



# **2009 Budget**

# ***CITY OF MISSION, KANSAS***

## **Mayor**

Laura L. McConwell

## ***City Council***

### **Ward I**

Sue Grosdidier

Phillip A. Perry

### **Ward II**

John Weber

Steven D. Schowengerdt

### **Ward III**

Connie Footlick

Debbie Kring

### **Ward IV**

David Shepard

Suzanne Gibbs

## ***Administration***

City Administrator: Michael Scanlon

Assistant City Administrator/Finance Director: Laura Gay

City Clerk: Martha Sumrall

Treasurer: Donald Chamblin

Municipal Judge: Keith E. Drill

Police Chief: Randal Wilson

Public Works Superintendent: Jay Webb

Recreation Director: Christy Humerickhouse

Community Development Director: Martin Rivarola

Neighborhood Services Director: Leslee Fonseca

## ***Attorney***

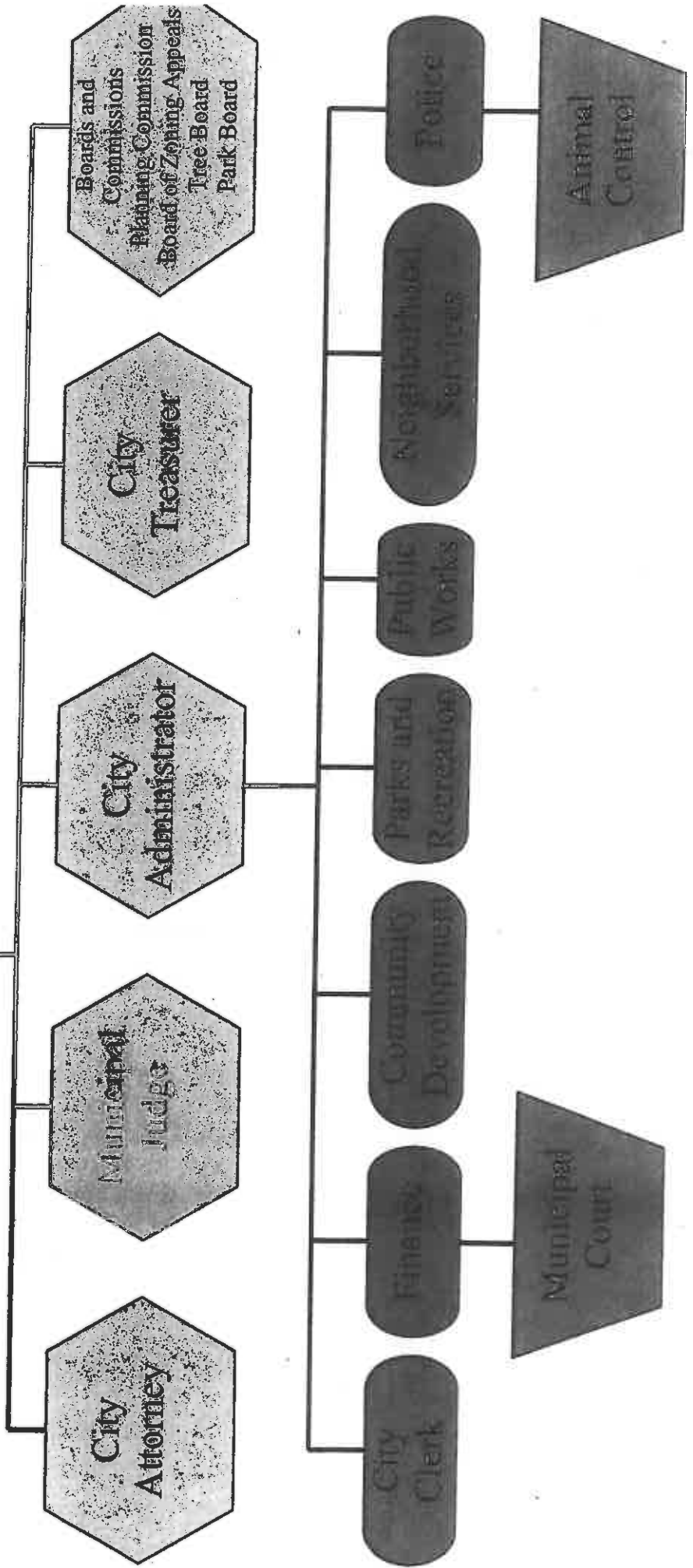
David K. Martin



Citizens of  
Mission

Mayor  
City Council

# City of Mission Organizational Structure



## **BUDGET HIGHLIGHTS**



## **CITY OF MISSION, KANSAS**

### **RESOLUTION NO. 719**

#### **A RESOLUTION ESTABLISHING TAX RATES, USER FEES, AND FINANCIAL POLICIES FOR BUDGET YEAR 2009 FOR THE CITY OF MISSION, KANSAS.**

**WHEREAS**, the City of Mission must continue to provide basic services to protect the health, safety, and welfare of the citizens of this community; and

**WHEREAS**, it is important to fund the replacement and repair of critical infrastructure such as storm water, streets, sidewalks, equipment, and public buildings; and

**WHEREAS**, city revenues are historically out of balance and growing slower due to a short-term decline of the city's retail sector; and

**WHEREAS**, the City of Mission has proactively created a redevelopment vision that will bring increased density to our commercial corridor to diversify revenue sources and lower the per capita cost of basic services; and

**WHEREAS**, the City Council is committed to the property tax moratorium that will maintain the City's overall mill rate 13.198, this moratorium is set to expire with the 2010 budget,

**NOW, THEREFORE**, be it ordained by the Governing Body of the City of Mission:

**Section 1.** After due deliberation and consideration, the governing body has determined that in order to maintain the public services that are essential for the citizens of this City, we will implement the following financial policies as part of the 2009 budget. These policies include:

1. Continue to create a long-term fund balance with a target of 25% of our total General Fund revenues as our City goal.
2. Continue a General Fund contribution to the Capital Improvement Fund of \$1,000,000.
3. Continue the replacement of equipment based on the 10-year Vehicle/Equipment replacement schedule.
4. Continue to maintain a cost recovery goal in the Parks & Recreation Department of 80%.
5. Increase the Franchise and Mill Rate Rebate program from 50% to 75% of the total City Mill exclusive of storm water and any City special assessments, 100% of the City Franchise Fees and 50% of the Solid Waste Utility fees.
6. Increase Employee Health Insurance Contributions by 1.5%.
7. Direct staff to continue the implementation of the ICMA Performance Management System.
8. Continue to expand Neighborhood Service programs by finding savings in other areas of the General Fund budget and new revenue sources.
9. Maintain the current Storm Water Utility Fee equivalent to \$6.00 monthly per ERU (2,600 sq. ft. of impervious surface). All future Storm Water Improvements will be paid by the Storm Water Utility (per City Council decision, 2006); there will be no residential storm water special assessments.



10. Maintain City services at their current level, including trash and bulky-item pickup.
  11. Establish a Solid Waste Utility to be assessed to residential properties eligible for solid waste collection through the City. Residents will be expected to pay the cost of residential trash services billed to the City.
  12. Authorize a contribution in the amount of \$22,500 from County School Sales Tax revenues to the MBDC to support the Spirit of Mission Days, Arts & Eats Festival and Holiday Lights events.
  13. Continue the practice of completing a performance audit of one operating department annually.
  14. Continue to evaluate ways to diversify revenues and reduce ongoing expenses.
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**PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MISSION** on this 20<sup>th</sup> day of August 2008.

**APPROVED BY THE MAYOR** on this 20<sup>th</sup> day of August 2008.



Laura L. McConwell, Mayor

ATTEST:



Martha Sumrall, City Clerk

## **City of Mission, Kansas 2009 Budget Highlights**

The following goals form the foundation for Mission's annual budget process:

- Efficient use of human and capital resources
- Delivery of high quality services
- Increased investment in infrastructure
- Continued diversification of revenue
- Maintenance of appropriate fund balances
- Encouraging density to relieve long-term pressure on the budget

The budget process begins each year with a review and update of the five-year financial forecast model. This forecast uncovers and documents trends in revenues and expenditures, and serves as a guide for the Council in adopting long-term financial policies that allow for responsible shifts in priorities. The forecast also points out areas where efficiency in service delivery can be improved. This planning approach causes the City to think more strategically and assists us in becoming better stewards of public funds, making sure that all tax policies are fairly administered, processes for public expenditures are carefully examined, and long-term financial planning and policies are reviewed, refined and followed.

The City's budget is made up of several individual funds, the largest of which is the General Fund. The General Fund accounts for the on-going operational expenses of the City. The largest expenditure category in the General Fund continues to be Personal Services. It takes human resources – people – to deliver our services. The 2009 Budget includes growth in Personal Services of just 4.73% or \$285,303 over 2008 Estimated. The increase can be attributed to increases in health/welfare benefit costs, increases in contributions to mandatory retirement programs (KPERS & KP&F), worker's compensation premiums and merit increases for employees who meet established performance criteria.

In an effort to provide greater flexibility in the General Fund, we continue to allocate personnel costs to other funds, i.e. Stormwater Utility, Capital Improvement or Special Highway, as appropriate, based on the estimated percentage of staff time dedicated in these areas.

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for approximately \$4,245,825 in the 2009 Budget. Estimated increases in contractual services total 13.31%, attributed almost exclusively to the increase in the solid waste contract. Commodities are expected to increase by 4.16% driven by constantly fluctuating fuel costs.

Below is a listing of the "Top 10" Contractual Service and Commodity expenditures included in the 2009 Budget.



<b>Top 10 Contractual Service Expenditures</b>	<b>2009 Budget</b>
Professional/Computer Services <sup>1</sup>	\$453,500
Solid Waste Contract*	\$450,000
Electricity	\$217,000
Natural Gas/Water/Sewer	\$213,500
Contract Instructors at Community Center	\$208,000
Traffic Signals	\$197,500
Street Lights	\$196,000
Contract Services/Mtce Agreements <sup>2</sup>	\$173,000
Insurance	\$165,200
Assistance Programs	\$114,600
Top 10 Total	\$2,388,300
Total Contractual Services 2009 Budget	\$3,321,775
Percent of 2009 Contractual Services	72%

\* Balance of contract paid from the Solid Waste Utility Fund

<b>Top 10 Commodity Expenditures</b>	<b>2009 Proposed Budget</b>
Fuel	\$168,000
Equipment and Supplies	\$64,150
Sand/Salt	\$52,000
Postage	\$48,500
Office Supplies	\$46,400
Cleaning Supplies	\$39,500
Building Mtce/Repairs	\$36,000
Vehicle Repair	\$29,000
Clothing/Uniforms	\$24,500
Food Services	\$22,000
Top 10 Total	\$546,050
Total Commodities 2008 Budget	\$654,050
Percent of 2008 Commodities	84%

<sup>1</sup> Includes HR consulting services, land use attorney fees, architect/engineering fees, audit services and computer services

<sup>2</sup> Includes rental/lease agreements on copiers, financial software, HVAC service/maintenance, ALERT, KC Metro Crime Commission, uniform rental, pest control, etc.

The 2009 Budget Resolution highlights fourteen (14) policy or issue-oriented goals that have been incorporated into the final 2009 Budget. Each one is discussed in more detail below:

- 1. Continue to create a long-term fund balance with a target of 25% of our total General Fund revenues as the goal.**

General Fund reserves are the funds that will help carry us over the next few years and reduce the risks associated with large swings in revenues or expenditures. By continuing to set targets related to fund balance and building fund balance, we demonstrate an understanding of the need for long-term planning. We may not reach the goal in any one specific year, but keeping the target in front of us is an important step.

- 2. Continue a General Fund contribution to the Capital Improvement Fund of \$1,000,000.**

Historically, conservative spending patterns have left the City with substandard infrastructure and masked long-term financial problems, specifically facility maintenance and replacement. The City remains committed to directing a minimum of \$1,000,000 from the General Fund to the Capital Improvement Fund to ensure we can complete the critical infrastructure projects.

- 3. Continue the replacement of equipment based on the 10-year Vehicle/Equipment Replacement schedule.**

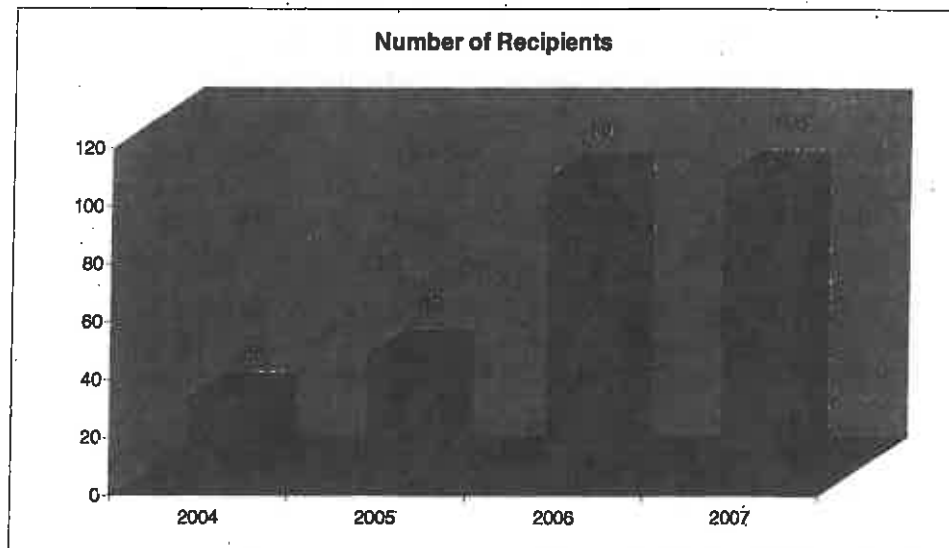
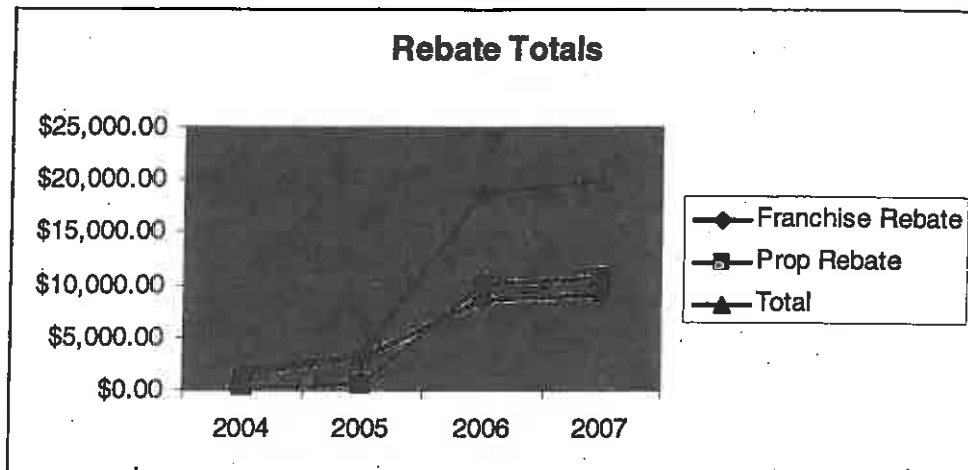
For the past several years, we have been working to inventory, assess and plan for the replacement of vehicles and equipment in each operating department. The goal of a 10-year Replacement Plan is to quantify needs over a multi-year horizon, allowing capital purchases to be equalized, avoiding dramatic annual spikes. We continue to work on integrating on-going maintenance costs into the schedule to provide a comprehensive look at all of our vehicles and equipment as we make decisions for repair or replacement.

- 4. Continue to work toward a cost recovery goal in the Parks & Recreation Department of 80%.**

In 2005, we began to address the fact that the subsidy from the General Fund to Parks & Recreation was growing at a rate that was not appropriate. We completed a performance audit of the Department in 2006 and made several recommendations to the City Council regarding appropriate benchmarks and potential cost recovery goals. Per Council direction during the 2007 budget process, we continue to work toward achieving a cost-recovery goal for the Community Center of 80-85% and a total cost-recovery goal for the Department of 70-75%.

5. **Maintain the Franchise and Mill Rate Rebate program at 100% of the City franchise fees and 50% of the total City mill, exclusive of stormwater and any City special assessments.**

In 2007, the City Council revised the Franchise Fee and Property Tax Rebate program to refund a larger portion of the applicable property taxes. The charts below illustrate the rebate totals and number of participants for the last four years.



The program modifications approved in 2007 clearly increased the level of participation. The 2009 Budget includes rebate expenditures at levels equivalent to those estimated for 2008.

6. **Increase employee health insurance contributions by 1.5%**

Several years ago, the City Council reinstituted a policy of requiring employee contributions toward health insurance premiums. Employee contributions to the

plan have been increasing by 1.5% each year. In 2009, the employer/employee split of plan premiums is 87.5%/12.5% respectively. The City continues to make 100% of the premium contribution for the dental and vision plans. Mission's employee benefit package remains very competitive with other municipal employers in the metropolitan area.

**7. Direct staff to continue the implementation of ICMA Performance Management System.**

The City of Mission became a member of the ICMA Center for Performance Measurement in 2007, and began to track data for six service areas: code enforcement, facilities management, fleet management, human resources, parks and recreation, and police services. We continue working to establish baseline figures that can be meaningfully used to benchmark performance in these services. Eventually, the city will use performance measurement data to evaluate budget priorities and identify areas of strength and weakness.

**8. Continue to expand Neighborhood Service programs by finding savings in other areas of the General Fund budget and new revenue sources.**

Since 2006, the Neighborhood Services Department has been developing programs and services with more of a human service focus in addition to maintaining traditional code enforcement activities. These include a minor repair program for senior and disabled residents, home renovation workshops, a paint-giveaway program, expansion of the home loan program and others. When combined with the other funds historically contributed to programs like utility assistance and EasyRide, the expenditures in the 2009 Budget that are dedicated to citizens and neighborhoods total nearly \$115,000.

**9. Maintain the current Storm Water Utility fee equivalent to \$6.00 monthly per ERU (2,600 sq. ft. of impervious surface). All future Storm Water improvements will be paid by the Storm Water utility (per City Council decision, 2006); there will be no residential storm water special assessments.**

We know we face a tremendous backlog of storm water improvement projects throughout the City. The immediate focus continues to be on the Rock Creek improvements, in an effort to remove revenue-generating commercial properties from the 100-year flood plain. The increase in Storm Water Utility fees approved in 2007 helps us to build resources to fund a comprehensive and long-term capital improvement plan with regard to storm water.

**10. Maintain City services at their current level, including trash and bulky item pick-up. (See description for #11 below)**

**11. Establish a Solid Waste Utility to be assessed to residential properties eligible for solid waste collection throughout the City. Residents will be expected to pay the cost of residential trash services billed to the City.**

The creation of a Solid Waste Utility in 2009 was necessary in order to cover the rising cost of solid waste services. The City's General Fund can no longer absorb all costs associated with solid waste services and, in order to preserve current service levels, the Council deemed it necessary to implement the Solid Waste Utility. Each residential household was assessed \$10.08/month (\$121.06 annually) on their tax bill for the utility. All revenues will be dedicated to pay for residential trash, recycling, yard waste and bulky item collection.

**12. Authorize a contribution in the amount of \$22,500 from the County School Sales Tax revenues to the Mission Business Development Committee (MBDC) to support the Spirit of Mission Days, Arts & Eats Festival and Holiday Lights events.**

For the last four years, the MBDC's focus has been on two primary functions. The first is administration of a matching grant program, and the second is the planning and implementation of community events/festivals. The MBDC event monies are set up in a separate fund and expenses are drawn down against the funds originally deposited. Remaining balances are rolled over at the end of each fiscal year. All revenues or sponsorships that are generated are deposited into the MBDC fund and applied to the specific event or purpose. Before the MBDC was created, all expenses for the community events/festivals were borne by the City's General Fund. The majority of these expenses were shifted to the MBDC fund in 2004 when the Committee assumed responsibility for their planning and implementation.

In October 2006, staff presented a historical review of the MBDC revenues and expenditures and outlined a funding strategy for the future. This included a shift of the MBDC grant program to the Capital Improvement Fund and a transfer of School Sales Tax revenues for the special events. The City Council approved the change in the grant program with the 2007-2011 CIP Document and the 2009 Budget includes a transfer of \$22,500 (\$7,500 for each event) from the School Sales Tax to the MBDC Fund. In the future, we anticipate that transient guest tax revenues could be dedicated to the MBDC to promote tourism in the community.

**13. Continue the practice of completing a performance audit of one operating department annually.**

Over the past several years we have completed performance audits of the Parks & Recreation Department and Municipal Court. The performance audit process continues to prove a beneficial management tool in both the annual budget process and day-to-day operations. We anticipate the next Department to undergo an audit will be Public Works so that we may ensure we are maximizing our opportunities and effectiveness following the move to the newly constructed facility.

