



CITY COUNCIL WORK SESSION
Wednesday, February 24, 2021 at 6:30 p.m.
Meeting Held Virtually Via Zoom

(Information for the public on how to participate will be available at missionks.org/calendar prior to the meeting)

If you require any accommodations (i.e. qualified interpreter, large print, reader, hearing assistance) in order to attend this meeting, please notify the Administrative Office at 913-676-8350 no later than 24 hours prior to the beginning of the meeting.

AGENDA

1. 2020 Year End Budget Review - Laura Smith

City of Mission	Item Number:	1.
DISCUSSION ITEM SUMMARY	Date:	February 22, 2021
Administration	From:	Laura Smith

Discussion items allow the committee the opportunity to freely discuss the issue at hand.

RE: 2020 Budget Review - 2021 Preliminary Budget Revisions

DETAILS: Staff will review and recap the information provided to the Council at the February 3, 2021 Finance + Administration Committee meeting as well as information included in an updated memo included in the packet. This will include a review of the 2020 Year End Budget performance as well as potential revisions to be considered to the 2021 Adopted Budget.

CFAA IMPACTS/CONSIDERATIONS: On-going review and discussion of the budget and fiscal climate ensures the City is appropriately positioned to respond to changes in order to maintain the highest level of service delivery for residents and visitors.

Related Statute/City Ordinance:	NA
Line Item Code/Description:	NA
Available Budget:	NA



MEMORANDUM

Date: February 22, 2021
 To: Mayor and City Council
 From: Laura Smith
 RE: 2020 Budget Recap and 2021 Preliminary Revisions - Continued

Earlier this month, I provided a memo and General Fund budget summary which characterized the City’s ending position for the 2020 Fiscal Year, and started to address the need for potential revisions to the 2021 Budget. I have included that memo as an attachment to the February 24 work session packet as both will inform our conversation on Wednesday evening.

As previously discussed, sales/use tax revenues that outperformed even the original 2020 budget estimates compensated for revenue reductions in other categories and contributed to a much smaller budget deficit at year end than originally estimated (\$345,969 vs. \$1,335,197). In addition, expenditure reductions and other savings helped to achieve this stronger than anticipated budgetary performance. To quickly recap both, the information included in the February 3, 2021 memo is highlighted below as a point of reference:

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	% change Revised to Actual
GF Revenues	\$13,495,900	\$11,266,040	\$11,903,390	(-12%)	6%

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	2021 Budget	2021 Revised
Personnel	\$7,875,060	\$7,101,513	\$6,995,901	(-11%)	\$7,965,026	\$7,965,026
Contractuals	\$3,519,700	\$3,065,939	\$2,663,579	(-24%)	\$3,212,738	\$3,212,738
Commodities	\$ 581,220	\$ 466,797	\$ 445,390	(-23%)	\$ 562,721	\$ 562,721
Capital/Debt Service	\$ 560,112	\$ 841,988	\$1,027,382	83%	\$ 299,200	\$ 299,200
Totals	\$12,536,092	\$11,476,237	\$11,132,252	(-11%)	\$12,039,685	\$12,039,685

This provided an estimated unencumbered fund balance going into 2021 of approximately \$1,732,539 (detailed below).

Total Estimated Fund Balance 12/31/20	\$5,242,657
25% Reserves (Council Policy)	\$3,025,714
Committed:	
ADA Accessibility Funds	\$ 184,404
Assigned:	
Financial Management Software	\$ 100,000
EPC Development Fees	\$ 200,000
DirectionFinder Survey	\$ 16,000
Unencumbered/Excess Fund Balance	\$1,732,539

The February 3 memo began to address potential revisions to General Fund revenues that may be necessary or recommended based on actual performance of the major revenue streams in 2020. That included raising estimated sales/use tax revenues to reflect 2020 actuals, and revising the Community Center revenues downward, again to reflect actual performance in the previous fiscal year.

As illustrated in the table below, these preliminary revisions effectively keep the 2021 General Fund revenues intact.

	2020 Actual	2021 Budget	2021 Revised	\$ change Budget to Revised
GF Revenues	\$11,903,390	\$12,102,854	\$12,063,679	\$39,175

The budget's deficit position can be attributed to the continued decline in revenues generated by the Powell Community Center and the commitment to transfer the equivalent of 7 mills of property tax from the General Fund to the Capital Improvement Program fund to fund street maintenance.

As the attached General Fund Summary recap illustrates, with revisions to the anticipated 2021 revenues and none related to expenditures, the overall General Fund fund balance is anticipated to decrease by approximately (\$1,003,506) at the end of the 2021 fiscal year.

Revenue Considerations - 2021 Revised

A summary of the preliminary budget revisions for 2021 as it relates to revenues are included in the information that follows.

