



REVISED

REGULAR MEETING AGENDA
Wednesday, July 19, 2023 at 7:00 p.m.

CITY HALL
6090 Woodson Street
Mission, KS 66202

Meeting In Person and Virtually via Zoom

This meeting will be held in person at the time and date shown above. This meeting will also be available virtually via Zoom (<https://zoom.us/join>). Information will be posted, prior to the meeting, on how to join at <https://www.missionks.org/calendar.aspx>.

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

CALL TO ORDER AND PLEDGE OF ALLEGIANCE

ROLL CALL

- 1. PUBLIC HEARINGS**
- 2. SPECIAL PRESENTATIONS**
 - 2a. Recognition of Retiring Businesses – Dr. Brill**
 - 2b. Parks and Recreation Month Proclamation**
 - 2c. Introduction of Recreation Coordinator**
 - 2d. BT&Co Presentation of 2022 Annual Comprehensive Financial Report**
- 3. ISSUANCE OF NOTES AND BONDS**
- 4. CONSENT AGENDA**

*NOTE: Information on consent agenda items has been provided to the Governing Body. These items are determined to be routine enough to be acted on in a single motion; however, this does not preclude discussion. **If a councilmember or member of the public requests, an item may be removed from the consent agenda for further consideration and separate motion.***

CONSENT AGENDA - GENERAL

- 4a. Minutes of the June 21, 2023 City Council Meeting**

CONSENT AGENDA - Finance & Administration Committee

Finance & Administration Committee Meeting Packet July 5, 2023
Finance & Administration Committee Meeting Minutes July 5, 2023

- 4b. Milhaven HOA Picnic – Mohawk Park
- 4c. Resolution Updating Bank Signatories (Security Bank)
- 4d. Resolution Updating Authorized Users in the Kansas Municipal Investment Pool (KMIP)
- 4e. Crossing Guard Contract

CONSENT AGENDA - Community Development Committee

Community Development Committee Meeting Packet July 5, 2023
Community Development Committee Meeting Minutes July 5, 2023

- 4f. Sponsor Agreement for Planning Sustainable Places Grant #2 – City-Wide Bike/Ped Trail Connection Study
- 4g. Flooring for PCC Conference Space
- 4h. North Breezeway Wood Staining

5. PUBLIC COMMENTS

6. ACTION ITEMS **Planning Commission**

- 6a. Preliminary Development Plan for Swig Soda Shop (5959 Barkley Street - PC Case #23-06) ([page 4](#))
- 6b. Preliminary Development Plan for Waterworks Park (5814 W. 53rd Street - PC Case #23-11) ([page 36](#))

Miscellaneous

7. COMMITTEE REPORTS

Finance & Administration, Mary Ryherd

Finance & Administration Committee Meeting Packet July 5, 2023
Finance & Administration Committee Meeting Minutes July 5, 2023

- 7a. Tax Abatement Policy ([page 79](#))
- 7b. Resolution of Intent to Levy a Property Tax Exceeding the Revenue Neutral Rate for the 2023 Budget – City of Mission ([page 98](#))
- 7c. Resolution of Intent to Levy a Property Tax Exceeding the Revenue Neutral Rate for the 2023 Budget – Rock Creek Drainage District #1 ([page 98](#))

- 7d. Resolution of Intent to Levy a Property Tax Exceeding the Revenue Neutral Rate for the 2023 Budget – Rock Creek Drainage District #2 ([page 98](#))

Community Development, Lea Loudon

Community Development Committee Meeting Packet July 5, 2023
Community Development Committee Meeting Minutes July 5, 2023

- 7e. Design Agreement for Roe Ave. (2024 CARS Project) ([page 102](#))
- 7f. 2023 Stormwater System Inspection Project Agreement ([page 115](#))
- 7g. Interlocal with Johnson County for 2023 Stormwater System Inspection Project ([page 133](#))
- 7h. Broadmoor Trail Construction ([page 140](#))

8. UNFINISHED BUSINESS

9. NEW BUSINESS

- 9a. Acceptance of 2022 Annual Comprehensive Financial Report ([page 146](#))
- 9b. State of Emergency / Disaster Proclamation ([page 294](#))
- 9c. Approval of Rates for Storm Debris Removal ([page 296](#))

10. COMMENTS FROM THE CITY COUNCIL

11. COUNCIL COMMITTEE LIAISON REPORTS

- Sustainability Commission (Kring/Thomas)
- Parks, Recreation + Tree Commission (Loudon/Ryherd)
- Mission Magazine Editorial Board (Boultinghouse)
- Family Adoption Committee (Chocie)

12. MAYOR'S REPORT
Appointments

13. CITY ADMINISTRATOR'S REPORT

- 13b. Business Updates

14. EXECUTIVE SESSION

ADJOURNMENT

City of Mission	Item Number:	6a.
ACTION ITEM SUMMARY	Date:	July 19, 2023
Community Development	From:	Brian Scott

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

RE: Preliminary Development Plan for Swig soda shop at 5959 Barkley Street (PC Case #23-06) – Brian Scott

RECOMMENDATION: Approve a preliminary development plan for Swig soda shop at 5959 Barkley Street (PC Case #22-06)

DETAILS: Swig is a national company that sells flavored sodas and cookies. Their concept is to sell these items from a small building (less than a 1,000 sq. ft.) to customers via a drive-up window. They do not offer in-store dining.

Swig recently purchased the property at 5959 Barkley, which is the vacant lot at the northeast corner of Barkley and Martway that was the site of Back Yard Burgers many years ago. Swig is proposing a single-story, 640 sq. ft. building to be located on the west side of the site with drive-thru lanes that are internal to the site. The building will be situated near Barkley such that it provides a small outside patio and walk-up window for order taking, as well as the drive-thru lane window. There will also be a small sitting area in the middle of the green space that makes up the drive-thru lanes. Other features of the site include significant landscaping and an EV charging station.

This site is located in the Form Based Code (FBC) overlay district. Requirements of the FBC for this particular block require mid-rise buildings (two stories) to be built at the front of the site with parking in the back. Though the development does not meet the requirements of the FBC entirely, it incorporates many of the elements of the FBC by placing the building near the front of the property, along the sidewalk and the drive-thru lanes toward the back or more internal to the site. There will be sidewalks on both Martway and Barkley with trees and landscaping to add to the pedestrian experience.

The preliminary development for Swig at 5959 Barkley Street (PC Case #23-06) was considered by the Planning Commission at their regular meeting on June 26th where they voted to recommend approval to the City Council by a vote of 6 to 0.

CFAA CONSIDERATIONS/IMPACTS: N/A

Related Statute/City Ordinance:	Chapter 400
Line Item Code/Description:	NA
Available Budget:	NA

CITY OF MISSION, KANSAS

ORDINANCE NO. _____

AN ORDINANCE APPROVING A PRELIMINARY DEVELOPMENT PLAN WITH STIPULATIONS FOR THE CONSTRUCTION OF A LIMITED-SERVICE RESTAURANT (SODA SHOP) AT 5959 BARKLEY STREET – SUPERSTAR HOLDINGS, LLC, APPLICANT (PLANNING COMMISSION CASE # 23-06)

WHEREAS, subject property (KF251208-2050) is located at 5959 Barkley Street in the City of Mission, Johnson County, Kansas; and

WHEREAS, subject property is zoned Pedestrian Oriented Business (“C-2A”) and is located within the Form Based Code Overlay District with certain stipulations on building type, height, setbacks, architecture, landscaping, and street layout; and

WHEREAS, Superstar Holdings, LLC (the applicant), presented an application to the Community Development Department of the City of Mission for a preliminary development plan for the construction of an approximately 640 square foot soda shop on the subject property on February 17, 2023; and

WHEREAS, the application was presented to the Mission Planning Commission on June 26, 2023 as Planning Commission Case #23-06, at which time a public hearing was held by the Commission so that all interested parties may present their comments concerning the application; and

WHEREAS, notice of said public hearing was published in The Legal Record on June 6, 2023, and sent, certified mail, to property owners and occupants within 200 feet of the subject property; and

WHEREAS, At the conclusion of the public hearing for PC Case #23-06, the Planning Commission, after due consideration, voted 6-0 to recommend approval of the application to the Mission City Council with certain stipulations.

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

Section 1. Approval of Preliminary Development Plan Granted – Pursuant to Section 440.175 of the Mission Municipal Code, the Preliminary Development Plan (Planning Commission Case #23-06) on file with the Community Development Department of the City of Mission, 6090 Woodson, Mission, Kansas 66202 is hereby approved for the subject property as described below, and in accordance with Section 410.320 et. seq. of the Mission Municipal Code, subject to the stipulations set forth in Section 2, and subject to all other laws and regulations:

ALL THAT PART OF THE SOUTHWEST 1/4 OF SECTION 8, TOWNSHIP 12, RANGE 25, NOW IN THE CITY OF MISSION, JOHNSON COUNTY, KANSAS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT A POINT ON THE NORTH LINE OF THE SOUTHWEST

1/4 OF SAID SECTION 8 AND 1,155 FEET EAST OF THE NORTHWEST CORNER THEREOF, AS MEASURED ALONG SAID NORTH LINE, SAID POINT ALSO BEING ON THE CENTERLINE OF BARKLEY, AS NOW ESTABLISHED; THENCE SOUTHERLY, ALONG A LINE PERPENDICULAR TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 8, AND ALONG THE CENTERLINE OF SAID BARKLEY, A DISTANCE OF 380 FEET; THENCE EASTERLY, ALONG A LINE PARALLEL TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 8, A DISTANCE OF 25 FEET, TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF SAID BARKLEY, SAID POINT ALSO BEING THE TRUE POINT OF BEGINNING OF SUBJECT TRACT; THENCE CONTINUING EASTERLY ALONG A LINE PARALLEL TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 8, A DISTANCE OF 150 FEET; THENCE SOUTHERLY, ALONG A LINE PERPENDICULAR TO THE LAST DESCRIBED COURSE, A DISTANCE OF 208 FEET, TO A POINT ON THE NORTHERLY RIGHT- OF-WAY LINE OF MARTWAY (60TH STREET), AS NOW ESTABLISHED; THENCE WESTERLY, ALONG A LINE PARALLEL TO THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 8, AND ALONG THE NORTHERLY RIGHT-OF- WAY LINE OF SAID MARTWAY, A DISTANCE OF 150 FEET, TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF SAID BARKLEY; THENCE NORTHERLY, ALONG A LINE PERPENDICULAR TO THE LAST DESCRIBED COURSE, AND ALONG THE EASTERLY RIGHT-OF-WAY LINE OF SAID BARKLEY, A DISTANCE OF 208 FEET, TO THE TRUE POINT OF BEGINNING OF SUBJECT TRACT.

Section 2. Conditions and Stipulations – The Preliminary Development Plan referenced in Section 1 above is hereby approved with requested deviations and adopted subject to the following stipulations:

1. Landscaping Plan shall be in accordance with the Municipal Code for native and non-invasive species.
2. Landscaping Plan shall be in accordance with the Municipal Code for continual maintenance and disease prevention.
3. International Dark Sky lighting standards as of 2022 shall be applied to the exterior lighting on building frontages and interior site areas and submitted with the Final Development Plan.
4. All signage will be submitted as a package with a sign permit application.
5. A Final Development Plan will be submitted to the City and approved by the Planning Commission prior to the issuance of any building permits. The Final Development Plan shall be in conformance with the Preliminary Development Plan including but not limited to architectural features and details, materials used, and amenities.
6. The applicant shall submit a Final Site Plan and construction documents to the City for review and approval prior to building permit issuance.
7. The applicant shall obtain all approvals from the Consolidated Fire District No. 2 prior to building permit issuance.
8. The applicant shall obtain all approvals from Johnson County Wastewater and Johnson County Water District #1 prior to building permit issuance.

9. The applicant shall be responsible for all damage to existing City infrastructure, including roads, curbs, and sidewalks. Repairs shall be of a quality like or better than existing conditions before final Certificate of Occupancy issuance.
10. The applicant shall provide a two (2) year warranty bond on all public infrastructure installed as part of this Preliminary Development Plan; bond(s) will be placed on file with the City of Mission Community Development Department.
11. This Preliminary Development Plan approval shall lapse in five (5) years from the effective date of this ordinance if construction on the project has not begun; provided, however, that the applicant may request a hearing before the City Council to request an extension of this time period for up to 12 months.

Section 3. Effective Date - This ordinance shall take effect and be in force from and after its publication as required by law.

PASSED AND APPROVED by the City Council this 19th day of July 2023.

APPROVED by the Mayor this 19th day of July 2023.

Solana Flora, Mayor

ATTEST:

Robyn L. Fulks, City Clerk

APPROVED AS TO FORM:

David Martin, City Attorney

Payne & Jones, Chartered
11000 King Street, King 2 Building
Overland Park, KS 66210

AT A GLANCE

Applicant:
Superstar Holdings, LLC

Case Number:
23-06

Location:
5959 Barkley Street

Project Name:
Swig Soda Shop Preliminary Development Plan

Property ID:
KF251208-2050

Project Summary:
Proposed preliminary development plan for a drive-through soda and cookie shop on the northeast corner of Martway Street and Barkley Street.

Current Zoning:
C2-A

Proposed Zoning:
N/A

Current Land Use:
Vacant

Staff Contact:
Karie Kneller, City Planner

Proposed Land Use:
Drive-through Food Establishment

Public Hearing Required

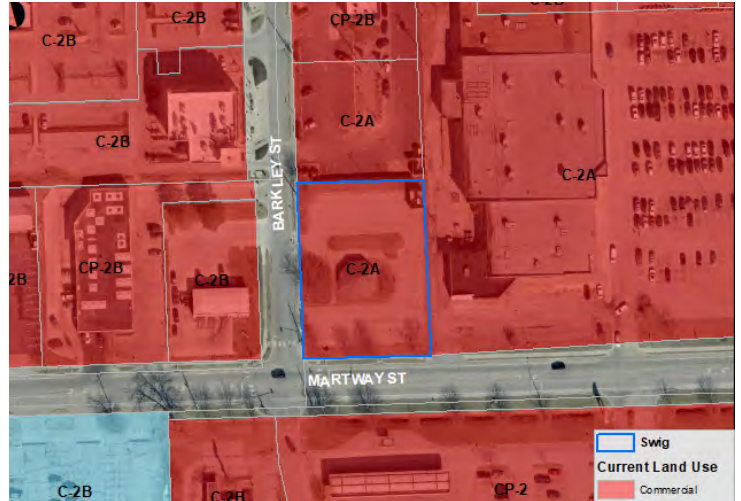
Legal Notice:
June 6, 2023



BACKGROUND AND PROPERTY INFORMATION

The applicant, Superstar Holdings, LLC, submitted an application for a preliminary development plan for property located on the northeast corner of Martway Street and Barkley Street. The preliminary plat will be heard with Case #23-09. The subject property is approximately .71 acres that is currently a parking lot with a gazebo structure. The property is zoned C2-A “Pedestrian Oriented Business District.” The property lies within the Form Based Code overlay district.

Surrounding the subject property are the following zones and uses:



Direction	Zone	Land Use
West	C2-B	Commercial - Auto Shop
East	C2-A	Commercial - Shopping Center
North	C2-A	Commercial - Parking/Fast Food
South	CP-2	Commercial - Grocery

All necessary utilities are currently provided and accessible on-site.

PROJECT PROPOSAL

The applicant proposes a drive-through soda shop with vehicle parking, landscaping, internal pedestrian walkways, and outdoor seating. Vehicular circulation is confined to the existing northernmost entrance/exit. The southernmost curb-cut on Barkley will be eliminated. Cars enter the site and circulate clockwise through double-stacked lanes of the drive-through to a pick up window in the one-story 650 square foot building. The estimated daily vehicle count is approximately 347 cars, with a peak time during the 8:00AM and 5:00PM hours. There is also a pedestrian walk-up window for orders and pickup with a bike rack located nearby. Eight proposed parking spaces, including one ADA accommodation and an EV charging station, are located on the north side of the lot, generally in the rear. A dumpster enclosure is located within the green space, constructed of CMU blocks, which will be painted to match the primary structure. Greenspace will increase with the proposal from .22 acres (31%) to .37 acres (52%), including access for the community to a small, centrally located parklet with park benches and shade trees.

PLAN REVIEW AND ANALYSIS

Mission Comprehensive Plan and Form Based Code

The Mission Comprehensive Plan (2007) designates the subject property as within the Form Based Code (FBC) overlay district, which takes precedence over the municipal code for new construction regarding building types, urban and architectural design, and landscaping. The property is also subject to the restrictions in §410.340, Development Standards and Prohibited Uses. Any deviations from the zoning regulations that result in a score of less than 90 points according to the FBC scoring criteria require a non-conforming use permit.

FBC Review and Scoring:

Step 1 of the FBC Regulating Plan is worth 45 points and addresses frontage, parking, and access. The project site is located within block T of the Westgate Sector. Building frontages should face Barkley Street, which is the secondary frontage, and access should also be from Barkely. Parking should be located away from Johnson Drive.

Analysis: The proposed structure fronts Barkley Street; therefore, the building orientation conforms with the FBC regulations for block configuration and frontage type, receiving 15 points. Parking is discreet from Johnson Drive; therefore, parking conforms with the FBC, receiving 15 points. Access is proposed on Barkley Street, and an additional existing entrance is eliminated that reduces the number of curb cuts; therefore, the proposal conforms with access regulations and receives an additional 15 points. A total of 45 required points are allotted to the first step in the review process.

Building types appropriate for this block include mid-rise and parking structures; low-rise structures are allowed anywhere in the district if the total site area does not exceed .5 acres. Step 2 of the Regulating Plan indicates that building types that conform with the appropriate block would receive 10 points.

Analysis: The proposed building is a one-story structure on a .71 acre lot. Structures built on lots larger than .5 acres in block T should be “mid-rise,” or at least two stories; therefore the building type does not conform and does not receive 10 points toward the score. According to the FBC, “because of the importance of these elements, a score of 10 is required to automatically continue to the next review group in the process.” Therefore, the proposal if approved requires a non-conforming situation permit and must follow the regular approval process.

The Urban Guidelines of the FBC in Step 3 of the review are worth 25 points, and regulate parking and front, side, and rear setbacks. A mid-rise building is also intended for a mix of uses with a courtyard common space. Front setback required is 0'-10'; side street setback is 0'-10'; side lot setback is 0' minimum; rear setback is 0' minimum; parking is permitted in the rear only with a 10'-20' setback from the side street, and screening is required.

Analysis: Front and side street setback is non-conforming. Parking and side lot/rear setback conforms. The intent of a mix of uses is non-conforming, but a centrally located common space courtyard is provided. The proposal partially meets the intent of the Urban Guidelines by providing a common courtyard, and the side yard, rear, and parking area conform; therefore, the proposal

PLAN REVIEW AND ANALYSIS

receives an additional 17.5 points.

