



# ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
December 31, 2021



Prepared by:

FINANCE AND ADMINISTRATION DEPARTMENT

CITY OF MISSION, KANSAS  
ANNUAL COMPREHENSIVE  
FINANCIAL REPORT  
Year Ended December 31, 2021

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April 28, 2022

To the Citizens of Mission, Kansas

The City of Mission (the City) is pleased to submit the annual comprehensive financial report for the fiscal year ending December 31, 2021. 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 auditors' 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 northeast Johnson County, Kansas, a suburb 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 9,954 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, wastewater 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 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 Metcalf Avenue (U.S. Route 69), 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 over a decade ago 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 the fall 2020 with final recommendations expected to be approved in the summer of 2022.

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. Incentives were negotiated for public parking on the ground floor of the parking structure and funding for additional parking in the downtown district. The Locale anchors the west end of the downtown district along Johnson Drive.

Another luxury apartment development approved in late 2020 on the site of the former Mission Bowl bowling alley will anchor the east end of the downtown district. Incentives were negotiated for the project in exchange for the development meeting important affordable housing and sustainability goals established by the Governing Body. Groundbreaking for this project is expected in the spring of 2022. 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 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 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.
- Resurfacing and restriping of Johnson Drive from four lanes to three will occur this summer. Not only is this project being done to prolong the life of the street, but also to enhance safety for pedestrians crossing Johnson Drive in the downtown district.

The Public Works Department completed its infrastructure condition assessment work in 2021. The primary task was to prioritize 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 and revenues from the Special Highway distributions. The Street Sales Tax was due to sunset in 2022, but voters approved a 10-year extension of the sales tax in September of 2021.

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 project was completed the following spring of 2021. The entire project cost approximately \$4.8 million and was 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. Parks and Recreation Staff have undertaken an extensive community engagement process to develop specific improvements plans for each of the City's main parks. This spring tennis courts in Andersen Park will be reconstructed and later in the summer a new shelter and restrooms will be added in Mohawk Park. Additional projects are planned in the future for other City parks.

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 2021 with the launch of a new City website. The branding initiative has become more than a new logo and website, however. It has set the foundation for a new communication strategy with unified messaging delivered through a single brand platform. The City continues to work on enhancing the brand and utilizing it as an effective communication tool.

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. An update to the City's compensation and classification system was conducted in the summer of 2021 resulting in several reclassifications of positions and pay range adjustments to adequately compensate employees for the work they do as well as position the City as a competitive employer in the job marketplace. The City also introduced paid paternity leave in 2021 and other benefit enhancements.

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. Since then the City has established a replacement schedule for all of its computer equipment and sought out software applications for enhanced efficiencies. Mission entered a contract in late 2021 with Tyler Technologies for a new municipal court case management software and solicited and reviewed proposals for a new building permit and land 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. The City has effectively managed the situation utilizing masking requirements at City facilities, social distancing, limited hours of operation, rigid cleaning protocols, incentivizing employees to get booster shots and other steps to control the spread of the COVID-19 virus and its variants in order to protect employees, visitors and citizens.

## **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.

Additional development projects are emerging in early 2022 including a 130 unit multi-family residential complex for residents 55 and older, another 300 unit luxury apartment development at the site of the former JC Penny Call Center, and the development of a smaller 77 unit apartment building in the City's downtown. In addition, a number of public development projects are also in the first stage of design including a new Rushton Elementary School that is slated to begin construction in 2023 and a wastewater treatment plant that is slated to begin construction in 2023 as well.

The City will continue the work started in 2020 to update the comprehensive land use plan. This will include one last public review and the adoption by the Planning Commission and City Council. It is expected that that the update to the plan will be completed in the summer of 2022.

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 will be working to renew this sales tax this summer for another 10 year period so that further enhancements can be made our community parks and trails.

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 2021 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 annual comprehensive financial report (ACFR) for the fiscal year ending December 31, 2020. This is the twenty-eighth 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 ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

## **ACKNOWLEDGEMENTS**

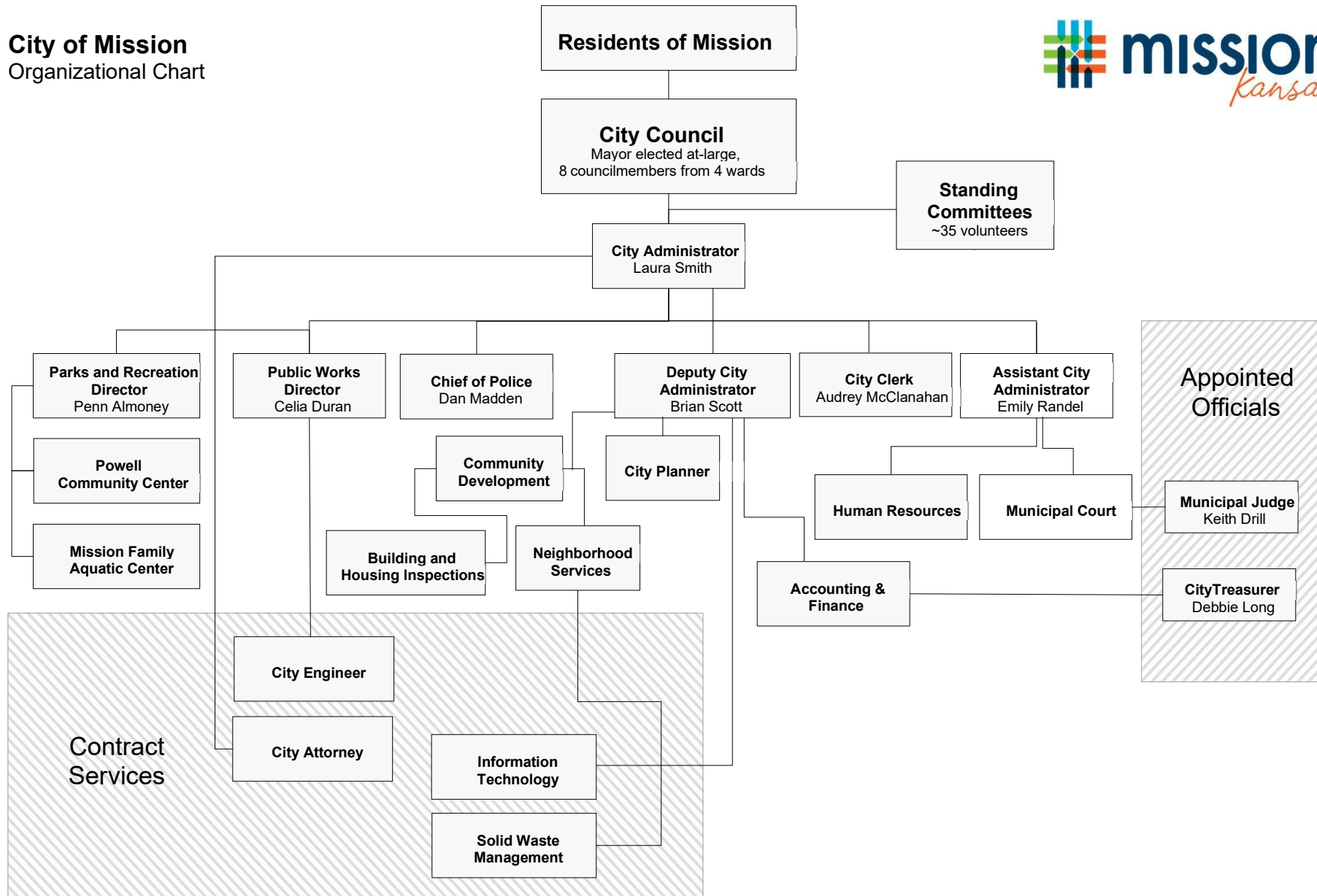
The preparation of this annual comprehensive financial report was made possible by the dedicated services of the staff of the Finance and Administration, Community Development, Police, Municipal Court and Parks and Recreation departments. Our sincere appreciation is extended to all members of the staff,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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Laura V. Smith". The signature is fluid and cursive, with a large initial "L" and "S".

Laura Smith  
City Administrator

**City of Mission**  
Organizational Chart



CITY OF MISSION, KANSAS

PRINCIPAL OFFICIALS – 2021

*Mayor and City Council*

Honorable Sollie Flora, Mayor		
Honorable Trent Boultinghouse	–	Ward 1
Honorable Hillary Parker Thomas	–	Ward 1
Honorable Lea Loudon	–	Ward 2
Honorable Mary Ryherd	–	Ward 2
Honorable Kristin Inman	–	Ward 3
Honorable Debbie Kring	–	Ward 3
Honorable Ken Davis	–	Ward 4
Honorable Ben Chocie	–	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 Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO



## **INDEPENDENT AUDITORS' REPORT**

The Honorable Mayor and City Council  
City of Mission, Kansas

### **Opinions**

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2021, 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.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management 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, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that 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 is the responsibility of management and, 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 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. Such information 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. The 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.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*BT + Co., P.A.*

April 28, 2022  
Topeka, Kansas



CITY OF MISSION, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2021

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, 2021. 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 \$ 61.6 million at the end of the 2021 fiscal year.
- Total capital assets, net of accumulated depreciation at December 31, 2021 totaled \$ 68.6 million.
- During the year ended December 31, 2021, the City's total revenues (which included charges for services, local taxes and state and federal aid) for all funds exceeded total expenses by \$ 2.39 million.
- The City's total general obligation bond indebtedness decreased by \$ 380,000 from Fiscal Year 2020 to 2021.
- The City's net capital assets increased by \$ 750,898 in the current fiscal year. Depreciation in assets was offset by new infrastructure construction (completion of the Rock Creek storm water channel reconstruction and energy saving enhancements to City facilities utilizing the Kansas Facility Conservation Improvement Program) and new equipment (second new dump truck and pick-up truck for public works and a new backhoe).

### **Using This Financial Report**

This annual report consists of government-wide and fund specific 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 a 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 4% in 2021. The City received approximately \$750,000 in funding from the American Rescue Plan Act (ARPA), which was not spent in 2021. The City also issued \$3.2 million in G.O. Bond in the last quarter of 2021 of which \$1.5 million was accrued in 2021, with the balance of the proceeds remaining in the General Fund to be spent in 2022 for completion of the project. These sources increased Restricted Cash and Investments and were primary drivers for an increase in net position. The following is a summary of the City statement of net position as of December 31, 2021 and 2020.

#### City of Mission Condensed Statement of Net Position

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Current assets	\$ 26,592,528	\$ 23,993,636
Net capital assets	68,594,180	67,843,282
 Total assets	 95,186,708	 91,836,918
 Deferred outflows of resources	 1,720,009	 2,044,101
Total assets and deferred outflows of resources	<u>\$ 96,906,717</u>	<u>\$ 93,881,019</u>
 Current liabilities	 \$ 2,539,463	 \$ 1,059,998
Noncurrent liabilities	26,987,759	29,307,977
 Total liabilities	 <u>29,527,222</u>	 <u>30,367,975</u>
 Deferred inflows of resources	 5,747,371	 4,269,227
Total liabilities and deferred inflows of resources	<u>\$ 35,274,593</u>	<u>\$ 34,637,202</u>
 Net position:		
Net investment in capital assets	\$ 50,186,427	\$ 46,718,202
Restricted	1,095,013	787,919
Unrestricted	10,350,684	11,737,696
Total net position	<u>\$ 61,632,124</u>	<u>\$ 59,243,817</u>

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 \$ 20.3 million in long-term debt, consisting of general obligation bonds, capital leases, and a loan from the Kansas Department of Health and Environment (KDHE). \$ 4.5 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, 2021 totaling \$ 96.9 million. The total assets and deferred outflows of resources of the City exceeds the total liabilities and deferred inflows of resources by \$ 61.6 million. The net position invested in capital assets (net of related debt) totaled \$ 50.1 million, restricted net position totaled \$ 1,095,013 and unrestricted net position totaled \$ 10.4 million.

#### Government-Wide Activities

The following is a condensed statement of the City's change in net position for the year ended December 31, 2021. Major items of program revenues, grants and general revenues are detailed. Government-wide activities increased the net position of the City by approximately \$ 2.4 million for the year ended December 31, 2021. 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 18 of the basic financial statements. A major difference between the changes is the outlay of \$ 3.2 million in capital expenses. The two biggest projects were the completion of the reconstruction of the Rock Creek storm water channel in the spring of 2021 and improvements to City facilities that will result in enhanced performance for mechanical equipment and energy savings. 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 \$ 3.2 million in G.O. Green Bonds in 2021 to finance the previously mentioned facility improvements.

City of Mission  
Condensed Statement of Activities

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Revenues:		
Program revenues:		
Charges for service	\$ 4,745,948	\$ 4,737,944
Operating grants and contributions	657,894	1,521,085
General revenues:		
Property taxes	3,669,143	2,954,509
Motor vehicle tax	240,277	237,105
Sales tax	7,986,222	7,173,991
Transient guest tax	55,500	58,192
Franchise tax	1,030,860	1,011,085
Investment earnings	1,077	35,790
Miscellaneous	366,301	426,879
Gain on sale of capital assets	176,274	91,635
Total revenues	<u>18,929,496</u>	<u>18,248,215</u>
Program expenses:		
General government	4,979,183	3,502,333
Public safety	4,168,433	4,484,731
Public works	3,991,972	3,959,532
Culture and recreation	2,958,058	2,710,090
Interest on long-term debt	443,543	652,236
Total expenses	<u>16,541,189</u>	<u>15,308,922</u>
Increase in net position	2,388,307	2,939,293
Net position - beginning	<u>59,243,817</u>	<u>56,304,524</u>
Net position - ending	<u>\$ 61,632,124</u>	<u>\$ 59,243,817</u>

**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, 2021 for all governmental funds totaled \$ 12 million. This was an increase of 16% from the prior year, mostly attributable to the receipt of bond proceeds for the FCIP facility improvements. The project was funded from an issuance in late 2021 of G.O. Green Bonds, the majority of the proceeds being spent in fiscal year 2022. Total unassigned fund balances for all governmental funds as of December 31, 2021 was \$ 4.1 million, almost entirely attributable to the General Fund.

