



## 2015 Budget & CIP



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

## **Mayor**

Steve Schowengerdt

## ***City Council***

### **Ward I**

Pat Quinn  
Jason Vaughn

### **Ward II**

Amy Miller  
Arcie Rothrock

### **Ward III**

Jennifer Cowdry  
Debbie Kring

### **Ward IV**

Suzanne Gibbs  
David Shepard

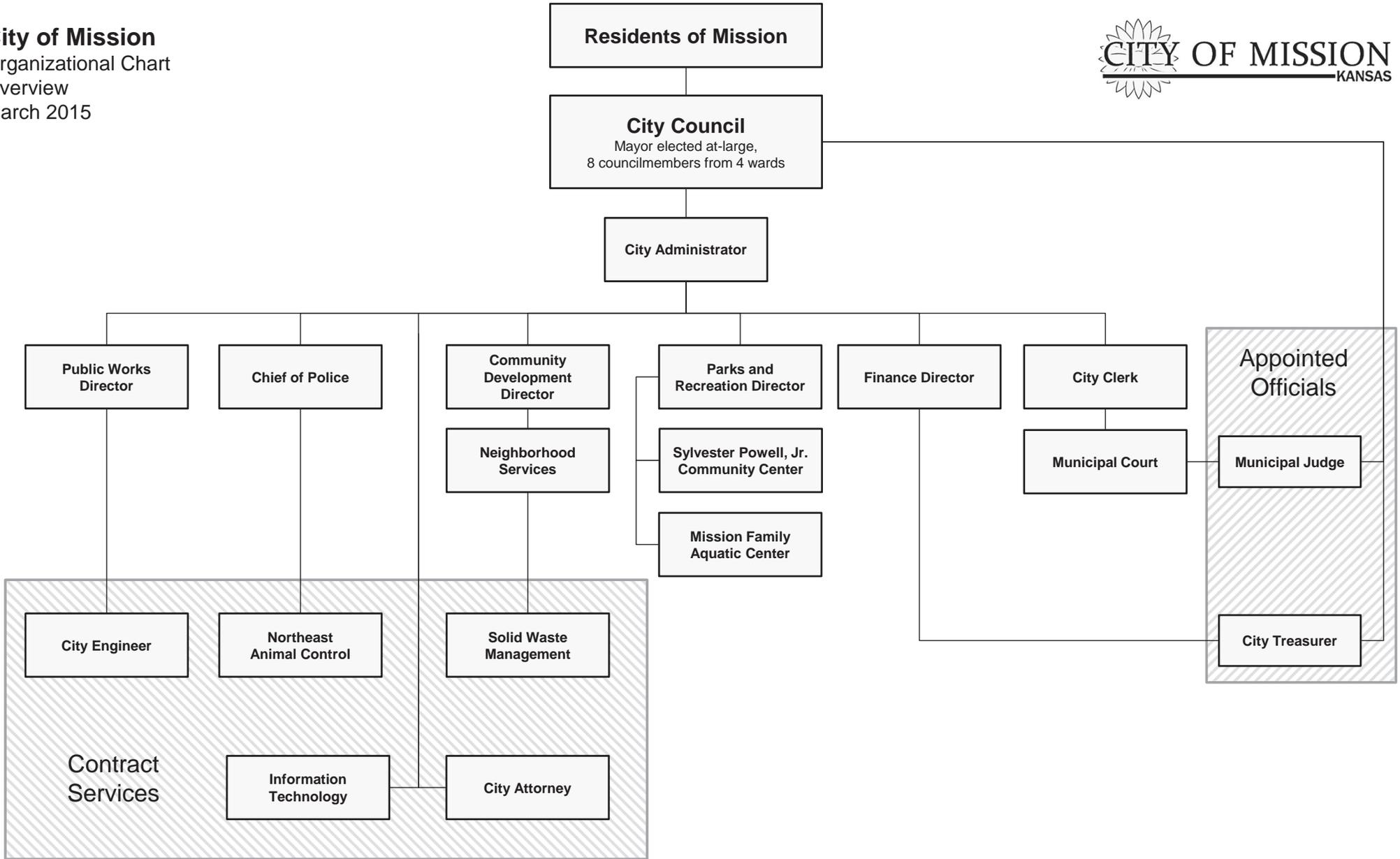
## ***Administration***

City Administrator: Laura Smith  
Finance Director: Vacant  
City Clerk: Martha Sumrall  
Treasurer: Donald Chamblin  
Municipal Judge: Keith E. Drill  
Police Chief: Ben Hadley  
Parks & Recreation Director: Christy Humerickhouse  
Community Development Director: Vacant  
Public Works Director: John Belger

## ***Attorney***

David K. Martin

**City of Mission**  
 Organizational Chart  
 Overview  
 March 2015



# **EXECUTIVE SUMMARY**



6090 Woodson Road  
Mission, KS 66202  
(913) 676.8350  
[www.missionks.org](http://www.missionks.org)

The Honorable Mayor and City Council of the City of Mission, Kansas:

The City of Mission Leadership Team is pleased to present the 2015 budget. It is a balanced budget, as required by law. The primary focus of this budget is to maintain the City's existing high service levels and sound financial position

There are several goals which form the foundation for Mission's annual budget process including:

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

The budget process begins each year with review of a 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 us 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 Council also adopts a budget resolution outlining and clarifying specific policies for the current fiscal year. However, even with clear goals and objectives, continued economic pressures require that budget review, modification and potential reductions continue well beyond the legally required August deadline to result in a final budget.

### **Revenue Highlights**

General Fund revenue projections for the 2015 Budget remain conservative and are essentially flat when compared to receipts for the last several years. Sales tax continues to be the largest revenue source for the City's General Fund.

With focused efforts to continue decrease our reliance on property taxes and diversify revenue streams, the 2015 Budget continues to use dedicated utility fees to pay for infrastructure repairs. The implementation of the dedicated utility fees has resulted in the City Council eliminating approximately 2 mills of the overall levy since 2011, despite an already low mill rate when compared to neighboring municipalities.



The stormwater utility fee is \$23/month per ERU in the 2015 Budget. This fee supports existing stormwater debt service obligations.

The Transportation Utility Fee, which assesses developed property parcels for road usage in proportion to the amount of traffic they generate, remained constant in the 2015 Budget. This fee pays for street repairs and transportation infrastructure improvements.

Dedicated sales tax revenues, from the ¼-cent Street sales tax and ⅜-cent Parks & Recreation sales tax also provide important revenue streams for specific purposes.

## **General Fund Highlights**

### Personnel Services

The largest expenditure category in the General Fund is Personnel Services. It takes human resources – people – to deliver our services. Budgeted at approximately \$6.4 million in the General Fund, these costs represent approximately 66% of the General Fund budget.

When appropriate, personnel costs may be allocated to other funds, i.e. Stormwater Utility, Capital Improvement or Special Highway, based on the estimated percentage of staff time dedicated in these areas.

### Contractual Services and Commodities

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for approximately \$3.1 million in the 2015 Budget. Careful and consistent management of the Departmental Budgets continues to provide for controlled expenditures in these categories.

### Capital Expenditures

The 2015 Budget maintained a commitment to funding the capital equipment replacement schedule. Evaluating and funding these needs remains a critical asset management tool.

### Transfers

A transfer in the amount of \$83,000 is included in the General Fund for 2015. This represents the transfer to the Solid Waste Utility fund to subsidize a portion of the residential trash service contract. This subsidy will maintain the cost of trash service for a single-family property at \$13.59 per month.



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### Highlights - Other Funds

With an emphasis on capital infrastructure investment, and the introduction of dedicated revenue streams, there are a variety of other funds that support the repair, maintenance and/or replacement of the City's stormwater, street, parks and other public facility infrastructure.

### Conclusion

Over the last ten years our community has consistently demonstrated that we can take on the tough issues. From having the first comprehensive solid waste plan, integrating transit into our planning frameworks, establishing a form-based code, and weathering an economic storm, we continue to move forward. We are committed to making our community a better place to work, live, and recreate.

**CITY OF MISSION, KANSAS  
RESOLUTION NO. 926**

**A RESOLUTION ESTABLISHING BUDGET POLICIES FOR BUDGET YEAR 2015 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**, the City of Mission created a redevelopment vision designed to bring increased density to our commercial corridors to diversify revenue sources and lower the per capita cost of basic services; and

**WHEREAS**, it is important to fund the replacement and repair of public infrastructure such as streets, sidewalks, storm water structures, parks, and public facilities to encourage private redevelopment; and

**WHEREAS**, the City has implemented more transparent methods for paying for services and infrastructure through stormwater, solid waste, and transportation utility fee structures;

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

**Section 1.** The Governing Body establishes the following policies to maintain the public infrastructure as part of the Community Investment Program (CIP) within the 2015 Budget.

1. Maintain the Stormwater Utility Fee at \$23.00 per ERU per month. This rates includes \$19.00 per month to repay \$1.7 million annually on existing stormwater debt and \$4.00 per month to fund the construction of the Johnson Drive Interceptor. The Stormwater Utility generates approximately \$2.1 million annually.
2. Maintain the current property tax mill rate of 10.500 mills in Rock Creek Drainage District #1 and Rock Creek Drainage District #2. The Drainage Districts generate approximately \$80,000 in annual revenue.
3. Maintain the Transportation Utility rate at \$0.0149 per trip for commercial properties and \$0.02076 for residential properties which will generate approximately \$775,000 annually. These revenues are used in conjunction with the ¼ cent Transportation Sales Tax that generates approximately \$495,000 annually for the street program.
4. Use the revenues from the ¾-cent Parks & Recreation Sales Tax for debt service on the outdoor aquatic facility, facility/equipment and operating costs associated with the Sylvester Powell, Jr. Community Center and maintenance of the City's outdoor park and trail amenities. The sales tax generates approximately \$735,000 annually.

**Section 2.** The Governing Body has established the following policies to maintain basic services and city operations as part of the General Fund and within the 2015 Budget.

1. Hold the current mill levy rates constant at 11.413 with all mills levied in the General Fund.
2. Maintain a General Fund balance of no less than \$1.5 million. The City's goal for reserve funds is 25% of our total General Fund revenues. To reach that goal, the city would need to have a General Fund balance of approximately \$2.5 million.
3. Maintain the Solid Waste Utility Rate at \$13.59 per month for single-family property owners. An estimated transfer in the amount of \$83,000 from the General Fund subsidizes single-family residential

trash service from Deffenbaugh, which will be contracted at a rate of \$15.92 per month per home in 2015.

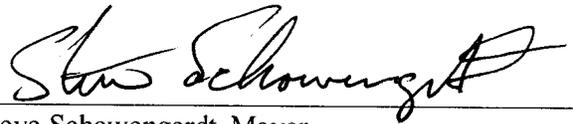
4. Continue to implement merit pool increases for outstanding employee performance.
5. Fund replacement of identified needs from the 10-year replacement schedule, including replacement of a portion of the Police Department fleet and the streetsweeper. All capital equipment in the 2015 budget is anticipated to be acquired through lease-purchase agreements.
6. Maintain the Franchise and Mill Rate Rebate program at 100% of the City Franchise Fees, 75% of the total City Mill exclusive of all City special assessments, and 50% rebate of the Solid Waste Utility Fee. This expense is estimated at approximately \$18,000.
7. Maintain a cost recovery goal of 80% for the Community Center, excluding capital. The 2015 budget estimates that the city will recover 79% of our Parks & Recreation expenditures. The budget also includes a transfer of \$25,000 from the Parks & Recreation sales tax revenues to offset operating expenses.

**Section 3.** The Governing Body directs staff to pursue the following areas as part of on-going budget considerations.

1. Continue exploring possible partnership options that could decrease costs supported by Mission taxpayers.
2. Proceed with a community visioning/survey process that will assist in reviewing and updating the City's Comprehensive Plan

**PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MISSION** on this 20th day of August 2014.

**APPROVED BY THE MAYOR** on this 20th day of August 2014.



Steve Schowengerdt, Mayor

ATTEST:



Martha Sumrall, City Clerk

## ***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. They 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 ensure 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 using 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 that property values have historically increased in Johnson County, but in recent valuation years the City has seen a decrease in overall property values in our community. Increasing property values will increase property tax revenues when the mill levy is held constant. Decreasing property values reduce the revenue available to the City unless the mill levy is increased. The City will annually review the effect of property values and will take that into consideration when establishing the mill levy rate.

The City levies a 1% general local sales tax. A special ¼-cent sales tax became effective in April 2012 (sunsets April 2022) that is dedicated to street repair and maintenance. A special 3/8-cent parks and recreation sales tax became effective April 2013 (sunsets April 2023). Revenues from this special sales tax may be used to fund construction, operation, or maintenance of parks and recreation facilities.

#### Expenditure Provisions

The City will manage expenditures to assure that service delivery will be efficient and cost effective when 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 has established a goal of maintaining 25% of General Fund revenues as a reserve in this fund. From time to time, short-term, planned draw-down of reserves may occur based on specific needs and priorities established by the Council.

#### Capital Project Provisions

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

The City will adopt annual capital budgets 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, and City Treasurer, 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 state 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 ten days prior to the hearing. The City then must hold a public hearing and forward amended budget forms to the County Clerk for certification.

## ***Debt Financing Policy***

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. In addition, the City will use a ten-year equipment replacement schedule and an annual five-year financial forecast to assist with long-term financial planning.

### **Responsibility for Policy**

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

- meet at least semi-annually to consider the need for debt financing and assess progress on the current CIP 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 Director shall gather information on the financial status of the City's current CIP. 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 time frame 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 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 municipal 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 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, unless anticipated revenues streams would support otherwise. 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 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 predetermined 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 Director or his/her designee.

### *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 Director 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 Director. The utilization of the Financial Advisor for certain long-term debt issuance will be at the discretion of the Finance Director and City Administrator 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.

### *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 is 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 Director 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 "AA" 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.

## **Debt 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. Although General Obligation Bonds may be repaid with revenues sources other than ad valorem taxes (e.g. voter-approved sales taxes), the issuer's tax levy commitment is unlimited. As such, this structure has strong marketability in competitive offerings and attracts the lowest interest costs.

**Municipal Lease 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.

**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 Obligation Bonds.** Bonds backed by a dedicated revenue source and not the full faith and credit of the City. For example, Special Obligation Tax Increment Bonds would be repaid solely from pledged tax increment financing revenues. Because it is not secured by an unlimited tax levy, this structure has typically requires a negotiated offering with interest costs higher than those available for General Obligation Bonds.

**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.

## ***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, there are no other agencies or entities which should be 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, Stormwater Utility Fund, Solid Waste Utility Fund, Transportation Fund and the Parks & Recreation Sales Tax 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 Street Sales Tax Bond Fund.

- **Capital Project Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities/infrastructure. 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.

## ***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 financial policies 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 administrative 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 in early to mid-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. 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 after the publication of the proposed budget, but no later than August 15th, 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>.

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## **FINANCIAL SUMMARIES**

## **Revenue Overview**

### **Introduction**

The City of Mission has worked to develop a diverse base of revenues to fund its operational and capital needs. This section describes major revenue sources and trends and how these affect the City. Current revenues are those funds that the City has budgeted to collect in 2015. Current revenue does not include beginning fund balance, interfund transfers, or bond proceeds.

Each major revenue source is described by fund on the following pages. Special emphasis is placed on several major revenue sources in the General Fund (see Table 1 below). This set of revenues is significant in that they collectively represent 87% of the City's projected current General Fund revenues in 2015.

**TABLE 1 - GENERAL FUND REVENUES**

Revenue Source	Projected Gen. Fund Revenue 2015	Percent of Gen. Fund Current Revenues
Property Tax	\$1,320,000	13%
City Sales/Use Tax	\$2,525,000	25%
County Sales/Use Tax	\$1,120,000	11%
Franchise Fees	\$1,050,000	10%
Fines and Forfeitures	\$1,350,000	13%
Community Center Revenues	\$1,500,000	15%
All Other Revenues	\$1,285,903	13%
<b>Total Projected 2015 General Fund Revenues</b>	<b>\$10,150,903</b>	<b>100%</b>

### **Ad Valorem Property Tax**

Property taxes are collected on the assessed valuation of taxable real estate and tangible personal property. The County Clerk provides the estimated assessed valuation used in the calculation of property taxes necessary to fund the budget.

Based on the projected assessed valuation, the mill levy is calculated to fund ad valorem property tax revenue requirements. The Mission City Council has historically been committed to maintaining low property tax rates. Since 2004, the City has used 5-year financial forecasting models to assist in considering and adjusting the mill levy to ensure a more appropriate balance of revenue sources and to ensure plan for current and future capital and operating needs.

In tax year 2014, the City will levy 11.354 mills in ad valorem property tax for the General Fund. The 2014 mill funds the 2015 budget. Revenue from these taxes are budgeted at \$1,320,000 and comprise 13% of total General Fund revenues in 2015. Previously, approximately 1 mill was levied to fund debt service for Mohawk Park in the Bond and Interest Fund; this debt was retired in 2014, and those funds are now directed to the General Fund.

## **Sales and Use Taxes**

### **City Sales and Use Tax**

The City's largest single source of income is a 1.625% (1.0% General, 0.25% Streets, 0.375% Parks & Recreation) tax on items and services purchased within the City. The City also receives use tax revenues. These revenues are collected on items or services purchased outside of Mission but delivered for use within the City.

City sales/use tax revenues budgeted in the General Fund reflect revenues generated by the 1.00% General Sales tax and total \$2,525,000. This revenue stream comprises 25% of total General Fund revenues. The City has historically experienced relatively small but steady growth in sales tax revenues annually, and the City relies on conservative projections to develop the annual budget.

A special ¼-cent sales tax became effective April 1, 2012, and is dedicated to street repair and maintenance. This special purpose sales tax sunsets in ten (10) years. Revenues from this sales tax have been budgeted at \$495,000 for 2015 and are reflected in the Special Sales Tax Bond - Streets Fund.

In November 2012, Mission voters approved a 3/8-cent sales tax (effective April 1, 2013) for parks and recreation. These sales tax dollars may be spent on operations, maintenance, and/or construction of parks related services and facilities. Revenues from this sales tax have been budgeted at \$735,000 for 2015 and are reflected in the Special Sales Tax Bond - Park & Recreation Fund. This special purpose sales tax also has a 10-year sunset provision.

### **County Sales and Use Tax**

The City's allocation of the Countywide sales/use tax is made up of several components: 1) the City's share of the countywide 0.6% sales tax, and 2) the City's share of two countywide special sales taxes. The first is for the jail, the second for public safety. The proceeds are distributed by the State Department of Revenue based on specific distribution formulas. Total County sales and uses taxes budgeted for 2015 are \$1,120,000. County sales and use taxes are projected to comprise 11% of total General Fund revenues.

### **Franchise Fees**

The City levies franchise fees of 5% of gross receipts on electric, gas, telephone and cable companies operating within the City limits. Telephone and cable franchise fees are related to the City's population, which has remained fairly stable. Electric and gas franchise fees, while also population driven, are also largely influenced by large/intensive commercial users, rate increases/decreases and the weather. Franchise revenues are projected to comprise 10% of total General Fund revenues. Franchise revenues budgeted for 2015 total \$1,050,000, which is roughly equal to actual collections for the previous three fiscal years.

### **Fines and Forfeitures**

Fines and forfeitures are revenues collected as a result of law enforcement activity in the City. Annual revenues for 2015 are budgeted at \$1,350,000 and represent 13% of total revenues in the General Fund. Revenues from this source are projected to decrease approximately \$100,000 from 2014.