Step 4 of the review involves architectural guidelines, worth 15 points. These elements relate to the intent, materials, configurations, and techniques employed on the building walls, roofs, doors & windows, storefronts, signage, and awnings & canopies. Stone and masonry materials reflect permanence, the roof is a simple flat form, windows and doors are generally located appropriately. Canopies are utilized on building facades.

Analysis: The intent, materials, configurations and techniques employed in the architectural elements of the proposal generally conform with the FBC; therefore, the proposal receives an additional 15 points.

The proposal receives a total score of 77.5 points of the 90 points required, and must be evaluated as a non-conforming situation by the Planning Commission and City Council.

Municipal Code

The municipal code for zoning district C2-A “Pedestrian Oriented Business District” relates to the purpose and intent, permitted uses, and development and performance standards.

Purpose and Intent:

Businesses in the C-2A district are encouraged to be a retail and service establishment with products and services where the consumer enters the place of business to accomplish a purpose, and where transactions may be conducted without using a motor vehicle. No drive-in or drive-through operations are allowed except where they would be remote from pedestrian traffic.

Permitted Uses:

Restaurants are permitted uses where the customer normally remains within the building while consuming food, but food may be carried out, provided that the purchase takes place within the restaurant. Prepared food may be delivered by an employee of the restaurant.

Development and Performance Standards:

The height, bulk, and setback stipulated in the municipal code conflicts with the FBC, which takes precedent. Storefronts are parallel to the street and no parking or other paved surface shall interrupt the frontage except that pedestrian plazas or walkways leading to the interior may be provided. Landscaping and screening are required by §415.060, and mechanical equipment shall be screened by materials harmonious with the building. Performance standards states that new buildings shall be in accordance with the Community Wide Design Guidelines (hereafter, Johnson Drive Design Guidelines); analysis is provided in the next section.

Analysis: The proposal does not conform with the development standards, as a customer does not

PLAN REVIEW AND ANALYSIS

enter the premises to conduct transactions or consume food. The drive-in operations are generally remote from pedestrian traffic around the site. A pedestrian walkway does cross the drive-through lane after the circulation passes the pick up window, but this walkway is interior to the site and leads to the parklet; it is not the main pathway for general pedestrian traffic around or off the site. Mechanical equipment is screened from view.

Article II Screening and Fencing states in §415.030 that “commercial...projects shall include on the site plan a detailed drawing of enclosure and screening method to be used in connection with trash bins on the property. No trash bin shall be visible from off the property and a permanent masonry or frame enclosure shall be provided and maintained.

Analysis: The dumpster enclosure is constructed of CMU with a steel gate, to be painted a color to match the primary structure.

Article III Landscaping states in §415.060 (A) that the location of all trees twelve inches or greater in diameter, which are proposed to be removed shall be shown on the plan.

Analysis: One existing tree that is at least 12 inches in diameter on the west side of the site will be removed according to the proposal. The tree will be replaced by 19 additional ornamental and shade trees.

Landscaping:

The landscaping plan shows the locations of shade trees, decorative trees, bushes, and ground cover in accordance with §415.090 (A) that requires one tree for each 50 feet of street frontage. The interior of a parking lot requires no less than 6% of landscaped area according to §415.100.

Analysis:

The final development plan will detail the locations and species of each type of planting. The landscaping will adhere to the NE Kansas preferred trees list of native species. The preliminary development plan indicates a sufficient number of trees on the street frontage, and the interior of the parking lot is sufficiently landscaped.

Johnson Drive Design Guidelines

A maximum of 25% of any one façade may be EIFS material (there are no stipulations for percentage of stucco material); EIFs must be 8' from ground level unless specially reinforced.

Analysis: The proposal conforms, as EIFS below 8' at-grade is noted on the plan as reinforced with high impact base mesh.

Building facades on corner lots shall address both streets of the intersection.

PLAN REVIEW AND ANALYSIS

Analysis: The proposal addresses the public realm on both sides of the intersection with brick facades, awnings and windows, and alterations in material selections. Extensive landscaping softens hard edges and walls.

Roof mounted mechanical equipment shall be hidden from pedestrian view by roof parapet walls.

Analysis: The proposal conforms.

Parking lots shall incorporate green space (minimum 6%).

Analysis: The proposal includes 11% of landscaping in the parking area.

Parking lots on Martway and side streets between Martway and Johnson Drive shall be screened.

Analysis: The proposal includes evergreen boxwoods to screen the parking area and evergreen cypress to screen drive-through lanes along Martway Street.

Amenities such as bike racks should be incorporated.

Analysis: A bike rack is included on the south side of the building near the pedestrian pathway entrance.

Clear glass is preferred, and reflective or highly-tinted windows are prohibited.

The plan elevations indicate clear and non-tinted glazing.

Building façade colors shall be natural yellow, pale tan, brick, beige, brown and terracotta tones.

Analysis: The proposal appears to conform; final materials selections will be provided with the Final Development Plan.

Curb cuts should be a maximum of 24' wide and shall be minimum distance of 30' from other curb cuts.

Analysis: The proposal conforms.

A landscaping maintenance agreement that indicates all plant materials will be maintained and dead/diseased landscaping will be replaced; this agreement will be required before a permit for construction is issued.

Deviations from the municipal code and Johnson Drive Design Guidelines require approval by the Planning Commission and City Council.

Sustainability

The project team met with the Sustainability Commission on June 5, 2023. The team provided a completed scorecard with an 80/100 score at the gold level. The Scorecard Sub-Committee will be reviewing the criteria and will provide options for them to improve the score. Favorable comments from the meeting included a

decrease of impervious area and increased landscaping with drought-resistant plants. Nearby transit opportunities, bike racks, and extended sidewalk connections in place of existing curb cuts, along with “no idling” signs that will help improve the health and mobility options for visitors. An EV charging station provides alternative energy for vehicular transportation. Additionally, a shaded parklet central on the site will provide space for recreation and community gathering for pedestrians, bicyclists, and visitors traveling by vehicle. LED lighting with Dark Sky Association standards will enhance sustainable lighting (which will be provided in the Final Development Plan).

Analysis: Elements that promote environmental, social, and economic improvements on the site enhance the project and further Mission’s sustainability goals. While the business will provide a primarily vehicular operation, the enhanced pedestrian and bicycle amenities, along with alternative energy on site and minimal parking, will encourage multi-modal visitors.

RECOMMENDATION

Staff recommends that the Planning Commission recommend approval to the City Council a Preliminary Development Plan and Non-conforming Situation Permit for Case #23-09 Swig Soda Shop with the following conditions:

1. Landscaping Plan shall be in accordance with the Municipal Code for native and non-invasive species.
2. Landscaping Plan shall be in accordance with the Municipal Code for continual maintenance and disease prevention.
3. International Dark Sky lighting standards as of 2022 shall be applied to the exterior lighting on building frontages and interior site areas and submitted with the Final Development Plan.
4. All signage will be submitted as a package with a separate sign permit application.
5. A Final Development Plan will be submitted to the City and approved by the Planning Commission prior to the issuance of any building permits. The Final Development Plan shall be in conformance with the Preliminary Development Plan including but not limited to architectural features and details, materials used, and amenities.
6. The applicant shall submit a Final Site Plan and construction documents to the City for review and approval prior to building permit issuance.
7. The applicant shall obtain all approvals from the Consolidated Fire District No. 2 prior to building permit issuance.
8. The applicant shall obtain all approvals from Johnson County Wastewater and Johnson County Water District #1 prior to building permit issuance.

9. The applicant shall be responsible for all damage to existing City infrastructure, including roads, curbs, and sidewalks during construction. Repairs shall be of a quality like or better than existing conditions before final Certificate of Occupancy issuance.

10. The applicant shall provide a two (2) year warranty bond on all public infrastructure installed as part of this Preliminary Development Plan; bond(s) will be placed on file with the City of Mission Community Development Department.

11. This Preliminary Development Plan approval shall lapse in five (5) years from the effective date of this ordinance if construction on the project has not begun; provided, however, that the applicant may request a hearing before the City Council to request an extension of this time period for up to 12 months.

PLANNING COMMISSION ACTION

The Planning Commission will hear Case #23-06, the Preliminary Development Plan for Swig Soda Shop at its June 26, 2023 public hearing and will vote to recommend approval of the plan to the City Council.

CITY COUNCIL ACTION

Upon Planning Commission's recommendation, the City Council will hear Case #23-06 at its July 19, 2023 meeting.

THE SWIG STORY :

Swig is one tall drink of soda. The booming beverage brand launched in 2010 in St. George, Utah, after owner and founder Nicole Tanner brainstormed the idea for a drive-by drink shop. Customers fast became loyalists, and it didn't take long before the Home of the Original Dirty Soda™ made a clean sweep across Utah. Today, they have over 45 locations in Utah, Arizona, Oklahoma, and Texas serving up customized beverages and stellar sweets — with countless more to come across the nation.

Currently SWIG has 5 leases signed in the KC metro area with many more to come in the Kansas and Missouri area with the first stores opening in late 2023 or early 2024 in the Kansas City area.

SWIG was prominently featured on NBC's the Today Show, have over 100,000 followers on Instagram and Facebook and is becoming a huge favorite across the West and Midwest

Swig's story has been made even sweeter with [Save The Cups](#). Nicole Tanner is a breast cancer survivor herself, and she is now on a mission to help other breast cancer patients. In the last three years, Save The Cups has raised over \$550,000 that has gone directly to paying the medical bills of women fighting the disease — and they're just getting started. Learn more about this cause near and dear to our hearts at [SaveTheCups.org](#).



SAVORY
MANAGEMENT

SWIG
BARKLEY STREET & MARTWAY STREET
MISSION, KANSAS



OLSON ARCHITECTURAL GROUP
1916 NW 79TH TERRACE
KANSAS CITY, MISSOURI 64151

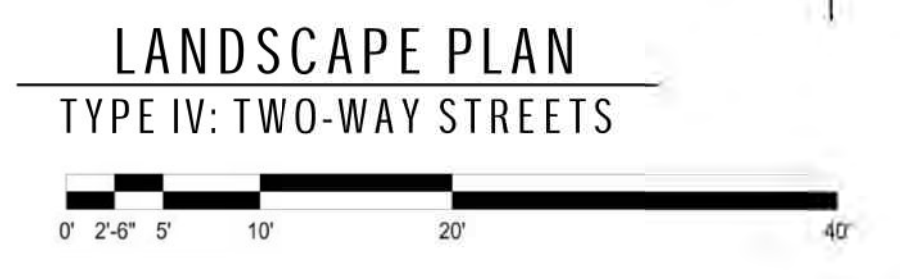
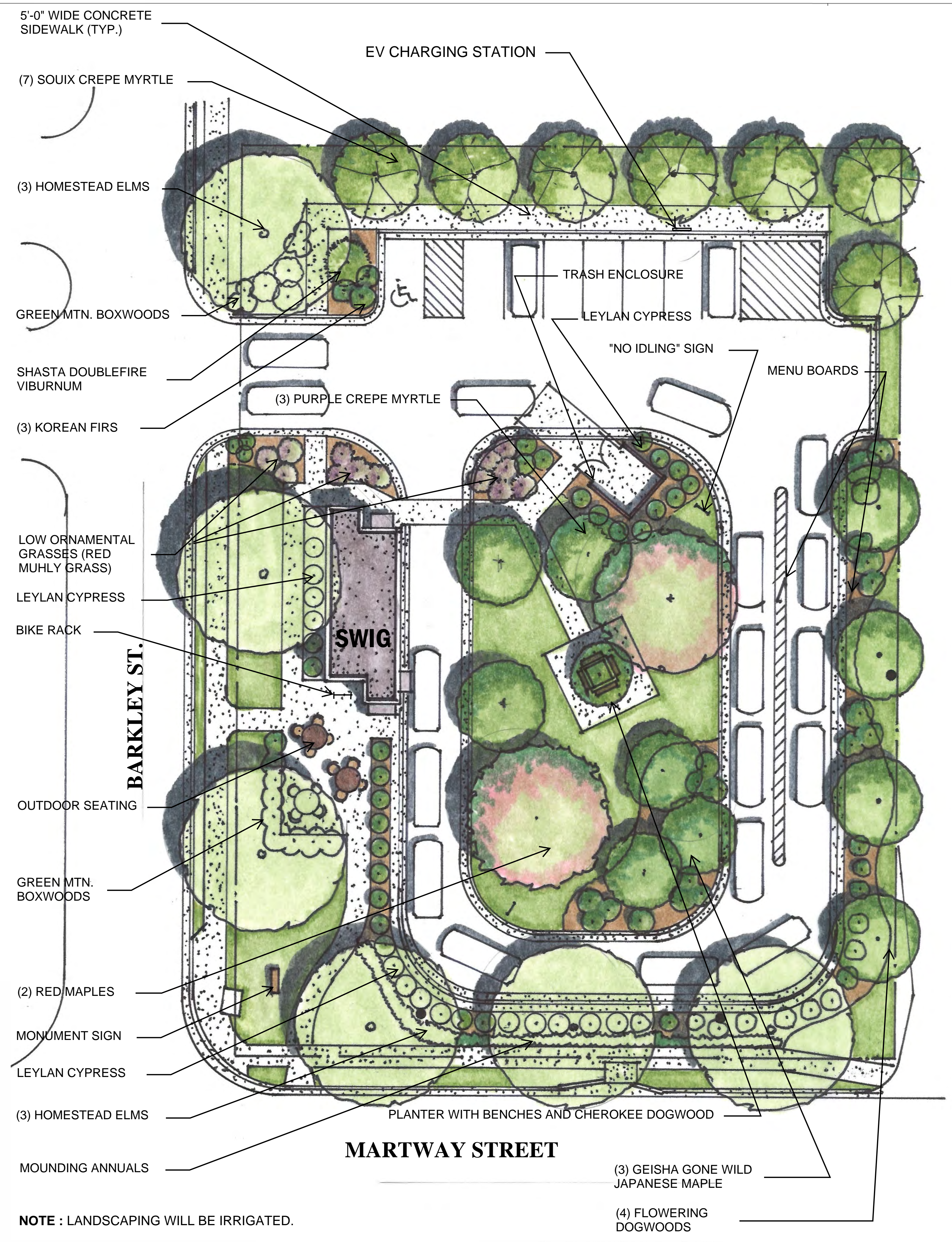
REVISION SCHEDULE		
No.	Description	Date

SHEET NAME

LANDSCAPE PLAN

PROJECT NUMBER	2101
DATE	05/05/2023
DRAWN BY	PJS
CHECKED BY	SDO
SCALE	1" = 40'-0"

LS101



NOTE : LANDSCAPING WILL BE IRRIGATED.