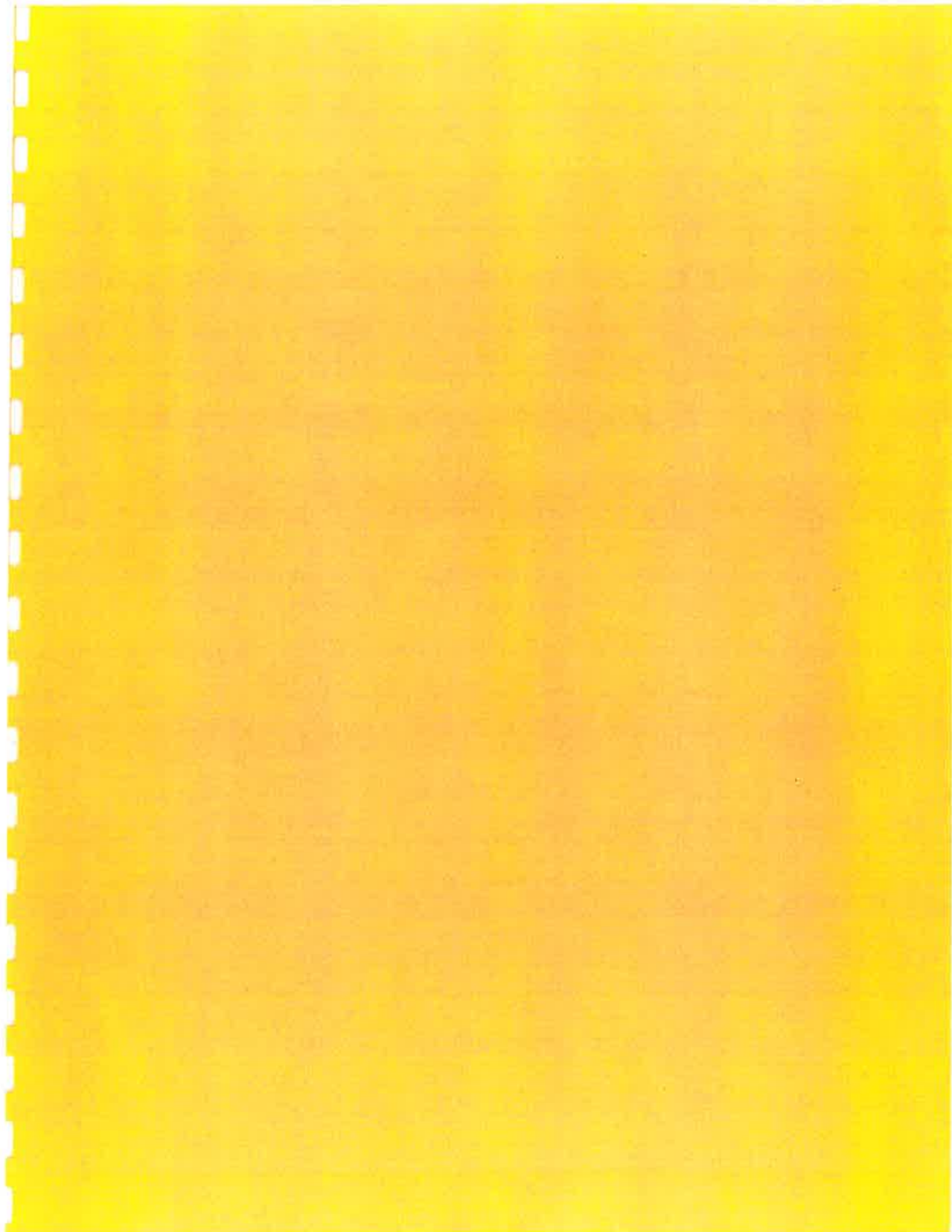
**14. Continue to evaluate ways to diversify revenues and reduce ongoing expenses.**

The City must continue to pursue additional revenue diversification. According to ICMA's Revenue Guide for Local Government, a city should try to have a 1:1 relationship between property tax and sales tax revenues. Currently, the City of Mission's ratio is \$1 of property tax for every \$2.29 of sales tax, making Mission too dependent on sales tax. This ratio is an improvement from the previous 1:4 because of a decrease in sales tax and increase in property tax, but the sales tax decrease is due to the loss of the Mission Mall. We need to remain focused on the need to balance revenue streams, even after we experience the redevelopment of the Gateway project.

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**FINANCIAL POLICIES  
AND  
PROVISIONS**



## ***Financial Policies and Provisions***

### **General Provisions**

The City of Mission's financial policies and provisions, compiled below, set forth the basic framework for the overall fiscal management of the City. These policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs and budgets.

Financial policies aid the City by improving financial management, improving financial position, and improving the credit-worthiness of the City. They also serve to insure that all financial transactions conducted by or on behalf of the City, its agencies, departments, officials, and authorized agents, shall be made in a manner and method which provides for the most proficient and effective management of the financial resources and funds of the City. These policies provide for the maximum protection of the City taxpayer, in accordance with and utilizing established financial management practices, accounting standards, and auditing requirements.

The City Council shall be responsible to establish and authorize policies and procedures for the management of all financial resources and transactions of the City. The City Administrator, Finance Director, and other City officials shall adopt administrative procedures necessary to implement the financial policies.

It is the policy of the City to maintain sound financial practices and policies which are viable and current according to generally accepted accounting principles, auditing standards and financial management experience, and which are consistent and comply with all applicable state and federal laws. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

### **Revenue Provisions**

The City will attempt to maintain a diversified and stable revenue system to shelter it from short term fluctuations in any one revenue source.

The City will attempt to obtain additional revenue sources as a way of ensuring a stable balanced budget.

The City will establish user charges and fees at a level relative to the cost of providing the service.

The City acknowledges the fact that property values have historically increased in this area of the country. Increasing property values will consequently increase the taxes that citizens pay unless the mill levy is reduced by a comparable level. The City will annually review the effect of changes in property values and will take that into consideration when establishing the mill levy rate.

The City levies a 1% local sales tax. It is the Council's goal to dedicate one half of this tax to finance capital improvement projects. A special ¼ cent sales tax was enacted in 2002 to repay bonds issued for construction of the Community Center. Upon repayment of the debt, this sales tax will sunset.

#### Expenditure Provisions

The City will manage expenditures to assure that service will be efficient and cost effective in carrying out the public policy directives established by the Council.

The City will continue to support a scheduled level of maintenance and replacement of its infrastructure, fleet, and other equipment and facilities.

#### Reserve Provisions

The City will continue to work toward a target reserve of 25% of General Fund revenues as a reserve in the General Operating Fund.

#### Capital Project Provisions

The City will annually develop a five year plan for capital improvements in accordance with City policies.

The City will adopt an annual capital budget based on the five year capital improvement plan.

#### Cash Management/Investment Provisions

The City will deposit all funds on the same day the funds are received.

The City will collect revenues aggressively, including past due bills of any type.

The Council follows an investment policy that emphasizes the preservation of principal, while seeking to obtain the best available rate of return. The policy fully complies with statutes concerning the investment of idle funds by municipalities in Kansas.

The Finance Director, City Administrator, City Treasurer, and Mayor will regularly review the status of the City's investments, the return on the investments, and the outlook of existing market conditions and other factors affecting the City's investment decisions.

#### Debt Service Provisions

The City has adopted a formal debt policy which governs the type, amount and length of any long-term debt issued by the City Council.

When general obligation debt is issued, the City will seek to obtain interest costs that are the lowest attainable in the market. The City will seek to maintain good financial policies and financial reporting to aid in the acquisition of the best market rates.

The City will comply with the legal debt margin established by the statutes.

#### Accounting, Auditing, and Financial Reporting Provisions

The City will follow the Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) for budget preparation and financial reporting.

The City will submit to an annual audit by an independent certified public accountant to gain an unqualified opinion.

The City will prepare a Comprehensive Annual Financial Report (CAFR) and submit it for consideration to the Governmental Finance Officers Association for their Certificate of Achievement for Excellence in Financial Reporting.

The City will follow the standards of full disclosure in all financial reporting and bond offering statements.

#### Budget Amendment Policy

The process of amending the City's budget is outlined and authorized by K.S.A. 79-2929a. Amendments to the City's budget are allowed only in the event of an increase in the original budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To amend the budget the City is required to publish a Notice of Hearing 10 days prior to the hearing. The City then must hold a public hearing and forward amended budget forms to the County Clerk for certification.

## ***Annual Budget Adoption***

### **Policy**

It is the policy of the City Council to plan for the orderly operation of the City by the adoption of an annual budget of all anticipated revenues and expenditures according to K.S.A. 79-2929 et. seq.

### **Responsibilities**

The City Council is responsible for adopting an annual budget for all funds for which the City is responsible.

The City Administrator is responsible for recommending a balanced budget to the Council for adoption.

The Finance Director is responsible for establishing the budget schedule; evaluating department requests; estimating revenues, expenses, and financial impacts of budget proposals; ensuring compliance with applicable state budget laws; providing the Council with the information necessary for it to make responsible decisions; and administering the policy and procedures.

### **Budget Development Process**

During the first quarter of each year, the Finance Director and the City Administrator establish the calendar for adoption of the annual operating budget for the following year. The calendar is designed to allow sufficient time for preparation of budget requests, public comment, staff and administrator review, Council consideration, and publication and submission deadlines established by statute. All dates are to be considered mandatory deadlines unless otherwise modified by the City Administrator.

The Finance Director shall issue budget forms and instructions to departments around the first week of March. All departments shall submit their budget requests according to the schedule and instructions.

The Finance Director will review and evaluate the budget requests, and assist the City Administrator in formulating a budget to be recommended to the Council. Departments shall be prepared to fully explain and justify their requests to the City Administrator.

The City Administrator will formulate a recommended budget and submit it to the Council for consideration in late May or early June. The Council will meet in work sessions and committee meetings to consider and discuss the budget. The Council may invite officials, departments, and agencies to present additional information or justifications concerning their requests.

After review by the Council and action to set a public hearing date, the Finance Director will publish the proposed budget and notice of public hearing in the City's official newspaper. The public hearing shall be scheduled at least 10 days later than the publication of the proposed budget, but no later than August 15, in accordance with the statutes.

The Council will hold a public hearing on the date and at the time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the proposed budget. The public hearing may or may not be scheduled on the same date as formal adoption of the budget.

The Council shall adopt an annual budget and the Finance Director will file it with the County Clerk on or before August 25<sup>th</sup>.



## ***Financial Structure***

### **Basis of Presentation**

In determining the agencies or entities which comprise the City for financial reporting purposes, the criteria of oversight responsibility over such agencies or entities, special financing relationships and scope of public service provided by the agencies or entities is used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, Rock Drainage Districts #1 and #2 are included in the financial statements of the City.

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equities, revenues, and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds. The following fund types and account groups are used by the City.

### **Fund Structure**

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types:

- **The General Fund** is the principal fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.
- **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. This includes the Special Highway Fund, Special Parks and Recreation Fund, Special Alcohol Fund, Solid Waste Utility Fund and Stormwater Utility Fund.
- **The Debt Service Funds** are used to account for the accumulation of resources for and the payment of principal, interest and other related costs of the City's general obligation bonds. This includes the Bond and Interest Fund and the Debt Service Sales Tax Bond Fund.

- **Capital Project Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities. This includes the Capital Improvement Fund.

### Basis of Accounting

The modified accrual basis of accounting is utilized by all governmental and agency fund types. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, i.e. amounts measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt. Significant revenues which are considered susceptible to accrual include delinquent property taxes (on the basis of amounts expected to be collected within 60 days of year-end); sales, utility and franchise taxes; interest; and certain State and Federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred. The City has implemented GASB 34, which will use the accrual basis in some financial statements.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, funds are virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if susceptible-to-accrual criteria are not met.

Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

### Budgetary Basis and Ending Cash Position

The final budget adopted by the City Council must be a balanced budget, where total resources equal total obligations. The State Budget Law prohibits a budget which projects spending in excess of available resources. The Budget Law further prohibits unappropriated balances in funds supported by general tax levies. The City's budget is prepared on the modified accrual basis and assumes that prior year's ending cash balances will be fully utilized to balance the budget.

While the Fund Balance is not an annual source of revenue to fund operations of the City, year-end carryovers are used to fund future year operating and capital budgets. It is critical that adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls. The State Budget Law requires that budgeted ending fund balances be zero. However, revenue estimates are conservative and the City does not expect to expend budgeted reserves. Therefore, the City expects to finish the budget year with a fund balance.

Encumbrances, which represent purchase orders, contracts, and other commitments, are treated as budgetary expenditures in the year incurred.

#### Additional Considerations

In order to insure that Kansas public agencies will conduct their financial affairs in a fiscally responsible manner, the State Legislature enacted a cash-basis law in 1933 (K.S.A. 10-1101 to 10-1122) which makes it unlawful for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check or other evidence of indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose. The essence of the cash basis law is to prohibit municipalities from spending more than they receive annually in operating revenues, and to prevent the issuance of short-term debt to cover operating expenditures.

The Kansas Statutes and the Director of Accounts and Reports provide for municipal record keeping in conformance with the cash-basis and budget laws of the State of Kansas. Separate funds are maintained for specific purposes and projects in accordance with state law, the State Division of Accounts and Reports, Department of Administration, bond covenants, tax levies, commitments for grants and ordinances and resolutions passed by the City Council. Revenues and expenditures are accounted for and an annual report produced showing revenues received, encumbrances and expenditures against budgeted revenues and expenditures.

Annual audits of the City's financial records are performed by a firm of certified public accountants in accordance with generally accepted auditing standards. The annual audit is filed with the State Division of Accounts and Reports.

# **City of Mission, Kansas**

## **Debt Financing Policy**

### **PURPOSE**

The Debt Financing Policy Statement sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policy that:

- (1) the City obtain financing only when necessary,
- (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible,
- (3) the most favorable interest rate and other related costs be obtained, and
- (4) when appropriate, future financial flexibility be maintained.

Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other City obligations permitted to be issued or incurred under Kansas law, shall only be used to purchase capital assets that cannot reasonably be acquired from either available current revenues or fund balances. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning.

Evidence of this commitment to capital planning will be demonstrated through periodic adjustment of the City's Comprehensive Plan and the annual adoption of a Community Investment Program (CIP) identifying the benefits, costs and method of funding each capital improvement planned for the succeeding five years, ten-year equipment replacement schedule and an annual Five-Year Financial forecast.

### **RESPONSIBILITY FOR POLICY**

The primary responsibility for developing debt financing recommendations rests with the Finance Officer. In developing such recommendations, the Finance Officer shall be assisted by the City Administrator and City's outside Financial Advisor (FA), the three of whom shall comprise the Debt Management Committee. The responsibilities of this Committee shall be to:

- meet at least semi-annually to consider the need for debt financing and assess progress on the current Community Investment Program and any other program/improvement deemed necessary by the City Administrator;
- meet at least annually to test adherence to this policy statement and to review applicable debt ratios serving as benchmarks;

- review changes in federal and state legislation that affect the City's ability to issue debt and report such findings to the City Council as appropriate;
- review annually the provisions of resolutions authorizing issuance of general obligation bonds of the City;
- review semi-annually the opportunities for refinancing current debts; and
- review annually the services provided by the City's financial advisor, bond counsel, paying agents and other debt financing service providers.

Prior to each meeting, the Finance Officer shall prepare a written report on the financial status of the City's current Community Investment Program. The report shall be based in part on information collected from departmental managers for the City and shall include a projection of near term financing needs compared to available resources, an analysis of the impact of contemplated financings on the property tax rate and user charges, and a final financing recommendation. In developing financing recommendations, the Debt Management Committee shall consider:

- the length of time proceeds of obligations are expected to remain on hand and their related carrying costs;
- the options for interim financing including short term and inter-fund borrowing, taking into consideration federal and state reimbursements;
- the effect of proposed actions on the tax rate and user charges;
- trends in bond markets;
- trends in interest rates; and,
- other factors as deemed appropriate.

## **USE OF DEBT FINANCING**

Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The City will use debt financing only for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:

- when the project is included in the City's five-year community investment program; or when the project involves acquisition of equipment that cannot be purchased outright without causing an unacceptable spike in the property tax rate; or
- when the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City; and
- when the project's useful life, or when the projected service life of the equipment, will be equal to or exceed the term of the financing; and,

- when there are designated revenues sufficient to service a debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements:

*Factors which favor pay-as-you-go financing include circumstances where:*

- the project can be adequately funded from available current revenues and fund balances;
- the project can be completed in an acceptable timeframe given the available revenues;
- additional debt levels could adversely affect the City's credit rating or repayment sources; or
- market conditions are unstable or suggest difficulties in marketing a debt.

*Factors which favor long-term debt financing include circumstances where:*

- revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
- market conditions present favorable interest rates and demand for City debt financing;
- a project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;
- a project is immediately required to meet or relieve capacity needs or existing life/health/safety needs;
- unprogrammed cash reserves are insufficient to pay project costs; or
- the life of the project or asset financed is five years or longer.

## **STRUCTURE AND TERM OF LONG-TERM DEBT FINANCING**

### *Term of Debt*

City Debt Obligations will be structured to achieve the lowest possible net interest cost to the City given market conditions, the urgency of the capital project, and the nature and type of any security provided. Moreover, to the extent possible, the City will design the repayment of its overall Debt issues so as to recapture rapidly its credit capacity for future use. As a benchmark, the City shall strive to repay at least 25% of the principal amount of its general obligation bonds, excluding special assessment bonds, within five years and at least 75% within ten years.

### *General Obligation Bonds*

The City shall use an objective analytical approach to determine whether it can afford to assume new general obligation bonds beyond what it retires each year (see Assumption of Additional Long-Term Obligations below). Generally, this process will compare City Council approved benchmarks relative to key demographic data of the City.

These benchmarks shall include, at a minimum, ratios reflecting Long-Term Debt per capita, Long-Term Debt as a percent of taxable value, Long-Term Debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net Long-Term Debt of all local taxing jurisdictions. This process shall also examine the direct costs and quantifiable benefits of any proposed expenditures.

The decision on whether to assume new general obligation bonds shall, in part, be based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) the City's ability to assume new general obligation bonds as determined by the aforementioned benchmarks.

#### *Revenue Bonds*

For the City to issue new revenue bonds, projected annual revenues as defined by the ordinance authorizing such issuance, shall be at a rate greater than 100% of the issue's average annual debt service. If necessary, annual adjustments to the City's rate structures will be considered in order to maintain an acceptable coverage factor.

#### *Special Assessment Bonds*

The City shall maintain a watchful attitude over the issuance of special assessment bonds for benefit district improvements. While the City's share of any benefit district project may fluctuate, under Kansas law, the City will not pay more than 95% of any proposed costs related to a benefit district. A report on the findings of the Debt Management Committee will be submitted to the City Administrator prior to the City Council approval of any special assessment bond issue.

#### *Economic Development Bonds*

The City shall follow City Council Policy 106 which outlines the procedure for considering applications for Tax Increment Financing (TIF) used for economic development and redevelopment purposes in accordance with the provisions of K.S.A 12-1770 through 12-1780. In addition the City shall use all relevant portions of City Council Policy 106 for the issuance of any other type of Economic Development Bonds, including STAR Bonds.



### *Assumption of Additional Long-Term Obligations*

The City shall not assume more tax-supported general obligation bond debt (excluding special assessment bonds) without first conducting an objective analysis as to the community's ability to assume and support additional general obligation bond service payments. Whenever appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.

### *Asset Life*

The City will consider long-term financing for the acquisition, replacement, or expansion of physical assets (including land) only if a capital project has a useful life of longer than the term of the bond issue supporting it. Long-Term Debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed.

### *Length of Long-Term Debt*

City Long-Term Debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users.

The City normally shall issue bonds with an average life of 10 years or less for general obligation bonds and 20 years for revenue bonds and special assessment bonds. (However, there may be special circumstances when the cost of a project necessitates a bond life greater than 10 years.) When feasible, the structure of general obligation bonds will reduce principal at a faster rate than amortization of revenue bonds or special assessment bonds. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting no later than the second fiscal year after the bond issue, unless the City is required to issue Capital Appreciation Bonds (CABs).

### *Call Provisions*

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. All bonds shall be callable only at par.

### *Long-Term Debt Structuring*

At a minimum, the City, the City will seek to amortize general obligation bonds with level principal and interest costs over the life of the issue. Pushing higher costs to future years in order to reduce short-term budget liabilities will be considered only when natural

disasters or extraordinary or unanticipated external factors make the short-term cost of general obligation bonds prohibitive.

#### *Variable Rate Long-Term Obligations*

The City may choose to issue bonds that pay a rate of interest that varies according to pre-determined formula or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions.

## **LONG-TERM DEBT ADMINISTRATION AND FINANCING**

#### *Financing Proposals*

Any capital financing proposal of a City division, agency, or utility involving the pledge or other extension of the City's credit through sale of bonds, execution of loans or leases, or otherwise involving directly or indirectly the lending or pledging of the City's credit, shall be referred to the Finance Officer or his/her designee.

#### *Bond Fund*

All payment of general obligation bonds and special assessment bonds shall be from the City's Bond & Interest Fund. The fund balance (as calculated at year-end) in the Bond & Interest Fund will be maintained at a level equal to or greater than the total principal and interest payable from that fund for the upcoming semi-annual debt service payment

#### *Bond Counsel*

The City will utilize external bond counsel for all Long-Term Debt issues. All Long-Term Debt issued by the City will include a written opinion by Bond Counsel affirming that the City is authorized to issue the Long-Term Debt, stating that the City has met all Federal and State constitutional and statutory requirements necessary for issuance, and determining a Long-Term Debt federal income tax status.

#### *Underwriter's Counsel*

City payment for Underwriters Counsel will be authorized for negotiated sales by the Finance Officer on a case-by-case basis depending on the nature and complexity of the transaction and the needs expressed by the underwriters.

### *Financial Advisor*

The City will utilize an external Financial Advisor, to be selected for a term of up to three years, through a competitive process administered by the City's Finance Officer. The utilization of the Financial Advisor for certain Long-Term Debt issuance will be at the discretion of the Finance Officer on a case-by-case basis. For each City bond sale the financial advisor will provide the City with information on pricing and underwriting fees for comparable sales by other issuers. Upon expiration of a three-year contract, the City has the option, after a request-for proposal process, of extending or signing a new contract with the existing Financial Advisor for another three-year period.

### *Temporary Notes*

Use of short-term borrowing, such as temporary notes, will be undertaken only if the transaction cost plus interest on the notes are less than the cost of internal financing, or available cash or reserves are insufficient to meet project needs or current obligations.

### *Credit Enhancements*

Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the net service payments on the bonds.

### *Lease/Purchase Agreements*

The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a "pay-as-you-go" basis. Although lifetime costs of lease may be higher than other financing options or if the asset were purchased outright, this will not preclude lease-purchase agreements from being considered by the City as a funding option for certain capital projects.

### *Competitive Sale of Long-Term Debt*

The City, as a matter of policy, shall seek to issue its general or revenue bond obligations in a competitive sale unless it is determined by the Debt Management Committee that such a sale method will not produce the best results for the City. In such instances where the City, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may at the election of the City Council, enter into negotiation for sale of the bonds.

