



"Where Community Counts"

CITY COUNCIL BUDGET WORKSHOP
MONDAY, JUNE 2, 2014
MAIZE CITY HALL

INFORMAL WORKSHOP @ 6PM

MEAL @ 5:30PM

1. **General Format**
 - a. Opening Discussion - Mayor
 - b. 2015 Budget Overview - Richard
 - c. Public Works - Ron
 - d. Police Department - Matt
 - e. Technology - Becky
 - f. Cemetery Budget - Sue
 - g. Tree/Park Budget - Laura
 - h. Budget Discussion - Council/Staff
2. **Adjournment (Estimated by 8pm)**
3. **Next Budget workshop July 14th @ 6pm**
4. **July 21st Council Meeting @ 7pm**
 - a. Accept 2015 budget & set public hearing
5. **August 4th Special Meeting @ 7pm**
 - a. Public Hearing & adopt 2015 budget

NOTE:

**This is an informal workshop for Council and Staff discussion.
The public may attend and observe.
No official action by the Council body will be taken**



TO: City Council

FROM: City Staff

DATE: May 29, 2014

RE: 2015 Working Budget Summary

The attached 2015-working budget, as with previous budgets, follows a logical process based on sound financial planning. Adjustments in the proposed 2015 budget continue to provide the financial consistency and operational excellence we have come to expect in Maize. By design we can anticipate continue growth as we move into 2015.

This working budget is just that, a working document. The actual revenue numbers to be used for the final proposed budget are not available until July 1, 2014. However, based on history, certain assumptions can be made for the purpose of planning. For example, staff assumed a valuation growth of 5% for budget purposes. Last year it was 9%. Cash carry over was estimated this year at \$526,000 and was actually \$606,000. This conservative approach will continue to be utilized.

I. Some specific areas unique to the 2015 working budget include:

- Maize Road Funding Plan
- Utility Rate Adjustment
- Salary Plan Adjustment
- Central Street Improvement Payment
- New Public Works Facility

II. 2015 Working Budget General Overview:

A. Mill Levy-

The 2014 Maize tax mill levy settled in at 43.27 mills. The 2015 working budget will reflect a similar mill levy. All assumptions in the budget are developed based on this amount.

B. Maize Road Funding

Several years ago it was decided that the city mill levy would remain constant as the valuation of the city increased. The idea being that this would allow for the "extra mills" required, without raising the mill levy, to pay for the funding of Maize Road when the time came. The time is now and funding will begin in 2015. Staff, along with the financial advisor, has reviewed several different scenarios with mill levies ranging from 6.9 to 3.7 mills. Staff recommends the following funding option:

- GO Bonds = \$2,920,000
- Revenue Bonds = \$1,205,000
- Based on 5% growth rate
- 4.1 mills required (These mills exist within the 2015 working budget)

Approximately \$317,000 has been set aside in the event it was needed to apply toward the Maize funding. It is not necessary. Applying this toward the funding would reduce the required mill levy from 4.1 to about 3.7. The 4.1 mills are well within the parameters of the working budget. From the existing \$317,000, \$75,000 will be applied to the funding of Central Street improvements. The remaining \$242,000 could be applied toward the new public works facility.

A worksheet listing all of the funding scenarios is attached for your review and discussion.

C. Utility Rate Adjustments

In the past it has been discussed and decided that a utility rate adjustment is necessary to fund operations, maintenance, bond requirements and expansion of the wastewater plant. Staff (Sue specifically) has reviewed several different options and is recommending \$0.25 base increase along with a \$0.25 tier increase each year for 5 years. A change in tap fees is also recommended. A work sheet is attached for your review and discussion.

D. Pay Plan Adjustment

The current pay plan was implemented in January 2011 and is due for adjustment during this budget cycle. Staff (Becky specifically) researched and developed the attached revised plan. Based on research it is recommended that the plan be adjusted by 10%. This 10% adjustment is for the pay plan not employees. Employees would simply be adjusted up to the closest level once the plan has been modified. For example one employee may receive a 12 cent/hour adjustment while another may receive 18 cent/hour adjustment and so on. The average hourly rate increase is \$0.27/hour. The total cost (salary and benefits) increase of implementing the revised pay plan in 2015 is approximately \$32,000. This revised pay plan also provides employees who are currently topped the ability to be eligible for additional compensation. A work sheet is attached for your review and discussion.

E. New Public Works Facility/Central Street Funding

Plans for the new Public Works building have been underway for sometime. Currently there is \$100,000 set aside in the budget. Another \$50,000 is planned in the 2015 working budget. As indicated under *Item B. Maize Road Funding* an additional \$242,000 can be applied to this building. This provides a total of \$392,000 for the project. Figures are not yet available for the building cost this amount will go a long way toward building it in 2015.

In the 2014 budget, \$150,000 was set aside in the CIP for Central Street improvements. An additional \$225,000 is planned in the 2015 CIP (\$75,000 will come from the Maize Road cash). The project will be paid off in 2015 when the temporary notes come due.

