

CITY OF VALLEY CENTER

2017

Jan 1—Dec 31

*2017 Year in Review*



DISCOVER  
*Valley Center* 



# YEAR END SUMMARY

Honorable Mayor Dove & Valley Center City Council,

Presented by Kristine Polian, Finance and Administration Director

The Finance and Administration Department is pleased to present the City of Valley Center's unaudited fiscal year 2017 Financial Year in Review. This report is intended to give readers a broad overview of the year, and can be used in conjunction with the 2017 Budget document and the 2017 Comprehensive Annual Financial Report once completed (Summer 2018). Included in this report are Budget vs. Actual comparisons, fund balances and departmental highlights; specific, detailed information regarding individual fund activity or highlighted projects is available in the Finance and Administration department by request.

The Valley Center Council and staff historically have taken a conservative approach to budgeting, especially since the recession began in 2008. In recent years, budgeting practices have included forecasting revenues conservatively while ensuring expenses were at least balanced, if not budgeted lower than revenues. This practice has produced strong reserves in the main operating funds, providing rainy-day funds for unforeseen needs. This practice has also better prepared the City for the upcoming tax lid that becomes effective in 2018, which will have significant impact on the City's ability to capitalize on increased valuation. As noted in previous reports, the tax lid likely will make it difficult for the City to provide additional services in the face of additional growth, so have ample reserves will be vital to appropriately managing growth in the future.

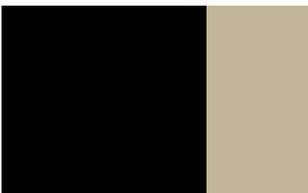
Though the City's budgeting practices have historically been conservative, much progress has been made in regards to infrastructure, community services and general governance. Such projects as Goff Street sidewalk, Butler Street paving, water tower cleaning, and equipment replacement at the wastewater treatment plant were completed within the year, providing sustainability for the aging infrastructure within the City. As well, initiatives like a 3-year strategic plan and a performance management wage system have been implemented, providing focus and intent for City growth and strong administration of City staff.

The City still remains in excellent financial condition. Several funds showed decreased fund balances, but this was intentional to ensure city funds were used responsibly while maintaining strong reserves. A brief summary of both governmental funds (tax supported) and enterprise funds (user fee supported) is provided. Overall, 2016 actual expenditures were 2% over actual revenues for all main operating funds. Although intentional, the 2% overage was lower than the 14% overage that was budgeted.

With the hiring of a new City Administrator and the completion of the strategic plan, the City is poised for many years of continued performance driven goals and initiatives. Along with the guidance of City Council, administrative staff, department directors, and the dedication of all employees of the City, Valley Center will continue to thrive, grow, and be a place that everyone should discover.

Respectfully submitted,

*Kristine Polian*





# TAXING FUNDS SUMMARY

## General Fund

The General Fund is budgeted to provide resources for the majority of the City's operations, to include (but not limited to) police, fire, and administrative functions. Several departments exist within the General Fund, and all were maintained within their individual budgets. Below are financial highlights:

Revenues - 97.14%

Expenditures- 99.69%

Fund Balance ↓ \$ 56,559.27

Fund Balance = \$920,490.73

Fund Balance = 25% of 2018 Budgeted expenditures

## Employee Benefits Fund

As allowed by statute, the City has created a tax-supported fund solely for the use of providing resources for General Fund employees' benefits and payroll taxes. As such, this fund is responsible for expenses such as health insurance, pension and FICA taxes. Given unknown and volatile health insurance premiums for past several years, expenditures have been budgeted at a conservative level, allowing the fund balance to grow significantly. To spend down the fund balance once it hit a certain threshold, Council opted to transfer the fund balance the following fiscal year to the General Fund for one-time expenses. Fiscal year 2016 is the second year Council has budgeted such a transfer, which has provided additional resources for the general operation of the City. Staff will continue to evaluate the fund balance each year, and make necessary recommendations to Council as for future transfers. ***\*Note- Effective January 1, 2017, the City has implemented a self-funded insurance plan, which will likely have an impact on future expenditures.*** Financial highlights are listed below:

Revenues- 120.61%

Expenditures- 71.1%

Fund Balance ↑ \$0.29

Fund Balance = \$557,100.29

Fund Balance = 68.1% of 2017 Budgeted expenditures





# TAXING FUNDS SUMMARY

## Emergency Equipment Fund

This fund is the most recent tax-supported fund to be created by Council, and was intended to provide resources for public safety equipment. Per City ordinance, one mill is levied annually for this fund, and in most recent years has paid to replace one police vehicle annually. As such, the balance steadily grows, which will ultimately be available for larger purchases, such as fire trucks. Financial highlights are below:

Revenues- 115.67%

Expenditures- 100%

Fund Balance ↓ \$ 10,146.97

Fund Balance = \$150,596.03

Fund Balance= 146.29% of 2018 Budgeted expenditures

## Bond and Interest Fund

The Bond and Interest Fund is responsible for paying principle and interest for general obligation debt service. This fund is tax-supported at the appropriate levy to pay necessary debt service associated with larger capital projects. In the past, it has been beneficial for the City to refinance revenue bonds and/or State revolving loan funds due to cost savings; in this case, the principle and interest is transferred from the enterprise funds and paid from the Bond and Interest Fund. For several years, the City has remained diligent at only adding debt service for capital improvements that maintained a steady mill levy in this fund. With that said, a fund balance still existed, and in 2015, Council decided to use that balance to pay cash for a portion of a large capital project that exceeded normal CIP debt service. As such, the Bond and Interest fund balance is being decreased intentionally over a period of 3 years (2016-2018). Financial highlights are below:

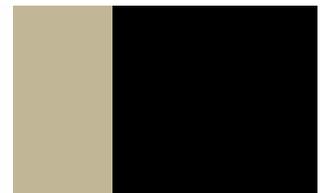
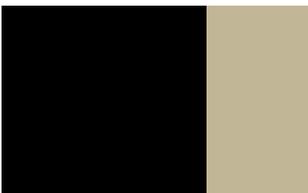
Revenues- 78.75%

Expenditures- 89.37%

Fund Balance ↓ \$561,275.75

Fund Balance = \$474,273.25

Fund Balance = 22.93% of 2018 Budgeted expenditures





# TAXING FUNDS SUMMARY

## Library Fund

The City of Valley Center is the taxing authority for the Valley Center Library, levying approximately 4.5 mills on an annual basis. The Valley Center Library Board, which is appointed by the Mayor and approved by Council, is an autonomous governing body that oversees the operations of the Library. As the City taxes on the Library's behalf, it is the Valley Center Library Board that dictates how those taxes are spent. Given such, financial highlights that are of concern of the City are minimal. They are listed below:

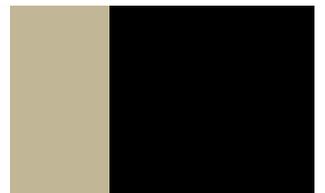
Revenues– 99.80%

Expenditures– 97.43%

Fund Balance  \$ 6,530.93

Fund Balance = \$7,801.93

Fund Balance = 3.18% of 2018 Budgeted expenditures





# TAXING FUNDS HIGHLIGHTS

## FINANCE AND ADMINISTRATION 2017

### HIGHLIGHTS

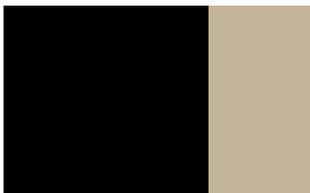
- Hired a City Administrator to help lead and guide the city in future endeavors.
- Reorganization of department to streamline needs of the organization and community.
- Drafted policy for performance-based pay system to attract and retain quality personnel.
- Moved City Treasurer from elected to appointed to provide for greater operational oversight.
- Presented first Outcome-Based Budget to the City Council.
- Provided enhanced services to senior program.
- Created City's first GFOA budget document for submission to the Distinguished Budget Presentation Award.
- Reviewed and updated all job descriptions within the department to better align with the performance based merit system.
- Budgeted and received approval for Police and Fire Master Plan study.
- Partnered with Wichita State University to create the City of Valley Center Strategic Plan.

## EMPLOYEE BENEFIT 2017 HIGHLIGHTS

- Created a Partially Self Funded insurance program for City Employees. The creation of this plan helped negate a 39% increase in premiums for the fully insured health plan the City was currently using.
- The creation of the new partially self insured health plan allowed City employees to shape and have a major impact on the benefits the City provides. These benefits are more in line with what City employees needs are and should reduce the overall cost of health insurance for years to come.

## LEGAL AND MUNICIPAL COURT 2017 HIGHLIGHTS

- Decreased number of open cases by 30%.
- Reduced bad debt for fines and fees.
- Implemented stronger monitoring of open cases.
- Moved Court Clerk to City Hall to centralize cash collection.
- Reorganized docket times to expedite cases and hearings for processing.
- Enhanced website to make it more user friendly.





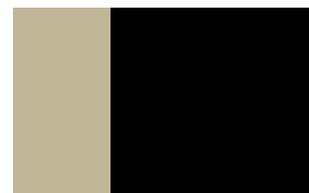
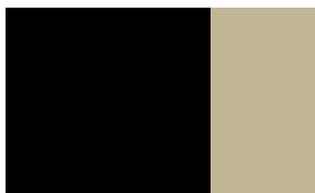
# **TAXING FUNDS HIGHLIGHTS**

## **POLICE DEPARTMENT 2017 HIGHLIGHTS**

- Worked with Matrix Consulting Group to complete the Public Safety Study
- Hired three officers to help fill vacancies. We still have open positions
- Appointed Officers Mumma and Schaller to the position of School Resource Officer.
- Promoted Lloyd Newman to Chief of Police.
- Promoted two officers to Sergeant to fill to vacant positions.
- Four new camera systems for the Ford Explorers were approved in the 2018 budget. Due to available funds in the 2017 budget, council approved the early purchase of the systems. They were purchased and have since been installed.

## **FIRE DEPARTMENT 2017 HIGHLIGHTS**

- Hired and trained 2 Firefighters, started shifts, and provided more coverage for the city.
- Educated elementary schools in fire prevention.
- Educated businesses and staff in fire extinguisher training.
- Met new EMT certification standards imposed by the state
- Acquire skid unit for P/U 41, place into service, and have operational for additional grass fire capabilities.





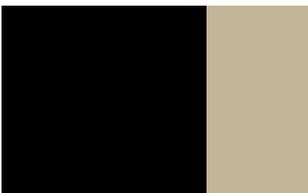
# TAXING FUNDS HIGHLIGHTS

## COMMUNITY DEVELOPMENT 2017 HIGHLIGHTS:

- Total new residential building permits issued-7
- Valuation of new residential building permits-\$1,548,827.53
- Total new commercial building permits issued-13
- Valuation of new commercial building permits-\$14,438,714.00
- Other permits issued
- Roofing-96
- Zoning-55
- Mechanical, Electrical, and Plumbing-170
- Total lot splits/variances/subdivisions approved-2/0/1
- Total site plans approved-5
- Total tax abatements approved-2
- Total code enforcement issues addressed-438

## PARKS AND PUBLIC BUILDINGS 2016 HIGHLIGHTS:

- Partner with volunteer and community service organizations
- Liaison for Outdoor Spaces & Public Properties
- Purchased new dump truck w/ landscape body
- Purchased auger and drive unit equipment for skid steer
- Constructed new storage shed at pool
- Installed security camera system at City Hall
- Participated in five different community service events partnering with multiple local church groups and high school sports athletes. Projects completed include: flower bed restoration, trail construction, playground equipment installation, general clean-up of grounds, mulching trees, demolition/preparation of old community building grounds, fire hydrant painting, painting park amenities and public facilities.
- Old Public Works Building- painted building exterior, applied new roof coating, general clean up, replaced 2 heaters in maintenance bay, updated service panel, improved use and flow of the building by adding 3 new overhead doors for emergency equipment, designated storage areas for FD and PD, installed chain link fence to improve building security.
- Gazebo renovations: replaced 6x6 posts on elevated footings; replaced decking and repainted.





# TAXING FUNDS HIGHLIGHTS

## SPECIAL STREETS AND HIGHWAY 2017 HIGHLIGHTS

- Purchased compact track loader
- 2" mill and overlay west lane of Emporia from 4th street to Main
- Purchased new John Deere mowing tractor
- Replaced 36 foot of culvert in Clarence Street
- Replaced 60 foot of culverts along Clarence Street
- Opened ditches and culverts along Clarence
- Opened ditches and culverts along east 69th Street from Meridian to Interurban
- Opened ditches and culverts along south Interurban
- Opened ditches and culverts along north Meridian
- Opened culverts along south Sheridan
- Modified limb dump burn area to burn larger amounts of limbs
- Expanded fleet service to accommodate all City vehicles
- Replaced Valley Center portion of 81st Street
- Slurry sealed Fiddlers Creek and Prairie Lakes
- Used 15,000 pounds of crack sealer to seal city streets
- Street milling and repairs by Flint Hills Paving
- Used 7500 pounds of pothole patching
- Hired level 1 operator
- Culvert cleaning and riprap (Main & railroad tracks)

## EMERGENCY EQUIPMENT 2017 HIGHLIGHTS

- Purchased police car for the City Police Department.

## BOND AND INTEREST 2017 HIGHLIGHTS

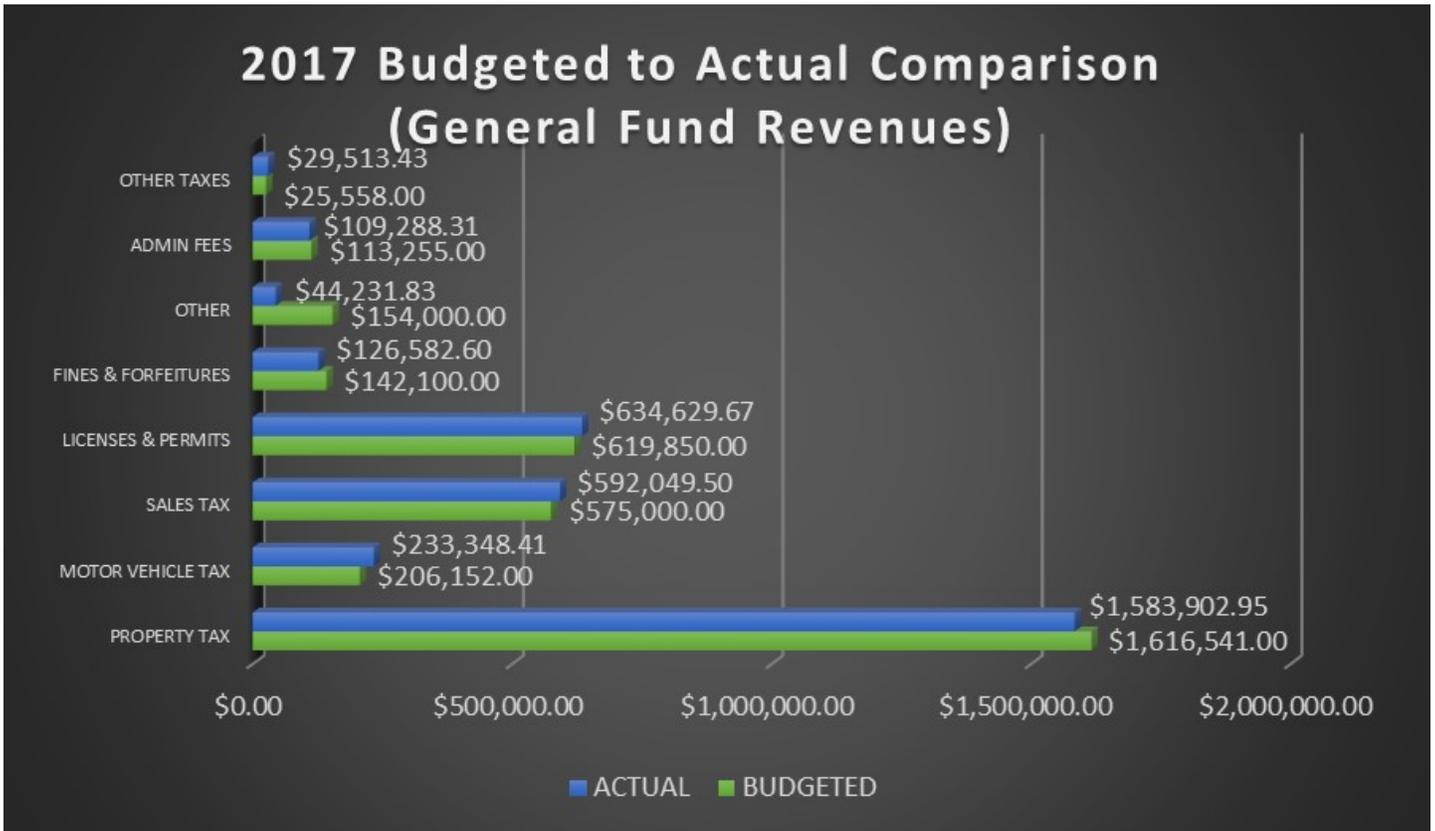
- Paid \$1,525,000 in principal payments and \$466,658 in interest payments on all outstanding G.O. Bonds and Loans.
- Transferred \$500,000 in mill levy to General Fund for cash payment of Meridian/Ford St. drainage project.