Sales Tax Revenues

Sales Tax Revenues	2021 Budget	2021 Revised (Scenario A)	%change 2021 Revised to 2021 Budget
City	\$3,285,000	\$3,700,000	13%
County	\$1,324,800	\$1,410,000	6%

In addition to the preliminary revision previously included, the budget summary worksheet has been updated to include a third revenue scenario. Similar to the modeling done in connection with the 2020 budget management and 2021 budget development, this scenario considers the impacts of a reduction in sales tax revenues of 7.5% from 2021 Revised projections.

Sales Tax Revenues	2021 Budget	2021 Revised (Scenario B)	%change 2021 Revised to 2021 Budget
City	\$3,285,000	\$3,422,500	4%
County	\$1,324,800	\$1,304,250	(-2%)

Parks and Recreation Revenues:

The 2020 Estimated Budget anticipated a 50% decline in Parks and Recreation revenues, in addition to no revenue from the summer camp program. As a result of COVID-19 impacts, parks and recreation revenues actually decreased by approximately (-68%) overall. As previously outlined in the February 3 memo, the 2021 Adopted Budget included parks and recreation revenues that decreased approximately 25% from 2019 actuals. Based on actual performance in 2020, these revenue projections must be revised downward, in order not to further impact the excess General Fund fund reserves.

It is difficult at this point in the year to predict how quickly revenues might begin to recover with a rollback or relaxing of current public health orders. As we know, the pandemic has impacted individual preferences and behavior, and it is impossible to predict when our members and patrons will feel comfortable returning to the Powell Community Center. Based on the trends from 2020, and other considerations, staff has preliminarily revised the 2021 estimated revenues back to 50% of the original 2020 Budget figures. The impacts are detailed in the table below.

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	2021 Budget	2021 Revised
Memberships	\$625,000	\$312,500	\$289,320	(-54%)	\$468,750	\$312,500
Rentals	\$285,000	\$142,500	\$73,373	(-74%)	\$213,750	\$100,000
Programs	\$400,000	\$200,000	\$121,395	(-70%)	\$300,000	\$175,000
Daily Fees	\$250,000	\$125,000	\$93,980	(-62%)	\$187,500	\$125,000
Summer Camp	\$230,000	\$0	\$1,735	NA	\$225,000	\$105,000
Totals	\$1,790,000	\$780,000	\$579,803	(-68%)	\$1,395,000	\$817,500

Staff continues to refine and explore the potential revenue implications and impacts in each category. A summary of some major revenue generators in each category are highlighted below and will be discussed in more detail during the work session.

MEMBERSHIPS

- Vin Solutions - \$21,000 (*will not renew as long as employees work remotely*)

RENTALS

- Faith Alive Church - ~\$16,054 (*trial period, currently reserved Feb/March dates to see who will come*)
- Gathering Network - ~\$38,000 (*will not renew*)
- Church of God - ~\$15,000 (*if we drop the mask mandate may return Spring.*)
- Rotary - ~\$3,900 (*waiting for numbers to decrease*)
- American Stroke Foundation - \$11,000 (*maybe June-ish, but starting from scratch again*)
- Mission Project Art Club - \$2,640 (*wants to come back, will after vaccines and numbers decrease*)
- Bishop Miege Project Graduation - \$2,100 (*May 2021*)
- RELIV - ~\$2,025
- HyVee - ~\$6,000

PROGRAMS

- Summer Camp - \$105,000 (*cap at 90 campers*)
- Sr Trips - \$21,000 (*if none run*)

It may be prudent to consider revising the reduced (50%) revenue scenario even further to more closely align with the actual performance in 2020. However, staff has not yet taken these steps primarily because the 2020 revenues reflect actual closure of the facility during the stay-at-home

orders, during which time no revenues were being generated. With the facility now open, even in a limited capacity, the 50% reduction seems appropriate at this time.

Revenue generation opportunities for the facility continue to be limited as a result of the pandemic. While the overall estimated impact to General Fund reserves is not unsustainable for another twelve months, if the Council does want to alleviate the impact on the General Fund, there is the option of using Parks + Recreation Sales tax revenues to offset operating costs. The pros and cons of this approach will be reviewed in more detail during the work session.

General Fund Expenses

Currently, the revised 2021 Budget scenarios do not include any reductions on the expense side. When we review the capital and supplemental programs included during last summer’s budget discussions, there were very few “new” projects for 2021. As we continue to evaluate for potential reductions or revisions, the expenses included in the current budget which have not yet been expended include:

Department	Project	Budgeted Amount
Community Development	Building Permitting/Code Enforcement Software	\$ 40,000
Police Department	Directed Patrol Unit	\$135,000 (personnel)

Staff would strongly advocate that the permitting and code enforcement software remain in the budget as we cannot guarantee or predict the functionality and reliability of our current systems. Conversations surrounding the Directed Patrol Unit, and other police department staffing needs/issues is recommended to be deferred until the 2022 budget development process.

Generally, the City can expect to see approximately \$150,000-\$200,000 in annual savings in the personnel line items. That is the result of position vacancies, and for the current year can also be anticipated because of the 0% increase in health insurance costs for 2021.