10/10/2023 1:37:12 PM



SAVORY
MANAGEMENT

SWIG
BARKLEY STREET & MARTWAY STREET
MISSION, KANSAS



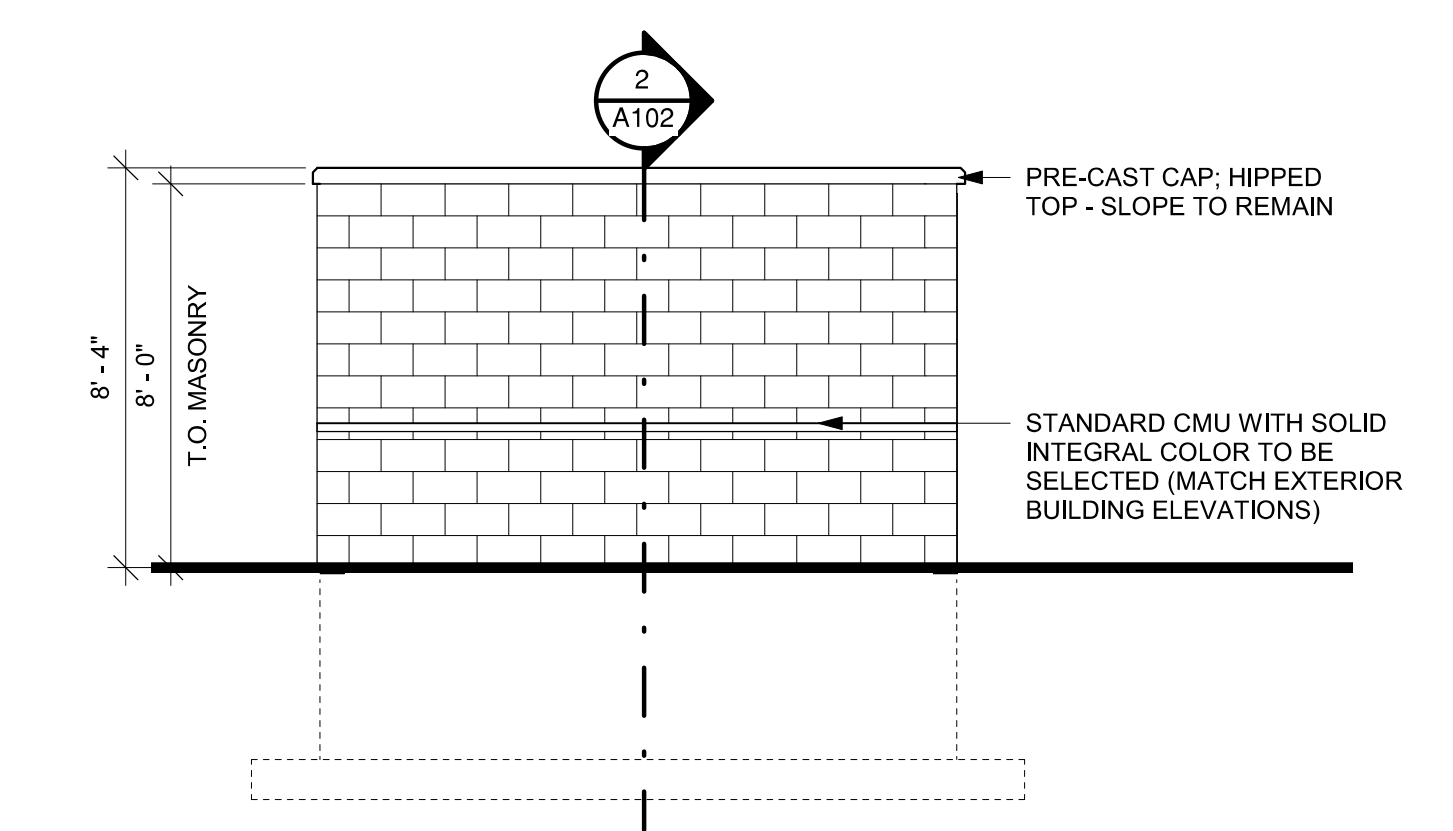
OLSON ARCHITECTURAL GROUP
1916 NW 79TH TERRACE
KANSAS CITY, MISSOURI 64151

REVISION SCHEDULE		
No.	Description	Date

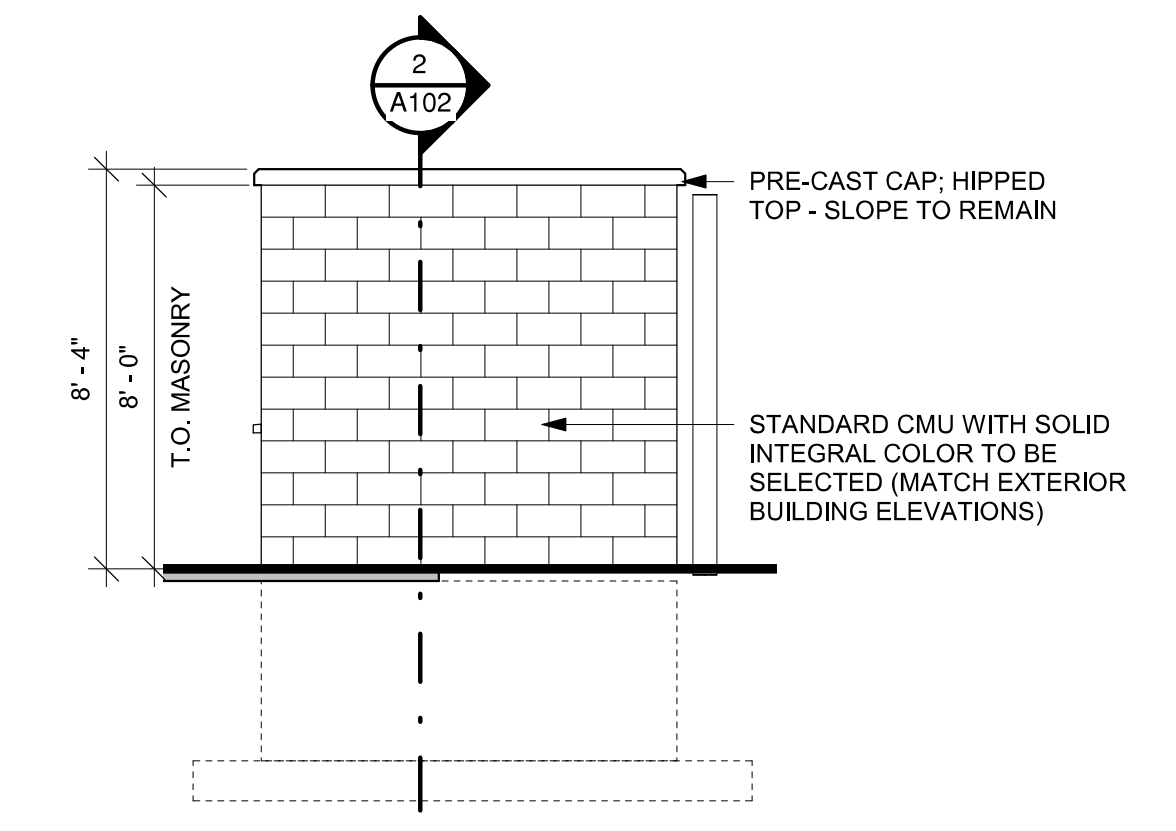
SHEET NAME	
TRASH ENCLOSURE	
PROJECT NUMBER	2101
DATE	05/29/2023
DRAWN BY	PJS
CHECKED BY	SDO
SCALE	1/2" = 1'-0"

A102

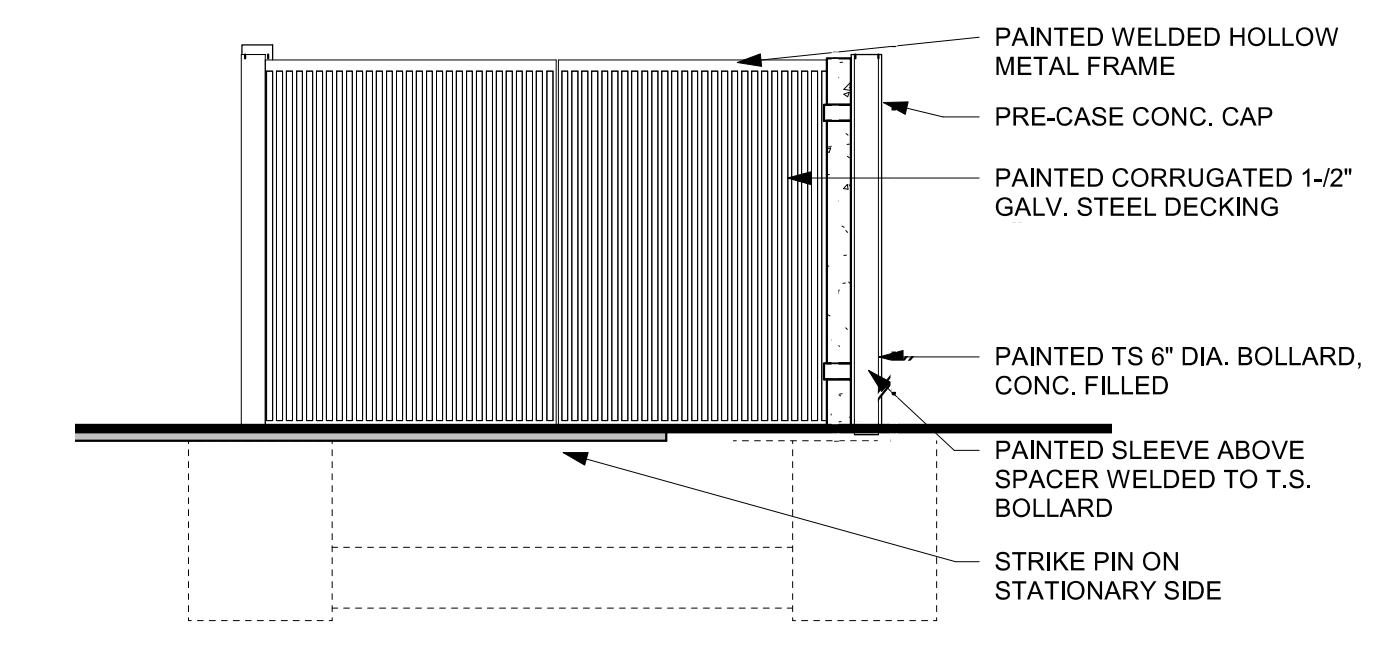
10/10/2023 1:37:12 PM



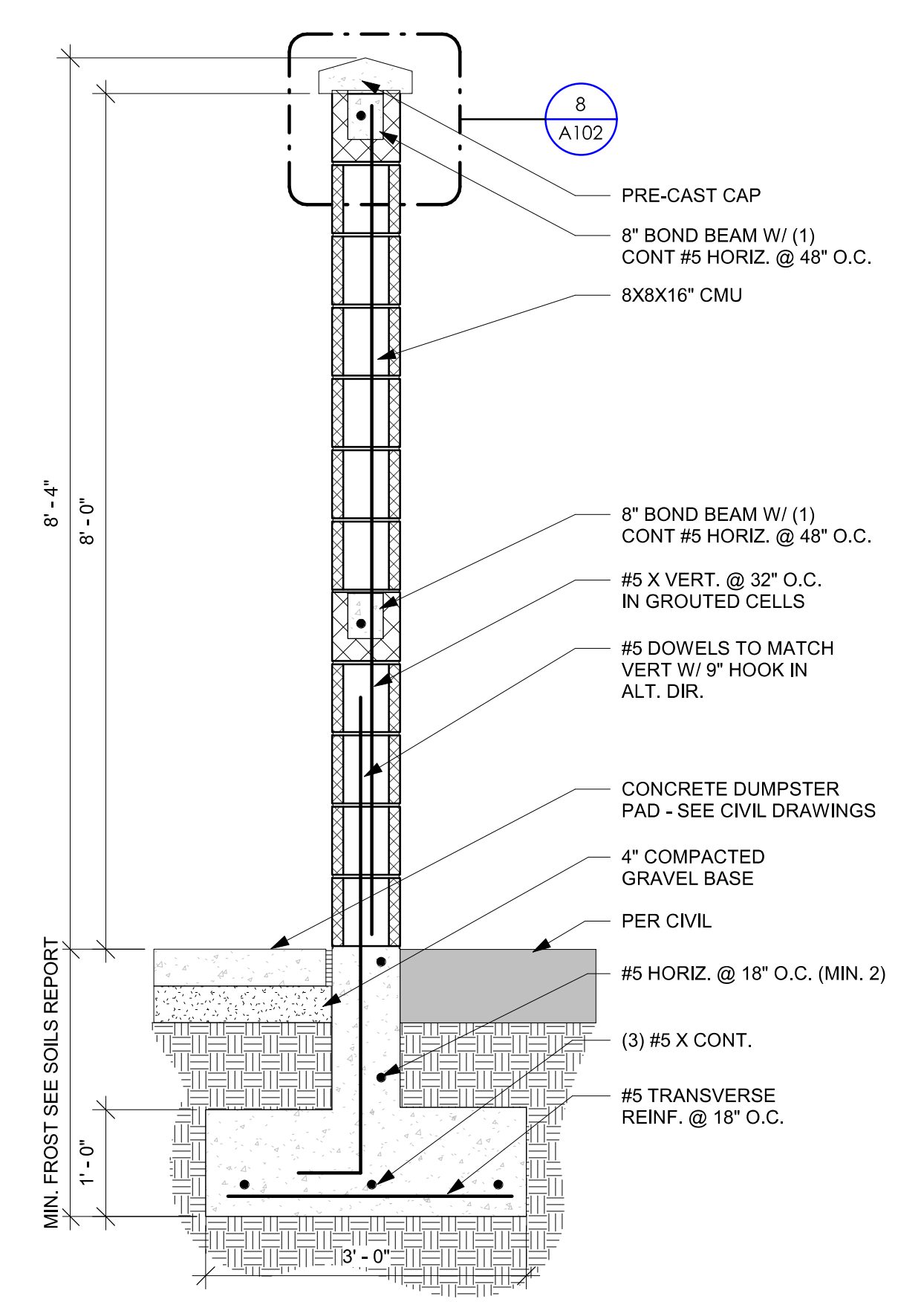
5 ENCLOSURE REAR ELEVATION
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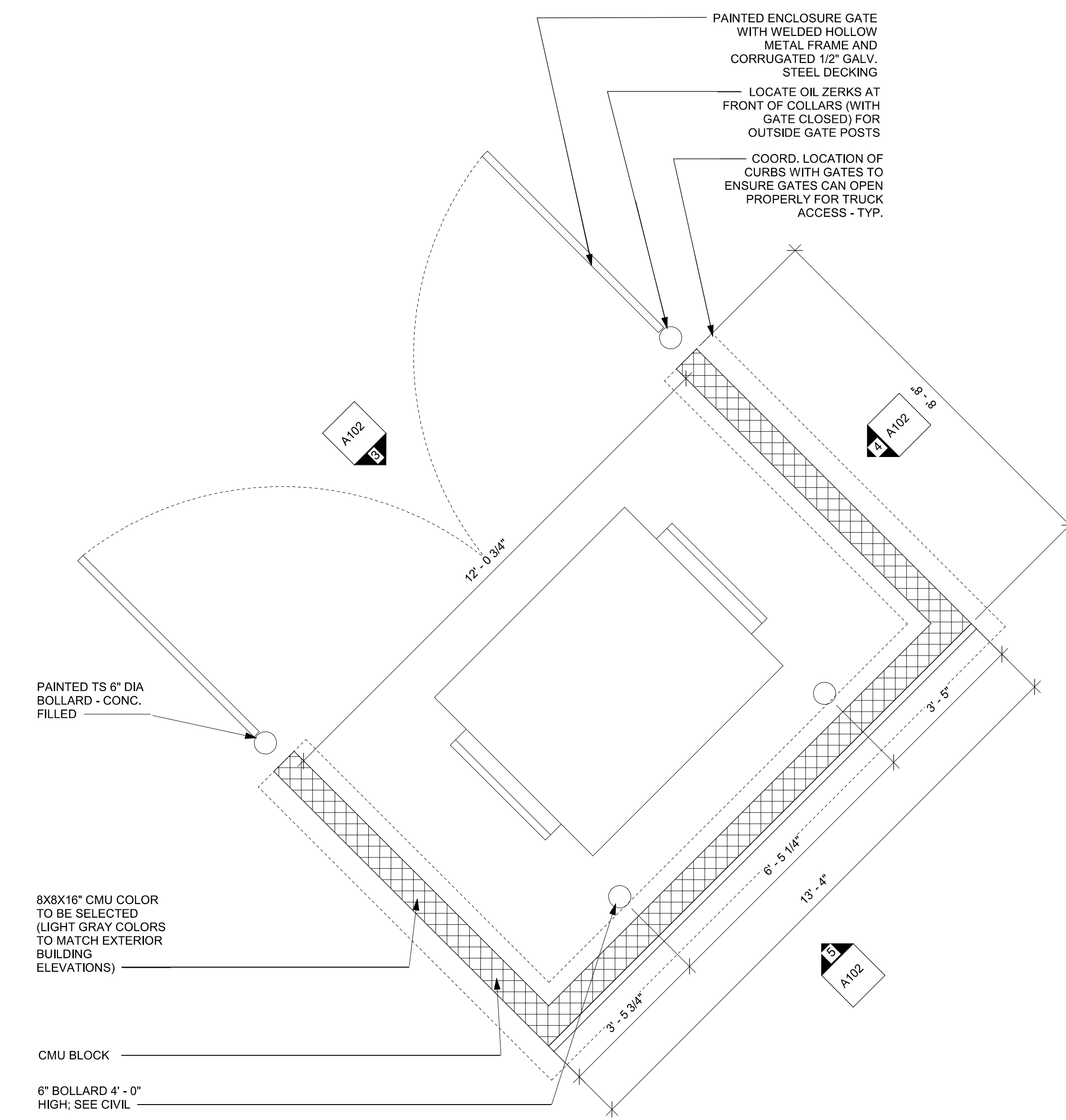
4 ENCLOSURE SIDE ELEVATION
1/2" = 1'-0"



3 ENCLOSURE FRONT ELEVATION
1/2" = 1'-0"



2 ENCLOSURE WALL SECTION
1/2" = 1'-0"



1 TRASH ENCLOSURE
1/2" = 1'-0"



SAVORY
MANAGEMENT

SWIG
BARKLEY STREET & MARTWAY STREET
MISSION, KANSAS



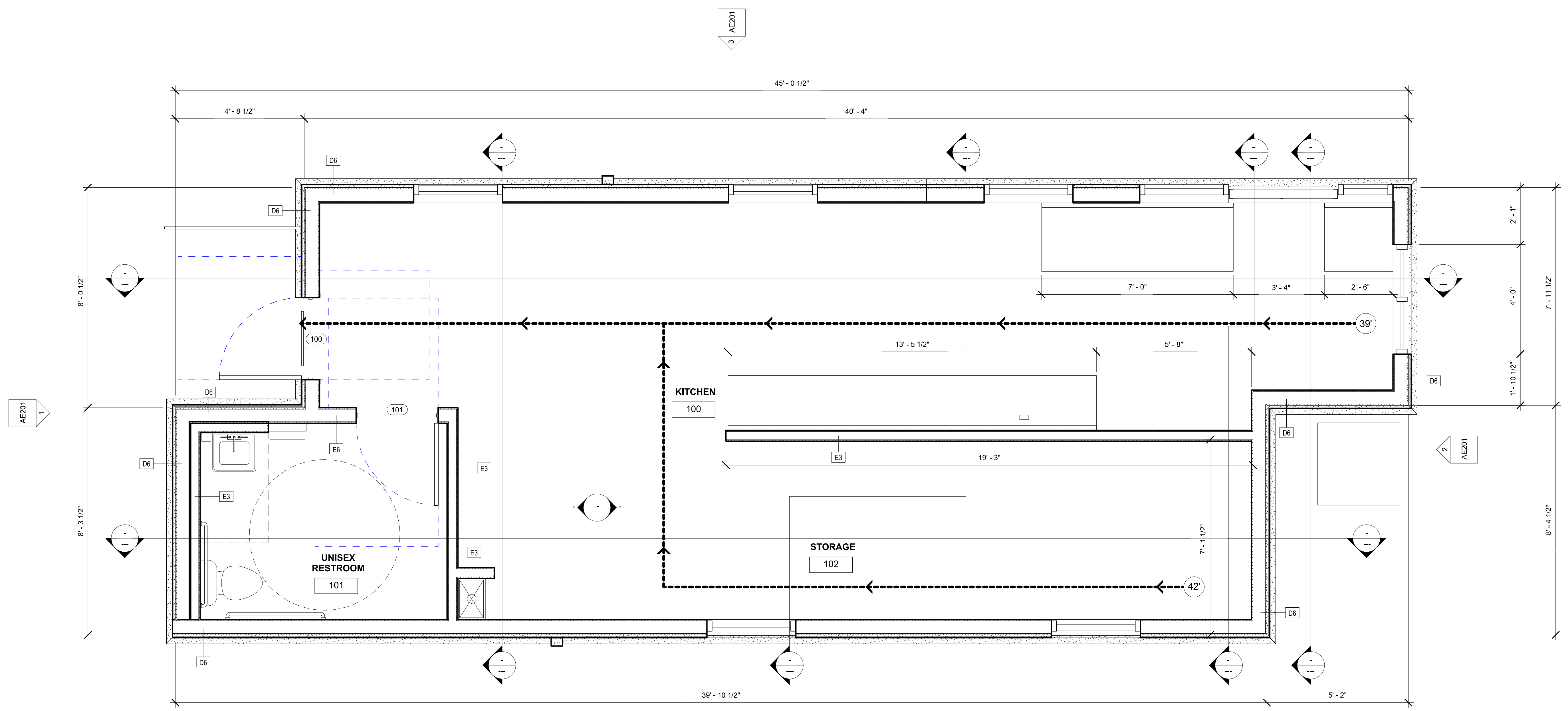
OLSON ARCHITECTURAL GROUP
1916 NW 79TH TERRACE
KANSAS CITY, MISSOURI 64151

REVISION SCHEDULE		
No.	Description	Date

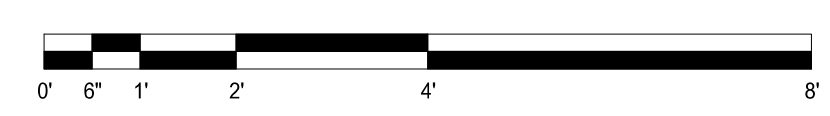
SHEET NAME	
FLOOR PLAN	
PROJECT NUMBER	2101
DATE	05/05/2023
DRAWN BY	PJS
CHECKED BY	SDD
SCALE	1/2" = 1'-0"

