CITY OF

VALLEY CENTER, KS

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FY 2019, JAN 1-DEC 31
ADOPTED BUDGET

Acknowledgments

The FY2019 budget document was prepared by City staff members who worked enthusiastically, with dedication and pride, to provide an overall budget, policy, and communication tool for the citizens, the business community, and the City of Valley Center organization.

The following individuals are recognized for their contribution in the budget process:

Scott Hildebrand, City Administrator

Kristine Polian, Assistant City Administrator for Finance and Administration

Ryan Shrack, Community Development Director

Neal Owings, Parks and Public Buildings Director

Rodney Eggleston, City Superintendent

Lloyd Newman, Chief of Police

Lonnie Tormey, Fire Chief

The following individuals are recognized for their significant contribution in the preparation of this document:

Jennifer Courtney, City Treasurer

Kristine Polian, Assistant City Administrator for Finance and Administration

Valley Center

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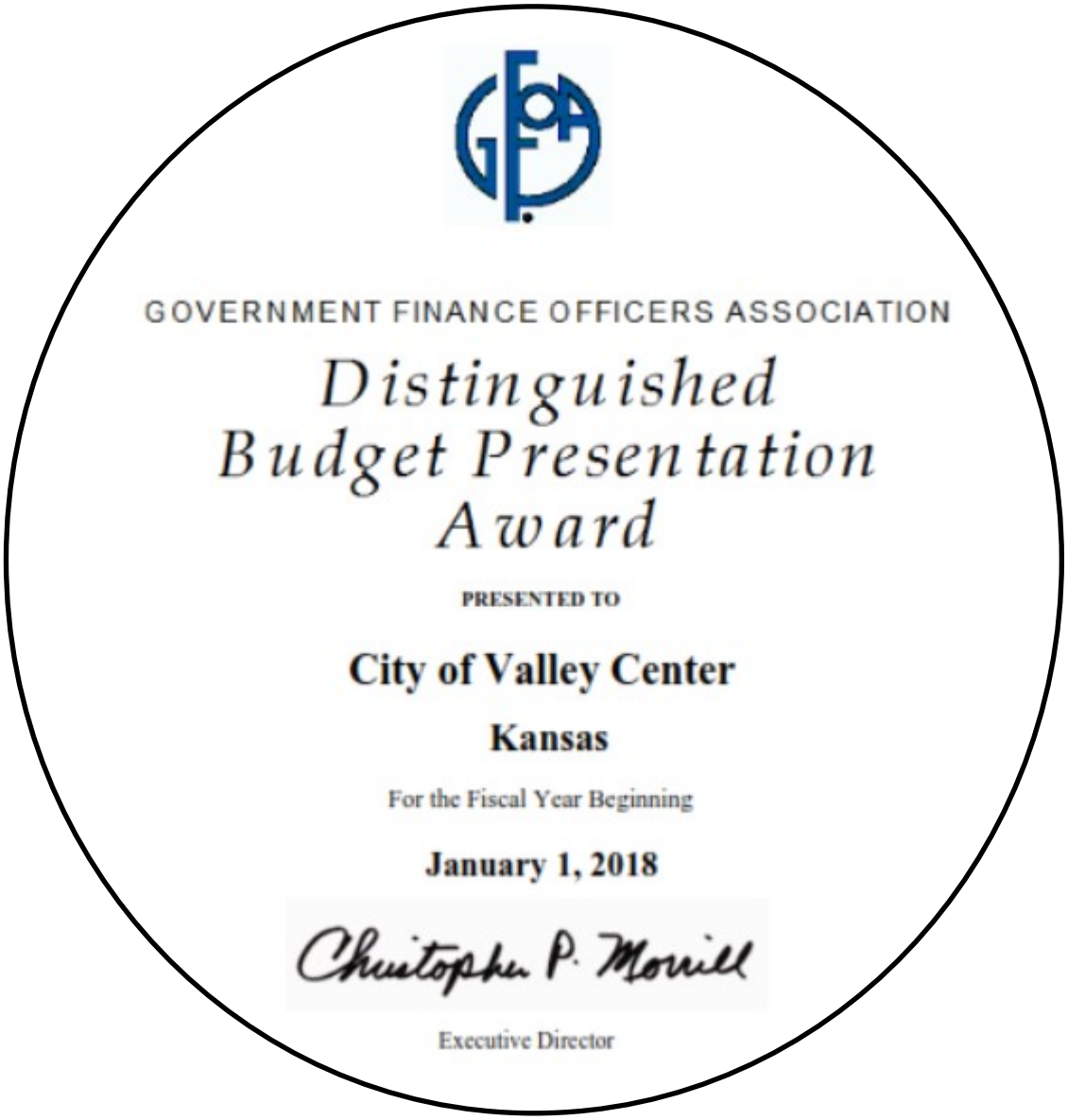
Valley Center, Kansas 67147

(316)-755-7310

www.valleycenterks.org

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Valley Center, Kansas for its annual budget for the fiscal year beginning Jan 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Valley Center

Kansas

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

2019 VALLEY CENTER BUDGET

ACKNOWLEDGEMENTS

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CITY OF VALLEY CENTER, KS

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VALLEY CENTER OVERVIEW

June 19, 2018

Honorable Mayor Laurie Dove
Members of City Council
Valley Center, KS

RE: 2019 Recommended Annual Budget

Dear Mayor Dove and City Council Members,

On June 11th, the City received our tax valuations from Sedgwick County. This enabled Staff to complete the State budget worksheet and finalize numbers for our budget proposal. Given the unknowns of the tax lid, Staff was very conservative with our initial estimates and requested projects.

Additionally, the City needed to cover an approximately $90,000 shortfall in unpaid special assessments for the land bank properties, which had been paid in 2018. As land bank properties sell, the City will be able to recoup the special assessments paid for those properties. Without the formation of the land bank, those funds would be lost forever.

Regardless of the setbacks aggressive planning has made it possible for many of the requested projects to be addressed in the coming year.

Valuations

Overall, the City received an increase in assessed valuations of 5.7% from the County. Due to tax-lid exemptions, the City could be able to capture a larger percentage increase, but Staff is recommending the Council approve the 5.7% assessed valuation increase.

With this increase, the value of a Mill increased $2,722, from $48,177 to $50,899.

Budget Requests and Recommendations

As you recall, Staff tied budget requests to the Strategic Plan.

The outcomes proposed by Staff are specific in nature, and are intended to address existing issues. The outcomes have been divided into three (3) levels of priorities, based on their perceived importance by Staff and Council feedback.

The outcomes will be presented as a whole, then will be concluded with two (2) recommendations for discussion.

Outcome	Outcome – 3-Year Strategic Plan
1	Enhance communication and engagement with people interested in the community to create a dynamic and active civic culture.
2	Ensure intentional growth decisions that support, retain and expand business by reducing barriers and utilizes community assets.
3	Incorporate quality of life considerations into growth decisions, community design and business practices.
4	Provide, maintain and improve infrastructure and deliver efficient and effective services.
5	Promote rehabilitation and investment in safe, diverse and affordable housing.

Recommended Budgeted Program Initiatives	Amount	Fund	Corresponding Outcome #
PRIORITY 1 REQUESTS			
Parks and Public Buildings Full time Position	52,000	General	*2,3,4*
Economic Development Initiatives	30,000	General	*1,2,3,4,5*
Public Safety / Fire Lexipol	2,000	General	*3,4*
Network Parks Cameras	6,000	General	*3,4*
Backhoe – Water	65,000	Water	*3,4*

Manhole Rehab	30,000	Wastewater	*3,4*
PRIORITY 2 REQUESTS			
Update Parks Master Plan	7,000	General	*1,2,3,4*
Pool Study	12,000	General	*1,3,4*
Fence for Cemetery Maintenance Facility	10,000	General	*4*
Public Safety Building Study	15,000	General	*2,3,4*
Main Street Initiative	10,000	General	*1,2,3,4*
Public Safety – Fire Squad 41	120,000	18/19 CIP	*3,4*
Public Safety – Fire Squad 41	120,000	18/19 CIP	*3,4*
PRIORITY 3 REQUESTS			
Parks – UTV	21,000	General	*3,4*
Parks – Shade Canopies	75,000	General	*3,4*
Public Safety / PD E-Citations	30,000	General	*3,4*
Public Safety – Radio Upgrades	180,000	General	*4*
Police Vehicle Replacement - #2	51,000	Emer Equip	*3,4*
Public Safety - Carport	67,000	General	*4*

Budget Summary and Conclusion

Given the budget numbers, Staff would recommend approving all the budget requests currently listed as Priority #1 and Priority #2. If so approved, the City can address those tasks without an increase in excess of the assessed valuations proposed by the County.

At this time, Staff does not recommend proceeding with any of the priority #3 requests. The Parks Department is comfortable waiting a year to make the UTV a priority. Additionally, although the Strategic Plan calls for a pavilion at Lion's Park, it may be appropriate for the Master Parks Plan to formally be updated before the City prioritizes the purchase of shade canopies.

Public Safety has grown over the past couple years, but Staff believes that there may be other funding options for the new radios and E-Citation software. Public Safety has also been extremely aggressive with vehicle replacement. This is an area where there will always be a need, but three (3) vehicles were funded in 2018.

Alternatively, Council is always free to pick and choose from the list as it deems appropriate.

With regards to the Utility Fund Budgets, Council should remember that Staff continues to strive towards achieving the goals set forth in the Strategic Plan, while not requesting a rate increase. Those budgets will continue as adopted in 2018, with the exception of the Wastewater budget, which had added $80,000 in 2018 for maintenance tasks prior to commencing the Phase 3 upgrades. $30,000 will remain for a manhole rehabilitation project, and the remaining $50,000 will be returned to fund balance.

In summary, the 2019 Proposed Budget details many opportunities and challenges, but provides a tool to achieve many of the identified outcomes for the City. Completing these recommended initiatives will result in continued progress in infrastructure improvements and solid organizational structure.

The Governing Body's progressive approach to approving a strategic plan and the Staff's Commitment to budgeting for outcomes has so far proven successful for our City. Council and Staff can point to measurable achievements budgeted in both 2017 and 2018. The coming year, 2019, will have its challenges with the tax lid, but the City is poised for future deliberate, sustainable growth while maintaining an excellent quality of life for our residents.

Respectfully Submitted,

Scott W. Hildebrand

City Administrator

Budget Process

Overview: Every year the City of Valley Center creates a budget document which details all revenues and expenditures for the City. With the input of each Department Manager, the City Administrator, and the Finance Director, a budget document is drafted and then presented to the City Council. It is at this time that City Council reviews the budget document and sets the mill levy for the budget. Following this, a public hearing is set for citizen input and discussion. Once all parties agree on the budget, the budget is sent to Sedgwick County by August 25th for certification. This certified budget document becomes the guideline for City revenues and expenditures for the following year.

Basis of Accounting: The State of Kansas legally requires a modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues once they are received and are available to be used for expenditures. Expenditures are recognized once the liability is incurred. This basis of accounting differs from a cash basis system where revenues and expenditures are recorded once monies are exchanged. Modified Accrual accounting is comparable to a check book system. When checks or payments are written, they are deducted from the remaining balance even though they may not have been cashed yet. Revenues are not recognized until the funds are received and are available for other purchases or expenditures. The City does have an option to opt out of this requirement, which the City has done for the past several years. The City opts out of the modified accrual and uses the regulatory basis or cash basis of accounting. This method of accounting prevents the City from spending too much at any given time.

Budget Development: The City creates a budget calendar which is presented to the City Council in March. Upon approval, department heads provide City Administration a list of needs within their department which are discussed thoroughly. Once all departmental needs have been identified, City Administration creates the initial draft of the budget based on prioritized needs and available resources. The initial draft is discussed with department heads in weekly staff meetings until the first official draft of the budget is presented to the Council.

Budget Review and Adoption: Official first draft of the budget is presented to the council approximately two months prior to adoption is required. Council will then have the opportunity to critique and review the presented budget. Council will then discuss priorities for the community and receive feedback from the citizens. All desired changes to the budget are added and ultimately a final budget is adopted by August 25th.

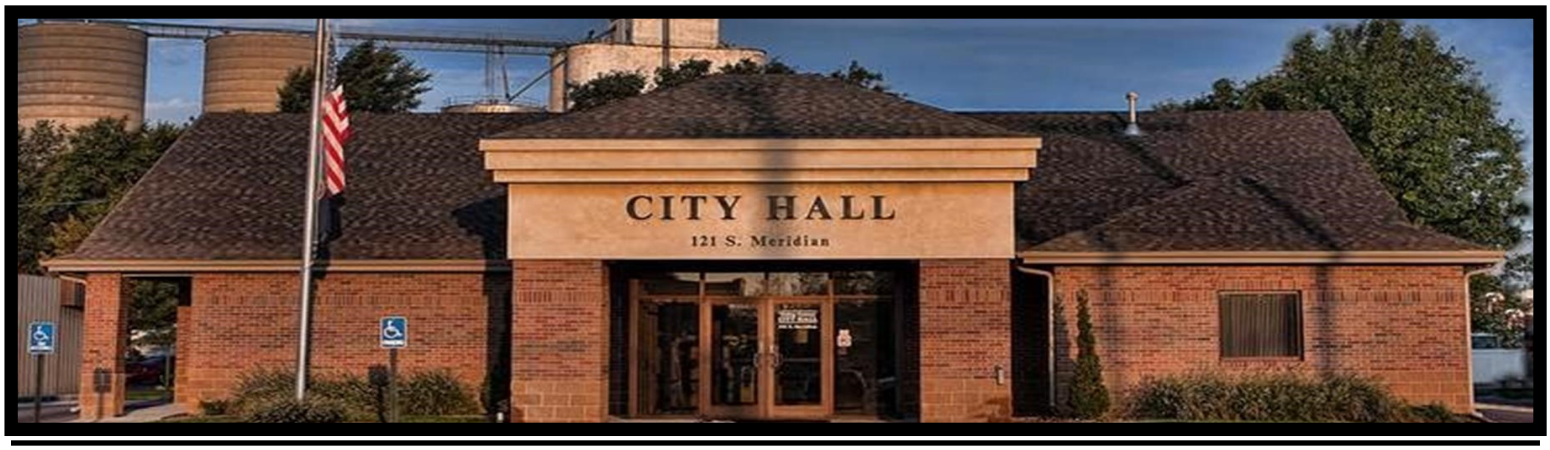
Citizen Involvement: The citizens of Valley Center are highly encouraged to attend City Council meetings located at City Hall to discuss the upcoming budget. Notices of the meetings are printed in the local newspaper and posted on the City social media sites.

Budget Amendments: If spending exceeds statutory budget authority for any fund, the budget must be amended. This process involves certain steps similar to those of adopting the original budget to include holding a public hearing and formal adoption of the revised budget by City Council.

Monitoring and Reporting Process: Each department is charged with the responsibility of staying within their budget authority. In addition, the Finance and Administration department monitors spending and budget status for each department on a continuous basis throughout the year. Controls are set in place to prevent excess spending through the accounting software as well.

2018 Budget Calendar

Date	Action
⇒ March 20th—	Council receives budget questionnaire. Expected 2019 outcomes per 3-year Strategic Plan
⇒ April 3rd—	Council questionnaires due back to staff
⇒ April 25th—	Department Budget Requests & Outcomes Due to Finance/City Administrator (Discussions at Staff Meetings)
⇒ April 25th-April 27th—	Individual meetings with Departments/City Administrator/ Finance Department
⇒ May 1st—	Special Budget Meeting at City Hall to discuss Council Goals and Current Issues
⇒ May 15th—	Department head budget presentations
⇒ June 5th—	First Budget Draft Presentation—Taxing and Utility Funds
⇒ June 19th—	Comprehensive Budget Discussion
⇒ June 27th—	Budget Discussion and approval of maximum ad valorem tax levy and publication for Public Hearing on August 7th
⇒ June 30th—	Statement of Bonded Indebtedness Due to County Clerk
⇒ August 7th—	Public Hearing and approval of Final 2019 Budget and necessary ordinance/resolution (Last day to publish for public hearing if needed)
⇒ August 21st—	CIP Discussion/ Additional availability for Budget Discussion (Last day to hold public hearing if needed)
⇒ August 25th—	2019 Budget filed with Sedgwick County for certification
⇒ December 31st—	Budget Submitted to GFOA for review



CITY OF VALLEY CENTER, KS

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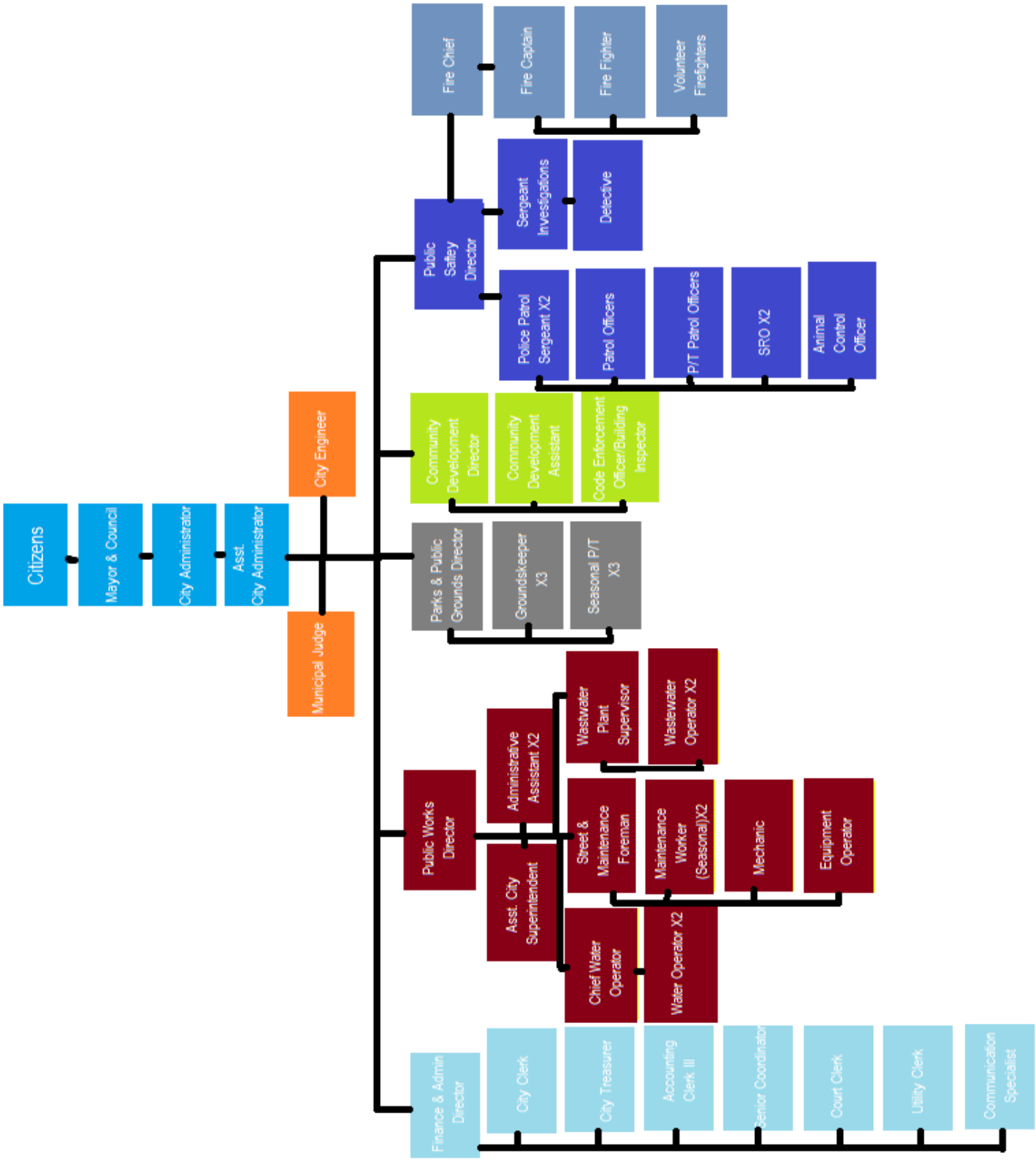
CITY PROFILE

City Organization Chart



Property Tax Example

Determining Property Tax

To determine your assessed valuation you must multiply the market value of your home by 11.5%.

$150,000 x 11.5% = $17,250

To determine City tax liability multiply your assessed valuation by the current mill levy for the City.

$17,250 x .055651 = $959.98

City tax liability = $959.98

To determine the monthly expense for City services, divide the tax liability by 12 months.

$959.98 / 12 = $79.99

Market Value of $150,000
monthly expenses for City services = $79.99

The $79.99 that taxpayers provide per month goes a long way. The following list is an example of what some of the services the citizens receive for their tax dollars.

- Police Protection
- Fire Protection
- Street construction/maintenance
- Infrastructure Maintenance
- Public Swimming Pools
- Community Development
- Senior Services
- New Road Construction
- Municipal Court
- Maintenance of Public Parks and buildings
- Snow Removal
- Animal Control
- Drug Prevention Education
- Sidewalk Repair
- Street Lighting
- Governmental Administration

The City of Valley Center is a middle class suburb located 10.5 miles North of downtown Wichita, KS. The City totals 6.95 square miles and continues to grow. Highlighted below are some statistics regarding the City including population, education obtainment, and environmental conditions.

According to the Census Bureau:

Population (2017): 7,300

Population per square mile (2010): 981.2

Total Land area (2010): 6.95 sq. miles

Median Household Income(2017): $58,384

Educational Attainment (Age 25+):

- 3.5% Less then High School
- 96.4% High school graduate or higher
- 27.6% Some College
- 5.7% Associate's Degree
- 22.6% Bachelors Degree
- 6.5% Master's/PhD and/or Professional Degree.

Median Housing Value(2017): $137,400

Total Housing Units (2015): 2,552

Number of Companies(2012): 498

Year of Incorporation: 1885

Form of Government: Mayor/Council

County: Sedgwick

Bond Rating: Standard and Poor's AA-

Climate: Rainfall (in.) - 31.4

Snowfall (in.) - 13.8

Avg. July High - 93

Avg. Jan. Low - 20.2

Sunny Days/Year - 226

Police:

- Police Stations—1
- Police officers/support staff—20

Fire:

- Number of Stations—1
- Career/Volunteer Fire Fighters—4/18
- Number of Vehicles— 7

Education

-Schools Located in Valley Center-

- Elementary schools(K-4)— 3
- Intermediate School(5-6)—1
- Middle Schools(7-8)— 1
- High Schools(9-12)— 1

-Serviced by Universities-

- Wichita State University
- Friends University
- Kansas University School of Medicine
- Wichita Area Vocational-Technical School
- Newman University

Parks and Rec:

- Swimming Pool—1
- Splash Pad—1
- Parks—5
- Fishing Pond—2
- Pedestrian/Bike Path—17.3 Linear Miles
- Golf Course (nine holes) — 1

Major Taxpayers:

The following table sets forth the ten largest taxpayers in the City for taxes levied in 2016:

Taxpayer	Assessed Valuation	Taxes Paid
Kansas Gas & Elec-A Westar Energy Co	$1,064,949	$59,253.77
National Plastics Color Inc	638,139	35,506.07
VCRC LLC	413,308	27,862.24
Kansas Gas Service-A Division of Oneok	444,518	24,732.99
BPT Investors	403,850	22,470.21
Union Pacific Railroad Co	359,663	20,011.66
BNSF	331,642	18,452.54
TNG Retro Holdings LLC	286,650	15,949.21
Pro-Build Real Estate Holdings LLC	285,700	15,896.36
Magellan Pipeline Terminals LP	253,003	14,077.08

Source: County Clerk

Estimated Actual Valuation

The following table shows the estimated actual valuation for the taxable property within the City assuming an average assessment ratio of 16%:

Year	Estimated Actual Valuation	Year	Estimated Actual Valuation
2007	284,235,269	2012	$315,347,025
2008	307,987,781	2013	324,027,025
2009	310,757,888	2014	328,732,831
2010	319,771,131	2015	334,590,419
2011	321,945,969	2016	341,134,781

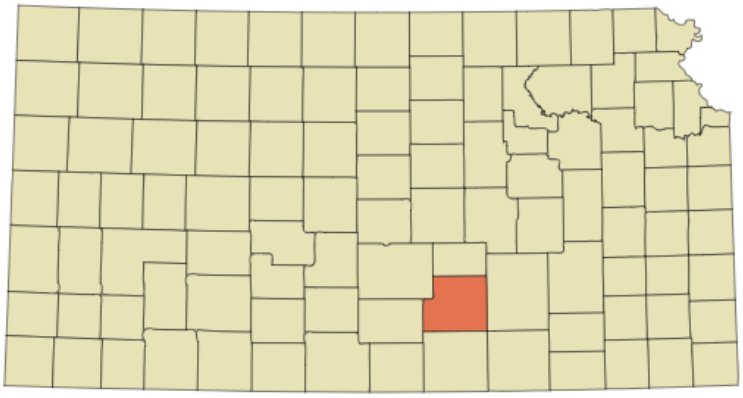
***Tax Rates*:**

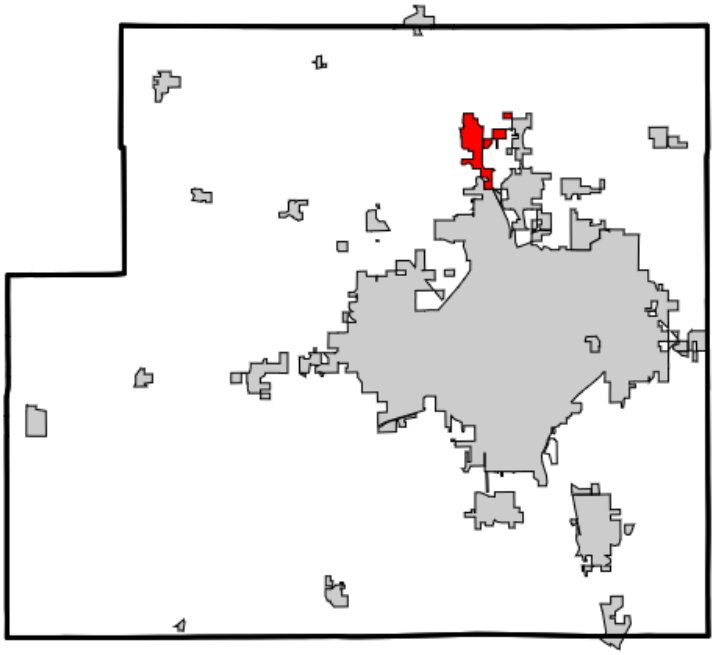
The following table shows the City's mill levies by fund (per $1,000 of assessed valuation) for each of the years indicated and the current year:

Year	General Fund	Library Fund	G.O. Bonds	Misc. Funds	Total Levy
2006/07	26.009	4.232	12.153	7.337	49.731
2007/08	18.372	4.563	13.562	12.264	48.761
2008/09	24.339	4.568	7.509	11.951	48.367
2009/10	20.208	4.514	11.089	12.705	48.516
2010/11	18.141	4.494	11.983	13.830	48.448
2011/12	16.270	4.497	17.151	13.254	51.172
2012/13	18.101	4.502	16.254	14.773	53.630
2013/14	18.104	4.501	16.261	14.764	53.630
2014/15	19.419	4.507	16.315	15.201	55.442
2015/16	35.362	4.507	5.485	10.092	55.446
2016/17	34.899	4.506	5.484	10.751	55.640