When we revised our 2020 Budget projections, we anticipated that positions currently vacant at that time would be filled from September 2020 through the end of the year. While we have not implemented a complete hiring freeze across the organization, part of the personnel savings realized at the end of 2020 were the direct result of position vacancies. The 2021 Budget did not include any new positions, and was based on budget authority for seventy-five (75) full-time employees (FTEs). Those positions are assigned by Department as indicated below:

Department	Admin	Court	Public Works	Comm Dev	Parks + Recreation	Police	Total
# of FTEs	7	3	12	5	13	35	75

Currently, Department full-time department staffing levels are as follows:

Department	Budgeted	Current Staff	Vacant Positions
Administration	7	7	0
Municipal Court	3	3	0
Public Works	12	11	1
Comm Development	5	4	1
Parks + Recreation	13	12	1
Police	35 (31 sworn)	32 (28 sworn)	3

We continue to actively recruit for Public Works positions to ensure we can meet our snow plowing, street maintenance and other infrastructure needs throughout the year. We are also actively recruiting for the Aquatics Coordinator's position in Parks + Recreation in anticipation of opening the Mission Family Aquatic Center for the 2021 season.

In the Police Department, we have committed to hold the two additional positions originally anticipated for the Directed Patrol Unit vacant through the remainder of 2021. The other sworn position will be part of restructuring conversations that will begin in March.

Additional Revisions and Considerations for 2021 Budget

Staff looks forward to the work session on February 24 to review and discuss potential revisions for the 2021 Budget with the Council. It will also provide the first opportunity for members of the Council to share any specific goals or objectives they may be considering for the 2022 budget process.

City of Mission 2020 Recap and 2021 Preliminary Revisions

General Fund Summary

	Budget 2020	Estimated 2020	Actual 2020	Adopted 2021	Revised 2021 Scenario A	Revised 2021 Scenario B
<u>BEGINNING FUND BALANCE</u>	\$ 5,588,626	\$ 5,588,626	\$ 5,588,626	\$ 5,242,657	\$ 5,242,657	\$ 5,242,657
<u>REVENUES</u>						
Property Taxes	\$ 1,665,000	\$ 1,660,000	\$ 1,649,004	1,747,500	1,747,500	1,747,500
Property Taxes For Streets	975,000	1,050,000	1,032,107	1,102,500	1,102,500	1,102,500
Motor Vehicle Taxes	268,300	244,600	241,689	248,538	248,538	248,538
Sales/Use Taxes	3,650,000	3,285,000	3,798,808	3,285,000	3,700,000	3,422,500
Franchise Taxes	1,127,500	1,008,500	1,017,439	1,077,000	1,020,000	1,020,000
Licenses and Permits	158,700	157,400	155,330	157,900	157,900	157,900
Review/Plan Inspection Fees	225,000	175,000	188,056	175,000	200,000	200,000
Police Fines	1,160,500	753,990	613,013	1,083,842	1,083,842	1,083,842
Service Charges	114,500	113,500	142,812	137,700	137,700	137,700
Pool Revenue	155,000	-	(122)	108,324	108,324	108,324
Community Center Revenue	1,849,400	835,750	635,384	1,452,250	944,875	944,875
Intergovernmental Revenue	1,562,000	1,379,300	1,537,346	1,399,300	1,484,500	1,378,750
Miscellaneous	135,000	183,000	472,524	128,000	128,000	128,000
TIF/CID Proceeds	-	-	-	-	-	-
Bond/Lease Proceeds	450,000	420,000	420,000	-	-	-
Transfers In	-	-	-	-	-	-
TOTAL REVENUES	\$ 13,495,900	\$ 11,266,040	\$ 11,903,390	\$ 12,102,854	\$ 12,063,679	\$ 11,680,429
<u>EXPENSES</u>						
Personnel Services	\$ 7,875,060	\$ 7,101,513	\$ 6,995,901	\$ 7,965,026	\$ 7,965,026	\$ 7,965,026
Contractual Services	3,519,700	3,065,939	2,663,579	3,212,738	3,212,738	3,212,738
Commodities	581,220	466,797	445,390	562,721	562,721	562,721
Capital Outlay	355,112	620,988	807,657	111,200	111,200	111,200
Debt Service/Lease-Purchase	205,000	221,000	219,725	188,000	188,000	188,000
Contingency/Reserve	-	-	-	-	-	-
Sub Total for Expenses	\$ 12,536,092	\$ 11,476,237	\$ 11,132,252	\$ 12,039,685	\$ 12,039,685	\$ 12,039,685
Transfers Out						
Storm Water Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund	975,000	1,050,000	1,032,107	1,102,500	1,102,500	1,102,500
Solid Waste Fund	85,000	85,000	85,000	75,000	75,000	75,000
Equipment Replacement Fund	-	-	-	-	-	-
Sub Total for Transfers Out	\$ 1,060,000	\$ 1,135,000	\$ 1,117,107	\$ 1,177,500	\$ 1,177,500	\$ 1,177,500
TOTAL EXPENSES	\$ 13,596,092	\$ 12,611,237	\$ 12,249,359	\$ 13,217,185	\$ 13,217,185	\$ 13,217,185
<u>DIFFERENCE (Revenues/Expenses)</u>	\$ (100,192)	\$ (1,345,197)	\$ (345,969)	\$ (1,114,331)	\$ (1,153,506)	\$ (1,536,756)
<u>ENDING FUND BALANCE</u>	\$ 5,488,434	\$ 4,243,429	\$ 5,242,657	\$ 4,128,326	\$ 4,089,151	\$ 3,705,901