F. Operations

Attached is the 2015 working budget for review and discussion.

- **Personnel**
 - a. It calls for one (1) additional full-time employee for Public Works. Reduces seasonal workers from two (2) to one (1).
 - b. Police Department is requesting one (1) addition full-time police officer. Reduce part-time officer positions from four (4) to two (2).
 - c. Intern - Adds a second (2) intern position. In the past there were two. This allows greater flexibility for scheduling, helps the students and the city. The cost is minimal.
- **Equipment**
 - a. Police requested \$65,000 for equipment purchases. The working budget includes \$30,000.
 - b. Public Works requested \$210,000 in equipment (this includes a street sweeper). The budget draft includes \$70,000 in equipment reserve and \$25,000 in wastewater reserve.
 - c. Technology equipment totaled \$63,750 in requests. There is \$50,000 in the working budget.
- **Streets/Sidewalks**
 - a. Public Works requested \$267,500 in CIP streets/sidewalk improvements. The tentative budget shows \$129,000 in the CIP for street/sidewalks.
- **Health Insurance**

The working budget allows for a 15% increase. Staff anticipates having the actual figures before the budget is approved.
- **Cemetery**

G. Summary

The working draft 2015 budget allows for quality service and safety as well as allowing for continued growth and movement for Maize. It meets current operational requirements, satisfies current and future debt requirements, supports economic development, maintains employees' confidence and provides flexibility to support future city needs.

The purpose of the workshop today is to discuss and review the working budget. The next budget workshop is scheduled for July 14th @ 6pm.

Maize Road Financing and "Downpayment" Options

<u>Option</u>	<u>Source of Funding</u>		<u>Amount</u>	<u>Assumption: Assesed Value Increase</u>	<u>Mill Impact if Levied</u>
1a)	Bond All GO Bond and Interest Fund		\$ 4,125,000	3%	6.9
1b)	Bond All GO Bond and Interest Fund		4,125,000	5%	5.7
2a)	Both GO and Revenue Bonds	GO Revenue	2,920,000 1,205,000	3%	4.9
2b)	Both GO and Revenue Bonds	GO Revenue	2,920,000 1,205,000	5%	4.1
3a)	GO Bonds and Cash	GO Cash	3,775,000 350,000	3%	6.3
3b)	GO Bonds and Cash	GO Cash	3,775,000 350,000	5%	5.2
4a)	GO Bonds, Revenue Bonds, Cash	GO Revenue Cash	2,695,000 1,080,000 350,000	3%	4.6
4a)	GO Bonds, Revenue Bonds, Cash	GO Revenue Cash	2,695,000 1,080,000 350,000	5%	3.7

NOTE:

- * "GO" Stands for General Obligation Bonds which are the responsibility of the taxpayers at large
- * "Revenue" stands for Revenue Bonds whe are the responsibility of the utility customers.
- * Staff Does not propose to levy additional property taxes, per our financial plan. Mill Impact is for informational use only.

RECOMMENDATION:

Staff recommends item 2b) which would allow the cash to be utilized for the Public Works Building.

UTILITY TEST RATES
AND PROJECTIONS

6-2-14

	YEAR END 2014	YEAR END 2015	YEAR END 2016	YEAR END 2017	YEAR END 2018	YEAR END 2019
A .25 INCREASE		17467.25	17467.25	17467.25	17467.25	17467.25
NEW HOMES COMING ONLINE	3937.51	19833.75	45781.06	59119.35	72805.17	89366.71
TAP FEES		15000.00	15000.00	15000.00	15000.00	15000.00
TOTAL	3937.51	52301.00	78248.31	91586.60	105272.42	121833.96
B .25 INCREASE WITH STRUCTURE CHANGE		10048.59	10048.59	10048.59	10048.59	10048.59
NEW HOMES COMING ONLINE	3937.51	19833.75	45781.06	59119.35	72805.17	89366.71
TAP FEES		15000.00	15000.00	15000.00	15000.00	15000.00
TOTAL	3937.51	44882.34	70829.65	84167.94	97853.76	114415.30
C .50 INCREASE WITH STRUCTURE CHANGE		22690.98	22690.98	22690.98	22690.98	22690.98
NEW HOMES COMING ONLINE	3937.51	19833.75	45781.06	59119.35	72805.17	89366.71
TAP FEES		15000.00	15000.00	15000.00	15000.00	15000.00
TOTAL	3937.51	57524.73	83472.04	96810.33	110496.15	127057.69
D .50 INCREASE		31822.50	31822.50	31822.50	31822.50	31822.50
NEW HOMES COMING ONLINE	3937.51	19833.75	45781.06	59119.35	72805.17	89366.71
TAP FEES		15000.00	15000.00	15000.00	15000.00	15000.00
TOTAL	3937.51	66656.25	92603.56	105941.85	119627.67	136189.21

* Tap Fees based on 30 new homes/year with a Tap Fee increase of \$500/home (250.00/water & 250.00/sewer)