### **Community Center Revenues**

Revenue for the Sylvester Powell, Jr. Community Center is generated through memberships, facility rental fees and fees collected for programs and services. The revenue budgeted for all activities at the Center for 2013 is \$1,500,000 or 15% of total General Fund revenues.

### **Capital Infrastructure Revenues**

The City has taken a number of steps over the last several years to begin to address funding for capital infrastructure maintenance and replacement. Specifically, there have been efforts to establish dedicated revenue streams to be used for these purposes. The largest revenue streams are generated by the Stormwater Utility and Transportation Utility fees, which provide transparent, dedicated revenue streams for infrastructure improvements city-wide.

In addition, the ¼-cent Street Sales Tax and the ⅜-cent Parks & Recreation Sales tax, both approved by voters, provide additional infrastructure revenue streams. These revenue streams combined form the building blocks for the City's five-year Community Investment Program (CIP), a planning tool that is detailed later in the budget book.

### **Stormwater Utility Fees**

The City established a stormwater utility in 2005 to provide an on-going, dedicated revenue source to fund stormwater improvements throughout the community. The fee is applied based on the amount of impervious surface on a property. The fee is set per equivalent residential unit (ERU), which is equal to 2,600 sq. ft.

The ERU is reviewed and established annually by the City Council during the budget process. Factors influencing the annual rate include: debt service requirements related to stormwater infrastructure and current stormwater needs and priorities. For 2015, the ERU was maintained at \$23/mo per ERU, with revenues estimated at \$2,125,000 in the Stormwater Fund budget.

### **Transportation Utility Fees**

Several years ago, the City Council focused attention on funding for street and transportation infrastructure needs. A Transportation Utility Fee (TUF) was established to be used in conjunction with Special Highway funds, the ¼-cent Street Sales tax funds, and other intergovernmental revenue sources for street maintenance and construction.

The TUF is a charge to properties based on the number of vehicle trips (actual or estimated) each property generates over a period of time. The central rationale for a TUF is that, like a municipal water or wastewater utility, transportation should be funded at least in part by linking a property's consumption of transportation services to the cost of providing and maintaining those services. The Transportation Utility Fee is projected to generate \$775,000 for 2015 in the Transportation Fund budget.

### **Dedicated Sales Tax Revenues**

As mentioned in the Sales Tax section above, the City also relies on a special ¼-cent sales tax dedicated to street repair and maintenance and a special ⅜-cent sales tax dedicated to parks and recreation to fund capital/infrastructure needs. Revenues from the street sales tax have been budgeted at \$495,000 for 2015 and are reflected in the Special Sales Tax Bond - Streets Fund. Revenues from the parks and recreation sales tax have been budgeted at \$735,000 for 2015 and are reflected in the Special Sales Tax Bond - Park & Recreation Fund.

**REVENUE SOURCES - 2015 BUDGET**

**GENERAL FUND**

<b>Description</b>	<b>2015 Basis of Projection</b>	<b>Additional Information</b>
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 2014 of \$117,182,580 (11.354 mills). This includes approximately 1 mill formerly levied to support the Bond and Interest Fund.	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% general sales tax on all nonexempt sales within the City.
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

Countywide Sales Tax (cont.)		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.
Countywide 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.
Countywide Sales Tax – Jail	Based on historical receipts and trends. This is the City's share of the countywide .25% Jail sales tax.	The portion of the Countywide Sales Tax due to the passage of the Jail 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.
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.

Franchise Fees (cont.)		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.
Licensing Fees	Based on department estimates and historical receipts.	Fees for business and liquor licensing.
Johnson County Plan Review and Inspection Fees	Based on department estimates.	The City contracts with Johnson County for building inspection and plan review services. Fees are collected based on the schedule established by the County.
Parks Special Event Revenues	Based on department estimates and historical receipts.	Fees for summer, winter and spring break camps at the Community Center.
Mission Family Aquatic Center Revenues	Based on department estimates and historical receipts and trends.	Annual memberships, daily admissions and concession sales at the Mission Family Aquatic Center.
Community Center Revenues	Based on department estimates and historical receipts and trends.	The governing body sets an annual self-sufficiency rate or goal for the department, which then establishes membership, rental and program fees at the Community Center.
Fines	Primarily court fines. Based on departmental estimates.	Fines are set by a combination of State law, municipal code and judge's actions.
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, sale or fixed assets and various reimbursements.

**STORMWATER FUND**

Stormwater Utility Fee	Based on equivalent residential units (ERUs) of impervious surface on developed parcels within the City.	Equal to approximately \$23 per month per ERU.
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.

**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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**SOLID WASTE UTILITY FUND**

Solid Waste Utility Fees	Established annually and collected on property tax bill. \$13.59/household/mo in 2015.	Fees for a portion of contractual trash services provided to all single-family residences.
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
Transfer from General Fund	Reviewed and established annually during the budget process.	General Fund supplement to utility fees collected per residential household.

**CAPITAL IMPROVEMENT FUND**

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
Interfund Transfers	Reviewed and established annually during the budget process depending on infrastructure or debt service needs.	Council may authorize a transfers from other funds as allowed by state statute to support construction or debt service for capital improvement projects.
Bond Proceeds	Not included in budget.	Council may authorize the issuance of debt to finance capital improvement projects.
Intergovernmental Revenue		Includes reimbursement of county, state or federal funds allocated to capital projects.

**TRANSPORTATION FUND**

Transportation Utility Fees	Fee is based on land use and trip generation determined for each specific property.	Based on a per-trip calculation for every land-use in the City using the Trip Generation (8th Edition, 3 Volume set) Informational Report of the Institute of Transportation Engineers (ITE).
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
Interfund Transfers	Reviewed and established annually during the budget process depending on infrastructure or debt service needs.	Council may authorize a transfers from other funds as allowed by state statute to support construction or debt service for capital improvement projects.

Bond Proceeds	Not included in budget.	Council may authorize the issuance of debt to finance capital improvement projects.
Intergovernmental Revenue		Includes reimbursement of county, state or federal funds allocated to street/transportation projects.

#### **STREET SALES TAX BOND FUND**

Special City Sales Tax - Streets	Based on historical trends.	In December 2011, voters approved an additional .25% sales tax for street and infrastructure improvements. Sales tax sunsets in 2022.
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.
Bond Proceeds	Not included in budget.	Council may authorize the issuance of debt to finance capital improvement projects.
Intergovernmental Revenue		Includes reimbursement of county, state or federal funds allocated to street/transportation projects.

#### **PARKS & RECREATION SALES TAX FUND**

Special City Sales Tax - Parks & Recreation	Based on historical trends.	In November 2012, voters approved an additional .375% sales tax dedicated to parks and recreation programs and facilities. Sales tax sunsets in 2023.
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.
Bond Proceeds	Not included in budget.	Council may authorize the issuance of debt to finance capital improvement projects.
Intergovernmental Revenue		Includes reimbursement of county, state or federal funds allocated to parks and recreation projects.

## ***Debt Service***

### **Overview and Debt Financing Principles**

Local governments are often faced with increasing demands for services and infrastructure improvements. These demands generally exceed the corresponding revenue necessary to finance the services and improvements on a pay-as-you-go basis. This produces a need to finance public facilities and infrastructure. Through debt financing, the City can construct improvements in advance of or as the need arises rather than delaying projects until full funding is accumulated. Debt financing also more fairly distributes the costs of the improvements to the users of the project over its anticipated lifetime.

The goal of Mission's debt policy is to maintain the ability to provide high quality essential city services and improvements in a cost effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The City uses a formally established Debt Policy when determining when to finance projects with debt.

### **Outstanding Debt**

The following provides a summary of the City's outstanding debt issues as of December 31, 2014. Debt service schedules are maintained and updated by the Finance Department. The City's current credit rating is "AA/Stable" assigned by Standard & Poor's Rating Services.

### **General Obligation Debt Supported by Taxes/Utility Fees**

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding at 12-31-14
5/1/07	\$750,000	Series 2007A - Mission Pet Mart - Taxable	9/1/2018	\$350,000
8/12/10	\$3,200,000	Series 2010A Stormwater	9/1/2020	\$2,010,000
12/15/10	\$6,945,000	Series 2010B Stormwater	9/1/2029	\$6,945,000
3/15/11	\$4,440,000	Series 2011A - Nall Ave	9/1/2015	\$870,000
7/11/13	\$680,000	Series 2013A - Streetlights	9/1/2023	\$620,000
12/20/13	\$4,480,000	Series 2013C - Jo Drive	9/1/23	\$4,480,000
8/7/14	\$9,795,000	Series 2014A - 2009A Refunding	9/1/29	\$9,795,000
8/27/14	\$4,035,000	Series 2014B - 2009A Refunding	9/1/18	\$4,035,000

### **General Obligation Debt Supported Primarily by Other Sources (Sales Tax)**

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding at 12-31-14
2/16/12	\$4,360,000	Series 2012A - Jo Dr & Martway Improvements	9/1/2022	\$3,520,000
7/11/13	\$4,510,000	Series 2013B - Outdoor Pool	9/1/2023	\$4,125,000

### **Legal Debt Margin**

Percentage of legal debt margin used measures the City's ability to issued bonded debt. Direct bonded debt is debt for which the City has pledged its full faith and credit. The debt limit establishes a maximum dollar limitation calculated under existing law. The debt limitations outlined by K.S.A. 10-308 provide that the debt of the City is limited to 30% of assessed valuation. Debt issued for certain purposes, for example stormwater improvements is exempted from the calculation of the legal debt margin.

CITY OF MISSION  
DEBT SUMMARY 2015

Debt Issue	Issue Date	Original Issue Amount	Interest Rates	Amount Outstanding 1/1/2015	Debt Issued in 2015	Debt Service 2015		Amount Outstanding 12/31/2015	Repayment Source
						Interest	Principal		
GO Taxable Bonds, Series 2007A Mission Pet Mart Relocation	5/1/2007	\$ 750,000	5.0-5.3	\$ 350,000	\$ -	\$ 18,434	\$ 80,000	\$ 270,000	Private loan repayment
GO Bonds, Series 2010A Refunding of 2008-2 Taxable Temp Notes	8/18/2010	\$ 3,200,000	2.0-2.75	\$ 2,010,000	\$ -	\$ 52,912	\$ 315,000	\$ 1,695,000	Stormwater utility fees, drainage district revenues, transfers
GO Refunding Bonds, Series 2010B Restructure 2005A and portion of 2009A	12/15/2010	\$ 6,945,000	4.0-4.25	\$ 6,945,000	\$ -	\$ 279,132	\$ -	\$ 6,945,000	Stormwater utility fees, drainage district revenues, transfers
GO Bonds, Series 2011A Nall Avenue Construction	3/15/2011	\$ 4,440,000	1.25-1.75	\$ 870,000	\$ -	\$ 7,613	\$ 870,000	\$ -	Transportation Utility fees & CARS Reimbursements
GO Bonds, Series 2012A Johnson Drive/Martway Improvements	2/16/2012	\$ 4,360,000	.40-2.0	\$ 3,520,000	\$ -	\$ 48,846	\$ 425,000	\$ 3,095,000	1/4-cent Street Sales Tax beginning 4/1/2012 and sunseting after 10 years
GO Bonds, Series 2013A Streetlight Acquisition	7/11/2013	\$ 680,000	2.0-3.0	\$ 620,000	\$ -	\$ 14,776	\$ 65,000	\$ 555,000	General Fund operating savings
GO Bonds, Series 2013B Mission Aquatic Center	7/11/2013	\$ 4,510,000	2.0-3.0	\$ 4,125,000	\$ -	\$ 119,650	\$ 410,000	\$ 3,715,000	Parks & Recreation Sales Tax
GO Bonds, Series 2013C Johnson Drive Improvements	12/20/2013	\$ 4,480,000	2.0-2.5	\$ 4,480,000	\$ -	\$ 93,638	\$ 460,000	\$ 4,020,000	1/4-cent street sales tax, Special Highway, Transportation Utility fees and Stormwater Utility fees
GO Refunding, Series 2014-A (replaced portion of 2009-A)	8/7/2014	\$ 9,795,000	2.0-3.0	\$ 9,795,000	\$ -	\$ 243,027	\$ 100,000	\$ 9,695,000	Stormwater utility fees, drainage district revenues, transfers
GO Refunding, Series 2014-B (replaced portion of 2009-A)	8/27/2014	\$ 4,035,000	2.0-4.0	\$ 4,035,000	\$ -	\$ 125,176	\$ 1,250,000	\$ 2,785,000	Stormwater utility fees, drainage district revenues, transfers
<b>Totals</b>		\$ 43,195,000		\$ 36,750,000	\$ -	\$ 1,003,204	\$ 3,975,000	\$ 32,775,000	

Total Debt Service Payments:  
\$ 4,978,204

Types of Improvements:

Streets
Stormwater
Parks
Private/Special Assessments
General Fund

## ***Classification and Compensation Plan***

The City of Mission maintains a classification and compensation plan with corresponding salary ranges for all authorized full-time positions. Additionally, a consistent and objective pay-for-performance system is used to assist in annually evaluating and rewarding individual employee performance.

Since 2004, the City has conducted an analysis of survey data collected by the Mid-America Regional Council (MARC) to support a pay philosophy of maintaining both internal equity and external competitiveness. The established salary ranges start at a market-valued minimum with a 45% spread to the maximum salary. The FY 2015 Budget contains funding for the following classifications effective January 1, 2015.

**City of Mission, Kansas  
2015 Salary Schedule**

**Range Adjust:** 0.0%

Adopted 2015

Position Title	Pay Grade	Pay Range		
Administrative Assistant	8	27,689	TO	40,149
Office Assistant	11	32,053	TO	46,478
Administrative Supervisor	20	49,725	TO	72,101
HR Specialist	17	42,954	TO	62,285
Senior Accountant	17	42,954	TO	62,285
Public Information Officer	19	47,357	TO	68,668
City Clerk	23	57,563	TO	83,467
Finance Director	29	77,140	TO	111,853
City Administrator	33	93,764	TO	135,958
Assistant Court Clerk	11	32,053	TO	46,478
Court Clerk	13	35,339	TO	51,242
Laborer/Equipment Operator I	11	32,053	TO	46,478
Laborer/Equipment Operator II	13	35,339	TO	51,242
Mechanic	13	35,339	TO	51,242
Asst Public Works Superintendent	19	47,357	TO	68,668
Public Works Superintendent	21	52,212	TO	75,706
Public Works Director	29	77,140	TO	111,853
Neighborhood Services Officer	14	37,106	TO	53,803
Planner	21	52,212	TO	75,706
Community Development Director	29	77,140	TO	111,853
Maintenance Worker	10	30,527	TO	44,264
Maintenance Supervisor	13	35,339	TO	51,242
Aquatics Manager	17	42,954	TO	62,285
Aquatics Coordinator	13	35,339	TO	51,242
Program Supervisor	20	49,725	TO	72,101
Program Coordinator	15	38,961	TO	56,494
Rental/Event Coordinator	15	38,961	TO	56,494
Parks & Recreation Director	29	77,140	TO	111,853
Police Records Clerk	13	35,339	TO	51,242
Police Officer	15	38,961	TO	56,494
Police Detective	19	47,357	TO	68,668
Police Sergeant	21	52,212	TO	75,706
Captain	26	66,637	TO	96,623
Chief of Police	29	77,140	TO	111,853

## **BUDGET BY FUND**

## Fund Overview - 2015 Budget

	General Fund	Bond & Interest	Special Highway	Sales Tax	
				Bonds Streets	Transportation
Beginning Fund Balance	\$1,618,371	\$5,682	\$76,638	\$450,235	\$244,226
<b>REVENUES</b>					
Property Taxes	\$1,335,000	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes (PILOT)	\$53,125	\$0	\$0	\$0	\$0
Sales and Use Taxes	\$3,903,478	\$0	\$0	\$495,000	\$0
Franchise Tax Fees	\$1,050,000	\$0	\$0	\$0	\$0
Alcohol Tax	\$42,800	\$0	\$0	\$0	\$0
Fuel Tax	\$0	\$0	\$243,460	\$0	\$0
Transient Guest Tax	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$150,000	\$0	\$0	\$0	\$0
Plan Review/Inspection Fees	\$140,000	\$0	\$0	\$0	\$0
Police Fines	\$1,350,000	\$0	\$0	\$0	\$0
Charges for Services	\$185,000	\$0	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Interest	\$1,500	\$0	\$0	\$25	\$75
Miscellaneous and Other	\$125,000	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Aquatic Facility Revenues	\$100,000	\$0	\$0	\$0	\$0
Parks Special Event Revenues	\$190,000	\$0	\$0	\$0	\$0
Community Center Revenues	\$1,500,000	\$0	\$0	\$0	\$0
Event/Sponsorship Revenues	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Solid Waste Utility Fees	\$0	\$0	\$0	\$0	\$0
Stormwater Utility Fees	\$0	\$0	\$0	\$0	\$0
Transportation Utility Fees	\$0	\$0	\$0	\$0	\$775,000
<b>TOTAL REVENUES</b>	<b>\$10,125,903</b>	<b>\$0</b>	<b>\$243,460</b>	<b>\$495,025</b>	<b>\$775,075</b>
Transfers from other funds	\$25,000	\$0	\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	<b>\$10,150,903</b>	<b>\$0</b>	<b>\$243,460</b>	<b>\$495,025</b>	<b>\$775,075</b>
<b>EXPENDITURES</b>					
Personal Services	\$6,434,630	\$0	\$15,000	\$0	\$0
Contractual Services	\$2,603,580	\$0	\$0	\$0	\$0
Commodities	\$505,350	\$0	\$0	\$0	\$0
Capital Outlay	\$210,000	\$0	\$212,500	\$0	\$130,000
Debt Service	\$80,000	\$0	\$0	\$473,845	\$877,613
CID / TIF Distributions	\$105,000	\$0	\$0	\$0	\$0
Contingency/Reserves/Transfers	\$268,000	\$5,682	\$85,000	\$400,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$10,206,560</b>	<b>\$5,682</b>	<b>\$312,500</b>	<b>\$873,845</b>	<b>\$1,007,613</b>
Ending Fund Balance	\$1,562,714	\$0	\$7,598	\$71,415	\$11,688