The General Fund is the chief operating fund of the City. At the end of the 2021 fiscal year, total fund balance in the General Fund was \$ 6.9 million, of which \$ 4.5 million is unassigned. Audited numbers for the 2021 fiscal year shows an increase in the total fund balance of \$ 1.8 million or nearly 36% from the previous year. This large increase is due to bond proceeds received near the end of 2021 for FCIP facility improvements. Approximately \$ 1.3 million of this work was accrued in 2021 while the balance is assigned in the fund balance of the General Fund to be spent in 2022.

General Fund expenditures did exceed revenue by \$ 377,387, or 3%, for fiscal year 2021. Again, capital outlay associated with the FCIP facility improvements was the primary reason for this. A transfer out of \$ 1.1 million to the Capital Improvement Fund 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.

Due to the restrictions that resulted from the COVID-19 pandemic, the Powell Community Center was closed for nearly three months during 2020, and the outdoor aquatic center never opened for the summer of 2020. In addition, the City did not hold its summer camp program in 2020, which is historically a significant revenue generator. These facilities and programs were opened again in 2021 but on a somewhat limited basis. As a result Charges for Services saw a 22% increase. It is expected that this revenue will see another increase in 2022 as these facilities resume normal operating hours and practices.

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 \$ 1.5 million at December 31, 2021. This fund balance will be utilized in the next few years for some significant improvements to the City's existing parks including a new tennis court in Victor Andersen Park and new restrooms and shelter at Mohawk Park.

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 \$ 701,737 at December 31, 2021. The sales tax was renewed by Mission voters in September of 2021 for another 10-year period at three-eighths of one percent.

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 \$ 1.27 million as of December 31, 2021. The decrease in the fund balance was primarily due to the use of proceeds from the 2019A Series G.O. Bonds to pay for completion of the Rock Creek storm channel improvements in fiscal year 2021.

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 \$ 4,594 as of December 31, 2021.

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 16 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. In fiscal year 2021, expenditures were made from this fund for curb and gutter work around the City in anticipation of the 2022 Street Overlay program. As of December 31, 2021 the fund had an ending fund balance of \$ 282,009.

### **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 \$ 30,500 above budget and Sales Tax was \$ 975,000 above budget for 2021. 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. Consumption sales tax (a/k/a use tax) for goods purchased elsewhere but brought into the City has been especially strong during the COVID-19 pandemic.

Total General Fund revenues and other financing sources were less than budget by \$ 84,000. Revenues for Charges and Services was about \$ 900,000 under budget. This was almost entirely due to Parks and Recreation revenues, which experienced losses again this year in charges for services and programs as a result of the pandemic. While the outdoor pool was open for the 2021 season, the community center had limited hours and restriction on activities. This resulted in reduced memberships and program revenue.

Actual revenue realized for Licenses and Permits were less than budgeted by \$ 32,000. Revenue for Fines and Fees was \$ 652,000 less than budgeted, again due to reduced traffic tickets being issued as a result of the COVID-19 pandemic. Reduced police staff due to turn-over also contributed to this.

### **Reporting on Capital Assets and Debt Administration**

The City's capital assets totaled \$ 68.6 million (net of accumulated depreciation) as of December 31, 2021. This was an increase of \$ 800,000, or 1%, over fiscal year 2020. The most significant capital asset related undertaking was the reconstruction of the Rock Creek storm water channel from Roeland Court to Nall Avenue and the FCIP facility improvements.

Many of the major road and storm water channel projects are financed through long-term debt. As of December 31, 2021 the City had a total general obligation bond principal debt outstanding of \$ 19.2 million, backed by the full faith and credit of the City. Total long-term debt decreased for the fiscal year ended December 31, 2021 by \$ 380,000.

See footnotes 5, 6 and 7 for more detailed information on the City's capital asset activity and long-term debt activity.

**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, 2021

	Total Governmental Activities
ASSETS	
Cash and investments	\$ 10,124,450
Restricted cash and investments	2,383,870
Receivables	13,635,525
Land held for resale	100,000
Notes receivable	348,683
Capital assets:	
Capital assets not being depreciated:	
Land	9,338,256
Construction in progress	1,725,986
Capital assets being depreciated	85,397,095
Less: accumulated depreciation	(27,867,157)
Total assets	95,186,708
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - OPEB	111,668
Deferred outflows - pensions	1,608,341
Total deferred outflows of resources	1,720,009
LIABILITIES	
Accounts payable	1,199,866
Accrued liabilities	253,391
Interest payable	161,567
Municipal court bonds payable	55,162
Unearned revenue	869,477
Noncurrent liabilities:	
Due within one year	4,577,224
Due in more than one year	22,410,535
Total liabilities	29,527,222
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows - property tax	3,446,795
Deferred inflows - OPEB	551,931
Deferred inflows - pensions	1,748,645
Total deferred inflows of resources	5,747,371
NET POSITION	
Net investment in capital assets	50,186,427
Restricted for:	
Alcohol awareness programs	110,547
Convention and tourism	27,851
Culture and recreation	165,198
Donations	106,591
Education	18,163
Public safety	17,917
Public works	648,746
Unrestricted	10,350,684
Total net position	\$ 61,632,124

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS  
STATEMENT OF ACTIVITIES  
Year Ended December 31, 2021

		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	\$ 4,979,183	\$ 678,587	\$ 2,673	\$ (4,297,923)
Public safety	4,168,433	667,520	147,486	(3,353,427)
Public works	3,991,972	2,599,362	507,735	(884,875)
Culture and recreation	2,958,058	800,479	-	(2,157,579)
Interest on long-term debt	443,543	-	-	(443,543)
Total governmental activities	<u>\$ 16,541,189</u>	<u>\$ 4,745,948</u>	<u>\$ 657,894</u>	<u>(11,137,347)</u>
General revenues:				
Property tax				3,669,143
Motor vehicle tax				240,277
Sales tax				7,986,222
Transient guest tax				55,500
Franchise tax				1,030,860
Investment earnings				1,077
Miscellaneous				366,301
Gain on sale of capital assets				176,274
Total general revenues				<u>13,525,654</u>
Change in net position				2,388,307
Net position, beginning				<u>59,243,817</u>
Net position, ending				<u><u>\$ 61,632,124</u></u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2021

	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater
Assets:				
Cash and investments	\$ 4,279,786	\$ 1,324,339	\$ 580,867	\$ 1,288,876
Restricted cash and investments	2,383,870	-	-	-
Receivables:				
Taxes	4,140,681	181,483	120,870	-
Special assessments	-	-	-	8,393,976
Due from other funds	120	-	-	-
Other	136,335	-	-	-
Land held for resale	100,000	-	-	-
Total assets	<u>\$ 11,040,792</u>	<u>\$ 1,505,822</u>	<u>\$ 701,737</u>	<u>\$ 9,682,852</u>
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ 751,435	\$ -	\$ -	\$ 14,241
Accrued liabilities	253,391	-	-	-
Due to other funds	-	-	-	-
Payable from restricted assets:				
Municipal court bonds	55,162	-	-	-
Unearned revenue	113,222	-	-	-
Total liabilities	<u>1,173,210</u>	<u>-</u>	<u>-</u>	<u>14,241</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	2,950,776	-	-	-
Unavailable revenue - special assessments	-	-	-	8,393,976
Total deferred inflows of resources	<u>2,950,776</u>	<u>-</u>	<u>-</u>	<u>8,393,976</u>
Fund balances:				
Restricted	2,328,708	-	-	-
Committed	194,002	1,029,976	701,737	1,274,635
Assigned	349,219	475,846	-	-
Unassigned	4,044,877	-	-	-
Total fund balances	<u>6,916,806</u>	<u>1,505,822</u>	<u>701,737</u>	<u>1,274,635</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,040,792</u>	<u>\$ 1,505,822</u>	<u>\$ 701,737</u>	<u>\$ 9,682,852</u>

(Continued)

CITY OF MISSION, KANSAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
(Continued)  
December 31, 2021

	Solid Waste	Capital Improvement	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and investments	\$ 4,594	\$ 271,904	\$ 2,374,084	\$ 10,124,450
Restricted cash and investments	-	-	-	2,383,870
Receivables:				
Taxes	-	-	541,870	4,984,904
Special assessments	-	-	-	8,393,976
Due from other funds	-	-	-	120
Other	-	25,295	95,015	256,645
Land held for resale	-	-	-	100,000
Total assets	<u>\$ 4,594</u>	<u>\$ 297,199</u>	<u>\$ 3,010,969</u>	<u>\$ 26,243,965</u>
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ -	\$ 15,190	\$ 419,000	\$ 1,199,866
Accrued liabilities	-	-	-	253,391
Due to other funds	-	-	120	120
Payable from restricted assets:				
Municipal court bonds	-	-	-	55,162
Unearned revenue	-	-	756,255	869,477
Total liabilities	<u>-</u>	<u>15,190</u>	<u>1,175,375</u>	<u>2,378,016</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	496,019	3,446,795
Unavailable revenue - special assessments	-	-	-	8,393,976
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>496,019</u>	<u>11,840,771</u>
Fund balances:				
Restricted	-	-	1,095,013	3,423,721
Committed	4,594	234,140	529,183	3,968,267
Assigned	-	47,869	36,395	909,329
Unassigned	-	-	(321,016)	3,723,861
Total fund balances	<u>4,594</u>	<u>282,009</u>	<u>1,339,575</u>	<u>12,025,178</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,594</u>	<u>\$ 297,199</u>	<u>\$ 3,010,969</u>	<u>\$ 26,243,965</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, 2021

Total governmental fund balances		\$ 12,025,178
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	\$ 96,461,337	
Accumulated depreciation is	<u>(27,867,157)</u>	68,594,180
Other long-term assets are not available to pay for current expenditures and therefore are reported as unavailable in the funds.		8,393,976
Notes receivable do not provide current financial resources and are not reported in the funds.		348,683
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.		111,668
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.		1,608,341
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.		(551,931)
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.		(1,748,645)
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	(19,190,000)	
Premium	(1,092,300)	
Discount	813	
Capital leases payable	(400,050)	
Loan payable	(54,924)	
Interest payable	(161,567)	
Compensated absences payable	(558,568)	
Net pension liability	(4,723,379)	
Total other post employment benefits	<u>(969,351)</u>	<u>(27,149,326)</u>
Net position of governmental activities		<u><u>\$ 61,632,124</u></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, 2021

	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater
Revenues:				
Taxes	\$ 10,124,935	\$ 1,010,710	\$ 673,688	\$ -
Intergovernmental	147,486	-	-	-
Licenses and permits	126,233	-	-	-
Charges for services	800,479	-	-	2,599,363
Fines and fees	607,376	-	-	-
Special assessments	-	-	-	599,960
Interest	798	45	14	107
Miscellaneous	281,586	-	-	-
Total revenues	12,088,893	1,010,755	673,702	3,199,430
Expenditures:				
Current:				
General government	2,118,970	-	-	-
Public safety	3,884,795	-	-	-
Public works	2,122,712	-	-	107,617
Culture and recreation	2,510,620	-	-	-
Capital outlay	1,561,750	271,948	-	958,610
Debt service:				
Principal	170,000	485,000	455,000	2,065,036
Interest and other charges	97,433	45,000	17,718	450,029
Total expenditures	12,466,280	801,948	472,718	3,581,292
Excess (deficiency) of revenues over (under) expenditures	(377,387)	208,807	200,984	(381,862)
Other financing sources (uses):				
Transfers in	-	-	-	85,000
Transfers out	(1,171,720)	-	-	(267,993)
General obligation bonds issued	3,205,000	-	-	-
Premium on general obligation bonds issued	171,731	-	-	-
Capital lease	-	-	-	-
Sale of general capital assets	-	-	-	-
Total other financing sources (uses)	2,205,011	-	-	(182,993)
Net change in fund balances	1,827,624	208,807	200,984	(564,855)
Fund balances, beginning	5,089,182	1,297,015	500,753	1,839,490
Fund balances, ending	\$ 6,916,806	\$ 1,505,822	\$ 701,737	\$ 1,274,635

(Continued)

CITY OF MISSION, KANSAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
(Continued)  
Year Ended December 31, 2021

	Solid Waste	Capital Improvement	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ -	\$ -	\$ 1,172,669	\$ 12,982,002
Intergovernmental	-	14,570	493,165	655,221
Licenses and permits	-	-	-	126,233
Charges for services	544,969	-	7,385	3,952,196
Fines and fees	-	-	2,144	609,520
Special assessments	-	-	-	599,960
Interest	9	18	86	1,077
Miscellaneous	2,085	69,728	102,533	455,932
Total revenues	547,063	84,316	1,777,982	19,382,141
Expenditures:				
Current:				
General government	594,174	1,124,541	1,228,602	5,066,287
Public safety	-	-	-	3,884,795
Public works	-	-	64,092	2,294,421
Culture and recreation	-	-	20,314	2,530,934
Capital outlay	-	-	476,316	3,268,624
Debt service:				
Principal	-	515,000	62,354	3,752,390
Interest and other charges	-	35,738	831	646,749
Total expenditures	594,174	1,675,279	1,852,509	21,444,200
Excess (deficiency) of revenues over (under) expenditures	(47,111)	(1,590,963)	(74,527)	(2,062,059)
Other financing sources (uses):				
Transfers in	75,000	1,364,713	-	1,524,713
Transfers out	-	-	(85,000)	(1,524,713)
General obligation bonds issued	-	-	-	3,205,000
Premium on general obligation bonds issued	-	-	-	171,731
Capital lease	-	-	136,821	136,821
Sale of general capital assets	-	-	199,375	199,375
Total other financing sources (uses)	75,000	1,364,713	251,196	3,712,927
Net change in fund balances	27,889	(226,250)	176,669	1,650,868
Fund balances, beginning	(23,295)	508,259	1,162,906	10,374,310
Fund balances, ending	\$ 4,594	\$ 282,009	\$ 1,339,575	\$ 12,025,178