-  = Utility Incentive Projections
-  = .25 Increase
-  = .50 Increase
-  = .25 Increase with Structure Change
-  = .50 Increase with Structure Change
-  = Proposed tap fee increases

*Staff recommends A: .25 INCREASE

Full Time Employees

POSITION	CURRENT PAY PLAN plus 10% *1			RESEARCH INFORMATION FOR STUDY			
	Adjustment:			Misc Information Study		2011 LKM Study	
	<u>1</u>	<u>8</u>	<u>15</u>				
City Treasurer/Deputy City Clerk	19.22	22.96	27.29	21.13	30.70	18.99	19.94
Municipal Court Clerk	13.85	16.52	19.64	15.30	21.74	14.08	14.78
Executive Assistant	13.21	15.77	18.75			14.86	15.60
Customer Service Clerk	12.91	15.42	18.36	12.92	18.83	13.40	14.07
Police Sergeant	18.92	22.58	26.84	22.15	31.28	22.10	23.21
Community Police Officer	15.27	18.22	21.66				
Patrol Officer	15.16	18.11	21.53	16.91	25.04	16.50	17.33
Police Records Clerk	13.21	15.77	18.75	14.32	20.48	15.26	16.02
Public Works Supervisor	22.71	27.10	32.22	23.49	34.34	22.06	23.16
Water & Wastewater Controller	18.92	22.58	26.84	22.38	30.82	23.33	24.50
Compliance Officer	14.25	17.00	20.21	15.51	22.38		
Maintenance Worker I	11.11	13.27	15.79	12.99	18.91	11.98	12.58
Maintenance Worker II	12.74	15.21	18.08	15.35	22.14	13.75	14.44
Maintenance Worker III	14.25	17.00	20.21	16.51	23.46	15.46	16.23
Custodian	11.60	13.86	16.47	11.77	17.24	10.49	11.01

Salaried Positions

POSITION	<u>1</u>	<u>8</u>	<u>15</u>				
Deputy City Administrator	52,411.41	62,573.94	74,380.75			69,638	73,119.90
City Clerk	44,441.53	53,058.72	63,070.15	45,980	66,220	37,377	39,245.85
Chief of Police	58,129.01	69,400.19	82,495.01	66,580	99,860	63,107	66,262.35
Lieutenant/Assistant Police Chief	46,693.79	55,747.69	66,266.48	51,792	61,568	53,414	56,084.70
Public Works Director	56,649.08	67,633.28	80,394.71	67,558	100,130	50,793	53,332.65

Part Time Employees

POSITION	<u>1</u>	<u>8</u>	<u>15</u>				
City Engineer	31.48	37.59	44.68	31.07	45.81	38.27	40.18
Planning & Zoning Administrator	27.29	32.57	38.71				
Code Enforcement Officer	15.42	18.43	21.90	15.51	22.38		
Detective	16.97	20.27	24.10				
Patrol Officer	15.16	18.10	21.51	16.91	25.04		
Maintenance Worker	11.12	13.27	15.79				
Seasonal Maintenance Worker	-	11.06	13.15				
Intern	-	8.99	10.68				

*1 Midwest Consumer price index from 2008 to 2014 was 10% (when the first League study was done)

*2 Consumer price index from 2011 and 2014 was 5% when the second League study was accomplished.

Comments

This is summarized research. Staff recommends a 10% pay plan adjustment. (Old Pay Plan plus 10%). This would require some employees to si

City of Maize

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total Tax Levy Amount in 2014 Budget	+ \$	<u>1,336,194</u>
2. Debt Service Levy in 2014 Budget	- \$	<u>35,591</u>
3. Tax Levy Excluding Debt Service	\$	<u>1,300,603</u>
 2014 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2014:	+ <u>2,163,876</u>	
5. Increase in Personal Property for 2014:		
5a. Personal Property 2014	+ <u>524,872</u>	
5b. Personal Property 2013	- <u>499,878</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>24,994</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2014:		
6a. Real Estate	+ <u>0</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of Property that has Changed in Use during 2014:		<u>172,568</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>2,361,438</u>
9. Total Estimated Valuation July 1, 2014	<u>32,424,486</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>30,063,048</u>
11. Factor for Increase (8 divided by 10)		<u>0.07855</u>
12. Amount of Increase (11 times 3)	+ \$	<u>102,162</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>1,402,765</u>
14. Debt Service Levy in this 2015 Budget		<u>477,742</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>1,880,507</u>

If the 2015 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	1,300,603	156,488	2,024	1,125
Debt Service	35,591	4,282	55	31
Capital Improvements				
TOTAL	1,336,194	160,770	2,079	1,156

County Treas Motor Vehicle Estimate 160,770
 County Treasurers Recreational Vehicle Estimate 2,079
 County Treasurers 16/20M Vehicle Estimate 1,156

Motor Vehicle Factor 0.12032
 Recreational Vehicle Factor 0.00156
 16/20M Vehicle Factor 0.00087