Storm Water	RC Drainage #1	RC Drainage #2	Special Parks & Recreation	Parks & Recreation Sales Tax	CIP	Special Alcohol	Solid Waste Utility	MCVB	Total All Funds
\$504,419	\$2,565	\$5,915	\$117,921	\$209,987	\$614,582	\$9,778	\$1,277	\$31,447	\$3,893,043
\$0	\$2,708	\$79,130	\$0	\$0	\$0	\$0	\$0	\$0	\$1,416,838
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,125
\$0	\$0	\$0	\$0	\$735,000	\$0	\$0	\$0	\$0	\$5,133,478
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050,000
\$0	\$0	\$0	\$42,800	\$0	\$0	\$42,800	\$0	\$0	\$128,400
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243,460
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$141,500
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$100	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$2,200
\$0	\$0	\$0	\$0	\$0	\$65,000	\$0	\$6,000	\$9,000	\$205,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000	\$45,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$485,000	\$0	\$485,000
\$2,125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,125,000
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$775,000</u>
<b>\$2,125,100</b>	<b>\$2,708</b>	<b>\$79,130</b>	<b>\$42,800</b>	<b>\$735,000</b>	<b>\$67,000</b>	<b>\$42,800</b>	<b>\$491,000</b>	<b>\$69,000</b>	<b>\$15,294,001</b>
<u>\$80,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$85,000</u>	<u>\$0</u>	<u>\$190,000</u>
<b>\$2,205,100</b>	<b>\$2,708</b>	<b>\$79,130</b>	<b>\$42,800</b>	<b>\$735,000</b>	<b>\$67,000</b>	<b>\$42,800</b>	<b>\$576,000</b>	<b>\$69,000</b>	<b>\$15,484,001</b>
\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$15,000	\$0	\$0	\$6,564,630
\$0	\$0	\$0	\$0	\$0	\$0	\$35,000	\$567,000	\$91,000	\$3,296,580
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$506,350
\$0	\$0	\$0	\$85,000	\$220,500	\$184,113	\$0	\$0	\$0	\$1,042,113
\$2,637,986	\$5,000	\$80,000	\$57,700	\$529,650	\$368,997	\$0	\$0	\$0	\$5,110,791
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000
<u>\$20,000</u>	<u>\$214</u>	<u>\$5,045</u>	<u>\$0</u>	<u>\$125,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$908,941</u>
<b>\$2,707,986</b>	<b>\$5,214</b>	<b>\$85,045</b>	<b>\$142,700</b>	<b>\$875,150</b>	<b>\$603,110</b>	<b>\$50,000</b>	<b>\$568,000</b>	<b>\$91,000</b>	<b>\$17,534,405</b>
<b>\$1,533</b>	<b>\$59</b>	<b>\$0</b>	<b>\$18,021</b>	<b>\$69,837</b>	<b>\$78,472</b>	<b>\$2,578</b>	<b>\$9,277</b>	<b>\$9,447</b>	<b>\$1,842,639</b>

**Fund: General**

	Actual 2013	Budget 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$1,340,574</b>	<b>\$1,551,771</b>	<b>\$1,618,371</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$1,168,193	\$1,200,000	\$1,320,000
Delinquent Property Tax	\$12,731	\$15,000	\$15,000
Motor Vehicle Tax	\$132,115	\$125,000	\$153,478
City Sales and Use Tax	\$2,569,503	\$2,500,000	\$2,525,000
County Sales and Use Tax	\$769,699	\$750,000	\$750,000
County Sales/Use Tax - Jail	\$192,338	\$185,000	\$185,000
County Sales/Use Tax - Public Safety	\$192,338	\$185,000	\$185,000
Franchise Tax	\$1,022,854	\$1,050,000	\$1,050,000
Alcohol Tax	\$42,641	\$34,000	\$42,800
CID/TIF Sales Tax Revenues	\$104,223	\$105,000	\$105,000
<b>Subtotal Taxes</b>	<b>\$6,206,635</b>	<b>\$6,149,000</b>	<b>\$6,331,278</b>
<b>Licenses and Permits</b>	<b>\$201,191</b>	<b>\$170,000</b>	<b>\$150,000</b>
<b>Jo Co Plan Review/Inspection Fees</b>	<b>\$114,231</b>	<b>\$140,000</b>	<b>\$140,000</b>
<b>Police Fines</b>	<b>\$1,247,155</b>	<b>\$1,450,000</b>	<b>\$1,350,000</b>
<b>Charges for Services</b>	<b>\$181,292</b>	<b>\$285,000</b>	<b>\$185,000</b>
<b>Interest</b>	<b>\$1,609</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Miscellaneous and Other</b>	<b>\$139,281</b>	<b>\$200,000</b>	<b>\$125,000</b>
<b>Aquatic Facility Revenues</b>	<b>\$50,685</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Parks Special Event Revenues</b>	<b>\$167,718</b>	<b>\$200,000</b>	<b>\$190,000</b>
<b>Mission Square PILOTS</b>	<b>\$53,125</b>	<b>\$53,125</b>	<b>\$53,125</b>
<b>Transfer P&amp;R Sales Tax Revenues</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$25,000</b>
<b>Transfers from other Funds</b>	<b>\$60,557</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Center Revenues</b>	<b>\$1,487,754</b>	<b>\$1,575,000</b>	<b>\$1,500,000</b>
<b>TOTAL REVENUES</b>	<b>\$9,911,233</b>	<b>\$10,423,625</b>	<b>\$10,150,903</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	<b>\$5,998,562</b>	<b>\$6,443,800</b>	<b>\$6,434,630</b>
<b>Contractual Services</b>	<b>\$2,619,943</b>	<b>\$2,620,525</b>	<b>\$2,603,580</b>
<b>Commodities</b>	<b>\$386,066</b>	<b>\$495,200</b>	<b>\$505,350</b>
<b>Capital Outlay</b>	<b>\$183,110</b>	<b>\$522,000</b>	<b>\$210,000</b>
<b>Debt Service</b>	<b>\$19,660</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>CID/TIF Distributions</b>	<b>\$123,723</b>	<b>\$105,000</b>	<b>\$105,000</b>
<b>Contingency/Reserves/Transfers</b>	<b>\$368,972</b>	<b>\$90,500</b>	<b>\$268,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,700,036</b>	<b>\$10,357,025</b>	<b>\$10,206,560</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,551,771</b>	<b>\$1,618,371</b>	<b>\$1,562,714</b>

Fund Sources: Property Tax, Sales and Use Taxes, Motor Vehicle Tax, Alcohol Tax, Charges for Service, Police Fines, Franchise Fees, Permits and Licenses, Parks & Recreation Program Fees, Interest.

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 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$39,206</b>	<b>\$191,051</b>	<b>\$504,419</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$0	\$0	\$0
Delinquent Property Tax	\$414	\$0	\$0
Motor Vehicle Tax	\$8	\$0	\$0
<b>Interest</b>	\$61	\$500	\$100
<b>Stormwater Utility Fees</b>	\$2,099,774	\$2,175,000	\$2,125,000
<b>Intergovernmental Revenue</b>		\$0	\$0
<b>Miscellaneous Revenue</b>		\$484,241	
<b>Bond Proceeds</b>		\$0	\$0
<b>Transfers from Other Funds</b>		<u>\$80,000</u>	<u>\$80,000</u>
<b>TOTAL REVENUES</b>	<b>\$2,100,257</b>	<b>\$2,739,741</b>	<b>\$2,205,100</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	\$55,358	\$50,000	\$50,000
<b>Contractual Services</b>	\$17,713	\$68,000	\$0
<b>Commodities</b>	\$0	\$0	\$0
<b>Capital Outlay</b>	\$0	\$0	\$0
<b>Debt Service</b>	\$1,875,341	\$2,308,373	\$2,637,986
<b>Contingency/Reserves/Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$20,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,948,412</b>	<b>\$2,426,373</b>	<b>\$2,707,986</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$191,051</b>	<b>\$504,419</b>	<b>\$1,533</b>

Fund Sources: Stormwater Utility Fees, Interest, Transfers, and Intergovernmental Revenue

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

**Fund: Bond & Interest**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$2,787</b>	<b>\$5,682</b>	<b>\$5,682</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$118,274	\$119,800	
Delinquent Property Tax	\$1,246	\$1,000	
Motor Vehicle Tax	\$13,368	\$13,600	
<b>Interest</b>	\$7	\$0	\$0
<b>Special Assessments</b>	\$0	\$0	\$0
<b>Transfers from Other Funds</b>	<u>\$0</u>	<u>\$10,500</u>	
<b>TOTAL REVENUES</b>	<b>\$132,895</b>	<b>\$144,900</b>	<b>\$0</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	\$0	\$0	\$0
<b>Contractual Services</b>	\$0	\$0	\$0
<b>Commodities</b>	\$0	\$0	\$0
<b>Capital Outlay</b>	\$0	\$0	\$0
<b>Debt Service</b>	\$130,000	\$144,900	\$0
<b>Contingency/Reserves/Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,682</u>
<b>TOTAL EXPENDITURES</b>	<b>\$130,000</b>	<b>\$144,900</b>	<b>\$5,682</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$5,682</b>	<b>\$5,682</b>	<b>\$0</b>

Fund Sources: Property Tax, Motor Vehicle Tax, 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: Transportation**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$327,366</b>	<b>\$1,078,816</b>	<b>\$244,226</b>
<b>REVENUES</b>			
Transportation Utility Fees	\$771,246	\$790,607	\$775,000
Miscellaneous Revenue	\$0	\$0	\$0
Intergovernmental Revenue	\$259,062	\$1,450,000	\$0
Reimbursed Expenses	\$362,092	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Interest	\$78	\$75	\$75
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$1,392,478</b>	<b>\$2,240,682</b>	<b>\$775,075</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$182,878	\$212,500	\$130,000
Debt Service	\$458,150	\$2,862,772	\$877,613
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$641,028</b>	<b>\$3,075,272</b>	<b>\$1,007,613</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,078,816</b>	<b>\$244,226</b>	<b>\$11,688</b>

Fund Sources: Transportation Utility fees, interest, intergovernmental revenue and transfers from other funds.

Guidelines: Established to account for transportation utility charges received based on an established land-use formula per parcel to fund street and other transportation related improvements.

**Fund: Special Highway**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$34,099</b>	<b>\$62,658</b>	<b>\$76,638</b>
<b>REVENUES</b>			
<b>Intergovernmental Revenue</b>			
State of KS Gas Tax	\$238,646	\$241,480	\$243,460
CARS Reimbursements	\$0	\$0	\$0
Other Intergovernmental Revenue	\$0	\$0	\$0
<b>Interest</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers from Other Funds</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>TOTAL REVENUES</b>	<b>\$238,646</b>	<b>\$241,480</b>	<b>\$243,460</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Commodities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>	<b>\$200,087</b>	<b>\$212,500</b>	<b>\$212,500</b>
<b>Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Reserves/Transfers</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$85,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$210,087</b>	<b>\$227,500</b>	<b>\$312,500</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$62,658</b>	<b>\$76,638</b>	<b>\$7,598</b>

Fund Sources: State of Kansas Gasoline Tax, County Assisted Road System (CARS) reimbursements, interest, transfers from other funds, and State or Federal Grant funds.

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 personnel services expenses for employees 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**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$10,637</b>	<b>\$15,778</b>	<b>\$9,778</b>
<b>REVENUES</b>			
Alcohol Tax	\$42,641	\$34,000	\$42,800
Interest	\$0	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$42,641</b>	<b>\$34,000</b>	<b>\$42,800</b>
<b>EXPENDITURES</b>			
Personnel Services	\$7,500	\$10,000	\$15,000
Contractual Services	\$30,000	\$30,000	\$35,000
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$37,500</b>	<b>\$40,000</b>	<b>\$50,000</b>
	<b>\$15,778</b>	<b>\$9,778</b>	<b>\$2,578</b>

Fund Sources: Special Alcohol Tax. K.S.A. 79-41a-04

Guidelines: To be used for treating or preventing alcohol/drug abuse. Most funds are allocated through the Drug and Alcohol Council. A portion of the funds may be used for Mission's DARE Officer.

**Fund: Special Parks & Recreation**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$122,942</b>	<b>\$166,621</b>	<b>\$117,921</b>
<b>REVENUES</b>			
Alcohol Tax	\$42,641	\$34,000	\$42,800
Interest	\$0	\$0	\$0
Miscellaneous	\$100,000	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$142,641</b>	<b>\$34,000</b>	<b>\$42,800</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$98,962	\$0	\$85,000
Debt Service/Lease Payments	\$0	\$57,700	\$57,700
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$25,000</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$98,962</b>	<b>\$82,700</b>	<b>\$142,700</b>
	<b>\$166,621</b>	<b>\$117,921</b>	<b>\$18,021</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**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$60,550</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES</b>			
Sales Tax	0	\$0	
Interest	\$7	\$0	
Transfers from Other Funds	<u>0</u>	<u>\$0</u>	
<b>TOTAL REVENUES</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>			
Personnel Services	0	\$0	
Contractual Services	0	\$0	
Commodities	0	\$0	
Capital Outlay	0	\$0	
Debt Service	\$0	\$0	
Contingency/Reserves/Transfers	<u>\$60,557</u>	<u>\$0</u>	
<b>TOTAL EXPENDITURES</b>	<b>\$60,557</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund Sources: 1/4 of 1% General Sales tax

Guidelines: Established to account for revenues received from 1/4 of one percent sales tax pledged to retire the Series 2002-A General Obligation Bonds issued to expand the Community Center. Sales tax sunsets the earlier of collection of funds sufficient to retire debt or 2012. Sales tax collections allowed for sales tax to sunset on September 30, 2011. Balance of proceeds transferred to General Fund for Community Center expenses.

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

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$374,605</b>	<b>\$429,905</b>	<b>\$450,235</b>
<b>REVENUES</b>			
Sales Tax	\$527,892	\$491,250	\$495,000
Interest	\$33	\$25	\$25
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$527,925</b>	<b>\$491,275</b>	<b>\$495,025</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$472,625	\$470,945	\$473,845
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$472,625</b>	<b>\$470,945</b>	<b>\$873,845</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$429,905</b>	<b>\$450,235</b>	<b>\$71,415</b>

Fund Sources: 1/4 of 1% General Sales tax. Effective April 1, 2012. Sales tax sunsets in 10 years.

Guidelines: Established to account for revenues received from 1/4 of one percent sales tax for streets, pledged to retire the Series 2012-A General Obligation Bonds issued for the Martway/Johnson Drive rehabilitation projects.

**Fund: Sales Tax - Parks & Recreation**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$0</b>	<b>\$3,524,039</b>	<b>\$209,987</b>
<b>REVENUES</b>			
Sales Tax	\$586,085	\$736,890	\$735,000
Interest	\$1,051	\$0	\$0
Bond Proceeds	\$4,720,192	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$5,307,328</b>	<b>\$736,890</b>	<b>\$735,000</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$70,000	\$0
Commodities		\$0	\$0
Capital Outlay	\$1,666,549	\$3,260,904	\$220,500
Debt Service	\$116,740	\$530,038	\$529,650
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$190,000</u>	<u>\$125,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,783,289</b>	<b>\$4,050,942</b>	<b>\$875,150</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$3,524,039</b>	<b>\$209,987</b>	<b>\$69,837</b>

Fund Sources: 3/8 of 1% General Sales Tax. Effective April 1, 2013. Sales tax sunsets in 10 years.

Guidelines: Established to account for revenues received from 3/8 of one percent sales tax for parks and recreation, a portion is pledged to retire the Series 2013-B General Obligation Bonds issued for the outdoor aquatic facility project. The balance is dedicated to other parks and recreation activities, including operating costs.

**Fund: Capital Improvement**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$3,926,491</b>	<b>\$4,790,755</b>	<b>\$614,582</b>
<b>REVENUES</b>			
Bond Proceeds	\$5,251,822	\$0	\$0
Interest	\$401	\$500	\$500
Intergovernmental Revenue	\$72,155	\$1,565,000	\$0
Miscellaneous Revenue	\$25,921	\$190,000	\$0
Sale of Fixed Assets	\$0	\$0	\$0
West Gateway Plan Review Fees	\$1,525	\$10,000	\$1,500
Mission Pet Mart Loan	\$64,360	\$65,000	\$65,000
Transfers from Other Funds	<u>\$183,000</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$5,599,184</b>	<b>\$1,830,500</b>	<b>\$67,000</b>
<b>EXPENDITURES</b>			
Personnel Services	\$55,358	\$50,000	\$50,000
Contractual Services	\$1,275,227	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$2,803,480	\$5,827,549	\$184,113
Debt Service	\$600,855	\$129,124	\$368,997
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$4,734,920</b>	<b>\$6,006,673</b>	<b>\$603,110</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$4,790,755</b>	<b>\$614,582</b>	<b>\$78,472</b>

Fund Sources: Interest, transfers from other funds, intergovernmental revenues, and proceeds from bond issues.

Guidelines: Accounts for resources used to construct and maintain infrastructure city-wide in accordance with a 5-Year Capital Improvement Plan or to cover debt service obligations for capital infrastructure projects.

**Fund: Solid Waste Utility**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$(48,129)</b>	<b>\$(46,223)</b>	<b>\$1,277</b>
<b>REVENUES</b>			
Interest	\$0	\$0	\$0
Solid Waste Utility Fees	\$482,770	\$485,000	\$485,000
Trash/Yard Waste Stickers	\$2,278	\$3,000	\$2,500
Recycling Rebate	\$0	\$4,500	\$3,500
Transfers from Other Funds	<u>\$82,000</u>	<u>\$85,000</u>	<u>\$85,000</u>
<b>TOTAL REVENUES</b>	<b>\$567,048</b>	<b>\$577,500</b>	<b>\$576,000</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$564,142	\$530,000	\$567,000
Commodities	\$1,000	\$0	\$1,000
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$565,142</b>	<b>\$530,000</b>	<b>\$568,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$(46,223)</b>	<b>\$1,277</b>	<b>\$9,277</b>

Fund Sources: Solid Waste Utility Fees, Recycling Rebates, 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: Mission Convention and Visitors Bureau**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$51,992</b>	<b>\$53,447</b>	<b>\$31,447</b>
<b>REVENUES</b>			
Transient Guest Tax Receipts	\$20,268	\$15,000	\$15,000
Interest	\$0	\$0	\$0
Event Sponsorship/Revenue	\$44,312	\$45,000	\$45,000
Art Council Revenue	\$4,953	\$4,000	\$4,000
Holiday Adoption Revenue	\$4,354	\$5,000	\$5,000
Miscellaneous Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$73,887</b>	<b>\$69,000</b>	<b>\$69,000</b>
<b>EXPENDITURES</b>			
MCVB General Expenses	\$2,068	\$2,000	\$2,000
Mission Family Festival	\$4,895	\$6,000	\$6,000
Arts & Eats Festival	\$22,573	\$25,000	\$25,000
Holiday Lights Event	\$8,210	\$15,000	\$15,000
Mission Merchants	\$3,156	\$0	\$0
MCVB Magazine	\$22,820	\$35,000	\$35,000
Arts Council Expenses	\$4,635	\$3,000	\$3,000
Holiday Adoptions	\$4,074	\$5,000	\$5,000
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$72,432</b>	<b>\$91,000</b>	<b>\$91,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$53,447</b>	<b>\$31,447</b>	<b>\$9,447</b>

Fund Sources: Transient Guest Tax receipts, sponsorships, special event revenue

Guidelines: To be used for the promotion of convention and tourism, attracting people to the City of Mission.

**Rock Creek Drainage District #1**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$486</b>	<b>\$2,506</b>	<b>\$2,565</b>
<b>REVENUES</b>			
<b>Taxes</b>	<b>\$5,020</b>	<b>\$2,559</b>	<b>\$2,708</b>
<b>Interest</b>	\$0	\$0	\$0
<b>Special Assessments</b>	\$0	\$0	\$0
<b>Bond Proceeds</b>	\$0	\$0	\$0
<b>Transfers from Other Funds</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$5,020</b>	<b>\$2,559</b>	<b>\$2,708</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	\$0	\$0	\$0
<b>Contractual Services</b>	\$0	\$0	\$0
<b>Commodities</b>	\$0	\$0	\$0
<b>Capital Outlay</b>	\$0	\$0	\$0
<b>Debt Service</b>	\$3,000	\$2,500	\$5,000
<b>Contingency/Reserves/Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$214</u>
<b>TOTAL EXPENDITURES</b>	<b>\$3,000</b>	<b>\$2,500</b>	<b>\$5,214</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$2,506</b>	<b>\$2,565</b>	<b>\$59</b>

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. May also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains

**Rock Creek Drainage District #2**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$6,800</b>	<b>\$4,415</b>	<b>\$5,915</b>
<b>REVENUES</b>			
Taxes	\$77,615	\$79,000	\$79,130
Interest	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$77,615</b>	<b>\$79,000</b>	<b>\$79,130</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$80,000	\$77,500	\$80,000
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$5,045</u>
<b>TOTAL EXPENDITURES</b>	<b>\$80,000</b>	<b>\$77,500</b>	<b>\$85,045</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$4,415</b>	<b>\$5,915</b>	<b>\$(0)</b>

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 drainage district. May also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains.