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, 2021

Total net change in fund balances - governmental funds		\$ 1,650,868
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 outlay	\$ 3,268,624	
Depreciation expense	(2,484,312)	784,312
The net effect of various miscellaneous transactions involving capital assets (e.g., sales and donations) is to decrease net position.		(33,414)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(641,910)
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.		(3,363,803)
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.		53,457
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.		
Compensated absences	(18,056)	
OPEB	133,535	
Pension	70,897	186,376
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	3,585,000	
Capital leases	162,355	
Loan principal	5,066	3,752,421
Change in net position of governmental activities		\$ 2,388,307

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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 7,531,181	\$ 10,124,935	\$ 2,593,754
Intergovernmental	1,399,300	147,486	(1,251,814)
Licenses and permits	157,900	126,233	(31,667)
Charges for services	1,698,000	800,479	(897,521)
Fines and fees	1,259,000	607,376	(651,624)
Interest	-	798	798
Miscellaneous	128,000	281,586	153,586
Total revenues	12,173,381	12,088,893	(84,488)
Expenditures:			
General government:			
Personal service	1,352,600	1,371,379	(18,779)
Contractual	824,600	605,210	219,390
Commodities	50,900	70,435	(19,535)
Capital outlay	-	3,449,092	(3,449,092)
Total general government	2,228,100	5,496,116	(3,268,016)
Public safety:			
Personal service	3,778,000	3,478,385	299,615
Contractual	421,000	275,874	145,126
Commodities	153,000	130,536	22,464
Capital outlay	8,750	12,593	(3,843)
Total public safety	4,360,750	3,897,388	463,362
Public works:			
Personal service	1,042,000	951,415	90,585
Contractual	1,069,000	926,169	142,831
Commodities	194,000	245,128	(51,128)
Capital outlay	2,500	5,905	(3,405)
Total public works	2,307,500	2,128,617	178,883
Culture and recreation			
Personal service	1,793,000	1,555,395	237,605
Contractual	899,000	794,139	104,861
Commodities	165,000	153,416	11,584
Total culture and recreation	2,857,000	2,502,950	354,050
Debt service	188,000	267,433	(79,433)
Contingency	6,775,000	-	6,775,000
Total expenditures	18,716,350	14,292,504	4,423,846
Excess (deficiency) of revenues over (under) expenditures	\$ (6,542,969)	\$ (2,203,611)	\$ 4,339,358

(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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Other financing sources (uses)			
Transfers out	\$ -	\$ (1,171,720)	\$ (1,171,720)
General obligation bonds issued	-	3,205,000	3,205,000
Premium on general obligation bonds issued	-	171,731	171,731
Total other financing sources (uses)	-	2,205,011	2,205,011
Net change in fund balance	(6,542,969)	1,400	6,544,369
Fund balance, beginning of year	6,542,969	4,976,347	(1,566,622)
Fund balance, end of year	<u>\$ -</u>	<u>4,977,747</u>	<u>\$ 4,977,747</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>1,939,059</u>	
Fund balance on the basis of GAAP		<u>\$ 6,916,806</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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:				
Charges for services	\$ 2,605,000	\$ 2,599,362	\$ 2,599,363	\$ 1
Special assessments	18,220	599,960	599,960	-
Interest	-	-	107	107
Miscellaneous	10,000	103	-	(103)
Total revenues	2,633,220	3,199,425	3,199,430	5
Expenditures:				
Public works	400,000	300,000	107,617	192,383
Capital outlay	-	966,867	958,610	8,257
Contingency	100,000	265,500	-	265,500
Debt service	2,516,000	2,516,000	2,515,065	935
Total expenditures	3,016,000	4,048,367	3,581,292	467,075
Excess (deficiency) of revenues over (under) expenditures	(382,780)	(848,942)	(381,862)	467,080
Other financing sources (uses):				
Transfers in	115,000	115,000	85,000	(30,000)
Transfers out	(283,575)	(283,575)	(267,993)	15,582
Total other financing sources (uses)	(168,575)	(168,575)	(182,993)	(14,418)
Net change in fund balance	(551,355)	(1,017,517)	(564,855)	452,662
Fund balance, beginning	705,930	1,839,490	1,839,490	-
Fund balance, ending	\$ 154,575	\$ 821,973	\$ 1,274,635	\$ 452,662

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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	\$ 547,000	\$ 544,969	\$ (2,031)
Interest	-	9	9
Miscellaneous	100	2,085	1,985
Total revenues	547,100	547,063	(37)
Expenditures:			
Contingency	25,000	-	25,000
General government	584,000	594,174	(10,174)
Total expenditures	609,000	594,174	14,826
Excess (deficiency) of revenues over (under) expenditures	(61,900)	(47,111)	14,789
Other financing sources:			
Transfers in	75,000	75,000	-
Net change in fund balance	13,100	27,889	14,789
Fund balance, beginning	28,638	(23,295)	(51,933)
Fund balance, ending	\$ 41,738	\$ 4,594	\$ (37,144)

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS  
STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
December 31, 2021

	Total Custodial Funds
	<hr/>
Assets:	
Cash and investments	\$ 12,860
	<hr/> <hr/>
Net position:	
Restricted for individuals, organizations, and other governments	\$ 12,860
	<hr/> <hr/>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
Year Ended December 31, 2021

	Total Custodial Funds
Additions:	
Reinstatement fees	\$ 17,894
Judicial surcharge	4,620
	<hr/>
Total additions	22,514
	<hr/>
Deductions:	
Alcohol and drug program	210
Administrative purchases	145
Reinstatement fee remittance	17,894
Judicial surcharge remittance	4,620
	<hr/>
Total deductions	22,869
	<hr/>
Net change in fiduciary net position	(355)
Net position, beginning	13,215
	<hr/>
Net position, ending	\$ 12,860
	<hr/> <hr/>

See accompanying notes to basic financial statements.



CITY OF MISSION, KANSAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2021

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 9,954 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 projects 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 funds 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 a special revenue fund 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 a special revenue fund 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 a capital projects fund 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, and for amounts collected and paid for Driving Under the Influence evaluations.

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, 2021, an allowance for uncollectible receivables of approximately \$ 525,800 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 2022.

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, 2021, 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	Total
	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater	Solid Waste	Capital Improvement	Governmental Funds	Governmental Funds
Fund balances:								
Restricted for:								
Alcohol awareness programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,547	\$ 110,547
Capital improvements	2,328,708	-	-	-	-	-	-	2,328,708
Convention and tourism	-	-	-	-	-	-	27,851	27,851
Culture and recreation	-	-	-	-	-	-	165,198	165,198
Donations	-	-	-	-	-	-	106,591	106,591
Education	-	-	-	-	-	-	18,163	18,163
Public safety	-	-	-	-	-	-	17,917	17,917
Public works	-	-	-	-	-	-	648,746	648,746
Committed for:								
ADA compliance	194,002	-	-	-	-	-	-	194,002
Capital improvements	-	-	-	-	-	234,140	-	234,140
Culture and recreation	-	1,029,976	-	-	-	-	-	1,029,976
Development projects	-	-	-	-	-	-	142,893	142,893
Equipment reserve and replacement	-	-	-	-	-	-	331,277	331,277
Farm and flower market	-	-	-	-	-	-	14,429	14,429
Public works	-	-	701,737	1,274,635	-	-	40,584	2,016,956
Solid waste	-	-	-	-	4,594	-	-	4,594
Assigned for:								
Capital improvements	200,000	-	-	-	-	47,869	36,395	284,264
Culture and recreation	-	475,846	-	-	-	-	-	475,846
Comprehensive plan update	10,087	-	-	-	-	-	-	10,087
DirectionFinder survey	16,000	-	-	-	-	-	-	16,000
Financial software and computer upgrades	100,000	-	-	-	-	-	-	100,000
Mission Possible	2,000	-	-	-	-	-	-	2,000
Public works	21,132	-	-	-	-	-	-	21,132
Unassigned	4,044,877	-	-	-	-	-	(321,016)	3,723,861
Total fund balances	\$ 6,916,806	\$ 1,505,822	\$ 701,737	\$ 1,274,635	\$ 4,594	\$ 282,009	\$ 1,339,575	\$ 12,025,178

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, 2021, 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. 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.

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.



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

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

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The City did not hold a revenue neutral rate hearing for this year.

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 2021, budget amendments were adopted for the Stormwater Fund, Special Parks and Recreation Fund, Equipment Reserve and Replacement Fund, and the ARPA 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, Rock Creek TIF District #3, Rock Creek TIF District #4, Mission Farm and Flower Market Fund, and the fiduciary funds.

In fiscal year 2021, actual expenditures exceeded budget expenditures in the Capital Improvement Fund, the TIF Funds, and the Cornerstone Commons CID 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 Mission Crossing TIF Fund and the Mission Trails TIF Fund had deficit fund balances of \$ 145,873 and \$ 175,143, respectively, at December 31, 2021 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, 2021, the City had the following investment and related maturity:

Investment Type	Fair Value	Rating	Maturity (in Years)
			Less than One
Kansas Municipal Investment Pool	\$ 11,141,554	Not rated	\$ 11,141,554

*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, 2021. 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, 2021, 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, 2021, 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, 2021, 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, 2021, the City received \$ 41,950 in principal payments towards the loans. As of December 31, 2021, the City had outstanding notes receivable of \$ 348,683.

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

5 - Capital Assets

Capital asset activity for the year ended December 31, 2021 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	4,229,221	2,574,025	5,077,260	1,725,986
Total capital assets not being depreciated	13,567,477	2,574,025	5,077,260	11,064,242
Capital assets being depreciated:				
Buildings	13,055,744	-	-	13,055,744
Improvements	149,997	-	-	149,997
Infrastructure	59,845,652	5,060,280	-	64,905,932
Machinery and equipment	7,308,110	711,536	734,224	7,285,422
Total capital assets being depreciated	80,359,503	5,771,816	734,224	85,397,095
Less accumulated depreciation for:				
Buildings	4,941,639	287,375	-	5,229,014
Improvements	108,564	3,213	-	111,777
Infrastructure	15,708,129	1,564,281	-	17,272,410
Machinery and equipment	5,325,366	629,443	700,853	5,253,956
Total accumulated depreciation	26,083,698	2,484,312	700,853	27,867,157
Governmental activities capital assets, net	\$ 67,843,282	\$ 5,861,529	\$ 5,110,631	\$ 68,594,180

Depreciation expense was charged to functions/programs of the City for the year ended December 31, 2021 as follows:

Governmental activities:	
General government	\$ 97,919
Public safety	276,571
Public works	1,708,973
Culture and recreation	400,849
Total depreciation expense	\$ 2,484,312

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, 2021 was comprised of the following issues:

	Interest Rates	Original Issue	Final Maturity Date	Principal Payments During 2021	Outstanding December 31, 2021
General obligation bonds:					
Series 2012A - Capital Improvement	1.65% - 2.00%	\$ 4,360,000	09/01/22	\$ 455,000	\$ 465,000
Series 2013A - Capital Improvement	2.50% - 3.00%	680,000	09/01/23	70,000	150,000
Series 2013B - Capital Improvement	3.00%	4,510,000	09/01/23	485,000	1,015,000
Series 2013C - Capital Improvement	2.00% - 2.50%	4,480,000	09/01/23	515,000	1,070,000
Series 2014A - Refunding	2.00% - 3.00%	9,795,000	09/01/29	905,000	4,990,000
Series 2019A - Capital Improvement	4.00% - 5.00%	3,470,000	09/01/29	50,000	3,380,000
Series 2020A - Refunding	1.50% - 2.00%	6,020,000	09/01/29	1,105,000	4,915,000
Series 2021A - Capital Improvement	2.00% - 3.00%	3,205,000	09/01/36	-	3,205,000
				<u>\$ 3,585,000</u>	<u>\$ 19,190,000</u>

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

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

Series 2021A: Callable September 1, 2029 at par plus accrued interest

The remaining installment ranges for the general obligation bonds are as follows:

	Installment Range	
	Low	High
General obligation bonds:		
Series 2012A - Capital Improvement	\$ 465,000	\$ 465,000
Series 2013A - Capital Improvement	75,000	150,000
Series 2013B - Capital Improvement	500,000	515,000
Series 2013C - Capital Improvement	525,000	545,000
Series 2014A - Refunding	395,000	975,000
Series 2019A - Capital Improvement	55,000	545,000
Series 2020A - Refunding	275,000	1,145,000
Series 2021A - Capital Improvement	185,000	245,000

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

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

Year Ending December 31,	Principal	Interest
2022	\$ 3,880,000	\$ 507,075
2023	3,115,000	443,363
2024	2,035,000	353,238
2025	2,095,000	292,863
2026	5,820,000	489,450
2027-2031	1,070,000	182,500
2032-2036	1,175,000	71,500
Total	<u>\$ 19,190,000</u>	<u>\$ 2,339,989</u>

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, 2021, 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.