## **Refunding of Long-Term Debt**

Periodic reviews of all outstanding Long-Term Debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants essential to operations and management.

City staff and the Financial Advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding Long-Term Debt. As a general rule, the present value savings of a particular refunding will exceed 3% of the refunded debt service.

Refunding issues that produce a net present value savings of less than 3% will be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless there is a compelling public policy objective.

## **Conduit Financings**

The City may sponsor conduit financings in the form of Industrial Revenue Bonds for those activities (i.e. economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall service and policy objectives as outlined in City Council Policy 112.

All conduit financings must insulate the City completely from any credit risk or exposure and must first be approved by the City Administrator before being submitted to the City Council. All conduit financings will require an appropriate issuance fee as determined by the Debt Management Committee in accordance with City Council Policy 112.

## **ARBITRAGE LIABILITY MANAGEMENT**

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law.

### *General*

Federal arbitrage legislation intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will not issue obligations except for identifiable projects with very good prospects of timely initiation. Temporary notes and subsequent general obligation bonds will be issued timely as project contracts are awarded so that all issues will be spent quickly.

### *Responsibility*

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel, Financial Advisor, and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise.

## **CREDIT RATINGS**

### *Rating Agency Relationships*

The Finance Officer and the Debt Management Committee shall be responsible for maintaining relationships with the rating agencies that currently assign ratings to the City's various debt obligations. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new Long-Term Debt issuance.

### *Use of Rating Agencies*

The Debt Management Committee shall be responsible for determining whether or not a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

### *Minimum Long-Term Rating Requirements*

The City's minimum rating requirement for its direct, general obligation debt is a rating of "A2" or higher. If a given Long-Term Debt cannot meet this requirement based on its underlying credit strength, then credit enhancement may be sought to ensure that the minimum rating is achieved. If credit enhancement is unavailable or is determined by the Debt Management Committee to be uneconomical, then the obligations may be issued without a rating.

### *Rating Agency Requirements*

Full disclosure of operations and open lines of communication shall be made to rating agencies used by the City. The Debt Management Committee, with assistance of the City's Financial Advisor, shall prepare the necessary materials and presentations to the rating agencies. Credit rating will be sought from any rating agency as recommended by the City's Debt Management Committee.

### *Financial Disclosure*

The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

Official statements accompanying Long-Term Debt issues, Comprehensive Annual Financial Reports, and continuing disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The Department of Finance shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

## **City of Mission Long-Term Debt Management Policy**

### **TERMINOLOGY**

**Arbitrage.** Arbitrage refers to the rebate amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess earnings have occurred.

**General Obligation Bonds.** Bonds backed by the full faith and credit of the City. The taxing power may be an unlimited ad valorem tax or a limited tax, usually on real estate and personal property. A special tax rate is levied for the Bond & Interest Fund annually to pay for general obligation Long-Term Debt service. Because it is secured by an unlimited tax levy, this structure has strong marketability and lower interest costs.

**Municipal Leases Agreements.** The City enters into a lease agreement with another party (typically a third-party vendor) to lease an asset over a defined period of time at a prearranged annual payment. Lease payments are made primarily from general fund revenues.

**Revenue Bonds.** Bonds secured by revenues generated by the facility from dedicated user fees. Planning for such issues generally is more complex because future costs and revenues directly affect each other. Credit enhancement (e.g., insurance or letter of credit) may be needed because of the limited source of Long-Term Debt service payments that may be available in outlying years.

**Special Assessment Bonds.** Bonds issued to develop facilities and basic infrastructure for the benefit of properties within the benefit district. Assessments are levied on properties benefited by the project.

**Temporary Notes.** Notes are issued to provide temporary financing, to be repaid by long-term financing. This type of bridge financing has a maximum maturity of four years under Kansas law.



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## **FUND AND REVENUE OVERVIEW**



**REVENUE OVERVIEW - 2009 BUDGET**

**GENERAL FUND**

Description	Key 2009 Projection Factors	Applicable Laws
Local Ad Valorem Property Tax	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on a projected assessed valuation in 2008 of \$137,436,729 (11.180 mills).	The basis of this tax is the assessed valuation of taxable real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
City Sales Tax	Based on historical receipts and trends.	The City levies a 1% tax on all nonexempt sales within the City. In 2002 the City levied an additional .25% to pay for bonds related to expansion of the Sylvester Powell Jr. Community Center.
Compensating Use Tax	Based on historical receipts and trends.	The compensating use tax is a sales tax placed on equipment, goods and materials purchased outside of a city or county for use in said city or county. Use Tax revenues attributed to purchases made by Mission residents or businesses are reimbursed to the City. This tax has a city and county component.
Countywide Sales Tax	Based on historical receipts and trends. This is the City's share of the countywide .6% sales tax.	The proceeds of the countywide sales tax are distributed by the State Department of Revenue based on the following formula: One half of all revenue collected within the County shall be apportioned among the County and cities in the proportion of each entity's total taxing effort in the preceding year relative to the total taxing effort of all cities and the County in the preceding year. The remaining one half of the revenue shall be apportioned to the County and cities in the proportion each entity's population has relative to the total population of the County. The County share shall be calculated by the percentage of people residing in unincorporated areas.

**GENERAL FUND (continued)**

County wide Sales Tax-Public Safety	Based on historical receipts and trends. This is the City's share of the countywide .25% Public Safety sales tax.	The portion of the Countywide Sales Tax due to the passage of the Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional .25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
Motor Vehicle Tax	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Alcohol Tax	Based on estimates received from the County.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer or drinking establishment. 70% of the taxes paid within the City limits are returned to the respective cities and must be allocated 1/3 to each of the following funds: General, Special Parks and Recreation, and Special Alcohol.
Utility Franchise Fees	Based on historical receipts and trends.	The City levies a franchise tax of 5% of gross receipts from the electric, gas, cable, and telephone utilities operating within the City limits. Cable and telephone fees are generally driven by population and are relatively stable. Electric and gas fees are driven not only by population but also by weather, and may fluctuate more dramatically.
Licenses and Permits	Based on historical receipts and trends.	The governing body sets fees charged for businesses operating within the City as well as licensing fees (animal, liquor, etc.) for certain regulated activities. The governing body also sets fees for permitting new construction and redevelopment within the City. Fees are linked to the value of the construction.
Parks Special Event Fees	Based on department estimates and historical receipts.	Fees for summer, winter and spring break camps at the Community Center.
Pool Fees	Based on department estimates and historical receipts and trends.	Admission fees are set by the governing body. Concession fees are set by the department.
Community Center Fees	Based on department estimates and historical receipts and trends.	Membership and rental fees are set by governing body. Program fees are set by the department.
Fines	Primarily court fines. Based on departmental estimates.	Fines are set by a combination of State law, municipal code and judge's actions.

**GENERAL FUND (continued)**

Interest Income	Based on the percentage return on investments and available cash balances.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased.
Charges for Services	Based on historical receipts and trends.	Primarily made up of court costs and administrative expenses charged to North East Animal Control. Also includes weed and nuisance abatement fees.
Miscellaneous Revenue	Based on historical receipts and trends. Based on the nature of these revenues, it is difficult to make accurate estimates.	Various revenues of a miscellaneous nature including, but not limited to, copy fees, sale of books and maps, and various reimbursements.

**STORMWATER FUND**

Storm Water Utility Fee	Based on equivalent residential units (ERUs) within the City.	Equal to \$6/ERU.
Local Ad Valorem Property Tax	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on a projected assessed valuation in 2008 of \$137,436,729 (1.005 mills).	The basis of this tax is the assessed valuation of taxable real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased

**BOND AND INTEREST FUND**

Local Ad Valorem Property Tax	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on a projected assessed valuation in 2008 of \$137,436,729 (1.030mills).	The basis of this tax is the assessed valuation of taxable and real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid, had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Special Assessments	Based on expected special assessment receipts from improvements in special assessment districts. At the formation of the district, an annual amount of special assessments is determined and scheduled until the improvements are paid for.	K.S.A. 12-6a02 authorizes cities to levy and collect special assessments upon property in the area deemed by the governing body of the city to be benefited by improvements.
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative and are slightly lower than historical trends.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased
Transfers	Based upon debt service needs and the availability of funds.	Transfers from the General Fund or Capital Improvement Fund may be authorized during the budget process as appropriate.

**SPECIAL HIGHWAY FUND**

Fuel Tax	Based on historical receipts and trends, and estimates provided by the League of Kansas Municipalities.	This is derived from a state tax on motor vehicle fuel and special fuel sales. The tax is apportioned to the County and cities based on statutory formulas. The City's portion is determined on a per capita basis.
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**SPECIAL ALCOHOL FUND**

Alcohol Tax	Based on estimates received from the County.	The State levies a 10% surtax on the sale of alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within the City limits are returned to the respective cities and must be allocated 1/3 to each of the following funds: General, Special Parks and Recreation, and Special Alcohol.
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**SPECIAL PARKS AND RECREATION FUND**

Alcohol Tax	Based on estimates received from the County.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by and club, caterer, or drinking establishment. 70% of the taxes paid within the City limits are returned to the respective cities and must be allocated 1/3 to each of the following funds: General, Special Parks and Recreation, and Special Alcohol.
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**CAPITAL IMPROVEMENT FUND**

Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased
Transfer From General Fund-City Sales Tax	Based on one-half of the City's local sales tax.	Council goals suggest that one half of the City's local sales tax receipts be transferred to fund capital improvement projects.
Bond Proceeds	Not included in budget.	Council may authorize the issuance of debt to finance capital improvement projects.
Intergovernmental Revenue	Anticipates reimbursement of \$2.1 million from Johnson County Stormwater Management Advisory Committee.	Includes reimbursement of county, state or federal funds allocated to capital projects.



**SOLID WASTE UTILITY FUND**

Solid Waste Utility Assessment	Based on expected special assessment receipts certified for all residential properties in the City. 2009 rate is \$10.08/month per household.	The City has the authority to assess charges to be used to pay for the cost of delivering solid waste services to its residents.
Transfer From General Fund-City Sales Tax	Transfer of budgeted funds from Neighborhood Services Budget in the General Fund for residential trash contract	Funds previously paid from the General Fund will be transferred to the Solid Waste Utility Fund for contractual services
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased
Miscellaneous Revenue	Based on historical data and collection.	This will include sales of trash bags, yard waste stickers and other miscellaneous fees.

**ROCK CREEK DRAINAGE DISTRICT #1 AND #2**

Local Ad Valorem Property Tax	Levy is based 10.5 mills as established via budget resolution.	The basis of this tax is the assessed valuation of taxable and real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid, had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative and are slightly lower than historical trends.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased

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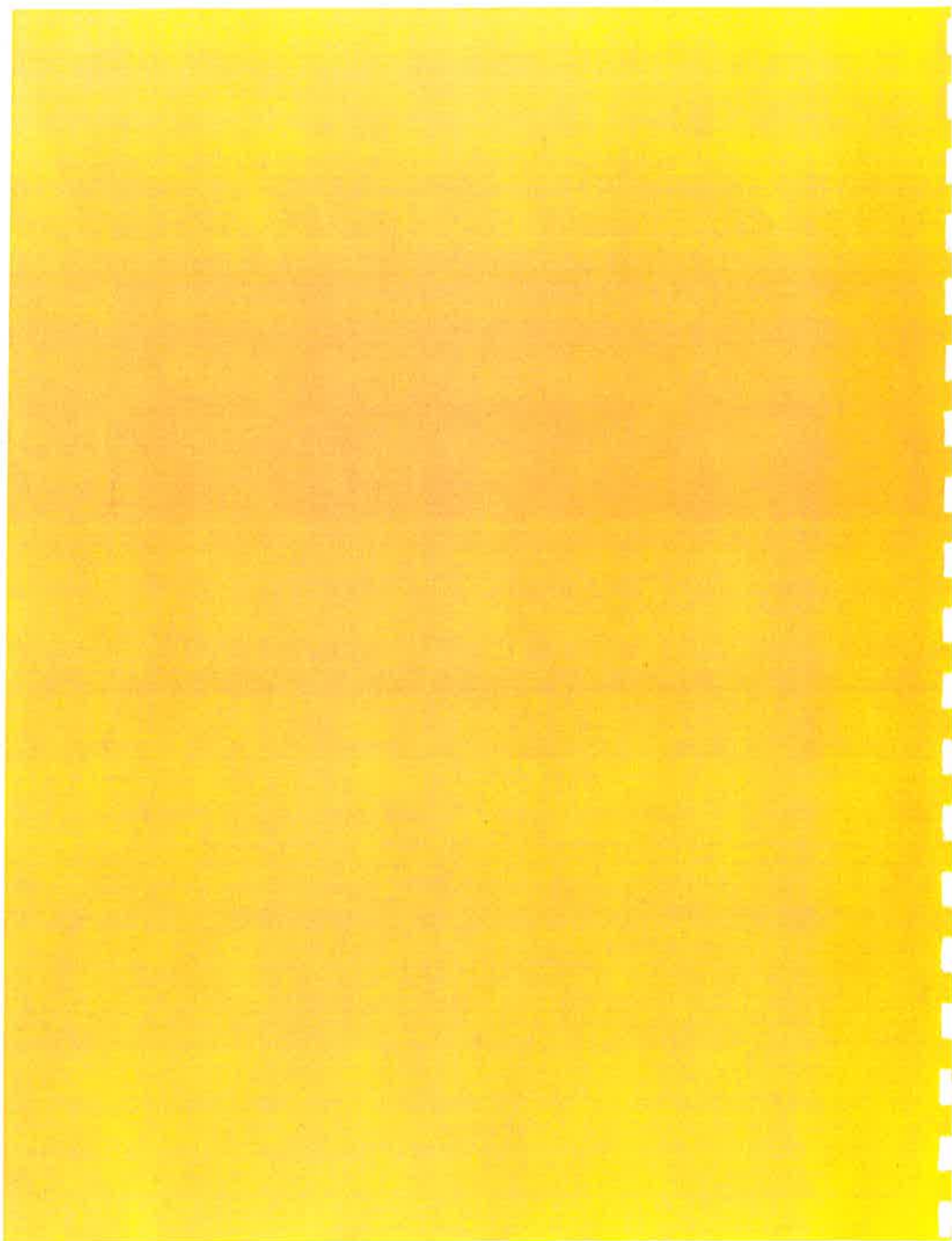
# Fund Overview - 2009 Budget

	General Fund	Storm Water	Bond & Interest	Special Highway	Special Alcohol
Beginning Fund Balance	\$ 1,613,974	\$ 262,304	\$ 102,488	\$ 182,461	\$ 25,287
<b>REVENUES</b>					
Property Taxes	\$ 1,710,000	\$ 153,396	\$ 155,712	\$ -	\$ -
Sales and Use Taxes	\$ 3,680,000	\$ -	\$ -	\$ -	\$ -
Franchise Tax Fees	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Alcohol Tax	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Fuel Tax	\$ -	\$ -	\$ -	\$ 289,410	\$ -
Licenses and Permits	\$ 317,500	\$ -	\$ -	\$ -	\$ -
Police Fines	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 260,000	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 175,000	\$ 30,000	\$ 1,500	\$ -	\$ -
Miscellaneous and Other	\$ 291,500	\$ 2,500	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Parks Special Event Revenues	\$ 95,000	\$ -	\$ -	\$ -	\$ -
Community Center Revenues	\$ 1,620,000	\$ -	\$ -	\$ -	\$ -
Special Assessments	\$ -	\$ -	\$ 110,000	\$ -	\$ -
Solid Waste Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Utility Fees	\$ -	\$ 590,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 10,789,000</b>	<b>\$ 775,896</b>	<b>\$ 267,212</b>	<b>\$ 289,410</b>	<b>\$ 40,000</b>
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES</b>	<b>\$ 10,789,000</b>	<b>\$ 775,896</b>	<b>\$ 267,212</b>	<b>\$ 289,410</b>	<b>\$ 40,000</b>
<b>EXPENDITURES</b>					
Personal Services	\$ 6,319,975	\$ 150,000	\$ -	\$ 225,000	\$ 30,000
Contractual Services	\$ 3,321,775	\$ 100,000	\$ -	\$ 25,000	\$ 35,287
Commodities	\$ 654,050	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 545,960	\$ 569,200	\$ -	\$ 221,871	\$ -
Debt Service	\$ -	\$ 219,000	\$ 169,700	\$ -	\$ -
Contingency/Reserves/Transfers	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,841,760</b>	<b>\$ 1,038,200</b>	<b>\$ 169,700</b>	<b>\$ 471,871</b>	<b>\$ 65,287</b>
<b>Ending Fund Balance</b>	<b>\$ 561,214</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>

Special Parks & Recreation	Debt Service Sis Tx Bond	Capital Improvement	Solid Waste Utility	Rock Creek Drainage #1	Rock Creek Drainage #2
\$ 184,172	\$ 742,476	\$ 1,951,765	\$ -	\$ 766	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 4,984	\$ 87,600
\$ -	\$ 475,000	\$ -	\$ -	\$ -	\$ -
\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -
\$ -	\$ 20,000	\$ 125,000	\$ 5,000	\$ 500	\$ 500
\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 360,000	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 40,000	\$ 495,000	\$ 11,375,000	\$ 365,000	\$ 5,484	\$ 88,100
\$ -	\$ -	\$ 1,219,000	\$ 490,000	\$ -	\$ -
\$ 40,000	\$ 495,000	\$ 12,594,000	\$ 855,000	\$ 5,484	\$ 88,100
\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
\$ 25,000	\$ -	\$ 50,000	\$ 855,000	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 199,172	\$ -	\$ 9,595,765	\$ -	\$ -	\$ -
\$ -	\$ 495,000	\$ 4,750,000	\$ -	\$ -	\$ -
\$ -	\$ 100,000	\$ -	\$ -	\$ 6,250	\$ 88,100
\$ 224,172	\$ 595,000	\$ 14,545,765	\$ 855,000	\$ 6,250	\$ 88,100
\$ -	\$ 642,476	\$ -	\$ -	\$ -	\$ -

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## **BUDGET BY FUND**



**Fund: General**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 1,926,372</b>	<b>\$ 2,123,554</b>	<b>\$ 1,613,974</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$ 1,429,695	\$ 1,540,999	\$ 1,550,000
Delinquent Property Tax	\$ 30,847	\$ 22,000	\$ 10,000
Motor Vehicle Tax	\$ 111,267	\$ 147,568	\$ 150,000
City Sales and Use Tax	\$ 2,739,400	\$ 2,575,000	\$ 2,500,000
County Sales and Use Tax	\$ 850,907	\$ 800,000	\$ 775,000
County Sales and Use Tax - Jail	\$ 212,727	\$ 185,000	\$ 202,500
County Sales and Use Tax - School	\$ 212,727	\$ 185,000	\$ 202,500
Franchise Tax	\$ 1,002,002	\$ 1,000,000	\$ 1,000,000
Alcohol Tax	\$ 42,786	\$ 45,000	\$ 40,000
<b>Subtotal Taxes</b>	<b>\$ 6,632,358</b>	<b>\$ 6,500,567</b>	<b>\$ 6,430,000</b>
<b>Licenses and Permits</b>	<b>\$ 204,795</b>	<b>\$ 217,500</b>	<b>\$ 317,500</b>
<b>Police Fines</b>	<b>\$ 1,613,858</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>
<b>Charges for Services</b>	<b>\$ 290,838</b>	<b>\$ 217,500</b>	<b>\$ 260,000</b>
<b>Interest</b>	<b>\$ 155,627</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>
<b>Miscellaneous and Other</b>	<b>\$ 162,803</b>	<b>\$ 75,000</b>	<b>\$ 291,500</b>
<b>Pool Revenues</b>	<b>\$ 54,426</b>	<b>\$ 49,000</b>	<b>\$ -</b>
<b>Parks Special Event Revenues</b>	<b>\$ 87,657</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>
<b>Community Center Revenues</b>	<b>\$ 1,661,852</b>	<b>\$ 1,707,500</b>	<b>\$ 1,620,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 10,864,214</b>	<b>\$ 10,612,067</b>	<b>\$ 10,789,000</b>
<b>EXPENDITURES</b>			
<b>Personal Services</b>	<b>\$ 5,393,726</b>	<b>\$ 6,034,672</b>	<b>\$ 6,319,975</b>
<b>Contractual Services</b>	<b>\$ 2,796,404</b>	<b>\$ 2,931,675</b>	<b>\$ 3,321,775</b>
<b>Commodities</b>	<b>\$ 507,394</b>	<b>\$ 627,900</b>	<b>\$ 654,050</b>
<b>Capital Outlay</b>	<b>\$ 420,391</b>	<b>\$ 427,400</b>	<b>\$ 545,960</b>
<b>Contingency/Reserves/Transfers</b>	<b>\$ 1,549,117</b>	<b>\$ 1,100,000</b>	<b>\$ 1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,667,032</b>	<b>\$ 11,121,647</b>	<b>\$ 11,841,760</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 2,123,554</b>	<b>\$ 1,613,974</b>	<b>\$ 561,214</b>

**Fund Sources:** Property Tax, Sales and Use Taxes, Motor Vehicle Tax, Police Fines, Franchise Fees, Permits and Licenses, Parks & Recreation Program Fees.

