



2018 Budget & CIP



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CITY OF MISSION, KANSAS

Mayor

Steve Schowengerdt

City Council

Ward I

Pat Quinn
Tom Geraghty

Ward II

Arcie Rothrock
Nick Schlossmacher

Ward III

Debbie Kring
Kristin Inman

Ward IV

Suzanne Gibbs
Ron Appletoft

Staff

City Administrator: Laura Smith
Assistant City Administrator/Finance Director: Brian Scott
City Clerk: Martha Sumrall
Municipal Judge: Keith E. Drill
Police Chief: Ben Hadley
Parks & Recreation Director: Christy Humerickhouse
Public Works Director: John Belger

Attorney

David K. Martin

Treasurer

Donald Chamblin

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Mission Governing Body, Department Heads and Appointed Officials
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The Honorable Mayor and City Council of the City of Mission, Kansas:

The City of Mission Leadership Team is pleased to present the Recommended 2018 budget. It is a balanced budget, as required by law, and maintains the City's high service levels and sound financial position while also minimizing the tax burden on our citizens and businesses.

Each year we identify potential threats and opportunities to the budget. These may be identified from economic trends, legislative action, the public, the City Council, or professional staff. The following issues were discussed during the development of the 2018 Budget:

- Balancing service delivery/operating needs with infrastructure investment
- Appropriately funding facility and equipment needs
- Implementing recommendations from the 2017 Classification and Compensation study
- Anticipated increases in employee health/welfare and retirement costs that outpace inflation
- Continuing to explore cost recovery goals for the Community Center to move toward 100% self-sufficiency
- Impacts of decision on repayment obligations related to the Transportation Utility Fee
- Leveraging increased redevelopment opportunities city-wide
- Planning for and implementing changes necessitated by the property tax lid

The City of Mission's budget covers the period of January 1st through December 31st. The entire budget is made up of more than a dozen individual funds totaling \$18.6 million in estimated expenditures for 2018. Most of our annual budget discussions have focused on the City's General Fund and funds tied specifically to capital infrastructure investments, including the Capital Improvement Fund, the Stormwater Utility Fund, the Street Sales Tax Fund, the Special Highway Fund, the Special Parks Fund, and the Parks & Recreation Sales Tax Fund. In addition, there are several miscellaneous funds which the City is required to maintain that are detailed later in this overview.

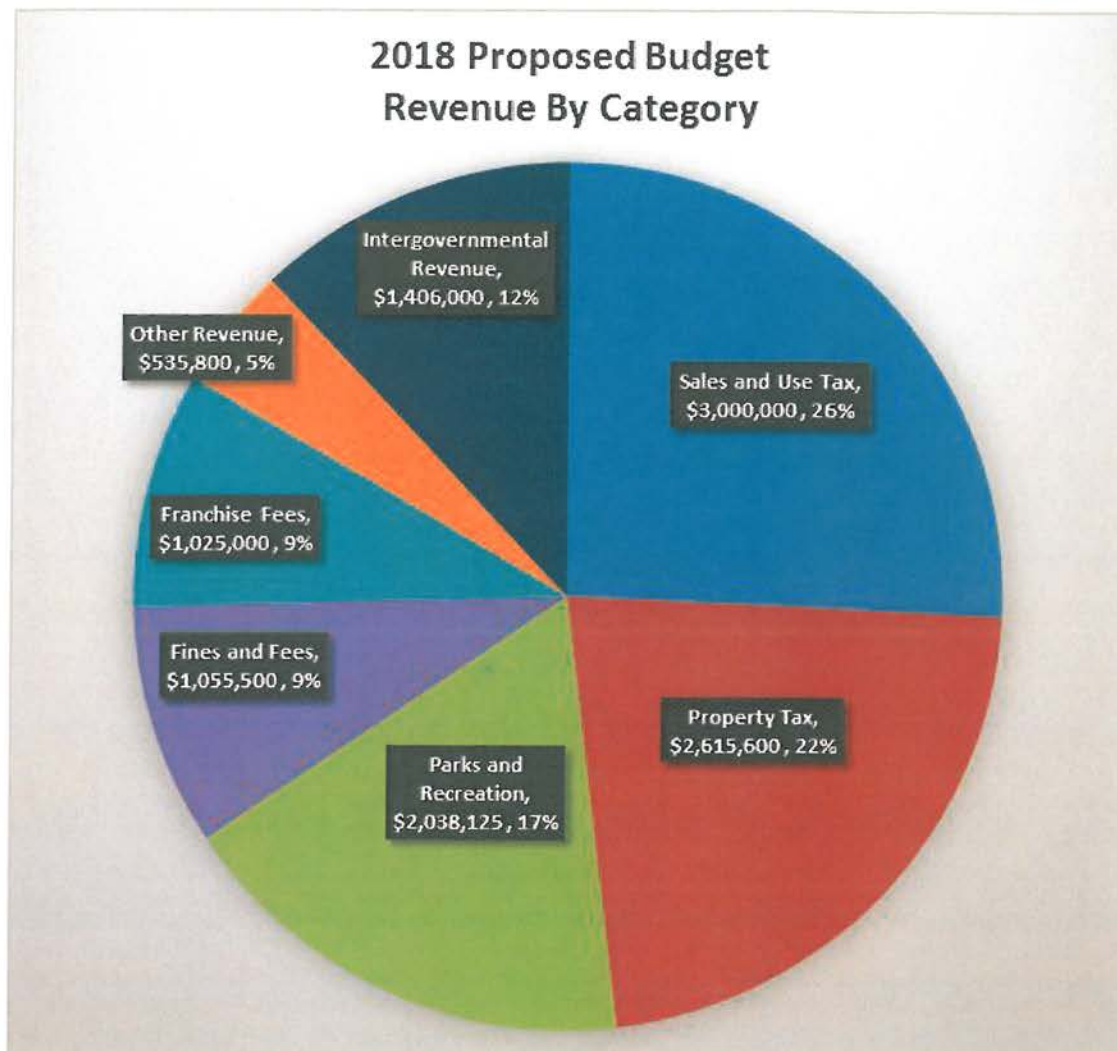
General Fund

The City's General Fund accounts for core municipal functions and services such as Public Safety, Public Works, Parks & Recreation, and Administration. It is an operating budget, focused primarily on revenues coming and going in a particular fiscal year. There are three primary revenue streams that support the General Fund budget: sales/use taxes (local and intergovernmental), property taxes, and parks and recreation revenues. Altogether, they make up nearly 80% of the annual General Fund budget resources. Fluctuations in these revenue streams impact how the City is able to pay for and maintain core services.

Revenue Highlights

Total estimated revenues in the 2018 General Fund budget are \$11.75 million. Revenues are predicted to experience a slight decrease (less than 1%) between 2017 and 2018. While there are shifting trends

among revenue categories (sales taxes, fines, community center), the revenue streams do not demonstrate increases sufficient to keep pace with inflation, increases in personnel costs, or ongoing capital equipment and facility needs.



The 2018 Recommended Budget maintains the mill levy constant with 2017, and does not include any significant increases in fees or taxes collected by the City.

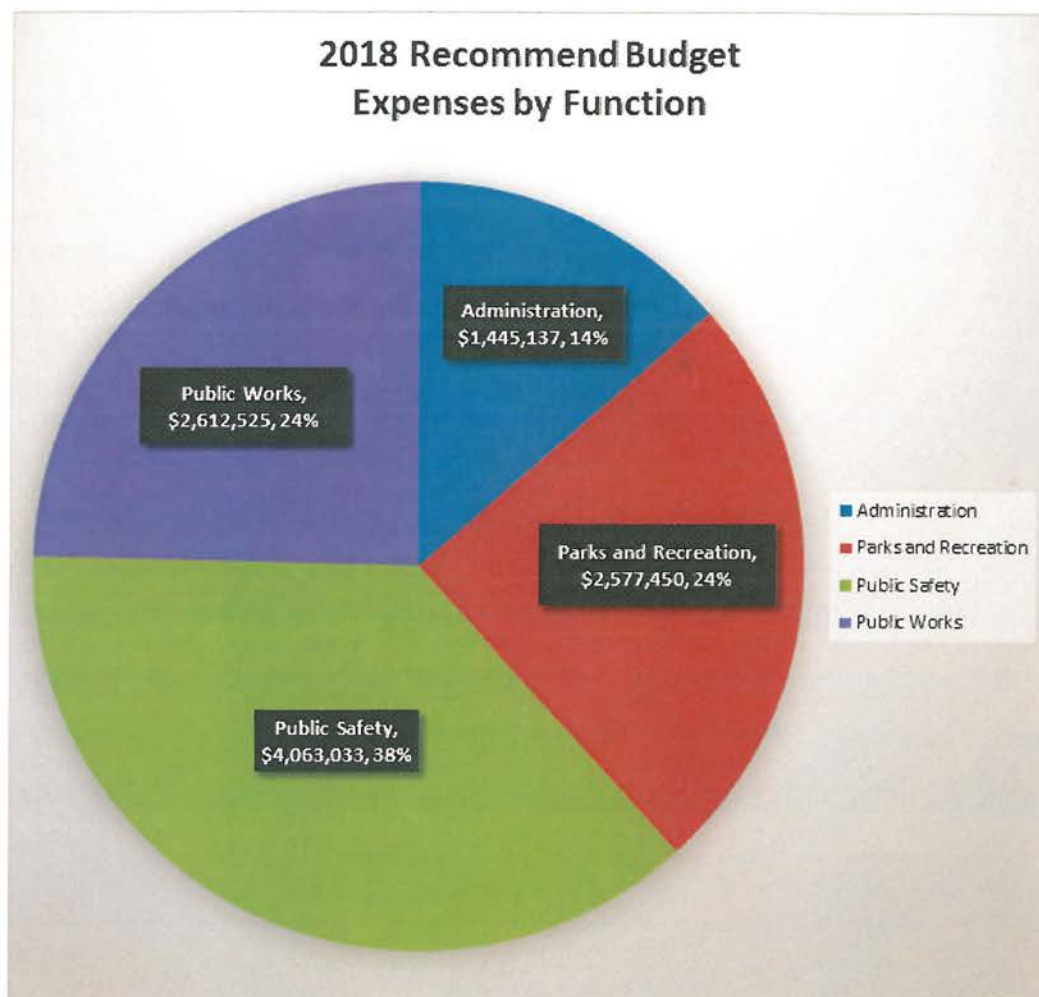
Of the total estimated mill rate used to support the 2018 Recommended Budget (18.019 mills), 11.019 mills will support General Fund operations. The revenue generated by the remaining 7 mills (\$900,000) has been earmarked for street maintenance and will be transferred to the Capital Improvement Fund.

The only new revenue stream included in the 2018 Recommended Budget is the ¼-cent Public Safety sales tax approved by the County in November 2016. The sales tax is “special purpose,” dedicated to construction of the Johnson County Courthouse and Coroner’s Facility and became effective April 1, 2017. Staff has estimated receipts of \$193,000 in the 2018 Budget. The sales tax has a 10-year sunset. While use of the sales tax is restricted at the County level, the City has no restrictions on how the funds may be used locally.

The 2018 Budget is the first subject to the property tax lid legislation passed during the 2016 legislative session. Using the 5-year rolling average of CPI-U inflation rates (1.4%) and incorporating the exemptions and formulas set out by in the new law, the City was able to retain the estimated appraisal growth without limitation.

Expenditure Highlights

The 2018 Recommended General Fund expenditures are estimated to decrease 5.18% from the 2017 Budget, including transfers. This is primarily from the result of reductions in expenses associated with capital equipment purchases and leases. The 2018 General Fund Expenditures by function are detailed in the graph below:



Personnel

The largest expenditure category in the General Fund is Personnel Services. Budgeted at \$6.85 million, these costs represent approximately 64% of the total General Fund budget, excluding transfers. No new positions were requested as a part of the 2018 Budget process. The 2018 Recommended Budget includes sixty-eight (68) full-time employees.

Personnel costs increased 4.18% over the 2017 Budget, primarily as a result of the implementation of changes recommended by the 2017 Classification and Compensation Study.

Contractuals/Commodities

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for a combined total of approximately \$3.4 million in 2018. Contractual services are things provided or secured through contracts with others, including utilities, legal services, engineer/architect services, prisoner housing, and maintenance/operation of traffic signals. Commodities are consumable goods such as fuel, salt, program supplies, etc. Careful management of the departmental budgets provides for controlled expenditures in both of these categories.

Capital/Debt Service

The 2018 Budget includes funding for all current capital lease-purchase obligations including streetlights, police vehicles, and the street sweeper. Capital expenditures reflect purchases which will be made outright, and are based on vehicle and equipment replacement schedules maintained by each Department. Capital equipment items to be purchased from the General Fund in 2018 include:

- Replacement Servers
- Multi-function printers/copiers (City Hall, Police Department, Community Center)
- Court Software
- Crack Seal Machine
- Utility Trailer
- Ice Maker
- Work area modifications to improve customer service
- Handguns/Shotguns
- Radar Equipment

Transfers

Transfers are used to support programs and activities budgeted in other funds. The 2018 budget includes a transfer from the General Fund to the Capital Improvement Fund in the amount of \$900,000 for street maintenance activities. A transfer in the amount of \$110,000 is also included, and represents the transfer to the Solid Waste Utility Fund to subsidize a portion of the residential trash service contract. Finally, the 2018 Budget includes a transfer of \$100,000 to the Equipment Replacement Fund to build reserves for capital equipment purchases in future years.

General Fund Policy Assumptions

The 2018 Recommended Budget, accomplishes a number of Council goals and objectives, and includes the following policy assumptions:

1. Holding the mill levy rate constant (18.019 mills). Of that total, 11.019 mills will be used to support General Fund operations. The revenue generated from the remaining 7 mills will be transferred to the Capital Improvement Fund to support street maintenance activities.
2. Maintaining a General Fund balance of no less than \$2.5 million. The City's goal for reserve funds is 25% of total General Fund revenues. The estimated unreserved fund balance at

December 31, 2018 is \$2.76 million, or 24% of annual General Fund revenues.

3. Increasing the Solid Waste Utility Rate from \$163.08 to \$168.84 annually for single-family property owners. An estimated transfer of \$110,000 from the General Fund subsidizes single-family residential trash service which will be billed at a rate of \$16.36 per household per month.
4. Continuing the Franchise and Mill Rate Rebate program at 100% of city franchise fees, 100% of total city mill excluding special assessments, and 50% rebate of the solid waste utility fee. Current rebate program costs budgeted in the General Fund total \$20,000.
5. Transferring \$100,000 to the Equipment Reserve Fund.
6. Funding for no new positions, and a 3% merit pool to reward employee performance.
7. Maintaining funding for the Business Improvement Grant (BIG) Program at \$35,000.
8. Increasing the Park Maintenance budget to \$25,000 in the Public Works Department, in continued response to recommendations outlined in the 2016 Parks and Recreation Master Plan.
9. Continuing efforts to move the cost recovery goal for the Community Center toward 100% of operating costs, excluding capital.
10. Funding for the highest priority capital equipment purchases for each Department.

Capital Improvement Program (CIP)

Over the last 10-12 years, the City has taken a number of steps to address infrastructure challenges. Specifically by creating a number of revenue streams dedicated to capital infrastructure investment, including:

- Stormwater Utility Fees
- Property Tax Revenues (7 mills for streets)
- Sales Tax Revenues
 - ¼-cent Dedicated Street Sales Tax
 - ⅜-cent Dedicated Parks & Recreation Sales Tax
- Drainage District Revenues

These revenue streams are used to build a multi-year Capital Improvement Program (CIP) focused around three primary program areas: streets, stormwater, and parks and recreation. The CIP serves as a guide for the efficient and effective provision of public infrastructure facilities, outlining a schedule of capital projects over a five-year period of time.

Capital infrastructure projects are generally large in scope and often take several years to complete making it more appropriate to handle them outside of the General Fund. The associated revenues and expenses are managed in the CIP as part of the annual budget process. Mission's 2018-2022 Capital Improvement Program seeks to forecast future public improvements and facilities with the following objectives in mind:

- Integrate the CIP into the Annual Budget in order to provide a comprehensive financial plan for accomplishing the goals of the City.
- 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.
- Support decisions and actions that assist in maintaining the City's bond rating.

In 2016, the City faced several challenges in the CIP, including the need to address a shortfall in stormwater revenues, as well as potential options to replace the Transportation Utility Fee (TUF). Several changes were made for the 2017 Budget, are recommended to carry over into 2018. Highlights of the 2018-2022 CIP are discussed by program area below.

Street Program

When the current street maintenance program was established in 2010, the goal was to use approximately \$1.5-1.6 in locally generated funds to support a comprehensive street maintenance program. In the 2018-2022 CIP, streets are funded with three local revenue streams:

1. Special Highway funds (gas tax) distributed by the State (\$250,000 annually)
2. ¼-cent Sales Tax for Streets (\$575,000 annually)
3. 7 mills (\$900,000 annually)

The 2018-2022 Street Program Plan illustrates that the street projects contemplated in the next two years can be accommodated within existing revenues. However, budgetary shortfalls appear beginning in 2019 and continue in the remaining years of the CIP as identified CARS projects and regular street maintenance projects are programmed. Longer term decisions surrounding a preferred, sustainable street maintenance program will impact future years and will be influenced by a number of factors, including:

- Decision on repayment of the Transportation Utility Fee
- Decision on Gateway Development (impact on Street Sales tax)
- Renewal of the ¼-cent Street Sales Tax (sunsets March 30, 2022)
- Impact of the property tax lid on future revenues generated by the mill levy dedicated to streets.
- Procurement of outside funding (SMAC and STP funds) for the Johnson Drive project

In addition to the annual residential street programs of chip seal and mill and overlay, the 2018 Street Program includes the design of improvements to Broadmoor (Johnson Drive to Martway), with anticipated construction in 2019. Construction and construction inspection for the Broadmoor project will be funded 50% from the Johnson County CARS Program.

Stormwater Program

Over the last ten years, the City completed major stormwater improvements along the Rock Creek Channel, removing significant sections of private commercial properties from the 100-Year FEMA Floodplain. Revenues supporting the stormwater program include:

- Stormwater Utility Fee - (\$2.5 million annually)
- Drainage District Revenues (\$88,000 annually)

Although not shown in the 2018-2022 Stormwater Program, the City does anticipate annual special assessment revenues from the Gateway site in the amount of \$600,000 per year. The 2018 Stormwater program includes design of the Rock Creek Channel project (just west of Nall to Roeland Drive). This project not only completes the downstream portion of the channel (from Roe to Maple), but also addresses the significant erosion occurring on the north and south sides of the channel. This project

was submitted to the Johnson County SMAC program and is currently programmed for funding in 2019. If Gateway assessments are not realized in 2017 or 2018, design and construction of this project would have to shift to a future program year.

Parks & Recreation Program

The Parks & Recreation Program Plan addresses the capital infrastructure needs of the Sylvester Powell, Jr. Community Center, the Mission Family Aquatic Center (including debt service), eight (8) outdoor parks, and trails throughout the City. Revenues dedicated to this program are generated through:

- $\frac{3}{8}$ -cent Parks and Recreation Sales Tax (\$850,000 annually)
- One-third the alcohol funds distributed by the State (\$65,000 annually)

Parks & Recreation Program Plan expenses are categorized in three general areas: capital projects, maintenance/operations and debt/lease service payments. In addition to the facility and equipment replacement needs specifically programmed for the outdoor pool and the Community Center, there has been a conscious effort to build reserve funds for both facilities. Ideally, the sales tax revenue stream should be used not only to address current needs, but to help protect the future as well.

The recommended 2018-2022 plan does show a positive fund balance at the end of each program year, however, there are a number of significant items which were not programmed pending further review and consideration. The HVAC and mechanical systems, including those which support the indoor pool, cause the most concern with regard to maintenance and/or replacement, and have the potential to outpace the revenue streams dedicated to Parks and Recreation over the next 5-10 years. Continue research and analysis will assist staff in bringing forward program recommendations.

Recommended Capital Improvement Program 2018-2022

When reviewing and considering the 5-year CIP, it is important to remember it is a planning document, designed to be fluid and flexible. The first year of the plan reflects the recommended capital budget for 2018. The remaining four years represent a schedule and estimate of future capital needs that may be funded given adequate revenues. The recommended 2018-2022 CIP includes the following policies and priorities:

1. Maintaining the Stormwater Utility Fee at \$28.00 per ERU per month, to generate approximately \$2.5 million annually, dedicated primarily to the repayment of existing stormwater debt service.
2. Establishing the property tax mill rate in Rock Creek Drainage District #1 at 8.802 mills, generating an anticipated \$3,000 in annual revenue.
3. Establishing the property tax mill rate in Rock Creek Drainage District #2 at 10.5 mills, generating an anticipated \$85,000 in annual revenue.
4. Dedicating revenue generated from 7 mills levied in the General Fund (\$900,000) to support street maintenance activities.
5. Using the $\frac{3}{8}$ -cent Parks & Recreation Sales Tax (\$850,000 annually) for debt service on the outdoor aquatic facility, facility and equipment maintenance at the Sylvester Powell, Jr. Community Center, and maintenance of the City's outdoor park and trail amenities.

Other Funds

The General Fund and the various funds that support the 5-Year Capital Improvement Program make up the majority of the City's total annual budget. Highlights from several of the remaining miscellaneous funds which the City must maintain separately are detailed below.

Special Alcohol Fund

One-third of the alcohol tax funds allocated to the City from the state must be set aside in a separate fund and reserved for the treatment and/or prevention of drug and alcohol abuse. Revenues in the Special Alcohol Fund for 2018 are anticipated to be \$65,000.

Historically, the City has contributed the majority of these funds (\$30,000 recommended for 2018) to the Drug and Alcoholism Council. The Drug and Alcoholism Council (DAC), a program supported by the United Community Services of Johnson County, offers grants each year to various organizations within the county that provide alcohol and drug abuse prevention and treatment programs. The grants are structured in such a manner that the awarded organizations have access to funds from multiple participating jurisdictions. The Governing Body of each jurisdiction has the ultimate authority and responsibility to determine which organizations receive funds.

Approximately \$15,000 is allocated to offset expenses associated with the DARE program in our local elementary schools. The balance of the alcohol tax funds available in 2018 (estimated \$15,000) will be used to cover the costs associated with the Johnson County mental health co-responder program.

Solid Waste Utility Fund

The Solid Waste Utility Fund accounts for the fees collected from single-family residential properties which are used to support the annual trash, recycling and yard waste contract with Waste Management. The 2018 contract is subject to a 3.85% rate increase, for a total estimated annual contract amount of \$585,000. The current cost sharing percentage (86% resident/14% City) has been applied to the 2018 rates for total annual fees per single-family household in 2018 estimated at \$168.84 of the \$196.32 total fee. This represents an increase for single-family property owners of \$5.76 per year. The Solid Waste Utility fees are collected as a part of the annual real estate property tax bill.

The City's portion of the annual contract is proposed to come from a subsidy/transfer from the General Fund in the amount of \$110,000. Rebates of the solid waste utility fee, which are part of the Franchise/Utility Fee rebate program administered by Neighborhood Services, are budgeted in this fund and estimated at \$5,000 for 2018.

Mission Convention and Visitors Bureau (MCVB) Fund

The Mission Convention and Visitors Bureau (MCVB) was formed by City ordinance in February of 2009, and replaced the former Mission Business Development Committee (MBDC) first established in August of 2003 to assist in the revitalization and redevelopment of the Mission business district. In 2016, the Council disbanded the MCVB Committee, but the fund has to be maintained to account for transient guest tax revenues (9% hotel/motel tax) received by the City. These funds are used exclusively to support the publication and distribution of five issues of the *Mission Magazine* each year.

The MCVB Fund also currently manages revenues and expenses for the Mission Business Partnership and the annual Holiday Adoption program on a "pass-through" basis, and is anticipated to continue to do so in the 2018 Budget.