## **GENERAL FUND BY DEPARTMENT**

**Fund: General**

	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>2014/2015 % Change</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$1,340,574</b>	<b>\$1,551,771</b>	<b>\$1,618,371</b>	<b>4.29%</b>
<b>REVENUES</b>				
<b>Taxes</b>				
Property Tax	\$1,168,193	\$1,200,000	\$1,320,000	10.00%
Delinquent Property Tax	\$12,731	\$15,000	\$15,000	0.00%
Motor Vehicle Tax	\$132,115	\$125,000	\$153,478	22.78%
City Sales and Use Tax	\$2,569,503	\$2,500,000	\$2,525,000	1.00%
County Sales and Use Tax	\$769,699	\$750,000	\$750,000	0.00%
County Sales/Use Tax - Jail	\$192,338	\$185,000	\$185,000	0.00%
County Sales/Use Tax - Public Safety	\$192,338	\$185,000	\$185,000	0.00%
Franchise Tax	\$1,022,854	\$1,050,000	\$1,050,000	0.00%
Alcohol Tax	\$42,641	\$34,000	\$42,800	25.88%
CID/TIF Sales Tax Revenues	\$104,223	\$105,000	\$105,000	0.00%
<b>Subtotal Taxes</b>	<b>\$6,206,635</b>	<b>\$6,149,000</b>	<b>\$6,331,278</b>	<b>2.96%</b>
<b>Licenses and Permits</b>	<b>\$201,191</b>	<b>\$170,000</b>	<b>\$150,000</b>	<b>-11.76%</b>
<b>Jo Co Plan Review/Inspection Fees</b>	<b>\$114,231</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0.00%</b>
<b>Police Fines</b>	<b>\$1,247,155</b>	<b>\$1,450,000</b>	<b>\$1,350,000</b>	<b>-6.90%</b>
<b>Charges for Services</b>	<b>\$181,292</b>	<b>\$285,000</b>	<b>\$185,000</b>	<b>-35.09%</b>
<b>Interest</b>	<b>\$1,609</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>0.00%</b>
<b>Miscellaneous and Other</b>	<b>\$139,281</b>	<b>\$200,000</b>	<b>\$125,000</b>	<b>-37.50%</b>
<b>Aquatic Facility Revenues</b>	<b>\$50,685</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>
<b>Parks Special Event Revenues</b>	<b>\$167,718</b>	<b>\$200,000</b>	<b>\$190,000</b>	<b>-5.00%</b>
<b>Mission Square PILOTS</b>	<b>\$53,125</b>	<b>\$53,125</b>	<b>\$53,125</b>	<b>0.00%</b>
<b>Transfer P&amp;R Sales Tax Revenues</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$25,000</b>	<b>-75.00%</b>
<b>Transfers from other Funds</b>	<b>\$60,557</b>	<b>\$0</b>	<b>\$0</b>	
<b>Community Center Revenues</b>	<b>\$1,487,754</b>	<b>\$1,575,000</b>	<b>\$1,500,000</b>	<b>-4.76%</b>
<b>TOTAL REVENUES</b>	<b>\$9,911,233</b>	<b>\$10,423,625</b>	<b>\$10,150,903</b>	<b>-2.62%</b>
<b>EXPENDITURES</b>				
<b>Personnel Services</b>	<b>\$5,998,562</b>	<b>\$6,443,800</b>	<b>\$6,434,630</b>	<b>-0.14%</b>
<b>Contractual Services</b>	<b>\$2,619,943</b>	<b>\$2,620,525</b>	<b>\$2,603,580</b>	<b>-0.65%</b>
<b>Commodities</b>	<b>\$386,066</b>	<b>\$495,200</b>	<b>\$505,350</b>	<b>2.05%</b>
<b>Capital Outlay</b>	<b>\$183,110</b>	<b>\$522,000</b>	<b>\$210,000</b>	<b>-59.77%</b>
<b>Debt Service</b>	<b>\$19,660</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>0.00%</b>
<b>CID/TIF Distributions</b>	<b>\$123,723</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>0.00%</b>
<b>Contingency/Reserves/Transfers</b>	<b>\$368,972</b>	<b>\$90,500</b>	<b>\$268,000</b>	<b>196.13%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,700,036</b>	<b>\$10,357,025</b>	<b>\$10,206,560</b>	<b>-1.45%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,551,771</b>	<b>\$1,618,371</b>	<b>\$1,562,714</b>	<b>-3.44%</b>

## General Fund Totals by Department

<b>Administration</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Percent Change from 2014 Budget</b>
Personal Services	438,015	579,500	590,500	1.90%
Contractual Services	37,321	23,250	23,000	-1.08%
Commodities	594	600	650	8.33%
Capital Outlay	2,910	-	-	
<b>Total</b>	<b>478,840</b>	<b>603,350</b>	<b>614,150</b>	<b>1.79%</b>

<b>Legislative</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Percent Change from 2014 Budget</b>
Personal Services	53,772	58,050	57,050	-1.72%
Contractual Services	96,587	101,720	87,400	-14.08%
Commodities	114	700	700	0.00%
Capital Outlay	0	0	0	
<b>Total</b>	<b>150,474</b>	<b>160,470</b>	<b>145,150</b>	<b>2.30%</b>

<b>General Overhead</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Percent Change from 2014 Budget</b>
Personal Services	-	-	-	
Contractual Services	235,089	237,350	244,750	3.12%
Commodities	46,863	44,200	49,950	13.01%
Capital Outlay	5,518	100,000	15,300	
<b>Total</b>	<b>287,470</b>	<b>381,550</b>	<b>310,000</b>	<b>-18.75%</b>

<b>Municipal Court</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Percent Change from 2014 Budget</b>
Personal Services	375,231	409,500	351,500	-14.16%
Contractual Services	61,631	68,355	71,900	5.19%
Commodities	7,039	10,000	10,000	0.00%
Capital Outlay	483	0	0	
<b>Total</b>	<b>444,385</b>	<b>487,855</b>	<b>433,400</b>	<b>-11.16%</b>

<b>Neighborhood Services</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Percent Change from 2014 Budget</b>
Personal Services	121,144	131,200	125,750	-4.15%
Contractual Services	92,415	130,800	124,200	-5.05%
Commodities	1,233	500	1,100	120.00%
Capital Outlay	-	-	-	
<b>Total</b>	<b>214,792</b>	<b>262,500</b>	<b>251,050</b>	<b>-4.36%</b>

<b>Public Works</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>	<b>Percent Change from 2014 Budget</b>
Personal Services	759,562	804,500	811,000	0.81%
Contractual Services	868,672	772,350	788,200	2.05%
Commodities	91,880	127,600	144,850	13.52%
Capital Outlay	2,322	163,500	69,700	
<b>Total</b>	<b>1,722,436</b>	<b>1,867,950</b>	<b>1,813,750</b>	<b>-2.90%</b>

## General Fund Totals by Department

	Actual 2013	Budget 2014	Budget 2015	Percent Change from 2014 Budget
<b>Community Development</b>				
Personal Services	252,761	260,500	279,000	7.10%
Contractual Services	121,322	197,600	211,850	7.21%
Commodities	714	2,400	2,400	0.00%
Capital Outlay	387	-	-	
<b>Total</b>	<b>375,184</b>	<b>460,500</b>	<b>493,250</b>	<b>7.11%</b>
<b>Parks and Recreation - Total</b>				
	Actual 2013	Budget 2014	Budget 2015	Percent Change from 2014 Budget
Personal Services	1,432,614	1,485,550	1,490,200	0.31%
Contractual Services	800,780	756,550	756,930	0.05%
Commodities	118,971	164,000	154,000	-6.10%
Capital Outlay	65,700	-	-	
<b>Total</b>	<b>2,418,064</b>	<b>2,406,100</b>	<b>2,401,130</b>	<b>-0.21%</b>
<b>Aquatic Center</b>				
	Actual 2013	Budget 2014	Budget 2015	Percent Change from 2014 Budget
Personal Services	79,393	125,550	120,200	-4.26%
Contractual Services	53,785	54,700	54,580	-0.22%
Commodities	21,700	43,500	43,000	-1.15%
Capital Outlay	400	-	-	
<b>Total</b>	<b>155,278</b>	<b>223,750</b>	<b>217,780</b>	<b>-2.67%</b>
<b>Community Center</b>				
	Actual 2013	Budget 2014	Budget 2015	Percent Change from 2014 Budget
Personal Services	1,353,221	1,360,000	1,370,000	0.74%
Contractual Services	746,995	701,850	702,350	0.07%
Commodities	97,271	120,500	111,000	-7.88%
Capital Outlay	65,300	-	-	
<b>Total</b>	<b>2,262,787</b>	<b>2,182,350</b>	<b>2,183,350</b>	<b>0.05%</b>
<b>Police Department</b>				
	Actual 2013	Budget 2014	Budget 2015	Percent Change from 2014 Budget
Personal Services	2,565,463	2,715,000	2,729,630	0.54%
Contractual Services	167,352	183,200	180,000	-1.75%
Commodities	118,658	145,200	141,700	-2.41%
Capital Outlay	105,790	258,500	125,000	
<b>Total</b>	<b>2,957,263</b>	<b>3,301,900</b>	<b>3,176,330</b>	<b>-3.80%</b>
<b>General Fund Total</b>	<b>9,048,907</b>	<b>9,932,175</b>	<b>9,638,210</b>	
<b>General Fund Summary</b>				
	Actual 2013	Budget 2014	Budget 2015	Percent Change from 2014 Budget
Personal Services	5,998,562	6,443,800	6,434,630	-0.14%
Contractual Services	2,481,169	2,471,175	2,488,230	0.69%
Commodities	386,066	495,200	505,350	2.05%
Capital Outlay	183,110	522,000	210,000	-59.77%
<b>Total</b>	<b>9,048,907</b>	<b>9,932,175</b>	<b>9,638,210</b>	<b>-2.96%</b>

## **LEGISLATIVE**

## ***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

**Legislative**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
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**Summary by Character**

Personnel Services	\$57,850	\$58,050	\$57,050
Contractual Services	\$108,220	\$101,720	\$87,400
Commodities	\$700	\$700	\$700
Capital Outlay	\$0	\$0	\$0
<b>Department Total</b>	<b>\$166,770</b>	<b>\$160,470</b>	<b>\$145,150</b>

**Authorized Positions**

Full-time Positions	0.00	0.00	0.00
Part-time Positions	9.00	9.00	9.00
Seasonal Positions	0.00	0.00	0.00
<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**

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>
<b>Personnel Services</b>				
01-09-101-03	Wages and Salaries	\$48,568	\$52,000	\$52,200
01-09-102-01	Health/Welfare Benefits	\$0	\$0	\$0
01-09-102-02	Social Security	\$3,695	\$3,700	\$4,000
01-09-102-03	KPERS	\$1,060	\$1,200	\$0
01-09-102-04	Employment Security	\$150	\$750	\$350
01-09-102-05	Workers Compensation	\$300	\$400	\$500
	<b>Total Personnel Services</b>	<b>\$53,772</b>	<b>\$58,050</b>	<b>\$57,050</b>

**Contractual Services**

01-09-201-07	Telephone	\$1,833	\$0	\$0
01-09-202-06	Commercial Travel	\$2,084	\$2,000	\$1,500
01-09-202-07	Lodging and Meals	\$7,669	\$3,500	\$3,000
01-09-202-08	Parking and Tolls	\$246	\$200	\$200
01-09-202-09	Mileage	\$88	\$600	\$350
01-09-203-02	Registration	\$5,969	\$3,750	\$3,250
01-09-205-01	Insurance	\$4,500	\$3,500	\$5,500
01-09-206-01	Professional Organizations	\$390	\$500	\$500
01-09-206-02	Municipal Organizations	\$9,119	\$9,750	\$9,800
01-09-206-03	Periodicals/Books	\$33	\$500	\$500
01-09-208-01	Annual Celebrations	\$10,359	\$15,000	\$10,000
01-09-208-02	Election Expense	\$0	\$10,000	\$0
01-09-208-03	Holiday Parties	\$2,784	\$7,500	\$7,500
01-09-208-04	Public Relations	\$13,552	\$9,500	\$9,500
01-09-208-05	Meeting Expenses	\$1,394	\$1,000	\$1,000
01-09-208-08	Human Service Fund (UCS)	\$6,395	\$6,395	\$6,500
01-09-208-09	Chamber of Commerce	\$5,861	\$5,775	\$5,800
01-09-208-12	MARC	\$1,808	\$2,000	\$2,000
01-09-214-07	Newsletter	\$20,000	\$20,000	\$20,000
01-09-215-03	Miscellaneous	\$2,504	\$250	\$500
	<b>Total Contractual Services</b>	<b>\$96,587</b>	<b>\$101,720</b>	<b>\$87,400</b>

**Legislative (cont.)**

**Commodities**

01-09-301-01	Office Supplies	\$114	\$500	\$500
01-09-301-04	Printing	\$0	\$200	\$200
	<b>Total Commodities</b>	<b>\$114</b>	<b>\$700</b>	<b>\$700</b>

**Capital Outlay**

01-09-407-05	Contingency	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Legislative Total      \$150,474      \$160,470      \$145,150**

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## **ADMINISTRATION**

## ***General Fund: Administration***

### Program Description

The Administration Department includes the City Administrator, Director of Finance, City Clerk, HR Resources Specialist and Senior Accountant.

The City Administrator provides the Governing Body with information and implements municipal policies, overseeing the day to day operations of the City.

The 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. The City Clerk also provides oversight to the Municipal Court.

### 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 business licenses
- Respond to citizen inquiries and requests for service
- Administer classification and compensation system and employee benefits in accordance with City Council policy

## Administration

	Actual 2012	Estimated 2013	Budget 2014
<b>Summary by Character</b>			
Personnel Services	\$474,000	\$579,500	\$590,500
Contractual Services	\$27,750	\$23,250	\$23,000
Commodities	\$600	\$600	\$650
Capital Outlay	\$0	\$0	\$0
<b>Department Total</b>	<b>\$502,350</b>	<b>\$603,350</b>	<b>\$614,150</b>

## Authorized Positions

Full-Time Positions	5.00	6.00	7.00
Part-time Positions	1.00	1.00	0.00
Seasonal Positions	0.00	0.00	0.00
<b>Department Total</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>

## Classifications

City Administrator	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Public Information Officer	0.00	1.00	1.00
HR Specialist	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Management Assistant	1.00	1.00	1.00
<b>Department Total</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>

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

A portion of the Finance Director's annual salary and benefits are charged to the Capital Improvement Fund.

The salary for the City Attorney, whose services are provided on a contractual basis, are included in the Personnel Services line items in Administration.

## Administration

Account Number	Account Title	Actual 2013	Budget 2014	Budget 2015
<b>Personnel Services</b>				
01-10-101-01	Full Time Salaries	\$267,967	\$395,000	\$400,000
01-10-101-02	Part Time Salaries	\$55,010	\$30,000	\$55,000
01-10-101-04	Overtime Salaries	\$0	\$0	\$0
01-10-102-01	Health/Welfare Benefits	\$40,372	\$47,000	\$55,000
01-10-102-02	Social Security	\$30,348	\$32,000	\$35,000
01-10-102-03	KPERS	\$29,511	\$48,000	\$32,000
01-10-102-04	Employment Security	\$1,227	\$2,500	\$2,000
01-10-102-05	Workers Compensation	\$1,300	\$2,000	\$1,500
01-10-102-06	City Pension	\$12,279	\$23,000	\$10,000
	<b>Total Personnel Services</b>	<b>\$438,015</b>	<b>\$579,500</b>	<b>\$590,500</b>
<b>Contractual Services</b>				
01-10-201-08	Telephone	\$1,074	\$1,500	\$1,500
01-10-202-02	Commercial Travel	\$1,397	\$1,250	\$1,150
01-10-202-03	Lodging/Meals	\$3,447	\$2,500	\$3,250
01-10-202-04	Parking/Tolls	\$167	\$200	\$200
01-10-202-05	Mileage	\$848	\$750	\$800
01-10-203-01	Registration/Tuition	\$5,046	\$2,600	\$4,500
01-10-204-01	Advertising	\$0	\$0	\$0
01-10-205-02	Notary Bonds	\$0	\$100	\$0
01-10-206-01	Professional Organizations	\$1,392	\$2,500	\$1,500
01-10-206-02	Municipal Organizations	\$0	\$500	\$500
01-10-206-03	Periodicals/Books/Publications	\$357	\$250	\$250
01-10-206-05	Professional Services	\$15,814	\$850	\$850
01-10-208-04	Public Relations	\$1,310	\$3,500	\$2,000
01-10-208-05	Meeting Expenses	\$621	\$750	\$750
01-10-208-13	Employee Recognition	\$0	\$500	\$500
01-10-214-03	Printing	\$9	\$500	\$250
01-10-215-03	Miscellaneous	\$0	\$0	\$0
01-10-215-04	Sustainability Expenses	\$5,840	\$5,000	\$5,000
	<b>Total Contractual Services</b>	<b>\$37,321</b>	<b>\$23,250</b>	<b>\$23,000</b>
<b>Commodities</b>				
01-10-301-01	Office Supplies	\$539	\$500	\$550
01-10-301-04	Postage	\$0	\$0	\$0
01-10-301-05	Printed Forms	\$55	\$100	\$100
	<b>Total Commodities</b>	<b>\$594</b>	<b>\$600</b>	<b>\$650</b>



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## **GENERAL OVERHEAD**

## ***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 citywide nature.

### Objectives

- Efficiently monitor utility costs
- Control losses through an effective safety and loss control program
- Maintain City Hall and Police Department facilities

**General Overhead**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>Summary by Character</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$258,115	\$237,350	\$244,750
Commodities	\$51,200	\$44,200	\$49,950
Capital Outlay	\$0	\$100,000	\$15,300
<b>Department Total</b>	<b>\$309,315</b>	<b>\$381,550</b>	<b>\$310,000</b>