**Guidelines:** Used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.



**Fund: Stormwater**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 679,347</b>	<b>\$ 658,959</b>	<b>\$ 262,304</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$ 140,019	\$ 138,520	\$ 137,972
Delinquent Property Tax	\$ 3,025	\$ -	\$ 1,500
Motor Vehicle Tax	\$ -	\$ 13,261	\$ 13,924
<b>Interest</b>	\$ 41,387	\$ 25,000	\$ 30,000
<b>Stormwater Utility Fees</b>	\$ 523,183	\$ 590,000	\$ 590,000
<b>Miscellaneous Revenue</b>		\$ 3,219	\$ 2,500
<b>Transfer from General Fund</b>	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 707,614</b>	<b>\$ 770,000</b>	<b>\$ 775,896</b>
<b>EXPENDITURES</b>			
<b>Personal Services</b>	\$ 99,999	\$ 150,000	\$ 150,000
<b>Contractual Services</b>	\$ 397	\$ 50,000	\$ 100,000
<b>Commodities</b>	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ 406,769	\$ 747,655	\$ 569,200
<b>Transfer to CIP for Debt Service</b>	\$ 219,000	\$ 219,000	\$ 219,000
<b>Contingency/Reserves/Transfers</b>	\$ 1,837	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 728,002</b>	<b>\$ 1,166,655</b>	<b>\$ 1,038,200</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 658,959</b>	<b>\$ 262,304</b>	<b>\$ -</b>

**Fund Sources:** Property Tax, Interest, Transfers and Stormwater Utility fees

**Guidelines:** Established to account for ad valorem taxes and storm water utility charges received based on an equivalent residential unit (ERU) to be used for storm water improvements city-wide.

**Fund: Bond & Interest**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 13,154</b>	<b>\$ (4,681)</b>	<b>\$ 102,488</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$ 131,422	\$ 141,976	\$ 141,439
Delinquent Property Tax	\$ 3,101	\$ -	\$ -
Motor Vehicle Tax	\$ 12,090	\$ 13,591	\$ 14,273
<b>Interest</b>	\$ 5,820	\$ 1,500	\$ 1,500
<b>Special Assessments</b>	\$ 95,035	\$ 115,000	\$ 110,000
<b>Transfer from General Fund</b>	<u>\$ 274,390</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>	<b>\$ 521,858</b>	<b>\$ 272,067</b>	<b>\$ 267,212</b>
<b>EXPENDITURES</b>			
<b>Personal Services</b>	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ 539,693	\$ 164,898	\$ 169,700
<b>Contingency/Reserves/Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 539,693</b>	<b>\$ 164,898</b>	<b>\$ 169,700</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ (4,681)</b>	<b>\$ 102,488</b>	<b>\$ 200,000</b>

**Fund Sources:** Property Tax, Motor Vehicle Tax, Special Assessments, Interest and Transfers from other funds.

**Guidelines:** Resources used for the payment of principal, interest and related costs of the general obligation bonds other than sales tax bonds, as well as certain other long-term obligations of the City.

**Fund: Special Highway**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 464,306</b>	<b>\$ 441,340</b>	<b>\$ 182,461</b>
<b>REVENUES</b>			
Fuel Tax	\$ 286,353	\$ 283,760	\$ 289,410
Interest	\$ -	\$ -	\$ -
CARS Revenue	\$ 118,627	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 404,980</b>	<b>\$ 283,760</b>	<b>\$ 289,410</b>
<b>EXPENDITURES</b>			
Personal Services	\$ 99,999	\$ 225,000	\$ 225,000
Contractual Services	\$ -	\$ 25,000	\$ 25,000
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ 317,069	\$ 292,639	\$ 221,871
Debt Service	\$ 10,878	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 427,946</b>	<b>\$ 542,639</b>	<b>\$ 471,871</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 441,340</b>	<b>\$ 182,461</b>	<b>\$ -</b>

**Fund Sources:** Motor Fuel Tax, CARS reimbursements and Interest

**Guidelines:** Used for construction, reconstruction, alteration, repair and maintenance of streets, highways, bridges and appurtenances (e.g. curbing, streetlights, drainage structures). May also be used for personal services expenses for employee performing these functions. Accounts for monies sent quarterly from the State Treasurer's office in compliance with K.S.A. 79-3452C.

**Fund: Special Alcohol**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 43,822</b>	<b>\$ 50,208</b>	<b>\$ 25,287</b>
<b>REVENUES</b>			
Alcohol Tax	\$ 42,786	\$ 45,000	\$ 40,000
Interest	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 42,786</b>	<b>\$ 45,000</b>	<b>\$ 40,000</b>
<b>EXPENDITURES</b>			
Personal Services	\$ -	\$ -	\$ 30,000
Contractual Services	\$ 36,400	\$ 69,921	\$ 35,287
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,400</b>	<b>\$ 69,921</b>	<b>\$ 65,287</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 50,208</b>	<b>\$ 25,287</b>	<b>\$ -</b>

**Fund Sources:** Special Alcohol Tax. K.S.A. 79-41a-04**Guidelines:** To be used for treating or preventing alcohol/drug abuse.

**Fund: Special Parks & Recreation**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 253,659</b>	<b>\$ 286,782</b>	<b>\$ 184,172</b>
<b>REVENUES</b>			
Alcohol Tax	\$ 42,786	\$ 45,000	\$ 40,000
Interest	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 42,786</b>	<b>\$ 45,000</b>	<b>\$ 40,000</b>
<b>EXPENDITURES</b>			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 25,000
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ 9,663	\$ 147,610	\$ 199,172
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,663</b>	<b>\$ 147,610</b>	<b>\$ 224,172</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 286,782</b>	<b>\$ 184,172</b>	<b>\$ -</b>

**Fund Sources:** Special Alcohol Tax. K.S.A. 79-41a04

**Guidelines:** Used for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities.

**Fund: Debt Service - Sales Tax Bonds**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 664,863</b>	<b>\$ 727,081</b>	<b>\$ 742,476</b>
<b>REVENUES</b>			
<b>Sales Tax</b>	<b>\$ 529,512</b>	<b>\$ 495,000</b>	<b>\$ 475,000</b>
<b>Interest</b>	<b>\$ 28,906</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>
<b>Transfer from General Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 558,418</b>	<b>\$ 510,000</b>	<b>\$ 495,000</b>
<b>EXPENDITURES</b>			
<b>Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contractual Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Commodities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service</b>	<b>\$ 496,200</b>	<b>\$ 494,605</b>	<b>\$ 495,000</b>
<b>Contingency/Reserves/Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 496,200</b>	<b>\$ 494,605</b>	<b>\$ 595,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 727,081</b>	<b>\$ 742,476</b>	<b>\$ 642,476</b>

**Fund Sources:** Dedicated Sales Tax

**Guidelines:** Established to account for revenues received from 1/4 of one percent sales tax pledged to retire the Series 2002A General Obligation Bonds issued to expand the Community Center.

**Fund: Capital Improvement**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 10,500,756</b>	<b>\$ (676,335)</b>	<b>\$ 1,951,765</b>
<b>REVENUES</b>			
<b>Bond Proceeds</b>	<b>\$ 11,011,113</b>	<b>\$ 11,000,000</b>	<b>\$ 8,000,000</b>
<b>Interest</b>	<b>\$ 355,297</b>	<b>\$ 200,000</b>	<b>\$ 125,000</b>
<b>Intergovernmental Revenue</b>	<b>\$ 2,956,386</b>	<b>\$ 4,200,000</b>	<b>\$ 3,000,000</b>
<b>Miscellaneous Revenue</b>	<b>\$ 97,557</b>	<b>\$ 1,250,000</b>	<b>\$ 250,000</b>
<b>Special Benefit District Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers</b>	<b>\$ 1,619,000</b>	<b>\$ 1,219,000</b>	<b>\$ 1,219,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 16,039,353</b>	<b>\$ 17,869,000</b>	<b>\$ 12,594,000</b>
<b>EXPENDITURES</b>			
<b>Personal Services</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Contractual Services</b>	<b>\$ 90,494</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Commodities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>	<b>\$ 22,198,096</b>	<b>\$ 5,000,000</b>	<b>\$ 9,595,765</b>
<b>Debt Service</b>	<b>\$ 4,740,442</b>	<b>\$ 9,040,900</b>	<b>\$ 4,750,000</b>
<b>Contingency/Reserves/Transfers</b>	<b>\$ 187,412</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,216,444</b>	<b>\$ 15,240,900</b>	<b>\$ 14,545,765</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ (676,335)</b>	<b>\$ 1,951,765</b>	<b>\$ -</b>

**Fund Sources:** Sales Tax, interest, transfers and the proceeds of various debt issues.

**Guidelines:** Accounts for resources used to construct and maintain infrastructure city-wide.

**Fund: Solid Waste Utility**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	\$ -	\$ -	\$ -
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 5,000
Special Assessments	\$ -	\$ -	\$ 360,000
Transfer from General Fund	\$ -	\$ -	\$ 490,000
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 855,000
<b>EXPENDITURES</b>			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 850,000
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 850,000
<b>FUND BALANCE DECEMBER 31</b>	\$ -	\$ -	\$ 5,000

**Fund Sources:** Solid Waste Utility Charge, Interest and Transfers from other funds.

**Guidelines:** Resources used for the payment of costs related to the provision of residential solid waste services in the City.



**Fund: Building Fund**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	\$ 3,668	\$ 3,668	\$ -
<b>REVENUES</b>			
Bond Proceeds	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ 3,668	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 3,668	\$ -
<b>FUND BALANCE DECEMBER 31</b>	\$ 3,668	\$ -	\$ -

**Fund Sources:** Transfers from other funds.

**Guidelines:** Previously used for new building construction, land and building improvements.  
This fund will be eliminated following the 2006 fiscal year as these expenses are now accounted for in the Capital Improvement Fund.

**Fund: Lamar Bridge**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 611,327</b>	<b>\$ 4,126</b>	<b>\$ -</b>
<b>REVENUES</b>			
Bond Proceeds	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ 480,000	\$ -	\$ -
Interest	\$ 31,265	\$ -	\$ -
Transfer from Capital Improvement	\$ 187,412	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 698,677</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ 1,305,878	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ 4,126	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,305,878</b>	<b>\$ 4,126</b>	<b>\$ -</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 4,126</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund Sources:** Transfers from other funds and grant revenues.

**Guidelines:** To be used for the construction of Lamar Bridge project and associated debt service payments.

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**Fund: Rock Creek Drainage District #1**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	\$ -	\$ 4,848	\$ 766
<b>REVENUES</b>			
<b>Taxes</b>	\$ 7,742	\$ 2,918	\$ 4,984
<b>Interest</b>	\$ -	\$ -	\$ 500
<b>Special Assessments</b>	\$ -	\$ -	\$ -
<b>Bond Proceeds</b>	\$ -	\$ -	\$ -
<b>Interest</b>	\$ -	\$ 500	\$ -
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ 7,742	\$ 3,418	\$ 5,484
<b>EXPENDITURES</b>			
<b>Personal Services</b>	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>Contingency/Reserves/Transfers</b>	\$ 2,894	\$ 7,500	\$ 6,250
<b>TOTAL EXPENDITURES</b>	\$ 2,894	\$ 7,500	\$ 6,250
<b>FUND BALANCE DECEMBER 31</b>	\$ 4,848	\$ 766	\$ -

**Fund Sources:** Property Tax, Special Assessments, Interest and Transfers from other funds

**Guidelines:** For construction, maintenance repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the storm drainage district.

**CITY OF MISSION, KANSAS**

**RESOLUTION NO. 720**

**A RESOLUTION ESTABLISHING TAX RATES AND FINANCIAL POLICIES FOR BUDGET YEAR 2009 FOR THE ROCK CREEK DRAINAGE DISTRICT NO. 1 IN THE CITY OF MISSION, KANSAS.**

**WHEREAS**, it is important to fund the replacement and repair of storm sewers and drains; and

**WHEREAS**, the City of Mission adopted Ordinance No. 1206 on July 12, 2006 which established Rock Creek Drainage District No. 1 in accordance with K.S.A. 13-10,128 through 13-10,133 imposing a storm drainage district property tax of not more than three mills on all property within the storm drainage district; and

**WHEREAS**, the boundaries of Rock Creek Drainage District No. 1 are generally described as: The district is approximately bounded by Johnson Drive to the north, Roe Avenue to the east, Shawnee Mission Parkway to the south and Roeland Drive to the west; and,

**WHEREAS**, the City of Mission adopted Charter Ordinance No. 19 on November 28, 2007 which allowed the City to exempt itself from the provisions of K.S.A. 13-10,128 through 13-10,133 and provide substitute and additional provisions related to Rock Creek Drainage District No. 1; and

**WHEREAS**, the City of Mission approved Resolution No. 707 on January 23, 2008 authorizing an amended and restated Redevelopment Agreement with the Gateway Developers, LLC which contemplated an increase in the mill levy in Rock Creek Drainage District No. 1 from three mills to ten and one-half mills; and

**WHEREAS**, the City of Mission adopted Charter Ordinance No. 20 on July 16, 2008, repealing and replacing Charter Ordinance No. 19 in its entirety,


**NOW, THEREFORE**, be it ordained by the Governing Body of the City of Mission:

**Section 1.** After due deliberation and consideration, the governing body has determined that in order to maintain the storm sewers and storm drains contained within the Rock Creek Drainage District No. 1, in the City of Mission, Kansas we will implement the following financial policies as part of the 2009 budget. These policies include:

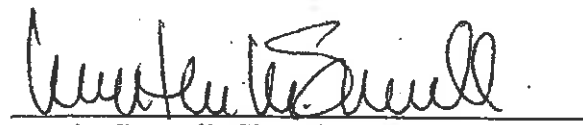
1. Annually review and evaluate anticipated costs for storm sewer and storm drain improvements within the district as a part of the budget process.
2. Approve a mill levy of 10.5 mills for the 2009 Budget.

**PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF  
MISSION on this 20<sup>th</sup> day of August 2008.**

**APPROVED BY THE MAYOR on this 20<sup>th</sup> day of August 2008.**

  
\_\_\_\_\_  
Laura L. McConwell, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Martha Sumrall, City Clerk

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**Fund: Rock Creek Drainage District #2**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>FUND BALANCE JANUARY 1</b>	\$ -	\$ -	\$ -
<b>REVENUES</b>			
<b>Taxes</b>	\$ -	\$ -	\$ 87,600
<b>Interest</b>	\$ -	\$ -	\$ 500
<b>Special Assessments</b>	\$ -	\$ -	\$ -
<b>Bond Proceeds</b>	\$ -	\$ -	\$ -
<b>Interest</b>	\$ -	\$ -	\$ -
<b>Transfers from Other Funds</b>	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 88,100
<b>EXPENDITURES</b>			
<b>Personal Services</b>	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -
<b>Contingency/Reserves/Transfers</b>	\$ -	\$ -	\$ 88,100
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 88,100

<b>FUND BALANCE DECEMBER 31</b>	\$ -	\$ -	\$ -
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**Fund Sources:** Property Tax, Special Assessments, Interest and Transfers from other funds

**Guidelines:** For construction, maintenance repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the storm drainage district.



**CITY OF MISSION, KANSAS**

**RESOLUTION NO. 722**

**A RESOLUTION ESTABLISHING TAX RATES AND FINANCIAL POLICIES FOR BUDGET YEAR 2009 FOR THE ROCK CREEK DRAINAGE DISTRICT NO. 2 IN THE CITY OF MISSION, KANSAS.**

**WHEREAS**, it is important to fund the replacement and repair of storm sewers and drains; and

**WHEREAS**, the City of Mission adopted Ordinance No. 1241 on August 15, 2007 which established Rock Creek Drainage District No. 2 in accordance with K.S.A. 13-10,128 through 13-10,133 imposing a storm drainage district property tax of not more than three mills on all property within the storm drainage district; and

**WHEREAS**, the boundaries of Rock Creek Drainage District No. 2 are generally described as: The district is approximately bounded by Johnson Drive to the North, Roeland Drive to the east, 61<sup>st</sup> Street to the south, and Lamar Avenue to the west, and includes properties situated in the 100-year FEMA floodplain.; and,

**WHEREAS**, although established in 2007, the mills were not levied with the 2008 budget for Rock Creek Drainage District No 2 as no significant work had been completed within the District's boundaries; and,

**WHEREAS**, the City of Mission adopted Charter Ordinance No. 19 on November 28, 2007 which allowed the City to exempt itself from the provisions of K.S.A. 13-10,128 through 13-10,133 and provide substitute and additional provisions related to Rock Creek Drainage District No. 1; and

**WHEREAS**, the City of Mission adopted Charter Ordinance No. 20 on July 16, 2008, repealing and replacing Charter Ordinance No. 19 in its entirety,

**NOW, THEREFORE**, be it ordained by the Governing Body of the City of Mission:

**Section 1.** After due deliberation and consideration, the governing body has determined that in order to maintain the storm sewers and storm drains contained within the Rock Creek Drainage District No. 1, in the City of Mission, Kansas we will implement the following financial policies as part of the 2009 budget. These policies include:

1. Annually review and evaluate anticipated costs for storm sewer and storm drain improvements within the district as a part of the budget process.
2. Approve a mill levy of 10.5 mills for the 2009 Budget.

**PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF  
MISSION on this 20<sup>th</sup> day of August 2008.**

**APPROVED BY THE MAYOR on this 20<sup>th</sup> day of August 2008.**



Laura L. McConwell, Mayor

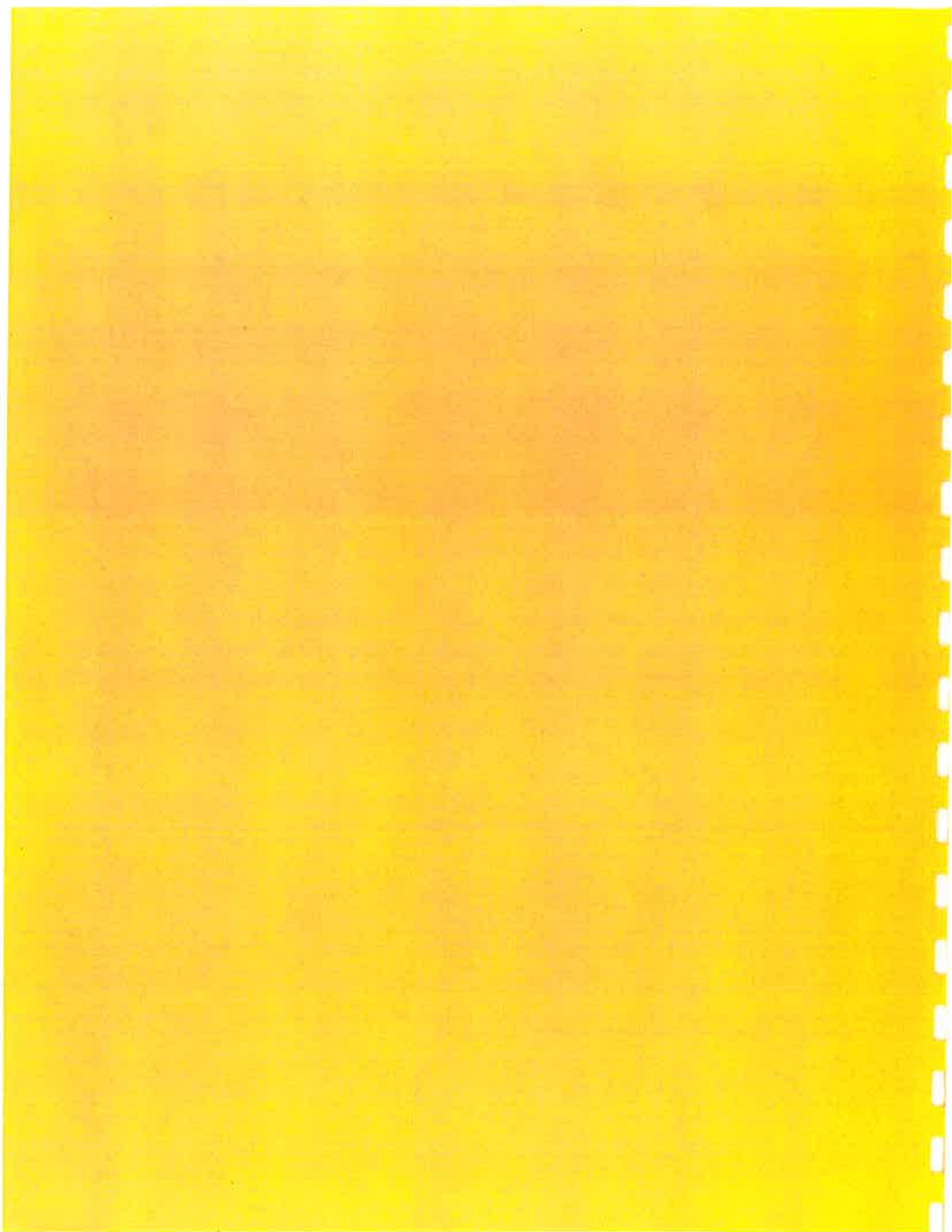
**ATTEST:**



Martha Sumrall, City Clerk

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**BUDGET BY DEPARTMENT  
GENERAL FUND**



## Fund: General

	Actual 2007	Estimated 2008	Budget 2009	2008/2009 Percent Increase
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 1,926,372</b>	<b>\$ 2,123,554</b>	<b>\$ 1,613,974</b>	<b>-24.00%</b>
<b>REVENUES</b>				
<b>Taxes</b>				
Property Tax	\$ 1,429,695	\$ 1,540,999	\$ 1,550,000	0.58%
Delinquent Property Tax	\$ 30,847	\$ 22,000	\$ 10,000	-54.55%
Motor Vehicle Tax	\$ 111,267	\$ 147,568	\$ 150,000	1.65%
City Sales and Use Tax	\$ 2,739,400	\$ 2,575,000	\$ 2,500,000	-2.91%
County Sales and Use Tax	\$ 850,907	\$ 800,000	\$ 775,000	-3.13%
County Sales and Use Tax - Jail	\$ 212,727	\$ 185,000	\$ 202,500	9.46%
County Sales and Use Tax - School	\$ 212,727	\$ 185,000	\$ 202,500	9.46%
Franchise Tax	\$ 1,002,002	\$ 1,000,000	\$ 1,000,000	0.00%
Alcohol Tax	\$ 42,786	\$ 45,000	\$ 40,000	-11.11%
Subtotal Taxes	\$ 6,632,358	\$ 6,500,567	\$ 6,430,000	-1.09%
Licenses and Permits	\$ 204,795	\$ 217,500	\$ 317,500	45.98%
Police Fines	\$ 1,613,858	\$ 1,600,000	\$ 1,600,000	0.00%
Charges for Services	\$ 290,838	\$ 217,500	\$ 260,000	19.54%
Interest	\$ 155,627	\$ 150,000	\$ 175,000	16.67%
Miscellaneous and Other	\$ 162,803	\$ 75,000	\$ 291,500	288.67%
Pool Revenues	\$ 54,426	\$ 49,000	\$ -	-100.00%
Parks Special Event Revenues	\$ 87,657	\$ 95,000	\$ 95,000	0.00%
Community Center Revenues	\$ 1,661,852	\$ 1,707,500	\$ 1,620,000	-5.12%
<b>TOTAL REVENUES</b>	<b>\$ 10,864,214</b>	<b>\$ 10,612,067</b>	<b>\$ 10,789,000</b>	<b>1.67%</b>
<b>EXPENDITURES</b>				
Personal Services	\$ 5,393,726	\$ 6,034,672	\$ 6,319,975	4.73%
Contractual Services	\$ 2,796,404	\$ 2,931,675	\$ 3,321,775	13.31%
Commodities	\$ 507,394	\$ 627,900	\$ 654,050	4.16%
Capital Outlay	\$ 420,391	\$ 427,400	\$ 545,960	27.74%
Contingency/Reserves/Transfers	\$ 1,549,117	\$ 1,100,000	\$ 1,000,000	-9.09%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,667,032</b>	<b>\$ 11,121,647</b>	<b>\$ 11,841,760</b>	<b>6.47%</b>
Transfers from other funds	\$ -	\$ -	\$ -	
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 2,123,554</b>	<b>\$ 1,613,974</b>	<b>\$ 561,214</b>	<b>-65.23%</b>