Mission Crossing TIF/CID Fund

This fund is used to account for the revenues and expenses associated with the Tax Increment Financing District (TIF) and Community Improvement District (CID) associated with the Mission Crossing Development. The development is located at Metcalf/Broadmoor/Martway and includes the Welstone facility, Culvers, Chik-fil-A, and the small retail strip center.

All distributions from this fund are made in accordance with a development agreement for this project, and reimburse the developer for certain approved development costs. The TIF property tax revenues are distributed to the City through Johnson County. The TIF sales tax (1% City General) and CID sales tax (1% additional) are received from the State. Staff verifies and performs any necessary calculations prior to distributing funds to the developer on a quarterly basis.

Cornerstone Commons CID Fund

This fund is used to account for the revenues and expenses associated with the Community Improvement District (CID) associated with the Cornerstone Commons Development. The development is located at Barkley/Johnson Drive and includes the Natural Grocer, several restaurants and office space.

All distributions from this fund are made in accordance with a development agreement, and reimburse the developer for certain approved development costs. The CID sales tax (1% additional) is received from the State and calculated/verified and distributed by staff. Payments are made to the developer quarterly.

Summary

The City's Leadership Team is grateful to the Mayor and City Council for their many hours of work and focused attention throughout the budget development process. We look forward to adoption and implementation of the 2018 Recommended Budget.

Community Profile



City of Mission 2018 Annual Budget

History of Mission

Today, the city of Mission is a mature, first tier suburban community within the larger Kansas City metropolitan area. The city is located in the northeast portion of Johnson County, Kansas – just two miles due west of the Missouri/Kansas border and the City of Kansas City, Missouri. However, nearly 200 hundred years ago, the community was an area of wilderness that lay just beyond the border of the newly formed state of Missouri, and at the edge of a vast, open prairie.

The first “settlers” where actually members of the Shawnee Indian tribe that were relocated to the Kansas Territory as part of the 1830 Indian Removal Act. Missions were soon established in the area by well-intentioned Christians to help assimilate the Indians to the ways of “white people.” The missionaries taught reading and writing to the Indian children and farming techniques and household practices to the Indian adults. The Shawnee Baptist Mission, was established by the Rev. Isaac McCoy in 1831 in the vicinity of 55th Street and Walmer in present day Mission. The Shawnee Methodist Mission was established in 1839, just a mile to the east, by the Rev. Thomas Johnson, for whom Johnson County derives its name. These missions, and their association with the Shawnee Indians, is what has given this general part of Johnson County its identity as “Shawnee Mission.”

By the 1840s, the Santa Fe, Oregon and California Trails had become established corridors through the area for those going west. Departing from the Westport settlement in what is today the mid-town area of Kansas City, Missouri, these trails passed directly through present day Mission from approximately 53th Street and Nall Avenue on the east to Broadmoor Park on the west where they split, the Santa Fe Trail going to the south and the Oregon and California Trails continuing west. Local history has it that there were two watering stops in Mission in the area of 5920 Maple and 6201 West 61st Terrace.

With the passage of the Kansas-Nebraska Act in 1854 the area started to be quickly settled by those wanting to establish homesteads. One of the first families to settle in the area of present day Mission was that of Washington Cross who purchased approximately 200 acres from a Shawnee Indian named John Prophet. Washington Cross and his wife are buried on their original homestead, at the corner of Lamar Avenue and Johnson Drive in the heart of Mission. Other families soon followed including the Walmer, Breyfogle, Barkley, Miller, and Roe families. These families would become some of the leading families of Johnson County in the later part of the 19th Century.

The area of present day Mission began to see its first commercial development in the very early days of the 20th Century. In 1906 William B Strang, Jr. established the Missouri and Kansas Interurban railroad, which ran from downtown Kansas City, Missouri through northeast Johnson County to Olathe. Strang utilized the Interurban as a commuter line for people that were moving to newly platted residential areas that he had established just to the south of present day in Mission in what would become Overland Park. The rail line followed much of the same path as the Santa Fe Trail, passing through Mission with two stops, Morrison Ridge stop near 53rd Street and Lamar Avenue and the Goodman Station stop located at Herald’s corner near Metcalf Avenue and Johnson Drive.

With the advent of the automobile a few decades later, commercial businesses started to be built along Johnson Drive providing services and goods for the growing number of residents. The first business was a pharmacy established in 1928 by John Morrow. The first independent grocery store was established by Oral Rider in the early 1930's. Mack Hardware, which is still in operation today, was established in 1937. And, the Dickenson movie theater was built in 1938. By the end of the 1940's the stretch of Johnson Drive from Lamar to Nall Avenues had become a thriving commercial corridor with a variety of stores and businesses. Many of the one-story, brick buildings that housed these business still stand today, serving as the core of Mission's downtown business district.

The end of the Second World War brought a flood of young families seeking new housing opportunities beyond the traditional urban setting of Kansas City. The rural farmsteads that had made up northeast Johnson County quickly gave way to suburban style subdivisions with single-family homes. This rapid growth lead to demands for more formal land use control, planning, and services including public safety and utilities. In short succession the area of northeast Johnson County began to be incorporated into distinct communities such as Fairway, Roeland Park, and Mission. Mission was formally incorporated as a city on July 2, 1951 with a population of approximately 1,500 residents.

With an established commercial district along Johnson Drive and easy access provided by U.S. 69 Highway (Metcalfe Avenue) to the west and U.S. Highway 50 (Shawnee Mission Parkway) to the south, the city began to see rapid growth in the residential, retail/business, and office sectors. The Mission Mall, one of the first suburban malls in the nation, was built in 1956. Other businesses soon followed and by the 1970s the city was at its zenith as the commercial hub of Johnson County.

Today Mission is a fully developed city with a population of just under 9,500. Its growth and development is now in the form of regeneration. Many of the young families that originally moved to the city during the early days have now grown and moved on, leading to a generational turnover of new young families. And, new development opportunities are in the form of redevelopment of older commercial sites. The city stills remains a vibrant, prosperous community with a strong future.

City of Mission 2018 Annual Budget

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 9,490 (2016 5-Year Census Estimate), and covers an area of approximately 2.7 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. The Council is comprised of eight members elected from four wards, with equal representation from each ward. Each councilmember representing a ward is elected on a staggered basis, to a four-year term. The Mayor is elected at large to a four-year term. The Mayor and Council are 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 the general operations of the City, and may advise the City Council on accepted public administration practices, legislation and public policy.

The City has five operating departments including Police, Public Works, Parks and Recreation, Community Development and Administration. The City has a total of 69 full-time employees.

Educational Facilities

The city of Mission lies within Unified School District No. 512 (Shawnee Mission), which is divided into five attendance areas. Two elementary schools – Rushton and Highlands - are located within the city as is one high school – Horizons. 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. In addition to medical services available in surrounding communities, the City is also home to doctors and dentists representing a wide 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, Consolidated 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, including three investigators. The department provides 24-hour protection. Dispatching services are provided by Johnson County Sheriff's office.

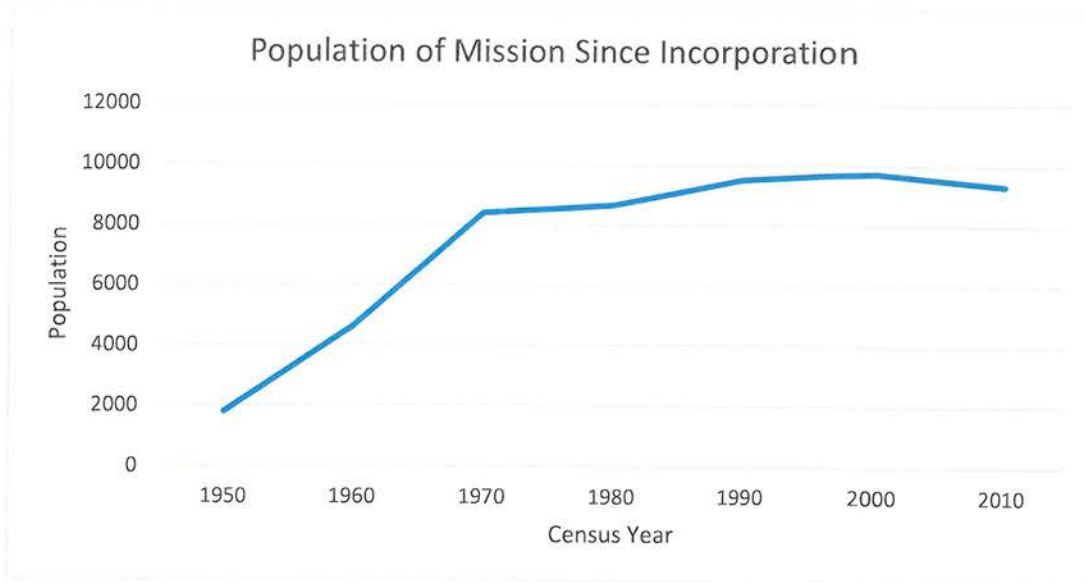
Johnson County Consolidated Fire District No. 2 (the "Fire District") provides fire protection to residents of the city and the majority of northeastern Johnson County. The Fire District is a separate and distinct governmental entity with its own board of directors and taxing authority. The Fire District operates three stations, with one located in the city of Mission.

Recreational and Cultural

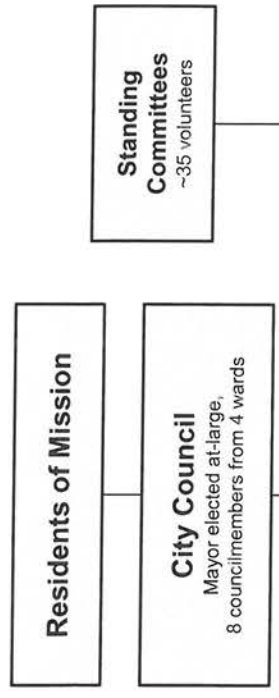
The City offers a variety of recreational opportunities to its residents. There are seven public parks maintained by the City encompassing a total of 30 acres. Most parks are equipped with picnic tables, playground equipment, walking trails, and parking facilities. Some parks contain baseball/softball 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 National WWI Museum, 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 performance seasons.

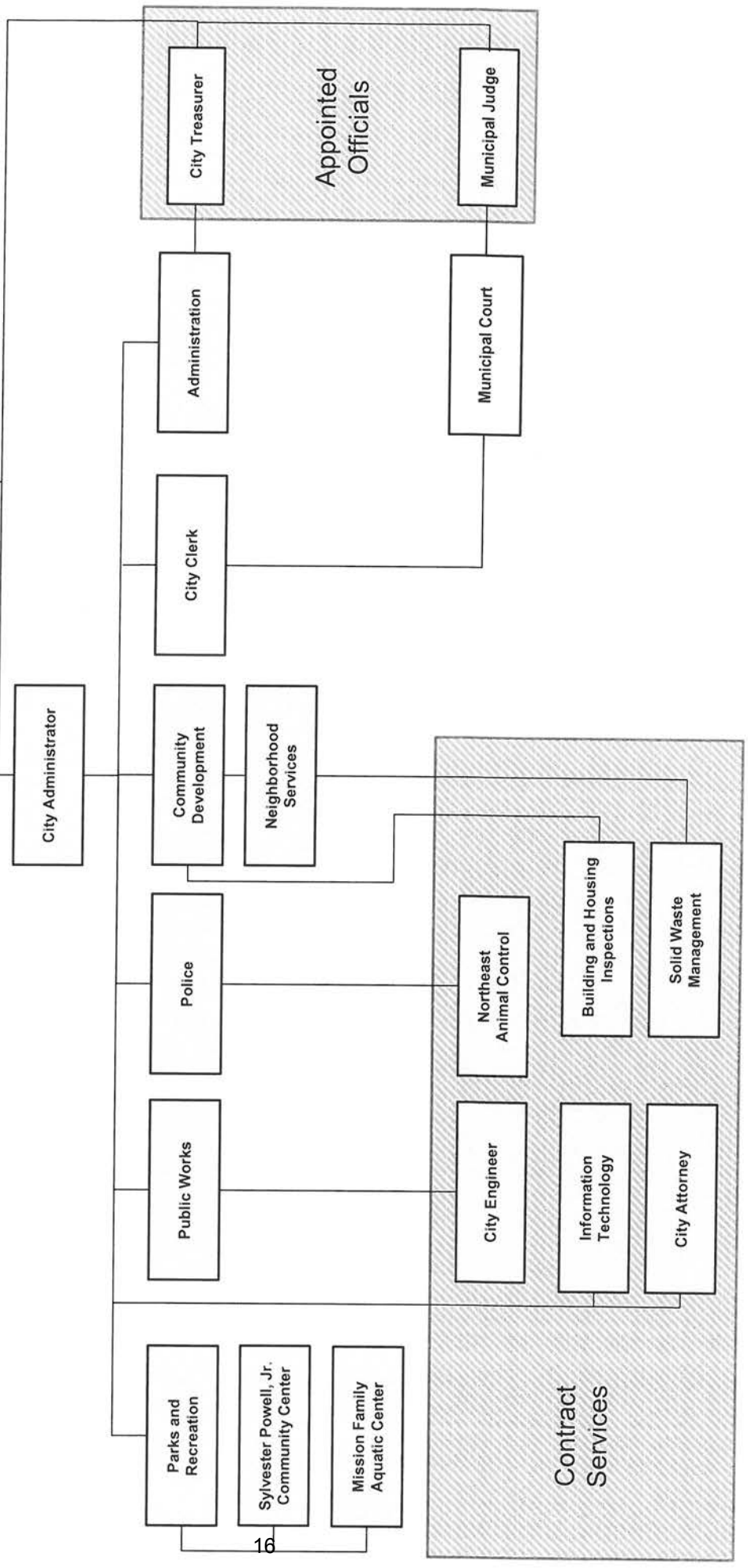
City of Mission 2018 Annual Budget
Demographic Information about Mission



	2010 Census	2000 Census	Change
Population	9,323	9,727	-404
White	84.6%	88.95%	-4.35%
African American	5.5%	3.78%	1.72%
Native American	0.4%	0.33%	0.07%
Asian	3.9%	2.76%	1.13%
Other	2.6%	2.03%	0.57%
Median Age	35.2	35	0.2
Number of Households	5,000	5,119	-119
Household with Children	18.3%	16.7%	1.60%
House with Someone Alone 65+ Age	10%	8.5%	1.50%
Median Household Income	\$48,407	\$42,298	\$6,109
Below the Poverty Line	7.2%	5.7%	1.5%



City of Mission
Organizational Chart
Department Structure 2018 Budget



City of Mission 2018 annual Budget

Economic Outlook

Regional Business Environment

Located in the heartland of America, the economy of the Kansas City metropolitan area is driven primarily by businesses in the agricultural sciences, transportation, and financial services industries.

The metropolitan area sits at the intersection of two primary interstate highways – Interstate 70 (east/west) and Interstate 35 (north/south). Other U.S. highways and state routes also converge within the Kansas City area. This highway access, in combination with Kansas City's presence as the fourth largest retail hub in the United States, makes the region a prime location for the distribution of commercial goods.

Major employers in the Kansas City region include Hallmark, a leader in the gift and greeting card industry; Cerner, a developer of medical information systems; and H&R Block, a national tax preparation company. Several leaders in the financial services industry including American Century Funds and Waddle & Reed are located in Kansas City as well.

The United States government also has a large presence in the area with regional offices for several U.S. agencies and government departments including the Internal Revenue Service, Federal Transportation Agency, Environmental Protection Agency, Governmental Administration Services, and Health and Human Services.

Downtown Kansas City has experienced a renaissance over the past decade with the development of the Power and Light entertainment district and the construction of a new performing arts center. In the Cross Roads district, 100 year old buildings that once housed manufacturing and commercial enterprises today house luxury apartments and artist studios and galleries.

Johnson County Business Environment

Johnson County, Kansas lies along the state line, just west of Kansas City, Missouri. Developed mostly in the years following the Second World War, it has become one of the premier suburban communities in the nation. It is known for highly desirable subdivisions, popular retail centers, and class A office buildings.

The primary transportation routes in Johnson County are Interstates 35 and 435, and U.S. Highway 69. The street pattern in Johnson County generally follows a grid pattern with north/south and east/west roads.

Many national companies call Johnson County home including Sprint, a cellular telecommunications company; Garmin, a manufacturer of global positioning systems for

the marine and aviation industries; and YRC Worldwide, a national logistics and transportation carrier.

Blue Valley and Shawnee Mission School Districts have a national reputation for excellence in education.

Mission Business Environment

The business environment within the City of Mission provides a good balance between retailers, professional services, and corporations in a variety of industries including adult education, pharmaceutical distribution systems, radio broadcasting, and publication.

Since the 1930s, the Johnson Drive corridor, which bisects the City of Mission from east to west, has served as the retail trade area for northeast Johnson County. Various national and local retailers, businesses, and professional services, are located along the historic Johnson Drive corridor. Both ends of the corridor are anchored by shopping opportunities for residents and visitors. In addition, the City offers a full-service grocery store and national, big-box retailer.

The City has numerous small to medium-sized office buildings that serve as home to professional service providers, including doctors and dentist. Financial services, such as insurance companies, banks, and accountants are also well represented among the City's businesses.

Employers within the City of Mission include:

- AT&T – Telecommunications/Broadcasting
- Skills Path – Professional Development and Adult Learning
- Pryor Learning Solutions – Professional Development and Adult Learning
- Script Pro – Automated Pharmaceutical Distribution Systems
- Family Features Editorial Syndicate – Publisher of Family and Lifestyle Material
- Walz Tetrack Advertising – Full Service Advertising Firm
- Entercom Broadcasting – Commercial Radio Broadcasting Stations
- Vinsolutions - Automobile Data Base for Auto Retailers
- Buffalo Funds – Private Equity Fund Company

In addition, the City is adjacent to major transportation corridors including Interstate 35, U.S. 69 (Metcalf) and U.S. 50 (Shawnee-Mission Parkway).

The daytime population of the City is approximately 15,000 as a result of the large number of people who come into the City to work, conduct business, and shop.

Despite being landlocked and nearly 100% developed, the Governing Body continues to focus on ensuring that the City's economic environment remains health through business retention and redevelopment opportunities. Mission is seen as a desirable area by the development community for investment in new projects. The City actively works to attract and secure development projects that are consistent with the community's progressive design guidelines and standards.

The Mission Crossing development, at 61st and Metcalf, is a mixed-use development on the site of the former Herf-Jones printing plant. Completed in 2016, this \$24 million redevelopment project includes 20,000 square feet of retail space and a 100+ unit residential facility designed for independent living.

Cornerstone Commons, located at Johnson Drive and Barkley, was completed in the fall of 2016. This redevelopment of the former Keystone Dodge Car Dealership includes a Natural Grocer, office space, and several casual dining restaurants in multiple one and two-story buildings.

The City approved two new redevelopment projects in the fall of 2017. The Gateway is a \$380 million, mixed-use project that will be comprised of a 170 unit apartment building, 200 room hotel, 75,000 square feet of office building, 55,000 square feet of retail/entertainment. The project will be constructed on the site of the former Mission Mall, a long-time fixture of northeast Johnson County located at the corner of Johnson Drive and Roe Avenue. Mission Trails is a \$41 million, luxury apartment complex to be built on the site of the former Pyramid Insurance Company at the corner of Johnson Drive and Beverly, just east of Lamar Avenue. Both projects are expected to commence construction in the summer of 2018.

The Gateway and Mission Trails anchor each end of the historic Johnson Drive commercial corridor. The projects represent a renaissance for this area that began in 2014 when the City completed a comprehensive \$10.8 million redesign and reconstruction of Johnson Drive from Lamar Avenue to Nall Avenue. In addition to full-depth reconstruction of the street, the project also entailed storm water and utility upgrades, updated pedestrian friendly design featuring new sidewalks, seat walls, enhanced landscaping, and decorative streetlights. It is anticipated that these projects will be the catalyst for future investment along this important corridor, and the heart of the Mission Community.



2018 Budget Summary



City of Mission 2018 Annual Budget

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

- Transportation Utility Fund
- Street Sales Tax Fund
- Parks and Recreation Sales Tax Fund
- Special Highway Fund
- Special Alcohol Fund
- Special Parks and Recreation Fund
- Solid Waste Utility Fund
- Mission Convention and Visitor's Bureau Fund
- Mission Crossing TIF/CID Fund
- Cornerstone Commons CID Fund
- Rock Creek Drainage District Fund #1
- Rock Creek Drainage District Fund #2

Basis of Accounting

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

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

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

Budgetary Basis and Ending Cash Position

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

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

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

Additional Considerations

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

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

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

City of Mission 2018 Annual Budget

Budget Adoption Process

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 April. 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 25th. The mill rate that is set as part of the annual budget will be applied by the County Clerk to the assessed value of property within the City to calculate individual property tax bills that are sent in November and collected and remitted to the City in January.

The fiscal year begins on January 1st.

City of Mission 2018 Annual Budget

Summary of Revenue Sources

GENERAL FUND		
Description	Basis of Projection	Additional Information
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 2017 of \$134,635,081 (10.973 mills, with an additional 7 for street projects in the CIP).	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

Countywide Sales Tax (cont.)		total taxing effort of all cities and the County in the preceding year. The remaining one half of the revenue shall be apportioned to the County and cities in the proportion each entity's population has relative to the total population of the County. The County share shall be calculated by the percentage of people residing in unincorporated areas.
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. 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 \$28 per month per ERU. This represents an annual charge of \$336/year for every single family property.
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. \$14.07/household/mo in 2018.	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 transfers from other funds as allowed by state statute to support construction or debt service for capital improvement projects. Starting in 2016, 7 mills of revenue will be transferred into the fund annually.
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

Note – The Transportation Utility Fee has not been budget since 2016.

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.
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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.