## General Overhead

Account Number	Account Title	Actual 2013	Budget 2014	Budget 2015
<b>Personnel Services</b>				
		\$0	\$0	\$0
	<b>Total Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contractual Services</b>				
01-07-201-01	Electricity	\$39,153	\$37,500	\$40,000
01-07-201-03	Natural Gas	\$7,115	\$5,000	\$8,000
01-07-201-05	Water and Sewer	\$3,888	\$3,000	\$4,000
01-07-201-08	Telephone	\$4,072	\$4,000	\$4,500
01-07-203-03	Tuition Reimbursement	\$6,136	\$7,000	\$7,000
01-07-204-01	Advertising	\$0	\$250	\$250
01-07-205-01	Insurance	\$36,080	\$36,100	\$38,000
01-07-206-03	Periodicals/Books	\$477	\$500	\$500
01-07-206-04	Legal Publications	\$4,426	\$4,500	\$4,500
01-07-206-05	Professional Services	\$7,004	\$7,500	\$4,500
01-07-207-02	Finance/Audit	\$20,695	\$21,500	\$22,500
01-07-207-07	Pre-employment/Hiring Expense	\$0	\$0	\$0
01-07-210-02	Janitorial Services	\$0	\$0	\$0
01-07-212-06	Service Contracts	\$24,194	\$23,000	\$25,000
01-07-213-02	Rentals and Leases	\$9,658	\$23,000	\$10,000
01-07-214-02	Property Taxes	\$13,036	\$7,500	\$14,000
01-07-214-05	Computer Services	\$47,107	\$45,000	\$49,500
01-07-214-06	Codification	\$2,592	\$2,000	\$2,500
01-07-214-13	Website Development	\$5,272	\$10,000	\$10,000
01-07-215-03	Contingency	\$4,185	\$0	\$0
	<b>Total Contractual Services</b>	<b>\$235,089</b>	<b>\$237,350</b>	<b>\$244,750</b>
<b>Commodities</b>				
01-07-301-01	Office Supplies	\$5,642	\$5,700	\$5,700
01-07-301-04	Postage	\$15,209	\$15,000	\$15,500
01-07-304-04	Misc Supplies	\$11	\$0	\$250
01-07-305-01	Janitorial Supplies	\$2,811	\$3,500	\$3,500
01-07-305-02	Maintenance/Repairs City Hall	\$23,191	\$20,000	\$25,000
	<b>Total Commodities</b>	<b>\$46,863</b>	<b>\$44,200</b>	<b>\$49,950</b>
<b>Capital Outlay</b>				
01-07-402-03	Computer Systems/Software	\$2,748	\$100,000	\$0
01-07-404-06	Equipment Replacement	\$2,770	\$0	\$15,300
	<b>Total Capital Outlay</b>	<b>\$5,518</b>	<b>\$100,000</b>	<b>\$15,300</b>
	<b>General Overhead Total</b>	<b>\$287,470</b>	<b>\$381,550</b>	<b>\$310,000</b>

## **MUNICIPAL COURT**

## ***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 800 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 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>Personnel Services</b>			
Personnel Services	\$402,500	\$409,500	\$351,500
Contractual Services	\$71,255	\$68,355	\$71,900
Commodities	\$10,500	\$10,000	\$10,000
Capital Outlay	\$0	\$0	\$0
<b>Department Total</b>	<b>\$484,255</b>	<b>\$487,855</b>	<b>\$433,400</b>
<b>Authorized Positions</b>			
Full-Time Positions	4.00	4.00	3.00
Part-Time Positions	7.00	7.00	7.00
Seasonal Positions	0.00	0.00	0.00
<b>Department Total</b>	<b>11.00</b>	<b>11.00</b>	<b>10.00</b>
<b>Classifications</b>			
Municipal Court Administrator	1.00	1.00	0.00
Court Clerk	3.00	3.00	3.00
Assistant Court Clerk	0.00	0.00	0.00
Bailiff	5.00	5.00	5.00
Judge	1.00	1.00	1.00
Judge Pro Tem	1.00	1.00	1.00
<b>Department Total</b>	<b>11.00</b>	<b>11.00</b>	<b>10.00</b>

**Municipal Court**

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>
<b>Personnel Services</b>				
01-11-101-01	Full Time Salaries	\$147,370	\$178,000	\$135,000
01-11-101-02	Part Time Salaries	\$22,601	\$30,000	\$25,000
01-11-101-03	Judge Salaries	\$30,000	\$30,000	\$30,000
01-11-101-04	Overtime Salaries	\$8,485	\$8,000	\$8,000
01-11-101-06	City Attorney - Court	\$72,940	\$60,000	\$65,000
01-11-101-09	City Attorney Appeals - Court	\$14,293	\$8,000	\$8,000
01-11-102-01	Health/Welfare Benefits	\$35,111	\$40,000	\$35,000
01-11-102-02	Social Security	\$19,507	\$25,000	\$22,000
01-11-102-03	KPERS	\$13,666	\$16,500	\$15,000
01-11-102-04	Employment Security	\$803	\$1,500	\$1,000
01-11-102-05	Workers Compensation	\$3,500	\$5,000	\$3,000
01-11-102-06	City Pension	\$6,573	\$7,500	\$4,500
01-11-102-07	Administrative Charge/Pension Plan	\$385	\$0	\$0
	<b>Total Personal Services</b>	<b>\$375,231</b>	<b>\$409,500</b>	<b>\$351,500</b>
<b>Contractual Services</b>				
01-11-201-08	Telephone	\$2,718	\$2,300	\$2,800
01-11-202-03	Lodging/Meals	\$23	\$400	\$300
01-11-202-04	Parking/Tolls	\$0	\$25	\$25
01-11-202-05	Mileage	\$29	\$350	\$325
01-11-203-01	Registration/Tuition	\$390	\$280	\$500
01-11-204-01	Advertising - Classified	\$90	\$0	\$100
01-11-205-01	Insurance	\$500	\$600	\$700
01-11-205-02	Notary Bonds	\$0	\$150	\$150
01-11-206-05	Professional Services	\$1,873	\$4,800	\$4,800
01-11-206-06	City Attorney Services	\$153	\$0	\$0
01-11-207-07	Pre-employment Expenses	\$1,205	\$150	\$1,000
01-11-208-13	Employee Recognition	\$625	\$300	\$700
01-11-209-02	Computer Maintenance	\$5,011	\$3,500	\$5,000
01-11-209-03	Defense	\$4,391	\$5,500	\$5,500
01-11-214-08	Prisoner Care	\$44,625	\$50,000	\$50,000
	<b>Total Contractual Services</b>	<b>\$61,631</b>	<b>\$68,355</b>	<b>\$71,900</b>
<b>Commodities</b>				
01-11-301-01	Office Supplies	\$4,533	\$4,000	\$4,500
01-11-301-05	Printed Forms	\$2,043	\$4,500	\$4,500
01-11-302-01	Uniforms	\$464	\$1,500	\$1,000
	<b>Total Commodities</b>	<b>\$7,039</b>	<b>\$10,000</b>	<b>\$10,000</b>

**Municipal Court (cont.)**

**Capital Outlay**

01-11-401-01	Office Machines	\$0	\$0	\$0
01-11-402-03	Computer Systems	\$483	\$0	\$0
01-11-407-05	Contingency	\$0	\$0	
	<b>Total Capital Outlay</b>	<b>\$483</b>	<b>\$0</b>	<b>\$0</b>
	<b>Municipal Court Total</b>	<b>\$444,385</b>	<b>\$487,855</b>	<b>\$433,400</b>

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## **NEIGHBORHOOD SERVICES**

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

### Program Description

The Neighborhood Services Department oversees the administration of code enforcement, rental licensing and inspections, a variety of neighborhood and direct assistance programs, and the City's solid waste management program.

The Department reports to the Community Development Director.

### 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
- Proactively address property maintenance code issues
- Administer a rental licensing and inspection program
- Create and promote city-sponsored assistance programs
- Respond to citizen inquiries and requests for service

## Neighborhood Services

	Actual 2013	Estimated 2014	Budget 2015
<b>Summary by Character</b>			
Personnel Services	\$139,700	\$131,200	\$125,750
Contractual Services	\$118,800	\$130,800	\$124,200
Commodities	\$500	\$500	\$1,100
Capital Outlay	\$0	\$0	\$0
<b>Department Total</b>	<b>\$259,000</b>	<b>\$262,500</b>	<b>\$251,050</b>

## Authorized Positions

Full-Time Positions	2.00	2.00	2.00
Part-Time Positions	0.00	0.00	0.00
Seasonal Positions	0.00	0.00	0.00
<b>Department Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Classifications

Neighborhood Services Coordinato	1.00	1.00	0.00
Neighborhood Services Officer	1.00	1.00	2.00
<b>Department Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Neighborhood Services

Account Number	Account Title	Actual 2013	Budget 2014	Budget 2015
<b>Personnel Services</b>				
01-15-101-01	Full Time Salaries	\$85,000	\$96,000	\$85,000
01-15-101-02	Part Time Salaries	\$0	\$0	\$0
01-15-101-04	Overtime Salaries	\$1,627	\$1,000	\$1,500
01-15-102-01	Health/Welfare Benefits	\$15,990	\$10,600	\$18,000
01-15-102-02	Social Security	\$6,380	\$7,500	\$6,750
01-15-102-03	KPERS	\$7,148	\$9,500	\$8,500
01-15-102-04	Employment Security	\$258	\$1,100	\$750
01-15-102-05	Workers Compensation	\$3,000	\$2,500	\$3,500
01-15-102-06	City Pension	\$1,740	\$3,000	\$1,750
	<b>Total Personnel Services</b>	<b>\$121,144</b>	<b>\$131,200</b>	<b>\$125,750</b>
<b>Contractual Services</b>				
01-15-202-02	Commercial Travel	\$455	\$500	\$450
01-15-202-03	Lodging / Meals	\$790	\$1,300	\$1,000
01-15-202-04	Parking / Tolls	\$63	\$50	\$50
01-15-202-05	Mileage	\$57	\$800	\$450
01-15-203-01	Registration	\$894	\$1,000	\$1,000
01-15-204-01	Advertising	\$139	\$200	\$200
01-15-205-01	Insurance	\$100	\$100	\$100
01-15-206-01	Professional Organizations	\$771	\$500	\$500
01-15-206-03	Periodicals/Books	\$43	\$50	\$50
01-15-206-04	Legal Publications	\$14	\$100	\$100
01-15-206-05	Professional Services	\$18,005	\$22,100	\$20,000
01-15-206-06	Legal Services	\$0	\$3,000	\$1,000
01-15-207-04	Housing Project - Loan Imp Program	\$80	\$1,000	\$100
01-15-207-07	Pre-Employment Testing	\$147	\$0	\$200
01-15-208-04	Public Relations	\$408	\$450	\$450
01-15-208-13	Employee Recognition	\$100	\$50	\$50
01-15-212-07	Vehicle Maintenance	\$714	\$100	\$500
01-15-214-03	Printing	\$1,079	\$1,000	\$1,000
01-15-215-03	Miscellaneous	\$274	\$1,000	\$1,000
01-15-216-01	Nuisance Abatement	\$3,319	\$6,000	\$6,000
01-15-216-02	Weed Abatement	\$0	\$0	\$0
01-15-216-04	Mission Possible Program	\$23,337	\$35,000	\$35,000
01-15-216-05	How-To Clinics	\$597	\$2,000	\$0
01-15-216-06	Neighborhood Grant Program	\$4,997	\$4,500	\$5,000
01-15-216-07	Business Improvement Grant	\$25,000	\$27,000	\$27,000
01-15-216-09	Citizen Rebate Program	\$8,587	\$18,000	\$18,000
01-15-216-11	Jo Co Utility Assistance	\$2,445	\$5,000	\$5,000
	<b>Total Contractual Services</b>	<b>\$92,415</b>	<b>\$130,800</b>	<b>\$124,200</b>

**Neighborhood Services (cont.)****Commodities**

01-15-301-01	Office Supplies	\$100	\$0	\$100
01-15-301-02	Clothing	\$460	\$0	\$500
01-15-306-01	Gas/Oil	\$673	\$500	\$500
01-15-307-09	Paint Supplies	\$0	\$0	\$0
	<b>Total Commodities</b>	<b>\$1,233</b>	<b>\$500</b>	<b>\$1,100</b>

**Capital Outlay**

01-15-401-01	Office Machines	\$0	\$0	\$0
01-15-401-02	Office Furnishings	\$0	\$0	\$0
01-15-402-03	Computer Systems	\$0	\$0	\$0
01-15-407-05	Contingency	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Neighborhood Services Total    \$214,792    \$262,500    \$251,050**

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## **PUBLIC WORKS**

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

### Program Description

The Public Works Department is responsible, either directly or through contract management, for maintenance of 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.

The Public Works Department also oversees and coordinates capital project management for the City.

### Goal

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

### Objectives

- Provide mechanical service to public works vehicles and equipment
- Maintain trees, shrubs, and mowing
- Maintain City streets; overlay program, curbs and sidewalks, sweeping and cleaning
- Maintain parks in a safe and visually appealing condition for public use
- Maintain public building facilities
- Perform snow removal activities

**Public Works**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>Summary by Character</b>			
Personnel Services	\$769,000	\$804,500	\$811,000
Contractual Services	\$875,150	\$772,350	\$788,200
Commodities	\$137,600	\$127,600	\$144,850
Capital Outlay	\$0	\$173,500	\$69,700
<b>Department Total</b>	<b>\$1,781,750</b>	<b>\$1,877,950</b>	<b>\$1,813,750</b>

**Authorized Positions**

Full-Time Positions	9.00	11.00	11.00
Part-Time Positions	1.00	1.00	1.00
Seasonal Positions	2.00	2.00	2.00
<b>Department Total</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>

**Classifications**

Director of Public Works	0.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00
Capital Project Manager	1.00	0.00	0.00
Assistant Public Works Superintendent	1.00	1.00	1.00
Laborer/Equipment Operator II	4.00	4.00	4.00
Laborer/Equipment Operator I	2.00	3.00	3.00
Mechanic	1.00	1.00	1.00
PT Administrative Assistant	1.00	1.00	1.00
Seasonal Labor	2.00	2.00	2.00
<b>Department Total</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>

**Public Works**

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>
<b>Personnel Services</b>				
01-20-101-01	Full Time Salaries	\$481,347	\$502,000	\$500,000
01-20-101-02	Part Time Salaries	\$26,383	\$30,000	\$35,000
01-20-101-04	Overtime Salaries	\$24,133	\$25,000	\$25,000
01-20-102-01	Health/Welfare Benefits	\$95,588	\$105,000	\$112,500
01-20-102-02	Social Security	\$38,820	\$45,000	\$46,000
01-20-102-03	KPERS	\$44,664	\$48,000	\$54,000
01-20-102-04	Employment Security	\$1,565	\$3,500	\$2,500
01-20-102-05	Workers Compensation	\$19,157	\$25,000	\$24,000
01-20-102-06	City Pension	\$27,905	\$21,000	\$12,000
	<b>Total Personnel Services</b>	<b>\$759,562</b>	<b>\$804,500</b>	<b>\$811,000</b>
<b>Contractual Services</b>				
01-20-201-02	Electricity	\$16,442	\$18,000	\$18,000
01-20-201-04	Natural Gas	\$10,424	\$12,000	\$11,000
01-20-201-06	Water and Sewer	\$6,226	\$12,000	\$6,500
01-20-201-07	Refuse	\$8,626	\$8,000	\$5,000
01-20-201-08	Telephone	\$3,525	\$5,000	\$4,000
01-20-201-10	Traffic Signals KCPL	\$312,885	\$350,000	\$325,000
01-20-201-11	Traffic Signal OP INTERLOCAL	\$8,181	\$6,000	\$6,000
01-20-201-12	Traffic Signals Total Electric	\$20,130	\$35,000	\$25,000
01-20-201-13	Street Lights KCPL	\$269,821	\$40,000	\$70,000
01-20-201-15	Street Lights Streetscape	\$6,200	\$7,500	\$2,500
01-20-202-02	Travel/Commercial	\$759	\$1,000	\$1,000
01-20-202-03	Lodging / Meals	\$2,183	\$2,750	\$2,500
01-20-202-04	Parking / Tolls	\$93	\$100	\$100
01-20-202-05	Mileage	\$978	\$1,500	\$1,000
01-20-203-01	Registration / Tuition	\$2,050	\$4,500	\$3,500
01-20-204-01	Advertising	\$0	\$1,000	\$500
01-20-205-01	Insurance	\$35,000	\$38,500	\$40,000
01-20-206-01	Professional Organizations	\$1,934	\$2,500	\$2,500
01-20-206-03	Periodicals/Books/Publications	\$0	\$0	\$0
01-20-206-04	Legal Advertising	\$37	\$0	\$100
01-20-206-05	Professional Services	\$522	\$10,000	\$5,000
01-20-207-03	Engineering/Architect Services	\$37,432	\$45,000	\$45,000
01-20-207-06	Inspections	\$2,110	\$2,500	\$3,000
01-20-207-07	Pre-Employment Drug Testing	\$465	\$1,000	\$1,000
01-20-208-04	Public Relations	\$439	\$900	\$900
01-20-208-05	Meeting Expense	\$231	\$500	\$500
01-20-208-10	Economic Development	\$0	\$0	\$0
01-20-208-13	Employee Recognition	\$395	\$500	\$500
01-20-210-01	Building Repairs / Maintenance	\$6,584	\$8,500	\$8,500
01-20-210-03	Trees / Shrubs Maintenance	\$792	\$5,000	\$5,000
01-20-210-04	Tree Board	\$1,023	\$5,000	\$5,000

**Public Works (cont.)**

**Contractual Services (cont.)**

01-20-211-03	Curbs/Sidewalks	\$0	\$0	\$0
01-20-212-03	Storm Warning Sirens	\$1,424	\$1,000	\$1,000
01-20-212-04	Communications	\$0	\$500	\$500
01-20-212-05	Equipment Repairs	\$1,313	\$9,000	\$7,500
01-20-212-06	Service Contracts	\$74,945	\$120,000	\$141,500
01-20-212-07	Vehicle Maintenance	\$14,370	\$9,000	\$15,000
01-20-212-08	Holiday Decorations	\$15,474	\$0	\$15,000
01-20-212-09	Johnson Drive Maintenance	\$0	\$0	\$2,500
01-20-213-02	Rental Equipment	\$3,454	\$6,000	\$4,000
01-20-213-03	Laundry / Uniforms	\$2,140	\$2,000	\$2,000
01-20-214-02	Vehicle Registration	\$0	\$100	\$100
01-20-214-03	Printing	\$65	\$500	\$500
01-20-214-04	Computer Services	\$0	\$0	\$0
01-20-215-03	Contingency	\$0	\$0	\$0
<b>Total Contractual Services</b>		<b>\$868,672</b>	<b>\$772,350</b>	<b>\$788,200</b>

**Commodities**

01-20-301-01	Office Supplies	\$1,025	\$1,000	\$1,000
01-20-301-04	Postage	\$23	\$100	\$100
01-20-301-05	Printed Forms	\$0	\$0	\$0
01-20-302-01	Uniforms/Clothing	\$576	\$1,000	\$1,000
01-20-303-04	Safety Supplies	\$2,193	\$12,500	\$4,000
01-20-304-01	Shop Chemicals	\$936	\$3,000	\$3,000
01-20-304-02	Fertilizer / Weeds	\$410	\$500	\$1,000
01-20-304-04	Misc Supplies	\$2	\$250	\$250
01-20-305-01	Janitor Supplies	\$268	\$3,000	\$1,500
01-20-305-02	Building Repair Parts / Plumbing	\$2,695	\$3,500	\$3,500
01-20-305-03	Tools - Building / Land Maint	\$3,735	\$2,000	\$3,000
01-20-305-04	Landscape	\$0	\$2,000	\$5,000
01-20-306-01	Gas / Oil	\$37,033	\$35,000	\$40,000
01-20-306-02	Vehicle / Equip Repair Parts	\$22,539	\$20,000	\$25,000
01-20-306-03	Tools - Vehicle / Equip Maint	\$1,939	\$5,000	\$5,000
01-20-307-01	Asphalt Patch	\$28	\$0	\$0
01-20-307-02	Rock	\$507	\$1,000	\$1,000
01-20-307-03	Sand / Salt	\$1,128	\$35,000	\$45,000
01-20-307-05	Signs	\$9,754	\$2,000	\$5,000
01-20-307-06	Traffic Paint	\$63	\$750	\$500
01-20-307-07	Park Maintenance	\$7,027	\$0	\$0
01-20-307-08	Other Street Maintenance	\$0	\$0	\$0
<b>Total Commodities</b>		<b>\$91,880</b>	<b>\$127,600</b>	<b>\$144,850</b>

**Public Works (cont.)****Capital Outlay**

01-20-401-01	Office Machines	\$2,322	\$0	\$0
01-20-401-02	Office Furnishings	0	\$0	\$0
01-20-402-03	Computer Systems	\$0	\$0	\$2,500
01-20-403-03	Public Works Vehicles	\$0	\$150,000	\$67,200
01-20-403-06	Public Works - Other Equipment	\$0	\$13,500	\$0
01-20-404-04	Radios	\$0	\$0	\$0
01-20-407-05	Contingency	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$2,322</b>	<b>\$163,500</b>	<b>\$69,700</b>
	<b>Public Works Total</b>	<b>\$1,722,436</b>	<b>\$1,867,950</b>	<b>\$1,813,750</b>

# **COMMUNITY DEVELOPMENT**

## ***General Fund: Community Development***

### Program Description

The Community Development Department works to ensure orderly development and redevelopment 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.