MONTHLY FINANCIAL REPORT

2020 YE Review and Preliminary 2021 Revisions

MISSION
Kansas





MEMORANDUM

Date: February 3, 2021
To: Mayor and City Council
From: Laura Smith
RE: 2020 Budget Recap and 2021 Preliminary Revisions

When we presented the final recommended budget for 2021 last summer, we characterized the process as “a journey without a roadmap.” Using a series of models to develop scenarios and alternatives that would allow us to respond to changes, we ultimately adopted a 2021 Budget which conservatively addressed the challenges presented by the COVID-19 pandemic while continuing to emphasize high quality service delivery.

We updated and refreshed monthly interim financial reports in August 2020, and incorporated them into the City Council’s legislative meeting agendas, seeking to elevate the opportunities for on-going public dialogue about the budget. With the 2020 fiscal year now closed, staff has begun the process of carefully evaluating revenues and expenses to provide an accurate snapshot of where we ended the year compared to both budget and our revised estimates. We are also working to review and, where necessary, adjust revenue estimates for 2021.

As the Governing Body will recall, the City’s fund balance position at the end of 2019 provided a unique opportunity to mitigate the need to make radical decisions in fiscal years 2020 and 2021 that could have potentially long-ranging impacts. Staff continues to acknowledge that reliance on reserves is not a sustainable budget strategy, but Mission’s conservative fiscal management over the past several years has provided an opportunity to maintain the level of programs and services our businesses and residents have come to expect.

General Fund Revenues

This General Fund operating budget is supported by four primary revenue streams: sales/use taxes (local and intergovernmental), property taxes, parks and recreation revenues, and fines and forfeitures. The Adopted 2020 Budget included revenues totaling \$13,495,000 or an estimated 6% increase over 2019 actuals. During the annual budget process we revised the 2020 revenue estimates to address real and potential changes in the major revenue streams. Sales tax projections, parks and recreation revenues, and fine and forfeiture revenues were dramatically reduced, resulting in revised 2020 revenues totaling \$11,266,040, a reduction of \$2.2 million from the original 2020 Budget or approximately a 17% decrease.

A recap of the assumptions used for the 2020 Revisions and the 2021 Budget as well as actual performance is detailed by revenue category below.

Sales and Use Taxes: The largest revenue stream in the City’s General Fund comes from sales and use taxes which include the City’s 1% general sales taxes and a portion of the County’s sales taxes. Sales tax receipts continued to perform in alignment with original budget estimates, so the 2020 revenues were decreased by 10% over the 2020 Adopted budget and then carried over with no growth into 2021.

As the fiscal year continued to progress, we never actually experienced a decrease in sales tax revenues when compared to original budget estimates. Mission’s experience was similar to most other cities in Johnson County. The table below highlights sales tax performance, and potential considerations for revised 2021 budget estimates.

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	2021 Budget	2021 Revised
City	\$3,650,000	\$3,285,000	\$3,798,808	4%	\$3,285,000	\$3,700,000
County	\$1,472,000	\$1,324,800	\$1,457,794	>1% decrease	\$1,324,800	\$1,410,000

Property Tax Revenues: Property tax revenues make up the second largest share of General Fund revenues. Mission’s 2020 assessed valuation saw an estimated 5% increase over the previous year. No revenue reductions were included in the revised 2020 budget, and property tax revenues performed as anticipated.

Parks and Recreation Revenues: Parks and Recreation revenues are generated through a variety of sources including memberships, facility rentals, class/program fees and summer camp fees from the Community Center and memberships, daily fees and concessions from the Mission Family Aquatic Center (MFAC). These revenues were significantly impacted by shut-downs and restrictions imposed as a result of COVID-19, many of which remain in place currently. In 2020, these revenues were impacted by a three month closure of the Powell Community Center, cancellation of the summer camp program, and the decision not to open the MFAC for the season.

The 2020 Estimated Budget anticipated a 50% decline in Parks and Recreation revenues, plus no revenues from summer camp. As a result of COVID-19 trends and incident/positivity rates that continued to climb through the third and fourth quarters of last year, we did not realize even this reduced level of revenue. The table below highlights the various Parks and Recreation revenue categories and summarizes performance in each with a comparison of actual to original budget. You will note that memberships were the closest to the estimated budget reductions, and the total revenue decrease for the Powell Community Center was -68%.