Annual debt service requirements to maturity for the KDHE loan outstanding at December 31, 2021 are as follows:

Year Ending December 31,	Principal	Interest
2022	\$ 5,167	\$ 1,261
2023	5,303	1,138
2024	5,441	1,013
2025	5,584	884
2026	5,730	752
2027-2031	27,699	1,655
Total	<u>\$ 54,924</u>	<u>\$ 6,703</u>

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

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2021 was as follows:

	Balance December 31, 2020	Additions	Reductions	Balance December 31, 2021	Current Portion
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 19,570,000	\$ 3,205,000	\$ 3,585,000	\$ 19,190,000	\$ 3,880,000
Premium	1,071,131	171,731	150,562	1,092,300	160,550
Discount	(1,625)	-	(812)	(813)	(813)
Total bonds payable	20,639,506	3,376,731	3,734,750	20,281,487	4,039,737
Capital leases payable - direct borrowings	425,584	136,821	162,355	400,050	144,263
KDHE loan payable - direct borrowings	59,990	-	5,066	54,924	5,167
Compensated absences	540,512	417,840	399,784	558,568	388,057
Total other postemployment benefits liability	907,903	71,865	10,417	969,351	-
Net pension liability	6,734,482	-	2,011,103	4,723,379	-
Governmental activities long-term liabilities	<u>\$ 29,307,977</u>	<u>\$ 4,003,257</u>	<u>\$ 6,323,475</u>	<u>\$ 26,987,759</u>	<u>\$ 4,577,224</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 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, 2021, 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, 2021					
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	\$ 8,099,168	3.50%	12/01/39
<u>Project IRB's</u>					
Aryeh Realty LLC (Gateway)	10/26/18	214,258,589	78,000	2.00%	12/31/22
Total IRB's		<u>\$ 225,358,589</u>	<u>\$ 8,177,168</u>		



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

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.

The assets acquired through these capital leases are as follows:

Assets:	
Police vehicles	\$ 347,350
Exercise equipment	<u>338,288</u>
Total assets	685,638
Less accumulated depreciation	<u>(324,951)</u>
Net book value	<u><u>\$ 360,687</u></u>

Future minimum lease payments for capital leases as of December 31, 2021 are as follows:

Year Ending December 31,	Principal	Interest
2022	\$ 144,263	\$ 8,283
2023	150,454	4,930
2024	<u>105,333</u>	<u>1,460</u>
Total	<u><u>\$ 400,050</u></u>	<u><u>\$ 14,673</u></u>

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

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, 2021 totaled \$ 37,490.

Employees Covered by Benefit Terms. As of the actuarial valuation date of December 31, 2021, 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	63
	<hr/>
	73
	<hr/> <hr/>

Total OPEB Liability

The City's total OPEB liability of \$ 937,093 was measured as of December 31, 2021 and was determined by an actuarial valuation performed as of December 31, 2021.

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

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2021 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	2.25 percent
Discount rate for OPEB expense	1.93 percent
Mortality table	Pub-2010 Headcount-Weighted General and Safety Mortality Tables, separately for Employees and Retirees with generational projection according to MP-2021
Salary scale	4.00 percent
Plan participation rate	70.00 percent
Healthcare cost trend rates	
Current rate	5.40 percent
Ultimate rate	4.80 percent
Year ultimate rate is reached	2037
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, 2021.

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.
3. Per capita claims costs and administrative expenses were updated to reflect the 2022 fully insured premiums.
4. Healthcare cost and administrative expense trend rates were updated to reflect current expectations.
5. Retirement rates were updated based on a review of recent experience.
6. Aging factors were updated based on recent research by Lockton.
7. The salary scale was adjusted based on feedback from the City of Mission.

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

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2020	\$ 878,361
Changes for the year:	
Service cost	42,489
Interest	17,412
Differences between expected and actual experience	89,984
Changes in assumptions or other inputs	(53,663)
Benefit payments	(37,490)
Net changes	58,732
Balance at December 31, 2021	\$ 937,093

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 (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB liability	\$ 1,035,574	\$ 937,093	\$ 850,702

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	\$ 837,377	\$ 937,093	\$ 1,054,307

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, 2021, the City recognized OPEB expense of \$ (116,027).

At December 31, 2021, 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	\$ 78,146	\$ (275,754)
Changes in assumptions or other inputs	32,297	(244,331)
	<u>\$ 110,443</u>	<u>\$ (520,085)</u>

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

Year Ended December 31,	
2022	\$ (175,928)
2023	(175,928)
2024	(57,110)
2025	(676)
2026	-
	<u>\$ (409,642)</u>

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, 2021 totaled \$ 12,764.

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, 66⅔ 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 65<sup>th</sup> 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, 2020, the following employees were covered by the benefit terms.

Active plan members

40

Total OPEB Liability

The City's total OPEB liability of \$ 32,258 was measured as of June 30, 2021 and was determined by an actuarial valuation performed as of December 31, 2020.

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

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	2.16 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 Projection Scale MP-2021.
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, 2020 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 discount rate was updated in accordance with the requirements of GASB 75.
2. 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, 2020	\$ 29,542
Changes for the year:	
Service cost	11,066
Interest	898
Effect of economic/demographic gains or losses	(9,272)
Effect of assumptions changes or inputs	24
Net changes	2,716
Balance at December 31, 2021	\$ 32,258

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 (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	\$ 32,556	\$ 32,258	\$ 31,626

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	\$ 32,258	\$ 32,258	\$ 32,258



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, 2021, the City recognized OPEB expense of \$ 7,657. At December 31, 2021, 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	\$ -	\$ (31,267)
Changes of assumptions	1,225	(579)
	<u>\$ 1,225</u>	<u>\$ (31,846)</u>

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

Year Ended December 31,	
2022	\$ (4,307)
2023	(4,307)
2024	(4,307)
2025	(4,307)
2026	(4,283)
Thereafter	(9,110)
	<u>\$ (30,621)</u>

Aggregate Other Postemployment Healthcare Benefit Information

	Balances at December 31, 2021		
	Health Insurance	Disability Benefits and Life Insurance	Total
Total OPEB liability	\$ 937,093	\$ 32,258	\$ 969,351
Total deferred outflows of resources	110,443	1,225	111,668
Total deferred inflows of resources	(520,085)	(31,846)	(551,931)

The aggregate amount of OPEB expenses for the two OPEB plans for the year ended December 31, 2021 was \$ (108,370).

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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](http://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 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

CITY OF MISSION, KANSAS  
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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, 2021.

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 8.87% for KPERS and 22.80% for KP&F for the year ended December 31, 2021. Contributions to the Pension Plan from the City were \$ 247,362 for KPERS and \$ 426,499 for KP&F for the year ended December 31, 2021.

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

At December 31, 2021, the City reported a liability of \$ 1,581,386 for KPERS and \$ 3,141,993 for KP&F for its proportionate share of the KPERS collective net pension liability. The collective net pension liability

CITY OF MISSION, KANSAS  
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was measured by KPERS as of June 30, 2021, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021.

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, 2021.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2021, the City's proportion for KPERS was .131787%, which was an decrease of .004477% from its proportion measured as of June 30, 2020. At June 30, 2021, the City's proportion for KP&F was .329265%, which was a decrease of .025289% from its proportion measured as of June 30, 2020.

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For the year ended December 31, 2021, the City recognized pension expense of \$ 165,873 for KPERS and \$ 415,420 for KP&F. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
KPERS		
Differences between expected and actual experience	\$ 62,421	\$ 14,319
Net difference between projected and actual earnings on pension plan investments	-	561,546
Changes of assumptions	311,298	-
Changes in proportionate share	206,519	102,554
City contributions subsequent to measurement date	120,163	-
Total KPERS	700,401	678,419
KP&F		
Differences between expected and actual experience	247,927	-
Net difference between projected and actual earnings on pension plan investments	-	824,306
Changes of assumptions	399,666	-
Changes in proportionate share	43,505	245,920
City contributions subsequent to measurement date	216,842	-
Total KP&F	907,940	1,070,226
Total	\$ 1,608,341	\$ 1,748,645

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The \$ 120,163 and \$ 216,842 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, 2022. 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,	
<b>KPERS</b>	
2022	\$ 7,661
2023	6,637
2024	14,565
2025	(135,897)
2026	8,853
	<hr/>
Total KPERS	(98,181)
	<hr/>
<b>KP&amp;F</b>	
2022	(22,605)
2023	(37,825)
2024	(91,962)
2025	(235,541)
2026	8,805
	<hr/>
Total KP&F	(379,128)
	<hr/>
	\$ (477,309)
	<hr/>

*Actuarial Assumptions*

The total pension liability for KPERS in the December 31, 2020 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	3.50 to 12.00 percent
Long-term rate of return, net of investment expense, and including price inflation	7.25 percent
Payroll growth assumption	3.00 percent

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Changes in actuarial assumptions and methods in the December 31, 2020 actuarial valuation were as follows:

Both Groups

- Investment return assumption was lowered from 7.75% to 7.25%.

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, 2020 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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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	100.00%	

*Discount Rate*

The discount rate used by KPERS to measure the total pension liability was 7.25%. 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-

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NOTES TO BASIC FINANCIAL STATEMENTS  
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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 7.25%, 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:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
City's KPERS proportionate share of the collective net pension liability	\$ 2,601,227	\$ 1,581,386	\$ 726,121
City's KP&F proportionate share of the collective net pension liability	4,715,831	3,141,993	1,825,477
	<u>\$ 7,317,058</u>	<u>\$ 4,723,379</u>	<u>\$ 2,551,598</u>

*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 2021 were \$ 47,066 and \$ 34,829, 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



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corresponding amount recorded as deferred inflows. Special assessments receivable at December 31, 2021, in the fund financial statements totaled \$ 8,393,976.

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.

13 - Interfund Transfers

Transfers by fund for the year ended December 31, 2021 were as follows:

Transfers out	Transfers in			
	Stormwater	Solid Waste	Capital Improvement	Total
General	\$ -	\$ 75,000	\$ 1,096,720	\$ 1,171,720
Stormwater	-	-	267,993	267,993
Nonmajor governmental	85,000	-	-	85,000
	<u>\$ 85,000</u>	<u>\$ 75,000</u>	<u>\$ 1,364,713</u>	<u>\$ 1,524,713</u>

The City uses interfund transfers to share costs between funds.

14 - Amounts Due to and from Other Funds

As of December 31, 2021, the City had \$ 120 due from the Mission Farm and Flower Market Fund to the General Fund.

15 - Tax Abatements

The City of Mission has utilized a number of economic development incentives that are authorized under Kansas state statutes including 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 cost it may incur in

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NOTES TO BASIC FINANCIAL STATEMENTS  
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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 footnote provides information on current economic development projects that the City of Mission has undertaken utilizing these tools. Many projects use more than one tool, and by their very nature incorporate some form of tax abatement.

**Tax Increment Financing (TIF):** The Kansas TIF Act (K.S.A. 12-1770 et seq) authorize 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 of Mission.

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, or for certain public improvements that encourage future 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 of Mission establishes individual funds for each TIF district that is adopted in order to track the property and sales tax collected and reimbursed back to the developer. The funds are shown as non-major governmental funds in this comprehensive annual financial report. For the fiscal year ending December 31, 2021, the City applied incremental revenues to TIF projects as follows:

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<b>Project Name:</b>	Gateway (Rock Creek TIF District #1)
<b>Project Description:</b>	650,000 sq. ft. mix-used redevelopment of the former Mission Mall site. Project to include 168 apartment unit, 200+ room hotel, 5-story office building, food hall, movie-entertainment complex, and general retail.
<b>Total Project Costs:</b>	\$215,000,000
<b>Total TIF Eligible Costs:</b>	\$44,000,000
<b>TIF Base Year Established:</b>	2006 – Ordinance 1190, Ordinance 1195, Ordinance 1255, Ordinance 1508
<b>TIF Project Plan Adopted:</b>	2017 – Ordinance 1468
<b>Approved TIF:</b>	100% ad valorem property tax increment, 55% sales tax increment, and 100% of the transient guest sales tax increment.
<b>Reimbursement Method:</b>	Issuance of Special Obligation Bonds to be repaid from property and sales tax increment for a period of 20 years.
<b>2021 Total TIF Abatement:</b>	\$0
<b>TIF Abatement to Date:</b>	\$0
<b>Project Commitments:</b>	Mixed-use project in the City's downtown with public amenities.
<b>Additional Comments:</b>	Though started, this project has not been completed due to developer's inability to secure financing.

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<b>Project Name:</b>	Capitol Federal Savings Bank (Rock Creek TIF District #2A)
<b>Project Description:</b>	Construction of a new 3,700 sq. ft. commercial building in the City's downtown.
<b>Total Project Costs:</b>	\$3,765,000
<b>Total TIF Eligible Costs:</b>	\$530,000
<b>TIF Base Year Established:</b>	2006 – Ordinance 1190, Ordinance 1195, Ordinance 1299, Ordinance 1508
<b>TIF Project Plan Adopted:</b>	2010 – Ordinance 1299
<b>Approved TIF:</b>	50% ad valorem property tax increment
<b>Reimbursement Method:</b>	The developer is to be reimbursed as increment is generated annually for up to 20 years or until eligible costs are paid.
<b>2021 Total Abatement:</b>	\$10,014
<b>TIF Abatement to Date:</b>	\$31,042
<b>Project Commitments:</b>	New bank facility in a prominent location in the city's downtown; public improvements to Nall Ave., Johnson Drive, and Martway St.; parking for trail; land swap for old bank site to create new transient stop; and improvements to the Rock Creek storm channel.
<b>Additional Comments:</b>	This TIF district was part of a larger Rock Creek TIF District #1 that was subdivided into smaller districts in 2019. Once this division occurred, the base year property tax amount was more defined and smaller, allowing property tax increment to be generated from the project.

