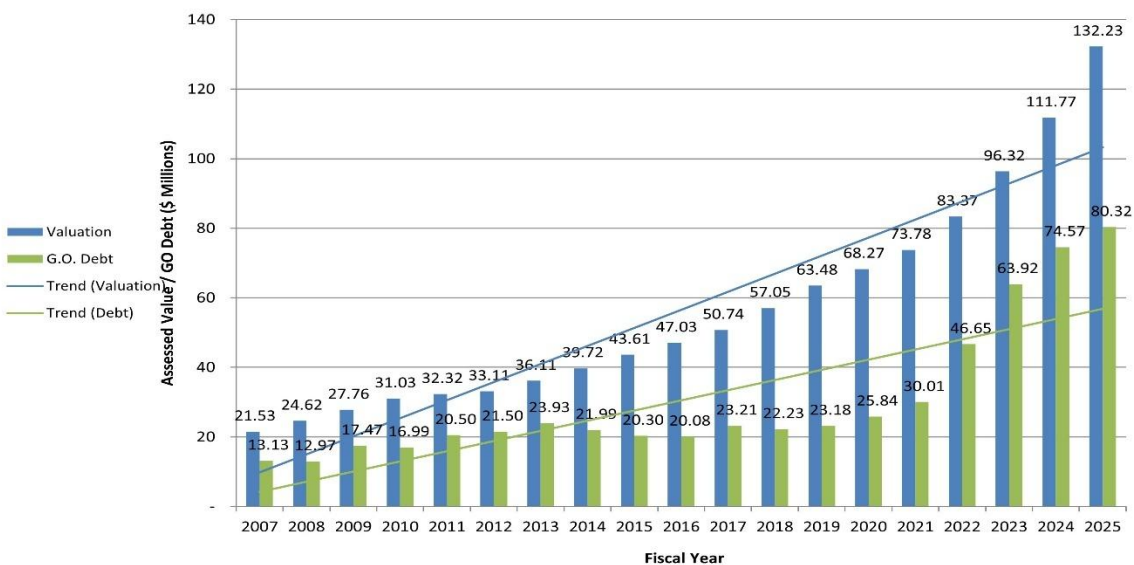
MAIZE DEBT OVERVIEW

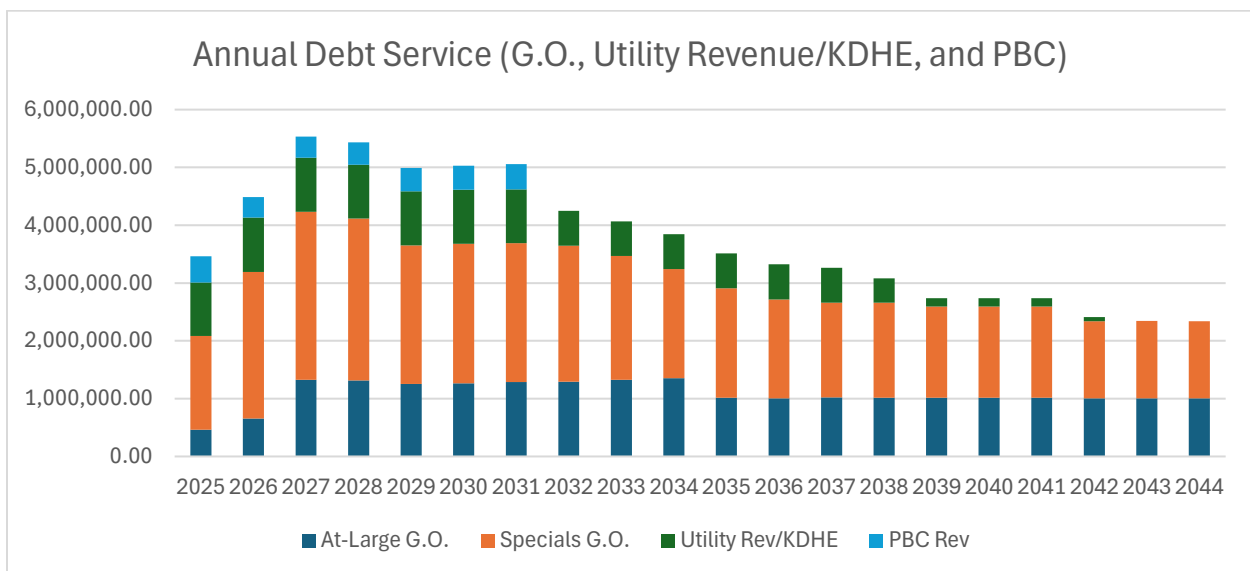
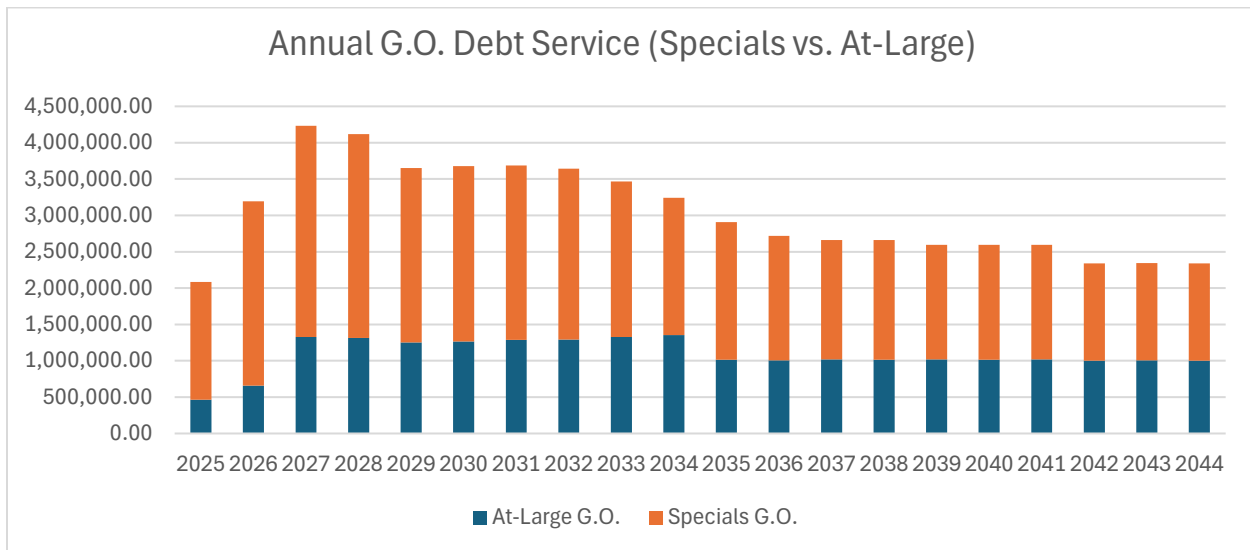
City of Maize, Kansas : Debt Ratio (Historical & Forecasted)

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



City of Maize, Kansas : History of Valuation and Debt





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

The city has passed a charter ordinance which keeps at-large street projects from applying toward a state imposed 30% debt limit for general obligation bonds.

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

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Revenue Neutral Rate	35.621
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by: _____ _____ _____ Address: _____ _____ _____ Email: _____ _____ Attest: _____, 2025 _____ _____ <div style="border-top: 1px solid black; text-align: center; width: 100%;">County Clerk</div>	_____ _____ _____ _____ _____ _____ _____ <div style="border-top: 1px solid black; text-align: center; width: 100%;">Governing Body</div>
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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,913,344	367,718	3,559	1,027	11,288	2,243
Debt Service	344,788	32,398	314	90	994	198
Capital Improvements						
TOTAL	4,258,132	400,116	3,873	1,117	12,282	2,441