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	2021 Budget	2021 Revised
Memberships	\$625,000	\$312,500	\$289,320	(-54%)	\$468,750	\$312,500
Rentals	\$285,000	\$142,500	\$73,373	(-74%)	\$213,750	\$100,000
Programs	\$400,000	\$200,000	\$121,395	(-70%)	\$300,000	\$175,000
Daily Fees	\$250,000	\$125,000	\$93,980	(-62%)	\$187,500	\$125,000
Summer Camp	\$230,000	\$0	\$1,735	NA	\$225,000	\$175,000
Totals	\$1,790,000	\$780,000	\$579,803	(-68%)	\$1,395,000	\$887,500

The Adopted 2021 Budget increased projected revenues upward planning for a 25% reduction in revenues. Based on the actual performance at YE 2020, it would seem appropriate to revise these estimates downward. We are still hopeful that as a result of vaccine roll-out and resulting downward COVID-19 trends, performance in some categories could see some improvement. However, at this time parks and recreation revenues remain extremely vulnerable to facility closure requirements and both state and county reopening and recovery strategies.

Perhaps the most vulnerable revenue stream at this time is the Summer Camp as we evaluate whether we believe we can safely and effectively provide day camp programs in accordance with appropriate COVID-19 safety protocols for campers, staff and other patrons. Other providers (JCPRD) are offering programs and we are currently researching and evaluating options for 2021.

Fine and Forfeiture Revenues: Fine and forfeiture revenues are those collected as a result of law enforcement activity, primarily traffic enforcement, and associated municipal court charges. Underperformance of this revenue stream had been masked by sales and use taxes in recent years, and required an adjustment prior to estimating any COVID-19 impacts. During the budget process, revenues were first brought in line with 2019 collections, and then decreased by 30%. As the table below illustrates, 2020 revenues were approximately \$140,977 or 19% less than the revised estimate, and 43% less than the 2020 Budget.

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	2021 Budget	2021 Revised
Fines	\$1,078,000	\$753,990	\$613,013	(-43%)	\$1,083,842	\$1,083,842

The estimated recovery for this revenue stream is not recommended for revision at this time as

it is not necessarily dependent on a broader economic recovery.

2020 General Revenue Summary

As we've discussed in the monthly interim financial reports, and as reflected in the attached 2020 YE Summary Report, the overall revenue outlook for the General Fund continued to improve throughout the year, driven almost exclusively by sales tax performance. The table below includes summary information which is also shown in more detail in the accompanying reports.

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	% change Revised to Actual
GF Revenues	\$13,495,900	\$11,266,040	\$11,903,390	(-12%)	6%

It is important to note that a significant portion of the increase in revenues between 2020 Revised and 2020 Actual is the result of unique or one-time payments as described below:

Total difference 2020 Actual/2020 Revised:	\$637,350
CARES Act Distribution	\$302,971
EPC Contribution	\$100,000
½ Roeland Park Deannexation	<u>\$ 32,301</u>
	\$435,272

General Fund Expenses

General Fund expenses are tracked and monitored in several distinct categories which include: Personnel, Contractuals, Commodities, Capital, Debt Services/Lease Payments, and Transfers to Other Funds.

	2020 Budget	2020 Revised	2020 Actual	% change Budget to Actual	2021 Budget	2021 Revised
Personnel	\$7,875,060	\$7,101,513	\$6,995,901	(-11%)	\$7,965,026	\$7,965,026
Contractuals	\$3,519,700	\$3,065,939	\$2,663,579	(-24%)	\$3,212,738	\$3,212,738
Commodities	\$ 581,220	\$ 466,797	\$ 445,390	(-23%)	\$ 562,721	\$ 562,721
Capital	\$ 205,000	\$ 221,000	\$ 219,725	7%	\$ 188,000	\$ 188,000

As a result of tight fiscal controls, activities not undertaken as a result of COVID-19

restrictions, and other strategies, the 2020 fiscal year expenses came in approximately \$362,000 under the revised budget which has already been reduced by \$984,855 or 7% from the Adopted 2020 Budget. As noted on the General Fund Summary Report included in the packet, the final difference between revenues and expenses (amount of fund balance required to balance budget) was \$345,969 as opposed to the \$1,345,197 originally anticipated.

The unaudited ending General Fund fund balance is estimated at \$5,242,657 and is allocated as follows:

Total Estimated Fund Balance	\$5,242,657
25% Reserves (Council Policy)	\$3,025,714
Committed:	
ADA Accessibility Funds	\$ 184,404
Assigned:	
Financial Management Software	\$ 100,000
EPC Development Fees	\$ 200,000
DirectionFinder Survey	\$ 16,000
Unencumbered/Excess Fund Balance	\$1,732,539

Additional Revisions and Considerations for 2021 Budget

Staff anticipates a City Council work session on February 24, 2021 to review and discuss the information included in this update along with additional review of recommendations and/or potential revisions for the 2021 Budget. This will provide Council with ample opportunity to review this report and time to focus exclusively on the budget without other competing agenda items.