The Community Development Department enforces the City's construction codes through a systematic plan review and inspection program administered, in part, through an interlocal partnership with Johnson County.

### 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

	Actual 2013	Estimated 2014	Budget 2015
<b>Summary by Character</b>			
Personnel Services	\$263,500	\$260,500	\$279,000
Contractual Services	\$179,675	\$197,600	\$211,850
Commodities	\$2,400	\$2,400	\$2,400
Capital Outlay	\$0	\$0	\$0
<b>Department Total</b>	<b>\$445,575</b>	<b>\$460,500</b>	<b>\$493,250</b>

## Authorized Positions

Full-Time Positions	3.00	3.00	3.00
Part-Time Positions	0.00	0.00	0.00
Seasonal Positions	0.00	0.00	0.00
<b>Department Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## Classifications

Director of Community Developer	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Office 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 2013	Budget 2014	Budget 2015
<b>Personnel Services</b>				
01-23-101-01	Full Time Salaries	\$197,839	\$202,000	\$205,000
01-23-101-02	Part Time Salaries	\$0	\$0	\$0
01-23-101-04	Overtime Salaries	\$558	\$1,000	\$1,000
01-23-102-01	Health/Welfare Benefits	\$9,710	\$10,000	\$25,000
01-23-102-02	Social Security	\$14,899	\$16,500	\$17,000
01-23-102-03	KPERS	\$17,231	\$19,000	\$23,000
01-23-102-04	Employment Security	\$602	\$1,500	\$1,000
01-23-102-05	Workers Compensation	\$2,000	\$2,000	\$2,500
01-23-102-06	City Pension	\$9,922	\$8,500	\$4,500
	<b>Total Personnel Services</b>	<b>\$252,761</b>	<b>\$260,500</b>	<b>\$279,000</b>
<b>Contractual Services</b>				
01-23-201-08	Telephone	\$330	\$500	\$500
01-23-202-02	Commercial Travel	\$342	\$1,000	\$1,000
01-23-202-03	Lodging / Meals	\$99	\$2,250	\$1,850
01-23-202-04	Parking / Tolls	\$23	\$100	\$100
01-23-202-05	Mileage	\$809	\$1,500	\$1,200
01-23-203-01	Registration /Tuition	\$1,388	\$2,000	\$1,700
01-23-203-02	Planning Commission	\$391	\$4,000	\$4,000
01-23-206-01	Professional Organizations	\$2,134	\$1,700	\$1,700
01-23-206-03	Periodicals/Books/Publications	\$272	\$0	\$0
01-23-206-04	Advertising	\$87	\$900	\$900
01-23-206-05	Professional Services	\$0	\$2,125	\$2,125
01-23-206-06	Land Use Attorney Services	\$28,408	\$25,000	\$25,000
01-23-206-08	Jo Co Plan/Inspection Fees	\$71,317	\$100,000	\$85,000
01-23-207-03	Engineer/Architect/Planning Services	\$15,253	\$55,000	\$85,000
01-23-207-07	Pre-Employment Testing	\$0	\$0	\$0
01-23-208-04	Public Relations	\$120	\$450	\$450
01-23-208-05	Meeting Expense	\$82	\$250	\$500
01-23-208-13	Employee Recognition	\$75	\$75	\$75
01-23-214-03	Printing	\$195	\$750	\$750
	<b>Total Contractual Services</b>	<b>\$121,322</b>	<b>\$197,600</b>	<b>\$211,850</b>
<b>Commodities</b>				
01-23-301-01	Office Supplies	\$714	\$200	\$200
01-23-301-02	City Maps	\$0	\$200	\$200
01-23-301-04	Postage	\$0	\$1,000	\$1,000
01-23-301-05	Printed Forms	\$0	\$1,000	\$1,000
	<b>Total Commodities</b>	<b>\$714</b>	<b>\$2,400</b>	<b>\$2,400</b>

**Community Development (cont.)**

**Capital Outlay**

01-23-401-01	Office Machines	\$0	\$0	\$0
01-23-401-02	Office Furnishings	\$387	\$0	\$0
01-23-403-06	Other Equipment/Software	\$0	\$0	\$0
01-23-407-05	Contingency	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$387</b>	<b>\$0</b>	<b>\$0</b>
	<b>Community Development Total</b>	<b>\$375,184</b>	<b>\$460,500</b>	<b>\$493,250</b>

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## **PARKS & RECREATION**

## ***General Fund: Parks and Recreation***

### Program Description

The Parks and Recreation Department initiates, develops, and administers recreational programs for Mission residents and the general public. The Community Center facility houses the majority of recreational classes, programs and special events. Programs and services are also offered at the outdoor Mission Family Aquatic Center and other outdoor park facilities throughout the City. The Parks and Recreation budget is structured into two divisions: Mission Family Aquatic Center 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
- Maintain and operate Mission Family Aquatic Center

## Parks and Recreation

		Actual 2013	Estimated 2014	Budget 2015
<b>Summary by Character</b>				
Aquatic Center	Personnel Services	\$106,750	\$125,550	\$120,200
	Contractual Services	\$47,500	\$54,700	\$54,580
	Commodities	\$29,250	\$43,500	\$43,000
	Capital Outlay	\$0	\$0	\$0
	<b>Department Total</b>	<b>\$183,500</b>	<b>\$223,750</b>	<b>\$217,780</b>
Community Center	Personnel Services	\$1,351,000	\$1,360,000	\$1,370,000
	Contractual Services	\$776,600	\$701,850	\$702,350
	Commodities	\$117,000	\$120,500	\$111,000
	Capital Outlay	\$43,380	\$0	\$0
	<b>Department Total</b>	<b>\$2,287,980</b>	<b>\$2,182,350</b>	<b>\$2,183,350</b>
	<b>TOTAL</b>	<b>\$2,471,480</b>	<b>\$2,406,100</b>	<b>\$2,401,130</b>

## Authorized Positions

Full-Time Positions	12.00	12.00	12.00
Part-Time Positions	1.00	1.00	1.00
Part-Time Positions (hours)	56,808	56,808	56,808
Seasonal Positions (hours)	10,296	10,296	10,296
<b>Department Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

## Classifications

Parks & Recreation Director	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00
Program Supervisor	0.00	0.00	0.00
Facility Supervisor	0.00	0.00	0.00
Maintenance Supervisor	1.00	1.00	1.00
Program Coordinator (FT)	2.00	2.00	2.00
Rental/Event Coordinator	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00
Office Assistant (FT)	1.00	1.00	1.00
Office Assistant (PT)	1.00	1.00	1.00
Aquatic Manager	1.00	1.00	1.00
Aquatic Coordinator*	1.00	1.00	1.00
<b>Department Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

\*Salary and benefits for Aquatic Coordinator are shared between the Aquatic Center and the Community Center budgets.

**Parks and Recreation - Mission Family Aquatic Center**

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>
<b>Personnel Services</b>				
01-25-101-01	Full Time Salaries	\$9,297	\$11,700	\$11,700
01-25-101-02	Part Time Salaries	\$56,638	\$90,000	\$90,000
01-25-101-04	Overtime Salaries	\$438	\$2,500	\$1,500
01-25-102-01	Health/Welfare Benefits	\$1,094	\$1,500	\$1,500
01-25-102-02	Social Security	\$4,882	\$8,500	\$8,500
01-25-102-03	KPERS	\$846	\$3,600	\$1,500
01-25-102-04	Employment Security	\$198	\$750	\$500
01-25-102-05	Workers Compensation	\$5,500	\$7,000	\$5,000
01-25-102-06	City Pension	\$499	\$0	\$0
	<b>Total Personnel Services</b>	<b>\$79,393</b>	<b>\$125,550</b>	<b>\$120,200</b>
<b>Contractual Services</b>				
01-25-201-01	Electricity	\$10,973	\$16,000	\$16,000
01-25-201-03	Gas	\$0	\$1,000	\$1,000
01-25-201-05	Water and Sewer	\$11,449	\$11,000	\$11,000
01-25-201-08	Telephone	\$468	\$800	\$800
01-25-203-03	Training/Registration	\$390	\$1,200	\$1,080
01-25-204-01	Marketing/Public Relations	\$1,791	\$4,000	\$4,000
01-25-205-01	Insurance	\$4,000	\$5,000	\$5,000
01-25-207-07	Pre-Employment Drug Testing	\$0	\$700	\$700
01-25-208-13	Employee Recognition	\$0	\$500	\$500
01-25-210-01	Maint Bldg / Land	\$5,504	\$2,000	\$2,000
01-25-212-05	Other Equipment / Repairs	\$3,880	\$1,000	\$1,000
01-25-213-02	Rental Agreements	\$775	\$1,500	\$1,500
01-25-214-12	Mission Swim Team	\$7,500	\$7,500	\$7,500
01-25-215-02	Contract Serv/Mtce Agreements	\$7,056	\$2,500	\$2,500
	<b>Total Contractual Services</b>	<b>\$53,785</b>	<b>\$54,700</b>	<b>\$54,580</b>
<b>Commodities</b>				
01-25-301-01	Office Supplies	\$0	\$500	\$500
01-25-301-02	Clothing	\$476	\$3,000	\$3,000
01-25-301-03	Food Service	\$9,517	\$25,000	\$25,000
01-25-301-08	Equipment and Supplies	\$970	\$5,500	\$5,000
01-25-303-04	Safety Supplies	\$36	\$500	\$500
01-25-304-02	Cleaning Chemicals	\$2	\$1,000	\$1,000
01-25-304-04	Misc Supplies	\$163	\$0	\$0
01-25-304-05	Pool Chemicals	\$9,847	\$7,500	\$7,500
01-25-305-05	Repair / Parts Maintenance	\$690	\$500	\$500
	<b>Total Commodities</b>	<b>\$21,700</b>	<b>\$43,500</b>	<b>\$43,000</b>

**Parks and Recreation - Mission Family Aquatic Center (cont.)**

**Capital Outlay**

01-25-407-01	Equipment Replacement	\$400	\$0	\$0
01-25-407-02	Filter Elements	\$0	\$0	\$0
01-25-407-03	Pool Imp/ Repair/Design	\$0	\$0	\$0
01-25-407-05	Contingency	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks &amp; Recreation - Municipal Pool Total</b>		<b>\$155,278</b>	<b>\$223,750</b>	<b>\$217,780</b>

**Parks and Recreation - Community Center**

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>
<b>Personnel Services</b>				
01-27-101-01	Full Time Salaries	\$561,532	\$534,000	\$565,000
01-27-101-02	Part Time Salaries	\$461,685	\$510,000	\$480,000
01-27-101-04	Overtime Salaries	\$17,988	\$15,000	\$18,500
01-27-102-01	Health/Welfare Benefits	\$122,560	\$105,000	\$121,000
01-27-102-02	Social Security	\$78,334	\$83,000	\$81,000
01-27-102-03	KPERS	\$53,731	\$65,000	\$60,000
01-27-102-04	Employment Security	\$3,115	\$5,000	\$4,000
01-27-102-05	Workers Compensation	\$23,499	\$18,000	\$27,500
01-27-102-06	City Pension	\$30,778	\$25,000	\$13,000
	<b>Total Personnel Services</b>	<b>\$1,353,221</b>	<b>\$1,360,000</b>	<b>\$1,370,000</b>
<b>Contractual Services</b>				
01-27-201-01	Electric	\$158,241	\$150,000	\$155,000
01-27-201-03	Gas	\$31,942	\$49,000	\$36,000
01-27-201-05	Water and Sewer	\$30,293	\$25,000	\$30,000
01-27-201-08	Telephone	\$2,938	\$8,000	\$5,000
01-27-202-02	Travel / Commercial	\$1,072	\$1,200	\$700
01-27-202-03	Lodging / Meals	\$2,154	\$2,400	\$1,600
01-27-202-04	Parking / Tolls	\$147	\$150	\$150
01-27-202-05	Mileage Staff	\$1,162	\$1,500	\$1,500
01-27-203-01	Registration / Tuition	\$1,949	\$1,500	\$1,500
01-27-203-02	Staff Training	\$3,338	\$3,000	\$5,800
01-27-204-01	Marketing / Public Relations	\$18,305	\$18,000	\$20,300
01-27-205-01	Insurance	\$35,420	\$37,000	\$37,000
01-27-205-02	Notary Bonds	\$0	\$100	\$100
01-27-206-01	Professional Organizations	\$2,862	\$2,000	\$3,000
01-27-206-03	Periodicals/Books/Publications	\$0	\$0	\$0
01-27-206-05	Professional Services	\$0	\$0	\$0
01-27-207-07	Pre-Employment Drug Testing	\$1,399	\$3,000	\$1,800
01-27-208-13	Employee Recognition	\$951	\$1,000	\$2,000
01-27-210-01	Maint - Bldg / Land	\$58,572	\$25,000	\$40,000
01-27-212-05	Equipment Maintenance	\$14,493	\$12,000	\$9,000
01-27-212-07	Vehicle Maintenance	\$0	\$500	\$500
01-27-213-02	Rental Equipment	\$7,751	\$12,000	\$10,000
01-27-214-03	Printing	\$25,613	\$27,500	\$20,000
01-27-214-05	Computer Services / Software	\$60,000	\$10,000	\$10,000
01-27-214-11	Special Programs	\$7,789	\$15,000	\$15,500
01-27-214-12	Swim Programs	\$280	\$2,000	\$1,500
01-27-214-13	Mission Summer Program	\$23,227	\$21,000	\$22,400
01-27-215-01	Seasonal Programs	\$13,707	\$16,000	\$16,000



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**POLICE**

## ***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. Patrol Officers respond to calls for service within the City, identifying criminal activities, apprehending offenders, making Municipal and District Court appearances, enforcing traffic laws, patrolling neighborhoods, and attending community events/meetings. The Investigations unit gathers and processes evidence for solving crime and prosecuting criminal suspects. They investigate crime scenes and support department crime prevention efforts by spotting trends in criminal activity and hosting community education classes.

### Goal

#### Vision

To provide the highest quality law enforcement and public safety through honesty, integrity and professionalism in cooperation with the community. By following this vision, we will create a safe, peaceful and inviting community.

#### Mission Statement

We are dedicated to protect and serve our community.

#### Core Values

Respect  
Integrity  
Professionalism

### Objectives

- Continue to build a stronger community through our relationships with residents and visitors
- Improve the efficiency and effectiveness of the department by enhancing our patrol and investigative tactics to keep crime rates low.
- To help those that are in need of our assistance for whatever that need may be.

**Police**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>Summary by Character</b>			
Personnel Services	\$2,581,500	\$2,715,000	\$2,729,630
Contractual Services	\$340,250	\$332,550	\$295,350
Commodities	\$142,500	\$145,200	\$141,700
Capital Outlay	\$109,320	\$258,500	\$125,000
<b>Department Total</b>	<b>\$3,173,570</b>	<b>\$3,451,250</b>	<b>\$3,291,680</b>

**Authorized Positions**

Full-time Positions	31.00	31.00	31.00
Part-Time Positions	3.00	3.00	3.00
Seasonal Positions	0.00	0.00	0.00
<b>Department Total</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>

**Classifications**

Chief of Police	1.00	1.00	1.00
Deputy Chief	0.00	0.00	0.00
Captain	2.00	2.00	3.00
Lieutenant	3.00	3.00	0.00
Sergeant	7.00	7.00	8.00
Detective	2.00	2.00	2.00
Police Officer	14.00	14.00	15.00
Part-time Officer	2.00	2.00	0.00
Records Clerk	2.00	2.00	2.00
School Crossing Guard (PT)	1.00	1.00	3.00
<b>Department Total</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>

In 2014, the Department was restructured, resulting in a smaller command staff for provide for clearer communication and greater operational efficiency. Each division (patrol, investigations, and staff/support) has a captain to oversee its operations. The rank of lieutenant was eliminated. The restructuring will eventually add an officer to the patrol division once the Department is at full strength.