## General Fund Totals by Department

	Actual 2007	Estimated 2008	Budget 2009	Percent Increase over 2008 Estimated
<b>Administration</b>				
Personal Services	433,790	492,000	509,500	3.56%
Contractual Services	36,757	82,150	88,250	7.43%
Commodities	1,918	6,700	2,700	-59.70%
Capital Outlay	22,313	2,000	5,000	150.00%
<b>Total</b>	<b>494,779</b>	<b>582,850</b>	<b>605,450</b>	<b>3.88%</b>
<b>Legislative</b>				
Personal Services	52,656	53,122	53,125	0.01%
Contractual Services	158,279	199,150	218,900	9.92%
Commodities	424	700	700	0.00%
Capital Outlay	3,375	5,000	5,000	0.00%
<b>Total</b>	<b>214,735</b>	<b>257,972</b>	<b>277,725</b>	<b>7.66%</b>
<b>General Overhead</b>				
Personal Services				0.00%
Contractual Services	375,669	342,800	376,050	9.70%
Commodities	43,558	49,000	49,000	0.00%
Capital Outlay	9,736	12,500	20,000	60.00%
<b>Total</b>	<b>428,961</b>	<b>404,300</b>	<b>445,050</b>	<b>10.08%</b>
<b>Municipal Court</b>				
Personal Services	230,061	263,650	333,200	26.38%
Contractual Services	18,544	22,850	27,000	18.16%
Commodities	8,613	7,800	9,300	19.23%
Capital Outlay	523	2,000	2,500	25.00%
<b>Total</b>	<b>257,740</b>	<b>296,300</b>	<b>372,000</b>	<b>25.55%</b>
<b>Public Works</b>				
Personal Services	625,581	734,800	756,800	2.99%
Contractual Services	598,325	548,800	649,800	18.40%
Commodities	183,294	198,850	188,350	-5.28%
Capital Outlay	95,237	102,850	121,500	18.13%
<b>Total</b>	<b>1,502,436</b>	<b>1,585,300</b>	<b>1,716,450</b>	<b>8.27%</b>
<b>Community Development</b>				
Personal Services	179,328	224,700	232,700	3.56%
Contractual Services	79,817	93,125	120,525	29.42%
Commodities	2,450	3,950	4,450	12.66%
Capital Outlay	1,533	1,500	7,000	366.67%
<b>Total</b>	<b>263,128</b>	<b>323,275</b>	<b>364,675</b>	<b>12.81%</b>
<b>Neighborhood Services</b>				
Personal Services	165,065	169,700	188,700	11.20%
Contractual Services	424,398	489,550	566,700	20.69%
Commodities	10,964	13,000	15,650	20.38%
Capital Outlay	1,494	2,250	2,000	-11.11%
<b>Total</b>	<b>601,921</b>	<b>654,500</b>	<b>773,050</b>	<b>18.11%</b>

## General Fund Totals by Department

	Actual 2007	Estimated 2008	Budget 2009	Percent Increase over 2008 Estimated
<b>Parks and Recreation - Total</b>				
Personal Services	1,370,273	1,478,800	1,547,500	4.65%
Contractual Services	819,784	883,750	953,950	7.94%
Commodities	156,860	200,300	217,400	8.54%
Capital Outlay	32,947	109,300	156,000	42.73%
<b>Total</b>	<b>2,379,864</b>	<b>2,672,150</b>	<b>2,874,850</b>	<b>7.59%</b>

Pool	Actual 2007	Estimated 2008	Budget 2009	Percent Increase over 2008 Estimated
Personal Services	124,650	127,300	140,000	9.98%
Contractual Services	50,327	61,150	62,250	1.80%
Commodities	30,920	40,800	42,900	5.15%
Capital Outlay	-	4,000	1,000	
<b>Total</b>	<b>205,896</b>	<b>233,250</b>	<b>246,150</b>	<b>5.53%</b>

Community Center	Actual 2007	Estimated 2008	Budget 2009	Percent Increase over 2008 Estimated
Personal Services	1,245,623	1,351,500	1,407,500	4.14%
Contractual Services	769,457	822,600	891,700	8.40%
Commodities	125,940	159,500	174,500	9.40%
Capital Outlay	32,947	105,300	155,000	47.20%
<b>Total</b>	<b>2,173,967</b>	<b>2,438,900</b>	<b>2,628,700</b>	<b>7.78%</b>

	Actual 2007	Estimated 2008	Budget 2009	Percent Increase over 2008 Estimated
<b>Police Department</b>				
Personal Services	2,336,973	2,617,900	2,698,450	3.08%
Contractual Services	284,831	289,500	320,600	10.74%
Commodities	99,314	147,600	166,500	12.80%
Capital Outlay	89,663	190,000	226,960	19.45%
<b>Total</b>	<b>2,810,780</b>	<b>3,245,000</b>	<b>3,412,510</b>	<b>5.16%</b>

General Fund Total      8,954,343      10,021,647      10,841,760

General Fund Summary				Percent Increase over 2008 Estimated
Personal Services	5,393,726	6,034,672	6,319,975	4.73%
Contractual Services	2,796,404	2,931,675	3,321,775	13.31%
Commodities	507,394	627,900	654,050	4.16%
Capital Outlay	420,391	427,400	545,960	27.74%

Total      9,117,914      10,021,647      10,841,760      8.18%



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## ***General Fund: General Overhead***

### **Program Description**

Functions and obligations which cannot properly be charged to a particular department are grouped under the heading of General Overhead. Included in General Overhead are funds for liability insurance, utilities for City Hall, office supplies, postage, building and grounds maintenance, professional services, contingencies, general legal expense and other expenses of a city-wide nature.

### **Objectives**

- Efficiently monitor utility costs
- Control losses through an effective safety program
- Maintain City Hall and other City facilities

**General Overhead**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>Summary by Character</b>			
Personnel Services	\$ -	\$ -	\$ -
Contractual Services	\$ 375,669	\$ 342,800	\$ 376,050
Commodities	\$ 43,556	\$ 49,000	\$ 49,000
Capital Outlay	\$ 9,736	\$ 12,500	\$ 20,000
<b>Department Total</b>	<b>\$ 428,961</b>	<b>\$ 404,300</b>	<b>\$ 445,050</b>

# General Overhead

Account Number	Account Title	Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>				
		\$ -	\$ -	\$ -
	<b>Total Personnel Services</b>	\$ -	\$ -	\$ -
<b>Contractual Services</b>				
01-07-201-01	Electricity	\$ 25,135	\$ 25,000	\$ 28,000
01-07-201-03	Heating Gas	\$ 6,805	\$ 11,000	\$ 11,000
01-07-201-05	Water and Sewer	\$ 2,259	\$ 3,500	\$ 3,500
01-07-201-08	Telephone other than cell	\$ 82	\$ 1,000	\$ 500
01-07-204-01	Advertising	\$ 2,665	\$ 2,500	\$ 3,000
01-07-205-01	Insurance	\$ 57,397	\$ 67,500	\$ 74,250
01-07-206-03	Periodicals/Books	\$ 1,389	\$ 500	\$ 500
01-07-206-04	Legal Publications	\$ 4,442	\$ 5,000	\$ 5,000
01-07-206-05	Professional Services	\$ 67,719	\$ 50,000	\$ 50,000
01-07-207-02	Finance/Audit	\$ 16,305	\$ 20,000	\$ 25,000
01-07-207-07	Pre-employment/Hiring Expense	\$ 209	\$ 1,000	\$ 500
01-07-210-02	Janitorial Services	\$ 14,455	\$ 16,000	\$ 16,000
01-07-212-06	Service Contracts	\$ 22,583	\$ 3,000	\$ 25,000
01-07-213-02	Rentals and Leases	\$ 9,367	\$ 17,000	\$ 10,000
01-07-214-02	Property Taxes	\$ 8,807	\$ 8,500	\$ 10,000
01-07-214-05	Computer Services	\$ 125,135	\$ 100,000	\$ 100,000
01-07-214-06	Codification	\$ 2,138	\$ 2,500	\$ 2,500
01-07-214-13	Website Development	\$ 4,524	\$ 6,300	\$ 6,300
01-07-215-03	Contingency	\$ 4,254	\$ 2,500	\$ 5,000
	<b>Total Contractual Services</b>	\$ 375,669	\$ 342,800	\$ 376,050
<b>Commodities</b>				
01-07-301-01	Office Supplies	\$ 3,651	\$ 4,000	\$ 4,000
01-07-301-04	Postage	\$ 18,136	\$ 25,000	\$ 25,000
01-07-305-02	Maintenance/Repairs City Hall	\$ 21,768	\$ 20,000	\$ 20,000
	<b>Total Commodities</b>	\$ 43,556	\$ 49,000	\$ 49,000
<b>Capital Outlay</b>				
01-07-402-03	Computer Systems/Software	\$ 9,328	\$ 5,000	\$ 5,000
01-07-404-06	Equipment Replacement	\$ 408	\$ 7,500	\$ 15,000
	<b>Total Capital Outlay</b>	\$ 9,736	\$ 12,500	\$ 20,000
	<b>General Overhead Total</b>	\$ 428,961	\$ 404,300	\$ 445,050

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## ***General Fund: Legislative***

### **Program Description**

The City Council, the legislative and policy-making body of the City, is composed of eight elected citizens. Two Council members are elected from each of four wards and serve staggered 4-year terms. The Mayor is elected independently from the city-at-large and serves as the presiding officer at official meetings and as the City's chief elected official.

### **Goal**

To represent and serve the citizens and community of Mission.

### **Objectives**

- Function as the City's legislative body
- Develop ordinances, resolutions, and policies for the betterment of the community
- Authorize budget allocations to provide quality services within available resources
- Empower appointed officers and employees to provide and improve municipal government
- Inform constituents and encourage citizen participation
- Establish short term and long range plans and objectives
- Direct annual financial audit

**Legislative**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>Summary by Character</b>			
Personal Services	\$ 52,656	\$ 53,122	\$ 53,125
Contractual Services	\$ 158,279	\$ 199,150	\$ 218,900
Commodities	\$ 424	\$ 700	\$ 700
Capital Outlay	\$ 3,375	\$ 5,000	\$ 5,000
<b>Department Total</b>	<b>\$ 214,734</b>	<b>\$ 257,972</b>	<b>\$ 277,725</b>

**Authorized Positions**

Full-time Positions	-	-	-
Part-time Positions	9.00	9.00	9.00
Seasonal Positions	-	-	-
<b>Department Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

**Classifications**

Mayor	1.00	1.00	1.00
Councilmember	8.00	8.00	8.00
<b>Department Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

Legislative

Account Number	Account Title	Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>				
01-09-101-03	Wages and Salaries	\$ 48,000	\$ 48,000	\$ 48,000
01-09-102-01	Health Insurance	\$ -	\$ -	\$ -
01-09-102-02	Social Security	\$ 3,672	\$ 3,672	\$ 3,675
01-09-102-03	KPERS	\$ 653	\$ 700	\$ 700
01-09-102-04	Employment Security	\$ 131	\$ 500	\$ 500
01-09-102-05	Workers Compensation	\$ 200	\$ 250	\$ 250
<b>Total Personnel Services</b>		<b>\$ 52,656</b>	<b>\$ 53,122</b>	<b>\$ 53,125</b>

**Contractual Services**

01-09-201-07	Telephone - Mayor's Office	\$ 3,558	\$ 4,200	\$ 4,000
01-09-202-06	Travel/Commercial--Mayor/Council	\$ 10,541	\$ 7,500	\$ 10,500
01-09-202-07	Lodging and Meals	\$ 20,995	\$ 17,000	\$ 25,000
01-09-202-08	Parking and Tolls	\$ 728	\$ 500	\$ 1,000
01-09-202-09	Mileage	\$ 2,050	\$ 1,400	\$ 2,000
01-09-203-02	Registration - Mayor/Council	\$ 6,858	\$ 12,000	\$ 8,000
01-09-205-01	Insurance - Public Office E&O	\$ 2,000	\$ 3,500	\$ 3,000
01-09-206-01	Professional Organizations	\$ 334	\$ 500	\$ 500
01-09-206-02	Municipal Orgs (NLC / LKM)	\$ 1,074	\$ 14,000	\$ 14,000
01-09-206-03	Periodicals/Books	\$ 260	\$ 300	\$ 300
01-09-208-01	Annual Celebrations	\$ 1,928	\$ 20,000	\$ 15,000
01-09-208-02	Election Expense	\$ -	\$ 7,000	\$ 5,000
01-09-208-03	Holiday Parties	\$ 6,585	\$ 7,000	\$ 7,000
01-09-208-04	Public Relations	\$ 35,381	\$ 15,000	\$ 25,000
01-09-208-05	Meeting Expenses	\$ 1,512	\$ 2,500	\$ 2,500
01-09-208-06	Franchise Rebate Program	\$ 13,534	\$ 10,000	\$ 15,000
01-09-208-07	Economic Development	\$ 3,156	\$ 5,000	\$ 5,000
01-09-208-08	Human Service Fund (UCS)	\$ 5,445	\$ 5,800	\$ 6,100
01-09-208-09	Chamber of Commerce	\$ 5,400	\$ 2,500	\$ 5,000
01-09-208-10	Johnson County Minor Home Repair	\$ -	\$ 5,000	\$ 5,000
01-09-208-11	Services for Seniors	\$ -	\$ 1,500	\$ 1,500
01-09-208-12	MARC	\$ 2,125	\$ 1,950	\$ 2,500
01-09-208-13	Property Tax Rebate Program	\$ 10,177	\$ 12,000	\$ 12,000
01-09-208-14	EasyRide Contract	\$ 11,770	\$ 13,000	\$ 14,000
01-09-208-15	Johnson County Utility Assistance	\$ -	\$ 5,000	\$ 5,000
01-09-212-07	Volunteer Action Center	\$ -	\$ 1,000	\$ 1,000
01-09-214-03	Printing	\$ 1,005	\$ 1,000	\$ 1,000
01-09-214-07	Newsletter	\$ 10,775	\$ 20,000	\$ 20,000
01-09-215-03	Miscellaneous	\$ 1,089	\$ 3,000	\$ 3,000
<b>Total Contractual Services</b>		<b>\$ 158,279</b>	<b>\$ 199,150</b>	<b>\$ 218,900</b>

**Commodities**

01-09-301-01	Office Supplies	\$ 424	\$ 500	\$ 500
01-09-301-04	Printing	\$ -	\$ 200	\$ 200
<b>Total Commodities</b>		<b>\$ 424</b>	<b>\$ 700</b>	<b>\$ 700</b>



**Capital Outlay**

01-09-407-05	Contingency	\$	3,375	\$	5,000	\$	5,000
	<b>Total Capital Outlay</b>	\$	<b>3,375</b>	\$	<b>5,000</b>	\$	<b>5,000</b>

<b>Legislative Total</b>	\$	<b>214,735</b>	\$	<b>257,972</b>	\$	<b>277,725</b>
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## ***General Fund: Administration***

### **Program Description**

The Administration Department includes the City Administrator, Assistant City Administrator/Director of Finance, and City Clerk. The City Administrator provides the Governing Body with information and implements municipal policies, overseeing the day to day operations of the City.

The Assistant City Administrator/Director of Finance is responsible for human resources, administrative support and insurance/risk management, and is also responsible for the administration and coordination of the City's financial services including accounting, payroll, debt service, and internal auditing.

The City Clerk maintains, coordinates and administers municipal records and municipal activities. The City Clerk handles a wide range of administrative functions that deal with interaction of the City with the citizens of Mission, the governing body, and city administration.

### **Goal**

To provide leadership, control, and direction for the coordination of City operations in accordance with the policies established by the Governing Body.

### **Objectives**

- Promote organizational excellence
- Provide solid financial control
- Monitor, supervise, direct, control, and promote organizational activities
- Coordinate and maintain records of animal licenses, occupational licenses, and all other licenses, permits and fees collected by the City
- Respond to citizen inquiries and requests for service
- Proactively address property maintenance code issues
- Administer classification and compensation system and employee benefits in accordance with City Council policy

## Administration

	Actual 2007	Estimated 2008	Budget 2009
<b>Summary by Character</b>			
Personnel Services	\$ 433,790	\$ 492,000	\$ 509,500
Contractual Services	\$ 36,757	\$ 82,150	\$ 88,250
Commodities	\$ 1,918	\$ 6,700	\$ 2,700
Capital Outlay	\$ 22,313	\$ 2,000	\$ 5,000
<b>Department Total</b>	<b>\$ 494,778</b>	<b>\$ 582,850</b>	<b>\$ 605,450</b>

## Authorized Positions

Full-Time Positions	4.00	4.00	4.00
Part-time Positions	2.00	2.00	2.00
Seasonal Positions	-	-	-
<b>Department Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

## Classifications

City Administrator	1.00	1.00	1.00
Finance Director/Asst City Administrator	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
HR Assistant/Deputy City Clerk	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00
PT Intern	1.00	1.00	1.00
<b>Department Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

A portion of the City Administrator's annual salary and benefits are charged to the Capital Improvement Fund and the Stormwater Utility Fund.

Part-time salaries in the Administration Department also include the City Attorney, whose services are provided on a contract basis, and the City Treasurer.

# Administration

Account Number	Account Title	Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>				
01-10-101-01	Full Time Salaries	\$ 246,122	\$ 275,000	\$ 285,000
01-10-101-02	Part Time Salaries	\$ 84,513	\$ 90,000	\$ 90,000
01-10-101-04	Overtime	\$ 5,320	\$ 4,000	\$ -
01-10-101-07	ICMA Employer Match	\$ -	\$ 7,500	\$ 10,000
01-10-102-01	Health/Life/Disability	\$ 33,870	\$ 45,000	\$ 45,000
01-10-102-02	Social Security	\$ 25,265	\$ 29,000	\$ 30,000
01-10-102-03	KPERS	\$ 14,481	\$ 16,000	\$ 19,000
01-10-102-04	Employment Security	\$ 1,265	\$ 3,500	\$ 2,000
01-10-102-05	Workers Compensation	\$ 1,000	\$ 1,000	\$ 2,500
01-10-102-06	City Pension	\$ 21,549	\$ 20,000	\$ 25,000
01-10-102-07	Administrative Charges/Pension Plan	\$ 404	\$ 1,000	\$ 1,000
<b>Total Personnel Services</b>		<b>\$ 433,790</b>	<b>\$ 492,000</b>	<b>\$ 509,500</b>

## Contractual Services

01-10-201-08	Telephone	\$ 4,571	\$ 5,000	\$ 5,000
01-10-202-02	Travel/Commercial - Staff	\$ 1,647	\$ 3,000	\$ 3,000
01-10-202-03	Lodging/Meals - Staff	\$ 5,186	\$ 5,000	\$ 5,000
01-10-202-04	Parking/Tolls - Staff	\$ 113	\$ 300	\$ 300
01-10-202-05	Mileage - Staff	\$ 300	\$ 500	\$ 500
01-10-203-01	Registration/Tuition - Staff	\$ 8,610	\$ 4,000	\$ 4,000
01-10-203-03	Tuition Reimbursement	\$ 309	\$ -	\$ -
01-10-205-02	Notary Bonds	\$ -	\$ 100	\$ 100
01-10-206-01	Professional Organizations	\$ 2,556	\$ 5,000	\$ 5,000
01-10-206-02	Municipal Organizations	\$ 95	\$ 500	\$ 500
01-10-206-03	Periodicals/Books/Publications	\$ 661	\$ 1,000	\$ 100
01-10-206-04	Legal Publications	\$ -	\$ -	\$ -
01-10-206-05	Professional Services	\$ 561	\$ 15,000	\$ 10,000
01-10-208-04	Public Relations	\$ 10,263	\$ 8,000	\$ 10,000
01-10-208-05	Meeting Expenses	\$ 349	\$ 1,000	\$ 1,000
01-10-208-13	Employee Recognition	\$ 371	\$ 750	\$ 750
01-10-212-06	Service Contracts	\$ 368	\$ -	\$ -
01-10-213-02	Equipment Rental	\$ -	\$ 200	\$ 200
01-10-214-03	Printing	\$ 233	\$ 1,000	\$ 1,000
01-10-214-04	Dog Tags	\$ 148	\$ 300	\$ 300
01-10-214-05	Computer Services	\$ 141	\$ 1,000	\$ 1,000
01-10-215-03	Miscellaneous	\$ 277	\$ 500	\$ 500
01-10-215-04	Sustainability Expenses	\$ -	\$ 30,000	\$ 40,000
<b>Total Contractual Services</b>		<b>\$ 36,757</b>	<b>\$ 82,150</b>	<b>\$ 88,250</b>

**Commodities**

01-10-301-01	Office Supplies	\$ 1,713	\$ 5,000	\$ 1,500
01-10-301-02	Clothing	\$ -	\$ -	\$ -
01-10-301-04	Postage	\$ 205	\$ 200	\$ 200
01-10-301-05	Printed Forms	\$ -	\$ 1,500	\$ 1,000
<b>Total Commodities</b>		<b>\$ 1,918</b>	<b>\$ 6,700</b>	<b>\$ 2,700</b>

**Capital Outlay**

01-10-401-01	Office Machines	\$ 971	\$ -	\$ 1,000
01-10-401-02	Office Furnishings	\$ -	\$ -	\$ 1,500
01-10-402-03	Computer Systems	\$ 1,032	\$ 1,500	\$ 2,000
01-10-407-05	Contingency	\$ -	\$ 500	\$ 500
01-10-804-05	Cost of Bond Issue	\$ 20,311		
<b>Total Capital Outlay</b>		<b>\$ 22,313</b>	<b>\$ 2,000</b>	<b>\$ 5,000</b>

**Administration Total \$ 494,779 \$ 582,850 \$ 605,450**

## ***General Fund: Municipal Court***

### **Program Description**

The Municipal Court is the court where alleged violations of City ordinances and the penal statutes of Kansas are tried. The court provides a forum in which citizens may receive swift and impartial trial on charges brought against them. The Court's responsibility is to guarantee the lawful rights of all who are brought before it. The Municipal Court hears an average of nearly 1,400 cases each month.

