



REVISED

CITY OF MISSION, KANSAS
FINANCE & ADMINISTRATION COMMITTEE

WEDNESDAY, MAY 5, 2021 at 7:30 p.m.

(or immediately following 6:30 p.m. Community Development Committee)
Meeting Held Virtually via Zoom

In consideration of the COVID-19 social distancing recommendations, this meeting will be held virtually via Zoom (<https://zoom.us/join>). The public may participate with comments by using the “chat” feature, please note all statements are made visible to the group.

Information will be posted, prior to the meeting, on how to join at <https://www.missionks.org/calendar.aspx>. Please contact the Administrative Offices, 913-676-8350, with any questions or concerns.

PUBLIC HEARINGS / PUBLIC COMMENTS

PUBLIC PRESENTATIONS / INFORMATIONAL ONLY

ACTION ITEMS

1. Acceptance of the April 7, 2021 Finance & Administration Committee Minutes - Audrey McClanahan ([page 4](#))

Draft minutes of the April 7, 2021 Finance and Administration Committee meeting are included for review and acceptance.

2. Presentation and Approval of 2020 Audit - Brian Scott ([page 14](#))

Kansas statutes require an annual audit of the City's financial statements. The 2020 audit was conducted by Berberich Trahan & Company, P.A., Certified Public Accountants who worked in conjunction with City staff to prepare and audit the comprehensive financial statements. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as an evaluation of the overall basic financial statement presentation. The City received a “clean” or unqualified audit for 2020. A representative from Berberich Trahan will present the report and answer any questions during the Finance & Administration

Committee meeting.

3. Special Event Application – Young Life Shawnee Mission – Audrey McClanahan ([page 154](#))

Young Life Shawnee Mission has submitted a Special Event Application for an event on Saturday, June 5, 2021 from 5 – 10 p.m. The event will be on City property at 5935 Beverly (Beverly Park) as well as the adjacent parking lot at 5945 Beverly. A fundraising event for Young Life Shawnee Mission, the ticketed event will include BBQ, live music and alcohol sales. The applicant has submitted applications to the Kansas Department of Revenue for Temporary Alcohol Permits at both locations.

4. **Classification and Compensation System Updates – Laura Smith (Moved to May 19, 2021 Work Session)**

Staff will present additional information for a continued review of the classification and compensation system revisions presented in the March 24 Council work session. Materials will be updated to the packet prior to the Committee meeting.

5. **Modification to Development Schedule - Mission Bowl Redevelopment Agreement – Brian Scott ([page 158](#))**

The developers of the Mission Bowl Apartments project have been working to complete their final development plan (FDP) which provides details such as the exact location of the building and other improvements on the site; access to the site; parking, landscaping, and other amenities; as well as materials to be used in construction. Their timeline has been delayed as they work to find better access routes for Johnson County Wastewater to perform routine maintenance and cleaning at the Martway lift station. As a result, the developers have requested an extension of time to the development schedule outlined in Exhibit C of the Redevelopment Agreement.

DISCUSSION ITEMS

6. Expiration of Public Health Order – Johnson County Resolution – Laura Smith ([page 167](#))

The current Johnson County Public Health order expired at midnight on April 30, 2021. A new public health order was not issued. The Board of County Commissioners adopted a Resolution at their April 29 meeting that strongly encourages continued mask wearing, social distancing and other actions in accordance with public health recommendations.

7. Project Status Update - Laura Smith ([page 175](#))

During the May 5, 2021 Committee meeting, members of the City's Leadership Team will provide a second quarter project status update.

OTHER

8. Department Updates – Laura Smith

Debbie Kring, Chairperson
Hillary Parker Thomas, Vice-Chairperson
Mission City Hall, 6090 Woodson St
913-676-8350

City of Mission	Item Number:	1.
ACTION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Audrey McClanahan

Action items require a vote to recommend the item to full City Council for further action.

RE: April 7, 2021 Finance & Administration Committee Minutes.

RECOMMENDATION: Review and accept the April 7, 2021 minutes of the Finance & Administration Committee.

DETAILS: Minutes of the April 7, 2021 Finance & Administration Committee meeting are presented for review and acceptance. At the committee meeting, if there are no objections or recommended corrections, the minutes will be considered accepted as presented.

Draft minutes are linked to the City Council agenda packet so that the public may review the discussion from the committee meeting in advance of the Council action on any particular item.

CFAA CONSIDERATIONS/IMPACTS: N/A

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



MINUTES OF THE MISSION FINANCE & ADMINISTRATION COMMITTEE

April 7, 2021

The Mission Finance & Administration Committee met virtually via ZOOM on Wednesday, April 7, 2021. The following committee members were present: Trent Boultinghouse, Arcie Rothrock, Kristin Inman, Sollie Flora, Debbie Kring, Nick Schlossmacher and Ken Davis. Councilmember Thomas was absent. Mayor Appletoft was also in attendance. Councilmember Kring called the meeting to order at 7:29 p.m.

The following staff were present: City Administrator Laura Smith, Assistant City Administrator Brian Scott, City Clerk Audrey McClanahan, Assistant to the City Administrator Emily Randel, Public Works Director Celia Duran, Public Works Superintendent Brent Morton, Parks & Recreation Director Penn Almoney and Police Captain Kirk Lane.

Public Comments

Councilmember Kring explained that this meeting is being held virtually via Zoom and participants can make a comment through the chat feature.

There were no public comments.

Acceptance of the March 3, 2021 Finance and Administration Committee Minutes

Minutes of the March 3, 2021 Finance and Administration Committee Meetings were provided to the Committee. There being no objections or corrections, the minutes were accepted as presented.

Councilmember Davis was appreciative of the amendments made to the minutes as requested.

Resolution Designating City-sponsored Festival Events

Ms. Randel explained that an annual resolution must be approved, by Council, designating City-sponsored festival events that will serve alcohol in any public spaces or parks. The Council must designate the specific dates that are affiliated with special events. The resolution lists the upcoming Mission Market dates for 2021, from June through August, on Thursday evenings. The times will be from 4:30pm to 8:00pm. Vendors that have drinking establishment licenses are welcome to serve during this year's events.

Councilmember Flora commented that she is looking forward to the Market. Ms. Smith added that as event planning is ongoing due to the COVID situation, additional recommendations may need to be brought to Council for approval.

Councilmember Davis recommended the resolution designating the 2021 City Sponsored Festival Events be forward to Council for approval. All on the Committee agreed, this will be on the regular agenda.

Commercial Motor Vehicle Ordinance Updates

Police Captain Kirk Lane reported that currently, the City does not have commercial motor vehicle regulations in place. The proposed ordinance will allow officers who are certified as Commercial Motor Vehicle Inspectors to issue municipal court citations to operators of commercial vehicles who are in violation of the incorporated regulations. It will also require the Municipal Judge to establish a fine schedule for violations that do not have a specified fine included with a violation. This will help protect the quality of our current roads as well as future investments into our street improvements and enhance safety on our city streets.

Officer Nick Canaan recently completed the required training and is certified as a Commercial Motor Vehicle Inspector. While Officer Caanan does not have the ability to cite persons for violations currently; he is required to conduct 8 inspections a quarter (soon to be 12) to maintain his certification. Since achieving this certification Officer Canaan has completed 14 inspections in the City of Mission. During those inspections, forty-one violations were observed, six vehicles were placed out of service due to critical violations, and one driver was placed out of service for not having the proper driver's license. Officer Canaan's role will not solely be that of Commercial Motor Vehicle Inspector, rather this will expand and compliment his duties as a designated traffic officer.

Councilmember Davis asked if when there is a large delivery for construction, is there a required permit they must obtain. Captain Lane replied that the materials they are transporting must meet the requirements of their vehicle, so the inspector could come in and assess the vehicle. Mr. Scott added that the City requires truck routes for large development projects, showing how the truck is coming into town and leaving.

Ms. Smith thanked Officer Canaan for his interest and willingness to take on additional training and expertise.

Councilmember Davis recommended an Ordinance adding Chapter 335, Commercial Traffic Ordinance to the Mission Municipal Code which will allow for enforcement of commercial motor vehicle violations through the Mission Municipal Court be forward to Council for approval. All on the Committee agreed, this will be on the consent agenda.

Agreement for Enforcement of County Health Order

Ms. Smith reported that in December 2020, the City entered into an agreement with Johnson County to allow County code enforcement officers to enforce the provisions of Public Health Order No. 002-20, adopted in November, within Mission's city limits. Recently, the County enacted a new health order that extends provisions beyond the original expiration date. Since the agreement was very specific and limited only to Public Health Order No. 002-20, an amendment is needed

to allow for continued enforcement. The resolution would extend the agreement through April 2021.

Councilmember Schlossmacher asked what the position was for masks at the Community Center and if patrons are still required to wear them. He also commented that several residents have reached out to him with concerns, so he wonders what the appropriate way is for the Council to revisit that policy issue. Mr. Almoney confirmed that he had received feedback from patrons not wanting to wear masks during their work out as well as feedback from others who support the requirement. Councilmember Davis recommended maintaining the policy at the Community Center until the County lifts the restrictions. Councilmember Flora asked and Ms. Smith confirmed that the resolution is narrowly tailored to the New Health Order.

Councilmember Schlossmacher recommended the resolution amending the Government Enforcement Services Agreement for Johnson County Local Health Officer Orders and County Board of Health Orders between Johnson County and the City of Mission to include the Public Health Order effective March 26, 2021 be forward to Council for approval. All on the Committee agreed, this will be on the regular agenda.

DirectionFinder Survey Questions

Ms. Smith explained that the City is planning to conduct the ETC Institute's DirectionFinder Survey in 2021. This survey is not only important for tracking and benchmarking citizen satisfaction with the City's programs and services, but will also aid in the Comprehensive Plan update and annual budgeting process. In order to align the results of the survey with the Comp Plan update and the budget calendar, it is necessary to finalize the questions by mid-April.

The 2015 survey questions were previously circulated to the Council and members of the Leadership Team for additions and revisions. This feedback will be used to aid in producing a relevant survey that meets ETC parameters of no more than a seven page survey instrument. This survey will help provide important information both historically for the City's productivity over a period of time as well as crucial benchmarking against both regional and national data. Some of questions addressed include:

- Overall perception: quality of services, value received for tax dollars
- Public safety: visibility in neighborhoods and commercial areas, community policing
- Parks & Recreation: amount of green space, walking and biking trails, condition of amenities, program registration ease
- Focus on community values and types of services that are more/less relevant to individuals and families including environmental sustainability and economic growth
- Code enforcement: debris, mowing weeds, exterior maintenance in commercial and residential properties, sign codes, overall enforcement opinion
- Public Works: general City buildings and facilities' conditions, snow removal
- Streets: both major thoroughfares and residential, curbs, gutter and sidewalks
- Leadership: quality, elected officials and staff, city leaders accessibility and responsiveness, public involvement

- Sustainability options: possible programs offered, engagement of residents, green building codes, energy efficiency, green stormwater infrastructure
- Possible partnership opportunities with other surrounding communities
- Mission livability factors: public school quality, metropolitan area location, transportation
- Pedestrian friendly solutions: trail system, commercial developments, bike lanes
- Increased community investments: additional taxes and fees to address community needs, how much they are willing to support on a monthly basis
- Housing options: current opinion, price ranges, regional comparisons, new developments and housing priorities, senior housing
- Overall quality of life in Mission
- City priorities: wayfinding signage, P&R amenities, incentivizing developments, incorporate mixed-use
- Demographic questions

Councilmember Davis asked the sampling methodology, how many are surveyed, what was the projected response rate, and if there was a way to pin responses to the different City wards and to identify if they are apartment owners or renters. Ms. Smith replied the survey indicates if the surveyor is a renter, property owner, multi-family or single-family residence. The responses are able to be pinned on a map, indicating locations in the City. The projection is to receive about 400 responses, from 1800-2000 surveys, mailed randomly. Councilmember Davis commented that the survey was well done and he would be happy to help with wordsmithing and thanked Ms. Smith for her work.

Councilmember Boultinghouse commented that it would be helpful to have a question, in the leadership section, were surveyors were asked if they could identify their ward councilmembers. He added that this was a wide spanning survey, agrees with the overall direction, and looks forward to seeing the results. Councilmember Rothrock agreed and added it would be beneficial to review ETC's internal processes presentation again from 2015. Ms. Smith replied that representatives from ETC will be invited to give a presentation at the April 21 legislative meeting which will also provide a good opportunity for the public to hear the discussion.

Councilmember Kring pointed out a correction that Caucasian was not listed as a race choice. Ms. Smith replied that the DirectionFinder staff will review and make sure those types of corrections are addressed.

Mayor Appletoft asked if there was going to be a need for significant wordsmithing in regards to the feedback received. He added that a value of this tool is keeping the questions consistent enough that the benchmarking component is still relevant. If there are significant changes, this benefit could potentially be compromised. Ms. Smith answered that it will be minor wordsmithing and the survey has been built for that consistency in language and to provide for benchmarking capabilities. Mayor Appletoft also agreed with Councilmember Rothrock that it would be helpful to see ETC's presentation since there is structural integrity in these surveys and it is important to rely on the science of building a statistically significant survey instrument. Councilmember Flora agreed and added that focus could be primarily on the new questions and making sure those are correct while not affecting the questions from previous years in an effort to compare results.

Councilmember Flora asked about and Ms. Smith confirmed that ETC would assist with word choice and common understanding level. Councilmember Flora also volunteered to assist in wordsmithing the document prior to the April 21 meeting.

Councilmember Davis recommended the questions to be included in the 2021 DirectionFinder Survey be forward to Council for approval. All on the Committee agreed, this will be on the regular agenda.

Discussion Items

Revisions to Smoking Ordinances

Ms. Smith reported on this discussion item which was a follow-up from last month where the Committee discussed questions posed by Councilmember Schlossmacher related to the City's current smoking ordinances and how they might interact with or accommodate smoking in tobacco shops, specifically a cigar lounge. According to Section 225.150 of Mission's Municipal Code, only "private residences, not serving as enclosed places of employment or an enclosed public place" are exempt from smoking regulations. Furthermore, smoking regulations in Kansas are regulated by the Kansas Indoor Clean Air Act which is codified as K.S.A 21-6109 et seq. The Act prohibits smoking in an enclosed area or at a public meeting including, but not limited to: public places; taxicabs and limousines; restrooms, lobbies and other common areas in public and private buildings; access points of all buildings and facilities; and any place of employment. Similar to other state statutes, the City must enact the state regulations as a baseline, but may choose to be more restrictive than state law. Cities do not have the option to be less restrictive. However, the Act does provide exceptions where smoking is permitted, including in a tobacco shop.

Information was included in the packet, from LaCultura's owner Mike Stous, on context of the cigar lounge's operation and considerations. Councilmember Davis also shared additional information from the American Lung Association opposing any changes to the City's current smoking ordinance. Also, he shared information from the City of Shawnee's recent ordinance revisions to create buffer zone requirements and restrictions around any tobacco or vape shop. A table was provided detailing ordinances that had been adapted, from surrounding cities, for exceptions to the no smoking policy. In order to allow for this type of operation, the Council would have to amend the current ordinances to allow for the exception included in the Kansas Clean Air Act which allows smoking in tobacco shops.

There have been Council concerns surrounding this topic and the possibility of opening up to allowing smoking in vape shops and other situations. In order to address that concern, further research was completed looking at the provisions and additional requirements on tobacco shops that would require them to be in standalone buildings and impose additional distance measures. Councilmember Kring conveyed Councilmember Thomas' opinion that she has concerns about the smoking overall but would be comfortable if it was membership only option and that the ordinance would specifically define no vape shops. Councilmember Flora commented that if this was going to be pursued further that there would need to be a more detailed evaluation of the

definition of tobacco products. Also, she would like to hear more about the distance requirement piece since the American Lung Association suggested more than 200 feet in order to prevent tobacco usage influence on youth. She agrees that the standalone building is a very important part.

Councilmember Schlossmacher made note that there is the federal requirement of a person being 21 years old to purchase tobacco products. He added that he wasn't sure a tobacco shop would be able to get by with the revenue requirements if they had to sell alcohol as well. He added that he supports regulations being in place prohibiting electronic smoking devices. Ms. Smith noted that 65% of gross receipts in tobacco sales is a State statute, so the City cannot be more restrictive than that but there are some cities that have a higher gross receipt requirement. So, the higher amount of gross sales means the fewer people who are able to meet that target number. Councilmember Kring thanked staff for all the work they have done on this topic.

Councilmember Davis voiced opposition to changing the ordinance and doesn't think it will be good for the community. He pointed out the City's commitment to being a community that aims to build walkable areas and a healthy environment. He added that smoking a cigar is the equivalent to smoking a pack of cigarettes.

Louise Caron, Youth in Prevention Program Manager with Resist which is sponsored by KDHE, spoke on the impacts this ordinance can have on the youth community. She works on educating her peers about the harms of tobacco and preventing second hand smoke exposure while de-normalizing tobacco usage. She commented that teens are interested in cigars and cited research suggesting communities with a higher concentration of tobacco retailers are more likely to have youth that use tobacco products. She praised the City's current high-standards for clean air and cautioned that if the policy did change that it would open the doors for tobacco retailers.

Sara Prem, from the American Lung Association, commented that cigars have the same addictive, toxic carcinogenic compounds that are in cigarettes. She noted that with cigar smoking there is four times the risk of dying of oral cancer, esophageal and laryngeal cancer. By adjusting policy there is the risk of normalizing the behavior and the American Lung Association and Ms. Prem would recommend no changes to the current ordinance.

Councilmember Rothrock asked if there were studies comparing the affects in cities that allowed smoking lounges verses cities that did not. Ms. Prem was not aware of any studies but would do additional research. Councilmember Schlossmacher commented that an expert from the last meeting was not aware of any kind of trends or issues with surrounding cities. Councilmember Kring added that she was a part of creating the original ordinance with the goal of protecting the public at large, however, this is not the same situation as it is a standalone building and membership only. She added that if someone wanted to drink, it is not the City's position to say they cannot go to a bar, instead we are primarily looking at rationale behind legal business where revenue could occur. Councilmember Davis expressed concern with indoor smoke and it being a health concern for employees. Councilmember Boultinghouse added that the expert mentioned by Councilmember Schlossmacher had not been the department to handle those complaints and

would like to make sure that the ordinance has enough restrictions in order to discourage the product to teens.

Mayor Appletoft asked if there were regulations for the exhaust and air handling system, so the smoke isn't expelled into the community. Ms. Smith replied that the ordinance would not be that specific but more research could be conducted around other communities that had made an exception for tobacco shops and any separate ventilation requirements. Councilmember Schlossmacher noted that proper ventilation is a industry standard in the cigar business. Councilmember Kring asked what was the marketability of a tobacco shop relative to cigars. Councilmember Davis emphasized that it needs to be defined how this cigar shop will be differentiated from other tobacco shops. Councilmember Schlossmacher believes there are some clear ordinances from neighboring cities and the best path would be to make adjustments inline with other communities in the area and he is not opposed to something more restrictive on the revenue requirements. Councilmember Flora commented on narrowing the definition of tobacco products in order to deter youth. Councilmember Davis was concerned it would still allow for other shops such as hookah lounges.

Councilmember Davis asked if Councilmember Schlossmacher has any investment interest in the interested cigar lounge. Councilmember Schlossmacher answered that he did not and would have excluded himself in voting as a conflict of interest if he did.

Councilmember Rothrock commented that she appreciated all the discussion as well as the work that Ms. Caron and Ms. Prem do, but agrees with Councilmember Kring that we cannot save people from themselves and is comfortable proceeding with the restrictions mentioned. Councilmember Davis added that he was not in favor of moving this forward and does not support this proposal.

It was decided legal counsel advice would be needed then this item brought back for further discussion. Councilmember Davis thanked the guests who were present and provided feedback.

Selection of Committee Chair and Vice Chair

Ms. Smith informed the Council that in accordance with Section 130.010 (B) of the City's Municipal Code, "On an annual basis, on or before the first June Council meeting, the City Council shall vote to elect the chairperson and vice chairperson of the Finance and Administration Committee and the Community Development Committee." Committee Chairs are appointed for one year and City Council Policy 104 outlines the practices and procedures. The selection would be made under "New Business" at the May 19 Council meeting for positions to be in place at the June Committee meetings.

Although not included as a specific agenda item, Ms. Smith reminded the Council that, in accordance with Section 115.050 of the City's Municipal Code, they will consider election of a Council President and Vice President as a new business item on the April 21, 2021 Legislative Agenda for discussion and action.

Councilmember Davis asked about the background in nominating individuals that are potentially leaving Council, because they are running for Mayor, in terms of serving vice chair and chair positions. Councilmember Schlossmacher commented that it would be worth avoiding because there is the potential of having to nominate someone new in the fall. Ms. Smith added that while it might be something the Council wishes to consider there is a process to replace either Committee Chairs/Vice-Chairs and Council President/Vice-President if needed.

Councilmember Rothrock expressed that she would not be interested in any of the positions. Councilmember Flora also commented that she would be happy not be nominated for any position.

Council Committee Liaisons

Ms. Smith updated the Council on the Committee Liaisons, explaining that in April 2019, the Council adopted Council Policy 130 (CP 130) which established roles and responsibilities for City Council liaisons to various boards and commissions. The appointments were for two years, with new liaisons being appointed in December of odd-numbered years. The Council Policy needs to be revised to reflect the current boards and commissions. Also, while considering potential revisions to the policy, Council may wish to discuss updating appointments and assignments. The Mission Magazine Editorial Board and Family Adoption Committee were not previously include in CP 130 and the Council may want to consider including them going forward.

Councilmember Davis commented about assessing the value of having two liaisons per commission and if it would be beneficial to have one liaison with an alternate. Councilmember Kring agreed but also cited that she has a environmental background whereas Councilmember Flora has a legal background and both have been helpful for their roles as liaisons to the Sustainability Commission. She added and Councilmember Flora agreed that it would be a good idea to check with the commissions for their feedback regarding the success of the Council liaison positions.

OTHER

Department Updates

Mr. Scott reported that the rollout of Microsoft 365 was very successful and thanked the Council for the opportunity to release this software.

Ms. Randel shared that the new website also launched successfully and received positive feedback. There will be a presentation and orientation at the April Legislative meeting to showcase some of the new features and functionality.

Meeting Close

There being no further business to come before the Committee, the meeting of the Finance and Administration Committee adjourned at 9:00 p.m.



Respectfully submitted,

Audrey M. McClanahan
City Clerk

City of Mission	Item Number:	2.
ACTION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Brian Scott

Action items require a vote to recommend the item to full City Council for further action.

RE: City of Mission 2020 Comprehensive Annual Financial Report - Annual Audit

RECOMMENDATION: Accept the audited financial statements for the year ending December 31, 2020.

DETAILS: Kansas statutes require an annual audit of the City’s financial statements. The audit for the 2020 fiscal year was conducted by Berberich Trahan & Company, P.A., Certified Public Accountants. The auditors worked in conjunction with City staff to prepare and audit the comprehensive financial statements of the City of Mission.

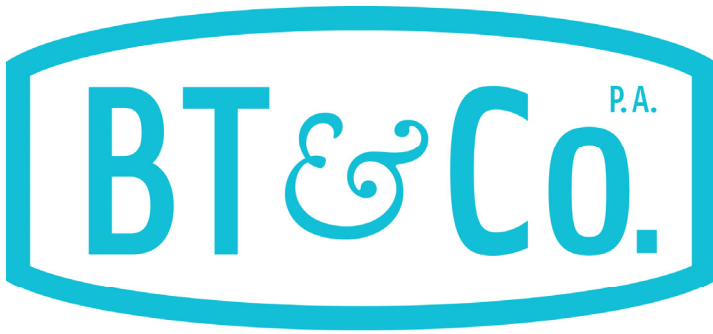
The annual audit is conducted in accordance with auditing standards generally accepted in the United States, the “Kansas Municipal Audit Guide,” and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as an evaluation of the overall basic financial statement presentation. The City received a “clean” or unqualified audit for the fiscal year ending December 31, 2020.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report (CAFR) for the fiscal year ending December 31, 2019. This was the twenty-seventh consecutive year the City received this award, which is earned by publishing an easily readable and efficiently organized CAFR. The report must also satisfy both generally accepted accounting principles and applicable legal requirements. The 2020 CAFR will be submitted to the GFOA review panel for consideration.

A representative from Berberich Trahan will present the report and answer any questions during the Finance & Administration Committee meeting. The Council has historically accepted the annual audit at the next available Council meeting.

CFAA CONSIDERATIONS/IMPACTS: N/A

Related Statute/City Ordinance:	K.S.A. 75-1120a
Line Item Code/Description:	N/A
Available Budget:	N/A



Certified Public Accountants

CITY OF MISSION, KANSAS

Report to the Honorable Mayor and City Council
April 26, 2021



Certified Public Accountants

April 26, 2021

Honorable Mayor and City Council
City of Mission, Kansas
6090 Woodson Road
Mission, Kansas 66202

Attention: Honorable Mayor and City Council

We are pleased to present this report related to our audit of the financial statements of the City of Mission, Kansas (the City) for the year ended December 31, 2020. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

This report is intended solely for the information and use of the Honorable Mayor, City Council and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the City.

BT & Co., P.A.

4301 SW Huntoon St. Topeka, KS 66604 | t: 785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcccpa.com

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CITY OF MISSION, KANSAS

Report to the Honorable Mayor and City Council
April 26, 2021

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide have been described to you in our arrangement letter dated October 27, 2020.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
Accounting Policies and Practices	<p>Preferability of Accounting Policies and Practices</p> <p>Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.</p> <p>Adoption of, or Change in, Accounting Policies</p> <p>Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The City did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.</p> <p>Significant or Unusual Transactions</p> <p>We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p>

Area	Comments
	<p>Management’s Judgments and Accounting Estimates</p> <p>Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached “Summary of Significant Accounting Estimates.”</p>
Audit Adjustments	Audit adjustments proposed by us and recorded by the City are summarized in the attached representation letter.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed with or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Certain Written Communications Between Management and Our Firm	Copies of certain written communications between our firm and the management of the City, including the representation letter provided to us by management, are attached.

CITY OF MISSION, KANSAS

Summary of Significant Accounting Estimates

Year Ended December 31, 2020

The following describes the significant accounting estimates reflected in the City's December 31, 2020 financial statements:

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Total OPEB liability	The total OPEB liabilities are computed by independent actuarial firms. The disclosures are based upon numerous assumptions and estimates, including the expected rate of investment return, the interest rate used to determine the present value, and medical care cost trend rates.	The rates of return are based on historical and general market data.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
Net pension liability – KPERS	The net pension liability is computed by an independent actuarial firm hired by KPERS.	Management of the City obtained and reviewed the Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer as of June 30, 2020 that were audited by other auditors. Management compared their employer contributions as shown on these schedules to the City's actual contributions and recalculated its allocated percentage and its share of the collective net pension liability.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.



BT&Co., P.A.
4301 SW Huntoon Street
Topeka, Kansas 66604-1659

This representation letter is provided in connection with your audit of the basic financial statements of the City of Mission, Kansas (the City) as of and for the year ended December 31, 2020 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of the date of the auditors' report, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated October 27, 2020, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's (GASB's) Codification of Governmental Accounting and Financial Reporting Standards, that are component units.
3. We have identified for you all of our funds and governmental functions.
4. We have properly classified all funds and activities.
5. We have properly determined and reported the major governmental and enterprise funds based on the required quantitative criteria. We have determined the following funds to be major for public interest reasons: parks and recreation sales tax fund, street sales tax fund, solid waste fund and capital improvement fund. We believe that all judgmentally determined major funds are particularly important to the financial statement users.
6. We are responsible for compliance with laws and regulations applicable to the City including adopting, approving, and amending budgets.
7. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts including legal and contractual provisions for reporting specific activities in separate funds.
8. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of

financial statements that are free from material misstatement, whether due to fraud or error.

9. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
10. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
11. Related-party transactions, including those with component units for which the City is accountable, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements, and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
12. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
13. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
14. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Net positions and fund balance classifications.
 - b. Security agreements in effect under the Uniform Commercial Code.
 - c. All other liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
 - d. The fair value of investments.
 - e. All leases and material amounts of rental obligations under long-term leases.
 - f. All significant estimates and material concentrations known to management which are required to be disclosed.
 - g. Risk financing activities.
 - h. Deposits and investment securities categories of risk.
 - i. Effects on the financial statements of accounting standards which have been issued, but not yet adopted.
15. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities. In that regard:
 - a. The City has no significant amounts of idle property and equipment.
 - b. The City has no plans or intentions to discontinue the operations of any activities or programs or to discontinue any significant operations.

16. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
 - a. To reduce receivables to their estimated net collectable amounts.
 - b. For pension obligations, post-retirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through December 31, 2020.

17. There are no:
 - a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
 - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed.
 - d. Guarantees, whether written or oral, under which the City is contingently liable.
 - e. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
 - f. Lines of credit or similar arrangements.
 - g. Agreements to repurchase assets previously sold.
 - h. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the books.
 - i. Liabilities which are subordinated in any way to any other actual or possible liabilities.
 - j. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
 - k. Debt issue provisions.
 - l. Authorized but unissued bonds and/or notes.
 - m. Derivative financial instruments.
 - n. Special and extraordinary items.
 - o. Arbitrage rebate liabilities.
 - p. Impairments of capital assets.

18. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.

19. The City has satisfactory title to all owned assets.

20. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act and Uniform Guidance, because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
21. Net positions (net investment in capital assets; restricted; and unrestricted) and fund balances are properly classified and, when applicable, approved.
22. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the statement of activities and allocations have been made on a reasonable basis.
23. Revenues have been appropriately classified in the statement of activities within program revenues and general revenues.
24. Capital assets, including infrastructure assets, are properly capitalized, reported and depreciated.
25. We agree with the findings of specialists in evaluating the other postemployment benefit liabilities and pension liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
26. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

27. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence; and

- d. Minutes of the meetings of governing board and committees of board members, or summaries of actions of recent meetings for which minutes have not yet been prepared.
28. All transactions have been recorded in the accounting records and are reflected in the financial statements.
 29. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
 30. We have no knowledge of allegations of fraud or suspected fraud, affecting the entity's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
 31. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements received in communications from employees, former employees, analysts, regulators, or others.
 32. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
 33. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
 34. We have disclosed to you the identity of the City's related parties and all the related-party relationships and transactions of which we are aware.
 35. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize, and report financial data.
 36. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
 37. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

38. With respect to required supplementary information presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
39. During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
40. With respect to financial statement preparation services performed in the course of the audit:
- a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.

Very truly yours,

CITY OF MISSION, KANSAS



Laura Smith, City Administrator

Date Signed 4/24/21



Brian Scott, Assistant City
Administrator/Finance Director

Date Signed 4/20/21

City of Mission, Kansas

Year End: December 31, 2020

Adjusting Journal Entries

Number	Date	Account Name	Account Number	Debit	Credit
1	12/31/2020	Land	1100 BTC	9,338,256	
		Construction in progress	1110 BTC	4,229,221	
		Buildings	1120 BTC	13,055,744	
		Improvements	1125 BTC	149,997	
		Equipment and vehicles	1130 BTC	7,308,110	
		Infrastructure	1140 BTC	59,845,652	
		Accumulated depreciation	1200 BTC		-26,083,698
		Net position	5000 BTC		-63,684,008
		General government expense	7000 BTC	216,683	
		Public safety expense	7100 BTC	344,170	
		Public works expense	7200 BTC	1,539,955	
		Culture and recreation expense	7300 BTC	565,614	
		Capital outlay	7400 BTC		-6,757,696
		Contributed Capital	8500 BTC		-68,000
		Entity-wide entry to record capital asset activity			
2	12/31/2020	Notes receivable	1000 BTC	390,633	
		Net position	5000 BTC		-434,261
		Miscellaneous revenue	6001 BTC	43,628	
		Entity-wide entry to record notes receivable			
3	12/31/2020	RECEIVABLES	01-1103	681,460	
		INTEREST RECEIVABLE	01-1105		-13,072
		FRANCHISE TAX RECEIVABLE	01-1106	22,378	
		PROPERTY TAX RECEIVABLE	01-1107	2,147,152	
		CONSUMER USE TAX RECEIVABLE	01-1108	149,216	
		COUNTY SALES TAX RECEIVABLE	01-1109	94,875	
		CITY SALES TAX RECEIVABLES	01-1110	51,533	
		ACCOUNTS PAYABLE	01-2001		-135,121
		DEFERRED REVENUE	01-2010	722,379	
		ACCRUED PAYROLL	01-2024		-116,651
		AUDITED FUND BALANCE	01-3021		-386,096
		RECEIVABLES	03-1103		-24,993
		AUDITED FUND BALANCE	03-3021	24,993	
		ACCOUNTS PAYABLE	09-2001		-5,215
		AUDITED FUND BALANCE	09-3021	5,215	
		SALES TAX RECEIVABLE	18-1106		-28,066
		USE TAX RECEIVABLE	18-1107		-4,813
		AUDITED FUND BALANCE	18-3021	32,879	
		SALES TAX RECEIVABLE	19-1106		-76,189
		ACCOUNTS PAYABLE	19-2001		-10,050
		AUDITED FUND BALANCE	19-3021	86,239	
		ACCOUNTS PAYABLE	22-2001		-80,070
		UNRESERVED RETAINED EARNINGS	22-3021	80,070	
		RECEIVABLES	25-1103	67,190	
		ACCOUNTS PAYABLE	25-2001		-73,966
		AUDITED FUND BALANCE	25-3021	6,776	
		SALES TAX RECEIVABLE	40-1110	113,676	
		AUDITED FUND BALANCE	40-3021		-113,676
		SALES TAX RECEIVABLE	45-1110	170,514	
		AUDITED FUND BALANCE	45-3021		-170,514
		Property Tax Receivable	60-1107	161,117	
		Sales Tax Receivable	60-1110	33,831	

ACCOUNTS PAYABLE	60-2001		-265,517
Deferred Revenue - Property Taxes	60-2011		-161,117
AUDITED FUND BALANCE	60-3021	231,686	
Sales tax receivable	65-1110	10,644	
ACCOUNTS PAYABLE	65-2001		-28,867
AUDITED FUND BALANCE	65-3021	18,223	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	01-1120 BTC		-557,457
DEFERRED REVENUE - PROPERTY TAXES	01-2011 BTC		-2,760,596
LAND HELD FOR RESALE	01-1190 BTC	100,000	

To record beginning balances of
accounts receivable and accounts payable to roll forward fund balances

4	12/31/2020	Taxes Receivable	26-1107	22,458	
		Deferred Revenue	26-2010		-22,458
		Taxes Receivable	27-1107	79,469	
		Deferred Revenue	27-2010		-79,469

To record beginning balances of
Rock Creek receivable

5	12/31/2020	Debt issuance premium	3700 BTC		-1,071,131
		Debt issuance discount	3800 BTC	1,625	
		Net position	5000 BTC	907,301	
		Amortization expense	7510 BTC		-166,935
		Issuance of debt - bond premium	8300 BTC	329,140	
		BOND PROCEEDS	22-40-801-01	329,140	
		BOND PROCEEDS	22-40-801-01		-25,901
		FISCAL AGENT FEES	22-61-808-03	25,901	
		Other Financing Sources - Bond Premium	22-61-808-99 BTC		-329,140

Entity-wide entry to record bond
discounts/premiums and the related amortization

6	12/31/2020	Capital leases payable - long-term	3400 BTC		-270,000
		Capital leases payable - current portion	3450 BTC		-155,584
		Loans payable - long-term	3500 BTC		-54,954
		Loans payable - current portion	3550 BTC		-5,036
		Bonds payable - long-term	3600 BTC		-15,985,000
		Bonds payable - current portion	3650 BTC		-3,585,000
		Net position	5000 BTC	23,265,000	
		Net position	5000 BTC	64,897	
		Net position	5000 BTC	207,589	
		Bond proceeds	6003 BTC	6,020,000	
		Principal expense	7600 BTC		-3,465,000
		Principal expense	7600 BTC		-4,907
		Principal expense	7600 BTC		-202,005
		Payment to Refunding Bond Escrow Agent	7700 BTC		-6,250,000
		Issuance of debt - leases	8200 BTC	420,000	

Entity-wide entry to record
additions to bonds, capital leases, and principal payments

7	12/31/2020	Interest payable	3000 BTC		-215,024
		Net position	5000 BTC	267,955	
		Interest expense	7500 BTC		-52,931

Entity-wide entry to record
accrued interest on debt

8	12/31/2020	Deferred inflows - special assessments	4030 BTC	8,993,936	
		Net position	5000 BTC		-9,593,532
		Special assessment revenue	6002 BTC	599,596	
		Special Assessments Receivable	22-1111 BTC	9,593,532	

Special Assessments Receivable	22-1111 BTC		-599,596
Unearned Revenue - Special Assessments	22-2012 BTC		-9,593,532
Unearned Revenue - Special Assessments	22-2012 BTC	599,596	

To record special assessment
receivable

9	12/31/2020	Accrued compensated absences	3100 BTC		-540,512
		Net position	5000 BTC	491,357	
		General government expense	7000 BTC	3,465	
		Public safety expense	7100 BTC	14,145	
		Public works expense	7200 BTC	12,091	
		Culture and recreation expense	7300 BTC	19,454	

Entity-wide entry to record
accrued compensated absences for vacation and sick leave

10	12/31/2020	POLICE VEHICLES	01-30-403-01	420,000	
		Lease proceeds	01-40-801-02		-420,000

To record capital lease on the
fund financials

11	12/31/2020	Deferred outflows - pension	2000 BTC	1,981,096	
		Net pension liability	3300 BTC		-6,734,482
		Deferred inflows - pension	4000 BTC		-181,194
		Net position	5000 BTC	4,516,461	
		General government expense	7000 BTC	119,654	
		Public safety expense	7100 BTC	298,465	

Entity-wide entry to record the
KPERS and KP&F net pension liabilities, related deferrals, and expenses

12	12/31/2020	Deferred outflows - OPEB	2010 BTC	63,005	
		Total OPEB liability	3200 BTC		-907,903
		Deferred inflows - OPEB	4020 BTC		-698,251
		Net position	5000 BTC	1,686,597	
		Net position	5000 BTC		-10,589
		General government expense	7000 BTC	99,620	
		General government expense	7000 BTC		-232,479

Entity-wide entry to record
combined total OPEB liability



COMPREHENSIVE ANNUAL
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
December 31, 2020



Prepared by:

FINANCE AND ADMINISTRATION DEPARTMENT

CITY OF MISSION, KANSAS
 COMPREHENSIVE ANNUAL
 FINANCIAL REPORT
 Year Ended December 31, 2020

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April 26, 2021

To the Citizens of Mission, Kansas

The City of Mission is pleased to submit the comprehensive annual financial report for the fiscal year ending December 31, 2020. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

This report includes all funds of the City. The City provides a range of services including police protection, trash services, construction and maintenance of streets and infrastructure, and recreational and cultural activities. Except for Rock Creek Drainage District #1 and Rock Creek Drainage District #2, there are no other entities over which the City exercises financial accountability.