City of Mission 2020 Recap and 2021 Preliminary Revisions

General Fund Summary

	Actual 2019	Budget 2020	Estimated 2020	Actual 2020	Adopted 2021	Revised 2021
<u>BEGINNING FUND BALANCE</u>	\$ 5,327,212	\$ 5,588,626	\$ 5,588,626	\$ 5,588,626	\$ 5,242,657	\$ 5,242,657
<u>REVENUES</u>						
Property Taxes	\$ 1,749,800	\$ 1,665,000	\$ 1,660,000	\$ 1,649,004	1,747,500	1,747,500
Property Taxes For Streets	1,014,780	975,000	1,050,000	1,032,107	1,102,500	1,102,500
Motor Vehicle Taxes	246,313	268,300	244,600	241,689	248,538	248,538
Sales/Use Taxes	3,639,764	3,650,000	3,285,000	3,798,808	3,285,000	3,700,000
Franchise Taxes	1,024,697	1,127,500	1,008,500	1,017,439	1,077,000	1,020,000
Licenses and Permits	155,907	158,700	157,400	155,330	157,900	157,900
Review/Plan Inspection Fees	236,566	225,000	175,000	188,056	175,000	200,000
Police Fines	1,078,268	1,160,500	753,990	613,013	1,083,842	1,083,842
Service Charges	137,009	114,500	113,500	142,812	137,700	137,700
Pool Revenue	144,225	155,000	-	(122)	108,324	108,324
Community Center Revenue	1,698,878	1,849,400	835,750	635,384	1,452,250	944,875
Intergovernmental Revenue	1,539,116	1,562,000	1,379,300	1,537,346	1,399,300	1,484,500
Miscellaneous	124,046	135,000	183,000	472,524	128,000	128,000
TIF/CID Proceeds	-	-	-	-	-	-
Bond/Lease Proceeds	-	450,000	420,000	420,000	-	-
Transfers In	-	-	-	-	-	-
TOTAL REVENUES	\$ 12,789,369	\$ 13,495,900	\$ 11,266,040	\$ 11,903,390	\$ 12,102,854	\$ 12,063,679
<u>EXPENSES</u>						
Personnel Services	\$ 7,121,949	\$ 7,875,060	\$ 7,101,513	\$ 6,995,901	\$ 7,965,026	\$ 7,815,026
Contractual Services	2,773,129	3,519,700	3,065,939	2,663,579	3,212,738	3,212,738
Commodities	525,373	581,220	466,797	445,390	562,721	562,721
Capital Outlay	708,037	355,112	620,988	807,657	111,200	111,200
Debt Service/Lease-Purchase	195,774	205,000	221,000	219,725	188,000	188,000
Contingency/Reserve	148,720	-	-	-	-	-
Sub Total for Expenses	\$ 11,472,982	\$ 12,536,092	\$ 11,476,237	\$ 11,132,252	\$ 12,039,685	\$ 11,889,685
Transfers Out						
Storm Water Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund	1,014,780	975,000	1,050,000	1,032,107	1,102,500	1,102,500
Solid Waste Fund	85,000	85,000	85,000	85,000	75,000	75,000
Equipment Replacement Fund	(44,807)	-	-	-	-	-
Sub Total for Transfers Out	\$ 1,054,973	\$ 1,060,000	\$ 1,135,000	\$ 1,117,107	\$ 1,177,500	\$ 1,177,500
TOTAL EXPENSES	\$ 12,527,955	\$ 13,596,092	\$ 12,611,237	\$ 12,249,359	\$ 13,217,185	\$ 13,067,185
<u>DIFFERENCE (Revenues/Expenses)</u>	\$ 261,414	\$ (100,192)	\$ (1,345,197)	\$ (345,969)	\$ (1,114,331)	\$ (1,003,506)
<u>ENDING FUND BALANCE</u>	\$ 5,588,626	\$ 5,488,434	\$ 4,243,429	\$ 5,242,657	\$ 4,128,326	\$ 4,239,151