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City of Mission 2018 Annual Budget

All Funds Summary

	General Fund	Capital Improv. Fund	Storm Water Utility Fund	Trans. Utility Fund	Street Sales Tax Fund	Parks & Recreation Sales Tax Fund	Special Highway Fund
BEGINNING FUND BALANCE	\$ 2,940,834	\$ 335,876	\$ 330,251	\$ 14,176	\$ 160,505	\$ 478,071	\$ 37,107
REVENUES							
Property Taxes	1,465,000		-				
Property Taxes For Streets	900,000						
Payment in Lieu of Taxes							
Motor Vehicle Taxes	250,600						
Sales and Use Taxes	3,000,000				575,000	875,000	
Franchise Tax Fees	1,025,000						
Transient Guest Tax							
Licenses and Permits	153,300						
Plan Review/Insp. Fees	180,000						
Police Fines	1,055,500						
Charges for Services	172,500						
Bond/Lease Proceeds	-	-	-				
Miscellaneous and Other	30,000	60,000	-	-	100	-	100
Intergovernmental Rev.	1,406,000	-	-	-			250,100
Pool Revenues	121,000						
Community Center Rev.	1,997,125						
Special Assessments			-				
Solid Waste Utility Fees							
Stormwater Utility Fees			2,535,000				
Transportation Utility Fees				-			
Transf. from Other Funds	-	1,175,220	88,000	-	-	-	-
TOTAL REVENUES	\$ 11,756,025	\$ 1,235,220	\$ 2,623,000	\$ -	\$ 575,100	\$ 875,000	\$ 250,200
EXPENDITURES							
Personal Services	6,857,330	-	-	-	-	-	-
Contractual Services	2,895,975	-	35,000	-	-	-	-
Commodities	512,515	-	-	-	-	-	-
Capital Outlay	154,000	850,000	275,000	-	200,000	400,000	200,000
Debt/Lease Service	278,325	650,474	2,309,473	-	472,316	531,100	-
Cont./Reserves/Trans.	-				-	330,000	
Transfers to Other Funds	1,110,000	-	275,220	-	-	-	-
TOTAL EXPENDITURES	\$ 11,808,145	\$ 1,500,474	\$ 2,894,693	\$ -	\$ 672,316	\$ 1,261,100	\$ 200,000
Difference	(52,120)	(265,254)	(271,693)	-	(97,216)	(386,100)	50,200
ENDING FUND BALANCE	\$ 2,888,714	\$ 70,622	\$ 58,558	\$ 14,176	\$ 63,289	\$ 91,971	\$ 87,307

City of Mission 2018 Annual Budget

All Funds Summary

Special Alcohol Fund	Special Parks & Recreation Fund	Solid Waste Utility Fund	MCVB Fund	Mission Crossing TIF/CID Fund	Cornerst. Commons TIF/CID Fund	RC Drainage #1 Fund	RC Drainage #2 Fund	All Funds
\$ 45,200	\$ 33,886	\$ (29,333)	\$ 17,416	\$ 31,321	\$ 9,495	\$ 3,487	\$ 5,819	\$ 4,414,112
				177,000		3,000	85,000	1,730,000
								900,000
								-
								250,600
				182,000	67,000			4,699,000
								1,025,000
			40,000					40,000
								153,300
								180,000
								1,055,500
								172,500
	-							-
	200	100	10,100			-	100	100,700
65,000	65,000							1,786,100
								121,000
								1,997,125
								-
		508,000						508,000
								2,535,000
								-
-	-	110,000	-	-	-	-	-	1,373,220
\$ 65,000	\$ 65,200	\$ 618,100	\$ 50,100	\$ 359,000	\$ 67,000	\$ 3,000	\$ 85,100	\$ 18,627,045
15,000	-	-	-	-	-	-	-	6,872,330
-	-	588,100	60,000	370,000	67,500	-	-	4,016,575
-	-	500	-	-	-	-	-	513,015
-	15,000	-	-	-	-	-	-	2,094,000
-	48,000	-	-	-	-	-	-	4,289,688
								330,000
-	-	-	-	-	-	3,000	85,000	1,473,220
\$ 15,000	\$ 63,000	\$ 588,600	\$ 60,000	\$ 370,000	\$ 67,500	\$ 3,000	\$ 85,000	\$ 19,588,828
50,000	2,200	29,500	(9,900)	(11,000)	(500)	-	100	(961,783)
\$ 95,200	\$ 36,086	\$ 167	\$ 7,516	\$ 20,321	\$ 8,995	\$ 3,487	\$ 5,919	\$ 3,452,329

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2018 General Fund



City of Mission 2018 Annual Budget

General Fund Summary

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>BEGINNING FUND BALANCE</u>	\$ 2,341,443	\$ 2,860,188	\$ 3,598,469	\$ 2,940,834
<u>REVENUES</u>				
Property Taxes	\$ 1,300,360	\$ 1,396,464	\$ 1,435,000	\$ 1,465,000
Property Taxes For Streets	-	790,654	890,000	900,000
Motor Vehicle Taxes	159,066	160,199	244,200	250,600
Sales/Use Taxes	3,078,281	3,050,580	3,075,000	3,000,000
Franchise Taxes	1,009,649	1,024,850	970,000	1,025,000
Licenses and Permits	143,010	152,425	157,500	153,300
Review/Plan Inspection Fees	247,902	152,347	150,000	180,000
Police Fines	964,828	974,933	1,167,300	1,055,500
Service Charges	510,404	250,282	230,500	172,500
Pool Revenues	104,545	122,443	113,000	121,000
Community Center Revenue	1,780,144	1,817,753	2,000,125	1,997,125
Intergovernmental Revenue	1,128,918	1,258,349	1,271,000	1,406,000
Miscellaneous	79,889	121,845	92,000	30,000
TIF/CID Proceeds	42,527	-	-	-
Bond/Lease Proceeds	221,260	367,920	-	-
Transfers In	25,518	-	-	-
Total	\$ 10,796,303	\$ 11,641,044	\$ 11,795,625	\$ 11,756,025
<u>EXPENSES</u>				
Personnel Services	\$ 6,088,062	\$ 6,227,084	\$ 6,582,300	\$ 6,857,330
Contractual	2,464,839	2,574,263	2,821,825	2,895,975
Commodities	398,717	371,762	470,450	512,515
Capital Outlay	414,167	544,381	782,487	154,000
Debt Service/Lease-Purchase	79,865	185,118	284,000	278,325
TIF/CID Payment	8,567	-	-	-
Contingency/Reserve	178,340	124,503	287,198	-
Sub Total for Expenses	\$ 9,632,558	\$ 10,027,109	\$ 11,228,260	\$ 10,698,145
Transfers Out				
Storm Water Utility	\$ 560,000	\$ -	\$ -	\$ -
Capital Improvement Fund	-	790,654	890,000	900,000
Debt Service Fund	-	-	-	-
Solid Waste Fund	85,000	85,000	85,000	110,000
Equipment Replacement Fund	-	-	250,000	100,000
Sub Total for Transfer Out	\$ 645,000	\$ 875,654	\$ 1,225,000	\$ 1,110,000
Total for Expenses	\$ 10,277,558	\$ 10,902,763	\$ 12,453,260	\$ 11,808,145
<u>DIFFERENCE</u>	\$ 518,745	\$ 738,281	\$ (657,635)	\$ (52,120)
<u>ENDING FUND BALANCE</u>	\$ 2,860,188	\$ 3,598,469	\$ 2,940,834	\$ 2,888,714
Fund Balance Adjustments				
Restricted	\$ -	\$ -	\$ -	\$ -
Committed	87,570	96,436	115,000	125,000
Assigned	-	287,198	-	-
Total for Fund Balance Adjust.	\$ 87,570	\$ 383,634	\$ 115,000	\$ 125,000
<u>ADJUSTED ENDING FUND BALANCE</u>	\$ 2,772,618	\$ 3,214,835	\$ 2,825,834	\$ 2,763,714
Percentage of Fund Balance to Revenues	26%	28%	24%	24%

City of Mission 2018 Annual Budget

Revenue Detail

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Property Tax</u>				
Real Estate Tax (General Property Tax)	1,296,911	1,370,292	1,425,000	1,450,000
Delinquent Real Estate Tax	3,449	26,172	10,000	15,000
Property Tax	1,300,360	1,396,464	1,435,000	1,465,000
<u>Property Tax for Streets (7 Mills)</u>	-	790,654	890,000	900,000
<u>Motor Vehicle Tax</u>				
Motor Vehicle Tax	156,487	157,488	240,000	247,000
Recreational Vehicle Tax	315	476	700	600
Heavy Truck Tax	1,687	1,746	3,000	2,500
Rental Excise Tax	-	-	-	-
Delinquent Personal Property Tax	577	489	500	500
Motor Vehicle Tax	159,066	160,199	244,200	250,600
<u>City Sales/Use Tax</u>				
City Sales Tax	2,163,877	2,228,893	2,275,000	2,300,000
City Use Tax	914,404	821,687	800,000	700,000
City Sales/Use Tax	3,078,281	3,050,580	3,075,000	3,000,000
<u>Franchise Tax</u>				
KCP&L	611,095	684,428	625,000	650,000
KS Gas Service	212,333	158,251	175,000	175,000
SBC Telephone	29,359	22,793	26,000	25,000
Sure West Telephone	6,872	4,732	6,000	5,000
AT&T (SBC) Video	60,392	63,000	45,000	65,000
Sure West Video	20,722	19,181	15,000	20,000
Time Warner Video	68,835	69,898	63,000	70,000
Google (New)	41	2,567	15,000	15,000
Franchise Tax	1,009,649	1,024,850	970,000	1,025,000
<u>Licenses and Permits</u>				
Occupational License	90,191	91,154	91,000	91,000
Public Works Permits	4,041	2,240	4,000	4,000
Rental License	29,792	46,696	40,000	40,000
Rental Inspection Fee	1,000	-	1,000	3,000
Tree Service License Fee	260	180	-	200
Sign Permit Fee	5,368	3,736	3,500	5,000
Land Use Fee	3,523	1,449	10,000	2,000
Liquor License	6,650	5,075	5,000	5,000
Operator/Solicitor/Massage License	2,185	1,495	3,000	3,000
Animal License	-	400	-	100
Licenses and Permits	143,010	152,425	157,500	153,300
<u>Plan Review/Inspection Fees</u>				
Building Permit Fees	164,142	93,582	100,000	115,000
Plan Review Fees	83,760	58,765	50,000	65,000
Jo Co Plan Review/Inspection Fees	247,902	152,347	150,000	180,000

City of Mission 2018 Annual Budget

Revenue Detail

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Intergovernmental Revenue</u>				
County Sales/Use Tax				
County Sales Tax	592,431	656,019	625,000	630,000
County Use Tax	114,161	133,266	125,000	127,000
County Sales/Use Tax	706,592	789,285	750,000	757,000
County Sales/Use Tax - Jail				
County Jail Sales Tax	147,226	163,305	160,000	162,000
County Jail Use Tax	28,540	33,316	33,000	31,000
County Sales/Use Tax - Jail	175,766	196,621	193,000	193,000
County Sales/Use Tax - Pub Safety				
County Public Safety Sales Tax	147,224	163,303	160,000	162,000
County Public Safety Use Tax	28,520	33,296	33,000	31,000
County Sales/Use Tax - Pub Safety	175,744	196,599	193,000	193,000
County Sales/Use Tax - Court House				
County Public Safety Sales Tax	-	-	60,000	162,000
County Public Safety Use Tax	-	-	10,000	31,000
County Sales/Use Tax - Pub Safety	-	-	70,000	193,000
Alcohol Tax	57,129	60,484	65,000	65,000
Other Intergovernmental Revenue	13,687	15,360	-	5,000
Total for Intergovernmental	<u>1,128,918</u>	<u>1,258,349</u>	<u>1,271,000</u>	<u>1,406,000</u>
<u>Police Fines</u>				
Fines	909,388	917,173	1,100,000	1,000,000
Parking Fines	5,006	8,164	5,100	5,000
Alarm Fines	425	200	500	500
Police Dept. Lab Fees	1,210	800	500	500
Fuel Assessment Fees	33,504	31,736	44,700	35,000
ADA Accessibility Fees	8,556	8,170	10,000	9,000
Motion Fees	6,440	7,790	6,000	5,000
Expungent Fees	300	900	500	500
Court Appointed Attorney	-	-	-	-
Police Fines	964,828	974,933	1,167,300	1,055,500
<u>Service Charges</u>				
Court Costs	126,898	120,265	150,000	130,000
On Line Convenience	4,017	3,377	4,500	4,000
Charge for Services	-	50,000	-	-
Reimbursed Expenses	369,345	65,316	60,000	25,000
NEAC Administrative Cost Reimbursement	8,946	9,198	12,000	9,000
Nuisance Abatement Fees	1,199	2,126	4,000	4,500
Weed Abatement Fees	-	-	-	-
Service Charges	510,404	250,282	230,500	172,500

City of Mission 2018 Annual Budget

Revenue Detail

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Miscellaneous and Other</u>				
Interest/Investments	1,937	3,596	7,000	5,000
Sale of Fixed Assets	46,000	20,720	70,000	5,000
Farmer's Market	-	2,458	-	-
Contributions	-	52,090	-	-
Miscellaneous	31,952	42,981	15,000	20,000
Miscellaneous and Other	79,889	121,845	92,000	30,000
<u>Pool Revenues</u>				
Outdoor Pool Membership	33,563	40,758	35,000	40,000
Outdoor Pool Front Desk	38,375	42,896	40,000	45,000
Outdoor Pool Concessions	20,472	20,924	22,000	22,000
Outdoor Pool Program Fees	4,575	7,194	5,000	5,000
Outdoor Pool Rental	2,220	4,751	5,000	3,000
Super Pool Pass Revenue	5,340	5,920	6,000	6,000
Pool Revenue	104,545	122,443	113,000	121,000
<u>Community Center Revenue</u>				
Community Center Membership	781,576	776,697	816,000	800,000
Community Center Rental	212,183	266,601	350,000	285,000
Community Center Program	287,694	300,449	325,000	335,000
Community Center Daily Fees	212,089	226,288	225,000	250,000
Community Center Misc.	10,507	6,156	5,000	8,000
Community Center Resale of Items	954	661	1,000	1,000
Community Center Sponsorship/Ads	-	-	-	10,000
Morrow Trust Fund	(940)	-	-	-
Mission Summer Program	222,956	214,338	225,000	255,000
Mission Square PILOTS	53,125	26,563	53,125	53,125
Community Center Revenues	1,780,144	1,817,753	2,000,125	1,997,125
<u>TIF/CID Proceeds</u>				
Mission Crossing TIF - Sales Tax	-	-	-	-
Mission Crossing CID - Sales Tax	(5,649)	-	-	-
Cornerstone Commons - CID Sales Tax	48,167	-	-	-
TDD Sales Tax	9	-	-	-
CID/TIF Proceeds	42,527	-	-	-
<u>Bond/Lease Proceeds</u>				
2014 Lease Purchase of Police Vehicles	-	-	-	-
2015 Lease Purchase of Street Sweeper	221,260	-	-	-
2016 Lease Purchase of Police Vehicles	-	367,920	-	-
Bond/Lease Proceeds	221,260	367,920	-	-
<u>Transfers From Other Funds</u>				
Parks Sales Tax	25,518	-	-	-
Transfers From Other Funds	25,518	-	-	-
Total Revenue	10,796,303	11,641,044	11,795,625	11,756,025

City of Mission 2018 Annual Budget

Summary of Costs by Type of Expenditure

	Personnel	Contractual Services	Commodities	Capital Outlay	Debt Service	Total
General Overhead	\$ -	\$ 282,500	\$ 44,750	\$ 27,000	76,000	\$ 430,250
Legislative	\$ 56,622	\$ 112,750	\$ 1,200	-		\$ 170,572
Administration	\$ 811,400	\$ 32,050	\$ 865	-		\$ 844,315
Municipal Court	\$ 310,600	\$ 21,575	\$ 9,250	\$ 34,000		\$ 375,425
Neighborhood Services	\$ -	\$ -	\$ -	-		\$ -
Public Works	\$ 846,700	\$ 894,300	\$ 163,850	\$ 67,500	\$ 57,325	\$ 2,029,675
Community Development	\$ 271,200	\$ 302,250	\$ 4,400	\$ 5,000		\$ 582,850
Parks and Recreation						
Mission Aquatic Center	\$ 165,000	\$ 61,700	\$ 41,500	-		\$ 268,200
Sylvester Powell Jr. Community Center	\$ 1,447,000	\$ 751,250	\$ 104,000	\$ 7,000		\$ 2,309,250
Police	\$ 2,948,808	\$ 437,600	\$ 142,700	\$ 13,500	\$ 145,000	\$ 3,687,608
Total	<u>\$ 6,857,330</u>	<u>\$ 2,895,975</u>	<u>\$ 512,515</u>	<u>\$ 154,000</u>	<u>\$ 278,325</u>	<u>\$ 10,698,145</u>

City of Mission 2018 Annual Budget

Summary of Costs by Department

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>General Overhead</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	210,676	252,450	286,500	282,500
Commodities	48,353	45,454	43,750	44,750
Capital Outlay	10,495	56,015	175,000	27,000
Debt Service	79,865	78,475	77,000	76,000
Total	\$ 349,389	\$ 432,394	\$ 582,250	\$ 430,250
<u>Legislative</u>				
Personnel Services	\$ 51,011	\$ 51,226	\$ 56,650	\$ 56,622
Contractual Services	81,492	98,142	112,650	112,750
Commodities	99	253	700	1,200
Capital Outlay	1,490	-	231,487	-
Total	\$ 134,092	\$ 149,622	\$ 401,487	\$ 170,572
<u>Administration</u>				
Personnel Services	\$ 706,585	\$ 771,238	\$ 802,050	\$ 811,400
Contractual Services	26,464	35,546	32,400	32,050
Commodities	135	339	450	865
Capital Outlay	3,137	4,958	-	-
Total	\$ 736,321	\$ 812,082	\$ 834,900	\$ 844,315
<u>Municipal Court</u>				
Personnel Services	\$ 294,281	\$ 314,041	\$ 291,000	\$ 310,600
Contractual Services	55,566	13,664	21,575	21,575
Commodities	4,910	7,076	8,000	9,250
Capital Outlay	180	2,107	-	34,000
Total	\$ 354,937	\$ 336,888	\$ 320,575	\$ 375,425
<u>Neighborhood Services</u>				
Personnel Services	\$ 107,102	\$ 114,722	\$ -	\$ -
Contractual Services	91,730	86,830	-	-
Commodities	1,327	1,082	-	-
Capital Outlay	-	23,004	-	-
Total	\$ 200,160	\$ 225,638	\$ -	\$ -

City of Mission 2018 Annual Budget

Summary of Costs by Department

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Public Works</u>				
Personnel Services	\$ 740,426	\$ 697,672	\$ 839,400	\$ 846,700
Contractual Services	758,777	758,303	880,300	894,300
Commodities	123,710	76,626	153,350	163,850
Capital Outlay	255,654	78,050	315,000	67,500
Debt Service	-	57,325	57,500	57,325
Total	\$ 1,878,567	\$ 1,667,976	\$ 2,245,550	\$ 2,029,675
<u>Community Development</u>				
Personnel Services	\$ 175,643	\$ 114,289	\$ 265,200	\$ 271,200
Contractual Services	271,353	140,047	304,600	302,250
Commodities	408	752	4,500	4,400
Capital Outlay	-	1,077	1,000	5,000
Total	\$ 447,404	\$ 256,166	\$ 575,300	\$ 582,850
<u>Mission Aquatic Center</u>				
Personnel Services	\$ 101,945	\$ 116,234	\$ 166,500	\$ 165,000
Contractual Services	47,461	63,952	59,700	61,700
Commodities	30,989	36,856	39,500	41,500
Capital Outlay	-	-	-	-
Total	\$ 180,395	\$ 217,042	\$ 265,700	\$ 268,200
<u>Community Center</u>				
Personnel Services	\$ 1,333,977	\$ 1,349,990	\$ 1,397,900	\$ 1,447,000
Contractual Services	655,826	772,372	700,250	751,250
Commodities	98,171	98,198	93,000	104,000
Capital Outlay	-	3,353	-	7,000
Total	\$ 2,087,973	\$ 2,223,912	\$ 2,191,150	\$ 2,309,250
<u>Police</u>				
Personnel Services	\$ 2,577,092	\$ 2,697,671	\$ 2,763,600	\$ 2,948,808
Contractual Services	265,494	352,956	423,850	437,600
Commodities	90,615	105,126	127,200	142,700
Capital Outlay	143,211	375,817	60,000	13,500
Debt Service	-	49,318	149,500	145,000
Total	\$ 3,076,414	\$ 3,580,888	\$ 3,524,150	\$ 3,687,608
Total for All Departments	\$ 9,445,651	\$ 9,902,607	\$ 10,941,062	\$ 10,698,145

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City of Mission 2018 Budget Worksheet

Fund:	General
Department:	General Overhead

Department Description

Functions and obligations which cannot be readily charged to a particular department are grouped within General Overhead. General Overhead accounts for general liability insurance, utilities for City Hall and the Police Department, postage, building and grounds maintenance, audit expenses, and other city-wide expenses. The debt line-item in this department is for the

Objectives

- Efficiently monitor utility costs.
- Control losses through an effective safety and loss control program.
- Maintain City Hall and Police Department facilities.
- Secure technology improvements for City facilities including a new telephone system, new surveillance camera system, updated cabling of city facilities and network servers.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	210,676	252,450	286,500	282,500
Commodities	48,353	45,454	43,750	44,750
Capital Outlay	10,495	56,015	175,000	27,000
Debt Service	79,865	78,475	77,000	76,000
Total	\$ 349,389	\$ 432,394	\$ 582,250	\$ 430,250

Authorized Positions

Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	General Overhead

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
		\$ -	\$ -	\$ -	\$ -
	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
<u>Contractual Services</u>					
01-07-201-01	Electricity - City Hall	\$ 40,541	\$ 42,406	\$ 43,000	\$ 42,000
01-07-201-03	Natural Gas - City Hall	4,067	3,222	6,000	6,000
01-07-201-05	Water and Sewer - City Hall	2,071	2,383	4,000	3,000
01-07-201-08	Telephone	-	13,282	6,000	6,000
01-07-203-03	Tuition Reimbursement	7,113	4,000	7,000	7,000
01-07-204-01	Advertising	1,443	419	2,000	2,000
01-07-205-01	Insurance - City Hall and Equip	47,554	55,452	50,000	55,000
01-07-206-03	Periodicals/Books	1,575	719	1,500	1,000
01-07-206-04	Legal Publications	711	1,524	2,000	2,000
01-07-206-05	Professional Services	19	336	30,000	10,000
01-07-207-02	Finance/Audit	21,295	21,915	23,000	25,000
01-07-207-07	Pre-employment/Hiring Expense	1,266	35	1,500	1,000
01-07-207-07	Bank Fees	281	-	1,000	1,000
01-07-210-02	Janitorial Services	-	2,022	18,000	6,000
01-07-212-06	Service Contracts	24,256	28,081	25,000	25,000
01-07-213-02	Rentals and Leases	8,545	8,156	10,000	9,000
01-07-214-02	Property Taxes	6,463	1,535	14,500	18,000
01-07-214-05	Computer Services	37,429	53,189	35,000	50,000
01-07-214-06	Codification	3,142	2,755	3,500	3,500
01-07-214-13	Website Development	-	5,900	3,500	5,000
01-07-215-03	Contingency	2,904	5,120	-	5,000
	Total Contractual Services	\$ 210,676	\$ 252,450	\$ 286,500	\$ 282,500
<u>Commodities</u>					
01-07-301-01	Office Supplies	\$ 9,542	\$ 6,783	\$ 5,000	\$ 5,000
01-07-301-04	Postage	12,287	11,650	12,000	12,000
01-07-304-04	Misc Supplies	173	63	250	250
01-07-305-01	Janitorial Supplies	1,292	1,920	1,500	2,500
01-07-305-02	Maintenance/Repairs City Hall	25,059	25,037	25,000	25,000
	Total Commodities	\$ 48,353	\$ 45,454	\$ 43,750	\$ 44,750
<u>Capital Outlay</u>					
01-07-402-03	Computer Systems/Software	\$ 5,829	\$ 3,925	\$ 175,000	\$ 20,000
01-07-404-06	Equipment Replacement	4,666	-	-	7,000
01-07-499-01	Land	-	52,090	-	-
	Total Capital Outlay	\$ 10,495	\$ 56,015	\$ 175,000	\$ 27,000
<u>Debt Service</u>					
	2013A Principal and Interest	79,865	78,475	77,000	76,000
	Total Debt Service	79,865	78,475	77,000	76,000
	General Overhead Total	\$ 349,389	\$ 432,394	\$ 582,250	\$ 430,250

City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Legislative

Department Description

The City Council serves as the legislative and policy-making body of the City. The City Council is composed of eight councilmembers - two from each ward elected for four year terms - and a mayor who is elected at large for a four year term. The capital outlay in this department for 2017 was for the purchase and installation of traffic signal at Johnson Drive and Woodson.