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2014	Payments Due 2014	Payments Due 2015
None							
Totals					0	0	0

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

City of Maize

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Debt Service			
Unencumbered Cash Balance Jan 1	348,652	466,192	197,645
Receipts:			
Ad Valorem Tax	21,200	33,456	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	641	500	500
Motor Vehicle Tax	739	2,704	4,282
Recreational Vehicle Tax			55
16/20M Vehicle Tax			31
Special Assessments	905,933	1,050,000	1,061,620
Transfer from Wastewater	234,219	203,853	239,547
Transfer from Water	397,588	395,456	402,154
Transfer from Project Funds	357,464	0	0
Interest on Idle Funds	206	200	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,917,990	1,686,169	1,708,489
Resources Available:	2,266,642	2,152,361	1,906,134
Expenditures:			
Bond Principal	1,085,000	1,070,000	1,325,000
Bond Interest	715,450	884,716	881,834
Cash Reserve			150,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,800,450	1,954,716	2,356,834
Unencumbered Cash Balance Dec 31	466,192	197,645	XXXXXXXXXXXXXXXXXXXX
2013/2014 Budget Authority Amount:	1,968,272	2,191,290	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,356,834
		Tax Required	450,700
		Delinquent Comp Rate: 6.0%	27,042
		Amount of 2014 Ad Valorem Tax	477,742

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Capital Improvements			
Unencumbered Cash Balance Jan 1	222,468	418,718	444,368
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	174	250	250
Motor Vehicle Tax	0		0
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	0		
Transfer from General Fund	200,000	175,000	565,000
Interest on Idle Funds	891	400	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	201,065	175,650	565,750
Resources Available:	423,533	594,368	1,010,118
Expenditures:			
Central Street Improvements	0	0	375,000
Park Improvements	0	50,000	114,000
Maintenance Building	0	0	392,000
Street Improvements	4,815	100,000	129,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,815	150,000	1,010,000
Unencumbered Cash Balance Dec 31	418,718	444,368	XXXXXXXXXXXXXXXXXXXX
2013/2014 Budget Authority Amount:	389,000	564,000	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,010,000
		Tax Required	0
		Delinquent Comp Rate: 6.0%	0
		Amount of 2014 Ad Valorem Tax	0

City of Maize

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	76,456	105,538	119,712
Receipts:			
State of Kansas Gas Tax	90,150	89,540	95,360
County Transfers Gas	39,617	40,500	44,190
Transfer from General Fund	150,000	150,000	150,000
Interest on Idle Funds			
Miscellaneous	6		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	279,773	280,040	289,550
Resources Available:	356,229	385,578	409,262
Expenditures:			
Salaries & Wages	128,974	142,400	149,400
Operating Expenses	111,717	113,238	120,900
Snow/Ice Removal	10,000	10,228	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	250,691	265,866	280,300
Unencumbered Cash Balance Dec 31	105,538	119,712	128,962
2013/2014 Budget Authority Amount:	251,030	268,000	

Adopted Budget

Adopted Budget Law Enforcement Training	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	10,525	5,996	5,996
Receipts:			
Maize Police Training Receipts	5,468	7,500	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,468	7,500	10,000
Resources Available:	15,993	13,496	15,996
Expenditures:			
Maize Police Training	9,997	7,500	7,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,997	7,500	7,500
Unencumbered Cash Balance Dec 31	5,996	5,996	8,496
2013/2014 Budget Authority Amount:	10,000	10,000	

City of Maize

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater Reserve	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	143,669	131,015	146,662
Receipts:			
Transfer from Wastewater Fund	12,000	23,147	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,000	23,147	12,000
Resources Available:	155,669	154,162	158,662
Expenditures:			
Equipment	24,654	7,500	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,654	7,500	25,000
Unencumbered Cash Balance Dec 31	131,015	146,662	133,662
2013/2014 Budget Authority Amount:	29,800	0	

See Tab C

Adopted Budget

Adopted Budget Equipment Reserve	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	69,249	96,950	77,050
Receipts:			
Transfer from General Fund	106,500	150,000	150,000
Interest on Idle Funds	78	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	106,578	150,100	150,100
Resources Available:	175,827	247,050	227,150
Expenditures:			
Trucks/Heavy Equipment	16,222	70,000	70,000
Computers	34,547	40,000	50,000
Police Department Expenses	28,108	60,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	78,877	170,000	150,000
Unencumbered Cash Balance Dec 31	96,950	77,050	77,150
2013/2014 Budget Authority Amount:	100,000	195,000	

