

City of Mission	Item Number:	1.
DISCUSSION ITEM SUMMARY	Date:	August 24, 2022
Administration	From:	Laura Smith

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

RE: 2022 Revised and 2023 Proposed Budget – Budget Work Session

DETAILS: During the August 24 budget work session, all of the conversations and discussions that have occurred over the last several months will be brought together in a with a series of staff recommendations.

A memo is attached detailing the General Fund, the 5-Year Capital Improvement Program and the other major city funds. Following the August 24 work session, with Council consensus on a final recommended budget, the information will be formatted for the August 31 work session and community dialogue.

CFAA IMPACTS/CONSIDERATIONS: Developing, presenting and approving a budget which takes into account the needs, priorities and goals of all our residents and visitors is an important priority for the City.

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



MEMORANDUM

Date: August 19, 2022
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: Budget Memo – 2022 Revised Budget and 2023 Proposed Budget

During the next two budget work sessions, we will be bringing together information from our previous discussions to reach a final revised 2022 Budget and a recommended 2023 Budget. As we have discussed for the last several months, there continue to be challenges and unknowns in this budget process - both COVID-19 related and others – that have required us to move cautiously and deliberately in getting to final budget recommendations.

As we prepare for the Special City Council meeting at 6:00 pm on September 7, we will review and recap information that has been presented in previous budget memos as well highlighting new information and recommendations particularly those related to the use of SLRF (ARPA) funds and the supplemental requests. A significant portion of this memo will duplicate information previously presented. It is included again here to provide the Council and the public with the most complete look at the 2022 Revised and 2023 Budgets to date.

Budget Timeline and Process

State law requires the City's budget be balanced and dictates the timing and process for submitting a final budget to the County Clerk. The City is required to hold budget related public hearings between August 20 and September 20 and to certify a final budget to the County Clerk by October 1. The Council will hold the required public hearings on Wednesday, September 7, 2022 at 6:00 p.m. at the Powell Community Center.

Soliciting meaningful citizen input in the annual budget process, especially if there are no dramatic increases in taxes or fees or decreases in quality or level of service remains a challenge. Input and feedback on how to encourage public participation is always welcome. The Community Dialogue on the 2023 Budget is scheduled for 6:30 pm on Wednesday, August 31, 2022.

Budget Structure

The City of Mission's budget covers the period of January 1st through December 31st each year. The total budget is made up of more than a dozen individual funds, with annual budget discussions typically focused in two areas. First, on the City's General Fund - an operating fund supporting basic city services such as Police, Public Works and Parks + Recreation. And

second, on those funds tied to capital infrastructure investments such as streets, stormwater, and park improvements, many of which have limited or special-purpose revenue streams.

General Fund

The City's General Fund accounts for the core municipal functions and services such as Public Safety, Public Works, Parks + Recreation, and Administration. It is an operating fund, with four primary revenue streams that include: sales/use taxes, property taxes, parks and recreation revenues, and fines and forfeitures. Diversification of the General Fund revenue streams is important to ensure the City is able to maintain core services.

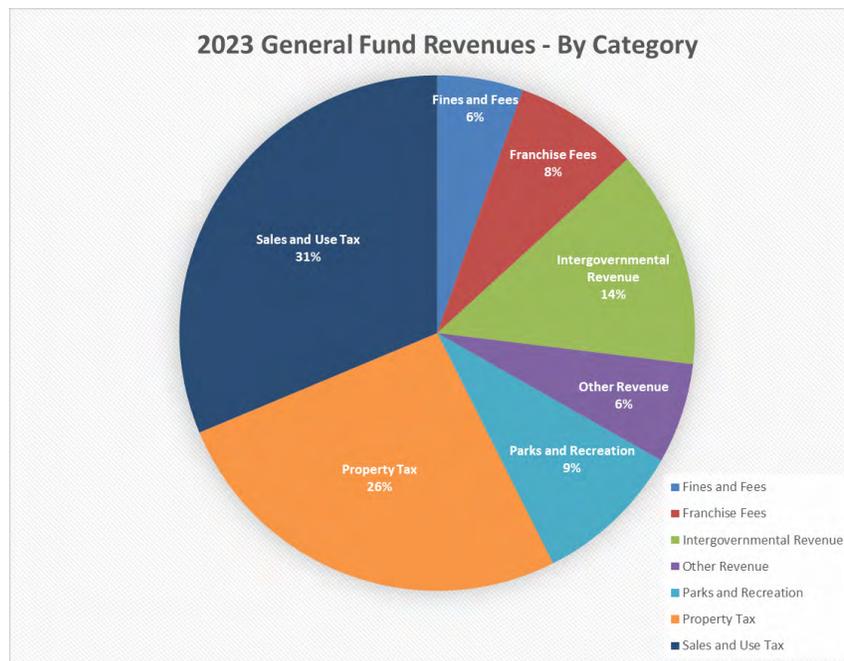
Capital Project Funds

The size and scope of capital infrastructure projects mean they are more appropriately handled outside of the General Fund. Mission continues to make significant investments in infrastructure assets through the use of dedicated revenue streams designed to increased transparency and accountability.

The remainder of this memo will address significant highlights and considerations for the General Fund, the 5-Year Capital Improvement Program and other significant funds included in the City's overall budget.

General Fund Revenues

The 2023 Proposed Budget includes total revenues of \$13,576,101, a 0% increase over the 2022 Estimated Budget. The graph below details the 2023 revenues by category



As illustrated in the graph above, the General Fund operating budget is supported by four primary revenue streams: sales/use taxes (local and intergovernmental), property taxes, parks and recreation revenues, and fines and forfeitures. The performance of these revenues is reviewed and tracked throughout the budget development process to ensure the City can maximize resources when presenting a final budget. The actual and estimated performance for each of the primary revenue streams is discussed in more detail below.

Sales and Use Tax Revenues

The largest revenue stream in the City’s general fund comes from sales and use taxes. This revenue stream includes the City’s 1% general sales tax and the portion of the County’s sales tax (general and special use) that is distributed based on a statutory formula. The County sales taxes are reflected in the Intergovernmental Revenue Category. In the 2023 budget, these revenues make up approximately 45% of the total General Fund revenues.

In 2020 and 2021, Mission, like most other cities in Johnson County, met or exceeded annual sales tax revenue estimates. Revenue in 2022 was performing consistently, with slightly slower growth. A \$311,000 use tax refund (2014-2016 receipts) was identified in May and has impacted collections for 2022. The table below highlights sales tax performance and estimates from 2021 through 2023. With continued inflationary pressures and concerns of a potential recession, the sales tax receipts will be monitored carefully for the remainder of 2022 and the 2023 fiscal year.

	2021 Budget	2021 Revised	2021 Actual	% change Budget to Actual	2022 Budget	2022 Estimated	2023 Proposed
City	\$3,285,000	\$4,050,000	\$4,259,660	30%	\$4,150,000	\$4,025,000	\$4,250,000
County	\$1,324,800	\$1,540,000	\$1,755,830	32%	\$1,565,000	\$1,669,500	\$1,717,000

Property Tax Revenues

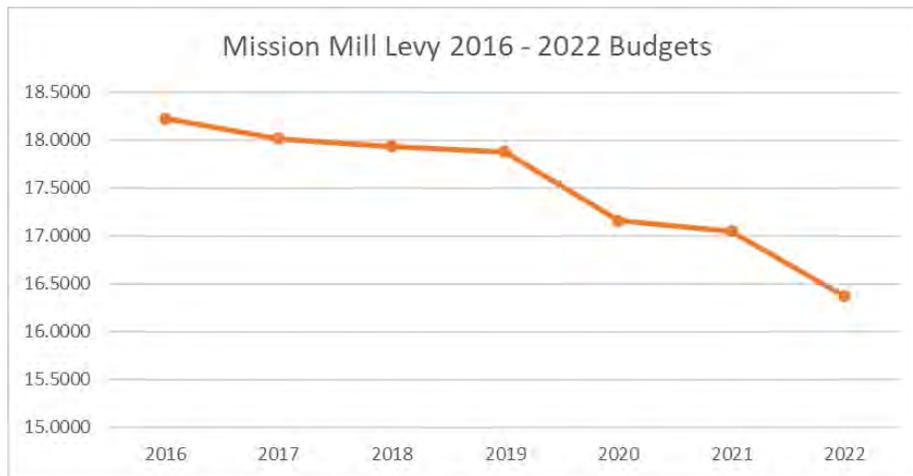
Property tax revenues are based on the assessed valuation of taxable real and personal property in each taxing jurisdiction. The City Council is responsible for setting the mill levy annually during the budget process. One mill is equivalent to one dollar for every \$1,000 of assessed property value.

Like most other cities in Johnson County, Mission continues to see increases in overall assessed valuation. Mission’s current mill rate is 16.369, and one mill generates approximately \$173,000 for the 2022 Budget. Since 2015, of the total mills levied in the General Fund, the equivalent of seven mills is dedicated (transferred out) for street improvements, with the remaining revenues available to support General Fund operations, programs and services.

	2021 Actual	2022 Budget	2022 Estimated	2023 Proposed
Property Tax (General)	\$1,736,909	\$1,780,000	\$1,730,000	\$1,891,066
Property Tax (Streets)	\$1,096,720	\$1,120,000	\$1,120,000	\$1,400,000
Motor Vehicle Taxes	\$ 245,105	\$ 263,100	\$ 251,950	\$ 254,550
Total	\$3,078,734	\$3,163,100	\$3,101,950	\$3,545,616

The Revenue Neutral Rate (RNR) calculation requirements went into effect with the 2022 Budget. The RNR calculates the mill levy required to generate the same amount of property tax as in the prior year's budget. Mission's estimated RNR for the 2023 budget is 14.34 mills compared to the current mill levy of 16.369).

Because of fluctuating values for properties located within TIF Districts, Mission's mill levy has actually decreased by 1.865 mills since the 2016 budget year. The mill levy funding the 2022 budget is 16.369 mills, represented a decrease of 0.679 mills over 2021.



Mission's assessed valuation is expected to increase by approximately \$25.0 million for 2023, and 1 mill is anticipated to generate approximately \$199,000.

The Governing Body is highly sensitive to the impact of increased valuations on taxpayers, however, the cost of providing city services is not static. Having the opportunity to capture all or a portion of the annual growth in assessed valuation is critical to Mission's ability to deliver the high-quality services our residents expect, especially when other significant revenue streams are being impacted.