## LIBRARY 2017 HIGHLIGHTS

- 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 funds that were raised. The new Library/ Community Center is planned to start construction in 2017 and be completed by 2018.
- 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.



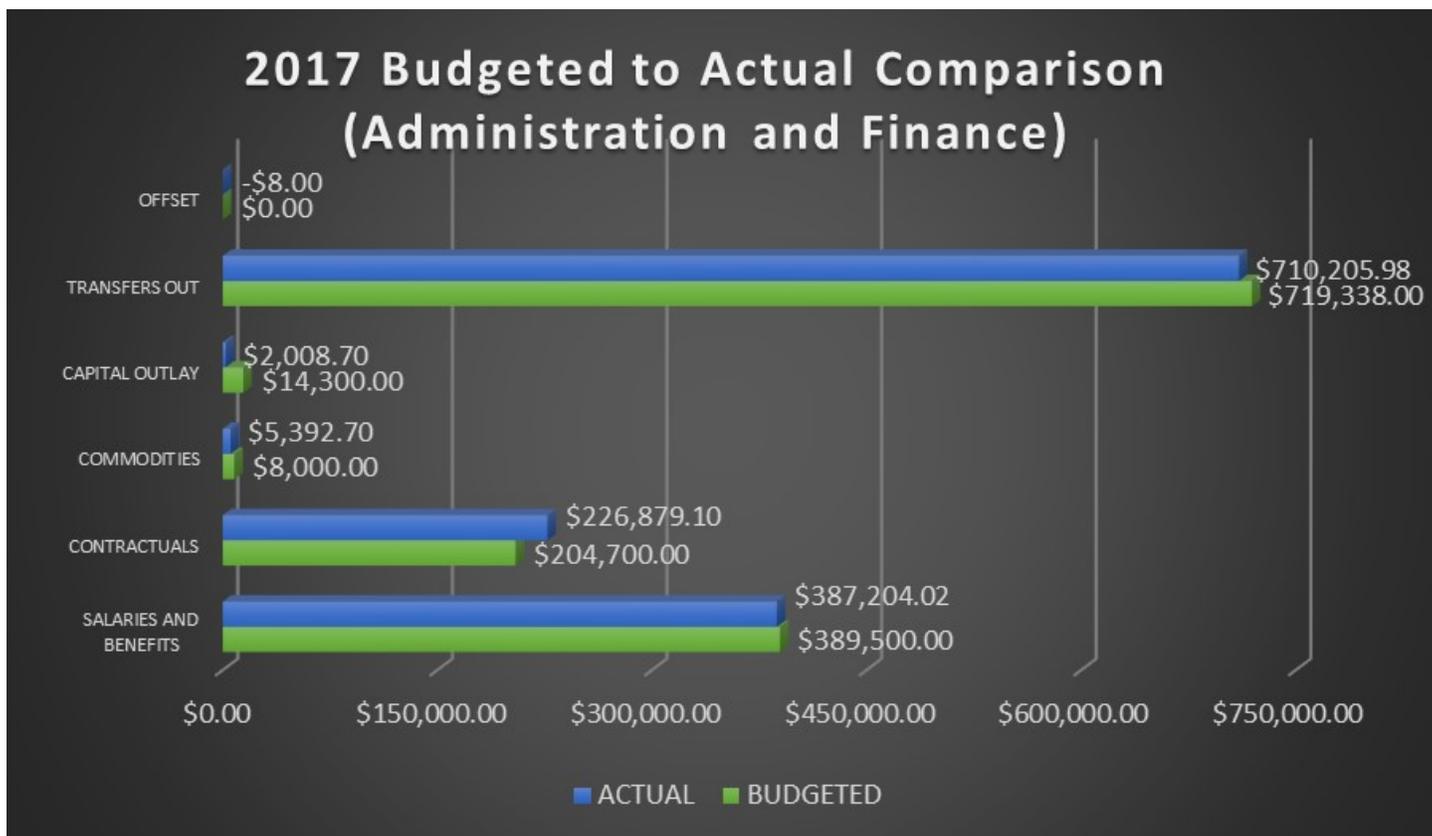
# GENERAL FUND REVENUES



REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
PROPERTY TAXES	\$ 1,616,541	\$ 1,583,902.95	97.98%	\$ 32,638.05
MOTOR VEHICLE	\$ 206,152	\$ 233,348.41	113.19%	\$ (27,196.41)
SALES TAX	\$ 575,000	\$ 592,049.50	102.97%	\$ (17,049.50)
LICENSES &	\$ 619,850	\$ 634,629.67	102.38%	\$ (14,779.67)
FINES &	\$ 142,100	\$ 126,582.60	89.08%	\$ 15,517.40
OTHER	\$ 154,000	\$ 44,231.83	28.72%	\$ 109,768.17
ADMIN FEES	\$ 113,255	\$ 109,288.31	96.5%	\$ 3,966.69
OTHER TAXES	\$ 25,558	\$ 29,513.43	115.18%	\$ 3,955.43
TOTAL	\$ 3,308,233	\$ 3,353,546.70	97.14%	\$ 98,909.30



# ADMINISTRATION AND FINANCE

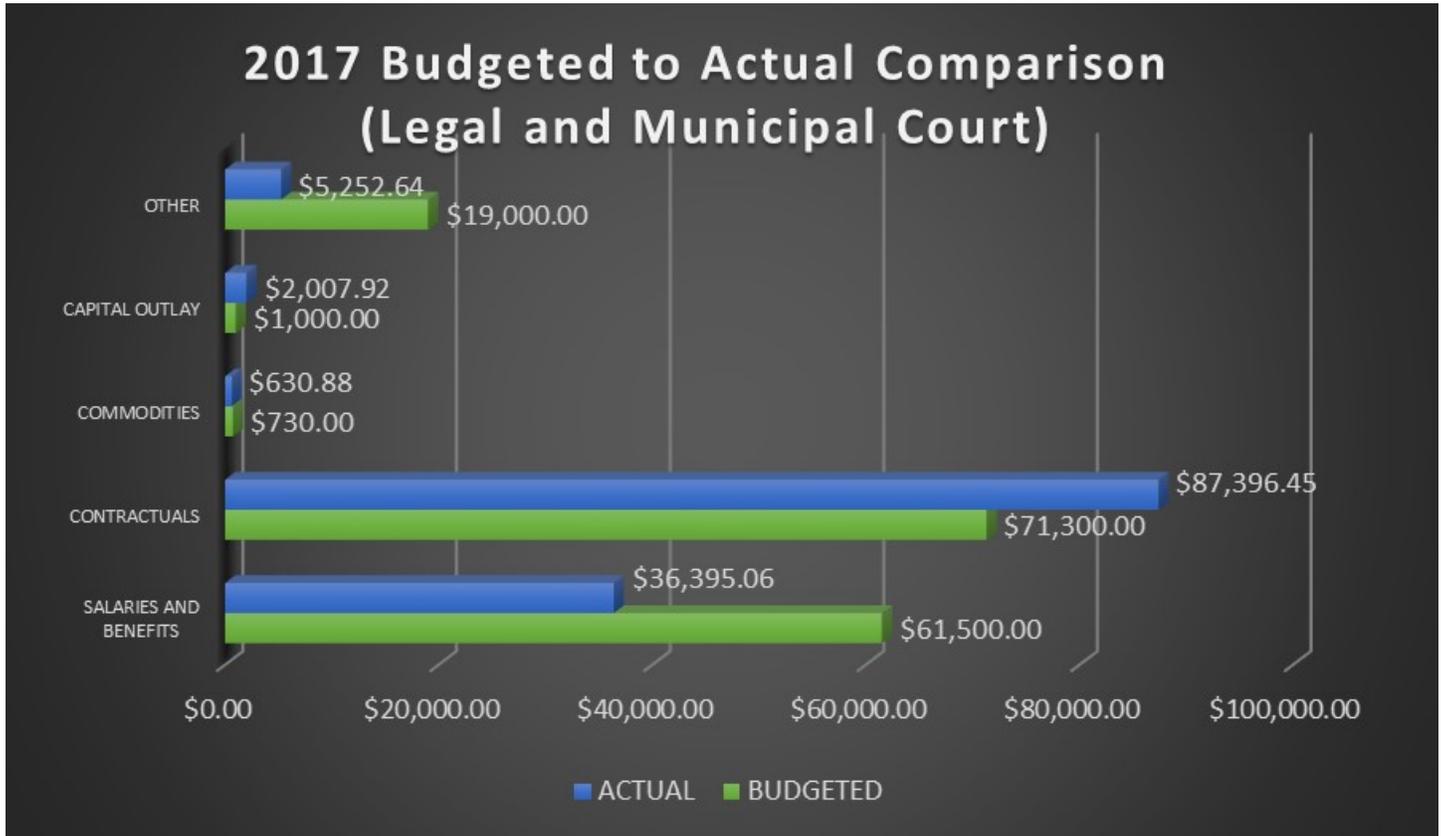


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SALARIES AND	\$ 389,500	\$ 387,204.02	99.41%	\$ 2,295.98
CONTRACTUALS	\$ 204,700	\$ 226,879.10	110.87	\$ (22,185.10)
COMMODITIES	\$ 8,000	\$ 5,392.70	67.41%	\$ 2,607.30
CAPITAL OUTLAY	\$ 14,300	\$ 2,008.70	14.05%	\$ 12,291.30
TRANSFERS OUT	\$ 719,338	\$ 710,205.98	98.73%	\$ 9,132.02
OFFSET	\$ -	\$ (8)	0%	\$ 8
TOTAL	\$ 1,387,715	\$ 1,331,682.50	99.69%	\$ 4,149.50

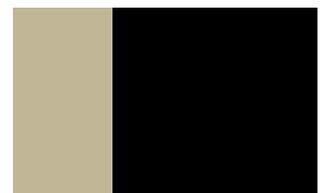
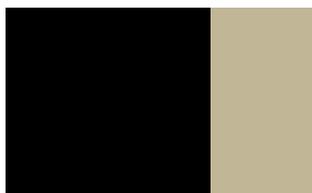




# LEGAL AND MUNICIPAL COURT

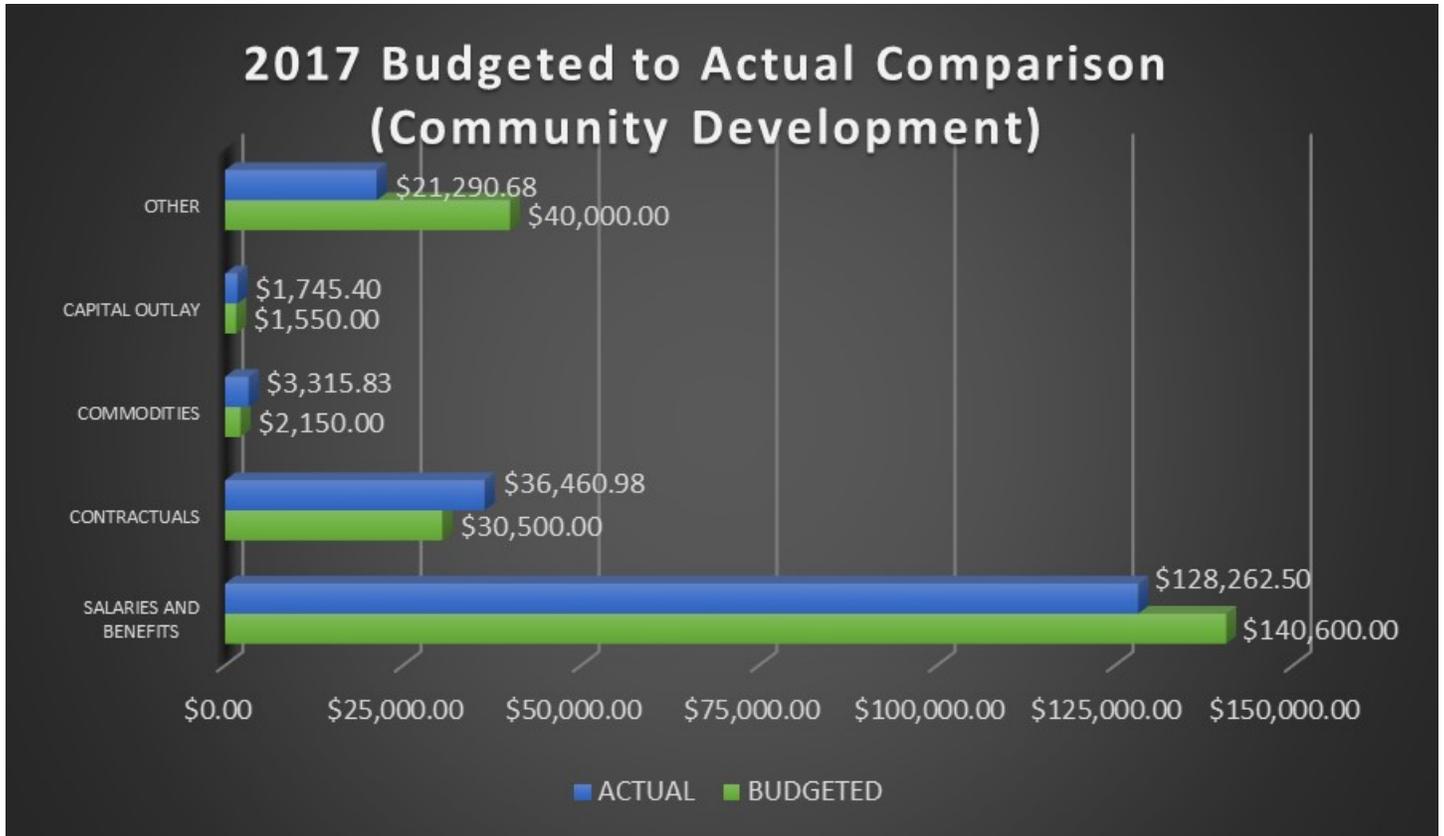


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SALARIES AND BENEFITS	\$ 61,500	\$ 36,395.06	59.18%	\$ 25,104.94
CONTRACTUALS	\$ 71,300	\$ 87,396.45	122.58%	\$ (16,101.88)
COMMODITIES	\$ 730	\$ 630.88	86.42%	\$ 99.12
CAPITAL OUTLAY	\$ 1,000	\$ 2,007.92	200.79%	\$ (1,007.92)
OTHER	\$ 19,000	\$ 5,252.64	27.65%	\$ 13,747.36
TOTAL	\$ 153,530	\$ 131,682.95	85.77%	\$ 21,841.62