Management's discussion and analysis immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. Management's discussion and analysis complements this letter of transmittal and should be read in conjunction with it.

COMMUNITY PROFILE

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 2.7 square miles, of which nearly 100% is developed.

Mission was incorporated in 1951 and became a City of the Second Class under Kansas statutes 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, for a four-year term. The Mayor is elected at large for 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 and is also responsible for the general operations of the City.

The City has five operating departments including Police, Public Works, Parks + Recreation, Community Development and Administration. The City has a total of 74 full-time employees. Other services including fire protection, water distribution, waste water collection, and education are provided by separate entities.

Mission has traditionally been viewed as a bedroom community with a small-town atmosphere, convenient services, and a family friendly environment. Residents enjoy an excellent standard of living as a result of the active community spirit, an award-winning school system, low crime rates and high-quality service delivery. The governing body proactively addresses quality of life issues to ensure that the current standard of living is not only maintained, but ultimately enhanced.

ECONOMIC CONDITION AND OUTLOOK

The business environment within the Mission provides a good balance between retailers, professional services, and corporations in a variety of industries including adult education, pharmaceutical, software development and advertising.

Since the 1930s, the Johnson Drive corridor, which bisects the city from east to west, has served as the retail trade area for Northeast Johnson County. Various national and local retailers, businesses, professional services, boutique shops and dining and drinking establishments are located along the corridor. In addition, the city offers a full-service grocery store and a national, big-box retailer.

Mission has numerous small to medium-sized office buildings for professional service providers, including doctors and dentists, veterinarians, lawyers, and architects. Financial services, such as insurance companies, banks, and accountants are also well represented among the city's businesses. There are several, medium to larger office buildings located primarily on the west side of Mission that provide office space for various corporations.

Mission is also adjacent to the major transportation corridors of Johnson Drive, Shawnee Mission Parkway and Interstate 35.

The City Council works to meet the needs of existing businesses, while simultaneously dedicating resources to attract new businesses. Property and sales tax revenues generated by the business community are vital to the City's financial stability. The City's property mill levy remains one of the lowest in Johnson County and in the State of Kansas.

MAJOR CITY INITIATIVES

Mission has been recognized throughout the Kansas City metropolitan area, and the larger mid-west region, for its forward thinking visioning and planning processes. A comprehensive plan and several master plans that were adopted prior to the recession have set the foundation for innovative redevelopment projects that have come to fruition in the past few years. An update of the City's comprehensive plan was initiated in 2020 with final recommendations expected to be approved in the fall of 2021.

The Locale, a five-story luxury apartment building which offers an array of amenities for its residents was completed in the spring of 2020. In addition to the living options, the project includes space for a restaurant on the ground floor and a four-level, secure parking structure. The Locale anchors Johnson Drive at the western edge of the downtown district, and another luxury apartment development approved in late 2020 on the site of the former Mission Bowl bowling alley will balance out the eastern edge of the downtown district. Both residential projects will build upon the City's efforts to revitalize the Johnson Drive corridor in the downtown district, which started with the \$10.5 million reconstruction of Johnson Drive in 2014.

In addition to adding a residential project to the eastern portion of the commercial corridor, incentives were negotiated for the Mission Bowl project in exchange for the development meeting important affordable housing and sustainability goals established by the Governing Body.

In the past five years the City has undertaken a number of significant projects including:

- Reconstruction of Foxridge Drive from 51st to 56th Street in 2018 including sidewalks, streetlights, and stormwater infrastructure.
- Reconstruction of Broadmoor from Johnson Drive to Martway in 2019 including and new sidewalks, street lighting, and a new traffic signal at Broadmoor and Johnson Drive
- Resurfacing of Lamar Avenue in 2020 including curbs, storm sewer improvements, and bike lane.

Seven mills from the City's overall property tax rate are dedicated to funding street projects such as these. These dedicated local funds leverage federal funding and/or county funding to help in paying for these vital street maintenance projects.

The City issued \$4.2 million in general obligation bonds in the summer of 2019 for the reconstruction of the Rock Creek storm water channel from Roeland Drive to Nall Avenue. Actual construction began in earnest in the spring of 2020 and consisted of earthwork and building up the embankments with a concrete block wall. The entire project is estimated to cost \$4.8 million and is being funded through the Storm Water Utility Fund.

The voters of Mission approved a 3/8 cent sales tax in 2013 for parks and recreation. This dedicated sales tax has been used to pay debt service on general obligation bonds that were issued for the renovation of the City's outdoor aquatic center. The sales tax also provides an important revenue stream for continued maintenance and improvement of recreation facilities as well funding for recommendations identified in the City's 2015 Parks Master Plan.

The City undertook a major branding initiative in 2020 resulting in a new logo for the City. The brand initiative resulted in updated marketing collateral, new decals for City vehicles, and updated street banners for the downtown district. This initiative continued into early 2021 with the launch of a new City website. However, the branding initiative includes much more than a new logo; it has set the foundation for a new communication strategy with unified messaging delivered through a single brand platform.

The City continues to promote organizational efficiency and effectiveness through technology upgrades, management of a classification and compensation system, and on-going evaluation of employee benefits. Significant upgrades to the City's technology infrastructure were completed in early 2019 including network cabling upgrades and a new primary data closet, replacement of the City-wide phone system, and installation of a new surveillance camera system. Nearly a third of the City's computer inventory was replaced in 2019 as well. Another significant replacement of computer equipment occurred again in 2020, and the City also purchased a new municipal court case management software.

Mission has accomplished a great deal in just the past year, but it must be noted that these accomplishments were done against the backdrop of the COVID-19 pandemic and the resulting business closures/restrictions, mask mandates, and other actions initiated at the state, county and local level to mitigate the spread of the virus. The City closed all of its facilities for nearly three months in compliance with orders issued by the Governor and the Board of County Commissioners. Mission's Powell Community Center remained closed until early June, and has subsequently reopened on a limited basis. The outdoor aquatic center did not open for the 2020 summer swim season, and the summer camp sessions were canceled. These measures resulted in significant revenue losses in these program areas for 2020.

The City also undertook a number of steps to protect staff once City facilities were opened, including shields around open desks, mask wearing policies, limited in person activities, and transitioning to virtual meetings. The City used funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act that were distributed through Johnson County to pay for a number of improvements to City facilities to aid in COVID-19 mitigation including filtration systems for facility air handling systems, Clorox sprayers, touchless restroom fixtures, and laptop computers for remote work. The City will continue to monitor and navigate the COVID-19 pandemic situation in 2021.

FUTURE INITIATIVES

Mission continues to explore new and diverse ways to support redevelopment efforts throughout the community. Our work focuses on ensuring redevelopment that results in high quality, sustainable projects benefiting not only Mission but the entire region. Mission supports efforts for long-range, comprehensive capital infrastructure planning and budgeting; while refining strategies for the on-going maintenance, repair and replacement of our current infrastructure assets.

The City will continue the work started in 2020 to update the comprehensive land use plan. This will include a citizen satisfaction survey, which the City uses periodically to gauge citizen satisfaction with services and programs, quality of life, and future priorities and initiatives. It is expected that that the update to the plan will be completed in late summer of 2021.

The City continues to evaluate Parks + Recreation services to develop sustainable operating plans for the Community Center, the outdoor aquatic center, and the 30+ acres of parks and recreation facilities maintained for the benefit of Mission residents and visitors. City staff will continue to work with the City's Parks, Recreation + Tree Commission and various neighborhood and other stakeholder groups to plan and implement recommendations for improvements to the outdoor park system. Funding for these initiatives will come primarily from the 3/8 Cent Parks and Recreation Sales Tax, which is due to sunset in 2023. The City is also actively seeking other grant funding opportunities to assist in funding park improvements.

The Public Works Department will continue with its infrastructure condition assessment work. The primary task will be prioritizing road and storm water projects for the next five to ten years. Future transportation infrastructure needs are being addressed through a dedication of 7 mills in property tax, proceeds from the ¼ Cent Street Sales Tax (sunsets in 2022), and revenues from the Special Highway distributions. The City plans to seek voter approval in 2021 for reauthorization of the dedicated street sales tax for an additional 10 years.

The Police Department remains committed to improving the level of service to the community. Continued emphasis on traffic safety and enforcement contributes to the overall safety of both residents and visitors alike. The Mission Police Department also maintains a focus on training, keeping personnel abreast of a variety of professional trends and development opportunities. Continued investment in community relations and a commitment to expanding data collection efforts are top priorities for the Department over the next several years.

FINANCIAL INFORMATION

City management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

BUDGETARY CONTROLS

The City maintains various budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the General Fund, Special Revenue Funds, and Debt Service Funds are included in the annual appropriated budget. The legal level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is at the fund level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts do not lapse at year-end. However, unencumbered appropriations do lapse. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

OTHER INFORMATION

Independent Audit

Kansas statutes require an annual audit of the City's financial statements. The audit for 2020 was conducted by BT&Co., P.A. Certified Public Accountants and their report on the financial statements is included in the financial section of this report.

Reporting Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ending December 31, 2019. This is the twenty-seventh consecutive year the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

ACKNOWLEDGEMENTS

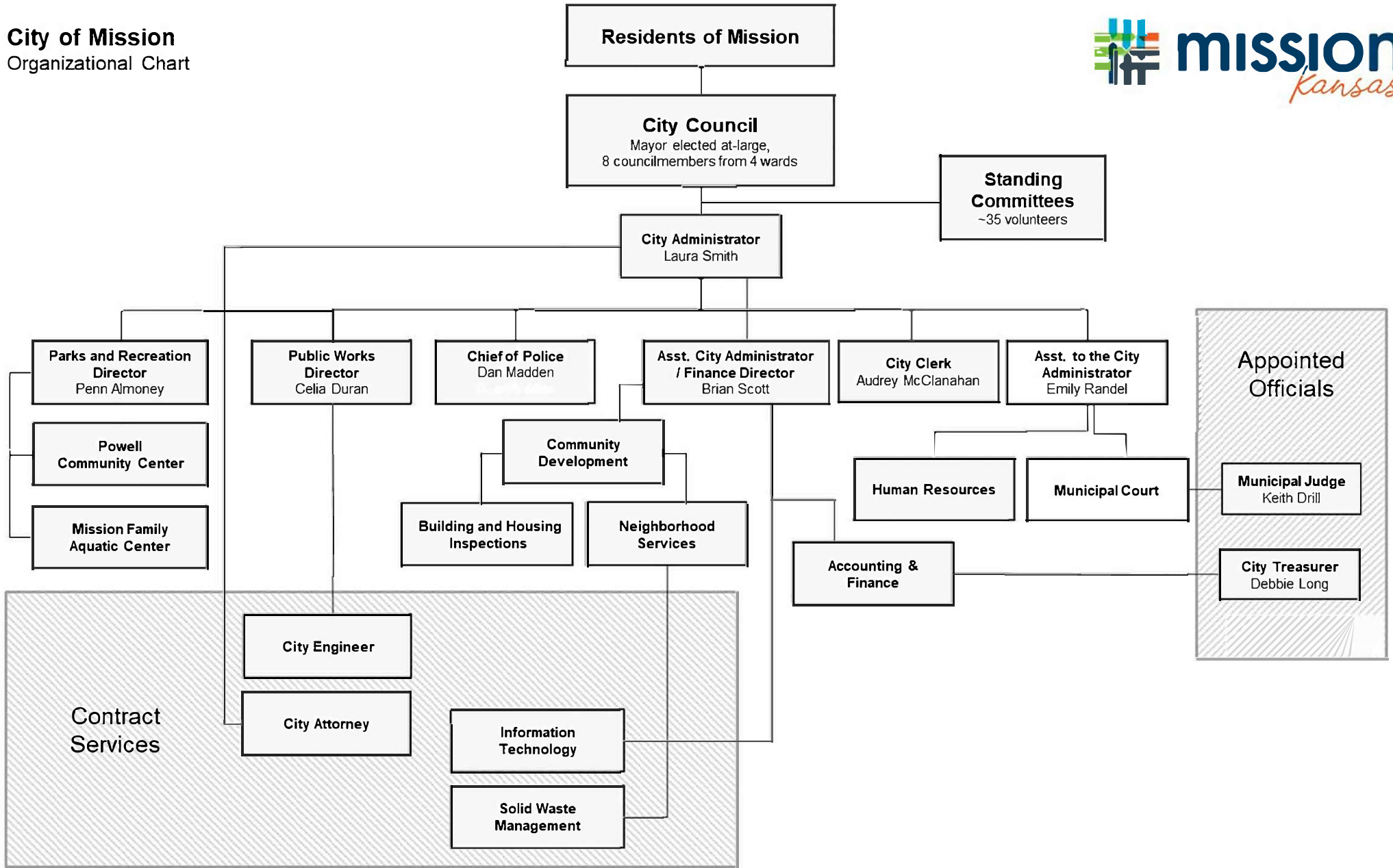
The preparation of this comprehensive annual financial report was made possible by the dedicated services of the staff of the Finance and Administration, Community Development, Police, Municipal Court and Parks and Recreation departments. Our sincere appreciation is extended to all members of the staff, whose efforts made this report possible, with specific recognition provided for the work completed by Accounting Manager Debbie Long, Accountant Joanna Marin, and Assistant City Administrator/Finance Director Brian Scott.

Respectfully submitted,

A handwritten signature in black ink that reads "Laura V. Smith". The signature is written in a cursive, flowing style.

Laura Smith
City Administrator

City of Mission
Organizational Chart



CITY OF MISSION, KANSAS

PRINCIPAL OFFICIALS – 2020

Mayor and City Council

Honorable Ronald E. Appletoft, Mayor		
Honorable Trent Boultinghouse	–	Ward 1
Honorable Hillary Parker Thomas	–	Ward 1
Honorable Nick Schlossmacher	–	Ward 2
Honorable Arcie Rothrock	–	Ward 2
Honorable Kristin Inman	–	Ward 3
Honorable Debbie Kring	–	Ward 3
Honorable Ken Davis	–	Ward 4
Honorable Sollie Flora	–	Ward 4

Administration

City Administrator: Laura Smith
Assistant City Administrator/Finance Director: Brian Scott
Assistant to the City Administrator: Emily Randel
City Clerk: Audrey McClanahan
Treasurer: Deborah Long
Chief of Police: Daniel Madden
Public Works Director: Celia Duran
Parks + Recreation Director: Penn Almoney

Attorney

David K. Martin



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Mission
Kansas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO



INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and City Council
City of Mission, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Mission, Kansas (the City), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2020, and the respective changes in financial position and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

BT + Co., P.A.

April 26, 2021
Topeka, Kansas

CITY OF MISSION, KANSAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2020

Our discussion and analysis of the City of Mission, Kansas financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2020. This narrative should be read in conjunction with the City's letter of transmittal, which begins on page i.

Financial Highlights

- The government-wide net position totaled \$59.2 million at the end of the 2020 fiscal year.
- Total capital assets, net of accumulated depreciation at December 31, 2020 totaled \$67.8 million.
- During the year ended December 31, 2020, the City's total revenues (which included charges for services, local taxes and state and federal aid) for all funds exceeded total expenses by \$2.94 million.
- The City's total general obligation bond indebtedness decreased by \$3.5 million.
- The City's net capital assets increased by \$4.2 million in the current fiscal year. Depreciation in assets was offset by new infrastructure construction (Rock Creek storm water channel reconstruction and Lamar Avenue repaving) and new equipment (new dump truck and pick-up truck for public works, new patrol cars for police, and new technology equipment city-wide).

Using This Financial Report

This annual report consists of government-wide and fund financial statements. In addition, the annual report includes budgetary-basis financial statement comparisons, in accordance with the State of Kansas cash basis and budget laws.

The government-wide statements are designed to provide information about the City's activities as a whole and provide a longer term view of the City's finances. The fund financial statements tell how the City's governmental activities were financed in the short term, as well as what remains for future spending. Fund financial statements report the City's operations in greater detail than the government-wide statements by providing information about the City's most significant funds. In addition, combining statements included in the supplemental information show detail of all other governmental funds. The City also holds fiduciary funds on behalf of various parties. These funds are reported in a separate statement.

Reporting on the City as a Whole (Government-Wide)

The view of the City as a whole looks at all financial transactions and asks the question, "Are we in better financial position as a result of the current year's financial activities?" The Statement of Net Position and the Statement of Activities provide the basis for answering this question. The statements include all assets and all liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash is received or paid.

These two statements report the City's net position and current year change in net position. The change in net position is important because it tells the reader whether the City, as a whole, has improved or diminished its financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the City's property tax base, state mandates, the economy, and even world-wide health catastrophes such as the COVID-19 pandemic.

In the Statement of Net Position and the Statement of Activities, the City has one kind of activity – Governmental Activity. All of the City’s programs and services are reported here including general governmental, public safety, public works and culture and recreation.

Government-Wide Position

The Statement of Net Position provides the financial position of the City as a whole. The City’s overall financial position increased by 5% in 2020. An increase in capital assets due to construction projects and a reduction in both current and non-current liabilities helped to increase the net position. The following is a summary of the City statement of net position as of December 31, 2020 and 2019.

City of Mission
Condensed Statement of Net Position

	Governmental Activities	
	2020	2019
Current assets	\$ 23,953,040	\$ 28,643,452
Net capital assets	67,843,282	63,684,008
Total assets	91,796,322	92,327,460
Deferred outflows of resources	2,044,101	977,024
Total assets and deferred outflows of resources	\$ 93,840,423	\$ 93,304,484
Current liabilities	\$ 1,059,998	\$ 1,909,053
Noncurrent liabilities	29,307,977	31,037,565
Total liabilities	30,367,975	32,946,618
Deferred inflows of resources	4,269,227	4,092,032
Total liabilities and deferred inflows of resources	\$ 34,637,202	\$ 37,038,650
Net position:		
Net investment in capital assets	\$ 46,718,202	\$ 40,320,221
Restricted	787,919	675,915
Unrestricted	11,697,100	15,269,698
Total net position	\$ 59,203,221	\$ 56,265,834

The assets of the City are classified as current assets and capital assets. Cash and investments and accounts receivable are the largest current assets. These are assets that are available to provide resources for the near-term operations of the City. Capital assets are used in the operations of the City as well, but on a long-term basis. These assets include land, buildings and improvements, infrastructure (including construction in progress), and machinery and equipment.

Current and non-current liabilities are classified based on anticipated liquidation either in the near-term or in the future. Current liabilities include accounts payable, accrued liabilities, interest payable, municipal court bonds payable, and unearned revenue.

The City has \$21 million in long-term debt, consisting of general obligation bonds, capital leases, and a loan from the Kansas Department of Health and Environment (KDHE). \$4.3 million of the total debt amount is due within the next fiscal year.

The City had total assets and deferred outflows of resources as of December 31, 2020 totaling \$93.8 million. The total assets and deferred outflows of resources of the City exceeds the total liabilities and deferred inflows of resources by \$59.2 million. The net position invested in capital assets (net of related debt) totaled \$46.7 million, restricted net position totaled \$787,919 and unrestricted net position totaled \$11.7 million.

Government-Wide Activities

The following is a condensed statement of the City's change in net position for the year ended December 31, 2020. Major items of program revenues, grants and general revenues are detailed. Government-wide activities increased the net position of the City by approximately \$2.94 million for the year ended December 31, 2020. A reconciliation of the total change in fund balances for the governmental funds to change in net position of governmental activities in the Statement of Activities is located on page 17 of the basic financial statements. A major difference between the changes is the outlay of \$6.8 million in capital expenses. The two biggest projects were the reconstruction of the Rock Creek storm water channel and resurfacing of Lamar Avenue. These projects are reported in the governmental funds as expenditures, but in the Statement of Net Position they are shown as a depreciation expense that is allocated over their useful lives. The City also issued \$6.0 million in G.O. refunding bonds in 2020. Proceeds from the issuance were used to pay-off the 2010B Series G.O. Bonds saving the city nearly \$800,000 in interest. This action, in conjunction with other repayment of long-term debt, reduced the liabilities in the Statement of Net Position.

Condensed Statement of Activities
For the Years Ended December 31, 2020 and 2019

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for service	\$ 4,737,944	\$ 6,492,445
Operating grants and contributions	1,521,085	1,013,317
General revenues:		
Property taxes	2,954,509	3,058,427
Motor vehicle tax	237,105	241,875
Sales tax	7,173,991	6,961,735
Transient guest tax	58,192	51,270
Franchise tax	1,011,085	1,024,697
Investment earnings	35,790	221,980
Miscellaneous	378,069	162,000
Gain on sale of capital assets	91,635	44,807
	18,199,405	19,272,553
Total revenues		
Program expenses:		
General government	3,455,429	3,472,222
Public safety	4,484,731	4,351,828
Public works	3,959,532	3,981,986
Culture and recreation	2,710,090	3,295,074
Interest on long-term debt	652,236	673,385
	15,262,018	15,774,495
Total expenses		
Increase in net position	2,937,387	3,498,058
Net position - beginning	56,265,834	52,767,776
Net position - ending	\$ 59,203,221	\$ 56,265,834

Reporting the City's Most Significant Funds (Fund Financial Statements)

The City uses many funds to account for a multitude of financial transactions. The fund financial statements focus on the City's most significant funds. Combining fund balance sheets and statement of revenues, expenditures and changes in fund balances provide detailed information about all of the City's major and non-major governmental funds.

All of the City's activities are reported in the governmental funds, which focus on how money flows into and out of the funds and how balances left over at fiscal year-end are available to be spent in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. Governmental fund information helps the reader to decide whether there are more or fewer financial resources that can be spent in the near term to finance the City's programs. Major differences between the City's governmental activities as reported in the statement of net position and the statement of activities and its governmental funds are reconciled in the governmental funds financial statements.

Fund balances at December 31, 2020 for all governmental funds totaled \$10.3 million. This was a decrease of 29% from the prior year and almost entirely attributable to the reconstruction of the Rock Creek storm channel between Roeland Drive and Nall Avenue. The project was primarily funded from a G.O. Bond issued in 2019, with the majority of the proceeds being spent in fiscal year 2020. Total unassigned fund balances for all governmental funds at December 31, 2020 was \$4.2 million, mostly attributable to the General Fund.

The General Fund is the chief operating fund of the City. At the end of the 2020 fiscal year, total fund balance in the General Fund was \$5 million, of which \$4.4 million was unassigned. Audited numbers for the 2020 fiscal year show a decrease in the total fund balance for the General Fund of \$564,251 or nearly 10% from the previous year. While General Fund revenues did exceed expenditures for fiscal year 2020, a transfer out of \$1.1 million to the Capital Improvement Fund impacted the overall fund balance. The transfer represents a commitment made by the City to fund road improvements with an amount equal to seven mills of the overall property tax rate for the City. Normally, revenues alone would cover this transfer, but reduced revenue receipts in a variety of other revenue categories in 2020 required using unassigned fund balance to make-up the difference. Reduced revenue receipts occurred primarily in the Charges for Services category, which include revenues from the City's Powell Community Center and outdoor aquatic center.

Due to the restrictions that resulted from the COVID-19 pandemic, the Powell Community Center was closed for nearly three months, and the outdoor aquatic center never opened for the summer. In addition, the City did not hold its summer camp program in 2020, which is historically a significant revenue generator. These events resulted in a net difference (deficit) between the budgeted and actual revenue of \$1.4 million for this category alone. The overall impact of revenue declines was mitigated in part by expenditure savings realized in personnel and commodities line items.

The Parks and Recreation Sales Tax Fund is used to account for revenues received from a dedicated three-eighths of one percent sales tax for parks and recreation. A portion of the revenues is pledged to retire the 2013B Series G.O. Bonds issued for renovation of the outdoor aquatic center. The balance is dedicated to other parks and recreation expenses, both capital and operating. The ending fund balance was \$1.3 million at December 31, 2020.

The Street Sales Tax Fund is used to account for revenues received from a dedicated one-quarter of one percent sales tax for street reconstruction. Most of the revenues are pledged to retire 2012A Series G.O. Bonds issued for the Martway and Johnson Drive improvements. The balance of the revenue is utilized for ongoing street maintenance projects. The ending fund balance was \$500,753 at December 31, 2020. The sales tax is set to sunset in March of 2022. The fund balance will be used to make the last bond payment in September of 2022, if the sales tax is not renewed.

The Stormwater Fund is used to account for stormwater fees assessed on all property in the City. The assessment is a factor of an equivalent residential unit (ERU), single-family homes paying one ERU and larger properties paying a multiple of ERUs based on the amount of impervious surface. The ending fund balance was \$1.84 million as of December 31, 2020. The decrease in the fund balance was primarily due to the use of proceeds from the 2019A Series G.O. Bonds to pay for reconstruction of the Rock Creek storm channel in fiscal year 2020.

The Solid Waste Fund is used to account for a solid waste fee assessed on all residential properties in the City to pay for solid waste collection. The ending fund balance was | (\$23,295) as o[LS1]f December 31, 2020. This deficit is partly attributable to the fact that fees have not been increased in a few years, but costs with a new contract have increased. And, it is partly attributable to modified accrual accounting, which recognizes property taxes (including assessments) when imposed and not necessarily when actually received. Property taxes imposed in the 2019 tax year are recognized in the 2019 fiscal year. Thus any increase in fees, would not be immediately recognized. The City did raise the solid waste by 5% for the 2021 fiscal year.

The Capital Improvement Fund accounts for resources used to construct and maintain infrastructure in the City. Revenue is primarily derived from an allocation of seven mills of the City's overall property tax rate of 17 mills that is collected with the General Fund property taxes. This seven mills is transferred from the General Fund to the Capital Improvement Fund each fiscal year. A portion of this revenue is dedicated toward the debt service for the 2013 Series G.O. Bonds for Johnson Drive improvements. The balance is used for street improvements budgeted each year. In fiscal year 2020, the City spent \$1.3 million for the repaving of Lamar Avenue (a major north/south thoroughfare) from Shawnee Mission Parkway to Foxridge Drive. The City received a reimbursement for a portion of the project cost through the Johnson County Assistance Road System (CARS) and from a Safe-Routes to School Grant provided through the Federal Highway Administration. As of December 31, 2020 the fund had an ending fund balance of \$1.2 million.

Reporting on the General Fund Budget

The City's budget is prepared in accordance with the Kansas Budget Law and is based primarily on cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

Property Tax was \$41,000 above budget and Sales Tax was \$148,800 above budget for 2020. Northeast Johnson County has maintained a very strong housing market over the past few years, which has led to higher assessed values for residential property. In addition, while many cities suffered a loss in sales tax revenue due to the shutdown that resulted from the COVID-19 pandemic, Mission's two primary retailers - a Hy-Vee Grocery store and a Target store – were considered to be essential businesses and allowed to remain open.

Total General Fund revenues and other financing sources were less than budget by \$1.5 million. Revenues for Charges and Services was \$1.4 million under budget. This was almost entirely due to Parks and Recreation revenues, which experienced heavy losses in charges for services and programs as a result of the COVID-19 pandemic. Actual revenue realized for Licenses and Permits were less than budgeted by \$3,369. Revenue for Fines and Fees were nearly \$600,000 less than budgeted, again due to reduced traffic tickets being issued as a result of the COVID-19 pandemic. Proceeds from the lease-purchase of new police patrol cars helped to offset these losses in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

Reporting on Capital Assets and Debt Administration

The City's capital assets totaled \$67.8 million (net of accumulated depreciation) as of December 31, 2020. This was an increase of \$4.2 million, or 7%, over fiscal year 2019. The most significant capital asset related undertaking was the reconstruction of the Rock Creek storm water channel from Roeland Court to Nall Avenue. This project entailed grading around the channel and construction of ten foot, or taller, concrete block walls that prevent further erosion and more efficiently direct the storm water through this portion of the channel. Resurfacing of Lamar Avenue, a two mile stretch from Shawnee Mission Parkway to Foxridge Drive, was another significant capital project in 2020. This project entailed UBAS resurfacing of the roadway with a thin layer of asphalt, as well as curb and gutter work, storm water repairs, and sidewalks repairs as needed. Once completed, the entire roadway was restriped to include a bike lane.

The Police Department purchased six new patrol vehicles through a lease-purchase agreement. This purchase also included mobile data terminals and video equipment as well as body cameras. The Public Works Department purchased a new single-axle dump truck, ¾ ton pick-up, and skid-steer with attachments.

Many of the major road and storm water channel projects are financed through long-term debt. As of December 31, 2020 the City had a total general obligation bond principal debt outstanding of \$19.6 million, backed by the full faith and credit of the City. Total long-term debt decreased for the fiscal year ended December 31, 2020 by \$3.5 million.

Contacting the City

This financial report is designed to provide a general overview of the City's finances. If you have questions about this report or need additional financial information, please contact the City's Administration Department at 6090 Woodson, Mission, Kansas 66202.

CITY OF MISSION, KANSAS
STATEMENT OF NET POSITION
December 31, 2020

	Total Governmental Activities
ASSETS	
Cash and investments	\$ 9,466,311
Restricted cash and investments	36,121
Receivables	13,959,975
Land held for resale	100,000
Notes receivable	390,633
Capital assets:	
Capital assets not being depreciated:	
Land	9,338,256
Construction in progress	4,229,221
Capital assets being depreciated	80,359,503
Less: accumulated depreciation	(26,083,698)
Total assets	91,796,322
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - OPEB	63,005
Deferred outflows - pensions	1,981,096
Total deferred outflows of resources	2,044,101
LIABILITIES	
Accounts payable	584,928
Accrued liabilities	195,525
Interest payable	215,024
Municipal court bonds payable	36,121
Unearned revenue	28,400
Noncurrent liabilities:	
Due within one year	4,256,299
Due in more than one year	25,051,678
Total liabilities	30,367,975
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows - property tax	3,389,782
Deferred inflows - OPEB	698,251
Deferred inflows - pensions	181,194
Total deferred inflows of resources	4,269,227
NET POSITION	
Net investment in capital assets	46,718,202
Restricted for:	
Alcohol awareness programs	110,197
Convention and tourism	63,087
Culture and recreation	106,365
Donations	48,771
Education	18,163
Public safety	18,038
Public works	423,298
Unrestricted	11,697,100
Total net position	\$ 59,203,221

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF ACTIVITIES
Year Ended December 31, 2020

	Program Revenues			Net Revenue (Expense) and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Total Governmental Activities	
Governmental activities:				
General government	\$ 3,455,429	\$ 680,746	\$ 15,038	\$ (2,759,645)
Public safety	4,484,731	880,172	382,524	(3,222,035)
Public works	3,959,532	2,519,498	1,123,523	(316,511)
Culture and recreation	2,710,090	657,528	-	(2,052,562)
Interest on long-term debt	652,236	-	-	(652,236)
Total governmental activities	\$ 15,262,018	\$ 4,737,944	\$ 1,521,085	(9,002,989)
General revenues:				
Property tax				2,954,509
Motor vehicle tax				237,105
Sales tax				7,173,991
Transient guest tax				58,192
Franchise tax				1,011,085
Investment earnings				35,790
Miscellaneous				378,069
Gain on sale of capital assets				91,635
Total general revenues				11,940,376
Change in net position				2,937,387
Net position, beginning				56,265,834
Net position, ending				\$ 59,203,221

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020

	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater
Assets:				
Cash and investments	\$ 4,199,439	\$ 1,133,173	\$ 391,525	\$ 1,897,603
Restricted cash and investments	36,121	-	-	-
Receivables:				
Taxes	3,984,446	163,842	109,228	-
Special assessments	-	-	-	8,993,936
Due from other funds	23,295	-	-	-
Other	118,456	-	-	-
Land held for resale	100,000	-	-	-
Total assets	\$ 8,461,757	\$ 1,297,015	\$ 500,753	\$ 10,891,539
Liabilities, deferred inflows of resources, and fund balances (deficits):				
Liabilities:				
Accounts payable	\$ 211,838	\$ -	\$ -	\$ 58,113
Accrued liabilities	195,525	-	-	-
Due to other funds	774	-	-	-
Payable from restricted assets:				
Municipal court bonds	36,121	-	-	-
Unearned revenue	28,400	-	-	-
Total liabilities	472,658	-	-	58,113
Deferred inflows of resources:				
Unavailable revenue - property taxes	2,940,512	-	-	-
Unavailable revenue - special assessments	-	-	-	8,993,936
Total deferred inflows of resources	2,940,512	-	-	8,993,936
Fund balances (deficits):				
Restricted	-	-	-	-
Committed	184,404	1,297,015	500,753	1,839,490
Assigned	428,835	-	-	-
Unassigned	4,435,348	-	-	-
Total fund balances (deficits)	5,048,587	1,297,015	500,753	1,839,490
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 8,461,757	\$ 1,297,015	\$ 500,753	\$ 10,891,539

(Continued)

CITY OF MISSION, KANSAS
BALANCE SHEET
GOVERNMENTAL FUNDS
(Continued)
December 31, 2020

	Solid Waste	Capital Improvement	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and investments	\$ -	\$ 475,838	\$ 1,368,733	\$ 9,466,311
Restricted cash and investments	-	-	-	36,121
Receivables:				
Taxes	-	-	492,537	4,750,053
Special assessments	-	-	-	8,993,936
Due from other funds	-	-	774	24,069
Other	-	32,421	65,109	215,986
Land held for resale	-	-	-	100,000
Total assets	<u>\$ -</u>	<u>\$ 508,259</u>	<u>\$ 1,927,153</u>	<u>\$ 23,586,476</u>
Liabilities, deferred inflows of resources, and fund balances (deficits):				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 314,977	\$ 584,928
Accrued liabilities	-	-	-	195,525
Due to other funds	23,295	-	-	24,069
Payable from restricted assets:				
Municipal court bonds	-	-	-	36,121
Unearned revenue	-	-	-	28,400
Total liabilities	<u>23,295</u>	<u>-</u>	<u>314,977</u>	<u>869,043</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	449,270	3,389,782
Unavailable revenue - special assessments	-	-	-	8,993,936
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>449,270</u>	<u>12,383,718</u>
Fund balances (deficits):				
Restricted	-	-	787,919	787,919
Committed	-	508,259	360,168	4,690,089
Assigned	-	-	199,280	628,115
Unassigned	(23,295)	-	(184,461)	4,227,592
Total fund balances (deficits)	<u>(23,295)</u>	<u>508,259</u>	<u>1,162,906</u>	<u>10,333,715</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ -</u>	<u>\$ 508,259</u>	<u>\$ 1,927,153</u>	<u>\$ 23,586,476</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2020

Total governmental fund balances		\$ 10,333,715
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
The cost of capital assets is	\$ 93,926,980	
Accumulated depreciation is	<u>(26,083,698)</u>	67,843,282
Other long-term assets are not available to pay for current expenditures and therefore are reported as unavailable in the funds.		
		8,993,936
Notes receivable do not provide current financial resources and are not reported in the funds.		
		390,633
OPEB contributions are reported as an expense in the funds and as a deferred outflow of resources in the governmental activities in the statement of net position.		
		63,005
Pension contributions are reported as an expense in the funds and as a deferred outflow of resources in the governmental activities in the statement of net position.		
		1,981,096
OPEB fundings are reported as revenue in the funds and as a deferred inflow of resources in the governmental activities in the statement of net position.		
		(698,251)
Pension fundings are reported as revenue in the funds and as a deferred inflow of resources in the governmental activities in the statement of net position.		
		(181,194)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
General obligation bonds payable	(19,570,000)	
Premium	(1,071,131)	
Discount	1,625	
Capital leases payable	(425,584)	
Loan payable	(59,990)	
Interest payable	(215,024)	
Compensated absences payable	(540,512)	
Net pension liability	(6,734,482)	
Total other post employment benefits	<u>(907,903)</u>	<u>(29,523,001)</u>
Net position of governmental activities		<u>\$ 59,203,221</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
Year Ended December 31, 2020

	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater
Revenues:				
Taxes	\$ 9,243,775	\$ 956,626	\$ 637,751	\$ -
Intergovernmental	79,553	-	-	48,861
Licenses and permits	155,331	-	-	-
Charges for services	657,528	-	-	2,519,498
Fines and fees	793,465	-	-	-
Special assessments	-	-	-	599,596
Interest	13,067	2,003	398	16,392
Miscellaneous	672,904	-	-	813
Total revenues	<u>11,615,623</u>	<u>958,629</u>	<u>638,149</u>	<u>3,185,160</u>
Expenditures:				
Current:				
General government	2,383,991	-	-	-
Public safety	3,827,951	-	-	-
Public works	2,004,228	-	-	195,611
Culture and recreation	2,122,427	-	-	-
Capital outlay	924,445	268,106	-	4,157,025
Debt service:				
Principal	206,535	470,000	445,000	1,979,907
Interest and other charges	13,190	59,100	25,060	726,836
Total expenditures	<u>11,482,767</u>	<u>797,206</u>	<u>470,060</u>	<u>7,059,379</u>
Excess (deficiency) of revenues over (under) expenditures	<u>132,856</u>	<u>161,423</u>	<u>168,089</u>	<u>(3,874,219)</u>
Other financing sources (uses):				
Transfers in	-	-	-	88,000
Transfers out	(1,117,107)	-	-	(283,575)
General obligation bonds issued	-	-	-	6,020,000
Premium on general obligation bonds issued	-	-	-	329,140
Payment to refunded bond escrow agent	-	-	-	(6,250,000)
Leases (as lessee)	420,000	-	-	-
Sale of general capital assets	-	-	-	-
Total other financing sources (uses)	<u>(697,107)</u>	<u>-</u>	<u>-</u>	<u>(96,435)</u>
Net change in fund balances	(564,251)	161,423	168,089	(3,970,654)
Fund balances, beginning	<u>5,612,838</u>	<u>1,135,592</u>	<u>332,664</u>	<u>5,810,144</u>
Fund balances, ending	<u>\$ 5,048,587</u>	<u>\$ 1,297,015</u>	<u>\$ 500,753</u>	<u>\$ 1,839,490</u>

(Continued)

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
(Continued)
Year Ended December 31, 2020