County Treas Motor Vehicle Estimate 400,116
 County Treas Recreational Vehicle Estimate 3,873
 County Treas 16/20M Vehicle Estimate 1,117
 County Treas Commercial Vehicle Tax Estimate 12,282
 County Treas Watercraft Tax Estimate 2,441

Motor Vehicle Factor 0.09397
 Recreational Vehicle Factor 0.00091
 16/20M Vehicle Factor 0.00026
 Commercial Vehicle Factor 0.00288
 Watercraft Factor 0.00057

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Special Highway	599,584	470,000	400,000	KSA 12-1, 119
General Fund	Capital Improvement		450,000		KSA 12-1, 118
General Fund	CIP			500,000	KSA 12-1, 118
General Fund	Equipment Reserve	449,688	525,000	-	KSA 12-1, 117
Wastewater	Debt Service	210,218	201,728	350,000	KSA 12-825d
Wastewater	Equipment Reserve	-	58,192		KSA 12-825d
Water	Debt Service	755,000	705,445	565,000	KSA 12-825d
Water	CIP				KSA 12-1, 118
Water	Equipment Reserve	-	58,194		KSA 12-825d
Wastewater Reserve	Debt Service	90,000	100,000	-	KSA 12-825d
Water Bond Debt Reserve	Water	-	-	85,000	KSA 12-825d
Capital Improvement	CIP	-	-	585,423	KSA 12-118
Equipment Reserve	Equipment Reserve Plan			400,000	KSA 12-1, 117
Water	Equipment Reserve Plan			162,652	KSA 12-1, 117
Maize Matters	CIP	-	-	595,000	KSA 12-118
		-	-		
	Totals	2,104,490	2,568,559	3,643,075	
	Adjustments				
	Adjusted Totals	2,104,490	2,568,559	3,643,075	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2018 Refund & Improvement	9/25/2018	10/1/2038	3.40	5,545,000	3,110,000	4/1 & 10/1	10/1	90,205	355,000	82,040	350,000
Series A 2019 Refunding & Improvement	9/30/2019	10/1/2033	2.06	6,275,000	3,935,000	4/1 & 10/1	10/1	84,050	535,000	73,350	555,000
Series A 2020 Refunding	9/1/2020	10/1/2035	1.06	2,640,000	1,980,000	4/1 & 10/1	10/1	21,670	170,000	19,970	175,000
Series A 2021	8/4/2021	10/1/2041	1.64	4,240,000	3,720,000	4/1 & 10/1	10/1	68,685	190,000	62,985	195,000
2021B (Refunding 2016 A)	8/4/2021	10/1/2036	1.05	3,375,000	2,480,000	4/1 & 10/1	10/1	37,058	325,000	30,558	330,000
Series A 2023	9/28/2023	10/1/2044	4.14	2,740,000	2,740,000	4/1 & 10/1	10/1	116,669	90,000	112,169	90,000
Series A 2024	8/28/2024	10/1/2045	5.00	15,095,000	15,095,000	4/1 & 10/1	10/1	0	0	637,513	480,000
Total G.O. Bonds					33,060,000			418,337	1,665,000	1,018,584	2,175,000
Revenue Bonds:											
Water Revenue Bonds Series 2014A	10/29/2014	10/1/2038	3.75	285,000	225,000	4/1 & 10/1	10/1	8,225	10,000	7,925	15,000
Wastewater Revenue Bonds Series 2014A	10/29/2014	10/1/2038	3.57	995,000	755,000	4/1 & 10/1	10/1	26,675	40,000	25,575	45,000
Water Refunding Bonds Series 2016A	7/7/2016	8/1/2030	2.38	4,125,000	2,115,000	2/1 & 8/1	8/1	48,919	280,000	43,319	290,000
Total Revenue Bonds					3,095,000			83,819	330,000	76,819	350,000
Other:											
KDHE WWTP Loan	9/1/2018	3/1/2038	1.74	6,100,000	4,405,974	3/1 & 9/1	3/1 & 9/1	75,399	292,213	70,292	297,319
KDHE WWTP 1b Loan	11/9/2020	3/1/2042	1.34	2,500,000	2,092,038	3/1 & 9/1	3/1 & 9/1	29,406	113,507	27,880	115,033
PBC-Series A- 2015A Public Works Bldg	10/1/2015	10/1/2025	2.00	1,050,000	115,000		10/1	2,444	115,000	0	0
PBC-Series A - 2021A - City Hall Refunding	7/8/2021	11/1/2031	1.00	3,405,000	2,585,000	5/1 & 11/1	5/1	26,585	310,000	23,385	330,000
Temp Notes 2022B	4/5/2022	9/1/2025	2.13	9,210,000	8,830,000						
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						
Temp Note 2025A	7/7/2025	10/1/2028	3.30	7,310,000	7,310,000						
Total Other					57,483,012			133,834	830,720	121,557	742,352
Total Indebtedness					93,638,012			635,990	2,825,720	1,216,960	3,267,352