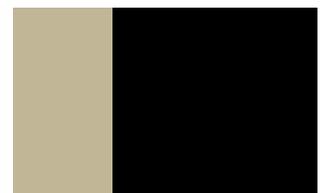
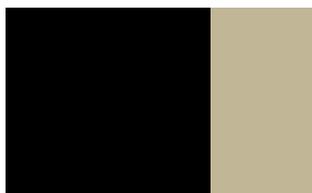




# COMMUNITY DEVELOPMENT

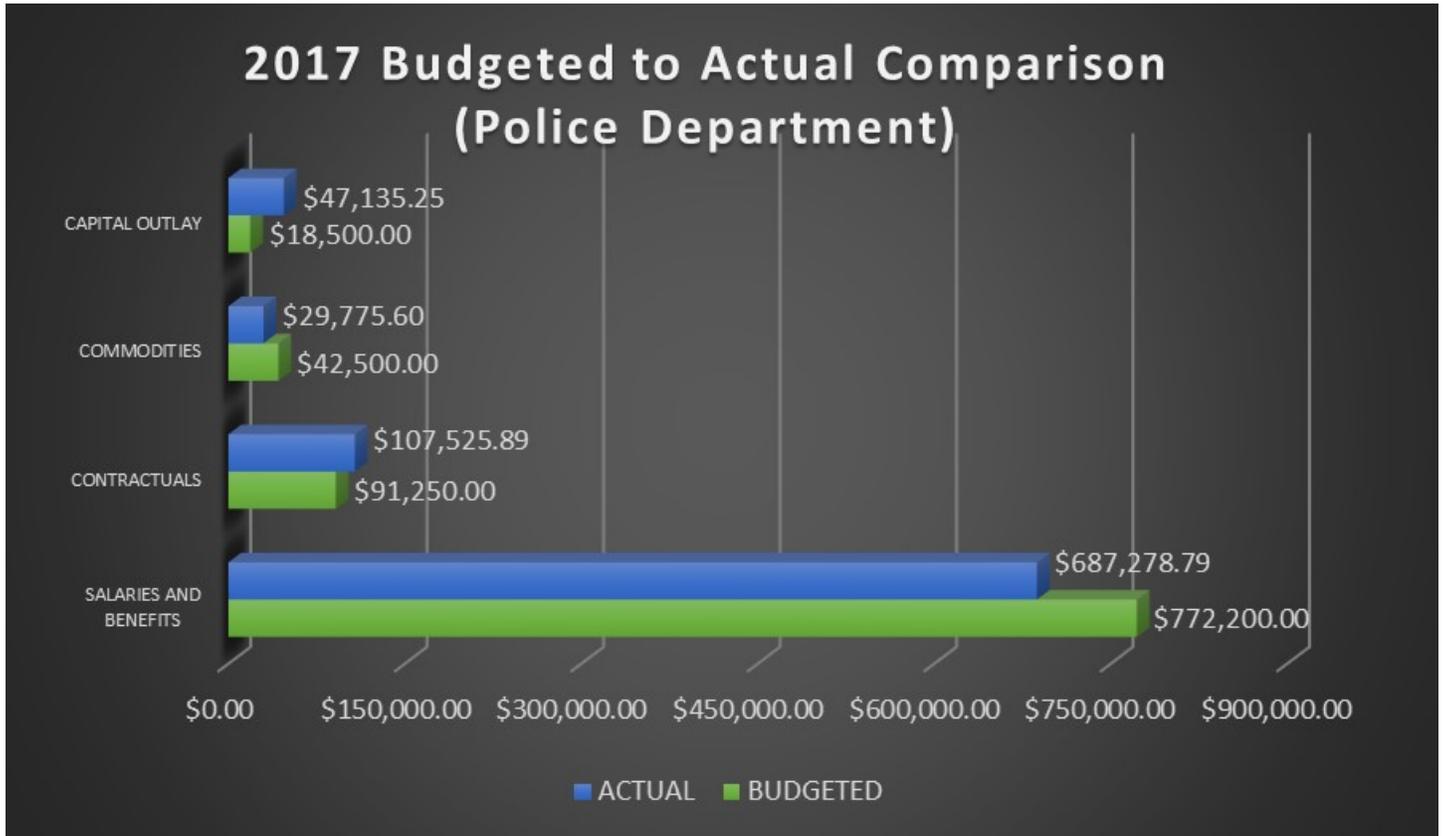


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SALARIES AND BENEFITS	\$ 140,600	\$ 128,262.50	91.23%	\$ 12,337.50
CONTRACTUALS	\$ 30,500	\$ 36,460.98	119.97%	\$ (6,090.93)
COMMODITIES	\$ 2,150	\$ 3,315.83	154.22%	\$ (1,165.83)
CAPITAL OUTLAY	\$ 1,550	\$ 1,745.40	112.61%	\$ (195.40)
OTHER	\$ 40,000	\$ 21,290.68	53.23%	\$ 18,709.32
TOTAL	\$ 203,000	\$ 191,075.39	89.02%	\$ 23,594.66

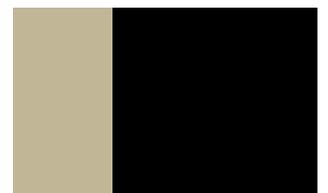
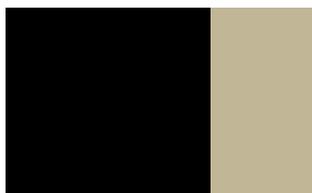




# POLICE DEPARTEMENT

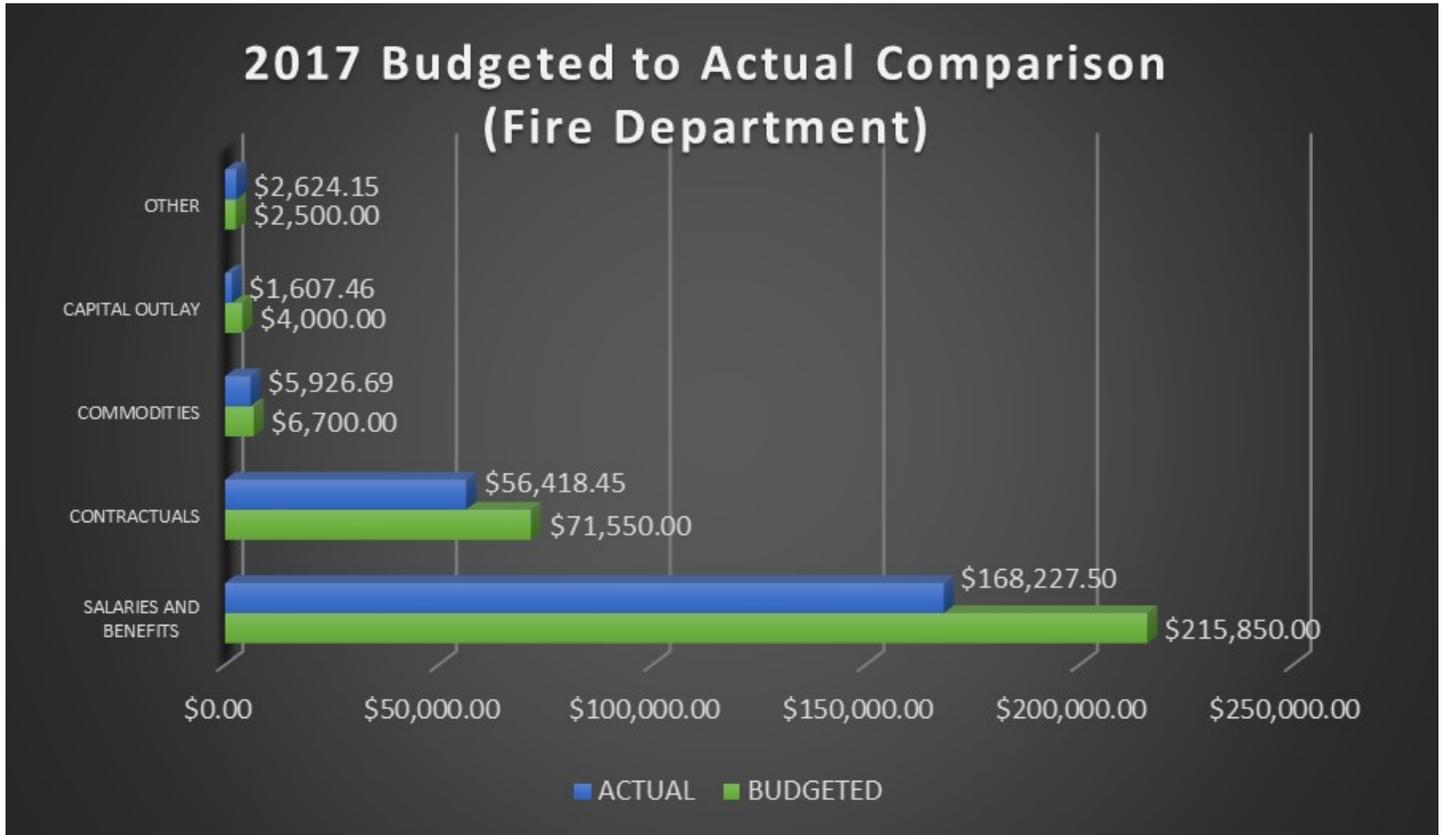


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDG-
SALARIES AND BENEFITS	\$ 772,200	\$ 687,278.79	89.00%	\$ 84,921.21
CONTRACTUALS	\$ 91,250	\$ 107,525.89	117.90%	\$ (16,329.84)
COMMODITIES	\$ 42,500	\$ 29,775.60	70.06%	\$ 12,724.40
CAPITAL OUTLAY	\$ 18,500	\$ 47,135.25	254.79%	\$ (28,635.25)
TOTAL	\$ 924,450	\$ 871,715.53	94.30%	\$ 52,680.52

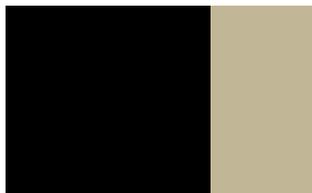




# FIRE DEPARTMENT

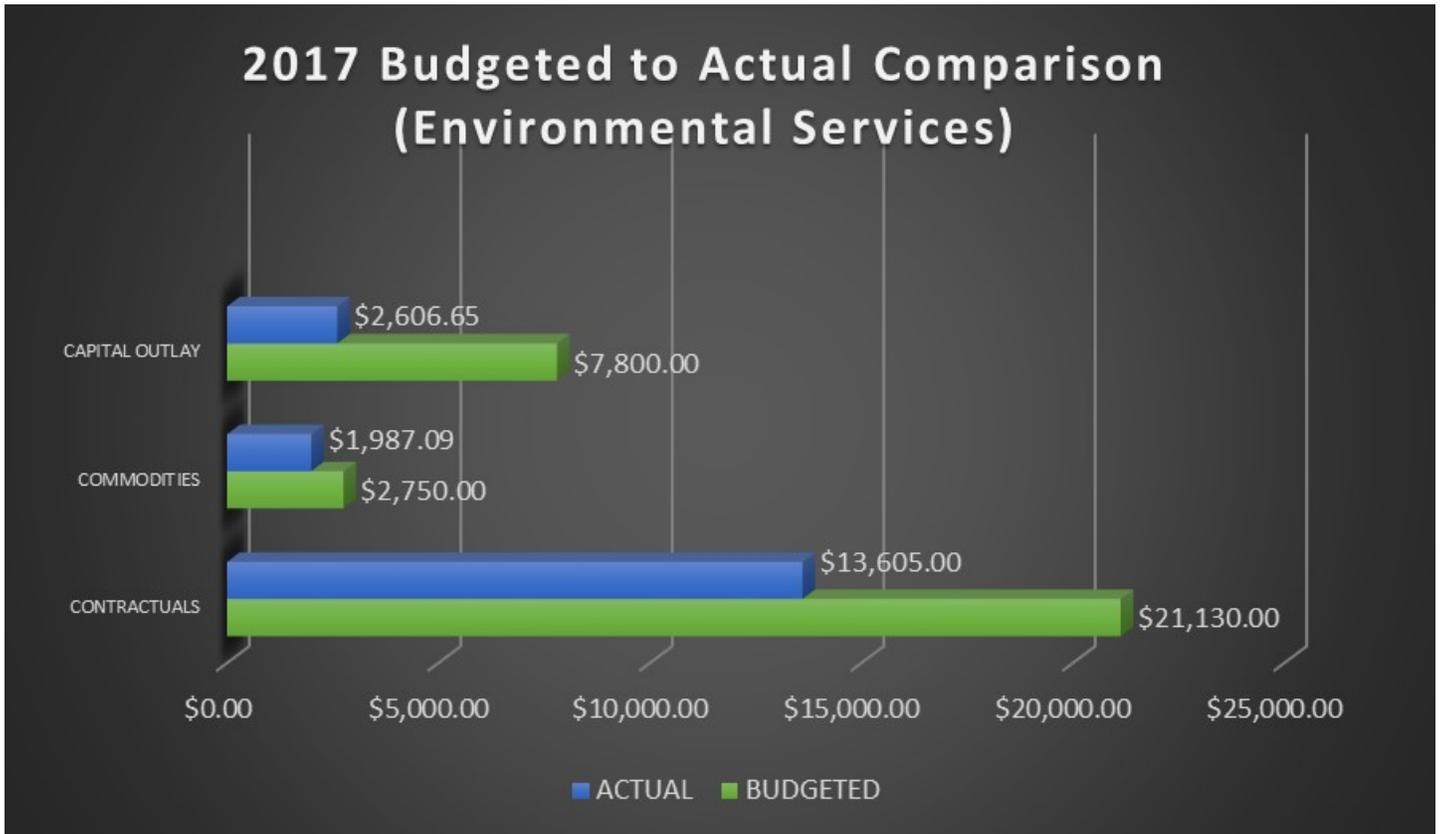


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SALARIES AND BENEFITS	\$ 215,850	\$ 168,227.50	77.95%	\$ 47,622.50
CONTRACTUALS	\$ 71,550	\$ 56,418.45	78.87%	\$ 15,115.75
COMMODITIES	\$ 6,700	\$ 5,926.69	88.46%	\$ 773.31
CAPITAL OUTLAY	\$ 4,000	\$ 1,607.46	40.19%	\$ 2,392.54
OTHER	\$ 2,500	\$ 2,624.15	104.97%	\$ (124.15)
TOTAL	\$ 300,600	\$ 234,804.25	78.12%	\$ 65,779.95

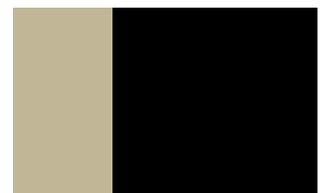
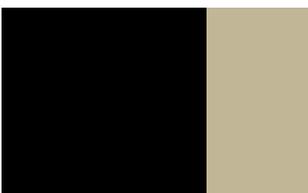