	Solid Waste	Capital Improvement	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ -	\$ -	\$ 596,730	\$ 11,434,882
Intergovernmental	-	670,414	404,248	1,203,076
Licenses and permits	-	-	-	155,331
Charges for services	523,915	-	1,500	3,702,441
Fines and fees	-	-	1,761	795,226
Special assessments	-	-	-	599,596
Interest	395	1,521	2,014	35,790
Miscellaneous	1,877	64,360	16,698	756,652
Total revenues	<u>526,187</u>	<u>736,295</u>	<u>1,022,951</u>	<u>18,682,994</u>
Expenditures:				
Current:				
General government	622,520	254,296	651,748	3,912,555
Public safety	-	-	-	3,827,951
Public works	-	-	207,647	2,407,486
Culture and recreation	-	-	2,595	2,125,022
Capital outlay	-	1,397,600	10,520	6,757,696
Debt service:				
Principal	-	505,000	65,470	3,671,912
Interest and other charges	-	45,838	2,078	872,102
Total expenditures	<u>622,520</u>	<u>2,202,734</u>	<u>940,058</u>	<u>23,574,724</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(96,333)</u>	<u>(1,466,439)</u>	<u>82,893</u>	<u>(4,891,730)</u>
Other financing sources (uses):				
Transfers in	85,000	1,315,682	-	1,488,682
Transfers out	-	-	(88,000)	(1,488,682)
General obligation bonds issued	-	-	-	6,020,000
Premium on general obligation bonds issued	-	-	-	329,140
Payment to refunded bond escrow agent	-	-	-	(6,250,000)
Leases (as lessee)	-	-	-	420,000
Sale of general capital assets	-	-	91,635	91,635
Total other financing sources (uses)	<u>85,000</u>	<u>1,315,682</u>	<u>3,635</u>	<u>610,775</u>
Net change in fund balances	(11,333)	(150,757)	86,528	(4,280,955)
Fund balances, beginning	(11,962)	659,016	1,076,378	14,614,670
Fund balances, ending	<u>\$ (23,295)</u>	<u>\$ 508,259</u>	<u>\$ 1,162,906</u>	<u>\$ 10,333,715</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES WITH THE
STATEMENT OF ACTIVITIES
Year Ended December 31, 2020

Total net change in fund balances - governmental funds	\$	(4,280,955)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build assets are reported in governmental funds as expenditures. For governmental activities, however, those costs are shown in the statement of net position and allocated over their estimated useful lives as depreciation expense in the statement of activities.		
Capital outlays	\$ 6,757,696	
Depreciation expense	<u>(2,422,102)</u>	4,335,594
The net effect of various miscellaneous transactions involving capital assets (e.g., sales and donations) is to decrease net position.		(176,331)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(643,224)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(6,769,140)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and, thus, requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		52,931
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued liabilities	664,081	
Compensated absences	(49,155)	
OPEB	132,859	
Pension	<u>(418,119)</u>	329,666
Repayments of long-term debt instruments are expenditures in the governmental funds, but reduce long-term liabilities in the statement of net position and do not affect the statement of activities.		
Bond principal	9,881,935	
Capital leases	202,005	
Loan principal	<u>4,906</u>	<u>10,088,846</u>
Change in net position of governmental activities	\$	<u><u>2,937,387</u></u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 9,262,987	\$ 9,243,775	\$ (19,212)
Intergovernmental	90,000	79,553	(10,447)
Licenses and permits	158,700	155,331	(3,369)
Charges for services	2,118,900	657,528	(1,461,372)
Fines and fees	1,385,500	793,465	(592,035)
Interest	-	13,067	13,067
Miscellaneous	585,000	672,904	87,904
Total revenues	<u>13,601,087</u>	<u>11,615,623</u>	<u>(1,985,464)</u>
Expenditures:			
General government:			
Personal service	1,335,860	1,310,230	25,630
Contractual	1,114,250	683,785	430,465
Commodities	61,450	365,141	(303,691)
Capital outlay	35,000	7,306	27,694
Total general government	<u>2,546,560</u>	<u>2,366,462</u>	<u>180,098</u>
Public safety:			
Personal service	3,706,500	3,443,522	262,978
Contractual	425,060	282,812	142,248
Commodities	162,500	101,617	60,883
Capital outlay	282,700	673,075	(390,375)
Total public safety	<u>4,576,760</u>	<u>4,501,026</u>	<u>75,734</u>
Public works:			
Personal service	1,056,000	955,141	100,859
Contractual	1,029,020	858,144	170,876
Commodities	193,800	190,943	2,857
Capital outlay	34,000	34,576	(576)
Total public works	<u>2,312,820</u>	<u>2,038,804</u>	<u>274,016</u>
Culture and recreation			
Personal service	1,783,000	1,324,296	458,704
Contractual	949,350	721,698	227,652
Commodities	161,450	84,103	77,347
Total culture and recreation	<u>2,893,800</u>	<u>2,130,097</u>	<u>763,703</u>
Debt service	<u>205,000</u>	<u>219,725</u>	<u>(14,725)</u>
Contingency	<u>5,110,000</u>	<u>-</u>	<u>5,110,000</u>
Total expenditures	<u>17,644,940</u>	<u>11,256,114</u>	<u>6,388,826</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (4,043,853)</u>	<u>\$ 359,509</u>	<u>\$ 4,403,362</u>

(Continued)

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
(Continued)
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Other financing sources (uses)			
Transfers out	\$ (1,135,000)	\$ (1,117,107)	\$ 17,893
Lease proceeds	-	420,000	420,000
Total other financing sources (uses)	<u>(1,135,000)</u>	<u>(697,107)</u>	<u>437,893</u>
Net change in fund balance	(5,178,853)	(337,598)	4,841,255
Fund balance, beginning of year	5,038,333	5,273,350	235,017
Fund balance, end of year	<u>\$ (140,520)</u>	4,935,752	<u>\$ 5,076,272</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>112,835</u>	
Fund balance on the basis of GAAP		<u>\$ 5,048,587</u>	

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
STORMWATER FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 599,000	\$ 48,861	\$ (550,139)
Charges for services	2,535,000	2,519,498	(15,502)
Special assessments	-	599,596	599,596
Interest	40,000	16,392	(23,608)
Miscellaneous	18,220	813	(17,407)
Total revenues	3,192,220	3,185,160	(7,060)
Expenditures:			
Public works	400,000	195,611	204,389
Capital outlay	4,561,237	5,287,749	(726,512)
Debt service	2,614,160	2,706,743	(92,583)
Total expenditures	7,575,397	8,190,103	(614,706)
Deficiency of revenues under expenditures	(4,383,177)	(5,004,943)	(621,766)
Other financing sources (uses):			
Transfers in	88,000	88,000	-
Transfers out	(283,575)	(283,575)	-
General obligation bonds issued	-	6,020,000	6,020,000
Premium on general obligation bonds issued	-	329,140	329,140
Payment to refunded bond escrow agent	-	(6,250,000)	(6,250,000)
Total other financing sources (uses)	(195,575)	(96,435)	99,140
Net change in fund balance	(4,578,752)	(5,101,378)	(522,626)
Fund balance, beginning	5,266,297	5,810,144	543,847
Fund balance, ending	<u>\$ 687,545</u>	708,766	<u>\$ 21,221</u>
Encumbrances for professional services contracted but not performed are not recorded for GAAP purposes until performed		<u>1,130,724</u>	
Fund balance on the basis of GAAP		<u>\$ 1,839,490</u>	

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
SOLID WASTE FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	\$ 588,000	\$ 523,915	\$ (64,085)
Interest	100	395	295
Miscellaneous	-	1,877	1,877
	<u>588,100</u>	<u>526,187</u>	<u>(61,913)</u>
Total revenues			
Expenditures:			
General government	672,500	622,520	49,980
	<u>672,500</u>	<u>622,520</u>	<u>49,980</u>
Deficiency of revenues under expenditures	(84,400)	(96,333)	(11,933)
Other financing sources:			
Transfers in	95,000	85,000	(10,000)
	<u>95,000</u>	<u>85,000</u>	<u>(10,000)</u>
Net change in fund balance	10,600	(11,333)	(21,933)
Fund balance, beginning	(6,011)	(11,962)	(5,951)
	<u>(6,011)</u>	<u>(11,962)</u>	<u>(5,951)</u>
Fund balance, ending	<u>\$ 4,589</u>	<u>\$ (23,295)</u>	<u>\$ (27,884)</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2020

	<u>Total Custodial Funds</u>
Assets:	
Cash and investments	<u>\$ 53,810</u>
Net position:	
Restricted for individuals, organizations, and other governments	<u>\$ 53,810</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
Year Ended December 31, 2020

	Total Custodial Funds
Additions:	
Employee contributions	\$ 48,810
Reinstatement fees	18,109
Judicial surcharge	4,818
Total additions	71,737
Deductions:	
Claims paid	46,905
Administrative purchases	8,908
Reinstatement fee remittance	18,855
Judicial surcharge remittance	5,016
Total deductions	79,684
Net change in fiduciary net position	(7,947)
Net position, beginning	61,757
Net position, ending	\$ 53,810

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2020

1 - Summary of Significant Accounting Policies

Reporting Entity

The City of Mission, Kansas (the City) is a city of the second class with a mayor-council form of government with the addition of a city administrator. The City was incorporated in 1951 and covers an area of approximately 2.87 square miles in Johnson County, Kansas. The City has 9,490 residents. The City's organization consists of the general government, which is made up of the general overhead, legislative, administration, and community development departments; public safety, which is made up of the municipal court and police departments; the public works department; and culture and recreation, which is made up of the Mission Family Aquatic Center and Sylvester Powell, Jr. Community Center departments.

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations. Rock Creek Drainage District #1 and Rock Creek Drainage District #2 (the Districts) are blended component units of the City. The City created the Districts to generate revenue for stormwater projects. Each year, the Districts transfer funds primarily to the City's stormwater fund. The Districts are legally separate entities from the City. However, the City Council makes up the entirety of the Districts' boards. As such, the City can impose its will on the Districts. Additionally, the City's management manages the activities of the Districts in essentially the same manner as they manage City activities. Separately issued financial statements are not prepared for the Districts.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All nonfiduciary activities of the City are governmental activities. All fiduciary activities are reported only in the fund financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to use in meeting the operational or capital requirements of a particular function. Internally dedicated resources are reported as general revenues rather than as program revenues. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Each fund is considered to be a separate accounting entity, accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund balance, revenues, and expenditures. Governmental resources are allocated to and accounted for within individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due.

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, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

Property taxes, sales taxes, utility franchise taxes, interest associated with the current fiscal period, and certain state and federal grants and entitlements are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

While property taxes receivable are shown on the balance sheet as current assets of the City, they are not recognized as revenue at year end because statutory provisions prohibit their use until the year for which they were raised and budgeted. Instead, they are offset by unavailable revenue accounts.

The City reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Parks and Recreation Sales Tax Fund* is a capital project fund used to account for revenues received from 3/8 of one percent sales tax for parks and recreation, with a portion pledged to retire the Series 2013-B General Obligation Bonds issued for the outdoor aquatic facility project. The balance may be used for other parks and recreation activities, including operating costs. The sales tax sunsets in 2023.

The *Street Sales Tax Fund* is a capital project fund used to account for revenues from the ¼ cent sales tax for streets, pledged to retire the Series 2012-A General Obligation Bonds issued for the Martway/Johnson Drive rehabilitation projects. The additional revenue may be used for street improvements. The sales tax sunsets in 2022.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

The *Stormwater Fund* is used to account for storm water utility charges received based on an equivalent residential unit (ERU) to be used for storm water improvements citywide, including public works expenditures. Revenues are either restricted or committed for this purpose.

The *Solid Waste Fund* is used to account for solid waste utility charges collected from an annual assessment to cover general government expenditures, including contract and supply costs. Revenues are either restricted or committed for this purpose.

The *Capital Improvement Fund* is used to account for resources used to construct and maintain infrastructure citywide.

Additionally, the City reports the following fiduciary fund type:

Custodial funds are used to report resources held by the City in a purely custodial capacity. The City uses Custodial funds to account for amounts collected through the court for driver's license reinstatement fees due to the State of Kansas, for amounts collected and paid for Driving Under the Influence evaluations, and for amounts collected for employee cafeteria plan contributions.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments

The City's cash and investments are considered to be demand deposits and cash held by the State of Kansas Municipal Investment Pool. The City considers all highly liquid, short-term investments with original maturities of 90 days or less to be cash equivalents.

Investments are reported in the accompanying financial statements at fair value.

Receivables and Payables

Receivables are reported on the government-wide financial statements net of an allowance for uncollectible accounts. At December 31, 2020, an allowance for uncollectible receivables of approximately \$ 647,000 has been recorded.

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property tax receivables are not available as a resource that can be used to finance the current year operations of the City and, therefore, are not susceptible to accrual. Accruals of uncollected current year property taxes are offset by deferred inflows and are identical to the adopted budget for 2021.

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the accounting period, and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date. Payments are due November 1, becoming delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the City, is on or before January 20 of the ensuing year. Additional amounts are distributed on four subsequent dates throughout the calendar year.

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

Capital Assets

Capital assets, which include land, buildings, improvements, equipment, infrastructure assets, and construction in progress, are reported in the government-wide financial statements as assets. Capital assets are defined by the City as assets with an initial, individual cost of more than \$ 1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of assets or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the government are depreciated using the straight-line method over the following estimated useful lives:

<u>Category</u>	<u>Years</u>
Buildings	20 - 75
Building improvements	20 - 75
Machinery and equipment	5 - 10
Office equipment	5 - 10
Infrastructure	20 - 75
Fitness equipment	3

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 8 and 9 for more information on the deferred outflows for the other post-employment benefits (OPEB) and pension plans, respectively.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. One item, *unavailable revenue*, is reported in the governmental funds balance sheet and the governmental activities in the government-wide statement of net position. The governmental funds and governmental activities report unavailable revenues from property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items are deferred inflows for the OPEB and pension plans. See Notes 8 and 9 for more information on the deferred inflows for the OPEB and pension plans, respectively.

Compensated Absences

Under terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts. At the end of each calendar year, employees are allowed to carry over any unused vacation and sick leave. In the event of termination, an employee is paid for any unused carryover plus all unused earned vacation through the date of separation not to exceed a total of 240 hours.

The City's sick leave policy is to pay employees 50% of unused sick leave upon retirement or termination without cause. A liability for compensated absences is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements. All compensated absences are accrued when incurred in the government-wide financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Pensions

For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERs) and additions to/deductions from KPERs' fiduciary net position have been determined on the same basis as they are reported by KPERs. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of December 31, 2020, fund balances for governmental funds are made up of the following:

Nonspendable fund balances include amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed fund balances include amounts that can only be used for specific purposes determined by a formal action, an ordinance, of the City's highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action, an ordinance, that originally imposed the constraint.

Assigned fund balances include amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by an action of (1) the City Council or (2) a body or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes. The authority for management to assign fund balance is presented in the City Council Policy Manual. An additional action does not have to be taken for the removal of an assignment.

Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in other classifications. The General Fund is the only fund that can report a positive unassigned fund balance amount. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund. Unassigned amounts are technically available for any purpose.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

It is the fund balance policy of the City to budget an amount in the General Fund reserves equal to 25% of budgeted General Fund revenues for that same budget year.

The following is the detail for fund balance classifications in the financial statements:

	Major Governmental Funds						Other Governmental Funds	Total Governmental Funds
	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater	Solid Waste	Capital Improvement		
Fund balances:								
Restricted for:								
Alcohol awareness programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,197	\$ 110,197
Convention and tourism	-	-	-	-	-	-	63,087	63,087
Culture and recreation	-	-	-	-	-	-	106,365	106,365
Donations	-	-	-	-	-	-	48,771	48,771
Education	-	-	-	-	-	-	18,163	18,163
Public safety	-	-	-	-	-	-	18,038	18,038
Public works	-	-	-	-	-	-	423,298	423,298
Committed for:								
ADA compliance	184,404	-	-	-	-	-	-	184,404
Capital improvements	-	-	-	-	-	508,259	-	508,259
Culture and recreation	-	1,297,015	-	-	-	-	-	1,297,015
Development projects	-	-	-	-	-	-	7,362	7,362
Equipment reserve and replacement	-	-	-	-	-	-	287,314	287,314
Farm and flower market	-	-	-	-	-	-	17,270	17,270
Public works	-	-	500,753	1,839,490	-	-	48,222	2,388,465
Assigned for:								
Business improvement	10,000	-	-	-	-	-	-	10,000
Capital improvements	200,000	-	-	-	-	-	199,280	399,280
Culture and recreation	7,670	-	-	-	-	-	-	7,670
Comprehensive plan update	95,165	-	-	-	-	-	-	95,165
DirectionFinder survey	16,000	-	-	-	-	-	-	16,000
Financial software and computer upgrades	100,000	-	-	-	-	-	-	100,000
Unassigned	4,435,348	-	-	-	(23,295)	-	(184,461)	4,227,592
Total fund balances	\$ 5,048,587	\$ 1,297,015	\$ 500,753	\$ 1,839,490	\$ (23,295)	\$ 508,259	\$ 1,162,906	\$ 10,333,715

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Net Position

In the government-wide financial statements, equity is displayed in three components as follows:

Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Pending Governmental Accounting Standards Board Statements

At December 31, 2020, the Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the City. The statements that might impact the City are as follows:

GASB Statement No. 87, *Leases*, requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. The requirements of this statement are effective for periods beginning after June 15, 2021.

GASB Statement No. 91, *Conduit Debt Obligations*, eliminates diversity in practice associated with government issuers’ financial reporting of conduit debt obligations. The Statement achieves that objective by classifying the existing definition of a conduit debt obligation, establishing that a conduit debt obligation is not a liability of the issuer, establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations, and improving required note disclosures. The requirements for this statement are effective for periods beginning after December 15, 2021.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, provides guidance for the financial reporting of public-private and public-public partnerships and availability payment arrangements. The requirements of this statement are effective for periods beginning after June 15, 2022.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for periods beginning after June 15, 2022.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, addresses (a) the applicability of component unit criteria to certain arrangements, including some Internal Revenue Code Section 457 deferred compensation plans, and (b) the accounting and financial reporting for Section 457 plans. The requirements of Statement 97 that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of Statement 97 that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021.

2 - Stewardship, Compliance and Accountability

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special revenues funds (unless specifically exempted by statute). The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. In 2020, a budget amendment was adopted for the Capital Improvement Fund.

The statutes permit management to transfer budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end. Encumbered appropriations are carried forward.

A legal operating budget is not required for the Special Law Enforcement Fund, School District Sales Tax Fund, Donations and Gifts Fund, Silvercrest TIF Fund, Transportation Utility Fund, Mission Trails TIF, Mission Farm and Flower Market Fund, and the fiduciary funds.

In fiscal year 2020, actual expenditures exceeded budget expenditures in the Stormwater Fund and the Mission Crossing TIF Fund, which is a violation of K.S.A. 79-2935.

Spending in funds that are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Deficit Fund Balances

The Solid Waste Fund had a deficit fund balance of \$ 23,295 at December 31, 2020 that will be recovered from future charges for services.

The Mission Crossing TIF Fund had a deficit fund balance of \$ 184,461 at December 31, 2020 that will be recovered from future tax revenue.

3 - Deposits and Investments

Deposits

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Kansas statutes require that deposits be collateralized, and that collateral pledged must have a fair market value equal to 100% of the deposits and investments, less insured amounts, and must be assigned for the benefit of the City. The City's deposit policy for custodial credit risk requires that the depository banks will maintain 100% security in the form of FDIC coverage and pledged collateral according to K.S.A. 9-1402.

The City's cash is considered to be active funds by management and is invested according to K.S.A. 9-1401. The statute requires that banks eligible to hold active funds have a main or branch bank in the county or an adjoining county in which the City is located, and the banks provide an acceptable rate for active funds.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Investments

On December 31, 2020, the City had the following investment and related maturity:

Investment Type	Fair Value	Rating	Maturity (in Years) Less than One
Kansas Municipal Investment Pool	\$ 8,586,868	Not rated	\$ 8,586,868

Credit Risk

Various City investments are considered to be idle funds by management and are invested according to K.S.A. 12-1675. The statute requires that the City invest its idle funds in only temporary notes of the City, bank certificates of deposit, repurchase agreements, and if eligible banks do not offer an acceptable rate for the funds: U.S. Treasury bills or notes or the Kansas Municipal Investment Pool (KMIP). The City's investments in the KMIP were not rated by a rating agency as of December 31, 2020. Maturities of the above investments may not exceed two years by statute.

The KMIP is under the oversight of the Pooled Money Investment Board (PMIB). The PMIB is comprised of the State Treasurer and four additional members appointed by the State Governor. The PMIB reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Some of the City's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP; direct obligations of the United States government or any agency thereof; investment agreements with a financial institution, the obligations of which, at the time of investment, are rated in either of the three highest rating categories by Moody's Investors Service or Standard and Poor's Corporation; and various other investments as specified in K.S.A. 10-131.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City is not exposed to significant interest rate risk.

Concentrations of Credit Risk

State statutes and the City place no limit on the amount the City may invest in any one issuer.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2020, the City's investments were not exposed to custodial credit risk.

Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. For the year ended December 31, 2020, the City's investment in KMIP was considered a cash equivalent as all investments were held in the overnight pool. Investments that are considered cash equivalents are not classified in the fair value hierarchy.

4 - Notes Receivable and Land Held for Resale

In August 2006, the City entered into an agreement leasing land at 6900 Martway Street to a lessee for a maximum term of 21 years for rent of \$ 10 per year with the option for the lessee to purchase the land on or before the end of the lease term for \$ 100,000 as adjusted by using the consumer price index. As of December 31, 2020, the land's net realizable value was \$ 100,000. In April 2007, the City signed promissory notes to finance both a borrower's acquisition of a building and other improvements at the same location in the amount of \$ 534,692 as well as the borrower's remodeling of the building and other improvements for business operations in the amount of \$267,882, with both loans over a term of 21 years at 5.00% per annum. During the fiscal year ending December 31, 2020, the City received \$ 43,628 in principal payments towards the loans. As of December 31, 2020, the City had outstanding notes receivable of \$ 390,633.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

5 - Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 9,338,256	\$ -	\$ -	\$ 9,338,256
Construction in progress	1,588,316	5,569,991	2,929,086	4,229,221
Total capital assets not being depreciated	<u>10,926,572</u>	<u>5,569,991</u>	<u>2,929,086</u>	<u>13,567,477</u>
Capital assets being depreciated:				
Buildings	13,055,744	-	-	13,055,744
Improvements	149,997	-	-	149,997
Infrastructure	57,068,911	2,779,241	2,500	59,845,652
Machinery and equipment	6,361,163	1,161,230	214,283	7,308,110
Total capital assets being depreciated	<u>76,635,815</u>	<u>3,940,471</u>	<u>216,783</u>	<u>80,359,503</u>
Less accumulated depreciation for:				
Buildings	4,654,264	287,375	-	4,941,639
Improvements	105,351	3,213	-	108,564
Infrastructure	14,228,009	1,482,620	2,500	15,708,129
Machinery and equipment	4,890,755	648,894	214,283	5,325,366
Total accumulated depreciation	<u>23,878,379</u>	<u>2,422,102</u>	<u>216,783</u>	<u>26,083,698</u>
Governmental activities capital assets, net	<u>\$ 63,684,008</u>	<u>\$ 7,088,360</u>	<u>\$ 2,929,086</u>	<u>\$ 67,843,282</u>

Depreciation expense was charged to functions/programs of the City for the year ended December 31, 2020 as follows:

Governmental activities:	
General government	\$ 89,805
Public safety	313,414
Public works	1,590,159
Culture and recreation	428,724
Total depreciation expense	<u>\$ 2,422,102</u>

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

6 - Long-Term Debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital projects.

General obligation bonds payable at December 31, 2020 was comprised of the following issues:

	Interest Rates	Original Issue	Final Maturity Date	Principal Payments During 2020	Outstanding December 31, 2020
General obligation bonds:					
Series 2010A - Capital Improvement	2.75%	\$ 3,305,000	09/01/20	\$ 355,000	\$ -
Series 2010B - Refunding	4.00% - 4.25%	6,945,000	09/01/29	6,945,000	-
Series 2012A - Capital Improvement	1.65% - 2.00%	4,360,000	09/01/22	445,000	920,000
Series 2013A - Capital Improvement	2.50% - 3.00%	680,000	09/01/23	70,000	220,000
Series 2013B - Capital Improvement	3.00%	4,510,000	09/01/23	470,000	1,500,000
Series 2013C - Capital Improvement	2.00% - 2.50%	4,480,000	09/01/23	505,000	1,585,000
Series 2014A - Refunding	2.00% - 3.00%	9,795,000	09/01/29	885,000	5,895,000
Series 2019A - Capital Improvement	4.00% - 5.00%	3,470,000	09/01/29	40,000	3,430,000
Series 2020A - Refunding	1.50% - 2.00%	6,020,000	09/01/29	-	6,020,000
				<u>\$ 9,715,000</u>	<u>\$ 19,570,000</u>

Call provisions at the option of the City included in the bonds were as follows:

- Series 2012A: Callable September 1, 2020 at par plus accrued interest
- Series 2013A: Callable September 1, 2021 at par plus accrued interest
- Series 2013B: Callable September 1, 2021 at par plus accrued interest
- Series 2013C: Callable September 1, 2019 at par plus accrued interest
- Series 2014A: Callable September 1, 2022 at par plus accrued interest
- Series 2019A: Callable September 1, 2027 at par plus accrued interest
- Series 2020A: Callable September 1, 2027 at par plus accrued interest

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
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The remaining installment ranges for the general obligation bonds are as follows:

	Installment Range	
	Low	High
General obligation bonds:		
Series 2012A - Capital Improvement	\$ 455,000	\$ 465,000
Series 2013A - Capital Improvement	70,000	75,000
Series 2013B - Capital Improvement	485,000	515,000
Series 2013C - Capital Improvement	515,000	545,000
Series 2014A - Refunding	395,000	975,000
Series 2019A - Capital Improvement	50,000	545,000
Series 2020A - Refunding	275,000	1,145,000

Annual debt service requirements through maturity for general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest
2021	\$ 3,585,000	\$ 553,384
2022	3,690,000	458,501
2023	2,930,000	375,363
2024	1,845,000	290,788
2025	1,900,000	236,113
2026-2030	5,620,000	438,550
Total	\$ 19,570,000	\$ 2,352,699

Refunding

In the current year, the City issued Series 2020A General Obligation Refunding Bonds in the amount of \$ 6,020,000 to currently refund \$ 6,250,000 of the outstanding balance of the Series 2010B Refunding Bonds. The refunding transaction resulted in an economic gain of \$ 805,213 and a decrease in the future debt service payments of \$ 828,194.

Kansas Department of Health and Environment - Direct Borrowing

The Kansas Department of Health and Environment (KDHE) and the City entered into an agreement for direct borrowing. As of December 31, 2020, the City had made \$ 406,272 in loan draws and had \$ 304,704 in principal forgiveness. The loan calls for an interest rate of 2.60%. The agreement provides that, in the event of default, KDHE may take whatever action is available under the law or at equity to collect the debt due or to become due. KDHE may also collect any legal fees, or otherwise, necessary to carry out this action. The agreement also provides that KDHE may take action to accelerate payment of remaining principal if deemed necessary.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Annual debt service requirements to maturity for the KDHE loan outstanding at December 31, 2020 are as follows:

Year Ending December 31,	Principal	Interest
2021	\$ 5,036	\$ 1,526
2022	5,168	1,395
2023	5,303	1,259
2024	5,441	1,121
2025	5,584	978
2026-2030	30,189	2,621
2031-2035	3,269	42
Total	<u>\$ 59,990</u>	<u>\$ 8,942</u>

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2020 was as follows:

	Balance December 31, 2019	Additions	Reductions	Balance December 31, 2020	Current Portion
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 23,265,000	\$ 6,020,000	\$ 9,715,000	\$ 19,570,000	\$ 3,585,000
Premium	909,738	329,140	167,747	1,071,131	148,951
Discount	(2,437)	-	(812)	(1,625)	(813)
Total bonds payable	<u>24,172,301</u>	<u>6,349,140</u>	<u>9,881,935</u>	<u>20,639,506</u>	<u>3,733,138</u>
Capital leases payable - direct borrowings	207,589	420,000	202,005	425,584	155,584
KDHE loan payable - direct borrowings	64,896	-	4,906	59,990	5,036
Compensated absences	491,346	425,497	376,331	540,512	362,541
Total other postemployment benefits liability	920,463	86,888	99,448	907,903	-
Net pension liability	<u>5,180,970</u>	<u>1,553,512</u>	<u>-</u>	<u>6,734,482</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$ 31,037,565</u>	<u>\$ 8,835,037</u>	<u>\$ 10,564,625</u>	<u>\$ 29,307,977</u>	<u>\$ 4,256,299</u>

For the governmental activities, compensated absences, the total other post-employment benefit liability, and the net pension liability are generally liquidated by the General Fund.

Conduit Debt Obligations

The City has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State of Kansas, nor any political

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2020, there were two series of industrial revenue bonds outstanding, with an aggregate authorized principal amount of \$ 225,358,589.

Conduit Debt Obligations as of December 31, 2020					
IRB's	Issue Date	Amount Authorized	Amount Outstanding	Interest Rate	Maturity Date
<u>Housing IRB's</u>					
Mission Square	12/18/09	\$ 11,100,000	\$ 8,385,168	3.50%	12/01/39
<u>Project IRB's</u>					
Aryeh Realty LLC (Gateway)	10/26/18	214,258,589	78,500	2.00%	12/31/22
Total IRB's		\$ 225,358,589	\$ 8,463,668		

7 - Capital Leases

The City has entered into lease agreements as a lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

In the lease for police vehicles, the police vehicles are the pledged collateral. In the event of default, the agreement provides that the lessor may request payment of all payments due within that particular budget year that the default occurs (accelerated payment), as well as outstanding payment from past budget years, if any. In the event of default, the lessor may also impose an interest of up to 12% annum on all outstanding payments, take whatever action is available under the law or at equity to collect the debt due or to become due, and collect any legal fees, or otherwise, necessary to carry out this action.

In the lease for exercise equipment, the exercise equipment is the pledged collateral. In the event of default, the agreement provides that the lessor may request payment of all payments due within the budget year that the default occurs (accelerated payment), as well as outstanding payments from past budget years, if any. The agreement also provides that the lessor or the City may terminate the lease after one year, but payment of any outstanding principal for that particular budget year must be paid.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

The assets acquired through these capital leases are as follows:

Assets:	
Police vehicles	\$ 347,350
Exercise equipment	201,467
	548,817
Total assets	548,817
Less accumulated depreciation	(236,202)
	312,615
Net book value	\$ 312,615

Future minimum lease payments for capital leases as of December 31, 2020 are as follows:

Year Ending December 31,	Principal	Interest
2021	\$ 155,584	\$ 7,563
2022	105,000	4,929
2023	110,000	2,767
2024	55,000	553
	425,584	15,812
Total	\$ 425,584	\$ 15,812

8 - Other Postemployment Healthcare Benefits

Health Insurance

Plan Description, Benefits Provided and Contributions. The City offers postemployment health, dental and vision insurance to retired employees. The benefits are provided through a single employer defined benefit postemployment healthcare plan administered by the City. The other postemployment benefit (OPEB) plan (the Plan) provides medical benefits to eligible early retirees and their spouses. K.S.A. 12-5040 requires all local governmental entities in the state that provide a group health care plan to make participation available to all retirees and dependents until the retiree reaches the age of 65 years. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The Plan does not issue a standalone financial report.

Employer contributions paid for benefits as they came due during the fiscal year ended December 31, 2020 totaled \$ 33,546.

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

Employees Covered by Benefit Terms. As of the actuarial valuation date of December 31, 2020, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefit payments	5
Active plan members fully eligible	5
Active employees not yet fully eligible	59
	69

Total OPEB Liability

The City's total OPEB liability of \$ 878,361 was measured as of December 31, 2020 and was determined by an actuarial valuation performed as of December 31, 2020.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate as of measurement date	1.93 percent
Discount rate for OPEB expense	3.26 percent
Mortality table	Pub-2010 Headcount-Weighted General and Safety Mortality Tables, separately for Employees and Retirees with generational projection according to MP-2020
Salary scale	3.00 percent
Plan participation rate	70.00 percent
Healthcare cost trend rates	
Current rate	5.50 percent
Ultimate rate	4.80 percent
Year ultimate rate is reached	2036
Actuarial cost method	Entry Age Normal - Level Pay

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of the measurement date.

The actuarial assumptions were based on the results of the most recent actuarial experience study that was conducted for a period through December 31, 2020.

Changes and items of impact relative to the prior valuation were as follows.

1. The discount rate was updated to reflect the current economic environment.
2. Mortality projection scales were updated based on recent research by the Society of Actuaries.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

3. Per capita claims costs and administrative expenses were updated to reflect the updated underlying census data.
4. Healthcare cost and administrative expense trend rates were updated to reflect current expectations.
5. Termination rates for general employees were updated based on a review of recent experience.
6. Retirement rates were adjusted to reflect the same rates used by KPERS.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2019	\$ 894,197
Changes for the year:	
Service cost	47,552
Interest	30,158
Differences between expected and actual experience	(109,521)
Changes in assumptions or other inputs	49,521
Benefit payments	(33,546)
Net changes	(15,836)
Balance at December 31, 2020	\$ 878,361

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (0.93%)	Discount Rate (1.93%)	1% Increase (2.93%)
Total OPEB liability	\$ 974,012	\$ 878,361	\$ 794,698

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following represents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 782,890	\$ 878,361	\$ 990,725

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the City recognized OPEB expense of \$ (105,511).

At December 31, 2020, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,410	\$ (396,455)
Changes in assumptions or other inputs	40,909	(274,755)
	\$ 49,319	\$ (671,210)

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,			
2021	\$	(183,221)	
2022		(183,221)	
2023		(183,221)	
2024		(64,403)	
2025		(7,825)	
	\$	(621,891)	

Disability Benefits and Life Insurance

Plan Description, Benefits Provided and Contributions. The City participates in an agent multiple-employer defined benefit other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

Employer contributions are established and may be amended by state statute. Members are not required to contribute. Employer contributions paid for benefits as they came due during the fiscal year ended December 31, 2020 totaled \$ 24,824.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60 percent (prior to January 1, 2006, 66 $\frac{2}{3}$ percent) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provision.

The monthly long-term disability benefit is 60 percent of the member's monthly compensation, with a minimum of \$ 100 and a maximum of \$ 5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of 1) the member's annual rate of compensation at the time of disability, or 2) the members previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

Employees Covered by Benefit Terms. As of the valuation date of December 31, 2019, the following employees were covered by the benefit terms.

Active plan members

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Total OPEB Liability

The City's total OPEB liability of \$ 29,542 was measured as of June 30, 2020 and was determined by an actuarial valuation performed as of December 31, 2019.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.21 percent
Implicit inflation rate	2.75 percent
Mortality rates	Local Males: 90% of RP-2014 M Total Dataset +2 Local Females: 90% of RP-2014 F Total Dataset +1 Generational mortality improvements were projected for future years using MP-2020.
Salary increases	3.50 percent (composed of 2.75% inflation and 0.75 percent productivity)
Payroll growth	3.00 percent
Actuarial cost method	Entry Age Normal

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study conducted for the period January 1, 2016 through December 31, 2018.

Changes and items of impact relative to the prior valuation were as follows.

1. The demographic assumptions have been updated based upon the most recent KPERS experience study.
2. The discount rate was updated in accordance with the requirements of GASB 75.
3. The mortality projection scale was updated to the most recent table published by the Society of Actuaries.

The overall impact of the new assumptions is an increase in the benefit obligations.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2019	\$ 26,266
Changes for the year:	
Service cost	7,980
Interest	1,198
Effect of economic/demographic gains or losses	(7,128)
Effect of assumptions changes or inputs	1,226
Net changes	3,276
Balance at December 31, 2020	\$ 29,542

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	\$ 29,773	\$ 29,542	\$ 29,028

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following represents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 29,542	\$ 29,542	\$ 29,542

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the City recognized OPEB expense of \$ 5,791. At December 31, 2020, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (26,347)
Changes of assumptions	1,361	(694)
Benefit payments subsequent to the measurement date	12,325	-
	\$ 13,686	\$ (27,041)

The deferred outflow of resources related to the benefit payments subsequent to the measurement date totaling \$ 12,325 consists of payments made to KPERS for benefits and administrative costs and will be recognized as a reduction in the total OPEB liability during the year ended December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,		
2021	\$	(3,387)
2022		(3,387)
2023		(3,387)
2024		(3,387)
2025		(3,387)
Thereafter		(8,745)
	\$	(25,680)

Aggregate Other Postemployment Healthcare Benefit Information

	Balances at December 31, 2020		
	Health Insurance	Disability Benefits and Life Insurance	Total
Total OPEB liability	\$ 878,361	\$ 29,542	\$ 907,903
Total deferred outflows of resources	49,319	13,686	63,005
Total deferred inflows of resources	(671,210)	(27,041)	(698,251)

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

The aggregate amount of OPEB expenses for the two OPEB plans for the year ended December 31, 2020 was \$ (99,720).

9 - Defined Benefit Pension Plan

General Information About the Pension Plan

Description of Pension Plan

The City participates in a cost-sharing, multiple-employer defined benefit pension plan (Pension Plan), as defined in Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans*. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERs), a body corporate and an instrumentality of the State of Kansas. KPERs provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- Public employees, which include:
 - State/school employees
 - Local employees
- Police and firemen
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in both the Local and Police and Firemen employee groups.

KPERs issues a stand-alone comprehensive annual financial report, which is available on the KPERs website at www.kpers.org.

Benefits Provided

KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the Kansas Legislature. Member employees (except police and firemen) with ten or more years of credited service may retire as early as age 55 (police and firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 points (police and firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees choose one of seven payment options for their monthly retirement benefits. At retirement, a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members, and employers. A new KPERS 3 cash balance retirement plan was created for new hires starting January 1, 2015. Normal retirement age for KPERS 3 members is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the Police and Firemen (KP&F) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates are determined based on the results of an annual actuarial valuation for each of the three state-wide pension groups. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. KPERS is funded on an actuarial reserve basis.

For KPERS fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll for the KPERS fiscal year ended June 30, 2020.

The actuarially determined employer contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate were 8.61% for KPERS and 21.93% for KP&F for the year ended December 31, 2020. Contributions to the Pension Plan from the City were \$ 242,655 for KPERS and \$ 417,037 for KP&F for the year ended December 31, 2020.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the City reported a liability of \$ 2,362,346 for KPERS and \$ 4,372,136 for KP&F for its proportionate share of the KPERS collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2020, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020.

Although KPERS administers one cost-sharing, multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer. The City's proportion of the collective net pension liability was based on the ratio of the City's actual contributions to KPERS and KP&F, relative to the total employer and nonemployer contributions of the Local group and Police and Firemen group within KPERS for the KPERS fiscal year ended June 30, 2020.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2020, the City's proportion for KPERS was .136264%, which was an increase of .024285% from its proportion measured as of June 30, 2019. At June 30, 2020, the City's proportion for KP&F was .354554%, which was a decrease of .002736% from its proportion measured as of June 30, 2019.

