

City of Garden City

2014 Financial Profile



Message from the City Manager



Dear Garden City Resident,

Thank you for your interest in the City of Garden City 2014 Financial Profile. This report is designed to provide financial information in a reader-friendly format. Information included in this document ranges from highlights of 2012 to local mill levies set for 2014 and a breakdown of the City's projected revenues and expenditures for the year ahead.

The budget is the most important item considered by the City Commission each year. As such, this document also contains several items intended to help tell the story behind the numbers, including the City Commission's goals and information on various programs developed to help the City and its residents work together to keep the community a clean, safe and comfortable place to live.

On behalf of the City Commission and City Staff, we hope that you find this report to be a helpful resource as you seek more information on your local government and ways you can be involved. If you have any questions or comments about the information included in the 2013 Financial Profile, please feel free to contact us using the information on page 19.

Sincerely,

A handwritten signature in black ink, appearing to read "Matt Allen". The signature is fluid and cursive.

Matthew C. Allen
City Manager

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Did you know?

The City has several citizen advisory boards and commissions that assist in the decision-making process through volunteer service. To apply to serve on one of these boards, contact the City Clerk.

City Commission



Back row from left are: City Clerk Celyn Hurtado, City Manager Matthew Allen, and City Attorney Randall Grisell. Front row from left are: Commissioner Janet Doll, Commissioner Melvin Dale, Mayor Dan Fankhauser, Commissioner Roy Cessna, and Commissioner Chris Law.



The City Commission is the legislative body of the City. It determines all matters of City policy and approves all City ordinances and resolutions. The Commission also adopts the annual City budget. The City Commission decides which programs and functions the City government provides in addition to the responsibilities set forth by Kansas Statutes. The Commission authorizes positions in the City's pay plan and appoints a City Manager to implement policy and operate the organization. The City Commission also appoints members of the City's advisory boards and commissions.

The Garden City Commissioner is composed of five members elected at large. Three of the five Commissioners are elected in each odd numbered year. The two candidates receiving the most votes are elected for four-year terms and the candidate receiving the third highest number of votes is elected for a two-year term. In April of each year, the Commission, by majority vote of all members, elects one of its members to act as Mayor and one of its members to act as Vice Mayor. No distinction is made in duties among the Commissioners, except as the Board organizes itself for business.

City Commission



Commissioner Roy Cessna

620-805-7014

Roy.Cessna@gardencityks.us



The City Commission meets the first and third Tuesdays of each month. Meetings are held in the City Commission Chambers on the second floor of the City Administrative Center, 301 N. 8th Street. Meetings are open to the public. They are also broadcast live on cable Channel 8 and on the City's website.



Commissioner Melvin Dale

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Mayor Dan Fankhauser

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Commissioner Janet Doll

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Commissioner Chris Law

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Did you know?

Every fifth Tuesday, the City Commission holds a virtual Town Hall Meeting. Residents can ask questions and express concerns in person or online via email, Twitter or Facebook.

2013-2014 Commission Goals



Early each year, the Garden City Commission holds a goal-setting retreat. During the retreat, the Commission brainstorms and prioritizes various goals for the coming year. The 2013-2014 Goals are as

Support Economic Development Activities

- Remain focused on Schulman Crossing retail development project
- Examine the feasibility of a convention center/indoor facility for entertainment
- Establish rail spur to Garden City Regional Airport to stimulate multi-modal development of the industrial park area
- Stay ahead on infrastructure for growth
- Increase the quantity of quality living units in Garden City
- Explore feasibility of developing an Eastern Bypass
- Develop a marketing plan for retail areas

Examine Community Facility Needs

- Continue expansion and maintenance of sidewalks/trails
- Explore feasibility of a public/private shooting range
- Support public art
- Install message boards in entryways and other high traffic areas
- Rehabilitate brick streets in the Downtown Area
- Examine the feasibility of an indoor/covered multi-use, multi-court facility for year round sporting events

Support Regionalism

- Maintain Southwest Kansas Coalition Relationship
- Support policies that enhance water quality/quantity/stewardship

Profile



Incorporated in 1883, Garden City currently occupies 8.71 square miles and serves a population of 29,167, making it one of the 15 largest cities in Kansas.