AE112

10/12/2023 1:37:12 PM



1 FLOOR PLAN
1/2" = 1'-0"



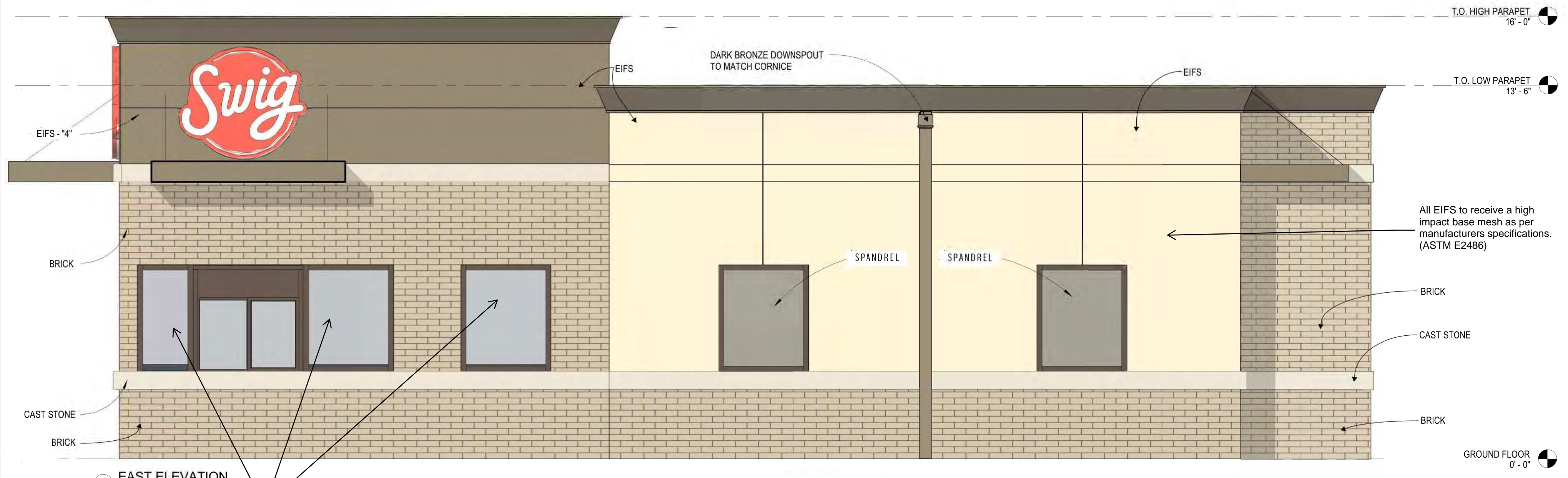


4 SOUTH ELEVATION
3/8" = 1'-0"

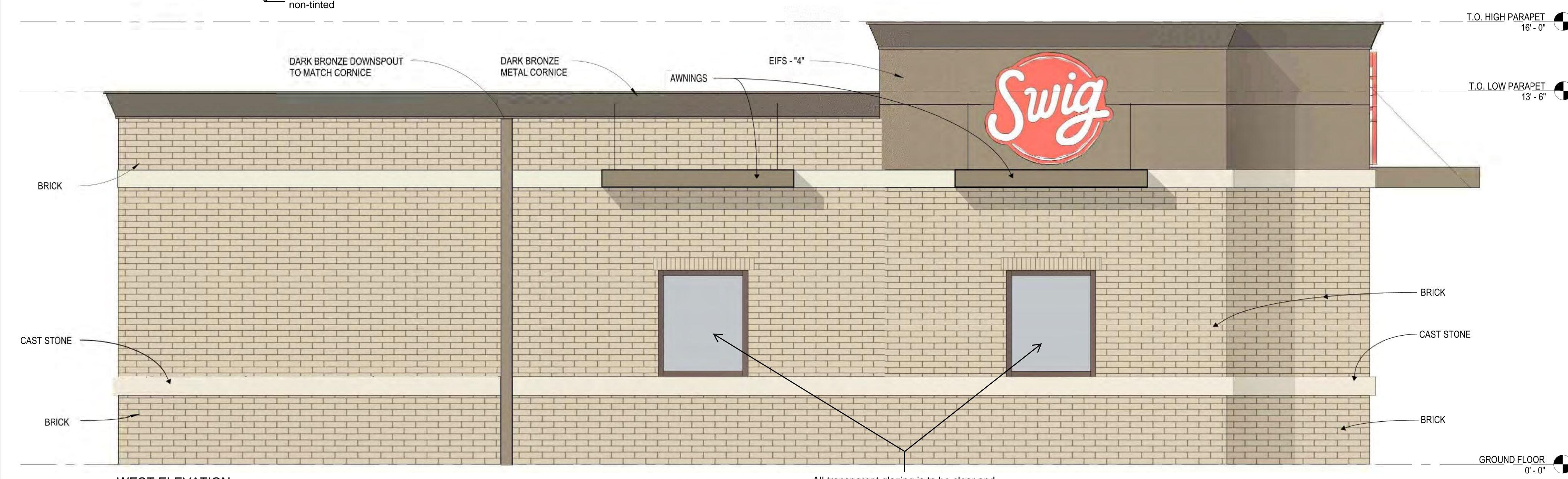


4 NORTH ELEVATION
3/8" = 1'-0"

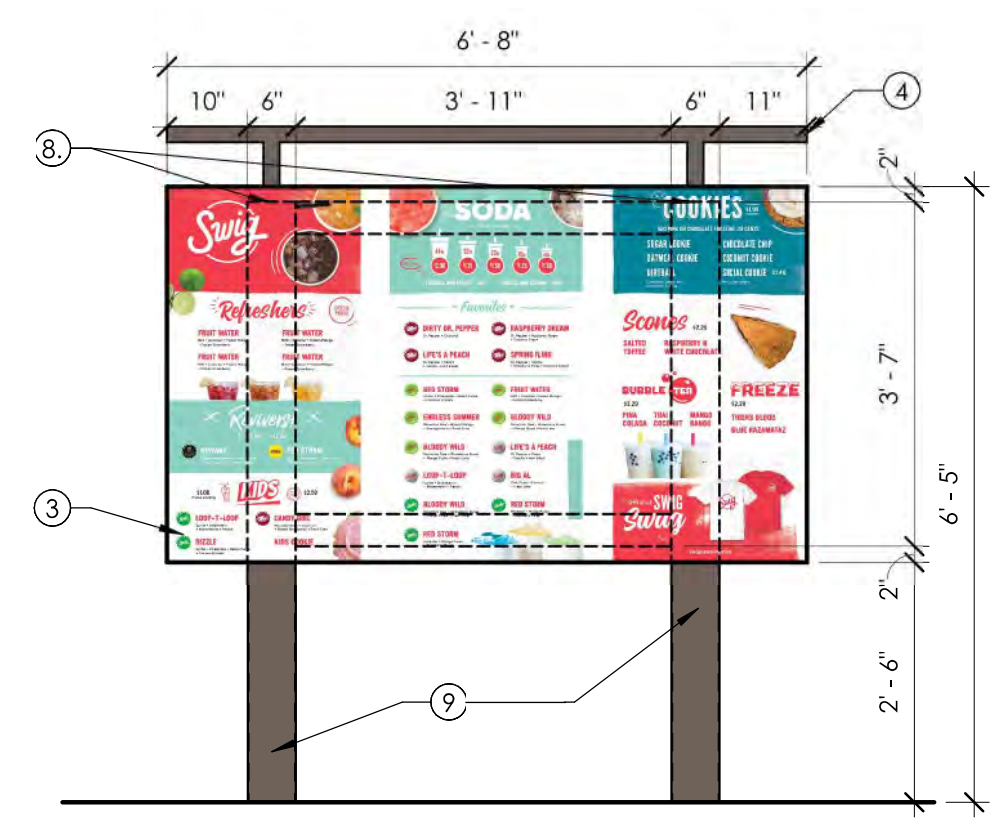
- 1 KEYNOTES
- 1 PREFINISHED METAL DOWNSPOUT
 - 2 BUILDING SIGNAGE BY OWNER
 - 3 MENU BOARD AND FOOTINGS BY SEPARATE SIGN PERMIT
 - 4 DARK BRONZE LIGHT FIXTURE; COORDINATE WITH ELECTRICAL
 - 5 CO2 ENCLOSURE - SEE EQUIPMENT PLAN
 - 6 ELECTRICAL PANEL OR EQUIPMENT; COORDINATE WITH ELECTRICAL
 - 7 CONTROL JOINT
 - 8 STEEL CAP AT TOP OF POSTS
 - 9 POWDER COATED STEEL TUBE FRAME, TYP.
 - 10 24" X 36" OPENING
 - 11 EXTERIOR CANOPY MANUFACTURER - ARCHITECTURAL CANOPIES; EXTRUDECK
 - 12 ROOF PROFILE
 - 13 RTU BEYOND
 - 14 TRASH ENCLOSURE



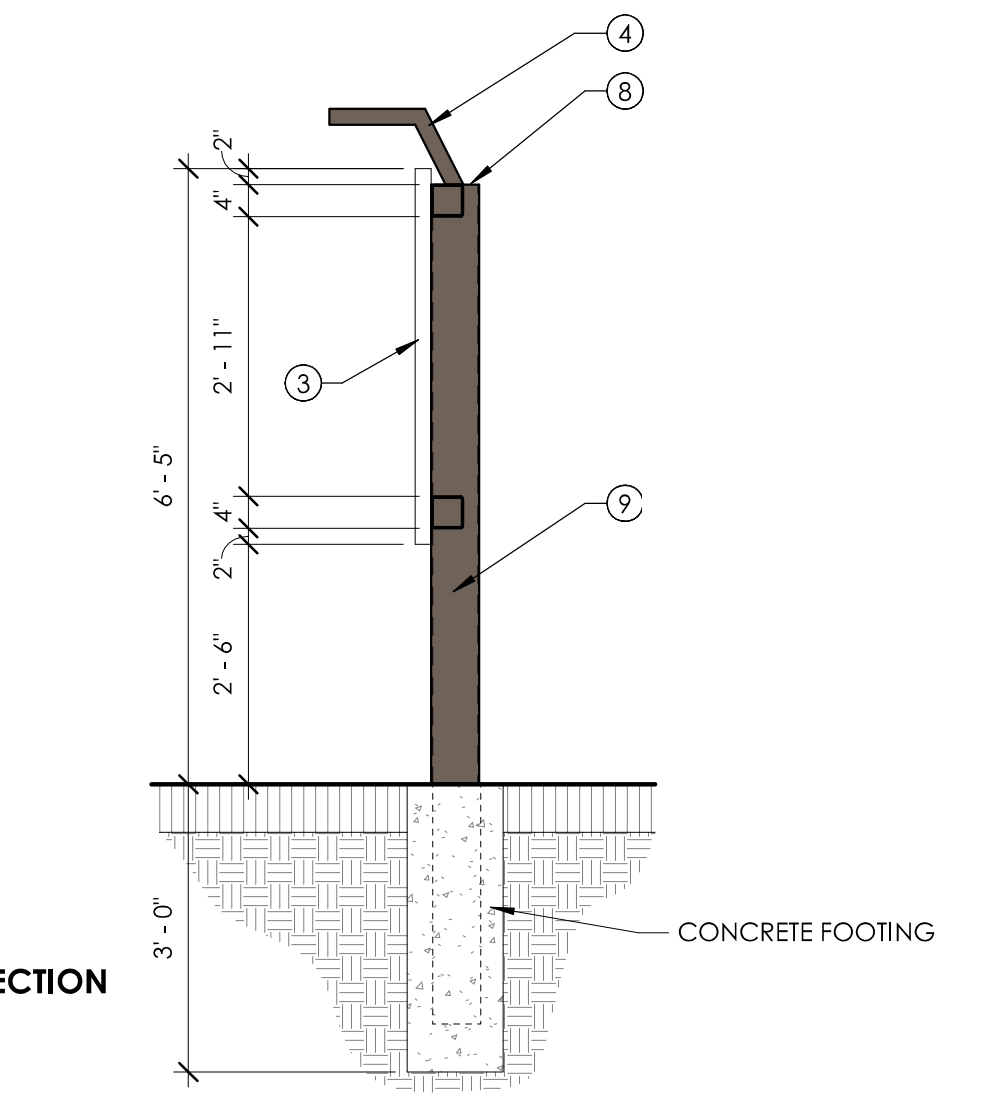
2 EAST ELEVATION
3/8" = 1'-0"



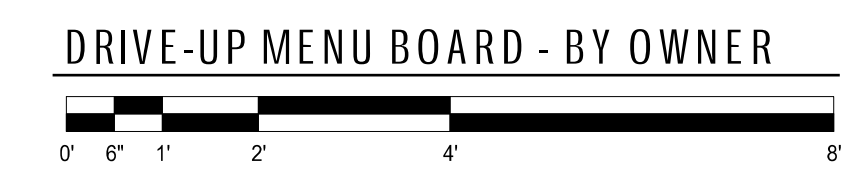
1 WEST ELEVATION
3/8" = 1'-0"



ELEVATION



SECTION



DRIVE-UP MENU BOARD - BY OWNER



SWIG
BARKLEY STREET & MARTWAY STREET
MISSION, KANSAS



OLSON ARCHITECTURAL GROUP
1916 NW 79TH TERRACE
KANSAS CITY, MISSOURI 64151

REVISION SCHEDULE

No.	Description	Date

SHEET NAME
EXTERIOR ELEVATIONS

PROJECT NUMBER	2101
DATE	05/05/2023
DRAWN BY	PJS
CHECKED BY	SDD
SCALE	3/8" = 1'-0"

AE201

10/12/2023 1:37:18 PM



February 14, 2023

Mr. Ronald L. Cowger, PE
 AGC Engineers, Inc.
 405 South Leonard Street, Suite D
 Liberty, Missouri 64068

RE: SWIG – Mission, Kansas

Dear Mr. Cowger,

As requested, Priority Engineers, Inc. has estimated the trip generation for the proposed SWIG soda specialty soda store to be located at the northeast corner of Barkley Street and Martway Street in Mission, Kansas. The existing lot has two driveways onto Barkley Street and is vacant except for a gazebo located within a small green space.

The proposed development will include a 650 square foot building with drive-through lanes wrapping around the building. The northernmost driveway will be closed, and the existing southern drive will remain in place.

In the 11th Edition of the ITE [Trip Generation Manual](#), Land Use 937, Coffee/Donut Shop with Drive-Through Window is the most similar use. Table 1 below shows the trips estimated using this land use.

Table 1: Trip Generation (ITE)								
Land Use	Intensity	Daily	AM Peak			PM Peak		
			Total	In	Out	Total	In	Out
Coffee/Donut Shop with Drive-Through Window	650 SF	347	56	28	28	25	13	12

Although Land Use 937 is the most similar land use available, the peak hours of a coffee/donut shop are concentrated in the AM Peak Hour. Existing SWIG locations do not open until 7:30 or 8:00 and only do about 3% of their daily sales during the 8:00 hour. SWIG reports about 8.1% of their sales in the 5:00 hour. Assuming a daily volume of 347 vehicles, estimates for peak hour volumes were made based on these daily sales reports. These estimates are shown in Table 2 below.

Table 2: Trip Generation Based on Percent of Sales Per Hour

<i>Land Use</i>	<i>Intensity</i>	<i>Daily</i>	<i>AM Peak</i>			<i>PM Peak</i>		
			<i>Total</i>	<i>In</i>	<i>Out</i>	<i>Total</i>	<i>In</i>	<i>Out</i>
SWIG - Based on Percent of Sales	650 SF	347	10	5	5	28	14	14

In summary, the currently proposed use for this site is expected to generate only 10 trips in the AM Peak Hour and 28 in the PM Peak Hour. Using ITE Trip Generation for the AM Peak Hour would result in an estimated 56 vehicles in the AM Peak Hour.

Please let me know if you have any questions or require additional information. I can be reached at (816) 738-4400.

Sincerely,

PRIORITY ENGINEERS, INC.



Kristin L. Skinner, P.E., PTOE



Thank you for your interest in the City of Mission, Kansas Sustainability Scorecard. The Sustainability Commission has developed this scorecard for prospective development projects. This is a voluntary program that seeks to reward those making sustainable choices in new construction, redevelopment, or renovations.

It is a way to capture considerations taken into account through project design and construction that go above and beyond minimum Building Code. We have used the scorecard with projects like:

- The Mission Gateway Development,
- The Cornerstone Commons development at Johnson Drive and Barkley Street,
- The EPC Mission Trails project on Johnson Drive, and
- The Martway Apartments project.

Once you go through the scorecard document and the supplemental information, we would invite you to score your project to the best of your judgement, and then come to a Sustainability Commission meeting to talk through your scoring. The priority is to have a dialogue between you and the Sustainability Commission members, with you sharing your decision making. We will benefit from hearing you explain when implementing some of these criteria makes sense, and if it doesn't, the reasons why not. To the extent that the conversation may lead you to consider enhanced sustainability measures, all the better.

Following a presentation from you or someone from your team, the Sustainability Commission will review your scoring, and then forward its comments and/or recommendation to you and to the Planning Commission. If a project scores high enough, the Sustainability Commission will award Sustainable Mission certification at one of four levels: Bronze, Silver, Gold or Platinum.

There is no binding authority in this process, just an additional opportunity for community involvement in the context of our sustainability values.

We have seen the scoring summarized in a simple letter format, in a slide presentation, and we have seen a more formal design piece that addressed each set of criteria, so the format of how you share the information with the Sustainability Commission is up to you.

The group meets the first Monday of each month, at 6:30 p.m. at City Hall. We would be happy to coordinate a date with you, based on the progress of your project and when your schedule allows.

Emily Randel, assistant to the city administrator, can assist with questions at erandel@missionks.org or 913-676-8368.

Thank you very much,

Mission Sustainability Commission
6090 Woodson Road
Mission, KS 66202

Building Scorecard (Revised December 2018)

Please complete all sections that are applicable to this project. Check any boxes for areas that apply to the work, and use the blank area to explain further. You may also assign point totals for each section; though these will be reviewed and a final score determination will be made by the Mission Sustainability Commission. Additional explanations and clarifications for each item can be found in the building scorecard supplemental document.