City of Maize

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Wastewater			
Unencumbered Cash Balance Jan 1	262,328	367,188	437,774
Receipts:			
User Fees	635,194	640,000	645,000
Installation Fees	72,250	42,500	25,500
Plant Equity Fees	85,000	50,000	30,000
Interest on Idle Funds	952	250	500
Miscellaneous	4,556		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	797,952	732,750	701,000
Resources Available:	1,060,280	1,099,938	1,138,774
Expenditures:			
Salaries and Wages	210,226	222,000	224,783
Operating Expenses	212,646	189,164	200,670
Transfer to Debt Service	234,220	203,853	239,547
Transfer to Wastewater Reserve	12,000	23,147	12,000
Transfer to Wastewater Debt Reserve	24,000	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	693,092	662,164	701,000
Unencumbered Cash Balance Dec 31	367,188	437,774	437,774
2013/2014 Budget Authority Amount:	695,000	681,000	

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Water			
Unencumbered Cash Balance Jan 1	256,056	323,529	341,715
Receipts:			
User Fees	582,017	600,000	630,000
Tower Rent	23,056	27,600	52,000
Water Tap Fees	78,850	42,500	25,500
Water Connection Fees	18,562	20,000	10,000
Plant Equity Fees	91,900	50,000	30,000
Water Tax	6,103	6,000	6,500
Interest on Idle Funds	268	250	500
Miscellaneous	1,372	1,026	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	802,128	747,376	754,500
Resources Available:	1,058,184	1,070,905	1,096,215
Expenditures:			
Salaries & Wages	180,421	185,600	189,500
Operating Expenses	120,646	112,134	126,846
Transfer to Debt Service	397,588	395,456	402,154
Transfer to Water Reserve	12,000	12,000	12,000
Transfer to Water Debt Reserve	24,000	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	734,655	729,190	754,500
Unencumbered Cash Balance Dec 31	323,529	341,715	341,715
2013/2014 Budget Authority Amount:	737,800	749,600	

City of Maize

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Reserve	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	88,464	90,564	67,564
Receipts:			
Transfer from Water	12,000	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,000	12,000	12,000
Resources Available:	100,464	102,564	79,564
Expenditures:			
Equipment	9,900	35,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,900	35,000	0
Unencumbered Cash Balance Dec 31	90,564	67,564	79,564
2013/2014 Budget Authority Amount:	10,000	35,000	

Adopted Budget

Adopted Budget Water Bond Debt Reserve	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	244,000	268,000	292,000
Receipts:			
Transfer from Water	24,000	24,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,000	24,000	24,000
Resources Available:	268,000	292,000	316,000
Expenditures:			
	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	268,000	292,000	316,000
2013/2014 Budget Authority Amount:	0	0	

	2013	% Growth 2009-2013	Budget 2014	2014 Thru 4/30/14	%	Projected 2014	Working Budget 2015	Projected 2015	Projected 2016	Projected 2017
<u>POLICE DEPARTMENT</u>										
Police Personnel Services	454,306.00	9.6%	483,000.00	153,553.00	31.79%	462,600.00	475,350.00	469,000.00	492,000.00	517,000.00
Police Contractual Services	32,484.00	26.6%	25,500.00	4,993.00	19.58%	25,940.00	28,400.00	25,500.00	26,265.00	27,053.00
Police Commodities	71,132.00	37.6%	77,500.00	19,478.00	25.13%	70,104.00	76,250.00	68,500.00	70,555.00	72,672.00
<u>TOTAL POLICE</u>	557,922.00	13.5%	586,000.00	178,024.00	30.38%	558,644.00	580,000.00	563,000.00	588,820.00	616,725.00
<u>MUNICIPAL COURT</u>										
Municipal Court Personnel	57,264.00	-7.8%	43,300.00	13,882.00	32.06%	41,050.00	42,375.00	42,050.00	43,600.00	45,250.00
Municipal Court Contractual Services	11,036.00	85.5%	24,600.00	8,564.00	34.81%	23,751.00	25,430.00	21,000.00	21,630.00	22,279.00
Municipal Court Commodities	1,784.00	-26.9%	2,800.00	184.00	63.71%	1,300.00	1,695.00	1,300.00	1,339.00	1,379.00
Municipal Court Transfer and Intergovernmental Payments	8,669.00	26.6%	10,000.00	1,180.00	11.80%	6,000.00	10,500.00	7,500.00	7,725.00	7,957.00
<u>TOTAL MUNICIPAL COURT</u>	78,753.00	1.8%	80,700.00	23,810.00	29.50%	72,101.00	80,000.00	71,850.00	74,294.00	76,865.00
<u>COMMUNITY FACILITIES</u>										
Community Facilities Personnel	24,613.00	24.3%	32,500.00	7,371.00	22.68%	25,500.00	26,150.00	25,525.00	26,800.00	28,100.00
Community Facilities Contractual Services	24,384.00	-9.8%	23,500.00	5,674.00	24.14%	19,400.00	21,100.00	18,500.00	19,055.00	19,627.00
Community Facilities Commodities	22,879.00	134.9%	16,500.00	4,990.00	30.24%	14,138.00	16,750.00	14,000.00	14,420.00	14,853.00
<u>TOTAL COMMUNITY FACILITIES</u>	71,876.00	27.1%	72,500.00	18,035.00	24.88%	59,038.00	64,000.00	58,025.00	60,275.00	62,580.00
Planning Commission Personnel Services	53,860.00	7.5%	62,000.00	16,747.00	27.01%	55,000.00	94,500.00	93,000.00	97,650.00	102,500.00
Planning Commission Contractual Services	353.00	12.9%	500.00	-	0.00%	500.00	500.00	500.00	500.00	500.00
<u>TOTAL PLANNING COMMISSION</u>	54,213.00	7.6%	62,500.00	16,747.00	26.80%	55,500.00	95,000.00	93,500.00	98,150.00	103,000.00
<u>ACCOUNTANT</u>										
<u>TOTAL ACCOUNTANT</u>	14,600.00	16.8%	16,000.00	15,000.00	93.75%	15,000.00	16,800.00	16,000.00	18,000.00	20,000.00