Garden City's richly diverse culture makes it a unique place to live, work and play. Garden City is home to the world's largest hand dug pool, two regulation golf courses, the largest zoo in western Kansas and a nationally ranked and recognized community college.

Garden City is the county seat of Finney County. With feedlots, fields and grain elevators throughout the county, the economy of Garden City is driven largely by agriculture. The city is a regional center for southwest Kansas with several financial institutions, medical facilities and retail centers. According to Chamber of Commerce data, the principal employers in Garden City are Tyson Fresh Meats, USD 457, Cheyenne Drilling, St. Catherine Hospital, and Garden City Community College.

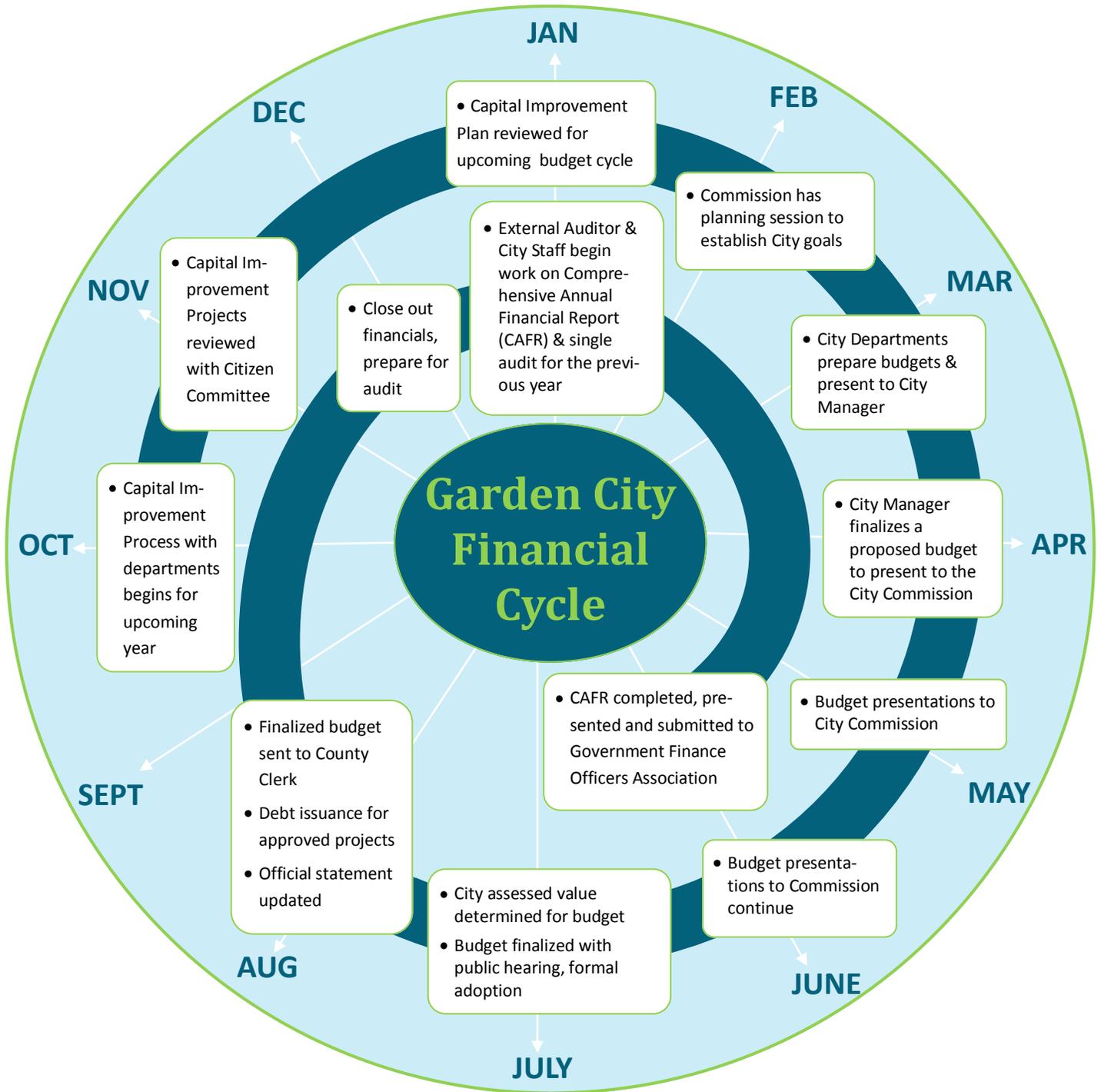
Facts and Figures

	2010	2011	2012
Population	30,685	28,855	29,167
General Obligation Debt per Capita	\$812	\$839	\$760
Labor Force	13,970	14,655	13,890
Unemployment	5.0%	4.7%	4.7%
Housing Start Permits Issued	7	10	9
Central business district occupancy rates	89%	91.5%	92.8%

Did you know?

Request Tracker, a feature on the City's website, allows residents to report issues like limbs in the street, pot holes and broken meters. It also allows residents to request information from various City offices.

Financial Cycle



Service • Community • Performance



Over the years, several programs have been created to help the City and its residents work together to keep the community clean, comfortable and safe. In 2012, 320 tons of trash were collected and disposed of during the Spring and Fall Citywide Cleanups. Another 652 tons of waste were recycled through the City's recycling center. The Tree Rebate Program helped plant 106 new trees in residential neighborhoods.

Tree Rebate Program

The City encourages Garden City residents to plant trees by offering a Tree Rebate Program. Homeowners may purchase two approved trees per year. Trees must be purchased between April 1-June 1 or September 1-November 30 each year. The City reimburses homeowners for half of the cost of each tree, up to a maximum of \$50 per tree. The program is coordinated by the Public Works Department.



Tree Loan

The City has a revolving interest-free loan fund to assist homeowners with the removal of dead trees, tree stumps and with the pruning of trees.