City of Mission 2020 YE Recap and 2021 Preliminary Revisions

Revenue Detail

	2019 Actual	2020 Budget	2020 Estimated	2020 Actual	2021 Adopted	2021 Revised
<u>Property Tax</u>						
Real Estate Tax (General Property Tax)	1,735,980	1,650,000	1,650,000	1,631,153	1,732,500	1,732,500
Delinquent Real Estate Tax	13,820	15,000	10,000	17,851	15,000	15,000
Property Tax	1,749,800	1,665,000	1,660,000	1,649,004	1,747,500	1,747,500
<u>Property Tax for Streets (7 Mills)</u>	1,014,780	975,000	1,050,000	1,032,107	1,102,500	1,102,500
<u>Motor Vehicle Tax</u>						
Motor Vehicle Tax	241,875	263,000	240,000	237,105	241,923	241,923
Recreational Vehicle Tax	895	800	600	831	682	682
Heavy Truck Tax	3,526	4,000	3,500	3,488	5,633	5,633
Rental Excise Tax	-	-	-	-	-	-
Delinquent Personal Property Tax	17	500	500	265	300	300
Motor Vehicle Tax	246,313	268,300	244,600	241,689	248,538	248,538
<u>City Sales/Use Tax</u>						
City Sales Tax	2,482,631	2,420,000	2,178,000	2,467,951	2,178,000	2,465,000
City Use Tax	1,157,133	1,230,000	1,107,000	1,330,857	1,107,000	1,235,000
City Sales/Use Tax	3,639,764	3,650,000	3,285,000	3,798,808	3,285,000	3,700,000
<u>Franchise Tax</u>						
KCP&L	682,577	750,000	625,000	705,607	725,000	713,000
KS Gas Service	200,175	225,000	250,000	179,557	225,000	180,000
SBC Telephone	18,864	19,000	19,000	15,681	19,000	19,000
Consolidated Telephone (formerly SureWest)	3,027	3,500	3,500	2,386	3,000	3,000
AT&T (SBC) Video	27,989	27,000	26,000	25,864	25,000	25,000
Consolidated Video (formerly SureWest)	10,384	20,000	9,000	9,133	8,000	8,000
Spectrum Video (formerly Time Warner)	57,170	55,000	55,000	57,239	53,000	53,000
Google (New)	24,511	28,000	21,000	21,972	19,000	19,000
Franchise Tax	1,024,697	1,127,500	1,008,500	1,017,439	1,077,000	1,020,000
<u>Licenses and Permits</u>						
Occupational License	100,987	95,000	95,000	77,068	95,000	95,000
Public Works Permits	4,200	3,500	3,500	2,850	3,500	3,500
Rental License	33,598	45,000	45,000	62,420	45,000	45,000
Rental Inspection Fee	-	1,000	-	-	-	-
Tree Service License Fee	10	200	-	-	-	-
Sign Permit Fee	5,612	5,000	6,000	5,685	5,000	5,000
Land Use Fee	1,725	1,500	1,500	430	1,500	1,500
Liquor License	7,975	5,000	5,000	4,500	6,500	6,500
Operator/Solicitor/Massage License	1,150	2,000	1,000	1,377	1,000	1,000
Animal License	650	500	400	1,000	400	400
Licenses and Permits	155,907	158,700	157,400	155,330	157,900	157,900
<u>Plan Review/Inspection Fees</u>						
Building Permit Fees	121,562	150,000	125,000	140,031	125,000	150,000
Plan Review Fees	115,004	75,000	50,000	48,025	50,000	50,000
Plan Review/Inspection Fees	236,566	225,000	175,000	188,056	175,000	200,000

	Actual 2019	Budget 2020	2020 Year End Projection	2020 Actual	Proposed 2021	Proposed 2021
<u>Intergovernmental Revenue</u>						
County Sales/Use Tax						
County Sales Tax	679,402	695,000	625,500	657,607	625,500	645,000
County Use Tax	<u>151,654</u>	<u>150,000</u>	<u>135,000</u>	<u>176,886</u>	<u>135,000</u>	<u>165,000</u>
County Sales/Use Tax	831,056	845,000	760,500	834,493	760,500	810,000
County Sales/Use Tax - Jail						
County Jail Sales Tax	168,573	172,000	154,800	163,545	154,800	160,000
County Jail Use Tax	<u>37,913</u>	<u>37,000</u>	<u>33,300</u>	<u>44,222</u>	<u>33,300</u>	<u>40,000</u>
County Sales/Use Tax - Jail	206,486	209,000	188,100	207,767	188,100	200,000
County Sales/Use Tax - Pub Safety						
County Public Safety Sales Tax	168,573	172,000	154,800	163,545	154,800	160,000
County Public Safety Use Tax	<u>37,913</u>	<u>37,000</u>	<u>33,300</u>	<u>44,222</u>	<u>33,300</u>	<u>40,000</u>
County Sales/Use Tax - Pub Safety	206,486	209,000	188,100	207,767	188,100	200,000
County Sales/Use Tax - Court House						
County Court House Sales Tax	168,572	172,000	154,800	163,544	154,800	160,000
County Court House Use Tax	<u>37,913</u>	<u>37,000</u>	<u>33,300</u>	<u>44,222</u>	<u>33,300</u>	<u>40,000</u>
County Sales/Use Tax - Pub Safety	206,485	209,000	188,100	207,766	188,100	200,000
Alcohol Tax	88,603	85,000	50,000	73,607	70,000	70,000
Other Intergovernmental Revenue	-	5,000	4,500	5,946	4,500	4,500
Total for Intergovernmental	1,539,116	1,562,000	1,379,300	1,537,346	1,399,300	1,484,500
<u>Police Fines</u>						
Fines	1,021,428	1,100,000	715,000	583,626	1,031,642	1,031,642
Parking Fines	8,275	5,000	3,000	2,100	4,000	4,000
Alarm Fines	500	500	200	25	200	200
Police Dept. Lab Fees	(499)	500	790	1,370	500	500
Fuel Assessment Fees	9,106	9,000	6,500	4,840	10,000	10,000
ADA Accessibility Fees	36,086	40,000	26,000	18,902	35,000	35,000
Motion Fees	2,472	5,000	2,000	1,150	2,000	2,000
Expungement Fees	900	500	500	1,000	500	500
Court Appointed Attorney	-	-	-	-	-	-
Police Fines	<u>1,078,268</u>	<u>1,160,500</u>	<u>753,990</u>	<u>613,013</u>	<u>1,083,842</u>	<u>1,083,842</u>
<u>Service Charges</u>						
Court Costs	50,061	50,000	35,000	25,299	50,500	50,500
On Line Convenience	4,449	4,500	3,500	2,565	4,000	4,000
Charge for Services	-	-	-	-	-	-
Reimbursed Expenses	17,466	50,000	12,000	27,732	20,000	20,000
Animal Control Contracts	61,800	5,000	58,000	84,946	58,200	58,200
Nuisance Abatement Fees	3,233	5,000	5,000	2,270	5,000	5,000
Weed Abatement Fees	-	-	-	-	-	-
Service Charges	<u>137,009</u>	<u>114,500</u>	<u>113,500</u>	<u>142,812</u>	<u>137,700</u>	<u>137,700</u>