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<b>Project Name:</b>	Rock Creek TIF District #3
<b>Project Description:</b>	Redevelopment of the area around the Rock Creek storm channel.
<b>Total Project Costs:</b>	\$0
<b>Total TIF Eligible Costs:</b>	\$0
<b>TIF Base Year Established:</b>	2006 – Ordinance 1190, Ordinance 1195, Ordinance 1508
<b>TIF Project Plan Adopted:</b>	No project plan has been developed at this time.
<b>Approved TIF:</b>	No project plan has been developed at this time.
<b>Reimbursement Method:</b>	No project plan has been developed at this time.
<b>2021 Total Abatement:</b>	\$40,108
<b>TIF Abatement to Date:</b>	\$109,014
<b>Project Commitments:</b>	No project plan has been developed at this time.
<b>Additional Comments:</b>	This TIF district was part of a larger Rock Creek TIF District #1 that was subdivided into smaller districts in 2019. Once this division occurred, the base year property tax amount was more defined and smaller, allowing property tax increment to be generated from the project.

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<b>Project Name:</b>	Rock Creek TIF District #4
<b>Project Description:</b>	Redevelopment of the area around the Rock Creek storm channel.
<b>Total Project Costs:</b>	\$0
<b>Total TIF Eligible Costs:</b>	\$0
<b>TIF Base Year Established:</b>	2006 – Ordinance 1190, Ordinance 1195, Ordinance 1508
<b>TIF Project Plan Adopted:</b>	No project plan has been developed at this time.
<b>Approved TIF:</b>	No project plan has been developed at this time.
<b>Reimbursement Method:</b>	No project plan has been developed at this time.
<b>2021 Total Abatement:</b>	\$8,111
<b>TIF Abatement to Date:</b>	\$48,051
<b>Project Commitments:</b>	No project plan has been developed at this time.
<b>Additional Comments:</b>	This TIF district was part of a larger Rock Creek TIF District #1 that was subdivided into smaller districts in 2019. Once this division occurred, the base year property tax amount was more defined and smaller, allowing property tax increment to be generated from the project.

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<b>Project Name:</b>	Mission Crossing TIF District
<b>Project Description:</b>	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.
<b>Total Project Costs:</b>	\$24,000,000
<b>Total TIF Eligible Costs:</b>	\$14,600,000
<b>TIF Base Year Established:</b>	2010 – Ordinance 1316
<b>TIF Project Plan Adopted:</b>	2010 – Ordinance 1324
<b>Approved TIF:</b>	100% ad valorem property tax increment and sales tax increment
<b>Reimbursement Method:</b>	The developer is to be reimbursed as increment is generated annually for up to 20 years.
<b>2021 Total Abatement:</b>	\$196,687
<b>TIF Abatement to Date:</b>	\$2,040,257

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**Project Commitments:** Development of a mixed-use project in conformance with the City's Form Based Code and a donation of land for a small public park. City committed to construction of transit stops utilizing a TIGER grant.

**Additional Comments:** None

**Project Name:** Silvercrest at Broadmoor TIF District  
**Project Description:** Development of a 162,000 sq. ft. assisted living and memory care facility.  
**Total Project Costs:** \$22,000,000  
**Total TIF Eligible Costs:** \$2,800,000  
**TIF Base Year Established:** 2017 – Ordinance 1455  
**TIF Project Plan Adopted:** No project plan has been developed at this time.  
**Approved TIF:** No project plan has been developed at this time.  
**Reimbursement Method:** No project plan has been developed at this time.  
**2021 Total Abatement:** \$2,980  
**TIF Abatement to Date:** \$9,582  
**Project Commitments:** Redevelopment of an un-used parcel of property into a development project in conformance with the City's Form Based Code.  
**Additional Comments:** The developer withdrew their development application prior to adoption of an actual TIF project plan. The district has been generating a nominal property tax increment that is being collected by the City.

**Project Name:** Mission Trails TIF District  
**Project Description:** Development of a five-story, 201-unit apartment building and four-level parking structure in the City's downtown.  
**TIF Base Year Established:** 2017 – Ordinance 1457  
**TIF Project Plan Adopted:** 2017 – Ordinance 1467  
**Approved TIF:** 100% ad valorem property tax increment  
**Reimbursement Method:** Developer is reimbursed as increment is generated annually.  
**2021 Total Abatement:** \$175,141  
**TIF Abatement to Date:** \$461,182  
**Project Commitments:** 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.

**Industrial Revenue Bonds:** Kansas State Statute K.S.A. 12-1740 et seq authorizes the cities and counties to issue industrial revenue bonds (IRBs) for the purchase, construction, improvement, or repair of certain types of facilities including commercial, industrial, and multi-family facilities. City Council Policy 116 provides further guidance on the use of IRBs. Most often IRBs are used to grant a sales tax exemption on materials and labor associated with any construction, improvements, or repairs. This exemption applies to state, county, and local sales tax.

As of December 31, 2021, there are two issuances of industrial revenue bonds (IRBs) outstanding. The issuances were for the Gateway development project with an outstanding amount of \$ 78,000 and the Mission Square project with an outstanding amount of \$ 8,099,168. Both have been issued for sales tax exemption on materials and labor.

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Community Improvement District: Kansas State Statute K.S.A. 12-6a26 et seq permits cities and counties to establish a community improvement district (CID) for the purpose of imposing a tax assessment on property within the district or impose an additional sales tax up to 2% on retail activity within the district. The revenue generated from the tax assessment or additional sales tax may be used to reimburse the developer for certain eligible costs associated with the construction and operation of improvements within the district.

Currently, there are two active CIDs in the City of Mission – Mission Crossing and Cornerstone Commons. Mission Crossing collected \$107,569 in a 1% CID sales tax and Cornerstone Commons collected \$69,071 in a 1% CID sales tax in the year ending December 31, 2021. Because these are additional taxes collected above what the City would normally collect, they are not considered to be a tax abatement.

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 expenditures and liabilities, but, rather, as restricted, committed, or assigned fund balance. At December 31, 2021, the City's recorded encumbrances in governmental funds were as follows:

General fund	\$ 1,939,059
Capital improvement fund	135,000
Parks & recreation sales tax fund	388,715
Equipment reserve and replacement fund	<u>36,395</u>
	<u>\$ 2,499,169</u>

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.

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

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 Four Fiscal Years<sup>1</sup>

	2021	2020	2019	2018
Total OPEB liability:				
Service cost	\$ 42,489	\$ 47,552	\$ 61,739	\$ 71,671
Interest cost	17,412	30,158	44,703	57,439
Difference between expected and actual experience	89,984	(109,521)	12,768	(610,943)
Changes in assumptions and other inputs	(53,663)	49,521	(372,880)	(58,177)
Benefit payments	(37,490)	(33,546)	(36,663)	(42,597)
Net change in total OPEB liability	58,732	(15,836)	(290,333)	(582,607)
Total OPEB liability, beginning	878,361	894,197	1,184,530	1,767,137
Total OPEB liability, ending	<u>\$ 937,093</u>	<u>\$ 878,361</u>	<u>\$ 894,197</u>	<u>\$1,184,530</u>
Covered employee payroll	\$4,551,124	\$5,068,014	\$4,319,077	\$3,602,521
City's total OPEB liability as a percentage of covered employee payroll	20.6%	17.3%	20.7%	32.9%

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

There are no assets accumulated in a trust that meets the criteria of the GASB codification to pay related benefits for the OPEB plan.

CITY OF MISSION, KANSAS  
Schedule of Changes in the City's Total OPEB Liability and Related Ratios -  
Disability Benefits and Life Insurance  
Last Four Fiscal Years<sup>1</sup>

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:				
Service cost	\$ 11,066	\$ 7,980	\$ 8,821	\$ 8,723
Interest on total OPEB liability	898	1,198	1,598	1,458
Effect of economic/demographic gains or losses	(9,272)	(7,128)	(16,954)	(9,371)
Effect of assumptions changes or inputs	<u>24</u>	<u>1,226</u>	<u>327</u>	<u>(352)</u>
Net change in total OPEB liability	2,716	3,276	(6,208)	458
Total OPEB liability, beginning	<u>29,542</u>	<u>26,266</u>	<u>32,474</u>	<u>32,016</u>
Total OPEB liability, ending	<u><u>\$ 32,258</u></u>	<u><u>\$ 29,542</u></u>	<u><u>\$ 26,266</u></u>	<u><u>\$ 32,474</u></u>
Covered employee payroll	\$2,307,798	\$2,323,164	\$1,821,013	\$2,095,328
City's total OPEB liability as a percentage of covered employee payroll	1.40%	1.27%	1.44%	1.55%

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

There are no assets accumulated in a trust that meets the criteria of the GASB codification to pay related benefits for the OPEB plan.

CITY OF MISSION, KANSAS  
Schedule of City's Proportionate Share of the Collective Net Pension Liability  
Kansas Public Employees Retirement System  
Last Seven Fiscal Years<sup>1</sup>

	2021		2020		2019		2018		2017	
	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	0.132%	0.329%	0.136%	0.355%	0.112%	0.357%	0.121%	0.345%	0.119%	0.360%
City's proportionate share of the net pension liability	\$ 1,581,386	\$ 3,141,993	\$ 2,362,346	\$ 4,372,136	\$ 1,564,764	\$ 3,616,206	\$ 1,685,259	\$ 3,320,799	\$ 1,725,733	\$ 3,377,855
City's covered payroll <sup>2</sup>	\$ 2,520,427	\$ 1,844,517	\$ 2,507,064	\$ 1,969,894	\$ 2,075,917	\$ 1,919,377	\$ 2,164,266	\$ 1,786,086	\$ 2,113,273	\$ 1,799,123
City's proportionate share of the net pension liability as a percentage of its covered payroll	62.74%	170.34%	94.23%	221.95%	75.38%	188.41%	77.87%	185.93%	81.66%	187.75%
Plan fiduciary net position as a percentage of the total pension liability	81.14%	76.09%	70.77%	66.81%	75.02%	71.22%	74.22%	71.53%	72.15%	70.99%
	2016		2015							
	Local	Police and Firemen	Local	Police and Firemen						
City's proportion of the collective net pension liability	0.121%	0.357%	0.121%	0.354%						
City's proportionate share of the net pension liability	\$ 1,870,018	\$ 3,319,196	\$ 1,588,416	\$ 2,569,469						
City's covered payroll <sup>2</sup>	\$ 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	91.27%	184.79%	77.57%	159.24%						
Plan fiduciary net position as a percentage of the total pension liability	68.55%	69.30%	71.98%	74.60%						

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

<sup>2</sup> 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 Seven Fiscal Years<sup>1</sup>

	2021		2020		2019		2018		2017	
	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen
Contractually required contribution	\$ 247,362	\$ 426,499	\$ 242,655	\$ 417,037	\$ 226,244	\$ 432,079	\$ 199,116	\$ 373,428	\$ 175,703	\$ 326,539
Contributions in relation to the contractually required contribution	247,362	426,499	242,655	417,037	226,244	432,079	199,116	373,428	175,703	326,539
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,624,468	\$ 1,912,563	\$ 2,482,442	\$ 1,901,842	\$ 2,309,138	\$ 1,954,501	\$ 2,155,668	\$ 1,876,016	\$ 2,076,861	\$ 1,715,917
Contributions as a percentage of covered payroll	9.43%	22.30%	9.77%	21.93%	9.80%	22.11%	9.24%	19.91%	8.46%	19.03%

	2016		2015	
	Local	Police and Firemen	Local	Police and Firemen
Contractually required contribution	\$ 194,456	\$ 362,921	\$ 194,783	\$ 351,871
Contributions in relation to the contractually required contribution	194,456	362,921	194,783	351,871
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,118,261	\$ 1,777,281	\$ 2,054,675	\$ 1,647,336
Contributions as a percentage of covered payroll	9.18%	20.42%	9.48%	21.36%

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

## SUPPLEMENTARY INFORMATION

CITY OF MISSION, KANSAS  
COMBINING BALANCE SHEET  
GENERAL FUND  
December 31, 2021

	General	Municipal Court	Cafeteria Plan	Total
Assets:				
Cash and investments	\$ 4,237,940	\$ -	\$ 41,846	\$ 4,279,786
Restricted cash and investments	2,328,708	55,162	-	2,383,870
Receivables:				
Taxes	4,140,681	-	-	4,140,681
Due from other funds	120	-	-	120
Other	136,335	-	-	136,335
Land held for resale	100,000	-	-	100,000
Total assets	<u>\$ 10,943,784</u>	<u>\$ 55,162</u>	<u>\$ 41,846</u>	<u>\$ 11,040,792</u>
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ 751,435	\$ -	\$ -	\$ 751,435
Accrued liabilities	253,391	-	-	253,391
Payable from restricted assets:				
Municipal court bonds	-	55,162	-	55,162
Unearned revenue	113,222	-	-	113,222
Total liabilities	<u>1,118,048</u>	<u>55,162</u>	<u>-</u>	<u>1,173,210</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	2,950,776	-	-	2,950,776
Fund balances:				
Restricted	2,328,708	-	-	2,328,708
Committed	194,002	-	-	194,002
Assigned	349,219	-	-	349,219
Unassigned	4,003,031	-	41,846	4,044,877
Total fund balances	<u>6,874,960</u>	<u>-</u>	<u>41,846</u>	<u>6,916,806</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,943,784</u>	<u>\$ 55,162</u>	<u>\$ 41,846</u>	<u>\$ 11,040,792</u>

CITY OF MISSION, KANSAS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GENERAL FUND  
Year Ended December 31, 2021