Based on the needs and priorities identified by residents, the Council, and Staff, the Governing Body decided to notify the County (by the July 20 deadline) of Mission's intent to exceed the Revenue Neutral Rate for 2023. This does not establish the final mill levy but creates the flexibility necessary to potentially capture the increased revenues generated by the growth in assessed valuation.

The Council passed a resolution on July 18, 2022 confirming that intent, and notices outlining both the proposed mill rate and the 2023 Revenue Neutral rate began arriving in resident's mailboxes in early August. The Council has scheduled a public hearing on the Budget and the Intent to Exceed the Revenue Neutral rate at a Special City Council meeting at 6:30 p.m. on Wednesday, September 7 at the Powell Community Center.

In addition to the RNR considerations, when the 2023 budget discussions began, a decision on the “Dark Store Theory” had not yet been rendered. Mission’s estimated liability (refunds) were calculated by the Johnson County Appraiser as follows:

Taxing Authority Code		00258	
Taxing Authority Description		MISSION CITY	
2015-2022 Total		\$	304,215
2015	40% 2015 Apr Value	\$	6,372,000
	2015 Value At Risk	\$	2,548,800
	Potential Revenue Loss	\$	11,613
2016	40% 2015 Apr Value	\$	21,593,000
	2015 Value At Risk	\$	8,637,200
	Potential Revenue Loss	\$	38,908
2017	40% 2015 Apr Value	\$	25,442,380
	2015 Value At Risk	\$	10,176,952
	Potential Revenue Loss	\$	45,728
2018	40% 2015 Apr Value	\$	23,774,210
	2015 Value At Risk	\$	9,509,684
	Potential Revenue Loss	\$	42,504
2019	40% 2015 Apr Value	\$	23,083,020
	2015 Value At Risk	\$	9,233,208
	Potential Revenue Loss	\$	41,268
2020	40% 2015 Apr Value	\$	22,932,580
	2015 Value At Risk	\$	9,173,032
	Potential Revenue Loss	\$	39,345
2021	40% 2015 Apr Value	\$	24,181,750
	2015 Value At Risk	\$	9,672,700
	Potential Revenue Loss	\$	41,489
2022	40% 2015 Apr Value	\$	25,434,430
	2015 Value At Risk	\$	10,173,772
	Potential Revenue Loss	\$	43,361

The Kansas Supreme Court decision was released in early July, with the Court reversing the Kansas Court of Appeals’ ruling upholding the Kansas Board of Tax Appeals. The Kansas Board of Tax Appeals had rejected Johnson County’s valuations for several “big box” retailers, suggesting that the valuation method was incorrect. The Supreme Court remanded (sent back) the case to the Board of Tax Appeals, providing directions on how they should review the cases before them. While this was welcome news, and there is no threat of immediate liability, the door remains open for continued discretion by the Board of Tax Appeals.

Parks + Recreation Revenues

Parks + Recreation revenues are generated through memberships, facility rentals, class and program fees and summer camp fees for the Community Center, and memberships, daily fees and concessions from the Mission Family Aquatic Center (MFAC). 2020 revenues were significantly impacted by shut-downs and restrictions imposed as a result of COVID-19, including a three-month closure of the Powell Community Center, cancellation of the summer camp program, and a decision not to open the MFAC for the season.

The 2021 Budget anticipated stronger performance by Parks + Recreation revenues than what occurred in 2020. However, as a result, at least in part of COVID-19 incident/positivity rates that continued to climb through 2021 and continued public health restrictions instituted at the Powell

Community Center revenues did not recover as anticipated. The table below highlights Parks + Recreation revenue categories summarizing performance in each with a comparison of actual to original budget.

	2021 Budget	2021 Revised	2021 Actual	% change Budget to Actual	2022 Budget	2022 Estimated	2023 Proposed
Memberships	\$ 468,750	\$275,000	\$193,041	(-59%)	\$300,000	\$300,000	\$ 350,000
Rentals	\$ 213,750	\$100,000	\$110,427	(-48%)	\$150,000	\$163,000	\$ 165,000
Programs	\$ 300,000	\$175,000	\$137,838	(-54%)	\$175,000	\$185,500	\$ 190,000
Daily Fees	\$ 187,500	\$100,000	\$102,820	(-45%)	\$100,000	\$148,000	\$ 150,000
Summer Camp	\$ 225,000	\$125,000	\$111,693	(-50%)	\$215,000	\$170,000	\$ 189,225
Totals	\$1,395,000	\$775,000	\$655,819	(-53%)	\$940,000	\$966,500	\$1,044,225

As a result of COVID-19 impacts, and revenue streams that were underperforming estimates even prior to the pandemic, the City Council authorized \$40,000 in the 2022 budget to fund a feasibility study for the Community Center. The objective was to evaluate options to improve the long-term sustainability and viability of the facility. The feasibility study is currently in progress and recommendations are anticipated in October. Even though the budget will be formally adopted by that time there will be an opportunity to revisit the 2023 Budget to revise or adjust both revenues or expenses in line with the consultant’s recommendations.

Year to date 022, Parks + Recreation revenues are realizing incremental improvement over the previous two years. Although far from a return to pre-pandemic levels, the increases are encouraging and will be helpful (in conjunction with the feasibility study recommendations) in making decisions for the center, including on-going expectations for cost-recovery for the facility. A summary of cost recovery at the Powell Community Center since 2015 is included below. Projected cost recovery for 2023 is anticipated at 43%.

	2015	2016	2017	2018	2019	2020	2021	2022 YTD
Revenues	\$ 1,780,144	\$ 1,817,753	\$ 1,758,157	\$ 1,675,697	\$ 1,698,878	\$ 710,775	\$ 706,254	\$ 740,015
Expenses	\$ 2,089,988	\$ 2,225,928	\$ 2,284,283	\$ 2,342,798	\$ 2,425,932	\$ 2,062,448	\$ 2,267,738	\$ 1,385,709
Difference (\$)	\$ (309,845)	\$ (408,175)	\$ (526,127)	\$ (667,101)	\$ (727,054)	\$ (1,351,673)	\$ (1,561,484)	\$ (645,694)
Cost Recovery %	85%	82%	77%	72%	70%	34%	31%	53%

Fine and Forfeiture Revenues

Fine and forfeiture revenues are collected because of law enforcement activity, primarily traffic enforcement, and associated municipal court charges. Underperformance of this revenue stream had been off-set by sales and use tax receipts prior to the pandemic and projections for

this stream had been adjusted downward in 2020 prior to estimating any COVID-related impacts.

This revenue stream has not returned as quickly as was originally forecasted, and while there are some lingering COVID-19 impacts, the decreases in 2021 and YTD in 2022 are more closely tied to having fewer officers on the street available to perform traffic enforcement. Although the Department has been at or close to full staffing levels, the hires have frequently needed to go through the Police Academy. The time spent at the Academy, coupled with the time required in field training (FTO) upon graduation means that the Department doesn't realize the full benefit of being fully staffed for months.

For the remainder of 2022 and into 2023, in addition to having officers fully functional in the field, the Department has hired a part-time motorcycle officer. This important traffic control position has been vacant since September 2021 and should provide an important enforcement presence – a goal expressed frequently by the Council.

	2021 Budget	2021 Revised	2021 Actual	% change Budget to Actual	2022 Budget	2022 Estimated	2023 Proposed
Fines	\$1,083,842	\$636,660	\$441,947	(-59%)	\$743,500	\$623,450	\$732,250

This revenue stream will continue to be monitored closely throughout the remainder of 2022 in the event the revenue projections could be revised upward either this year or for the 2023 Budget.

General Fund Expenditures

Throughout each annual budget develop process, staff considers many options and alternatives to bring it into balance. Although we do not use a “zero-based” budgeting approach, each line item is reviewed and evaluated annually. In our budget work to date, we have discussed many of the following “tools” to build this base budget:

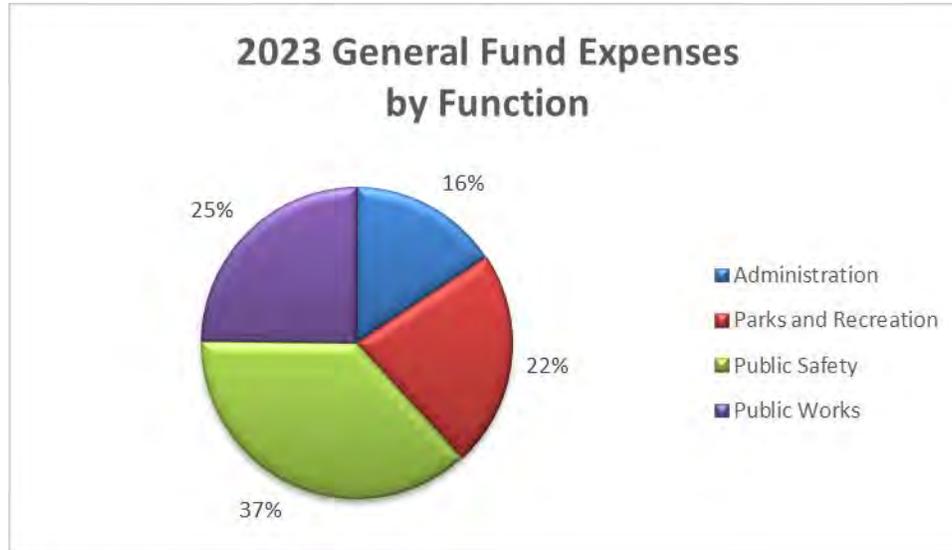
- Eliminating budgeted staff positions or holding positions vacant
- Delaying the purchase of capital equipment
- Eliminating/reducing “non-essential” budget items
- Privatizing or outsourcing services to achieve efficiencies or economies of scale

Expenditures in the current fiscal year were evaluated for potential savings or reduction, and the 2022 Estimated expenditures now total \$15,237,635 (\$14,042,635 in Departmental expenses and \$1,195,000 in Transfers). This represents a **decrease** of 2% from the original 2022 Budget.

When factoring in the supplemental requests recommended for funding, and the allocation of excess fund balance, the 2023 Budget includes \$15,964,065 in expenses (\$14,489,065 in Departmental expenses and \$1,475,000 in Transfers). This is a 5% **increase** from the 2022

Estimated Expenses and an 3% **increase** from the 2022 Adopted Budget. The increase can be attributed primarily to the expenditure of excess fund balance.