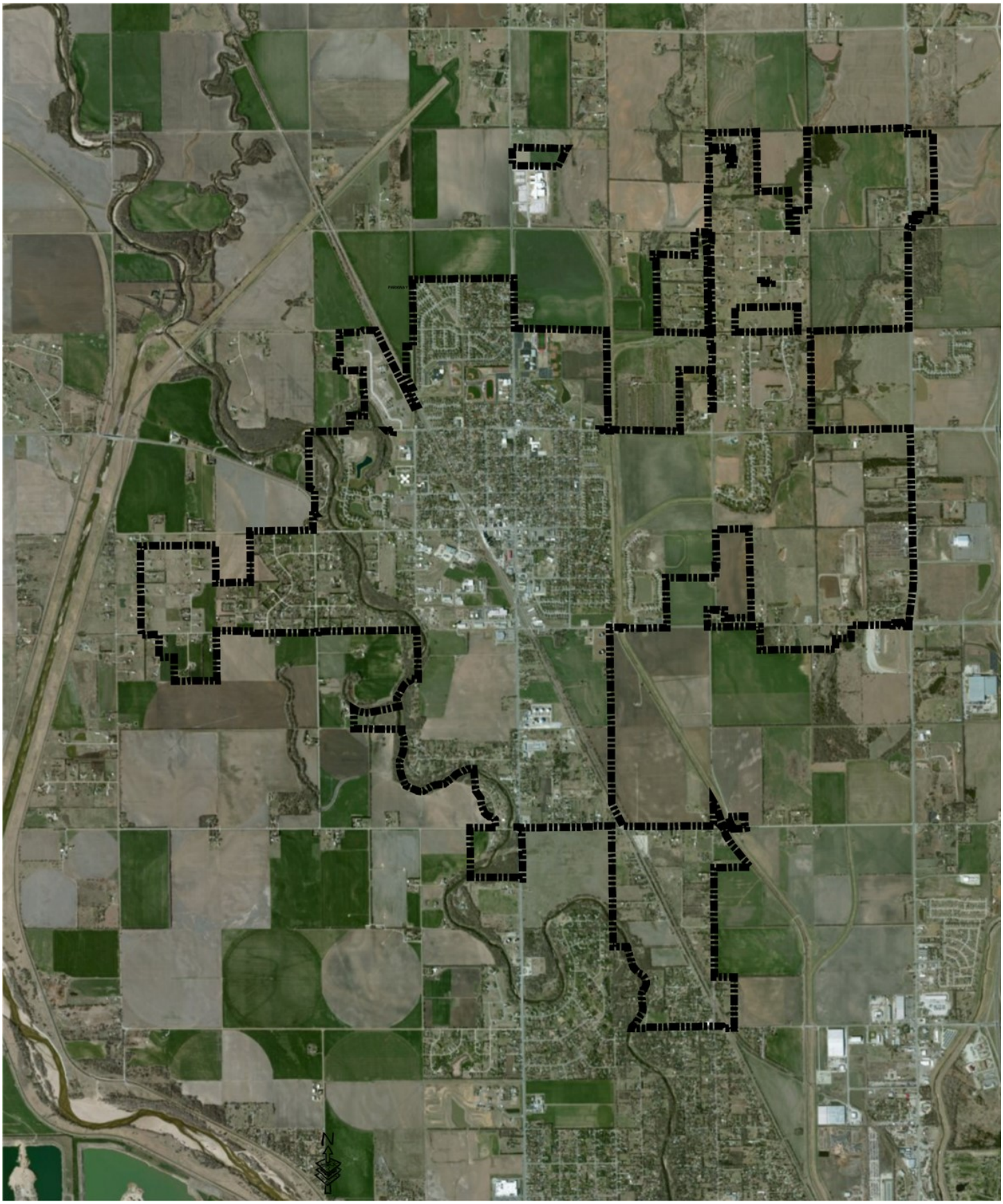
Source: County Clerk

Valley Center is located in Sedgwick County, KS in the South Central part of the state, highlighted in red.





Highlighted in Red is Valley Center compared to the surrounding areas of Wichita, Park City, Goddard, Sedgwick, Derby, and other communities within Sedgwick County.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Valley Center is governed by a Mayor and an eight-member City Council, which when combined comprise the Governing Body. Council members are elected by wards, with the Mayor elected at -large, all on a non-partisan ballot. Council members are elected to staggered four-year terms. City Council elections are held every two years, with the next election to be held in November 2019, when four City Council positions will be on the ballot.

Governing Body

Name	Title	Office Term
Laurie Dove	Mayor	4 Years
Matt Stamm	Councilmember	4 Years
Lou Cicirello	Councilmember	4 Years
Brendan McGettigan	Councilmember	4 Years
Gina Gregory	Councilmember	4 Years
Marcy Maschino	Councilmember	4 Years
Ron Colbert	Councilmember	4 Years
Ben Anderson	Councilmember	4 Years
Paul Davis III	Councilmember	4 Years

Administrative Officials

Name	Title	Employed Since
Scott Hildebrand	City Administrator	2016
Kristine Polian	Assistant City Administrator for Finance and Admin.	2003
Rodney Eggleston	City Superintendent	2018
Neal Owings	Parks & Public Grounds Director	1998
Lloyd Newman	Police Chief	1995
Lonnie Tormey	Fire Chief	1977
Ryan Shrack	Community Development Director	2015
Kristi Carrithers	City Clerk	2015

Ward 1:

Ron Colbert

Ward 1:

Lou Cicirello

Ward 2:

Gina Gregory

Ward 2:

Brendan McGettigan

Mayor: Laurie Dove

Ward 3:

Matt Stamm

Ward 3:

Marcy Maschino

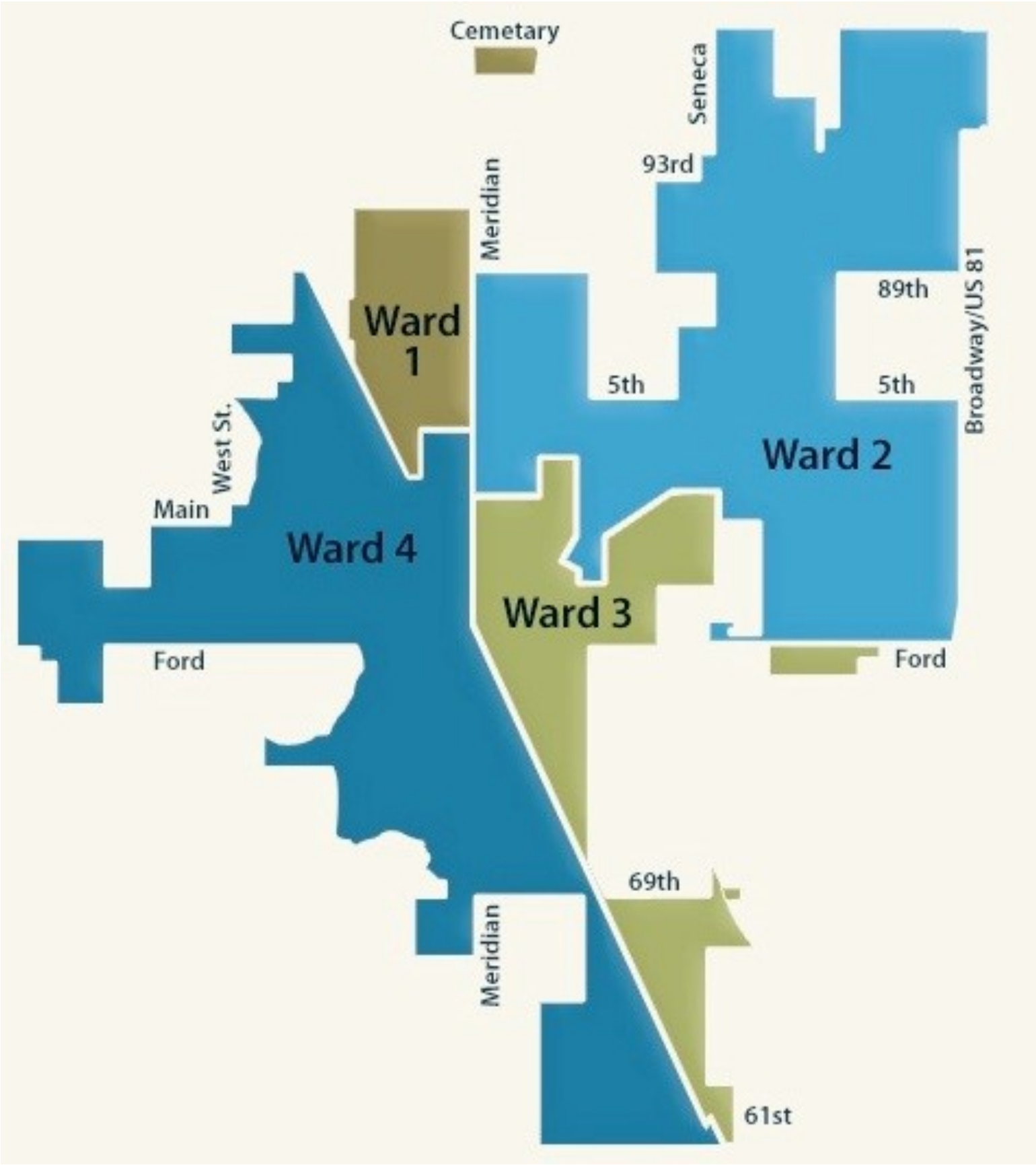
Ward 4:

Paul Davis III

Ward 4:

Ben Anderson

Ward Map


Cemetary
Seneca
93rd
Meridian
Ward 1
89th
Broadway/US 81
5th
5th
West St.
Ward 2
Main
Ward 4
Ward 3
Ford
Ford
69th
Meridian
61st

CITY OF VALLEY CENTER, KS

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FINANCE POLICY AND OVERVIEW

Valley Center maintains and tracks revenues and expenditures for each fund using accounting software. The Funds are broken down into line items with each line item representing a particular function. For example: The General Fund is considered fund 010. Administration, which is a part of the General Fund, is considered account 5100. Salary for full time administration staff is account 700.101. When the City pays the salary for a full time administration employee it would come out of 010-5100-700.101. Every fund, department, and line item has their own respective account numbers which are used for tracking and reporting purposes.

The City currently has 12 budgeted funds:

- General Fund (010)
- Employee Benefit Fund(110)
- Bond & Interest Fund(410)
- Emergency Equipment Fund (160)
- Library Fund(140)
- Special Streets & Highway (150)
- Water Fund(610)
- Sewer Fund(620)
- Stormwater Fund(612)
- Solid Waste Fund(613)
- Special Alcohol and Drug Program(030)
- Special Parks & Recreation (020)

The City also has 11 non budgeted funds:

- Equipment Reserve
- ADSAP
- Land Bank
- Drug Tax Distribution
- Water Improvement
- Water Reserve
- Water Loan P&I
- Sewer Reserve
- 2007 Sewer KDHE Loan P&I
- Building Equipment Reserve
- Park Beautification

Each year after the final budget is adopted, administration staff enter the budget into the accounting software. This allows all departments to check their progress in regards to their budget. Administration staff review department budgets on a monthly basis to identify issues that may exist. In addition, controls are in place that prohibit department heads from exceeding their budget without authority.

All governmental funds are accounted for using the Regulatory basis of accounting. Revenues are recognized when they become measurable and available. Expenses are recognized when the liability is incurred, even if the funds have not been distributed. This allows the City to know exactly how many funds are available at any given point in time.

Financial Policies of the City of Valley Center (Revised & Adopted June, 2015)

The City of Valley Center will manage its financial assets in a sound and prudent manner, and maintain and further develop programs to ensure its ability to pay for City services to enhance economic opportunities and the quality of life of residents.

Elected officials and City staff are representatives of the people of Valley Center and are expected to manage the City of Valley Center for the economic and social benefit of everyone. We have a fiduciary responsibility for the assets we manage on behalf of the people who are here today and those who come after us.

The City of Valley Center will maintain its financial records in accordance with the Kansas Municipal Accounting and Auditing Guide and comply with all laws, regulations, contracts, grants and other legal requirements as prescribed by the State of Kansas.

This policy is self-explanatory. We sometimes hear stories of how public or private entities use "creative accounting" to paint a more positive picture than might really exist. Staff will always conduct the City's financial affairs and maintain records in accordance with accounting and auditing guidelines prescribed for municipalities in the State of Kansas. This process will help in maintaining accuracy and public confidence in the City's financial reporting systems.

It is the policy of the City of Valley Center to fund current expenditures for operating budgets with current revenues. The City Administrator's Budget Message shall explain any deviation from this policy.

This policy requires that in any given fiscal year we do not budget recurring appropriations in excess of the revenue we expect to receive in the same year. This "pay as you go" approach mandates that any increase in expenditures, decreases in revenues, or combination of the two that would result in a budget imbalance will require cost cutting and/or revenue enhancement, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Cost cutting measures may include reductions in staff (either through eliminating vacant positions, attrition, hiring freezes, or actual lay-offs), or reductions in expenditures for materials, services, and supplies. Expenditure reductions may very well result in reduced service levels.

Revenue enhancement would generally be in the form of new or increased taxes and fees. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining policy-set reserve levels, and the remaining balances will be available for one-time carry-over expenditures, including capital improvement projects, or limited term expenditures.

Any apparent exception to this policy would be explained by the City Administrator with the proposed action that would bring this policy into apparent conflict. An example might be the State being late in some payment to the City, but the adopted State budget includes those late payments. In such circumstances, short term use of reserves would not be an actual violation of this policy.

It is the policy of the City of Valley Center to establish and maintain at least a reserve fund balance for the General Fund equal to 25% of the current year's expenditure- appropriations and adequate operating reserves for all other funds to be reviewed at least annually.

Unforeseen developments and crises occur more often than not in any given budget year. Maintaining reserves is considered a prudent management practice and can be used for numerous unforeseen situations. Examples of potential uses and draw-downs include:

- Federal/State/County budget cuts;
- Local revenue shortfall due to major business closures or relocations;
- Increase in demand for a specific service;
- Legislative or judicial mandate to provide a new or expanded service or program;
- One-time City Council approved expenditure;
- Unexpected increase in inflation (CPI); and,
- Natural disaster (tornado, flood, etc.)

In an effort to ensure the continuance of sound financial management of public resources, this policy of the City Council directs staff to maintain an unappropriated General Fund reserve amount equal to 25% of current year appropriations in the fund account. If unforeseen circumstances occur which cause the reserves to drop below their prescribed levels, then staff will immediately present the City Council with various options for curing the deficiency(ies).

The annual budget shall present a three year revenue and expenditure projection for the General Fund and other major funds of the City.

A long-range financial perspective is essential to provide a more comprehensive and thorough overview of the City's long-term financial needs. Components of this plan include the use of an annual operating budget and a three-year financial forecast with revenue and expenditure projections. The approach will be supported by staff's use of historical data, current economic trends and identification of future financial events.

The City will estimate revenues using an objective, analytical process; in the case of economic uncertainty, conservative projections will be utilized.

Many General Fund revenues are based on volatile revenues that rise and fall with the strength of the economy. Examples include fee revenue from planning and building permits; sales taxes; and Utility Access Fees. In addition, even when economic growth is occurring, it can vary from just barely keeping up with inflation to a genuine economic boom. It is most fiscally prudent to budget these revenues conservatively, using the lower end of the expected range. All revenue projections will be carefully reviewed using historical data of actual City revenues and knowledge of local factors; regional economic forecasts; and state and national projections. Staff will balance these factors before making any projections.

The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.

Among the most stable revenues are property taxes and utility user fees, and these two revenues are both stronger in their contribution to our tax base than sales taxes. We are fortunate to have a diversified revenue base today, without a major reliance on any one revenue. Economic development policies that encourage this type of diversified revenue base are in the best interests of our fiscal health.

Development process costs and related administrative expenses will be totally offset by development fees.

New development is part of the economic diversification that is desirable in the City. However, new development has major costs associated with it, not least of which is the processing of the permits to ensure compliance with Federal, State and local laws and ordinances. It is unfair for existing residents and businesses to pay these costs. The City shall develop a policy of full cost recovery from fees for new development costs.

Fee supported services shall be reviewed and fees adjusted to reduce public subsidies and move toward full cost recovery where deemed appropriate. This shall be done in conjunction with the annual budget process.

In addition to development fees, the City offers a wide variety of other services which could be totally offset by fees, including library costs, park and recreation costs, and special programs for seniors and others. However, very few jurisdictions charge full costs for these services. Nevertheless, some fees must be charged for most of these services, and those fees should be reviewed annually as part of the annual budget process and recommendations for any changes could be made to council at the same time services provided by the budget are considered. In addition to these fees, the City charges a wide variety of other fees, from contractor licensing and permitting, to copies of documents. In general, these fees should have full cost recovery, and should be reviewed annually to ensure that all costs are being considered.

The City supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions. Major capital projects will be reviewed and included in the City's 10-Year Capital Improvement Plan. Annual budgets shall identify all new and on-going capital improvement projects.

The City is currently updating its Capital Improvement Plan (CIP) and all the elements of it, including a long range fiscal plan for the City. Many of the major infrastructure projects of the City have important capital needs and deferred maintenance requirements. This includes the City's water and sewer systems, and the need for major improvements to the storm water system. We also have major street repair requirements and related street improvements of sidewalks, signals and trees.

The City shall maintain an inventory of and assess the condition of all major capital assets. This information will be used to plan for adjustments to enterprise fund fees and a long term capital improvement plan.

As required by GASB 34 for capital assets and common sense for City assets, the

City shall maintain an inventory and assess the condition of its major capital assets. The capital plans for the City shall include this information as part of its planning and implementation process.

It shall be the policy of the City to not use one-time revenues for ongoing expenditures.

One time revenues, if in excess of the required reserve, are appropriate for one-time expenses, such as a capital project. However, it is fiscally irresponsible to use any windfall revenues to expand the base budget by adding staff or negotiating salary increases using these revenues alone as the basis for the action.

General Obligation Bonds will normally be issued only for equipment, land acquisition, and public improvements.

General Obligation Bonds may be rated by a national credit rating agency or agencies if deemed financially advantageous. The maximum maturity shall not exceed the anticipated useful life of the capital item as authorized by law. As a general practice, the City will structure normal capital improvement projects to mature over 10 to 15 years, or the useful life of the project, whichever is less with at least 60% of the debt service amortization in the first 10 years of the issue. Generally, tax levy supported debt will be structured to provide level debt service payments. Payment of long term debt shall be budgeted in the Bond & Interest Fund.

Where possible, special assessment revenues or other self-supporting funds will be pledged for the payment of general obligation bonds thereby reducing the burden of debt for the City at Large.

The City shall comply with the debt limits of the state of Kansas, and seek to minimize debt when it is used.

The City will not engage in debt financing unless the proposed obligation, when combined with all existing debts, will result in debt ratios throughout the life of the proposed obligation that are less than the following benchmarks.

Per capita direct debt will not exceed $500

Per capita direct, overlapping and underlying debt will not exceed $3,000

Direct debt as a percentage of estimated full market value will not exceed 1.5%

Direct, overlapping and underlying debt as a percentage of estimated full market value will not exceed 6.0%

Annual debt service will not exceed 20% of budgeted expenditures

The computation of these ratios will use the following variables:

Per capita measures will be based on the most recent annual estimate of City population for the year in question.

Direct debt will be the total of all then outstanding General Obligation, Special Assessment, and Public Building Commission bonded debt plus all authorized but unissued bonded debt plus the amount of debt financing being proposed.

Annual debt service will be the total principal and interest payments due on direct debt in the year in question plus the estimated maximum annual principal and interest payment on the proposed long term obligation.

Budgeted expenditure will be the total original adopted budget of the General Fund and debt service fund for the year in question

The City will consider refinancing outstanding debt when legally permissible and financially advantageous.

The City may consider refinancing outstanding debt for restructuring purposes where revenue streams have declined and it is necessary to avoid default. When refinancing outstanding debt to reduce interest costs, the City shall seek to achieve a net present value benefit of at least 3% of the present value of refunded debt service for advance refunding. This 3% level is only a minimum target when refinancing to reduce interest costs – the City may elect not to refinance outstanding debt even if the 3% savings can be achieved. On an individual basis, the City will evaluate the present value benefit of potential current refunding transactions.

The City will adhere to its adopted Investment Policy and comply with all State and Federal requirements concerning investments.

It is the policy of the City that, giving due regard to the safety and risk of investment, all available funds shall be invested in conformance with legal and administrative guidelines and, to the maximum extent possible, at the highest rates obtainable at the time of investment. The City may utilize the services of a consultant/registered investment advisor to assist the City with proper cash and investment management procedures and for the purpose of training City personnel.

Effective cash management is recognized as essential to good fiscal management. An aggressive cash management and investment policy will be pursued to take advantage of investment interest as a viable and material revenue source for all operating and capital funds. The City's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

Earnings from investments will be used in a manner that will best serve the interest of the City and that will comply with applicable law.

Once the annual budget is adopted, the City Administrator and Finance and Administration Director shall conduct periodic budget reviews and report on any significant deviations and present a corrective action plan to manage the adopted budget in accordance with adopted City policies.

City staff consistently reviews expenditures and revenues of the current fiscal year and compares them to the adopted budget. On a monthly basis the previous month's financial records are closed, and expenditure and revenue reports are provided to Departments. On a periodic basis, generally at the mid-point of the fiscal year, the Budget staff does a formal mid-year review with departments comparing budgets to actuals.

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Assessed Valuation and Mill Levy

- As of January 1st, The county appraisers office appraises all real estate and personal property in the City. From this, an assessed valuation is determined through a mathematical calculation. Commercial real estate is assessed at 25% of appraised value and residential real estate is assessed at 11.5% of its appraised value. One exception exists, however, in regards to residential property including mobile homes, the first $20,000 of the appraised value is not subject to the school general levy.
- Once the City receives its estimated assessed value, the City determines the value of each mill by dividing the assessed valuation by 1,000. For 2017 the City's estimated assessed value was $46,311,594, bringing the value of each mill to roughly $46,312. This number is then multiplied by the total mill levy for the City to determine the total Ad Valorem tax dollars to be collected for the budget year.
- For 2017 the mill levy for Valley Center is estimated at 55.651 to bring in an estimated $2,577,277 in Ad Valorem taxes.
- In November of 2016 the City will receive its actual assessed valuation to determine the actual mill levy for the year.

Year	Assessed Valuation	% Change
2008	$42,178,107	7.04%
2009	$42,344,615	0.39%
2010	$43,792,585	3.31%
2011	$44,193,447	0.91%
2012	$43,065,035	-2.62%
2013	$44,128,717	2.41%
2014	$44,845,295	1.60%
2015	$45,726,703	1.93%
2016	$45,729,797	0.01%
2017	$46,311,594	1.26%
2018	$48,269,842	4.26%
2019	$50,899,065*	4.22%*

Mill Levy Ten Year Comparison (In mills)

Levy Year	Budget Year	State	County	Library	School District	City	Total
2008	2009	1.5	30.377	4.568	63.742	43.799	143.986
2009	2010	1.5	29.868	4.514	64.094	44.002	143.978
2010	2011	1.5	29.359	4.494	63.006	43.954	142.313
2011	2012	1.5	29.428	4.497	64.677	46.675	146.777
2012	2013	1.5	29.447	4.502	66.339	49.128	150.916
2013	2014	1.5	29.377	4.501	66.257	49.129	150.764
2014	2015	1.5	29.478	4.507	64.480	50.936	150.901
2015	2016	1.5	29.383	4.507	66.599	50.939	152.928
2016	2017	1.5	29.359	4.507	66.599	51.144	153.109
2017	2018	1.5	29.359	4.445	66.599	51.144	153.047
2018	2019	1.5	29.383	4.394	64.370	55.589	155.236

Budget Summary by Fund

FY 2019 ADOPTED BUDGET

2019 Adopted Budget	General Fund	Library*	Employee Benefit**	Bond & Interest	Emergency Equipment	Enterprise Funds	Special Revenue Funds	TOTAL
Beginning Fund Balance	$922,851	$6,781	$188,018	$255,269	$153,114	$1,391,663	$322,248	$3,239,944
Revenues								
Ad Valorem Taxes	$1,173,223	$229,249	$503,035	$839,835	$51,612	-	-	$2,796,954
Taxes (Non Property)	$791,003	$32,145	$74,035	$111,555	$9,497	-	-	$1,018,235
Licenses & Permits	$621,850	-	-	-	-	-	-	$621,850
Charges for Services	$16,100	-	-	-	-	$3,694,453	-	$3,710,553
Fines & Forfeitures	$142,100	-	-	-	-	-	-	$142,100
Interest on Earnings	$1,000	-	-	$100	-	-	-	$1,100
Other Revenues	$116,155	-	-	-	-	$3,000	-	$119,115
Miscellaneous	$154,000	-	-	-	-	$6,600	$10,000	$170,600
Transfers In/Reimburse	-	-	$73,500	$704,500	-	-	$40,000	$818,000
Special Assessments	-	-	-	$475,000	-	-	-	$475,000
Intergovernmental	-	-	-	-	-	-	$861,690	$861,690
Total Revenue	$2,985,431	$261,394	$650,570	$2,130,990	$61,109	$3,704,053	$911,690	$10,705,237
Total Resources	$3,908,282	$268,175	$838,588	$2,386,259	$214,223	$5,095,716	$1,233,938	$13,945,181
Expenditures								
Administration	$694,510	-	-	-	-	-	-	$694,510
Community Development	$234,990	-	-	-	-	-	-	$234,990
Park & Public Grounds	$580,550	-	-	-	-	-	-	$580,550
Police	$1,135,500	-	-	-	-	-	-	$1,135,500
Fire	$337,838	-	-	-	-	-	-	$337,838
Legal & Court	$145,252	-	-	-	-	-	-	$145,252
Environmental Services	-	-	-	-	-	-	-	-
Personnel Service	-	-	$821,290	-	-	$661,242	$333,783	$1,816,315
Contractuals	-	-	-	$1,000	-	$1,562,650	$62,800	$1,626,450
Commodities	-	-	-	-	-	$81,375	$78,800	$160,175
Other/Transfers/Misc	-	$270,000	$12,000	$4,000	-	-	$531,000	$817,000
Capital Outlay	-	-	-	-	$102,945	$1,043,500	$9,000	$1,155,445
Debt Service	-	-	-	$2,063,000	-	$347,000		$2,410,000
Total Expenditures	$3,128,640	$270,000	$833,290	$2,068,000	$102,945	$3,695,767	$1,015,383	$7,985,385
Ending Fund Balance	$779,641	($1,825)*	$5,229	$318,259	$111,278	$1,495,983	$218,556	$2,927,121

*The City transfers all revenue obtained within The Library Fund to the Library. Expenditures are purposely over estimated due to the possibility of receiving more revenue than predicted, thus creating a negative ending balance and preventing a budget amendment to occur.