1. Will this project pursue any sustainable building certifications? Include rating details.

<p>The size of the Building (650 SF) will limit the opportunity to pursue most building certifications, however we feel that the project could accumulate enough points to be at least a minimum of a LEED Green Level Certification.</p>

2. Site Development, Land Use, Location and Transportation Impact

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> a. Pre-design site assessment | * <input type="checkbox"/> b. Preserve natural resources | <input checked="" type="checkbox"/> c. Manage storm water |
| <input checked="" type="checkbox"/> d. Landscape irrigation | <input checked="" type="checkbox"/> e. Manage plants/ vegetation | <input checked="" type="checkbox"/> f. Manage soils/ erosion control |
| <input type="checkbox"/> g. Site waste management | *1 <input type="checkbox"/> h. Walking/ bicycle paths | <input checked="" type="checkbox"/> i. Bicycle storage |
| <input type="checkbox"/> j. Changing/ shower facilities | <input type="checkbox"/> k. Carpool/ car share | <input checked="" type="checkbox"/> l. EV charging |
| <input checked="" type="checkbox"/> m. Bus access | <input checked="" type="checkbox"/> n. Heat island mitigation | <input checked="" type="checkbox"/> o. Reduce light pollution |

<p>This project will consist of a 650 Square Foot Building, parking and a drive-thru lane. The remainder of the site will include extensive landscaping, patios, sidewalks and seating. Bicycle storage will be included on the exterior (8 bikes) and the site can be used for Bus Stop access if needed. Landscape Irrigation, erosion control and water management will be an important feature of this site. An Electrical Vehicle charging station will be installed.</p> <p>* This is a Brown Site with a large expanse of paving and a few remaining trees. Several trees will be added and the amount of paving will be reduced. * 1 No additional bike paths are shown on site, connections to existing walking and/or bike paths would be encouraged.</p>
--

Points scored - 16 out of 20

3. Materials and Resource Use

- | | |
|--|---|
| * <input type="checkbox"/> a. Reuse existing building | <input checked="" type="checkbox"/> b. Construction material management |
| <input checked="" type="checkbox"/> c. Construction waste management | <input checked="" type="checkbox"/> d. Sustainable/ local materials |
| <input checked="" type="checkbox"/> e. Occupant waste management | <input checked="" type="checkbox"/> f. Occupant recycling/ composting |

<p>A construction waste management system will be in place at the start of construction and preferences will be made to use as many materials as possible that are local and sustainable. SWIG will have an occupant waste management and recycling program.</p> <p>* The old Gazebo is the only structure on the site and sadly, it cannot be reused.</p>
--

Points scored - 16 out of 20

4. Energy Conservation, Efficiency, and CO_{2e} Emission Reduction

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> a. Energy Modeling | <input checked="" type="checkbox"/> b. CO _{2e} modeling | <input checked="" type="checkbox"/> c. Energy metering/ monitoring |
| <input type="checkbox"/> d. Automated demand response | <input checked="" type="checkbox"/> e. Building envelope/ insulation | <input checked="" type="checkbox"/> f. Mechanical systems |
| <input checked="" type="checkbox"/> g. Electrical/ lighting systems | <input checked="" type="checkbox"/> h. Appliances/ equipment | <input type="checkbox"/> i. Onsite renewable energy |
| <input checked="" type="checkbox"/> j. Refrigerant management | <input checked="" type="checkbox"/> k. Control air pollution | |

<p>Energy Modeling and CO_{2e} Modeling will be performed for this project. Shading devices are over all transparent windows and the extensive amount of landscaping will help to dissipate a large percentage of heat gain. Whenever possible, Energy Star appliances will be used. In addition, this building/service produces a minimal amount of air pollution.</p>

Points scored - 17 out of 20

5. Water Conservation and Efficiency

- a. Water metering
- b. Fixtures/ fittings
- c. Appliances/ equipment
- d. HVAC water use
- e. Water treatment devices
- f. Reduce irrigation
- g. Rainwater
- h. Graywater

Water metering will be used and all equipment consider maximum flow rates. When possible, Water Sense Fixtures will be used. Drought tolerant plantings will be used strategically to reduce the amount of irrigation water required.

Points scored - 15 out of 20

6. Indoor Environmental Quality and Comfort

- a. IAQ management plan
- b. Air handling filtration
- c. Increase ventilation
- d. IAQ during construction
- e. Thermal comfort
- f. Indoor pollutant control
- g. Material emissions control
- h. Acoustics
- i. Daylighting/ views
- j. Accessibility/ Community for All Ages

All air handling equipment will be protected through the construction process. Indoor air quality will be improved through the inclusion of fresh air in the air handling system and this SWIG Building will comply with ASHRAE 55.

Points scored - 7 out of 10

7. Commissioning, Operations, and Maintenance

- a. Inspections
- b. Mechanical commissioning
- c. Energy commissioning
- d. Building controls systems
- e. O+M documentation
- f. Maintenance staff training

Inspections and Commissioning will be performed on all Mechanical and Energy components of this building. O+M Documentation and Staff training will also be a part of the SWIG Program.

Points scored - 9 out of 10

8. Additional Comments

Any additional sustainable attributes that will be incorporated in this project.

Bonus Points (if applicable, 5 maximum) - _____

Total Points Scored - 80 out of 100

Rating Achieved - Gold (Bronze 20-39, Silver 40-59, Gold 60-89, Platinum 90+)



City of Mission, Kansas Sustainability Commission Building Scorecard – Supplemental Document

This scorecard is a way to encourage projects to consider sustainability throughout the entire lifecycle of a building. It is designed with the 2015 International Green Construction Code (IgCC) in mind, and is meant to reward voluntary efforts to make projects more sustainable than currently required. It is a project of the Mission Sustainability Commission, an advisory body to the City Council that aims to be a good steward of natural resources, make Mission, Kansas a desirable community, be advisors to the City Council, and increase visibility of sustainability in our community. This supplemental document provides some definitions and further explanation related to the Mission Sustainability Commission Building Scorecard. The scorecard is intended for developers, architects, builders, building owners, tenants, or anyone wishing to be more sustainable. This scorecard can be a helpful guide for anyone pursuing new construction, renovation, or upgrading a few light bulbs.

Although this can be a helpful resource, it is not intended to be an all-inclusive guide. Please see the additional resources section at the end of this document for links to further information.

How to Complete the Scorecard

We encourage users to check all boxes applicable to the project. The goal is to reward buildings that surpass minimum building code requirements and incorporate sustainability. In the commentary section, include a description of the features/strategies, and whether they fall short, meet, or exceed code requirements. If the project includes any attributes that are not included in this scorecard, describe them in detail in the additional comments section.

1. Sustainable Building Certifications

Note if this project is pursuing any sustainable rating including IgCC, LEED, WELL, ASHRAE 189.1, Green Globes, EnergyStar Building, ICC-700, etc. Include details of which rating system and the level/score the building will achieve. See additional resources at the end of this document.

2. Site Development, Land Use, and Location, and Transportation Impact

Each building should consider how its location, natural geography, and occupant access are encouraging sustainability. Additional details on many of the items are available in the most current International Green Construction Code.

- a. Pre-design site assessment – Projects could take an inventory of the building site baseline conditions including areas to protect, native plants/ trees, invasive species, terrain/ topography, hazard areas, storm water hydrology, and site features to be preserved. Make a plan to minimize the negative effects of altering the site.
- b. Preserve natural resources – Any site near flood hazard areas, surface water bodies, wetlands, conservation areas, parklands, agricultural land, or previously undeveloped land, could limit the disturbance of these natural resources. In the comments, please explain what natural resource is present, and how this project aims to preserve that portion of the site.

- c. Manage storm water – Projects could consider how this project will address the increased/redirected runoff and water contaminants like coal tar. The project could identify a water management system for rain events, snowmelt, etc.
- d. Landscape irrigation – To reduce potable water use, projects could limit the amount of irrigation required for site landscaping. This can be accomplished by using native plants which require less watering, and designing a more efficient irrigation system. Irrigation systems could be installed to aim away from building/ pavement, create less overspray, incorporate smart controls/ sensors, group plants of similar water needs, include pressure regulators, and include efficient nozzles. Decorative fountains and water features should be designed to limit water usage by recirculating, treating, and limiting evaporation of water. Creative solutions may involve using collected rainwater for site water use.
- e. Manage plants/ vegetation – Projects should preserve existing vegetation, protect trees, eliminate invasive species, and landscape with native plants. Plants depend on good soil, therefore managing soils goes hand-in-hand with managing vegetation.
- f. Manage soils/ erosion control – Projects should protect the topsoil, limit importing soil, prepare and restore the soil nutrients, and stabilize the earth to prevent erosion. Erosion could occur during construction and throughout the lifecycle of the building. Go beyond the standard erosion control requirements.
- g. Site waste management – Projects should avoid depositing site waste, such as land clearing debris, vegetation, or previous hardscape materials from the site into the land fill. Waste could be diverted from the traditional waste stream by reusing, recycling, composting, or upcycling. In the comments, describe any site waste that will be removed for this project and where it will go.
- h. Walking/ bicycle paths – Projects could incorporate paved walkways and bicycle paths to encourage pedestrian and bicycle access to existing paths/ infrastructure. IgCC requires at least one independent path for bicycles, strollers, pedestrians and other non-motorized locomotion connected to a building entrance and a street or existing walkway/ bicycle path. Include a description or site plan showing the location of the paths.
- i. Bicycle storage – Projects could provide long-term and short-term bicycle storage with adequate accessibility, lighting, space, and location near a building entrance. Describe the location and number of spaces of bicycle storage provided for this building.
- j. Changing/ shower facilities – If building occupants have access to a changing/ shower facility, this could encourage pedestrian and bicycle commuting.
- k. Carpool/ car share – To decrease energy use of accessing a building or commuting, the site could encourage carpooling or car sharing through methods like parking spaces reserved for high occupancy vehicles. Companies such as Zipcar or CarToGo provide occupants an opportunity to borrow a car.

- l. Electric Vehicles – Projects could provide preferred parking and/or charging stations for low-emission, hybrid, and electric vehicles.
- m. Bus access – Projects could encourage building occupants to access bus transit by locating the nearest bus stops and providing convenient pathways to encourage people to use the bus and alternative transportation.
- n. Heat island mitigation – Temperatures can be significantly warmer in cities than in surrounding rural areas due to the heat island effect. To reduce the heat island effect, a building could consider hardscape materials, light reflectance, shading by structures, shading by trees, pervious pavement, solar reflective roof coverings, and vegetative roofs.
- o. Reduce light pollution – Exterior lighting could be designed or installed to limit up-light, light trespass, and glare. Solutions include proper fixture selection, efficient layout, and automated controls. Consider reducing lighting of facades and areas beyond the site boundary.

3. Material And Resource Use

Building materials should be sustainable. Conserving material resources involves material selection, recycling, reuse, renewability, limiting toxicity, and durability, including resistance to damage caused by moisture. Consider the life cycle of materials, transportation, and waste material.

- a. Reuse existing building – It is beneficial to reuse existing buildings to limit demolition waste. Buildings can be reused in total, or materials can be reused on new projects.
- b. Construction material management – Most products have specific instructions for storage and handling. Instructions generally include moisture control, temperature regulations, and stacking instructions. Care should be taken to not let products be damaged in order to prevent wasting materials and reduce the chance of mold growth.
- c. Construction waste management – Projects could develop a construction material and waste management plan to recycle or salvage construction materials and waste.
- d. Sustainable/local materials – Projects could select materials that are sustainable and local. In addition, materials should be free from harmful chemicals such as lead, cadmium, and mercury. Material selection could include used/ reclaimed materials or content that is recycled, recyclable, bio-based, sustainably sourced, rapidly renewable, or indigenous. Alternatively, projects could undertake whole building life cycle assessments or provide environmental product declarations.
- e. Occupant waste management/ recycling/ composting – Recycling areas could be provided for occupants after the building is completed. Describe the services offered, location of collection areas, and signage.

4. Energy Conservation, Efficiency and CO₂e Emission Reduction

Energy and atmosphere are perhaps the most common items considered in sustainability. There are many building attributes that work together to achieve energy efficiency. The items below should all be considered to reduce energy consumption, install efficient systems, and utilize renewable energy when possible. Consult the International Green Construction Codes for additional specific information for these items.

- a. Energy modeling – Energy modeling uses computerized calculations to predict the energy consumption of a building due to a wide variety of inputs. International Green Construction Codes require a zero energy performance index (zEPI) of 50 or less. The IgCC provides a calculation which compares the proposed performance to a baseline building.
- b. CO₂e modeling – Equivalent carbon dioxide (CO₂e) emissions can be modeled in a similar way as energy modeling, by adding the type of energy sources used for a building.
- c. Energy metering/ monitoring – To identify where energy is used in a building, it is helpful to install energy meters and sub-meters. These can be used to monitor and efficiently operate loads from many different building systems. By continuously monitoring and reporting, energy meters can identify areas or systems of the building that are operating improperly or inefficiently. By performing simple maintenance, buildings can save money on utility bills. Describe any efforts the project uses to track electric power, gas, liquid and solid fuels as well as heating and cooling as applicable.
- d. Automated demand response – Utilities can operate more efficiently if buildings offer to shed energy on peak load days. Enrolling in an automated demand response allows the utility to shift building energy usage to another time to limit additional energy production needed at peak times.
- e. Building envelope/ insulation – To conserve energy related to heating and cooling a building, the building façade and insulation should be considered. Shading combines with the insulation performance of all exterior elements (walls, roof, windows, etc.) to create a building envelope. Projects also could seal all windows and doors, and prevent air leakage for the entire building.
- f. Mechanical systems – Heating ventilation and air conditioning (HVAC) systems are often the largest consumers of energy in any building. There are many types of HVAC systems, some are more efficient than others depending on the building location and usage. There are federal standards for energy efficiency detailed in the International Energy Conservation Code (IECC).
- g. Electrical/ lighting systems - Many strategies exist to reduce the energy used by electrical and lighting systems. Daylight can be used to reduce required lighting during the day. Controls systems and occupancy sensors can turn off interior and exterior lights when they are not required. It is also important to consider all of the electrical plug loads, and what can be done to reduce energy from appliances plugged into electrical outlets.

- h. Appliances/ equipment – There are federal requirements for energy efficiency in many appliances. In addition to these federal requirements, ENERGY STAR labelled appliances can reduce overall energy use.
- i. Onsite renewable energy – Another way to reduce utility energy is to install renewable energy systems on the project site like solar or wind energy.
- j. Refrigerant management – Refrigerants can be detrimental to human health and the atmosphere if they are not used or disposed of properly. It is illegal to use CFCs and HFCs are also bad for the environment. When possible, select natural refrigerants such as water or propane to reduce atmospheric damage. Also, any existing refrigerants should be disposed of properly.
- k. Control air pollution – Buildings can pollute the air directly or indirectly by using energy from utilities burning fossil fuels. Buildings should consider reducing air pollution or planting trees to offset releasing CO₂ into the atmosphere.

5. Water Resource Conservation, and Efficiency

Water is a limited resource, and it should be conserved and protected in all buildings. Potable water (suitable for drinking) is a precious commodity that humans require. Items in this section are strategies to decrease water use and increase water quality. Check the International Green Construction Codes for specific examples.

- a. Water metering – Water meters track the water usage of a project. If alternative water sources are used (i.e. reclaimed water, well water, or other potable water) each water source could be metered individually. Metering can identify any abnormal conditions in order to correct and prevent wasting water. Water sub-meters can be helpful when there are multiple tenants or pieces of equipment that consume large quantities of water.
- b. Fixtures/ fittings – Installing water efficient fixtures can significantly reduce building water consumption. Some fixtures have a WATER SENSE label which is similar to ENERGY STAR for energy efficiency. To reduce water use, consider maximum flow rates for all water fixtures within a building (lavatory, kitchen, drinking fountains, etc.). In addition, automatic or metered fixtures can save water by preventing a fixture from remaining on when not in use.
- c. Appliances/ equipment – Many appliances in a building may require a water connection. Projects could consider maximum flow rates for clothes washers, icemakers, steam cookers, and dishwashers. Plumbing design and equipment layout could also focus on conserving water.
- d. HVAC water use – The building HVAC system can consume large amounts of water if not designed and installed properly. Any equipment that uses water including condensate drainage, humidification systems, hydronic loops, heat exchangers, and cooling towers should have protections in place to reduce water usage. In addition to reducing water, the HVAC system should maintain good water quality in all systems.

- e. Water treatment devices – Any water treatment device should limit the amount of wasted water. Check green building codes for specific requirements for water softeners, reverse-osmosis water treatment systems, and onsite reclaimed water treatment systems.
- f. Reduce irrigation – Selecting vegetation and plants that require less irrigation helps to reduce the overall water usage for the entire project. If irrigation is required, ensure that the system is operated efficiently by only watering the necessary areas, and watering at an efficient time of day to reduce evaporation.
- g. Rainwater – Collecting rainwater is a strategy to reduce municipal potable water use. Be sure to follow requirements in building codes for storing water and preventing water borne diseases.
- h. Graywater – Graywater is water that has been used once and is no longer potable (i.e. water from hand washing sinks), however it may be reclaimed and used for non-potable water requirements (such as irrigation). Reusing graywater is another strategy to reduce overall water usage.

6. Indoor Environmental Quality and Comfort

Human comfort and quality of life has a direct impact on productivity and health. It is important to remember the building occupants for a truly sustainable project. The items below can help create a better interior environment for the building occupants. International Green Construction Codes can provide specific guidance.

- a. Indoor air quality (IAQ) management plan – Managing the indoor air quality inside a building starts during construction and continues into occupancy. It is important to have a plan in place before the project begins.
- b. Air handling filtration – All air handling equipment should have sufficient filters to clean the air supplied to occupied spaces.
- c. Increase ventilation – Indoor air quality can be improved by providing more fresh air to occupied spaces. IgCC requires projects to provide either natural ventilation (operable windows) or increased mechanical ventilation in excess of building code requirements.
- d. Indoor air quality (IAQ) during construction – During construction it is important to protect the building and HVAC system from collecting dust and contaminants. It is also important to store construction materials in a responsible way to reduce mold. Check green construction codes for specific ways to do this.
- e. Thermal comfort – Human productivity and comfort are affected by humidity and temperature within a space. It is important to provide a comfortable thermal environment and controls for occupants to be comfortable. IgCC requires compliance with ASHRAE 55.

- f. Indoor pollutant control – Everyday products can contain many indoor pollutants. Projects should decrease the use of harmful indoor pollutants and locate pollutant sources in enclosed rooms, away from building occupants. Pollutant sources can include printers, copiers, and janitorial rooms.
- g. Material emissions control – Choosing materials with low emissions can improve the indoor air quality. Volatile organic compounds are common in many building materials. Check green building codes for prohibitions and limits on volatile organic compounds in composite wood, adhesives, sealants, paints, flooring, and insulation.
- h. Acoustics – Another factor that contributes to indoor environmental quality is sound. Productivity depends on good speech communication and limiting distracting noises. Projects could consider sound transmission, mechanical system noise, structure borne sound, and sound absorbing room surfaces.
- i. Daylighting/ views – Occupants benefit from natural sunlight and being able to see outdoors. Consider access to windows or glazing that allow views for as many occupants as possible.
- j. Accessibility/ community for all ages – Consider all people that may be occupants of your project site and building. Projects could also consider how they contribute to the Mid-America Regional Council’s Communities for All Ages initiative. City of Mission participates in this program.