General Fund expenditures by function are shown in the chart below:



General Fund expenditures are divided into five major categories: Personnel, Contractuals, Commodities, Capital Outlay and Equipment , and Transfers. Each is detailed in the narrative below.

Personnel

The largest expenditure category in the General Fund is Personnel Services. It takes human resources – people – to deliver our services. Budgeted at approximately \$8.5 million in 2023, personnel costs represent approximately 59% of the General Fund budget expenses (excluding transfers). Personnel expenses currently shown in the 2023 Base Budget reflect an increase of 7% over 2022 Estimated, and a 5% increase over the 2022 Budget. The primary drivers of the increases are the classification/compensation benefits provided across the organization in 2021 and a larger than anticipated increase in health insurance costs for 2022.

The 2023 proposed budget includes two (2) part-time parks maintenance staff and a full-time Building Inspector in the Community Development Department. With the addition of the Building Inspection, the number of full-time employees will increase to seventy-four (74) assigned by Department as follows:

Department	Number of Budgeted/Authorized Employees
Administration	7 FT, 2 PT
Municipal Court	2 FT
Public Works	12 FT, 1 PT
Community Development	6 FT
Parks and Recreation	13 FT, 3 PT
Police	34 FT, 1 PT
Total	74 FT, 7 PT

The Council has historically communicated a desire to maintain a competitive salary and benefit package for employees. Both the 2022 Estimated Budget and the 2023 Proposed Budget include 3.5% merit pools. All employees are reviewed and evaluated in late October each year with merit increases becoming effective in late November. Based on the current labor market and information being collected from neighboring communities, Staff is recommending that \$175,000 be allocated for position reclassifications and updates to the classification and compensation structure to promote employee retention and recruitment. A portion of the funds would be allocated for this purpose in 2022 with the balance impacting the 2023 budget.

Specific recommendations are still being developed, and will be provided for Council action in September, as we strive to keep our employees appropriately aligned with respect to both external and internal market considerations.

Contractuals/Commodities

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for a combined total of approximately \$3.7 million in the 2023 Budget, a 2% increase over 2022 Estimated, but essentially flat when compared to the 2022 Budget. Contractual services are provided or secured through contracts with others and includes things such as utilities, legal services, engineer/architect services, prisoner housing, maintenance and operation of traffic signals, fitness instruction, etc. Commodities are consumable goods such as fuel, salt, program supplies, and the like. Careful and consistent management of the Departmental Budgets continues to provide for controlled expenditures in both categories.

Capital/Debt Service/Lease Payments

In the 2023 Budget, capital expenditures in the General Fund total \$444,000 which includes lease payment for front-line patrol vehicles and the acquisition and implementation of new financial management software (\$100,000). The 2023 General Fund budget also includes debt service for the following:

2013A Bonds	\$80,000
<i>Financed acquisition of the streetlight network (retires 2023)</i>	

2021A Bonds
Financed the FCIP Improvements (retires 2036)

\$250,000

Transfers

Transfers are used to support programs and activities budgeted in other funds. The 2023 Base Budget includes a transfer from the General Fund to the Capital Improvement Fund in the amount of \$1.4 million for street maintenance, representing the transfer of revenues generated by the property tax mills dedicated to streets. The 2023 transfer represents an increase of 25% over the 2022 transfer and affirms the City's strong commitment to dedicating resources to the maintenance of the street network.

A transfer in the amount of \$75,000 is shown to the Solid Waste Utility Fund, and is used to subsidize a portion of the residential trash service contract with WCA/GFL. WCA has requested a 5% increase in the contract for 2023. The recommended 2023 solid waste fees are discussed in more detail in connection with the Solid Waste Utility Fund.

American Rescue Plan Act (ARPA) and Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

In March 2021, the American Rescue Plan Act was signed into law. The Act provided \$1.9 trillion in federal relief/stimulus, including a \$350 billion allocation to state, local, and tribal governments. Total ARPA funding was provided directly to non-entitlement cities (<50,000 population) from the State, and was distributed in two equal tranches, the first received in June 2021 and the second received earlier this month. SLFRF funds awarded to the City totaled approximately \$1.5 million. All funds must be obligated by December 31, 2024 and spent by December 31, 2026.

Guidance for SLFRF funds was finalized in January 2022 and the final rule took effect on April 1, 2022. The final rules provide substantial flexibility for each jurisdiction to meet local needs within four separate eligible use categories. Applying the broadest and most flexible category, recipients may use SLFRF funds to replace lost public sector revenue, using this funding to provide government services up to the amount of revenue loss due to the pandemic. (Mission's actual loss was approximately \$2.5 million). In this category (revenue loss):

- Recipients may determine their revenue loss by choosing between two options:
 - A standard allowance of up to \$10 million in aggregate, not to exceed their award amount, during the program;
 - Calculating their jurisdiction's specific revenue loss each year using Treasury's formula, which compares actual revenue to a counterfactual trend.
- Recipients may use funds up to the amount of revenue loss for government services; generally, services traditionally provided by recipient governments are government services, unless Treasury has stated otherwise.

Staff is recommending the City exercise the \$10 million revenue loss option, which is anticipated to provide the Council with the greatest latitude and flexibility in the expenditure of funds. The General Fund revenue summary currently accounts for Mission’s SLFRF (ARPA) funds as transfers into the General Fund to replace lost revenue.

By replacing the revenue lost because of the pandemic, the transfer of these funds would allow the City Council to consider funding other priority governmental services that may have been delayed because of the revenue losses. Staff is proposing the following expenditures in 2023 which would align with several stated Council goals and objectives and are only possible through the replacement of revenues lost in prior years:

Expenditure	Expenditure Amount
Climate Action Plan Recommendations	\$250,000
Streets	\$500,000
Parks/Market Site Improvements	\$350,000
Zoning Code Update	\$100,000
Employee Retention and Recruitment	\$175,000
Total	\$1,375,000

With respect to funding allocated to address the Climate Action Plan (CAP) Task Force recommendations, the \$250,000 is anticipated to be spent as follows:

Expenditure	Expenditure Amount
<i>Additional funding for preservation and enhancement of the tree canopy [#6]</i>	<i>\$40,000</i>
<i>Street tree inventory [#6]</i>	<i>\$20,000</i>
<i>Energy Audit Grant Program [#10]</i>	<i>\$30,000</i>
<i>Conduct bike/ped plan [#15]</i>	<i>\$25,000</i>
<i>Balance for implementation of other initiatives or recommendations</i>	<i>\$135,000</i>
<i>Total</i>	<i>\$250,000</i>

During the work session staff will present additional information on the other expenditures included in the 2023 Budget which address, or support recommendations included in the CAP Task Force Recommendations. And, although not exclusively related to climate action goals, the recommendation for funding the update of the zoning code will address a number of other issues included in the eighteen recommendations presented to the Council.

The zoning code update will also coincide with the update of the Comprehensive Plan to provide resources necessary to address specific recommendations coming from that work along with a general review, realignment, and simplification of the City’s existing zoning codes.

The employee retention and recruitment recommendations were included in the discussion of General Fund personnel expenses on page 9 of this memo.

Staff will facilitate additional discussion about potential projects to be completed with the allocation for streets and for parks/market site improvements.

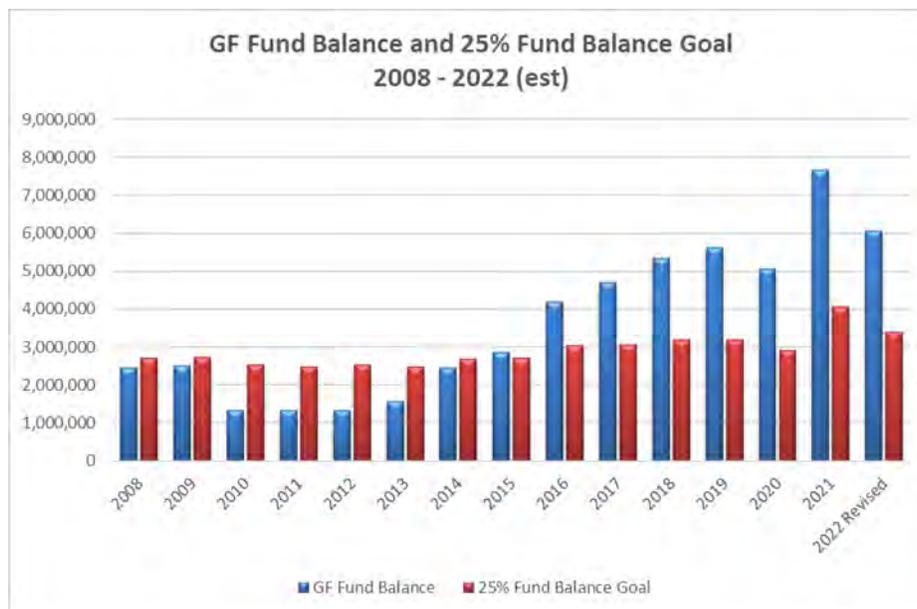
Accounting for the allocations outlined above there is approximately \$128,000 which remains available to address the priority supplemental recommendations which are outlined later in this memo.

General Fund Reserves

The City Council has an established fund balance target/goal of 25% of budgeted revenues in the General Fund. A copy of the current Council Policy will be provided and reviewed during the work session.

Over the last several years we have not only achieved the goal but have exceeded it. While the COVID-19 situation did impact the fund balance position in 2020, the combination of sales tax performance and careful management of expenses allowed the overall fund balance position to remain strong both for 2020 and into 2021.

There has been significant fluctuation in General Fund revenues, expenses, and reserves over the last several years. A review of the General Fund Summary budget page (included in the packet) shows several years where expenditures exceeded revenues for the current years' budget. We all recognize this practice is not sustainable in the long term, but there are some unique factors influencing both this annual imbalance and ultimately the reserve funds available. Those included: the receipt of FCIP bond proceeds in one fiscal year and expenditures spread over two fiscal years, transfer of SLFRF (ARPA) funds to replace lost revenue, and actual revenue losses in each year. The chart below details the City's General Fund position from 2008 through 2022 (estimated).



Staff has historically been very conservative when using reserves to balance the budget. And Staff recognizes that maintaining the 25% fund balance is a high priority. That said, a recommendation is being made to temporarily reduce the fund balance reserves in 2023 from 25% to 22.5% (~\$128,000) to aid in funding the highest priority supplemental recommendations. During the work session we will review, discuss, and model (if desired) the impacts of various alternatives and scenarios to reach Council consensus.