Fund Balance by Fund

FUND	Balance 1/1/2018	2018 Estimated Revenue	2018 Estimated Expenditures	Estimated Balance 12/31/2018	Increase/ Decrease in Fund Balance
General	$1,093,852	$3,515,774	$3,686,775	$922,851	-$171,001
Library	$7,802	$243,979	$245,000	$6,781	-$1,021
Employee Benefit	$470,906	$534,112	$817,000	$188,018	-$182,720
Bond & Interest	$474,273	$699,500	$2,063,000	$255,269	-$219,004
Emergency Equipment	$150,596	$54,967	$102,945	$102,618	-$47,978
Water	$1,396,843	$1,828,600	$1,833,780	$1,391,663	-$5,180
Sewer	$668,320	$1,143,000	$1,200,612	$610,708	-$57,612
Stormwater	$369,769	$250,000	$332,275	$287,494	-$82,275
Solid Waste	$131,198	$429,700	$479,000	$81,898	-$49,300
Special Streets & Highway	$406,804	$90,000	$1,008,526	$327,248	-$79,556
Special alcohol	$30,562	$4,000	$5,000	$31,562	-$1,000
Special Parks & Rec	$1,154	$4,000	$10,000	$1,154	$0
Total	$5,202,079	$8,797,632	$11,783,913	$4,207,264	-$896,647

Explanation of changes in fund balance

Employee Benefit Fund: Employee health insurance premiums are unavailable until after the adoption of the budget so given the volatility of healthcare costs, additional funds are budgeted to assure adequate funding. Annually, any fund balance surplus is transferred to the General Fund.

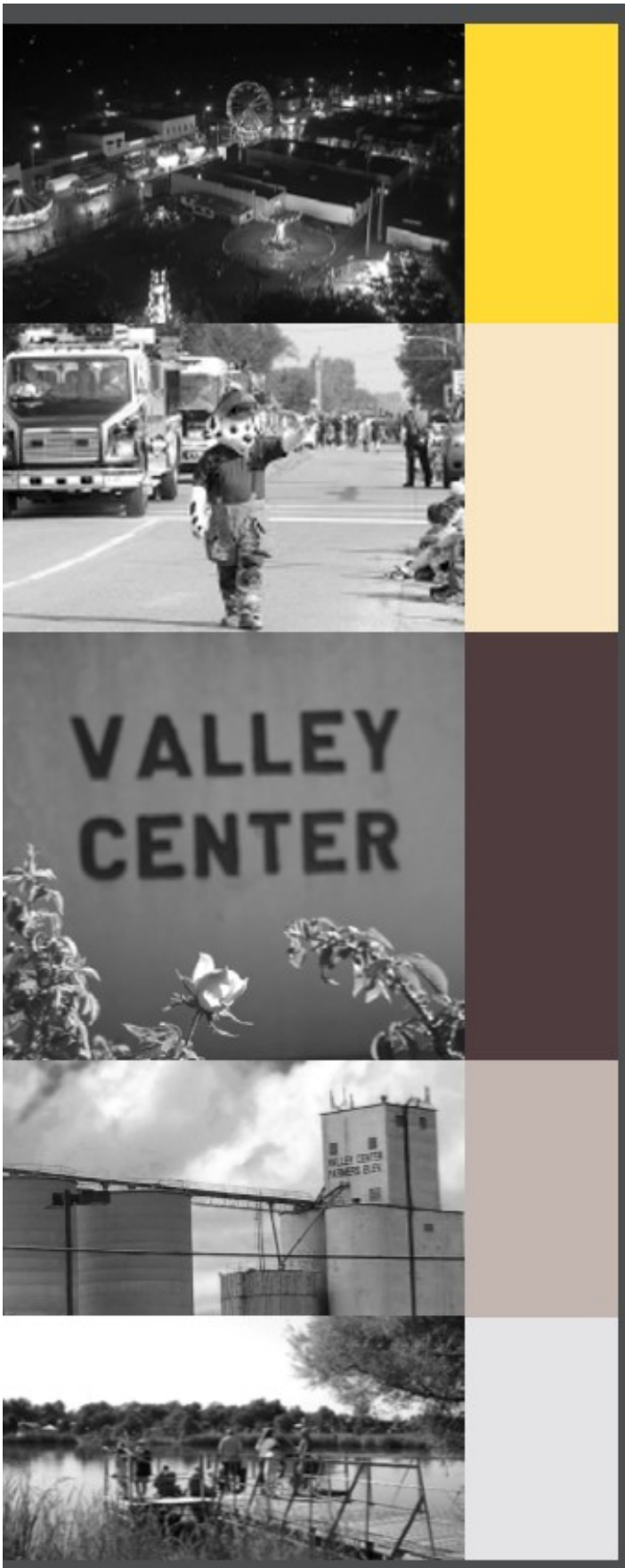
All other negative net income fund balances were reduced intentionally due to surplus fund balances.

FUND	Balance 1/1/2019	2019 Estimated Revenue	2019 Estimated Expenditures	Estimated Balance 12/31/2019	Increase/ (Decrease) in Fund Balance
General	$922,851	$2,985,431	$3,128,641	$779,641	-$143,210
Library	$6,781	$261,394	$270,000	-$1,825	-$8,606
Employee Benefit	$188,018	$650,570	$833,290	$5,299	-$182,720
Bond & Interest	$255,269	$2,130,990	$2,068,000	$318,259	$62,990
Emergency Equipment	$102,618	$61,109	$102,946	$111,278	-$111,278
Water	$1,391,663	$1,828,600	$1,724,280	$1,495,983	$104,320
Sewer	$610,708	$1,173,125	$1,154,212	$629,621	$18,913
Stormwater	$287,494	$271,000	$338,275	$220,219	-$67,275
Solid Waste	$81,898	$431,328	$479,000	$34,226	-$47,672
Special Streets & Highway	$327,248	$911,690	$1,015,383	$218,556	-$103,693
Special alcohol	$31,562	$4,000	$5,000	$30,562	-$1,000
Special Parks & Rec	$1,154	$4,000	$4,000	$1,154	$0
Total	$4,207,264	$10,713,237	$11,123,027	$3,842,973	-$479,231

CITY OF VALLEY CENTER, KS

DISCOVER VC

STRATEGIC PLAN



CITY OF VALLEY CENTER

STRATEGIC PLAN

December 2016

Prepared by

Wichita State University
Hugo Wall School of Public Affairs
Public Policy and Management Center

Wichita State University
1845 Fairmount
Wichita, Kansas 67260-0155

Letter From the Mayor

Dear residents and visitors,

It is truly a pleasure to welcome you to the City of Valley Center, a beautiful, friendly community situated in the Little Arkansas River Valley, just nine miles north of downtown Wichita.

The 7,000-plus residents of Valley Center have a great deal of pride in their city, which offers a wide range of recreational activities, excellent schools and a safe and neighborly environment. In Valley Center, we know what it's like to have the best of both worlds. We enjoy the benefits of small town living, but take full advantage of a modern sense of civic purpose.

Our residents know this is a transformative time in Valley Center. The city has grown and changed since its early days as an agricultural hub, yet has remained a distinct community that fosters an identity separate from its big, bustling neighbor to the south. We've asked for citizen input to help us construct a road map that will guide the development of future amenities. As you'll see in this strategic plan compiled by Wichita State University, the ideas put forward by our citizens have been incorporated every step of the way.

Currently, Valley Center's unique recreational and cultural offerings include a newly built 9-hole golf course, as well as five clean and safe public parks that provide access to fishing ponds, playgrounds, a public swimming pool, disc golf course, more than 17 miles of pedestrian and bike trails and a wildly popular splash park. Valley Center is home to many churches, a well-stocked public library, an active senior club and much more.

There are a number of major capital improvements soon to be underway, including a community center to foster creative, educational and intergenerational activities, and offer beautiful, functional places to gather. Valley Center is continually improving its infrastructure through roadway and drainage projects, and exploring other ways to positively impact residents' lives. We are building on our proud heritage while welcoming new ideas, new businesses and new families.

I invite you to stroll through our historic downtown, shop at our friendly local businesses and join our many highly motivated civic groups that work collaboratively for the good of our community. I believe we'll exceed your expectations and that you'll discover what we have always known: Valley Center is an incredible place to call home.

If you need assistance or more information about Valley Center, our team would be pleased to assist you. The direct line to City Hall is 316-755-7310.

Sincerely,

The Honorable Laurie Dove, Mayor
City of Valley Center, Kansas
vcmayor@valleycenterks.org

MISSION STATEMENT

Valley Center:
Where there is a respect for balancing history and progressive ideas to ensure excellence in quality of life and stewardship of resources for the future.

Mission Framework

Our Audience

- All citizens of Valley Center including, city employees, school district, and businesses
- Other cities, potential residents, and surrounding area

Our Cause

- Provide efficient, economical, high quality city services to citizens through good stewardship of tax dollars
- Engage citizens and get them involved in the community through conversations and providing good information
- Embrace the individuality of Valley Center by balancing historic elements and progressive ideas

Our Action

- Be a City Council that challenges ourselves to be open-minded on issues, listen and consider other opinions, gather information, and have an open dialogue with each other and the community
- Set a vision, stay focused and establish goals - be proactive vs. reactive
- Be objective, passionate and focused
- Admit mistakes, communicate lessons learned, regroup and then move forward
- Balance projects between infrastructure and visible projects such as road improvements

Our Impact

- Maintain and improve the lives of all citizens by making Valley Center a better place to live
- Work together to be stewards of place and set the example for citizens and future council members.
- Accomplish long-term goals to improve the image and reputation of community and provide and maintain quality amenities

Mission Focus

- Make Valley Center a better place to live
- Improve communication
- Establish a unique quality of life for Valley Center
- Be good stewards of tax dollars
- Be objective

Goal 1: Communication

Enhance communication and engagement with people interested in the community to create a dynamic and active civic culture.

Objectives:

- Increase number of citizens engaged in events, volunteer opportunities, and council and board positions
- Measure satisfaction of citizen involvement
- Increase citizens purchasing local
- Increase positive outreach to citizens and businesses moving to Valley Center

Goal 2: Economic Development

Ensure intentional growth decisions that support, retain and expand businesses by reducing barriers and utilizes community assets.

Objectives:

- Increase growth in industrial and commercial sectors and land development
- City supports local businesses

Goal 3: Quality of Place

Incorporate quality of life considerations in growth decisions, community design and business practices.

Objectives:

- Increase and improve bike and pedestrian pathways
- Evaluate community needs for parks and green space
- Increase participation by community members and businesses in volunteering and providing materials for community enhancements

Goal 4: Infrastructure & City Services

Provide, maintain and improve infrastructure and deliver efficient and effective services.

Objectives:

- Appropriately fund infrastructure projects and city services
- Implementation of a CIP process to guide funding decisions
- City departments are effective and efficient

Goal 5: Housing

Promote rehabilitation and investment in safe, diverse and affordable housing.

Objectives:

- Increase in number of homes improved and revitalized; reduce number of vacancies and infill vacant lots
- Increase housing diversity in types and pricing (consider needs for aging and younger populations)

Council Assessment

What are Valley Center's greatest assets?

- School and district facilities
- Number and quality of parks
- Sidewalk system
- Location of city
- Long-term connection of people to the city and their knowledge about history of city
- Willingness to work together and community connection among various sectors
- Fall festival
- Public golf course project
- Public infrastructure and planning - addressed drainage that now is in an area for development
- Downtown district
- Splash Park
- Community Center project

What are Valley Center's greatest challenges?

- Engaging the younger generation and getting them involved in the community
- Tough business environment due to proximity to Wichita
- Communication with citizens
- Drainage issues - feeder areas need work
- Location of city - proximity to Wichita (easier to get to businesses and services there)
- Activities for youth
- Chamber of commerce marketing/promoting the city
- Community support for deliberate growth and have a good plan and community vision
- Lack of land options for growth
- Perception of having a tough business climate
- Developing residential options
- Aging public facilities
- Aging housing stock

In five years what issues do want to make sure you address?

- Maintain and improve infrastructure; drainage, drinking Water treatment facility, businesses, roads, community center, library, public facilities.
- Sustained growth
- Deliberate/innovative ideas; mixed-use development, social aspects, destination amenities, identify sectors that fit in the city, brand the city and then develop aspects that go with that
- Industrial park fully occupied
- Downtown revitalized
- Art and culture opportunities for all age groups - community theater, makers fair (use Fall Festival model to develop other cultural opportunities)

Stakeholder Identification

- Chamber of Commerce
- High school and middle school students
- Business owners
- Educators
- PTA
- Churches
- Seniors
- Recreation organizations
- Civic organizations
- Potential business owners (those that inquired, but did not come)
- Lions Club
- Ministerial Alliance
- Daycare providers
- Clubs and organizations that cater to 30 – 50 year olds
- Boy and Girl Scout clubs
- 4-H Club
- Alumni
- American Legion
- Basketball Tournament (January)
- City-wide Garage Sale (pancake feed)
- Saturday morning basketball program at Middle School
- Animal League (dog wash event)

DISCOVER Valley Center

WICHITA STATE UNIVERSITY
HUGO WALL SCHOOL OF PUBLIC AFFAIRS
Public Policy and Management Center

CITY OF VALLEY CENTER, KS

DISCOVER VC

FINANCIAL FORECASTING

Major revenues for the overall 2019 budget are detailed below in the graph.

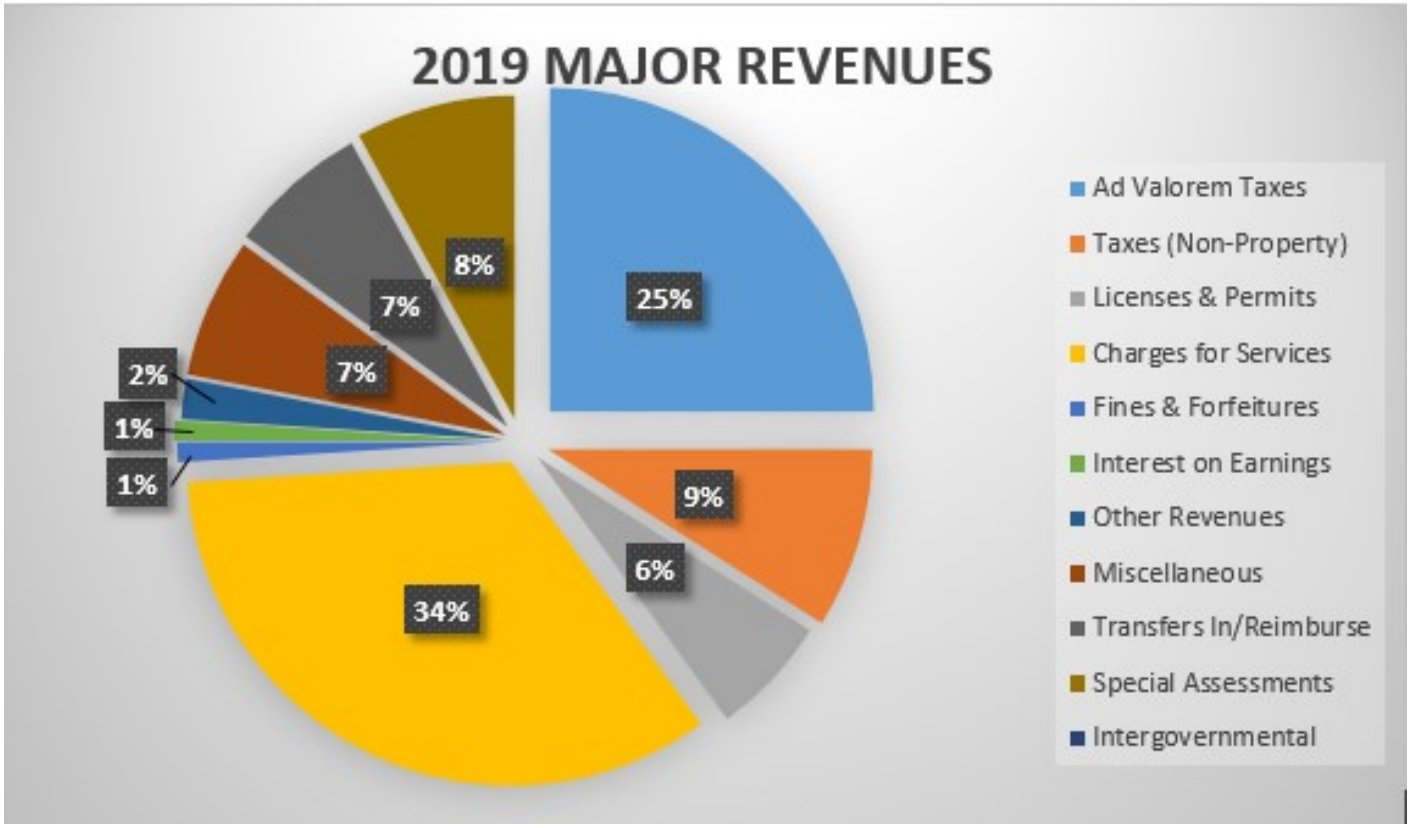
Charges for Services 34%: User charges are derived from services provided by the City such as water, stormwater, sewer, and solid waste. Rates for these charges were determined by a cost study performed by an outside firm. The study was conducted due to not enough revenue being generated by these services to break even with the cost associated with each service. Once the cost study was completed and the results were implemented, the City now generates enough revenue in these areas to continue future services as well as make improvements when necessary.

Ad Valorem Taxes 25%: Ad valorem taxes are strictly property taxes. These taxes are based off of each properties' assessed valuation.

Other Taxes 9%: These taxes include sales tax, motor vehicle tax, watercraft tax, and delinquent tax. These taxes are dispersed by the state and county each fiscal year.

Special Assessments 7%: Special assessments are charges for new infrastructure and upgrades to existing infrastructure. When new infrastructure or upgrades are made to existing infrastructure, the overall cost is divided amongst the homeowners and businesses based upon the frontage area of the property that is directly benefiting from the new or upgraded infrastructure.

These revenues total 75% of revenue for 2019.

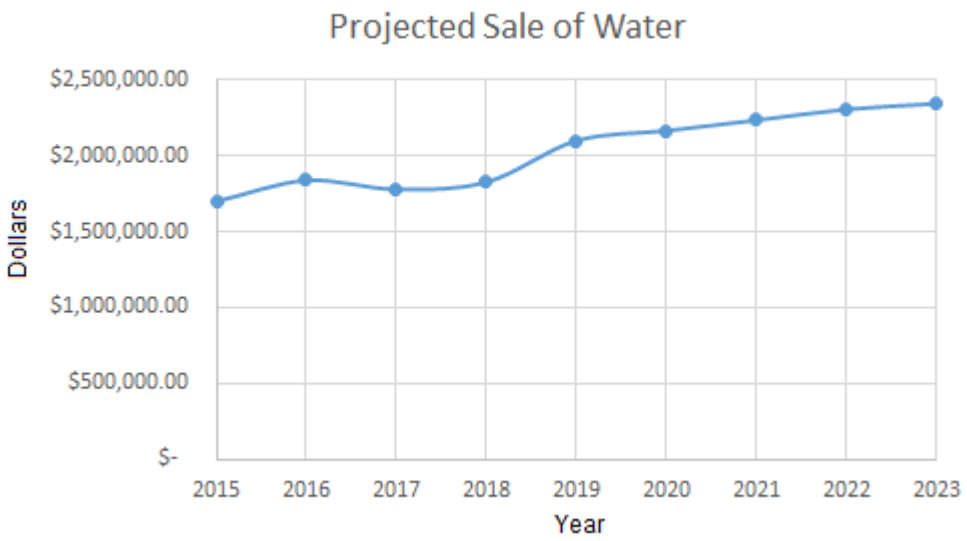


An important tool for local municipalities to utilize is forecasting. The previous City Staff completed a forecast for property tax and general fund revenues for Valley Center using various models. Our projections were made using time series data or a sequences of measurements that follow non-random orders. The analysis of time series is based on the assumption that successive values in the data represent consecutive measurements taken at equally spaced time intervals.

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2020 PROJECTED
General Fund	$870,851	$1,617,006	$1,628,918	$1,662,339	$1,756,272	$1,773,834
General Fund Mill Levey	19.419	35.362	35.173	34.505	34.505	34.505
Total	55.443	55.445	55.443	54.951	54.951	54.951
Total Dollars	$2,535,226	$2,535,397	$2,567,654	$2,647,311	$2,796,955	$2,824,924
Assessed Value	$45,726,703	$45,726,703	$46,311,594	$48,176,771	$50,899,065	$51,408,055
AV Mill Value	$45,727	$45,726.70	$46,312	$48,177	$50,899	$51,408
% Changed in Assessed Value	1.77%	0%	1.01%	1.04%	1.06%	1%

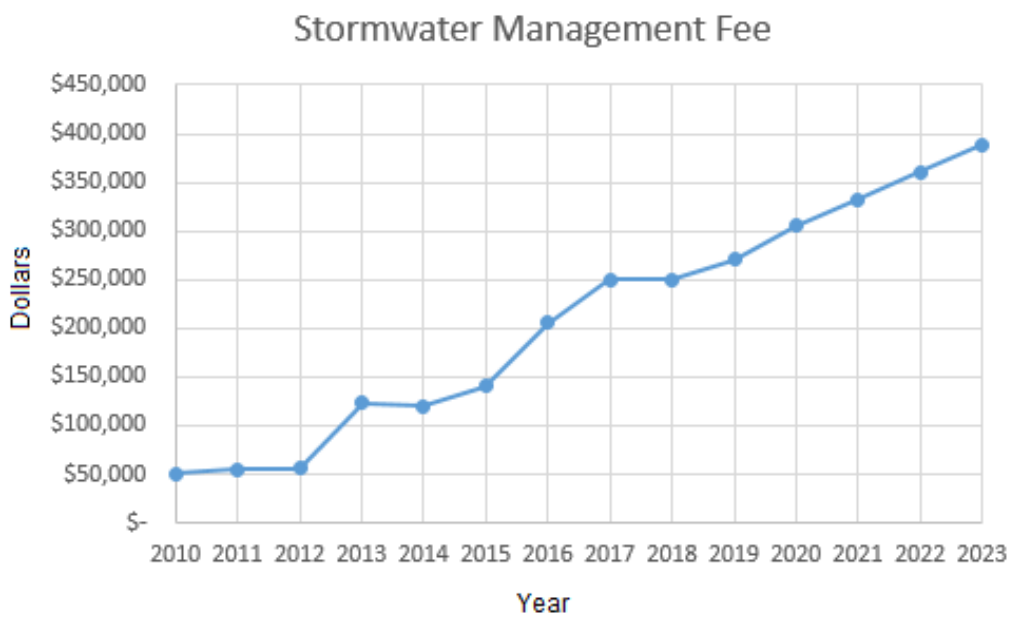
We utilized an ARIMA model which is the most general class of models for forecasting a time series data. ARIMA stands for AutoRegressive, Integrated, and Moving Average. The ARIMA model takes into account autocorrelation, the moving average factors within the series, and the drift or trend (integrated). The ARIMA model tries to break down the autocorrelation while adding in factors for moving average and the trend. The ARIMA model gives us the best results for this calculation.

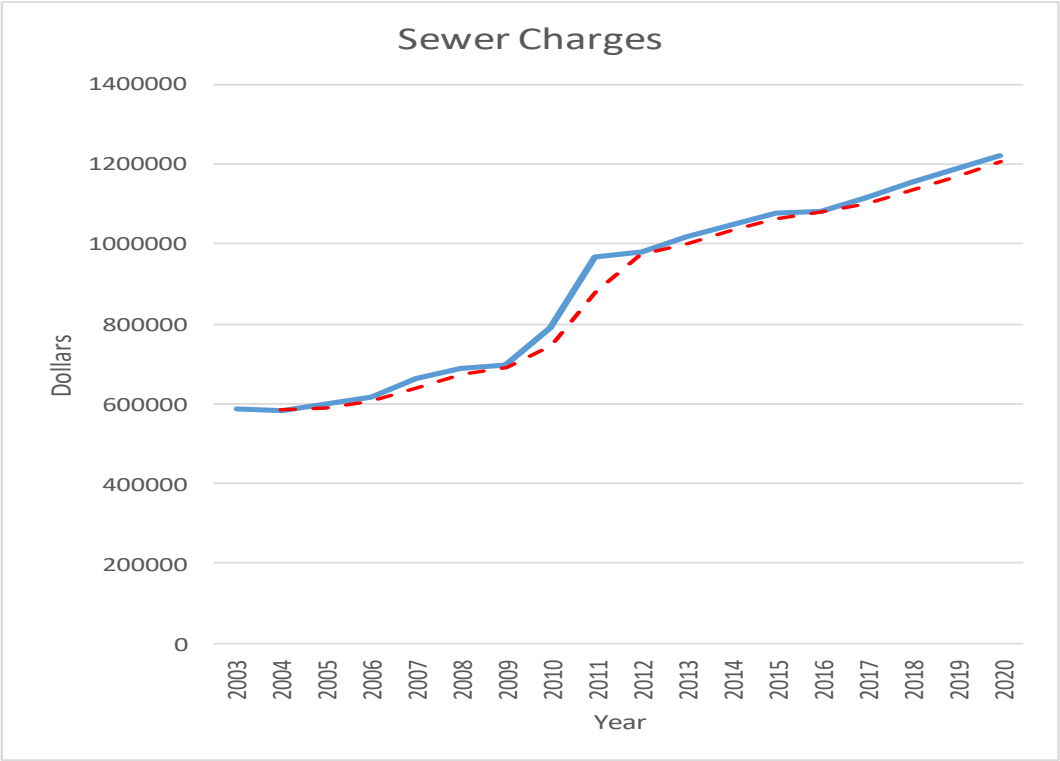
Solid Waste– Solid Waste Service Fees are projected at $429,828 for 2019. This regression analysis also shows a trend line (red dash line) that shows the basic trend of forecasted data.



Based on a recent Water Rate Study, the City found the projected sale of water to be $2,101,673 for 2019. This is based off of sales and trends from 2015 to the present time. The study shows a steady growth through 2023.

Based on a recent Stormwater revenues, the City found the projected revenue for 2019 to be $271,000. This is based off of sales and trends from 2010 to the present time. The study shows a steady growth through 2023.





Sewer charges are projected at $1,167,125 for 2019. This was projected using a regression analysis of previous yearly data. The graph is also shown with a trend line (red dash line) to the basic trend of forecasted data.