The maximum loan amount is \$500 with a maximum loan term of one year. A 10% down payment is required. The program is coordinated by the Public Works Department.

Sidewalk Program

The City's Sidewalk Program is designed to help homeowners or property owners install new or replace broken sidewalks and driveway approaches. The cost share program is available to both residential and commercial property owners without income qualifications. The program is coordinated by the Public Works Department.

Rent-A-Truck

The City's Rent-A-Truck Program assists residents of Garden City in major cleaning projects around their



property. For a prepaid fee, the City will park a dump truck on the homeowner's property and pick it up the next business day. This allows homeowners to load debris for the City to dispose of. The program is organized by the Public Works Department.

Did you know?

The Household Hazardous Waste Facility, located at 206 Isabel Ave., disposes of household hazardous waste from city residents at no cost.

Service • Community • Performance

Citywide Cleanups

Twice a year, the first two weeks in April and the first



two weeks in October, the City helps homeowners clean up personal property by having a city-

wide cleanup. During these cleanups, City crews gather tree trimmings, old furniture, boxes and old appliances from residential areas.

The City's Household Hazardous Waste Facility accepts common household hazardous waste



including paint, fluorescent bulbs, aerosols, antifreeze, and more, from Garden City residents free of charge. Electronic waste and recyclable materials are accepted at the city's Recycling Center, 124 J.C. Street. These programs are run by the Public Works Department.

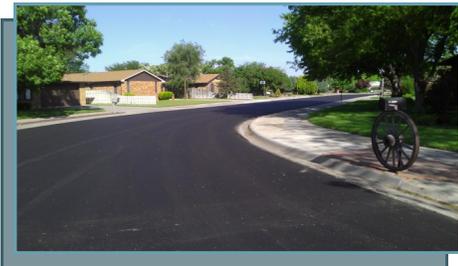
Home Insulation Loan

The Home Insulation Loan program is an interest-free loan provided by the City to homeowners wanting to replace windows, storm doors, insulation, thermostats and attic fans. The purpose of the program is to improve the image of homes and to make them more energy efficient. The maximum loan amount is \$1,500 with a down payment of 10% and a maximum term of 60 months. The Home Insulation Loan is coordinated by the Community Development Department.