	General	Municipal Court	Cafeteria Plan	Total
Revenues:				
Taxes	\$ 10,124,935	\$ -	\$ -	\$ 10,124,935
Intergovernmental	147,486	-	-	147,486
Licenses and permits	126,233	-	-	126,233
Charges for services	800,479	-	-	800,479
Fines and fees	607,376	-	-	607,376
Interest	798	-	-	798
Miscellaneous	231,016	-	50,570	281,586
Total revenues	12,038,323	-	50,570	12,088,893
Expenditures:				
Current:				
General government	2,069,651	-	49,319	2,118,970
Public safety	3,884,795	-	-	3,884,795
Public works	2,122,712	-	-	2,122,712
Culture and recreation	2,510,620	-	-	2,510,620
Capital outlay	1,561,750	-	-	1,561,750
Debt service:				
Principal	170,000	-	-	170,000
Interest and other charges	97,433	-	-	97,433
Total expenditures	12,416,961	-	49,319	12,466,280
Excess (deficiency) of revenues over (under) expenditures	(378,638)	-	1,251	(377,387)
Other financing sources (uses):				
Transfers out	(1,171,720)	-	-	(1,171,720)
Bonds issued	3,205,000	-	-	3,205,000
Premium on bonds issued	171,731	-	-	171,731
Total other financing sources (uses)	2,205,011	-	-	2,205,011
Net change in fund balances	1,826,373	-	1,251	1,827,624
Fund balances, beginning	5,048,587	-	40,595	5,089,182
Fund balances, ending	\$ 6,874,960	\$ -	\$ 41,846	\$ 6,916,806

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 Trails 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. **Capitol Federal TIF Fund** – The Rock Creek Tax Increment Financing (TIF) district was established in 2006 for the purpose of spurring new development within the areas that makes up the Rock Creek storm water channel (primarily areas along Johnson Drive and Martway) and to provide funding for improvements to the storm water channel and properties within its floodplain. New property tax and sales tax revenue generated from new development within the district is the intended source of funding for creek improvements and other public improvements. In 2010, the Rock Creek TIF District #2A was carved out as a subset of the district for funding of certain cost associated with the development of a Capitol Federal Savings and Loan bank at the southwest corner of Nall Avenue and Johnson Drive. The Rock Creek TIF District #2A was structured to reimburse the developer on a “pay-as-you-go” basis with reimbursement coming from the property tax on the assessed valuation for the completed project (property tax increment) less the assessed valuation for the property prior to the project being completed, the (base valuation). However, the new assessed valuation for the completed bank development was less than the base valuation, because the base valuation included all of the properties within the larger Rock Creek TIF District. This was corrected in the fall of 2019 when the entire Rock Creek TIF District was split up into small five smaller TIF Districts, Rock Creek TIF District #2A being one of them. An increment should now be recognized from the new assessed value with the improvement (the bank) on that particular parcel of property less the original, base assessed value for the parcel without the improvement. The City will recognize this increment with the 2020 property tax roll and reimburse the developer accordingly. New property tax and sales tax revenue generated from new development within the district is the intended source of funding for creek improvements and other public improvements.
15. **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.
16. **Rock Creek TIF District #3** – Established to account for the incremental property tax and sales tax that may be generated from new development projects that occur in the 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). No specific TIF project plans have been submitted to date.
17. **Rock Creek TIF District #4** – Established to account for the incremental property tax and sales tax that may be generated from new development projects that occur in the 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). No specific TIF project plans have been submitted to date.

18. **ARPA Fund** – Fund for the City's portion of Federal Covid Relief Funds distributed by the State of Kansas. The American Rescue Plan Act of 2021 established the Coronavirus State and Local Fiscal Recovery Funds, designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts.
19. **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, 2021

	Special Revenue Funds						
	Special Alcohol	Special Parks and Recreation	Special Law Enforcement	Special Highway	School District Sales Tax	Mission Convention and Visitors Bureau	Donations and Gifts
Assets:							
Cash and investments	\$ 110,547	\$ 137,698	\$ 17,917	\$ 581,231	\$ 18,163	\$ 37,643	\$ 106,591
Receivables:							
Taxes	-	-	-	-	-	-	-
Other	-	27,500	-	67,515	-	-	-
Total assets	<u>\$ 110,547</u>	<u>\$ 165,198</u>	<u>\$ 17,917</u>	<u>\$ 648,746</u>	<u>\$ 18,163</u>	<u>\$ 37,643</u>	<u>\$ 106,591</u>
Liabilities, deferred inflows of resources, and fund balances:							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,792	\$ -
Due to other funds	-	-	-	-	-	-	-
Unearned revenue - grant proceeds other than timing	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,792</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Fund balances:							
Restricted	110,547	165,198	17,917	648,746	18,163	27,851	106,591
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>110,547</u>	<u>165,198</u>	<u>17,917</u>	<u>648,746</u>	<u>18,163</u>	<u>27,851</u>	<u>106,591</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 110,547</u>	<u>\$ 165,198</u>	<u>\$ 17,917</u>	<u>\$ 648,746</u>	<u>\$ 18,163</u>	<u>\$ 37,643</u>	<u>\$ 106,591</u>

(Continued)

CITY OF MISSION, KANSAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
(Continued)  
December 31, 2021

	Special Revenue Funds						
	Rock Creek Drainage District #1	Rock Creek Drainage District #2	Mission Crossing TIF	Silvercrest TIF	Cornerstone Commons CID	Mission Trails TIF	Capitol Federal TIF
Assets:							
Cash and investments	\$ 5,461	\$ 21,724	\$ 36,542	\$ 6,602	\$ 11,958	\$ -	\$ 21,028
Receivables:							
Taxes	26,650	70,447	196,687	2,980	11,730	175,143	10,014
Other	-	-	-	-	-	-	-
Total assets	<u>\$ 32,111</u>	<u>\$ 92,171</u>	<u>\$ 233,229</u>	<u>\$ 9,582</u>	<u>\$ 23,688</u>	<u>\$ 175,143</u>	<u>\$ 31,042</u>
Liabilities, deferred inflows of resources, and fund balances:							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 216,536	\$ -	\$ 17,271	\$ 175,143	\$ -
Due to other funds	-	-	-	-	-	-	-
Unearned revenue - grant proceeds other than timing	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>216,536</u>	<u>-</u>	<u>17,271</u>	<u>175,143</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	<u>26,650</u>	<u>70,447</u>	<u>162,566</u>	<u>2,980</u>	<u>-</u>	<u>175,143</u>	<u>10,014</u>
Fund balances:							
Restricted	-	-	-	-	-	-	-
Committed	5,461	21,724	-	6,602	6,417	-	21,028
Assigned	-	-	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>(145,873)</u>	<u>-</u>	<u>-</u>	<u>(175,143)</u>	<u>-</u>
Total fund balances	<u>5,461</u>	<u>21,724</u>	<u>(145,873)</u>	<u>6,602</u>	<u>6,417</u>	<u>(175,143)</u>	<u>21,028</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,111</u>	<u>\$ 92,171</u>	<u>\$ 233,229</u>	<u>\$ 9,582</u>	<u>\$ 23,688</u>	<u>\$ 175,143</u>	<u>\$ 31,042</u>

(Continued)

CITY OF MISSION, KANSAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
(Continued)  
December 31, 2021

	Special Revenue Funds					Capital Projects	
	Transportation Utility	Rock Creek TIF District #3	Rock Creek TIF District #4	ARPA	Mission Farm and Flower Market	Equipment Reserve and Replacement	Total Nonmajor Governmental Funds
Assets:							
Cash and investments	\$ 13,399	\$ 68,906	\$ 39,940	\$ 756,255	\$ 14,807	\$ 367,672	\$ 2,374,084
Receivables:							
Taxes	-	40,108	8,111	-	-	-	541,870
Other	-	-	-	-	-	-	95,015
Total assets	<u>\$ 13,399</u>	<u>\$ 109,014</u>	<u>\$ 48,051</u>	<u>\$ 756,255</u>	<u>\$ 14,807</u>	<u>\$ 367,672</u>	<u>\$ 3,010,969</u>
Liabilities, deferred inflows of resources, and fund balances:							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 258	\$ -	\$ 419,000
Due to other funds	-	-	-	-	120	-	120
Unearned revenue - grant proceeds other than timing	-	-	-	756,255	-	-	756,255
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>756,255</u>	<u>378</u>	<u>-</u>	<u>1,175,375</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	40,108	8,111	-	-	-	496,019
Fund balances:							
Restricted	-	-	-	-	-	-	1,095,013
Committed	13,399	68,906	39,940	-	14,429	331,277	529,183
Assigned	-	-	-	-	-	36,395	36,395
Unassigned	-	-	-	-	-	-	(321,016)
Total fund balances	<u>13,399</u>	<u>68,906</u>	<u>39,940</u>	<u>-</u>	<u>14,429</u>	<u>367,672</u>	<u>1,339,575</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,399</u>	<u>\$ 109,014</u>	<u>\$ 48,051</u>	<u>\$ 756,255</u>	<u>\$ 14,807</u>	<u>\$ 367,672</u>	<u>\$ 3,010,969</u>

CITY OF MISSION, KANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended December 31, 2021

	Special Revenue Funds						
	Special Alcohol	Special Parks and Recreation	Special Law Enforcement	Special Highway	School District Sales Tax	Mission Convention and Visitors Bureau	Donations and Gifts
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,500	\$ -
Intergovernmental	88,860	114,779	-	289,526	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and fees	-	-	2,144	-	-	-	-
Interest	-	53	-	14	-	1	-
Miscellaneous	-	27,500	6,935	-	-	2,673	64,296
Total revenues	88,860	142,332	9,079	289,540	-	58,174	64,296
Expenditures:							
Current:							
General government	88,510	-	-	-	-	83,711	6,476
Public works	-	-	-	64,092	-	-	-
Culture and recreation	-	20,314	-	-	-	-	-
Capital outlay	-	136,821	9,200	-	-	9,699	-
Debt service:							
Principal	-	62,354	-	-	-	-	-
Interest	-	831	-	-	-	-	-
Total expenditures	88,510	220,320	9,200	64,092	-	93,410	6,476
Excess (deficiency) of revenues over (under) expenditures	350	(77,988)	(121)	225,448	-	(35,236)	57,820
Other financing sources (uses):							
Transfer out	-	-	-	-	-	-	-
Capital lease	-	136,821	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	136,821	-	-	-	-	-
Net change in fund balances	350	58,833	(121)	225,448	-	(35,236)	57,820
Fund balances, beginning	110,197	106,365	18,038	423,298	18,163	63,087	48,771
Fund balances, ending	\$ 110,547	\$ 165,198	\$ 17,917	\$ 648,746	\$ 18,163	\$ 27,851	\$ 106,591

(Continued)

CITY OF MISSION, KANSAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

(Continued)  
Year Ended December 31, 2021

	Special Revenue Funds						
	Rock Creek Drainage District #1	Rock Creek Drainage District #2	Mission Crossing TIF	Silvercrest TIF	Cornerstone Commons CID	Mission Trails TIF	Capitol Federal TIF
Revenues:							
Taxes	\$ 7,604	\$ 70,153	\$ 548,771	\$ 6,051	\$ 68,677	\$ 286,039	\$ 21,028
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and fees	-	-	-	-	-	-	-
Interest	-	1	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	7,604	70,154	548,771	6,051	68,677	286,039	21,028
Expenditures:							
Current:							
General government	-	-	510,183	-	69,071	461,182	-
Public works	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	-	-	510,183	-	69,071	461,182	-
Excess (deficiency) of revenues over (under) expenditures	7,604	70,154	38,588	6,051	(394)	(175,143)	21,028
Other financing sources (uses):							
Transfer out	(15,000)	(70,000)	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	(15,000)	(70,000)	-	-	-	-	-
Net change in fund balances	(7,396)	154	38,588	6,051	(394)	(175,143)	21,028
Fund balances, beginning	12,857	21,570	(184,461)	551	6,811	-	-
Fund balances, ending	\$ 5,461	\$ 21,724	\$ (145,873)	\$ 6,602	\$ 6,417	\$ (175,143)	\$ 21,028

(Continued)

CITY OF MISSION, KANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 (Continued)  
 Year Ended December 31, 2021

	Special Revenue Funds					Capital Projects Fund	
	Transportation Utility	Rock Creek TIF District #3	Rock Creek TIF District #4	ARPA	Mission Farm and Flower Market	Equipment Reserve and Replacement	Total Nonmajor Governmental Funds
Revenues:							
Taxes	\$ -	\$ 68,906	\$ 39,940	\$ -	\$ -	\$ -	\$ 1,172,669
Intergovernmental	-	-	-	-	-	-	493,165
Charges for services	-	-	-	-	7,385	-	7,385
Fines and fees	-	-	-	-	-	-	2,144
Interest	-	-	-	-	-	17	86
Miscellaneous	-	-	-	-	1,129	-	102,533
Total revenues	-	68,906	39,940	-	8,514	17	1,777,982
Expenditures:							
Current:							
General government	396	-	-	-	9,073	-	1,228,602
Public works	-	-	-	-	-	-	64,092
Culture and recreation	-	-	-	-	-	-	20,314
Capital outlay	-	-	-	-	2,282	318,314	476,316
Debt service:							
Principal	-	-	-	-	-	-	62,354
Interest	-	-	-	-	-	-	831
Total expenditures	396	-	-	-	11,355	318,314	1,852,509
Excess (deficiency) of revenues over (under) expenditures	(396)	68,906	39,940	-	(2,841)	(318,297)	(74,527)
Other financing sources (uses):							
Transfer out	-	-	-	-	-	-	(85,000)
Capital lease	-	-	-	-	-	-	136,821
Sale of capital assets	-	-	-	-	-	199,375	199,375
Total other financing sources (uses)	-	-	-	-	-	199,375	251,196
Net change in fund balances	(396)	68,906	39,940	-	(2,841)	(118,922)	176,669
Fund balances, beginning	13,795	-	-	-	17,270	486,594	1,162,906
Fund balances, ending	\$ 13,399	\$ 68,906	\$ 39,940	\$ -	\$ 14,429	\$ 367,672	\$ 1,339,575