	Actual 2019	Budget 2020	2020 Year End Projection	2020 Actual	Proposed 2021	Proposed 2021
<u>Miscellaneous and Other</u>						
Interest/Investments	104,556	110,000	35,000	13,067	30,000	30,000
Sale of Fixed Assets	-	-	3,000	-	3,000	3,000
Sustainability Revenue	-	-	-	-	-	-
Farmer's Market	-	-	-	-	-	-
CARES Reimbursements	-	-	-	302,971	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	19,490	25,000	145,000	156,486	95,000	95,000
Miscellaneous and Other	124,046	135,000	183,000	472,524	128,000	128,000
<u>Pool Revenues</u>						
Outdoor Pool Membership	38,318	45,000	-	-	28,739	28,739
Outdoor Pool Front Desk	54,871	55,000	-	-	41,153	41,153
Outdoor Pool Concessions	32,341	37,000	-	(122)	24,256	24,256
Outdoor Pool Program Fees	6,290	7,000	-	-	4,718	4,718
Outdoor Pool Rental	5,945	3,000	-	-	4,459	4,459
Super Pool Pass Revenue	6,460	8,000	-	-	5,000	5,000
Pool Revenue	144,225	155,000	-	(122)	108,324	108,324
<u>Community Center Revenue</u>						
Community Center Membership	607,807	625,000	312,500	289,320	468,750	312,500
Community Center Rental	268,284	285,000	142,500	73,373	213,750	100,000
Community Center Program	331,082	400,000	200,000	121,395	300,000	175,000
Community Center Daily Fees	219,395	250,000	125,000	93,980	187,500	125,000
Community Center Misc.	5,402	5,000	2,500	2,166	3,750	3,750
Community Center Resale of Items	1,138	900	250	290	500	500
Community Center Sponsorship/Ads	-	500	-	-	-	-
Morrow Trust Fund	-	-	-	-	-	-
Mission Summer Program	212,645	230,000	-	1,735	225,000	175,000
Mission Square PILOTS	53,125	53,000	53,000	53,125	53,000	53,125
Community Center Revenues	1,698,878	1,849,400	835,750	635,384	1,452,250	944,875
<u>TIF/CID Proceeds</u>						
Mission Crossing TIF - Sales Tax	-	-	-	-	-	-
Mission Crossing CID - Sales Tax	-	-	-	-	-	-
Cornerstone Commons - CID Sales Tax	-	-	-	-	-	-
TDD Sales Tax	-	-	-	-	-	-
CID/TIF Proceeds	-	-	-	-	-	-
<u>Bond/Lease Proceeds</u>						
2014 Lease Purchase of Police Vehicles	-	-	-	-	-	-
2015 Lease Purchase of Street Sweeper	-	-	-	-	-	-
2016 Lease Purchase of Police Vehicles	-	-	-	-	-	-
2020 Lease Purchase of Police Vehicles	-	450,000	420,000	44,332	-	-
Bond/Lease Proceeds	-	450,000	420,000	44,332	-	-
<u>Transfers From Other Funds</u>						
Transfers From Other Funds	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-
Total Revenue	12,789,369	13,495,900	11,266,040	11,527,722	12,102,854	12,063,679