Neighborhood Revitalization

The Neighborhood Revitalization program is a tax rebate program for homeowners whose taxes have increased due to a home improvement. Depending on where the home is located, a homeowner may receive a 95% rebate on the difference between the current year and the application year for a seven- or ten-year period. The program is also available to commercial businesses at a rate of 75% for seven or ten years. The project application must be filed within 60 days of the permit issuance. The Neighborhood Revitalization program is coordinated by the Community Development Department.

Service • Community • Performance



The City of Garden City continues to grow steadily. Therefore, the need to provide for sound and appropriate growth must be balanced with the need to maintain existing facilities and infrastructure. To create this balance, the City uses a long-term capital improvement planning process that looks at both the immediate needs and at needs for the ensuing five-year period.

The Capital Improvement Plan (CIP) is a policy statement adopted annually by the City Commission. It is an inventory of recommended and current projects and major capital purchases for the City. It serves as a guide for elected officials and City management in budget decisions addressing strategic planning.

The CIP process relies on citizen involvement. Citizen input is actively sought through the opportunity to suggest capital projects. A citizen

committee then reviews all the proposed projects before the CIP is reviewed by the Governing Body or any projects are submitted for approval in the budget.

Completed citizen supported CIP projects have included establishment of CityLink, the construction of the Household Hazardous Waste Facility, swimming pool improvements and street improvements. Recent projects have included the reconstruction of Coachman Lane and Rowland Road, construction of Taylor Avenue south of Fulton Street, construction of a restroom at A. Harold Long Park, and the installation of a wildlife perimeter fence at the airport.

CIP projects budgeted for 2014 include widening Kansas Avenue to five lanes between Main Street and Third Street and construction of an East Kansas Avenue pathway from Campus Drive to Walmart.

Did you know?

You can get information on “Coming Distractions,” current and upcoming construction activity, by visiting www.garden-city.org or by watching cable Channel 8.

Service • Community • Performance



In our way to effectively, efficiently and equitably providing services and facilities that meet the public needs of the people of the city and enhancing the quality of life in the community, Garden City has received local, state and national recognition.

Distance Learning Program

Lee Richardson Zoo's Distance Learning Program received a 2012-2013 CILC Pinnacle Award Honorable Mention from the Center for Interactive Learning and Collaboration (CILC). The award is presented annually to organizations delivering outstanding K-12 standards based interactive videoconferencing programs. The distance learning program also earned the Berrien RESA Teacher's Favorite Award for content providers for the 2011-2012 school year.

Corporate Citizen Award

The City of Garden City was presented the 2012 United Way Corporate Citizen Award in recognition of outstanding support of the Finney County United Way.

K-156/Mary/Jennie Barker

The City, along with its partners—the Kansas Department of Transportation, Finney County, Wilson & Company and Smoky Hill LLC—received two awards for the reconstruction of K-156/Kansas Avenue, Mary Street, Jennie Barker Road intersection project: the Engineering Excellence Award from the American Council of Engineering Companies of Kansas and Public Works Improvement Project of the Year, less than \$5 Million, from the Kansas Chapter of the American Public Works Association.

#1 Best in State

Golf Digest named Buffalo Dunes Golf Course the #1 Municipal Golf Course in the State of Kansas for 2012. Golf Week named it the #3 Golf Course in the state.

Excellence in Reporting

The Certificate of Achievement for Excellence in Financial Reporting was awarded to the City by the Government Finance Officers Association of the United States and Canada for its Comprehensive Annual Financial Report. It is the highest form of recognition in the area of governmental accounting and financial reporting.

Tree City USA

Garden City was named a 2012 Tree City USA Community by the Arbor Day Foundation for its commitment to urban forestry. It was the 35th time that the city has earned the designation.