### **Goal**

The Municipal Court justly hears and dispatches all cases brought before it.

### **Objectives**

- Issue warrants for ordinance violations
- Keep current and up-to-date on entering warrants into system
- Maintain a diversionary program for D.U.I. cases
- Maintain a computerized record of municipal violations and the Court's disposition of cases

**Municipal Court**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>Personnel Services</b>			
Personnel Services	\$ 230,061	\$ 263,650	\$ 333,200
Contractual Services	\$ 18,544	\$ 22,850	\$ 27,000
Commodities	\$ 8,613	\$ 7,800	\$ 9,300
Capital Outlay	\$ 523	\$ 2,000	\$ 2,500
<b>Department Total</b>	<b>\$ 257,741</b>	<b>\$ 296,300</b>	<b>\$ 372,000</b>

**Authorized Positions**

Full-Time Positions	3.00	4.00	4.00
Part-Time Positions	4.00	4.00	4.50
Seasonal Positions	-	-	-
<b>Department Total</b>	<b>7.00</b>	<b>8.00</b>	<b>8.50</b>

**Classifications**

Municipal Court Administrator	-	1.00	1.00
Court Clerk	1.00	1.00	1.00
Assistant Court Clerk	2.00	2.00	2.50
Bailiff	2.00	2.00	2.00
Judge	1.00	1.00	1.00
Judge Pro Tem	1.00	1.00	1.00
<b>Department Total</b>	<b>7.00</b>	<b>8.00</b>	<b>8.50</b>

# **Municipal Court**

Account Number	Account Title	Actual 2007	Estimated, 2008	Budget 2009
<b>Personal Services</b>				
01-11-101-01	Full-Time Salaries	\$ 88,865	\$ 107,000	\$ 150,000
01-11-101-02	Part-Time Salaries	\$ 64,588	\$ 12,000	\$ 25,000
01-11-101-03	Judge Salaries	\$ -	\$ 36,000	\$ 38,000
01-11-101-04	Overtime Salaries	\$ 17,924	\$ 17,000	\$ 18,500
01-11-101-06	City Attorney - Court	\$ 10,550	\$ 20,000	\$ 16,000
01-11-101-09	City Attorney Appeals - Court	\$ 1,530	\$ 10,000	\$ 7,500
01-11-102-01	Health / Life	\$ 20,503	\$ 30,000	\$ 35,000
01-11-102-02	Social Security	\$ 13,779	\$ 16,000	\$ 18,000
01-11-102-03	KPERS	\$ 4,805	\$ 6,000	\$ 12,000
01-11-102-04	Employment Security	\$ 1,694	\$ 1,200	\$ 2,000
01-11-102-05	Workers Compensation	\$ 1,000	\$ 2,250	\$ 3,000
01-11-102-06	City Pension	\$ 4,657	\$ 6,000	\$ 8,000
01-11-102-07	Administrative Charge/Pension Plan	\$ 167	\$ 200	\$ 200

**Total Personal Services**                      \$ 230,061    \$ 263,650    \$ 333,200

## **Contractual Services**

01-11-201-08	Telephone	\$ 2,071	\$ 1,000	\$ 2,000
01-11-202-03	Lodging/Meals	\$ -	\$ 750	\$ 750
01-11-202-04	Parking/Tolls	\$ -	\$ 100	\$ 100
01-11-202-05	Mileage	\$ 33	\$ 300	\$ 300
01-11-203-01	Registration/Tuition	\$ 261	\$ 500	\$ 500
01-11-203-03	Tuition Reimbursement	\$ 526	\$ 1,500	\$ 2,000
01-11-204-01	Advertising - Classified	\$ 939	\$ 500	\$ 500
01-11-205-01	Insurance-Building, Equipment	\$ 425	\$ 500	\$ 500
01-11-205-02	Notary Bonds	\$ -	\$ 100	\$ 100
01-11-207-07	Pre-employment Expenses	\$ 62	\$ 100	\$ 250
01-11-208-13	Employee Recognition	\$ 233	\$ 500	\$ 500
01-11-209-02	Computer Maintenance	\$ 12,383	\$ 15,000	\$ 17,500
01-11-209-03	Defense	\$ 1,613	\$ 2,000	\$ 2,000
01-11-213-02	Equipment Rental	\$ -	\$ -	\$ -

**Total Contractual Services**                      \$ 18,544    \$ 22,850    \$ 27,000

## **Commodities**

01-11-301-01	Office Supplies	\$ 1,935	\$ 2,500	\$ 2,500
01-11-301-04	Postage	\$ 200	\$ 300	\$ 300
01-11-301-05	Printed Forms	\$ 6,478	\$ 5,000	\$ 6,500

**Total Commodities**                      \$ 8,613    \$ 7,800    \$ 9,300

## **Capital Outlay**

01-11-401-01	Office Machines	\$ 523	\$ 2,000	\$ 1,000
01-11-402-03	Computer Systems	\$ -	\$ -	\$ 1,500



01-11-407-05

Contingency

\$ - \$ - \$ -

**Total Capital Outlay**

**\$ 523 \$ 2,000 \$ 2,500**

**Municipal Court Total**

**\$ 257,740 \$ 296,300 \$ 372,000**

## ***General Fund: Neighborhood Services***

### **Program Description**

The Neighborhood Services Department includes the Neighborhood Services Director, Neighborhood Services Officer, and a full-time intern. The Neighborhood Services Director oversees the administration of code enforcement, rental licensing and inspections, direct assistance programs, and provides support in the development of the City's 5-year Community Investment Program. The Neighborhood Services Director is also responsible for the administration of the City's stormwater utility program and recommending appropriate stormwater utility fees to the City Council.

The Neighborhood Services Officer is responsible for performing exterior inspections of residential and commercial properties to ensure code compliance. The Neighborhood Services Officer provides support to rental licensing and various city-sponsored assistance programs.

### **Goal**

To maintain the livability and quality of Mission's residential and commercial areas through support, enforcement, assistance programs, and community projects.

### **Objectives**

- Proactively promote quality housing
- Proactively provide support to residential neighborhoods
- Perform inspections of residential and commercial properties
- Administer a rental licensing and inspection program
- Complete an annual 5-year Community Investment Program
- Create and promote city-sponsored assistance programs
- Respond to citizen inquiries and requests for service

**Neighborhood Services**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>Summary by Character</b>			
Personnel Services	\$ 165,065	\$ 169,700	\$ 188,700
Contractual Services	\$ 424,398	\$ 469,550	\$ 566,700
Commodities	\$ 10,964	\$ 13,000	\$ 15,650
Capital Outlay	\$ 1,494	\$ 2,250	\$ 2,000
<b>Department Total</b>	<b>\$ 601,921</b>	<b>\$ 654,500</b>	<b>\$ 773,050</b>

**Authorized Positions**

Full-Time Positions	3.00	3.00	3.00
Part-Time Positions	-	-	-
Seasonal Positions	-	-	-
<b>Department Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**Classifications**

Neighborhood Services Director	1.00	1.00	1.00
Neighborhood Services Officer	1.00	1.00	1.00
Management Intern	1.00	1.00	1.00
<b>Department Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Neighborhood Services

Account Number	Account Title	Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>				
01-15-101-01	Full-Time Salaries	\$ 120,422	\$ 120,000	\$ 130,000
01-15-101-02	Part-Time Salaries	\$ -	\$ -	\$ -
01-15-101-04	Overtime Salaries	\$ 1,138	\$ 3,000	\$ 2,500
01-15-102-01	Health/Life	\$ 21,147	\$ 20,000	\$ 25,000
01-15-102-02	Social Security	\$ 9,204	\$ 9,000	\$ 11,000
01-15-102-03	KPERS	\$ 5,495	\$ 7,000	\$ 9,000
01-15-102-04	Employment Security	\$ 445	\$ 1,000	\$ 1,000
01-15-102-05	Workers Compensation	\$ 1,500	\$ 1,500	\$ 2,000
01-15-102-06	City Pension	\$ 5,643	\$ 8,000	\$ 8,000
01-15-102-07	Admin Chgs/City Pension	\$ 71	\$ 200	\$ 200
<b>Total Personnel Services</b>		<b>\$ 165,065</b>	<b>\$ 169,700</b>	<b>\$ 188,700</b>

## Contractual Services

01-15-201-08	Telephone	\$ -	\$ -	\$ -
01-15-202-02	Commercial Travel	\$ 538	\$ 2,500	\$ 2,500
01-15-202-03	Lodging / Meals	\$ 1,930	\$ 2,500	\$ 3,000
01-23-202-04	Parking / Tolls	\$ -	\$ 50	\$ 50
01-15-202-05	Mileage	\$ 284	\$ 800	\$ 800
01-15-203-01	Registration	\$ 1,515	\$ 2,500	\$ 2,500
01-15-203-03	Tuition Reimbursement	\$ 1,756	\$ 2,000	\$ 1,000
01-15-204-01	Advertising	\$ 689	\$ 250	\$ 750
01-15-205-01	Insurance	\$ -	\$ 100	\$ 100
01-15-206-01	Professional Organizations	\$ 449	\$ 2,000	\$ 1,500
01-15-206-03	Periodicals/Books	\$ 329	\$ 250	\$ 400
01-15-206-04	Legal Publications	\$ 17	\$ 100	\$ 100
01-15-206-05	Professional Services	\$ 30,045	\$ 37,000	\$ 45,000
01-15-206-06	Legal Services	\$ -	\$ 6,500	\$ 6,500
01-15-207-04	Housing Project - Loan Imp Program	\$ 13,158	\$ 20,000	\$ 20,000
01-15-207-07	Pre-Employment Testing	\$ -	\$ -	\$ -
01-15-208-04	Public Relations	\$ 127	\$ 500	\$ 500
01-15-208-13	Employee Recognition	\$ 75	\$ -	\$ -
01-15-212-06	Service Contracts	\$ -	\$ -	\$ -
01-15-212-07	Vehicle Maintenance	\$ -	\$ -	\$ 250
01-15-214-03	Printing	\$ 1,862	\$ 2,500	\$ 3,000
01-15-214-05	Solid Waste Contract	\$ 362,419	\$ 360,000	\$ 450,000
01-15-215-03	Miscellaneous	\$ 381	\$ 500	\$ 750
01-15-216-001	Nuisance Abatement	\$ -	\$ 5,000	\$ 2,500
01-15-216-02	Weed Abatement	\$ 560	\$ 5,000	\$ 2,500
01-15-216-04	Mission Possible Program	\$ 6,642	\$ 13,000	\$ 15,000
01-15-216-05	How-To Clinics	\$ 1,624	\$ 1,500	\$ 3,000
01-15-216-06	Neighborhood Grant Program	\$ -	\$ 5,000	\$ 5,000
<b>Total Contractual Services</b>		<b>\$ 424,398</b>	<b>\$ 469,550</b>	<b>\$ 566,700</b>

**Commodities**

01-15-301-01	Office Supplies	\$ 189	\$ 500	\$ 500
01-15-301-02	Clothing	\$ 850	\$ 1,000	\$ 1,000
01-15-301-04	Postage	\$ 769	\$ 1,000	\$ 1,000
01-15-303-04	Safety Supplies	\$ -	\$ -	\$ 150
01-15-304-04	Miscellaneous Supplies	\$ 54	\$ 500	\$ 500
01-15-306-01	Gas/Oil	\$ -		\$ 500
01-15-307-09	Paint Supplies	\$ 9,101	\$ 10,000	\$ 12,000
	<b>Total Commodities</b>	<b>\$ 10,964</b>	<b>\$ 13,000</b>	<b>\$ 15,650</b>

**Capital Outlay**

01-15-401-01	Office Machines	\$ 541	\$ 750	\$ 500
01-15-401-02	Office Furnishings	\$ -	\$ 500	\$ 500
01-15-402-03	Computer Systems	\$ 953	\$ 1,000	\$ 1,000
01-15-407-05	Contingency	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 1,494</b>	<b>\$ 2,250</b>	<b>\$ 2,000</b>

**Neighborhood Services Total**    **\$ 601,921**    **\$ 654,500**    **\$ 773,050**

## ***General Fund: Public Works***

### **Program Description**

The Public Works Department maintains the City's streets, parks and public buildings. Street maintenance involves snow removal, cleaning, patching, and repairing streets. The street overlay program provides for the overlay of asphalt at regular intervals to help maintain an adequate surface on the streets. In addition, a program exists for the timely replacement of curbs and sidewalks. Park maintenance provides for the mowing of grass and the removal of trash and debris from City facilities and parks. Routine maintenance and repair of public buildings is managed by the Public Works Department.

### **Goal**

To efficiently maintain the City's streets, rights-of-way, public buildings, and parks and to respond to citizen requests for service.

### **Objectives**

- Continue street sweeping program as well as cleaning out all catch basins
- Provide mechanical service to all city vehicles
- Maintain trees, shrubs, and mowing
- Maintain City streets-overlay program, curbs and sidewalks
- Maintain the parks in a visually appealing and safe condition for public use
- Maintain public building facilities

## Public Works

	Actual 2007	Estimated 2008	Budget 2009
<b>Summary by Character</b>			
Personnel Services	\$ 625,581	\$ 734,800	\$ 756,800
Contractual Services	\$ 598,325	\$ 548,800	\$ 649,800
Commodities	\$ 183,294	\$ 198,850	\$ 188,350
Capital Outlay	\$ 95,237	\$ 102,850	\$ 121,500
<b>Department Total</b>	<b>\$ 1,502,437</b>	<b>\$ 1,585,300</b>	<b>\$ 1,716,450</b>

## Authorized Positions

Full-Time Positions	14.00	12.00	11.00
Part-Time Positions	-	1.00	2.00
Seasonal Positions	8.00	6.00	6.00
<b>Department Total</b>	<b>22.00</b>	<b>19.00</b>	<b>19.00</b>

## Classifications

Director of Infrastructure	1.00	1.00	-
Public Works Superintendent	1.00	1.00	1.00
Assistant Public Works Superintendent	1.00	1.00	1.00
Maintenance Worker II	5.00	5.00	5.00
Maintenance Worker I	2.00	3.00	3.00
Maintenance Worker (PT)	-	-	1.00
Mechanic	2.00	1.00	1.00
Assistant to Directors/Deputy City Clerk	1.00	-	-
PT Administrative Assistant	-	1.00	1.00
Seasonal Labor	6.00	6.00	6.00
<b>Department Total</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>

**Public Works**

Account Number	Account Title	Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>				
01-20-101-01	Full Time Salaries	\$ 401,474	\$ 420,000	\$ 435,000
01-20-101-02	Part-Time Salaries	\$ 9,661	\$ 40,000	\$ 40,000
01-20-101-04	Overtime Salaries	\$ 25,995	\$ 25,000	\$ 25,000
01-20-102-01	Health/Life	\$ 77,349	\$ 110,000	\$ 105,000
01-20-102-02	Social Security	\$ 36,798	\$ 38,000	\$ 40,000
01-20-102-03	KPERS	\$ 24,675	\$ 29,000	\$ 33,000
01-20-102-04	Employment Security	\$ 1,764	\$ 5,000	\$ 3,000
01-20-102-05	Workers Compensation	\$ 23,597	\$ 32,000	\$ 40,000
01-20-102-06	City Pension	\$ 23,914	\$ 35,000	\$ 35,000
01-20-102-07	Administration Chgs/City Pensi	\$ 352	\$ 800	\$ 800
<b>Total Personnel Services</b>		<b>\$ 625,581</b>	<b>\$ 734,800</b>	<b>\$ 756,800</b>

**Contractual Services**

01-20-201-02	Electric Shop	\$ 13,370	\$ 15,000	\$ 30,000
01-20-201-04	Gas Shop	\$ 7,030	\$ 20,000	\$ 25,000
01-20-201-05	Water and Sewer	\$ 2,317	\$ -	\$ -
01-20-201-06	Water and Sewer - Shop	\$ 1,761	\$ 10,000	\$ 12,000
01-20-201-07	Refuse	\$ 2,113	\$ 500	\$ 1,000
01-20-201-08	Telephone	\$ 3,508	\$ 3,000	\$ 3,000
01-20-201-10	Traffic Signals KCPL	\$ 184,144	\$ 140,000	\$ 150,000
01-20-201-11	Traffic Signal OP INTERLOCAL	\$ 5,703	\$ 3,000	\$ 7,500
01-20-201-12	Traffic Signals Total Electric	\$ 32,091	\$ 35,000	\$ 40,000
01-20-201-13	Street Lights KCPL	\$ 183,303	\$ 183,800	\$ 190,000
01-20-201-15	Street Lights Streetscape	\$ 5,410	\$ 6,000	\$ 6,000
01-20-202-02	Travel/Commercial	\$ 275	\$ 500	\$ 500
01-20-202-03	Lodging / Meals	\$ 1,828	\$ 1,000	\$ 1,500
01-20-202-04	Parking / Tolls	\$ 79	\$ 50	\$ 100
01-20-202-05	Mileage	\$ 152	\$ 1,000	\$ 500
01-20-203-01	Registration / Tuition	\$ 170	\$ 1,000	\$ 1,000
01-20-203-03	Tuition Reimbursement	\$ -	\$ 1,000	\$ 1,000
01-20-204-01	Advertising - Classified	\$ 531	\$ 200	\$ 500
01-20-205-01	Insurance - Bldg, Equipment	\$ 24,250	\$ 30,000	\$ 33,000
01-20-205-02	Notary Bonds	\$ 59	\$ 100	\$ 100
01-20-206-01	Professional Organization Dues	\$ 671	\$ 500	\$ 1,000
01-20-206-03	Periodicals/Books/Publications	\$ 541	\$ 750	\$ 750
01-20-206-04	Legal Advertising	\$ 365	\$ 250	\$ 500
01-20-207-03	Engineering/Architect Services	\$ 31,353	\$ 10,000	\$ 30,000
01-20-207-06	Inspections	\$ 32,326	\$ 15,000	\$ 45,000
01-20-207-07	Pre-Employment Drug Testing	\$ 719	\$ 1,000	\$ 1,000
01-20-208-04	Public Relations	\$ 481	\$ 500	\$ 500
01-20-208-05	Meeting Expense	\$ 142	\$ 250	\$ 250
01-20-208-10	Economic Development	\$ 5,961	\$ 10,000	\$ 6,000
01-20-208-13	Employee Recognition	\$ 960	\$ 1,000	\$ 1,200
01-20-210-01	Building Repairs / Maintenance	\$ 4,850	\$ 5,000	\$ 5,000
01-20-210-02	Janitorial Services	\$ 1,313	\$ -	\$ 1,500
01-20-210-03	Trees / Shrubs Maintenance	\$ 223	\$ 10,000	\$ 10,000



01-20-210-04	Tree Board	\$	4,127	\$	5,000	\$	5,000
01-20-211-02	Overlay Planning	\$	-	\$	-	\$	-
01-20-211-03	Curbs/Sidewalks	\$	4,197	\$	-	\$	-
01-20-211-04	Drainage	\$	2,233	\$	500	\$	500
01-20-212-03	Storm Warning Sirens	\$	744	\$	800	\$	800
01-20-212-04	Communications	\$	-	\$	500	\$	500
01-20-212-05	Equipment Repairs	\$	86	\$	-	\$	1,000
01-20-212-06	Service Contracts	\$	3,924	\$	5,000	\$	5,000
01-20-212-07	Vehicle Maintenance	\$	1,988	\$	2,500	\$	2,500
01-20-212-08	Holiday Decorations	\$	10,019	\$	2,500	\$	2,000
01-20-212-09	Johnson Drive Maintenance	\$	13,782	\$	15,000	\$	15,000
01-20-213-02	Rental Equipment	\$	2,539	\$	3,000	\$	3,000
01-20-213-03	Laundry / Uniforms	\$	4,115	\$	5,000	\$	5,000
01-20-214-02	Vehicle Registration	\$	52	\$	100	\$	100
01-20-214-03	Printing	\$	501	\$	1,000	\$	1,000
01-20-214-04	Computer Services	\$	1,575	\$	2,500	\$	2,500
01-20-215-03	Contingency	\$	445	\$	-	\$	500
<b>Total Contractual Services</b>		\$	<b>598,325</b>	\$	<b>548,800</b>	\$	<b>649,800</b>

#### Commodities

01-20-301-01	Office Supplies	\$	1,247	\$	3,000	\$	3,000
01-20-301-02	City Maps	\$	2,862	\$	100	\$	100
01-20-301-04	Postage	\$	243	\$	500	\$	500
01-20-301-05	Printed Forms	\$	-	\$	250	\$	250
01-20-302-01	Misc Clothing Items	\$	3,613	\$	5,000	\$	5,000
01-20-303-04	Safety Supplies	\$	-	\$	-	\$	1,500
01-20-304-01	Shop Chemicals	\$	14	\$	2,000	\$	2,000
01-20-304-02	Fertilizer / Weeds	\$	319	\$	5,000	\$	2,500
01-20-304-03	Rodent Control	\$	-	\$	1,500	\$	500
01-20-304-04	Misc Supplies	\$	1,643	\$	1,000	\$	1,500
01-20-305-01	Janitor Supplies	\$	3,327	\$	5,000	\$	5,000
01-20-305-02	Building Repair Parts / Plumbing	\$	5,215	\$	3,000	\$	3,000
01-20-305-03	Tools - Building / Land Maint	\$	2,007	\$	1,000	\$	1,000
01-20-305-04	Landscape	\$	2,672	\$	2,500	\$	2,500
01-20-306-01	Gas / Oil	\$	32,086	\$	45,000	\$	55,000
01-20-306-02	Vehicle / Equip Repair Parts	\$	19,769	\$	25,000	\$	25,000
01-20-306-03	Tools - Vehicle / Equip Maint	\$	1,913	\$	2,500	\$	2,500
01-20-307-01	Asphalt Patch	\$	14,439	\$	20,000	\$	10,000
01-20-307-02	Rock	\$	118	\$	1,500	\$	1,500
01-20-307-03	Sand / Salt	\$	65,339	\$	51,000	\$	52,000
01-20-307-05	Signs	\$	2,258	\$	5,000	\$	5,000
01-20-307-06	Traffic Paint	\$	4,440	\$	1,500	\$	1,500
01-20-307-07	Park Maintenance	\$	18,650	\$	15,000	\$	5,000
01-20-307-08	Other Street Maintenance	\$	1,123	\$	2,500	\$	2,500
<b>Total Commodities</b>		\$	<b>183,294</b>	\$	<b>198,850</b>	\$	<b>188,350</b>

#### Capital Outlay

01-20-401-01	Office Machines	\$	335	\$	1,500	\$	1,500
01-20-401-02	Office Furnishings	\$	100	\$	-	\$	-
01-20-402-03	Computer Systems	\$	-	\$	3,500	\$	3,500
01-20-403-03	Public Works Vehicles	\$	67,758	\$	97,850	\$	115,000
01-20-403-06	Public Works - Other Equipment	\$	27,044	\$	-	\$	-

01-20-404-04	Radios	\$	\$	\$	
01-20-407-05	Contingency	\$	\$	\$	1,500

<b>Total Capital Outlay</b>	\$	<b>95,237</b>	\$	<b>102,850</b>	\$	<b>121,500</b>
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<b>Public Works Total</b>	\$	<b>1,502,436</b>	\$	<b>1,585,300</b>	\$	<b>1,716,450</b>
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## ***General Fund: Community Development***

### **Program Description**

The Community Development Department works to ensure orderly progress through the administration of the Comprehensive Planning, Zoning, and Subdivision review processes. Department staff provides support and assistance to the Planning Commission and Board of Zoning Appeals.