		<u>2013</u>	<u>% Growth 2009-2013</u>	<u>Budget 2014</u>	<u>2014 Thru 4/30/14</u>	<u>%</u>	<u>Projected 2014</u>	<u>Working Budget 2015</u>	<u>Projected 2015</u>	<u>Projected 2016</u>	<u>Projected 2017</u>	
<u>MISCELLANEOUS</u>												
1-80.5200	EFICASocialSecurity	104,404.00	28.1%	107,000.00	34,876.00	32.59%	105,000.00	111,517.00	110,000.00	113,300.00	116,699.00	
1-80-5210	Workers Compensation	27,006.00	-2.7%	30,000.00	26,199.00	87.33%	26,199.00	39,000.00	38,000.00	39,140.00	40,314.00	
1-80-5211	Health Insurance	214,203.00	27.5%	200,000.00	62,955.00	31.48%	195,000.00	275,300.00	250,000.00	257,500.00	265,225.00	
1-80-5212	Unemployment Insurance	1,292.00	21.2%	1,500.00	708.00	47.20%	1,400.00	1,433.00	1,500.00	1,545.00	1,591.00	
1-80-5220	KPERS -Employer Portion	97,703.00	86.3%	112,500.00	38,362.00	34.10%	110,000.00	122,400.00	120,000.00	123,600.00	127,308.00	
1-80-5230	Tuition Reimbursement	750.00		750.00	750.00	100.00%	750.00	750.00	750.00	750.00	750.00	
1-80-7403	General Liability	175.00	-7.9%	-	225.00		225.00	-	-	-	0.00	
1-80-7970	Community Services	11,186.00	13.6%	10,000.00	1,467.00	14.67%	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
1-80-7971	Building Inspections	38,727.00	37.4%	33,000.00	14,971.00	45.37%	35,000.00	34,650.00	33,000.00	35,000.00	35,000.00	
1-80-7972	Cereal Malt Beverage License	150.00	20.0%	-	-		-	-	1,000.00	1,000.00	1,000.00	
1-80.7974	Utilities	20,490.00	-0.3%	25,000.00	9,488.00	37.95%	25,000.00	26,000.00	26,000.00	28,000.00	28,000.00	
Miscellaneous Contractual Services		516,086.00	32.4%	519,750.00	190,001.00	36.56%	508,574.00	621,050.00	590,250.00	609,835.00	625,887.00	
1-80.9001	Transfer	456,500.00	41.6%	475,000.00	158,333.00	33.33%	475,000.00	865,000.00	865,000.00	300,000.00	325,000.00	
01-80-9903	Bond Principal	39,916.00		42,000.00	42,987.00	102.35%	42,987.00	52,198.00	52,198.00	70,622.00	76,763.00	
1-80-9904	Interest on Bonds	116,983.00	14.4%	113,600.00	58,342.00	51.36%	113,600.00	115,237.00	115,237.00	111,993.00	109,706.00	
01-80-9020	Transient Guest Tax Rebate	97,333.00		85,000.00	6,982.00	8.21%	50,000.00	75,000.00	75,000.00	70,000.00	80,000.00	
	Housing Grant	29,520.00		85,000.00	20,566.00	24.20%	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00	
Miscellaneous Transfer		740,252.00	74.3%	800,600.00	287,210.00	35.87%	766,587.00	1,192,435.00	1,192,435.00	637,615.00	676,469.00	
01-80-9906	Cash Reserve			200,000.00	-		-	-	-	-	-	
01-80-9910	Contingency	21,414.00		30,000.00	-	0.00%	-	30,000.00	-	-	0.00	
Miscellaneous Contingency/Reserve		21,414.00		230,000.00	-		-	-	-	-	0.00	
<u>TOTAL MISCELLANEOUS</u>		<u>1,277,752.00</u>	<u>56.9%</u>	<u>1,550,350.00</u>	<u>477,211.00</u>	<u>30.78%</u>	<u>1,275,161.00</u>	<u>1,843,485.00</u>	<u>1,782,685.00</u>	<u>1,247,450.00</u>	<u>1,302,356.00</u>	
<u>RESEARCH AND DEVELOPMENT</u>												
1-90-7981	Economic Development	15,000.00	185.7%	15,000.00	22,538.00	150.25%	23,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
1-90-7982	Tree Board	8,885.00	2210.8%	10,000.00	2,468.00	24.68%	7,500.00	10,000.00	7,000.00	10,000.00	10,000.00	
1-90-7988	Senior Services	2,500.00	0.0%	2,500.00	-	0.00%	-	-	-	-	-	
01-90-9930	Maize Road Match	0.00		317,000.00	-	0.00%	-	-	-	-	-	
<u>TOTAL RESEARCH AND DEVELOPMENT</u>		<u>26,385.00</u>	<u>224.3%</u>	<u>344,500.00</u>	<u>25,006.00</u>	<u>7.26%</u>	<u>30,500.00</u>	<u>25,000.00</u>	<u>22,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	
<u>TOTAL GENERAL FUND EXPENDITURES</u>		<u>2,396,125.00</u>	<u>33.7%</u>	<u>3,030,450.00</u>	<u>875,420.00</u>	<u>28.89%</u>	<u>2,376,427.00</u>	<u>3,030,860.00</u>	<u>2,913,060.00</u>	<u>2,429,786.00</u>	<u>2,538,088.00</u>	
							Projected Balance - 12/31	799,828.00	52,085.00	218,282.00	227,046.00	247,808.00