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,521,209	2,792,712	851,720
Receipts:			
Ad Valorem Tax	3,536,149	3,913,344	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	29,237	25,000	25,000
Motor Vehicle Tax	379,500	331,075	367,718
Recreational Vehicle Tax		3,365	3,559
16/20M Vehicle Tax		411	1,027
Commercial Vehicle Tax		9,515	11,288
Watercraft Tax		2,465	2,243
Gross Earning (Intangible) Tax		0	0
Sales Tax	1,554,438	1,500,000	1,600,000
Local Alcoholic Liquor	2,314	2,551	2,600
Franchise Tax	629,608	657,000	645,400
Municipal Court Revenue	146,765	136,500	135,300
Permits and Licenses	432,818	214,500	264,600
911 Camp Revenue	15,200	0	10,000
Planning and Zoning Revenue	6,800	5,000	4,000
Community Building Rental	12,200	7,500	9,000
Amphitheater Rental	1,275	500	500
Fireworks Permit	48,000	20,000	16,000
Other	464,504	7,500	3,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	146,129	5,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,404,937	6,841,226	3,141,235
Resources Available:	8,926,146	9,633,938	3,992,955

Maize

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	8,926,146	9,633,938	3,992,955
Expenditures:			
City Council	71,800	75,112	103,288
Administration	653,642	1,190,340	1,439,243
Police Department	2,019,439	2,419,509	2,590,709
Municipal Court	181,380	230,498	240,647
Community Facilities	217,852	215,859	183,757
Planning Commission	98,234	95,236	100,550
Audit	16,800	25,000	25,000
Employee Benefits	251	3,750	
Utilities	34,470	40,000	40,000
Community Services	0	0	
Building Inspections	212,583	140,200	175,000
Economic Development	21,067	20,000	50,000
Park & Tree Board	0		
City Hall Lease Payment	193,001	203,600	370,000
Licenses State Fee	0		200
Housing Grant	182,196	280,000	90,000
Commerical Grant	0	50,000	50,000
Public Works Building Lease Payment	118,291	117,444	0
911 Camp Expenses	0		
Transfer to Street Fund	599,584	470,000	400,000
Transfer to Capital Improvment	0	450,000	0
Transfer to Debt Services	449,688	525,000	
Transfer to CIP			500,000
Contingency	0		
Cash Reserve	0	2,000,550	
Tech Support	204,740	230,120	256,727
	0		
Long Term Projects	858,416		
Cash Reserve (2026 column)			1,653,780
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,133,434	8,782,218	8,268,901
Unencumbered Cash Balance Dec 31	2,792,712	851,720	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	7,988,563	8,782,218	8,268,901
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			8,268,901
Tax Required			4,275,946
Delinquent Comp Rate: 1.3%			56,442
Amount of 2025 Ad Valorem Tax			4,332,388