# ENVIRONMENTAL SERVICES

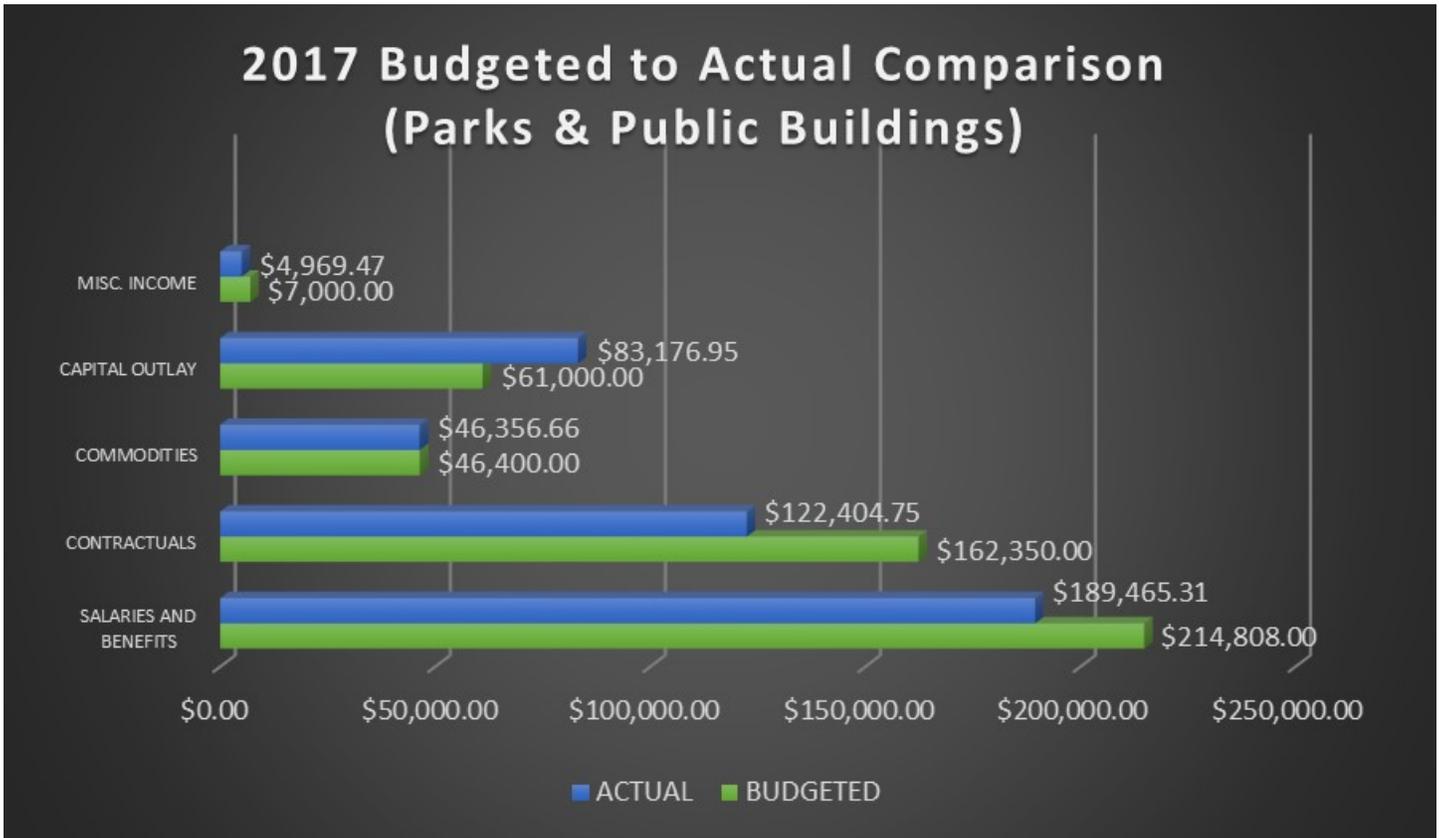


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
CONTRACTUALS	\$ 21,130	\$ 13,605	66.34%	\$ 7,112.39
COMMODITIES	\$ 2,750	\$ 1,987.09	72.26%	\$ 762.91
CAPITAL OUTLAY	\$ 7,800	\$ 2,606.65	33.42%	\$ 5,193.35
TOTAL	\$ 31,680	\$ 18,198.74	58.75%	\$ 13,068.65

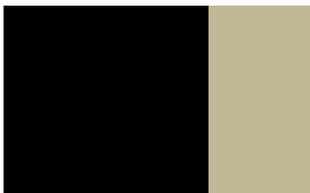




# PARKS & PUBLIC BUILDINGS

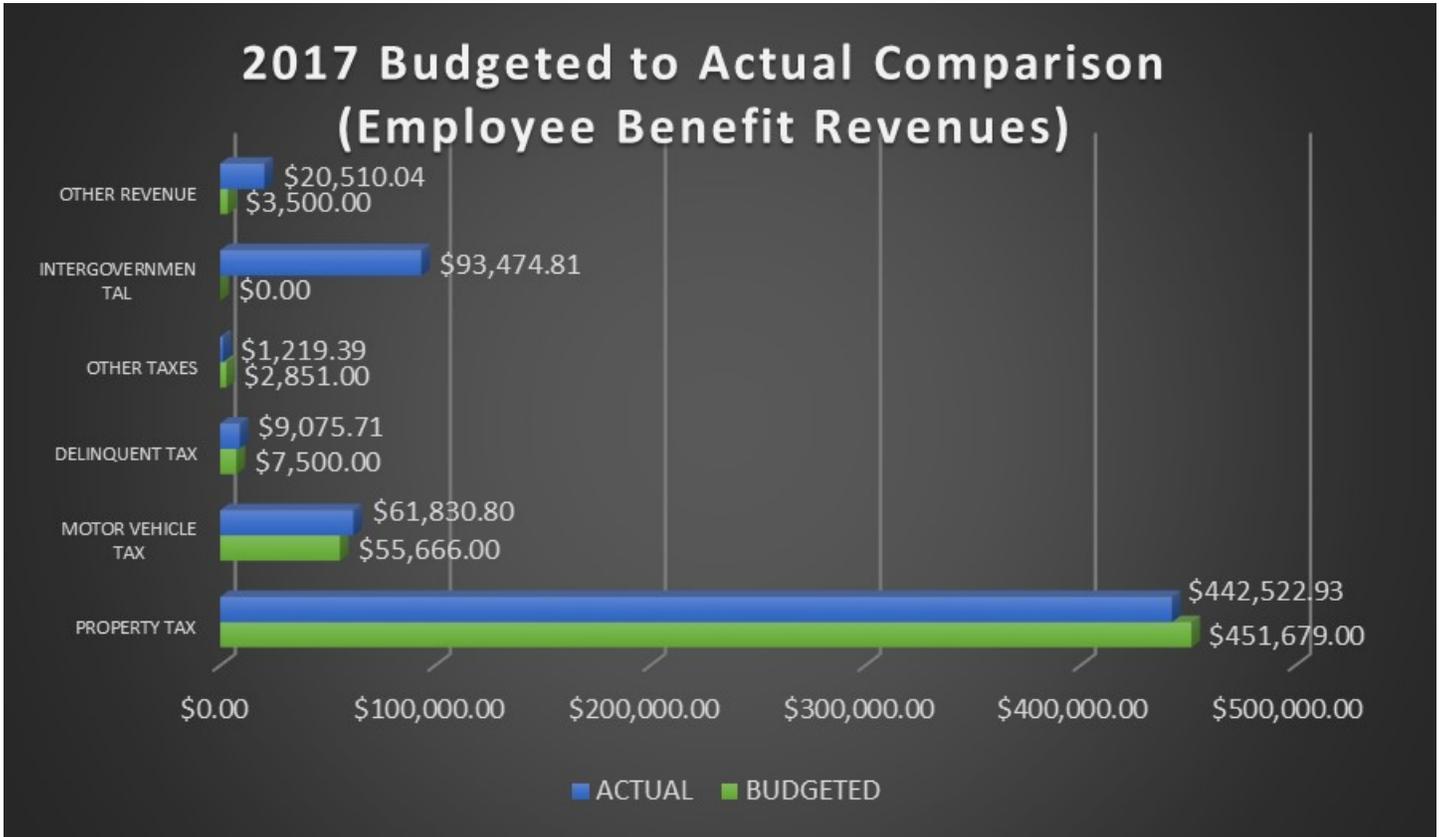


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SALARIES AND BENEFITS	\$ 214,808	\$ 189,465.31	88.20%	\$ 25,354.69
CONTRACTUALS	\$ 162,350	\$ 122,404.75	75.41%	\$ 39,925.26
COMMODITIES	\$ 46,400	\$ 46,356.66	102.20%	\$ (1,020.54)
CAPITAL OUTLAY	\$ 61,000	\$ 83,176.95	136.36%	\$ (22,176.95)
OTHER	\$ 7,000	\$ 4,969.47	70.99%	\$ 2,030.53
TOTAL	\$ 491,558	\$ 446,361.14	91.03%	\$ 1,083.87





# EMPLOYEE BENEFIT REVENUES



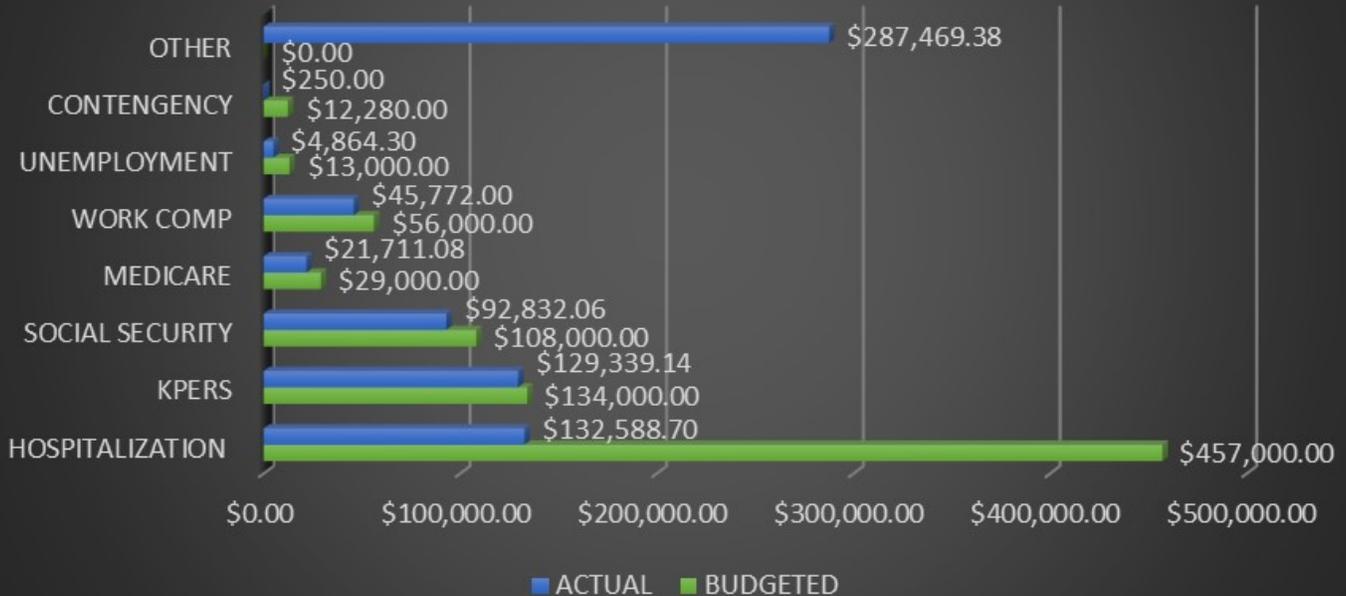
REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/-
PROPERTY TAX	\$ 451,679	\$ 442,522.93	97.97%	\$ 9,156.07
MOTOR VEHICLE TAX	\$ 55,666	\$ 61,830.80	111.07%	\$ (6,164.80)
DELINQUENT TAX	\$7,500	\$ 9,075.71	121.01%	\$ (1,575.71)
OTHER TAXES	\$ 2,851	\$ 1,219.39	42.77%	\$ 1,631.61
INTERGOVERNMENTAL	\$0	\$93,474.81	0%	\$ (93,474.81)
OTHER REVENUE	\$ 3,500	\$ 20,510.04	586%	\$ (17,010.04)
TOTAL	\$ 521,196	\$ 628,633.68	120.61%	\$ (107,437.68)





# EMPLOYEE BENEFIT EXPENDITURES

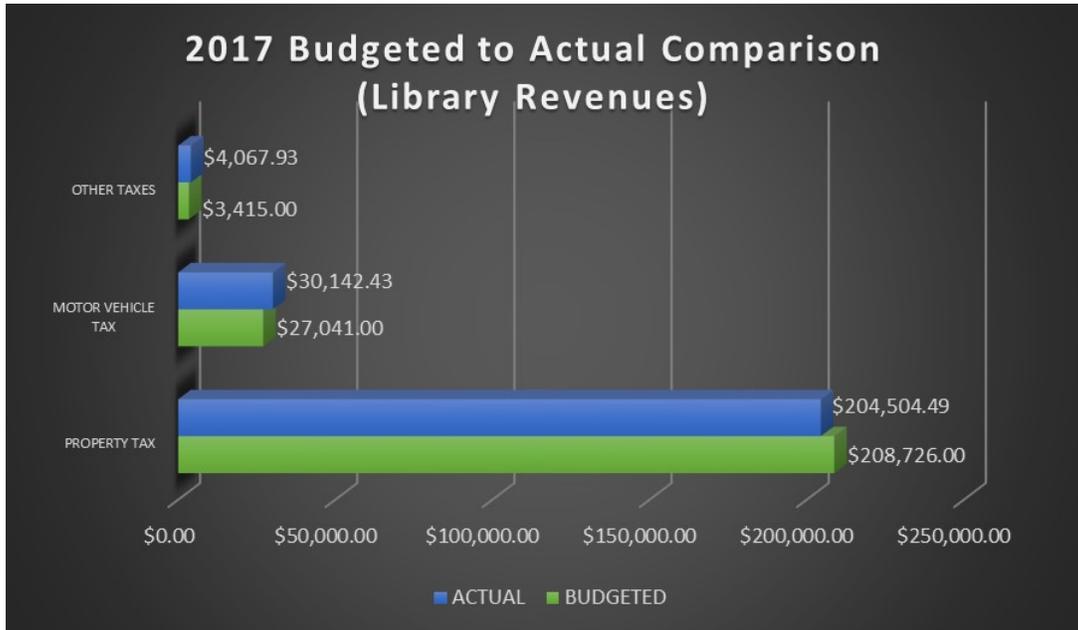
## 2017 Budgeted to Actual Comparison (Employee Benefit Expenditures)