BOND AND INTEREST FUND

BOND AND INTEREST FUND REVENUES

	<u>2013</u>	<u>% Growth 2009-2013</u>	<u>Budget 2014</u>	<u>2014 Thru 4/30/14</u>	<u>%</u>	<u>Projected 2014</u>	<u>Working Budget 2015</u>	<u>Projected 2015</u>	<u>Projected 2016</u>	<u>Projected 2017</u>	
						Unencumbered Balance 1/1	466,192.00	197,645.00	197,645.00	185,822.00	240,801.00
16-004000 Ad Valorem Tax	(21,200.00)	-74.7%	(35,591.00)	(19,584.00)	55.03%	(33,456.00)	(477,742.00)	(477,742.00)	(477,742.00)	(477,742.00)	
16-00-4010 Motor Vehicle Tax	(739.00)	-84.7%	(2,704.00)	(256.00)	9.47%	(2,704.00)	(4,368.00)	(4,368.00)	(43,786.00)	(48,461.00)	
16-00-4030 Delinquent Tax	(641.00)	-73.1%	(500.00)	(506.00)	101.20%	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	
16-00-4040 Special Assessments	(905,931.00)	-17.3%	(1,061,620.00)	(714,764.00)	67.33%	(1,050,000.00)	(1,061,620.00)	(1,070,000.00)	(1,070,000.00)	(1,070,000.00)	
16-00-4501 Interest	(200.00)	-39.9%	(300.00)	(28.00)	9.33%	(200.00)	(300.00)	(300.00)	(300.00)	(300.00)	
16-00-4999 Transfer	(989,271.00)	39.5%	(599,309.00)	(199,770.00)	33.33%	(599,309.00)	(641,701.00)	(641,701.00)	(641,701.00)	(641,701.00)	
<u>TOTAL BOND AND INTEREST REVENUES</u>	(1,917,982.00)	1.2%	(1,700,024.00)	(934,908.00)	54.99%	(1,686,169.00)	(2,186,231.00)	(2,194,611.00)	(2,234,029.00)	(2,238,704.00)	

BOND AND INTEREST FUND EXPENDITURES

16-00-7502 Other Professional Services						-				
16-00-9903 BondPincipal	1,085,000.00	76.4%	1,170,000.00	-	0.00%	1,070,000.00	1,325,000.00	1,325,000.00	1,380,000.00	1,380,000.00
16-00-9904 Interest on Bonds	715,450.00	-26.3%	861,290.00	436,737.00	50.71%	884,716.00	881,834.00	881,434.00	799,050.00	799,050.00
16-00-9906 Cash Reserve	0.00		160,000.00		0.00%	-	150,000.00	-	-	0.00
<u>TOTAL BOND AND INTEREST EXPENDITURES</u>	1,800,450.00	13.6%	2,191,290.00	436,737.00	19.93%	1,954,716.00	2,356,834.00	2,206,434.00	2,179,050.00	2,179,050.00

WW RESERVE FUND

WW RESERVE FUND REVENUES

						Unencumbered Balance 1/1	131,015.00	146,662.00	146,662.00	133,662.00	145,662.00
<u>TOTAL WASTEWATER RESERVE FUND REVENUES</u>	(12,000.00)	-73.5%	(23,147.00)	(7,716.00)	33.33%	(23,147.00)	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)	

WW RESERVE FUND EXPENDITURES

19-00-8954 Equipment Replacement	13,405.00		-	7,498.00		7,500.00	25,000.00	25,000.00		
<u>TOTAL WASTEWATER RESERVE FUND EXPENDITURES</u>	13,405.00		-	-		7,500.00	25,000.00	25,000.00	-	-