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NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

For the year ended December 31, 2020, the City recognized pension expense of \$ 338,296 for KPERS and \$ 711,013 for KP&F. At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
KPERS		
Differences between expected and actual experience	\$ 39,444	\$ 30,371
Net difference between projected and actual earnings on pension plan investments	275,627	-
Changes of assumptions	142,292	-
Changes in proportionate share	275,535	79,353
City contributions subsequent to measurement date	119,955	-
Total KPERS	<u>852,853</u>	<u>109,724</u>
KP&F		
Differences between expected and actual experience	127,795	-
Net difference between projected and actual earnings on pension plan investments	424,858	-
Changes of assumptions	302,651	-
Changes in proportionate share	70,085	71,470
City contributions subsequent to measurement date	202,854	-
Total KP&F	<u>1,128,243</u>	<u>71,470</u>
Total	<u><u>\$ 1,981,096</u></u>	<u><u>\$ 181,194</u></u>

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

The \$ 119,955 and \$ 202,854 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for KPERS and KP&F, respectively, for the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,		
KPERS		
2021	\$	128,105
2022		159,193
2023		158,192
2024		165,706
2025		11,978
Total KPERS		623,174
KP&F		
2021		232,659
2022		235,896
2023		218,266
2024		160,939
2025		6,159
Total KP&F		853,919
	\$	1,477,093

Actuarial Assumptions

The total pension liability for KPERS in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75 percent
Salary increases, including price inflation	3.25 to 11.75 percent
Long-term rate of return, net of investment expense, and including price inflation	7.50 percent
Payroll growth assumption	2.75 percent

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

Changes in actuarial assumptions and methods in the December 31, 2019 actuarial valuation were as follows:

Both Groups

- Investment return assumption was lowered from 7.75% to 7.50%.
- General wage growth assumption was lowered from 3.50% to 3.25%.
- Payroll growth assumption was lowered from 3.00% to 2.75%.

KPERS

- Retirement rates were adjusted to partially reflect observed experience.
- Termination rates were increased for most KPERS groups.
- Disability rates were reduced.
- Factors for the State group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contribution rates was increased from 0.16% to 0.18%.

KP&F

- Retirement rates were adjusted to partially reflect observed experience.
- Factors for the KP&F group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contribution rates was increased from 0.16% to 0.18%.

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016. Different adjustments apply to pre-retirement versus post-retirement versus post-disability mortality tables.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study, which covered the three-year period of January 1, 2016 through December 31, 2018. The experience study is dated January 7, 2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class included in the Pension Plan's target asset allocations as of June 30, 2020 are summarized in the following table:

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Private Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Cash	4.00%	0.25%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used by KPERS to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the KPERS Board of Trustees for this group may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the collective net pension liability calculated using the discount rate of 7.50%, as well as what the City's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
City's KPERS proportionate share of the collective net pension liability	\$ 3,324,767	\$ 2,362,346	\$ 1,553,202
City's KP&F proportionate share of the collective net pension liability	5,984,109	4,372,136	3,025,909
	\$ 9,308,876	\$ 6,734,482	\$ 4,579,111

Pension Plan Fiduciary Net Position

Detailed information about the Pension Plan's fiduciary net position is available in the separately issued KPERS financial report.

10 - Defined Contribution Plan

The City has established the City of Mission Money Purchase Plan, administered by the Principal Financial Group, available to employees other than those participating in KP&F. The City Council established and amends benefit provisions. Employees age 21 or older are eligible to participate after completing 1,000 or more hours of service. The City's contributions for each employee are 60% vested after five years of service and vest an additional 20% each year thereafter. The City makes annual contributions to the plan equal to 2% of covered employees' wages. Employees under the plan can make contributions to the plan of up to 10% of their wages. City and employee contributions for 2020 were \$ 41,496 and \$ 36,987, respectively.

11 - Special Assessments

In January 2015, the City passed Ordinance Number 1419 establishing the Gateway Special Benefit District and levying special assessments on certain property to pay the costs of internal improvements and providing for the collection of such special assessments in 20 annual installments. Special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the Stormwater Fund with a corresponding amount recorded as deferred inflows. Special assessments receivable at December 31, 2020, in the fund financial statements totaled \$ 8,993,936.

12 - Risk Management

The City is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illness; natural disasters and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

13 - Interfund Transfers

Transfers by fund for the year ended December 31, 2020 were as follows:

Transfers out	Transfers in			
	Stormwater	Solid Waste	Capital Improvement	Total
General	\$ -	\$ 85,000	\$ 1,032,107	\$ 1,117,107
Stormwater	-	-	283,575	283,575
Nonmajor governmental	88,000	-	-	88,000
	<u>\$ 88,000</u>	<u>\$ 85,000</u>	<u>\$ 1,315,682</u>	<u>\$ 1,488,682</u>

The City uses interfund transfers to share costs between funds.

14 - Amounts Due to and from Other Funds

As of December 31, 2020, the City had \$ 774 due from the General Fund to the Mission Farm and Flower Market fund and \$ 23,295 due from the Solid Waste Fund to the General Fund.

15 - Tax Abatements

The City has utilized a number of economic development incentives that are authorized under Kansas state statutes including constitutional tax abatements [K.S.A. 79-201a]; industrial revenue bonds (IRBs) [K.S.A. 12-1740 et seq]; tax increment financing (TIF) [K.S.A. 12-1770 et seq]; and community improvement district (CID) [K.S.A. 12-6a26 et seq]. Application of these incentives is further clarified by specific City Council policies.

Consideration of any incentive begins with the submittal of an application (including fee) to the City. After an initial review by City staff, the City will enter into a pre-development agreement with the applicant that outlines the scope of the project and commitments, process for due diligence review and cost benefit analysis, and any obligation on the part of the applicant to reimburse the City for costs it may incur in performing the review and/or negotiating an agreement. The City Council ultimately approves the use of any incentive by ordinances and in conformance with the provisions of the applicable state statutes.

This note provides information on current economic development projects that the City has undertaken utilizing these tools. Many projects use more than one tool, and many incorporate some form of tax abatement.

Tax Increment Financing (TIF): The Kansas TIF Act (K.S.A. 12-1770 et seq) authorizes the use of TIF by cities and counties to aid in the financing of private development projects that will provide substantial public benefit such as job creation/retention, elimination of blight, or needed public improvements. City Council Policy 106 provides further guidance on the use of TIF by the City.

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

TIF permits the City to capture the additional (increment) property tax and sales tax for all tax jurisdictions that is generated from new development that is above the original (base) property and sales tax that existed prior to the new development occurring. The incremental property and sales tax collected by the City is used to reimburse the developer for certain eligible costs associated with the development, while the base property and sales tax continues to be collected by the various tax jurisdictions. The use of TIF is limited to 20 years for each development project.

The use of TIF begins first with the establishment of a TIF district. A study must be submitted to the City demonstrating how the property within a clearly defined area meets one or more of the criteria outlined in the TIF Act that would give cause for the use of TIF. The study is evaluated by City staff and public hearing held to take testimony on the study. Notice of the public hearing is given to the school board and the board of county commissioners. Each has the right to submit an objection to the creation of the district. If there is no objection, and the Council finds the testimony to be compelling, it may then establish the TIF district by ordinance.

Once the TIF district is established, a developer and/or property owner may submit a Project Plan to the City with details for a proposed development project within the district. The project plan outlines how the proposed development project will address the underlining concerns that led to the creation of the TIF district, and how TIF is to be used in assisting with the proposed development project. Staff will evaluate the merits and cost-benefit of the Project Plan before submitting to the City Council for consideration. Again, a public hearing is set to take testimony on the Project Plan and notice of such is sent to the school board and board of county commissioners. If the Project Plan is approved a redevelopment agreement will be adopted by the City Council as well specifying the performance standards for the development project, what costs are to be reimbursed, and requirements for such.

The City establishes individual funds for each TIF Project Plan that is adopted in order to track the property and sales tax collected and reimbursed back to the developer. The funds are shown in the other supplementary section of this comprehensive annual financial report. For the fiscal year ending December 31, 2020, the City applied incremental revenues to TIF projects as follows:

Project Name:	Gateway
Project Description:	555,000 sq. ft. mix-used redevelopment of the former Mission Mall site. Project to include 168 apartment units, 200+ room hotel, 4-story office building, food hall, movie-entertainment complex, and general retail.
Base Year:	2006
Approved TIF:	100% ad valorem property tax increment, 55% sales tax increment, and 8% of the total 9% of the transient guest tax generated by the project.
2020 Total Abatement:	\$0
Commitment:	Mixed-use project at the City's eastern gateway.
Additional Commitment:	The City has committed to issuing special obligation bonds to be paid from the TIF proceeds.

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

Project Name:	Mission Crossing
Project Description:	116,000 sq ft. mixed-use development project consisting of two, stand-alone restaurants, small strip shopping center, and a three-story apartment complex for independent senior living.
Base Year:	2010
Approved TIF:	100% ad valorem property tax increment and sales tax increment
2020 Total Abatement:	\$232,899
Project Commitment:	Development mixed-use project in conformance with the City's Formed Based Code and a small public park.

Project Name:	Silvercrest at Broadmoor
Project Description:	Development of an assisted living and memory care facility. The developer withdrew the project application after the creation of the TIF district. The district is still generating tax increment.
Base Year:	2017
Approved TIF:	100% ad valorem property tax increment
2020 Total Abatement:	\$2,694
Project Commitment:	Redevelopment of an unused parcel of property into a project in conformance with the City's Formed Based Code.

Project Name:	Mission Trails
Project Description:	Development of a five-story, 201-unit apartment building and four-level parking structure in the City's downtown.
Base Year:	2017
Approved TIF:	100% ad valorem property tax increment
2020 Total Abatement:	\$143,019
Commitment:	Mixed-use project in the City's downtown, public parking easement on the first level of the parking structure and payment of \$250,000 for additional public parking in the downtown.

As of December 31, 2020, there are two issues of industrial revenue bonds (IRBs) outstanding – Mission Square (\$8,385,168) and Gateway (\$78,500). Both have been issued for sales tax exemption on materials and labor.

16 - Commitments and Contingencies – Encumbrances

The City uses encumbrances to control expenditure commitments for the year and to enhance cash management. Encumbrances represent commitments related to executory contracts not yet performed and purchase orders not yet filled. Commitments for such expenditure of monies are encumbered to reserve a portion of applicable appropriations. Encumbrances still open at year end are not accounted for as

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

expenditures and liabilities, but, rather, as restricted, committed, or assigned fund balance. At December 31, 2020, the City's recorded encumbrances in governmental funds were as follows:

General fund	\$	112,835
Stormwater		1,130,724
Equipment reserve and replacement fund		199,280
		1,442,839
	\$	1,442,839

17 - Commitments and Contingencies - Pandemic

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and, on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the City operates. On March 27, 2020, the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) was enacted to, amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the pandemic.

It is unknown how long the adverse conditions associated with the pandemic will last and what the complete financial effect will be to the City. While management cannot quantify the financial and other impacts to the City, management believes that a material impact on the City's financial position and results of future operations is reasonably possible.

18 - Subsequent Events

The City has evaluated subsequent events through the date of the independent auditors' report, which is the date the financial statements are available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MISSION, KANSAS
Schedule of Changes in the City's Total OPEB Liability and Related Ratios - Health Insurance
Last Three Fiscal Years¹

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:			
Service cost	\$ 47,552	\$ 61,739	\$ 71,671
Interest cost	30,158	44,703	57,439
Difference between expected and actual experience	(109,521)	12,768	(610,943)
Changes in assumptions and other inputs	49,521	(372,880)	(58,177)
Benefit payments	<u>(33,546)</u>	<u>(36,663)</u>	<u>(42,597)</u>
Net change in total OPEB liability	(15,836)	(290,333)	(582,607)
Total OPEB liability, beginning	<u>894,197</u>	<u>1,184,530</u>	<u>1,767,137</u>
Total OPEB liability, ending	<u>\$ 878,361</u>	<u>\$ 894,197</u>	<u>\$ 1,184,530</u>
Covered payroll	\$ 5,068,014	\$ 4,319,077	\$ 3,602,521
City's total OPEB liability as a percentage of covered payroll	17.3%	20.7%	32.9%

¹GASB 75 requires the presentation of 10 years. Data was not available prior to fiscal year 2018. Therefore, 10 years of data is unavailable.

CITY OF MISSION, KANSAS
Schedule of Changes in the City's Total OPEB Liability and Related Ratios -
Disability Benefits and Life Insurance
Last Three Fiscal Years¹

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:			
Service cost	\$ 7,980	\$ 8,821	\$ 8,723
Interest on total OPEB liability	1,198	1,598	1,458
Effect of economic/demographic gains or losses	(7,128)	(16,954)	(9,371)
Effect of assumptions changes or inputs	<u>1,226</u>	<u>327</u>	<u>(352)</u>
Net change in total OPEB liability	3,276	(6,208)	458
Total OPEB liability, beginning	<u>26,266</u>	<u>32,474</u>	<u>32,016</u>
Total OPEB liability, ending	<u>\$ 29,542</u>	<u>\$ 26,266</u>	<u>\$ 32,474</u>
Covered payroll	\$ 2,323,164	\$ 1,821,013	\$ 2,095,328
City's total OPEB liability as a percentage of covered payroll	1.27%	1.44%	1.55%

¹ GASB 75 requires the presentation of 10 years. Data was not available prior to fiscal year 2018. Therefore, 10 years of data is unavailable.

CITY OF MISSION, KANSAS
Schedule of City's Proportionate Share of the Collective Net Pension Liability
Kansas Public Employees Retirement System
Last Six Fiscal Years¹

	2020		2019		2018		2017		2016		2015	
	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen
City's proportion of the collective net pension liability	0.136%	0.355%	0.112%	0.357%	0.121%	0.345%	0.119%	0.360%	0.121%	0.357%	0.121%	0.354%
City's proportionate share of the net pension liability	\$ 2,362,346	\$ 4,372,136	\$ 1,564,764	\$ 3,616,206	\$ 1,685,259	\$ 3,320,799	\$ 1,725,733	\$ 3,377,855	\$ 1,870,018	\$ 3,319,196	\$ 1,588,416	\$ 2,569,469
City's covered payroll ²	\$ 2,507,064	\$ 1,969,894	\$ 2,075,917	\$ 1,919,377	\$ 2,164,266	\$ 1,786,086	\$ 2,113,273	\$ 1,799,123	\$ 2,048,888	\$ 1,796,206	\$ 2,047,740	\$ 1,613,584
City's proportionate share of the net pension liability as a percentage of its covered payroll	94.23%	221.95%	75.38%	188.41%	77.87%	185.93%	81.66%	187.75%	91.27%	184.79%	77.57%	159.24%
Plan fiduciary net position as a percentage of the total pension liability	70.77%	66.81%	75.02%	71.22%	74.22%	71.53%	72.15%	70.99%	68.55%	69.30%	71.98%	74.60%

¹ GASB 68 requires the presentation of 10 years. Data was not available prior to fiscal year 2015. Therefore, 10 years of data is unavailable.

² Covered payroll corresponds to the measurement date for the year ended June 30.

CITY OF MISSION, KANSAS
Schedule of City's Contributions
Kansas Public Employees Retirement System
Last Six Fiscal Years¹

	2020		2019		2018		2017		2016		2015	
	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen
Contractually required contribution	\$ 242,655	\$ 417,037	\$ 226,244	\$ 432,079	\$ 199,116	\$ 373,428	\$ 175,703	\$ 326,539	\$ 194,456	\$ 362,921	\$ 194,783	\$ 351,871
Contributions in relation to the contractually required contribution	242,655	417,037	226,244	432,079	199,116	373,428	175,703	326,539	194,456	362,921	194,783	351,871
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,482,442	\$ 1,901,842	\$ 2,309,138	\$ 1,954,501	\$ 2,155,668	\$ 1,876,016	\$ 2,076,861	\$ 1,715,917	\$ 2,118,261	\$ 1,777,281	\$ 2,054,675	\$ 1,647,336
Contributions as a percentage of covered payroll	9.77%	21.93%	9.80%	22.11%	9.24%	19.91%	8.46%	19.03%	9.18%	20.42%	9.48%	21.36%

¹ GASB 68 requires the presentation of 10 years. Data was not available prior to fiscal year 2015. Therefore, 10 years of data is unavailable.

OTHER SUPPLEMENTARY INFORMATION

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 GENERAL FUND
 December 31, 2020

	General	Municipal Court	Total
Assets:			
Cash and investments	\$ 4,199,439	\$ -	\$ 4,199,439
Restricted cash and investments	-	36,121	36,121
Receivables:			
Taxes	3,984,446	-	3,984,446
Due from other funds	23,295	-	23,295
Other	118,456	-	118,456
Land held for resale	100,000	-	100,000
Total assets	\$ 8,425,636	\$ 36,121	\$ 8,461,757
Liabilities, deferred inflows of resources, and fund balances:			
Liabilities:			
Accounts payable	\$ 211,838	\$ -	\$ 211,838
Accrued liabilities	195,525	-	195,525
Due to other funds	774	-	774
Payable from restricted assets:			
Municipal court bonds	-	36,121	36,121
Unearned revenue	28,400	-	28,400
Total liabilities	436,537	36,121	472,658
Deferred inflows of resources:			
Unavailable revenue - property taxes	2,940,512	-	2,940,512
Fund balances:			
Committed	184,404	-	184,404
Assigned	428,835	-	428,835
Unassigned	4,435,348	-	4,435,348
Total fund balances	5,048,587	-	5,048,587
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,425,636	\$ 36,121	\$ 8,461,757

CITY OF MISSION, KANSAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 GENERAL FUND
 Year Ended December 31, 2020

	General	Municipal Court	Total
Revenues:			
Taxes	\$ 9,243,775	\$ -	\$ 9,243,775
Intergovernmental	79,553	-	79,553
Licenses and permits	155,331	-	155,331
Charges for services	657,528	-	657,528
Fines and fees	793,465	-	793,465
Interest	13,067	-	13,067
Miscellaneous	672,904	-	672,904
Total revenues	<u>11,615,623</u>	<u>-</u>	<u>11,615,623</u>
Expenditures:			
Current:			
General government	2,383,991	-	2,383,991
Public safety	3,827,951	-	3,827,951
Public works	2,004,228	-	2,004,228
Culture and recreation	2,122,427	-	2,122,427
Capital outlay	924,445	-	924,445
Debt service:			
Principal	206,535	-	206,535
Interest and other charges	13,190	-	13,190
Total expenditures	<u>11,482,767</u>	<u>-</u>	<u>11,482,767</u>
Excess of revenues over expenditures	<u>132,856</u>	<u>-</u>	<u>132,856</u>
Other financing sources (uses):			
Transfers out	(1,117,107)	-	(1,117,107)
Leases (as lessee)	420,000	-	420,000
Total other financing sources (uses)	<u>(697,107)</u>	<u>-</u>	<u>(697,107)</u>
Net change in fund balances	(564,251)	-	(564,251)
Fund balances, beginning	<u>5,612,838</u>	<u>-</u>	<u>5,612,838</u>
Fund balances, ending	<u>\$ 5,048,587</u>	<u>\$ -</u>	<u>\$ 5,048,587</u>

CITY OF MISSION, KANSAS
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

1. **Special Alcohol Fund** – established to account for one-third of the Alcohol Tax Funds sent to the City quarterly from the State Treasurer’s office, and to disperse monies that are allocated yearly for distribution to agencies that are approved by the City Council in specified amounts on a yearly basis.
2. **Special Parks and Recreation Fund** – established to account for one-third of the Alcohol Tax Funds that are sent to the City quarterly by the State Treasurer’s office which are computed in compliance with K.S.A. Supp. 79-41A04 et seq., representing tax receipts and adjustments processed by the Department of Revenue.
3. **Special Law Enforcement Fund** – established to provide a depository for monies forfeited to the police department pursuant to provisions of K.S.A. 65-4135 and 65-4156 relating to controlled substance investigation forfeitures. Expenditures from this fund are made only for authorized law enforcement purposes of the police department. Monies in the fund are not to be used for normal operating expenses of the City’s police department.
4. **Special Highway Fund** – established to account for monies sent quarterly from the State Treasurer’s office which are the Special City and County Highway Fund distributed and computed in compliance with K.S.A. 79-3425C.
5. **School District Sales Tax Fund** – established to account for the City’s portion of sales tax monies received as a result of a 1/8 cent sales tax granted to schools by Johnson County voters in 2002. The sales tax is no longer being collected.
6. **Mission Convention and Visitors Bureau Fund** – established to account for transient guest tax receipts.
7. **Donations and Gifts Fund** – established to account for donations and gifts from businesses, groups and individuals.
8. **Rock Creek Drainage District #1 Fund** – established to account for the Rock Creek Drainage District #1.
9. **Rock Creek Drainage District #2 Fund** – established to account for the Rock Creek Drainage District #2.
10. **Mission Crossing TIF Fund** – established to account for the property tax and sales tax that is generated from the development of the Mission Crossing Shopping Center and Welstone senior independent living facility. These taxes are remitted back to the developer to reimburse for certain eligible costs associated with the development in accordance with K.S.A. 12-1770 (Tax Increment Finance Statutes) and K.S.A. 12-6a26 (Community Improvement District Act).
11. **Silvercrest TIF Fund** – established to account for the property tax and sales tax that is generated from the Silvercrest at Broadmoor redevelopment district. These taxes are remitted back to the developer to reimburse for certain eligible costs associated with the development in accordance with K.S.A. 12-1770 (Tax Increment Finance Statutes) and K.S.A. 12-6a26 (Community Improvement District Act).

CITY OF MISSION, KANSAS
NONMAJOR GOVERNMENTAL FUNDS
(Continued)

12. **Cornerstone Commons CID Fund** – established to account for a 1% Community Improvement District (CID) sales tax that is generated from retailers located within the Cornerstone Commons CID. This sales tax is remitted back to the developer to reimburse for certain eligible costs associated with the development in accordance with K.S.A. 12-6a26 (Community Improvement District Act).
13. **Mission Trail TIF Fund** – established to account for new (or incremental) property tax generated from the redevelopment of a parcel of property at 6201 Johnson Drive. The redevelopment consisted of the demolition of a two-story office building constructed on the parcel in the 1960s and construction of a new, five-story multi-family housing development. The development includes 201 studio, one- and two-bedroom apartment units and a four-level parking structure with 285 spaces. The incremental property tax is remitted back to the developer to reimburse for certain eligible costs associated with the development in accordance with K.S.A. 12-770 (Tax Increment Finance Statutes).
14. **Transportation Utility Fund** – established to account for the transportation utility charges received based on an estimated land use formula per parcel to fund street and other transportation related improvements.
15. **Mission Farm and Flower Market Fund** – established to account for the Mission Farm and Flower Market.

CAPITAL PROJECTS FUND

1. **Equipment Reserve and Replacement Fund** – established to account for reserves and funding for major capital equipment purchase, upgrades, and replacements.

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2020

	Special Revenue Funds					
	Special Alcohol	Special Parks and Recreation	Special Law Enforcement	Special Highway	School District Sales Tax	Mission Convention and Visitors Bureau
Assets:						
Cash and investments	\$ 117,035	\$ 106,365	\$ 18,038	\$ 358,189	\$ 18,163	\$ 68,080
Receivables:						
Taxes	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Other	-	-	-	65,109	-	-
Total assets	<u>\$ 117,035</u>	<u>\$ 106,365</u>	<u>\$ 18,038</u>	<u>\$ 423,298</u>	<u>\$ 18,163</u>	<u>\$ 68,080</u>
Liabilities, deferred inflows of resources, and fund balances:						
Liabilities:						
Accounts payable	\$ 6,838	\$ -	\$ -	\$ -	\$ -	\$ 4,993
Deferred inflows of resources:						
Unavailable revenue - property taxes	-	-	-	-	-	-
Fund balances:						
Restricted	110,197	106,365	18,038	423,298	18,163	63,087
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>110,197</u>	<u>106,365</u>	<u>18,038</u>	<u>423,298</u>	<u>18,163</u>	<u>63,087</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 117,035</u>	<u>\$ 106,365</u>	<u>\$ 18,038</u>	<u>\$ 423,298</u>	<u>\$ 18,163</u>	<u>\$ 68,080</u>

(Continued)

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 December 31, 2020

	Special Revenue Funds					
	Donations and Gifts	Rock Creek Drainage District #1	Rock Creek Drainage District #2	Mission Crossing TIF	Silvercrest TIF	Cornerstone Commons CID
Assets:						
Cash and investments	\$ 48,771	\$ 12,857	\$ 21,570	\$ 70,167	\$ 551	\$ 11,871
Receivables:						
Taxes	-	25,038	77,424	232,899	2,694	11,463
Due from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total assets	<u>\$ 48,771</u>	<u>\$ 37,895</u>	<u>\$ 98,994</u>	<u>\$ 303,066</u>	<u>\$ 3,245</u>	<u>\$ 23,334</u>
Liabilities, deferred inflows of resources, and fund balances:						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 286,432	\$ -	\$ 16,523
Deferred inflows of resources:						
Unavailable revenue - property taxes	-	25,038	77,424	201,095	2,694	-
Fund balances:						
Restricted	48,771	-	-	-	-	-
Committed	-	12,857	21,570	-	551	6,811
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	(184,461)	-	-
Total fund balances	<u>48,771</u>	<u>12,857</u>	<u>21,570</u>	<u>(184,461)</u>	<u>551</u>	<u>6,811</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 48,771</u>	<u>\$ 37,895</u>	<u>\$ 98,994</u>	<u>\$ 303,066</u>	<u>\$ 3,245</u>	<u>\$ 23,334</u>

(Continued)

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 December 31, 2020

	Special Revenue Funds			Capital Projects	Total Nonmajor Governmental Funds
	Mission Trails TIF	Transportation Utility	Mission Farm and Flower Market	Equipment Reserve and Replacement	
Assets:					
Cash and investments	\$ -	\$ 13,795	\$ 16,687	\$ 486,594	\$ 1,368,733
Receivables:					
Taxes	143,019	-	-	-	492,537
Due from other funds	-	-	774	-	774
Other	-	-	-	-	65,109
Total assets	\$ 143,019	\$ 13,795	\$ 17,461	\$ 486,594	\$ 1,927,153
Liabilities, deferred inflows of resources, and fund balances:					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 191	\$ -	\$ 314,977
Deferred inflows of resources:					
Unavailable revenue - property taxes	143,019	-	-	-	449,270
Fund balances:					
Restricted	-	-	-	-	787,919
Committed	-	13,795	17,270	287,314	360,168
Assigned	-	-	-	199,280	199,280
Unassigned	-	-	-	-	(184,461)
Total fund balances	-	13,795	17,270	486,594	1,162,906
Total liabilities, deferred inflows of resources, and fund balances	\$ 143,019	\$ 13,795	\$ 17,461	\$ 486,594	\$ 1,927,153

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2020

	Special Revenue Funds					
	Special Alcohol	Special Parks and Recreation	Special Law Enforcement	Special Highway	School District Sales Tax	Mission Convention and Visitors Bureau
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,192
Intergovernmental	73,607	73,607	-	257,034	-	-
Charges for services	-	-	-	-	-	-
Fines and fees	-	-	1,221	-	-	-
Interest	-	163	-	484	42	132
Miscellaneous	-	-	-	-	-	5,038
Total revenues	<u>73,607</u>	<u>73,770</u>	<u>1,221</u>	<u>257,518</u>	<u>42</u>	<u>63,362</u>
Expenditures:						
Current:						
General government	89,612	-	-	-	-	73,078
Public works	-	-	-	124,163	-	-
Culture and recreation	-	2,595	-	-	-	-
Capital outlay	-	-	10,520	-	-	-
Debt service:						
Principal	-	65,470	-	-	-	-
Interest	-	2,078	-	-	-	-
Total expenditures	<u>89,612</u>	<u>70,143</u>	<u>10,520</u>	<u>124,163</u>	<u>-</u>	<u>73,078</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,005)</u>	<u>3,627</u>	<u>(9,299)</u>	<u>133,355</u>	<u>42</u>	<u>(9,716)</u>
Other financing sources (uses):						
Transfer out	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(16,005)	3,627	(9,299)	133,355	42	(9,716)
Fund balances, beginning	<u>126,202</u>	<u>102,738</u>	<u>27,337</u>	<u>289,943</u>	<u>18,121</u>	<u>72,803</u>
Fund balances, ending	<u>\$ 110,197</u>	<u>\$ 106,365</u>	<u>\$ 18,038</u>	<u>\$ 423,298</u>	<u>\$ 18,163</u>	<u>\$ 63,087</u>

(Continued)

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 Year Ended December 31, 2020

	Special Revenue Funds					
	Donations and Gifts	Rock Creek Drainage District #1	Rock Creek Drainage District #2	Mission Crossing TIF	Silvercrest TIF	Cornerstone Commons CID
Revenues:						
Taxes	\$ -	\$ 4,348	\$ 83,088	\$ 384,208	\$ 332	\$ 66,562
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and fees	-	-	-	-	-	-
Interest	-	25	148	-	-	-
Miscellaneous	10,000	-	-	-	-	-
Total revenues	10,000	4,373	83,236	384,208	332	66,562
Expenditures:						
Current:						
General government	-	-	-	419,110	-	68,767
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	-	-	-	419,110	-	68,767
Excess (deficiency) of revenues over (under) expenditures	10,000	4,373	83,236	(34,902)	332	(2,205)
Other financing sources (uses):						
Transfer out	-	(3,000)	(85,000)	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	-	(3,000)	(85,000)	-	-	-
Net change in fund balances	10,000	1,373	(1,764)	(34,902)	332	(2,205)
Fund balances, beginning	38,771	11,484	23,334	(149,559)	219	9,016
Fund balances, ending	\$ 48,771	\$ 12,857	\$ 21,570	\$(184,461)	\$ 551	\$ 6,811

(Continued)

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 Year Ended December 31, 2020

	Special Revenue Funds			Capital Projects	Total Nonmajor Governmental Funds
	Mission Trails TIF	Transportation Utility	Mission Farm and Flower Market	Equipment Reserve and Replacement	
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 596,730
Intergovernmental	-	-	-	-	404,248
Charges for services	-	-	1,500	-	1,500
Fines and fees	-	540	-	-	1,761
Interest	-	36	-	984	2,014
Miscellaneous	-	-	660	1,000	16,698
Total revenues	-	576	2,160	1,984	1,022,951
Expenditures:					
Current:					
General government	-	-	1,181	-	651,748
Public works	-	-	-	83,484	207,647
Culture and recreation	-	-	-	-	2,595
Capital outlay	-	-	-	-	10,520
Debt service:					
Principal	-	-	-	-	65,470
Interest	-	-	-	-	2,078
Total expenditures	-	-	1,181	83,484	940,058
Excess (deficiency) of revenues over (under) expenditures	-	576	979	(81,500)	82,893
Other financing sources (uses):					
Transfer out	-	-	-	-	(88,000)
Sale of capital assets	-	-	-	91,635	91,635
Total other financing sources (uses)	-	-	-	91,635	(88,000)
Net change in fund balances	-	576	979	10,135	86,528
Fund balances, beginning	-	13,219	16,291	476,459	1,076,378
Fund balances, ending	\$ -	\$ 13,795	\$ 17,270	\$ 486,594	\$ 1,162,906

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
PARKS AND RECREATION SALES TAX FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 875,000	\$ 956,626	\$ 81,626
Interest	12,000	2,003	(9,997)
Total revenues	<u>887,000</u>	<u>958,629</u>	<u>71,629</u>
Expenditures:			
Capital outlay	676,600	247,520	429,080
Debt service	529,100	529,100	-
Contingency	60,000	-	60,000
Total expenditures	<u>1,265,700</u>	<u>776,620</u>	<u>489,080</u>
Net change in fund balance	(378,700)	182,009	560,709
Fund balance, beginning	<u>825,257</u>	<u>1,115,006</u>	<u>289,749</u>
Fund balance, ending	<u>\$ 446,557</u>	<u>\$ 1,297,015</u>	<u>\$ 850,458</u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
STREET SALES TAX FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 600,000	\$ 637,751	\$ 37,751
Interest	15,000	398	(14,602)
Total revenues	<u>615,000</u>	<u>638,149</u>	<u>23,149</u>
Expenditures:			
Capital outlay	375,000	-	375,000
Debt service	471,660	470,060	1,600
Total expenditures	<u>846,660</u>	<u>470,060</u>	<u>376,600</u>
Net change in fund balance	(231,660)	168,089	399,749
Fund balance, beginning	<u>315,026</u>	<u>332,664</u>	<u>17,638</u>
Fund balance, ending	<u><u>\$ 83,366</u></u>	<u><u>\$ 500,753</u></u>	<u><u>\$ 417,387</u></u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
CAPITAL IMPROVEMENT FUND
Year Ended December 31, 2020

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:				
Intergovernmental revenue	\$ 489,530	\$ 500,000	\$ 670,414	\$ 170,414
Interest	3,000	1,600	1,521	(79)
Miscellaneous	64,360	64,360	64,360	-
Total revenues	556,890	565,960	736,295	170,335
Expenditures:				
General government	-	255,000	254,296	704
Capital outlay	1,466,480	1,500,000	1,122,502	377,498
Debt service	550,838	551,000	550,838	162
Total expenditures	2,017,318	2,306,000	1,927,636	378,364
Excess (deficiency) of revenues over (under) expenditures	(1,460,428)	(1,740,040)	(1,191,341)	548,699
Other financing sources:				
Transfers in	1,258,575	1,307,525	1,315,682	8,157
Net change in fund balance	(201,853)	(432,515)	124,341	556,856
Fund balance, beginning	311,525	659,016	383,918	(275,098)
Fund balance, ending	\$ 109,672	\$ 226,501	\$ 508,259	\$ 281,758

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
SPECIAL ALCOHOL FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 85,000	\$ 73,607	\$ (11,393)
Expenditures:			
General government	96,000	89,612	6,388
Net change in fund balance	(11,000)	(16,005)	(5,005)
Fund balance, beginning	110,696	126,202	15,506
Fund balance, ending	<u>\$ 99,696</u>	<u>\$ 110,197</u>	<u>\$ 10,501</u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
SPECIAL PARKS AND RECREATION FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 85,000	\$ 73,607	\$ (11,393)
Interest	200	163	(37)
Total revenues	<u>85,200</u>	<u>73,770</u>	<u>(11,430)</u>
Expenditures:			
Culture and recreation	-	2,595	(2,595)
Capital outlay	50,000	-	50,000
Debt service	67,655	67,548	107
Total expenditures	<u>117,655</u>	<u>70,143</u>	<u>47,512</u>
Net change in fund balance	(32,455)	3,627	36,082
Fund balance, beginning	48,346	102,738	54,392
Fund balance, ending	<u>\$ 15,891</u>	<u>\$ 106,365</u>	<u>\$ 90,474</u>

CITY OF MISSION, KANSAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 SPECIAL HIGHWAY FUND
 Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 256,610	\$ 257,034	\$ 424
Interest	100	484	384
Total revenues	<u>256,710</u>	<u>257,518</u>	<u>808</u>
Expenditures:			
Public works	250,000	124,163	125,837
Net change in fund balance	6,710	133,355	126,645
Fund balance, beginning	<u>55,006</u>	<u>289,943</u>	<u>234,937</u>
Fund balance, ending	<u><u>\$ 61,716</u></u>	<u><u>\$ 423,298</u></u>	<u><u>\$ 361,582</u></u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
MISSION CONVENTION AND VISITORS BUREAU FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 60,000	\$ 58,192	\$ (1,808)
Interest	500	132	(368)
Miscellaneous	35,000	5,038	(29,962)
Total revenues	<u>95,500</u>	<u>63,362</u>	<u>(32,138)</u>
Expenditures:			
General government	85,500	73,078	12,422
Capital outlay	10,000	-	10,000
Total expenditures	<u>95,500</u>	<u>73,078</u>	<u>22,422</u>
Net change in fund balance	-	(9,716)	(9,716)
Fund balance, beginning	<u>121,343</u>	<u>72,803</u>	<u>(48,540)</u>
Fund balance, ending	<u>\$ 121,343</u>	<u>\$ 63,087</u>	<u>\$ (58,256)</u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
ROCK CREEK DRAINAGE DISTRICT #1 FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 22,458	\$ 4,348	\$ (18,110)
Interest	-	25	25
Total revenues	<u>22,458</u>	<u>4,373</u>	<u>(18,085)</u>
Expenditures:			
Contingency	<u>31,000</u>	<u>-</u>	<u>31,000</u>
Excess (deficiency) of revenues over (under) expenditures	(8,542)	4,373	12,915
Other financing uses:			
Transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Net change in fund balance	(11,542)	1,373	12,915
Fund balance, beginning	<u>11,542</u>	<u>11,484</u>	<u>(58)</u>
Fund balance, ending	<u><u>\$ -</u></u>	<u><u>\$ 12,857</u></u>	<u><u>\$ 12,857</u></u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
ROCK CREEK DRAINAGE DISTRICT #2 FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 82,826	\$ 83,088	\$ 262
Interest	100	148	48
Total revenues	<u>82,926</u>	<u>83,236</u>	<u>310</u>
Expenditures:			
Contingency	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Excess of revenues over expenditures	72,426	83,236	10,810
Other financing uses:			
Transfers out	<u>(90,000)</u>	<u>(85,000)</u>	<u>5,000</u>
Net change in fund balance	(17,574)	(1,764)	15,810
Fund balance, beginning	<u>17,574</u>	<u>23,334</u>	<u>5,760</u>
Fund balance, ending	<u><u>\$ -</u></u>	<u><u>\$ 21,570</u></u>	<u><u>\$ 21,570</u></u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
MISSION CROSSING TIF FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 179,319	\$ 384,208	\$ 204,889
Expenditures:			
General government	370,000	419,110	(49,110)
Net change in fund balance	(190,681)	(34,902)	155,779
Fund balance, beginning	8,439	(149,559)	(157,998)
Fund balance, ending	\$ (182,242)	\$ (184,461)	\$ (2,219)

CITY OF MISSION, KANSAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 CORNERSTONE COMMONS CID FUND
 Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 70,000	\$ 66,562	\$ (3,438)
Expenditures:			
General government	70,500	68,767	1,733
Net change in fund balance	(500)	(2,205)	(1,705)
Fund balance, beginning	3,533	9,016	5,483
Fund balance, ending	\$ 3,033	\$ 6,811	\$ 3,778

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
EQUIPMENT RESERVE AND REPLACEMENT FUND
Year Ended December 31, 2020

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Interest	\$ 9,500	\$ 984	\$ (8,516)
Miscellaneous	-	1,000	1,000
Total revenues	<u>9,500</u>	<u>1,984</u>	<u>(7,516)</u>
Expenditures:			
Public works	-	83,484	(83,484)
Capital outlay	300,000	199,280	100,720
Total expenditures	<u>300,000</u>	<u>282,764</u>	<u>100,720</u>
Deficiency of revenues under expenditures	(290,500)	(280,780)	(109,236)
Other financing sources:			
Sale of general capital assets	40,000	91,635	51,635
Net change in fund balance	(250,500)	(189,145)	61,355
Fund balance, beginning	466,091	476,459	10,368
Fund balance, ending	<u>\$ 215,591</u>	<u>287,314</u>	<u>\$ 71,723</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>199,280</u>	
Fund balance on the basis of GAAP		<u>\$ 486,594</u>	

CITY OF MISSION, KANSAS

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the City as a custodian for individuals, private organizations, and other governments.

1. **License Reinstatement Fees Fund** – established to account for amounts collected through the court for driver's license reinstatement fees due to the State of Kansas.
2. **Alcohol and Drug Safety Fund** – established to account for monies collected and paid for Driving Under the Influence evaluations.
3. **Cafeteria Plan Fund** – established to account for monies collected for employee cafeteria plan contributions.