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,074,589	1,726,523	650,189
Receipts:			
Ad Valorem Tax	95,653	344,788	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	646	0	0
Motor Vehicle Tax	8,585	9,379	32,398
Recreational Vehicle Tax			314
16/20M Vehicle Tax			90
Commercial Vehicle Tax			994
Watercraft Tax			198
Special Assessments	1,586,363	1,620,908	2,537,401
Bond Proceeds	694,032		
Transfer from Wastewater			350,000
Transfer from Water	1,055,218	1,007,173	565,000
Interest on Idle Funds	103,018	40,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,543,515	3,022,248	3,526,395
Resources Available:	4,618,104	4,748,771	4,176,584
Expenditures:			
Principal	2,241,683	2,400,720	2,937,352
Interest	649,898	606,962	1,193,575
Contractual Services	0		
Cash Reserve (2026 column)		1,090,900	826,185
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,891,581	4,098,582	4,957,112
Unencumbered Cash Balance Dec 31	1,726,523	650,189	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,202,943	4,098,582	4,957,112
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,957,112
		Tax Required	780,528
	Delinquent Comp Rate: 1.3%		10,303
	Amount of 2025 Ad Valorem Tax		790,831

Adopted Budget Capital Improvements	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	808,215	979,423	985,423
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfers from General Fund	0	450,000	
Transfer from Water			
Transfer from Wastewater			
Other Revenues - Admin Fees 5%	574,442	125,000	
Interest on Idle Funds	44,321	6,000	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	618,763	581,000	0
Resources Available:	1,426,978	1,560,423	985,423
Expenditures:			
Street Improvements	303,448	450,000	
Sidewalks	18,307	50,000	
Park Improvements	12,000	75,000	
Academy Arts District Improvements	32,561		
Other Capital Costs	81,239		
Transfer to CIP			585,423
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	447,555	575,000	585,423
Unencumbered Cash Balance Dec 31	979,423	985,423	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,041,000	575,000	585,423
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			585,423
Tax Required			0
Delinquent Comp Rate:	1.3%		0
Amount of 2025 Ad Valorem Tax			0
CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	166,238	322,773	318,903
Receipts:			
State of Kansas Gas Tax	179,724	133,980	133,980
County Transfers Gas	78,657	59,130	59,130
Transfer from General	599,584	470,000	400,000
Transfer from Wastewater			
Interest on Idle Funds	12,520		
Miscellaneous	7,925		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	878,410	663,110	593,110
Resources Available:	1,044,648	985,883	912,013
Expenditures:			
Salaries & Wages	422,438	268,222	290,000
Employer Paid Benefits	299,437	118,184	120,000
Operating Expenditures		280,574	335,973
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	721,875	666,980	745,973
Unencumbered Cash Balance Dec 31	322,773	318,903	166,040
2024/2025/2026 Budget Authority Amount:	812,342	666,980	745,973

Adopted Budget

Law Enforcement Training	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,713	20,110	14,410
Receipts:			
Training Receipts	10,818	12,000	10,000
Interest on Idle Funds	1,150	300	250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,968	12,300	10,250
Resources Available:	34,681	32,410	24,660
Expenditures:			
Training Expenses	14,571	18,000	18,000
Training Equipment			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,571	18,000	18,000
Unencumbered Cash Balance Dec 31	20,110	14,410	6,660
2024/2025/2026 Budget Authority Amount:	18,000	18,000	18,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	399,571	392,733	432,733
Receipts:			
Transfers from Wastewater			
WWTP Expansion Fee	157,295	140,000	140,000
Interest on Idle Funds	20,084		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	177,379	140,000	140,000
Resources Available:	576,950	532,733	572,733
Expenditures:			
Transfer to Streets	90,000	100,000	
Capital Outlay	77,975		
Engineering Services	16,242		
Cash Reserve (2026 column)			260,585
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	184,217	100,000	260,585
Unencumbered Cash Balance Dec 31	392,733	432,733	312,148
2024/2025/2026 Budget Authority Amount:	238,000	100,000	260,585