7. Commissioning, Operations, and Maintenance

It is important to check building systems to ensure they are working efficiently. Commissioning is a process to verify that all building systems are operating as intended. To maintain efficiency throughout the lifecycle of the building it is important to perform routine maintenance and ensure the building is operating properly.

- a. Inspections – An independent commissioning agent can verify that all systems were installed correctly and meet the project requirements in all of the sections above. Consider a special inspection and commissioning report by an approved agency before building occupancy.
- b. Mechanical system commissioning – Commissioning can be considered “fine-tuning” to ensure the building HVAC system is functioning at peak efficiency. Mechanical systems commissioning includes measuring the occupied spaces and each piece of mechanical equipment to verify proper operation. Check green construction codes for a list of mechanical items that could be commissioned.
- c. Energy system commissioning – Similar to mechanical system commissioning above, energy system commissioning ensures that electrical generation and distribution systems are operating properly to ensure energy efficiency.

- d. Building controls systems – Automated control systems can be a great benefit to controlling equipment and operating a building efficiently. However, they must be checked to ensure they are programmed and installed correctly, or the outcome may be negative.
- e. Operations and maintenance (O+M) documentation/ schedule – It is important for the owner or project manager to have access to important information related to operations and maintenance to keep the building functioning efficiently. Green construction codes require a user manual for each building system, and record documents be provided to the owner.
- f. Maintenance staff training – The maintenance staff can be a huge factor in whether a project achieves its sustainability goals or not. Consider maintenance documentation to help the staff keep the project operating properly.

8. Additional Comments

This section is meant to address any sustainable building elements that do not fit neatly into the categories above. Please describe any items this project incorporates that contribute to a more sustainable community. This could include description of the design team and integrative process, building orientation decisions, community gardens, access to local food/ farmers, markets, increased durability, reduced maintenance, incorporating open outdoor space, occupant sustainability training/ education, increased occupant comfort, carbon monoxide alarms in every space, community engagement, or involvement with programs such as Community for All Ages, Walk/Bike/Ride KC, or Smart Growth. But don't feel limited to those, either. Document anything that improves the economy, people of our community, and/or the natural environment.

This is your chance to highlight any sustainable attributes that this scorecard does not cover. Feel free to attach additional documentation or narratives to add further detail for any comments that do not fit in the comments section.

Green construction codes and other sustainable rating systems

- **International Green Construction Code (IgCC) 2015**
The IgCC is the first model code to include sustainability measures for the entire construction project and its site — from design through construction, certificate of occupancy and beyond. The new code is expected to make buildings more efficient, reduce waste, and have a positive impact on health, safety and community welfare.
<https://www.iccsafe.org/codes-tech-support/international-green-construction-code-igcc/international-green-construction-code/>
- **Leadership in energy and environmental design (LEED)**
LEED, or Leadership in Energy and Environmental Design, is the most widely used green building rating system in the world. Available for virtually all building, community and home project types, LEED provides a framework to create healthy, highly efficient and cost-saving green buildings. LEED certification is a globally recognized symbol of sustainability achievement. There are several different rating systems (Building Design and Construction, Interior Design and Construction, Building Operations and Maintenance, Neighborhood Development, and Homes). Projects can achieve awards of certified, silver, gold, or platinum based on meeting prerequisites and a certain number of credits in each rating system.
<https://new.usgbc.org/leed>
- **ENERGY STAR Buildings**
ENERGY STAR is the simple choice for saving energy in buildings and plants. Buildings receive a percentile score from 1 to 100 based on energy usage compared to similar buildings across the country. To be eligible for ENERGY STAR certification, a building must earn an ENERGY STAR score of 75 or higher, indicating that it performs better than at least 75 percent of similar buildings nationwide.
<https://www.energystar.gov/buildings>
- **Green Globes**
Green Globes offers a different approach: one that provides in-depth support for improvements ideally suited to each project. Building owners and facility managers know their buildings and operations better than anyone else. We respect and leverage that knowledge with personalized assistance to produce best practices in sustainable design, construction and operations. Incorporating third-party assessors available throughout the certification process, we forge a partnership that allows experienced green building project teams to shine and reduces the learning curve for those new to green building. The building gets a rating from 1 to 4 globes.
<https://www.thegbi.org/green-globes-certification/>

- ASHRAE 189.1
ASHRAE is the American Society for Heating Refrigeration and Air Conditioning Engineers. Standard 189.1 provides total building sustainability guidance for designing, building, and operating high-performance green buildings. From site location to energy use to recycling, this standard sets the foundation for green buildings by addressing site sustainability, water use efficiency, energy efficiency, indoor environmental quality (IEQ), and the building's impact on the atmosphere, materials and resources. Standard 189.1 is a compliance option of the International Green Construction Code™ (IgCC).
<https://www.ashrae.org/resources--publications/bookstore/standard-189-1>
- ICC/ASHRAE 700-2015
The ICC/ASHRAE 700-2015 National Green Building Standard™ (NGBS) is the first residential green building standard to undergo the full consensus process and receive approval from the American National Standards Institute (ANSI). A residential building can achieve bronze, silver, gold, or emerald rating.
<https://www.nahb.org/en/research/nahb-priorities/green-building-remodeling-and-development/icc-700-national-green-building-standard.aspx>

City of Mission	Item Number:	6b.
ACTION ITEM SUMMARY	Date:	July 19, 2023
Community Development	From:	Brian Scott

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

RE: Preliminary Development Plan for Water Works Park at 5814 W. 53rd Street (PC Case #23-11)

RECOMMENDATION: Approve a preliminary development plan for Water Works Park at 5814 W. 53rd Street (PC Case #23-11)

DETAILS: The City of Mission has undertaken an initiative to make significant improvements to the City’s outdoor parks over the next 5-10 years. These efforts began with Phase I improvements at Mohawk Park which are expected to be completed in mid-July. The next round of improvements includes Phase II improvements at Mohawk, which is currently in design, and the improvements at Water Works Park.

Water Works Park is actually located on property owned WaterOne, the water district serving the majority of Johnson County. The property has a large, underground storage tank with a pump station on top. There are also a number of buried water mains and pipes that lead to from the facility in the area where the park is located.

Parks + Recreation staff have worked closely with representatives of WaterOne over the past year as well as stakeholders and Park, Recreation and Tree Board members to develop concept plans for the proposed improvement of Water Works Park. These include a new trail network throughout the park, new pavilion and restrooms, and new playground. There will also be off-street parking with ADA accessible parking. The plans for the park incorporate a number of sustainability components including solar lighting and a bio-swale for stormwater retention. The improvements have been timed to allow for completion simultaneous with the return of students to the new Rushton Elementary School.

The preliminary development for Water Works Park at 5814 W. 53rd Street (PC Case #23-11) was considered by the Planning Commission at their regular meeting on June 26th where they voted to recommend approval to the City Council by a vote of 6 to 0.

CFAA CONSIDERATIONS/IMPACTS: N/A

Related Statute/City Ordinance:	Chapter 400
Line Item Code/Description:	NA
Available Budget:	NA

CITY OF MISSION, KANSAS

ORDINANCE NO. _____

AN ORDINANCE APPROVING A PRELIMINARY DEVELOPMENT PLAN WITH STIPULATIONS FOR THE CONSTRUCTION OF A PARK AT 5814 W. 53RD STREET—CITY OF MISSION, APPLICANT (PLANNING COMMISSION CASE # 23-11)

WHEREAS, Subject property (parcels KP62500000 0009B; KP62500000 0010; KP70000000 0001; KP70000000 0002; KP70000000 0007; KP70000000 0008; KF251205-4039) is located at approximately 5814 W. 53rd Street in Mission, Johnson County, Kansas; and

WHEREAS, subject property is zoned Single-Family Residential District (“R-1”) with certain stipulations on use, height and setbacks; and

WHEREAS, the City of Mission (the applicant), presented an application to the Community Development Department of the City of Mission on April 20, 2023 for a preliminary development plan for the construction of a new park on the subject property; and

WHEREAS, the application (PC Case # 23-11) was presented to the Mission Planning Commission on June 26, 2023, at which time a public hearing was held by the Commission so that all interested parties may present their comments concerning the application; and

WHEREAS, notice of said public hearing was published in The Legal Record on June 6, 2023, and sent certified mail to property owners and occupants within 200 feet of the subject property; and

WHEREAS, At the conclusion of the public hearing, the Planning Commission took the application under consideration and voted 6-0 to recommend approval of the application to the Mission City Council.

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

Section 1. Approval of Preliminary Development Plan Granted – Pursuant to Section 440.175 of the Mission Municipal Code, permission is hereby granted to use the following property in the manner set forth in the Preliminary Development Plan, Planning Commission Case # 23-11, on file with the Community Development Department of the City of Mission, 6090 Woodson, Mission, Kansas 66202, and in accordance with Section 410.010 et. seq. of the Mission Municipal Code, subject to the stipulations set forth in Section 2, and subject to all other laws and regulations:

Property ID: KP62500000 0009B

Abbreviated Legal Description:

VITT'S SUBDIVISION EX S 349.10' LT 9 WOODSON PUMPING STATION

Property ID: KP62500000 0010
Abbreviated Legal Description:
VITT'S SUBDIVISION LT 10 WOODSON PUMPING STATION MIC 1252

Property ID: KP70000000 0001
Abbreviated Legal Description:
WIEDENMANN ACRES LT 1 WOODSON PUMPING STATION MIC 1253

Property ID: KP70000000 0002
Abbreviated Legal Description:
WIEDENMANN ACRES LT 2 WOODSON PUMPING STATION MIC 1254

Property ID: KP70000000 0007
Abbreviated Legal Description:
WIEDENMANN ACRES LT 7 WOODSON PUMPING STATION MIC 1265

Property ID: KP70000000 0008
Abbreviated Legal Description:
WIEDENMANN ACRES LT 8 WOODSON PUMPING STATION MIC 1266

Property ID: KF251205-4039
Abbreviated Legal Description:
5-12-25 1 A NE1/4 SE1/4 1 AC WOODSON PUMPING STATION MIC 28

Section 2. Conditions and Stipulations – The Preliminary Development Plan referenced in Section 1 above is hereby approved and adopted subject to the following stipulations:

1. Landscaping Plan shall be in accordance with the Municipal Code for native and non-invasive species.
2. Landscaping Plan shall be in accordance with the Municipal Code for continual maintenance and disease prevention.
3. International Dark Sky lighting standards as of 2022 shall be applied to the exterior lighting on building frontages and interior site areas and submitted with the Final Development Plan.
4. All signage will be submitted as a package with a separate sign permit application.
5. A Final Development Plan will be submitted to the City and approved by the Planning Commission prior to the issuance of any building permits. The Final Development Plan shall be in conformance with the Preliminary Development Plan including but not limited to architectural features and details, materials used and amenities.

6. The applicant shall submit a Final Site Plan and construction documents to the City for review and approval prior to building permit issuance.
7. The applicant shall obtain all approvals from the Consolidated Fire District No. 2 prior to building permit issuance.
8. The applicant shall obtain all approvals from Johnson County Wastewater and Johnson County Water District #1 prior to building permit issuance.

Section 3. Effective Date - This ordinance shall take effect and be in force from and after its publication as required by law.

PASSED BY THE CITY COUNCIL this 19th day of July 2023.

APPROVED by the Mayor this 19th day of July 2023.

Solana Flora, Mayor

ATTEST:

Robyn L. Fulks, City Clerk

APPROVED AS TO FORM:

David Martin, City Attorney
Payne & Jones, Chartered
11000 King Street, King 2 Building
Overland Park, KS 66210

BACKGROUND AND PROPERTY INFORMATION

Water Works Park is located on 53rd Street just west of residential properties facing Outlook Street. The property is a four-acre site owned by WaterOne for a pump station facility, and in 1982 WaterOne leased the site to the City of Mission to operate the park facilities through the Parks and Recreation Department. The park is currently programmed with play equipment, trails, and a small shelter. The trail connects to Rushton Elementary, which is currently under construction, via a four-foot sidewalk. There is an unstriped parking lot for up to seven vehicles along 53rd Street. Restrooms are temporary portable facilities. WaterOne also owns several 24-inch water main and smaller transmission pipes under and adjacent to the property.

The Mission Parks + Recreation Department, WaterOne, and Rushton Elementary have worked through the design process to renovate the site and maintain the connection to the school, as well as to the surrounding neighborhoods. There has been extensive public deliberation for the potential new programming and site design, including two public meetings to discuss all of Mission's parks that would include Water Works Park, two Water Works Park stakeholder meetings, and one public meeting to discuss Water Works Park exclusively. The Parks + Recreation Department has also presented information about the process and the initial designs to the Community Development Committee and the Parks and Recreation Tree Board.

The Parks + Recreation Department has worked with its consultant and WaterOne representatives to develop a preliminary development plan to be considered by the Planning Commission for recommendation to the City Council. Final layout and design considerations for all amenities, the sidewalks and trails, and the parking required review and approval by WaterOne based on the location of their facilities and the anticipated maintenance or replacement projects.

PROJECT PROPOSAL

The improvements include safety enhancements, new concrete shared use pathways, new playground equipment, restrooms, shelter, and off-street parking. The restroom facility and shelter is planned for year-round use. Environmental conservation efforts were also included in the design and universal design features are included throughout the site.

Major pathways are 10-foot shared use trails throughout the park, which create a loop for walking and biking which connect to minor 6-foot walkways to access the site and its trailways. A minor pathway is located at the southeast corner, and at the north and south sides of the playground, these paths are contiguous with the poured-in-place playground surface. The continuous trailway for activity within the park complies with WaterOne's requirements and preserves as much impervious area as possible. Impervious area is currently .31 acres, and will be increased to .84 acres with the new design. Consultants have completed stormwater calculations, and will work with staff and WaterOne to design green infrastructure BMPs prior to submittal of the final development plan.

New playground equipment will include universal design features for users of all abilities, including a multi-tier play area with age-appropriate focus areas. Non-verbal communication boards and musical play elements will promote play for all users. An additional community greeting space will promote community-

building and interaction at a central location for special events. A new 750-square-foot shelter with seating for groups up to 75, unisex restroom facilities, park benches, and bike racks provide a variety of amenities for users. Six off-street parking spaces will double the current parking capacity and add ADA striped stalls. Solar lighting along with native landscaping promote environmental sustainability. New signage will embrace the site's history, inform about native landscaping, and educate the public on water processes.

PLAN REVIEW AND ANALYSIS

Municipal Code

Section 440.175(B) of the municipal code provides the following:

1. Consideration of a preliminary development plan for non-residential uses in a residential district requires a public hearing before the Planning Commission, with publication notice and notice to surrounding property owners as required by Section 440.060 and Section 440.070 respectively.
2. Following the close of the public hearing, the Planning Commission shall determine the appropriateness of the proposed preliminary development plan according to the following criteria:
 - a. The capability of the site to accommodate the building, parking and drives with appropriate open space and safe and easy ingress and egress.
 - b. An appropriate degree of harmony shall prevail between the architectural quality of the proposed building and the surrounding neighborhood.
 - c. The appropriateness of the minimum dimensions and areas of lots and yards contained in the applicable zoning district regulations may be considered and increased. The Planning Commission may approve the application, disapprove the application or approve the application subject to modifications being made. Unless the Planning Commission's action is appealed by the applicant, the Planning Commission's decision shall be final.
3. In the event of disapproval of a preliminary development plan by the Planning Commission, the applicant may appeal the decision to the City Council by filing a notice of appeal with the City Clerk within ten (10) days of the Planning Commission's decision. On appeal, the City Council may approve the proposed plan, disapprove the proposed plan or approve the proposed plan subject to modifications being made.

Analysis: A public notice was sent to property owners within 200 feet of the subject property and a notice was published in the Legal Record. Staff concludes the following: the space accommodates buildings, parking, and drives appropriately; the architectural quality of the buildings are in harmony with the surrounding neighborhood; and the lot and yard areas are appropriate for a park.

Mission Comprehensive Plan (2007)

Goals and objectives for parks, recreation and public facilities emphasize maintenance and preservation of existing open space and natural features, and to provide for outdoor recreation and visual enjoyment through enhancement of parkland used by Mission residents. Improvements should be focused on multi-modal transportation and greenways with trail linkages.

Analysis: The proposal conforms with the Comprehensive Plan.

Parks and Recreation Master Plan (2018)

The Parks and Recreation Mission Statement is “to enrich the quality of life for residents of Mission and surrounding areas by fostering a strong sense of community and providing a variety of multi-generational activities that promote healthy lifestyles,” with a Vision to “become the most integrated, connected and accessible parks and recreation system in northeast Johnson County.”

During the creation of the Master Plan, certain facility needs were identified. All seven of the identified needs for these facilities are addressed in the improvement plan for Water Works Park, including:

1. ADA Accessible Facilities
2. Greater Variety and Updated Play Elements
3. Expanded Current Program Offerings
4. Maintenance of Existing Facilities
5. Park Facility Identity
6. Connected Trail Network
7. Extended Usage of Park Facilities

Another goal of the Master Plan is to maintain a fiscally responsible parks and recreation system. Some recommended improvements to Water Works Park according to the Plan include restroom facilities, replace/expand site furnishings, replace playground equipment, new shelter, and improved trail connections.

Other overarching recommended improvements for all of Mission’s parks include resurfacing/reconfiguring parking lots, resurfacing/reconfiguring trails, signage and way-finding.

Analysis: The proposal expands ADA access, and the universal design elements provided by the variety of play equipment and facilities provide extensive opportunities for people of all ages and abilities. New gathering spaces will allow for expanded programming, and the existing park is being maintained while also being improved. New signage and unique features lend to a specific park identity and the connections to Rushton Elementary and nearby residential neighborhoods provides connectivity. Restrooms will provide a high-quality facility that will allow extended usage of facilities. The proposal implements many of the recommendations for Water Works Park that are fiscally responsible according to budget approval by the City Council.