General Fund Supplemental Recommendations

In previous discussions, a list of supplemental requests was provided and reviewed. From the outset, Staff acknowledged that the list represented any/all projects or priorities discussed, but that funding every request was obviously not feasible. Items recommended for funding outside of the General Fund will be discussed with the corresponding fund narratives below.

There is approximately \$256,000 that could be available to fund the supplemental requests in the General Fund. The requests included as recommendations have been reviewed and discussed at length by the Department Directors in a collaborative and cooperative environment. General Fund supplemental requests not already addressed above include:

Network components	\$97,000
Taser Replacement*	\$20,000/yr for 5 years
Increase park maintenance budget**	\$35*,000
HR consulting/training support	\$10,000
Building Inspector	\$74,500
DEI Initiatives	\$19,500
Total	\$256,000

*The Police Department has applied for a grant that would cover the full cost \$100,000 of the tasers, but we do not know yet when award announcements will be made. If the grant is secured, these funds could be reallocated.

**The 2023 Base Budget currently includes \$50,000 for park maintenance

During the work session staff will review the supplemental requests not recommended for funding in 2023 and the rationale for delay or deferral.

5-Year Capital Improvement Program (CIP)

The City maintains a multi-year Capital Improvement Program (CIP) focused around three primary program areas: streets, stormwater, and parks and recreation. The CIP revenues and expenses are developed and approved as part of the annual budget process, but can be adjusted at any point as circumstances or needs evolve or priorities change. The CIP is used to

plan for and forecast future investment in public improvements and facilities with the following objectives in mind:

- Integrate the CIP into the Annual Budget in order to provide a comprehensive financial plan for accomplishing the goals of the City.
- Leverage City resources against available federal, state and county funds in such a manner that the present and future citizens of Mission will be provided with the highest level of services and facilities without adverse financial impacts in the future.
- Support decisions and actions that assist in maintaining the City's bond rating.

In the narrative that follows, the debt related to capital infrastructure projects is reviewed along with the revenues and expenditures proposed in the three individual program plan areas historically tracked through the CIP including streets, stormwater, and parks and recreation.

Debt Summary

The City consciously uses debt to address deferred infrastructure, leverage grant or outside funding opportunities, and to complete projects which exceed the City's cash flow abilities over a 1-2 year period. Most of the City's existing debt obligations are related to capital infrastructure projects with debt service paid from dedicated revenue streams. As discussed above, the only debt carried in the General Fund relates to acquisition of the streetlight system in 2013 (retires in 2023), and the debt associated with the Facility Conservation Improvements Program (retires in 2036).

Debt service requirements in the capital funds for 2023 totals \$3,279,493. A summary of capital debt by issue and by program area is included in the packet. Except for stormwater related debt, all other existing infrastructure debt retires in 2023. All current debt (\$13,138,209 in total) supported by the capital project funds retires by 2031.

The Council has expressed a desire to evaluate new debt financing for street projects and potentially for parks projects, depending on the outcome of the upcoming parks sales tax renewal election. Once the budget is adopted, Staff will turn their attention to working with the City's financial advisor to prepare debt scenarios for Council review and consideration.

2023 - 2027 Capital Improvement Program

Creating a total asset management plan continues to be an important goal for staff in helping to evaluate, prioritize and communicate an appropriate balance among the revenue streams within our local control and how best to use those local revenues to leverage outside funding to address infrastructure needs for the benefit of our residents, businesses, and visitors. That work is ongoing as part of and in addition to the project included in the CIP.

Each of the three program areas is reviewed in more detail below and proposed 5-year plans are included for review and discussion.

Stormwater Program

Revenues in the City's Stormwater CIP come from:

1. Stormwater utility fees assessed annually to each parcel in the City of Mission (~\$2.6 million annually)
2. Drainage district revenues (~\$75,000 to \$85,000 annually)
3. Gateway Special Assessment revenues (~\$599,000 annually)

The stormwater utility fee is authorized by State statute and is based on a formula that calculates the impact of stormwater runoff based on an average amount of impervious surface attributed to a single-family residential parcel. The stormwater utility rate is currently set at \$28/ERU/mo meaning that each single-family property in Mission pays \$336/year in stormwater utility fees which are assessed and collected as a part of property tax bills each year. For all other types of property, the utility is structured to calculate fees as follows:

$$\text{Total sq ft of impervious surface} / 2,600 = \text{Total ERUs}$$

The total ERUs are then multiplied by \$336 to determine the total annual stormwater utility fee.

The current stormwater utility fee was last adjusted in 2017. Stormwater utility fee revenues have historically been set to cover existing debt service, leaving limited funds for new projects or system maintenance unless drainage district revenues or the Gateway special benefit district revenues are received. The draft 2023-2027 CIP anticipates no changes to the stormwater utility fee over the five-year program.

Aligning revenues with debt service requirements is an important component of long-term financing, but this approach can present challenges because there are still significant issues to be addressed in both the primary and secondary stormwater systems throughout the City. The City has been able to realize meaningful savings through careful review and management of refunding opportunities of current debt, but receipt of the Gateway special assessment continues to be the primary source of additional funding available for larger scale maintenance and repair projects.

The 2023-2027 Stormwater CIP contains two funding streams for repair and maintenance projects. The first, at approximately \$150,000/year will allow for the City to address sinkholes or other system failures which require immediate attention. In addition, there is another \$250,000 budgeted annually beginning in 2023 for other repair or maintenance projects. This allocation targets planned CMP replacement (some in connection with street projects) and provides flexibility to begin to address a number of lingering stormwater issues in neighborhoods and other areas of the City.

The proposed 5-Year Stormwater CIP also includes several larger projects:

- Rock Creek Channel Repair (Outlook to Woodson) - \$5.4 million
- 5424 Maple Concrete Channel Repair - \$700,000
- Rock Creek Channel (Lamar to Woodson) - \$3.3 million

Johnson County's watershed study was finally released in the Spring 2022. Public Works is now working to identify specific projects where the City will have the opportunity to apply for Stormwater Management Advisory Council (SMAC) funding. The first step in the process is submitting an application for a Preliminary Project Study (PPS) of which SMAC will generally fund up to 50%. Mission has started the PPS application process for repairs to the Rock Creek Channel from Outlook to Woodson.

The City was recently awarded a project development grant application through the Mid-America Regional Council's *Planning Sustainable Places* program. Pending completion of the development work, there will be additional opportunities to seek implementation funding for projects – many along the Rock Creek Channel – in future *Planning Sustainable Places* application cycles.

Street Program

Currently, three revenue streams support the City's street and transportation network projects:

1. Special Highway funds (gas tax) distributed by the State (~\$250,000 annually)
2. $\frac{3}{8}$ -cent Sales Tax for Streets (~\$1.0 million annually)
3. Property tax dedicated to street maintenance (~\$1.4 million in 2023 budget)

Last year's Street Program Plan was influenced by the pending expiration/renewal of the $\frac{1}{4}$ -cent Street Sales Tax; the ability to cash flow large projects (i.e. Foxridge); and, an ongoing re-evaluation of the residential street maintenance program.

The Council approved a mail ballot election in September 2021 to consider renewal of the dedicated street sales tax for an additional 10 years. Based on the needs identified for residential streets as well as the arterial street network, the City sought renewal of the sales tax at the increased rate of $\frac{3}{8}$ -cent (0.375%). The sales tax was renewed with 77.15% voter approval and is estimated to generate a total of approximately \$1.0 million annually for street and transportation network projects. The 5-Year Street Program Plan includes an allocation of approximately \$2 million annually for residential streets.

The 2023-2027 Street Program Plan also includes several projects funded through the Johnson County CARS program. Through a combination of state gas tax dollars and County General Fund revenues, the CARS program provides funds to cities (up to 50% of the project's construction and construction inspection costs) to construct and maintain eligible streets. Each year, cities submit a 5-year road improvement plan to the County from which projects are selected for funding. Cities are responsible for design, right-of-way, and utility relocation costs.

Each City is required to pass a resolution adopting a 5-year plan based on their own unique goals and objectives, and CARS projects are ultimately adopted as part of the County’s annual budget process. The final commitment of funds occurs through the approval of specific interlocal agreements for each project. In May 2022, the Council adopted Resolution No. 1107 adopting the recommended 2023-2027 CARS program that included the following projects described more fully below:

2023	2024	2025	2026	2027
Foxridge Phase II (51st St. to Lamar Ave.)	Roe Avenue UBAS (Johnson Dr. to 59th St.)	63rd Street (Nall Ave. to Roe Ave.)	Johnson Dr., (Metcalf Ave. to Lamar Ave.)	Nall Avenue UBAS (Martway St. to 63rd St.)

- **2023 - Foxridge Phase II (Total Estimated cost: \$5,674,000)**

Foxridge Drive (51st Street to Lamar Avenue) is a two lane, 32 ft. wide, minor collector serving multi-family, residential, commercial and industrial traffic. Due to the street’s location at the bottom of a hill, there is a significant amount of water damage to the surface of the pavement, subgrade, and curb and gutter. This section of Foxridge Drive lacks sidewalks, leaving pedestrians to walk in the street. Proposed improvements include full depth pavement reconstruction (pavement removal and replacement with a 10-inch asphaltic concrete base and 2-inch asphaltic concrete surface); replacement of curb and gutter; new sidewalks, streetlights, and stormwater infrastructure; and pavement markings. An underdrain system will be installed to address the stormwater runoff and pedestrian improvements will be made. The Evergy traffic signal at the Foxridge Dr. to Lamar Ave. intersection will also be replaced and relocated since trucks have difficulty making southbound right turns resulting in damaged guardrail. A polymer concrete overlay will also be provided over the Lamar Ave. Bridge.

- **2024 - Roe Avenue - Johnson Drive to 59th Street (Total Estimated cost: \$1,012,000)**

Proposed improvements include mill and overlay with 2-inch asphaltic concrete surface; traffic signal replacement; pedestrian signals on the east side of the intersection of Roe Ave. and Johnson Dr.; pavement and median repairs; spot replacement of curb and gutter, sidewalks, and ADA ramps; and pavement markings. Fairway is applying for CARS funds for Roe Avenue (59th St. to 63rd St.) and Mission’s funding portion is estimated to be \$113,480.