**Police**

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Budget 2015</b>
<b>Personnel Services</b>				
01-30-101-01	Full Time Salaries	\$1,679,660	\$1,670,000	\$1,686,130
01-30-101-02	Part Time Salaries	\$16,760	\$20,000	\$20,000
01-30-101-04	Overtime Salaries	\$93,536	\$95,000	\$100,000
01-30-102-01	Health/Welfare Benefits	\$316,313	\$400,000	\$360,000
01-30-102-02	Social Security	\$130,038	\$127,000	\$136,000
01-30-102-03	KPERS	\$7,657	\$8,500	\$9,000
01-30-102-04	Employment Security	\$5,259	\$7,500	\$6,500
01-30-102-05	Workers Compensation	\$23,666	\$28,000	\$30,000
01-30-102-06	City Pension	\$4,081	\$4,000	\$2,000
01-30-102-07	KP&F Retirement	\$288,494	\$355,000	\$380,000
	<b>Total Personnel Services</b>	<b>\$2,565,463</b>	<b>\$2,715,000</b>	<b>\$2,729,630</b>
<b>Contractual Services</b>				
01-30-201-08	Telephone	\$20,659	\$19,500	\$21,500
01-30-202-02	Commercial Travel	\$4,147	\$5,000	\$4,500
01-30-202-03	Lodging / Meals	\$16,150	\$13,000	\$15,500
01-30-202-04	Parking / Tolls / Misc	\$237	\$400	\$400
01-30-202-05	Mileage Reimbursement	\$0	\$500	\$200
01-30-203-01	Registration / Tuition / Other	\$8,942	\$11,500	\$13,000
01-30-203-02	Firing range	\$14,688	\$10,000	\$10,000
01-30-203-04	Training / Junior College	\$5,450	\$4,000	\$6,000
01-30-204-01	Advertising - Classified	\$363	\$500	\$500
01-30-205-01	Insurance	\$1,500	\$1,650	\$1,750
01-30-205-02	Notary Bonds	\$300	\$400	\$400
01-30-206-01	Professional Organizations	\$2,900	\$2,500	\$3,000
01-30-206-03	Periodicals/Books/Publications	\$1,483	\$1,500	\$1,500
01-30-206-05	Professional Services	\$190	\$3,000	\$2,000
01-30-207-07	Pre-employment exams	\$3,176	\$6,000	\$5,000
01-30-208-04	Public Relations	\$7,760	\$4,500	\$8,000
01-30-208-13	Employee Recognition	\$2,845	\$1,500	\$3,000
01-30-212-04	Communications / Radios	\$638	\$2,000	\$2,000
01-30-212-05	Other Equip/Radar/Repair/Misc	\$3,852	\$13,000	\$4,000
01-30-212-06	Service Contracts/Rentals	\$28,155	\$37,000	\$32,000
01-30-212-07	Vehicle Maintenance	\$35,879	\$35,000	\$35,000
01-30-213-02	Equipment Rental	\$0	\$750	\$750
01-30-213-03	Uniform Dry Cleaning	\$8,038	\$10,000	\$10,000

**Police (cont.)****Contractual Services (cont.)**

01-30-214-02	Vehicle Registration	\$335	\$350	\$350
01-30-214-05	Computer Services	\$57,289	\$53,000	\$25,000
01-30-214-06	Animal Control / Care	\$72,533	\$75,000	\$75,000
01-30-214-08	Prisoner Care	\$0	\$0	\$0
01-30-214-09	Crime Prevention	\$431	\$3,000	\$3,000
01-30-214-10	DARE Supplies	\$2,118	\$3,000	\$3,000
01-30-214-11	Local Law Enforcement Blk Grant	\$0	\$0	\$0
01-30-214-12	Bullet Proof Vest Grant	\$5,681	\$12,500	\$8,000
01-30-215-03	Miscellaneous	\$386	\$2,500	\$1,000
	<b>Total Contractual Services</b>	<b>\$167,352</b>	<b>\$183,200</b>	<b>\$180,000</b>

**Commodities**

01-30-301-01	Office Supplies	\$5,134	\$6,000	\$6,000
01-30-301-02	Copy Machine Supplies	\$0	\$1,200	\$200
01-30-301-04	Postage	\$259	\$500	\$500
01-30-301-05	Printed Forms	\$2,333	\$4,000	\$4,000
01-30-301-06	Other Operating Supplies	\$2,269	\$5,500	\$5,500
01-30-302-01	Uniforms / Lthr / Protect Vests	\$14,921	\$15,000	\$15,000
01-30-302-02	Equipment - General	\$7,952	\$15,000	\$15,000
01-30-303-01	Forensics Supplies	\$3,902	\$3,500	\$5,000
01-30-303-02	Property and Evidence Supplies	\$2,622	\$3,500	\$3,500
01-30-303-03	Booking Facility Supplies	\$923	\$1,000	\$1,000
01-30-303-04	Safety Supplies	\$0	\$0	\$0
01-30-306-01	Fuel	\$72,616	\$85,000	\$80,000
01-30-306-02	Fleet Tire Replacement	\$5,726	\$5,000	\$6,000
	<b>Total Commodities</b>	<b>\$118,658</b>	<b>\$145,200</b>	<b>\$141,700</b>

**Capital Outlay**

01-30-401-01	Office Machines	\$0	\$0	\$0
01-30-402-02	Office Furnishings	\$0	\$1,000	\$0
01-30-402-03	Computer Systems	\$0	\$7,500	\$0
01-30-403-01	Police Vehicles	\$105,790	\$211,000	\$125,000
01-30-404-03	Handguns / Shotguns	\$0	\$3,000	\$0
01-30-404-04	Radios	\$0	\$0	\$0
01-30-404-05	Radar	\$0	\$4,000	\$0
01-30-404-06	Other Equipment	\$0	\$15,000	\$0
01-30-404-07	Video Recorder	\$0	\$17,000	\$0
01-30-404-08	Motorcycles	\$0	\$0	\$0
01-30-404-09	Bicycle Patrol	\$0	\$0	\$0
01-30-407-05	Contingency	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$105,790</b>	<b>\$258,500</b>	<b>\$125,000</b>

<b>Police Total</b>	<b>\$2,957,263</b>	<b>\$3,301,900</b>	<b>\$3,176,330</b>
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**Community Investment Program (CIP)  
2015 - 2019**

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

### **Purpose**

A Community Investment Program (CIP) is a major public infrastructure and planning tool for municipalities. The CIP is a statement of the City's policies and financial abilities to manage the physical development and redevelopment of the community. The development of a five-year CIP provides a systematic plan for providing efficient and effective public infrastructure improvements within a prioritized framework.

There are several benefits to developing and adopting a Community Investment Program. Not only does it become a management tool for the Governing Body and City staff, it can also provide valuable information to the Planning Commission, citizens, developers and businesses who are interested in the development and redevelopment of Mission. The CIP document can assist in leveraging available resources through improved timing of projects, and coordination of the City's projects with those of other public or private entities.

The City of Mission's CIP aims to provide effective and efficient services to improve the quality of life for residents, businesses and visitors in our community. The following principles serve as a guide for evaluating and prioritizing capital project requests recommended to the Governing Body.

- Provide effective and efficient governmental services to residents, businesses and visitors.
- Enhance public health, safety and welfare.
- Consider solutions that extend beyond the City's boundaries.
- Use public investment as a catalyst for economic growth in a manner consistent with the major planning processes the City has performed.
- Safeguard Mission's environment and natural beauty for present and future generations through implementation of sustainable solutions.
- Maintain and sustain effective land use planning.
- Maintain or enhance cultural, recreational, educational and social opportunities.
- Protect existing investment in facilities and infrastructure that are vital in delivering fundamental services to our residents.
- Anticipate future facility and infrastructure needs to best leverage the City's capital resources.
- Comply with applicable state and federal mandates.

## **Goals and Objectives**

The goal of Mission's Community Investment Program (CIP) is to forecast future public improvements and facilities in the City and to provide data concerning need, cost, timing, funding sources, budget impacts and alternatives. The goal is pursued with the following objectives.

### **Community Investment Program Plan / Program Objectives**

1. Integrate the CIP budget into the Annual Operating Budget in order to provide a comprehensive financial plan for accomplishing the goals of Mission.
2. Execute the CIP budgetary process in a manner that will provide the Governing Body with an opportunity to respond to community needs.
3. Leverage City resources against available federal, state and county funds in such a manner that the present and future citizens of Mission will be provided with the highest level of services and facilities without adverse financial impacts in the future.
4. Ensure that all decisions and actions will assist in maintaining the City's bond ratings.

Despite the many benefits of multi-year planning, it is important to highlight the fact that the CIP is a fluid document. Revenues can fluctuate as a result of changing economic conditions or shifts in public policy. Private economic decisions can also affect the timing, scale and location of capital projects. Finally, community objectives are difficult to set and may be altered during the annual budget process when priorities are reviewed. The CIP should be reviewed and updated annually, primarily in connection with the annual budget process. Reviewing the CIP annually provides flexibility to ensure the City provides the most efficient and effective level of service for present and future citizens.

The first year of the Plan reflects the approved capital budget for the current fiscal year. The remaining four years represent a schedule and estimate of future capital needs that may be funded given adequate revenues. In summary, a CIP should reflect community assets, community needs and community goals, and should also provide guidelines for growth and development.

## **2015-2019 Community Investment Plan/Program**

Historically, Mission's General Fund revenues have been shared between operating costs and investment in capital projects. Debt financing prior to 2005 was used primarily for construction and expansion of the Community Center, acquisition of parkland (Mohawk), economic development (Target) and some limited stormwater improvements.

Mission has long prided itself in having a low mill levy and on relying primarily on sales tax revenues to support the City's budget. In the early 2000's a combination of factors began to emerge that put pressure on the City's resources, including:

- FEMA revisions to 100-year floodplain, impacting central business corridor
- Street improvement needs/projects that outpaced annual revenues (Roe, Nall, Martway, and Johnson Drive)
- Increasing operating subsidies for the Community Center
- Deferred maintenance of City vehicles and equipment
- Deferred maintenance of City facilities (City Hall, Public Works)

These factors potentially threatened not only the ability to sustain the delivery of basic city services but also had long-term implications for maintaining property values throughout the community. From 2004-2013, approximately \$11 million was transferred from the General Fund for capital projects or debt service associated with capital projects, representing approximately 18% of total General Fund (operating) revenues for that same time period.

There have been a number of actions taken over the last several years to begin to address these challenges, specifically efforts to establish dedicated revenue streams for capital infrastructure investments. In recent years, the emphasis has been to fund Mission's capital projects through a variety of transparent, dedicated sources, including:

- Stormwater Utility Fees
- Transportation Utility Fees
- Property Tax revenues (dedicated mill for Mohawk Park debt service)
- ¼-cent Dedicated Street Sales Tax
- ⅜-cent Dedicated Parks & Recreation Sales Tax
- Drainage District Revenues
- Special Highway Revenues (pass through from State)
- Special Parks & Recreation Revenues (pass through from State)
- County, State or Federal Funds
- Transfers from other Funds

The summary and detail for the 2015 - 2019 Community Investment Program (CIP) is included on the following pages. A large portion of the current capital infrastructure revenue streams are dedicated to debt service obligations. The City has used debt financing to help provide for the timely completion of infrastructure improvements. While the amount of debt incurred in recent years is not insignificant, it is important to evaluate that debt in relationship to the increase in the City's net assets and the useful life of the assets being constructed or repaired.

### **Outside Funding Sources**

In addition to developing dedicated local revenue streams over the last 10-12 years, the City has also aggressively pursued outside funding to help support the investment in capital infrastructure. More than \$30 million in federal, state and county funds was secured for various projects between 2005-2014.

Major stormwater projects and arterial street projects are funded with assistance through the Johnson County Stormwater Management Advisory Committee (SMAC) or the Johnson County Assisted Road Systems (CARS). The stormwater program collects revenue county-wide and reallocates it among all cities. The CARS funding is considered and appropriated annually by the Board of County Commissioners.

### **Conclusion**

Mission continues to face infrastructure challenges which will put pressure on future budgets. The CIP provides an important tool to guide the decision-making process to ensure the program accurately reflects community assets, community needs and community goals, as well as providing guidelines for growth and development.

**CITY OF MISSION, KANSAS  
RESOLUTION NO. 927**

**A RESOLUTION ADOPTING THE 2015-2019 COMMUNITY INVESTMENT PROGRAM (CIP) FOR THE CITY OF MISSION, KANSAS.**

**WHEREAS**, the City of Mission, faces significant infrastructure projects, including, streets, stormwater, and public facilities necessary to maintain property values and encourage additional private-sector redevelopment; and

**WHEREAS**, in City-wide surveys conducted by ETC in 2007 and 2011, the citizens of Mission articulated redevelopment as the top priority facing the city; and

**WHEREAS**, the City of Mission, has invested over \$70 million in infrastructure during the past ten years in support of both public and private-sector goals; and

**WHEREAS**, a multiyear CIP is widely recognized as an important planning and budgeting document for municipalities; and

**WHEREAS**, the CIP contains expenditures to actively construct and maintain capital projects as well as to pay debt service on bonds issued for infrastructure improvements; and

**WHEREAS**, the annual adoption of a CIP does not commit the city to any expenditures and is simply a forecasting tool for the annual budget process; and

**WHEREAS**, the CIP better positions the city to solicit external funds to help fund infrastructure projects in the City of Mission,

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

**Section 1.** The 2015-2019 CIP is adopted. The City expects to receive approximately \$4.5 million of revenue and spend \$5.9 million in expenditures as part of the 2015 budget related to the Community Investment Program. The difference between revenue and expenditures is covered through outside grant/intergovernmental funds and the use of carry-over funds from prior years. The CIP is supported with dedicated revenue sources and no longer anticipates impacting the

General Fund operating budget.

**Section 2.** In 2015, the CIP will fund projects and debt service in three primary program areas as follows:

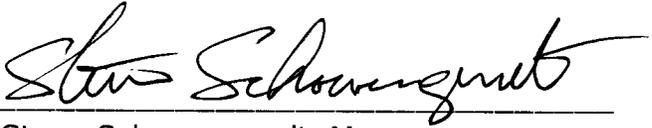
- a. Streets: the annual residential street maintenance program, debt service related to street repair/replacement, and the design of Foxridge improvements (56th-51st Street).
- b. Stormwater: Debt service for stormwater projects and a repair and maintenance fund.
- c. Parks & Recreation: debt service for the outdoor aquatic facility, facility and equipment maintenance for the Sylvester Powell Jr., Community Center and the creation of reserve funds for facility and outdoor parks maintenance.

**Section 3.** The Governing Body acknowledges that there are other infrastructure projects which have been identified but are not included in the 2015-2019 CIP. These include, but are not limited to:

- a. Street construction projects for Barkley St (57<sup>th</sup> St to 61<sup>st</sup> St), Broadmoor St (Johnson Dr to Martway St), Johnson Dr (Lamar Ave to Metcalf Ave, and Metcalf Ave (56<sup>th</sup> St to 61<sup>st</sup> St). Each of these public projects would likely be pursued in partnership with private redevelopment by adjacent property owners.
- b. Complete the remediation of the Rock Creek Floodplain and establish a Secondary Stormwater System Construction Program.
- c. Support Downtown Mission redevelopment via public parking, public parkland, and a local market that considers the priorities established by the Downtown Visioning Committee as acknowledged by the Governing Body in Resolution 849 on November 16, 2011.
- d. Locate Administrative and Public Safety personnel in facilities that can sustainably meet the long-term needs of the city.
- e. Complete the Streamway Trail System in Mission by building the last mile of Turkey Creek Trail, and begin work on secondary trail system to connect neighborhoods to the primary system.
- f. Enhance the Neighborhood Park System by improving amenities available in Andersen, Broadmoor, Waterworks, Mohawk, and Streamway Park.

**THIS RESOLUTION IS PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MISSION, this 20th day of August 2014.**

**THIS RESOLUTION IS APPROVED BY THE MAYOR** this 20th day of  
August 2014.



Steve Schowengerdt, Mayor

ATTEST:



Martha Sumrall, City Clerk

## 2014-2019 Community Investment Program - Overview

### Revenues

Beginning Balance	10,659,468	1,565,562	89,916	(350,141)	1,061,850	(2,520,357)
<u>Local Revenue</u>	4,338,497	4,210,000	4,328,747	4,966,145	4,779,457	4,804,529
<u>External Revenue</u>	6,255,480	286,260	611,260	2,186,260	286,260	1,786,260
<u>Debt Proceeds</u>	0	0	0	0	0	0
<b>Total CIP Revenues</b>	<b>10,593,977</b>	<b>4,496,260</b>	<b>4,940,007</b>	<b>7,152,405</b>	<b>5,065,717</b>	<b>6,590,789</b>

### Expenses

<u>Capital Projects</u>	12,513,453	539,613	846,635	1,136,000	4,111,900	381,500
<u>Maintenance Programs</u>	768,000	585,000	600,000	670,000	600,000	600,000
<u>Debt Service</u>	6,406,431	4,847,293	3,933,428	3,934,415	3,936,023	3,991,167
<b>Total CIP Expenses</b>	<b>19,687,884</b>	<b>5,971,906</b>	<b>5,380,063</b>	<b>5,740,415</b>	<b>8,647,923</b>	<b>4,972,667</b>
<b>Ending Balance</b>	<b>1,565,562</b>	<b>89,916</b>	<b>(350,141)</b>	<b>1,061,850</b>	<b>(2,520,357)</b>	<b>(902,235)</b>

**Remaining Debt Service**  
\$22,332,042

## 2014-2019 Community Investment Program - Summary by Program Area

### Revenues

<b>Beginning Balance</b>	<b>10,659,468</b>	<b>1,565,562</b>	<b>89,916</b>	<b>(350,141)</b>	<b>1,061,850</b>	<b>(2,520,357)</b>	
Streets	6,212,334	737,989	5,315	(37,587)	1,651,652	(1,600,957)	
Stormwater	750,792	504,419	1,433	(508,104)	(1,090,011)	(1,855,855)	
Parks & Recreation	3,696,342	323,154	83,168	195,550	500,209	936,455	
<i>Local Revenue</i>							
Streets	1,287,207	1,270,000	1,336,857	1,628,186	1,653,511	1,663,538	
Stormwater	2,180,000	2,205,000	2,205,000	2,205,000	1,955,000	1,955,000	
Parks & Recreation	871,290	735,000	786,890	1,132,959	1,170,946	1,185,991	
<i>External Revenue</i>							
Streets	6,221,480	243,460	568,460	2,143,460	243,460	1,743,460	
Stormwater	0	0	0	0	0	0	
Parks & Recreation	34,000	42,800	42,800	42,800	42,800	42,800	
<i>Debt Proceeds</i>							
Streets	0	0	0	0	0	0	
Stormwater	0	0	0	0	0	0	
Parks & Recreation	0	0	0	0	0	0	
<b>Total CIP Revenues</b>	<b>10,593,977</b>	<b>4,496,260</b>	<b>4,940,007</b>	<b>7,152,405</b>	<b>5,065,717</b>	<b>6,590,789</b>	

### Expenses

<i>Capital Projects</i>							
Streets	9,177,549	184,113	756,285	888,900	3,960,500	100,000	
Stormwater	0	0	0	0	0	0	
Parks & Recreation	3,335,904	355,500	90,350	247,100	151,400	281,500	
<i>Maintenance/Operations Programs</i>							
Streets	440,000	440,000	450,000	450,000	450,000	450,000	
Stormwater	118,000	70,000	100,000	170,000	100,000	100,000	
Parks & Recreation	210,000	75,000	50,000	50,000	50,000	50,000	
<i>Debt Service</i>							
Streets	3,365,484	1,622,021	741,933	743,508	739,079	738,723	<b>Remaining Debt Service</b>
Stormwater	2,308,373	2,637,986	2,614,537	2,616,907	2,620,844	2,680,194	\$2,490,692
Parks & Recreation	732,574	587,286	576,958	574,000	576,100	572,250	\$17,721,350
<b>Total CIP Expenses</b>	<b>19,687,884</b>	<b>5,971,906</b>	<b>5,380,063</b>	<b>5,740,415</b>	<b>8,647,923</b>	<b>4,972,667</b>	\$2,120,000

<b>Ending Balance</b>	<b>1,565,562</b>	<b>89,916</b>	<b>(350,141)</b>	<b>1,061,850</b>	<b>(2,520,357)</b>	<b>(902,235)</b>	
Streets	737,989	5,315	(37,587)	1,651,652	(1,600,957)	517,319	
Stormwater	504,419	1,433	(508,104)	(1,090,011)	(1,855,855)	(2,681,049)	
Parks & Recreation	323,154	83,168	195,550	500,209	936,455	1,261,496	

## Street Program Plan (2014-2019)

### Revenues

Beginning Balance	6,212,334	737,989	5,315	(37,587)	1,651,652	(1,600,957)	
<i>Local Revenue</i>							
Transportation Utility Fund Revenues	790,607	775,000	750,000	750,000	750,000	750,000	
Gateway TUF Revenues			60,607	121,213	121,213	121,213	
0.25% Street Sales Tax Revenues	496,600	495,000	485,000	485,000	485,000	485,000	
0.25% Gateway Street Sales Tax Revenues			41,250	271,973	297,298	307,325	
Transfers from other Funds							
<b>Sub-total</b>	<b>1,287,207</b>	<b>1,270,000</b>	<b>1,336,857</b>	<b>1,628,186</b>	<b>1,653,511</b>	<b>1,663,538</b>	
<i>External Revenue</i>							
CARS Reimbursements	3,015,000	0	325,000	1,900,000	0	1,500,000	
Special Highway	241,480	243,460	243,460	243,460	243,460	243,460	
Federal SAFETEA-LU (Martway)							
Federal BR/STP (Johnson Drive)	2,800,000						
Miscellaneous Revenues	165,000						
<b>Sub-total</b>	<b>6,221,480</b>	<b>243,460</b>	<b>568,460</b>	<b>2,143,460</b>	<b>243,460</b>	<b>1,743,460</b>	
<i>Debt Proceeds</i>							
Jo Drive (2013C)							
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Street Revenues</b>	<b>7,508,687</b>	<b>1,513,460</b>	<b>1,905,317</b>	<b>3,771,646</b>	<b>1,896,971</b>	<b>3,406,998</b>	