Financial Highlights 2012

Accounting Terminology

- Enterprise Funds** Airport, Golf Course, Electric, Solid Waste, Water, Sewer, Stormwater, funded by fees charged to users
- Fund Balance** The difference between assets and liabilities of a fund
- Governmental Activities** . . . The City's basic services such as Police, Fire, Public Works, Zoo and Parks, which are mostly funded by property tax, sales tax and franchise fees
- Capital Assets** Stationary assets of the City that include machinery, equipment, real estate, streets, sidewalks, water, sewer and drainage systems
- Net Assets** The difference between assets and liabilities
- Liabilities** Debt or obligations of the governmental unit that are to be met by using the governmental fund's expendable financial resources

Trend Variances

- The assets of the City of Garden City exceeded its liabilities at the close of 2012 by \$107,487,451. Of this amount, \$17,674,757 may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net assets decreased by \$1,546,964. This decrease was attributable to the investment in fixed assets and infrastructure and increased expenses in utility funds.
- As of the close of the 2012 fiscal year, the City of Garden City's governmental funds reported combined ending fund balances of \$3,299,056, a decrease of \$8,065,971 in comparison with the prior year. This decrease is attributable to temporary note spending on a retail project.
- At the end of 2012, the unassigned fund balance for the general fund was \$5,029,579, or 27.1% of total general fund expenditures.
- The City of Garden City's total bonded debt decreased by \$2,015,000 (8.2%) during fiscal year 2012. The key factor in this decrease was the payment of \$2,940,000 on general obligation bonds for internal improvements and issuance of only one new bond of \$925,000.

Did you know?

You can now review your utility account and pay your bill online at www.garden-city.org.

Financial Highlights 2012



The financial data below is intended to provide a big-picture overview of key financial metrics over the past three years. The information is from selected funds and does not represent all of the City's component units. For reader convenience, this data is summarized. The City is audited annually and prepares a full Comprehensive Annual Financial Report. The full 2012 report is available on the City's website, www.garden-city.org.

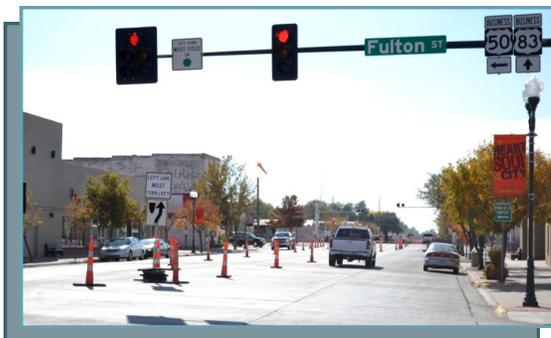
	2010	2011	2012
Government-wide			
Assets	\$142,169,419	\$145,365,026	\$156,472,085
Liabilities	36,104,543	36,067,978	48,984,634
Total Net Assets	106,064,876	109,297,048	107,487,451
Revenues			
Governmental Funds	21,878,595	22,863,857	23,580,664
Enterprise Funds	34,740,972	35,412,111	38,254,684
Total Revenues	56,619,567	58,275,968	61,835,348
Expenditures/Expenses			
Governmental Activities	22,384,061	22,349,493	27,069,722
Enterprise Funds	31,157,338	32,694,303	36,312,590
Total Expenditures	53,541,399	55,043,796	63,382,312
Capital Assets—net of accumulated depreciation			
Governmental Activities	41,406,500	41,719,848	45,554,025
Enterprise Funds	68,984,657	69,514,673	71,558,175
Total Assets	110,391,157	111,234,521	117,112,200
Fund Balance			
General Fund			
Reserved	0	0	0
Unreserved (unassigned)	5,100,420	5,443,223	5,029,579
Debt Service Fund-reserved	189,267	239,073	276,747
Long-term Debt Outstanding			
Governmental Activities	9,823,000	10,617,500	10,041,250
Enterprise Funds	15,277,000	13,837,500	12,398,750
Total	25,100,000	24,455,000	22,440,000

Financial Highlights 2012



In 2012, the City continued to review financial policies with the goal of providing proper use of assets based on need. As the State continues to see revenues decline, the City is required to manage the burden of lost statutory revenues. Under direction of the City Commission, the City is committed to continuing to provide both a high level and quality of service while taking a conservative approach to the capital planning necessary to meet growth.