- **2025 - 63rd Street - Nall Avenue to Roe Avenue (Total Estimated cost: \$920,000)**

Proposed improvements include mill and overlay with 3-inch asphaltic concrete surface; pavement repairs; spot replacement of curb and gutter, sidewalks, and ADA ramps; new sidewalk on the west side of 63rd St.; and pavement markings. Pavement borings will be cored to determine whether there is sufficient asphalt and subgrade.

- **2026 - Johnson Drive - Metcalf Ave. to Lamar Ave. (Total Estimated cost: \$12,400,000)**

Proposed improvements include full depth pavement replacement; traffic signal replacement; spot replacement of curb and gutter, sidewalks, and ADA ramps; streetlights; and pavement markings. Additionally, stormwater infrastructure will be replaced and includes the continuance of the stormwater interceptor completed with the Johnson Dr., Lamar Ave. to Nall Ave. Phase I project. (Federal Surface Transportation Program (STP) funds may be available for this project depending upon eligibility as well as Johnson County SMAC funding).

- **2027 - Nall Avenue - Martway Street to 63rd Street (Total Estimated cost: \$325,000)**

Proposed improvements include UBAS surface treatment; pavement repairs; spot replacement of curb and gutter; sidewalks, and ADA ramps; and pavement markings. Prairie Village is applying for CARS funds for Nall Avenue (63rd St. to 67th St.) and Mission's funding portion is estimated to be \$73,750.

With an increased demand across the County for CARS funding, cities, including Mission, are beginning finding the County is strictly adhering to the programs' funding percentages, resulting in reductions to funding amounts originally requested. Mission has now experienced this for the Johnson Drive project currently underway (reduced by \$73,500 or 11%) as well as for the Foxridge Phase II project. On the Foxridge Phase II project, Mission's initial request for \$2.5 million was reduced to \$1,651,000. The funding gap for Foxridge can now be specifically addressed.

Financing considerations for the Johnson Drive Project (Lamar to Metcalf) will be driven by the City's ability to secure additional outside funding.

The 5-year Street Program Plan also includes funding for smaller scale maintenance projects, a curb and gutter replacement program, biennial bridge inspections and principal and interest on existing street related debt, all of which will be retired by 2024. The plan also included funding in 2022 to refresh the Stantec study completed in 2017 to ensure we are programming streets in the worst condition as a part of the 10-year Residential Street Program. Finally, the 2023 Street Program budget has been adjusted to include \$60,000 for the installation of pedestrian activated stop signs at the intersection of 61st and Broadmoor based on a request from Welstone residents to improve pedestrian safety crossing to and from the post office and Target. This was a 2023 supplemental request.

Parks and Recreation Program

The Parks and Recreation Program Plan addresses the capital infrastructure needs of the Powell Community Center (PCC), the Mission Family Aquatic Center (MFAC), the City's eight (8) outdoor parks, and trails located throughout Mission. The program is funded primarily with:

1. $\frac{3}{8}$ -cent Sales Tax for Parks and Recreation (~\$1.0 million annually)
2. Special Parks and Recreation funds (alcohol tax) distributed by the State (~\$125,000 annually)

Since its passage in 2013, the Parks and Recreation sales tax revenues have supported debt service on the MFAC (approximately 60% of annual sales tax revenues), as well as deferred maintenance and upkeep of the Community Center. As we approach expiration of the sales tax in March 2023, attention has been focused on outdoor park system improvements, primarily through conceptual planning and design processes for Mohawk, Broadmoor, Waterworks and Streamway Parks.

Although the planning processes were slowed significantly by the COVID-19 pandemic the conceptual plans presented to date have informed decision making related to renewal of the Parks and Recreation sales tax. In June 2022, the City Council took the steps necessary to place renewal of the dedicated sales tax at the $\frac{3}{8}$ -cent rate on a mail ballot election in September 2022.

As highlighted through our General Fund discussions to date, Parks and Recreation revenues continue to be significantly impacted by COVID-19. Long-term feasibility and viability of the Powell Community Center (PCC) was an area of concern in the 2022 budget development process, and Council allocated funding (\$30,000) to complete a feasibility study. The study is in progress and the report and recommendations are expected to be available in late September/early October. Recognizing that the 2023 budget will be adopted prior to receipt of the both the study's recommendations and a decision on renewal of the sales tax, both operating and capital budgets for the PCC and capital were developed based on maintaining the status quo but can be amended or revised prior to or after January 1, 2023.

Larger projects at the PCC continue to be deferred to ample opportunity to study and discuss options to improve the financial stability and sustainability of the Center. Similarly, the 5-Year Parks and Recreation Program Plan attempts to show the highest priority outdoor system project which should be undertaken in the next several years regardless of renewal of the sales tax. Should the sales tax be renewed, timing for implementation of various outdoor park projects (based on conceptual plans) will be redone.

Other Funds

The General Fund and the various funds that support the 5-Year Capital Improvement Program (CIP) make up the majority of the City's total annual budget. There are several other

miscellaneous funds which the City maintains separately which are discussed in the narrative below.

Equipment Reserve and Replacement Fund

During the development of the 2017 budget, staff recommended establishing an Equipment Reserve and Replacement Fund. Kansas Statutes Annotated 12-1,117 allows municipalities to establish an Equipment Reserve and Replacement Fund as a financing mechanism to build up reserve monies for the routine replacement of city vehicles and equipment. By setting aside funds each budget year, the City can build a reserve account to finance the future purchase of a single piece of equipment or a group of vehicles that may otherwise prove infeasible to be purchased from the General Fund in a given budget year.

A transfer from the General Fund to the Equipment Reserve and Replacement Fund was authorized in the amount of \$200,000 in the 2017 Budget. Each year, as the budget is developed, staff reviews the needs both in the current and future years and will recommend both transfers and expenditures from this fund as appropriate. Because of the high resale/surplus value of our equipment since the fund was established, there has not been a need to transfer additional funds from the General Fund since 2017.

The Equipment Reserve and Replacement Fund for 2023 is currently programmed with \$258,000 in vehicle and equipment requests which came forward as supplemental requests. These items can be accommodated within the fund without a transfer from the General Fund in 2023.

2023

<i>Police Admin Vehicles (2)</i>	<i>\$80,000</i>
<i>PW Ford F-450</i>	<i>\$90,000</i>
<i>Gator Utility Vehicle</i>	<i>\$38,000</i>
<i>CSO/AC Vehicle</i>	<i><u>\$50,000</u></i>
	<i>\$258,000</i>

The Boss Snowrater (sidewalk snow plow) has been included as recommended expenditure in 2022. Based on pricing considerations, supply chain constraints and the opportunity to have the equipment for the 2022 snow season, the Public Works Department has requested Council consider authorizing that purchase in the current fiscal year rather than waiting until 2023.

Special Alcohol Fund

By statute, the State of Kansas imposes a 10 percent Liquor Drink Tax (aka Alcohol Tax) on the sale of any drink containing alcoholic liquor sold by clubs, caterers, or drinking establishments. Revenue derived from this tax is allocated 30% to the State and 70% to the city or county where the tax is collected.

The statute further stipulates that for cities of Mission's size, the portion allocated to the local jurisdiction be proportioned in thirds, with one third to the General Fund, one third to a Special Parks and Recreation Fund, and one third to a Special Alcohol Tax Fund. The Special Alcohol Tax Fund is to support programs "whose principal purpose is alcoholism and drug abuse prevention or treatment of persons who are alcoholics or drug abusers, or are in danger of becoming alcoholics or drug abusers" (KSA 79-41a04 1997).

Alcohol Tax fund revenues were impacted slightly by COVID-19, but have recovered quickly. Total distributions to the City of Mission in 2022 are estimated to be \$270,000, and are expected to increase to \$375,000 in 2023. A third of these funds - \$90,000 in 2022 and \$125,000 in 2023 - will be proportioned to the City's Special Alcohol Tax Fund. Special Alcohol funds have historically been used to support Mission's DARE activities, the mental health co-responder program, and the UCS' Drug & Alcoholism Council recommendations.

The Drug and Alcoholism Council (DAC), a program supported by the United Community Services of Johnson County, offers grants each year to various organizations within the county that provide alcohol and drug abuse prevention and treatment programs. The grants are structured in such a manner that the awarded organizations have access to funds from multiple participating jurisdictions. Governing Body's in each jurisdiction have the ultimate authority and responsibility to determine which organizations receive funds. The 2023 Budget includes a recommendation to contribute \$60,000 to the DAC, an increase over 2022 of \$10,000.

Approximately \$15,000 is allocated to offset expenses associated with the programs provided in our local elementary schools.

In 2021/2022 funding for the Johnson County mental health co-responder program was increased to hire a second co-responder. There continues to be sufficient resources in the Special Alcohol Fund to cover the costs associated with this important resource for our Police Department and our community. 2022 Estimated costs reflect grant funding that was secured by the City of Merriam for the program as well as a lapse in getting the second co-responder hired, trained and out on the street. This program continues to be an important priority for the Department and the Council and we continue to work with our partner cities to explore grant funding opportunities.

Mission Convention and Visitors Bureau (MCVB) Fund

The Mission Convention and Visitors Bureau (MCVB) was formed by City ordinance in February of 2009, and replaced the former Mission Business Development Committee (MBDC) first established in August of 2003 to assist in the revitalization and redevelopment of the Mission business district. In 2016, the Council disbanded the MCVB Committee, but the fund is maintained to account for transient guest tax revenues (9% hotel/motel tax) received by the City. The transient guest tax, sometimes referred to as a hotel/motel tax, is charged on the rental of rooms, lodging, or other sleeping accommodations. A transient guest tax is charged in addition to sales tax, and Mission's rate is at the maximum allowed under current State statute.

Transient guest tax funds are used to attract residents and visitors to our community to spend dollars in support of our local businesses. Since its creation, these funds have primarily been used to support the publication and distribution of five issues of the *Mission Magazine* each year. But can be allocated for beautification, wayfinding, etc. in our commercial districts.

The MCVB Fund also previously served as a “pass through” fund for revenues and expenses associated with the Mission Business District and the Family Adoption program. In 2021, the Mission Business District funds were distributed back to them, and there are plans in 2022 to establish a separate fund to more easily track and monitor the revenues and expenses associated with the Family Adoption Program.