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 citizens participation.
- Establish short-term and long-range plans and objectives.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 51,011	\$ 51,226	\$ 56,650	\$ 56,622
Contractual Services	81,492	98,142	112,650	112,750
Commodities	99	253	700	1,200
Capital Outlay	1,490	-	231,487	-
Total	\$ 134,092	\$ 149,621	\$ 401,487	\$ 170,572

Authorized Positions

Full-Time	0.00	0.00	0.00	0.00
Part-Time	9.00	9.00	9.00	9.00
Seasonal	0.00	0.00	0.00	0.00
Total	9.00	9.00	9.00	9.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	Legislative

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-09-101-03	Wages and Salaries	\$ 46,597	\$ 47,432	\$ 52,200	\$ 52,200
01-09-102-01	Health/Welfare Benefits	-	-	-	-
01-09-102-02	Social Security	3,652	3,494	3,700	3,672
01-09-102-03	KPERS	-	-	-	-
01-09-102-04	Employment Security	114	114	100	100
01-09-102-05	Workers Compensation	647	185	650	650
	Total Personnel Services	\$ 51,011	\$ 51,226	\$ 56,650	\$ 56,622
<u>Contractual Services</u>					
01-09-201-07	Telephone	\$ 99	\$ 81	\$ -	\$ -
01-09-202-06	Commercial Travel	1,036	1,186	3,000	3,000
01-09-202-07	Lodging and Meals	2,087	3,576	4,000	5,000
01-09-202-08	Parking and Tolls	17	59	200	200
01-09-202-09	Mileage	314	140	350	350
01-09-203-02	Registration	1,060	2,580	3,500	3,500
01-09-205-01	Insurance - Public Official	7,000	6,646	7,000	7,000
01-09-206-01	Professional Organizations	50	50	100	100
01-09-206-02	Municipal Organizations	7,335	8,563	8,000	9,000
01-09-206-03	Periodicals/Books	275	113	500	500
01-09-208-01	Annual Celebrations	13,892	7,351	10,000	10,000
01-09-208-02	Election Expense	-	12,937	15,000	15,000
01-09-208-03	Holiday Parties	5,179	5,725	7,500	7,500
01-09-208-04	Public Relations	6,075	7,644	6,000	6,000
01-09-208-05	Meeting Expenses	890	225	1,000	4,000
01-09-208-07	Economic Development	-	-	-	-
01-09-208-08	Human Service Fund (UCS)	6,395	7,000	7,000	7,600
01-09-208-09	Chamber of Commerce	5,926	5,165	6,500	6,500
01-09-208-12	MARC	2,306	2,343	2,500	2,500
01-09-208-15	JOCO Utility Assistance	1,555	-	-	-
01-09-208-16	Farmer's Market	-	6,758	10,000	10,000
01-09-214-07	Newsletter	20,000	20,000	20,000	-
01-09-215-03	Miscellaneous	-	-	500	-
01-09-215-04	Sustainability Expenses	-	-	-	5,000
01-09-215-05	Parks, Recreation, and Tree Board	-	-	-	5,000
01-09-215-06	Planning Commission	-	-	-	5,000
	Total Contractual Services	\$ 81,492	\$ 98,142	\$ 112,650	\$ 112,750
<u>Commodities</u>					
01-09-301-01	Office Supplies	\$ 99	\$ 180	\$ 500	\$ 500
01-09-301-02	Clothing	-	-	-	500
01-09-301-04	Printing	-	73	200	200
	Total Commodities	\$ 99	\$ 253	\$ 700	\$ 1,200
<u>Capital Outlay</u>					
01-09-407-05	Contingency	\$ 1,490	\$ -	\$ 231,487	\$ -
	Total Capital Outlay	\$ 1,490	\$ -	\$ 231,487	\$ -
	Legislative Total	\$ 134,092	\$ 149,622	\$ 401,487	\$ 170,572

City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Administration

Department Description

The Administration Department provides the general support functions for the City including support of the governing body, finance and accounting, human resources, payroll, record-keeping and public information.

The City Administrator supports the Governing Body in policy development setting general direction for the organization, implements municipal policies, and overs the day to day operations of the City.

The Assistant City Administrator/Finance Director is responsible for administering the financial functions of the City including accounting, debt service, and auditing. This position also oversees the human resources and risk management functions of the City, as well as the Community Development Department.

The City Clerk administers and maintains the municipal records of the City. The City Clerk also coordinates the City newsletter and oversees the municipal court function.

The Public Information Officer coordinates various community outreach initiatives, oversees the

Objectives

- Promote organizational excellence.
- Provide solid financial control.
- Monitor, supervise, direct, control, and promote organizational activities.
- Coordinate the implementation of technology upgrades.
- Evaluate ojectives for enhancing the Mission Flower and Farmer Market for the 2018 season.
- Coordinate two development projects in the City that will begin in 2018.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 706,585	\$ 771,238	\$ 802,050	\$ 811,400
Contractual Services	26,464	35,546	32,400	32,050
Commodities	135	339	450	865
Capital Outlay	3,137	4,958	-	-
Total	\$ 736,321	\$ 812,081	\$ 834,900	\$ 844,315

Authorized Positions

Full-Time	7.00	7.00	7.00	7.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	7.00	7.00	7.00	7.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	Administration

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-10-101-01	Full Time Salaries	\$ 487,520	\$ 550,695	\$ 563,000	\$ 575,000
01-10-101-02	Part Time Salaries	38,067	42,872	43,850	44,000
01-10-101-04	Overtime Salaries	-	-	-	-
01-10-102-01	Health/Welfare Benefits	84,253	63,688	88,200	78,000
01-10-102-02	Social Security	39,086	46,751	42,400	46,000
01-10-102-03	KPERS	48,293	55,844	51,500	55,000
01-10-102-04	Employment Security	1,255	1,557	600	1,400
01-10-102-05	Workers Compensation	1,941	555	1,500	2,000
01-10-102-06	City Pension	6,170	9,277	11,000	10,000
	Total Personnel Services	\$ 706,585	\$ 771,238	\$ 802,050	\$ 811,400
<u>Contractual Services</u>					
01-10-201-08	Telephone	\$ 1,236	\$ 965	\$ 1,500	\$ 1,500
01-10-202-02	Commercial Travel	1,433	-	1,500	1,500
01-10-202-03	Lodging/Meals	3,737	762	4,000	4,000
01-10-202-04	Parking/Tolls	198	167	200	200
01-10-202-05	Mileage	1,259	1,192	1,500	1,500
01-10-203-01	Registration/Tuition	4,240	4,079	5,500	5,500
01-10-204-01	Advertising	-	-	-	-
01-10-205-02	Notary Bonds	75	125	100	100
01-10-206-01	Professional Organizations	4,060	3,437	4,500	5,500
01-10-206-02	Municipal Organizations	500	149	500	500
01-10-206-03	Periodicals/Books/Publications	390	569	500	2,000
01-10-206-05	Professional Services	324	13,217	850	1,000
01-10-206-06	Attorney Services	-	455	-	-
01-10-207-07	Pre-Employment Testing	-	159	-	-
01-10-208-04	Public Relations	3,855	3,973	4,000	4,000
01-10-208-05	Meeting Expenses	1,692	1,452	1,500	2,500
01-10-208-13	Employee Recognition	357	38	500	1,500
01-10-212-06	Service Contracts	-	223	-	-
01-10-214-03	Printing	208	169	250	250
01-10-215-03	Miscellaneous	160	787	500	500
01-10-215-04	Sustainability Expenses	2,740	3,628	5,000	-
	Total Contractual Services	\$ 26,464	\$ 35,546	\$ 32,400	\$ 32,050
<u>Commodities</u>					
01-10-301-01	Office Supplies	\$ -	\$ 270	\$ 250	\$ 250
01-10-301-04	Postage	-	(30)	-	15
01-10-301-05	Printed Forms	135	99	200	100
01-10-301-02	Clothing	-	-	-	500
	Total Commodities	\$ 135	\$ 339	\$ 450	\$ 865
<u>Capital Outlay</u>					
01-10-401-01	Office Machines	\$ -	\$ 838	\$ -	\$ -
01-10-401-02	Office Furnishings	3,174	3,507	-	-
01-10-402-03	Computer Systems	40	613	-	-
01-10-407-05	Contingency	(77)	-	-	-
	Total Capital Outlay	\$ 3,137	\$ 4,958	\$ -	\$ -
	Administration Total	\$ 736,321	\$ 812,082	\$ 834,900	\$ 844,315

City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Municipal Court

Department Description

The Municipal Court Department provides a venue for the administration of justice in matters concerning violations of City ordinances and penal statutes of the State of Kansas.

The Municipal Court is composed of three court clerks. The municipal judge is appointed by the City Council and serves on a part-time basis. The City Attorney serves as the prosecutor.

Until 2016, this department also included part-bailiffs. This function was transferred to the Police Department in 2016.

The purchase of new court software has been budgeted for 2018.

Objectives

- Issues warrants for ordinances violations
- Keep current and up-to-date on entering warrants into systems
- Maintain a diversionary program for DUI cases
- Maintain a computerized record of municipal violations and the Court's disposition of cases.
- Purchase and implement a new case management software for the court.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 294,281	\$ 314,041	\$ 291,000	\$ 310,600
Contractual Services	55,566	13,664	21,575	21,575
Commodities	4,910	7,076	8,000	9,250
Capital Outlay	180	2,107	-	34,000
Total	\$ 354,937	\$ 336,888	\$ 320,575	\$ 375,425

Authorized Positions

Full-Time	4.00	3.00	3.00	3.00
Part-Time	7.00	7.00	2.00	2.00
Seasonal	0.00	0.00	0.00	0.00
Total	11.00	10.00	5.00	5.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	Municipal Court

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-11-101-01	Full Time Salaries	\$ 126,624	\$ 132,071	\$ 134,000	\$ 143,000
01-11-101-02	Part Time Salaries	6,962	8,561	-	-
01-11-101-03	Judge Salaries	30,000	30,000	30,000	30,000
01-11-101-04	Overtime Salaries	8,213	7,544	8,000	8,000
01-11-101-06	City Attorney - Court	40,365	58,670	45,000	50,000
01-11-101-09	City Attorney Appeals - Court	7,020	13,560	8,000	8,000
01-11-102-01	Health/Welfare Benefits	37,754	31,534	32,500	33,000
01-11-102-02	Social Security	16,094	12,994	15,000	18,000
01-11-102-03	KPERS	13,419	14,636	12,500	14,000
01-11-102-04	Employment Security	504	424	300	600
01-11-102-05	Workers Compensation	3,883	1,109	3,000	3,000
01-11-102-06	City Pension	3,074	2,938	2,700	3,000
01-11-102-07	Admin Charge/Pension Plan	368	-	-	-
	Total Personal Services	\$ 294,281	\$ 314,041	\$ 291,000	\$ 310,600
<u>Contractual Services</u>					
01-11-201-08	Telephone	\$ 5,649	\$ 2,160	\$ 3,500	\$ 3,500
01-11-202-03	Lodging/Meals	184	452	800	800
01-11-202-04	Parking/Tolls	-	5	25	25
01-11-202-05	Mileage	273	132	500	500
01-11-203-01	Registration/Tuition	320	305	600	500
01-11-204-01	Advertising - Classified	-	-	100	100
01-11-205-01	Insurance	700	655	700	700
01-11-205-02	Notary Bonds	150	-	100	100
01-11-206-05	Professional Services	6,000	895	4,800	5,000
01-11-206-06	City Attorney Services	-	-	-	-
01-11-207-07	Pre-employment Expenses	-	52	150	150
01-11-208-13	Employee Recognition	200	-	300	200
01-11-209-01	Appeals	-	480	-	-
01-11-209-02	Computer Maintenance	2,453	6,350	5,000	5,000
01-11-209-03	Defense	3,203	2,178	5,000	5,000
01-11-214-08	Prisoner Care	36,435	-	-	-
	Total Contractual Services	\$ 55,566	\$ 13,664	\$ 21,575	\$ 21,575
<u>Commodities</u>					
01-11-301-01	Office Supplies	\$ 2,147	\$ 2,574	\$ 3,500	\$ 3,500
01-11-301-04	Postage	-	-	-	-
01-11-301-05	Printed Forms	2,763	4,279	4,500	5,000
01-11-301-02	Clothing	-	223	-	750
	Total Commodities	\$ 4,910	\$ 7,076	\$ 8,000	\$ 9,250
<u>Capital Outlay</u>					
01-11-401-01	Office Machines	\$ -	\$ 1,122	\$ -	\$ -
01-11-402-03	Computer Systems	180	985	-	34,000
01-11-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ 180	\$ 2,107	\$ -	\$ 34,000
	Municipal Court Total	\$ 354,937	\$ 336,888	\$ 320,575	\$ 375,425

City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Neighborhood Services

Department Description

The Neighborhood Services Department conducts enforcement of the City's property maintenance codes and rental dwelling licensure program. This department also provides a number of neighborhood support services including grant assistance for property upkeep, neighborhood clean-up programs, and assistance for senior citizens with property tax and utility bills. This department oversees the City's solid waste management program.

This department was merged with the Community Development Department in 2017.

Objectives

- Proactively promote quality housing.
- Proactively provide support to residential neighborhoods.
- Proactively address property maintenance code issues.
- Administer the rental dwelling licensing and inspection program.
- Create and promote City sponsored assistance programs.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 107,102	\$ 114,722	\$ -	\$ -
Contractual Services	91,730	86,830	-	-
Commodities	1,327	1,082	-	-
Capital Outlay	-	23,004	-	-
Total	\$ 200,159	\$ 225,638	\$ -	\$ -

Authorized Positions

Full-Time	2.00	2.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	2.00	2.00	0.00	0.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	Neighborhood Services (Merged with Community Development in 2017)

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-15-101-01	Full Time Salaries	\$ 74,053	\$ 81,410	\$ -	\$ -
01-15-101-02	Part Time Salaries	-	-	-	-
01-15-101-04	Overtime Salaries	54	2,049	-	-
01-15-102-01	Health/Welfare Benefits	14,408	12,944	-	-
01-15-102-02	Social Security	5,629	6,354	-	-
01-15-102-03	KPERS	7,199	8,839	-	-
01-15-102-04	Employment Security	180	208	-	-
01-15-102-05	Workers Compensation	4,530	1,294	-	-
01-15-102-06	City Pension	1,049	1,624	-	-
	Total Personnel Services	\$ 107,102	\$ 114,722	\$ -	\$ -
<u>Contractual Services</u>					
01-15-201-08	Telephone	\$ 160	\$ -	-	-
01-15-202-02	Commercial Travel	394	286	-	-
01-15-202-03	Lodging / Meals	1,041	1,554	-	-
01-15-202-04	Parking / Tolls	82	96	-	-
01-15-202-05	Mileage	236	456	-	-
01-15-203-01	Registration	1,411	1,972	-	-
01-15-204-01	Advertising	148	-	-	-
01-15-205-01	Insurance	100	234	-	-
01-15-206-01	Professional Organizations	215	439	-	-
01-15-206-03	Periodicals/Books	-	49	-	-
01-15-206-04	Legal Publications	-	-	-	-
01-15-206-05	Professional Services	15,760	288	-	-
01-15-206-06	Legal Services	-	-	-	-
01-15-207-04	Housing Imp - Loan Program	23	-	-	-
01-15-207-07	Pre-Employment Testing	-	-	-	-
01-15-208-04	Public Relations	30	1,991	-	-
01-15-208-13	Employee Recognition	50	-	-	-
01-15-212-07	Vehicle Maintenance	147	125	-	-
01-15-214-03	Printing	345	258	-	-
01-15-215-03	Miscellaneous	631	367	-	-
01-15-216-01	Nuisance Abatement	3,666	5,644	-	-
01-15-216-02	Weed Abatement	-	(366)	-	-
01-15-216-04	Mission Possible Program	24,830	31,531	-	-
01-15-216-05	How-To Clinics	-	-	-	-
01-15-216-06	Neighborhood Grant Program	3,859	4,136	-	-
01-15-216-07	Business Improvement Grant	22,750	24,414	-	-
01-15-216-09	Citizen Rebate Program	9,829	13,080	-	-
01-15-216-11	Jo Co Utility Assistance	6,025	-	-	-
01-15-216-12	Storm Water BMP	-	275	-	-
	Total Contractual Services	\$ 91,730	\$ 86,830	\$ -	\$ -
<u>Commodities</u>					
01-15-301-01	Office Supplies	\$ 48	\$ 71	\$ -	\$ -
01-15-301-02	Clothing	513	492	-	-
01-15-301-05	Printed Forms	-	-	-	-
01-15-304-04	Miscellaneous	-	49	-	-
01-15-306-01	Gas/Oil	767	470	-	-
	Total Commodities	\$ 1,327	\$ 1,082	\$ -	\$ -

City of Mission 2018 Annual Budget

Fund:	General
Department:	Neighborhood Services (Merged with Community Development in 2017)

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Capital Outlay</u>					
01-15-401-01	Office Machines	\$ -	\$ -	\$ -	\$ -
01-15-401-02	Office Furnishings	-	-	-	-
01-15-402-03	Computer Systems	-	-	-	-
01-15-403-06	Other Equipment/Software	-	1,095	-	-
01-15-407-01	Vehicle	-	21,909	-	-
01-15-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ -	\$ 23,004	\$ -	\$ -
	Neighborhood Services Total	\$ 200,160	\$ 225,638	\$ -	\$ -

City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Public Works

Department Description

The Public Works Department is responsible - either directly or through third-party contracts - the maintenance and care of the City's infrastructure and facilities.

In particular, the department provides general street maintenance services including patching and repair, snow removal, and sweeping. The department also oversees the City's annual programs asphalt overlay and slurry seal to pro-long the life of the pavement. The Department also oversees contracts for design and construction of major street and storm water repair projects.

The Public Works Department is responsible for the mowing and care of the City's parks and playgrounds, and maintenance of the City's facilities.

Objectives

- Maintain city streets, curbs and gutters, storm water sewers, sidewalks and trails
- Maintain city parks, playgrounds, shelters, and other facilities
- Maintain yards and landscape areas
- Maintain public facilities
- Maintain city vehicles and equipment

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 740,426	\$ 697,672	\$ 839,400	\$ 846,700
Contractual Services	758,775	758,303	880,300	894,300
Commodities	123,710	76,262	153,350	163,850
Capital Outlay	255,654	78,050	315,000	67,500
Debt Service (Lease)	-	57,325	57,500	57,325
Total	\$ 1,878,565	\$ 1,667,612	\$ 2,245,550	\$ 2,029,675

Authorized Positions

Full-Time	11.00	11.00	12.00	12.00
Part-Time	1.00	1.00	0.00	1.00
Seasonal	0.63	0.00	0.00	0.00
Total	12.63	12.00	12.00	13.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	Public Works

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-20-101-01	Full Time Salaries	\$ 478,717	\$ 471,702	\$ 532,000	\$ 525,500
01-20-101-02	Part Time Salaries	23,050	12,829	6,000	27,000
01-20-101-04	Overtime Salaries	9,928	9,999	25,000	21,000
01-20-102-01	Health/Welfare Benefits	95,426	99,177	147,500	136,500
01-20-102-02	Social Security	39,492	35,766	42,000	44,500
01-20-102-03	KPERS	50,952	50,512	51,500	54,500
01-20-102-04	Employment Security	1,221	1,166	600	1,200
01-20-102-05	Workers Compensation	31,060	8,875	26,000	28,000
01-20-102-06	City Pension	10,581	7,645	8,800	8,500
	Total Personnel Services	\$ 740,426	\$ 697,672	\$ 839,400	\$ 846,700
<u>Contractual Services</u>					
01-20-201-02	Electricity - Maint. Facility	\$ 15,237	\$ 15,400	\$ 20,000	\$ 20,000
01-20-201-04	Natural Gas - Maint. Facility	5,335	6,479	9,500	9,500
01-20-201-06	Water and Sewer - Maint. Facility	5,801	7,388	6,500	7,500
01-20-201-07	Refuse - Maint. Facility	1,279	1,600	5,000	3,000
01-20-201-08	Telephone	5,740	3,533	6,500	6,500
01-20-201-10	Traffic Signals - KCPL Lease	330,301	348,807	360,000	378,000
01-20-201-11	Traffic Signal - OP Interlocal	5,918	6,112	8,000	8,000
01-20-201-12	Traffic Signals Maint.	19,585	19,425	25,000	25,000
01-20-201-13	Street Lights - KCPL Power	55,146	49,357	60,000	60,000
01-20-201-15	Street Lights - Streetscape & Parks	1,536	1,105	2,500	2,500
01-20-202-02	Travel/Commercial	781	546	1,000	1,500
01-20-202-03	Lodging / Meals	1,950	2,210	2,000	2,000
01-20-202-04	Parking / Tolls	61	64	100	100
01-20-202-05	Mileage	363	72	1,000	1,000
01-20-203-01	Registration / Tuition	2,514	3,907	3,500	3,500
01-20-204-01	Advertising	-	2,996	500	1,000
01-20-205-01	Insurance - Building & Equipment	40,000	37,793	40,000	40,000
01-20-206-01	Professional Organizations	1,734	1,467	2,500	2,000
01-20-206-04	Legal Advertising	15	-	100	100
01-20-206-05	Professional Services	-	-	2,500	2,500
01-20-207-03	Engineering/Architect Services	49,341	13,146	45,000	45,000
01-20-207-06	Inspections	3,295	200	4,000	7,000
01-20-207-07	Pre-Employment Drug Testing	864	1,634	1,000	1,000
01-20-208-04	Public Relations	549	559	1,000	1,000
01-20-208-05	Meeting Expense	92	93	500	500
01-20-208-13	Employee Recognition	1,146	983	1,500	1,500
01-20-210-01	Building Repairs / Maintenance	10,061	7,593	10,000	10,000
01-20-210-02	Janitorial Services	-	1,372	5,000	5,000
01-20-210-03	Trees / Shrubs Maintenance	1,471	2,412	20,000	5,000
01-20-210-04	Tree Board	1,467	1,097	5,000	-
01-20-212-03	Storm Warning Sirens	827	728	1,500	1,500
01-20-212-05	Equipment Repairs	1,231	1,044	8,000	8,000
01-20-212-06	Service Contracts	157,247	184,268	175,000	180,000
01-20-212-07	Vehicle Maintenance	21,964	9,765	20,000	20,000
01-20-212-08	Holiday Decorations	11,288	13,857	15,000	20,000
01-20-212-09	Johnson Drive Maintenance	573	5,904	5,000	7,500
01-20-213-02	Rental Equipment	2,931	3,838	4,000	5,000
01-20-213-03	Laundry / Uniforms	1,123	1,250	2,000	2,000
01-20-214-02	Vehicle Registration	3	40	100	100
01-20-214-03	Printing	-	14	500	500
01-20-214-04	Computer Services	-	248	-	-
01-20-215-03	Contingency	10	-	-	-
	Total Contractual Services	\$ 758,777	\$ 758,303	\$ 880,300	\$ 894,300

City of Mission 2018 Annual Budget

Fund:	General
Department:	Public Works

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Commodities</u>					
01-20-301-01	Office Supplies	\$ 769	\$ 735	\$ 1,000	\$ 1,000
01-20-301-04	Postage	-	62	100	100
01-20-302-01	Uniforms/Clothing	175	1,943	1,000	1,500
01-20-303-04	Safety Supplies	3,290	3,411	4,000	4,000
01-20-304-01	Shop Chemicals	163	1,537	3,000	3,000
01-20-304-02	Fertilizer / Weeds	411	983	1,000	1,000
01-20-304-04	Misc. Supplies	30	80	250	250
01-20-305-01	Janitor Supplies	1,364	254	1,500	1,500
01-20-305-02	Bld Repair Parts / Plumbing	85	969	3,500	3,500
01-20-305-03	Tools - Building / Land Maint	3,030	3,552	4,000	4,000
01-20-305-04	Landscape	739	432	2,500	2,500
01-20-306-01	Gas / Oil	19,499	15,524	25,000	25,000
01-20-306-02	Vehicle / Equip Repair Parts	18,969	23,748	25,000	25,000
01-20-306-03	Tools - Vehicle / Equip Maint	5,940	1,631	5,000	5,000
01-20-307-01	Asphalt Patch	916	-	-	-
01-20-307-02	Rock	278	684	1,000	1,000
01-20-307-03	Sand / Salt	54,542	1,127	55,000	55,000
01-20-307-05	Signs	5,504	4,588	5,000	5,000
01-20-307-06	Traffic Paint	70	59	500	500
01-20-307-07	Park Maintenance	7,938	15,305	15,000	25,000
	Total Commodities	\$ 123,710	\$ 76,626	\$ 153,350	\$ 163,850
<u>Capital Outlay</u>					
01-20-401-01	Office Machines	\$ -	\$ -	\$ -	\$ -
01-20-401-02	Office Furnishings	479	-	-	-
01-20-402-03	Computer Systems	2,147	901	-	-
01-20-403-03	Public Works Vehicles	253,028	64,379	115,000	-
01-20-403-06	Public Works - Other Equipment	-	12,770	200,000	67,500
01-20-404-04	Radios	-	-	-	-
01-20-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ 255,654	\$ 78,050	\$ 315,000	\$ 67,500
<u>Debt Service</u>					
	2015 Lease Purchase	\$ -	\$ 57,325	\$ 57,500	\$ 57,325
	Total for Debt Service	\$ -	\$ 57,325	\$ 57,500	\$ 57,325
	Public Works Total	\$ 1,878,567	\$ 1,667,976	\$ 2,245,550	\$ 2,029,675

City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Community Development

Department Description

The Community Development Department works to ensure orderly development and redevelopment through the administration of the comprehensive planning, zoning, and subdivision review process. Department staff provides support and assistance to the Planning Commission and Board of Zoning Appeals.