Adopted Budget

Equipment Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	286,808	541,459	565,938
Receipts:			
Transfer from General Fund	449,688	525,000	
Transfer from Water	0	58,194	
Transfer from Wastewater	0	58,192	
Other	3,000	35,000	
Interest on Idle Funds	23,174		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	475,862	676,386	0
Resources Available:	762,670	1,217,845	565,938
Expenditures:			
Public Works Vehicle Leases		44,578	
PD Vehicle Leases		33,408	
Public Works Equipment	88,073	130,000	
Technology	45,064	374,961	
Transfer to Equipment Reserve Plan			400,000
PD Equipment	88,074	68,960	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	221,211	651,907	400,000
Unencumbered Cash Balance Dec 31	541,459	565,938	165,938
2024/2025/2026 Budget Authority Amount:	474,595	651,907	400,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,510,285	2,092,715	2,026,728
Receipts:			
User Fees	1,244,727	1,200,000	1,250,000
Tap Fees	189,600	115,000	120,000
Plant Equity Fees	231,500	110,000	120,000
Transfer From Wastewater Bond Debt Reser	0	0	0
Interest on Idle Funds	91,047	30,000	30,000
Miscellaneous	30,984	18,000	18,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,787,858	1,473,000	1,538,000
Resources Available:	3,298,143	3,565,715	3,564,728
Expenditures:			
Salaries & Wages	535,302	393,501	469,000
Employer Paid Benefits		172,921	235,000
Operating Expenses	459,908	712,645	683,234
Transfer to Debt Service	210,218	201,728	350,000
Transfer to Equipment Reserve Plan		58,192	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,205,428	1,538,987	1,737,234
Unencumbered Cash Balance Dec 31	2,092,715	2,026,728	1,827,494
2024/2025/2026 Budget Authority Amount:	1,434,109	1,538,987	1,737,234

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,983,268	2,460,255	2,495,067
Receipts:			
User Fees	1,500,330	1,400,000	1,450,000
Tap Fees	215,628	108,000	120,000
Plant Equity Fees	217,300	108,000	100,000
Connection Fees	13,400	7,500	7,500
Tower Rent	34,803	33,000	33,000
Water Tax	13,827	13,000	13,000
Transfer from Water Bond Debt			85,000
Interest on Idle Funds	111,668	40,000	35,000
Miscellaneous	7,843	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,114,799	1,709,500	1,843,500
Resources Available:	4,098,067	4,169,755	4,338,567
Expenditures:			
Salaries & Wages	531,601	390,501	453,545
Employer Paid Benefits		172,921	235,000
Operating Expenses	351,211	347,627	397,933
Transfer to Debt Service	755,000	705,445	565,000
Transfer to Equipment Reserve Plan			162,652
Transfer to Streets			
Transfer to Equipment Reserve		58,194	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,637,812	1,674,688	1,814,130
Unencumbered Cash Balance Dec 31	2,460,255	2,495,067	2,524,437
2024/2025/2026 Budget Authority Amount:	1,720,130	1,674,688	1,814,130

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	621,656	542,529	392,529
Receipts:			
Transfer from Water			
Tap Fee			
Interest on Idle Funds	30,051		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,051	0	0
Resources Available:	651,707	542,529	392,529
Expenditures:			
Equipment Replacement			
Engineering Services	20,997		
Trucks/Heavy Equipment	88,181		
Professional Services			
Other		150,000	
Cash Reserve (2026 column)			272,120
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	109,178	150,000	272,120
Unencumbered Cash Balance Dec 31	542,529	392,529	120,410
2024/2025/2026 Budget Authority Amount:	162,500	150,000	272,120

Adopted Budget			
Water Bond Debt Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	269,426	282,189	282,189
Receipts:			
Interest on Idle Funds	12,763		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,763	0	0
Resources Available:	282,189	282,189	282,189
Expenditures:			
Transfer to Water			85,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	85,000
Unencumbered Cash Balance Dec 31	282,189	282,189	197,189
2024/2025/2026 Budget Authority Amount:	0	0	85,000
CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater Bond Debt Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	73,000	76,458	76,458
Receipts:			
Interest on Idle Funds	3,458		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,458	0	0
Resources Available:	76,458	76,458	76,458
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	76,458	76,458	76,458
2024/2025/2026 Budget Authority Amount:	0	0	0