In 2022, Staff will be making a withdrawal of the funds carried in the Greater KC Community Foundation’s Charitable Fund since 2017 to reimburse the MCVB Fund for expenditures made from 2017-2022 related to the Family Adoption Program. The anticipated reimbursement to the MCVB fund is approximately \$74,000 which allows for consideration of funding for supplemental requests. Currently, recommended projects to be funding from the MCVB fund include:

Street banners	\$7,500
Design of native planting plan for Jo Drive	\$7,500

Market site improvements and E-bike amenities have also been discussed in previous year’s budget conversations.

Solid Waste Utility Fund

The Solid Waste Utility Fund accounts for the fees collected from single-family residential properties which are used to support the annual trash, recycling and yard waste contract with WCA/GFL. The solid waste contract has been funded through a combination of fees collected from residents and a transfer from the General Fund (budgeted at \$85,000 for 2022).

As discussed previously, WCA/GFL has requested an increase of 5% for the 2023 contract. Section 4.3(e) of our current agreement states:

After the first year of the Initial Term and each year thereafter, the Contractor may increase the price for the services performed by Contractor for the next year by an amount equal to the "Consumer Price Index, All Urban Consumers, U.S. City Averages" for Garbage and Trash Collection 12-month average as provided by the U.S. Bureau of Labor Statistics. The City shall be notified by May 1st of each year of any increases that may occur for the following year pursuant to the Consumer Price Index. If not notified of any proposed change in price, along with the calculations produced by the Consumer Price Index, by said date, the price will remain unchanged for the next year. In no case shall an annual increase ever be greater than 3% without the mutual agreement, in writing, of both parties.

According to the [Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, by expenditure category, 12-month analysis](#), the unadjusted percent change for garbage and trash collection service for the past twelve months (May 2021 to May 2022) is 5.4%.

We are currently collected fees from 2,972 households in Mission. The solid waste utility fees are certified to the County as a part of the annual budget process and assessed annually on residential property tax bills. Currently, residents are contributing just under \$200 annually for these services, or less than \$16/month. Staff recommends that the solid waste utility fee for residents remain the same for 2023, with the City absorbing the requested rate increase.

TIF and CID/Funds

The City is required to maintain separate funds for various development and redevelopment projects which have been approved for Tax Increment Financing (TIF) or Community Improvement Districts (CID). The City currently has several active TIF/CID projects which include:

- Mission Crossing
- Cornerstone Commons
- Mission Trails Apartments (The Locale)
- Capitol Federal

A fund will be created in the 2023 budget process for the Mission Bowl project, but there would be no anticipated expenditures from the fund in FY2023.

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

American Rescue Plan Act (ARPA) Fund

This fund was established in 2021 as the repository for the approximately \$1.5 million in American Rescue Plan Act (ARPA) funds that will be distributed to Mission through the State of Kansas. The funds came in two distributions. One in July 2021 and the second in June of this year. The City has until 2024 to obligate the funds and 2026 to expend them.

As discussed above, 2023 Budget anticipates transferring the full amount of ARPA funds into the General Fund to account for revenue losses resulting from the COVID-19 pandemic. The specific recommendations regarding use of funds freed up by the replacement of revenue is discussed in detail earlier in this memo.

Summary

The 2022 Revised and 2023 Budgets have not been without their unique challenges, but staff believes the recommendations included above are reflective of Council values and priorities, community preferences and operational needs. We will look forward to bringing the budget to final adoption in the coming weeks. As always, if you have questions prior to the work session, please do not hesitate to contact me.

City of Mission 2023 Annual Budget

General Fund Summary

	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023	% Change 2022 Est/2023
BEGINNING FUND BALANCE	\$ 5,612,837	\$ 5,089,182	\$ 7,668,588	\$ 7,668,588	\$ 6,057,335	
REVENUES						
Property Taxes	\$ 1,648,608	\$ 1,736,909	\$ 1,780,000	\$ 1,730,000	\$ 1,891,066	9%
Property Taxes For Streets	1,032,107	1,096,720	1,120,000	1,120,000	1,400,000	25%
Motor Vehicle Taxes	241,689	245,105	263,100	251,950	254,550	1%
Sales/Use Taxes	3,850,117	4,259,660	4,150,000	4,025,000	4,250,000	6%
Franchise Taxes	1,011,085	1,030,860	1,022,000	1,098,500	1,062,000	-3%
Licenses and Permits	155,331	126,233	154,000	155,000	155,500	0%
Review/Plan Inspection Fees	188,056	145,960	200,000	630,000	495,000	-21%
Police Fines	575,275	441,947	743,500	623,450	732,250	17%
Service Charges	146,073	88,116	141,500	106,000	126,000	19%
Pool Revenue	(122)	141,475	132,000	159,500	171,000	7%
Community Center Revenue	710,775	706,254	992,950	1,028,450	1,097,825	7%
Intergovernmental Revenue	1,842,693	1,903,316	1,660,200	1,764,500	1,862,000	6%
Miscellaneous	169,606	115,917	94,360	182,250	79,000	-57%
Bond/Lease Proceeds	44,332	3,376,731	-	-	-	0%
Transfers In	-	802,351	751,782	751,782	-	-100%
TOTAL REVENUES	\$ 11,615,623	\$ 16,217,555	\$ 13,205,392	\$ 13,626,382	\$ 13,576,191	0%
EXPENSES						
Personnel Services	\$ 7,033,188	\$ 7,297,173	\$ 8,116,260	\$ 7,945,510	\$ 8,531,800	7%
Contractual Services	2,536,926	2,706,105	3,150,600	3,094,705	3,111,965	1%
Commodities	444,462	575,189	597,150	591,000	652,300	10%
Capital Outlay	799,925	1,570,658	1,950,200	1,971,882	118,000	-94%
Debt Service/Lease-Purchase	219,731	267,434	432,538	439,538	444,000	1%
Contingency/Miscellaneous	28,535	49,871	-	-	1,631,000	0%
Sub Total for Expenses	\$ 11,062,767	\$ 12,466,429	\$ 14,246,748	\$ 14,042,635	\$ 14,489,065	3%
Transfers Out						
Capital Improvement Fund	\$ 1,032,107	\$ 1,096,720	\$ 1,120,000	\$ 1,120,000	\$ 1,400,000	25%
Solid Waste Fund	85,000	75,000	85,000	75,000	75,000	0%
Equipment Replacement Fund	-	-	-	-	-	
Sub Total for Transfers Out	\$ 1,117,107	\$ 1,171,720	\$ 1,205,000	\$ 1,195,000	\$ 1,475,000	23%
TOTAL EXPENSES	\$ 12,179,874	\$ 13,638,149	\$ 15,451,748	\$ 15,237,635	\$ 15,964,065	5%
DIFFERENCE (Revenues/Expenses)	\$ (564,251)	\$ 2,579,406	\$ (2,246,356)	\$ (1,611,253)	\$ (2,387,874)	
ENDING FUND BALANCE	\$ 5,048,586	\$ 7,668,588	\$ 5,422,232	\$ 6,057,335	\$ 3,669,461	
<u>Restricted:</u>						
25% Fund Balance Reserve	\$ 2,903,906	\$ 4,054,389	\$ 3,301,348	\$ 3,406,596	\$ 3,055,461	
<u>Committed:</u>						
Section 125 Employee Cafeteria Plan	\$ -	\$ 49,871	\$ 40,000	\$ 40,000	\$ 40,000	
ADA Compliance	184,404	194,002	214,000	184,000	144,000	
Total Committed	\$ 184,404	\$ 243,873	\$ 254,000	\$ 224,000	\$ 184,000	
<u>Assigned:</u>						
Parks & Rec Marketing	\$ 30,000	\$ -	\$ -	\$ -	\$ -	
MFAC Fixtures (MMC Contractors)	7,670	-	-	-	-	
Business Improvement Grant	10,000	-	-	-	-	
Direction Finder Survey	16,000	-	-	-	-	
Comprehensive Plan Update	95,165	10,087	-	-	-	
Public Works Security Gate	-	21,132	-	-	-	
Mission Possible Grant	-	2,000	-	-	-	
FCIP Improvements	-	1,905,840	-	-	-	
Financial Software	100,000	100,000	100,000	100,000	-	
Public Parking Lots (EPC Devl. Funds)	250,000	250,000	250,000	230,000	230,000	
Dog Park	-	200,000	200,000	200,000	200,000	
Total Assigned	\$ 508,835	\$ 2,489,059	\$ 550,000	\$ 530,000	\$ 430,000	
EXCESS FUND BALANCE	\$ 1,451,441	\$ 881,268	\$ 1,316,884	\$ 1,896,739	\$ (0)	

Climate Action Task Force Charge:

Evaluate and recommend 1-, 3- and 5-year strategies for Mission in support of the [Regional Climate Action Plan](#)'s goal of Net-Zero emissions by 2050. The Task Force has identified a first set of shorter-term recommendations listed below. The recommendations are categorized by the overall Regional Climate Action Plan [C] goal for 2050 and by the interim net zero emissions targets of:

- Local Government Operations [G] in Mission by 2025 (Regional target: 2030)
- Energy Generation [E] in Mission by 2035 (Regional target: 2035)
- Homes and Buildings [B] in Mission by 2035 (Regional target: 2040)

Climate Action Task Force Initial Recommendations:

1. Transition City-owned vehicles and equipment to electric as appropriate. [G]
2. Include sustainable elements when refurbishing or constructing new City-owned parking lots including infrastructure for electric vehicle charging stations and enhanced water retention and filtration. [G]
3. Expand native planting to more City facilities. [G]
4. Implement purchasing changes in each City department that would significantly reduce related waste and greenhouse gas emissions. [G]
5. Encourage the installation of water-efficient fixtures in both commercial and residential applications and limit the amount of irrigation required for site landscaping. [G, B]
6. Invest in the preservation and enhancement of the tree canopy. [G, C]
7. Educate on the importance of composting and share resources about how to do it. Evaluate other cities' citywide composting programs. [G, C]
8. Evaluate City-owned facilities for feasibility of solar and other renewable energy options in 2022. [E]
9. Review City Code and HOA covenants for restrictions on onsite energy generation, food production and native plantings. [E, B]
10. Establish and promote a grant program to subsidize energy audits and weatherization for single family homes. Create an income-based reserve fund if anyone seeks financial assistance for participating. [B]
11. Establish a formal policy that ties development incentives to sustainable building practices. [B]
12. Amend the City Code to allow Accessory Dwelling Units. [B]
13. Enforce continued compliance with landscape agreements related to trees and vegetation especially in commercial areas and on multi-family housing properties. [B, C]
14. Formalize the intention to incorporate complete street elements in future infrastructure projects. [C]
15. Conduct a citywide bike and pedestrian plan in 2023 whose scope considers vulnerable populations. [C]
16. Establish a new location for the City's existing community garden. [C]
17. Review the availability of recycling services to multi-family residents in Mission and consider requiring it. [C]
18. Codify and fund a periodic greenhouse gas inventory every three years and the requirement for an annual report to the City Council on climate action. [G, E, B, C]