RECOMMENDATION

Staff recommends that the Planning Commission votes to recommend approval to the City Council for the Water Works Park Improvements Preliminary Development Plan with the following conditions:

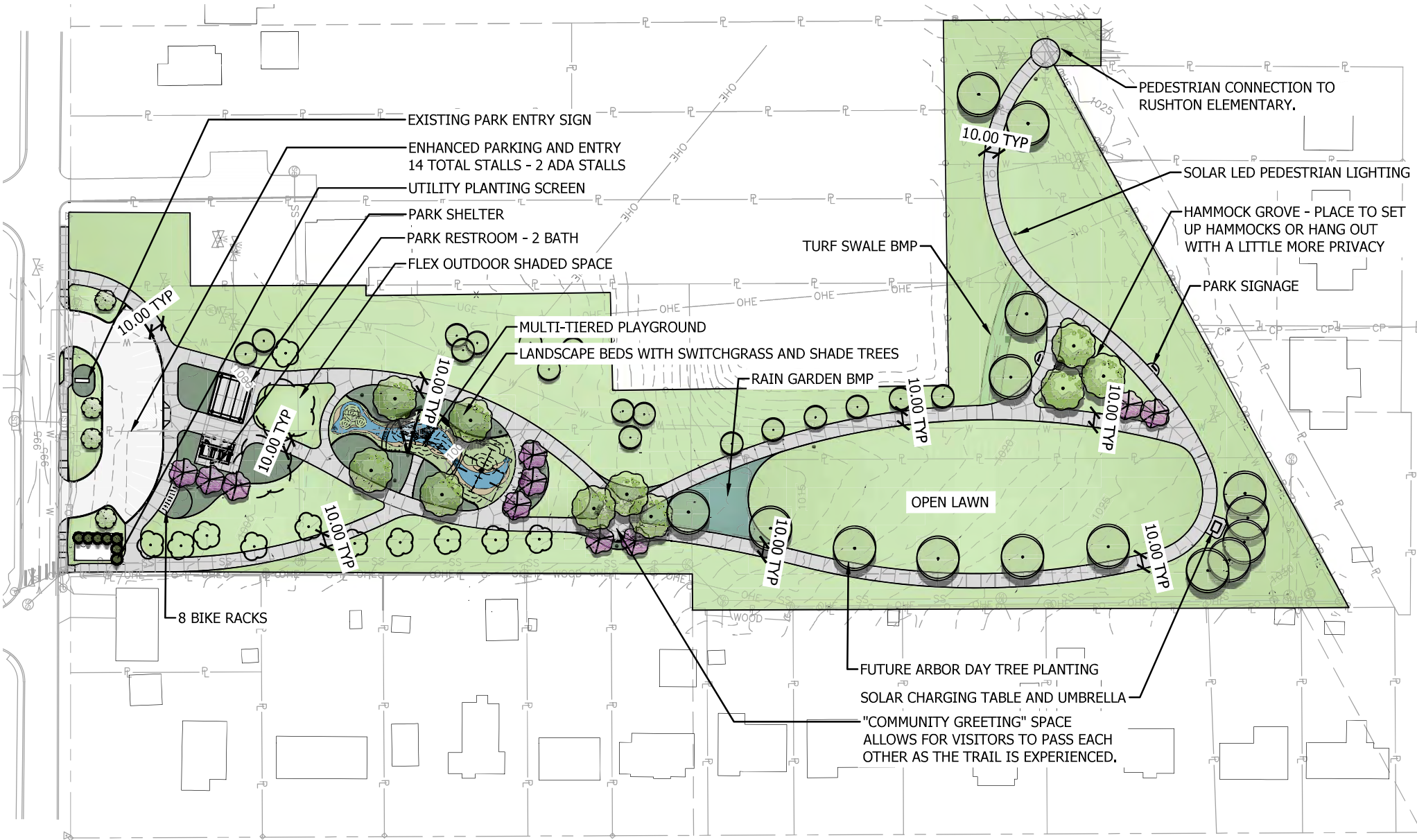
1. Landscaping Plan shall be in accordance with the Municipal Code for native and non-invasive species.
2. Landscaping Plan shall be in accordance with the Municipal Code for continual maintenance and disease prevention.
3. International Dark Sky lighting standards as of 2022 shall be applied to the exterior lighting on building frontages and interior site areas and submitted with the Final Development Plan.
4. All signage will be submitted as a package with a separate sign permit application.
5. A Final Development Plan will be submitted to the City and approved by the Planning Commission prior to the issuance of any building permits. The Final Development Plan shall be in conformance with the Preliminary Development Plan including but not limited to architectural features and details, materials used, and amenities.
6. The applicant shall submit a Final Site Plan and construction documents to the City for review and approval prior to building permit issuance.
7. The applicant shall obtain all approvals from the Consolidated Fire District No. 2 prior to building permit issuance.

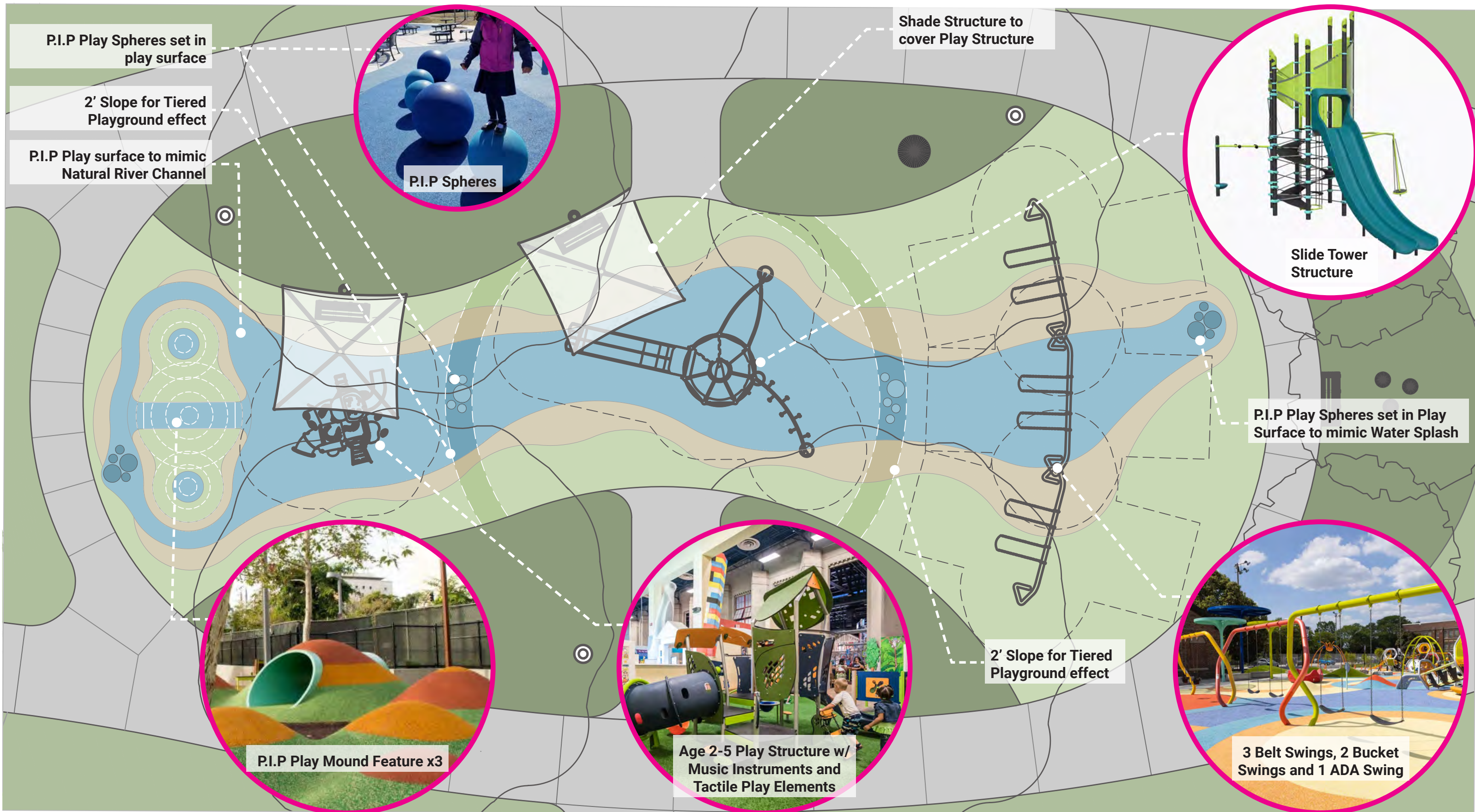
PLANNING COMMISSION ACTION

The Planning Commission will hear Case #23-11, the Preliminary Development Plan for Water Works Park, at its June 26, 2023 public hearing and will vote to recommend approval of the plan to the City Council.

CITY COUNCIL ACTION

Upon Planning Commission's recommendation, the City Council will hear Case #23-11 at its July 19, 2023 meeting.





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CITY OF MISSION PLANNING COMMISSION

June 26, 2023

7:00 PM

Mission City Hall – 6090 Woodson

I. Call to Order

The regular meeting of the Mission Planning Commission was called to order by Chairman Mike Lee at 7:00 PM Monday, June 26, 2023, 2022. Members present: Robin Dukelow, Wayne Snyder, Megan Cullinane, Brian Schmid, and Cynthia Smith (arrived late). Absent were: Stuart Braden, Charlie Tropito, and Amy Richards. Also in attendance: Brian Scott, Deputy City Administrator, Kimberly Steffens, Secretary, and Karie Kneller, City Planner.

II. Approval of Minutes from Planning Commission – March 27, 2022

Vice Chair Dukelow moved and Comm. Snyder seconded a motion to approve the minutes from March 27, 2023.

The vote was taken (5-0). **The motion carried.**

III. New Business

1. Case #23-11 – Water Works Park Preliminary Development Plan

Chair Lee: We have three items under new business tonight. The first will be public hearing Case 23-11, consideration of a Preliminary Development Plan for Water Works Park. At this time I'd like to open the public hearing. The applicant is here this evening.

Ms. Kneller: If we could get Penn to introduce the project, maybe that's where we could start first.

Penn Almoney, Director of Parks and Recreation, appeared before the Planning Commission and made the following comments:

Mr. Almoney: Good evening, Planning Commission. Thanks for having us today. We began this process way back in November 2019. It was a conceptual redesign of one of the major parks in Mission. Since then, we've gone through several iterations, multiple community meetings, stakeholder meetings, and presentations with City Council both in committee as well as City Council proper. In January of this year, we interviewed three different applicants for design and final construction schematic plans, and through a pretty intensive bidding process, we chose Stantec to be our final design and construction oversight for the Water Works Park improvements. The idea was to coincide construction with the closure of Rushton Elementary so that there was minimal impact to the neighboring community as well as the children who kind of use this as a throughway. So, I've invited Jake here. He's their landscape designer. Jake Stodola from Stantec and he'll share some of the design revisions Stantec has brought to the table. So, Jake?

Jake Stodola, Stantec, appeared before the Planning Commission and made the following comments:

Mr. Stodola: Good evening. Tonight, I will run through the designs for Water Works Park. Tonight, we'll go through the original master plan and then talk about the proposed concept plan with some renderings of what that will look like and then discuss the shelter and restroom and how that will fit in on the site, and then go over the playground concept and finish up with the Sustainability Scorecard.

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CITY OF MISSION PLANNING COMMISSION

June 26, 2023

7:00 PM

Mission City Hall – 6090 Woodson

Water Works Park went through a community-based master plan process to come up with a park design that was approved by all, and some of those key elements that were decided in that process were a stronger connection from Rushton Elementary down to the surrounding communities, an enhanced trail loop system with enlarged sidewalks and flexible open space. In the playground area they wanted a multi-tiered playground with play areas for different ages and abilities. They wanted a shelter that would handle large gatherings, and two restrooms and it would be year-round use. They wanted off-street parking as well. I believe double what they had currently

Our proposed concept plan, I'll start from left to right, which is from south to north, we are proposing pulling the parking off the street and bringing it on site, and that is going to improve safety and access as well as create a more prominent entry arrival to the park. As you move into the park, you will walk through the shelter and restroom, and you'll also walk through two of the largest trees onsite, so it creates a great entry gateway as you go into the park. As you pass the playground, we have the multi-tiered playground there with the different play zones for different ages and abilities. And then as you keep going up to where the trails intersect, there is a great amenity there, which we're calling the community greenspace, and that's where all of the park-goers will pass each other as they're using the trails. So, it promotes social interaction, and it is also a good spot for different events that the City would be holding, like Art in the Park, or something.

As you continue up the trail loop, you'll pass a solar charging table, where you can charge your electronics. It's also at the high point of the site so you get the best views of the park. And then as the trail splits, you can either head to Rushton Elementary, or you can continue down the park. And then one other thing to note is that the trail loop from the shelter and restroom up to Rushton will be lit with solar LED lights for safety purposes.

This is a rendering of what the park entry would look like with that off-street parking and the enhanced entry arrival. You can see the trail winds into the park up to [inaudible]. This would be that community greeting space. There's an opportunity for signage, bench seating and then just open space for flexible use. This space will also be lit up by a solar LED light for safety purposes. This is the northern portion of the site. As you can see on the left, there is the solar charging table. There's a big open lawn. There's another opportunity for park signage, and we're also proposing a row of trees that will split the trail system.

As we were laying out the site, we noticed that there was a missing synergy with how the master plan called out the restroom and shelter, so we decided to look at a few different studies for how we could lay that out. The first one, the trail being brought straight off the parking would impede the existing trees, so we decided to keep looking, and we dropped that trail down on the bottom left side there in through those trees, but then noticed that the shelter had nothing to do with the playground, and that relationship was missing. So, then we were able to flip the restroom and shelter, and now the shelter responds much better to the playground, so the parents are using the shelter, they have direct access to their children, and it also gives a nice, shaded space under that tree in case the shelter is being fully used. And this is an enlargement of what that would look like. The shelter

CITY OF MISSION PLANNING COMMISSION

June 26, 2023

7:00 PM

Mission City Hall – 6090 Woodson

size will hold up to 75 students and other large gatherings, and then there's that spill-off space towards the playground.

This is a rendering of what this will look like with the restroom on the right. It's got a perforated screen panel to help block views into the doors to the bathroom, and then the shelter is on the left. So, it creates this entry and gateway as you're walking into the park. Then our playground concept revolves around the theme of water. So, at the left we have the lowest point on the site, and this is where the two to five, aged through five play area will be. There's [inaudible] play mounds, one with a tunnel through the middle of it, so it kind of sets up the space to be a little divided and then the play structure there, has musical instruments, tactile play elements, and then is shaded as well. Up toward the middle is where the ages 5 to 12 play structure is. This is also shaded and it's one of the largest portions of it, and this play structure has slides. It has rope climbers, and then there is also an accessible component to it with the ramp going up to the top of the slide, so all abilities can use this. And then up at the highest point of the playground is where the swings will be set. So, this gives the best views looking off into the playground. There will be three belt swings, two bucket swings, and one accessible swing.

Then finally, our Sustainability Scorecard. We worked with the Sustainability Commission and filled out their scorecard and were pleased to meet a few of those criteria. A few of the highlights were focusing on native plants and vegetation so we don't need landscape irrigation and large walking and bicycle paths. Bicycle storage as well. We've got reduced light pollution. All of the lights will be Dark Sky compliant. And then accessibility and community for all ages. Just to highlight a few. Thank you for your time.

Chair Lee: Does anyone have any questions. I don't know if Karie also has some information.

Ms. Kneller: I don't know. [inaudible]

Mr. Scott: Let's hear your report and then we'll open it up for questions.

Ms. Kneller: I'm sorry?

Mr. Scott: Go ahead and do your report, then open for questions.

Ms. Kneller: Okay. This is Case 23-11, the Preliminary Development Plan for Water Works Park. Water Works Park is located on 53rd Street, just west of residential properties facing Outlook Street. The property is a four-acre site owned by Water One for a pump station facility, and in 1982, Water One leased the site to the City of Mission to operate the park facilities through the Parks and Rec Department. The park is currently programmed with play equipment, trails, and a small shelter. The trail connects to Rushton Elementary currently, and that site is currently under construction. It is connected via a four-foot sidewalk. There is an unstriped parking lot for up to seven vehicles along 53rd Street, and restrooms are temporary portable facilities. Water One also owns several 24-inch water main and smaller transmission pipes under and adjacent to the property.

Mission's Park and Recreation Department, Water One and Rushton Elementary worked through the design process to renovate the site and maintain the connection to the school, as well as to the surrounding neighborhoods. As Penn mentioned, there were several

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CITY OF MISSION PLANNING COMMISSION

June 26, 2023

7:00 PM

Mission City Hall – 6090 Woodson

public meetings to come to where we are today. Two public meetings to discuss all of Missions' parks that would include Water Works Park and design details for that, and the master plan. Two Water Works Park stakeholder meetings, and one public meeting to discuss Water Works Park exclusively. The Parks and Rec Department has also presented information about the process to the Community Development Committee and the Parks and Rec Tree Board. The Parks and Recreation Department has worked with its consultant, Stantec, and Water One representatives to develop the Preliminary Development Plan to be considered by the Planning Commission for recommendation to the City Council. Finally, all design considerations for all amenities, sidewalks and trails and the parking required review and approval by Water One based on the location of their facilities and the anticipated maintenance or replacement of projects.

The improvements include safety enhancements, such as new lighting, new concrete shared use pathways, new playground equipment, restrooms, shelter and off-street parking. The restroom facility and shelter is planned for year-round use. Environmental conservation efforts were also included in the design, and universal design features are included throughout the site. Major pathways are ten-foot shared use trails throughout the park with create a loop for walking and biking which connect to minor six-foot walkways to access the site and its trailways. A minor pathway is located at the southeast corner and at the north and south sides of the playground, and these paths are contiguous with the poured-in-place playground surface.

The continuous trailways for activity within the park comply with Water One's requirements and preserve as much impervious area as possible. Impervious area is currently 0.31 acres and will be increased to 0.84 acres with the new design. Consultants have been looking at stormwater calculations and will work with staff and Water One to design green infrastructure BMPs prior to submittal of the final development plan.

The new playground seen there in the middle on this slide in front of you will include universal design features for users of all abilities, including multi-tier play area with age-appropriate focus areas. This is a really great slide to show some concepts of some of the equipment that may be located throughout the site. Non-verbal communication boards and musical play elements promote play for all users, and an additional community greenspace will promote community-building and interaction at a central location. A new 750-square-foot shelter with seating for groups of up to 75; unisex restroom facilities, park benches and bike racks provide a variety of amenities for users.

There is a correction here. The staff report said that there were six off-street parking spaces, but that's actually 12 with an additional two ADA striped spaces, which will double the current capacity. Solar lighting along with native landscaping promotes environmental sustainability and new signage will embrace the site's history and inform about native landscaping and educate the public on water processes.

A public notice was sent to property owners within 200 feet as per requirements of the Municipal Code for a public hearing, and notice was published in the Legal Record. The space accommodates buildings, parking and drives appropriately according to the Code as well, and the architectural quality of the buildings are in harmony with the surrounding

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neighborhood and the yard areas are appropriate for the park as well. This is all found in our Municipal Code at 440.175.

The proposal does conform with the Comprehensive Plan and according to the Parks and Rec Master Plan, there were seven criteria identified for all park improvements, including ADA accessible facilities, greater variety for play elements, expanded program offerings, maintenance of existing facilities, establishing a park facility identify, connected trail network, and extended usage of the park facilities.