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 December 31, 2020

	License Reinstatement Fees	Alcohol and Drug Safety	Cafeteria Plan	Total Custodial Funds
Assets:				
Cash and investments	\$ 1,424	\$ 11,791	\$ 40,595	\$ 53,810
Net position:				
Restricted for individuals, organizations, and other governments	\$ 1,424	\$ 11,791	\$ 40,595	\$ 53,810

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 Year Ended December 31, 2020

	License Reinstatement Fees	Alcohol and Drug Safety	Cafeteria Plan	Total Custodial Funds
Additions:				
Employee contributions	\$ -	\$ -	\$ 48,810	\$ 48,810
Reinstatement fees	18,109	-	-	18,109
Judicial surcharge	4,818	-	-	4,818
Total additions	<u>22,927</u>	<u>-</u>	<u>48,810</u>	<u>71,737</u>
Deductions:				
Claims paid	-	-	46,905	46,905
Administration purchases	-	8,908	-	8,908
Reinstatement fee remittance	18,855	-	-	18,855
Judicial surcharge remittance	5,016	-	-	5,016
Total deductions	<u>23,871</u>	<u>8,908</u>	<u>46,905</u>	<u>79,684</u>
Net change in fiduciary net position	(944)	(8,908)	1,905	(7,947)
Net position, beginning	<u>2,368</u>	<u>20,699</u>	<u>38,690</u>	<u>61,757</u>
Net position, ending	<u>\$ 1,424</u>	<u>\$ 11,791</u>	<u>\$ 40,595</u>	<u>\$ 53,810</u>

CITY OF MISSION, KANSAS

Statistical Section

This part of the City of Mission's *Comprehensive Annual Financial Report* presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economical Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report for the relevant year.

CITY OF MISSION, KANSAS
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
Net investment in capital assets	\$ 25,521,486	\$ 26,771,829	\$ 24,709,361	\$ 31,231,003	\$ 34,647,991	\$ 36,242,192	\$ 38,141,953	\$ 41,312,063	\$ 40,320,221	\$ 46,718,202
Restricted	550,988	63,337	5,682	672,282	738,850	676,572	327,129	486,810	675,915	787,919
Unrestricted	1,844,275	3,336,675	7,429,857	4,058,231	541,312	1,744,530	1,264,295	10,968,903	15,269,698	11,697,100
Total net position	<u>\$ 27,916,749</u>	<u>\$ 30,171,841</u>	<u>\$ 32,144,900</u>	<u>\$ 35,961,516</u>	<u>\$ 35,928,153</u>	<u>\$ 38,663,294</u>	<u>\$ 39,733,377</u>	<u>\$ 52,767,776</u>	<u>\$ 56,265,834</u>	<u>\$ 59,203,221</u>

Source: City of Mission, Kansas Basic Financial Statements.

CITY OF MISSION, KANSAS
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General government	\$ 2,964,860	\$ 2,376,085	\$ 2,200,521	\$ 2,480,810	\$ 2,617,020	\$ 2,599,590	\$ 3,499,029	\$ 4,628,089	\$ 3,472,222	\$ 3,455,429
Public safety	3,791,275	3,725,913	3,690,037	3,774,245	3,539,822	4,135,349	3,733,032	3,989,831	4,351,828	4,484,731
Public works	3,332,773	3,306,786	3,448,002	3,263,297	3,562,734	3,606,294	3,643,160	3,638,008	3,981,986	3,959,532
Culture and recreation	2,607,459	2,635,617	2,683,576	2,695,856	2,647,417	2,801,261	2,968,348	3,322,745	3,295,074	2,710,090
Interest on long-term debt	974,679	1,055,632	1,256,986	1,483,825	959,983	887,504	569,058	613,042	673,385	652,236
Total primary government expenses	13,671,046	13,100,033	13,279,122	13,698,033	13,326,976	14,029,998	14,412,627	16,191,715	15,774,495	15,262,018
Program revenues										
Governmental activities:										
Charges for services:										
General government	781,913	494,255	609,511	663,866	608,814	701,862	656,319	663,702	679,353	680,746
Public safety	1,640,415	1,868,248	1,528,186	1,462,936	1,345,844	1,253,047	1,622,400	1,396,353	1,434,390	880,172
Public works	2,432,511	2,461,655	2,871,020	2,826,091	2,855,225	2,532,476	2,571,224	2,706,837	2,588,724	2,519,498
Culture and recreation	1,559,797	1,776,706	1,776,706	1,808,576	1,846,807	1,913,634	1,799,660	1,758,575	1,789,978	657,528
Operating grants and contributions:										
General government	-	-	-	-	-	-	17,438	13,795	52,767	15,038
Public safety	46,848	55,474	57,824	47,323	70,816	75,844	84,694	80,109	88,603	382,524
Public works	2,308,031	492,870	1,070,856	1,988,215	2,019,400	398,346	991,936	416,396	871,947	1,123,523
Total primary government program revenues	8,769,515	7,149,208	7,914,103	8,797,007	8,746,906	6,875,209	7,743,671	7,035,767	7,505,762	6,259,029
Total primary government net (expense)	(4,901,531)	(5,950,825)	(5,365,019)	(4,901,026)	(4,580,070)	(7,154,789)	(6,668,956)	(9,155,948)	(8,268,733)	(9,002,989)
General revenues and other changes in net position										
Governmental activities:										
Taxes:										
Property	1,449,265	1,383,258	1,397,123	1,420,765	2,423,438	2,839,599	2,597,195	2,780,954	3,058,427	2,954,509
Sales	4,057,445	4,040,247	4,942,079	5,744,564	5,711,057	5,870,341	6,380,670	6,756,072	6,961,735	7,173,991
Transient guest	20,642	11,498	20,268	23,893	36,785	43,835	64,160	61,384	51,270	58,192
Motor vehicle	159,717	125,721	130,868	134,758	156,487	157,488	229,186	243,911	241,875	237,105
Franchise	1,014,732	968,696	1,022,854	1,036,905	1,009,649	1,024,850	1,061,940	1,155,820	1,024,697	1,011,085
Investment earnings	2,348	4,227	3,214	1,954	2,404	4,616	41,337	112,216	221,980	35,790
Miscellaneous	159,835	399,104	368,921	378,658	553,144	314,640	354,234	544,623	162,000	378,069
Gain on sale of capital assets	-	-	-	-	-	-	-	-	44,807	91,635
Total primary government	6,863,984	6,932,751	7,885,327	8,741,497	9,892,964	10,255,369	10,728,722	11,654,980	11,766,791	11,940,376
Change in net position governmental activities	\$ 1,962,453	\$ 981,926	\$ 2,520,308	\$ 3,840,471	\$ 5,312,894	\$ 3,100,580	\$ 4,059,766	\$ 2,499,032	\$ 3,498,058	\$ 2,937,387

Source: City of Mission, Kansas Basic Financial Statements.

CITY OF MISSION, KANSAS
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN YEARS
 (modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General fund:										
Unassigned	\$ 1,335,927	\$ 1,340,574	\$ 1,551,771	\$ 2,341,433	\$ 2,860,180	\$ 3,214,825	\$ 4,239,499	\$ 4,984,889	\$ 4,927,832	\$ 4,435,348
Assigned	-	-	-	122,279	-	287,198	346,192	229,000	519,488	428,835
Committed	-	-	-	-	-	96,436	415,232	129,463	165,518	184,404
Total general fund	\$ 1,335,927	\$ 1,340,574	\$ 1,551,771	\$ 2,463,712	\$ 2,860,180	\$ 3,598,459	\$ 5,000,923	\$ 5,343,352	\$ 5,612,838	\$ 5,048,587
All other governmental funds										
Restricted	\$ 2,093,006	\$ 4,989,510	\$ 10,353,222	\$ 1,695,376	\$ 1,332,431	\$ 1,982,634	\$ 327,129	\$ 486,810	\$ 675,915	\$ 787,919
Committed	3,721	5,610	15,566	60,615	42,829	33,434	1,644,131	4,538,874	8,191,754	4,505,685
Assigned	-	-	-	63,100	-	-	220,000	-	295,684	199,280
Unassigned	-	(48,129)	(46,223)	(45,010)	(41,720)	(30,882)	(27,179)	(149,768)	(161,521)	(207,756)
Total all other governmental funds	\$ 2,096,727	\$ 4,946,991	\$ 10,322,565	\$ 1,774,081	\$ 1,333,540	\$ 1,985,186	\$ 2,164,081	\$ 4,875,916	\$ 9,001,832	\$ 5,285,128

Source: City of Mission, Kansas Basic Financial Statements.

Note: In 2013, the City issued Series 2013A, 2013B, and 2013C General Obligation bonds for a total issuance of \$ 9,670,000.

In 2019, the City issued Series 2019A General Obligation bonds in the amount of \$ 3,470,000.

In 2020, the City issued Series 2020A General Obligation bonds in the amount of \$ 6,020,000.

CITY OF MISSION, KANSAS
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN YEARS
 (modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues:										
Taxes	\$ 6,690,601	\$ 6,571,139	\$ 7,514,184	\$ 8,329,707	\$ 8,440,524	\$ 9,772,782	\$ 10,333,151	\$ 10,998,141	\$ 11,338,004	\$ 11,434,882
Special assessments	11,200	10,426	-	-	-	-	-	-	-	-
Intergovernmental	2,354,879	548,344	1,128,680	2,035,538	2,090,216	474,190	1,076,630	496,505	960,550	1,203,076
Licenses and permits	158,156	134,743	198,191	135,133	141,750	152,245	162,439	155,469	155,897	155,331
Charges for services	4,616,065	4,597,873	5,059,046	5,163,400	5,169,096	4,995,727	4,864,764	4,973,644	4,902,157	3,702,441
Fines and fees	1,640,415	1,868,248	1,528,186	1,462,936	1,345,844	1,253,047	1,622,400	1,406,735	1,372,590	795,226
Special assessments	-	-	-	-	-	-	-	1,498,990	599,596	599,596
Interest	2,348	4,227	3,214	1,954	2,404	4,616	41,337	112,216	221,980	35,790
Miscellaneous	187,679	428,373	399,687	410,738	587,139	350,375	329,377	569,918	318,073	756,652
Total revenues	15,661,343	14,163,373	15,831,188	17,539,406	17,776,973	17,002,982	18,430,098	20,211,618	19,868,847	18,682,994
Expenditures:										
General government	1,925,928	1,721,635	1,817,454	1,876,551	2,047,368	1,921,928	3,396,458	3,585,610	3,764,992	3,912,555
Public safety	3,710,722	3,652,781	3,540,422	3,667,321	3,480,670	3,868,458	3,457,920	3,756,157	3,983,436	3,827,951
Public works	2,113,493	2,048,877	2,005,594	1,926,534	2,195,809	1,841,605	2,132,215	2,007,478	1,901,473	2,407,486
Culture and recreation	2,434,362	2,407,179	2,418,064	2,421,207	2,268,368	2,440,954	2,504,971	2,637,958	2,703,683	2,125,022
Capital outlay	5,545,434	2,244,246	6,761,526	8,912,494	3,225,688	1,735,962	1,974,163	1,099,691	3,055,848	6,757,696
Debt service:										
Principal	2,976,408	2,450,000	2,420,000	19,399,203	3,979,313	3,245,596	3,438,471	3,556,090	3,537,335	3,671,912
Interest and other charges	1,047,541	1,143,744	1,253,371	1,370,028	1,013,218	926,474	850,807	751,838	748,605	872,102
Total expenditures	19,753,888	15,668,462	20,216,431	39,573,338	18,210,434	15,980,977	17,755,005	17,394,822	19,695,372	23,574,724
Excess of revenues over (under) expenditures	(4,092,545)	(1,505,089)	(4,385,243)	(22,033,932)	(433,461)	1,022,005	675,093	2,816,796	173,475	(4,891,730)
Other financing sources (uses):										
Transfers in	1,250,000	682,000	325,557	351,450	1,339,356	1,181,764	1,334,887	1,478,111	1,763,148	1,488,682
Transfers out	(1,250,000)	(682,000)	(325,557)	(351,450)	(1,339,356)	(1,181,764)	(1,334,887)	(1,478,111)	(1,763,148)	(1,488,682)
Issuance of debt - bonds	4,925,000	4,360,000	9,670,000	13,830,000	-	-	-	-	3,470,000	6,020,000
Bond premium	-	-	302,014	418,111	-	-	-	-	707,120	329,140
Issuance of debt - leases	520,911	-	-	190,000	389,388	367,920	-	210,000	-	420,000
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	(6,250,000)
Sale of general capital assets	-	-	-	-	-	-	121,340	27,468	44,807	91,635
Total other financing sources (uses)	5,445,911	4,360,000	9,972,014	14,438,111	389,388	367,920	121,340	237,468	4,221,927	610,775
Net change in fund balances	\$ 1,353,366	\$ 2,854,911	\$ 5,586,771	\$ (7,595,821)	\$ (44,073)	\$ 1,389,925	\$ 796,433	\$ 3,054,264	\$ 4,395,402	\$ (4,280,955)
Debt service as a percentage of noncapital expenditures	26.49%	25.62%	26.84%	66.36%	31.86%	27.88%	27.18%	26.44%	25.76%	27.02%

Source: City of Mission, Kansas Basic Financial Statements.

CITY OF MISSION, KANSAS
GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN YEARS

Fiscal Year December 31,	Property Tax	City Sales Tax	City Use Tax	County Sales Tax	County Use Tax	Transient Guest Tax	Development District Tax	Franchise Tax	Total
2011	\$ 1,597,782	\$ 2,564,793	\$ 379,031	\$ 938,788	\$ 174,833	\$ 20,642	\$ -	\$ 1,014,732	\$ 6,690,601
2012	1,550,697	2,482,815	372,011	1,002,287	174,692	11,498	-	977,139	6,571,139
2013	1,528,984	3,143,802	502,158	1,015,709	174,756	20,268	-	1,128,507	7,514,184
2014	1,524,678	3,700,732	1,003,224	876,568	163,707	23,893	-	1,036,905	8,329,707
2015	1,683,032	3,739,017	914,404	886,416	171,221	36,785	-	1,009,649	8,440,524
2016	2,833,757	3,731,155	821,687	982,627	199,878	43,835	134,993	1,024,850	9,772,782
2017	2,826,381	3,939,487	946,090	1,120,687	235,966	64,160	138,440	1,061,940	10,333,151
2018	3,024,865	4,005,307	1,178,272	1,178,715	250,573	61,384	143,205	1,155,820	10,998,141
2019	3,300,302	4,191,837	1,157,133	1,185,120	265,393	51,270	162,252	1,024,697	11,338,004
2020	3,191,614	4,143,192	1,399,244	1,145,902	314,266	58,192	171,387	1,011,085	11,434,882

Source: City of Mission, Kansas Basic Financial Statements.

CITY OF MISSION, KANSAS
LOCAL SALES AND CONSUMPTION TAX COLLECTIONS
LAST TEN YEARS
December 31, 2020

Category	2011	2012	2013	2014	2015	2016 ⁽¹⁾	2017	2018	2019	2020
Auto sales, repairs and parts	\$ 336,701	\$ 232,132	\$ 213,482	\$ 228,554	\$ 300,907	\$ 291,347	\$ 313,159	\$ 359,427	\$ 390,075	\$ 363,664
Clothing, department and shoe stores	438,675	453,851	583,131	682,553	655,278	758,033	794,015	846,658	840,999	964,261
Building construction, repairs, and maintenance	53,265	58,198	60,187	92,319	143,443	125,380	195,077	193,325	195,147	213,745
Grocery and drug stores	449,708	431,180	535,619	620,021	593,849	678,796	732,485	814,652	880,007	976,809
Medical	19,979	22,897	33,419	27,661	18,874	21,721	32,693	38,897	32,451	39,534
Hotels, restaurants and entertainment	431,435	412,674	469,695	648,415	638,244	791,752	822,731	876,828	909,456	840,892
Specialty	181,528	161,861	265,677	285,063	380,581	527,942	538,996	556,102	603,934	664,362
Utilities/communications	358,793	332,923	436,971	505,198	416,654	473,119	562,856	594,517	517,189	440,100
All other outlets	294,709	377,099	545,621	576,026	607,284	952,820	877,676	887,752	957,183	1,005,791
Total	\$ 2,564,793	\$ 2,482,815	\$ 3,143,802	\$ 3,665,810	\$ 3,755,114	\$ 4,620,910	\$ 4,869,688	\$ 5,168,158	\$ 5,326,441	\$ 5,509,158
<u>City Sales Tax Rates:</u>										
General sales tax	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Street sales tax (for 10 years)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Parks sales tax (for 10 years)	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
	1.25%	1.25%	1.63%	1.63%	1.63%	1.63%	1.63%	1.63%	1.63%	1.63%

Source: Kansas Department of Revenue.
(1) 2016 sales tax totals were corrected.

CITY OF MISSION, KANSAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
 OF TAXABLE PROPERTY (1)
 LAST TEN YEARS

Year Ended December 31,		Real Property		Personal Property		Total Assessed Value	Estimated Actual Value	Ratio of Assessed Value to Estimated Actual Value	Total Direct Tax Rate (Per \$ 1,000)
Assessment Year	Budget Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2010	2011	\$ 115,357,123	\$ 862,419,740	\$ 2,594,652	\$ 8,648,840	\$ 117,951,775	\$ 871,068,580	13.54%	\$ 11.21
2011	2012	112,043,638	854,717,930	2,107,544	7,025,147	114,151,182	861,743,077	13.25%	11.37
2012	2013	112,122,375	848,855,960	1,725,925	5,753,083	113,848,300	854,609,043	13.32%	11.41
2013	2014	115,710,355	879,419,020	1,490,100	4,967,000	117,200,455	884,386,020	13.25%	11.41
2014	2015	120,318,510	910,954,710	1,270,673	4,235,577	121,589,183	915,190,287	13.29%	11.35
2015	2016	130,726,507	966,136,620	1,250,762	4,169,207	131,977,269	970,305,827	13.60%	18.23
2016	2017	138,659,697	1,026,050,700	1,000,871	3,336,237	139,660,568	1,029,386,937	13.57%	18.02
2017	2018	156,541,757	1,139,513,100	944,126	3,147,087	157,485,883	1,142,660,187	13.78%	17.97
2018	2019	160,063,474	1,200,820,720	842,751	2,809,170	160,906,225	1,203,629,890	13.37%	17.88
2019	2020	171,674,400	1,297,043,690	807,566	2,691,887	172,481,966	1,299,735,577	13.27%	17.16

(1) Information obtained from the Johnson County Records and Tax Administration Annual Abstract of Taxes.

CITY OF MISSION, KANSAS
PROPERTY TAX RATES PER \$ 1,000 OF ASSESSED VALUATION
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN YEARS

Year Ended December 31,	City				Johnson County	Shawnee Mission School District	Johnson County Community College	Consolidated Fire District #2	Johnson County Library	Johnson County Parks and Recreation	Total
	General Fund	Storm Drain Fund	General Obligation Fund	Total Direct Rate							
2011	\$ 10.183	\$ -	\$ 1.030	\$ 11.213	\$ 17.748	\$ 57.192	\$ 8.799	\$ 10.074	\$ 3.158	\$ 2.350	\$ 110.534
2012	10.326	-	1.045	11.371	17.700	56.135	8.776	10.098	3.145	2.343	109.568
2013	10.361	-	1.049	11.410	17.700	56.135	8.776	10.098	3.145	2.343	109.607
2014	10.363	-	1.050	11.413	17.745	55.611	9.551	11.004	3.155	2.347	110.826
2015	11.354	-	-	11.354	17.764	55.911	9.461	11.003	3.157	2.349	110.999
2016	18.225	-	-	18.225	19.582	54.059	9.469	11.757	3.912	3.101	120.105
2017	18.019	-	-	18.019	19.590	54.940	9.473	11.789	3.915	3.102	120.828
2018	17.973	-	-	17.973	19.318	53.663	9.503	11.760	3.921	3.112	119.250
2019	17.878	-	-	17.878	19.024	52.427	9.266	11.750	3.901	3.088	117.334
2020	17.157	-	-	17.157	19.036	52.121	9.121	11.753	3.904	3.090	116.182

Information provided by the Johnson County, Kansas County Clerk's Tax Roll Press Release.

(1) Property Tax rates per \$ 1,000 of Assessed Valuation

CITY OF MISSION, KANSAS
 PRINCIPAL PROPERTY TAXPAYERS
 December 31, 2020 and Nine Years Ago

Taxpayer	2020			2011		
	Taxable Assessed Valuation	Rank	% of Total Assessed Valuation	Taxable Assessed Valuation	Rank	% of Total Assessed Valuation
Scriptpro	\$ 5,532,834	1	3.21%	\$ 4,672,362	1	3.88%
Tower Properties Company	3,480,245	2	2.02%	1,999,851	5	1.66%
SNH Medical Properties	3,434,191	3	1.99%			
Mission Apartments LLC	3,429,415	4	1.99%			
CAPROCQ Mission Corporate LLC	3,316,059	5	1.92%			
Target	3,312,146	6	1.92%	1,595,100	10	1.32%
Bridges at Foxridge NF L.L.C.	3,276,120	7	1.90%	1,708,555	8	1.42%
Silverwood Apartments, L.L.C.	3,206,200	8	1.86%			
Whispering Falls, L.L.C.	2,599,230	9	1.51%			
Foxfire Apartments	2,205,585	10	1.28%			
CAPROCQ KC Mission, L.L.C.	2,200,169	11	1.28%			
Block Properties Company	2,110,673	12	1.22%	1,655,251	9	1.37%
Mission Mart Shopping Center	1,959,436	13	1.14%	1,724,137	7	1.43%
Bannister Realty Company, Inc				2,507,751	2	2.08%
Southwestern Bell Telephone				2,213,314	3	1.84%
Broadmoor Place Associates				2,005,250	4	1.66%
Sixty Three West Investors				1,838,001	6	1.53%
Total	<u>\$ 40,062,303</u>		<u>23.24%</u>	<u>\$ 21,919,572</u>		<u>18.19%</u>

Source: Johnson County Clerk's Office

CITY OF MISSION, KANSAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Year Ended December 31,	Total Tax Levy	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Tax Levy
2011	\$ 1,351,409	\$ 1,320,407	97.70%	\$ 29,563	\$ 1,349,970	99.9%
2012	1,341,230	1,321,097	98.50%	9,484	1,330,581	99.2%
2013	1,302,465	1,286,467	98.80%	13,977	1,300,444	99.8%
2014	1,299,351	1,279,755	98.50%	14,966	1,294,721	99.6%
2015	1,330,712	1,297,246	97.50%	3,139	1,300,385	97.7%
2016	2,215,969	2,160,946	97.50%	21,222	2,182,168	98.5%
2017	2,376,754	2,316,534	97.50%	21,222	2,337,756	98.4%
2018	2,510,100	2,445,831	97.40%	21,890	2,467,721	98.3%
2019	2,815,503	2,750,760	97.70%	13,820	2,764,580	98.2%
2020	2,760,596	2,663,260	96.47%	17,851	2,681,111	97.1%

Source: Johnson County, Kansas Records and Tax Administration and City of Mission Finance Records.

CITY OF MISSION, KANSAS
OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Fiscal Year	General Obligation Bonds	Temporary Notes	Special Assessment Bonds	KDHE Loan Payable	Capital Leases Payable	Total	City Population	Personal Income	Debt Per Capita	Debt as a Percentage of Personal Income
2011	\$ 32,748,611	\$ 485,000	\$ 10,000	\$ 99,864	\$ 407,344	\$ 33,750,819	9,323	\$ 328,701,011	\$ 3,620	10.27%
2012	34,625,964	485,000	-	95,887	265,454	35,472,305	9,323	328,701,011	3,805	10.79%
2013	42,210,431	485,000	-	91,792	164,814	42,952,037	9,323	328,701,011	4,607	13.07%
2014	37,518,281	-	-	87,589	226,067	37,831,937	9,323	328,701,011	4,058	11.51%
2015	33,430,089	-	-	83,276	480,378	33,993,743	9,323	328,701,011	3,646	10.34%
2016	30,178,416	-	-	78,851	693,132	30,950,399	9,323	328,701,011	3,320	9.42%
2017	26,871,743	-	-	74,339	454,174	27,400,256	9,323	328,701,011	2,939	8.34%
2018	23,470,070	-	-	69,678	385,142	23,924,890	9,323	328,701,011	2,566	7.28%
2019	24,172,301	-	-	64,896	207,589	24,444,786	9,323	328,701,011	2,622	7.44%
2020	20,639,506	-	-	59,990	425,584	21,125,080	9,323	328,701,011	2,266	6.43%

Source: Johnson County Treasurers Office and City of Mission Finance Records.

CITY OF MISSION, KANSAS
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED
VALUE AND NET GENERAL OBLIGATION DEBT PER CAPITA
LAST TEN YEARS

Year Ended December 31,	Population ⁽¹⁾	Assessed Value ⁽²⁾	General Obligation Bonds ⁽³⁾	Less Amounts Available in Debt Service Fund ⁽³⁾	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Per Capita
2011	9,323	\$ 117,951,775	\$ 32,758,611	\$ 550,988	\$ 32,207,623	27.31%	\$ 3,455
2012	9,323	114,151,182	34,625,964	63,337	34,562,627	30.28%	3,707
2013	9,323	113,848,300	42,210,431	3,529,721	38,680,710	33.98%	4,149
2014	9,323	117,200,455	37,518,281	672,282	36,845,999	31.44%	3,952
2015	9,323	121,589,183	33,430,089	738,850	32,691,239	26.89%	3,507
2016	9,323	131,977,269	30,178,416	676,572	29,501,844	22.35%	3,164
2017	9,323	139,660,568	26,871,743	896,721	25,975,022	18.60%	2,786
2018	9,323	157,485,883	23,470,070	-	23,470,070	14.90%	2,517
2019	9,323	160,906,225	24,172,301	-	24,172,301	15.02%	2,593
2020	9,323	172,481,966	20,639,506	-	20,639,506	11.97%	2,214

(1) Source: US Census Bureau 2010 Census. 2015 estimate was 9,490, but this table will not be updated until the 2020 Census is complete.

(2) Source: Johnson County Records and Tax Administration Annual Abstract of Taxes.

(3) Source: City of Mission Finance Records.

CITY OF MISSION, KANSAS
DIRECT AND OVERLAPPING DEBT
As of December 31, 2020

Name of Governmental Unit	Net Debt Obligation	Percentage Applicable to City of Mission	Amount Applicable to City of Mission
Direct debt:			
City of Mission, Kansas	\$ 21,125,080	100.00%	\$ 21,125,080
Overlapping debt: ⁽¹⁾			
Johnson County ⁽²⁾	15,855,569	1.44%	228,807
Shawnee Mission School (U.S.D. 512)	298,130,000	3.94%	11,746,332
Fire District #2	5,915,000	15.51%	917,531
Johnson County Parks and Recreation	35,136,874	1.44%	507,049
Total overlapping debt	355,037,443		13,399,719
Total direct and overlapping debt	\$ 376,162,523		\$ 34,524,799

(1) Information provided by individual entities.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the overlapping debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value. This approach was also applied to the other debt of the overlapping governmental units.

(2) Johnson County debt at December 31, 2020 was unavailable. Johnson County, Kansas debt reported is as of December 31, 2019.

**CITY OF MISSION, KANSAS
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

	2011	2012	2013	2014	2015	2016	2017 ⁽³⁾	2018	2019	2020
Total assessed valuation of taxable property ⁽¹⁾	\$ 129,270,218	\$ 125,513,832	\$ 125,197,213	\$ 128,836,941	\$ 133,572,726	\$ 144,400,516	\$ 152,648,490	\$ 171,027,097	\$ 174,321,806	\$ 186,218,505
Debt limit percent of assessed value	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
Debt limit	38,781,065	37,654,150	37,559,164	38,651,082	40,071,818	43,320,155	45,794,547	51,308,129	52,296,542	55,865,552
Total net debt applicable to limit	6,535,000	9,865,000	15,935,000	11,720,000	9,591,160	8,372,455	7,120,000	5,845,000	4,642,000	3,411,270
Legal debt margin	<u>\$ 32,246,065</u>	<u>\$ 27,789,150</u>	<u>\$ 21,624,164</u>	<u>\$ 26,931,082</u>	<u>\$ 30,480,658</u>	<u>\$ 34,947,700</u>	<u>\$ 38,674,547</u>	<u>\$ 45,463,129</u>	<u>\$ 47,654,542</u>	<u>\$ 52,454,282</u>
Total net debt applicable to the limit as a percentage of debt limit ⁽²⁾	16.85%	26.20%	42.43%	30.32%	23.93%	19.33%	15.55%	11.39%	8.88%	6.11%

Note 1: Total assessed valuation of taxable property on this table includes motor vehicle assessed valuation. See 2017 Equalized Tangible Valuation Table in the Johnson County Tax Abstract Report.

Note 2: Under Kansas State finance law, the City's outstanding unexcluded general obligation debt should not exceed 30 percent of the total assessed property value.

Note 3: Total net debt applicable to limit was revised for 2017 to reflect previously excluded bonds that were classified as Revenue Bonds when they are actually GO Bonds.

CITY OF MISSION, KANSAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN YEARS

<u>Fiscal Year</u>	<u>Population ⁽¹⁾</u>	<u>Unemployment Rate ⁽²⁾</u>	<u>Per Capita Personal Income</u>	<u>Personal Income</u>
2011	9,323	6.0%	\$ 35,257	\$ 328,701,011
2012	9,323	5.4%	35,257	328,701,011
2013	9,323	3.8%	35,257	328,701,011
2014	9,323	3.3%	35,257	328,701,011
2015	9,323	3.3%	35,257	328,701,011
2016	9,323	2.9%	35,257	328,701,011
2017	9,323	2.5%	35,257	328,701,011
2018	9,323	2.6%	35,257	328,701,011
2019	9,323	2.8%	35,257	328,701,011
2020	9,323	5.3%	35,257	328,701,011

(1) Source: US Census Bureau 2010 Census. 2015 estimate was 9,490, but this table will not be updated until the 2020 Census is complete.

(2) Source: Kansas Department of Labor statistics for Johnson County, Kansas.

CITY OF MISSION, KANSAS
PRINCIPAL EMPLOYERS
December 31, 2020 and Nine Years Ago

Employer	December 31, 2020			December 31, 2011		
	Employees	Rank	Percentage of Total Employment	Employees (1)	Rank	Percentage of Total Employment
VinSolutions	466	1	5.00%			
ScriptPro	428	2	4.59%	500	1	4.99%
HyVee Food Stores	364	3	3.90%	275	4	2.74%
AT&T Telecommunications	229	4	2.46%	400	2	3.99%
Data Migration Services (3)	200	5	2.15%			
Entercom	170	6	1.82%	250	6	2.50%
City of Mission (1)	146	8	1.57%	221	7	2.21%
U.S. Post Office (3)	112	9	1.20%	250	5	2.50%
Target	92	7	0.99%	150	10	1.50%
Skillpath, Inc.	91	10	0.98%	250	3	2.50%
Xcellence Inc (3)	91	11	0.98%			
Packaging Products Corp	90	12	0.97%	120	11	1.20%
Pryor Learning Solutions	80	13	0.86%			
Legacy Technologies	78	14	0.84%			
Ace Personnel				200	8	2.00%
Geneva Roth Ventures				175	9	1.75%
Cumulus Broadcasting (2)				100	12	1.00%
Total	2,637		28.28%	2,891		28.88%

(1) Includes part-time employees

(2) Left Mission 3/20

(3) CERI did not update employment data for 2020 due to Covid-19 so these companies were contacted directly. If we were unable to obtain 2020 data 2019 figures were retained.

Source: County Economic Research Institute (CERI)

CITY OF MISSION, KANSAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 ⁽¹⁾
Public safety/municipal justice:										
911 calls received	9,150	10,004	9,640	9,619	10,295	9,492	9,751	7,868	8,808	6,686
DUI arrests	328	254	252	241	222	188	196	80	149	85
Traffic/parking citations	14,471	15,360	10,724	10,185	9,569	9,995	11,267	7,658	9,809	4,926
Accidents	294	272	257	254	267	353	345	347	310	203
Investigations cases	543	450	474	368	458	407	338	275	336	349
Total court cases processed	14,760	16,624	10,808	10,237	9,537	8,356	9,308	7,087	7,524	4,515
Public works:										
Curb miles swept (lane miles)	1,416	880	1,327	1,490	890	785	1,455	1,210	975	1,300
Streets milled and overlaid (liner feet)	13,330	8,417	6,682	4,329	1,386	3,544	6,255	100	739	10,939
Sidewalk replaced (square yards)	6,015	455	5,134	6,776	2,265	138	2,760	218	3,556	4,290
Curb and gutter replaced (linear feet)	11,266	4,965	8,027	11,631	1,712	2,363	12,153	1,805	2,549	5,250
Acres of lawn mowed	1,240	1,240	1,461	1,575	1,599	1,599	1,599	1,599	1,385	1,385
Urban management and planning:										
Building permits processed	281	409	331	357	442	468	415	381	421	330
Plan reviews performed	17	14	10	14	26	20	26	13	61	102
Leisure and recreation:										
Annual memberships sold	2,115	2,031	2,413	2,835	2,140	1,969	1,628	1,835	1,843	1,137
Annual membership revenue	932,068	872,878	854,846	834,076	825,630	802,554	669,823	621,649	643,767	289,320
Facility reservations processed	906	1,027	817	1,560	1,374	1,723	2,147	1,679	1,715	722
Facility reservation revenue	209,024	221,259	187,577	194,746	222,183	280,731	273,496	283,536	278,703	69,111
Pool membership sold	323	262	349	998	291	345	313	469	423	-
Pool revenue	55,932	57,339	50,684	104,750	104,544	123,679	121,198	135,974	142,460	-

Source: Various City departments.

(1) All operations of the City were impacted due to the COVID-19 Pandemic.

CITY OF MISSION, KANSAS
 FULL TIME CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN YEARS

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General government:										
Administration/finance	7.0	7.0	7.0	7.0	7.0	7.0	6.0	5.0	5.0	5.0
Community development	5.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0
Municipal court	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0
Public works	13.0	13.0	12.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Police	33.0	33.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0
Parks and recreation	13.0	13.0	13.0	13.0	12.0	13.0	13.0	13.0	12.0	12.0
Total	74.0	73.0	70.0	69.0	68.0	70.0	69.0	69.0	68.0	68.0

Source: City of Mission, Kansas Budget.

CITY OF MISSION, KANSAS
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN YEARS
 December 31, 2020

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Police:										
Stations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public works:										
Miles of streets	44.7	44.7	44.7	44.7	44.7	44.7	44.7	44.7	44.7	44.7
Streetlights	960.0	960.0	960.0	960.0	845.0	845.0	845.0	805.0	805.0	805.0
Parks and recreation:										
Parks and recreation:	8.0	8.0	8.0	8.0	7.0	7.0	7.0	7.0	7.0	7.0
Park acreage	30.4	30.4	30.4	30.4	30.0	30.0	30.0	30.0	30.0	30.0
Pools	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Tennis courts	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community center	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

Source: City of Mission, Kansas.

City of Mission	Item Number:	3.
ACTION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Audrey McClanahan

Action items require a vote to recommend the item to full City Council for further action.

RE: Young Life Shawnee Mission Special Event Application

RECOMMENDATION: Approve the Special Event Application for Young Life Shawnee Mission to host a fundraising event at 5935 and 5945 Beverly on Saturday, June 5, 2021 from 5-10 p.m. pending approval of a temporary alcohol permit from the Kansas Department of Revenue.

DETAILS: Young Life Shawnee Mission has submitted a Special Event Application for an event on Saturday, June 5, 2021 from 5 – 10 p.m. The event will be on City property at 5935 Beverly (Beverly Park) as well as the adjacent parking lot at 5945 Beverly. A fundraising event for Young Life Shawnee Mission, the ticketed event will include BBQ, live music and alcohol sales. The applicant has submitted applications to the Kansas Department of Revenue for Temporary Alcohol Permits at both locations.

The event details have been reviewed by staff, and if Young Life is able to secure the permit from the state, the event will proceed.

CFAA CONSIDERATIONS/IMPACTS: N/A

Related Statute/City Ordinance:	600.171 - Mission Municipal Code
Line Item Code/Description:	N/A
Available Budget:	N/A



Please fill out the application completely; incomplete applications will not be accepted.

Event & Contact Information

Business Name: Young Life Shawnee Mission

Name of Person in Charge: Wendy Franco

Home/Cell Phone Number: 9135300292

Work Phone Number: 9135300292

Address of Event: Street Address 5935 Beverly Ave Address Line 2 City Mission State / Province / Region KS Postal / Zip Code 66202 Country

Date of Event: 6/5/2021

Start Time: 05:00:00 PM

End Time: 10:00:00 PM

Estimated Number of Persons Attending: hoping for 75-100

Event Description & Proximity: Bands and BBQ- Selling BBQ and Drinks (beer/wine) and having Bands perform. People will bring their own lawn chairs/blankets to sit as family units on the lawn.

Green space and parking lot on Beverly (Example: Parking lot)

- If event includes music or broadcasting, please provide information on the quantity, location, and position of speakers and general information about all sound amplification to be used:

Yes, applies: We are unsure about the amount of speakers but most likely our sound system we use for our events which is 2 large speakers that would be near the gazebo pointed north towards the lawn.

Does Not Apply

- Will wine, beer or liquor be available?

Yes No

- Will wine, beer or liquor be sold?

Yes No

- Have all necessary liquor licenses and permits been approved and obtained?

Yes No

- Will food be available in an outdoor setting?

Yes No

- If "yes," has the Johnson County Health Department been contacted to determine whether there are additional regulations governing an outdoor food court?

Yes No

- Is adequate parking available?

Yes No

- Is it agreed there will be no interference with the normal flow of traffic on public roadways?

Yes No

- If the event is to be held on public property, the City requires a certificate of liability insurance with the City of Mission named as an additional insured.

Certificate of Insurance required: Yes No

- If event is to be held on public property, user is responsible for complete clean-up following event and restoration of property to its original state.

Yes, I agree:

Wendy Franco

Objections to Issuance

- **You MUST contact adjacent neighbors/businesses and address any objections or concerns.**

Objections to issuance: Yes No

If "yes," please list and explain how objections will be addressed: All business around shouldn't be open except for Sylvester Powell at the time of event and we are working with them to complete the rental of the space! And they have no concerns except for the correct permits!

Date:* 3/24/2021

Signature of Person in Charge:*



Wendy Franco

Title of Person in Charge:* Young Life Shawnee Mission Area Director

- *The Mission Police Department MUST be contacted at 913-676-8301 for regulations governing traffic or noise control and/or restrictions. This is required in order for the Chief of Police to sign below.*

For Office Use Only:

Reviewed by Police Chief: _____ **Date:**

Reviewed by Public Works: _____ **Date:**

City of Mission	Item Number:	5.
ACTION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Brian Scott

Action items require a vote to recommend the item to the full City Council for further action.