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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 875,000	\$ 1,010,710	\$ 135,710
Interest	-	45	45
Total revenues	<u>875,000</u>	<u>1,010,755</u>	<u>135,755</u>
Expenditures:			
Capital outlay	665,100	660,663	4,437
Debt service	530,000	530,000	-
Contingency	<u>550,000</u>	<u>-</u>	<u>550,000</u>
Total expenditures	<u>1,745,100</u>	<u>1,190,663</u>	<u>554,437</u>
Net change in fund balance	(870,100)	(179,908)	690,192
Fund balance, beginning	<u>992,817</u>	<u>1,297,015</u>	<u>304,198</u>
Fund balance, ending	<u>\$ 122,717</u>	1,117,107	<u>\$ 994,390</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>388,715</u>	
Fund balance on the basis of GAAP		<u>\$ 1,505,822</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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 580,000	\$ 673,688	\$ 93,688
Miscellaneous	5,000	14	(4,986)
Total revenues	<u>585,000</u>	<u>673,702</u>	<u>88,702</u>
Expenditures:			
Contingency	200,000	-	200,000
Debt service	472,720	472,718	2
Total expenditures	<u>672,720</u>	<u>472,718</u>	<u>200,002</u>
Net change in fund balance	(87,720)	200,984	288,704
Fund balance, beginning	<u>447,604</u>	<u>500,753</u>	<u>53,149</u>
Fund balance, ending	<u>\$ 359,884</u>	<u>\$ 701,737</u>	<u>\$ 341,853</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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental revenue	\$ -	\$ 14,570	\$ 14,570
Interest	-	18	18
Miscellaneous	68,860	69,728	868
Total revenues	68,860	84,316	15,456
Expenditures:			
General government	45,000	1,124,541	(1,079,541)
Capital outlay	40,000	135,000	(95,000)
Contingency	1,000,000	-	1,000,000
Debt service	550,735	550,738	(3)
Total expenditures	1,635,735	1,810,279	(174,544)
Excess (deficiency) of revenues over (under) expenditures	(1,566,875)	(1,725,963)	(159,088)
Other financing sources:			
Transfers in	1,385,600	1,364,713	(20,887)
Net change in fund balance	(181,275)	(361,250)	(179,975)
Fund balance, beginning	625,138	508,259	(116,879)
Fund balance, ending	<u>\$ 443,863</u>	147,009	<u>\$ (296,854)</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>135,000</u>	
Fund balance on the basis of GAAP		<u>\$ 282,009</u>	

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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 70,000	\$ 88,860	\$ 18,860
Expenditures:			
Contingency	50,000	-	50,000
General government	95,000	88,510	6,490
Total expenditures	145,000	88,510	56,490
Net change in fund balance	(75,000)	350	75,350
Fund balance, beginning	86,202	110,197	23,995
Fund balance, ending	\$ 11,202	\$ 110,547	\$ 99,345

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:				
Intergovernmental	\$ 70,000	\$ 88,860	\$ 114,779	\$ 25,919
Miscellaneous	150	53	27,553	27,500
Total revenues	<u>70,150</u>	<u>88,913</u>	<u>142,332</u>	<u>53,419</u>
Expenditures:				
Culture and recreation	-	-	20,314	(20,314)
Capital outlay	20,000	156,395	136,821	19,574
Contingency	-	18,917	-	18,917
Debt service	67,655	67,655	63,185	4,470
Total expenditures	<u>87,655</u>	<u>242,967</u>	<u>220,320</u>	<u>22,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,505)</u>	<u>(154,054)</u>	<u>(77,988)</u>	<u>76,066</u>
Other financing sources (uses)				
Capital lease	-	137,000	136,821	(179)
Fund balance, beginning	<u>35,283</u>	<u>106,365</u>	<u>106,365</u>	<u>-</u>
Fund balance, ending	<u>\$ 17,778</u>	<u>\$ 89,311</u>	<u>\$ 165,198</u>	<u>\$ 75,887</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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 212,670	\$ 289,526	\$ 76,856
Miscellaneous	1,000	14	(986)
Total revenues	<u>213,670</u>	<u>289,540</u>	<u>75,870</u>
Expenditures:			
Public works	<u>350,000</u>	<u>64,092</u>	<u>285,908</u>
Net change in fund balance	(136,330)	225,448	361,778
Fund balance, beginning	<u>262,797</u>	<u>423,298</u>	<u>160,501</u>
Fund balance, ending	<u><u>\$ 126,467</u></u>	<u><u>\$ 648,746</u></u>	<u><u>\$ 522,279</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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 50,000	\$ 55,500	\$ 5,500
Interest	-	1	1
Miscellaneous	22,200	2,673	(19,527)
Total revenues	72,200	58,174	(14,026)
Expenditures:			
General government	100,000	83,711	16,289
Capital outlay	-	9,699	(9,699)
Total expenditures	100,000	93,410	6,590
Net change in fund balance	(27,800)	(35,236)	(7,436)
Fund balance, beginning	84,502	63,087	(21,415)
Fund balance, ending	\$ 56,702	\$ 27,851	\$ (28,851)

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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 25,038	\$ 7,604	\$ (17,434)
Interest	10	-	(10)
Total revenues	25,048	7,604	(17,444)
Expenditures:			
Contingency	41,000	-	41,000
Excess (deficiency) of revenues over (under) expenditures	(15,952)	7,604	23,556
Other financing uses:			
Transfers out	(15,000)	(15,000)	-
Net change in fund balance	(30,952)	(7,396)	23,556
Fund balance, beginning	30,952	12,857	(18,095)
Fund balance, ending	\$ -	\$ 5,461	\$ 5,461



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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 80,570	\$ 70,153	\$ (10,417)
Interest	100	1	(99)
Total revenues	80,670	70,154	(10,516)
Expenditures:			
Contingency	-	-	-
Excess (deficiency) of revenues over (under) expenditures	80,670	70,154	(10,516)
Other financing uses:			
Transfers out	(100,000)	(70,000)	30,000
Net change in fund balance	(19,330)	154	19,484
Fund balance, beginning	19,330	21,570	2,240
Fund balance, ending	\$ -	\$ 21,724	\$ 21,724

CITY OF MISSION, KANSAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
TIF FUNDS  
Year Ended December 31, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis Mission Crossing TIF	Actual Amounts Budgetary Basis Mission Trails TIF	Actual Amounts Budgetary Basis Capitol Federal TIF	Total	Variance with Final Budget - Positive (Negative)
Revenues:						
Taxes	\$ 275,464	\$ 548,771	\$ 286,039	\$ 21,028	\$ 855,838	\$ 580,374
Expenditures:						
General government	750,000	510,183	461,182	-	971,365	(221,365)
Net change in fund balance	(474,536)	38,588	(175,143)	21,028	(115,527)	359,009
Fund balance, beginning	(148,558)	(184,461)	-	-	(184,461)	(35,903)
Fund balance, ending	<u>\$ (623,094)</u>	<u>\$ (145,873)</u>	<u>\$ (175,143)</u>	<u>\$ 21,028</u>	<u>\$ (299,988)</u>	<u>\$ 323,106</u>

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, 2021

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 61,000	\$ 68,677	\$ 7,677
Expenditures:			
General government	61,000	69,071	(8,071)
Net change in fund balance	-	(394)	(394)
Fund balance, beginning	9,016	6,811	(2,205)
Fund balance, ending	<u>\$ 9,016</u>	<u>\$ 6,417</u>	<u>\$ (2,599)</u>

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, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:				
Interest	\$ -	\$ -	\$ 17	\$ 17
Miscellaneous	77,500	-	-	-
Total revenues	77,500	-	17	17
Expenditures:				
Public works	-	-	36,395	(36,395)
Capital outlay	170,000	318,313	119,034	199,279
Total expenditures	170,000	318,313	155,429	162,884
Deficiency of revenues under expenditures	(92,500)	(318,313)	(155,412)	162,901
Other financing sources:				
Sale of general capital assets	-	143,375	199,375	56,000
Net change in fund balance	(92,500)	(174,938)	43,963	218,901
Fund balance, beginning	311,958	486,594	287,314	(199,280)
Fund balance, ending	<u>\$ 219,458</u>	<u>\$ 311,656</u>	331,277	<u>\$ 19,621</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received			<u>36,395</u>	
Fund balance on the basis of GAAP			<u>\$ 367,672</u>	

CITY OF MISSION, KANSAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
ARPA FUND  
Year Ended December 31, 2021

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ 756,255	\$ -	\$ (756,255)
Expenditures:				
General government	-	-	-	-
Other financing uses:				
Transfers out	-	756,255	-	756,255
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

## 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.

CITY OF MISSION, KANSAS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 December 31, 2021

	License Reinstatement Fees	Alcohol and Drug Safety	Total Custodial Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Assets:			
Cash and investments	\$       1,424	\$       11,436	\$       12,860
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Net position:			
Restricted for individuals, organizations, and other governments	\$       1,424	\$       11,436	\$       12,860
	<u>                    </u>	<u>                    </u>	<u>                    </u>

CITY OF MISSION, KANSAS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 Year Ended December 31, 2021

	License Reinstatement Fees	Alcohol and Drug Safety	Total Custodial Funds
Additions:			
Reinstatement fees	\$ 17,894	\$ -	\$ 17,894
Judicial surcharge	4,620	-	4,620
Total additions	22,514	-	22,514
Deductions:			
Alcohol and drug program	-	210	210
Administration purchases	-	145	145
Reinstatement fee remittance	17,894	-	17,894
Judicial surcharge remittance	4,620	-	4,620
Total deductions	22,514	355	22,869
Net change in fiduciary net position	-	(355)	(355)
Net position, beginning	1,424	11,791	13,215
Net position, ending	\$ 1,424	\$ 11,436	\$ 12,860



## CITY OF MISSION, KANSAS

### Statistical Section

This part of the City of Mission's *Annual Comprehensive 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 Annual Comprehensive Financial Report for the relevant year.*

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Net investment in capital assets	\$ 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	\$ 50,186,427
Restricted	63,337	5,682	672,282	738,850	676,572	327,129	486,810	675,915	787,919	1,095,013
Unrestricted	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	10,350,684
Total net position	<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>	<u>\$ 61,632,124</u>

Source: City of Mission, Kansas Basic Financial Statements.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 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	\$ 4,979,183
Public safety	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	4,168,433
Public works	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	3,991,972
Culture and recreation	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	2,958,058
Interest on long-term debt	1,055,632	1,256,986	1,483,825	959,983	887,504	569,058	613,042	673,385	652,236	443,543
Total primary government expenses	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	16,541,189
Program revenues										
Governmental activities:										
Charges for services:										
General government	494,255	609,511	663,866	608,814	701,862	656,319	663,702	679,353	680,746	678,587
Public safety	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	667,520
Public works	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	2,599,362
Culture and recreation	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	800,479
Operating grants and contributions:										
General government	-	-	-	-	-	17,438	13,795	52,767	15,038	2,673
Public safety	55,474	57,824	47,323	70,816	75,844	84,694	80,109	88,603	382,524	147,486
Public works	492,870	1,070,856	1,988,215	2,019,400	398,346	991,936	416,396	871,947	1,123,523	507,735
Total primary government program revenues	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	5,403,842
Total primary government net (expense)	(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)	(11,137,347)
General revenues and other changes in net position										
Governmental activities:										
Taxes:										
Property	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	3,669,143
Sales	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	7,986,222
Transient guest	11,498	20,268	23,893	36,785	43,835	64,160	61,384	51,270	58,192	55,500
Motor vehicle	125,721	130,868	134,758	156,487	157,488	229,186	243,911	241,875	237,105	240,277
Franchise	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	1,030,860
Investment earnings	4,227	3,214	1,954	2,404	4,616	41,337	112,216	221,980	35,790	1,077
Miscellaneous	399,104	368,921	378,658	553,144	314,640	354,234	544,623	162,000	378,069	366,301
Gain on sale of capital assets	-	-	-	-	-	-	-	44,807	91,635	176,274
Total primary government	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	13,525,654
Change in net position governmental activities	\$ 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	\$ 2,388,307

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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund:										
Unassigned	\$ 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	\$ 4,044,877
Assigned	-	-	122,279	-	287,198	346,192	229,000	519,488	428,835	349,219
Committed	-	-	-	-	96,436	415,232	129,463	165,518	184,404	194,002
Restricted	-	-	-	-	-	-	-	-	-	2,328,708
Total general fund	<u>\$ 1,340,574</u>	<u>\$ 1,551,771</u>	<u>\$ 2,463,712</u>	<u>\$ 2,860,180</u>	<u>\$ 3,598,459</u>	<u>\$ 5,000,923</u>	<u>\$ 5,343,352</u>	<u>\$ 5,612,838</u>	<u>\$ 5,048,587</u>	<u>\$ 6,916,806</u>
All other governmental funds										
Restricted	\$ 4,989,510	\$ 10,353,222	\$ 1,695,376	\$ 1,332,431	\$ 1,982,634	\$ 327,129	\$ 486,810	\$ 675,915	\$ 787,919	\$ 1,095,013
Committed	5,610	15,566	60,615	42,829	33,434	1,644,131	4,538,874	8,191,754	4,505,685	3,774,265
Assigned	-	-	63,100	-	-	220,000	-	295,684	199,280	560,110
Unassigned	(48,129)	(46,223)	(45,010)	(41,720)	(30,882)	(27,179)	(149,768)	(161,521)	(207,756)	(321,016)
Total all other governmental funds	<u>\$ 4,946,991</u>	<u>\$ 10,322,565</u>	<u>\$ 1,774,081</u>	<u>\$ 1,333,540</u>	<u>\$ 1,985,186</u>	<u>\$ 2,164,081</u>	<u>\$ 4,875,916</u>	<u>\$ 9,001,832</u>	<u>\$ 5,285,128</u>	<u>\$ 5,108,372</u>