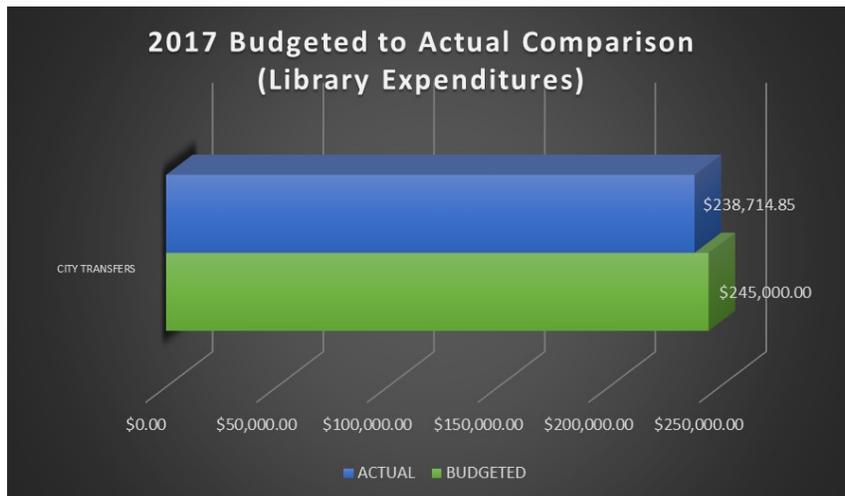
EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDG-
HOSPITALIZATION INSURANCE	\$ 457,000	\$ 132,588.70	29.01%	\$ 324,411.30
KPERS	\$ 134,000	\$ 129,339.14	96.52%	\$ 4,660.86
SOCIAL SECURITY	\$ 108,000	\$ 92,832.06	85.96%	\$ 15,167.94
MEDICARE	\$ 29,000	\$ 21,711.08	74.87%	\$ 7,288.92
WORK COMP INSURANCE	\$ 56,000	\$ 45,772	81.74%	\$ 10,228
UNEMPLOYMENT INSURANCE	\$ 13,000	\$ 4,864.30	37.42%	\$ 8,135.70
CONTINGENCY	\$ 12,280	\$ 250.00	2.04%	\$ 12,030
OTHER	\$ 0	\$ 287,469.38	0 %	\$ (287,469.38)
TOTAL	\$ 809,280	\$ 714,826.66	88.33%	\$ 94,453.34



# LIBRARY FUND

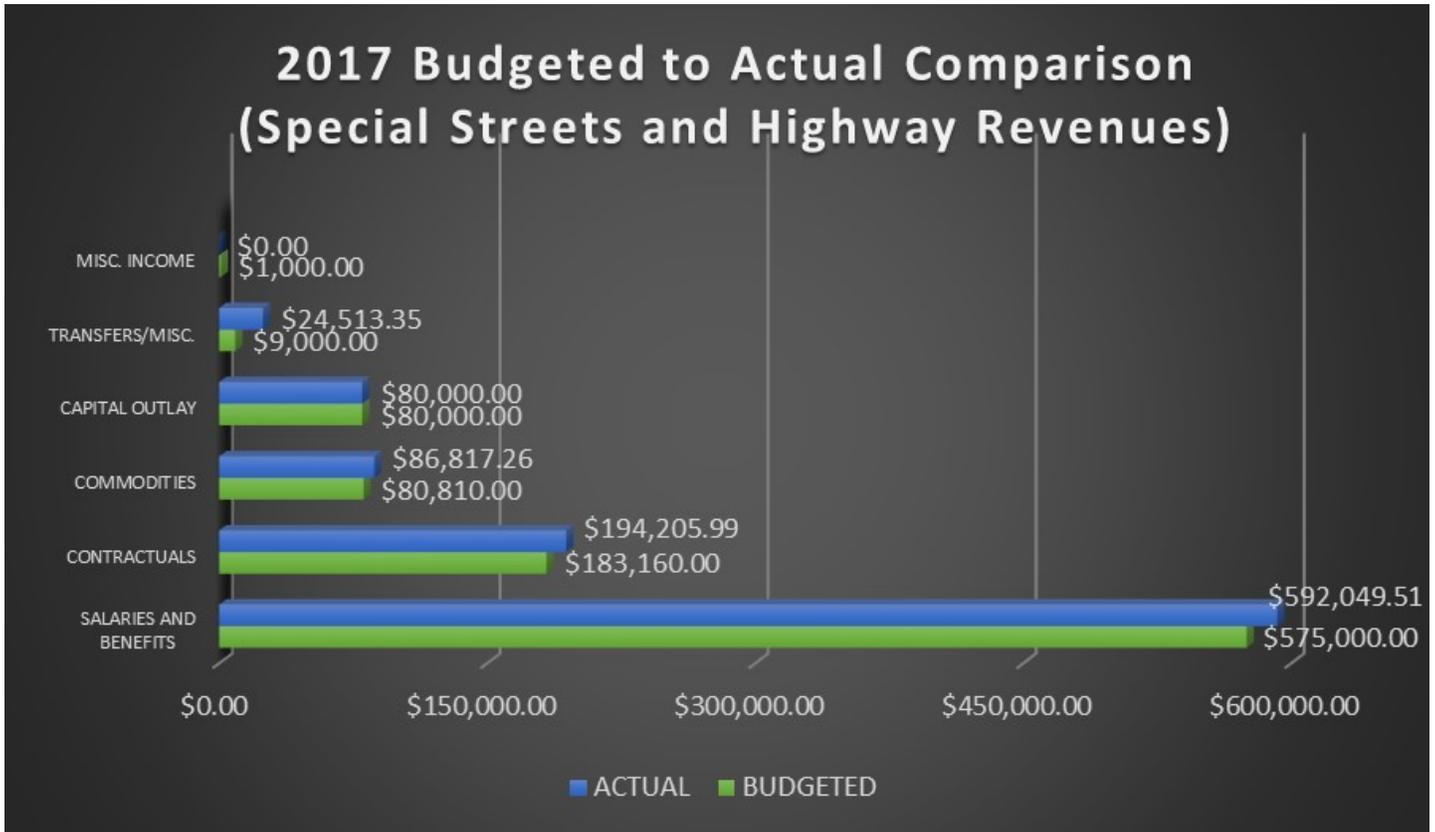


REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
PROPERTY TAX	\$ 208,726	\$ 204,504.49	97.98%	\$ 4,221.51
MOTOR VEHICLE TAX	\$ 27,041	\$ 30,142.43	111.47%	\$ (3,101.43)
OTHER TAXES	\$ 3,415	\$ 4,067.93	119.11%	\$ (652.93)
TOTAL	\$ 239,182.00	\$ 238,714.85	99.80%	\$ 467.15
EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
CITY TRANSFER	\$ 245,000	\$ 238,714.85	97.43%	\$ 6,285.15





# SPECIAL STREETS AND HIGHWAY REVENUES



REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDG-
LOCAL SALES TAX	\$ 575,000	\$ 592,049.51	102.97%	\$ (17,049.51)
STATE PAYMENT MFT	\$ 183,160	\$ 194,205.99	106.03%	\$ (11,045.99)
COUNTY PAYMENTS MFT	\$ 80,810	\$ 86,817.26	107.43%	\$ (6,007.26)
TRANSFER FROM GENERAL	\$ 80,000	\$ 80,000	100%	\$ -
OTHER REVENUES	\$ 9,000	\$ 24,513.35	272.37%	\$ (15,513.35)
MISC. INCOME	\$1,000	0	0%	\$ 1,000
TOTAL	\$ 928,970	\$ 977,986.11	105.28%	\$ (49,016.11)

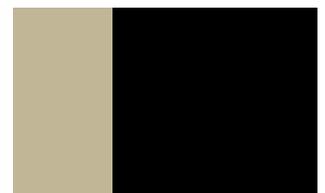
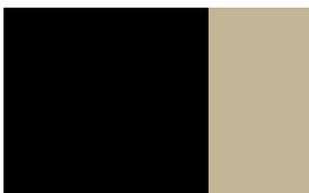




## SPECIAL STREETS AND HIGHWAY EXPENDITURES

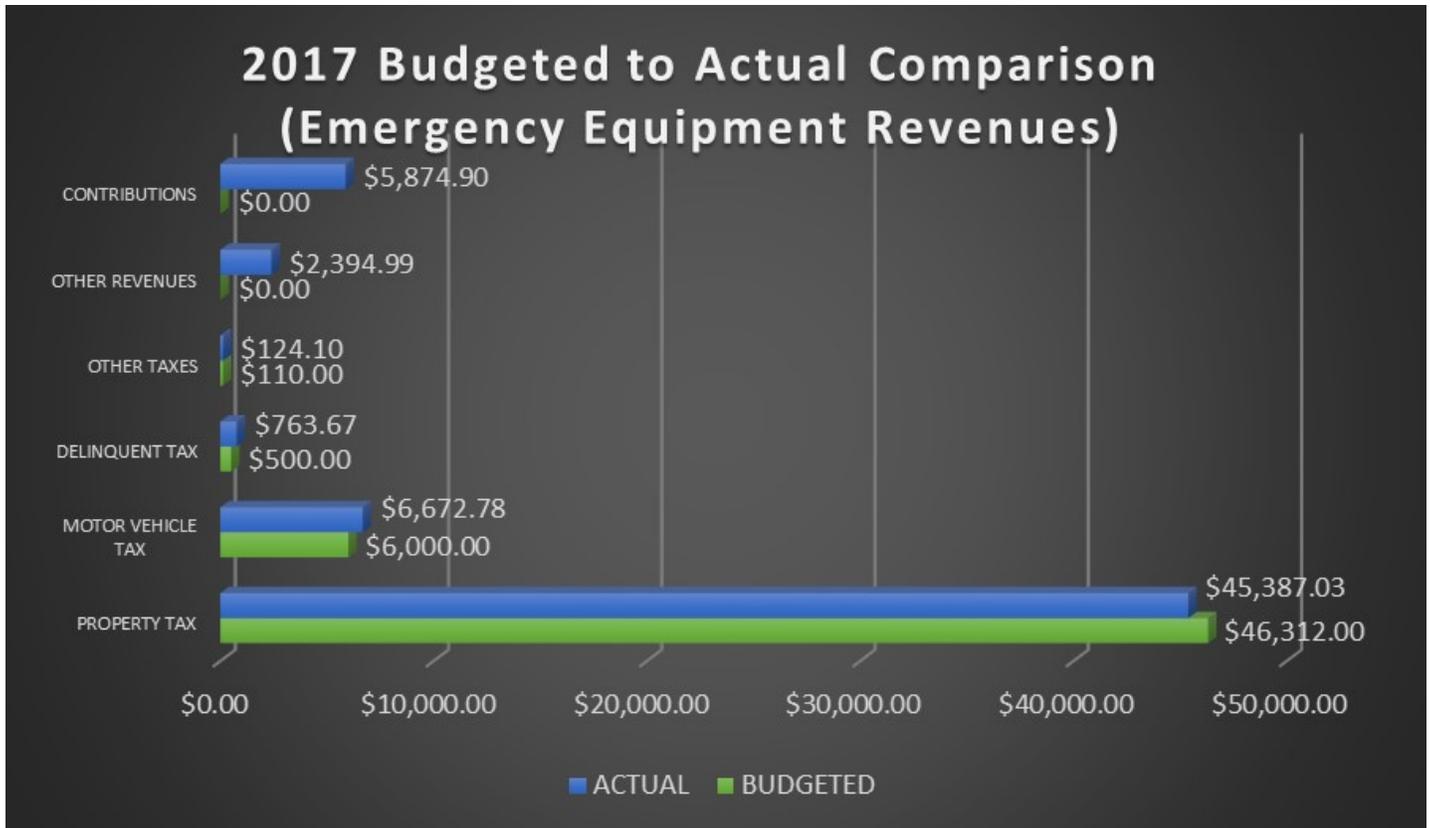


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDG-
SALARIES AND BENEFITS	\$ 316,903	\$ 271,247.73	84.79%	\$ 48,655
CONTRACTUALS	\$ 62,800	\$ 50,364.43	80.23%	\$ 12,415.59
COMMODITIES	\$ 78,800	\$ 73,991.35	95.62%	\$ 3,452.69
CAPITAL OUTLAY	\$ 531,000	\$ 591,502.75	111.39%	\$ (60,502.75)
TRANSFERS/MISC	\$ 9,000	\$ 4,000	44.44%	\$ 5,000
TOTAL	\$ 1,001,503	\$ 999,106.26	99.10%	\$ 9,020.80

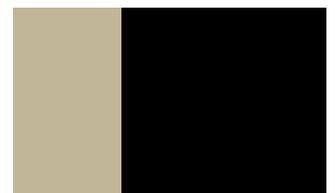
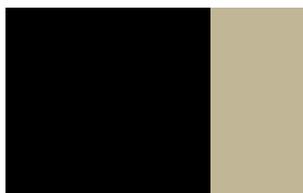




# EMERGENCY EQUIPMENT FUND

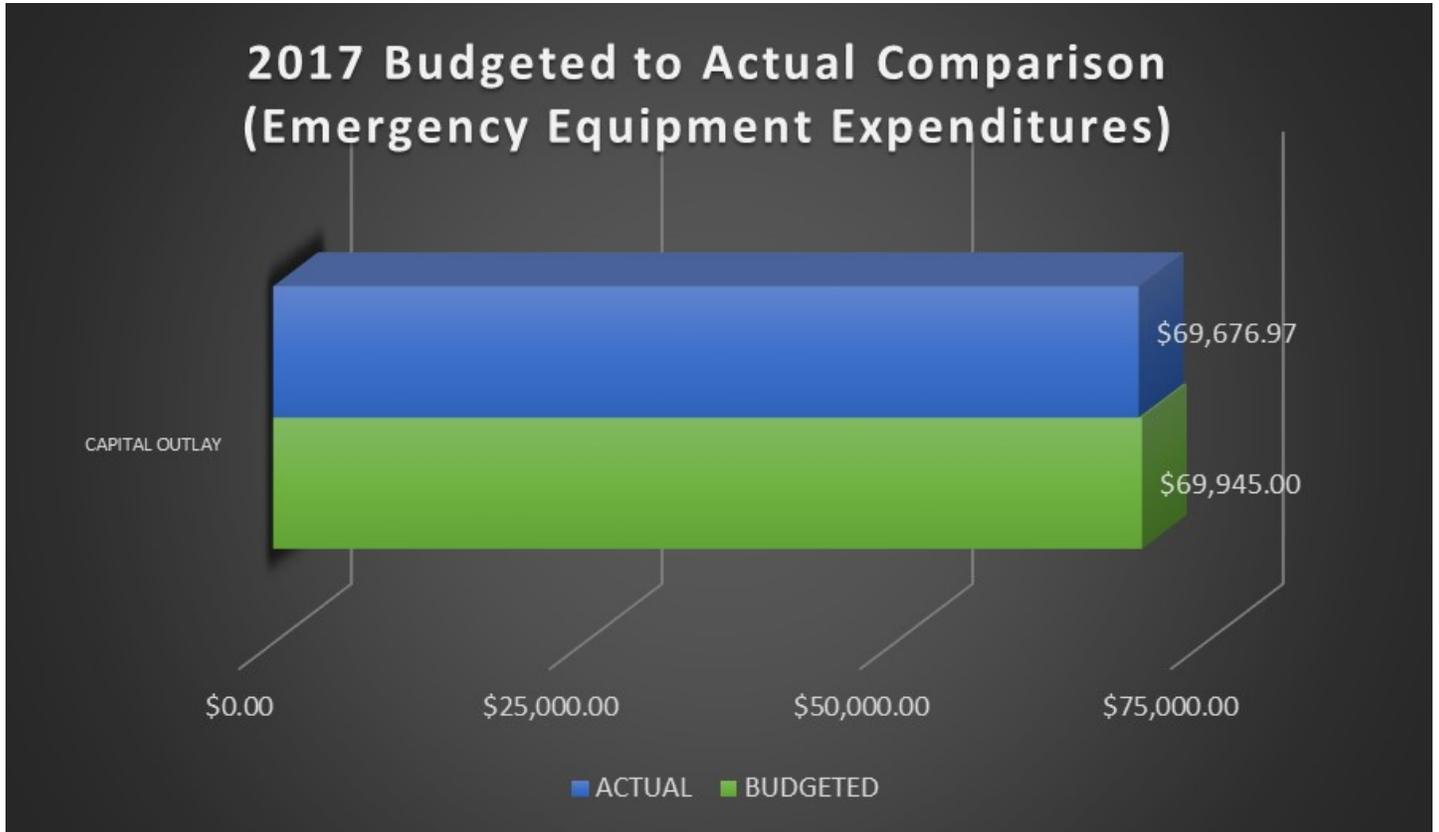


REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
PROPERTY TAX	\$ 46,312	\$ 45,387.03	98%	\$ 924.97
MOTOR VEHICLE TAX	\$ 6000	\$ 6,672.78	111.21%	\$ (672.78)
DELINQUENT TAX	\$ 500	\$ 763.67	152.73%	\$ (263.67)
OTHER TAXES	\$ 110	\$ 124.1	112.82%	\$ (14.1)
OTHER REVENUES	\$ 0	\$ 2,394.99	0%	\$ (2,394.99)
CONTRIBUTIONS	\$ -	\$ 5,874.90	0%	\$ (5,874.90)
<b>TOTAL</b>	<b>\$ 52,922</b>	<b>\$ 61,217.47</b>	<b>115.67%</b>	<b>\$ (8,295.47)</b>