CITY OF VALLEY CENTER, KS

DISCOVER VC

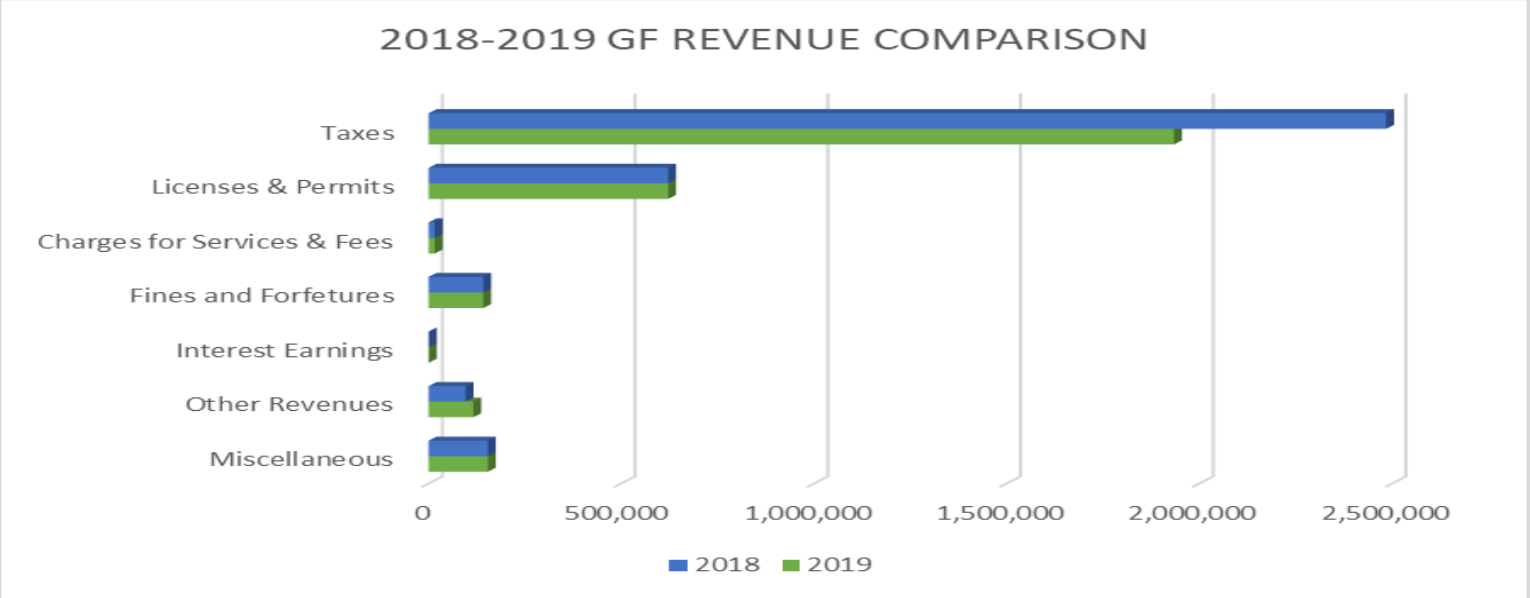
GOVERNMENTAL FUNDS

The General Fund for Valley Center 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, Fire, Parks & Public Buildings, Community Development, Finance and Administration, Municipal Court, and Environmental Services. The General Fund is the primary operating fund for the City.

The General Fund for Valley Center encompasses seven areas of revenue. The seven areas include Taxes, Licenses & Permits, Charges for Services, Fines & Forfeitures, Interest Earnings, Other Revenues, and Miscellaneous. The main revenue source for the General Fund is taxes. Taxes comprise 71% of the total revenue for the General Fund. The taxes category is made up of ad valorem tax, sales tax, motor vehicle tax, watercraft tax, delinquent tax, and recreational vehicle tax. The second largest revenue source is licenses and permits. This revenue comes from licenses and permits for buildings, housing projects, construction, and various other activities that are completed by the citizens and businesses within the City.

All salaries and hourly wages within the departments listed above are paid from the General Fund. The major increase in revenues from 2015 to 2016 was due to the mill transfer. The mill transfer allowed the City to spend down fund balance in the Bond and Interest Fund and Employee Benefit Fund rather than raising taxes to pay for the overage on the Meridian St./Ford St. drainage project.

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGETED	2019 APPROVED
Revenues:					
Taxes	$1,572,643	$2,328,683	$2,438,814	$2,484,569	$1,934,226
Licenses & Permits	$629,641	$619,650	$634,630	$621,850	$621,850
Charges for Services & Fees	$12,460	$16,600	$5,615	$16,100	$16,100
Fines & Forfeitures	$141,467	$127,100	$126,583	$142,100	$142,100
Interest Earnings	$20	$2,000	$6,860	$1,000	$1,000
Other Revenues	$66,688	$75,200	$96,813	$96,155	$116,155
Miscellaneous	$131,006	$139,000	$44,232	$154,000	$154,000
TOTAL REVENUE	**$2,553,925**	**$3,308,233**	**$3,353,547**	**$3,515,774**	**$2,985,431**



	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
Ad Valorem Tax	$852,532	$1,589,117	$1,583,903	$1,662,339	$1,173,224
Delinquent Tax	$14,535	$18,859	$20,567	$10,000	$10,000
In Lieu of Tax	$0	$0	$0	$0	$0
Motor Vehicle Tax	$114,176	$125,476	$233,348	$218,807	$162,800
Recreational Vehicle Tax	$1,810	$2,150	$3,868	$3,799	$2,736
16/20M Trucks	$196	$158	$293	$543	$460
Commercial Vehicle	$0	$0	$0	$6,412	$5,003
Watercraft Tax	$0	$0	$0	$1,327	$1,003
Machinery & Equipment Tele-com	$0	$0	$0	$0	$0
County Sales Tax	$584,185	$596,378	$592,050	$575,000	$575,000
State Alcohol Distribution	$5,209	$4,130	$4,785	$4,000	$4,000
Total Taxes	**$1,572,643**	**$2,336,268**	**$2,438,814**	**$2,482,226**	**$1,934,226**
Cereal Malt Beverage License	$300	$475	$250	$300	$300
Vendor's License	$1,100	$3,550	$1,240	$1,000	$1,000
Utility Franchise	$473,793	$449,533	$483,992	$470,000	$470,000
Contractor's License	$22,925	$37,225	$26,125	$21,000	$21,000
City Utility Franchise	$60,000	$60,000	$21,485	$60,000	$60,000
Refuse License	$200	$0	$0	$0	$0
Trailer Permits	$685	$400	$381	$200	$200
Pet License (Dog Tags)	$8,410	$9,210	$12,855	$8,000	$8,000
Animal License	$1,323	$52f5	$1,240	$200	$200
Electric, Plumb, Mech Permits	$38,555	$55,328	$57,586	$20,000	$20,000
Inspection Fees	$0	$0	$0	$20,000	$20,000
Fire Permits	$0	$0	$0	$0	$0
Fireworks Permits	$11,100	$10,500	$8,700	$11,000	$11,000
Cemetery Lot Sales	$7,200	$6,200	$17,600	$7,000	$7,000
Cemetery Fees	$700	$1,600	$1,975	$1,500	$1,500
Liquor License	$300	$0	$600	$1,000	$1,000
Right-of-Way Permits	$2,800	$650	$400	$200	$200
Fence Permits	$250	$200	$200	$400	$400
Sign Permits	$0	$0	$0	$50	$50
Total Licenses & Permits	**$629,641**	**$635,396**	**$634,629**	**$621,850**	**$621,850**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Planning Fees	$2,185	$2,425	$3,525	$3,000	$3,000
Community Building Rental	$9,275	$10,305	$3,600	$10,000	$10,000
Returned Check Charges	$0	$0	$90	$100	$100
L.E.D. Sign Fees	$0	$0	$0	$0	$0
Township Fire Contract	$1,000	$5,000	$2,000	$3,000	$3,000
Total Charges for Services & Fees	**$12,460**	**$17,730**	**$9,215**	**$16,100**	**$16,100**
Police Fines	$100,907	$86,037	$81,836	$95,000	$95,000
Court Costs	$37,937	$32,745	$26,736	$45,000	$45,000
Diversion Fees	$2,573	$8,561	$16,198	$2,000	$2,000
Warrant Fees	$50	$849	$1,813	$100	$100
Total Fines & Forfeitures	**$141,467**	**$128,192**	**$126,583**	**$142,100**	**$142,100**
Interest on Idle Funds	$20	$0	$3,260	$1,000	$1,000
Total Interest Earnings	**$20**	**$0**	**$3,260**	**$1,000**	**$1,000**
Reimbursed Expenses	$29,210	$66,000	$91,337	$90,955	$90,955
Grant Contributions	$37,478	$31,671	$5,476	$5,000	$5,000
Contributions	$0	$0	$0	$200	$200
Total Other Revenues	**$66,688**	**$97,671**	**$96,813**	**$96,155**	**$96,155**
Miscellaneous	$5,765	$11,809	$4,232	$4,000	$4,000
Administrative Fees	$115,000	$150,000	$40,000	$150,000	$150,000
Misc Revenue Offset (tie to audit)	$10,241	$674	$0	$0	0
Total Miscellaneous	**$131,006**	**$162,483**	**$44,232**	**$154,000**	**$154,000**
TOTAL REVENUE	**$2,553,925**	**$3,377,740**	**$3,353,546**	**$3,513,431**	**$3,513,431**

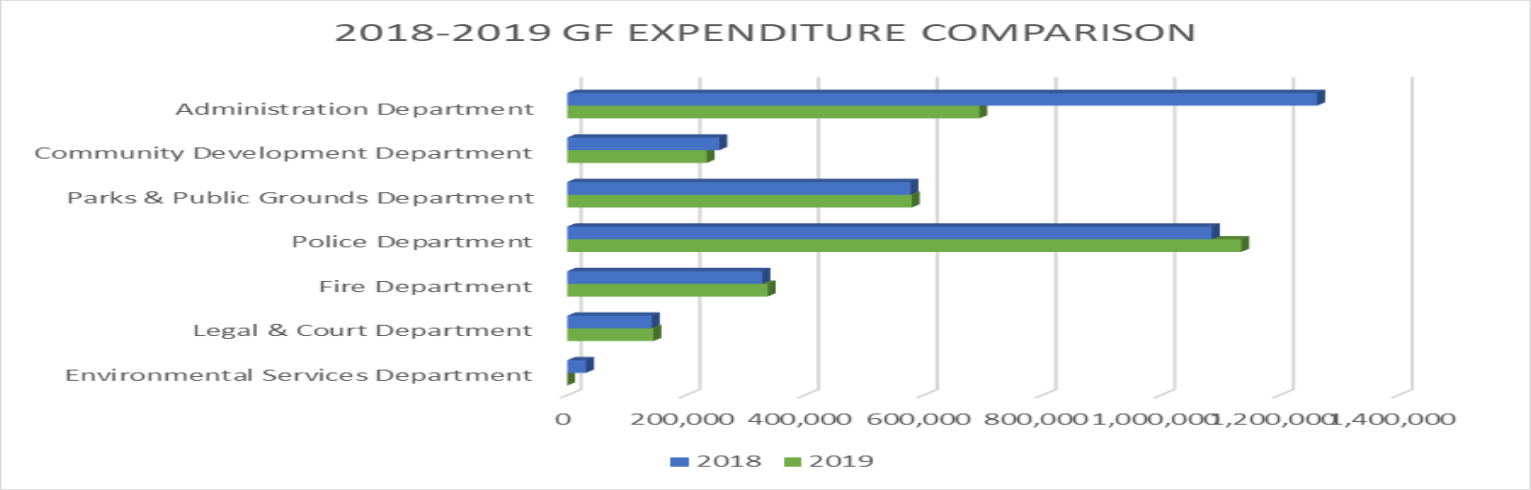
From 2015 to 2016, expenditures rose by almost 1 million dollars. This was due to the mill transfer from Bond and Interest Fund to General Fund. The mill transfer was initiated to let the City spend down fund balance in the Bond and Interest Fund while paying cash from the General Fund for the overage on the Meridian St./Ford St. drainage project. The mill transfer was carried out through the Administration Department which is why the Administration Department expenditures increased dramatically from 2015 to 2016.

General Fund expenditures for 2018 increased by 6.7% over 2017 expenditures. This is due to a 2.6% increase in valuation and the intentional spending down of fund balances that are over 25%. In 2019, the expenditures are expected to decrease 15%. This is result of a loan payoff in 2018.

All department expenditures are broken down into categories ranging from salary and benefits, contractuals, and commodities. miscellaneous/Other, and capital outlay expenditures. Each category serves a specific function.

- **Salary and Benefits**: This expenditure handles the hourly and salary wages for all employees within the General Fund.
- **Contractuals:** This expenditure includes items such as postage, training fees, and low level maintenance.
- **Commodities:** Consumable resources such as office supplies, motor fuel, and parts
- **Miscellaneous/Other:** This expenditure handles any unforeseen low cost expenses and any transfers to other funds.
- **Capital Outlay**: This expenditure handles any capital need for the department such as furniture, software, computers, etc.

Expenditures:	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Administration Department	$598,457	$1,387,715	$1,331,683	$1,263,396	$694,510
Community Development Depart-	$121,132	$203,000	$191,075	$256,250	$234,990
Park & Public Grounds Department	$396,211	$418,058	$446,361	$578,200	$580,550
Police Department	$821,478	$909,250	$871,716	$1,085,950	$1,135,500
Fire Department	$217,653	$227,450	$234,804	$328,700	$337,838
Legal & Court Department	$127,967	$131,430	$131,683	$142,599	$145,253
Environmental Services Department	$65,676	$31,330	$18,199	$31,680	-
TOTAL EXPENDITURES	**$2,348,574**	**$3,308,233**	**$3,225,521**	**$3,686,775**	**$3,128,641**



Mission: *To provide excellent public service to our citizens and businesses; continuing to increase quality of service to our community through education, information, and technology. The Office of Finance and Administration Department exists to uphold the public trust, protect local democracy, and provide access to matters of public interest diversely and inclusively.*

Service Description: The Administration and Finance Department provides central support services to the organization. It consists of the City Administrator's Office, Finance Department, City Treasurer and the Office of the City Clerk. All questions regarding the general management of the City and its financial operations ,including utility billing and records, are handled by this department. In addition, the Finance and Administration Department acts as Secretary for the City Council.

Accomplishments in 2018:

- Performed a Water Rate Study to assist in drafting a new policy which enhances clarity between citizens and the City pertaining to usage
- Partnered with Public Works administration to better streamline needs of organization and community
- Cross-trained within department to ensure a well rounded organization
- Presented Outcome-Based Budget to the City Council
- Provided enhanced services to senior program in new Community Building

Objectives for 2019:

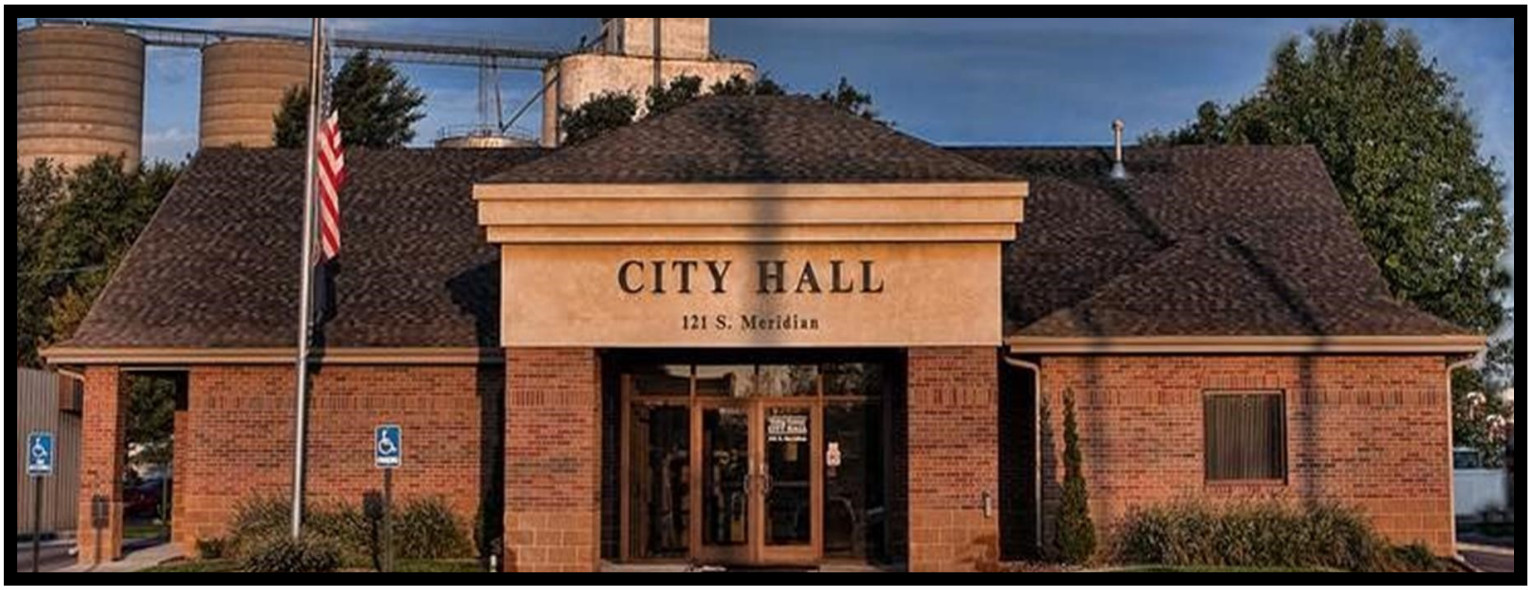
- Implement performance measurements for each department within the organization to accompany the performance-based pay system
- Implement new personnel policy to provide a more extensive set of guidelines for personnel
- Draft a Investment, debt management, and long range fiscal plan polices

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
General Fund	$598,457	$1,360,784	$1,331,683	$1,263,396	$694,510
Total Revenues	***598,457***	***$1,360,784***	***$1,331,683***	***$1,263,396***	***$694,510***
Salaries and Benefits	$322	$359,379	$387,204	$401,073	$412,787
Contractuals	$168,780	$233,424	$226,879	$170,223	$174,423
Commodities	$6,313	$5,865	$5,393	$8,000	$8,000
Capital Outlay	$7,836	$5,319	$2,009	$14,300	$14,300
Other	$93,907	$756,797	$710,198	$669,800	$85,000
Total Expenditures	***598,457***	***$1,360,784***	***$1,331,683***	***$1,263,396***	***$694,510***
Total Positions/FTE	***5.5/5***	***7/7****	***7/7***	***7/7***	***7/7***

*Added City Treasurer, Combined Senior Coordinator and Admin Assistant from 2 part-time positions into 1 full-time position.

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Salary-Staff	$298,607	$343,116	$377,855	$390,473	$402,187
Salary-Part-Time	$10,989	$5,737	$71	$0	$0
Contract 457 defer	$4,775	$35,756	$3,078	$3,100	$3,100
Salary-Council	$7,250	$6,950	$6,200	$7,500	$7,500
Subtotal Salaries and Benefits	**$321,621**	**$359,379**	**$387,204**	**$401,073**	**$412,787**
Postage	$2,526	$1,860	$1,571	$3,000	$3,000
Telephone	$5,624	$5,281	$6,419	$5,500	$9,700
Travel	$3,666	$16,502	$7,501	$5,000	$5,000
Insurance	$11,714	$11,681	$11,512	$16,000	$16,000
Other Equipment Insurance	$0	$0	$0	$500	$500
Subscriptions and Dues	$14,949	$13,391	$14,244	$12,000	$12,000
Professional Services	$25,073	$74,464	$80,016	$25,000	$25,000
Training	$4,321	$5,365	$4,542	$5,000	$5,000
Printing	$6,825	$8,620	$9,342	$6,723	$6,723
Software / Hardware Maintenance	$5,801	$6,955	$6,391	$7,000	$7,000
Maintenance and Repair	$989	$897	$329	$1,500	$1,500
Equipment Maintenance and Repair	$1,473	$1,704	$1,589	$2,000	$2,000
Building Maintenance	$0	$0	$0	$1,000	$1,000
Utility Expense	$27,259	$28,253	$26,619	$30,000	$30,000
Street/Traffic Lights	$46,425	$50,978	$51,129	$50,000	$50,000
Other Contractuals	$12,135	$7,473	$5,675	$0	$0
Subtotal Contractuals	**$168,780**	**$233,424**	**$226,879**	**$170,223**	**$174,423**
Office Supplies	$4,733	$5,099	$4,447	$6,000	$6,000
Supplies and Parts	$661	$639	$884	$2,000	$2,000
Other Commodities	$919	$127	$62	$0	$0
Subtotal Commodities	**$6,313**	**$5,865**	**$5,393**	**$8,000**	**$8,000**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Office Equipment	$3,196	$255	$0	$6,300	$6,300
Equipment	$1,790	$215	$0	$4,500	$4,500
Computer Equipment / Software	$2,850	$4,849	$2,008	$2,500	$2,500
Other Capital Outlay	$0	$0	$1	$1,000	$1,000
Subtotal Capital Outlay	**$7,836**	**$5,319**	**$2,009**	**$14,300**	**$14,300**
Economic Development	$100	$150	-$25	$0	$0
Contingency / Misc Transfers	$23,216	$5,661	$5,893	$5,000	$5,000
Transfer to Equipment Reserve	$0	$120,000	$124,338	$84,800	$40,000
Transfer to CIP	$18,589	$500,000	$500,000	$500,000	$0
Transfer to Special Streets & HW	$75,000	$130,000	$80,000	$80,000	$40,000
Misc Exp Offset (tie to audit)	-$88,805	$986	-$8	-	-
Transfers Out (tie to audit)	$93,589	-	-	-	-
Encumbrances (tie to audit)	-$27,782	-	-	-	-
Subtotal Other / Misc	**$93,907**	**$823,541**	**$710,198**	**$669,800**	**$85,000**
TOTAL	**$598,457**	**$1,387,715**	**$1,331,683**	**$1,263,396**	**$694,510**



Mission: *To promote a clean and attractive community in which residents and businesses thrive through strategic quality of place and economic development activities and initiatives.*

Service Description:

- Serve as City staff to the City of Valley Center Planning and Zoning Board and Economic Development Board
- Direct City's floodplain management program (CRS)
- Oversee all residential and commercial construction permits and zoning permits issued in the City of Valley Center
- Enforce and maintain zoning and subdivision regulations
- Direct economic development initiatives, such as tax abatements and business expansion/retention programs
- Oversee all residential construction project inspections

Accomplishments for 2018

- Actively marketed the City's Land Bank lots and Housing Incentive Program through various campaigns, including WABA Home Show and interstate billboard
- Moved Community Development from City Hall to the Public Works Building to better serve the City's clientele and improve internal efficiencies
- Collaborated with the Chamber of Commerce and Main Street Valley Center on several community projects
- Improved the City's CRS rating from Class 8 to Class 7 in an increased flood insurance premium discount for residents
- Approved multiple Residential and Commercial development permits and projects

Goals for 2019

- Finish residential inspector certifications to allow City staff to conduct residential construction project inspections and begin commercial inspector certifications
- Collaborate with other City staff on completing the update to the City's 2013 Pedestrian and Bicycle Plan
- Continue downtown revitalization improvements.
- Attract high quality/multiple price ranges for new residential developments
- Industrial park development.
- Continue to work on the goals set forth in City's Strategic Plan

Revenue By Funds	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Adopted***	***Actual***	***Adopted***	***Approved***
General Fund	$121,132	$203,000	$191,075	$256,250	$234,990
Total Revenues	***$121,132***	***$203,000***	***$191,075***	***$256,250***	***$234,990***
Salaries and Benefits	$74,834	$147,000	$128,262	$148,000	$152,440
Contractuals	$18,745	$41,950	$36,461	$33,750	$36,850
Commodities	$1,191	$2,150	$3,316	$2,650	$3,500
Capital Outlay	$2,756	$1,900	$1,745	$31,850	$12,200
Other	$23,606	$10,000	$21,291	$40,000	$30,000
Total Expenditures	***$121,132***	***$203,000***	***$191,075***	***$256,250***	***$234,990***
Total Positions/FTE	***2-Feb***	***3/3****	***3/3*****	***3/3***	***3/3***

*Added 1 FT Intern ** Eliminated Intern and Added Code Enforcement Officer

Community Development Line Item:

FY 2019 ADOPTED BUDGET

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Salary-Staff	$59,966	$118,206	$128,262	$148,000	$152,440
Salary-Part-Time	$14,868	$3,990	$0	$0	$0
Subtotal Salaries and Benefits	**$74,834**	**$122,196**	**$128,262**	**$148,000**	**$152,440**
Postage	$1,175	$461	$404	$1,000	$900
Telephone	$1,348	$2,526	$2,590	$2,300	$3,000
Travel	$2,016	$329	$77	$700	$700
Vehicle Insurance	$0	$783	$0	$950	$950
Insurance	$289	$296	$1,005	$500	$500
Subscriptions and Dues	$5,213	$4,139	$2,293	$4,200	$4,000
Professional Services	$1,768	-$13,642	$7,141	$3,000	$7,000
Training	$831	$473	$5,224	$4,000	$1,000
Printing	$1,541	$1,574	$2,308	$1,800	$2,000
Software / Hardware Maintenance	$1,848	$2,099	$3,943	$2,100	$4,000
Vehicle Maintenance	$1,173	$1,646	$33	$1,000	$1,000
Maintenance and Repair	$243	$3	$43	$500	$500
Equipment Maintenance and Repair	$233	$0	$0	$0	$100
Building Maintenance	$0	$0	$0	$500	$0
Main Street	$0	$0	$10,000	$10,000	$10,000
Uniform Clothing	$0	$361	$274	$100	$100
Utility Expenses	$697	$803	$880	$900	$900
Other Contractuals	$370	$3,715	$246	$200	$200
Subtotal Contractuals	**$18,745**	**$5,566**	**$36,461**	**$33,750**	**$36,850**
Office Supplies	$898	$2,083	$2,309	$1,800	$1,800
Supplies and Parts	$0	$196	$96	$0	$0
Motor Fuel	$0	$486	$817	$450	$500
Other Commodities	$293	$155	$94	$400	$1,200
Subtotal Commodities	**$1,191**	**$2,920**	**$3,316**	**$2,650**	**$3,500**
Office Equipment	$911	$0	$0	$500	$500
Equipment	$60	$0	$650	$350	$300
Computer Equipment / Software	$1,785	$363	$1,095	$1,000	$1,200
Other Capital Outlay	$0	$0	$0	$30,000	$10,200
Subtotal Capital Outlay	**$2,756**	**$363**	**$1,745**	**$31,850**	**$12,200**
Economic Development Resources	$23,607	$12,206	$21,291	$40,000	$30,000
Misc Expense Offset (tie to audit)	-$1	-	-	-	-
Subtotal Other / Misc	**$23,606**	**$12,206**	**$21,291**	**$40,000**	**$30,000**
TOTAL	**$121,132**	**$143,251**	**$191,075**	**$256,250**	**$234,990**

Public Parks and Buildings

Mission: *It is the mission of the Department of Parks & Public Buildings to enhance the quality of life in our community by providing the Citizens and Visitors of Valley Center with quality parks, public tree infrastructure, buildings & facilities and recreational spaces.*

Service Description:

The Public Parks and Grounds department is responsible for many projects and activities such as:

- City park system
- Public buildings & facilities
- City Municipal Cemetery
- City swimming pool and splash pad
- Partner with volunteer and community service organizations
- Liaison for Outdoor Spaces & Public Properties Board

Accomplishments 2018:

- Installed City Hall A/V System
- Worked with Community Service Groups on various projects: Painted Booster Station, Spread Fall Surfacing at Playground, Painted Site Amenities at Veterans Park, Flag Pole installed at Public Works, and Tree Planting on Emporia
- Dog Park installation

Coordinated the following at new Community Center and Library:

- Moved into new building, furniture purchases, signage, security cameras, door access controls, A/V systems, landscape, irrigation system, site amenities, custodial services, install donor bricks, internet service, trash and recycle services