This Department enforces the City's construction codes through a systematic plan review and inspection program.

### **Goal**

Improve physical conditions in the community through effective administration of planning, zoning, subdivision, building inspection and code compliance programs.

### **Objectives**

- Prepare an annual update to the Comprehensive Plan and Design Guidelines
- Effectively manage city redevelopment projects
- Effectively inform the public regarding development opportunities in Mission
- Effectively manage plan and development review processes
- Maintain efficient permitting and building inspection program

**Community Development**

	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>Summary by Character</b>			
Personnel Services	\$ 179,328	\$ 224,700	\$ 232,700
Contractual Services	\$ 79,817	\$ 93,125	\$ 120,525
Commodities	\$ 2,450	\$ 3,950	\$ 4,450
Capital Outlay	\$ 1,533	\$ 1,500	\$ 7,000
<b>Department Total</b>	<b>\$ 263,128</b>	<b>\$ 323,275</b>	<b>\$ 364,675</b>

**Authorized Positions**

Full-Time Positions	3.00	3.00	3.00
Part-Time Positions	-	-	-
Seasonal Positions	-	-	-
<b>Department Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**Classifications**

Director of Community Development	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
<b>Department Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Community Development

Account Number	Account Title		Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>					
01-23-101-01	Full-Time Salaries	\$	136,714	\$ 165,000	\$ 170,000
01-23-101-02	Part-Time Salaries	\$	2,824	\$ -	\$ -
01-23-101-04	Overtime Salaries	\$	304	\$ 2,000	\$ 2,000
01-23-102-01	Health/Life	\$	18,381	\$ 26,000	\$ 24,000
01-23-102-02	Social Security	\$	10,546	\$ 13,000	\$ 14,000
01-23-102-03	KPERS	\$	4,341	\$ 8,500	\$ 10,000
01-23-102-04	Employment Security	\$	512	\$ 1,000	\$ 1,000
01-23-102-05	Workers Compensation	\$	600	\$ 1,000	\$ 1,500
01-23-102-06	City Pension	\$	4,931	\$ 8,000	\$ 10,000
01-23-102-07	Admin Chgs/City Pension	\$	175	\$ 200	\$ 200
<b>Total Personnel Services</b>		\$	<b>179,328</b>	<b>\$ 224,700</b>	<b>\$ 232,700</b>

## Contractual Services

01-23-201-08	Telephone	\$	681	\$ 1,775	\$ 700
01-23-202-02	Commercial Travel	\$	2,487	\$ 2,000	\$ 2,500
01-23-202-03	Lodging / Meals	\$	2,404	\$ 5,000	\$ 5,150
01-23-202-04	Parking / Tolls	\$	54	\$ 100	\$ 100
01-23-202-05	Mileage	\$	433	\$ 500	\$ 500
01-23-203-01	Registration /Tuition	\$	3,456	\$ 2,500	\$ 2,575
01-23-203-02	Planning Commission	\$	4,324	\$ 7,750	\$ 7,750
01-23-203-03	Tuition Reimbursement	\$	1,436	\$ 1,000	\$ 1,000
01-23-206-01	Professional Organizations	\$	1,691	\$ 1,000	\$ 1,000
01-23-206-03	Periodicals/Books	\$	32	\$ 500	\$ 500
01-23-206-04	Advertising	\$	1,190	\$ 2,000	\$ 2,000
01-23-206-05	Professional Services	\$	-	\$ 5,000	\$ 2,500
01-23-206-06	Land Use Attorney Services	\$	23,764	\$ 35,000	\$ 15,000
01-23-207-03	Engineer/Architect/Planning Services	\$	34,175	\$ 25,000	\$ 75,000
01-23-207-07	Pre-Employment Testing	\$	402	\$ -	\$ -
01-23-208-04	Public Relations	\$	54	\$ 500	\$ 500
01-23-208-05	Meeting Expense	\$	1,258	\$ 1,500	\$ 1,500
01-23-208-13	Employee Recognition	\$	529	\$ 100	\$ 250
01-23-212-06	Service Contracts	\$	-	\$ 900	\$ -
01-23-214-03	Printing	\$	1,048	\$ 500	\$ 1,500
01-23-214-04	Computer Services	\$	399	\$ 500	\$ 500
01-23-215-03	Contingency	\$	-	\$ -	\$ -
<b>Total Contractual Services</b>		\$	<b>79,817</b>	<b>\$ 93,125</b>	<b>\$ 120,525</b>

## Commodities

01-23-301-01	Office Supplies	\$	2,035	\$ 1,000	\$ 2,000
01-23-301-02	City Maps	\$	90	\$ 250	\$ 250
01-23-301-04	Postage	\$	295	\$ 1,000	\$ 1,000
01-23-301-05	Printed Forms	\$	-	\$ 1,500	\$ 1,000

01-23-304-04	Miscellaneous Supplies	\$	31	\$	200	\$	200
	<b>Total Commodities</b>	\$	<b>2,450</b>	\$	<b>3,950</b>	\$	<b>4,450</b>

#### Capital Outlay

01-23-401-01	Office Machines	\$	-	\$	-	\$	-
01-23-401-02	Office Furnishings	\$	-	\$	-	\$	500
01-23-403-06	Other Equipment/Software	\$	1,533	\$	1,500	\$	6,500
01-23-407-05	Contingency	\$	-	\$	-	\$	-
	<b>Total Capital Outlay</b>	\$	<b>1,533</b>	\$	<b>1,500</b>	\$	<b>7,000</b>

<b>Community Development Total</b>	\$	<b>263,128</b>	\$	<b>323,275</b>	\$	<b>364,675</b>
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## ***General Fund: Parks and Recreation***

### **Program Description**

The Parks and Recreation Department initiates, develops, and administers recreational programs for Mission residents and non-residents. The Community Center facility houses the majority of recreational classes, programs and special events. Programs and services are also offered at the outdoor Municipal Pool. In the 2007 Budget, the Parks and Recreation budget was restructured into two divisions: Municipal Pool and Community Center.

### **Goal**

To provide first class facilities and parks, and enhance the quality of life for all residents and visitors through education, recreation, and cultural opportunities.

### **Objectives**

- Provide programs, classes and special events at parks and recreation facilities, and through partnerships throughout the community
- Coordinate on-going needs assessment for parks and recreation programs and facilities
- Staff and operate parks and recreation facilities with a customer service focus, emphasizing the effective use of City resources
- Offer age specific programs for youth, seniors and other demographics



## Parks and Recreation

	Actual 2007	Estimated 2008	Budget 2009
<b>Summary by Character</b>			
Personnel Services	\$ 1,370,273	\$ 1,478,800	\$ 1,547,500
Contractual Services	\$ 819,784	\$ 883,750	\$ 953,950
Commodities	\$ 156,860	\$ 200,300	\$ 217,400
Capital Outlay	\$ 32,947	\$ 109,300	\$ 156,000
<b>Department Total</b>	<b>\$ 2,379,864</b>	<b>\$ 2,672,150</b>	<b>\$ 2,874,850</b>

## Authorized Positions

Full-Time Positions	13.00	13.00	13.00
Part-Time Positions (hours)	56,808	56,808	56,808
Seasonal Positions (hours)	10,296	10,296	10,296
<b>Department Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>

## Classifications

Recreation Director	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00
Program Supervisor	1.00	1.00	1.00
Facility Supervisor	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00
Program Assistant	1.00	-	-
Rental/Event Coordinator	1.00	1.00	1.00
Multi-media/Publications Coordinator	1.00	1.00	0.50
Maintenance Worker	2.00	3.00	4.00
Office Assistant	1.00	1.00	1.00
Aquatic Coordinator*	1.00	1.00	1.00
<b>Department Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.50</b>

\*Position title was changed in 2007 from Aquatic Assistant to Aquatic Coordinator.

**Parks and Recreation - Municipal Pool**

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2007</b>	<b>Estimated 2008</b>	<b>Budget 2009</b>
<b>Personnel Services</b>				
01-25-101-01	Full Time Salaries	\$ 13,952	\$ 14,500	\$ 16,000
01-25-101-02	Part Time Salaries	\$ 90,312	\$ 89,000	\$ 95,000
01-25-101-04	Overtime Salaries	\$ 1,129	\$ 2,000	\$ 2,000
01-25-102-01	Health / Life Ins	\$ 3,762	\$ 5,800	\$ 6,000
01-25-102-02	Social Security	\$ 8,480	\$ 8,000	\$ 9,500
01-25-102-03	KPERS	\$ 688	\$ 2,000	\$ 2,000
01-25-102-04	Employment Security	\$ 400	\$ 1,000	\$ 1,000
01-25-102-05	Workers Compensation	\$ 5,356	\$ 4,000	\$ 7,500
01-25-102-06	City Pension	\$ 570	\$ 1,000	\$ 1,000
<b>Total Personnel Services</b>		<b>\$ 124,650</b>	<b>\$ 127,300</b>	<b>\$ 140,000</b>

**Contractual Services**

01-25-201-01	Electricity	\$ 11,389	\$ 13,500	\$ 14,000
01-25-201-03	Gas	\$ -	\$ 450	\$ 500
01-25-201-05	Water and Sewer	\$ 13,275	\$ 17,000	\$ 16,500
01-25-201-07	Trash	\$ 345	\$ 1,000	\$ 1,000
01-25-201-08	Telephone	\$ 491	\$ 600	\$ 600
01-25-203-03	Staff Training/Tuition Reimbursement	\$ 1,470	\$ 1,500	\$ 1,700
01-25-204-01	Marketing / Registration Mtis	\$ -	\$ 1,500	\$ 1,000
01-25-205-01	Insurance - Bldg, Equipment	\$ 3,275	\$ 3,500	\$ 3,850
01-25-207-07	Pre-Employment Drug Testing	\$ -	\$ 1,100	\$ 1,100
01-25-208-13	Employee Recognition	\$ 25	\$ 500	\$ 500
01-25-210-01	Maint Bldg / Land	\$ 10,228	\$ 4,000	\$ 6,000
01-25-212-05	Other Equipment / Repairs	\$ 575	\$ 5,000	\$ 5,000
01-25-213-02	Rental Agreements	\$ 775	\$ 1,000	\$ 1,000
01-25-214-05	Computer Services	\$ -	\$ 500	\$ 500
01-25-214-12	Mission Swim Team	\$ 7,500	\$ 7,500	\$ 7,500
01-25-215-02	Contract Serv/Maintenance Agreem	\$ 979	\$ 2,500	\$ 1,500
01-25-215-05	Consultants / Instructors	\$ -	\$ -	\$ -
<b>Total Contractual Services</b>		<b>\$ 50,327</b>	<b>\$ 61,150</b>	<b>\$ 62,250</b>

**Commodities**

01-25-301-01	Office Supplies	\$ 144	\$ 400	\$ 400
01-25-301-02	Clothing	\$ 3,267	\$ 2,800	\$ 3,500
01-25-301-03	Food Service	\$ 11,839	\$ 16,500	\$ 16,000
01-25-301-04	Printing	\$ 164	\$ -	\$ -
01-25-301-08	Equipment and Supplies	\$ 5,833	\$ 5,000	\$ 6,500
01-25-304-02	Cleaning Chemicals	\$ 1,364	\$ 2,000	\$ 2,500
01-25-304-04	Misc Supplies	\$ -	\$ 100	\$ -
01-25-304-05	Pool Chemicals	\$ 8,178	\$ 11,000	\$ 11,000
01-25-305-05	Repair / Parts Maintenance	\$ 132	\$ 3,000	\$ 3,000

<b>Total Commodities</b>	<b>\$ 30,920</b>	<b>\$ 40,800</b>	<b>\$ 42,900</b>
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**Capital Outlay**

01-25-407-01	Equipment Replacement	\$ -	\$ 3,000	\$ -
01-25-407-02	Filter Elements	\$ -	\$ -	\$ -
01-25-407-03	Pool Imp/ Repair/Design	\$ -	\$ -	\$ -
01-25-407-05	Contingency	\$ -	\$ 1,000	\$ 1,000

<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 1,000</b>
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<b>Parks &amp; Rec - Municipal Pool Total</b>	<b>\$ 205,896</b>	<b>\$ 233,250</b>	<b>\$ 246,150</b>
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Parks and Recreation - Community Center

Account Number	Account Title	Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>				
01-27-101-01	Full Time Salaries	\$ 477,868	\$ 500,000	\$ 557,500
01-27-101-02	Part Time Salaries	\$ 506,955	\$ 550,000	\$ 520,000
01-27-101-04	Overtime	\$ 20,202	\$ 15,000	\$ 15,000
01-27-102-01	Health / Life	\$ 89,151	\$ 115,000	\$ 115,000
01-27-102-02	Social Security	\$ 85,159	\$ 85,000	\$ 90,000
01-27-102-03	KPERS	\$ 23,407	\$ 28,000	\$ 32,000
01-27-102-04	Employment Security	\$ 3,749	\$ 7,500	\$ 5,000
01-27-102-05	Workers Compensation	\$ 12,861	\$ 20,000	\$ 40,000
01-27-102-06	City Pension	\$ 25,937	\$ 30,000	\$ 32,000
01-27-102-07	Administrative Chgs / Pension	\$ 332	\$ 1,000	\$ 1,000
<b>Total Personnel Services</b>		<b>\$ 1,245,623</b>	<b>\$ 1,351,500</b>	<b>\$ 1,407,500</b>

**Contractual Services**

01-27-201-01	Electric	\$ 145,901	\$ 140,000	\$ 145,000
01-27-201-03	Gas	\$ 91,813	\$ 120,000	\$ 120,000
01-27-201-05	Water and Sewer	\$ 21,356	\$ 21,000	\$ 25,000
01-27-201-07	Trash Service	\$ 2,825	\$ 3,000	\$ 3,500
01-27-201-08	Telephone	\$ 8,897	\$ 10,000	\$ 10,000
01-27-202-02	Travel / Commercial	\$ 680	\$ 2,700	\$ 2,700
01-27-202-03	Lodging / Meals	\$ 962	\$ 3,400	\$ 4,000
01-27-202-04	Parking / Tolls	\$ 3	\$ 250	\$ 250
01-27-202-05	Mileage Staff	\$ 1,124	\$ 1,500	\$ 1,500
01-27-203-01	Registration / Tuition	\$ 3,211	\$ 6,000	\$ 7,000
01-27-203-02	Staff Training	\$ 2,774	\$ 2,500	\$ 2,500
01-27-203-03	Tuition Reimbursement	\$ -	\$ 2,000	\$ 2,000
01-27-204-01	Marketing / Public Relations	\$ 14,065	\$ 26,000	\$ 22,000
01-27-205-01	Insurance - Building, Equipment	\$ 34,875	\$ 45,000	\$ 49,500
01-27-206-01	Professional Organizations	\$ 405	\$ 1,750	\$ 1,750
01-27-206-03	Periodicals/Books/Publications	\$ 155	\$ -	\$ -
01-27-207-07	Pre-Employment Drug Testing	\$ 3,588	\$ 1,500	\$ 2,000
01-27-208-13	Employee Recognition	\$ 3,337	\$ 4,000	\$ 4,500
01-27-210-01	Maint - Bldg / Land	\$ 61,530	\$ 55,000	\$ 65,000
01-27-212-05	Equipment / Repairs	\$ 35,996	\$ 10,000	\$ 15,000
01-27-212-07	Vehicle Maintenance	\$ -	\$ -	\$ 1,000
01-27-213-02	Rental Equipment	\$ 15,073	\$ 25,000	\$ 20,000
01-27-214-03	Printing	\$ 15,997	\$ 20,000	\$ 23,000
01-27-214-05	Computer Services / Software	\$ 3,801	\$ 11,000	\$ 11,000
01-27-214-10	Registration Materials	\$ 122	\$ -	\$ -
01-27-214-11	Special Programs	\$ 19,684	\$ 8,000	\$ 20,000
01-27-214-12	Swim Programs	\$ 326	\$ 3,000	\$ 2,000
01-27-214-13	Mission Summer Program	\$ 15,305	\$ 10,000	\$ 23,500
01-27-215-01	Seasonal Programs	\$ 12,964	\$ 15,000	\$ 20,000
01-27-215-02	Contract Services / Maint. Agreements	\$ 60,995	\$ 75,000	\$ 75,000
01-27-215-03	Miscellaneous	\$ 105	\$ -	\$ -
01-27-215-04	Field Trips	\$ -	\$ -	\$ -

01-27-215-05	Contract Instructors	\$	189,503	\$	200,000	\$	208,000
01-27-215-06	Transportation Services	\$	2,085	\$	-	\$	5,000
<b>Total Contractual Services</b>		<b>\$</b>	<b>769,457</b>	<b>\$</b>	<b>822,600</b>	<b>\$</b>	<b>891,700</b>

#### Commodities

01-27-301-01	Office Supplies	\$	14,219	\$	25,000	\$	22,000
01-27-301-02	Clothing	\$	2,979	\$	5,000	\$	5,000
01-27-301-03	Food services / Concession Supplies	\$	3,470	\$	5,500	\$	6,000
01-27-301-04	Postage	\$	15,562	\$	14,000	\$	20,000
01-27-301-05	Printing	\$	11,764	\$	10,000	\$	12,000
01-27-301-08	Equipment & Supplies	\$	35,636	\$	30,000	\$	35,000
01-27-301-09	Special Event Supplies	\$	5,842	\$	16,500	\$	18,000
01-27-304-02	Cleaning Supplies	\$	21,588	\$	32,000	\$	32,000
01-27-304-04	Misc Supplies	\$	-	\$	500	\$	-
01-27-304-05	Pool Chemicals	\$	9,144	\$	11,000	\$	11,000
01-27-305-05	Bldg Maint / Repair / Parts	\$	5,736	\$	10,000	\$	10,000
01-27-306-01	Gas/Oil	\$	-	\$	-	\$	2,500
01-27-306-02	Vehicle/Equip Repair Parts	\$	-	\$	-	\$	1,000
<b>Total Commodities</b>		<b>\$</b>	<b>125,940</b>	<b>\$</b>	<b>159,500</b>	<b>\$</b>	<b>174,500</b>

#### Capital Outlay

01-27-407-01	Eqpt and Eqpt Replacement	\$	32,947	\$	102,800	\$	153,000
01-27-407-03	Construction/Repair	\$	-	\$	-	\$	-
01-27-407-05	Contingency	\$	-	\$	2,500	\$	2,000
<b>Total Capital Outlay</b>		<b>\$</b>	<b>32,947</b>	<b>\$</b>	<b>105,300</b>	<b>\$</b>	<b>155,000</b>

<b>Parks and Recreation - Community Center Total</b>	<b>\$</b>	<b>2,173,967</b>	<b>\$</b>	<b>2,438,900</b>	<b>\$</b>	<b>2,628,700</b>
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## ***General Fund: Police***

### **Program Description**

The Administrative Officers of the Police Department are responsible for developing and implementing departmental policy, providing management controls over daily department administrative and line functions, and are the focal point for interaction with other city departments and the community. Regular Patrol Officers respond to calls for service within the City, identifying criminal activities, apprehending offenders, making Municipal and District Court appearances, enforcing traffic laws, and investigating vehicle accidents. The Investigations unit gathers and processes evidence for solving crime and prosecuting criminal suspects. They investigate hit and run accidents and support department crime prevention efforts by spotting trends in criminal activity.