# EMERGENCY EQUIPMENT FUND

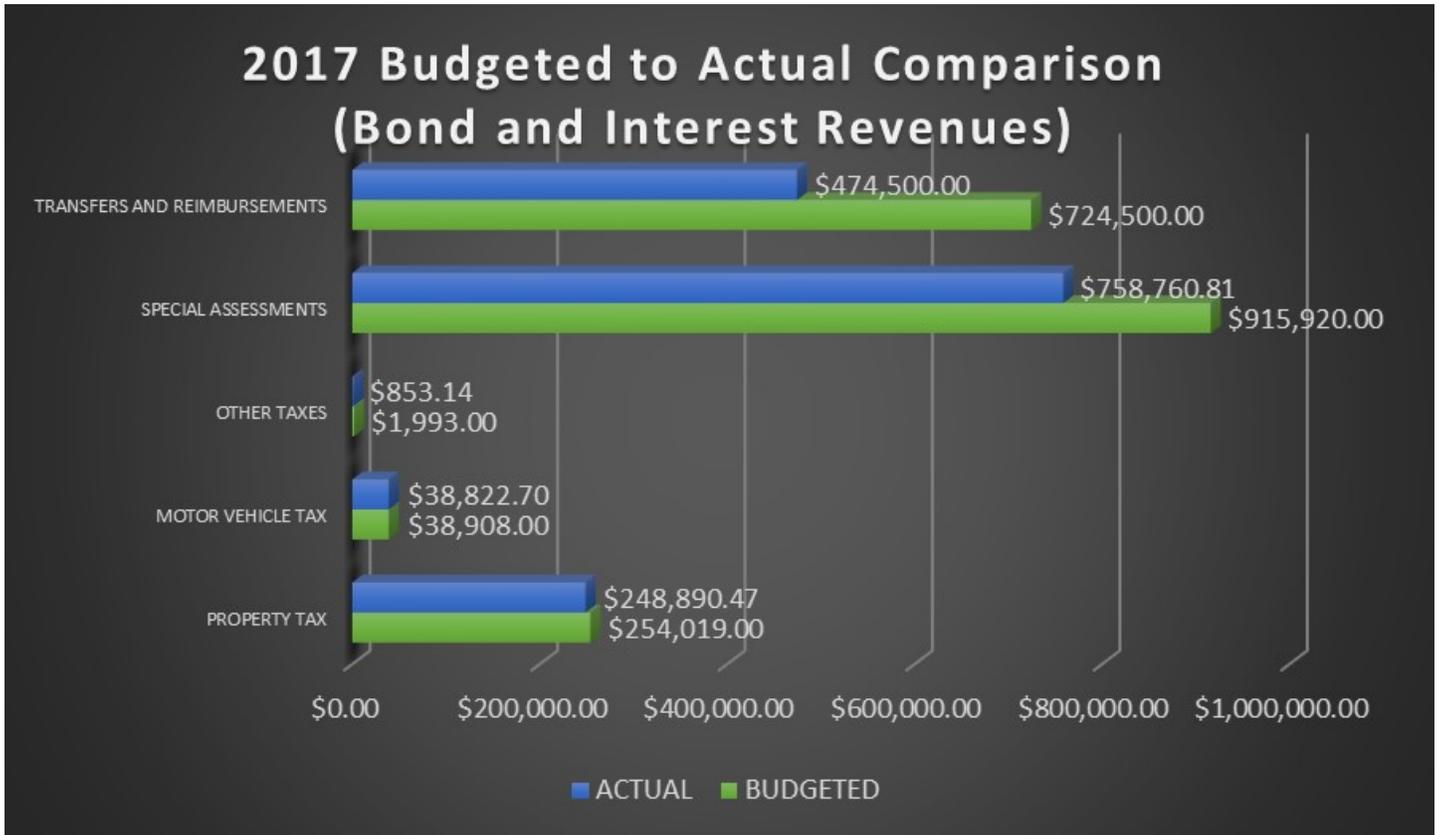


EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
CAPITAL OUTLAY	\$ 69,945	\$ 69,676.97	100%	\$ 268.03
TOTAL	\$ 69,945	\$ 69,676.97	100%	\$ 268.03





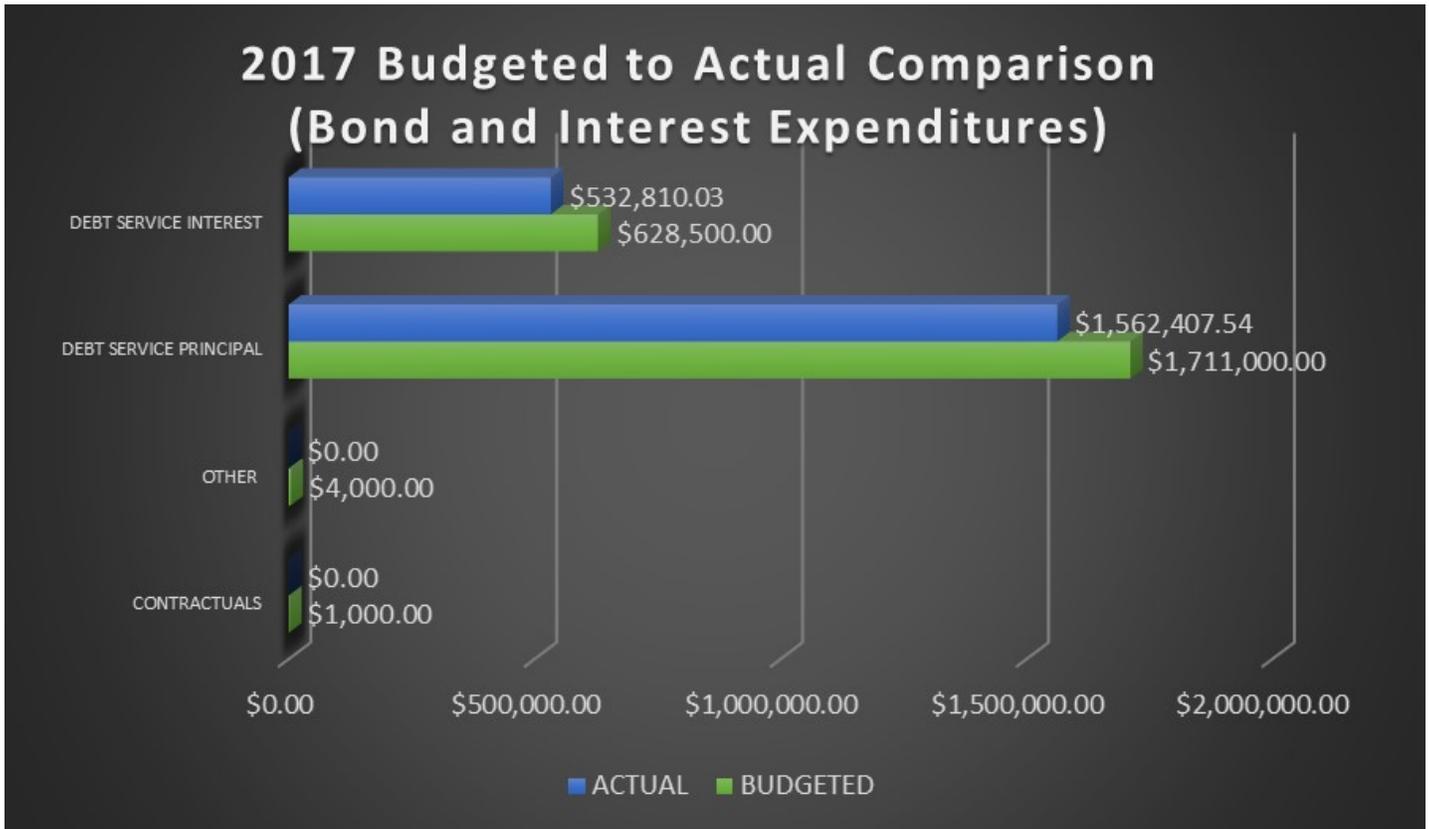
# BOND AND INTEREST REVENUES



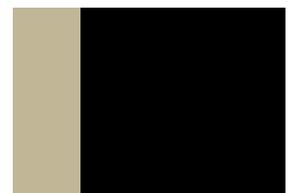
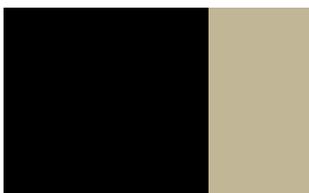
REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
PROPERTY TAX	\$ 254,019	\$ 248,890.47	97.98%	\$ 5,128.53
MOTOR VEHICLE TAX	\$ 38,908	\$ 38,822.7	99.78%	\$ 85.73
OTHER TAXES	\$ 1,993	\$ 853.14	42.8%	\$ 1,139.86
SPECIAL ASSESSMENTS	\$ 915,920	\$ 758,760.81	82.84%	\$ 157,159.19
TRANSFERS AND REIMBURSEMENTS	\$ 724,500	\$ 474,500	65.49%	\$ 250,000
<b>TOTAL</b>	<b>\$ 1,943,440</b>	<b>\$</b>	<b>78.3%</b>	<b>\$ 421,612.88</b>



# BOND AND INTEREST EXPENDITURES



EXPENDITURES	BUDGETED	ACTUAL	% OF BUDG-	AMOUNT +/- BUDGET
CONTRACTUALS	\$ 1,000	\$ -	0%	\$ 1,000
OTHER	\$ 4,000	\$ -	0%	\$ 4,000
DEBT SERVICE PRINCIPAL	\$ 1,711,000	1,562,407.54	91.32%	\$ 148,592.46
DEBT SERVICE INTEREST	\$ 628,500	\$ 532,810.03	84.77%	\$ 95,689.97
TOTAL	\$ 2,344,500	\$	89.37%	\$ 249,282.43





# ***ENTERPRISE FUNDS SUMMARY***

## **Stormwater Utility Fund**

The Stormwater Utility Fund was created to help reduce the burden of flooding among City streets. Flooding has been a major issue in the past and continues to plague the City in certain areas. The Stormwater fund's highest expenditure line item is transfers. In 2016 this fund transferred \$100,000 to Bond and Interest to help with payment on debt service. In 2017 this fund is budgeted to transfer \$200,000 to Bond and Interest to help with payment on future debt service. Financial Highlights are below:

Revenues – 108.01%

Expenditures – 80.56%

Fund Balance **↑** \$ 18,011.18

Fund Balance = \$375,658.18

Fund Balance = 113.06% of 2018 Budgeted expenditures

## **Solid Waste Utility Fund**

The Solid Waste Utility Fund provides trash and recycling services for the City of Valley Center. The City awarded the bid to Waste Management in 2011 and has continued to use their services since. The idea behind using a solid waste franchise was to lower the overall cost of this service to all residents of the City and to increase the useful life of City streets by reducing the amount of large truck traffic. All City buildings receive trash service at no cost to also reduce the tax burden on the City's residents. Financial highlights are below:

Revenues – 103.64%

Expenditures – 99.40%

Fund Balance **↓** \$20,849.09

Fund Balance = \$138,114.91

Fund Balance = 28.83 % of 2018 Budgeted expenditures





# ENTERPRISE FUNDS SUMMARY

## Water Operating Utility

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. It also provides resources so the City can ensure reliable water meters and accurate meter readings for proper billing of customers for their usage of water. During 2016 the City water tower was cleaned, 100% of water testing that was sent to KDHE passed rigorous testing requirements, a Valve exercising program was created to help maintain all water valves and keep them functional to avoid costly repairs from under maintained equipment, and the water Department replaced 246 water meters during 2016. The largest expenditure during 2016 was a \$700,000 transfer to CIP for repayment on the overage of the Meridian/Ford St. project. Due to this large transfer a budget amendment was needed at the end of 2016 to increase expenditures by \$479,113. In 2017 the water fund will transfer an additional \$100,000 to the CIP to complete the internal loan amount of \$800,000 from Water to CIP. Financial highlights are below:

Revenues – 113.17%

Expenditures – 93.11%

Fund Balance  \$ 355,964.48

Fund Balance = \$1,154,282.48

Fund Balance = 62.94% of 2018 Budgeted expenditures

## Sewer Operating Utility

The main objective of the Sewer Fund is to provide the necessary infrastructure and operational resources for the wastewater service for the City. This fund provides the 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. As of 2016 phases 1 and 2 have been completed and phase 3 is underway. This 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 Oct. 31, 2017. The new permit may include additional limitations that will be known after the City meets with KDHE to discuss them. In 2016 The Sewer Department was able to clean 1/3 of the total sewer lines in the City and inspected roughly 4600 feet of sewer lines. Financial highlights are below:

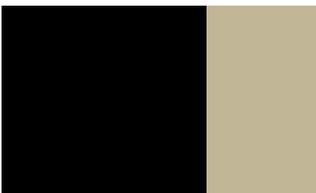
Revenues – 104.69%

Expenditures – 80.44%

Fund Balance  \$116,038.66

Fund Balance = \$ 634,804.66

Fund Balance = 52.88% of 2018 Budgeted expenditures





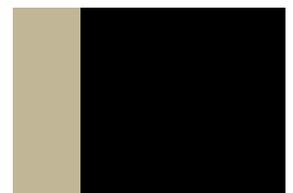
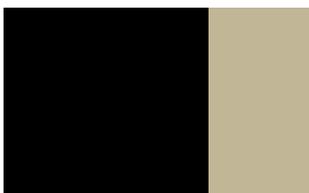
# ***ENTERPRISE FUNDS HIGHLIGHTS***

## **WATER DEPARTMENT 2017 HIGHLIGHTS**

- Completed Meter Replacement Program – radio read meters
- Completed Broken Water Valve Program
- Replaced Broken fire Hydrant 3rd / Birch
- PLC replaced in water tower
- Hired a Water Superintendent
- Hired a level 1 and level 2 water Operators
- Repaired 15 water leaks
- 82 Bacteria samples sent to KDHE – all samples passed testing
- 80 Lead/Copper samples sent to KDHE – all samples passed testing
- The Water Department did 1245 locate services last year
- Implemented Valve Exercise Program

## **SEWER DEPARTMENT 2017 HIGHLIGHTS**

- New roof on Administration building
- New roof on Transfer building
- Paint and repair Exterior of Transfer Building
- New replacement windows in Transfer Building
- Painted Metal shed and elevator silo
- Sludge tank loading valves replaced
- PLC replacement in Effluent Building
- Exterior maintenance on Head Works Building
- New pump in Sheridan Lift Station
- New pump in Colby Lift Station