RE: Request for an Extension of Time for Performance of the Development Schedule for the Mission Bowl Apartments.

RECOMMENDATION: Approve the Resolution granting an extension of time for performance of the development schedule for construction of the Mission Bowl Apartments.

DETAILS: The preliminary development plan (PDP) for the proposed Mission Bowl Apartments project (5399 Martway) was approved in December of 2020, along with the tax increment financing (TIF) project plan and the redevelopment agreement (RDA).

The developers of the Mission Bowl Apartments project have been working diligently over the winter to finalize plans in order to submit a final development plan (FDP) to be considered by the Planning Commission. The FDP provides project details such as the exact location of the building and other improvements on the site; access to the site; parking, landscaping, and other amenities; as well as materials to be used in construction. Of particular interest for this project is ensuring a proper access easement for Johnson County Wastewater (JCW) to the lift-station behind the apartment site.

The lift station is located at the low point of the Rock Creek watershed and receives all of the wastewater generated within the watershed by a gravity fed sewer system. During heavy rain events, excess wastewater may be collected as a result of rainwater infiltrating the sanitary sewer system. The excess wastewater is held at the lift station until the storm event subsides and then is pumped to the treatment plant. During this time it is treated with chemicals to control odor.

The Martway lift station is critical to the overall operations of the sanitary sewer system in this area, and therefore, it is imperative that JCW have access to the lift station for weekly chemical delivery as well as access for routine maintenance and cleaning. When the bowling alley was in operation, the lift station was accessed from the east, with vehicles exiting to the west. The proposed design for the apartment building makes this maneuver much more challenging.

The developers, their architects and engineers, have been working with JCW on

Related Statute/City Ordinance:	Ordinance 1527
Line Item Code/Description:	N/A
Available Budget:	N/A

City of Mission	Item Number:	5.
ACTION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Brian Scott

Action items require a vote to recommend the item to the full City Council for further action.

alternative routes and ways to provide access that meet the needs of both parties. While they are making progress, it is taking longer than anticipated to determine an acceptable solution. As a result, the developers have requested an extension of time to the development schedule outlined in Exhibit C of the Redevelopment Agreement (letter from Kevin Lee included in the packet).

Section 2.02 of the RDA states:

“It is the intention of the parties that the Developer Project Work (as defined below) shall be carried out in accordance with the Development Schedule as set forth in Exhibit C. The parties recognize and agree that the Development Schedule is an estimated schedule, subject to reasonable change based upon conditions (including, without limitation, tenant and purchaser availability and financing). The Development Schedule is subject to further change and/or modification, provided that any change will require the written approval of City and Developer, which approval will not be unreasonably withheld or delayed (emphasis added). Developer will report at least quarterly to the City Administrator or City's designated consultant on the progress of construction.”

The discussions with JCW have resulted in approximately a three (3) month delay to the project schedule. It should be noted that the first milestone that would be impacted would be demolition of the structure, extending the date from June 2021 to September 2021. The remainder of the schedule is then adjusted accordingly.

Staff has reiterated the City's desire to see the structure demolished as soon as possible. The developers understand, but have explained that the demolition will involve remediation work and salvaging of any materials to be reused in the new building, requiring them to deploy their general contractor to manage the process. Before they take this step, they would like to be assured the FDP has been approved by the Planning Commission, final costs for construction and financing are secured, and building plans have been approved by the City. This would be a traditional sequence of events for any redevelopment project of this scope.

Staff recommends that the City Council approve the resolution granting an extension of

Related Statute/City Ordinance:	Ordinance 1527
Line Item Code/Description:	N/A
Available Budget:	N/A

City of Mission	Item Number:	5.
ACTION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Brian Scott

Action items require a vote to recommend the item to the full City Council for further action.

time for performance of the development schedule for construction of the Mission Bowl Apartments. The developers will be present at the Finance and Administration Committee to answer questions or provide additional information.

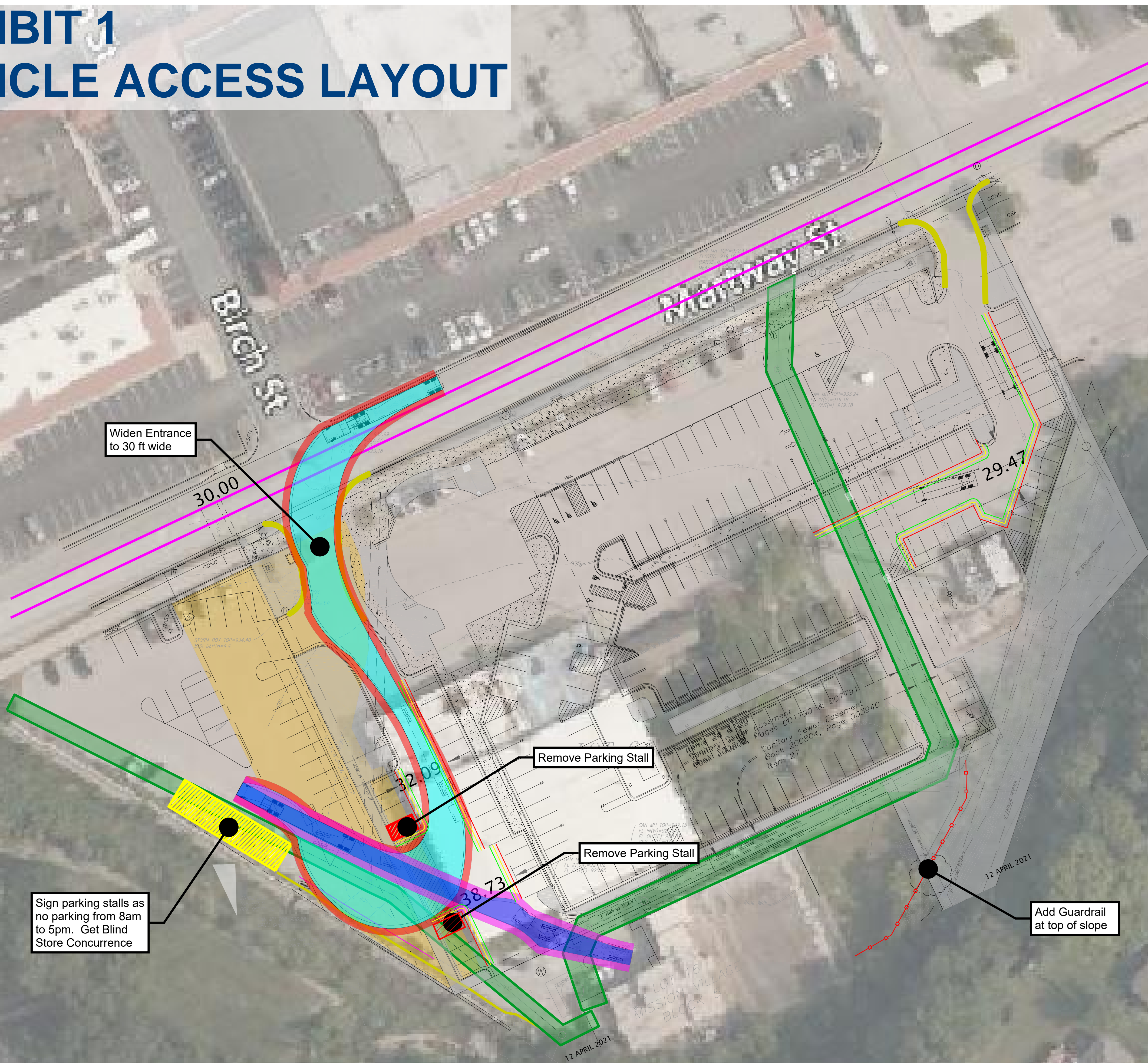
Attachments included in the packet are as follows:

- Site plan for Mission Bowl Apartments detailing proposed access for JCW
- Letter from Mr. Kevin Lee dated April 29, 2021 requesting an extension of time to the development schedule as outlined in Exhibit C of the RDA.
- Resolution granting an extension of time for performance of the development schedule for construction of the Mission Bowl Apartments.

CFAA CONSIDERATIONS/IMPACTS: N/A

Related Statute/City Ordinance:	Ordinance 1527
Line Item Code/Description:	N/A
Available Budget:	N/A

EXHIBIT 1 VEHICLE ACCESS LAYOUT



Legend:

- 4' Clear Zone
- Truck Limits - Forward Maneuver
- 4' Clear Zone
- 4' Clear Zone
- Truck Limits - Reverse Maneuver
- 4' Clear Zone
- Proposed Entrance Curb and Gutter
- Existing Sanitary Sewer Easement
- Existing Access Easement
- 18' Parking Stall Depth
- 2' of Parking Stall Overhang
- 4' Clear Zone from 18' Stall Depth

Notes:
 1) Clear zone for variability of real world driving conditions
 2) Any overhead appurtenances along the truck pathway shall provide 16 ft min. vertical clearance, i.e. street lights or overhead electric.



900 W. 48th Place, Suite 900, Kansas City, MO, 64112 • 816.753.1000

April 29, 2021

Kevin Lee
(816) 360-4323
klee@polsinelli.com

VIA FEDERAL EXPRESS & E-MAIL

Ms. Laura Smith
City Administrator
City of Mission, Kansas
6090 Woodson
Mission, KS 66202
Email: Lsmith@missionks.org

Lewis A. Heaven, Jr.
Spencer Fane LLP
6201 College Boulevard, Suite 500
Overland Park, KS 66211
Email: pheaven@spencerfane.com

Re: Mission Bowl Apartments Redevelopment Agreement – Development Schedule

Dear Ms. Smith & Mr. Heaven,

On behalf of Mission Bowl Apartments, LLC (“Developer”), we are writing in regard to that certain Redevelopment Agreement between the City of Mission, Kansas (“City”) and Developer, dated December 16, 2020 (the “RDA”). Capitalized terms used and not otherwise defined herein will have the meanings provided in the RDA.

Developer continues to make significant progress on refining its final development plans for the Project, and remains both eager and excited to start construction. However, the Project has experienced significant delays due to ongoing negotiations with Johnson County Wastewater (“JCW”) regarding the proposed location of the permanent JCW access on the Property. The result has been an approximately three (3) month delay to the Development Schedule.

Pursuant to Section 2.02 of the RDA, “[t]he parties acknowledge and agree that the Development Schedule is an estimated schedule, subject to reasonable change based on conditions,” and that “[t]he Development Schedule is subject to further change and/or modification [with] the written approval of City and Developer, which approval will not be unreasonably withheld or delayed.” In accordance with Section 2.02, Developer respectfully requests that the City provide its written approval to modify the Development Schedule as set forth on the revised Exhibit C attached hereto.

Although Developer and JCW have yet to reach a formal written agreement regarding the exact location of the permanent JCW access, Developer intends to proceed with its final

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Atlanta Chicago Dallas Denver Kansas City Los Angeles Nashville New York Phoenix San Francisco
St. Louis Washington, DC Wilmington
Polsinelli PC, Polsinelli LLP in California



April 29, 2021

Page 2

development plan submission on or around May 13, 2021. We look forward to resolving this item in a timely manner so we can continue our work on bringing forward a great Project for the City of Mission.

Please do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "K. Lee".

Kevin Lee

Cc: Brian Scott (via e-mail)
Banks Floodman (via e-mail)
Jason Swords (via e-mail)
Korb Maxwell (via e-mail)

EXHIBIT C

DEVELOPMENT SCHEDULE

| December ~~16~~, 2020

Approval of TIF Project Plan and Development Agreement

| On or prior to ~~June 1~~ September 17, 2021

Demolish and remove existing improvements and debris, and commence the Developer Project Work

| On or prior to ~~September~~ December 1, 2021

Commence vertical construction of the Project

| On or prior to ~~August~~ November 1, 2023

Complete the Developer Project Work and complete vertical construction of the Project

CITY OF MISSION, KANSAS

RESOLUTION NO. _____

A RESOLUTION GRANTING AN EXTENSION OF TIME FOR PERFORMANCE OF THE DEVELOPMENT SCHEDULE FOR CONSTRUCTION OF THE MISSION BOWL APARTMENTS.

WHEREAS, a Development Agreement has been entered into by the City and Mission Bowl Apartments, LLC dated December 16, 2020 (“Development Agreement”) for the construction of the Mission Bowl Apartments (“Project”); and

WHEREAS, a delay has been encountered in construction of the Project, necessitating an extension of the Development Schedule set forth on Exhibit C of the Development Agreement; and

WHEREAS, Mission Bowl Apartments, LLC has requested in writing such an extension of three months to the Development Schedule.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MISSION KANSAS:

Section 1. Extension. An extension of the Development Schedule set forth on Exhibit C of the Development Agreement is hereby approved as follows:

December 16, 2020 - Approval of TIF Project Plan and Development Agreement

On or prior to September 17, 2021 - Demolish and remove existing improvements and debris, and commence the Developer Project Work

On or prior to December 1, 2021 - Commence vertical construction of the Project

On or prior to November 1, 2023 - Complete the Developer Work and complete vertical construction of the Project

Passed by the City Council this 19th day of May, 2021.

Approved by the Mayor this 19th day of May, 2021.

Ronald E. Appletoft, Mayor

ATTEST:

Audrey M. McClanahan, City Clerk

City of Mission	Item Number:	5.
DISCUSSION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Laura Smith

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

RE: Review and Discussion of Local Public Health Recommendations

DETAILS: The current public health order issued by Johnson County expired at midnight on April 30, 2021. During their April 29, 2021 meeting, the Board of County Commissioners pass a resolution outlining a series of public health recommendations. No new public health order was issued.

A copy of the resolution which encourages wearing masks, social distancing and washing hands, among other provisions is included in the packet.

At the Committee meeting, Council will discuss specific requirements or protocols, particularly as they relate to the operations of city departments, programs and services that they wish to maintain or modify based on the current health recommendations provided by health authorities.

Until such time as the Council has reviewed and authorized any changes to the current practices or operations, each department will maintain the status quo.

CFAA IMPACTS/CONSIDERATIONS: Thoughtful and detailed consideration of how to help support public health objectives is an important component of protecting the health and safety of both residents of and visitors to our community. In addition, steps to protect City employees communicates concern and compassion for their health and well being.

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

RESOLUTION NO. 032-21**A RESOLUTION ESTABLISHING PUBLIC HEALTH RECOMMENDATIONS TO SLOW
AND REDUCE THE SPREAD OF COVID-19 IN JOHNSON COUNTY, KANSAS**

At a regular meeting of the Board of County Commissioners of Johnson County, Kansas, held on Thursday, April 29, 2021, there came before the Board for consideration the matter of establishing public health recommendations to reduce the further spread of COVID-19 in Johnson County.

The Board, upon a motion duly made, seconded and carried, adopted the following resolution, to-wit:

WHEREAS, on November 13, 2020, the Board of County Commissioners, sitting as the Johnson County Board of Health, issued Public Health Order No. 002-20, limiting the size of public gatherings, ensuring physical distancing, and placing certain other restrictions on activities and businesses to slow and reduce the spread of COVID-19 in the County, which has expired; and

WHEREAS, on March 25, 2021, the Johnson County Local Health Officer issued a Public Health Order requiring that masks or other face coverings be worn in public and that physical distancing be maintained in public, all to slow the spread of COVID-19 within the County, which the Board of County Commissioners approved and which now expires on April 30, 2021; and

WHEREAS, COVID-19 is a respiratory disease that spreads easily from person to person and which results in serious illness or death among some who are infected; and

WHEREAS, COVID-19 has resulted in 45,194 reported positive cases of COVID-19 in Johnson County and the deaths of 646 Johnson County residents; and

WHEREAS, the spread of COVID-19 endangers the health, safety, and welfare of persons and property within Johnson County, Kansas; and

WHEREAS, the spread of COVID-19 also presents a serious threat to the continued effective operation of the local economy within Johnson County; and

WHEREAS, a significant proportion of eligible Johnson County residents have yet to be vaccinated against COVID-19; and

WHEREAS, eligible Johnson County residents are strongly encouraged to be vaccinated against COVID-19; and

WHEREAS, Johnson County possesses home rule powers under K.S.A. 19-101 et seq., under which it may make public health recommendations to reduce the spread of COVID-19 within Johnson County; and

WHEREAS, the Local Health Officer strongly recommends that the Board establish public health recommendations to reduce the spread of COVID-19 in the community; and

WHEREAS, in recognition and furtherance of the County's responsibility to provide for and ensure the health, safety, security, and welfare of the people of Johnson County, and to slow and reduce the spread of COVID-19 within Johnson County, the Board has determined that it is appropriate to strongly recommend that eligible residents be vaccinated, that masks or other face coverings be worn in public, that physical distancing be practiced in public, and that Johnson County residents, businesses, and organizations follow the guidance and recommendations of the Centers for Disease Control and Prevention ("CDC"), the Kansas Department of Health and Environment ("KDHE"), the Johnson County Department of Health and Environment ("JCDHE") and the Johnson County Local Health Officer.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Johnson County, Kansas, that, the Board strongly recommends the following actions be taken, when and wherever possible or feasible, to slow and reduce the spread of COVID-19 within Johnson County:

1. Eligible individuals be vaccinated against COVID-19;
2. Individuals wear masks or face coverings within indoor public spaces;
3. Businesses and organizations strongly encourage or require customers, visitors, employees, and other invitees to wear masks or face coverings in indoor public spaces;
4. Individuals within a public space maintain 6 feet of physical distancing from other individuals, unless such individuals reside together or are known to each other;
5. Businesses and organizations strongly encourage or require customers, visitors, employees, and other invitees to maintain 6 feet of physical distancing from other individuals in public spaces, unless such individuals reside together or are known to each other;
6. Businesses and organizations adopt and apply additional mitigation strategies and practices to reduce the spread of COVID-19 that are appropriate for and take into consideration their respective operations and activities; and
7. Individuals, businesses, and organizations follow the current and continuing guidance and recommendations of the Centers for Disease Control and Prevention (“CDC”), the Kansas Department of Health and Environment (“KDHE”), the Johnson County Department of Health and Environment (“JCDHE”), and the Johnson County Local Health Officer to reduce the spread of COVID-19.

BE IT FURTHER RESOLVED, by the Board that this resolution is not an order of the Johnson County Local Health Officer, the Board of County Commissioners of Johnson County, or the Johnson County Board of Health under Kansas law or Resolution No. 108-20.

This resolution shall be effective at 12:01 A.M. on Saturday, May 1, 2021 and shall remain in effect unless and until it is amended, revoked, or replaced.


ADOPTED THIS 29th DAY OF APRIL, 2021.




BOARD OF COUNTY COMMISSIONERS
OF JOHNSON COUNTY, KANSAS


Ed Eilert, *Chairman*

ATTEST:


Lynda Sader, Deputy County Clerk

APPROVED AS TO FORM:


Cynthia Dunham, Interim Chief Counsel

BOCC RESOLUTION NO. 032-21

Approved 5-1 (CO)

FILED

APR 29 2021

DEPUTY COUNTY CLERK
JOHNSON COUNTY KANSAS

MEMORANDUM

Date: May 4, 2021
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: Recommended Changes to COVID-19 Protocols

In accordance with the Johnson County Board of Commissioners Resolution passed April 29, 2021, the previous mask mandate was allowed to expire, and the County has taken a position which now *strongly encourages* masking and social distancing. This impacts not only our local businesses, but our own City operations as well with each now choosing whether to require or simply recommend masking and social distancing.

Similar to our businesses, the City is faced with decisions regarding masking requirements within each of our City facilities, and for our various operations. The reality is that COVID still exists and not everyone is vaccinated. As a public employer and public employees, it is important to model safety precautions and protocols consistent with guidance from public health entities.

The following recommendations are proposed for Council consideration. They are based on a desire to balance public health concerns, consistency with other cities, and the ability for a cautious return to pre-COVID activities.

*Masking for the PUBLIC will encouraged in all indoor spaces, and **REQUIRED** in the following situations:*

- Fingerprinting services in the Police Department
- When in non-public areas of City facilities
- In all common areas (entry desk, hallways, bathrooms, locker rooms) of the Community Center
- In enclosed common areas (entry desk, locker rooms) at the Mission Family Aquatic Center

*Masking for the PUBLIC will be encouraged in all indoor spaces, but **NOT REQUIRED** in the following situations:*

- When in a public area (lobby, bathroom, court room) of the City Hall, Police and Public Works facilities
- When inside a rental space at the Community Center

- When exercising at the Community Center (cardio, weights, walking track, racquetball, basketball, etc.)
- On the outdoor pool deck at the Mission Family Aquatic Center
- When attending a City Council meeting

*Masking for all CITY EMPLOYEES will be encouraged in all indoor spaces, and **REQUIRED** in the following situations:*

- During ALL interactions with the public, including in the courtroom and all police calls.
- In all indoor common areas that are accessible to the public whether the public is present or not, i.e. restrooms, lobbies, public hallways, entry ways, etc.
- When moving in work group areas other than your own.
- When there is more than 1 person in a city-owned vehicle if not all are vaccinated.
- When indoors and 6' social distancing is not possible.
- At outdoor events where social distancing is not possible.
- In any situation where masking is required for a member of the general public.
- When conducting a meeting with any outside participant (consultant, vendor, peer, etc.).
- When attending a City Council meeting (Council and staff masked).

*Masking for all CITY EMPLOYEES is strongly encouraged recommended, but **NOT REQUIRED** in the following situations:*

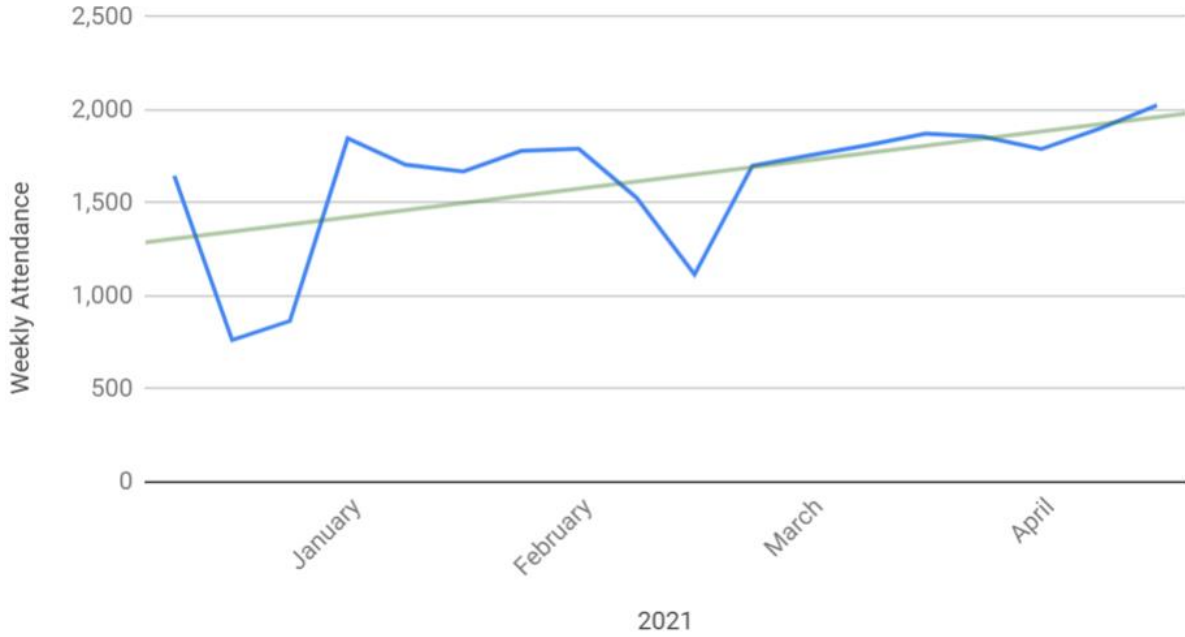
- When moving between within your specific work group areas not accessible to the public, i.e. break rooms, water fountains, copy rooms, etc.
- When conversing or conducting a meeting **and** *everyone* in the room verbally agrees they are comfortable with everyone else unmasking. Social distancing still required. Please be respectful of your colleagues and their personal level of comfort with masking.

These have been challenging times for all of us. The health and safety of our employees and the public we serve remains at the forefront of each decision and recommendation. We understand this has not been easy, and it is important to remember that we progressed gradually to our current situation, and a slow return and/or changes in protocols seems responsible.

We believe that continuing to focus on good hygiene practices and cleaning protocols, maintaining distance both indoors and out, and continuing to wear masks will ensure we can safely provide the services our residents and visitors have come to depend on.

Powell Community Center Attendance Data January – April 2021

Community Center Attendance



Dec 28-Jan 2	Jan 4-9	Jan 11-16	Jan 18-23	Jan 25-30	Feb 1-6	Feb 8-13	Feb 15-20	Feb 22-27	Mar 1-6	Mar 8-13	Mar 15-20	Mar 22-27	Mar 29-Apr 3	Apr 5-10	Apr 12-17	Apr 19-24
278	408	412	402	414	427	211	132	364	420	365	397	379	405	368	383	412
192	355	345	361	353	346	301	3	340	330	310	335	333	360	334	362	391
239	416	416	350	376	402	384	295	361	356	424	354	428	417	373	404	466
155	352	337	312	301	291	327	332	312	270	250	285	338	292	348	301	313
CLOSED	292	195	244	303	290	266	323	300	241	286	323	290	267	249	339	294
	24			32	34	37	29	22	73	120	116	104	114	117	109	149
864	1847	1705	1669	1779	1790	1526	1114	1699	1690	1755	1810	1872	1855	1789	1898	2025
14%	114%	-8%	-2%	7%	1%	-15%	-27%	53%	-1%	4%	3%	3%	-1%	-4%	6%	7%
*New Years Eve & New Years	*1st full week of New Year						*M- closed @ 2P; T- closed		*Opened Sat 5:30A-1P	*Opened Locker Rooms	*Opened Sauna	*Opened Track and Hot Tub again			*Opened Steam Room	

Dec 28-Jan 2	Jan 4-9	Jan 11-16	Jan 18-23	Jan 25-30	Feb 1-6	Feb 8-13	Feb 15-20	Feb 22-27	Mar 1-6	Mar 8-13	Mar 15-20	Mar 22-27	Mar 29-Apr 3	Apr 5-10	Apr 12-17	Apr 19-24
864	1847	1705	1669	1779	1790	1526	1114	1699	1690	1755	1810	1872	1855	1789	1898	2025
14%	114%	-8%	-2%	7%	1%	-15%	-27%	53%	-1%	4%	3%	3%	-1%	-4%	6%	7%
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City of Mission	Item Number:	6.
DISCUSSION ITEM SUMMARY	Date:	May 5, 2021
Administration	From:	Laura Smith

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

RE: 2Q 2021 Project Status Update

DETAILS: In February, Staff presented a detailed status update on the various projects, issues, programs and services from 2020 as well as some of the work that had occurred in early 2021. As a part of that presentation, staff committed to providing a quarterly update to the Council in May, August, and November. The February memo was reformatted to become more of a 2020 year end report, and is included in the packet for your information. A 2Q update has been developed to track projects in 2021. Information included in the February report remains in the report, with a May 2021 Update added where appropriate.

Once again, the update is organized to reflect those projects/programs that were planned or budgeted for 2021 as well as new projects or issues that have been identified and require significant staff and Council resources to address.

In addition to the materials included in the packet, more data and statistics from the Police and Parks + Recreation Department will be provided in advance of the meeting.

CFAA IMPACTS/CONSIDERATIONS: The review of the City's projects, priorities and services highlights the variety of programs provided to our community intended to serve residents and visitors of all ages and abilities as they live, work and play in our community.

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



2021 Project and Service Delivery
Summary

+

Police Statistics

May 2021



MEMORANDUM

Date: April 30, 2021
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: 2Q Project and Service Delivery Status Update

In February, we provided a lengthy status update on projects, programs and priorities from 2020, some of which are ongoing in 2021. We committed to providing the Governing Body with quarterly updates in the months of February, May, July and October each year. This is the second status update for 2021. It has been reformatted slightly to move the 2020 Projects to a separate report, leaving this second quarter update as a listing of any projects completed since the February update, those still in progress, and those in various stages of planning or discussion. In addition, we will work to maintain a list of “other” projects not originally anticipated or budgeted.


Completed Projects

The Locale The new 5-story development at Johnson Drive and Lamar Avenue was completed in 2020. Developed by EPC, the project includes 200 units, structured parking with 50 spaces on the ground level dedicated to public parking, and first floor retail space. Residents began moving in Spring 2020, and the development is currently 73% leased.

May 2021 Update: A Parking Agreement which outlines roles, responsibilities and expectations within the parking structure was approved at the April 21, 2021 City Council meeting. The remaining \$50,000 due to the City under the terms of the Development Agreement will be paid when the projects reaches an 85% lease/occupancy rate.

Rock Creek Channel Improvements The \$5.4 million Rock Creek Channel project is approximately 90% complete. Phase 2 activities are to be completed by April 2021 and include surface restoration, such as paving the MD Management parking lot and site restoration (seeding, sodding, trees, fencing, etc.). The restoration of the Roeland Court Townhome parking and drive areas was completed prior to the onset of winter ensuring residents could safely access their garages and their residences. Once the project is completed, final costs will be certified and special assessments will begin for the Roeland Court properties.

May 2021 Update: Construction is complete and a final walkthrough was performed by staff and the contractor on April 23, 2021. Minor items identified in the walkthrough will be completed by the contractor prior to April 30, 2021. Final costs will then be prepared and certified for the



Roeland Court Townhomes. The project has resulted in removal and/or reduction of the floodplain within property located along the north side of Rock Creek. GBA is preparing a proposal to be considered by Council for preparation of a Letter of Map Revision (LOMR) to officially revise the floodplain maps.

COVID-19 Housing Relief Fund During the 2021 budget adoption process, the Council authorized \$15,000 in funds to be dedicated to providing rent/mortgage relief to Mission residents impacted by COVID-19. Staff continues to work with United Community Services of Johnson County (UCS) to identify an appropriate agency to administer this program.


May 2021 Update: In March 2021, Council authorized an agreement with Catholic Charities for administration of the program and distribution of the funding. Program eligibility requirements were established and the program will officially launch to the public the first week of May. In addition, information on the program will be provided to property managers at various multi-family housing complexes in an effort to disseminate the information as widely as possible. Staff will provide periodic updates on the status of the program and will work with Catholic Charities to determine additional needs or concerns.

Technology/Upgrades Replacement of laptop and desktop computers was completed in December. Implementation of Microsoft Office 365 began in December of 2020 with initial set-up of licenses, creation of corporate policies, and migration of data. Transition citywide to Office 365, including training for all users, occurred in March 2021.

Development of Crime Map for Website In an effort to increase transparency and community awareness, the Police Department worked with Johnson County AIMS to develop an interactive crime map for the City's updated website. This feature is now live and allows users to view police activity in specific neighborhoods and throughout the City. In addition to benefiting the community, Police Department staff will also use this information to increase officers' awareness of crime trends in a visual format. The crime map will also be a great resource for city staff to direct potential residents to who are inquiring about crime in a particular neighborhood or multi-family housing complex.

2020 Audit and Comprehensive Annual Financial Report The audit of the City's financial records for the fiscal year ending December 31, 2020 was completed in February. Staff worked with the external auditors in March and April to produce the Comprehensive Annual Financial Report (CAFR) summarizing the City's financial position as of December 31, 2020. The City received an unqualified or "clean" audit report for 2020, and the final report will be presented to the City Council in May.

Directed Patrol The Directed Patrol Unit did not move forward in 2020 for several reasons. The first obstacle that hindered progress was the COVID-19 pandemic. The short and long term financial impacts to the City were unknown and a decision was made not to hire personnel that would allow the Police Department to staff this unit. Another contributing factor to a delay in implementation were the racial equity/justice issues that came to the forefront in 2020. It was



decided to pause progress on a Directed Patrol Unit so other alternatives which might have a greater community impact could be explored. That work will continue in the 2022 budget process.

Hodges Planters The project design that had been developed in cooperation with a neighborhood working group in the fall of 2019 had to be revisited in 2020 when bid prices were triple the costs originally anticipated. The working group reconvened for several meetings and modified the design to allow for most of the work to be completed in-house by Public Works staff. The final design was approved by the City Council in October 2020, and construction began shortly thereafter but was slightly delayed when a gas line was detected within the asphalt pavement. Following relocation of the gas line, demolition and installation of curb and gutter and the gate was completed. Site restoration activities (sod and pavement patching) will be completed in Spring 2021 once temperatures are warmer.


May 2021 Update: Sod and pavement patching have been completed. Performance of the intersections will be monitored to determine the advisability of converting the remaining barricaded intersections.

Ongoing Projects

Comprehensive Plan An update of the Comprehensive Plan was initiated in March 2020 with a Comprehensive Plan 101 joint session of the City Council and Planning Commission, but the project was almost immediately put on hold due to COVID-19. It was re-initiated in September 2020 with the first of three meetings with a community Steering Committee created to help guide the process. A web based visual preference survey was conducted in October and November to gather community thoughts in a number of areas including type of housing, placemaking, streetscapes, and general thoughts about Mission as a community. Interviews were held in November with individual community stakeholders to gain better insight into the community, its challenges and opportunities. Confluence is currently reviewing and compiling this information and it will be shared back with the Steering Committee at their meeting on February 18th. We will also begin working with the Steering Committee on evaluation of land use classification and zoning and transportation. A draft of the updated document is anticipated to be completed by this coming July or August.

May 2021 Update: The Steering Committee has been meeting on a regular basis to review the results of the webpage survey that was completed last fall, begin crafting a mission statement for the plan, and review goals and objectives from the current plan to determine if those are still applicable or need to be updated or removed. The committee has also reviewed the transportation analysis that was completed and is now working through the land use analysis. The next meeting of the Steering Committee will be June 24, 2021.

DirectionFinder Survey The City is planning to conduct the ETC Institute's DirectionFinder Survey in 2021. This survey is not only important for tracking and benchmarking citizen satisfaction with the City's programs and services, but will also aid in the Comprehensive Plan



update and our annual budgeting process. Previous surveys were conducted in 2007, 2011 and 2015. Questions for the 2021 survey were approved by the City Council at the April 2021 Council meeting and ETC is currently reviewing and formatting the survey for distribution. A guaranteed response of 400 surveys is part of the contract, and survey results should be available mid-June.

Building Permitting and Code Enforcement Software Demonstrations with potential vendors occurred in November 2020 so staff could better understand software functionality. The next step is to draft and release a Request for Proposals (RFP), which is scheduled for February with a submission deadline of April 1. Review of proposals, demonstrations, and selection will occur in April with a recommendation to City Council in May.

May 2021 Update: RFPs will be distributed in May/June time period. Proposals due back in July. Review and selection in August. Development of the RFP has been delayed due to other projects that are competing for limited staff time and resources.

Municipal Court Software This project was initiated in late spring of 2020. In the initial evaluation of existing IT resources, it was determined that it would be best to obtain an individual server for the court software. The server was ordered, delivered and is currently waiting for installation. Once completed, software will be loaded on to the server, initial set-up will be done, existing data will be migrated over to the new server, and final software and training. Project completion is expected Summer 2021.

May 2021 Update: The server was installed in March and is currently being tested to ensure compliance with the software. Initial software set-up with the vendor will occur in May and then the project will proceed to the training and set-up over the summer.

Facility Conservation Improvement Program (FCIP) Staff evaluated the list of pre-qualified energy service companies provided by the State of Kansas in summer of 2020. Three companies were selected for facility site visits and interviews. A review panel heard the interviews and recommended CTS Group. The City Council authorized staff to enter into the program with CTS Group in November. As of the end of January 2021, CTS Group has completed the bulk of their investigations with full equipment, weatherization and lighting audits at each facility. Following a review with staff of the leading recommendations for improvements, CTS Group is currently seeking bids for the different aspects of the work. Later this spring, Staff and City Council will then have a chance to review prioritized projects with real costs to decide how best to proceed.

May 2021 Update: The proposed improvements have been evaluated and are available for consideration at the May Community Development Committee meeting. A final list of recommendations will be presented at the June Community Development Committee.

Branding and Communications A contract with Crux was executed in February 2020. In the 12 months since, the Crux staff worked with City staff to complete community research including



market comparisons, individual interviews, focus groups and surveys that informed the branding work. The brand was selected in the summer, with design and implementation of the brand taking place throughout the fall. Development of new and revised content for a new City website is underway, with the launch date expected in early spring 2021. A renewal of the Crux contract will be considered by the City Council in February. If approved, the focus of the second year of work will shift from design and updating collateral and outreach pieces to a more sophisticated marketing strategy with the goals of increasing memberships at the Powell Community Center, participation in City events and programs, and expansion of online engagement both through the new website and social media channels.

May 2021 Update: Highlights from the first quarter of communication activities include:


- *Launch of the City of Mission website on April 1.*
- *Development of a comprehensive rental brochure of the Powell Community Center and program flyers highlighting specific Parks + Recreation rental packages and other offerings.*
- *Implementation of wayfinding signage and park monument signage as well as improved indoor signage at the Powell Community Center.*
- *Transition to new Parks + Recreation Facebook page with the broader Mission Parks + Recreation title @MissionKSParksRec. The previous title that was unable to be changed was labeled as the Sylvester Powell, Jr. Community Center and excluded activities and program highlights within Mission's outdoor parks.*

In addition, work to develop in-house communication capabilities and review of data and analytics is on-going.

Increased Tree Maintenance Budget Staff reached out to local arborists to bid on tree pruning and selective removal of diseased, damaged, dead, unproductive or structurally questionable branches, as well as whole trees if necessary. Specific tree maintenance plans are being developed for various locations throughout the City including parks and public right-of-way.

May 2021 Update: Staff has trimmed and pruned trees at Andersen, Mohawk, Streamway, Broadmoor and Beverly Parks to a reasonable standard of safety and tree health. Staff organized two separate park walk-through visits that were postponed due to weather. Staff have received bids on tree pruning above the 8 foot canopy for \$9,000 per park. The two parks that require that level of investment are Broadmoor and Streamway Parks.

Park Conceptual Master Planning Council authorized a task order with Confluence for the conceptual design of improvements for Mohawk Park. The process included work with a steering committee and a public input session. COVID-19 restrictions have slowed the work, but Mohawk Park conceptual redesign is complete. Staff applied for a Land and Water Conservation Grant from the State of Kansas in the amount of \$394,550 and a final decision is pending. Once a decision is made on the grant, the public process will be reinitiated, staff anticipates that will occur in late February. Consistent with the plan originally presented, staff



brought back a recommendation for similar conceptual planning processes in Broadmoor, Andersen, Streamway and Waterworks parks. Broadmoor Park conceptual redesign is in final stages with a public meeting for citizen feedback awaiting scheduling. The conceptual redesign process has slowed until Council and Staff can discuss policy with respect to phased implementation in all parks versus building out amenities one park at a time.

May 2021 Update: The Land and Water Conservation Grant decision for Mohawk Park was delayed due to COVID-19 and remote working. The grant committee reinitiated review of applications in April and staff anticipates a final decision by mid-May. Conceptual plans have been completed for Broadmoor Park and are ready to be presented in a neighborhood/public meeting in June. Staff has created a timeline of park conceptual master planning that finalizes the Mohawk Park and Broadmoor Park design and planning and initiates the remaining Waterworks, Andersen and Streamway Park committees and conceptual designs meetings and feedback.