Objectives for 2019:

- Hire 1 full time employee to assist with park and building projects
- Door access and gate project (Public Works & Waste Water Treatment Plant)
- Camera Networking for Parks
- Utility Vehicle Replacement
- Shade project for parks
- Department staff will assist, support and encourage the conservation, preservation and establishment of greenspaces within the community
- Continue to partner with City departments and work with civic groups to coordinate volunteer projects that enhance the community

Revenue By Funds	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Actual***	***Actual***	***Budget***	***Approved***
General Fund	$396,211	$416,909	$446,361	$578,200	$580,550
Total Revenues	***$396,211***	***$416,909***	***$446,361***	***$578,200***	***$580,550***
Salaries and Benefits	$184,138	$184,972	$189,453	$224,000	$260,000
Contractuals	$129,237	$148,571	$122,405	$189,850	$234,400
Commodities	$44,821	$43,225	$46,357	$49,150	$21,250
Capital Outlay	$33,109	$30,689	$83,177	$108,200	$57,900
Other	$4,906	$9,452	$4,969	$7,000	$7,000
Total Expenditures	***396,211***	***$416,909***	***$446,361***	***$578,200***	***$580,550***
Total Positions/FTE	***8/4***	***7/4****	***7/4***	***7/4***	***8/5*****

*Eliminated 1 Janitor ** Addition of 1 FT position

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Salary-Staff	$157,955	$163,371	$160,613	$190,000	$225,000
Salary-Part-Time	$26,183	$21,601	$28,840	$34,000	$35,000
Subtotal Salaries and Benefits	**$184,138**	**$184,972**	**$189,453**	**$224,000**	**$260,000**
Postage	$265	$107	$127	$250	$250
Telephone	$1,857	$2,009	$1,705	$3,500	$3,500
Travel	$1,141	$177	$546	$1,000	$1,500
Insurance	$22,323	$23,278	$23,592	$33,000	$28,000
Vehicle Insurance	$0	$0	$0	$2,500	$2,500
Other Equipment Insurance	$441	$589	$0	$600	$600
Subscriptions and Dues	$302	$151	$120	$300	$300
Professional Services	$16,195	$36,035	$10,503	$18,000	$30,000
Training	$1,592	$919	$908	$4,500	$2,000
Printing	$0	$104	$249	$200	$250
Equipment Lease	$566	$1,059	$75	$500	$500
Vehicle Maintenance	$6,815	$3,599	$3,632	$5,000	$5,000
Software / Hardware Maintenance	$3,749	$2,485	$3,578	$2,500	$5,000
Maintenance and Repair	$19,340	$25,677	$13,342	$29,000	$29,000
Equipment Maintenance and Repair	$12,058	$11,005	$10,547	$15,000	$15,000
Building & Grounds Maintenance	$10,247	$20,070	$8,143	$15,000	$15,000
Community Building Deposit Refunds	$75	$60	$310	$500	$500
Uniform Clothing	$1,438	$3,233	$1,443	$3,500	$3,500
Utility Expense	$8,601	$8,424	$9,240	$11,000	$16,000
Pool Management Fee	$22,198	$9,590	$3,222	$12,000	$12,000
Other Contractuals	$34	$0	$185	$0	$0
Custodial Services	$0	$0	$30,938	$32,000	$64,000
Subtotal Contractuals	**$129,237**	**$148,571**	**$122,405**	**$189,850**	**$234,400**

Public Parks and Buildings Line Item:

FY 2019 ADOPTED BUDGET

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Office Supplies	$526	$25	$1,098	$400	$500
Supplies and Parts	$31,533	$29,428	$33,057	$32,000	$3,500
Pool Chemical	$4,411	$5,642	$33,939	$5,550	$5,550
Chemicals	$535	$571	$285	$700	$700
Motor Fuel	$7,356	$6,045	$6,225	$7,000	$7,500
Shrubs and Bedding Plants	$460	$1,514	$1,753	$3,500	$3,500
Other Commodities	$0	$0	$0	$0	$0
Subtotal Commodities	**$44,821**	**$43,225**	**$46,357**	**$49,150**	**$21,250**
Office Equipment	$1,011	$0	$1,290	$500	$2,500
Building Maintenance	$8,929	$6,521	$481	$4,500	$30,000
Building Improvement	$2,439	$8,125	$11,315	$68,000	$15,000
Equipment	$20,730	$6,938	$14,321	$0	$2,500
Computer Equipment / Software	$0	$225	$1,681	$0	$7,900
Park System Improvements	$0	$8,880	$0	$5,200	$0
Vehicle Replacement	$0	$0	$54,088	$0	$0
Other Capital Outlay	$0	$0	$0	$30,000	$0
Subtotal Capital Outlay	**$33,109**	**$30,689**	**$83,177**	**$108,200**	**$57,900**
Tree Board	$4,907	$9,452	$4,969	$7,000	$7,000
Special Assessment Payment	$0	$0	$0	-	$0
Misc Expense Offset (tie to audit)	-$1	-	$0	-	$0
Subtotal Other / Misc	**$4,906**	**$9,452**	**$4,969**	**$7,000**	**$7,000**
TOTAL	**$396,211**	**$416,909**	**$446,361**	**$578,200**	**$580,550**

Mission: *The Valley Center Police Department will offer ethical and reliable law enforcement for its citizens. The officers of Valley Center will provide fair and professional service to citizens regardless of age, race, sex, or religion. We will work with the citizens of Valley Center to provide a safe nurturing environment for the community. Officers will strive to be good role models and mentors to our citizens. We will display a positive attitude regardless of the situation. The protection of each person's rights under the law is paramount.*

Service Description: The core services of the department are to preserve the peace, protect citizens and their property, investigate crimes for prosecution, enforce the laws of the City, state and federal government, and respond to emergencies, traffic accidents, medical emergencies, and crimes in progress.

Accomplishments 2018:

- Hired additional officer and promoted current officer to Sergeant. This fulfilled a recommendation from the Public Safety Study that we add a fourth supervisor to provide better coverage
- Partnered with High School student to update new police patch
- Begin department structure under lead of Public Safety Director
- Filled open Detective position internally. This position will be a rotational position to allow officers the ability to lean new things
- Created a formal case screening process
- Animal control was moved to police department and has now brought the evidence room up to current standards

Goals for 2019:

- Make steps towards becoming fully staffed
- Begin new schedule that allows for better coverage during peak times
- Look into building needs and work toward solutions to the problems identified in the Public Safety Study
- Revamp firearms program
- Continue to look at area/technology that is outdated and find ways to upgrade

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
General Fund	$821,478	$901,608	$871,715	$1,085,950	$1,135,500
Total Revenues	***$821,478***	***$901,608***	***$871,715***	***$1,085,950***	***$1,135,500***
Salaries and Benefits	$683,465	$767,267	$687,279	$858,000	$906,000
Contractuals	$92,064	$94,313	$107,526	$106,450	$150,500
Commodities	$33,619	$23,031	$29,776	$26,500	$38,000
Capital Outlay	$12,331	$16,997	$47,135	$95,000	$41,000
Other	-	-	-	-	-
Total Expenditures	***$821,478***	***$901,608***	***$871,715***	***$1,085,950***	***$1,135,500***
Total Positions/FTE	***15/15***	***16/16****	***16/16***	***16/16***	***16/16***

* Added 1 Officer

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Salary-Staff	$662,529	$743,502	$665,950	$826,000	$890,000
Salary-Part-Time	$20,936	$23,765	$21,328	$32,000	$16,000
Subtotal Salaries and Benefits	**$683,465**	**$767,267**	**$687,278**	**$858,000**	**$906,000**
Postage	$164	$179	$529	$250	$500
Telephone	$11,133	$13,075	$12,094	$12,000	$16,000
Special Phone Line	$0	$0	$0	$1,200	$0
Travel	$1,203	$5,279	$2,175	$1,500	$2,500
Vehicle Insurance	$10,525	$10,025	$0	$12,000	$14,500
Insurance	$10,141	$10,000	$22,214	$11,000	$11,000
Other Equipment Insurance	$974	$974	$0	$2,000	$1,000
Subscriptions and Dues	$967	$1,283	$1,432	$1,500	$2,000
Professional Services	$19,185	$16,558	$14,689	$18,000	$33,000
Training	$1,715	$3,450	$10,125	$3,000	$4,000
Printing	$2,436	$466	$1,784	$2,000	$2,000
School ED Programs	$0	$55	$1,484	$2,000	$2,000
Vehicle Maintenance	$10,300	$12,405	$10,397	$10,000	$10,000
Software / Hardware Maintenance	$4,054	$2,486	$3,916	$3,000	$14,500
Maintenance and Repair	$1,829	$18	$4,883	$2,500	$2,500
Equipment Maintenance and Repair	$166	$789	$989	$1,000	$1,000
Building Maintenance	$41	$0	$1,425	$500	$2,000
Uniform Clothing	$3,614	$5,191	$5,650	$9,000	$12,500
Utility Expense	$8,859	$7,132	$7,341	$9,000	$11,500
Other Contractuals	$4,758	$4,948	$6,399	$5,000	$8,000
Subtotal Contractuals	**$92,064**	**$94,313**	**$107,526**	**$106,450**	**$150,500**
Office Supplies	$1,852	$1,955	$4,456	$2,000	$2,500
Range	$3,387	$2,322	$2,397	$3,500	$6,500
Supplies and Parts	$808	$1,375	$1,601	$1,000	$3,000
Motor Fuel	$27,572	$17,339	$21,321	$20,000	$26,000
Other Commodities	$0	$0	$0	$0	$0
Subtotal Commodities	**$33,619**	**$23,031**	**$29,775**	**$26,500**	**$38,000**

Police Line Item:

	2015 ACTUAL	2016 ACTUAL	2017 ACUTAL	2018 BUDGET	2019 APPROVED
Office Equipment	$1,796	$2,523	$3,313	$2,000	$2,000
Equipment	$1,922	$3,063	$27,253	$23,000	$15,000
Computer Equipment / Software	$5,793	$9,423	$7,133	$3,000	$5,500
Equipment Lease	$0	$0	$0	$11,000	$11,000
Radar Equipment	$2,013	$1,332	$2,113	$2,000	$2,500
Vehicle Replacement	$0	$0	$0	$51,000	$0
Vests	$807	$656	$7,323	$3,000	$5,000
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$12,331**	**$16,997**	**$47,135**	**$95,000**	**$41,000**
Miscellaneous / Transfer	-$1	$0	$0	$0	$0
Subtotal Other	**-$1**	**$0**	$0	**$0**	**$0**
TOTAL	**$821,478**	**$901,608**	**$871,715**	**$1,085,950**	**$1,135,500**

Mission Statement: *The Valley Center Fire Departments mission is to be the foremost Emergency Fire Organization for the City of Valley Center. To do this, we must meet the needs of our community in Fire Prevention, Fire Suppression, Emergency Medical, and Emergency Rescue. To accomplish this we must utilize and improve dedication and skills of our members and constantly review and improve all of our services and operations.*

Service Description:

- Fire Protection
- Fire Prevention Program
- Rescue
- Emergency Medical
- Special Assignments such as Inspections, Public Events, Blood Pressure Checks, Free Smoke Detector Program, and Burn Permits.

Accomplishments 2018:

- Started bid process for E-41 and SQ-41 (Squad 41 will be ordered by end of year 2018
- Educated elementary schools in fire prevention
- Vibrant Hydrant Program
- Met EMT certification standards imposed by the state (EMT PREP)
- Scheduled Firefighter I and HAZMAT class for recruitment and hosted training
- Acquired Firehouse Subs Grant for extrication equipment and Walmart Grant for gym equipment

Goals for 2019:

- Continue to meet EMT certification standards imposed by the state
- Continue to educate schools in fire prevention
- New SQ 41 operational and E-41 by end of year
- Recruitment of Paid on Call Firefighters
- Schedule Firefighter II class to educate firemen

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
General Fund	$217,653	$222,018	$234,804	$328,700	$337,838
Total Revenues	***$217,653***	***$222,018***	***$234,804***	***$328,700***	***$337,838***
Salaries and Benefits	$149,779	$153,877	$168,227	$220,950	$229,188
Contractuals	$49,597	$44,323	$56,418	$71,550	$87,950
Commodities	$5,565	$5,133	$5,926	$6,700	$6,700
Capital Outlay	$10,692	$16,792	$1,607	$27,000	$11,500
Other	$2,020	$1,893	$2,624	$2,500	$2,500
Total Expenditures	***$217,653***	***$222,018***	***$234,804***	***$328,700***	***$337,838***
Total Positions/FTE	***3/2.5***	***3/2.5***	***3/2.5***	***5/4.5****	***5/4.5***

* Budgeted for 2 additional FTE Fire Fighters

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Salary-Staff	$97,663	$98,946	$120,681	$174,600	$179,838
Salary-Part-Time	$52,116	$54,931	$47,546	$46,350	$49,350
Subtotal Salaries and Benefits	**$149,779**	**$153,877**	**$168,227**	**$220,950**	**$229,188**
Postage	$110	$111	$98	$150	$150
Telephone	$2,548	$4,859	$4,746	$2,600	$6,000
Travel	$0	$0	$96	$500	$500
Vehicle Insurance	$4,260	$4,302	$0	$4,300	$4,300
Insurance	$3,382	$2,952	$12,696	$12,500	$12,500
Other Equipment Insurance	$3,679	$3,679	$0	$5,000	$5,000
Subscriptions and Dues	$528	$885	$1,947	$3,500	$3,500
Professional Services	$4,741	$3,621	$5,032	$5,000	$5,000
Training	$2,126	$931	$562	$2,500	$2,500
Equipment Lease	$0	$3,261	$3,261	$4,000	$4,000
Printing	$301	$181	$196	$300	$300
Vehicle Maintenance	$7,338	$2,899	$5,974	$7,000	$7,000
Software / Hardware Maintenance	$3,749	$2,486	$2,943	$4,000	$15,000
Maintenance and Repair	$2,668	$1,441	$2,943	$3,000	$3,000
Building Maintenance	$1,008	$1,329	$1,479	$2,000	$2,000
Uniform Clothing	$4,415	$4,254	$7,063	$6,500	$6,500
Utility Expense	$8,714	$7,132	$7,382	$8,700	$8,700
Other Contractuals	$30	$0	$0	$0	$2,000
Subtotal Contractuals	**$49,597**	**$44,323**	**$56,418**	**$71,550**	**$87,950**
Office Supplies	$1,211	$1,301	$1,361	$1,200	$1,200
Supplies and Parts	$1,625	$1,317	$2,184	$2,000	$2,000
Motor Fuel	$2,729	$2,515	$2,381	$3,500	$3,500
Other Commodities	$0	$0	$0	$0	$0
Subtotal Commodities	**$5,565**	**$5,133**	**$5,926**	**$6,700**	**$6,700**

Fire Line Item:

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Office Equipment	$1,013	$1,500	$847	$1,500	$1,500
Equipment	$1,239	$1,580	$760	$6,500	$6,500
Computer Equipment / Software	$1,564	$795	$0	$1,000	$3,500
Fire Fighting Equipment	$6,876	$12,917	$0	$18,000	$0
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$10,692**	**$16,792**	**$1,607**	**$27,000**	**$11,500**
Fire Prevention Week	$2,020	$1,893	$2,624	$2,500	$2,500
Misc Expense Offset (tie to audit)	$0	$0	$0	$0	$0
Subtotal Other	**$2,020**	**$1,893**	**$2,624**	**$2,500**	**$2,500**
TOTAL	**$217,653**	**$222,018**	**$234,804**	**$328,700**	**$337,838**

Mission: *Provide excellent service through expedient processing of misdemeanor violations and infractions while maintaining ethical, moral, and sound judgement.*

Service Description:

- Process all misdemeanors and infractions, traffic and criminal, for payment or appearance in court
- Ensure proper handling of all court cases in a timely manner
- Monitor defendants on diversion or probation
- Issue warrants and driver license suspensions
- Maintain strong financial controls for fees and fines owed to the City
- Manage records of all court cases and defendants
- Proper transparency and reporting to external agencies

Accomplishments 2018:

- Begin a Food for Fines program in which, canned goods can be exchanged for up to $50 on fines
- Establish systems to better streamline the warrant process

Goals for 2019:

- Continue to work with Public Safety to ensure current systems are upheld

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
General Fund	$127,967	$129,855	$131,683	$142,599	$145,252
Total Revenues	***$127,967***	***$129,855***	***$131,683***	***$142,599***	***$145,252***
Salaries and Benefits	$56,714	$52,245	$36,395	$43,569	$46,222
Contractuals	$52,493	$59,485	$87,396	$78,300	$78,300
Commodities	$1,589	$798	$631	$730	$730
Capital Outlay	-	$127	$2,008	$1,000	$1,000
Other	$19,000	$17,200	$5,253	$19,000	$19,000
Total Expenditures	***$127,967***	***$129,855***	***$131,683***	***$142,599***	***$145,252***
Total Positions/FTE	***1-Jan***	***1-Jan***	***1-Jan***	***1-Jan***	***1-Jan***

Legal and Municipal Court Line Item:

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Salary-Staff	$35,714	$35,145	$36,395	$43,569	$46,222
Salary-Part-Time	$0	$0	$0	$0	$0
City Officials	$21,000	$17,100	$0	$0	$0
Subtotal Salaries and Benefits	**$56,714**	**$52,245**	**$36,395**	**$43,569**	**$46,222**
Postage	$607	$484	$286	$500	$500
Telephone	$500	$2,081	$475	$600	$600
Insurance	$289	$296	$288	$800	$800
Travel	-	$61	$307	$0	$0
Other Equipment Insurance	$0	$0	$0	$0	$0
Building Insurance	$0	$0	$0	$1,000	$1,000
Subscriptions and Dues	$2,441	$2,571	$2,414	$900	$900
Lab Testing	$0	$0	$0	$0	$0
Professional Services	$40,171	$45,809	$70,417	$62,000	$62,000
Training	$35	$50	$534	$700	$700
Printing	$325	$359	$249	$300	$300
Software / Hardware Maintenance	$4,749	$2,100	$5,605	$3,000	$3,000
Equipment Maintenance and Repair	$0	$0	$0	$200	$200
Judge Training	$113	$361	$0	$300	$300
Law Enforcement Training	$3,263	$4,681	$6,617	$8,000	$8,000
Reinstatement Fee	$0	$0	$0	$0	$0
Utility Expense	-	$632	$204	$0	$0
Subtotal Contractuals	**$52,493**	**$59,485**	**$87,396**	**$78,300**	**$78,300**
Office Supplies	$1,231	$798	$620	$730	$730
Other Commodities	$358	$0	$11	$0	$0
Subtotal Commodities	**$1,589**	**$798**	**$631**	**$730**	**$730**
Computer Equipment / Software	$0	$127	$2,008	$1,000	$1,000
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$0**	**$127**	**$2,008**	**$1,000**	**$1,000**
Jail Housing Fees	$17,522	$17,200	$5,253	$19,000	$19,000
Misc Expense Offset (tie to audit)	-$351				
Subtotal Other / Misc	**$17,171**	**$17,200**	**$5,253**	**$19,000**	**$19,000**
TOTAL	**127,967**	**129,855**	**131,683**	**142,599**	**145,252**

Service Description:

Environmental services is a department in transition. In previous budget years the fund maintained a compliance/ animal control officer (1 FTE) however, in 2016 that position was split into two full time employees. A code enforcement/building inspector (moved to Community Development) was created and the animal control officer was made into a full time position.

In 2017 the full time Animal Control Officer was moved over to the Special Streets and Highway department. In 2018, the final transition occurred when the Animal Control was moved to Public Safety. This move eliminated the need for an Environmental Services department.

Animal Control: As of October 2018, the Animal Control Officer had picked up 64 dogs, and one ram sheep. In addition to this, he intervened in an animal neglect case in which three horses and four goats found new homes.

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Adopted*	*Approved*
General Fund	$65,676	$18,504	$18,199	$31,680	$0
Total Revenues	***$65,676***	***$18,504***		***$31,680***	***$0***
Salaries and Benefits	$34,038	$0	$0	$0	$0
Contractuals	$20,857	$13,877	$13,605	$21,130	$0
Commodities	$3,158	$4,003	$1,987	$2,750	$0
Capital Outlay	$2,699	$624	$2,607	$7,800	$0
Other	$4,924	$0	$0	$0	$0
Total Expenditures	***$65,676***	***$18,504***	***$18,199***	***$31,680***	***$0***
Total Positions/FTE	***1-Jan***	***1-Jan***	***1-Jan***	***0/0****	***0/0***

* Position transferred to Special Streets and Highway

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Salary-Staff	$34,038	$0	$0	$0	-
Salary-Part-Time	$0	$0	$0	$0	-
Subtotal Salaries and Benefits	**$34,038**	**$0**	**$0**	**$0**	**-**
					-
Postage	$944	$297	$154	$2,000	-
Telephone	$749	$79	$61	$480	-
Travel	$0	$0	$0	$400	-
Vehicle Insurance	$0	$583	$0	$800	-
Insurance	$2,339	$2,597	$2,620	$2,900	-
Other Equipment Insurance	$0	$0	$0	$0	-
Subscriptions and Dues	$0	$0	$36	$200	-
Professional Services	$7,973	$2,300	$1,921	$6,500	-
Training	$90	$550	$305	$400	-
Printing	$576	$698	$132	$600	-
Vehicle Maintenance	$56	$0	$108	$1,200	-
Software / Hardware Maintenance	$3,499	$2,160	$2,607	$500	-
Maintenance/ Repair	$598	$0	$0	$350	-
Equipment Maintenance and Repair	$0	$0	$0	$150	-
Building Maintenance	$0	$0	$0	$500	-
Shelter Services	$3,075	$4,290	$4,919	$3,500	-
Uniform Clothing	$473	$323	$742	$500	-
Other Contractuals	$485	$0	$0	$150	-
Subtotal Contractuals	**$20,857**	**$13,877**	**$13,605**	**$21,130**	**-**
					-
Office Supplies	$110	$54	$1,278	$200	-
Supplies and Parts	$2,169	$3,700	$709	$500	-
Motor Fuel	$879	$249	$0	$2,000	-
Other Commodities	$0	$0	$0	$50	-
Subtotal Commodities	**$3,158**	**$4,003**	**$1,987**	**$2,750**	**-**
					-
Office Equipment	$605	$0	$0	$300	-
Equipment	$570	$624	$2,447	$5,000	-
Computer Equipment / Software	$1,513	$0	$160	$1,500	-
Other Capital Outlay	$11	$0	$0	$1,000	-
Subtotal Capital Outlay	**$2,699**	**$624**	**$2,607**	**$7,800**	**-**
					-
Misc Expense Offset (Tie to audit)	$4,924	$0	$0	$0	-
Subtotal Misc/ Other	**$4,924**	$0	$0	$0	-
					-
TOTAL	**$65,676**	**$18,504**	**$18,199**	**$31,680**	**-**

The City of Valley Center is the taxing authority for the Library, which essentially means the City taxes its residents on behalf of the Library. The taxes collected are passed through to the Library for operations. The City levies approximately 4.5 mills annually on behalf of the Library.

For over 20 years, various attempts at funding a new Library have been made by the Library board and Library staff. In 2016, a grassroots fundraising effort was successful in raising the necessary funds to build a new Library/ Community Center along with the City matching the funds raised. The new Library/Community Center construction began in 2017. The Grand Opening was celebrated on July 4, 2018.

Programs offered by the Library include:

- Monthly family coloring nights, high school teen book discussions, and intermediate school parties
- Bi-Monthly family fun nights which include movies, celebrating holidays, games, crafts, and treats
- Summer reading programs for children of all ages
- Various fund raising programs such as ice cream socials and Barnes & Noble storytelling
- Operation gratitude involved local citizens coming together to knit and crochet scarves to be sent to military service members

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
Other Funds	$230,482	$236,825	$238,715	$243,089	$261,394
Total Revenues	***$230,482***	***$236,825***	***$238,715***	***$243,089***	***$261,394***
City Transfer	$232,000	$250,495	$238,715	$245,000	$270,000
Total Expenditures	***$232,000***	***$250,495***	***$238,715***	***$245,000***	***$270,000***
Total Positions/FTE	***1-Jan***	***1-Jan***	***1-Jan***	***1-Jan***	***1-Jan***
Fund Balance - January 1	***$16,458***	***$14,940***	***$1,270***	***$7,802***	***$6,781***
Fund Balance - December 31	***$14,940***	***$1,270***	***$7,802***	***$6,781***	***-$1,825***

Library: Line Item

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
Ad Valorem Tax	$197,904	$202,606	$204,505	$211,686	$229,249
Delinquent Tax	$3,680	$4,498	$3,504	$2,000	$2,000
In Lieu of Tax	$0	$0	$0	$0	$0
Motor Vehicle Tax	$28,399	$29,182	$30,142	$27,863	$28,699
Recreational Vehicle Tax	$450	$500	$495	$484	$482
16/20M Trucks	$49	$39	$69	$69	$81
Commercial Vehicle	$0	$0	$0	$817	$882
Watercraft Tax	$0	$0	$0	$171	$0
Other	$0	$0	$0	$0	$1
Total Property & Motor Vehicle Taxes	**$230,482**	**$236,825**	**$238,715**	**$243,089**	**$261,394**
TOTAL REVENUE	**$230,482**	**$236,825**	**$238,715**	**$243,089**	**$261,394**
Expenditures:					
City Transfer	$232,000	$250,495	$238,715	$245,000	$270,000
Subtotal Other / Misc	**$232,000**	**$250,495**	**$238,715**	**$245,000**	**$270,000**
TOTAL EXPENDITURES	**$232,000**	**$250,495**	**$238,715**	**$245,000**	**$270,000**

Employee Benefit Fund

The Employee Benefit fund provides the budgeting of all personnel expenditures of those employees of departments that are located in the General Fund. The employee benefit expenditures for those employees assigned to the Special Streets and Highway department, Water Department, and Sewer Department are budgeted within their respective department budgets.

Personnel expenditures include health insurance, workman's comp insurance, unemployment insurance, KPERS (Kansas Public Employee Retirement System), Social Security, and Medicare.

Due to rising healthcare costs, City finance staff must be careful when budgeting for these benefits. The City takes a conservative approach and budgets accordingly in these areas. Rates for each category are sent out previous to budget adoption each year with the exception of health insurance. Health insurance is usually renewed at the end of each calendar year therefore require extra attention when budgeting for this benefit.

The Employee Benefit Fund is primarily funded by Ad Valorem Tax. The dedicated mill levy for this fund can be adjusted if benefit rates increase or decrease.