The Community Development Department enforces the City's building construction codes through a systematic plan review and inspection program. These services were provided through a contractual relationship with Johnson County until the end of 2016. The City is utilizing a not-for-profit organization for these services in 2017 while it explores a more long-term approach to providing these services.

In 2016 the Community Development Director position was eliminated, and oversight of the Department was placed with the Assistant City Administrator/Finance Director. In 2017 the Neighborhood Services Department was merged with the Community Development Department to provide greater efficiency in operations. The planner position was reclassified to the Community Development Services Manager to better align duties and responsibilities in

Objectives

- Effectively manage city redevelopment projects.
- Effectively inform the public regarding development opportunities in Mission.
- Effectively manage the development review process.
- Maintain efficient permitting and building inspection program.
- Coordinate the City's efforts in plan review and building inspection services for the Gateway

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 175,643	\$ 114,289	\$ 265,200	\$ 271,200
Contractual Services	271,353	140,047	304,600	302,250
Commodities	408	752	4,500	4,400
Capital Outlay	-	1,077	1,000	5,000
Total	\$ 447,404	\$ 256,165	\$ 575,300	\$ 582,850

Authorized Positions

Full-Time	3.00	2.00	4.00	4.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	3.00	2.00	4.00	4.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	Community Development (Neighborhood Services included in 2017)

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-23-101-01	Full Time Salaries	\$ 130,259	\$ 93,655	\$ 191,500	\$ 209,500
01-23-101-02	Part Time Salaries	-	-	-	-
01-23-101-04	Overtime Salaries	148	91	800	500
01-23-102-01	Health/Welfare Benefits	17,279	2,027	32,200	14,000
01-23-102-02	Social Security	10,610	6,863	14,900	16,000
01-23-102-03	KPERS	11,149	9,295	17,500	20,000
01-23-102-04	Employment Security	323	224	200	500
01-23-102-05	Workers Compensation	2,783	555	5,000	6,500
01-23-102-06	City Pension	3,091	1,580	3,100	4,200
	Total Personnel Services	\$ 175,643	\$ 114,289	\$ 265,200	\$ 271,200
<u>Contractual Services</u>					
01-23-201-08	Telephone	\$ 348	\$ 283	\$ 500	\$ 500
01-23-202-02	Commercial Travel	-	698	1,500	1,500
01-23-202-03	Lodging / Meals	88	890	3,050	3,050
01-23-202-04	Parking / Tolls	18	68	200	200
01-23-202-05	Mileage	15	172	1,650	1,650
01-23-203-01	Registration /Tuition	344	1,750	3,300	3,500
01-23-203-02	Planning Commission	864	655	4,000	-
01-23-205-01	Insurance	-	-	250	250
01-23-205-01	Notary	-	100	-	-
01-23-206-01	Professional Organizations	973	1,138	2,300	2,300
01-23-206-03	Periodicals/Books/Publications	-	-	50	50
01-23-206-04	Advertising	83	120	500	500
01-23-206-04	Legal Publications	-	-	1,100	1,100
01-23-206-05	Professional Services	20,570	11,373	5,500	5,500
01-23-206-06	Land Use Attorney Services	13,972	26,704	30,000	30,000
01-23-206-08	Jo Co Plan/Inspection Fees	174,874	78,228	85,000	85,000
01-23-207-03	Eng/Arch/Planning Services	58,537	17,316	51,000	51,000
01-23-207-04	Housing Imp - Loan Program	-	-	100	-
01-23-207-07	Pre-Employment Testing	-	52	200	-
01-23-208-04	Public Relations	179	60	4,250	6,000
01-23-208-05	Meeting Expense	70	242	250	250
01-23-208-13	Employee Recognition	68	-	400	400
01-23-212-07	Vehicle Maintenance	-	-	500	500
01-23-214-03	Printing	349	198	1,500	1,500
01-23-215-03	Miscellaneous	-	-	1,000	1,000
01-23-216-01	Nuisance Abatement	-	-	6,000	6,000
01-23-216-04	Mission Possible Program	-	-	35,000	35,000
01-23-216-06	Neighborhood Grant Program	-	-	5,000	5,000
01-23-216-07	Business Improvement Grant	-	-	35,000	35,000
01-23-216-09	Citizen Rebate Program	-	-	20,000	20,000
01-23-216-11	Jo County Utility Assistance Program	-	-	5,000	5,000
01-23-216-12	Storm Water BMP	-	-	500	500
	Total Contractual Services	\$ 271,353	\$ 140,047	\$ 304,600	\$ 302,250

City of Mission 2018 Annual Budget

Fund:	General
Department:	Community Development (Neighborhood Services included in 2017)

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Commodities</u>					
01-23-301-01	Office Supplies	\$ 408	\$ 320	\$ 800	\$ 800
01-23-301-03	Clothing	-	-	500	500
01-23-301-02	City Maps	-	70	200	100
01-23-301-04	Postage	-	-	500	500
01-23-301-05	Printed Forms	-	363	1,000	1,000
01-23-306-01	Gas/Oil	-	-	1,500	1,500
	Total Commodities	\$ 408	\$ 752	\$ 4,500	\$ 4,400
<u>Capital Outlay</u>					
01-23-401-01	Office Machines	\$ -	\$ 90	\$ -	\$ -
01-23-401-02	Office Furnishings	-	987	1,000	5,000
01-23-402-03	Computer Systems	-	-	-	-
01-23-403-06	Other Equipment/Software	-	-	-	-
01-23-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ -	\$ 1,077	\$ 1,000	\$ 5,000
	Community Development Total	\$ 447,404	\$ 256,166	\$ 575,300	\$ 582,850

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City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Parks and Recreation

Department 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 class, programs, and special events. Programs and services are also offered at the outdoor Mission Family Aquatic Center and other outdoor park facilities through the City. The Parks and Recreation budget is structured into two divisions - Mission Family Aquatic Center and Community Center.

Objectives

- Provide programs, classes, and special events at parks and recreation facilities, and through community partnerships.
- Coordinate on-going needs assessment for parks and recreation programs and facilities.
- Staff and operate parks and recreational 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 Aquatic Facility.
- Review and begin planning toward the implementation of the Parks Master Plan that was developed and adopted in 2016.
- Purchase and install a new slide at the Mission Family Aquatic Center.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 1,333,977	\$ 1,349,990	\$ 1,564,400	\$ 1,612,000
Contractual Services	655,826	772,372	759,950	812,950
Commodities	98,171	98,198	132,500	145,500
Capital Outlay	-	3,353	-	7,000
Total	\$ 2,087,974	\$ 2,223,913	\$ 2,456,850	\$ 2,577,450

Authorized Positions

Full-Time	13.00	14.00	13.00	13.00
Part-Time (1040 hr avg.)	54.62	54.62	54.62	54.62
Seasonal (650 hr avg.)	15.84	15.84	15.84	15.84
Total	83.46	84.46	83.46	83.46

City of Mission 2018 Annual Budget

Fund:	General
Department:	Parks and Recreation - Mission Family Aquatic Center

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-25-101-01	Full Time Salaries	\$ 16,371	\$ 13,674	\$ 20,400	\$ 21,500
01-25-101-02	Part Time Salaries	65,412	88,051	125,000	115,000
01-25-101-04	Overtime Salaries	2,104	1,242	2,000	2,000
01-25-102-01	Health/Welfare Benefits	2,482	1,598	3,100	7,700
01-25-102-02	Social Security	6,695	8,149	8,500	10,000
01-25-102-03	KPERS	1,811	1,111	2,000	2,000
01-25-102-04	Employment Security	217	266	100	300
01-25-102-05	Workers Compensation	6,471	1,849	5,000	6,000
01-25-102-06	City Pension	382	293	400	500
	Total Personnel Services	\$ 101,945	\$ 116,234	\$ 166,500	\$ 165,000
<u>Contractual Services</u>					
01-25-201-01	Electricity	\$ 16,005	\$ 14,113	\$ 17,000	\$ 16,000
01-25-201-03	Gas	-	-	1,000	-
01-25-201-05	Water and Sewer	3,969	19,976	11,000	12,000
01-25-201-08	Telephone	495	-	900	900
01-25-203-03	Training/Registration	525	1,018	1,500	1,500
01-25-204-01	Marketing/Public Relations	615	23	3,000	2,000
01-25-205-01	Insurance - Building & Equipment	5,000	4,679	5,000	5,000
01-25-207-07	Pre-Employment Drug Testing	-	105	800	800
01-25-208-13	Employee Recognition	266	362	500	500
01-25-210-01	Maint Bldg. / Land	932	3,519	2,000	2,500
01-25-212-05	Other Equipment / Repairs	236	3,724	1,000	2,500
01-25-213-02	Rental Agreements	775	1,101	1,500	1,500
01-25-214-05	Computer Services	-	669	-	-
01-25-214-12	Mission Swim Team	7,513	7,500	7,500	7,500
01-25-215-02	Contract Serv/Maint Agreements	11,129	7,164	7,000	9,000
01-25-215-05	Consultant/Instructors	-	-	-	-
	Total Contractual Services	\$ 47,461	\$ 63,952	\$ 59,700	\$ 61,700
<u>Commodities</u>					
01-25-301-01	Office Supplies	\$ 548	\$ 5	\$ 250	\$ 250
01-25-301-02	Clothing	1,396	1,829	2,500	2,000
01-25-301-03	Food Service	16,036	16,930	20,000	20,000
01-25-301-04	Printing	575	-	-	-
01-25-301-08	Equipment and Supplies	3,804	5,719	7,500	7,500
01-25-303-04	Safety Supplies	545	568	500	1,000
01-25-304-02	Cleaning Chemicals	266	6	750	750
01-25-304-05	Pool Chemicals	6,982	10,900	7,500	9,000
01-25-305-05	Repair / Parts Maintenance	837	899	500	1,000
	Total Commodities	\$ 30,989	\$ 36,856	\$ 39,500	\$ 41,500
<u>Capital Outlay</u>					
01-25-407-01	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
01-25-407-02	Filter Elements	-	-	-	-
01-25-407-03	Pool Imp/ Repair/Design	-	-	-	-
01-25-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Parks & Recreation - Mission Family Aquatic Center		\$ 180,395	\$ 217,042	\$ 265,700	\$ 268,200

City of Mission 2018 Annual Budget

Fund:	General
Department:	Parks and Recreation - Sylvester Powell Jr. Community Center

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-27-101-01	Full Time Salaries	\$ 529,386	\$ 561,654	\$ 567,000	\$ 600,000
01-27-101-02	Part Time Salaries	478,553	490,390	510,000	520,000
01-27-101-04	Overtime Salaries	24,754	21,855	25,000	20,000
01-27-102-01	Health/Welfare Benefits	119,155	111,953	121,000	125,500
01-27-102-02	Social Security	81,325	80,640	86,700	88,000
01-27-102-03	KPERS	59,681	61,273	54,700	61,000
01-27-102-04	Employment Security	2,547	2,628	1,100	3,000
01-27-102-05	Workers Compensation	25,949	7,396	20,000	17,500
01-27-102-06	City Pension	12,627	12,201	12,400	12,000
	Total Personnel Services	\$ 1,333,977	\$ 1,349,990	\$ 1,397,900	\$ 1,447,000
<u>Contractual Services</u>					
01-27-201-01	Electric	\$ 154,863	\$ 199,696	\$ 165,000	\$ 205,000
01-27-201-03	Gas	29,732	28,337	40,000	35,000
01-27-201-05	Water and Sewer	34,429	40,702	35,000	35,000
01-27-201-08	Telephone	3,101	2,533	5,000	5,000
01-27-202-02	Travel / Commercial	501	-	1,500	2,500
01-27-202-03	Lodging / Meals	2,460	1,881	2,500	3,500
01-27-202-04	Parking / Tolls	104	54	150	150
01-27-202-05	Mileage Staff	391	718	1,500	1,500
01-27-203-01	Registration / Tuition	2,713	1,184	2,000	3,500
01-27-203-02	Staff Training	2,515	1,813	5,000	3,000
01-27-203-03	Tuition Reimbursement	89	-	-	-
01-27-204-01	Marketing / Public Relations	21,708	21,485	30,000	30,000
01-27-205-01	Insurance - Building & Equipment	33,000	34,621	37,000	37,000
01-27-205-02	Notary Bonds	-	75	100	100
01-27-206-01	Professional Organizations	2,015	2,070	3,000	2,500
01-27-207-07	Pre-Employment Drug Testing	2,182	3,382	2,000	3,500
01-27-208-13	Employee Recognition	1,727	1,448	2,000	3,000
01-27-210-01	Maint - Bldg. / Land	47,478	93,318	40,000	30,000
01-27-212-05	Equipment Maintenance	7,679	13,572	8,000	10,000
01-27-212-07	Vehicle Maintenance	-	-	500	500
01-27-213-02	Rental Equipment	7,154	16,265	7,500	10,000
01-27-214-03	Printing	11,276	11,515	13,000	13,000
01-27-214-05	Computer Services / Software	10,774	12,144	10,000	13,000
01-27-214-10	Registration Materials	(13)	-	-	-
01-27-214-11	Special Programs	8,068	12,861	10,000	20,000
01-27-214-12	Swim Programs	90	314	500	500
01-27-214-13	Mission Summer Program	28,243	28,520	23,000	29,000
01-27-215-01	Seasonal Programs	12,584	12,317	14,000	20,000
01-27-215-02	Contract Services / Maint. Agreements	57,886	57,728	60,000	60,000
01-27-215-03	Miscellaneous	126	-	-	-
01-27-215-04	Field Trips	31	-	-	-
01-27-215-05	Contract Instructors	152,511	151,310	160,000	150,000
01-27-215-06	Transportation Services	9,993	11,468	10,000	13,000
01-27-215-10	Mission Square Parking Lot Lease	10,417	11,043	12,000	12,000
	Total Contractual Services	\$ 655,826	\$ 772,372	\$ 700,250	\$ 751,250

City of Mission 2018 Annual Budget

Fund:	General
Department:	Parks and Recreation - Sylvester Powell Jr. Community Center

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Commodities</u>					
01-27-301-01	Office Supplies	\$ 3,132	\$ 2,728	\$ 3,500	\$ 3,500
01-27-301-02	Clothing	4,202	3,175	4,000	5,500
01-27-301-03	Food Services / Concession Supplies	7,822	7,186	8,500	7,500
01-27-301-04	Postage	1,828	5,794	5,500	5,500
01-27-301-05	Printing	435	785	1,500	1,500
01-27-301-08	Equipment & Supplies	37,334	41,024	35,000	40,000
01-27-301-09	Special Event Supplies	6,286	4,965	6,500	6,500
01-27-303-04	Safety Supplies	835	597	-	-
01-27-304-02	Cleaning Supplies	20,653	20,278	15,000	20,500
01-27-304-05	Pool Chemicals	8,401	6,070	6,500	6,500
01-27-305-05	Bldg. Maint / Repair / Parts	6,551	4,976	6,000	6,000
01-27-306-01	Gas/Oil	692	588	1,000	1,000
01-27-306-02	Vehicle/Equip Repair Parts	-	30	-	-
	Total Commodities	\$ 98,171	\$ 98,198	\$ 93,000	\$ 104,000
<u>Capital Outlay</u>					
01-27-402-03	Computer Systems	\$ -	\$ -	\$ -	\$ -
01-27-407-01	Eqpt and Eqpt Replacement	-	3,353	-	7,000
01-27-407-03	Construction/Repair	-	-	-	-
01-27-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ -	\$ 3,353	\$ -	\$ 7,000
Parks & Recreation - Community Center Total		\$ 2,087,973	\$ 2,223,912	\$ 2,191,150	\$ 2,309,250

City of Mission 2018 Budget Worksheet

Fund:	General
Department:	Police

Department Description

The Police Department is composed of three divisions: Administration, Patrol and Investigations. The Administrative division is 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. The Patrol Division is comprised of police officers that respond to calls for service, identifying criminal activities, apprehending offenders, making Municipal and District Court appearances, enforcing traffic laws, patrolling neighborhoods, and attending community events/meetings. The Investigations Division unit gathers and processes evidence for solving crimes 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.

The Vision of the Mission Police Department is "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 and, peaceful and inviting community."

Objectives

- Ensure the safety of Mission residents and visitors.
- Enhance the relationship between the police department and those that it serves through programs such as Coffee with a Cop and Citizen's Police Academy.
- Recruit, train, and deploy qualified police personnel.
- Develop and implement the Mental Health Responder program.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 3,076,414	\$ 2,697,671	\$ 2,763,600	\$ 2,948,808
Contractual Services	265,494	352,956	423,850	437,600
Commodities	90,615	105,126	127,200	142,700
Capital Outlay	143,211	375,817	60,000	13,500
Debt Service (Lease)	-	49,318	149,500	145,000
Total	\$ 3,575,734	\$ 3,580,888	\$ 3,524,150	\$ 3,687,608

Authorized Positions

Full-Time	31.00	31.00	31.00	31.00
Part-Time (1040 avg.)	2.00	2.00	1.00	1.00
Seasonal (650 avg.)	0.94	0.94	0.00	0.00
Total	33.94	33.94	32.00	32.00

City of Mission 2018 Annual Budget

Fund:	General
Department:	Police

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Personnel Services</u>					
01-30-101-01	Full Time Salaries	\$ 1,602,050	\$ 1,718,556	\$ 1,740,000	\$ 1,858,000
01-30-101-02	Part Time Salaries	11,794	109	15,000	6,000
01-30-101-04	Overtime Salaries	88,113	85,095	110,000	90,000
01-30-101-05	Overtime Salaries (Court)	-	-	-	10,000
01-30-102-01	Health/Welfare Benefits	334,476	387,423	406,500	413,000
01-30-102-02	Social Security	129,458	129,150	135,200	150,000
01-30-102-03	KPERS	8,833	9,592	8,200	9,308
01-30-102-04	Employment Security	4,012	4,212	1,700	4,000
01-30-102-05	Workers Compensation	33,901	11,094	30,000	35,000
01-30-102-06	City Pension	1,254	(8)	2,000	2,000
01-30-102-07	KP&F Retirement	364,766	350,047	315,000	371,000
01-30-102-08	NEACC Pension	(1,564)	2,398	-	500
	Total Personnel Services	\$ 2,577,092	\$ 2,697,671	\$ 2,763,600	\$ 2,948,808
<u>Contractual Services</u>					
01-30-201-08	Telephone	\$ 18,271	\$ 16,533	\$ 22,000	\$ 22,000
01-30-202-02	Commercial Travel	665	2,211	6,000	5,000
01-30-202-03	Lodging / Meals	12,875	12,068	20,000	20,000
01-30-202-04	Parking / Tolls / Misc.	108	39	400	400
01-30-202-05	Mileage Reimbursement	-	-	200	200
01-30-203-01	Registration / Tuition / Other	12,681	11,089	18,000	22,000
01-30-203-02	Firing Range	9,031	10,824	10,000	10,000
01-30-203-04	Training / Junior College	2,262	4,656	4,000	4,000
01-30-204-01	Advertising - Classified	-	419	500	500
01-30-205-01	Insurance	500	2,838	1,750	-
01-30-205-02	Notary Bonds	100	100	400	400
01-30-206-01	Professional Organizations	2,731	3,071	3,500	3,500
01-30-206-03	Periodicals/Books/Publications	925	521	2,500	1,500
01-30-206-05	Professional Services	141	-	2,000	2,000
01-30-207-07	Pre-employment Exams	2,364	2,289	5,000	5,000
01-30-208-04	Public Relations	7,163	12,470	11,500	12,000
01-30-208-13	Employee Recognition	1,420	2,143	3,000	5,000
01-30-210-02	Janitorial Services	-	3,827	-	12,000
01-30-212-04	Communications / Radios	1,388	-	5,000	5,000
01-30-212-05	Other Equip/Radar/Repair/Misc.	7,477	14,571	10,000	10,000
01-30-212-06	Service Contracts/Rentals	25,796	64,259	75,000	75,000
01-30-212-07	Vehicle Maintenance	45,643	55,289	36,000	40,000
01-30-213-02	Equipment Rental	-	-	750	750
01-30-213-03	Uniform Dry Cleaning	7,216	8,069	10,000	10,000
01-30-214-02	Vehicle Registration	743	363	350	350
01-30-214-05	Computer Services	25,190	24,440	40,000	50,000
01-30-214-06	Animal Control / Care	74,034	77,623	82,000	82,000
01-30-214-08	Prisoner Care	-	20,730	50,000	35,000
01-30-214-09	Crime Prevention	750	-	3,000	1,000
01-30-214-10	DARE Supplies	2,763	973	-	-
01-30-214-12	Bullet Proof Vest Grant	2,920	-	-	-
01-30-215-03	Miscellaneous	338	1,542	1,000	3,000
	Total Contractual Services	\$ 265,494	\$ 352,956	\$ 423,850	\$ 437,600

City of Mission 2018 Annual Budget

Fund:	General
Department:	Police

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimate 2017</u>	<u>Budget 2018</u>
<u>Commodities</u>					
01-30-301-01	Office Supplies	\$ 3,742	\$ 3,989	\$ 4,500	\$ 4,500
01-30-301-02	Copy Machine Supplies	-	-	200	200
01-30-301-04	Postage	374	1,246	2,000	2,000
01-30-301-05	Printed Forms	1,369	1,137	4,000	4,000
01-30-301-06	Other Operating Supplies	1,477	4,844	5,500	5,500
01-30-302-01	Uniforms/Leather/Protect Vests	9,235	30,066	23,000	28,000
01-30-302-02	Equipment - General	13,162	12,367	15,000	23,000
01-30-303-01	Investigation Supplies	1,576	1,603	5,000	5,000
01-30-303-02	Property/Evidence Supplies	1,474	2,579	3,500	3,500
01-30-303-03	Booking Facility Supplies	107	261	1,000	1,000
01-30-305-01	Janitorial Supplies	-	-	-	2,500
01-30-306-01	Fuel	52,413	42,097	55,000	55,000
01-30-306-02	Fleet Tire Replacement	5,686	4,940	7,500	7,500
01-30-306-03	Emergency Management	-	-	1,000	1,000
	Total Commodities	\$ 90,615	\$ 105,126	\$ 127,200	\$ 142,700
<u>Capital Outlay</u>					
01-30-401-01	Office Machines	\$ -	\$ -	\$ -	\$ 7,000
01-30-402-02	Office Furnishings	-	-	-	-
01-30-402-03	Computer Systems	11,401	27,238	-	-
01-30-403-01	Police Vehicles	123,485	345,421	55,500	-
01-30-404-03	Handguns / Shotguns	8,325	3,158	1,000	3,000
01-30-404-04	Radios	-	-	-	-
01-30-404-05	Radar	-	-	3,500	3,500
01-30-404-06	Other Equipment	-	-	-	-
01-30-404-07	Video Recorder	-	-	-	-
01-30-404-08	Motorcycles	-	-	-	-
01-30-404-09	Bicycle Patrol	-	-	-	-
01-30-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ 143,211	\$ 375,817	\$ 60,000	\$ 13,500
<u>Debt Service</u>					
	2014 Lease-Purchase	-	49,318	49,500	49,000
	2016 Lease-Purchase	-	-	100,000	96,000
	Total Debt Service	\$ -	\$ 49,318	\$ 149,500	\$ 145,000
	Police Total	\$ 3,076,414	\$ 3,580,888	\$ 3,524,150	\$ 3,687,608

2018 Capital Project Fund



City of Mission 2018 Budget Worksheet

Fund Group: Capital

Fund: Capital Improvement

Fund Description

The Capital Improvement Fund accounts for resources used to construct and maintain infrastructure city-wide in accordance with a 5-Year Community Investment Program (CIP), or to cover debt service obligations for capital infrastructure projects that have been recently completed.