Street Asset Inventory/Street Maintenance Program The street asset inventory and development of a street maintenance program (including selection of street treatments, level of stormwater improvements, estimated costs, project prioritization, etc.) is substantially completed. Information was presented and discussed with City Council during three work sessions in the Fall of 2020. The final steps include determining the level of proposed financing for the residential and arterial (CARS) programs and preparing materials and timing for a sales tax ballot campaign.

May 2021 Update: Staff and Council discussed proposed financing and the timing for a sales tax ballot campaign at the CDC meeting in February 2021 and elected to proceed with a mail ballot election in September 2021. There will be further discussion on the sales tax renewal in May, with ordinance language being drafted and approved in June. The 2021 Street Preservation Projects were finalized and bid in April 2021. Contract award is scheduled for May with an estimated 120 day construction timeline.

Stormwater Asset Inventory The stormwater asset inventory (pipes and structures) and report was completed and presented to the City Council at the January 2020 Community Development Committee (CDC) meeting. An urban channel assessment was also completed and presented to City Council during this meeting. Eleven urban channels were identified that are owned and maintained by the City. These channels were broken down into 31 segments based on material types. Of the 31 segments, nine projects were recommended for repairs within the next 10 years at a total estimated cost of \$4.1 million in 2020 dollars. Staff plans to evaluate total stormwater needs (pipes and urban channels) and available financing and will present this information to Council at a future CDC meeting.

May 2021 Update: Johnson County SMAC is currently in the process of completing their Watershed Master Plans, which will identify potential projects, scoring, and funding eligibility. The Master Plans will include flood control and water quality projects within the City of Mission.



Once this information is provided, a further discussion on stormwater will be scheduled for a future Council committee meeting.

Mission Bowl The preliminary development plan (PDP) for the Mission Bowl Apartments redevelopment project was approved in December of 2020. Since then, the developer has secured ownership of the property and has been working on a final development plan (FDP) to be presented to the Planning Commission for their consideration. The FDP has been delayed slightly as the developer works with Johnson County Wastewater (JCW) to ensure that proper access to the lift-station located behind the development site can be maintained. The FDP is expected to be presented to the Planning Commission in June 2021.

Projects Not Yet Started but Planned

Greenhouse Gas Inventory Update Funds allocated in the 2020 budget (\$15,000) for an update to the 2008 Greenhouse Inventory completed by Black & Veatch were not spent in 2020. This remains a priority of the Sustainability Commission, and staff anticipates issuing a Request for Proposals in Summer 2021.


Financial Management Software Due to COVID-19 and redevelopment activity, staff work on this project was again delayed. A draft RFP will be released Summer 2021.

Other Projects/Issues

Classification/Compensation Updates At a March 2021 work session, staff introduced a number of proposed reclassifications for various positions throughout the City. The recommendations continue to be refined and developed along with potential considerations for overall updates for employee market adjustments based on a survey completed by the Austin Peters Group. A second update will be provided at the May Finance & Administration Committee meeting.

Johnson Drive Reconfiguration For several years, Council has discussed concerns for traffic and pedestrian safety along Johnson Drive between Lamar Avenue and Nall Avenue. These conversations have occurred since the street was improved in 2014, and several alternatives have been studied, discussed and implemented since that time, including installation of a traffic signal at the Johnson Drive and Woodson intersection in 2017. One of the last remaining alternatives available is restriping this portion of Johnson Drive from a four-lane section to a three-lane section. Because the Johnson Drive corridor is so vital to the community and a major part of Mission's identity and character, it is important that many factors be considered and weighed (including potential unintended consequences) prior to making any changes.

With the need to determine any potential design changes and estimated costs for submission to the Johnson County CARS program for the 2022 UBAS resurfacing project, staff suggested a community engagement process to assess public satisfaction with the functionality of the street and to position Council for final decision-making related to changes in design or function.



A business/property owner survey was developed and distributed in early February through both email and direct mail. The responses from approximately 209 users and 16 businesses were presented at the March 3 CDC meeting along with the results from four focus groups. In addition, staff also engaged in conversations with our on-call traffic engineers and representatives from BikeWalkKC to review the feedback and areas of concern and to discuss potential design alternatives or solutions. At the April CDC meeting a number of case studies were presented on the impacts of road diets and/or street reconfiguration projects in other communities. The Council approved the reconfiguration of this section of Johnson Drive in connection with the 2022 CARS Project.

Street Sales Tax Renewal The current ¼-cent sales tax dedicated to street maintenance will expire in March 2022. The Council has been reviewing and discussing options for renewal of the sales tax prior to its expiration date in order to support the revised and updated street preservation program. Final ballot language, including the amount of the sales tax is still being considered and will be discussed at May 19 and May 26 City Council work sessions. A mail ballot election for September has been secured with the Johnson County Election Commission.

Revisions to Smoking Ordinances For the last several months, the Council has been discussing potential revisions to the City's existing smoking ordinances to potentially allow for an exemption which would allow smoking in a tobacco shop. Specifically, the request was generated by an inquiry about how to accommodate a cigar lounge. Staff is continuing to research restrictions and options and the issue will be on the June F&A Committee meeting as a discussion item.

COVID-19 The organization has dedicated a significant amount of time to staying educated on the changing landscape and recommendations related to the COVID-19 pandemic and adjusting our operations appropriately. We continue with weekly Incident Management Team briefings and periodic updates to employees and the public as new information becomes available. Employee and patron safety remain paramount in the decisions that are made, and enhanced employee communication, and public messaging and information sharing have helped us to maintain focus over the last 12+ months. In addition to planning, implementing and revising our own operational responses, the Incident Management Team, along with the Leadership Team determined how to use approximately \$302,000 in CARES Act funds allocated to the City through Johnson County. The funds were used for projects that would mitigate the spread of COVID-19. The following purchases/projects were completed:


- Purchased laptops to allow for added work from home capabilities and web meeting attendance.
- Purchase of two Clorox 360 disinfecting mist sprayers (there is now one in each City facility)
- Purchase of a rider/scrubber for the PCC to allow for more frequent and thorough cleaning/disinfecting of floors.
- Upgrades to the Audio/Visual system in the Council Chamber.

- Upgrades to the Audio/Visual system at the PCC to allow for the most likely scenario to return to in-person Council meetings. These upgrades included a new wireless microphone system, web conferencing cameras, and a mobile presentation cart.
- Cubicles were purchased for the City Clerk, Police supervisors office, patrol report writing area, Parks and Recreation programming office, and the Public Works Administrative Assistant to allow for separation and/or barriers in work spaces.
- Installation of touchless faucets and flushing mechanisms at all City facilities.
- Installation of air purification systems were integrated into existing HVAC systems at City Hall, Public Works, and the Police Department.
- The City was also reimbursed for \$22,630.60 of expenses related to procurement of PPE, disinfecting chemicals, and social distancing materials (signs and partitions).

In addition, the pandemic continues to have a significant effect on the City's budget, especially in Parks and Recreation revenues. Continual monitoring is required and alternatives will need to be discussed with trends that continue into the 2021 fiscal year.

May 2021 Update: The focus since February has been on coordinating and encouraging vaccinations for staff as well as sharing out information to the larger community regarding availability of the vaccine in Johnson County. Planning efforts have been focused on how to safely and successfully open the outdoor pool for the 2021 season and how to offer a summer camp program. Additionally, considerations for safely bringing back community and special events has been a top priority. With passage of the American Rescue Plan (ARP) Act, Mission is slated to receive approximately \$1.38 million in relief funding – one half in 2021 and the second half in 2022. Staff is currently preparing to evaluate and recommend how these funds should be allocated in accordance with the act's policy guidelines. Revenue replacement for Community Center revenues impacted by the pandemic will likely be a high priority.

Racial Equity Conversations/Review of PD Policies and Procedures Following the death of George Floyd in May 2020, City Administration and the Police Department prepared and delivered presentations surrounding the "8 Can't Wait" initiatives, as well as other calls for transparency in law enforcement. These presentations provided an opportunity for the Police Department to self-reflect and identify areas that required improvement. The presentations covered a wide variety of topics including: current policies, use of force data, bias-based policing data, hiring process, training requirements, and internal affairs data. The Police Department committed to provide similar data moving forward. As the Police Department prepared for these conversations, it was apparent there was an opportunity to collect these data points, and others more efficiently and effectively. The Police Department evaluated software options and brought forward a proposal to enter into a contract with LEFTA Systems. Utilizing LEFTA systems will allow the Department to collect and analyze this data, while also replacing multiple antiquated internal processes. In addition to the review of the police data, the City committed to a multi-step racial equity action plan. Plans for a community forum in the fall were put on hold as a result of COVID-19, and staff pursued a small focus group approach as an alternative. Staff has continued to research and explore options for advancing training,



education and strategy development around this topic. A presentation on a model developed by UCS was discussed at the February 3 F & A Committee meeting.

May 2021 Update: The Council authorized participation in the UCS Pilot project in an amount not to exceed \$6,500. As of the end of April, UCS advises that they have secured both of the grants they had submitted (Health Forward Foundation and the Ewing Marion Kauffman Foundation). The grant funding constitutes approximately 2/3 of the costs, with the investments from the cities making up the balance. Confirmed participants include Mission, Roeland Park, Lenexa and Prairie Village. Johnson County Government is still assessing whether to join the pilot. The UCS Board has formally approved the REI consultant (Critical Social Change Project) after an interview selection process and is finalizing the contract. MOU's with the KU Public Management Center and Kansas Leadership Center are being secured. The first meeting of curriculum planning partners has occurred to craft the pilot overview and timeline. It is anticipated there will be a 2 – 2 ½ month planning phase that will include data collection and individual meetings with the participating partners to assess levels of readiness, collect priority issue needs and baseline data. This phase will also be the time to identify the 8-10 participants (i.e. staff, elected, and/or residents who will participate in the cohorts. UCS hopes to launch the cohort sessions by August/early September and anticipate them running through March 2022.

Climate Action Plan Following the adoption of the Regional Climate Action Plan by the Mid-America Regional Council, the Climate Action Plan Ambassadors have begun reaching out to local governments and groups around the region to share information on the plan. The City hosted a joint work session with the Governing Body and members of Mission commissions on April 28. The event was promoted on social media and was saved for future viewing via YouTube and Facebook. Approximately 33 people attended. A discussion item to explore Mission specific priorities and objectives will be scheduled on an upcoming City Council committee or work session.

DOL Facilities Audit On March 3, 2021, a safety consultant with the Department of Labor Division of Industrial Safety and Health toured the City facilities for an on-site safety inspection to determine if unsafe or unhealthy working conditions may be present. The report presented 10 possible safety hazards. Most of the items were able to be resolved within a few days of the report and all of the items were able to be corrected in the standard reporting time of 60 days.

2021 Service Delivery Statistics

Building Permitting and Inspection Activity To date, the Community Development Department has issued 102 permits with a total valuation of work of \$2.3 million. Some of the more significant construction activity that is occurring around the City includes:

- **5916 Dearborn** - The City issued a temporary certificate of occupancy for the Down Syndrome Guild's in March. They will receive a full occupancy once landscape installation is finalized and playground equipment installed.
- **5909 Martway** – Permit was issued earlier this year for renovation of the two-story office building that sits at the southwest corner of Woodson and Martway.

- 5926-5954 Woodson – Permit was issued earlier this year for renovation of the exterior of the At-Home Apartments at the northwest corner of Woodson and Martway.
- 5801 Johnson Drive – Permit was issued earlier this year for tenant finish of this space for Sisters Market (an Asian food grocery concept).
- 5438 Johnson Drive – Plans were submitted in April for Wings by Jefferson's at this location.
- 5301 Johnson Drive – Permit was issued earlier this year for tenant finish of the former Lucky Brewgrille to be a Stroud's Express.
- 6501 Johnson Drive – Construction is nearing completion for the new Tidal Wave Auto Spa at this location. Expected opening to be in May / June time frame.
- 6809 Johnson Drive – Permit issued in March for tenant finish of the former Pie Five Pizza restaurant for a new Total Access Urgent Care.

Neighborhood Services Assistance Programs – The information included below reflects the number of applications for each of the community assistance programs offered through Neighborhood Services:

- Mission Possible - 7 submitted applications
- Community Rebate - 22 applicants have received rebates. 3 applicants are pending.
- BMP Stormwater - 3 applicants
- Business Improvement Grant - 1 applicant
- Neighborhood Grant - 4 applicants

Staff has been working on updates to forms and other material related to the Mission Possible Program and the Business Improvement Grant. Applications for these two programs will be opened in May.

Code Enforcement Activity Year to date in 2021, 201 code violations have been identified with approximately 70% of the violations coming as a result of proactive code enforcement. Wards II and III had a higher number of violations year-to-date than previous years due to enforcement of the new snow shoveling ordinance that was adopted at the end of 2020. Enforcement activity related to this ordinance occurred mostly in the business districts of these two wards.

	2021 YTD	2020	2019	2018
Ward I	32	184	196	126
Ward II	58	201	235	149
Ward III	56	162	184	161
Ward IV	55	205	213	158
Total Cases	201	752	828	594

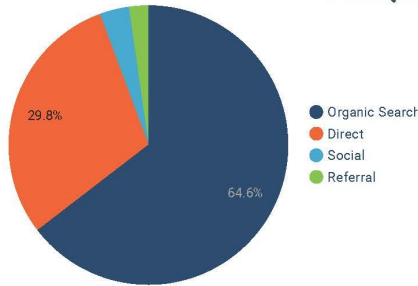
Parks + Recreation Park Maintenance Activities Creating the Parks Technician position has generated positive and visible results in our outdoor parks. Designating specific resources to park maintenance allows staff to consistently focus on parks needs and address resident feedback immediately. Public Works has worked seamlessly with Parks + Recreation staff in supporting requests for equipment and resources.

Crack repaired in MFAC Competition Pool	Water drainage installed at Andersen Park
Daily park attendance counts	Split-rail fence repair at Mohawk
Filled in low lying areas at Mohawk Park	Fence repairs, replacement at Andersen Park
Removed turnstile assembly from tennis courts	Removed/repairs sprinkler heads at Andersen Park
Installed new windscreens at tennis courts	Graffiti removal – Streamway Park
Cleared underbrush from Streamway tree ID plaques	Water leak repaired at MFAC
New base anchor installation on Broadmoor ball field	Added infield fill and dragged fields for rental groups
Recorked park kiosk boards	Mulched walking paths at Streamway Park
Repaired playground equipment at Waterworks and Mohawk.	Installed new benches at Waterworks and Broadmoor
Replaced light ballasts at Beverly Park	Aerated turf at Pearl Harbor and Beverly Parks
Repaired the Tree Board plaque at Beverly Park	All playgrounds received new soft-fall zone mulch
Pruned and trimmed trees to 8 ft. Height in all parks	Coordinated volunteers planting of 7 trees in Mohawk Park and 5 trees in Broadmoor Park

Users 6,238 No data	Sessions 9.0K No data	Pageviews 29.0K No data	Avg. Session Duration 02:31 No data	Bounce Rate 40.3% No data
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ACQUISITION



USERS FROM SOCIAL

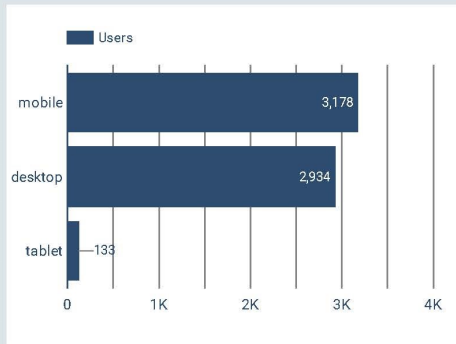
Users
218
No data

USERS FROM EMAIL

Users
No data
No data

Page Title	Users	Pageviews	Avg. Time on Page	Bounce Rate
1. The City of Mission, KS	1,686	3,121	00:01:02	24.76%
2. Powell Community Center City of Mission	1,708	2,947	00:00:42	22.8%
3. Aquatics City of Mission	822	1,338	00:00:49	29.73%
4. Program + Fitness City of Mission	574	958	00:00:27	13.4%
5. Job Openings City of Mission	452	803	00:00:52	57.97%
6. Parks + Recreation City of Mission	580	783	00:00:43	28.71%
7. Become a Member City of Mission	436	653	00:02:07	74.68%
8. Mission Family Aquatic Center (MFAC) City...	383	607	00:01:47	71.43%

USER INFORMATION

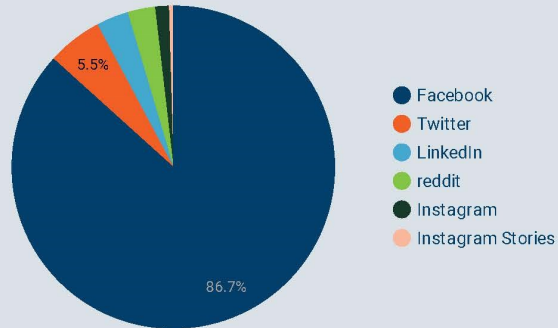


SOCIAL CHANNELS

Apr 1, 2021 - May 1, 2021

USERS FROM SOCIAL

218
No data



	Social Network	Users	Pageviews	Avg. Session Duration
1.	Facebook	189	406	00:00:56
2.	Twitter	12	43	00:01:26
3.	LinkedIn	7	14	00:01:02
4.	reddit	6	8	00:00:00
5.	Instagram	3	14	00:01:29

1 - 6 / 6

	Social Network	Page Title	Users	Pageviews	Avg. Session D...
1.	Facebook	Citywide Garage Sale - May 6, 7, 8...	43	47	00:00:05
2.	Facebook	Powell Community Center City o...	43	61	00:01:51
3.	Facebook	The City of Mission, KS	39	44	00:01:44
4.	Facebook	Job Openings City of Mission	21	22	00:00:56
5.	Facebook	Mission Market City of Mission	15	18	00:00:07
6.	Facebook	Page not found City of Mission	11	12	00:00:50
7.	Facebook	Program + Fitness City of Mission	10	14	null
8.	Facebook	Community Development Commi...	8	9	00:00:11

1 - 100 / 105

USERS TO PCC MEMBERSHIP PAGE





2021 Mission PD Theft Crime Rate and Clearance Rate Report

Apr 30, 2021

Theft Type	YTD Crime Rates					2020	% of Change	Trending	YTD Clearance Rates						
	Reported	Unfounded	2021 Actual	2020 YTD	2020				Reported	Unfounded	2021 Actual	Cleared Arrest	Cleared All	2021 Total Cleared	2021 % Cleared
All other	22	0	22	16	39	Increase	37.5%	22	0	22	2	0	2	9.1%	26.3%
Motor vehicle theft	32	0	32	25	56	Increase	28.0%	32	0	32	0	0	0	0.0%	2.4%
Shoplifting	36	0	36	47	165	Decrease	23.4%	36	0	36	4	0	4	11.1%	74.5%
Theft from a coin operated machine or device	1	0	1	0	1	Increase		0	0	0	0	0	0		0.0%
Theft from a motor vehicle	26	0	26	38	146	Decrease	31.6%	26	0	26	0	0	0	0.0%	17.9%
Theft from building	11	1	10	11	38	Decrease	9.1%	11	1	10	1	0	1	10.0%	34.2%
Theft of motor vehicle parts or accessories	29	0	29	5	24	Increase	480.0%	29	0	29	0	0	0	0.0%	4.2%



2021 Mission PD All KIBRS/NIBRS Crime Rate and Clearance Rate Report

Apr 30, 2021

YTD Crime Rates

NIBRS Description	NIBRS Code	Reported	Unfounded	2021 Actual	2020 YTD	Trending	% of Change	2020
Robbery (120)	120	1	0	1	3	Decrease	▼66.7%	6
Aggravated Assault/Battery (13A)	13A	15	0	15	12	Increase	▲25.0%	32
Battery (13B)	13B	24	0	24	28	Decrease	▼14.3%	120
Assault/Harassment (13C)	13C	4	0	4	12	Decrease	▼66.7%	31
Extortion/blackmail (210)	210	1	0	1	1	Increase	0.0%	2
Burglary (220)	220	5	0	5	8	Decrease	▼37.5%	36
Theft (23A - 23H)	23	157	1	156	142	Increase	▲9.9%	496
Counterfeiting/forgery (250)	250	11	0	11	25	Decrease	▼56.0%	43
Theft by Deception (26A)	26A	30	0	30	59	Decrease	▼49.2%	114
Credit Card/ATM Fraud (26B)	26B	14	0	14	3	Increase	▲366.7%	10
Possession of Stolen Property (280)	280	4	0	4	6	Decrease	▼33.3%	17
Criminal Damage To Property (290)	290	31	0	31	37	Decrease	▼16.2%	112
Drug/narcotic violations (35A)	35A	62	0	62	70	Decrease	▼11.4%	192
Drug equipment violations (35B)	35B	42	0	42	52	Decrease	▼19.2%	134
Pornography/obscene material (370)	370	1	0	1	0	Increase		1
Prostitution (40A)	40A	2	0	2	0	Increase		0
Assisting or promoting prostitution (40B)	40B	1	0	1	0	Increase		1
Weapon law violations (520)	520	2	0	2	7	Decrease	▼71.4%	13
Disorderly conduct (90C)	90C	5	0	5	7	Decrease	▼28.6%	23
Driving under the influence (90D)	90D	22	0	22	39	Decrease	▼43.6%	92
Family offenses, nonviolent (90F)	90F	1	0	1	4	Decrease	▼75.0%	11
Liquor law violations (90G)	90G	7	0	7	12	Decrease	▼41.7%	20
All other offenses (90Z)	90Z	40	0	40	56	Decrease	▼28.6%	133
Non-reportable (999)	999	148	0	148	137	Increase	▲8.0%	292

YTD Clearance Rates

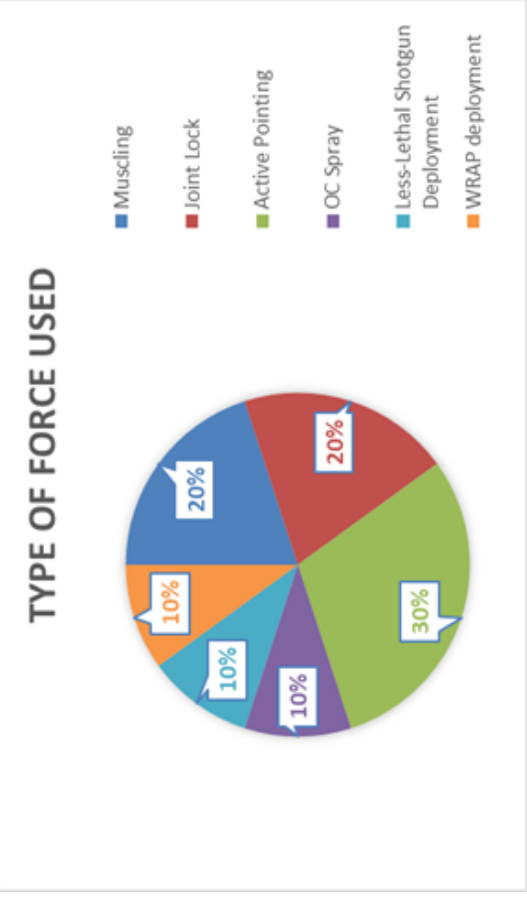
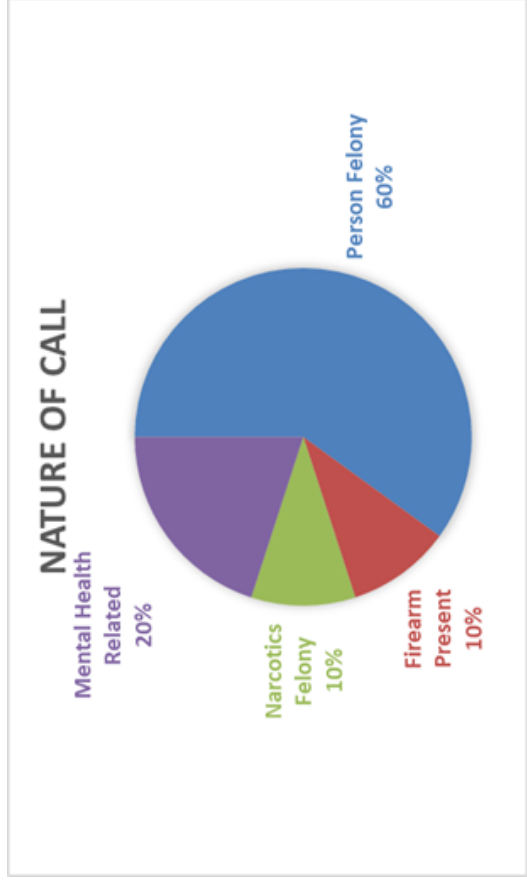
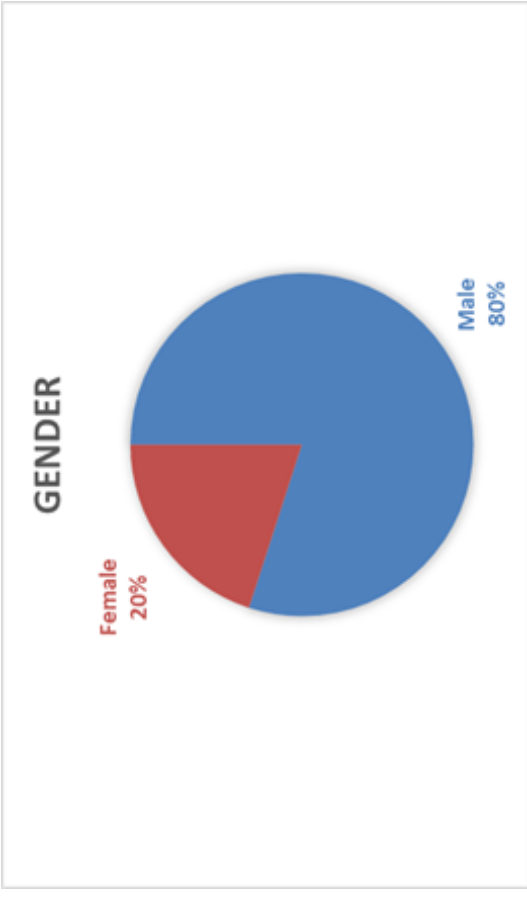
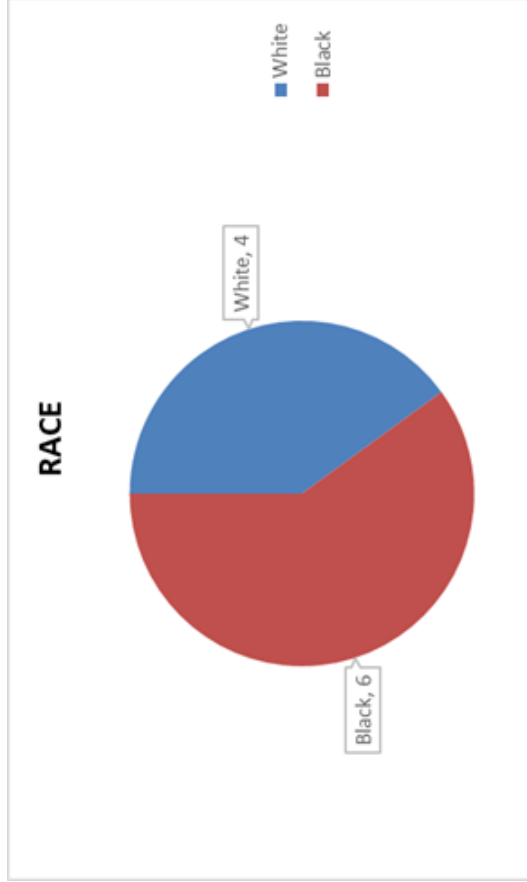
NIBRS Description	NIBRS Code	Reported	Unfounded	2021 Actual	Cleared Arrest	Cleared All	2021 Total Cleared	2021 % Cleared	2020 % Cleared
Robbery (120)	120	1	0	1	0	1	1	100.0%	33.3%
Aggravated Assault/Battery (13A)	13A	15	0	15	7	0	7	46.7%	375.0%
Battery (13B)	13B	24	0	24	8	1	9	37.5%	121.2%
Assault/Harassment (13C)	13C	4	0	4	2	0	2	50.0%	354.8%
Extortion/blackmail (210)	210	1	0	1	0	0	0	0.0%	0.0%
Burglary (220)	220	5	0	5	0	0	0	0.0%	297.2%
Theft (23A - 23H)	23	157	1	156	7	0	7	4.5%	48.0%
Counterfeiting/forgery (250)	250	11	0	11	3	0	3	27.3%	269.8%
Theft by Deception (26A)	26A	30	0	30	3	0	3	10.0%	97.3%
Credit Card/ATM Fraud (26B)	26B	14	0	14	0	0	0	0.0%	0.0%
Possession of Stolen Property (280)	280	4	0	4	2	1	3	75.0%	76.5%
Criminal Damage To Property (290)	290	31	0	31	6	1	7	22.6%	119.1%
Drug/narcotic violations (35A)	35A	62	0	62	41	1	42	67.7%	132.8%
Drug equipment violations (35B)	35B	42	0	42	28	0	28	66.7%	156.0%
Pornography/obscene material (370)	370	1	0	1	0	0	0	0.0%	0.0%
Prostitution (40A)	40A	2	0	2	0	0	0	0.0%	
Assisting or promoting prostitution (40B)	40B	1	0	1	1	0	1	100.0%	0.0%
Weapon law violations (520)	520	2	0	2	3	0	3	150.0%	76.9%
Disorderly conduct (90C)	90C	5	0	5	2	0	2	40.0%	500.0%
Driving under the influence (90D)	90D	22	0	22	17	0	17	77.3%	204.3%
Family offenses, nonviolent (90F)	90F	1	0	1	1	0	1	100.0%	1,027.3%
Liquor law violations (90G)	90G	7	0	7	6	0	6	85.7%	100.0%
All other offenses (90Z)	90Z	40	0	40	25	1	26	65.0%	157.9%
Non-reportable (999)	999	148	0	148	98	1	99	66.9%	82.5%

Use of Force Statistics — January to April 2021

Calls for Service YTD: 5,078

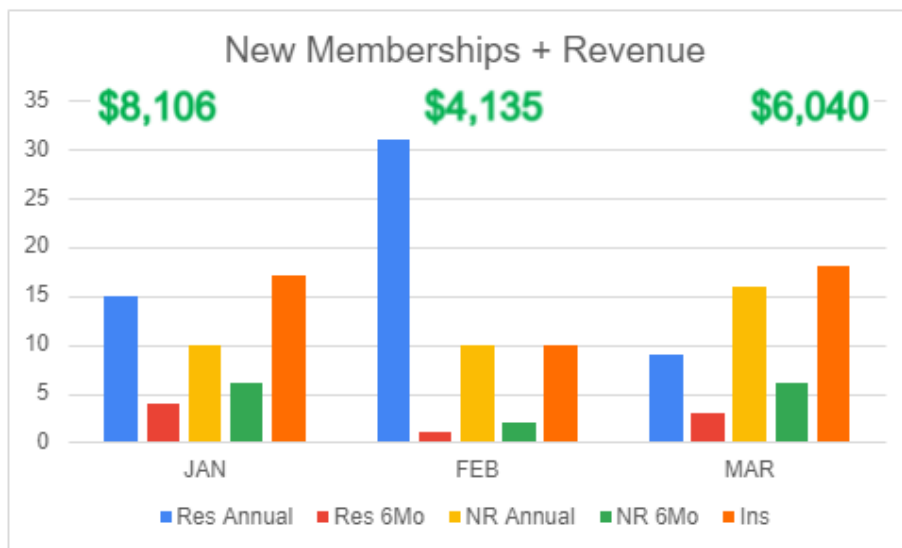
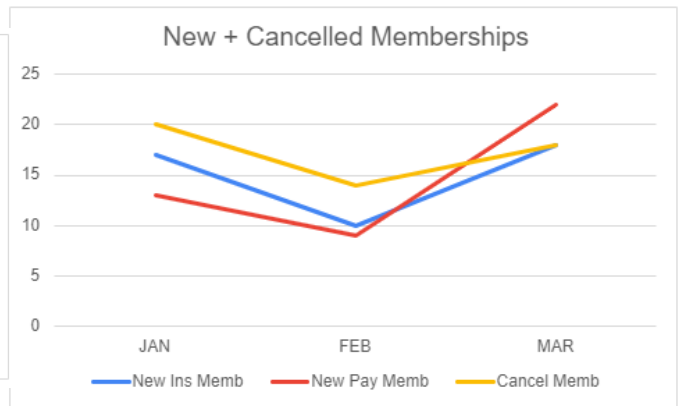
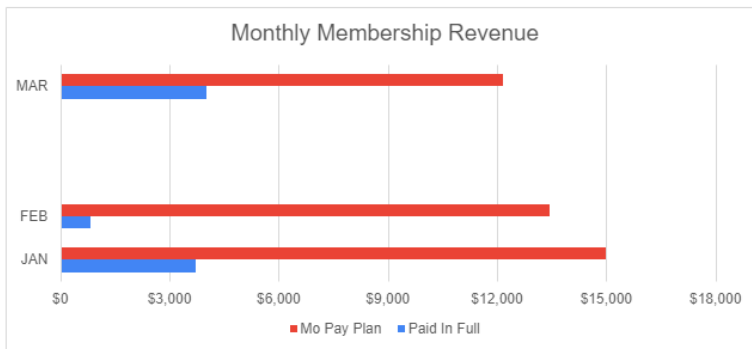
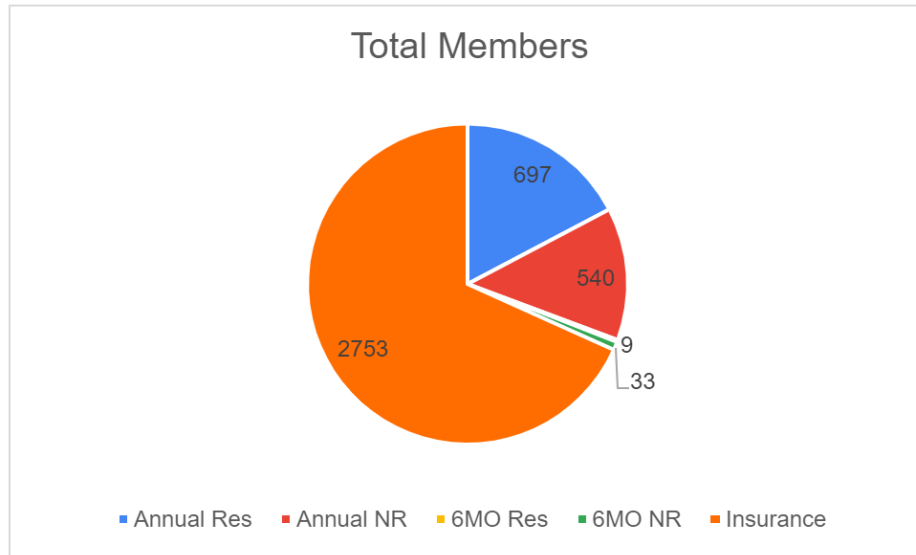
Total use of Force Incidents: 10

Use of Force as a % of Calls for Service: < 1%

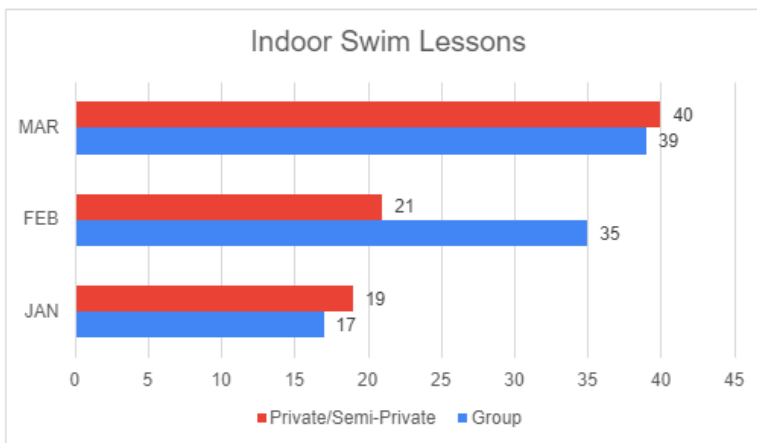
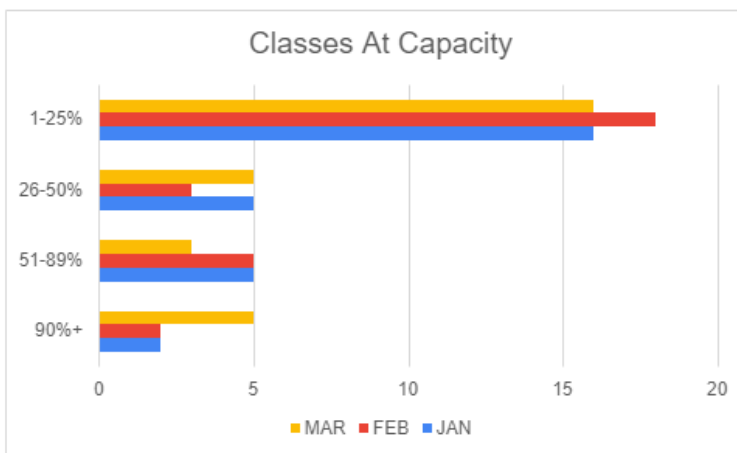
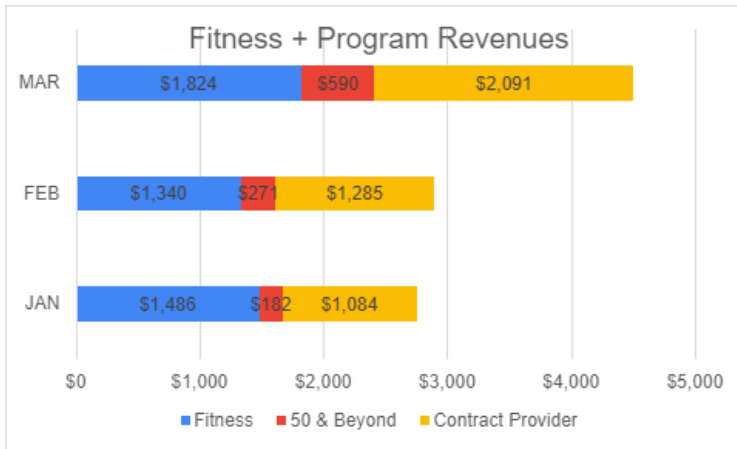


Parks + Recreation Statistics — Memberships

January to March 2021



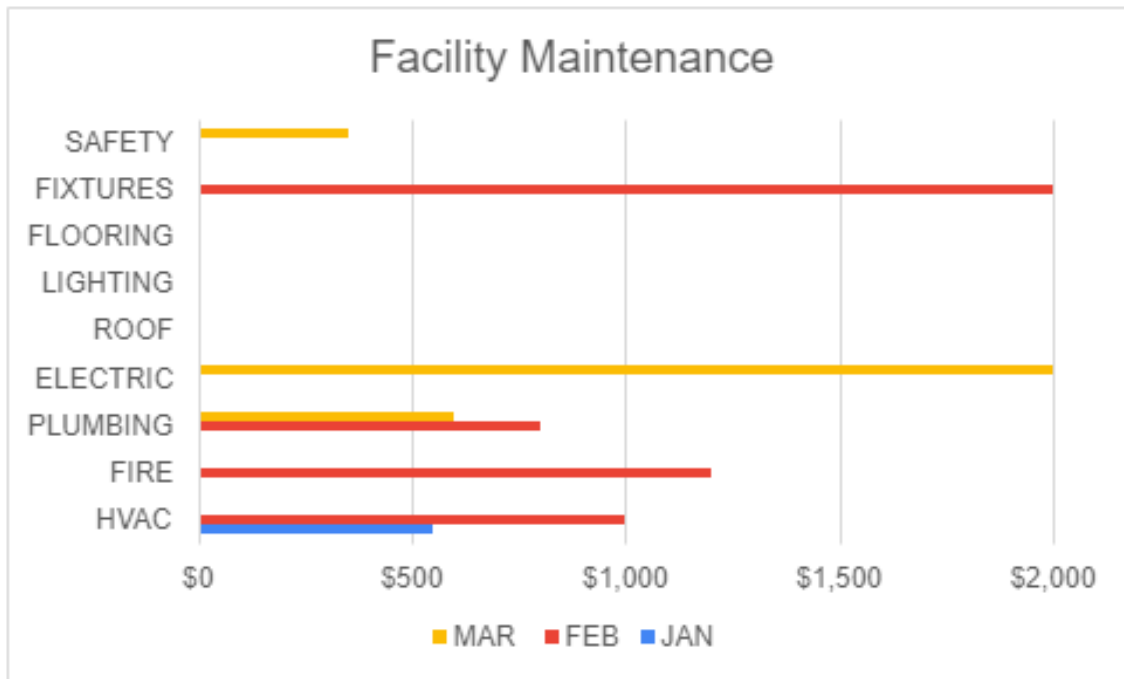
Parks + Recreation Statistics — Programs And Aquatics January to March 2021



Aquatic Operations 2021

	JAN	FEB	MAR	YTD
Lesson Revenue	\$2,223	\$3,400	\$4,710	\$10,333
Rescues	0	0	0	0
Lap Pool Shut Down	2 days	-	-	2 days
Hot Tub Shut Down	31 days	28 days	4 days	63 days
Steam Rm Down	31 days	28 days	9 days	68 days
Sauna Shut Down	31 days	16 days	29 days	76 days

Parks + Recreation Statistics — Facilities
January to March 2021





2020 Project and Service Delivery
Summary
+
Police Statistics



MEMORANDUM

Date: April 30, 2021
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: 2020 Project and Service Delivery Status Update

In February, we provided a lengthy status update on projects, programs and priorities from 2020. We committed to providing the Governing Body with a quarterly updates in the months of February, May, July and October each year. The 2020 data has been compiled in a stand alone report to more accurately reflect the activity in the previous year and is included below.