# ***ENTERPRISE FUNDS HIGHLIGHTS***

## **STORMWATER 2017 HIGHLIGHTS**

- Marked storm drain inlets with identification medallions
- Completed East Clay and south Colby Drainage Plan
- Cleaning and maintenance of water inlets
- Flyers for community awareness of maintaining clean
- Stormwater and clean environment

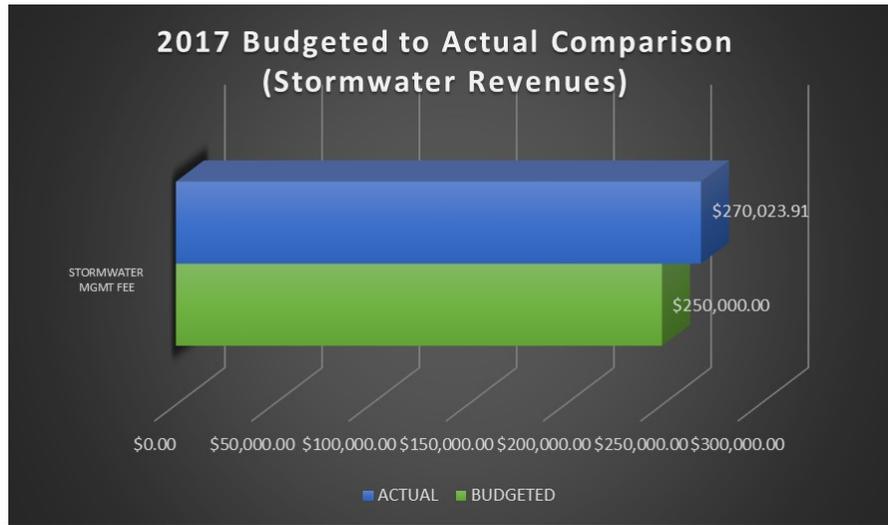
## **SOLID WASTE 2017 HIGHLIGHTS**

- Continued franchise partnership with Waste Management
- Strong customer satisfaction with service
- Free waste removal for Spring Clean-up
- Low monthly fee for customers

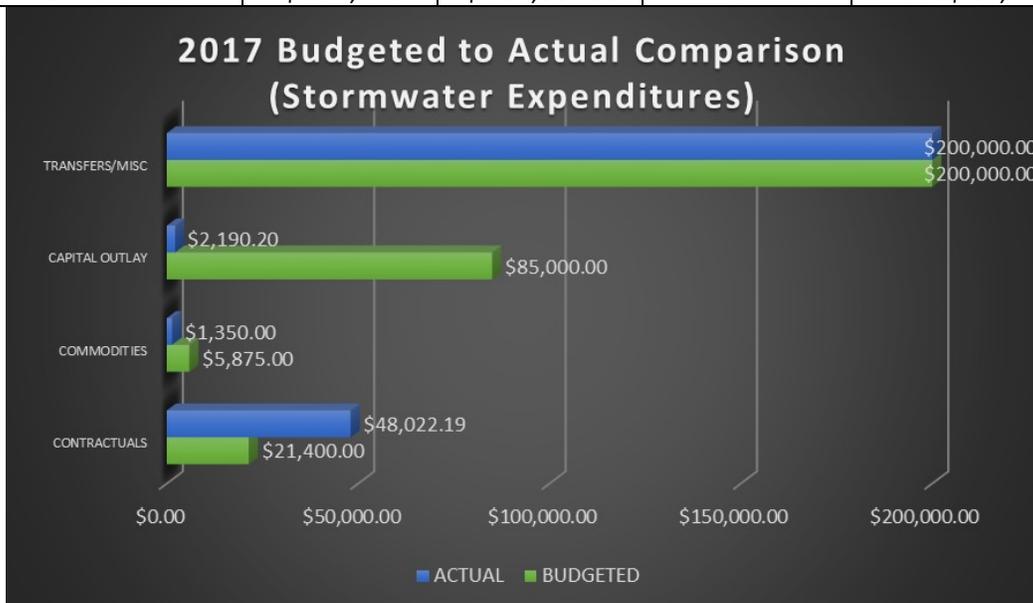




# STORMWATER FUND

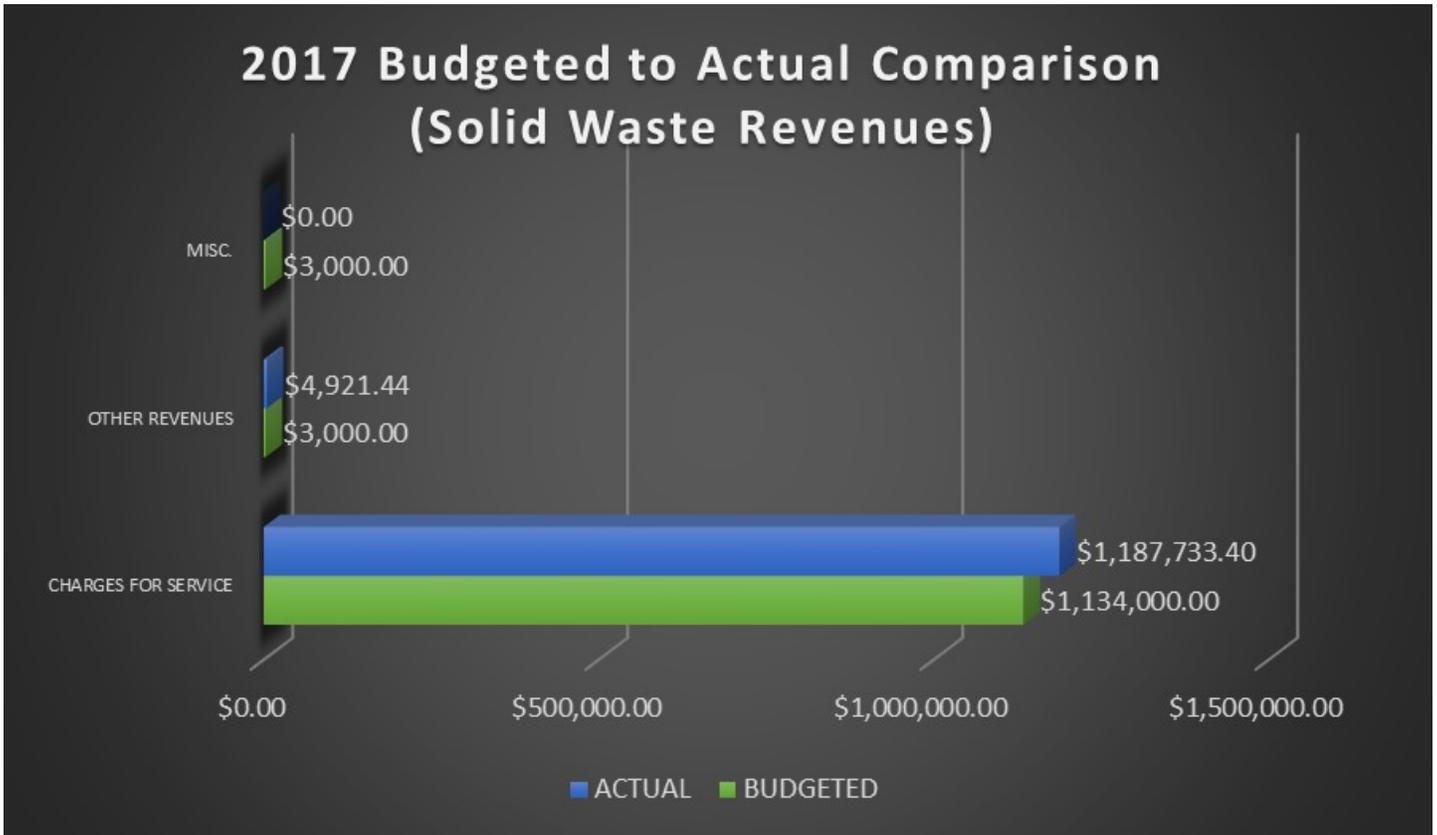


REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
STORMWATER MGMT FEE	\$ 250,000	\$ 270,023.91	108%	\$ (20,023.91)
<b>TOTAL</b>	<b>\$ 250,000</b>	<b>\$ 270,023.91</b>	<b>108%</b>	<b>\$ (20,023.91)</b>
EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
CONTRACTUALS	\$ 21,400	\$ 48,022.19	92%	\$ (26,622.19)
COMMODITIES	\$ 5,875	\$ 1,350	1%	\$ 4,525
CAPITAL OUTLAY	\$ 85,000	\$ 2,190.20	100%	\$ 82,809.80
TRANSFERS/MISC	\$ 200,000	\$ 200,000	100%	\$ -
<b>TOTAL</b>	<b>\$ 312,275</b>	<b>\$ 251,562.39</b>	<b>70%</b>	<b>\$ 60,712.61</b>

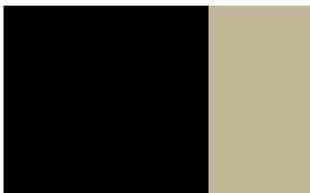




# SEWER OPERATING FUND

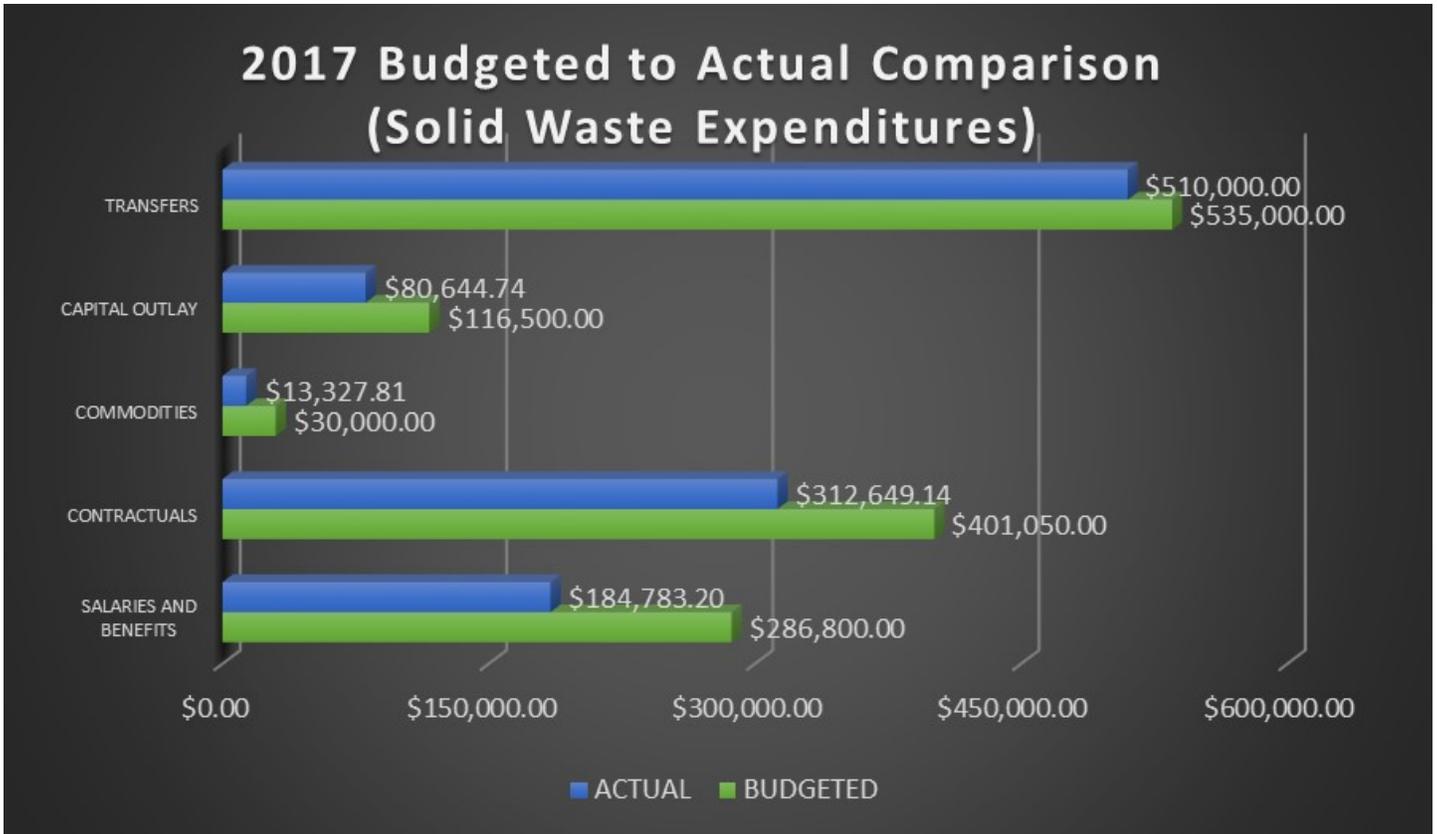


REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
CHARGES FOR SERVICE	\$ 1,134,000	\$ 1,187,733.40	104.74%	\$ (53,733.40)
OTHER REVENUES	\$ 3,000	\$ 4,921.44	164.05%	\$ (1,921.44)
MISC.	\$ 3,000	\$ 0	0%	\$ 3,000
TOTAL	\$ 1,140,000	\$ 1,193,454.84	104.69%	\$ (53,454.84)





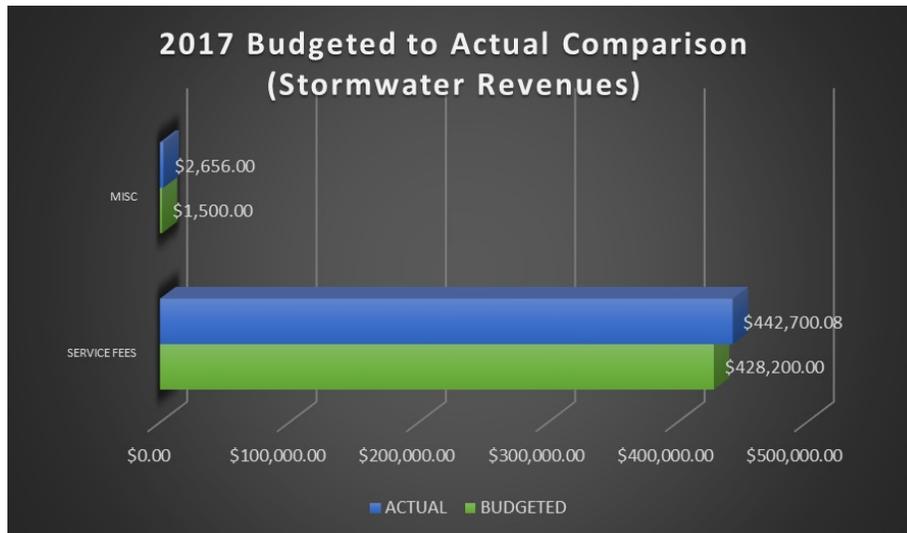
# SEWER OPERATING FUND



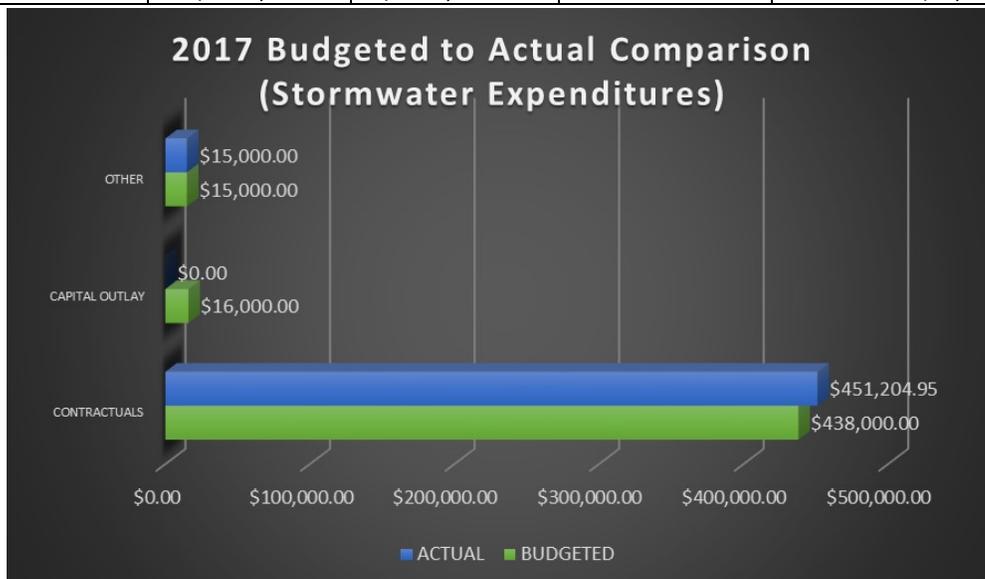
EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SALARIES AND BENEFITS	\$ 286,800	\$ 184,783.20	64.43%	\$ 102,016.80
CONTRACTUALS	\$ 401,050	\$ 312,649.14	77.98%	\$ 88,316.86
COMMODITIES	\$ 30,000	\$ 13,327.81	44.43%	\$ 16,672.19
CAPITAL OUTLAY	\$ 116,500	\$ 80,644.74	69.22%	\$ 35,855.26
TRANSFERS	\$ 535,000	\$ 510,000	95.33%	\$ 25,000
<b>TOTAL</b>	<b>\$ 1,369,350</b>	<b>\$ 1,101,404.89</b>	<b>80.44%</b>	<b>\$ 267,861.11</b>