Funds come from intergovernmental revenues, proceeds from bond issues, and transfers from other funds. The City Council suspended collection of the Transportation Utility Fee with the 2016 Budget. In lieu of this, the general property tax mill levy was increased by 7 mills for the purpose of supporting the street and road construction efforts of the City. The additional property tax collected is transferred from the General Fund to Capital Improvement fund.

Capital Outlay for 2017 includes:

- \$1.3 million for the reconstruction of Foxridge Drive from 56th Street to 51st Street. This includes the narrowing of the street to allow for the installation of new sidewalk and street lights, construction of storm water improvements, and mill overlay of the existing street surface. The City received approximately \$650,000 from the County Assistance for Road Systems (CARS) program.
- \$850,000 has been designated in the 2018 budget for street maintenance.

Debt Service in this fund includes:

- 2007A - Principal & Interest - Relocation of Mission Pet Mart to allow for the Johnson Drive improvements.
- 2013C - Principal & Interest - Reconstruction of Johnson Drive (street portion) from Lamar Avenue to Nall Avenue.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
Department Budget Summary				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	1,518	-	-	-
Commodities	-	-	-	-
Capital Outlay	1,724,621	89,353	1,310,000	850,000
Debt Service	652,107	653,688	654,905	650,474
Transfers/Reserves	-	-	-	-
Total	\$ 2,378,246	\$ 743,041	\$ 1,964,905	\$ 1,500,474

Authorized Positions

Full-Time	0.50	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.50	0.00	0.00	0.00

City of Mission 2018 Annual Budget

		Fund Group:		Capital	
		Fund:		Capital Improvement Fund	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018	
FUND BALANCE JANUARY 1	\$ 196,848	\$ 36,846	\$ 418,402	\$ 335,876	
REVENUES					
Intergovernmental Revenue	\$ 1,640,049	\$ -	\$ 650,000	\$ -	
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	
Miscellaneous and Other					
Mission Pet Mart Loan	\$ 64,360	\$ 64,360	\$ 64,360	\$ 60,000	
Sale of Fixed Assets	-	-	-	-	
West Gateway Plan Review Fees	6,757	1,840	-	-	
Interest	42	120	500	-	
Miscellaneous Revenue	-	11,513	-	-	
Total for Miscellaneous and Other	\$ 71,158	\$ 77,833	\$ 64,860	\$ 60,000	
Transfers From Other Funds					
General Fund	\$ -	\$ 790,654	\$ 890,000	\$ 900,000	
Storm Water Fund	324,038	256,110	277,519	275,220	
Street Sales Tax Fund	183,000	-	-	-	
Total for Transfers from Other Funds	\$ 507,038	\$ 1,046,764	\$ 1,167,519	\$ 1,175,220	
TOTAL REVENUES	\$ 2,218,245	\$ 1,124,597	\$ 1,882,379	\$ 1,235,220	
EXPENDITURES					
Personnel Services	\$ -	\$ -	\$ -	\$ -	
Contractual Services	\$ 1,518	\$ -	\$ -	\$ -	
Commodities	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 1,724,621	\$ 89,353	\$ 1,310,000	\$ 850,000	
Debt Service					
2007A - Principal & Interest	\$ 98,435	\$ 98,688	\$ 99,805	\$ 100,036	
2013C - Principal & Interest (Street	553,672	555,000	555,100	550,438	
Total for Debt Service	\$ 652,107	\$ 653,688	\$ 654,905	\$ 650,474	
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 2,378,246	\$ 743,041	\$ 1,964,905	\$ 1,500,474	
FUND BALANCE DECEMBER 31	\$ 36,846	\$ 418,402	\$ 335,876	\$ 70,622	

City of Mission 2018 Budget Worksheet

Fund Group: Capital

Fund: Vehicle and Equip. Replac.

Fund Description

This fund was created to capture funds transfered from the General Fund for the purpose of buying vehicles and equipment. The fund also captures proceeds from the sale of vehicles and equipment to be re-used for new vehicle purchases.

In future budget years, specific funds will be transferred from the General Fund operating departments that utilize vehicles in amounts that reflect a portion of the future replacement value for upcoming replacement of City vehicles. Each department has a replacement schedule for vehicles that serves as the bases for determining the amount to be transferred.

Purchases for vehicles and equipment will be made from this fund. None are planned for 2018.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers/Reserves	-	-	-	350,000
Total	\$ -	\$ -	\$ -	\$ 350,000
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

		Fund Group: Capital		
		Fund: Vehicle and Equip. Replac.		
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ -	\$ -	\$ -	\$ 250,100
REVENUES				
Transfers from Other Funds				
General Fund	\$ -	\$ -	\$ 250,000	\$ 100,000
Total for Property Taxes	\$ -	\$ -	\$ 250,000	\$ 100,000
Miscellaneous and Other				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ 40,000
Interest	-	-	100	200
Total For Miscellaneous and Other	\$ -	\$ -	\$ 100	\$ 40,200
TOTAL REVENUES	\$ -	\$ -	\$ 250,100	\$ 140,200
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Reserve	\$ -	\$ -	\$ -	\$ 350,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 350,000
FUND BALANCE DECEMBER 31	\$ -	\$ -	\$ 250,100	\$ 40,300

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2018 Special Revenue Funds



City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Storm Water Utility

Fund Description

The Storm Water Utility was established in 2005 to provide an on-going, dedicated revenue source for funding storm water improvements throughout the community. Revenue consists of an annual fee collected from each property in the City as an assessment on the property taxes. The fee is set as a dollar amount per ERU, or equivalent residential unit, that equals 2,600 sq. ft., the amount of impervious surface that an average single-family residential parcel is estimated to have. For 2018, the amount remains at \$28 per ERU/per month. A single-family parcel of property will pay a storm water utility fee of \$336 per year. A larger parcel of property will pay a higher amount, determined by taking the total impervious surface for the parcel and dividing by the 2,600 sq. ft. to determine the appropriate ERU multiplier.

Revenue is also derived from the Rock Creek Drainage Districts #1 and #2, which funds are transferred to the Storm Water Utility .

Funds have been used to pay debt service on the following general obligation bonds:

- 2010A - Refunding of 2008 temporary notes
- 2010B - Restructuring of 2005A and portion of 2009A G.O. Bonds
- 2013C - Storm water portion of the Johnson Drive Improvements
- 2014A - Refunding of a portion of 2009A G.O. Bonds
- 2014B - Refunding of a portion of 2009A G.O. Bonds
- KDHE - A Kansas Department of Health and Environment loan

Minor storm water projects are paid for out of this fund.

The City is identifying opportunities for funding improvements to a portion of Rock Creek between Nall and Roeland Drive as this section has experienced erosion recently.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
Department Budget Summary				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	16,430	31,892	-	35,000
Commodities	-	-	-	-
Capital Outlay	-	-	-	275,000
Debt Service	2,371,807	2,335,943	2,306,346	2,309,473
Transfers/Reserves	324,308	256,110	277,519	275,220
Total	\$ 2,712,545	\$ 2,623,945	\$ 2,583,865	\$ 2,894,693

Authorized Positions

Full-Time	0.50	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.50	0.00	0.00	0.00

City of Mission 2018 Annual Budget

			Fund Group:	Special Revenue
			Fund:	Storm Water Utility
	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Proposed 2018</u>
FUND BALANCE JANUARY 1	\$ 24,077	\$ 37,027	\$ 295,916	\$ 330,251
REVENUES				
Property Taxes				
Property Tax	\$ 5	\$ -	\$ -	\$ -
Delinquent Property Tax	70	-	-	-
Motor Vehicle Tax	-	-	-	-
Total Property Taxes	\$ 75	\$ -	\$ -	\$ -
Fees				
Storm Water Utility Fees	\$ 2,042,515	\$ 2,497,945	\$ 2,500,000	\$ 2,500,000
Storm Water Utility Fees Delinquent	40,698	34,531	30,000	35,000
Total Fees	\$ 2,083,213	\$ 2,532,476	\$ 2,530,000	\$ 2,535,000
Special Assessments	\$ -	\$ 299,798	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Miscellaneous and Other				
Interest	\$ 136	\$ 561	\$ 200	\$ -
Miscellaneous	-	-	-	-
Total Miscellaneous and Other	\$ 136	\$ 561	\$ 200	\$ -
Transfers From Other Funds				
General Fund	\$ 560,000	\$ -	\$ -	\$ -
Capital Improvement Fund	-	-	-	-
Rock Creek Drainage #1 Fund	3,800	-	3,000	3,000
Rock Creek Drainage #2 Fund	78,000	50,000	85,000	85,000
Total Transfer From Other Funds	\$ 641,800	\$ 50,000	\$ 88,000	\$ 88,000
TOTAL REVENUES	<u>\$ 2,725,224</u>	<u>\$ 2,882,835</u>	<u>\$ 2,618,200</u>	<u>\$ 2,623,000</u>

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue	
Fund: Storm Water Utility	

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Proposed 2018</u>
EXPENDITURES				
Personnel Services				
Full-Time Salaries	\$ -	\$ -	\$ -	\$ -
Health/Welfare Benefits	-	-	-	-
Social Security	-	-	-	-
KPERS	-	-	-	-
Employment Security	-	-	-	-
City Pension	-	-	-	-
Total for Personnel	\$ -	\$ -	\$ -	\$ -
Contractual Services				
Professional Services	\$ 465	\$ -	\$ -	\$ -
Engineering/Architecture Services	6,562	11,119	-	10,000
Inspections	-	-	-	-
Storm Drain Repairs	9,403	20,774	-	25,000
Other Contractual Services	-	-	-	-
Refund Rebate Utility Fee	-	-	-	-
Total for Contractual Services	\$ 16,430	\$ 31,892	\$ -	\$ 35,000
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 275,000
Debt Service				
2010A Refunding - Prin & Int	\$ 367,913	\$ 366,613	\$ 367,813	\$ 368,738
2010B Refunding - Interest	279,131	279,131	279,131	279,132
2013C - Prin & Int (Storm Water Portion)	-	-	-	-
2014A Refunding - Prin & Int	343,027	324,838	321,838	1,389,838
2014B Refunding - Prin & Int	1,375,176	1,358,800	1,331,000	265,200
KDHE Loan	6,561	6,562	6,565	6,565
Total For Debt Service	\$ 2,371,807	\$ 2,335,943	\$ 2,306,346	\$ 2,309,473
Transfers To Other Funds				
Capital Improvement Fund	\$ 324,038	\$ 256,110	\$ 277,519	\$ 275,220
Total for Transfers to Other Funds	\$ 324,038	\$ 256,110	\$ 277,519	\$ 275,220
TOTAL EXPENDITURES	<u>\$ 2,712,275</u>	<u>\$ 2,623,945</u>	<u>\$ 2,583,865</u>	<u>\$ 2,894,693</u>
FUND BALANCE DECEMBER 31	\$ 37,027	\$ 295,916	\$ 330,251	\$ 58,558

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Transportation Utility

Fund Description

The City established the Transportation Utility in 2011 to provide an on-going, dedicated revenue source for funding needed street and road improvements throughout the community. Revenue consists of an annual fee collected from each property in the City as an assessment on the property taxes. The fee is set as a amount per vehicle trip generated based on the land use of the property as determined by the Institute of Transportation Engineers' Trip Generation Manual. The residential per trip rate is 2.076 cents and the commercial per trip rate is 1.490 cents. A single-family parcel of property would pay a transportation utility fee of \$72 per year. Other properties would pay a fee based on the land use and the number of vehicles trips.

In 2013, the City was challenged on the legality of the transportation utility fee. The City received a favorable ruling in the district court, but this decision was overturned by the appeals court in July of 2015. The City decided to pursue an appeal to the Kansas Supreme Court, and in May 2017, the Supreme Court affirmed the ruling of the appeallate court, declaring the TUF invalid. In the meantime, however, the City decided to not collect the transportation utility fee for the 2016 and 2017 budget year.

The City has not levied the TUF since 2015. In lieu of the transportation utility fee, the City raised the mill levy by 7 mills in 2016 to provide a funding source for needed street and road improvements. Thus, the Transportation Fund currently has no revenue source and no expenditures.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
Department Budget Summary				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	11,507	-	-	-
Debt Service	885,226	-	-	-
Transfers/Reserves	-	-	-	-
Total	\$ 896,733	\$ -	\$ -	\$ -

Authorized Positions

Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group: Fund:		Special Revenue Transportation Utility Fund	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ 58,385	\$ 14,176	\$ 14,176	\$ 14,176
REVENUES				
Fees				
Transportation Utility Fee	\$ 767,727	\$ -	\$ -	\$ -
Transportation Utility Fee Delinquent	4,285	-	-	-
Total for Fees	\$ 772,012	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-
Miscellaneous and Other				
Reimbursed Expenses	\$ -	\$ -	\$ -	\$ -
Interest	62	-	-	-
Miscellaneous Revenue	-	-	-	-
Total for Miscellaneous and Other	\$ 62	\$ -	\$ -	\$ -
Transfers From Other Funds				
Street Sales Tax	\$ 80,000	\$ -	\$ -	\$ -
Total for Transfers	\$ 80,000	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 852,074</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 11,057	\$ -	\$ -	\$ -
Debt Service				
2011A - Principal and Interest	\$ 885,226	\$ -	\$ -	\$ -
Total for Debt Service	\$ 885,226	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 896,283</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE DECEMBER 31	\$ 14,176	\$ 14,176	\$ 14,176	\$ 14,176

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue Fund: Street Sales Tax

Fund Description

Upon voter approval, the City of Mission began collecting a 1/4 of 1% special sales tax for streets - more commonly known as the Street Sales tax - in April of 2012. The tax has a 10-year sunset expiring in 2022.

Revenue from the street sales tax is pledged to retire the Series 2012-A General Obligation Bonds issued for the Martway/Johnson Drive rehabilitation projects. Any remaining revenue is available to support other street and road improvements.

Debt Service:

- 2012A - Principal & Interest - Martway/Johnson Drive Improvements

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	140,000	150,000	200,000
Debt Service	473,845	470,870	472,045	472,316
Transfers/Reserves	263,000	-	50,000	-
Total	\$ 736,845	\$ 610,870	\$ 672,045	\$ 672,316

Authorized Positions

Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group:		Fund:		Special Revenue Street Sales Tax	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018		
FUND BALANCE JANUARY 1	\$ 517,464	\$ 318,999	\$ 282,500	\$ 160,505		
REVENUES						
Sales Tax - 1/4 Cent for Streets	\$ 554,876	\$ 574,296	\$ 550,000	\$ 575,000		
Miscellaneous and Other						
Interest	\$ 57	\$ 75	\$ 50	\$ 100		
Total Miscellaneous and Other	\$ 57	\$ 75	\$ 50	\$ 100		
TOTAL REVENUES	<u>\$ 554,933</u>	<u>\$ 574,371</u>	<u>\$ 550,050</u>	<u>\$ 575,100</u>		
EXPENDITURES						
Personnel Services	\$ -	\$ -	\$ -	\$ -		
Contractual Services	\$ -	\$ -	\$ -	\$ -		
Commodities	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ 16,553	\$ 140,000	\$ 150,000	\$ 200,000		
Debt Service						
2012A - Principal & Interest	\$ 473,845	\$ 470,870	\$ 472,045	\$ 472,316		
Total for Debt Service	\$ 473,845	\$ 470,870	\$ 472,045	\$ 472,316		
Reserves	\$ -	\$ -	\$ 50,000	\$ -		
Transfers To Other Funds						
Capital Improvement Fund	\$ 183,000	\$ -	\$ -	\$ -		
Transportation Utility Fund	80,000	-	-	-		
Total for Other Funds	\$ 263,000	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES	<u>\$ 753,398</u>	<u>\$ 610,870</u>	<u>\$ 672,045</u>	<u>\$ 672,316</u>		
FUND BALANCE DECEMBER 31	\$ 318,999	\$ 282,500	\$ 160,505	\$ 63,289		

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue Fund: Parks Sales Tax
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Fund Description

Upon voter approval the City of Mission began collecting a 3/8 of 1% Special Sales Tax for Parks and Recreation - more commonly known as the Parks Sales Tax - in April of 2013. The sales tax has a sunset of 10 years expiring in 2023.

A portion of the sales tax is pledged to retire the Series 2013-B General Obligation Bonds that were issued for renovations and improvements to the Mission Family Aquatic Center (MFAC).

Another portion is used to fund various capital improvements at the City's community center, which has primarily been building renovation and equipment maintenance.

The balance has been earmarked to establish a reserve for other parks and recreation activities including repair and maintenance of building components at the City's community center, purchase of a second water slide at the aquatic facility, and implementation of recommendations from the recently completed parks master plan.

A new slide for the MFAC is planned to be purchased and installed this year.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	210,546	404,344	300,000	400,000
Debt Service	529,586	526,450	529,000	531,100
Transfers/Reserves	25,000	-	220,000	330,000
Total	\$ 765,132	\$ 930,794	\$ 1,049,000	\$ 1,261,100
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group: Fund:		Special Revenue Parks Sales Tax	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ 671,668	\$ 738,850	\$ 676,571	\$ 478,071
REVENUES				
Sales Tax - 3/8th Cent for Parks	\$ 832,314	\$ 861,445	\$ 850,000	\$ 875,000
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Miscellaneous and Other				
Miscellaneous	\$ -	\$ 6,766	\$ -	\$ -
Interest	-	305	500	-
Total for Miscellaneous and Other	\$ -	\$ 7,071	\$ 500	\$ -
TOTAL REVENUES	<u>\$ 832,314</u>	<u>\$ 868,516</u>	<u>\$ 850,500</u>	<u>\$ 875,000</u>
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 210,546	\$ 404,344	\$ 300,000	\$ 400,000
Debt Service				
2013B - Principal & Interest	\$ 529,586	\$ 526,450	\$ 529,000	\$ 531,100
Total For Debt Service	\$ 529,586	\$ 526,450	\$ 529,000	\$ 531,100
Reserves				
Park Improv. from Master Plan	\$ -	\$ -	\$ 100,000	\$ 150,000
Facility Reserve Community Cent.	-	-	100,000	150,000
Facility Reserve Aquatic Facility	-	-	20,000	30,000
Total for Reserve Accounts	\$ -	\$ -	\$ 220,000	\$ 330,000
Transfers To Other Funds				
General Fund	\$ 25,000	\$ -	\$ -	\$ -
Total for Transfers to Other Funds	\$ 25,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 765,132</u>	<u>\$ 930,794</u>	<u>\$ 1,049,000</u>	<u>\$ 1,261,100</u>
FUND BALANCE DECEMBER 31	\$ 738,850	\$ 676,571	\$ 478,071	\$ 91,971

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue Fund: Special Highway
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Fund Description

Kansas state statutes (K.S.A. 79-3425c) provide for certain highway aid payments to be distributed directly to cities on a per capita basis from the state treasurer. Payments are made quarterly from the state's Special City and County Highway (SCCH) fund, which receives approximately 35% of the state's motor fuel tax collections. Cities must credit their payments to a separate fund for construction, reconstruction, alteration, repair, and maintenance of streets and highways.

The City utilizes these funds for general street repair including bridges, streetlights, curbs and drainage and the annual chip seal and overlay programs. In the past, these funds have been leveraged with funds from the County Assistance Road System (CARS) program, state and federal grants, and transfers from other funds to pay for major road projects.

Commodity purchases of 2018 is asphalt for general street repairs. Capital outlay for 2018 is for general street maintenance projects.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
Department Budget Summary				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	20,000
Capital Outlay	300,811	199,062	275,000	200,000
Debt Service	-	-	-	-
Transfers/Reserves	-	-	-	-
Total	\$ 300,811	\$ 199,062	\$ 275,000	\$ 220,000

Authorized Positions

Full-Time	0.15	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.15	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group: Fund:		Special Revenue Special Highway	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ 63,176	\$ 12,390	\$ 65,307	\$ 37,107
REVENUES				
Intergovernmental - Kansas Gas Tax	\$ 249,775	\$ 251,967	\$ 246,600	\$ 250,000
Miscellaneous and Other				
Interest	\$ 76	\$ 12	\$ 200	\$ 100
Miscellaneous	174	-	-	-
	\$ 250	\$ 12	\$ 200	\$ 100
TOTAL REVENUES	<u>\$ 250,025</u>	<u>\$ 251,980</u>	<u>\$ 246,800</u>	<u>\$ 250,100</u>
EXPENDITURES				
Personnel Services				
Full-Time Salaries	\$ -	\$ -	\$ -	\$ -
Health/Welfare Benefits	-	-	-	-
Social Security	-	-	-	-
KPERS	-	-	-	-
Employment Security	-	-	-	-
City Pension	-	-	-	-
Total for Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Commodities				
Asphalt Patch	\$ -	\$ -	\$ -	\$ 20,000
Total for Commodities	\$ -	\$ -	\$ -	\$ 20,000
Capital Outlay	\$ 300,811	\$ 199,062	\$ 275,000	\$ 200,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 300,811</u>	<u>\$ 199,062</u>	<u>\$ 275,000</u>	<u>\$ 220,000</u>
FUND BALANCE DECEMBER 31	\$ 12,390	\$ 65,307	\$ 37,107	\$ 67,207

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue Fund Fund: Special Alcohol

Fund Description

By statute, the State of Kansas imposes a 10 percent Liquor Drink Tax (aka Alcohol Tax) on the sale of any drink containing alcoholic liquor sold by clubs, caterers, or drinking establishments. Revenue derived from this tax is allocated 30 percent to the State and 70 percent to the city or county where the tax is collected. The statute further stipulates that for cities of Mission's size, the portion allocated to the local jurisdiction be proportioned in thirds, with one third to the General Fund, one third to a Special Parks and Recreation Fund, and one third to a Special Alcohol Tax Fund.

The Special Alcohol Tax Fund is to support programs "whose principal purpose is alcoholism and drug abuse prevention or treatment of persons who are alcoholics or drug abusers, or are in danger of becoming alcoholics or drug abusers." (KSA 79-41a04).

Of the 2018 funds proportioned to this fund, \$15,000 will support the Mission Police Department's DARE activities, \$14,000 will support the City's participation in the Johnson County mental health co-responder program, and \$30,000 will be provided to agencies designated by the Drug & Alcoholism Council to support the provision of KSA 79-41a04.