Completed Projects

Hiring/On-boarding for City Planner The job announcement for the recreated position of Planner was posted in January of 2020. Staff reviewed resumes, conducted interviews and made a hiring decision in February. The new Planner, Kaitlyn Service, started work with the City in late March of 2020 and the Assistant City Administrator and Building Official invested a significant amount of time in the on-boarding process. Work on specific projects included: the Down Syndrome Guild, the Taco Bell, Broadmoor Parking Lot, Stem Hair Salon, and the Mission Bowl Apartments.

Completion of The Locale The new 5-story development at Johnson Drive and Lamar Avenue was completed in 2020. Developed by EPC, the project includes 200 units, structured parking with 50 spaces on the ground level dedicated to public parking, and first floor retail space. Residents began moving in Spring 2020, and the development is currently 73% leased. A Parking Agreement which outlines roles, responsibilities and expectations within the parking structure was presented for approval in April 2021.

Paid Parental and Caregiver Leave The update of the City's Personnel Policy and Guidelines for 2021 includes the ability for employees to take paid parental and paid caregiver leave. The leave allows for six weeks for those employees eligible for leave through the Family Medical Leave Act. The leave may be taken consecutively or intermittently for the birth of a child or placement of an adopted child or foster child or for care of a spouse, child or parent.

Lease-Purchase Agreement for Police Cars In early winter of 2020 quotes for new police patrol vehicles and accompanying equipment including new video system (on board cameras and body cameras) and new mobile data terminals were secured. Working with Elhers, the City's public financial advisor, staff obtained quotes for a lease-purchase financing arrangement




from financial institutions, and worked with Gilmore and Bell, the City's bond counsel, on the necessary legal documents to secure the transaction. The lease-purchase agreement with U.S. Bancorp was presented to the City Council in early spring for approval. Since approval staff have worked to secure the necessary technology and set-up systems and software. Due to the COVID-19 pandemic, delivery of the new police patrol cars was delayed until late summer, but the project is now complete.

Lamar Resurfacing/Bike Lanes The Lamar Resurfacing construction contract for the UBAS portion of work was approved by City Council in April 2020 and construction began in May 2020. This work was estimated to take 90 days per the contract; however, the contractor (Superior Bowen) completed the work in 45 days. In September 2020, striping for the bike lanes was completed. The project is considered a success as the quality of construction is outstanding and the project was completed well ahead of schedule. The addition of the bike infrastructure had been tracked closely by the Sustainability Commission and the advocates at BikeWalkKC. To highlight this achievement, the Commission and BikeWalkKC hosted a bike safety training and group ride in September. Staff shared the project plans with BikeWalkKC so the new bike infrastructure could be added to their tracking for the region.

Transition of Family Adoption Program As Suzie Gibbs stepped down as Special Project Coordinator, overall coordination for the Family Adoption Program was transitioned in-house. The Family Adoption Committee met monthly beginning in July and twice in November and December to discuss hurdles, concerns and COVID-19 impacts to delivery and engagement. It allowed the committee an opportunity to review current practices and create the ideal logistic setup for gift gathering and food/gift distribution. Fundraising was an emphasis for every committee member with 2020 generating more donated funds than any previous year in the program's history. Several new businesses donated significant funds and adopted entire families which allowed resources to stretch further. A new method of organizing the families and gift requests allowed quicker updates and more effective sharing between committee members and interested donors. In 2020, 84 families/354 individuals were fed and positively impacted during the holiday season.

Transition of Mission Magazine Similar to the Family Adoption program, the coordination and production of the Mission Magazine was brought in-house in 2020 as well. Staff continued to work with the editorial board to develop and review story content for the magazine's five issues. Subtle redesign options have been introduced and have been well received. Additional changes, and an upgrade to a more efficient digital platform are in progress for 2021.

Mission Bowl Redevelopment In December 2020, the City Council approved a Tax Increment Financing (TIF) Project Plan and a redevelopment agreement for the \$30 million dollar redevelopment of the former Mission Bowl property at 5399 Martway. The proposed redevelopment project, a 168-unit multi-family housing project, was initially brought forward in May. The City facilitated a neighborhood meeting (via Zoom) in June to introduce the project and gather initial feedback. Staff worked with the developer and his design professionals through the summer to formulate a preliminary development plan that was presented to the



Planning Commission in August of 2020. This was subsequently approved in October by the City Council. Ultimately, the City and the developer were able to negotiate a project which converted several ground floor units to live/work spaces, dedicated 20% of the apartment units as affordable at 60% of Area Median Income (AMI), and committed to obtaining LEED Silver certification for the project. Demolition of the existing structure is anticipated by June 2020 with construction of the project beginning shortly thereafter.

Technology/Upgrades Replacement of laptop and desktop computers was completed in December. Upgrade and purchase of a new server for the Police Department is pending. Staff is currently working on set-up and migration to Microsoft Office 365 with a go-live date at the end of March 2021.

Parks + Recreation CIP/Projects Completed A number of park projects were completed in 2020 including:


- Pool Deck resurfacing
- Wood Stain Breezeway/Pergola
- Playground Equipment repairs
- Tree ID Plaques at Waterworks Park (Girl Scout Troop Project)
- Trail Counter installation at Mohawk Park (Eagle Scout Project)

Miscellaneous Construction Projects (Celia Duran) Public Works completed the following projects in 2020:

- Conceptual design was completed for the Foxridge Dr. Phase II project.
- Construction was completed for the 50th and Dearborn stormwater repairs project.
- Construction was completed for the emergency Rock Creek wall failure project.
- Design and award of the construction contract for the 49th St. stormwater repairs project located in Apollo Gardens was completed in December 2020 and construction is currently underway.

2020 Project Status Updates - Unanticipated or Additional Projects

COVID-19 Early in the pandemic it became clear that we needed to establish an Incident Management Team to provide a clear operating picture as it related to the City's response. Initially, daily briefings with the Incident Management Team occurred to discuss both internal operations, as well as the impacts to our residents and businesses. As the situation stabilized briefings continued twice a week, which remain in place today. Establishing this incident management system early allowed for the free flow of ideas and collaboration as we navigated the obstacles and frequent changes that occurred and continue to develop. Staff worked to develop a matrix for decision making across all departments and services and routinely brought recommendations to the City Council for review and approval. Employee and patron safety remain paramount in the decisions that are made, and enhanced employee communication, and public messaging and information sharing have helped us to maintain focus throughout these




unique times. In addition to planning, implementing and revising our own operations responses, the Incident Management Team, along with the Leadership Team determined how to use CARES Act funds allocated to the City through Johnson County. The funds were used for projects that would mitigate the spread of COVID-19. The following purchases/projects were completed:

- Purchased laptops to allow for added work from home capabilities and web meeting attendance.
- Purchase of two Clorox 360 disinfecting mist sprayers (there is now one in each City facility)
- Purchase of a rider/scrubber for the PCC to allow for more frequent and thorough cleaning/disinfecting of floors.
- Upgrades to the Audio/Visual system in the Council Chamber.
- Upgrades to the Audio/Visual system at the PCC to allow for the most likely scenario to return to in-person Council meetings. These upgrades included a new wireless microphone system, web conferencing cameras, and a mobile presentation cart.
- Cubicles were purchased for the City Clerk, Police supervisors office, patrol report writing area, Parks and Recreation programming office, and the Public Works Administrative Assistant to allow for separation and/or barriers in work spaces.
- Installation of touchless faucets and flushing mechanisms at all City facilities.
- Installation of air purification systems were integrated into existing HVAC systems at City Hall, Public Works, and the Police Department.
- The City was also reimbursed for \$22,630.60 of expenses related to procurement of PPE, disinfecting chemicals, and social distancing materials (signs and partitions).

In addition, the pandemic continues to have a significant effect on the City's budget, especially in Parks and Recreation revenues. Continual monitoring is required and alternatives will need to be discussed with trends that continue into the 2021 fiscal year.

Racial Equity Conversations/Review of PD Policies and Procedures Following the death of George Floyd in May 2020, City Administration and the Police Department prepared and delivered presentations surrounding the "8 Can't Wait" initiatives, as well as other calls for transparency in law enforcement. These presentations provided an opportunity for the Police Department to self-reflect and identify areas that required improvement. The presentations covered a wide variety of topics including: current policies, use of force data, bias-based policing data, hiring process, training requirements, and internal affairs data. The Police Department committed to provide similar data moving forward. As the Police Department prepared for these conversations, it was apparent there was an opportunity to collect these data points, and others more efficiently and effectively. The Police Department evaluated software options and brought forward a proposal to enter into a contract with LEFTA Systems. Utilizing LEFTA systems will allow the Department to collect and analyze this data, while also replacing multiple antiquated internal processes. In addition to the review of the police data, the City committed to a multi-step racial equity action plan. Plans for a community forum in the fall were put on hold as a result of COVID-19, and staff has pivoted to a small focus group approach at



this time. Staff has continued to research and explore options for advancing training, education and strategy development around this topic.

Bond Refinancing The City of Mission issued \$6,945,000 in general obligation (GO) refunding bonds in 2010 for the purpose of restructuring GO bonds that were previously issued in 2005 and 2009 to fund flood mitigation efforts and stormwater infrastructure improvements. These 2010 GO Bonds had an option to be called in September of 2020. In order to take advantage of extremely low interest rates, the City opted to refund these bonds through a new bond issuance (2020A), saving the City approximately \$828,000 in interest costs over the remaining life of the bonds. Staff worked with Elhers, the City's public financial advisor, to analyze options for a bond issuance, develop a bond prospectus, and solicit proposals from the financial community. Staff also worked with Gilmore & Bell to draft legal documents necessary to execute the bond sale in place. Through this process the City's bond rating of AA+ was affirmed with Standard and Poor's.

City Hall Administration Remodel In order to accommodate the hiring of the new City Planner, Council approved a remodeling project that would create a functional office space out of the entry area in administration. The Mayor was gracious enough to allow his current office space to be allocated for full-time staff, moving to the smaller office in the entry area. The project also included painting the walls in the lobby, hallway, office areas and conference room, and shifting the security access point to the hallway so that visitors to City Hall have a primary contact point at the front window in the lobby. With the final addition of cubicles for the City Clerk's work area, the Administrative offices are much more functional and accommodate the daily work of the staff much more efficiently.

Snow Shoveling Ordinance Following several citizen complaints and inquiries last winter, and at the City Council's request, Staff researched how other cities in the metro area address snow removal from sidewalks. Following action of the Council in 2010, specific snow removal requirements were removed from the ordinance and replaced with a resolution which "encouraged" snow removal without providing any enforcement mechanism for the City. This research was presented to the City Council in the late summer, and subsequently, an ordinance was presented and approved. An article about the new ordinance was placed in the Mission Magazine in December, and letters were sent to property owners with sidewalks in early January.

Safety Committee Reboot Staff re-engaged in earnest with a cross-departmental safety program in 2021, led by Payroll/Benefits Specialist Kathy Stratman. Representatives from each work area will meet every other month to discuss the methods to reduce the likelihood of workplace accidents. In January, Thomas McGee representative Travis Bennet presented to the full Public Works staff about how to learn from near miss incidents, and how to complete Job Hazard Analysis (JHAs) sheets for some of the tasks completed throughout the year. Those JHAs will be completed by members in each department. The safety committee is also examining communication strategies during emergency situations, emergency contact

protocols, revision of existing safety manuals, staff-directed safety inspections and other training opportunities.

Recruitment and Selection of a New Chief of Police In September 2020, the City had the opportunity to begin recruitment for the Chief of Police. A national search was conducted with 35 applicants submitting resumes for consideration. Following a rigorous screening and selection process, Interim Chief of Police Dan Madden was ultimately selected to lead the Department into the future.

2020 Service Delivery Successes

Building Permitting and Inspection Activity The Community Development Department issued 330 (commercial and residential) building permits in 2020 with a total project valuation of \$11.8 million. Staff performed a total of 102 plan reviews (61 in 2019), and completed a total of 362 inspections (288 in 2019). Significant projects underway include the Tidal Wave auto spa on Johnson Drive, a new Taco Bell, Stroud's Express, and a new Wing Stand by Jefferson's proposed for the former Pride Cleaners building at Nall and Johnson Drive.

Neighborhood Services Assistance Programs The City's community assistance programs continue to make a difference for our residents and businesses. The Community Rebate Program assisted 27 individuals with assistance on their utility bills and property tax relief. The Mission Possible program, which provides homeowners with the costs of home maintenance projects, assisted on 12 projects distributing \$19,010 for projects including repairs to wood rot, driveway repair, and drainage issues. And the Business Improvement Grant (BIG) program provided assistance to Stem Salon with improvements to their new space at Broadmoor and Martway Streets.

Code Enforcement Activity Although somewhat slowed by the pandemic, code enforcement activity in both the residential and commercial sectors remained a priority. Total violations reported in 2020 were 752 (2019 - 828, 2018 - 594), and the majority of cases were resolved without involving Municipal Court. Four tickets were written in 2020, compared to 10 in 2019 and 6 in 2018. Violations by Ward are compared below:

	2020	2019	2018
Ward I	184	196	126
Ward II	201	235	149
Ward III	162	184	161
Ward IV	205	213	158



Miscellaneous

- Transitioned City-wide trash, recycling, yard waste and bulky item contract to WCA
- Hire and on-boarding of City Clerk
- City Council Retreat
- Drone Ordinance
- Launched Police Department Facebook Page
- Employee benefit renewal with 0% increase in health insurance rates for second year in a row
- Developed new monthly interim financial report
- Transitioned Mission Market format to respond to COVID-19 concerns
- Hosted 4 mobile food distribution events in partnership with Harvesters, providing hundreds of families with fresh and non-perishable food items.

2020 At-A-Glance

Calls for Service (CAD):
15,284

Police Reports Written:
2,684

Citations Issued:
Traffic: 4926
Parking: 60

Average Response Time to
Emergency Calls:
2 minutes, 52 seconds

Cases Assigned to Detective:
348

Officer Training Hours:
1815.5

DUI Arrests: 85
DUI Related Accidents: 10

Fatality Accidents: 1
Injury Accidents: 44
Property Damage Only Accidents: 157
Pedestrian/Cyclist Accidents: 1





End of Year 2020 Mission PD Operations Report Feb 28, 2021

YTD Crime Rates				YTD Clearance Rates			
KBI Grouping	Reported	Unfounded	2020 Actual	Reported	Unfounded	2020 Actual	2020 % Cleared
Agg Assault/Battery	32	0	32	32	0	32	65.6%
Arson	1	0	1	1	0	1	100.0%
Assault/Harassment	31	0	31	31	0	31	32.3%
Auto Burglary	146	1	145	146	1	145	17.9%
Auto Theft	83	0	83	83	0	83	2.4%
Battery	120	1	119	120	1	119	77.3%
Burglary	36	0	36	36	0	36	19.4%
Rape	11	2	9	11	2	9	44.4%
Robbery	6	0	6	6	0	6	33.3%
Theft	267	1	266	267	1	266	55.3%

Group A Crimes	Reported	Unfounded	2020 Actual	Cleared Arrest	Cleared All	Total Cleared	2020 % Cleared
Property Crimes	839	5	834	208	62	270	32.4%
Society Crimes	341	0	341	270	9	279	81.8%
Violent Crimes	200	3	197	102	30	132	67.0%
All Group A Crimes	Reported	Unfounded	2020 Actual	Cleared Arrest	Cleared All	Total Cleared	2020 % Cleared
All Group A	1,380	8	1,372	580	101	681	49.6%
Group B Crimes	Reported	Unfounded	2020 Actual	Cleared Arrest	Cleared All	Total Cleared	2020 % Cleared
Group B	281	0	281	239	11	250	89.0%

Average Response Times to Priority 0 & 1 CFS			
Shift	YTD 2020	Days	2020 Actual
Days	03.09		
Eves	02.44		
Mids	02.42		
All Shifts	YTD 2020	Days	2020 Actual
All Shifts	02.52		

Calls for Service			
Nature of Call	Reported	Unfounded	2020 Actual
Nature of Call	839	5	834
Non-Self Initiated	341	0	341
Traffic	200	3	197
Warrant Service	1,380	8	1,372
Self-Initiated	281	0	281
Total CFS	281	0	281

Arrests by Report Type and Type of Arrest			
Report Type	YTD 2020	Total Cleared	2020 % Cleared
Report Type	239	11	89.0%
Drugs/Para	149		
DUI	85		
Warrant	198		
All Arrests	YTD 2020		
All Arrests	636		
Type of Arrest	YTD 2020		
District	125		
Juvenile	19		
Municipal	284		

Accidents			
Reporting Severity	YTD 2020	Total Accidents	2020 % Cleared
Fatal	1		
Injury	45		
Property damage < \$1000	23		
Property damage >= \$1000	134		
Total Accidents	204		
DUI Accident	YTD 2020		
Yes	8		
DUI Accident w/ Injury	YTD 2020		
Yes	2		
Pedestrian Involved	YTD 2020		
02 Pedestrian	1		



Mission PD Theft Crime Rate and Clearance Rate Report

Feb 28, 2021

YTD Crime Rates				YTD Clearance Rates						
Theft Type	Reported	Unfounded	2020 Actual	Reported	Unfounded	2020 Actual	Cleared Arrest	Cleared All	Total Cleared	2020 % Cleared
All other	39	1	38	0	0	0	0	0	0	
Motor vehicle theft	83	0	83	39	1	38	9	1	10	26.3%
Purse-snatching	0	0	0	83	0	83	1	1	2	2.4%
Shoplifting	165	0	165	0	0	0	0	0	0	
Theft from a coin operated machine or device	1	0	1	0	0	0	0	0	0	
Theft from a motor vehicle	146	1	145	165	0	165	102	21	123	74.5%
Theft from building	38	0	38	1	0	1	0	0	0	0.0%
Theft of motor vehicle parts or accessories	24	0	24	146	1	145	9	17	26	17.9%
				38	0	38	13	0	13	34.2%
				24	0	24	1	0	1	4.2%



Mission PD All KIBRS/NIBRS Crime Rate and Clearance Rate Report

Feb 28, 2021

YTD Crime Rates

NIBRS Description	NIBRS Code	Reported	Unfounded	2020 Actual
Kidnaping/abduction (100)	100	6	0	6
Forcible rape (11A)	11A	5	2	3
Forcible sodomy (11B)	11B	1	0	1
Forcible fondling (11D)	11D	5	0	5
Robbery (120)	120	6	0	6
Aggravated Assault/Battery (13A)	13A	32	0	32
Battery (13B)	13B	120	1	119
Assault/Harassment (13C)	13C	31	0	31
Arson (200)	200	1	0	1
Extortion/blackmail (210)	210	2	0	2
Burglary (220)	220	36	0	36
Theft (23A - 23H)	23	496	2	494
Counterfeiting/forgery (250)	250	43	0	43
Theft by Deception (26A)	26A	114	1	113
Credit Card/ATM Fraud (26B)	26B	10	0	10
Impersonation (26C)	26C	2	0	2
Possession of Stolen Property (280)	280	17	0	17
Criminal Damage To Property (290)	290	112	2	110
Drug/narcotic violations (35A)	35A	192	0	192
Drug equipment violations (35B)	35B	134	0	134
Pornography/obscene material (370)	370	1	0	1
Assisting or promoting prostitution (40B)	40B	1	0	1
Weapon law violations (520)	520	13	0	13
Worthless Checks (90A)	90A	1	0	1
Disorderly conduct (90C)	90C	23	0	23
Driving under the influence (90D)	90D	92	0	92
Family offenses, nonviolent (90F)	90F	11	0	11
Liquor law violations (90G)	90G	20	0	20
Trespass of real property (90U)	90U	1	0	1
All other offenses (90Z)	90Z	133	0	133
Non-reportable (999)	999	292	0	292

YTD Clearance Rates

NIBRS Description	NIBRS Code	Reported	Unfounded	2020 Actual	Cleared Arrest	Cleared All	Total Cleared	2020 % Cleared
Kidnaping/abduction (100)	100	6	0	6	4	1	5	83.3%
Forcible rape (11A)	11A	5	2	3	0	2	2	66.7%
Forcible sodomy (11B)	11B	1	0	1	1	0	1	100.0%
Forcible fondling (11D)	11D	5	0	5	0	1	1	20.0%
Robbery (120)	120	6	0	6	2	0	2	33.3%
Aggravated Assault/Battery (13A)	13A	32	0	32	18	3	21	65.6%
Battery (13B)	13B	120	1	119	71	21	92	77.3%
Assault/Harassment (13C)	13C	31	0	31	8	2	10	32.3%
Arson (200)	200	1	0	1	1	0	1	100.0%
Extortion/blackmail (210)	210	2	0	2	0	0	0	0.0%
Burglary (220)	220	36	0	36	5	2	7	19.4%
Theft (23A - 23H)	23	496	2	494	135	39	174	35.2%
Counterfeiting/forgery (250)	250	43	0	43	14	7	21	48.8%
Theft by Deception (26A)	26A	114	1	113	8	6	14	12.4%
Credit Card/ATM Fraud (26B)	26B	10	0	10	0	0	0	0.0%
Impersonation (26C)	26C	2	0	2	1	0	1	50.0%
Possession of Stolen Property (280)	280	17	0	17	13	0	13	76.5%
Criminal Damage To Property (290)	290	112	2	110	29	7	36	32.7%
Drug/narcotic violations (35A)	35A	192	0	192	153	5	158	82.3%
Drug equipment violations (35B)	35B	134	0	134	107	3	110	82.1%
Pornography/obscene material (370)	370	1	0	1	0	0	0	0.0%
Assisting or promoting prostitution (40B)	40B	1	0	1	0	0	0	0.0%
Weapon law violations (520)	520	13	0	13	10	0	10	76.9%
Worthless Checks (90A)	90A	1	0	1	0	0	0	0.0%
Disorderly conduct (90C)	90C	23	0	23	13	1	14	60.9%
Driving under the influence (90D)	90D	92	0	92	86	1	87	94.6%
Family offenses, nonviolent (90F)	90F	11	0	11	11	2	13	118.2%
Liquor law violations (90G)	90G	20	0	20	20	0	20	100.0%
Trespass of real property (90U)	90U	1	0	1	1	0	1	100.0%



Mission PD All KIBRS/NIBRS Crime Rate and Clearance Rate Report

Feb 28, 2021

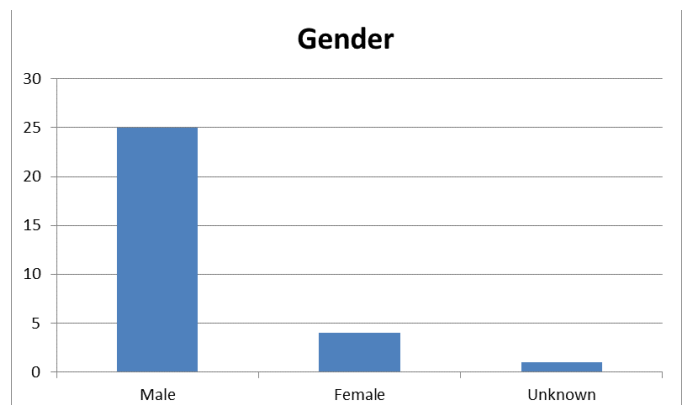
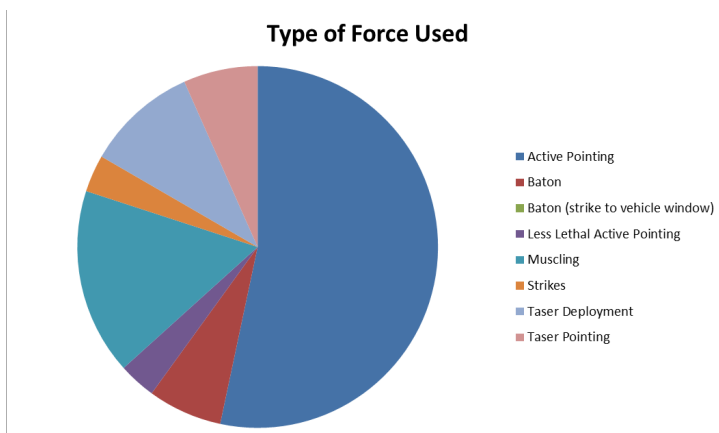
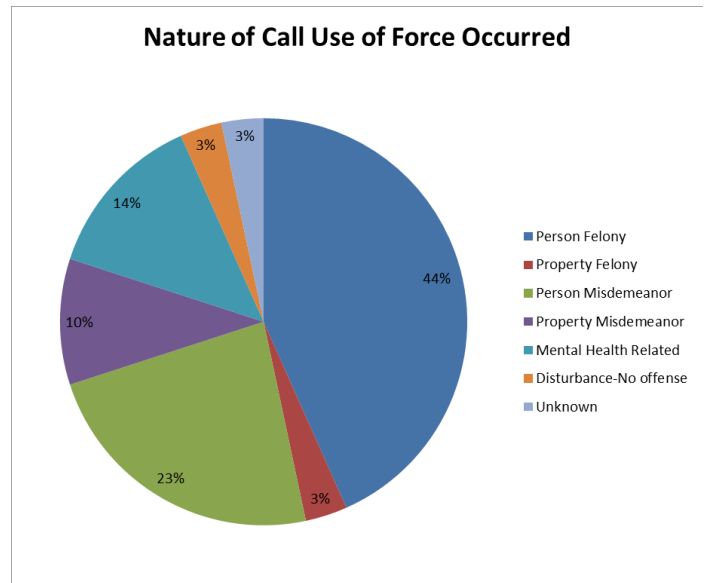
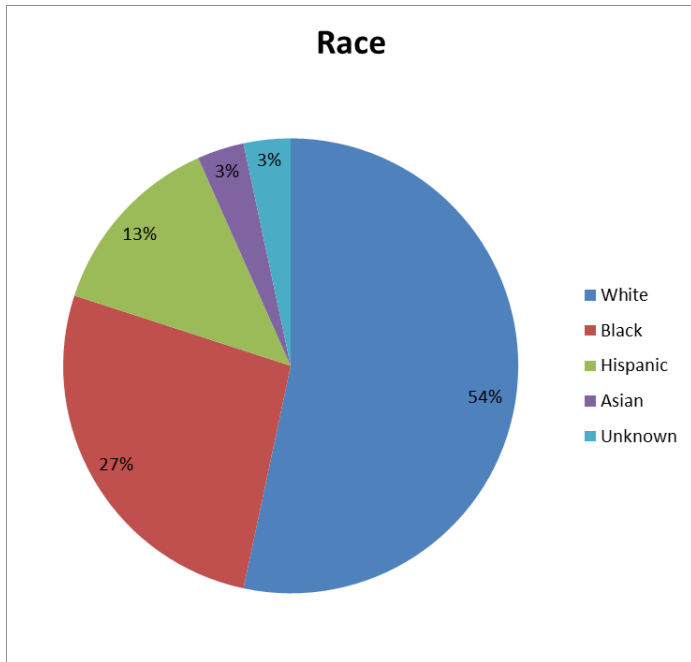
YTD Crime Rates		YTD Clearance Rates						
NIBRS Description	NIBRS Code	Reported	Unfounded	2020 Actual	Cleared Arrest	Cleared All	Total Cleared	2020 % Cleared
(90J)								
All other offenses (90Z)	90Z	133	0	133	108	7	115	86.5%
Non-reportable (999)	999	292	0	292	241	0	241	82.5%

Use of Force Statistics — 2020 Year End

Calls for Service YTD: 15,284

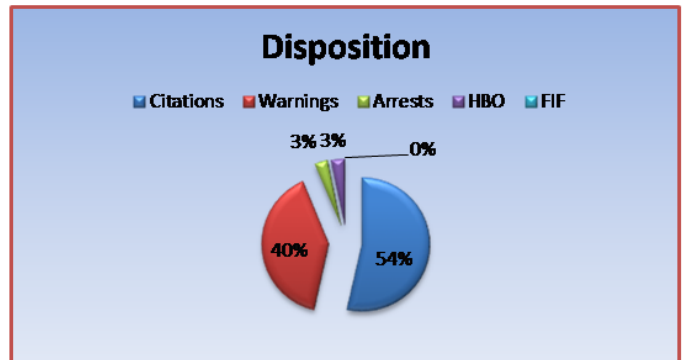
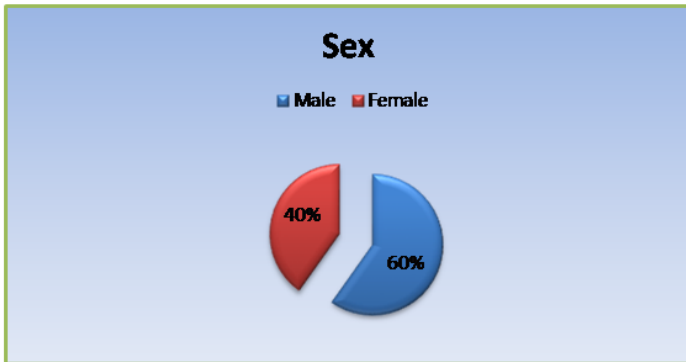
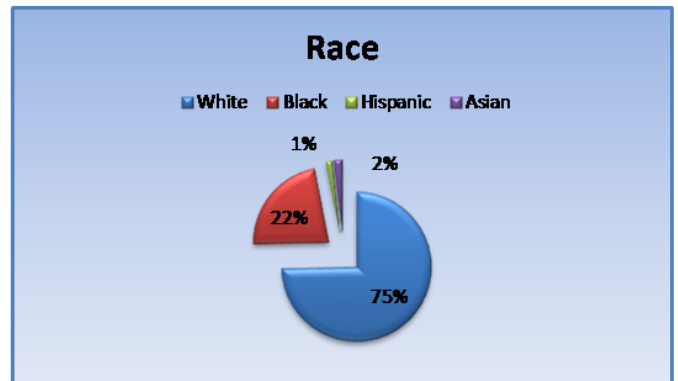
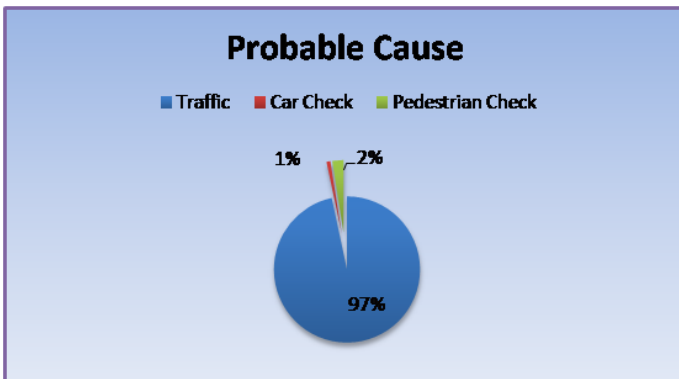
Total use of Force Incidents: 30

Use of Force as a % of Calls for Service: < 1%

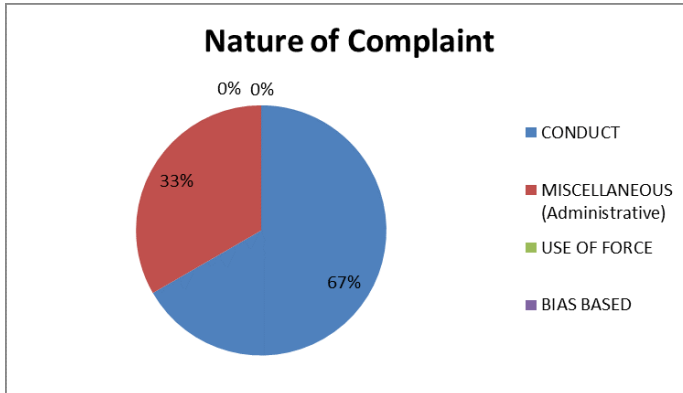


Bias-Based Statistics — 2020 Year End

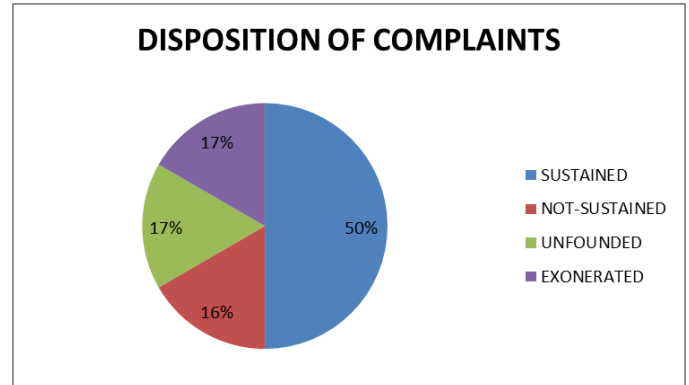
4,527 Total Stops in 2020														
Probable Cause			Race				Gender		Disposition					
Traffic	Car Check	Pedestrian Check	White	Black	Hispanic	Asian	Male	Female	Citations	Warnings	Arrests	HBO	FIF	
4,375	39	113	3,380	1,007	63	77	2,708	1,819	2,424	1,818	142	143	0	
97%	1%	2%	75%	22%	1%	2%	60%	40%	54%	40%	3%	3%	0%	



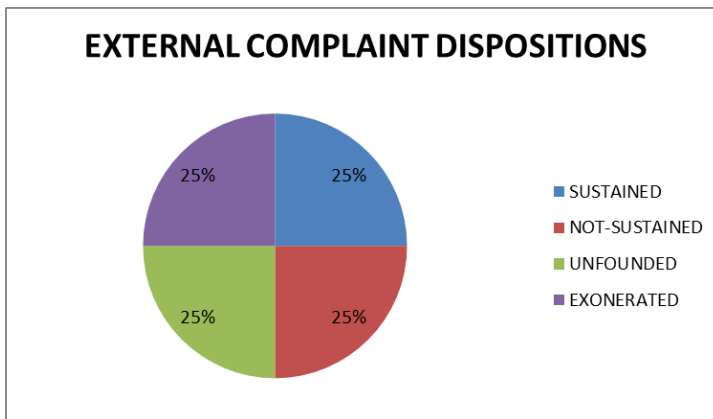
Internal Affairs Complaints 2020



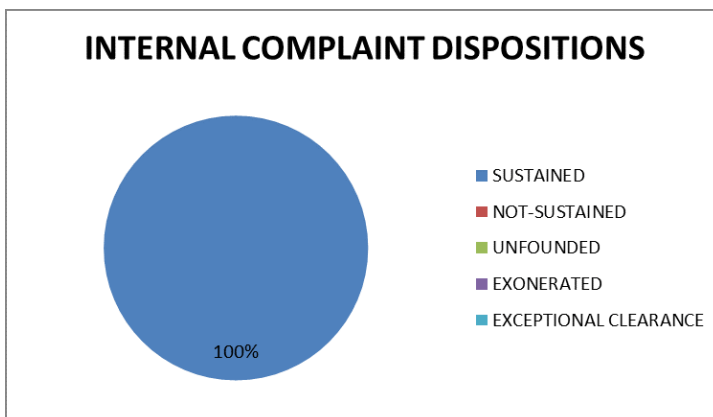
NATURE OF COMPLAINT	
CONDUCT	4
MISCELLANEOUS (Administrative)	2
USE OF FORCE	0
BIAS BASED	0
TOTAL COMPLAINTS	6



DISPOSITION OF COMPLAINTS	
SUSTAINED	3
NOT-SUSTAINED	1
UNFOUNDED	1
EXONERATED	1
EXCEPTIONAL CLEARANCE	0
TOTAL COMPLAINTS	6



EXTERNAL COMPLAINT DISPOSITIONS	
SUSTAINED	1
NOT-SUSTAINED	1
UNFOUNDED	1
EXONERATED	1
EXCEPTIONAL CLEARANCE	0
TOTAL COMPLAINTS	4



INTERNAL COMPLAINT DISPOSITIONS	
SUSTAINED	2
NOT-SUSTAINED	0
UNFOUNDED	0
EXONERATED	0
EXCEPTIONAL CLEARANCE	0
TOTAL COMPLAINTS	2