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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Taxes	\$ 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	\$ 12,982,002
Special assessments	10,426	-	-	-	-	-	-	-	-	-
Intergovernmental	548,344	1,128,680	2,035,538	2,090,216	474,190	1,076,630	496,505	960,550	1,203,076	655,221
Licenses and permits	134,743	198,191	135,133	141,750	152,245	162,439	155,469	155,897	155,331	126,233
Charges for services	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	3,952,196
Fines and fees	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	609,520
Special assessments	-	-	-	-	-	-	1,498,990	599,596	599,596	599,960
Interest	4,227	3,214	1,954	2,404	4,616	41,337	112,216	221,980	35,790	1,077
Miscellaneous	428,373	399,687	410,738	587,139	350,375	329,377	569,918	318,073	756,652	455,932
Total revenues	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	19,382,141
Expenditures:										
General government	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	5,066,287
Public safety	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	3,884,795
Public works	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	2,294,421
Culture and recreation	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	2,530,934
Capital outlay	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	3,268,624
Debt service:										
Principal	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	3,752,390
Interest and other charges	1,143,744	1,253,371	1,370,028	1,013,218	926,474	850,807	751,838	748,605	872,102	646,749
Total expenditures	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	21,444,200
Excess of revenues over (under) expenditures	(1,505,089)	(4,385,243)	(22,033,932)	(433,461)	1,022,005	675,093	2,816,796	173,475	(4,891,730)	(2,062,059)
Other financing sources (uses):										
Transfers in	682,000	325,557	351,450	1,339,356	1,181,764	1,334,887	1,478,111	1,763,148	1,488,682	1,524,713
Transfers out	(682,000)	(325,557)	(351,450)	(1,339,356)	(1,181,764)	(1,334,887)	(1,478,111)	(1,763,148)	(1,488,682)	(1,524,713)
Issuance of debt - bonds	4,360,000	9,670,000	13,830,000	-	-	-	-	3,470,000	6,020,000	3,205,000
Bond premium	-	302,014	418,111	-	-	-	-	707,120	329,140	171,731
Issuance of debt - leases	-	-	190,000	389,388	367,920	-	210,000	-	420,000	136,821
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(6,250,000)	-
Sale of general capital assets	-	-	-	-	-	121,340	27,468	44,807	91,635	199,375
Total other financing sources (uses)	4,360,000	9,972,014	14,438,111	389,388	367,920	121,340	237,468	4,221,927	610,775	3,712,927
Net change in fund balances	\$ 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)	\$ 1,650,868
Debt service as a percentage of noncapital expenditures	25.62%	26.84%	66.36%	31.86%	27.88%	27.18%	26.44%	25.76%	27.02%	24.20%

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
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
2021	3,909,420	4,376,937	1,674,769	1,331,051	424,779	55,500	178,686	1,030,860	12,982,002

Source: City of Mission, Kansas Basic Financial Statements.

CITY OF MISSION, KANSAS  
LOCAL SALES AND CONSUMPTION TAX COLLECTIONS  
LAST TEN YEARS  
December 31, 2021

Category	2012	2013	2014	2015	2016 <sup>(1)</sup>	2017	2018	2019	2020	2021
Auto sales, repairs and parts	\$ 232,132	\$ 213,482	\$ 228,554	\$ 300,907	\$ 291,347	\$ 313,159	\$ 359,427	\$ 390,075	\$ 363,664	\$ 397,162
Clothing, department and shoe stores	453,851	583,131	682,553	655,278	758,033	794,015	846,658	840,999	964,261	1,106,192
Building construction, repairs, and maintenance	58,198	60,187	92,319	143,443	125,380	195,077	193,325	195,147	213,745	249,752
Grocery and drug stores	431,180	535,619	620,021	593,849	678,796	732,485	814,652	880,007	976,809	935,215
Medical	22,897	33,419	27,661	18,874	21,721	32,693	38,897	32,451	39,534	38,443
Hotels, restaurants and entertainment	412,674	469,695	648,415	638,244	791,752	822,731	876,828	909,456	840,892	965,564
Specialty	161,861	265,677	285,063	380,581	527,942	538,996	556,102	603,934	664,362	836,648
Utilities/communications	332,923	436,971	505,198	416,654	473,119	562,856	594,517	517,189	440,100	469,479
All other outlets	377,099	545,621	576,026	607,284	952,820	877,676	887,752	957,183	1,005,791	986,556
Total	<u>\$ 2,482,815</u>	<u>\$ 3,143,802</u>	<u>\$ 3,665,810</u>	<u>\$ 3,755,114</u>	<u>\$ 4,620,910</u>	<u>\$ 4,869,688</u>	<u>\$ 5,168,158</u>	<u>\$ 5,326,441</u>	<u>\$ 5,509,158</u>	<u>\$ 5,985,011</u>
<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%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
	1.25%	1.63%	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				
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
2020	2021	179,584,885	1,323,598,220	679,809	2,266,030	180,264,694	1,325,864,250	13.60%	16.37

(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							
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
2021	16.369	-	-	16.369	18.564	51.667	9.110	10.775	3.908	3.096	113.489

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, 2021 and Nine Years Ago

Taxpayer	2021			2012		
	Taxable Assessed Valuation	Rank	% of Total Assessed Valuation	Taxable Assessed Valuation	Rank	% of Total Assessed Valuation
Avanti Residential - The Locale (Formerly Mission Apartments LLC )	\$ 4,183,815	1	2.32%			
Tower Properties Company	3,645,500	2	2.02%	\$ 2,188,336	3	1.92%
Bridges at Foxridge NF L.L.C.	3,416,190	3	1.90%	1,900,605	6	1.66%
SNH Medical Properties	3,289,750	4	1.82%			
Silverwood Apartments, L.L.C.	3,285,205	5	1.82%	1,785,720	7	1.56%
Target	3,267,751	6	1.81%			
CAPROCQ KC Mission, L.L.C.	3,234,001	7	1.79%			
Scriptpro	3,025,298	8	1.68%	4,786,350	1	4.19%
Whispering Falls, L.L.C.	2,675,245	9	1.48%			
Foxfire Apartments	2,335,880	10	1.30%			
CAPROCQ Mission Corporate LLC	2,199,750	11	1.22%			
Hy-Vee, Inc.	2,047,501	12	1.14%			
Block Properties Company	1,941,500	13	1.08%	1,650,002	10	1.45%
Mission Mart Shopping Center	1,700,000	14	0.94%	1,742,741	8	1.53%
Bannister Realty Company, Inc				2,302,751	2	2.02%
Broadmoor Place Associates				1,958,501	4	1.72%
Southwestern Bell Telephone				1,955,644	5	1.71%
Sixty Three West Investors				1,670,251	9	1.46%
Total	<u>\$ 40,247,386</u>		<u>22.33%</u>	<u>\$ 21,940,901</u>		<u>19.22%</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
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%
2021	2,940,512	2,792,099	94.95%	41,530	2,833,629	96.4%

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	KDHE Loan Payable	Capital Leases Payable	Total	City Population	Personal Income	Debt Per Capita	Debt as a Percentage of Personal Income
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%
2021	20,281,487	-	54,924	400,050	20,736,461	9,954	397,184,508	2,083	5.22%

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 <sup>(1)</sup>	Assessed Value <sup>(2)</sup>	General Obligation Bonds <sup>(3)</sup>	Less Amounts Available in Debt Service Fund <sup>(3)</sup>	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Per Capita
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
2021	9,954	180,264,694	20,281,487	-	20,281,487	11.25%	2,038

(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, 2021

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	\$ 20,736,461	100.00%	\$ 20,736,461
Overlapping debt: <sup>(1)</sup>			
Johnson County <sup>(2)</sup>	16,064,934	1.47%	236,203
Shawnee Mission School (U.S.D. 512)	404,675,000	3.99%	16,126,508
Fire District #2	5,370,000	15.70%	843,006
Johnson County Parks and Recreation	44,746,217	1.47%	657,905
Total overlapping debt	470,856,151		17,863,622
Total direct and overlapping debt	\$ 491,592,612		\$ 38,600,083

(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, 2021 was unavailable. Johnson County, Kansas debt reported is as of December 31, 2020.

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

	2012	2013	2014	2015	2016	2017 <sup>(3)</sup>	2018	2019	2020	2021
Total assessed valuation of taxable property <sup>(1)</sup>	\$ 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	\$ 193,217,365
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	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	57,965,210
Total net debt applicable to limit	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	2,150,669
Legal debt margin	<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>	<u>\$ 55,814,541</u>
Total net debt applicable to the limit as a percentage of debt limit <sup>(2)</sup>	26.20%	42.43%	30.32%	23.93%	19.33%	15.55%	11.39%	8.88%	6.11%	3.71%

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 <sup>(1)</sup></u>	<u>Unemployment Rate <sup>(2)</sup></u>	<u>Per Capita Personal Income</u>	<u>Personal Income</u>
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
2021	9,954	3.1%	39,902	397,184,508

(1) Source: US Census Bureau 2010 Census (2012-2020) and 2020 Census (2021)

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



CITY OF MISSION, KANSAS  
PRINCIPAL EMPLOYERS  
December 31, 2021 and Nine Years Ago

Employer	December 31, 2021			December 31, 2012		
	Employees	Rank	Percentage of Total Employment	Employees (1)	Rank	Percentage of Total Employment
VinSolutions	466	*	1			5.00%
ScriptPro	482		2	500	1	4.99%
HyVee Food Stores	377		3	275	4	2.74%
AT&T Telecommunications	114		4	400	2	3.99%
Data Migration Services (3)	200	*	5			2.15%
Entercom	145		6	250	6	2.50%
City of Mission (1)	123		8	221	7	2.21%
U.S. Post Office (3)	112	*	9	250	5	2.50%
Target	215		7	150	10	1.50%
Skillpath, Inc.	89		10	250	3	2.50%
Xcellence Inc (3)	91	*	11			0.98%
Packaging Products Corp	87		12	120	11	1.20%
Pryor Learning Solutions	94		13			1.01%
Legacy Technologies	37		14			0.40%
Ace Personnel				200	8	2.00%
Geneva Roth Ventures				175	9	1.75%
Cumulus Broadcasting (2)				100	12	1.00%
Total	<u>2,632</u>		<u>28.23%</u>	<u>2,891</u>		<u>28.88%</u>

(1) Includes part-time employees

(2) Left Mission 3/20

(\*) Companies we were not able to confirm employment so 2020 numbers were used.

Source: County Economic Research Institute (CERI)

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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020 <sup>(1)</sup>	2021
Public safety/municipal justice:										
911 calls received	10,004	9,640	9,619	10,295	9,492	9,751	7,868	8,808	6,686	6,593
DUI arrests	254	252	241	222	188	196	80	149	85	63
Traffic/parking citations	15,360	10,724	10,185	9,569	9,995	11,267	7,658	9,809	4,926	2,607
Accidents	272	257	254	267	353	345	347	310	203	186
Investigations cases	450	474	368	458	407	338	275	336	349	219
Total court cases processed	16,624	10,808	10,237	9,537	8,356	9,308	7,087	7,524	4,515	2,456
Public works:										
Curb miles swept (lane miles)	880	1,327	1,490	890	785	1,455	1,210	975	1,300	279 <sup>(2)</sup>
Streets milled and overlaid (liner feet)	8,417	6,682	4,329	1,386	3,544	6,255	100	739	10,939	11,645
Sidewalk replaced (square yards)	455	5,134	6,776	2,265	138	2,760	218	3,556	4,290	1,500
Curb and gutter replaced (linear feet)	4,965	8,027	11,631	1,712	2,363	12,153	1,805	2,549	5,250	4,151
Acres of lawn mowed	1,240	1,461	1,575	1,599	1,599	1,599	1,599	1,385	1,385	1,385
Urban management and planning:										
Building permits processed	409	331	357	442	468	415	381	421	330	402
Plan reviews performed	14	10	14	26	20	26	13	61	102	230
Leisure and recreation:										
Annual memberships sold	2,031	2,413	2,835	2,140	1,969	1,628	1,835	1,843	1,137	1,118
Annual membership revenue	872,878	854,846	834,076	825,630	802,554	669,823	621,649	643,767	289,320	277,863
Facility reservations processed	1,027	817	1,560	1,374	1,723	2,147	1,679	1,715	722	1,692
Facility reservation revenue	221,259	187,577	194,746	222,183	280,731	273,496	283,536	278,703	69,111	110,427
Pool membership sold	262	349	998	291	345	313	469	423	-	442
Pool revenue	57,339	50,684	104,750	104,544	123,679	121,198	135,974	142,460	-	141,475

Source: Various City departments.

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

(2) The methodology was changed in 2021 for how "Lane Miles Swept" is tracked. Prior years were calculated using the mileage on the sweeper.

Since the sweeper is also used for cleaning out inlets the 2021 data was obtained from the equipment logs.

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

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government:										
Administration/finance	7.0	7.0	7.0	7.0	7.0	7.0	7.0	6.0	5.0	5.0
Community development	5.0	5.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0	5.0
Municipal court	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0
Public works	13.0	13.0	13.0	12.0	11.0	11.0	11.0	11.0	11.0	11.0
Police	35.0	33.0	33.0	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	13.0	12.0	13.0	13.0	13.0	12.0
Total	76.0	74.0	73.0	70.0	69.0	68.0	70.0	69.0	69.0	68.0

Source: City of Mission, Kansas Budget.

CITY OF MISSION, KANSAS  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN YEARS  
December 31, 2021

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
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
Lane Miles <sup>(1)</sup>	89.3	-	-	-	-	-	-	-	-	-
Streetlights	946.0	960.0	960.0	960.0	960.0	845.0	845.0	845.0	805.0	805.0
Parks and recreation:										
Parks and recreation:	8.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0	7.0	7.0
Park acreage	30.4	30.4	30.4	30.4	30.4	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.

(1) Methodology has changed from miles of streets to lane miles of street, which is more accurate. Lane miles based on StanTec street inventory.