The Drug and Alcoholism Council (DAC), a program supported by the United Community Services of Johnson County, offers grants each year to various organizations within the county that provide alcohol and drug abuse prevention and treatment programs. The grants are structured in such a manner that the awarded organizations have access to funds from multiple participating jurisdictions. The governing body of each jurisdiction has the ultimate authority and responsibility to determine which organizations receive funds.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Contractual Services	36,331	30,000	45,000	45,000
Commodities	-	-	-	1,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers/Reserves	-	-	-	-
Total	\$ 51,331	\$ 45,000	\$ 60,000	\$ 61,000

Authorized Positions

Full-Time	0.15	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.15	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group:		Fund:	
			Special Revenue	Special Alcohol
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ 21,626	\$ 27,423	\$ 46,200	\$ 45,200
REVENUES				
Intergovernmental - Alcohol Tax	\$ 57,128	\$ 61,815	\$ 59,000	\$ 65,000
TOTAL REVENUES	\$ 57,128	\$ 61,815	\$ 59,000	\$ 65,000
EXPENDITURES				
Personnel Services				
Full-Time Salaries	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Health/Welfare Benefits	-	-	-	-
Social Security	-	-	-	-
KPERS	-	-	-	-
Employment Security	-	-	-	-
City Pension	-	-	-	-
Total for Personnel Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Contractual Services				
Drug and Alcoholism Council	\$ 36,331	\$ 28,038	\$ 30,000	\$ 30,000
Mental Health Responder	-	-	15,000	15,000
Total Contractual Services	\$ 36,331	\$ 28,038	\$ 45,000	\$ 45,000
Commodities				
DARE Supplies	\$ -	\$ -	\$ -	\$ 1,000
Total Supplies	\$ -	\$ -	\$ -	\$ 1,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 51,331	\$ 43,038	\$ 60,000	\$ 61,000
FUND BALANCE DECEMBER 31	\$ 27,423	\$ 46,200	\$ 45,200	\$ 49,200

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Special Parks and Recreation

Fund Description

By statute, the State of Kansas imposes a 10 percent Liquor Drink Tax (aka Alcohol Tax) on the sale of any drink containing alcoholic liquor sold by clubs, caterers, or drinking establishments. Revenue derived from this tax is allocated 30 percent to the State and 70 percent to the city or county where the tax is collected. The statute further stipulates that for cities of Mission's size, the portion allocated to the local jurisdiction be proportioned in thirds, with one third to the General Fund, one third to a Special Parks and Recreation Fund, and one third to a Special Alcohol Tax Fund.

The funds proportioned to the City's Special Parks and Recreation Fund to support general programming and parks construction and maintenance. Budgeted expenditures include \$48,000 for an annual lease on fitness equipment for the community center, \$10,000 for a sound system for the Community Center's south meeting rooms, and \$5,000 for a small Kaivac cleaning machine.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	323,329	-	-	15,000
Debt Service	-	55,200	55,200	48,000
Transfers/Reserves	-	-	-	-
Total	\$ 323,329	\$ 55,200	\$ 55,200	\$ 63,000
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

			Fund Group:	Special Revenue
			Fund:	Special Parks and Recreation
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ 118,334	\$ 24,065	\$ 29,756	\$ 33,886
REVENUES				
Intergovernmental - Alcohol Tax	\$ 57,129	\$ 60,484	\$ 59,180	\$ 65,000
Bond/Lease Proceeds	\$ 168,128	\$ -	\$ -	\$ -
Miscellaneous and Other				
Miscellaneous	\$ 3,651	\$ 385	\$ -	\$ -
Interest	152	22	150	200
Total Miscellaneous and Other	\$ 3,804	\$ 407	\$ 150	\$ 200
TOTAL REVENUES	\$ 229,060	\$ 60,891	\$ 59,330	\$ 65,200
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 323,329	\$ -	\$ -	\$ 15,000
Debt Service/Lease Payments	\$ -	\$ 55,200	\$ 55,200	\$ 48,000
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 323,329	\$ 55,200	\$ 55,200	\$ 63,000
FUND BALANCE DECEMBER 31	\$ 24,065	\$ 29,756	\$ 33,886	\$ 36,086

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue Fund: Solid Waste Utility
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Fund Description

The City established the Solid Waste Utility in 2008 as a mechanism for more efficient and cost effective collection of residential solid waste, and to promote the recycling of solid waste. Through the Solid Waste Utility, the City contracts with one hauler to provide solid waste collection for all single-family residential properties in the city. The City collects a fee for this service as a special assessment on the property tax.

The City currently has a contract with Waste Management (formerly Deffenbaugh Industries), which will expire in 2019. Solid waste collection (trash, recycling, and yard waste) is once a week, and the service includes a bulky item pick-up the first week of every month. The annual Solid Waste Utility Fee is \$163 per single-family residential parcel.

The City supplements the fee paid by single family property owners with a transfer from the General Fund to the Solid Waste Utility Fund.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	566,441	566,273	570,000	588,100
Commodities	-	1,000	500	500
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers/Reserves	-	-	-	-
Total	\$ 566,441	\$ 567,273	\$ 570,500	\$ 588,600
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group:		Fund:	
	Special Revenue		Solid Waste Utility	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ (45,011)	\$ (41,721)	\$ (30,883)	\$ (29,333)
REVENUES				
Fees				
Solid Waste Utility Fee	\$ 481,367	\$ 490,878	\$ 483,000	\$ 504,000
Trash Bag Sales	1,685	1,918	2,000	2,000
Yard Waste Stickers	1,366	288	1,000	1,000
Commercial Recycling	-	-	-	-
Recycling Rebate	314	-	1,000	1,000
	<u>\$ 484,731</u>	<u>\$ 493,084</u>	<u>\$ 487,000</u>	<u>\$ 508,000</u>
Miscellaneous and Other				
Interest	\$ -	\$ 27	\$ 50	\$ 100
Total for Miscellaneous and Other	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 50</u>	<u>\$ 100</u>
Transfers from Other Funds				
General Fund	\$ 85,000	\$ 85,000	\$ 85,000	\$ 110,000
Total for Miscellaneous and Other	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 110,000</u>
TOTAL REVENUES	<u>\$ 569,731</u>	<u>\$ 578,111</u>	<u>\$ 572,050</u>	<u>\$ 618,100</u>
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services				
Solid Waste Contract	\$ 562,219	\$ 563,419	\$ 565,000	\$ 583,100
Utility Rebate Refund	<u>4,222</u>	<u>2,854</u>	<u>5,000</u>	<u>5,000</u>
Total for Contractual Services	<u>\$ 566,441</u>	<u>\$ 566,273</u>	<u>\$ 570,000</u>	<u>\$ 588,100</u>
Commodities	\$ -	\$ 1,000	\$ 500	\$ 500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 566,441</u>	<u>\$ 567,273</u>	<u>\$ 570,500</u>	<u>\$ 588,600</u>
FUND BALANCE DECEMBER 31	\$ (41,721)	\$ (30,883)	\$ (29,333)	\$ 167

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Mission Conv. And Visitor's Bur.

Fund Description

Charter Ordinance No. 17 was approved in March of 2006 establishing a Transient Guest Tax of 6%, a Convention and Tourism Fund, and a Convention Commission. This was subsequently revised by Charter Ordinance No. 18, which raised the Transient Guest Tax to 9%, and Charter Ordinance No. 24 which reconstituted the Convention Commission to the Mission Convention and Visitors Bureau (MCVB).

The Transient Guest Tax, along with sponsorships, special event revenue, and donations is used for the promotion of the City of Mission and attracting tourism through festivals, special events, and the monthly Mission magazine. A portion of the magazine expenses are covered by the General Fund (Newsletter 01-09-214-07) in the legislative budget.

In 2017, the MCVB Committee was disbanded, but the fund remains to account for receipt and expenditure of the Transient Guest Tax.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	45,663	53,080	103,500	60,000
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers/Reserves	-	-	-	-
Total	\$ 45,663	\$ 53,080	\$ 103,500	\$ 60,000
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group: Fund:		Special Revenue Mission Convention & Visitor's Bur.	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ 54,960	\$ 61,493	\$ 76,346	\$ 17,416
REVENUES				
Transient Guest Tax Receipts	\$ 36,786	\$ 43,835	\$ 35,000	\$ 40,000
Miscellaneous and Other				
Event Sponsorship/Revenue	\$ 6,842	\$ 21,555	\$ 1,500	\$ -
Holiday Adoption Revenue	8,477	2,525	8,000	10,000
Interest	61	-	70	100
Miscellaneous Revenue	-	17	-	-
Total for Miscellaneous and Other	\$ 15,381	\$ 24,097	9,570	10,100
TOTAL REVENUES	<u>\$ 52,166</u>	<u>\$ 67,932</u>	<u>\$ 44,570</u>	<u>\$ 50,100</u>
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services				
MCVB General Expenses	\$ 3,031	\$ 2,264	\$ -	\$ -
Mission Family Festival	1,181	-	-	-
Barbeque Contest	335	17,433	-	-
Holiday Lights Event	9,992	3,641	5,500	-
Mission Merchants	1,605	1,403	-	-
MCVB Magazine	21,838	22,255	50,000	50,000
Holiday Adoptions	7,651	6,083	8,000	10,000
Pole Sign Incentive Program	-	-	15,000	-
Business Support Programs	-	-	25,000	-
Total for Contractual Services	\$ 45,633	\$ 53,080	\$ 103,500	\$ 60,000
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 45,633</u>	<u>\$ 53,080</u>	<u>\$ 103,500</u>	<u>\$ 60,000</u>
FUND BALANCE DECEMBER 31	\$ 61,493	\$ 76,346	\$ 17,416	\$ 7,516

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Mission Crossing TIF/CID

Fund Description

Mission Crossing is the redevelopment of a 6.2 acre site on the City's western boundary that had been the former headquarters and manufacturing plant for Herff Jones, Inc. since 1954. The project entailed the demolition of the existing building and construction of three stand-alone buildings totaling approximately 20,000 square feet of commercial space, and a 100 unit residential facility designed for independent, senior-living.

The mixed use development complies with the redevelopment goals of the City's West Gateway district. It includes streetscape improvements along the project perimeters, a new public park located at the southwest corner of Martway and Broadmoor, a public trail along Metcalf Avenue and two transit shelters to access the enhanced bus services along the Johnson Drive/Martway corridors.

The Mission Crossing Tax Increment Financing (TIF) district and Community Improvement District (CID) were both established in 2010 for the purpose of redirecting revenue (property and sales tax) generated from the project to reimburse the developer for certain development costs. The TIF [K.S.A 12-1770 et seq] is structured to reimburse the developer on a "pay-as-you-go" basis with reimbursement coming from the property tax on the assessed valuation above (property tax increment) the assessed valuation at the time the agreement was adopted (base valuation), and the City's 1% general sales tax generated from all retail sales that occur within the defined project area. The CID [K.S.A 12-6a26 et seq] is structured to reimburse the developer on a "pay-as-you-go" basis with reimbursement coming from an additional 1% sales tax collected on retail sales generated within the district.

This project is anticipated to generate approximately \$3,948,000 in TIF revenue over the 20 year life of the TIF plan, and approximately \$1,188,000 in CID revenue over the 22 year life of the CID.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
Department Budget Summary				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	254,975	233,433	344,000	370,000
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers/Reserves	-	-	-	-
Total	\$ 254,975	\$ 233,433	\$ 344,000	\$ 370,000

Authorized Positions

Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

	Fund Group: Fund:		Special Revenue Mission Crossing TIF/CID	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ -	\$ 26,587	\$ 26,587	\$ 31,321
REVENUES				
Property Taxes -TIF	\$ 143,172	\$ 103,355	\$ 174,378	\$ 177,000
Sales Tax - TIF	\$ 55,163	\$ 68,292	\$ 85,000	\$ 91,000
Sales Tax - CID	\$ 83,228	\$ 66,520	\$ 85,000	\$ 91,000
TOTAL REVENUES	<u>\$ 281,563</u>	<u>\$ 238,167</u>	<u>\$ 344,378</u>	<u>\$ 359,000</u>
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services				
TIF Property Tax Reimbursement	\$ 143,172	\$ 103,355	\$ 174,000	\$ 180,000
TIF Sales Tax Reimbursement	50,370	65,952	85,000	95,000
CID Sales Tax Reimbursement	61,433	64,127	85,000	95,000
Total for Contractual Services	\$ 254,975	\$ 233,433	\$ 344,000	\$ 370,000
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 254,975</u>	<u>\$ 233,433</u>	<u>\$ 344,000</u>	<u>\$ 370,000</u>
FUND BALANCE DECEMBER 31	\$ 26,587	\$ 31,321	\$ 26,965	\$ 20,321

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Cornerstone Commons CID

Fund Description

The Cornerstone Commons project is the redevelopment of a 2.98 acre tract at the southwest corner of Johnson Drive and Barkley Street. Prior to redevelopment, the site was an automobile dealership that had closed.

The project is a mixed-use development that conforms to the design principles of the West Gateway district and Form Based Code by having multi-level structures situated up to the sidewalk, on-street parking, and pedestrian oriented elements such as benches, lighting, and landscaping.

The development includes a 15,000 square foot Natural Grocers store, a 4,000 square foot building for casual dining/retail, and a third 12,000 square foot building for casual dining/retail and office.

The CID [K.S.A 12-6a26 et seq] is structured to reimburse the project developer on a "Pay-As-You-Go" basis with reimbursement coming from an additional 1% sales tax collected on retail sales generated within the district.

The total estimated value for all of these improvements is \$1,721,788, of which the redevelopment agreement stipulates that no more than \$1,500,000 will be reimbursed to the developer through the CID sales tax.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	63,722	65,000	67,500
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers/Reserves	-	-	-	-
Total	\$ -	\$ 63,722	\$ 65,000	\$ 67,500
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

		Fund Group: Fund:		Special Revenue Cornerstone Commons CID	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018	
FUND BALANCE JANUARY 1	\$ -	\$ 6,566	\$ 9,495	\$ 9,495	
REVENUES					
Sales Tax - CID	\$ 6,566	\$ 66,701	\$ 65,000	\$ 67,000	
TOTAL REVENUES	<u>\$ 6,566</u>	<u>\$ 66,701</u>	<u>\$ 65,000</u>	<u>\$ 67,000</u>	
EXPENDITURES					
Personnel Services	\$ -	\$ -	\$ -	\$ -	
Contractual Services					
CID Sales Tax Reimbursement	\$ -	\$ 63,772	\$ 62,500	\$ 65,000	
Administrative Fee	-	-	2,500	2,500	
Total for Contractual Services	<u>\$ -</u>	<u>\$ 63,772</u>	<u>65,000</u>	<u>67,500</u>	
Commodities	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 63,772</u>	<u>\$ 65,000</u>	<u>\$ 67,500</u>	
FUND BALANCE DECEMBER 31	\$ 6,566	\$ 9,495	\$ 9,495	\$ 8,995	

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Rock Creek Drainage Dist. #1

Fund Description

The City established the Rock Creek Drainage District No. 1 pursuant to K.S.A. 13-10,128 through 13-10,133 in July of 2006 (Ordinance 1206). Drainage District No. 1 is comprised of the original Mission Mall site bounded by Shawnee Mission Parkway, Roeland Drive, and Johnson Drive.

A special mill levy is assessed on all properties within the district for the 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. Property tax revenue may also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains. Funds from the Rock Creek Drainage District #1 are transferred to the City's Storm Water Utility Fund to assist with debt service.

At present the site is vacant, but is anticipated to be developed in the near future into a 556,000 square feet residential/retail/commercial mixed-use project to be known as the "Mission Gateway."

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers/Reserves	3,800	-	3,000	3,000
Total	\$ 3,800	\$ -	\$ 3,000	\$ 3,000
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

		Fund Group:		Special Revenue	
		Fund:		Rock Creek Drainage Dist. #1	
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018	
FUND BALANCE JANUARY 1	\$ 2,515	\$ 1,423	\$ 3,672	\$ 3,487	
REVENUES					
Property Taxes					
Real Estate Tax	\$ 2,708	\$ 2,249	\$ 2,800	\$ 3,000	
Real Estate Tax Delinquent	-	-	-	-	
Total for Property Taxes	\$ 2,708	\$ 2,249	\$ 2,800	\$ 3,000	
Miscellaneous and Other					
Interest	\$ -	\$ -	\$ 15	\$ -	
Total for Miscellaneous and Other	\$ -	\$ -	\$ 15	\$ -	
TOTAL REVENUES	<u>\$ 2,708</u>	<u>\$ 2,249</u>	<u>\$ 2,815</u>	<u>\$ 3,000</u>	
EXPENDITURES					
Personnel Services	\$ -	\$ -	\$ -	\$ -	
Contractual Services	\$ -	\$ -	\$ -	\$ -	
Commodities	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	
Transfers To Other Funds					
Storm Water Utility Fund	\$ 3,800	\$ -	\$ 3,000	\$ 3,000	
Total for Transfers To Other Funds	\$ 3,800	\$ -	\$ 3,000	\$ 3,000	
TOTAL EXPENDITURES	<u>\$ 3,800</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	
FUND BALANCE DECEMBER 31	\$ 1,423	\$ 3,672	\$ 3,487	\$ 3,487	

City of Mission 2018 Budget Worksheet

Fund Group: Special Revenue

Fund: Rock Creek Drainage Dist. #2

Fund Description

The City established the Rock Creek Drainage District No. 2 pursuant to K.S.A. 13-10,128 through 13-10,133 in August of 2007 (Ordinance 1241). Drainage District #2 comprises those properties along Rock Creek and within the flood plain of Rock Creek. The district is bounded, approximately, by Roeland Drive on the east, Johnson Drive on the north Martway on the south to a point just east of Lamar.

A special mill levy is assessed on all properties within the district for the 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. Property tax revenue may also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains. Funds from the Rock Creek Drainage District #2 are transferred to the City's Storm Water Utility Fund to assist with debt service.

Both Rock Creek Drainage Districts No. 1 and No. 2 make up the same boundary as the Rock Creek Tax Increment Finance District which was established in 2007 for the purpose of encouraging redevelopment in the flood plain. Most all of the properties in the district are already developed, and redevelopment to-date in the district has been modest.

	Actual 2015	Actual 2016	Estimate 2017	Budget 2018
<u>Department Budget Summary</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	23,670	-	-
Debt Service	-	-	-	-
Transfers/Reserves	78,000	50,000	85,000	85,000
Total	\$ 78,000	\$ 73,670	\$ 85,000	\$ 85,000
<u>Authorized Positions</u>				
Full-Time	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

City of Mission 2018 Annual Budget

			Fund Group:	Special Revenue
			Fund:	Rock Creek Drainage Dist. #2
	Actual 2015	Actual 2016	Budget 2017	Proposed 2018
FUND BALANCE JANUARY 1	\$ 3,758	\$ 3,409	\$ 10,814	\$ 5,819
REVENUES				
Property Taxes				
Real Estate Taxes	\$ 77,636	\$ 81,037	\$ 80,000	\$ 85,000
Real Estate Taxes Delinquent	16	-	-	-
Total for Property Taxes	\$ 77,651	\$ 81,037	\$ 80,000	\$ 85,000
Miscellaneous and Other				
Interest	\$ 1	\$ 37	\$ 5	\$ 100
Total For Miscellaneous and Other	\$ 1	\$ 37	\$ 5	\$ 100
TOTAL REVENUES	<u>\$ 77,652</u>	<u>\$ 81,074</u>	<u>\$ 80,005</u>	<u>\$ 85,100</u>
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 23,670	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds				
Storm Water Utility Fund	\$ 78,000	\$ 50,000	\$ 85,000	\$ 85,000
Total for Transfers To Other Funds	\$ 78,000	\$ 50,000	\$ 85,000	\$ 85,000
TOTAL EXPENDITURES	<u>\$ 78,000</u>	<u>\$ 73,670</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>
FUND BALANCE DECEMBER 31	\$ 3,409	\$ 10,814	\$ 5,819	\$ 5,919

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2018 Community Investment Program



City of Mission 2018 Annual Budget

Community Investment Program

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.

2018-2022 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 storm water 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:

- Storm Water 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 2017 - 2021 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 storm water projects and arterial street projects are funded with assistance through the Johnson County Storm Water Management Advisory Committee (SMAC) or the Johnson County Assisted Road Systems (CARS). The storm water program collects revenue county-wide and reallocates it among all cities. CARS funding is considered and appropriated annually by the Board of County Commissioners.

Conclusion

Mission continues to face infrastructure challenges that 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. 992**

**A RESOLUTION ADOPTING THE 2018-2022 CAPITAL IMPROVEMENT
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, 2011, and 2015 the citizens of Mission articulated redevelopment as one of the top priorities facing the city; and

WHEREAS, the City of Mission, has invested significant resources in infrastructure in support of both public and private-sector goals; and

WHEREAS, a multiyear CIP is 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 specifically commit the city to any expenditures and is an important forecasting tool for the annual budget process; and

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

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

Section 1. The 2018-2022 CIP is adopted. The City expects to receive approximately \$5,225,000 million of revenue and spend \$6,092,647 million in expenditures as part of the 2018 budget related to the Capital Improvement Program. The expenditures exceed revenues as a result the draw down of fund balances carried over from previous years.

Section 2. In 2018, the CIP will fund projects and debt service in three primary program areas: streets, stormwater and parks and recreation. Specific projects and debt service obligations are detailed in the program

plan documents included as Exhibit 1.

Section 3. The Governing Body acknowledges that there are other infrastructure projects which have been identified but are not budgeted in the 2018-2022 CIP. These include, but are not limited to:

- a. Major street construction projects for Barkley St (57th St to 61st St) and Metcalf Ave (56th St to 61st St). Each of these public projects would likely be pursued in partnership with redevelopment by adjacent private property owners.
- b. Completing the remediation of the Rock Creek Floodplain and establishing a Secondary Stormwater System construction program.
- c. Supporting Downtown Mission redevelopment via public parking, public parkland, and a local market that considers the priorities established by the Downtown Visioning Committee (Resolution 849 11-16-11).
- d. Locating and/or maintaining Administrative and Public Safety personnel in facilities that can sustainably meet the long-term needs of the city.
- e. Evaluating the results of the Park Master Plan as it relates to potential development of the secondary trail system to better connect residents and visitors to the primary system.

THIS RESOLUTION IS PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MISSION, this 16th day of August 2017.

THIS RESOLUTION IS APPROVED BY THE MAYOR this 16th day of August 2017.