Adopted Budget

Maize Matters	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
City Sales Tax			720,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	720,000
Resources Available:	0	0	720,000
Expenditures:			
Transfer to CIP			595,000
Cash Reserve (2026 column)			105,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	700,000
Unencumbered Cash Balance Dec 31	0	0	20,000
2024/2025/2026 Budget Authority Amount:	0	0	700,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fight Addiction	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,534	20,644	13,419
Receipts:			
Opioid Settlements	16,371	3,500	3,500
Interest on Idle Funds	674	25	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,045	3,525	3,500
Resources Available:	24,579	24,169	16,919
Expenditures:			
D.A.R.E.	3,935	10,000	12,000
Equipment		750	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,935	10,750	12,000
Unencumbered Cash Balance Dec 31	20,644	13,419	4,919
2024/2025/2026 Budget Authority Amount:	12,000	10,750	12,000

Adopted Budget

Convention & Tourism	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	142,551	284,927	284,927
Receipts:			
Transient Guest Tax	131,584	100,000	120,000
Interest on Idle Funds	10,792		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	142,376	100,000	120,000
Resources Available:	284,927	384,927	404,927
Expenditures:			
Other Capital Costs	0	100,000	
Operating Expenditures			50,000
Community Events			100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	100,000	150,000
Unencumbered Cash Balance Dec 31	284,927	284,927	254,927
2024/2025/2026 Budget Authority Amount:	105,000	100,000	150,000

CPA Summary

2026

BUDGET SUMMARY

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Sue Villareal

City Official Title: 0

GLOSSARY

16/20M Vehicle Tax

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

Accounting System

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

Accrual Basis of Accounting

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

Ad Valorem Tax

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

Adopted Budget

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

Alcoholic Liquor Tax

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

Allocation

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

Appraised Value

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

Appropriation

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

Assessed Value

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

Assets

Property owned by the City which has monetary value.

Balanced Budget

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

Basis of Accounting

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

Basis of Budgeting

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

Beginning Unencumbered Cash Balance

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

Bond

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

Budget

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

Budget Adoption

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

Budget Amendment

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

Budget Calendar

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

GLOSSARY

Budget Publication

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

Capital Expenditures

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

Capital Improvement Plan (CIP)

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

Capital Outlay

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

Cash Basis

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

Certification

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

Charges for Services

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

City Council

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

City of the Second Class

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

Comprehensive Plan

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

Commodities

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

Consumer Price Index (CPI)

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

Contractual Services

The cost of services provided by external entities.

Cost of Living Adjustment (COLA)

A salary increase usually related to the inflation rate.

Debt Service

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

Department

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

E911 Tax

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

Employee Benefits

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

Encumbrance

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

GLOSSARY

Ending Fund Balance

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

Expenditure

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

Fees

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

Fiscal Year

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

Franchise

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Accounting

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

General Fund

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

General Obligation Bond (G.O. Bond)

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

Generally Accepted Accounting Principles (GAAP)

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

Governing Body

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

Grant

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

Home Rule

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

Impact Fees

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

Interest Expenditure

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

Interest Revenue

The earning received from investments.

Interfund Transfer

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

Investments

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

Lease Purchase Agreements

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

Levy

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

Mill

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

Motor Vehicle Tax

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

Metropolitan Statistical Area (MSA)

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

Ordinance

An enforceable law or statute enacted by a municipality.

Personnel Services

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

Principal

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

Proprietary Funds

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

Public Hearing

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

Resolution

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

Revenue

A source of income which finances operations.

Revenue Bond

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

Revenue Neutral Rate

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

Special Assessments

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

Special Revenue Fund

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

Taxes

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