### **Goal**

To provide safety and security for all persons within the city with responsive and professional services. To work within the moral and legal standards of the community, by forming a partnership between the community and the police department employees.

### **Objectives**

- Continue to support the philosophy of Community Policing in all phases of the department
- Improve the efficiency and effectiveness of patrol services and investigations by adding new technology and through the implementation of updated crime fighting techniques
- Support projects involving drug and alcohol awareness and child abuse prevention, including the DARE (Drug Abuse Resistance Education) Program
- Build a better working relationship with other departments within the City and with other police agencies
- Study ways of improving police services to the public without increasing costs to taxpayers
- Work with developers and new business in the City in an effort to build a proper relationship to help prevent crime

## Police

	Actual 2007	Estimated 2008	Budget 2009
<b>Summary by Character</b>			
Personnel Services	\$ 2,336,973	\$ 2,617,900	\$ 2,698,450
Contractual Services	\$ 284,831	\$ 289,500	\$ 320,600
Commodities	\$ 99,314	\$ 147,600	\$ 166,500
Capital Outlay	\$ 89,663	\$ 190,000	\$ 226,960
<b>Department Total</b>	<b>\$ 2,810,781</b>	<b>\$ 3,245,000</b>	<b>\$ 3,412,510</b>

## Authorized Positions

Full-time Positions	29.00	32.00	31.00
Part-Time Positions	7.00	5.00	5.00
Seasonal Positions			
<b>Department Total</b>	<b>36.00</b>	<b>37.00</b>	<b>36.00</b>

## Classifications

Chief of Police	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Captain	3.00	3.00	3.00
Lieutenant	5.00	5.00	5.00
Sergeant	3.00	3.00	4.00
Detective	2.00	2.00	2.00
Police Officer	14.00	14.00	13.00
Part-time Officer	4.00	4.00	4.00
Records Clerk	1.00	1.00	1.00
Mechanic*		1.00	
Assistant Records Clerk	1.00	1.00	1.00
School Crossing Guard	1.00	1.00	1.00
<b>Department Total</b>	<b>36.00</b>	<b>37.00</b>	<b>36.00</b>

\*One mechanic from Public Works was reassigned to the Police Department

## Police

Account Number	Account Title	Actual 2007	Estimated 2008	Budget 2009
<b>Personnel Services</b>				
01-30-101-01	Full Time Salaries	\$ 1,552,762	\$ 1,635,000	\$ 1,715,750
01-30-101-02	Part Time Salaries	\$ 9,254	\$ 45,000	\$ 30,000
01-30-101-04	Overtime	\$ 76,904	\$ 82,500	\$ 75,000
01-30-102-01	Health / Life	\$ 308,631	\$ 365,000	\$ 365,000
01-30-102-02	Social Security	\$ 121,838	\$ 168,000	\$ 170,000
01-30-102-03	KPERS	\$ 4,733	\$ 4,200	\$ 6,000
01-30-102-04	Employment Security	\$ 5,889	\$ 15,000	\$ 7,500
01-30-102-05	Workers Compensation	\$ 45,369	\$ 50,000	\$ 60,000
01-30-102-06	Pension Plan	\$ 3,290	\$ 1,000	\$ 6,000
01-30-102-07	KP&F Retirement	\$ 205,703	\$ 250,000	\$ 260,000
01-30-102-08	NEACC Money Purch Pln	\$ 2,599	\$ 2,000	\$ 3,000
01-30-102-09	Admin Chgs 125 Plan	\$ -	\$ 200	\$ 200
<b>Total Personnel Services</b>		<b>\$ 2,336,973</b>	<b>\$ 2,617,900</b>	<b>\$ 2,698,450</b>
<b>Contractual Services</b>				
01-30-201-08	Telephone	\$ 21,663	\$ 21,800	\$ 22,500
01-30-202-02	Commercial Travel	\$ 4,386	\$ 6,000	\$ 8,000
01-30-202-03	Lodging / Meals	\$ 16,806	\$ 12,000	\$ 15,000
01-30-202-04	Parking / Tolls / Misc	\$ 311	\$ 700	\$ 500
01-30-202-05	Mileage Reimbursement	\$ -	\$ 1,200	\$ 1,000
01-30-203-01	Registration / Tuition / Other	\$ 9,961	\$ 12,000	\$ 12,000
01-30-203-02	Firing range	\$ 8,790	\$ 9,000	\$ 9,000
01-30-203-03	Tuition Reimbursement	\$ 2,075	\$ 2,000	\$ 10,000
01-30-203-04	Training / Junior College	\$ 6,967	\$ 2,200	\$ 2,200
01-30-204-01	Advertising - Classified	\$ 1,640	\$ 1,600	\$ 1,600
01-30-205-01	Insurance - Bldg, Equipment	\$ 425	\$ 800	\$ 1,000
01-30-205-02	Notary Bonds	\$ 50	\$ 500	\$ 500
01-30-206-01	Professional Organizations	\$ 2,290	\$ 3,200	\$ 3,200
01-30-206-03	Periodicals/Books/Publications	\$ 1,286	\$ 1,000	\$ 1,000
01-30-206-05	Professional Services	\$ 300	\$ 3,500	\$ 3,500
01-30-207-07	Pre-employment exams	\$ 2,063	\$ 4,000	\$ 4,000
01-30-208-04	Public Relations	\$ 3,215	\$ 3,000	\$ 3,000
01-30-208-13	Employee Recognition	\$ 3,329	\$ 3,000	\$ 3,000
01-30-210-01	DARE Special Exp.	\$ 400	\$ -	\$ -
01-30-212-04	Communications / Radios	\$ 1,736	\$ -	\$ -
01-30-212-05	Other Equip/Radar/Repair/Misc	\$ 4,227	\$ 13,000	\$ 13,000
01-30-212-06	Service Contracts/Rentals	\$ 21,850	\$ 17,000	\$ 22,000
01-30-212-07	Vehicle Maintenance	\$ 22,094	\$ 15,000	\$ 15,000
01-30-213-02	Equipment Rental	\$ 406	\$ 100	\$ 300
01-30-213-03	Uniform Dry Cleaning	\$ 6,218	\$ 10,000	\$ 9,000
01-30-214-02	Vehicle Registration	\$ 114	\$ 300	\$ 300
01-30-214-05	Computer Services	\$ 18,189	\$ 10,000	\$ 15,000
01-30-214-06	Animal Control / Care	\$ 65,527	\$ 71,000	\$ 74,500
01-30-214-08	Prisoner Care	\$ 35,805	\$ 45,000	\$ 47,000
01-30-214-09	Crime Prevention	\$ 733	\$ 3,000	\$ 3,000
01-30-214-10	DARE Supplies	\$ 2,687	\$ 4,000	\$ 4,000
01-30-214-11	Local Law Enforcement Blk Grant Exp	\$ 10,500	\$ 2,500	\$ 2,500
01-30-214-12	Bullet Proof Vest Grant	\$ -	\$ -	\$ 2,500
01-30-214-13	Juvenile Intake Assessment Center	\$ 7,859	\$ 8,100	\$ 8,500
01-30-215-03	Miscellaneous	\$ 930	\$ 3,000	\$ 3,000



<b>Total Contractual Services</b>	<b>\$</b>	<b>284,831</b>	<b>\$</b>	<b>289,500</b>	<b>\$</b>	<b>320,600</b>
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#### Commodities

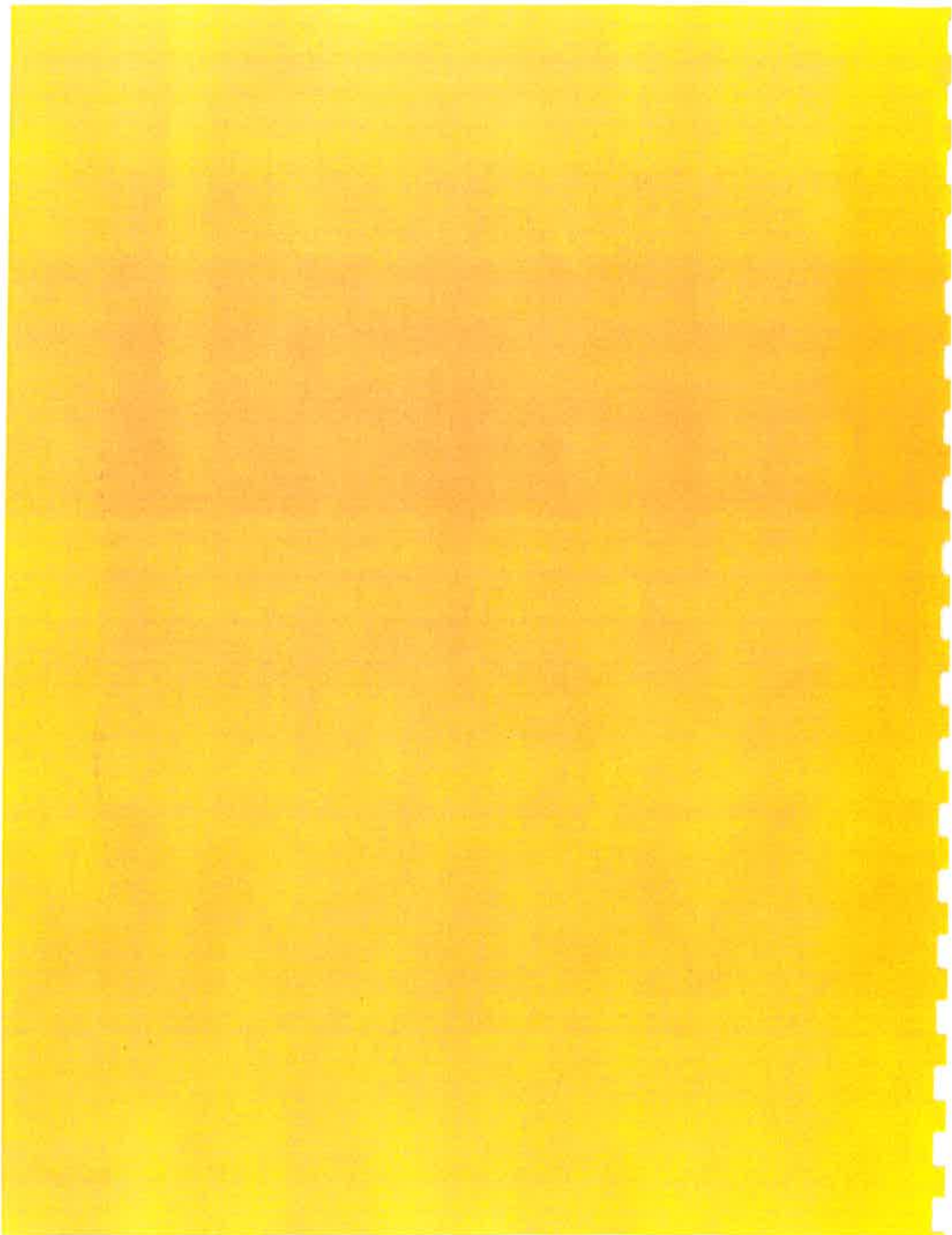
01-30-301-01	Office Supplies	\$	6,871	\$	10,000	\$	10,000
01-30-301-02	Copy Machine Supplies	\$	112	\$	2,000	\$	2,000
01-30-301-03	Imaging	\$	178	\$	500	\$	500
01-30-301-04	Postage	\$	454	\$	300	\$	500
01-30-301-05	Printed Forms	\$	2,570	\$	3,000	\$	4,000
01-30-301-06	Other Operating Supplies	\$	2,065	\$	5,500	\$	5,500
01-30-302-01	Unifrms / Lthr / Protect Vests	\$	11,538	\$	10,000	\$	10,000
01-30-302-02	Equipment - General	\$	4,144	\$	10,000	\$	10,000
01-30-303-01	Forensics Supplies	\$	4,728	\$	4,000	\$	4,500
01-30-303-02	Property and Evidence Supplies	\$	1,238	\$	9,000	\$	5,000
01-30-303-03	Booking Facility Supplies	\$	-	\$	1,500	\$	1,500
01-30-306-01	Fuel	\$	62,019	\$	90,000	\$	110,000
01-30-306-02	Fleet Tire Replacement	\$	3,397	\$	1,800	\$	3,000
<b>Total Commodities</b>		<b>\$</b>	<b>99,314</b>	<b>\$</b>	<b>147,600</b>	<b>\$</b>	<b>166,500</b>

#### Capital Outlay

01-30-401-01	Office Machines	\$	-	\$	1,000	\$	10,000
01-30-402-02	Office Furnishings	\$	320	\$	-	\$	1,500
01-30-402-03	Computer Systems	\$	1,435	\$	10,000	\$	18,700
01-30-403-01	Police Vehicles	\$	66,080	\$	105,000	\$	105,060
01-30-404-03	Handguns / Shotguns	\$	2,435	\$	5,000	\$	5,000
01-30-404-04	Radios	\$	-	\$	1,000	\$	-
01-30-404-05	Radar	\$	4,323	\$	-	\$	4,700
01-30-404-06	Other Equipment	\$	4,775	\$	68,000	\$	15,000
01-30-404-07	Video Recorder	\$	1,095	\$	-	\$	-
01-30-404-08	Motorcycles	\$	9,200	\$	-	\$	-
01-30-404-09	Bicycle Patrol	\$	-	\$	-	\$	1,000
01-30-407-05	Contingency	\$	-	\$	-	\$	66,000
<b>Total Capital Outlay</b>		<b>\$</b>	<b>89,663</b>	<b>\$</b>	<b>190,000</b>	<b>\$</b>	<b>226,960</b>

<b>Police Total</b>	<b>\$</b>	<b>2,810,780</b>	<b>\$</b>	<b>3,245,000</b>	<b>\$</b>	<b>3,412,510</b>
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## **GLOSSARY**



## **Glossary of Terms**

### ***Definitions***

#### ***Accrual Basis***

A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

#### ***Adopted Budget***

Refers to the budgeted amounts approved by the City Council and sent to the County Clerk's Office for certification. The budget is required to be delivered to the County Clerk by no later than the 25<sup>th</sup> of August.

#### ***Ad Valorem Taxes***

Ad Valorem taxes, commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

#### ***Agency Fund***

A fund established to account for assets held by Mission as a collection or paying agent for individuals, private organizations, other governmental units, or other funds.

#### ***Appropriation***

An authorization made by the City Council which permits the City to incur obligations and to make expenditures for specific purposes.

#### ***Assessed Valuation***

A value that is established for real or personal property use as a basis for levying property taxes. The assessed valuation for residential property in Mission is 11.5% of fair market value, and commercial property is 25%.

#### ***Assets***

Resources owned or held by the City which have monetary value.

#### ***Bond***

A written promise to pay a sum of money on a specific date at a specific interest rate. Bonds are most frequently sold to raise funds for large capital projects, such as constructing stormwater facilities, a community center, etc.

#### ***Budget***

A plan of financial operation embodying an estimate of proposed expenditures for a specified period of time (budget fiscal year) indicating all planned revenues and expenditures for the year. The term may be used to describe a plan for an entire jurisdiction, such as "the City of Mission Budget," or it may apply to specific plans or parts of a fiscal plan, such as "the Capital Budget" or "the Police Department Budget."

#### ***Budget Amendment***

An increase in the published budget expenditure authority at the fund level for a given year's published budget.

#### ***Budget Revision***

A change in budgeted expenditure authority for any City department which does not result in an increase in the published budget authority of any fund.

#### ***Budgetary Basis***

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

#### ***Budgetary Control***

The control or management of the City in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

#### ***CAFR***

Comprehensive Annual Financial Report. An annual, audited financial report issued by the City stating the results of the previous year's fiscal operations.

#### ***Community Investment Program (CIP)***

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the long-term needs of the City. Examples of items frequently included in the CIP are new buildings, land acquisition, roads, bridges, culverts, and park amenities and improvements.

#### ***Capital Outlay***

Expenditures which result in the acquisition of, or addition to, fixed assets.

**Capital Projects**

Major construction, acquisition, or renovation activities which add value to the City's physical assets or significantly increase their useful life. Also called capital improvements.

**CARS**

County Assisted Road System

**Cash Basis**

A basis of accounting in which transactions are recognized only when cash is received or spent.

**Commodities**

Expendable items which are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Consumer Price Index (CPI)**

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

**Consumer Use Tax**

A sales tax placed on equipment or materials purchased outside of a city or county for use in said city or county.

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services**

Services rendered to the City by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Debt Service**

Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**Debt Service Fund**

A fund established to account for the accumulation of resources for the payment of general long-term debt principal and interest.

**Encumbrance**

The commitment of appropriated funds to purchase an item or service prior to actual payment. To encumber funds means to set aside or commit funds for a specified future expenditure. Funds are generally encumbered

once a contractual obligation has been entered into by the Governing Body.

**Enterprise Fund**

A governmental accounting fund in which services provided are financed and operated similar to those of a private business- where the intent is that the costs (expenses, including depreciation) of providing goods and services be financed or recovered primarily through user fees. The City currently has no Enterprise Funds.

**Expendable Trust Fund**

A fund established to account for assets held by the City in a trustee capacity.

**Expenditure**

A decrease in net financial resources, these include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Fiscal Policy**

The City's policies with respect to revenues, spending, and debt management as these relate to City services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the City's budget and its funding.

**Fiscal Year**

A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operations. The fiscal year for the City is the same as the calendar year (January 1 - December 31).

**Fixed Assets**

Assets of a long term character, such as land, buildings, improvements other than buildings, machinery and equipment. The City has established a level of \$1,000 for an item to be considered an asset; below \$1,000, the item is a commodity.

**Franchise Fees**

Fees charged utility companies for operating within the City's corporate limits.

**Fund**

An accounting entity which has a set of self-balancing accounts and which records all financial transactions for specific activities or functions.

**Fund Balance**

Fund balance is the excess of assets over liabilities.

**Fund Type**

A group of subfunds that have similar activities, objectives, or funding sources. In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

**GAAP**

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GASB 34**

New framework and financial reporting model for state and local governments, designed by the Governmental Accounting Standards Board (GASB), to fulfill the requirement of reporting all infrastructure assets in financial statements.

**General Fund**

The fund used to account for all financial resources except those required to be accounted for in another fund. Revenues are derived primarily from general property taxes, local sales taxes, utility taxes, license and permit fees, and State shared taxes. General Fund expenditures include the costs of general City government.

**G.O. Bond**

A General Obligation (G.O.) Bond is a bond secured by the issuer's full faith and credit.

**Grants**

Grants are gifts of money from another government or private source which must be spent to complete a stated program or purpose.

**Interfund Transfers**

The movement of monies between funds of the City.

**Levy**

To impose taxes for the support of City activities.

**Liability**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Line Item**

A specific expenditure category within an agency budget. Examples include postage, rent, paper supplies and travel.

**Long Term Debt**

Debt with a maturity of more than one year after date of issuance.

**Market Value**

The appraised price of real property. Market value is also called the "100% value" of property.

**Mill**

The property tax rate which is based on the valuation of the property. A tax rate of one mill produces one dollar on each \$1,000 of assessed property valuation.

**Modified Accrual Basis**

The basis of accounting is used for governmental funds and expendable trust funds where the measurement focus is on current financial resources measurement. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

**Motor Vehicle Tax**

Tax received from the county for vehicles licensed in Mission and is based on the age and value of the vehicle and is taxed according to the county-wide average tax rate for the previous year.

**Object Category**

An expenditure classification, referring to the highest and most comprehensive level of classification. These include Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers/Refunds, Debt Service and Losses.

**Object Class**

An expenditure classification, referring to specific groups of objects, such as salaries and wages, utilities, rent, supplies and materials, and administrative equipment.

**Object of Expenditure**

An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture/furnishings.

**Operating Budget**

The annual budget and process which provides a financial plan for the operation of the City and the provision of services for the year. Excluded from the operating budget are one-time capital projects, which are determined by a separate, but interrelated, process.

**Operating Expenses**

The cost for personnel, materials and equipment required for a department to function.

**Pay-As-You-Go Basis**

A term used to describe the financial policy which funds capital outlays from current revenues rather than by borrowing.

**Personal Services**

Expenditures for salaries, wages, and fringe benefits of City employees.

**Property Tax**

See Ad Valorem Tax

**Reserves**

Reserves are funds set aside to support unknown or unforeseen disbursements of a legal or emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

**Revenue**

Funds which the City receives as income.

**Revenue Bonds**

These bonds are used to finance public improvement projects authorized by the Governing Body, and are backed by revenues or user fees.

**Sales Tax**

The City of Mission has an ongoing 1 percent sales tax on all retail sales. The City also currently collects an additional ¼ cent tax for retirement of debt issued in connection with the expansion of the Community Center.

**Special Alcohol Fund**

A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to alcohol and drug abuse prevention and education.

**Special Assessment**

A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed to primarily benefit the assessed properties.

**Special Highway Fund**

A fund established in accordance with K.S.A. 79-3425C to account for those revenues received from the state tax on motor fuel. Statutes restrict the use of these funds to non-capital street and highway expenditures.

**Special Parks and Recreation Fund**

A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to parks and recreational services, programs and facilities.

**Tax Base**

Objects and/or activities to which a specific tax is applied; state law and/or local ordinances define what makes up the tax base and determines what objects, if any, are exempted from taxation. For example, the City's real property tax base is the market value of all real estate in the City.

**Taxes**

Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Tax Increment Financing (TIF)**

A method of financing established in accordance with K.S.A. 12-1770 et seq. This method allows cities to help redevelop property through private investment. Revenues for this method are derived from the increased property tax payments (increment) caused by the higher assessments on the redeveloped property.

**User Fees**

All fees charged by the City for the use of certain programs or facilities.