Steve Schowengerdt, Mayor

ATTEST:


Martha Sumrall, City Clerk

EXHIBIT 1

Street Program Plan (2018-2022)

		2017	2018	2019	2020	2021	2022
Revenues							
	Beginning Balance*	766,209	477,562	531,484	(1,286,087)	(3,450,937)	(5,226,729)
Local Revenue							
	7 mills dedicated to streets	890,000	900,000	900,000	900,000	900,000	900,000
	0.25% Street Sales Tax Revenues - existing	550,000	575,000	575,000	575,000	575,000	145,000
	Sub-total	1,440,000	1,475,000	1,475,000	1,475,000	1,475,000	1,045,000
External Revenue							
	CARS Reimbursements	654,040	-	574,000	2,291,650	-	3,100,000
	Special Highway	246,600	250,000	250,000	250,000	250,000	250,000
	SMAC Reimbursements	-	-	-	-	-	1,500,000
	Grants / Other Outside Funding	-	-	68,000	-	-	1,200,000
	Miscellaneous Revenues	-	-	-	-	-	-
	Sub-total	900,640	250,000	892,000	2,541,650	250,000	6,050,000
Debt Proceeds							
	Sub-total	-	-	-	-	-	-
Total Street Revenues		2,340,640	1,725,000	2,367,000	4,016,650	1,725,000	7,095,000
Expenses							
Capital Projects							
	Foxridge (56th to 51st)	1,310,279	-	-	-	-	-
	Broadmoor (Martson/Jonson Drive)	-	182,000	1,148,000	-	-	-
	Foxridge (51st to Lamar)	-	-	992,000	4,583,300	-	-
	Johnson Drive (Lamar to Metcalf)	-	-	-	-	1,778,000	8,994,000
	Lamar (SMP to Metcalf)	-	-	555,848	-	-	-
	UBAS Treatment - Roe (SMP to 63rd St)	-	-	-	110,877	-	-
	UBAS Treatment - Nall (Martway to 67th St)	-	-	-	-	232,711	-
	UBAS Treatment - Jo Drive (Nall to Roe)	-	300,000	300,000	300,000	300,000	135,756
	Full-depth Reconstruction Projects (non-CARS eligible)	-	-	-	-	-	300,000
	Sub-total	1,310,279	482,000	2,995,848	4,994,177	2,310,711	9,429,756
Maintenance Programs							
	Street Maintenance Program (seal and mill/overlay)	474,000	350,000	350,000	350,000	350,000	350,000
	Chip Seal Contract	105,000	-	-	-	-	-
	Mill & Overlay Contract	369,000	-	-	-	-	-
	PW Maintenance Programs (sidewalks, traffic safety)	76,500	75,000	75,000	75,000	75,000	75,000
	Stanlec Inventory	30,000	-	-	-	-	-
	Trinity Curbs	6,500	-	-	-	-	-
	Striping	20,000	-	-	-	-	-
	Broadmoor/Jo Drive Repairs	20,000	-	-	-	-	-
	Bridge Maintenance/Administrative Costs	25,000	25,000	25,000	25,000	25,000	25,000
	Sub-total	575,500	450,000	450,000	450,000	450,000	450,000
Debt Service							
	Johnson Drive/Martway Debt Service (2012A)	\$472,045	\$472,315	\$471,660	\$470,060	\$472,718	\$474,300
	Jo Drive - Street Portion (2013C)	\$271,463	\$266,763	\$267,063	\$267,263	\$267,363	\$267,363
	Sub-total	743,508	739,078	738,723	737,323	740,081	741,663
Total Street Expenses		2,629,287	1,671,078	4,184,571	6,181,500	3,500,792	10,621,419
Ending Balance		477,562	531,484	(1,286,087)	(3,450,937)	(5,226,729)	(8,753,148)

Remaining Debt Service/
Year Retires
\$271,625 (2023)

Stormwater Program Plan (2018-2022)

		2017	2018	2019	2020	2021	2022
Revenues							
	Beginning Balance	310,403	67,484	(630,660)	(1,878,612)	(2,073,181)	(2,262,287)
<u>Local Revenue</u>							
	Stormwater Utility Fund Revenues	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
	Drainage District Revenues	82,000	85,000	85,000	85,000	85,000	85,000
	Transfer from General Fund for Debt Service	-	-	-	-	-	-
	Transfer from CIP Fund for Debt Service	-	-	-	-	-	-
	Gateway Special Benefit District Revenues	-	-	-	-	-	-
	Sub-total	2,582,000	2,585,000	2,585,000	2,585,000	2,585,000	2,585,000
<u>External Revenue</u>							
	SMAC Revenues	-	-	3,154,140	-	-	-
	Miscellaneous Revenues	-	-	-	-	-	-
	Sub-total	-	-	3,154,140	-	-	-
<u>Debt Proceeds</u>							
	Sub-total	-	-	-	-	-	-
	Total Stormwater Revenues	2,582,000	2,585,000	5,739,140	2,585,000	2,585,000	2,585,000
Expenses							
<u>Capital Projects</u>							
	Rock Creek Channel (Nail to Roeland Drive)	-	640,000	4,206,898	-	-	-
	Sub-total	-	640,000	4,206,898	-	-	-
<u>Maintenance Programs</u>							
	Repair and Maintenance Fund	185,000	25,000	50,000	50,000	50,000	50,000
	6500 W. 51st						
	5820 W. 61st						
	Sinkhole						
	Miscellaneous Engineering	50,000	25,000	50,000	50,000	50,000	50,000
	Sub-total	235,000	50,000	100,000	100,000	100,000	100,000
<u>Debt Service/Loan Repayment</u>							
	KDHE Loan Repayment	6,562	6,562	6,562	6,562	6,562	6,562
	GO Series 2010A	367,613	368,738	369,388	364,763	-	-
	GO Series 2010B	279,131	279,131	279,131	974,131	1,331,331	1,333,131
	GO Series 2013C - Stormwater Portion	283,575	283,675	283,675	283,575	283,375	283,075
	GO Series 2014-A	321,838	1,389,838	1,741,438	1,050,538	1,052,638	1,054,738
	GO Series 2014-B	1,331,000	285,200	-	-	-	-
	Sub-total	2,589,919	2,593,144	2,680,194	2,679,569	2,674,106	2,677,506
	Total Stormwater Expenses	2,824,919	3,283,144	6,987,092	2,779,569	2,774,106	2,777,506
	Ending Balance	67,484	(630,660)	(1,878,612)	(2,073,181)	(2,262,287)	(2,454,793)
	Total Remaining \$7,963,771						

Remaining Debt Service/ Year Retires
 \$59,058 (2031)
 \$0
 \$3,161,324 (2026)
 \$287,000 (2023)
 \$4,456,389 (2029)
 0

Parks & Recreation Program Plan (2018-2022)

	2017	2018	2019	2020	2021	2022
Revenues						
Beginning Fund Balance	706,477	539,806	315,381	230,781	180,331	114,331
Local Revenue						
0.375% Parks & Recreation Sales Tax Revenues Transfers/Other	850,000	850,000	825,000	825,000	825,000	800,000
Sub-total	850,000	850,000	825,000	825,000	825,000	800,000
External Revenue						
Special Parks & Recreation Revenues	59,000	65,000	65,000	65,000	65,000	65,000
Sub-total	59,000	65,000	65,000	65,000	65,000	65,000
Debt Proceeds						
Sub-total	-	-	-	-	-	-
Total Parks and Recreation Revenues	969,000	915,000	890,000	890,000	890,000	865,000
Expenses						
Capital Projects						
Park Systems Improvements	-	105,000	100,000	100,000	150,000	150,000
MFAC Improvements/Equipment Replacement	32,240	127,000	28,000	-	45,000	-
SPJCC Improvements/Equipment Replacement	352,928	289,500	200,500	197,100	117,500	107,500
Computer Replacement	7,500	7,500	7,500	7,500	7,500	7,500
Sub-total Capital Projects	385,168	501,500	328,500	297,100	312,500	257,500
Maintenance/Operations						
Facility Reserve Funds (SPJCC)	50,000	50,000	50,000	50,000	50,000	50,000
Facility Reserve Funds (MFAC)	10,000	10,000	10,000	10,000	10,000	10,000
Park Improvement Fund	50,000	60,000	60,000	60,000	60,000	60,000
Sub-total	110,000	120,000	120,000	120,000	120,000	120,000
Debt Service/Lease Payments						
Outdoor Aquatic Facility Debt Service (2013B)	526,450	529,000	531,100	527,750	529,100	530,000
Outdoor Aquatic Facility Debt Service (2013B)	47,925	47,925	55,000	55,000	55,000	55,000
HVAC Controller Lease	581,503	676,925	588,100	582,750	584,100	585,000
Sub-total	1,055,878	1,253,850	1,174,200	1,165,500	1,168,200	1,170,000
Total Parks & Recreation Expenses	1,076,671	1,134,425	974,500	939,850	965,500	922,500
Ending Balance	538,806	315,381	230,781	180,331	114,331	76,831

\$1,050,000 (2023)
ongoing lease

2018 Outstanding Debt Obligations And Debt Policy



City of Mission 2018 Annual Budget

Debt Service Summary

Overview and Debt Financing Principles

Construction of new infrastructure, or the reconstruction and upgrade of existing infrastructure, can often exceed the financial resources of a local government in a given fiscal year. To overcome this deficit, local governments will often debt-finance these major capital projects over a period of several years. This allows the local government to complete the project in a timely manner rather than saving funds over a period of time to complete the project at a later date.

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, 2017. Debt service schedules are maintained and updated by the Administration Department. The City's current credit rating is "Aa3" as assigned by Moody's Rating Services.

General Obligation Debt Supported by Taxes/Utility Fees

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding at 1-1-16
5/1/07	\$750,000	Series 2007A - Mission Pet Mart - Taxable	9/1/18	\$95,000
8/12/10	\$3,200,000	Series 2010A Stormwater	9/1/20	\$1,045,000
12/15/10	\$6,945,000	Series 2010B Stormwater	9/1/29	\$6,945,000
7/11/13	\$680,000	Series 2013A - Streetlights	9/1/23	\$425,000
12/20/13	\$4,480,000	Series 2013C - Jo Drive	9/1/23	\$3,070,000
8/7/14	\$9,795,000	Series 2014A - 2009A Refunding	9/1/29	\$9,495,000
8/27/14	\$4,035,000	Series 2014B - 2009A Refunding	9/1/18	\$255,000

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	9/1/22	\$2,240,000
7/11/13	\$4,510,000	Series 2013B - Outdoor Pool	9/1/23	\$2,870,000

Legal Debt Margin

Percentage of legal debt margin used measures the City's ability to issue 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 storm water improvements is exempted from the calculation of the legal debt margin.

CITY OF MISSION
DEBT SUMMARY 2018

Debt Issue	Issue Date	Original Issue Amount	Interest Rates	Amount Outstanding 1/1/2018	Debt to be Issued in 2018	Debt Service 2018 Interest	Principal	Amount Outstanding 12/31/2018	Maturity Date	Repayment Source
GO Taxable Bonds, Series 2007A Mission Pet Mart Relocation	5/1/2007	\$ 750,000	5.0-5.3	\$ 95,000	\$ -	\$ 5,036	\$ 95,000	\$ -	9/1/2018	Private Loan
GO Bonds, Series 2010A Refunding of 2008-2 Taxable Temp Notes	8/18/2010	\$ 3,200,000	2.0-2.75	\$ 1,045,000	\$ -	\$ 28,738	\$ 340,000	\$ 705,000	9/1/2020	Storm Water Utility and Drainage Districts
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	9/1/2029	Storm Water Utility and Drainage Districts
GO Bonds, Series 2012A Johnson Drive/Highway Improvements	2/16/2012	\$ 4,360,000	.40-2.0	\$ 2,240,000	\$ -	\$ 37,316	\$ 435,000	\$ 1,805,000	9/1/2022	1/4-cent Street Sales Tax
GO Bonds, Series 2013A Streetsight Acquisition	7/1/2013	\$ 680,000	2.0-3.0	\$ 425,000	\$ -	\$ 10,876	\$ 65,000	\$ 360,000	9/1/2023	General Fund
GO Bonds, Series 2013B Mission Aquatic Center	7/1/2013	\$ 4,510,000	2.0-3.0	\$ 2,870,000	\$ -	\$ 86,100	\$ 445,000	\$ 2,425,000	9/1/2023	Parks & Recreation Sales Tax
GO Bonds, Series 2013C Johnson Drive Improvements	12/20/2013	\$ 4,480,000	2.0-2.5	\$ 3,070,000	\$ -	\$ 65,438	\$ 485,000	\$ 2,585,000	9/1/2023	1/4-cent Street Sales Tax and Storm Water Utility
GO Refunding, Series 2014-A (replaced portion of 2009-A)	8/7/2014	\$ 9,795,000	2.0-3.0	\$ 9,495,000	\$ -	\$ 219,838	\$ 1,170,000	\$ 8,325,000	9/1/2029	Storm Water Utility and Drainage Districts
GO Refunding, Series 2014-B (replaced portion of 2009-A)	8/27/2014	\$ 4,035,000	2.0-4.0	\$ 255,000	\$ -	\$ 10,200	\$ 255,000	\$ -	9/1/2018	Storm Water Utility and Drainage Districts
Totals		\$ 38,755,000		\$ 26,440,000	\$ -	\$ 742,674	\$ 3,290,000	\$ 23,150,000		
						Total Debt Service Payments:				
						\$ 4,032,674				

CITY OF MISSION OUTSTANDING DEBT SUMMARY (NON-GENERAL FUND)

Street Debt Summary 2017-2031															
Issue	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2012A	\$472,045	\$472,315	\$471,660	\$470,060	\$472,718	\$474,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013C (street portion)	\$271,463	\$266,763	\$267,063	\$267,263	\$267,363	\$267,363	\$271,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Totals	\$743,508	\$739,078	\$738,723	\$737,323	\$740,081	\$741,663	\$271,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Stormwater Debt Summary 2017-2031															
Issue	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
KDHE Loan	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562
2010A	\$367,813	\$368,738	\$369,388	\$364,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010B	\$279,131	\$279,131	\$279,131	\$974,131	\$1,331,331	\$1,333,131	\$598,131	\$595,731	\$1,202,731	\$764,731	\$0	\$0	\$0	\$0	\$0
2013C (stormwater portion)	\$283,575	\$283,375	\$283,675	\$283,575	\$283,375	\$283,075	\$287,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014A	\$321,838	\$1,389,838	\$1,741,438	\$1,050,538	\$1,052,838	\$1,054,738	\$1,060,313	\$1,061,563	\$457,188	\$461,325	\$470,050	\$472,150	\$473,800	\$0	\$0
2014 B	\$1,331,000	\$265,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Totals	\$2,589,919	\$2,592,844	\$2,680,194	\$2,679,569	\$2,674,106	\$2,677,506	\$1,952,006	\$1,663,856	\$1,666,481	\$1,232,618	\$476,612	\$478,712	\$480,362	\$6,562	\$6,562

Parks and Recreation Debt Summary 2017-2031															
Issue	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2013B	\$529,000	\$531,100	\$527,750	\$529,100	\$530,000	\$530,450	\$530,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Totals	\$529,000	\$531,100	\$527,750	\$529,100	\$530,000	\$530,450	\$530,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Debt Service Totals	\$3,862,427	\$3,863,022	\$3,946,667	\$3,945,992	\$3,944,187	\$3,949,619	\$2,754,081	\$1,663,856	\$1,666,481	\$1,232,618	\$476,612	\$478,712	\$480,362	\$6,562	\$6,562

City of Mission 2018 Annual Budget

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 required 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.

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Supplemental Information



City of Mission 2018 Annual Budget

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.

**CITY OF MISSION, KANSAS
RESOLUTION NO. 991**

A RESOLUTION ESTABLISHING BUDGET POLICIES FOR BUDGET YEAR 2018 FOR THE CITY OF MISSION, KANSAS.

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

WHEREAS, the City of Mission continues to promote a redevelopment vision designed to bring increased density to our community to positively impact property values 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 maintain and enhance property values and to encourage private redevelopment; and

WHEREAS, the City has implemented more transparent methods for paying for services and infrastructure through dedicated stormwater, solid waste, parks and recreation, and street revenues;

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 5-Year Capital Improvement Program (CIP) within the 2018 Budget.

1. Maintain the Stormwater Utility Fee at \$28 per ERU per month. This provides an estimated \$2.5 million annually in Stormwater Utility fees for repayment of debt service and maintenance of stormwater infrastructure.
2. Establish a property tax mill rate of 8.802 mills in Rock Creek Drainage District #1 which is anticipated to generate approximately \$3,000 annually.
3. Maintain a property tax mill rate of 10.500 mills in Rock Creek Drainage District #2 which is anticipated to generate approximately \$85,000 annually.
4. Maintain the total mill levy in the General Fund at an estimated total mill rate of 18.019. The revenues equivalent to approximately 7 mills (\$900,000), will be transferred to the Capital Improvement Fund to support street maintenance activities.
5. Use revenues from the $\frac{3}{8}$ -cent Parks & Recreation Sales Tax (\$850,000) for debt service on the outdoor aquatic facility, facility/equipment costs associated with the Sylvester Powell, Jr. Community Center and maintenance of the City's outdoor park and trail amenities.

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 2018 Budget.

1. Preserve an estimated 11.019 mills for General Fund operations. Although the total mills to be levied in the General Fund are estimated at 18.019, the revenues generated by approximately 7 mills will be used exclusively for street maintenance.
2. Maintain a General Fund balance of no less than \$2.5 million. The City's goal for reserve funds is 25% of total General Fund revenues. The estimated unreserved fund balance at December 31,

- 2018 is \$2.76 million, or 24% of annual General Fund revenues.
3. Increase the Solid Waste Utility Rate from \$163.08 to \$168.84 annually for single-family property owners. An estimated transfer of \$110,000 from the General Fund subsidizes the remainder of the contract for single-family residential trash service which will be billed at a rate of \$16.36 per household per month in 2018.
 4. Continue to manage the organization's pay structure and benefits in accordance with the total compensation philosophy developed in 2017, including evaluating the potential to implement both market and merit adjustments as the budget allows. A 3% merit pool has been included in the 2018 Budget.
 5. Fund replacement of the highest priority capital equipment needs, including replacement of copiers for City Hall, the Police Department, and Parks and Recreation, a crack seal machine and skid steer trailer in Public Works, Municipal Court software, and handguns and radar units in the Police Department. Capital equipment replacement will be accomplished through purchase and lease-purchase and is estimated at \$432,325.
 6. Maintain the Franchise and Mill Rate Rebate program at 100% of the City Franchise Fees, 100% 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 \$20,000.
 7. Continue to move cost recovery for the Community Center toward 100% of operating costs, excluding capital.

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

1. Continue to look for partnership options that could decrease costs supported by Mission taxpayers.
2. Continue to aggressively manage department expenditures to be as efficient as possible in using limited resources to deliver high quality services.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MISSION on this 16th day of August 2017.

APPROVED BY THE MAYOR on this 16th day of August 2017.


Steve Schowengerdt, Mayor

ATTEST:


Martha Sumrall, City Clerk

City of Mission 2018 Annual Budget

Five Year Historical Analysis of Mill Levies

Break Down of Mill Levy for City of Mission

Taxing Entity	Tax Year				
	2013	2014	2015	2016	2017
State of Kansas	1.500	1.500	1.500	1.500	1.500
Johnson County	17.745	17.764	19.582	19.590	19.318
Johnson County Community College	9.551	9.461	9.469	9.473	9.503
Johnson County Parks and Recreation	2.347	2.349	3.101	3.102	3.112
City of Mission	11.413	11.354	18.225	18.019	17.973
Unified School District #512 (Shawnee Mission)	55.611	55.911	54.059	54.940	53.663
Consolidated Fire District #2	11.004	11.003	11.757	11.769	11.760
Johnson County Library	3.155	3.157	3.912	3.915	3.921
Total Mill Levy for City of Mission	112.326	112.499	121.605	122.308	120.750
Rock Creek Drainage District #1	10.500	10.499	10.499	10.442	8.802
Rock Creek Drainage District #2	10.500	10.500	10.500	10.500	10.500

Some properties within the City of Mission are also in one of two drainage districts. These properties will have an additional mill levy depending on which drainage district they are located in.

Total Mill Levy of Other Cities in Johnson County

City	Tax Year				
	2013	2014	2015	2016	2017
Desoto	147.198	143.757	152.586	154.604	151.604
Edgerton	166.720	153.464	156.336	154.515	150.128
Fairway	119.532	119.774	122.009	124.151	122.691
Gardner	146.601	133.376	136.204	138.354	137.315
Lake Quivira	108.559	108.578	109.372	109.748	108.245
Leawood	131.012	128.864	132.161	130.548	130.684
Lenexa	119.622	121.907	123.430	124.348	122.849
Merriam	117.534	117.747	119.299	120.193	118.758
Mission Hills	122.836	123.068	125.317	126.240	124.739
Mission Woods	112.997	113.229	118.908	119.817	119.061
Olathe	125.447	123.643	126.104	126.147	129.307
Overland Park	102.742	102.979	104.471	106.320	104.582
Prairie Village	120.403	120.638	122.880	123.760	122.088
Roeland Park	134.292	134.523	136.765	137.752	133.800
Shawnee	114.868	114.662	116.190	119.131	117.631
Spring Hill	142.293	140.095	143.613	143.438	144.073
West Wood	124.589	123.420	125.903	125.590	124.084
West wood Hills	120.913	121.065	124.380	129.786	127.720

City of Mission 2018 Annual Budget

Five Year History of Assessed Property Values for City of Mission

Type of Property	Tax Year				
	2013	2014	2015	2016	2017
Real Property	\$ 108,869,417	\$ 112,420,150	\$ 116,824,998	\$ 127,313,589	\$ 134,635,081
Personal Property	1,725,925	1,490,100	1,270,683	1,250,762	1,000,871
Utility Property	3,252,958	3,290,205	3,493,512	3,412,918	4,024,616
Motor Vehicles	11,348,913	11,636,486	11,983,543	12,423,247	12,987,922
Total Assessed Value	\$ 125,197,213	\$ 128,836,941	\$ 133,572,736	\$ 144,400,516	\$ 152,648,490
Change in Total Assessed Value	9.68%	2.91%	3.68%	8.11%	5.71%
City of Mission Mill Levy*	11.413	11.354	18.225	18.019	17.973
Total Property Tax Generated	\$ 1,428,876	\$ 1,462,815	\$ 2,434,363	\$ 2,601,953	\$ 2,743,551

Property Tax Calculation

Determining Assessed Value

State statutes require that the valuation of real property subject to taxation be updated each year as of January 1st, and such property be physically inspected by the County Appraiser at least once every six years. All property is to be valued at its market value, which is what the Appraiser believes to be fairly worth. Assessed value is a percentage of the market value as set by state statutes.

Public Utility Real and Tangible Property	33% of Market Value
Commercial/Industrial Real and Tangible Property	25% of Market Value
Vacant Real Property	12% of Market Value
Residential Real Property	11.5% of Market Value
Motor Vehicles	20% of Market Value

Formula for Determining Property Tax

$$\text{Assessed Property Value} / 1,000 \times \text{Mill Levy} = \text{Property Tax}$$

Example for a Home with a Market Value of \$150,000

$$(\$150,000 \times 33\%) / 1,000 \times 120.75 = \$2,082.94$$

City of Mission, Kansas
2017 - 2018 Salary Schedule

Position Title	Pay Grade	Pay Range		
		Minimum	Midpoint	Maximum
Office Assistant	11	\$32,261	\$39,525	\$46,789
Accountant	11	\$32,261	\$39,525	\$46,789
HR Specialist	17	\$45,110	\$55,257	\$65,404
Accounting Manager	20	\$53,864	\$65,972	\$78,081
Public Information Officer	21	\$57,116	\$69,973	\$82,829
City Clerk	23	\$62,974	\$77,143	\$91,313
Asst City Administrator/Finance Director	31	\$93,490	\$114,521	\$135,553
City Administrator	33	\$102,580	\$125,654	\$148,728
Court Clerk	13	\$37,115	\$45,470	\$53,826
Laborer/Equipment Operator I	11	\$32,261	\$39,525	\$46,789
Laborer/Equipment Operator II	13	\$37,115	\$45,470	\$53,826
Mechanic	15	\$42,620	\$52,212	\$61,803
Public Works Crewleader	16	\$44,666	\$54,718	\$64,770
Public Works Superintendent	21	\$57,116	\$69,973	\$82,829
Public Works Director	29	\$84,399	\$103,388	\$122,377
Neighborhood Services Officer	14	\$40,664	\$49,766	\$58,868
Planning & Development Services Manager	23	\$62,974	\$77,143	\$91,313
Maintenance Worker	10	\$31,066	\$38,050	\$45,033
Facilities & Maintenance Supervisor	20	\$53,864	\$65,972	\$78,081
Aquatics Facilities Manager	17	\$45,110	\$55,257	\$65,404
Aquatics Coordinator	13	\$37,115	\$45,470	\$53,826
Recreation Program Supervisor	20	\$53,864	\$65,972	\$78,081
Recreation Program Coordinator	15	\$42,620	\$52,212	\$61,803
Administrative Supervisor	20	\$53,864	\$65,972	\$78,081
Rental Coordinator	13	\$37,115	\$45,470	\$53,826
Parks & Recreation Director	29	\$84,399	\$103,388	\$122,377
Police Records Clerk	13	\$37,115	\$45,470	\$53,826
Police Officer I	15	\$42,620	\$52,212	\$61,803
Police Officer II	16	\$44,666	\$54,718	\$64,770
Detective	19	\$51,814	\$63,464	\$75,115
Corporal	19	\$51,814	\$63,464	\$75,115
Sergeant	22	\$60,051	\$73,568	\$87,084
Captain	26	\$74,657	\$91,446	\$108,235
Chief of Police	31	\$93,490	\$114,521	\$135,553

City of Mission 2018 Annual Budget

Full-time Equivalent Employees by Function Last Ten Fiscal Years

<u>Function/Program</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government										
Administration/Finance	7	7	7	6	5	5	5	7	7	7
Community Development	4	4	5	5	5	5	5	3	3	3
Municipal Court	3	3	3	3	4	4	4	4	4	4
Public Works	11	11	11	11	11	11	11	11	11	12
Police	31	31	31	31	31	31	31	31	31	30
Parks & Recreation	<u>13</u>	<u>12</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>13</u>	<u>13</u>
Total	69	68	70	69	69	68	68	68	69	69

Source: City of Mission, Kansas Budget

City of Mission 2018 Annual Budget

Glossary of Terms

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 25th 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.