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

Street Debt Summary 2022-2031										
Issue	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2012A	\$474,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013C (street portion)	\$267,363	\$271,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Totals	\$741,663	\$271,625	\$0							

Stormwater Debt Summary 2019-2031										
Issue	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
KDHE Loan	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562
2010A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013C (stormwater portion)	\$283,075	\$287,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014A	\$1,054,738	\$1,060,313	\$1,061,563	\$457,188	\$461,325	\$470,050	\$472,150	\$473,800	\$0	\$0
2019A	\$218,563	\$615,918	\$613,815	\$615,953	\$617,453	\$613,023	\$613,050	\$617,100	\$0	\$0
2020A	\$1,240,525	\$507,625	\$503,925	\$1,110,125	\$674,025	\$666,225	\$283,325	\$284,200	\$0	\$0
Annual Totals	\$2,803,463	\$2,477,418	\$2,185,865	\$2,189,828	\$1,759,365	\$1,755,860	\$1,375,087	\$1,381,662	\$6,562	\$6,562

Parks and Recreation Debt Summary 2022-2031										
Issue	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2013B	\$530,450	\$530,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Totals	\$530,450	\$530,450	\$0							

Annual Debt Service Totals	\$4,075,576	\$3,279,493	\$2,185,865	\$2,189,828	\$1,759,365	\$1,755,860	\$1,375,087	\$1,381,662	\$6,562	\$6,562
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Stormwater Program Plan (2022 - 2027)

	2021	2022	2023	2024	2025	2026	2027	
Revenues								
Beginning Balance	\$ 1,873,916	\$ 1,301,819	\$ 1,210,631	\$ 1,210,631	\$ 1,573,314	\$ (423,874)	\$ 1,938,484	
Local Revenue								
Stormwater Utility Fund Revenues	2,599,362	2,605,000	2,605,000	2,605,000	2,605,000	2,605,000	2,605,000	
Drainage District Revenues	77,759	76,000	85,000	85,000	85,000	85,000	85,000	
Gateway Special Benefit District Revenues	599,960	599,960	599,960	599,960	599,960	599,960	599,960	
RCHA CID Revenues	-	18,035	18,035	18,035	18,035	18,035	18,035	
Interest/Other	107	1,010	1,550	-	-	-	-	
Sub-total	\$ 3,277,188	\$ 3,300,005	\$ 3,309,545	\$ 3,307,995	\$ 3,307,995	\$ 3,307,995	\$ 3,307,995	
Extenal Revenue								
SMAC Revenues	-	100,000	71,438	2,500,000	-	-	-	
Miscellaneous Revenues	-	-	-	-	-	-	-	
Sub-total	\$ -	\$ 100,000	\$ 71,438	\$ 2,500,000	\$ -	\$ -	\$ -	
Debt Proceeds								
Sub-total	\$ -							
Total Stormwater Revenues	\$ 3,277,188	\$ 3,400,005	\$ 3,380,983	\$ 5,807,995	\$ 3,307,995	\$ 3,307,995	\$ 3,307,995	
Expenses								
Capital Projects								
Rock Creek Channel (Nall to Roeland Drive)	910,035	-	-	-	-	-	-	
Design/Construction Inspection	21,843	-	-	-	-	-	-	
Property Acquisition	-	-	-	-	-	-	-	
Construction	888,192	-	-	-	-	-	-	
51st & Lamar Stormwater Repairs	-	-	-	-	-	-	-	
Rock Creek Channel Repair (120' W. of Reeds Rd.)	-	338,078	-	-	-	-	-	
Rock Creek Channel Repair (280' E. of Outlook to Woodson)	-	200,000	400,000	5,000,000	-	-	-	
5424 Maple Concrete Channel Repair	-	-	-	\$ 100,000	\$ 600,000	-	-	
Rock Creek Channel (Lamar to Woodson)	-	-	-	-	-	\$ 300,000	\$ 3,000,000	
Sub-total	\$ 910,035	\$ 538,078	\$ 400,000	\$ 5,100,000	\$ 600,000	\$ 300,000	\$ 3,000,000	
Maintenance Programs								
Repair and Maintenance Projects	-	100,000	150,000	150,000	150,000	150,000	150,000	
52nd & Lamar Sinkhole	45,605	-	-	-	-	-	-	
55th and Woodson Sinkhole	24,873	-	-	-	-	-	-	
Neff Sinkhole	22,089	-	-	-	-	-	-	
Rock Creek LOMR	17,000	-	-	-	-	-	-	
56th & Beverly Sinkhole	39,748	-	-	-	-	-	-	
50th Terr. Sinkhole	5,215	-	-	-	-	-	-	
Miscellaneous Engineering	1,662	50,000	50,000	50,000	50,000	50,000	50,000	
Stormwater Condition Inventory	-	-	142,876	-	-	-	-	
Stormwater Infrastructure Repairs/Replacement	-	-	250,000	250,000	250,000	250,000	250,000	
Creek Maintenance	-	-	10,000	-	10,000	-	10,000	
Sub-total	\$ 156,192	\$ 150,000	\$ 200,000					
Debt Service/Loan Repayment								
KDHE Loan Repayment	6,415	6,562	6,562	6,562	6,562	6,562	6,562	Remaining Debt Service/ Year Retires
GO Series 2013C - Stormwater Portion (transfer to CIP)	267,993	282,600	272,850	-	-	-	-	\$32,810/2031
GO Series 2014-A	1,052,838	1,054,738	1,060,313	1,061,563	457,188	461,325	461,325	\$0/refunded by 2020A
GO Series 2019A (Rock Creek/RCHA)	216,050	218,550	570,800	570,300	568,800	571,300	571,300	\$0
GO Series 2020A (Refunding of 2010B)	1,239,615	1,240,525	507,625	503,925	1,110,125	674,025	674,025	\$1,416,000/2029
Fiscal Agent Fees	\$ 147	\$ 140	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$1,702,150/2029
Sub-total	\$ 2,783,058	\$ 2,803,115	\$ 2,418,300	\$ 2,142,500	\$ 2,142,825	\$ 1,713,362	\$ 1,713,362	\$1,233,750/2029
Total Stormwater Expenses	\$ 3,849,285	\$ 3,491,193	\$ 3,018,300	\$ 7,442,500	\$ 2,942,825	\$ 2,213,362	\$ 4,913,362	
Annual Surplus/(Deficit)	(572,097)	(91,188)	362,683	(1,634,505)	365,170	1,094,633	(1,605,367)	
Ending Fund Balance	\$ 1,301,819	\$ 1,210,631	\$ 1,573,314	\$ (423,874)	\$ 1,938,484	\$ 670,759	\$ 333,117	

Street Program Plan (2022 - 2027)

	2021	2022	2023	2024	2025	2026	2027
Revenues							
Beginning Balance*	\$ 1,432,310	\$ 1,632,492	\$ (35,067)	\$ (2,989,546)	\$ (4,121,046)	\$ (4,967,296)	\$ (13,074,296)
<i>Local Revenue</i>							
Property Tax Mills dedicated to Streets	1,096,720	1,120,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Street Sales Tax Revenues	673,687	956,705	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
0.25% through March 2022/0.375% beginning April 2022							
Transfer from Stormwater Utility Fund (2013C Debt service)	267,993	283,500	272,850				
Interest	51	900	-	-	-	-	-
Sub-total	\$ 2,038,451	\$ 2,361,105	\$ 2,692,850	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000
<i>External Revenue</i>							
CARS Reimbursements	14,570	622,000	1,651,000	387,000	430,000	2,000,000	150,000
Special Highway	289,526	275,000	250,000	250,000	250,000	250,000	250,000
SMAC Reimbursements	-	-	428,821	-	-	-	-
Grants / Other Outside Funding	-	-	-	-	-	\$3,000.00	-
Miscellaneous Revenues	69,723	-	-	-	-	-	-
Roeland Park (Jo. Dr.)	-	325,493	-	-	-	-	-
Prairie Village (67th St.)	-	-	-	25,000	213,750	-	-
Sub-total	\$ 373,819	\$ 1,222,493	\$ 2,329,821	\$ 662,000	\$ 893,750	\$ 2,253,000	\$ 400,000
<i>Debt Proceeds</i>							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Street Revenues	\$ 2,412,270	\$ 3,583,598	\$ 5,022,671	\$ 3,082,000	\$ 3,313,750	\$ 4,673,000	\$ 2,820,000
Expenses							
<i>Capital Projects</i>							
Broadmoor (Johnson Dr. to Martway St.)	-	-	-	-	-	-	-
UBAS Treatment Lamar (SMP to Foxridge)	-	-	-	-	-	-	-
UBAS Treatment - Jo Drive (Lamar to Roe)	45,910	1,343,769	-	-	-	-	-
Foxridge (51st to Lamar)	-	474,000	5,096,500	-	-	-	-
Mill and Overlay - Roe (SMP to 63rd St)	-	-	72,000	1,053,500	-	-	-
Full Depth - 63rd (Nall to Roe)	-	-	-	60,000	860,000	-	-
Jo. Dr. (Metcalfe to Lamar)	-	-	-	850,000	1,050,000	10,500,000	-
UBAS Treatment - Nall (Martway to SMP)	-	-	-	-	-	30,000	399,000
Sub-total	\$ 45,910	\$ 1,817,769	\$ 5,168,500	\$ 1,963,500	\$ 1,910,000	\$ 10,530,000	\$ 399,000
<i>Maintenance Programs</i>							
Residential Street Program	1,069,731	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
PW Maintenance Programs (striping, traffic safety)	64,091	75,000	75,000	75,000	75,000	75,000	75,000
Bridge Maintenance/Administrative Costs	8,900	25,000	25,000	25,000	25,000	25,000	25,000
51st and Dearborn Sidewalk	-	48,000	-	-	-	-	-
Curb and Sidewalk Program	-	50,000	150,000	150,000	150,000	150,000	150,000
55th St. (Lamar to E. City Limits)	-	210,588	-	-	-	-	-
PCI Collection	-	25,000	-	-	-	-	-
Pedestrian activated stop signs (61st/Broadmoor)	-	-	60,000	-	-	-	-
Sub-total	\$ 1,142,722	\$ 2,408,588	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
<i>Debt Service</i>							
Johnson Drive/Martway Debt Service (2012A)	472,718	474,300	-	-	-	-	-
Jo Drive (2013C)	550,738	550,500	558,650	-	-	-	-
Sub-total	\$ 1,023,456	\$ 1,024,800	\$ 558,650	\$ -	\$ -	\$ -	\$ -
Total Street Expenses	\$ 2,212,088	\$ 5,251,157	\$ 7,977,150	\$ 4,213,500	\$ 4,160,000	\$ 12,780,000	\$ 2,649,000
Ending Balance	\$ 1,632,492	\$ (35,067)	\$ (2,989,546)	\$ (4,121,046)	\$ (4,967,296)	\$ (13,074,296)	\$ (12,903,296)