### Expenses

#### Capital Projects

Martway (Broadmoor to Woodson)	250,000						
Johnson Drive (Lamar to Nall)	8,927,549						
Foxridge (56th to 51st)		134,113	656,285				
Foxridge (51st to Lamar)				788,900	3,860,500		
Johnson Drive (Metcalf to Lamar)							
Full-depth Reconstruction Projects (non-CARS eligible)	0	50,000	100,000	100,000	100,000	100,000	
<b>Sub-total</b>	<b>9,177,549</b>	<b>184,113</b>	<b>756,285</b>	<b>888,900</b>	<b>3,960,500</b>	<b>100,000</b>	

#### Maintenance Programs

Street Maintenance Program (seal and mill/overlay)	350,000	350,000	350,000	350,000	350,000	350,000	
PW Maintenance Programs (sidewalks, traffic safety)	65,000	65,000	75,000	75,000	75,000	75,000	
Bridge Maintenance	10,000	10,000	10,000	10,000	10,000	10,000	
Administrative Costs	15,000	15,000	15,000	15,000	15,000	15,000	
<b>Sub-total</b>	<b>440,000</b>	<b>440,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	

#### Debt Service

Nall Avenue Debt Service (2011A)	2,372,194	877,613					
Johnson Drive/Martway Debt Service (2011-1)	490,578						
Johnson Drive/Martway Debt Service (2012A)	470,945	473,845	470,870	472,045	472,316	471,660	\$1,417,078 (2022)
Jo Drive - Street Portion (2013C)	31,767	270,563	271,063	271,463	266,763	267,063	\$1,073,614 (2023)
<b>Sub-total</b>	<b>3,365,484</b>	<b>1,622,021</b>	<b>741,933</b>	<b>743,508</b>	<b>739,079</b>	<b>738,723</b>	

#### Remaining Debt Service/ Year Retires

<b>Total Street Expenses</b>	<b>12,983,033</b>	<b>2,246,134</b>	<b>1,948,218</b>	<b>2,082,408</b>	<b>5,149,579</b>	<b>1,288,723</b>	
<b>Ending Balance</b>	<b>737,989</b>	<b>5,315</b>	<b>(37,587)</b>	<b>1,651,652</b>	<b>(1,600,957)</b>	<b>517,319</b>	

## Stormwater Program Plan (2014-2019)

### Revenues

Beginning Balance	750,792	504,419	1,433	(508,104)	(1,090,011)	(1,855,855)
<i>Local Revenue</i>						
Stormwater Utility Fund Revenues	2,100,000	2,125,000	2,125,000	2,125,000	1,875,000	1,875,000
Drainage District Revenues	80,000	80,000	80,000	80,000	80,000	80,000
Transfer from General Fund for Debt Service						
Gateway Revenues						
<b>Sub-total</b>	<b>2,180,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>1,955,000</b>	<b>1,955,000</b>
<i>External Revenue</i>						
SMAC Revenues						
Miscellaneous Revenues						
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Debt Proceeds</i>						
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Stormwater Revenues</b>	<b>2,180,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>1,955,000</b>	<b>1,955,000</b>

### Expenses

#### Capital Projects

**Sub-total**                    **0**                    **0**                    **0**                    **0**                    **0**                    **0**

#### Maintenance Programs

Repair and Maintenance Fund	0	20,000	50,000	50,000	50,000	50,000
Stormwater Administrative Costs	50,000	50,000	50,000	50,000	50,000	50,000
Miscellaneous Engineering						
Stormwater Master Plan: Phase II Study	68,000					
PES - Secondary System at Outlook				35,000		
PES - Secondary System at Horton				35,000		
<b>Sub-total</b>	<b>118,000</b>	<b>70,000</b>	<b>100,000</b>	<b>170,000</b>	<b>100,000</b>	<b>100,000</b>

#### Debt Service/Loan Repayment

KDHE ARRA Loan Repayment	6,562	6,562	6,562	6,562	6,562	6,562
GO Series 2009A	1,620,048					
GO Series 2010A	369,113	367,913	366,613	367,813	368,738	369,388
GO Series 2010B	279,131	279,131	279,131	279,131	279,131	279,131
GO Series 2013C - Stormwater Portion	33,519	283,075	283,375	283,575	283,675	283,675
GO Series 2014-A	0	343,027	324,838	321,838	1,389,838	1,741,438
GO Series 2014-B	0	1,358,278	1,354,018	1,357,988	292,900	0
<b>Sub-total</b>	<b>2,308,373</b>	<b>2,637,986</b>	<b>2,614,537</b>	<b>2,616,907</b>	<b>2,620,844</b>	<b>2,680,194</b>

#### Remaining Debt Service/ Year Retires

\$ 75,465 (2031)  
 \$7,836,616 (2029)  
 \$ 364,763 (2020)  
 \$8,307,281 (2029)  
 \$1,137,225 (2023)

**Total Stormwater Expenses**                    **2,426,373**                    **2,707,986**                    **2,714,537**                    **2,786,907**                    **2,720,844**                    **2,780,194**

**Ending Balance**                    **504,419**                    **1,433**                    **(508,104)**                    **(1,090,011)**                    **(1,855,855)**                    **(2,681,049)**

**Parks & Recreation Program Plan (2014-2019)**

Revenues											
<b>Beginning Balance</b>	3,696,342	323,154	83,168	195,550	500,209	936,455					
<b>Local Revenue</b>											
Mohawk Park Mill Levy (1 mill)	134,400										
0.375% Parks & Recreation Sales Tax Revenues	736,890	735,000	725,000	725,000	725,000	725,000	725,000				
0.375% Gateway Parks & Recreation Sales Tax Revenues	0	0	61,890	407,959	445,946	460,991	460,991				
<b>Sub-total</b>	<b>871,290</b>	<b>735,000</b>	<b>786,890</b>	<b>1,132,959</b>	<b>1,170,946</b>	<b>1,185,991</b>	<b>1,185,991</b>				
<b>External Revenue</b>											
Special Parks & Recreation Revenues	34,000	42,800	42,800	42,800	42,800	42,800	42,800				
Mission Crossing Development Funds											
<b>Sub-total</b>	<b>34,000</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>				
<b>Debt Proceeds</b>											
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Total Parks and Recreation Revenues</b>	<b>905,290</b>	<b>777,800</b>	<b>829,690</b>	<b>1,175,759</b>	<b>1,213,746</b>	<b>1,228,791</b>					
Expenses											
<b>Capital Projects</b>											
Mission Crossing Park		85,000									
Outdoor Pool Construction	3,046,504										
Outdoor Park Improvements Fund	75,000	50,000	50,000	50,000	50,000	50,000	50,000				
Outdoor Pool Improvements/Equipment Replacement				Addition of second slide tower	95,000						
SPJCC Improvements/Equipment Replacement	214,400	220,500	40,350		102,100	101,400	231,500				
Roof Repairs/Evaluation	20,000	Dishwashers (2)	2,500	A&B Carpet/Flooring	20,000	Refrigerators	10,000	Small Kaivac	4,000	Seated Rider Scrubber	16,000
Cooling Tower/Chiller	125,000	Refurbish Indoor Water Slide	12,000	Aerobics Room Sound	2,000	A&B Banquet Chairs	13,000	Sym Dividers (2)	20,000	Selectorize/Free Weight Equip	76,500
Conference Center Video	15,000	Wallpaper	20,000	Step Equipment	4,350	Dance Floor - Conference	3,000	Star Track Spinner Bikes (1/2)	10,400	Large Kaivac	7,000
Adult Lounge Furniture	2,000	Conference Center Carpet	25,000	Pool Vacuums	6,000	6' Rectangular Tables	8,200	Pool Pak Replacement	65,000	Adult Lounge Furniture	2,000
Star Track Spinner Bikes (1/2)	10,400	Flat Panel TVs	5,000	Gymnastic Mats	5,000	Round Tables (42)	7,500	Meeting Room Sound System	2,000	Pool Pak Replacement	65,000
Natorium Painting	10,000	Large Kaivac	7,000	Stoves (2)	1,500	Star Track Spinner Bikes (1/2)	10,400	Locker Room Flooring		Locker Room Flooring	40,000
Refurbish Basketball Goals	12,000	Steam Room Re-tiling	10,000			Pool Resurfacing	50,000	Elevator Replacement		Elevator Replacement	25,000
Seated Rider Scrubber	16,000	Waterline Main Repairs	50,000								
Small Kaivac	4,000	Hot Tub retile	17,000								
		MTX Equipment	52,000								
		Recedar Sauna	20,000								
<b>Sub-total</b>	<b>3,335,904</b>	<b>355,500</b>	<b>90,350</b>	<b>247,100</b>	<b>151,400</b>	<b>281,500</b>					
<b>Maintenance/Operations</b>											
Parks Master Plan	70,000										
Facility Reserve Funds (SPJCC/Outdoor Aquatic Facility)	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to General Fund for Operations	100,000	25,000									
<b>Sub-total</b>	<b>210,000</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Debt Service/Lease Payments</b>											
Mohawk Park Debt Service (2004-A)	144,900										
Outdoor Aquatic Facility Debt Service (2013B)	530,038	529,650	526,450	529,000	531,100	527,250	527,250	527,250	527,250	527,250	\$2,120,000 (2023) on-going lease
Cardio Equipment Lease	43,380	43,380	43,380	45,000	45,000	45,000	45,000	45,000	45,000	45,000	
HVAC Controller Lease	14,256	14,256	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	
<b>Sub-total</b>	<b>732,574</b>	<b>587,286</b>	<b>576,958</b>	<b>574,000</b>	<b>576,100</b>	<b>572,250</b>	<b>572,250</b>	<b>572,250</b>	<b>572,250</b>	<b>572,250</b>	
<b>Total Parks &amp; Recreation Expenses</b>	<b>4,278,478</b>	<b>1,017,786</b>	<b>717,308</b>	<b>871,100</b>	<b>777,500</b>	<b>903,750</b>	<b>903,750</b>	<b>903,750</b>	<b>903,750</b>	<b>903,750</b>	
<b>Ending Balance</b>	<b>323,154</b>	<b>83,168</b>	<b>195,550</b>	<b>500,209</b>	<b>936,455</b>	<b>1,261,496</b>					

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## **SUPPLEMENTAL INFORMATION**

## **About Mission**

### Size and Location

The City of Mission is located in northeastern Johnson County, Kansas, a suburban area of the Kansas City metropolitan area. The City lies adjacent to a major transportation corridor, Interstate 35, and is accessible to the entire metropolitan area. The City has a population of approximately 9,516, and covers an area of approximately 3.0 square miles, of which nearly 100% is developed.

### Government and Organization of the City

The City of Mission was incorporated in 1951 and became a City of the Second Class in 1959.

The City operates under a non-partisan Council/Mayor form of government with a City Administrator. The Council is comprised of eight members elected from four wards, with equal representation from each ward. Each ward elects two Councilmembers to four-year terms. The Council is responsible for all policy-making functions of the City.

The City Administrator is appointed by the Mayor and Council and serves as the chief administrative officer of the City. The City Administrator is responsible for the implementation of policies adopted by the Council. The City Administrator is also responsible for all personnel and may advise the City Council on accepted public administration practices, legislation and public policy.

The City has adopted a Personnel Policy Manual and a pay scale system (based on pay-for-performance). The City offers a comprehensive and competitive benefit package for eligible employees. The City does not recognize any unions for the purpose of collective bargaining.

### Educational Facilities

The City lies within Unified School District No. 512 (Shawnee Mission), which is divided into five attendance areas. There are a variety of parochial and private schools in and around the City that provide options for local residents.

Residents of the City also enjoy access to a number of higher education opportunities in the Kansas City metropolitan area. Johnson County Community College, University of Kansas Regent's Center, and the University of Missouri-Kansas City are all large public institutions offering a variety of associate to doctoral degrees and are located within minutes of City limits. A number of smaller private colleges are also located nearby.

### Medical and Health Care Facilities

The City has access to a wide variety of healthcare services throughout the Kansas City metropolitan area. Shawnee Mission Medical Center, the University of Kansas Medical Center, and St. Joseph's Hospital are large full-service hospitals located within three miles of the City. Emergency medical services are provided by Johnson County Med-Act, a program administered by Johnson County. Med-Act responds to all types of medical emergencies and has fully equipped medical vehicles based at the fire station within the City. In addition to medical services available in surrounding communities, the City is also home to doctors and dentists representing a variety of medical specialties.

### Public Utilities

Kansas City Power & Light supplies electricity to the City and Kansas Gas Service provides natural gas. Local telephone service is provided by AT&T, SureWest Communications, or Time Warner. Water services are provided by Water District No. 1 (WaterOne), a quasi-municipal corporation. Sewer service is supplied by the Johnson County Unified Wastewater District, a separate governmental agency organized and governed by the County's Board of County Commissioners.

### Police and Fire Protection

The City provides police protection to its residents. There are currently 29 full-time commissioned officers authorized in the Department. The department utilizes 10 fully equipped police vehicles with 24-hour dispatching service.

Johnson County Consolidated Fire District No. 2 (the "Fire District") provides fire protection to residents of the City and the majority of northeastern Johnson County. The Fire District is a separate and distinct governmental entity not under the direct control of the governing bodies of the municipalities it serves. The Fire District operates three stations, with one located in the City.

### Recreational and Cultural

The City offers a variety of recreational opportunities to its residents. There are seven public parks maintained by the City encompassing a total of 30 acres. Most parks are equipped with picnic tables, playground equipment, walking trails, and parking facilities. Some parks contain baseball/softball diamond, tennis courts and shelters. Numerous activities and sporting clubs are available through the Johnson County Parks and Recreation Commission. Additionally, the 80,000+ sq. ft. Sylvester Powell, Jr. Community Center offers indoor swimming, fitness programs and classes as well as outstanding meeting and special event space.

The Kansas City metropolitan area is home to many nationally recognized attractions, including the Country Club Plaza, the Kansas City Zoo, the Nelson Atkins Museum of Art, and Starlight Theater, among others. Professional sports teams include the Kansas City Chiefs football team, the Royals baseball team, and the Sporting KC major league soccer team. The Kansas City Symphony, Lyric Opera, and the State Ballet of Missouri present annual seasons in Kansas City. Johnson County Community College also has a performing arts center that has become a center of larger cultural events.

## ***Economic Information***

### Business

Business within the City consists primarily of retail trade and professional services. Four large shopping centers and the Downtown District surrounding the Johnson Drive corridor form the foundation of Mission's retail trade. A full-service grocery store, a number of downtown boutiques, and a wide variety of restaurants serve the needs of many residents of the City and surrounding communities.

The City is home to numerous small to medium-sized office buildings that serve as homes to professional service providers, including doctors and dentists. Financial services, such as insurance companies, banks, and accountants, are also well represented among the City's businesses. In addition, the City is adjacent to the major transportation corridors of Johnson Drive, Shawnee Mission Parkway and Interstate 35.

The daytime population of the City is approximately 30,000 as a result of the large number of people who come into the City to work, conduct business, and shop. These individuals work in a variety of businesses, most of which are retail.

Johnson Drive consists of approximately two miles of retail and commercial developments that have been established for several decades. Other employers include laboratories, the Shawnee Mission Post Office and Distribution Center, Johnson County offices, State of Kansas Drivers License Bureau, a number of restaurant and fast food establishments, grocery chains and a host of other service providers.

### Economic Development

Despite being landlocked and nearly 100% developed, the Governing Body continues to focus on ensuring that the City's economic environment remains healthy through redevelopment and business retention. The City continues to facilitate and encourage redevelopment and investment throughout the community by using its comprehensive master plan to attract and secure development that is consistent with the community's design guidelines and standards.

Development began or continued on a number of key redevelopment projects within the City in 2014. The Mission Crossing development, at 61st and Metcalf, continues to attract tenants, and construction of the project's second phase, the three-story Welstone senior independent living facility, is expected to be completed in 2015. Cornerstone Commons, located on the south side of Johnson Drive between Broadmoor and Barkley, will add a Natural Grocer, office space, and more restaurant choices in multiple one- and two-story buildings within Mission's West Gateway.

In November 2014, Mission completed the comprehensive redesign and reconstruction of downtown Johnson Drive. The street and all features were replaced on Johnson Drive between Nall and Lamar Avenues. In addition to utility infrastructure upgrades and full-depth street reconstruction, the project also included an updated pedestrian friendly design featuring new sidewalks, seat walls, enhanced landscaping and decorative streetlights. The \$10.8 million project benefited from Johnson County CARS funding, federal STP grant funds, and a reimbursement from Johnson County Wastewater.

Major Employers

<u>Employer</u>	<u>Product or Service</u>	<u>Employees</u>
ScriptPro	Pharmaceutical automation/robotics	500
AT&T	Telecommunications	450
Hy-Vee Food Stores	Grocer	275
Entercom Kansas City	Radio Broadcasting	250
Skill Path Seminars	Training Consultants	250
City of Mission	Municipal government and services	225

Comprehensive Plan

The Mission City Council has adopted a Comprehensive Plan that contains detailed guidelines for future development and redevelopment throughout the City. The Planning Commission reviews the plan annually. The Comprehensive Plan will undergo a complete review/update in 2015.

By state statute, the Comprehensive Plan is required as a guide for “orderly city development to promote the health, safety, welfare and convenience of the people of a community.” As a vibrant city committed to good planning, however, Mission reviews and updates its comprehensive plan for more than just legal requirements. Continual review and discussion allow the City to actively plan for an ever-evolving, vibrant community. The City’s Comprehensive Plan update goes further than the statutory minimum: it promotes a true “Vision” for the people of the Mission community. The *Mission Comprehensive Plan* helps define how community vision for revitalization can be extended citywide, and how the Mission community is redefining and adapting the “big ideas” of mixed use development and multimodal transportation. The Plan also presents action plans and recommendations not only for the central core business districts of Mission, but also citywide within its neighborhoods.

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## **GLOSSARY**

## **Glossary**

### ***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 Johnson County 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, streets, or public facilities such as a community center, city hall or police station.

### ***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)***

The CARS program provides funds to the cities of Johnson County to construct and maintain major arterials. Each year the cities submit a 5-year road improvement plan to Johnson County. Using a scoring system, Johnson County selects projects and allocates funds. The County pays 50% of the project's construction and construction inspection costs. Cities are responsible for 100% of design, right-of-way, and utility relocation costs.

***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 less 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 or fees 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.

**Personnel 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% sales tax on all retail sales. The City's voters also authorized the collection of an additional ¼ cent tax for street and transportation infrastructure needs and an additional 3/8 cent tax for parks and recreation.

**Solid Waste Utility Fee**

A fee assessed to all single-family residential households in the City of Mission to provide for the curbside collection of trash, recycling and yard waste.

**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.

**Stormwater Utility Fee**

Based on the amount of impervious surface on all developed property in the City, the fee is set per equivalent residential unit (ERU) which is equal to 2,600 sq. ft. The rate is reviewed and established annually during the budget process and is dedicated to stormwater improvements and maintenance.

**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 or fees.

**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.

**Transportation Utility Fee**

A fee assessed to properties based on the number of vehicle trips (actual or estimated) each property generates over a period of time. Based on a per-trip calculation for every land-use in the City using the Trip Generation (8th Edition, 3 Volume set) Informational Report of the Institute of Transportation Engineers (ITE). The rate is reviewed and established annually during the budget process and is dedicated to street and transportation improvements and maintenance.

**User Fees**

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