Revenue By Funds	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Actual***	***Actual***	***Budget***	***Approved***
Other Funds (Taxes)	$726,739	$516,937	$628,633	$539,982	$650,570
Total Revenues	***$726,739***	***$516,937***	***$628,633***	***$539,982***	***$650,570***
Personnel Services and Benefits	$513,825	$525,836	$714,576	$805,000	$821,290
Other	$240	$1,296	$250	$12,000	$12,000
Total Expenditures	***$514,065***	***$527,132***	***$714,826***	***$817,000***	***$833,290***
Total Positions/FTE		-	-	-	-
Fund Balance - January 1	***$355,172***	***$567,295***	***$557,100***	***$407,906***	***$188,018***
Fund Balance - December 31	***$567,295***	***$557,100***	***$470,906***	***$188,018***	***$5,299***

Employee Benefit Fund Line Item:

FY 2019 ADOPTED BUDGET

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
Ad Valorem Tax	$626,897	$408,895	$442,523	$464,470	$503,036
Delinquent Tax	$11,010	$13,961	$9,075	$7,500	$7,500
In Lieu of Tax	$0	$0	$0	$0	$0
Motor Vehicle Tax	$86,804	$92,350	$61,831	$61,136	$62,975
Recreational Vehicle Tax	$1,376	$1,582	$1,005	$1,061	$1,058
16/20M Trucks	$146	$119	$214	$152	$178
Commercial Vehicle	$0	$0	$0	$1,792	$1,935
Watercraft Tax	$0	$0	$0	$371	$388
Total Property & Motor Vehicle Taxes	**$726,233**	**$516,907**	**$514,648**	**$536,482**	**$577,070**
Interest on Idle Funds	$0	$0	$0	$0	$0
Total Interest Earnings	**$0**	**$0**	**$0**	**$0**	**$0**
Transfer In from General Fund	$0	$0	$0	$0	$0
Transfer In from Water Fund	$0	$0	$0	$0	$0
Transfer In from Sewer Fund	$0	$0	$0	$0	$0
Transfer In from Stormwater Fund	$0	$0	$0	$0	$0
Reimbursed Expense	$468	$30	$20,510	$3,500	$3,500
Cost Sharing	$0	$0	$93,475	$0	$70,000
Misc. Rev Offset (tie to audit)	$38	$0	$0	$0	$0
Transfers In & Reimbursements	**$506**	**$30**	**$113,985**	**$3,500**	**$73,500**
TOTAL REVENUE	**$726,739**	**$516,937**	**$628,633**	**$539,892**	**$650,570**
Expenditures:					
Medicare	$21,129	$25,670	$21,711	$31,000	$33,000
Social Security	$90,341	$92,223	$92,832	$118,000	$128,000
KPERS	$126,297	$130,019	$129,339	$143,000	$147,290
Hospitalization Insurance Premiums	$231,224	$227,810	$133,089	$240,000	$240,000
Hospitalization Insurance Claims	-	-	$286,969	$204,000	$204,000
Workman's Comp Insurance	$42,519	$48,075	$45,772	$56,000	$56,000
Unemployment Insurance	$2,315	$2,039	$4,864	$13,000	$13,000
Total Personnel Ser. & Benef.	**$513,825**	**$525,836**	**$714,576**	**$805,000**	**$821,290**
Contingency	$240	$1,296	$250	$12,000	$12,000
Total Other / Misc.	**$240**	**$1,296**	**$250**	**$12,000**	**$12,000**
TOTAL EXPENDITURES	**$514,065**	**$527,132**	**$714,826**	**$817,000**	**$833,290**

Bond & Interest Fund

The Bond and Interest Fund for the City is a dedicated fund for paying debt service related to capital improvements and Special Assessment projects.

The City maintains a consistent mill levy to meet our debt service obligations while remaining progressive through financing of a bi-annual capital improvement program. The financing sources for the Capital Improvement Program consists of temp notes, G.O. bonds, KDHE revolving loans, and available cash depending on timing, project, and cost.

Several projects for the utilities were refunded/refinanced into G.O. Bonds, however the payment obligations are met by utility user fees, not tax dollars.

Revenue By Funds	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Actual***	***Actual***	***Budget***	***Approved***
Other Funds (Taxes, Special Assessments)	$1,786,479	$1,259,029	$1,055,990	$1,082,594	$1,426,490
Transfer In—Water Fund	$274,500	$284,500	$274,500	$274,500	$274,500
Transfer In—Sewer Fund	$20,600	$146,400	$0	$205,000	$205,000
Transfer In—Stormwater Fund	$100,000	$100,000	$200,000	$220,000	$225,000
Transfer In—Special Streets & Highway Fund	$20,000	$20,000	$0	$0	$0
Total Revenues	***$2,201,579***	***$1,809,929***	***$1,530,490***	***$1,782,094***	***$2,130,990***
Contractuals	$0	$0	$0	$1,000	$1,000
Other	$0	$0	$0	$4,000	$4,000
Debt Service	$2,019,449	$1,991,657	$2,095,217	$2,063,000	$2,063,000
Total Expenditures	***$2,019,449***	***$1,991,657***	***$2,095,217***	***$2,068,000***	***$2,068,000***
Total Positions/FTE	-	-			
Fund Balance - January 1	***$1,036,812***	***$1,218,943***	***$1,037,215***	***$474,273***	***$255,269***
Fund Balance - December 31	***$1,218,943***	***$1,037,215***	***$474,273***	***$255,269***	***$318,259***

Bond & Interest Fund Line Item:

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
Ad Valorem Tax	$716,360	$246,937	$248,891	$261,214	$839,835
Delinquent Tax	$13,322	$16,140	$8,644	$8,000	$8,000
In Lieu of Tax	$0	$0	$0	$0	$0
Motor Vehicle Tax	$102,628	$105,627	$38,822	$34,382	$98,015
Recreational Vehicle Tax	$1,626	$1,809	$615	$597	$1,647
16/20M Trucks	$164	$136	$238	$85	$277
Commercial Vehicle	$0	$0	$0	$1,008	$3,012
Watercraft	$0	$0	$0	$208	$604
Total Property & Motor Vehicle Taxes	**$834,100**	**$370,649**	**$297,210**	**$305,494**	**$951,390**
Interest on Idle Funds	$175	$1,686	$19	$100	$100
Total Interest Earnings	**$175**	**$1,686**	**$19**	**$100**	**$100**
Special Assessments	$826,058	$826,489	$729,106	$732,000	$450,000
Delinquent Specials	$64,331	$60,205	$29,655	$45,000	$25,000
Bond Proceeds	$0	$0	$0	$0	$0
Total Special Assessments	**$890,389**	**$886,694**	**$758,761**	**$777,000**	**$475,000**
Transfer In from General Fund	$0	$0	$0	$0	$0
Transfer In from Water Fund	$274,500	$284,500	$274,500	$274,500	$274,500
Transfer In from Sewer Fund	$20,600	$146,400	$0	$205,000	$205,000
Transfer In from Stormwater Fund	$100,000	$100,000	$200,000	$175,000	$175,000
Transfer In from Special ST & HW	$20,000	$20,000	$0	$0	$0
Reimbursement from Water Fund	$0	$0	$0	$0	$0
Reimbursement from Sewer Fund	$0	$0	$0	$0	$0
Reimbursement from '01 Sewer B & I	$0	$0	$0	$0	$0
Reimbursement from Stormwater Fund	$0	$0	$0	$45,000	$50,000
Reimbursement from Special ST & HW	$0	$0	$0	$0	$0
Miscellaneous Transfers	$61,815	$0	$0	$0	$0
Appropriation From Fund Balance	$0	$0	$0	$0	$0
Transfers In & Reimbursements	**$476,915**	**$550,900**	**$474,500**	**$699,500**	**$704,500**
TOTAL REVENUE	**$2,201,579**	**$1,809,929**	**$1,530,490**	**$1,782,094**	**$2,130,990**

Bond & Interest Fund Line Item:

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Professional Service	$0	$0	$0	$1,000	$1,000
Total Contractuals	**$0**	**$0**	**$0**	**$1,000**	**$1,000**
Cash Basis Reserve	$0	$0	$0	$3,000	$3,000
Contingency	$0	$0	$0	$1,000	$1,000
Total Other	**$0**	**$0**	**$0**	**$4,000**	**$4,000**
Principal Payments	$1,439,449	$1,525,000	$1,562,407	$1,535,000	$1,535,000
Interest Payments	$580,000	$466,657	$532,810	$528,000	$528,000
Total Debt Service	**$2,019,449**	**$1,991,657**	**$2,095,217**	**$2,063,000**	**$2,063,000**
Capital Outlay	$0	$0	$0	$0	$0
Total Capital Outlay	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL EXPENDITURES	**$2,019,449**	**$1,991,657**	**$2,095,217**	**$2,068,000**	**$2,068,000**

Emergency Equipment

The Emergency Equipment Fund was created in 2005. This fund was created in response to concerns that the City may have insufficient funds for a new fire truck for the Fire Department. In 2004, the City Council voted to create this fund at the time, with a dedicated 1 mill each year, to fund future vehicle purchases and other large equipment.

This fund is also used in the event that a new vehicle or piece of equipment is needed due to exigent circumstances such as sudden failure or in the case of police vehicles, if one was wrecked and needed to be replaced in a short time period.

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
Other Funds	$48,431	$52,014	$61,217	$54,738	$61,109
Total Revenues	***$48,431***	***$52,014***	***$61,217***	***$54,738***	***$61,109***
Equipment	$39,957	$39,182	$0	$38,000	$38,000
Capital Outlay	$10,975	$0	$69,677	$64,945	$64,945
Total Expenditures	***$50,932***	***$39,182***	***$69,677***	***$102,945***	***$102,945***
Total Positions/FTE	-	-		-	-
Fund Balance - January 1	***$141,866***	***$139,364***	***$152,196***	***$150,596***	***$102,618***
Fund Balance - December 31	***$139,364***	***$152,196***	***$150,596***	***$102,618***	***$60,782***

Emergency Equipment Line Item:

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
Ad Valorem Tax	$40,553	$44,953	$45,387	$47,623	$51,612
Delinquent Tax	$813	$956	$763	$500	$500
In Lieu of Tax	$0	$0	$0	$0	$0
Motor Vehicle Tax	$6,313	$5,994	$6,673	$6,268	$6,461
Recreational Vehicle Tax	$100	$102	$110	$109	$109
16/20M Trucks	$11	$9	$14	$16	$18
Commercial	$0	$0	$0	$184	$199
Watercraft	$0	$0	$0	$38	$2,211
Total Property & Motor Vehicle Taxes	**$47,790**	**$52,014**	**$52,947**	**$54,738**	**$61,109**
Interest on Idle Funds	$0	$0	$0	$0	$0
Total Interest Earnings	**$0**	**$0**	**$0**	**$0**	**$0**
Transfer In	$640	$0	$1,000	$0	$0
Grant Contributions	$0	$0	$1,395	$0	$0
Misc Rev Offset (tie to audit)	$1	$0	$5,875	$0	$0
Total Other / Misc	**$641**	**$0**	**$8,270**	**$0**	**$0**
TOTAL REVENUE	**$48,431**	**$52,014**	**$61,217**	**$54,738**	**$61,109**
Expenditures:					
Equipment	$39,957	$39,182	$69,677	$38,000	$38,000
Other Capital Outlay	$10,975	$0	$0	$64,945	$64,945
Total Capital Outlay	**$50,932**	**$39,182**	**$69,677**	**$102,945**	**$102,945**
TOTAL EXPENDITURES	**$50,932**	**$39,182**	**$69,677**	**$102,945**	**$102,945**

CITY OF VALLEY CENTER, KS

DISCOVER VC

ENTERPRISE FUNDS

The Valley Center Waste Water Treatment Plant (WWTP) was originally constructed in 1978 and has received upgrades in 1993, 1997, 2001, and 2007. The most recent upgrades included a new influent pump station, new headworks building, new clarifier, modifications to the aeration basin, new anaerobic and anoxic basins, and a new sludge pump station.

The main objective of the Sewer Fund is to provide the necessary infrastructure and operational resources for the wastewater service for the City. The Sewer fund provides the necessary funding needed for the City to ensure effluent and monitored compounds are in compliance with KDHE and EPA standards. In 2016, the WWTP was inspected by KDHE and passed with one of the best inspections in City history.

In 1999 a Wastewater Treatment Facility Study was completed for the City. The study assessed the condition of the plant, prepared population and loading projections through the year 2020, and established a phased approach to increase capaCity and meet the anticipated permit requirements at that time.

As of 2016, phases 1 and 2 have been completed and phase 3 is underway. Phase 3 includes various upgrades to handle the increased population since the study was conducted and additional equipment to increase the effectiveness and efficiency of the plant. The City's current National Pollutant Discharge Elimination System permit expires on October 31,2022. The new permit may include additional limitations that will be known after the City meets with KDHE to discuss them. When the new limitations are known, it is recommended that the City completes another engineering study of the plant to evaluate what changes should be made to the original evaluation and phase plan. As such, resources will be made available to ensure compliance is met.

Revenue By Type	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Actual***	***Actual***	***Adopted***	***Approved***
2001 Sewer Rev P&I	$0	$138,753	$0	$0	$0
Charges for Service and Fees	$1,083,177	$1,129,418	$1,187,733	$1,137,000	$1,167,125
Other Revenue	$12,359	$6,907	$4,921	$6,000	$6,000
Total Revenues	***$1,093,190***	***$1,275,078***	***$1,193,454***	***$1,143,000***	***$1,173,125***
Salaries and Benefits	$179,020	$250,615	$184,783	$297,062	$297,062
Contractuals	$337,458	$387,811	$312,649	$401,050	$404,650
Commodities	$33,354	$12,475	$13,327	$30,000	$30,000
Capital Outlay	$76,575	$85,606	$80,644	$167,500	$117,500
Other/Misc	$257,274	$495,653	$510,000	$305,000	$305,000
Total Expenditures	***$883,681***	***$1,232,160***	***$1,101,403***	***$1,200,612***	***$1,154,212***
Total Positions/FTE	***7-Jul***	***7-Jul***	***6/4****	***4-Jun***	***4-Jun***
Fund Balance - January 1	***$237,803***	***$447,313***	***$490,231***	***$668,320***	***$610,708***
Fund Balance - December 31	***$447,313***	***$490,231***	***$668,320***	***$610,708***	***$629,621***

*Director and Ass't Director are listed as .5 each in Sewer and Water; went from 2 Admin Assistants to 1.

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
In Lieu of Tax	$0	$0	$0	$0	$0
Total Taxes	**$0**	**$0**	**$0**	**$0**	**$0**
Equity Fee	$5,031	$4,146	$9,608	$12,000	$14,000
Penalties	$0	$0	$0	$0	$0
Sewer Service	$1,078,146	$1,125,272	$1,178,125	$1,125,000	$1,153,125
Total Charges for Service	**$1,083,177**	**$1,129,418**	**$1,187,733**	**$1,137,000**	**$1,167,125**
Interest on Idle Funds	$200	$0	$0	$0	$0
Total Interest Earnings	**$200**	**$0**	**$0**	**$0**	**$0**
Sewer Tap	$7,350	$750	$1,000	$3,000	$3,000
Reimbursed Expenses	$5,009	$3,209	$3,921	$3,000	$0
Transfer from Sewer Reserve	$0	$0	$0	$0	$0
Transfer from 2001 Sewer Rev P&I	$0	$138,753	$0	$0	$0
Total Other Revenues	**$12,359**	**$142,762**	**$4,921**	**$6,000**	**$3,000**
Miscellaneous	$2,542	$2,898	$800	$0	$3,000
Sale of Property & Equipment	$0	$0	$0	$0	$0
Administrative Fees	$0	$0	$0	$0	$0
Misc Rev Offet (tie to Audit)	-$5,088	$0	$0		
Total Miscellaneous	**-$2,546**	**$2,898**	**$800**	**$0**	**$3,000**
TOTAL REVENUE	**$1,093,190**	**$1,275,078**	**$1,193,454**	**$1,143,000**	**$1,173,125**
Expenditures					
Salary-Staff	$132,741	$204,105	$147,161	$223,510	$223,510
Salary-Part-Time	$265	$0	$0	$0	$0
Overtime	$0	$0	$0	$10,000	$10,000
Medicare	$1,816	$1,797	$1,929	$2,000	$2,000
Social Security	$7,763	$5,950	$8,248	$8,500	$8,500
KPERS	$13,591	$11,370	$12,654	$18,752	$18,752
Hospital Insurance	$19,034	$24,999	$10,162	$30,000	$30,000
Payroll Taxes	$0	$0	$0	$0	$0
Workers Compensation	$3,610	$2,235	$4,276	$3,800	$3,800
Unemployment Insurance	$200	$159	$353	$500	$500
Subtotal Salaries and Benefits	**$179,020**	**$250,615**	**$184,783**	**$297,062**	**$297,062**

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Postage	$4,088	$6,129	$4,209	$4,500	$4,500
Telephone	$14,046	$17,526	$17,911	$12,500	$12,500
Travel	$0	$0	$50	$400	$400
Vehicle Insurance	$1,122	$1,310	$0	$1,300	$1,300
Insurance	$19,858	$20,790	$23,743	$21,000	$21,000
Other Equipment Insurance	$93	$38	$0	$200	$200
Subscriptions and Dues	$6,744	$8,502	$10,299	$7,500	$7,500
Lab Testing	$5,800	$6,795	$6,598	$8,000	$8,000
Professional Services	$8,159	$6,600	$6,526	$9,000	$9,000
Training	$25	$1,565	$1,631	$2,000	$2,000
Equipment Lease	$0	$0	$0	$200	$200
Printing	$29	$14	$162	$200	$200
Vehicle Maintenance	$743	$5	$613	$1,500	$1,500
Software / Hardware Maintenance	$7,193	$3,589	$5,131	$8,500	$8,500
Maintenance and Repair	$8,769	$8,877	$13,530	$9,000	$9,000
Equipment Maintenance and Repair	$3,031	$16,932	$2,985	$3,000	$3,000
Lift Station Repairs	$28,392	$17,973	$19,121	$20,000	$20,000
Building Maintenance	$496	$2,537	$3,096	$5,000	$5,000
City Franchise Fees	$30,000	$30,000	$0	$30,000	$30,000
Administrative Fees	$50,000	$50,000	$0	$50,000	$50,000
Uniform Clothing	$1,688	$1,486	$1,975	$2,250	$2,250
Utility Expense	$85,580	$88,144	$102,566	$90,000	$90,000
Sludge Hauling	$28,770	$67,249	$51,078	$70,000	$70,000
Line Cleaning	$32,314	$31,750	$41,425	$45,000	$45,000
Other	$519	$0	$0	$0	$0
Subtotal Contractuals	**$337,458**	**$387,811**	**$312,649**	**$401,050**	**$401,050**
Office Supplies	$788	$860	$1,851	$1,000	$1,000
Supplies and Parts	$6,704	$3,722	$4,313	$7,500	$7,500
Safety Supplies	$110	$0	$890	$1,000	$1,000
Lab Supplies	$2,908	$1,170	$1,563	$4,000	$4,000
Chemicals	$2,227	$1,918	$1,191	$5,000	$5,000
Building Supplies	$26	$847	$31	$1,000	$1,000
Motor Fuel	$20,209	$3,626	$2,996	$7,500	$7,500
Repair Parts	$384	$332	$492	$3,000	$3,000
Other Commodities	$0	$0	$0	$0	$0
Subtotal Commodities	**$33,354**	**$12,475**	**$13,327**	**$30,000**	**$30,000**

Sewer Fund Line Item:

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Building Maintenance	$2,142	$1,989	$0	$0	$0
Building Improvement	$5,033	$29,377	$1,155	$12,500	$12,500
System Improvement	$35,336	$45,001	$46,068	$140,000	$90,000
Office Equipment	$199	$0	$1,290	$0	$0
Equipment	$33,864	$9,239	$556	$15,000	$15,000
Vehicle Replacement	$0	$0	$31,575	$0	$0
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$76,575**	**$85,606**	**$80,644**	**$167,500**	**$117,500**
Transfer to Sewer Reserve 628	$0	$138,753	$300,000	$75,000	$75,000
Contingency	$0	$0	$0	$25,000	$25,000
Transfer to '01 Sewer B&I	$0	$0	$0	$0	$0
Transfer to '07 Sewer B&I	$210,000	$210,000	$210,000	$205,000	$205,000
Transfer to Equipment Reserve	$1,000	$500	$0	$0	$0
Transfer to Bond & Interest / CIP	$21,600	$146,400	$0	$0	$0
Transfer to Sewer O&M Reserve 621	$16,633	$0	$0	$0	$0
Misc Exp Offset (tie to Audit)	$8,041	$0	$0	$0	$0
Subtotal Other / Misc	**$257,274**	**$495,653**	**$510,000**	**$305,000**	**$305,000**
TOTAL	**$883,681**	**$1,232,160**	**$1,101,403**	**$1,200,612**	**$1,154,212**

Over the course of 2010, the City Council discussed implementing a solid waste franchise for residential customers, which was eventually approved and became effective in 2011. With the implementation of the franchise, all open trash hauling licenses would cease with one vendor would be awarded the bid to haul all residential solid waste. Waste Management was awarded the contract and, with the City's oversight, became the sole provider for residential solid waste service.

The purpose behind franchising solid waste was to both provide customers with expanded solid waste services at a reduced price and increase the useful life of City streets by reducing large truck traffic.

The contract includes recycling services for the City and its residents. All City buildings receive free solid waste pickup in order to reduce the expense of the tax payer.

All customer and billing issues are handled by the City to ensure customer satisfaction and proper management over the franchise.

In 2018, Waste Management approached the City regarding recent changes in recycling. A smaller percentage of recycling is not being accepted. Therefore, the City is taking strides to educate citizens about proper recycling. The hope with this is to continue the relationship with Waste Management.

Revenue By Funds	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Actual***	***Actual***	***Budget***	***Approved***
Admin Fees and Penalties	$406,647	$426,057	$445,356	$429,700	$431,328
Total Revenues	***$406,647***	***$426,057***	***$445,356***	***$429,700***	***$431,328***
Salaries and Benefits	$20,000	-	-	-	-
Contractuals	$371,984	$412,457	$451,205	$438,000	$438,000
Capital Outlay	-	$5	-	$26,000	$26,000
Other/Misc	$2,500	$25,000	$15,000	$15,000	$15,000
Total Expenditures	***$394,484***	***$437,462***	***$466,205***	***$479,000***	***$479,000***
Total Positions/FTE	-	-			

Fund Balance - January 1	***$156,830***	***$168,511***	***$157,107***	***$131,198***	***$81,898***
Fund Balance - December 31	***$168,511***	***$157,107***	***$131,198***	***$81,898***	***$34,226***

Solid Waste Fund Line Item:

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
Interest on Idle Funds	$0	$0	$0	$0	$0
Total Interest Earnings	**$0**	**$0**	**$0**	**$0**	**$0**
Solid Waste Administration Fee	$399,027	$416,390	$434,861	$421,400	$429,828
Penalties	$7,891	$7,590	$7,839	$6,800	$6,800
Reimbursed Expenses	$0	$0	$0	$0	$0
Total Charges for Services	**$406,918**	**$423,980**	**$442,700**	**$428,200**	**$436,628**
Miscellaneous	$1,586	$2,078	$2,656	$1,500	$1,000
Misc Rev Offset	-$1,857	$0	$0	0	$0
Total Miscellaneous	**-$271**	**$2,078**	**$2,656**	**$1,500**	**$1,500**
TOTAL REVENUE	**$406,647**	**$426,058**	**$445,356**	**$429,700**	**$438,128**
Expenditures					
Salary-Staff	$20,000	$0	$0	$0	$0
Subtotal Salaries and Benefits	**$20,000**	**$0**	**$0**	**$0**	**$0**
Postage	$2,000	$3,000	$2,000	$2,500	$2,500
Telephone	$0	$0	$0	$0	$0
Travel	$0	$0	$0	$0	$0
Vehicle Insurance	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0
Other Equipment Insurance	$0	$0	$0	$0	$0
Subscriptions and Dues	$0	$0	$0	$0	$0
Professional Services	$364,984	$380,057	$397,669	$400,000	$400,000
Training	$0	$0	$0	$0	$0
Equipment Lease	$0	$0	$0	$0	$0
Printing	$0	$14	$440	$1,500	$1,500
Vehicle Maintenance	$0	$0	$0	$0	$0
Software / Hardware Maintenance	$4,059	$3,211	$4,298	$3,000	$3,000
Equipment Maintenance and Repair	$0	$0	$0	$0	$0
Administrative Fees	$0	$25,000	$46,485	$25,000	$25,000
Uniform Clothing	$0	$0	$0	$0	$0
Utility Expense	$0	$0	$0	$4,000	$4,000
Other	$941	$1,175	$313	$2,000	$2,000
Subtotal Contractuals	**$371,984**	**$412,457**	**$451,205**	**$438,000**	**$438,000**

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 APPROVED	2019 APPROVED
Office Supplies	$0	$0	$0	$0	$0
Supplies and Parts	$0	$0	$0	$0	$0
Special Projects	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0
Building Supplies	$0	$0	$0	$0	$0
Motor Fuel	$0	$0	$0	$0	$0
NPDES Requirements	$0	$0	$0	$0	$0
Repair Parts	$0	$0	$0	$0	$0
Other Commodities	$0	$0	$0	$0	$0
Subtotal Commodities	**$0**	**$0**	**$0**	**$0**	**$0**
System Improvement	$0	$0	$0	$0	$0
Office Equipment	$0	$0	$0	$25,000	$25,000
Equipment	$0	$0	$0	$1,000	$1,000
Vehicle Replacement	$0	$0	$0	$0	$0
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$0**	**$0**	**$0**	**$26,000**	**$26,000**
Contingency	$0	$0	$0	$0	$0
Transfer to Equipment Reserve	$2,500	$25,000	$15,000	$15,000	$15,000
Transfer to Bond & Interest / CIP	$0	$0	$0	$0	$0
Reimbursement to Bond & Interest / CIP	$0	$0	$0	$0	$0
Subtotal Other / Misc	**$2,500**	**$25,000**	**$15,000**	**$15,000**	**$15,000**
TOTAL	**$394,484**	**$478,000**	**$469,000**	**$479,000**	**$479,000**

Stormwater Fund

Valley Center has had an extensive issue with flooding in and around the City. Stormwater drainage has been a major focal point for many years. In 2015, the City completed the largest infrastructure project in the City's history, consisting of rebuilding two major arterial roads within the City and eliminating drainage issues in the area. Although the project went over budget, it was still considered successful because it alleviated most, if not all, of the drainage issues that plagued local business and City Hall along Meridian Street. The City is still working to improve drainage throughout the remainder of the City, and will require significant resources.

Public Works strives to continually clean storm water structures and logging the debris, cleaning culverts for ditch rehabilitation, continuing storm water education, and placing marker medallions on each storm water inlet.