Parks + Recreation Program Plan (2022 - 2027)

	2021	2022	2023	2024	2025	2026	2027
Revenues							
Beginning Fund Balance	1,403,380	1,671,020	421,784	170,817	246,317	816,317	1,385,817
Local Revenue							
0.375% Parks & Recreation Sales Tax Revenues	1,010,710	1,000,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
Interest/Other	47	550	100	-	-	-	-
Sub-total	1,010,757	1,000,550	1,020,100	1,020,000	1,020,000	1,020,000	1,020,000
External Revenue							
Special Parks & Recreation Revenues	114,779	110,000	125,000	125,000	125,000	125,000	125,000
Grant Proceeds/Other	27,551	394,550	-	-	-	-	-
Sub-total	142,330	504,550	125,000	125,000	125,000	125,000	125,000
Debt Proceeds							
Cardio Lease Proceeds	136,821	-	-	-	-	-	-
Sub-total	136,821	-	-	-	-	-	-
Total Parks and Recreation Revenues	1,289,908	1,505,100	1,145,100	1,145,000	1,145,000	1,145,000	1,145,000
Expenses							
Capital Projects							
Park Systems Improvements	117,759	1,862,063	275,000	150,000	150,000	150,000	150,000
Park Signage	67,636	6,532	8,000	40,000	100,000	50,000	150,000
Conceptual Park Planning	29,809	1,482,655	40,000	10,000	24,000	24,000	24,000
Misc Trees/Equip	20,314	340,646	10,000	10,000	10,000	10,000	10,000
Event Trailer	-	6,532	8,000	40,000	100,000	50,000	150,000
Mohawk Park Improvements Phase I	-	1,482,655	40,000	10,000	24,000	24,000	24,000
Tennis Court Resurfacing - Andersen	-	340,646	10,000	10,000	10,000	10,000	10,000
Broadmoor trail design	-	32,000	190,000	30,000	16,000	16,000	16,000
Broadmoor Trail Resurfacing	-	32,000	190,000	30,000	16,000	16,000	16,000
WIFI Parks + bathroom magnet locks	-	7,000	7,000	60,000	-	-	-
Trail Counters	-	20,000	20,000	-	-	-	-
MFAC Improvements/Equipment Replacement	5,015	21,461	75,000	68,000	52,000	75,000	75,000
3M Diving Board Replacement	5,015	6,799	25,000	20,000	30,000	13,000	25,000
Automatic Aqua Vacuum	-	6,799	5,000	6,000	5,000	10,000	10,000
Lane Line Replacement	-	5,652	15,000	10,000	10,000	12,000	50,000
LIV Light Sub Replacement	-	9,000	30,000	7,000	7,000	40,000	40,000
Table Umbrellas	-	5,000	5,000	6,000	5,000	13,000	13,000
Shade Structure Replacement	-	15,000	15,000	10,000	10,000	10,000	10,000
Pump and Filter Replacement	-	30,000	30,000	7,000	7,000	40,000	40,000
ADA Chair Lift	-	6,000	6,000	6,000	5,000	10,000	10,000
Deck Lounge Chairs	-	10,000	10,000	10,000	10,000	10,000	10,000
1M Diving Board Replacement	-	7,000	7,000	7,000	7,000	7,000	7,000
Sprayground Refresh	-	25,000	25,000	25,000	25,000	25,000	25,000
PCC Improvements/Equipment Replacement	250,438	267,537	366,000	789,000	290,000	293,000	288,000
Selectorized Weight Equipment	85,517	24,012	10,000	20,000	20,000	110,000	250,000
Indoor Pool Slide Maintenance	28,100	22,774	40,000	35,000	30,000	30,000	23,000
Cardio Equipment	136,821	94,949	15,000	20,000	68,000	18,000	15,000
Conference Center Banquet Chairs	-	24,012	10,000	20,000	20,000	110,000	250,000
Natorium Skylight and Ceiling Repairs	-	22,774	40,000	35,000	30,000	30,000	23,000
Natorium Parking/Boating Side Stairs and Ceiling	-	94,949	15,000	20,000	68,000	18,000	15,000
Locker Room Flooring (Men's and Women's)	-	60,000	15,000	15,000	15,000	15,000	15,000
Adult Lounge Furniture	-	15,000	15,000	15,000	15,000	15,000	15,000
Indoor Pool Filter Replacement	-	50,902	50,902	50,902	50,902	50,902	50,902
South Kitchen Flooring	-	24,012	10,000	20,000	20,000	110,000	250,000
Conference Center Carpet	-	40,000	40,000	35,000	30,000	30,000	23,000
Trash/Recycling Can Replacement	-	15,000	15,000	20,000	20,000	18,000	15,000
Steamroom Retiling	-	15,000	15,000	15,000	15,000	15,000	15,000
Conference Center Projectors	-	27,000	27,000	9,000	9,000	9,000	9,000
Conference Center Tables	-	10,000	10,000	425,000	425,000	15,000	15,000
North bathroom remodel	-	35,500	35,500	100,000	100,000	100,000	100,000
Recedar Sauna	-	9,000	9,000	60,000	60,000	25,000	25,000
EV Chargers	-	15,000	15,000	85,000	85,000	15,000	15,000
Indoor Track Resurface	-	140,000	140,000	85,000	85,000	15,000	15,000
Stain roof wood	-	30,000	30,000	20,000	20,000	20,000	20,000
Stain North Breezeway	-	20,000	20,000	20,000	20,000	20,000	20,000
Conference Center Painting	-	20,000	20,000	20,000	20,000	20,000	20,000
South Bathroom Remodel	-	35,000	35,000	35,000	35,000	35,000	35,000
North and South Kitchen Countertops	-	20,000	20,000	20,000	20,000	20,000	20,000
Stain South Breezeway wood	-	15,000	15,000	15,000	15,000	15,000	15,000
Adult Lounge Countertops	-	9,000	9,000	9,000	9,000	9,000	9,000
Pool Resurfacing	-	425,000	425,000	425,000	425,000	425,000	425,000
Pool Liner Resurfacing	-	100,000	100,000	100,000	100,000	100,000	100,000
Digital Lockers	-	60,000	60,000	60,000	60,000	60,000	60,000
Replace Tile in Lobby/Hallways	-	85,000	85,000	85,000	85,000	85,000	85,000
New Water Feature	-	20,000	20,000	20,000	20,000	20,000	20,000
Free Weight Equipment	-	20,000	20,000	20,000	20,000	20,000	20,000
Indoor Pool Slide Maintenance	-	30,000	30,000	30,000	30,000	30,000	30,000
Replace Drop Ceiling Panels	-	68,000	68,000	68,000	68,000	68,000	68,000
Elevator	-	100,000	100,000	100,000	100,000	100,000	100,000
Cycle Studio Bike Replace	-	15,000	15,000	15,000	15,000	15,000	15,000
South Entry Desk Door	-	7,000	7,000	7,000	7,000	7,000	7,000
Conference Center Blinds	-	10,000	10,000	10,000	10,000	10,000	10,000
Community Center Monument Sign	-	20,000	20,000	20,000	20,000	20,000	20,000
New Artwork	-	20,000	20,000	20,000	20,000	20,000	20,000
Speakers in Hallways/Meeting Rms	-	15,000	15,000	15,000	15,000	15,000	15,000
Adjustable Backdrops	-	18,000	18,000	18,000	18,000	18,000	18,000
Rider Scrubber Replace	-	15,000	15,000	15,000	15,000	15,000	15,000
PCC Playground and Shade	-	60,000	60,000	60,000	60,000	60,000	60,000
Party Room Remodel	-	15,000	15,000	15,000	15,000	15,000	15,000
Replace Security Cameras	-	25,000	25,000	25,000	25,000	25,000	25,000
Stain roof wood	-	15,000	15,000	15,000	15,000	15,000	15,000
Stain N Breezeway wood	-	20,000	20,000	20,000	20,000	20,000	20,000
Sub-total Capital Projects	373,212	2,151,051	716,000	1,007,000	492,000	518,000	513,000
Maintenance/Operations/Reserves							
Powell Community Center	44,410	11,500	74,000	-	-	-	-
Tankless Water Heaters	43,000	11,500	17,000	-	-	-	-
Misc Equipment	1,410	-	57,000	-	-	-	-
Chemical Room Maintenance/Repairs	-	11,500	11,500	-	-	-	-
Underground Electrical for Parking Lot	-	-	17,000	-	-	-	-
Parking Lot Reseal	-	-	57,000	-	-	-	-
Mission Family Aquatic Center	11,460	18,718	33,000	7,500	33,000	7,500	3,000
Crack Repairs Competition Pool	11,460	15,000	30,000	7,500	30,000	7,500	3,000
Water Pressure Relief Valve	-	15,000	30,000	7,500	30,000	7,500	3,000
Paint Leisure Pool	-	3,718	3,000	3,000	3,000	3,000	3,000
Sub-total	55,870	30,218	107,000	7,500	33,000	7,500	3,000
Debt Service/Lease Payments							
Outdoor Aquatic Facility Debt Service (2013B)	553,000	553,450	553,450	55,000	50,000	50,000	50,000
Cardio Equipment Lease	63,185	42,617	42,617	55,000	50,000	50,000	50,000
Sub-total	593,185	573,067	573,067	55,000	50,000	50,000	50,000
Total Parks & Recreation Expenses	1,022,267	2,754,336	1,396,067	1,069,500	575,000	575,000	566,000
Ending Balance	1,671,021	421,784	170,817	246,317	816,317	1,385,817	1,964,817