The City of Garden City continues to use the citizen-based Capital Improvement Planning process. 2012 was the seventh year using this process. Major capital improvement projects in 2012 included the concrete reconstruction of Main Street between Fulton and Maple Streets as well as the reconstruction of two industrial area streets. The City also completed a neighborhood street reconstruction project using a federal fund exchange program through the Kansas Department of Transportation. In a similar fashion, the City and property owners partnered in two projects in older neighborhoods to improve their streets. Other projects included water transmission mains to replace an old, undersized line and enhance water delivery in the southwest portion of the City and to serve a proposed 120 unit hotel.



Quality of life issues remain a focus of City government. A unisex/family restroom was built in A. Harold Long Park. Through the fundraising efforts of the Friends of Lee Richardson Zoo, a new tortoise building was constructed, and construction began on Cat Canyon – the new home to the zoo's bobcats, mountain lions, and jaguars.

Did you know?

There are multiple ways to participate in the Capital Improvement Planning process. Residents can suggest projects or serve on the CIP committee. Contact the Public Works Department to learn more.

Financial Highlights 2012

Other 2012 initiatives were geared toward enhancing our standing as the regional center of southwest Kansas. The City partnered with a developer on Phase One of Schulman Crossing, a new retail center at Schulman Avenue and US-50/83/400. Its first tenant, Menards, opened its doors in spring 2013. Improvements at Garden City Regional Airport included the completion of a new 20-year Master Plan and a wildlife perimeter fence. On April 3, 2012, American Eagle began non-stop service to Dallas/Fort Worth International Airport with two flights per day; by year's end, enplanements totaled 17,923 passengers, well above the 10,000 enplanements required to maintain primary airport status.

Increased citizen involvement in City government has been a long term goal of the Governing Body. 2012 saw the fifth session of the Citizen's Academy, an up-close and personal view of City government taught by City staff. In months with five Tuesdays, the City Commission holds Town Hall meetings. These meetings have no set agenda other than to hear comments from citizens. The meetings take place as virtual meetings. Residents can watch the meetings live on cable Channel 8 or online at www.garden-city.org. They can share comments and ask questions via email, by telephone, or using our social media venues.

Another City Commission goal was to develop a financial forecasting model for the City's tax-supported funds. This model provides the City Commission and staff with the ability to test the impact of different scenarios on Garden City's financial future. This model has been developed and was used for the 2014 budget preparation.



Looking Forward

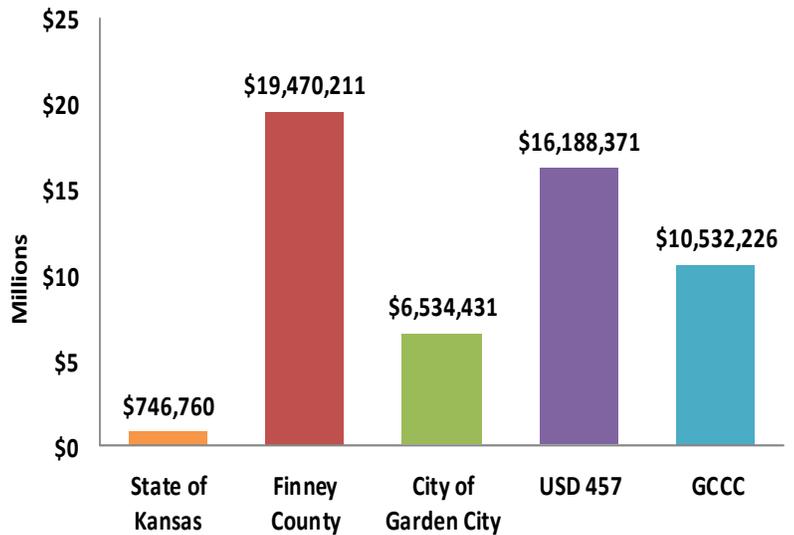


uring the summer of 2013, the Garden City Commission adopted its financial guideline for 2014 by approving a total budget of \$87,499,896. The budget was passed without a mill levy increase.