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
Other Funds	$204,629	$220,530	$270,024	$250,000	$271,000
Total Revenues	***$204,629***	***$220,530***	***$270,024***	***$250,000***	***$271,000***
Contractuals	$28,992	$24,279	$48,022	$21,400	$22,400
Commodities	$5,875	$455	$1,350	$5,875	$5,875
Capital Outlay	$10,497	$10,000	$2,190	$85,000	$85,000
Transfers/Misc	$92,633	$100,000	$200,000	$220,000	$225,000
Total Expenditures	***$137,997***	***$134,734***	***$251,562***	***$332,275***	***$338,275***
Total Positions/FTE	-	-			
Fund Balance - January 1	***$209,910***	***$275,720***	***$361,516***	***$369,769***	***$287,494***
Fund Balance - December 31	***$275,720***	***$361,516***	***$369,769***	***$287,494***	***$220,219***

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2019 APPROVED
Revenues:					
In Lieu of Tax	$0	$0	$0	$0	$0
Total Taxes	**$0**	**$0**	**$0**	**$0**	**$0**
Interest on Idle Funds	$0	$0	$0	$0	$0
Total Interest Earnings	**$0**	**$0**	**$0**	**$0**	**$0**
Stormwater Management Fee	$204,629	$220,530	$270,024	$250,000	$271,000
Reimbursed Expenses	$0	$0	$0	$0	$0
Total Other Revenues	**$204,629**	**$220,530**	**$270,024**	**$250,000**	**$271,000**
Miscellaneous	$0	$0	$0	$0	$0
Administrative Fees	$0	$0	$0	$0	$0
Total Miscellaneous	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL REVENUE	**$204,629**	**$220,530**	**$270,024**	**$250,000**	**$271,000**
Expenditures					
Postage	$2,030	$3,000	$2,000	$2,000	$2,000
Telephone	$0	$0	$0	$0	$0
Travel	$0	$0	$0	$0	$0
Vehicle Insurance	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0
Other Equipment Insurance	$0	$0	$0	$0	$0
Subscriptions and Dues	$60	$0	$0	$0	$0
Professional Services	$6,983	$2,457	$24,137	$3,000	$3,000
Training	$0	$0	$1,548	$0	$1,000
Equipment Lease	$0	$0	$0	$0	$0
Printing	$0	$14	$9	$0	$0
Vehicle Maintenance	$0	$0	$0	$0	$0
Software / Hardware Maintenance	$3,949	$2,911	$3,983	$500	$500
Maintenance and Repair	$970	$897	$1,345	$0	$0
Equipment Maintenance and Repair	$0	$0	$0	$900	$900
Building Maintenance	$0	$0	$0	$0	$0
Administrative Fees	$15,000	$15,000	$15,000	$15,000	$15,000
Uniform Clothing	$0	$0	$0	$0	$0
Utility Expense	$0	$0	$0	$0	$0
Other	$0	$0	$0	$0	$0
Subtotal Contractuals	**$28,992**	**$24,279**	**$48,022**	**$21,400**	**$22,400**

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Office Supplies	$0	$200	$0	$0	$0
Supplies and Parts	$0	$0	$0	$0	$0
Special Projects	$0	$50,000	$0	$0	$0
Equipment	$0	$0	$0	$0	$0
Building Supplies	$0	$0	$0	$0	$0
Motor Fuel	$0	$0	$0	$0	$0
NPDES Requirements	$5,875	$5,875	$0	$5,875	$5,875
Repair Parts	$0	$0	$0	$0	$0
Other Commodities	$0	$0	$1,350	$0	$0
Subtotal Commodities	**$5,875**	**$56,075**	**$1,350**	**$5,875**	**$5,875**
System Improvement	$10,497	$0	$1,640	$75,000	$75,000
Office Equipment	$0	$0	$0	$0	$0
Equipment	$0	$10,000	$550	$10,000	$10,000
Vehicle Replacement	$0	$0	$0	$0	$0
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$10,497**	**$10,000**	**$2,190**	**$85,000**	**$85,000**
Debt Service	$0	$0	$0	$0	$0
Contingency	$0	$0	$0	$0	$0
Transfer to Equipment Reserve	$0	$0	$0	$0	$0
Transfer to Bond & Interest / CIP	$100,000	$100,000	$200,000	$175,000	$175,000
Reimbursement to Bond & Interest / CIP	$0	$0	$0	$45,000	$50,000
Misc Exp Offset (tie to Audit)	-$7,367	$0	$0	$0	$0
Subtotal Other / Misc	**$92,633**	**$100,000**	**$200,000**	**$220,000**	**$225,000**
TOTAL	**$137,997**	**$192,475**	**$251,562**	**$332,275**	**$338,275**

The Water fund provides several core services. The Water Fund is used to maintain and improve the City's infrastructure for water distribution to customers of the City. Currently, the City purchases its water from the City of Wichita but is considering future plans to treat its own water. In addition, the Water Fund provides resources so the City can ensure reliable water meters and accurate meter readings for proper billing of customers for their usage of water.

Some accomplishments of the water fund include:

The Water Meter Replacement Program which funded the remaining replacements of mechanical meters to the new radio read meters was finished in the fall of 2017. This program has been ongoing for the past seventeen years. The Radio read meters system saves the City thousands of tax dollars in man-hours when it comes time to read the meters every month. These new digital meters ensure the proper metering for City water along with the ability to track water usages.

In the fall of 2018, the Water department began implemented use of push-to-talk radios. This technology allows streamline communication to occur and continues the process towards efficiency.

The Water Well Improvement Project is also moving forward. In addition to this, the City partnered with PEC to perform a Water Rate Study. Through the findings of this study, the City will move to make policy that is most beneficial to our citizens.

The water line replacement and rehab program is also moving forward. Electronic sounding over 10 miles of water lines, proactively discovering three leaks to be repaired. This aids the City in its mission to provide the best quality of water for our customers.

Revenue By Funds	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Adopted***	***Actual***	***Adopted***	***Approved***
Other Funds	$1,701,719	$1,839,674	$2,015,210	$1,828,600	$1,828,600
Total Revenues	***$1,701,719***	***$1,839,674***	***$2,015,210***	***$1,828,600***	***$1,828,600***
Salaries and Benefits	$410,160	$308,258	$288,448	$364,180	$364,180
Contractuals	$562,182	$619,701	$684,859	$738,100	$738,000
Commodities	$31,277	$30,903	$27,300	$39,500	$45,500
Capital Outlay	$126,547	$88,899	$147,383	$118,500	$118,500
Transfers/Misc	$278,388	$1,033,523	$552,783	$573,500	$498,500
Total Expenditures	***$1,408,554***	***$2,081,284***	***$1,700,772***	***$1,833,780***	***$17,264,780***
Total Positions/FTE	***7-Jul***	***7-Jul***	***7/5****	***5-Jul***	***5-Jul***
Fund Balance - January 1	***$749,914***	***$1,040,079***	***$790,395***	***$1,391,663***	***$1,391,663***
Fund Balance - December 31	***$1,040,079***	***$790,395***	***$1,396,843***	***$1,380,483***	***$1,455,483***

*Director and Ass't Director now oversee both Water and Sewer, went from 2 Admin Assistants to 1.

Water Fund Line Item:

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Revenues:					
In Lieu of Tax	$0	$0	$0	$0	$0
Total Taxes	**$0**	**$0**	**$0**	**$0**	**$0**
Sale of Water	$1,512,912	$1,711,867	$1,874,113	$1,700,000	$1,700,000
Sale of Water to Wichita	$33,887	$30,944	$38,025	$40,000	$40,000
Administrative Meter Fees	$45,022	$11,519	$10,120	$15,000	$15,000
Water Meters - Setting Fee	$0	$0	$0	$0	$0
Equity Fee	$5,495	$6,069	$7,321	$61,000	$61,000
Penalties	$49,782	$49,956	$54,104	$45,000	$45,000
Reconnection Fees	$14,691	$16,140	$18,804	$13,000	$13,000
Connection Fees	$9,045	$9,135	$8,220	$7,000	$7,000
Insufficient Check Fee	$475	$725	$1,050	$500	$500
Total Charges for Service	**$1,671,309**	**$1,836,355**	**$2,011,757**	**$1,826,500**	**$1,826,500**
Interest on Idle Funds	$0	$0	$0	$0	$0
Total Interest Earnings	**$0**	**$0**	**$0**	**$0**	**$0**
Reimbursed Expenses	$20,402	$3,231	$3,453	$0	$0
Total Other Revenues	**$20,402**	**$3,231**	**$3,453**	**$0**	**$0**
Miscellaneous	$2,228	$88	$0	$2,100	$2,100
Sale of Property & Equipment	$0	$0	$0	$0	$0
Administrative Fees	$0	$0	$0	$0	$0
Misc Revenue Offset	$7,780	$0	$0	$0	$0
Total Miscellaneous	**$10,008**	**$88**	**$0**	**$2,100**	**$2,100**
TOTAL REVENUE	**$1,701,719**	**$1,839,674**	**$2,015,210**	**$1,828,600**	**$1,826,600**
Expenditures:					
Salary-Staff	$270,221	$196,251	$224,508	$212,180	$212,180
Salary-Part-Time	$205	$0	$0	$0	$0
Overtime	$0	$0	$0	$10,000	$10,000
Medicare	$3,615	$4,620	$3,078	$4,000	$4,000
Social Security	$15,459	$16,146	$13,162	$18,000	$18,000
KPERS	$26,862	$24,178	$19,294	$27,000	$27,000
Hospital Insurance	$81,445	$54,977	$19,584	$80,000	$80,000
Payroll Taxes	$0	$0	$0	$0	$0
Workers Compensation	$11,947	$11,709	$8,078	$12,000	$12,000
Unemployment Insurance	$406	$377	$744	$1,000	$1,000
Subtotal Salaries and Benefits	**$410,160**	**$308,258**	**$288,448**	**$364,180**	**$364,180**

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Postage	$4,859	$7,178	$5,854	$5,500	$5,500
Telephone	$5,716	$6,199	$6,906	$8,000	$8,000
Travel	$267	$0	$602	$400	$400
Vehicle Insurance	$3,297	$4,566	$0	$4,500	$4,500
Insurance	$9,857	$9,563	$14,675	$10,500	$10,500
Other Equipment Insurance	$214	$320	$0	$500	$500
Subscriptions and Dues	$8,953	$9,527	$9,904	$10,000	$10,000
Lab Testing	$2,872	$2,906	$1,658	$4,500	$4,500
Professional Services	$11,395	$27,753	$10,844	$15,000	$15,000
Training	$1,645	$2,156	$5,786	$2,000	$2,000
Equipment Lease	$0	$0	$45	$1,000	$1,000
Printing	$0	$225	$251	$600	$600
Vehicle Maintenance	$781	$44	$47	$2,500	$2,500
Software / Hardware Maintenance	$7,724	$6,073	$7,419	$7,000	$7,000
Maintenance and Repair	$2,058	$16,453	$5,124	$10,000	$10,000
Equipment Maintenance and Repair	$2,962	$3,290	$909	$3,000	$3,000
Well Maintenance	$5,084	$17,098	$0	$10,000	$10,000
Building Maintenance	$3,333	$840	$1,127	$2,000	$2,000
Water Purchase - Wichita	$365,113	$370,848	$566,489	$500,000	$500,000
City Franchise Fees	$30,000	$30,000	$0	$30,000	$30,000
Administrative Fees	$50,000	$60,000	$0	$60,000	$60,000
Uniform Clothing	$2,109	$2,457	$1,969	$2,600	$2,600
Utility Expense	$41,344	$42,205	$41,479	$45,000	$45,000
Contingent	$41	$0	$0	$0	$0
Sales Tax	$2,557	$0	$3,771	$3,500	$3,500
Subtotal Contractuals	**$562,182**	**$619,701**	**$684,859**	**$738,100**	**$738,100**
Office Supplies	$2,429	$2,621	$2,349	$2,500	$2,500
Supplies and Parts	$23,215	$15,988	$16,216	$17,000	$23,000
Safety Supplies	$0	$0	$216	$500	$500
Lab Supplies	$446	$1,177	$837	$1,500	$1,500
Equipment	$0	$0	$204	$0	$0
Special Projects	$102	$5,431	$280	$1,500	$1,500
Motor Fuel	$4,227	$3,386	$6,256	$11,000	$11,000
Tires	$20	$223	$0	$1,500	$1,500
Repair Parts	$329	$1,880	$339	$2,500	$2,500
Sand	$510	$197	$603	$1,000	$1,000
Other Commodities	$0	$0	$0	$500	$500
Subtotal Commodities	**$31,277**	**$30,903**	**$27,300**	**$39,500**	**$45,500**

Water Fund Line Item:

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Building Improvement	$0	$1,091	$0	$0	$0
System Improvement	$52,984	$0	$28,939	$26,000	$26,000
Water Meters	$23,124	$43,366	$81,700	$40,000	$40,000
Office Equipment	$241	$0	$3,643	$5,000	$5,000
Equipment	$10,018	$47,442	-$1,195	$12,500	$12,500
Vehicle Replacement	$40,180	$0	$34,296	$35,000	$65,000
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$126,547**	**$88,899**	**$147,383**	**$118,500**	**$148,500**
Transfer to B& I (for '07 KDHE)	$80,000	$80,000	$80,000	$80,000	$80,000
Transfer to B&I (for '00 KDHE)	$194,500	$194,500	$194,500	$194,500	$194,500
Contingency	$0	$0	$0	$20,000	$20,000
Transfer to Water Revenue Reserve	$0	$50,000	$275,000	$275,000	$200,000
Transfer to Equipment Reserve	$4,000	$10,000	$4,000	$4,000	$4,000
Transfer to Bond & Interest / CIP	$0	$700,000	$0	$0	$0
Transfer to Water Improvement Fund	$0	$0	$0	$0	$0
Reimbursement to Bond & Interest /	$0	$0	$0	$0	$0
Bad Debt	$0	-$552	-$717	$0	$0
Misc. Exp. Offset	-$112	-$425	$0	$0	$0
Subtotal Other / Misc.	**$278,388**	**$1,033,523**	**$552,783**	**$573,500**	**$498,500**
TOTAL	**$1,408,554**	**$2,081,284**	**$1,700,773**	**$1,833,780**	**$1,794,780**

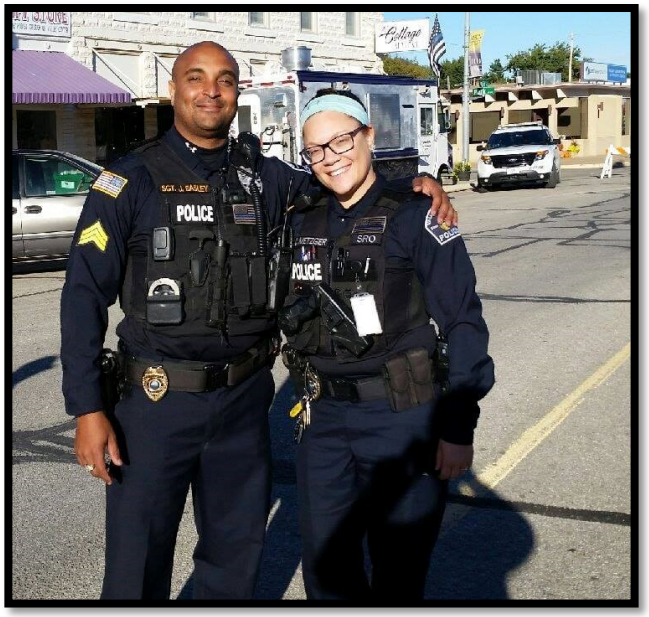
CITY OF VALLEY CENTER, KS

DISCOVER VC

SPECIAL REVENUE

Special Alcohol & Drug Fund

The Special Alcohol and Drug Fund is required per state statute. All businesses with a Kansas state liquor license are required to pay taxes on the liquor that is sold. The City receives a portion of these taxes back from the state.



The purpose of this fund is for drug and alcohol education. These monies are required to be used in these areas alone per state statute. The City predominately uses this fund to increase educational awareness of the effects of drugs and alcohol.

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
State Alcohol Distribution	$5,209	$4,130	$4,785	$4,000	$4,000
Total Revenues	$5,209	$4,130	$4,785	$4,000	$4,000
Contractuals	$1,263	$1,190	$5,000	$5,000	$5,000
Commodities	$5,577	$0	$0	$0	$0
Total Expenditures	***$6,840***	***$1,190***	***$5,000***	***$5,000***	***$5,000***
Total Positions/FTE	-	-	-	-	-
Fund Balance - January 1	***$30,253***	***$28,622***	***$31,562***	***$32,562***	***$31,562***
Fund Balance - December 31	***$28,622***	***$31,562***	***$32,562***	***$31,562***	***$30,562***

Special Parks & Rec Fund

Special Parks & Rec Fund is required per state statute. All businesses with a Kansas state liquor license are required to pay taxes on the liquor that is sold. The City receives a portion of these taxes back from the state.

The Special Parks and Rec Fund has been used to improve the quality of life in the City's parks. Some improvements include sidewalk enhancements and the building of trails for citizens to use. This fund has also been used for the addition of security cameras in the park to further enhance the quality of life for our citizens.

Revenue By Funds	***2015***	***2016***	***2017***	***2018***	***2019***
Expenditures By Category	***Actual***	***Actual***	***Actual***	***Budget***	***Approved***
State Alcohol Distribution	$5,209	$4,130	$4,785	$4,000	$4,000
Total Revenues	$5,209	$4,130	$4,785	$4,000	$4,000
Contractuals	$17,000	$15,000	$0	$4,000	$4,000
Commodities	$0	$0	$0	$0	$0
Fund Balance - January 1	***$27,815***	***$16,024***	***$5,154***	***$9,939***	***$9,939***
Fund Balance - December 31	***$16,024***	***$5,154***	***$9,939***	***$9,939***	***$9,939***

Service Description

- Maintain and improve the City's infrastructure (i.e. streets, sidewalks, storm sewer, ditches, etc.)
- Provide animal control services Monday through Friday, 8am to 5pm
- Ensure development/builder compliance with KDHE/ EPA stormwater regulations

Accomplishments for 2018/2019

Public Works has made great progress in the prevention of road bed erosion, by the removal of storm water sitting on the streets due to a lack of ditches or storm water run-off. The new Compact Track Loader has been an asset in cleaning street ditches and drainage structures. Another large factor in advancing this process has been the purchase of a Double Axle Trailer-Jetter for culvert cleaning purposes done on south Sheridan Street, Clarence, east 69th Street and south Interurban. The purchase of a new and larger John Deere tractor will make the process of mowing our City ditches and the Ford Street Detention Pond much more efficient.

Revenue By Funds	*2015*	*2016*	*2017*	*2018*	*2019*
Expenditures By Category	*Actual*	*Actual*	*Actual*	*Budget*	*Approved*
General Fund	$75,000	$130,000	$80,000	$80,000	$50,000
Other Funds	$866,346	$877,741	$897,986	$848,970	$861,690
Total Revenues	***$941,346***	***$1,007,741***	***$977,986***	***$928,970***	***$911,690***
Salaries and Benefits	$246,847	$282,067	$271,248	$326,926	$333,783
Contractuals	$53,024	$66,080	$50,364	$62,800	$62,800
Commodities	$89,408	$75,082	$73,991	$78,800	$78,800
Capital Outlay	$591,808	$613,579	$591,503	$531,000	$531,000
Transfers/Misc	$26,000	$39,000	$4,000	$9,000	$9,000
Total Expenditures	***$1,002,087***	***$1,075,808***	***$991,106***	***$1,008,526***	***$1,015,383***
Total Positions/FTE	***4****	***4***	***5*****	***5***	***5***
Fund Balance - January 1	***$540,126***	***$473,508***	***$405,441***	***$406,804***	***$237,248***
Fund Balance - December 31	***$473,508***	***$405,441***	***$406,804***	***$327,248***	***$218,556***

*Added 1 Equipment Operator

** Added 1 Mechanic

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Expenditures:					
Salary-Staff	$167,700	$203,202	$202,816	$228,535	$235,392
Salary-Part-Time	$5,633	$4,726	$7,268	$12,591	$12,591
Overtime	$0	$0	$0	$5,000	$5,000
Medicare	$2,491	$2,934	$2,907	$4,000	$4,000
Social Security	$10,652	$12,544	$12,429	$9,000	$9,000
KPERS	$18,164	$19,195	$17,445	$20,000	$20,000
Hospital Insurance	$31,626	$33,039	$13,689	$34,000	$34,000
Workers Compensation	$10,313	$6,151	$14,048	$13,000	$13,000
Unemployment Insurance	$268	$276	$646	$800	$800
Subtotal Salaries and Benefits	**$246,847**	**$282,067**	**$271,248**	**$326,926**	**$333,783**
Postage	$90	$125	$206	$100	$100
Telephone	$1,822	$3,356	$3,437	$2,000	$2,000
Travel	$0	$0	$429	$400	$400
Vehicle Insurance	$7,179	$6,295	$0	$7,000	$7,000
Insurance	$3,574	$3,797	$13,807	$4,000	$4,000
Other Equipment Insurance	$3,182	$2,089	$0	$3,500	$3,500
Subscriptions and Dues	$10	$0	$30	$400	$400
Professional Services	$5,274	$8,615	$4,901	$5,000	$5,000
Training	$45	$143	$393	$800	$800
Equipment Lease	$624	$550	$0	$4,000	$4,000
Printing	$29	$329	$206	$100	$100
Vehicle Maintenance	$5,029	$1,566	$2,111	$3,000	$3,000
Software / Hardware Maintenance	$6,715	$2,864	$3,241	$7,000	$7,000
Maintenance and Repair	$2,043	$1,578	$1,443	$4,500	$4,500
Equipment Maintenance and Repair	$6,296	$21,875	$12,919	$12,000	$12,000
Building Maintenance	$1,000	$1,309	$0	$1,500	$1,500
Uniform Clothing	$2,239	$2,479	$2,040	$2,500	$2,500
Utility Expense	$7,873	$9,110	$5,201	$5,000	$5,000
Other Contractuals	$0	$0	$0	$0	$0
Subtotal Contractuals	**$53,024**	**$66,080**	**$50,364**	**$62,800**	**$62,800**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Expenditures:					
Office Supplies	$130	$213	$1,560	$300	$300
Equipment	$30,030	$3,900	$525	$500	$500
Supplies and Parts	$25,325	$20,765	$22,660	$15,000	$15,000
Winter Supplies	$4,693	$4,805	$5,699	$6,000	$6,000
Special Projects	$1,311	$15,968	$16,852	$15,000	$15,000
Gasoline, Oil, Diesel	$14,036	$14,854	$18,566	$20,000	$20,000
Tires/Brooms	$3,637	$7,088	$1,403	$3,000	$3,000
Asphalt	$2,380	$2,566	$0	$5,000	$5,000
Rock	$4,374	$2,148	$4,775	$6,000	$6,000
Sand	$1,031	$474	$871	$4,000	$4,000
NPDES Requirements	$2,461	$2,301	$1,080	$4,000	$4,000
Other Commodities (tie to audit)	$0	$0	$0	$0	$0
Subtotal Commodities	**$89,408**	**$75,082**	**$73,991**	**$78,800**	**$78,800**
Building Improvement	$0	$346	$0	$0	$0
System Improvement	$444,312	$550,000	$445,674	$480,000	$480,000
Office Equipment	$199	$0	$1,290	$1,000	$1,000
Equipment	$143,296	$63,233	$144,539	$50,000	$50,000
Vehicle Replacement	$0	$0	$0	$0	$0
Other Capital Outlay	$0	$0	$0	$0	$0
Subtotal Capital Outlay	**$591,808**	**$613,579**	**$591,503**	**$531,000**	**$531,000**
Reimbursement to Bond and Interest	$0	$0	$0	$0	$0
Transfer to Bond and Interest/CIP	$20,000	$20,000	$0	$0	$0
Transfer to Equipment Reserve	$1,000	$19,000	$4,000	$4,000	$4,000
Contingency/Misc Transfers	$0	$0	$0	$5,000	$5,000
Debt Service	$0	$0	$0	$0	$0
Subtotal Transfers/Misc	**$21,000**	**$39,000**	**$4,000**	**$9,000**	**$9,000**
TOTAL EXPENDITURES	**$1,002,087**	**$1,075,808**	**$991,106**	**$1,015,382**	**$1,015,383**

CITY OF VALLEY CENTER, KS

DISCOVER VC

NON BUDGETED FUNDS

127-Equipment Reserve :	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Fund Balance - January 1	$218,532	$83,574	$ 198,295	$275,633	$383,633
Fund Balance - December 31	$83,574	$198,295	$ 275,633	$383,433	$491,433

280-ADSAP: (Alcohol and Drug Safety Action Program)

Fund Balance - January 1	$3,160	$3,160	$3,160	$2,660	$2,660
Fund Balance - December 31	$3,160	$3,160	$2,660	$2,660	$2,660

220-Active Aging:

Fund Balance - January 1	$877	$877	$877	$877	$877
Fund Balance - December 31	$877	$877	$877	$877	$877

250-Drug Tax Distribution:

Fund Balance - January 1	$5,347	$7,347	$7,347	$9,347	$9,347
Fund Balance - December 31	$7,347	$7,347	$9,347	$9,347	$9,347

615-Water Improvement Fund:

Fund Balance - January 1	$146,497	$126,497	$26,497	$26,497	$26,497
Fund Balance - December 31	$126,497	$26,497	$26,497	$26,497	$26,497

619-Water Reserve Fund:

Fund Balance - January 1	$455,847	$44,673	$494,673	$744,673	$1,019,673
Fund Balance - December 31	$44,673	$494,673	$744,673	$1,019,673	$1,294,673

628-Sewer Reserve

Fund Balance - January 1	$178,052	$178,052	$220,542	$520,542	$595,542
Fund Balance - December 31	$178,052	$220,542	$520,542	$595,542	$670,542

623-07 Sewer P&I

Fund Balance - January 1	$50,764	$52,114	$59,128	$60,478	$60,478
Fund Balance - December 31	$52,114	$59,128	$60,478	$60,478	$61,828

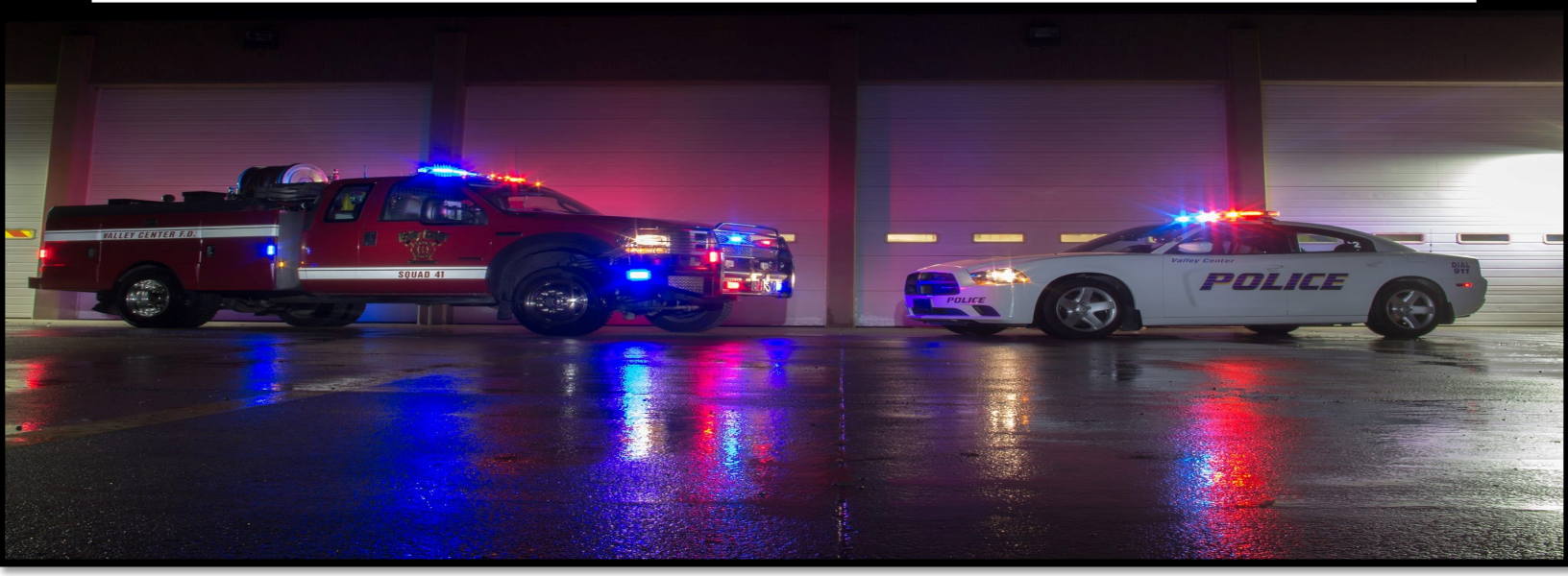
126-Building Equipment Reserve:

Fund Balance - January 1	$111,178	$119,805	$119,805	$88,805	$88,805
Fund Balance - December 31	$119,805	$119,805	$88,805	$88,805	$88,805

CITY OF VALLEY CENTER, KS

DISCOVER VC

DEBT MANAGEMENT/CAPITAL



The debt figures presented in this section use actual numbers as of 6/1/18. The actual valuations for the City, County, and school districts will not be available until the end of 2018 to the beginning of 2019.