# SOLID WASTE FUND

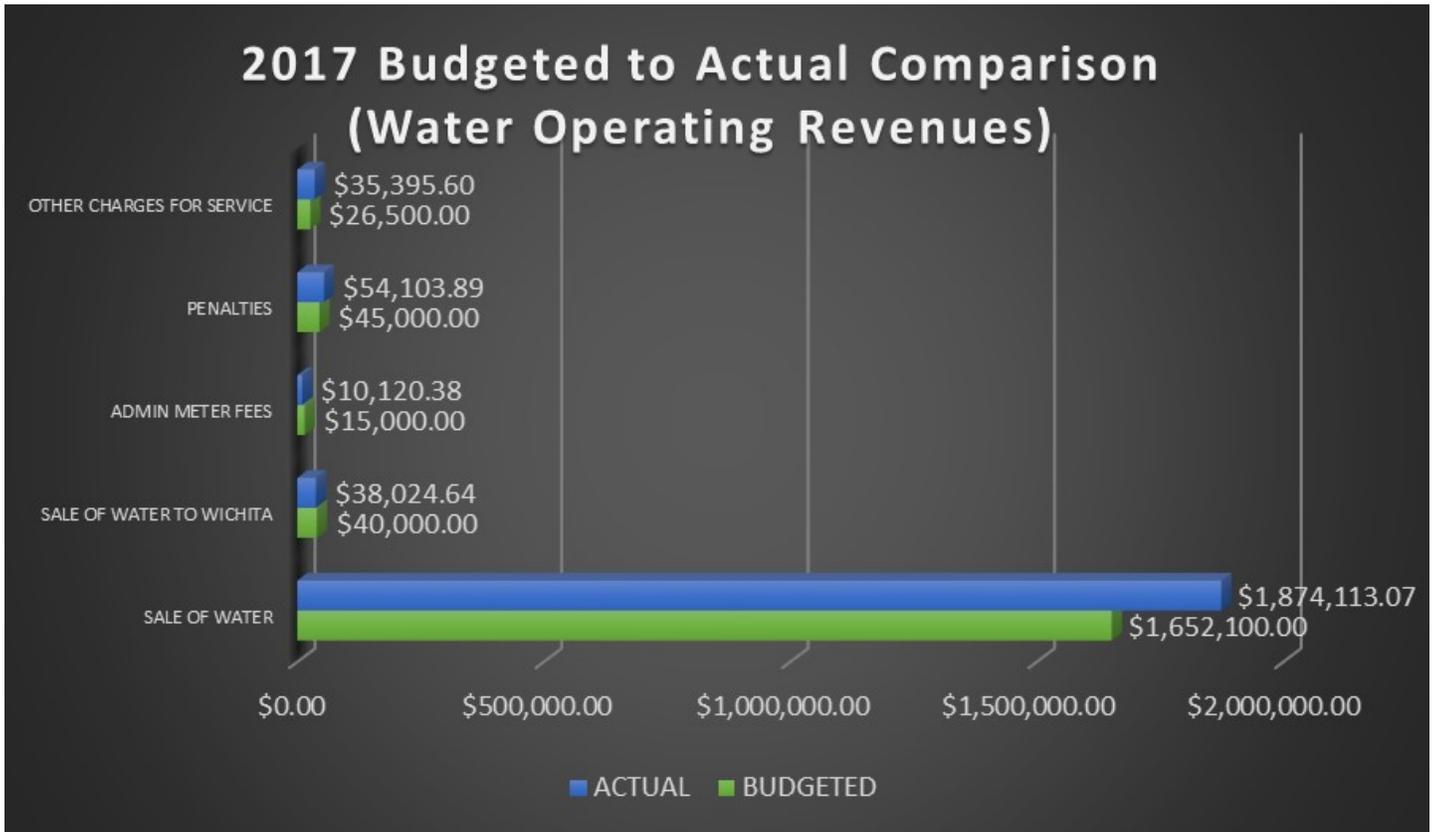


REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SERVICE FEES	\$ 428,200	\$ 442,700.08	103.39%	\$ (14,500.08)
MISC	\$ 1,500	\$ 2,656	177.07%	\$ (1,156)
<b>TOTAL</b>	<b>\$ 429,700</b>	<b>\$ 445,356.08</b>	<b>103.64%</b>	<b>\$ (15,656.08)</b>
EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
CONTRACTUALS	\$ 438,000	\$ 451,204.95	103.01%	\$ (13,204.95)
CAPITAL OUTLAY	\$ 16,000	\$ 0	0%	\$ 16,000
OTHER	\$ 15,000	\$ 15,000	100%	\$ -
<b>TOTAL</b>	<b>\$ 469,000</b>	<b>\$ 466,204.95</b>	<b>99.40%</b>	<b>\$ 2,795.05</b>





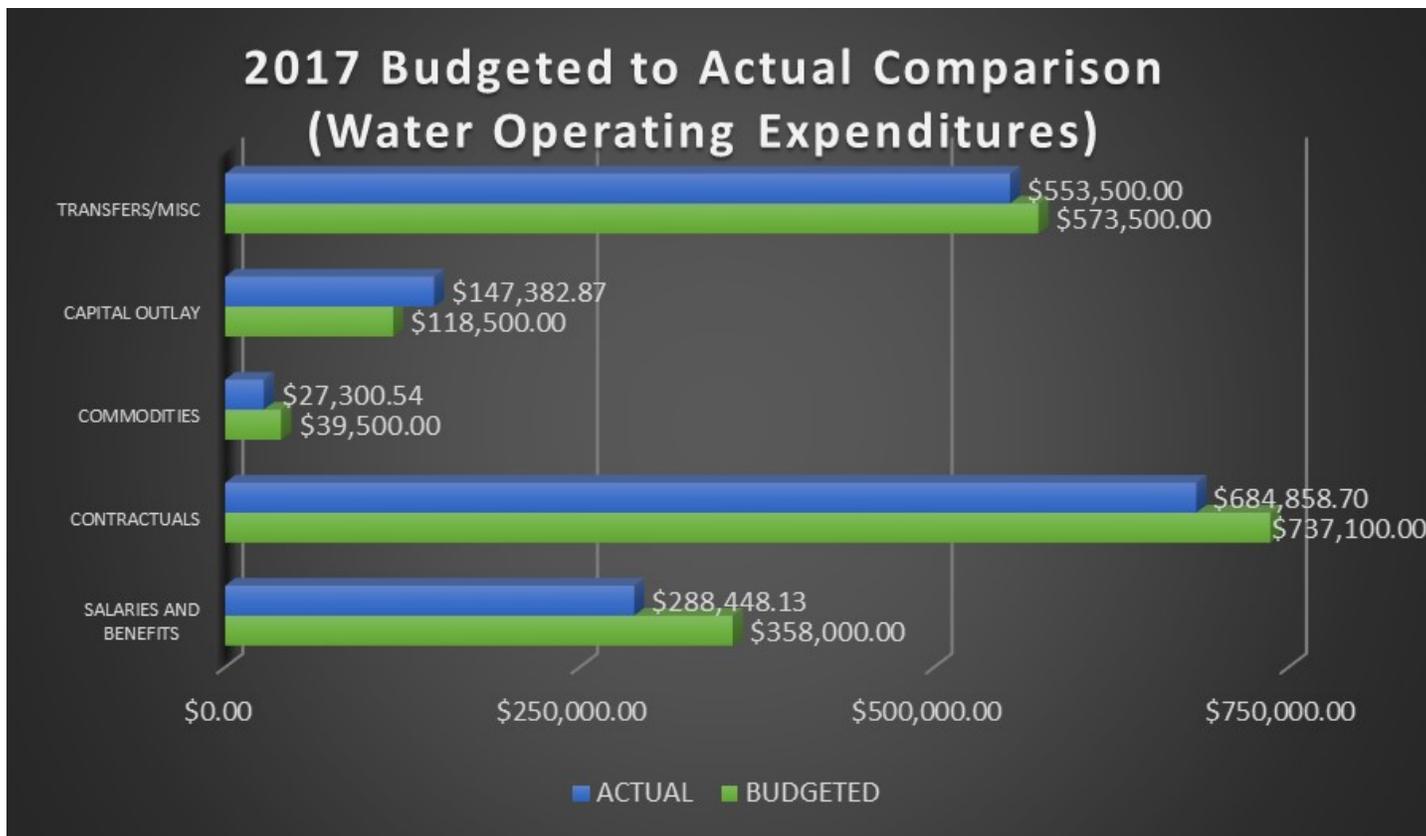
# WATER FUND REVENUES



REVENUES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDG-
SALE OF WATER	\$ 1,652,100	\$	113.44%	\$ (222,013.07)
SALE OF WATER TO WICHITA	\$ 40,000	\$ 38,024.64	95.06%	\$ 1,975.36
ADMIN METER FEES	\$ 15,000	\$ 10,120.38	67.47%	\$ 4,879.62
PENALTIES	\$ 45,000	\$ 54,103.89	116%	\$ 9,103.89
OTHER CHARGES FOR	\$ 26,500	\$ 35,395.60	85%	\$ (6,104.40)
TOTAL	\$ 1,604,000	\$ 2,015,210.44	113.17%	\$ (234,510.44)



# WATER FUND EXPENDITURES



EXPENDITURES	BUDGETED	ACTUAL	% OF BUDGET	AMOUNT +/- BUDGET
SALARIES AND	\$ 358,000	\$ 288,448.13	80.57%	\$ 69,551.87
CONTRACTUALS	\$ 737,100	\$ 684,858.70	92.91%	\$ 52,241.30
COMMODITIES	\$ 39,500	\$ 27,300.54	69.12%	\$ 12,199.46
CAPITAL OUTLAY	\$ 118,500	\$ 147,382.87	124.37%	\$ (28,882.87)
TRANSFERS/MISC	\$ 573,500	\$ 553,500	96.51%	\$ 20,000
TOTAL	\$ 1,826,600	\$ 1,700,772.84	93.11%	\$ 125,827.16



# YEAR END TOTALS

FUND YEAR 2017	BUDGETED REVENUES	ACTUAL REVENUES	% OF BUDGET	AMOUNT +/- BUDGET
GENERAL FUND	\$3,308,233	\$3,353,546.70	97.14%	\$98,909.30
BOND AND INTEREST	\$1,943,440	\$1,521,827.12	78.3%	\$ 421,612.88
WATER UTILITY	\$1,604,000	\$ 2,015,210.44	113.17%	\$ (234,510.44)
SEWER UTILITY	\$ 1,140,000	\$1,193,454.84	104.69%	\$ (53,454.84)
SPECIAL HIGHWAY	\$ 928,970	\$ 977,986.11	105.28%	\$(49,016.11)
EMPLOYEE BENEFIT	\$521,196	\$628,633.68	120.61%	\$(107,437.68)
SOLID WASTE UTILITY	\$1,140,000	\$1,193,454.84	104.69%	\$ (53,454.84)
LIBRARY	\$ 239,182	\$238,714.85	97.43%	\$ 467.15
STORMWATER UTILITY	\$429,700	\$445,356.08	103.64%	\$ (15,656.08)
EMERGENCY EQUIPMENT	\$52,922	\$61,217.47	115.67%	\$ (8,295.47)
<b>TOTAL REVENUES</b>	<b>\$11,307,643</b>	<b>\$11,629,402.13</b>	<b>102.84%</b>	<b>\$ (321,759.13)</b>

FUND YEAR 2017	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	% OF BUDGET	AMOUNT +/- BUDGET
GENERAL FUND	\$3,452,456	\$3,225,520.50	93.49%	\$225,227.89
BOND AND INTEREST	\$2,344,500	\$2,095,217.43	89.37%	\$ 249,282.43
WATER UTILITY	\$ 1,826,600	\$ 1,700,772.84	93.11%	\$ 125,827.16
SEWER UTILITY	\$1,369,350	\$1,101,404.89	80.44%	\$267,861.11
SPECIAL HIGHWAY	\$1,001,503	\$999,106.26	99.10%	\$9,020.80
EMPLOYEE BENEFIT	\$809,280	\$ 714,826.66	88.33%	\$94,453.34
SOLID WASTE UTILITY	\$1,369,350	\$ 1,101,404.89	80.44%	\$267,861.11
LIBRARY	\$245,000	\$238,714.85	97.43%	\$ 6,285.15
STORMWATER UTILITY	\$ 469,000	\$466,204.95	99.40%	\$ 2,795.05
EMERGENCY EQUIPMENT	\$ 69,676.97	\$69,676.97	100%	\$ 268.03
<b>TOTAL EXPENDITURES</b>	<b>\$12,956,715.97</b>	<b>\$11,712,850.24</b>	<b>90.39%</b>	<b>\$1,243,865.73</b>

<b>TOTAL BUDGETED REVENUES</b>	<b>TOTAL BUDGETED EXPENDITURES</b>	<b>% OF EXPENDITURES TO REVENUES</b>	<b>BUDGETED AMOUNT +/- BUDGET</b>
\$ 11,307,643	\$ 12,956,715.97	114.58%	-\$1,649,072.97
<b>TOTAL ACTUAL REVENUES</b>	<b>TOTAL ACTUAL EXPENDITURES</b>	<b>% OF ACTUAL EXPENDITURES TO REVENUES</b>	<b>ACTUAL AMOUNT +/- BUDGET</b>
\$ 11,629,402.13	\$11,712,850.24	100.72%	-\$83,448.11

2017 COLLECTION TOTALS			
UTILITY		COURT	
CBOK	KDRS	CBOK	KDRS
\$ 2,726.28	\$ 3,761.94	\$ 2,927.88	\$ 2,062.63