The City Commission will use \$82,863,901 of this to pay for its operating expenditures, including salaries, benefits, equipment, commodities, and capital outlay. Another \$4,635,995 will be used to pay down the debt that the City has accumulated by bonding long-term major capital improvement projects.

A few of the special projects to be completed in 2014 are: Irrigation system replacement at Buffalo Dunes Golf Course, construction of an electric substation, and water rights and land purchase.

Total Property Tax Dollars Generated by Local Taxing Entities



In addition to the City of Garden City, property taxes are levied by Finney County, the State of Kansas, Garden City USD 457 and Garden City Community College. In Garden City, the overall mill levy is 151.395. Of that, 1.50 is levied by the State; 39.109 is levied by the County; 38.954 is levied by the City; 50.676 is levied by USD 457; and 21.56 is levied by GCCC. An estimated \$53,471,999 will be generated by local taxing entities in 2014. The graph above shows what is estimated to be collected based on the assessed valuation of each entity.

FY 2014 Important Facts

City Employees	303
2013 Assessed Property Values	\$167.7 Million
2013 Municipal Budget	\$87,499,896
2013 City Tax Rate	\$.038954 per \$1,000 valuation

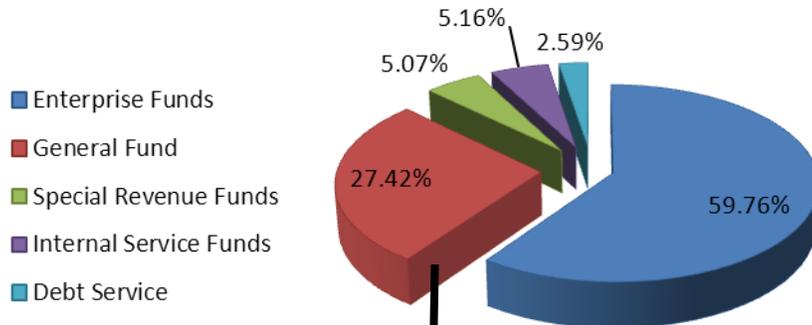
Did you know?

You can visit www.garden-city.org and sign up for **Notify Me** alerts to receive email or text message alerts when news items, job openings, and calendar events are added to the City's website.

Looking Forward

2013 City Revenues

\$72,500,132



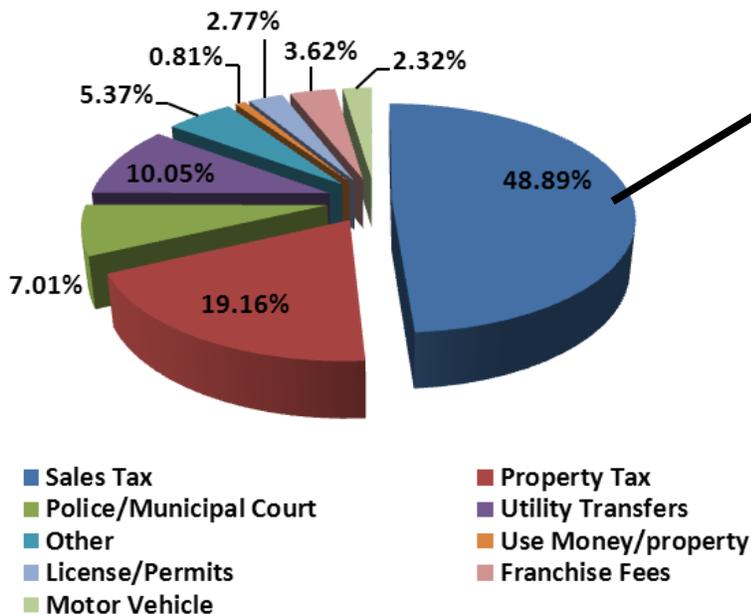
Where the Money Comes From



City budgets are generally organized into two types of funds: funds with a tax levy and funds without a tax levy. The most common, and usually the largest tax-supported City fund is the General Fund. Those funds that do not levy a tax are typically funded through user fees. Examples of these funds are the City's utilities.