						Balance 12/31	146,662.00	133,662.00	133,662.00	145,662.00	157,662.00
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WW TREATMENT FUND

WW TREATMENT FUND REVENUES

	<u>2013</u>	<u>% Growth 2009-2013</u>	<u>Budget 2014</u>	<u>2014 Thru 4/30/14</u>	<u>%</u>	<u>Projected 2014</u>	<u>Working Budget 2015</u>	<u>Projected 2015</u>	<u>Projected 2016</u>	<u>Projected 2017</u>
20-00-4150 UserFees	(635,831.00)	19.8%	(625,000.00)	(217,238.00)	34.76%	(640,000.00)	(645,000.00)	(654,000.00)	(660,000.00)	(665,000.00)
<u>TOTAL WASTEWATER TREATMENT FUND REVENUES</u>	(794,204.00)	25.0%	(681,000.00)	(289,519.00)	42.51%	(732,750.00)	(701,000.00)	(714,500.00)	(730,500.00)	(735,500.00)

WW TREATMENT FUND EXPENDITURES

WASTEWATER TREATMENT FUND PERSONNEL SERVICES	217,979.00	44.5%	227,500.00	75,935.00	33.38%	222,000.00	224,783.00	222,000.00	233,100.00	244,755.00
WASTEWATER TREATMENT FUND CONTRACTUAL SERVICES	161,557.00	15.2%	144,000.00	54,746.00	38.02%	139,992.00	156,670.00	141,050.00	145,282.00	146,640.00
WASTEWATER TREATMENT FUND COMMODITIES	42,971.00	2.7%	58,500.00	15,344.00	73.45%	49,172.00	44,000.00	44,000.00	45,320.00	46,680.00
20-00-9001 Transfer	270,220.00	-1.0%	251,000.00	83,667.00	33.33%	251,000.00	275,547.00	275,547.00		
20-00-9700 Wastewater Expenses	0.00	-100.0%	-	-		-	-	-		
20-00-9700 Returned Check Fee	332.00	-33.4%	-	-		-	-	-		
20-00-9901 Refund	31.00		-	-		-	-	-		
WASTEWATER TREATMENT FUND MISC	270,583.00	-2.0%	251,000.00	83,667.00	33.33%	251,000.00	275,547.00	275,547.00	280,000.00	285,000.00
<u>TOTAL WASTEWATER TREATMENT FUND EXPENDITURES</u>	693,090.00	13.8%	681,000.00	229,692.00	33.73%	662,164.00	701,000.00	682,597.00	703,702.00	723,075.00

Unencumbered Balance 1/1 367,188.00 437,774.00 437,774.00 469,677.00 496,475.00

Balance 12/31 437,774.00 437,774.00 469,677.00 496,475.00 508,900.00



TO: City Council
FROM: Sue Villarreal
 City Treasurer
DATE: June 2, 2014
RE: Maize Park Cemetery Budget Memo

(2014 Jan1-May 28)

There were 11 burials
 8/11 lots had been purchased previously
 3 lot were purchased for burial

<u>REVENUE</u>		Beginning Cash 1/1/2014	161878.82
Plot Fees	12550.00	Revenue	20306.56
Opening & Closing Fees	3300.00	Expenditures	- 19885.64
Stone Sets	225.00	Ending Cash 5/28/2014	162299.74
Ad Valorem Taxes	3867.32		
Motor Vehicle Taxes	95.08		
Delinquent Taxes	155.35		
Interest	<u>113.81</u>		
<i>Total</i>	20306.56		

EXPENDITURES

Wages	6965.97
Operating Expenses	<u>12919.67</u>
<i>Total</i>	19885.64

FENCING & DRIVEWAY

The new fence has been constructed and the east driveway approach has been repaired.

FIVE YEAR PLAN

Some revisions have been made to the 5 year plan to prioritize upgrades for the new addition.

FEE INCREASE

Staff recommends the following fee increases:

Plot Fees In district- increase from \$600 to \$800

Plot Fees Out of District - increase from \$800 to \$1000

REMAINING LOTS

There are currently 124 lots available for sale. Within 2-3 years we will need the 5 acre addition completed for expansion. Once the new addition is completed, staff will propose a new fee structure for that development.

MAIZE PARK CEMETERY 5 YEAR PLAN

6-2-14

IMPROVEMENTS	2014	2015	2016	2017	2018
BENCHES	500	500	1000	1000	500
IRRIGATION	3000				
NORTHEAST PARKING LOT	3000	4000			
TREES	1000	1000	2000	2000	1000
FENCING / ENTRANCE					
ROADWAYS NEW ADD.		7000	7000	4000	
SIDEWALKS NEW ADD.		3000	3000	3000	
BUILDING NEW ADD.	2500	2500	5000	5000	16500
STORAGE & MATERIALS/NEW ADD.				3000	
GAZEBO					
	10000	18000	18000	18000	18000