The City of Valley Center Debt Policy states:

The City shall comply with the debt limits of the state of Kansas, and seek to minimize debt when it is used.

The City will not engage in debt financing unless the proposed obligation, when combined with all existing debts, will result in debt ratios throughout the life of the proposed obligation that are less than the following benchmarks:

Per capita direct debt will not exceed $500

Per capita direct, overlapping and underlying debt will not exceed $3,000

Direct debt as a percentage of estimated full market value will not exceed 1.5%

Direct, overlapping and underlying debt as a percentage of estimated full market value will not exceed 6.0%

Annual debt service will not exceed 20% of budgeted expenditures

The legal debt limit for a municipality in the state of Kansas according to K.S.A. 10-308 is 30% of the municipality's assessed valuation. Exceptions to this rule are stated ion K.S.A. 10-309 which states:

"Notwithstanding the provisions of K.S.A. 10-308, and amendments thereto: (a) Bonds issued by any City for the purpose of acquiring, enlarging, extending or improving any storm or sanitary sewer system; or (b) bonds issued by any City for the purpose of acquiring, enlarging, extending or improving any municipal utility; or (c) bonds issued by any City to pay the cost of improvements to intersections of streets and alleys or that portion of any street immediately in front of City or school district property, shall not be included in computing the total bonded indebtedness of the City for the purposes of determining the limitations on bonded indebtedness provided in K.S.A. 10-308, and amendments thereto."

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2009-1 G.O. Bond	9/10/2009	12/1/2024	4.00	$1,395,000	$890,000	6/1	12/1	$4,400	$110,000		
2010-1 G.O. Bond	6/15/2010	12/1/2025	3.00	$2,005,000	$295,000	6/1	12/1	$10,907	$35,000	$9,682	$35,000
2012-1 G.O. Bond	5/1/2012	12/1/2027	3.00	$4,665,000	$2,860,000	6/1	12/1	$85,800	$450,000	$7,2300	$460,000
2012-2 G.O. Bond	5/1/2012	12/1/2032	3.00	$2,065,000	$1,510,000	6/1	12/1	$43,270	$125,000	$4,0788	$125,000
2013-1 G.O. Bond	3/1/2013	12/1/2033	3.00	$6,635,000	$4,560,000	6/1	12/1	$131,263	$275,000	$12,5763	$285,000
2016-1-G.O. Bond	6/1/2016	12/1/2036	3.00	$4,490,000	$4,415,000	6/1	12/1	$103,050	$185,000	$9,9350	$195,000
2017-1 G.O. Bond	10/12/2017	12/1/2032	3.00	$3,030,000	$3,030,000	6/1	12/1	$85,700	$135,000	$7,6410	$260,000

Debt Summary (As of June 1, 2017)	City Debt	Less Self Supporting Debt
Estimated Actual Valuation[1]	$341,134,781	$341,134,781
Assessed Valuation [2]	$54,581,565	$54,581,565
Outstanding General Obligation Debt	$18,395,000	$18,395,000
Legal Limitation of Bonded Debt[3]	$16,374,469	$16,374,469
Exempt Debt	$12,930,371	-------
Net Debt against Debt Limit Capacity	$5,464,629	-------
Additional legal debt capacity	$10,909,840	-------
Less Self Supporting debt[4]	-------	$1,225,000
Non Self Supporting Debt	-------	$17,170,000
Overlapping debt [5]	$15,118,985	$15,118,985
Direct debt per capita (7,057 population)	$2,606.63	$2,433.05
Direct and overlapping debt per capita	$4,749.04	$4,575.45
Direct debt as a percentage of Assessed Valuation	33.70%	31.46%
Statutory Direct debt as a percentage of Assessed Valuation	10.01%	-------
Direct debt as a percentage of Estimated Actual Valuation	5.39%	5.03%
Direct & overlapping debt as a percentage of Assessed Valuation	61.40%	59.16%
Direct & overlapping debt as a percentage of Estimated Actual Valuation	9.82%	9.47%

[1] See **"Property Valuations"** *infra*.

[2] The assessed value of all tangible taxable property within the City, as certified to the County Clerk. Also includes the taxable value of motor vehicles within the City for year 2015. See K.S.A. 10-301 *et seq*.

[3] See K.S.A. 10-301 *et seq*.

[4] A portion of the City's Series 2012-1 Bonds are payable from net revenues of the Water Utility System.

[5] The overlapping debt includes the debt of USD 262 and USD 259. The State established the CIF in 1992 to assist school districts on making principal and interest payments on voted general obligation bond issues. Each school district that is obligated to make payments from its bond and interest fund is entitled to receive state aid from the CIF. A school district's entitlement of state aid from the CIF each year is determined by applying its state aid percentage factor to the bond and interest fund payment obligation for that year. Although the CIF has provided state aid in each year since its inception, no assurance can be given that state aid will continue in future years. However, the District is obligated to levy unlimited ad valorem taxes to provide for debt service payments on its outstanding general obligation bonds, including the Bonds, regardless of any state aid.

The City's direct debt per capita and direct & overlapping debt per capita are currently above what the City's fiscal policy dictates. This was an approved, conscious decision to go above the fiscal policy limits. The decision was made to bond for the 2016-1 G.O. bond two years prior to starting the Ford St. Drainage project. Low interest rates which existed within the bond market at the time, ensured the best value for the City's money.

Total Debt Service Payments for all General Obligation and Revenue Bonds Per Year

Fiscal Year	Bond & Interest Fund Interest	Bond & Interest Fund Principal	Total
2019	$488,531	$1,578,607	$2,067,138
2020	$439,723	$1,407,739	$1,847,462
2021	$408,333	$1,456,976	$1,865,309
2022	$369,366	$1,441,319	$1,810,685
2023	$330,328	$1,415,773	$1,746,101
2024	$291,097	$1,460,338	$1,751,435
2025	$250,643	$1,350,020	$1,600,663
2026	$214,857	$1,339,819	$1,554,676
2027	$179,738	$1,279,740	$1,459,478
2028	$146,046	$794,784	$940,830
2029	$123,650	$555,000	$678,650
2030	$106,275	$575,000	$681,275
2031	$87,688	$585,000	$672,688
2032	$68,088	$610,000	$678,088
2033	$47,000	$615,000	$662,000
2034	$25,050	$270,000	$295,050
2035	$16,950	$275,000	$291,950
2036	$8,700	$290,000	$298,700

What is considered a Capital Project?

A Capital Improvement project is a project that may include the construction of new facilities as additions to the City's assets, renovation of existing structures to significantly extend useful life, and major repair operations of a comprehensive and non-routine nature. Capital improvements involve the outlay of substantial funds; therefore, numerous resources will be considered which will enable the City to pay for capital improvements over a longer period of time, including: general obligation bonds, revenue bonds, lease purchase, special assessments, state and federal grants and cash for capital projects. Common examples of Capital Improvement Projects include the construction of roads and bridges, facility construction, and land acquisition. However, the funding of certain other large ticket items, such as fire trucks, is considered to be capital projects as well.

Why is Capital Budgeting important?

Capital Budgeting is important for various reasons. The main reason is to determine what kind of impact capital projects will have on the operating budget and how to address them accordingly. For example, if a new street that will attract more businesses is going to be created, the City must take into account what additional costs, besides construction, will be incurred. The costs could include maintenance, replacement, staff time, landscaping, zoning, possible infrastructure needs, etc. All of these additional costs effect the operating budgets of various departments, such as Administration, Community Development, Parks and Public Buildings, Public Works, Police, and Fire. If the project is determined to increase the tax base, thereby increasing revenues for the City, this will be compared to the current start up and future upkeep costs of the project to determine whether the benefit of the project will outweigh the costs.

How does the City budget for Capital Projects?

The City of Valley Center prepares for its Capital Improvement Program by budgeting accordingly. The City creates a base Capital Improvement Program, which spans a ten year period, including several projects. The City then follows a two year cycle when budgeting. Every two years, funds are identified based on a consistent mill levy to allow for the completion of various projects and debt service payments . At the end of each two year cycle, the City staff and the City Council review the Capital Improvement Program for the next two years to see which projects receive priority and are slated to be started/completed. The Bond and Interest Fund, which is responsible for debt service payments, has a dedicated mill levy. This allows the City to know exactly how much the fund will receive in tax dollars. The difference between the tax dollars and the cost of the debt service is made up with special assessment payments and transfers from various funds.

Financing projects is an important step in the CIP/Capital budgeting process. The basic rules of when to borrow money for projects are:

- The project expands the tax base of the City thus creating additional revenues for the City.
- When a project is costly enough that the only way of paying for it would be to distort the current tax structure. By borrowing for this project, taxes will stay the same and debt service payments will be calculated into the operational budget.
- Interest costs are reasonably low. This is also affected by the credit rating of the City. When interest rates are low, it is a good time to borrow because of the savings in interest payments that will be generated. By having a great credit rating the City will also receive lower interest rates because of past performance in paying and managing the City's debt.

Valley Center considers several different financing options when deciding how a project will be financed. The various options the City considers are as follows:

Current (Pay-as-you-go) Revenue: Pay-as-you-go financing refers to the method whereby improvements are financed from current revenues, such as taxes, user fees, service charges, and funds that have been set aside from previous years.

General Obligation Bonds: Many Capital Improvement Projects are funded by the issuance of general obligation bonds. General obligation bonds are full faith and credit bonds, pledging the general taxing power of the City to back the bonds. General obligation bonds can be sold to finance permanent types of improvements such as, municipal buildings, street and utility infrastructure, and recreation facilities. The bonding process is time consuming and if funding is needed immediately temporary funding sources are available. In these instances the City will issue Temporary Notes which will finance the first portion of the project(s) until permanent financing is in place.

Lease/Purchase: The City last used this type of financing to purchase a street sweeper. The City set up the lease/purchase agreement to retire within 4 years of purchase. This allowed the payments to be assigned to the operational budget rather than placed as a purchase in the Capital Improvement Program.

Revenue Bonds: Revenue bonds are a mechanism used in cases where the project being funded will generate revenue from user fees, such as water or sewer systems. These fees are used to pay for debt service associated with the improvement project.

Special Assessments: Community Development projects that more directly benefit certain property owners may be financed in the interest of equity by the use of special assessments. A benefit district is created, by which the cost of improvements is split amongst all properties within said district. State statute prohibits municipalities from creating a special assessment benefit district for any improvement without 51% approval of the property owners within the district. For example, if a new sidewalk was put in through a neighborhood, the cost of the portion of the sidewalk directly in front of the property would be paid by that property owner. Local improvements typically financed by this method include street pavement, sanitary sewers, and water mains.

2016-25 CAPITAL BUDGET & FUNDING			
Item #	**Project Category and Title**	**Year**	**Cost**
STREETS & SIDEWALKS			
1-2016	Goff Street Sidewalk	2016	$360,000
2-2016	Emporia Street Bicycle Pedestrian Path	2016	$357,000
3-2017	5th Street: Bridge to Broadway	2017	$2,700,000
1-2020 1-2021	Meridian: Ford to 69th	2020 2021	$2,000,000 $1,500,000
2-2021	Meridian: 5th to Main	2021	$1,413,561
PUBLIC BUILDINGS/FACILITIES/EQUIPMENT			
3-2018	Rehab Lions Park/Gazebo/Park improvements	2018	$500,000
2-2015	Public Buildings Improvements	2015	$85,309
5-2016 2-2017	Community Center	2017 2018	$1.000,000 $1,000,000
6-2016 2-2018	Public Facilities	2016 2017	$ 50,000 $1,200,000
3-2018	Fire Equipment: Replace E-41	2018	$400,000
WATER SYSTEM IMPROVEMENTS			
2-2018	Water Line/Tap Replacement	2018	$3,000,000
5-2015	Seneca & 69th Street Water Main	2015	$422,124
6-2015	Golf Course Waterline: HS – 5th St.	2015	$142,000
4-2016	Water Well Rehab	2016-2018	$257,000
1-2017 1-2018 1-2019	Waste Water Treatment Plant Upgrade	2017 2018 2019	$500,000 $2,500,000 $500,000
	FUTURE CIP PROJECTS		
TOTAL 2015 / 2025 CIP PROJECTS			**$23,766,307**

Community Center/Library

Project Description:

Updated Community Center for housing the Senior program/local events and new Library.

Project Location:

314 W. Clay St. Valley Center, KS

Funding Sources/Cost:

$2,500,000 in temp notes that will be moved to permanent financing once total costs have been accumulated and the $1,200,000 dollars raised through the Library fundraiser has been applied. Total cost is approximated at $1,300,000 from City funds and $1,200,000 from Library funds.

Justification:

In the summer of 2015, the City Council approved the concept of building a Community Center/Library which in effect would serve as a replacement to the old Community Center as a community resource for holding special events such as weddings, family reunions and the like. It would serve as the meeting place for housing our Senior Citizens Programs and other related activity.

The total planned cost of the Community Center, including the Library, was $2,500,000 with the Library providing $1,200,000 of that amount. In the end, the City's total cost was $1,486,263. Construction began in late 2017. Grand Opening for the Community Center, including the Library, commenced on July 4, 2018.

Operating Impacts:

On going budgetary implications include addition of a full time employee for the Parks and Public Buildings department to assist with the increased workload. This position was a budgeted position. Other budgetary impacts would include landscaping, regular building maintenance, and administration of the community center services that would be offered. Some, if not all, of these impacts could be mitigated by sharing costs with the Valley Center Library.

Lions Park Improvements

Project Description:

Detailed plans for this project are projected to be completed in 2019.

Project Location:

Funding Sources/Cost:

Justification:

Operating Impacts:

Fire Equipment: Replace Fire Truck E-41

Project Description:

New Fire truck to replace the older E-41 fire truck we currently have.

Project Location:

Valley Center Public Safety Department

Funding Sources/Cost:

Money allocated from the Emergency Equipment Fund and G.O. Bonds. Total cost is approximated at $400,000.

Justification:

The maintenance costs and overall condition of our current E-41 firetruck is becoming labor intensive and costly to maintain. The new firetruck will allow the Valley Center Fire Department to be better equipped while freeing up resources used on constant maintenance for other tasks.

Operating Impacts:

Budgetary impacts include increase in Debt Service and allow some maintenance resources in the operating budget for the Fire Department to be used in some other areas such as education, training, etc.

Water Line/Tap Replacement

Project Description:

Detailed plans for this project are projected to be completed in 2019.

Project Location:

Funding Sources:

Justification:

Operating Impacts:

Water Well Rehab

Project Description:

Rehabilitation of water wells around the City.

Project Location:

Various points around the City.

Funding Sources/Cost:

Consistent resources allocated to system improvements line item in the Water Fund budget over the next five fiscal years. Approx. $26,000 per year totaling approximately $130,000 (original cost—$257,000).

Justification:

The Water Well Rehab program allows the City to keep up to date on the condition of our water wells. The rehab program not only extends the useful life of each well but keeps them maintained to provide the level of service expected by the citizens of Valley Center. The Water Well Rehab Project will also help lower rising labor costs due to constant need of repairs.

Operating Impacts:

Budgetary impacts are minimal due to the funds being allocated within the operating budget. The funds being allocated could be used in other areas of the Water Fund budget, but currently no other areas are as high of a priority as our water wells.

Phase 3 Wastewater Treatment Plant Upgrades

Project Description:

Detailed plans for this project are projected to be completed in 2019.

Project Location:

Funding Sources/Cost:

Justification:

Operating Impacts:

CITY OF VALLEY CENTER, KS

DISCOVER VC

GLOSSARY

A

Accrual Accounting— A method of accounting which recognizes the financial effect of transactions, events, and Interfund activities when they occur, regardless of the timing of related cash flows

ADSAP– Alcohol and Drug Safety Program

Amortization— To pay off (an obligation, such as a mortgage) gradually usually by periodic payments of principal and interest

Appraised Valuation— The value set upon real estate and other property as deemed by the county appraiser

Assessed Valuation— A fixed percentage, by law, of the overall market evaluation provided by the County Appraiser's office

Audit— A formal examination of an organization's or individual's accounts or financial situation

B

Balanced Budget— Revenues are equal to expenditures

Bond— Debt security issued by a government to support government spending

Bond & Interest Fund— Designated fund for the paying of principal and interest on borrowed money

Budget— A detailed financial plan which lays out all planned revenue and expenses for the City and matches them with services that are provided

C

Capital Expenditures— An expenditure related to capital improvements which cover the acquisition of or rehabilitation of fixed assets

Capital Improvements— Improvements to City infrastructure or physical plant such as streets, sidewalks, building improvements, and major construction initiatives

Capital Outlay— Assets with a useful lifespan of more than one year. Also includes large capital items that need to be accounted for such as vehicles, buildings, and other large equipment

Cash Basis Accounting— Revenues and Expenditures are accounted for when resources change hands

Commodities— Consumable items with a minor life span, such as office supplies and gasoline

Contractual Services— Provided services by private firms, individuals, or other government agencies for various tasks and projects

D

Debt Service— Principal and Interest due on borrowed money for various projects throughout the City

Department— A specific organization of the City government dedicated to certain tasks and obligations. Example—Finance and Administration Department

Depreciation— to deduct from taxable income a portion of the original cost of a business asset over several years as the value of the asset decreases

E

Employee Benefits— Benefits the City offers to its employees such as vacation, sick pay, different types of leave, and holidays

Employee Benefit Fund— Designated fund for paying the additional costs associated with employees such as unemployment, KPERS, Social Security, Medicare, and flexible spending accounts

Encumbrance— To set aside or assign funds for a future expenditure to a specific vendor or recipient

Enterprise Fund— A fund that is primarily supported by user charges for services provided by the City, such as sewer, water, stormwater, and solid waste

F

Fiscal Year— A 12 month financing period of the City. Valley Center has a fiscal year from Jan.1 to Dec. 31. During this time the annual budget for the current year is followed

FTE— Full Time Employee

Fund— A sum of money or other resources whose principal or interest is set apart for a specific objective

Fund Balance— The remainder of current assets minus the current liabilities

G

General Fund— The operating fund of the City. This fund finances all basic services for the City, which includes Fire, Police, Community Development, Finance and Administration, and Public Works

General Obligation Bonds— Bonds which finance projects and are backed by the full faith and credit of the City

GFOA— Government Finance Officers Association. An association of public finance professionals

H

I

Interfund Transfers— A transfer of resources from a designated fund to another designated fund

Intergovernmental Revenues— Funds received from Federal, State, and other government sources in the form of grants, shared revenues, and payments in lieu of taxes

J

K

KORA— Kansas Open Records Act

KOMA— Kansas Open Meetings Act

L

Legal Debt Margin— The current statutory debt limit for all Kansas cities pursuant to K.S.A. 79-5037 is 30% of assessed valuation including the motor vehicle valuation

Levy— Taxes imposed for the operations of the governmental unit

Line Item— A single expenditure section listing

M

Mill— A monetary unit used only in calculations dealing with assessed valuation, worth one thousandth of a dollar. Every one thousand dollars in assessed valuation produces one dollar of taxes

Modified Accrual Accounting— A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred

N

O

P

Q

R

Reserve— A fund used to accumulate resources for designated projects, purchases, or emergency situations.

Resources— Total amount of money available for distribution and spending. This includes fund balances, estimated revenues, and fund transfers

Revenues— Monies that the governing entity receives as income. This includes taxes, specials, fees, charges for service, intergovernmental receipts, fines and forfeitures, grants and interest income

S

Special Assessments (Specials)— A unique charge designated to new or existing real estate parcels to assist in financing new infrastructure or repair of older infrastructure

Special Revenue Funds—Funds used to account for revenues received from specific taxes, governmental grants, or other revenue sources which have been designated to finance certain functions of the City

T

Tax Levy—Amount of property taxes to be collected and distributed to each governmental fund based on each fund's mill total

Tax Rate—Amount of tax that is levied for every one thousand dollars of assessed valuation

Transfers In/Out— Monies transferred from one fund to another to help finance the services provided by the receiving fund

U

V

W

X

Y

Z

End of Glossary

GENERAL FUND - FUND 010	AUTHORIZED 2015	AUTHORIZED 2016	ADOPTED 2017	APPROVED 2018	APPROVED 2019
ADMINISTRATION AND FINANCE					
REGULAR FULL TIME					
CITY ADMINISTRATOR	1	1	1	1	1
ASST. CITY ADMINISTRATOR	0	0	1	1	1
ADMIN/FINANCE DIRECTOR	1	1	0	0	0
CITY TREASURER	0	1	1	1	1
CITY CLERK	1	1	1	1	1
ACCOUNTING CLERK II	1	1	1	1	1
ACCOUNTING CLERK I	1	1	1	1	1
SENIOR COORDINATOR	0	1	1	1	1
TOTAL	**5**	**7**	**7**	**7**	**7**
REGULAR PART TIME					
ADMINISTRATIVE ASSISTANT	0.5	0	0	0	0
SENIOR COORDINATOR	0	0	0	0	0
TOTAL	**0.50**	**1.00**	**0.00**	**0.00**	**0**
LEGAL AND MUNICIPAL COURT					
REGULAR FULL TIME					
MUNICIPAL COURT CLERK	1	1	1	1	1
TOTAL	**1**	**1**	**1**	**1**	**1**
COMMUNITY DEVELOPMENT					
REGULAR FULL TIME					
COM. DEVELOPMENT DIRECTOR	1	1	1	1	1
COM. DEVELOPMENT ASSISTANT	1	1	1	1	1
CODE ENFORCEMENT OFFICER/INSPECTOR	1	1	1	1	1
TOTAL	**3**	**3**	**3**	**3**	**3**
FIRE DEPARTMENT					
REGULAR FULL TIME					
FIRE CHIEF	0	0	0	0	1
FIRE CAPTAIN	1.	1	1	1	1
FIRE FIGHTER	1	1	3	3	3
TOTAL	**2**	**2**	**4**	**4**	**5**
REGULAR PART TIME					
FIRE CHIEF	0.5	0.5	0.5	0.5	0
TOTAL	**0.5**	**0.5**	**0.5**	**0.5**	**0**

GENERAL FUND - FUND 010	AUTHORIZED 2015	AUTHORIZED 2016	ADOPTED 2017	APPROVED 2018	APPROVED 2019
PARKS AND PUBLIC BUILDINGS					
REGULAR FULL TIME					
PARKS & PUB. BLDG DIRECTOR	1	1	1	1	1
GROUNDSKEEPERS	2	2	2	2	3
TOTAL	**3**	**3**	**3**	**3**	**4**
REGULAR PART TIME					
PT GROUNDSKEEPERS	3	3	3	3	3
TOTAL	**3**	**3**	**3**	**3**	**3**
POLICE DEPARTMENT					
REGULAR FULL TIME					
POLICE CHIEF	1	1	1	1	1
POLICE LIEUTENANT	0	0	0	1	1
DETECTIVE	1	1	1	1	1
POLICE SERGEANT	3	3	3	3	3
PATROL OFFICER I	5	5	5	5	5
PATROL OFFICER II	3	3	3	3	3
SCHOOL RESOURCE OFFICER	1	2	2	2	2
POLICE SECRETARY	1	1	1	1	1
TOTAL	**15**	**16**	**16**	**17**	**17**

SPECIAL STREETS AND HIGHWAY - FUND 150	AUTHORIZED 2015	AUTHORIZED 2016	ADOPTED 2017	APPROVED 2018	APPROVED 2019
SPECIAL STREETS DEPARTMENT					
REGULAR FULL TIME					
STREET FOREMAN	1	1	1	1	1
EQUIPMENT OPERATOR I	1	1	1	1	1
EQUIPMENT OPERATOR II	1	1	1	1	1
MECHANIC	0	0	1	1	1
UTILITY WORKER	1	1	0	0	0
ANIMAL CONTROL/STORMWATER	0	0	1	1	1
TOTAL	**4**	**4**	**5**	**5**	**5**

SEWER UTILITY - FUND 620	AUTHORIZED 2015	AUTHORIZED 2016	ADOPTED 2017	APPROVED 2018	APPROVED 2019
PUBLIC WORKS ADMINISTRATION					
REGULAR FULL TIME					
PUBLIC WORKS DIRECTOR	0.	0	0.5	0.5	0.5
ASSISTANT DIRECTOR	0.	0	0.5	0.5	0.5
ADMIN ASSISTANT	1.	1	1	1	1
TOTAL	**1.**	**1**	**2**	**2**	**2**
SEWER DEPARTMENT					
REGULAR FULL TIME					
CHIEF WASTEWATER OPERATOR	1	1	1	1	1
WASTEWATER OPERATOR II	2	2	2	2	2
TOTAL	**3**	**3**	**3**	**3**	**3**

WATER UTILITY - FUND 610	AUTHORIZED 2015	AUTHORIZED 2016	ADOPTED 2017	APPROVED 2018	APPROVED 2019
PUBLIC WORKS ADMINISTRATION					
REGULAR FULL TIME					
PUBLIC WORKS DIRECTOR	1	1	0.5	0.5	0.5
ASSISTANT DIRECTOR	1	1	0.5	0.5	0.5
ADMIN ASSISTANT	1	1	1	1	1
TOTAL	**3**	**3**	**2**	**2**	**2**
WATER DEPARTMENT					
REGULAR FULL TIME					
CHIEF WATER OPERATOR	1	1	1	1	1
WATER OPERATOR I	1	1	1	1	1
EQUIPMENT OPERATOR I	1	1	1	1	1
TOTAL	**3**	**3**	**3**	**3**	**3**

GRAND TOTAL ALL FTE	AUTHORIZED 2015	AUTHORIZED 2016	ADOPTED 2017	APPROVED 2018	APPROVED 2019
FULL TIME REGULAR EMPLOYEE TOTAL	43	45	49	50	52

GRAND TOTAL ALL PTE	AUTHORIZED 2015	AUTHORIZED 2016	ADOPTED 2017	APPROVED 2018	APPROVED 2019
PART TIME EMPLOYEE TOTAL	4	4.	3	3.5	3