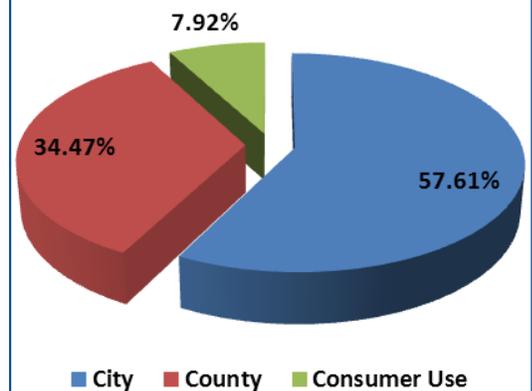
General Fund Revenues

\$19,881,462

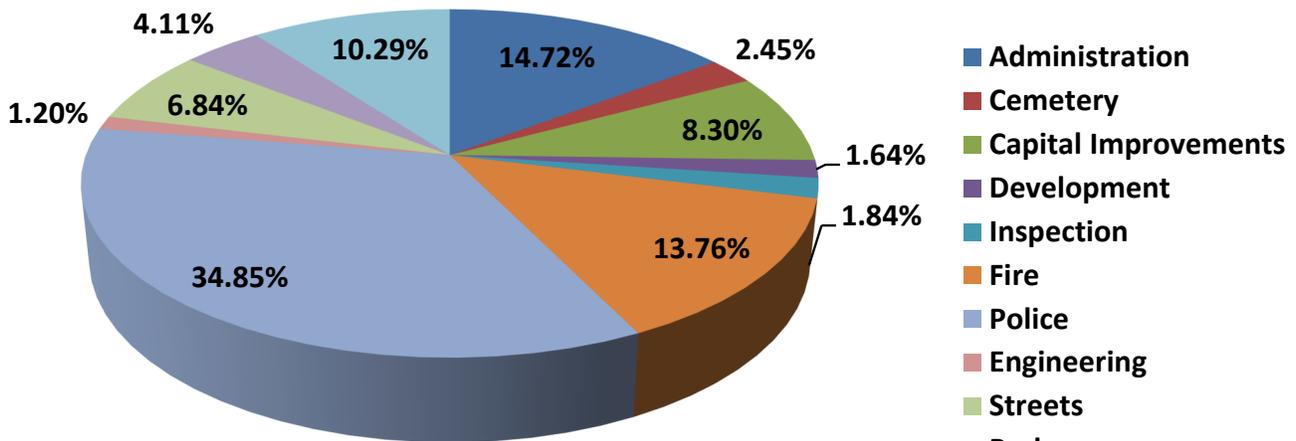


Sales Tax Revenues

\$9,720,000



Looking Forward



2014 General Fund Expenditures

\$20,934,730*

** The difference in the estimated 2014 General Fund Revenues on page 17 and the estimated General Fund Expenditures shown here is made up in actual budget savings realized in the previous year and incorporated into the following year's budget to meet the statutory requirement for a balanced budget.*

Where the Money Goes

In 2014, the City will use your taxes, utility payments, service charges, fines and fees to:

- Respond to 908 fire calls
- Perform 923 fire inspections
- Maintain 122 miles of road
- Collect 69 tons of refuse per day
- Collect 2.27 tons of recyclables per day
- Perform 2,378 building inspections
- Respond to 892 code compliance issues
- Operate Buffalo Dunes Golf Course for its 18,497 rounds of golf played
- Operate Lee Richardson Zoo for its 155,549 visitors
- Produce and distribute 2 billion gallons of water
- Treat 1 billion gallons of wastewater
- Provide 266 million kilowatts of electricity
- Maintain 185 acres of park land
- Maintain 3,507 streetlights and 35 traffic signals
- Test and maintain 923 fire hydrants
- Provide public safety to 29,167 residents

Based on Fiscal Year 2012

Did you know?

Garden City Citizens' Academy is held each year to give residents a behind-the-scenes look at local government and services. To be part of the next class, contact the Communications Specialist.

City Staff Contact Information

Administration Department

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Buffalo Dunes Golf Course

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Cemetery Department

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Engineering Department

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Lee Richardson Zoo

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Public Utilities Department

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Service & Finance Department

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City of Garden City
2014 Financial Profile

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