Another goal of the Master Plan is to maintain a fiscally responsible Parks and Rec system. Some recommended improvements to the Water Works Park according to the Plan included specifically restroom facilities, replace and expand site furnishings, replace playground equipment, a new shelter, improved trail connections, plus some additional features such as reconfigured parking lots, reconfiguring trails, and signage and wayfinding.

Staff does recommend approval of this Preliminary Development Plan of Water Works Park with the following seven conditions that are part of your staff report. If you have any questions about that, we can certainly answer those questions, and that concludes my staff report.

Chair Lee: Very good. Thank you. The public hearing has been already opened. Is there anyone in the public who would like to step forward and speak on this agenda item? Please step forward and identify yourself.

[Comm. Smith joined the meeting]

Mary Quinn appeared before the Planning Commission and made the following comments:

Ms. Quinn: I live right on the corner at 53rd and Outlook. So, you're going to double the parking, which is right next to my driveway, and I don't know what the hours are going to be. I would like to know if the restrooms are going to be locked at night. Is there a curfew? Because we still get kids at night. I'm like the crazy park lady. I pick up the trash in the park. I watch. I know all of my neighbors that walk around there. I know the people that walk their dogs there, and I'm just a little bit concerned about...I didn't attend the meetings because I was not made aware of them. Not your problem, my husband's. Okay, so yeah, I just voice my opinion because this is my backyard, and I just spent like two years fixing up my backyard, and I want to know when the construction is going to start, what the hours are going to be, what it's going to be like. So, I mean, is that fair?

Chair Lee: Well, we'll get you some answers to your questions.

Ms. Quinn: Okay. I appreciate that. And are they going to lock the restrooms up at night?

Chair Lee: [Inaudible].

Ms. Quinn: Okay. Thank you.

Chair Lee: Anyone else that would like to speak? Okay.

Cary Pangrac appeared before the Zoning Board and made the following comments:

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Mr. Pangrac: My property backs up to the park also, and it will be basically the backup to the playground. Was any survey or anything done on noise? The noise level; I heard something about musical instruments or something. My daughter lives right there, so I spend a lot of free time out there, so [inaudible].

[Unidentified Speaker]: You're the crazy park guy.

Mr. Pangrac: Yeah. And [inaudible] so that was one question. Also the layout; could you be a little more specific on the trees that are going to be used? If anybody's been by there, I have very limited sunshine, because I have a few big oaks in my yard, so what little sunshine I have is all I have for the garden, so if we plant a couple of big oaks or maples there, I now have a shade garden. So those are two questions I had.

Chair Lee: Thank you. Please step forward.

Joe Donaway, 1530 Outlook, appeared before the Planning Commission and made the following comments:

Mr. Donaway: I live at 53rd and Outlook as well. Many questions. How long will the construction take? What happens if the construction goes over that length of time? What happens if it costs more than was originally thought? With the new parking, will there be a gate? Will that be shut, or will it be open at all times? How noisy will it be? How will construction materials and construction pollution be mitigated? The solar charging table – how will that be maintained? I've built and created one of those before, and typically the little things they plug into, those get destroyed. Cords get destroyed. The pace of technology moving forward, the cords are always changing. At the most you can maybe use the wireless [inaudible] charging [inaudible]. But even with that, when those things break, is there going to be a budget set aside or is it just going to be rogue materials scattered around this new park? Currently, I don't think the park has hours. If it is going to have hours, what are those hours going to be? Are we going to block people going to and from the park, because there's a lot of people, especially at night, who go from the Rushton area back when that was open, down to the 53rd area. Bicyclists, people with dogs, people walking home from work, and then the greenspace utilization especially during snow time, there is a lot of space for kids to have fun right now in snow [inaudible] There is a significant amount of paving. What exactly are those materials going to be that are under and around the equipment? Because if we're adding a significant amount of concrete mass or whatnot, the heat, the smell. How are we going to keep the restrooms clean? What happens if someone breaks things in the restrooms? Is there going to be a budget set aside for that? [inaudible] Any answers to any of those questions off the top your head?

Chair Lee: [inaudible, crosstalk] Anyone else?

Mr. Donaway: Will there be locks on the restroom doors that are code locked? That turn off at a time and turn on at a time? That's just another technology question, I guess, but it will probably be [inaudible]. Will this include dog bag trash stations, will those be included, or are we getting rid of those? Because people will pick up their dog droppings when they have the ability, the bags and the garbage cans, but if they don't have that, they might not.

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Chair Lee: Anyone else that would like to speak? Not seeing anyone else, we will officially close the public hearing and now get some answers to the questions from the public.

Mr. Almoney: Okay, we'll answer the questions. Hours of operation for our entire park system are the same, 6 a.m. to 10 p.m., and we included that on expectations code. Our park meets expectations, so that's current on Water Works pavilion signage and we'll continue those hours moving forward as well.

There is a curfew that officially begins at 10 p.m. and extends until the park opens at 6 a.m., so if you notice anything happening that is contrary to what we would hope is occurring in our parks, then the police are the first line of defense there.

In terms of closing-up the restrooms, yes, they will be on a Wi-Fi locking system. It's a similar what we're implementing at Mohawk Park that's getting introduced here in the next few weeks, and we'll utilize that same system at Water Works Park, and then eventually at Broadmoor Park. Right now, Broadmoor Park and Anderson Park are the lone two restrooms and currently our staff is locking them at night.

Park play amenities – so we heard that feedback early on in our community meetings, so we took great lengths to make sure that all play amenities were as far away from the backyards of those eastern residences as possible so as to minimize how close they were to the neighboring fence lines. Keeping in mind that the survey that Stantec concluded with Water One's input, we need to maintain at least 22 feet separation from their underlying underground water lines, so that really pinched the location of all play elements to that really narrow middle of the park. So, that's kind of why it's oriented the way it is, and we reviewed them from the stakeholder community members early on, and this really doesn't stray too far from that early concept.

Tree plan layout, we do have a plan to diversify the species that are existing within the park and then have a plan moving forward, since this is really our Tree City USA child engagement park, so every year we partner with Rushton Elementary. We host a Tree City USA poster contest, and then we host kind of a fun learning day with them. And then as part of that, they come down into Water Works and plant a tree. So, we'll have a tree plan that continues to keep in mind that partnership in perpetuity.

It's great feedback about the gentleman's backyard. We try to space our trees at least 30 feet apart, and every tree now is a species that will not get taller than 40 feet but it's good feedback and we appreciate that.

Construction length, was it eight to ten months?

[Jacob Stodola]: Yeah, it is to be done by August.

Mr. Almoney: Needs to be complete by August. That's our goal, to coincide with the opening of Rushton Elementary.

Mr. Scott: Not this August?

Mr. Almoney: Yes, correct, August 2024. So what happens if it goes overtime. When you bid out a project you ask for a bid not to exceed amount, so we hold our contractors

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to that number and then begin a process of holding them accountable to the number that they bid on.

There will be no gate to this park, so it will be open access. Noise mitigation – like I mentioned, I think that was in regard to the musical play elements for children of all abilities. They're kind of muted. You could visit other playgrounds. A lot of times it's a xylophone or some smaller type of music-making device, so it doesn't carry too far.

Construction pollution – obviously that's a consideration of ours in any project we do and how that affects our citizens, so we've got codes that they need to abide by. They have permits that they've got to show how they're going to mitigate any kind of pollution, any kind of stormwater pollution, those types of things. So, we will follow-up and hold them accountable for that.

In terms of amenities that we're adding, there was one of those elements – I think it was one or two slides back – one of the important pieces of the overall master plan was making sure that anything that we add doesn't result in bankrupting the City or any of its future budgeting considerations. So, a lot of the considerations that we have are built on best practices, or they're things like cleaning a restroom, we already have a maintenance line-item that we supply toilet paper and cleaning elements to existing restrooms; so that is a nominal increase, and we've got staff on hand that can do that now. Just internally it's our practice to follow those best practices and to make sure that every neighborhood has got a park that they're proud of and want to utilize and show off.

I think there was a question about access as a throughway. All of our parks, it's our goal that people utilize them no matter the season. We want our parks to be utilized. With that in mind, we understand that there are times when we like to have the sacredness of a quiet neighborhood. So, that's why these are solar-powered lights, which kind of restricts the lighting level to only the areas we're most concerned about vandalism, which is restrooms, and play features. So, as you walk that trail heading northward and going southward, those will eventually get to a lighting level to near zero so that it doesn't impact, and I think that was the dark sky hearing report that we needed to produce as part of the final plan.

Ruining open space – I think the question revolved around are we encroaching on any usable space? Really, all of the paths that are in the existing plan just overlap the current plan and trailways, so most of them are five to six feet wide. These will be ten feet wide, so we are encroaching a little bit into that open space but largely the plan will maintain the open space and feel so you have plenty of opportunities for children to engage on soft play features like grass and those types of elements. We'll keep [inaudible] in place and it would not surprise me if, because of certain amenities some of those might alter location by a few feet, but we intend to make sure that we're meeting the needs of our community. I'm happy to answer any additional questions you might have.

Comm. Snyder: I think there was a comment mentioned about the charging tables and how they will be maintained.

Mr. Almoney: Yes. Technology. Yeah. So, charging tables, those have, at least the ones that we will have, have a two-year warranty. They will not have any exposed wiring. They

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will just be USB ports, and you can plug your own cords into. So, in terms of maintenance, obviously if there are any troubles with that, we'll make sure the manufacturer is involved inside of the two years, and then look at potential solutions beyond that as technology advances pretty quickly. One of the nice things is that you'll still have the table, solar infrastructure, and my understanding is that whatever charging capabilities can ultimately be ported into that solar amenity.

Chair Lee: Any other questions?

Comm. Smith: Have we compared the site plans from the final construction documents for Rushton where the connection between this park and the access to Rushton will happen?

Mr. Almoney: I don't believe we've done that. So that would be part of the final construction document piece.

Comm. Smith: Okay. That's great, because right now it just kind of looks like it dead ends.

Mr. Almoney: Yes.

Comm. Smith: So that's a really important aspect.

Mr. Almoney: I understand, especially since we've had issues with that connection in the last year. That's first and foremost and top of our agenda.

Comm. Smith: Okay, so there will be coordination between Rushton and...

Mr. Almoney: Yes, there will be.

Comm. Snyder: Mr. Donaway also mentioned dog bags.

Mr. Almoney: Correct. We'll keep the Mutt Mitts in place based off the amenity location within a few feet from where they currently exist.

Comm. Snyder: Of course, we're not expecting any [inaudible] of the ones out there.

Mr. Almoney: No, we're not, so on the contractor side we hold them to the contract that they signed with us, and on our side, obviously we've created a pro forma for some of those maintenance inclusions, so we've factored that into the practices.

Comm. Smith: So, the bathrooms will be open year-round. Will they be heated?

Mr. Almoney: Yes. They will be heated so the pipes don't freeze. That was one of those considerations at our stakeholder meeting. Because children go through it year-round, we needed to have that included. We feel like the added cost is well worth the use.

Comm. Cullinane: So you said that currently Mohawk and Water Park would be the two with the restrooms?

Mr. Almoney: Will be the two with Wi-Fi locking restrooms. Yes.

Comm. Cullinane: Those are the two with the new restrooms with Wi-Fi. Are you going to adopt, I guess, for all of the parks?

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Mr. Almoney: Yes. That's our intent eventually to adopt them at each of the parks.

Vice Chair Dukelow: Thank you, Mr. Chairman. I just have a couple questions. Regarding the trail, it looks like it's concrete. Is that going to be concrete or asphalt, or a combination?

Mr. Almoney: Concrete.

Vice Chair Dukelow: Something I want to share, just my general thoughts on the rain garden at that location. I know that that the site slopes to the south, but I guess I wonder if that's the best location for a rain garden, or if perhaps it should be to the south of the parking area. My concern is someone...I mean, if it's a [inaudible] and fully impervious area then an area that shouldn't be having a lot of runoff, because we're obviously on turf, and there's other [Inaudible] so, I just wondered if that had been considered to locate that rain garden to the south of the parking area where it might take the runoff in the parking lot prior to it going to the sewer system?

Mr. Almoney: Yeah. That's a great question. We've actually...Stantec and Jake in particular is a pro at this now. As part of the BMP discussion you have to create an analysis of pervious versus impervious improvements and then find solutions to meet the runoff standards. So that location was just one piece of an overall puzzle to meet the standards of that total runoff. So, we have not finalized it yet. Jake, correct me if I'm mistaken but it begins in that northwest corner, kind of naturally raised toward where that rain garden is. We don't anticipate that being a rain garden, per se, but more of like a slowing area, and then culverts underneath a pathway that will continue down the left side. That's preliminary, because a lot of this has to be vetted by Water One and their feedback since it's going to coincide with the location of some of their water lines. So, we're in preliminary discussion, but the general idea is it will continue. That's just one area to slow it down. It will continue to slow down in the course of all the western edge and then eventually will tie into the underground at street grade.

Mr. Stodola: Yeah. A majority of the stormwater is coming from the north, so we wanted to stop it before it actually got all the way down to the parking lot. So, in that area that you're talking about, it didn't give enough space for what we needed for overall treatment, so we decide to have it up further in the park itself.

Vice Chair Dukelow: So, in theory if you change [inaudible].

Mr. Stodola: Correct, yes.

Vice Chair Dukelow: So, is there a potential to capture the runoff in the parking lot and treat it before it goes into the stormwater drain?

Mr. Stodola: Yes.

Vice Chair Dukelow: I mean, just saying that you've got that, this is the biggest [inaudible] the park.

Mr. Stodola: Yeah, we will have to look at that.

Vice Chair Dukelow: That's all I had, Mr. Chairman. Thank you.

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Comm. Snyder: Was there any consideration with regard to EV parking at all?

Mr. Almoney: Absolutely. So right now we're including conduit for future EV charging stations. We actually scored high on the Sustainability Commission Scorecard for EV consideration because we'll have outlets there for EV bike charging and then we'll tie that into a conduit which at some point, if the funding is in place, to one of those stalls more at the edge of that parking lot. Good question.

Comm. Cullinane: I've got to say, I don't know that I love the charging boards either. I [inaudible] it's a good idea, but I also wonder how often we actually are charging our phones at parks. I think it sounds cool, but I also agree with the resident, Joe, that they are constantly changing the cords. I mean, [inaudible] and it's already outdated because I need [inaudible] USB cords. I mean, it's constantly changing, and I just feel like I've traveled to a bunch of airports where the inside things break off, and I just wonder how much it'll really [inaudible]. And I think, you know, there's a lot...I love everything else about the park and the different features, but I just wonder if that's something, more bang for our buck, I guess.

Mr. Almoney: Yeah. I appreciate that feedback.

Comm. Cullinane: The other thing I was going to say is I don't know if I love the shelter, like facing the restrooms. I think the screens are really nice, that those provide a little bit of privacy, but I am concerned because in the first few pictures it made it look like maybe the higher part was going to be facing north, like towards the park, towards the playground. But the other ones it looks like the higher park faces east, which is basically like, "Oh, welcome. Look at the restrooms." So, if we could maybe like turn it so that the higher part would be facing north instead and then have the other side towards the restrooms.

Mr. Almoney: Yeah. That's an interesting concept, and I appreciate that. I know originally, we had discussed entry ports and that's typically the high end as people are accessing the pavilions it's the higher roofline, but I kind of like your idea as well, so we'll look at that.

Comm. Cullinane: Oh, and then the other question was, was there going to be tree removal? Or just additional vegetation?

Mr. Almoney: There are six trees scheduled for removal, some of which are actually transplanted, so we're trying our best to keep the trees alive where possible. It takes years and years to keep our tree canopy alive and protect our area so we'll make sure that that time is well spent.

Chair Lee: Okay, if there are no more questions does anyone want to make a motion?

Comm. Cullinane: I do have a question. Do we need to [inaudible] like feedback for amendments [inaudible] still make suggestions like if we want to say "Hey, let's look at the pavilion facing more north?" or would that be [inaudible].

Ms. Kneller: You can propose an amendment that would ask for them to look at. You can't necessarily propose that that is the design that happens. So, we can definitely...you

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can amend it to ask for that condition to be added, to look at a design that focuses the restroom toward the park rather than the restrooms. Is that what you mean?

Vice Chair Dukelow: I want to just make a comment that is in regards to the angle of the structure, and think we need to consider the solar angle as well and that hot blast of afternoon sun may be something to consider.

Mr. Stodola: That's actually why it was placed the way it was so the low point was on the west side to capture the most shade.

Comm. Cullinane: And there's solar panels on the restrooms and on –

Mr. Stodola: There's no solar panels on that shelter. [inaudible] capture the shade.

Comm. Cullinane: So maybe potential for re-facing the restroom?

Mr. Stodola: No. The shelter captures all of the sun to cast shade now under the shelter and on the restroom. So, if you faced it north, you'd be getting a lot of sun blasting in.

Comm. Cullinane: Oh, okay.

Mr. Stodola: That's the reason we oriented the building the way it is.

Mr. Scott: I think the another issue to consider from a security standpoint when you have the shelter facing the restroom, it's more eyes on the restroom so to speak.

[inaudible, crosstalk]

Mr. Scott: Yeah, because you have children going into the restroom, you want parents to be able to observe what is occurring in that area.

Ms. Kneller: To see who's going in and out of those restrooms.

Comm. Cullinane: Like newer parks across the KC Metro, right? I wish there were a different way, but I guess I just don't love it facing the restrooms. I kind of think you have this beautiful park. If there was an alternative solution to how it was facing [inaudible].

[inaudible, off mic]

Chair Lee: I'm sorry. The public hearing is closed.

[Unidentified Speaker]: Okay, well I just wanted to know. Did you say when construction was going to start?

Mr. Almoney: Our hope is this fall.

[Unidentified Speaker]: Okay, that's all I wanted to know.

Comm. Smith: One more comment. I am very much in agreement that the cables will be destroyed pretty much immediately. Just as [inaudible] play there.

Ms. Kneller: The tables did you say? Or the cables?

Comm. Smith: The charging cables.

Ms. Kneller: I don't think...Did you say there weren't cables, there were just ports?

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Comm. Smith: Ports, I can see them sticking mud in there, like anything [inaudible]. They're great, but they're destructive.

Motion by Vice Chair Dukelow, seconded by Comm. Schmid, to recommend approval to the City Council for the Preliminary Development Plan, Case #23-11, Water Works Park Preliminary Development Plan, with the seven staff recommendations and the understanding that it is a preliminary plan and that they will be considering some of the other elements that have been addressed this evening, along with specifically the coordination of the north entry with the final plans for Rushton Elementary.

The vote was taken (6-0). The motion carried.

2. Case #23-06 – Swig Soda Shop Preliminary Development Plan

Chair Lee: Item number two, Public Hearing case #23-06, consideration of Preliminary Development Plan for the Swig at 5959 Barkley Street. The applicant is Superstar Holdings, LLC. [inaudible]

Ms. Kneller: I believe the design team is here, if they wanted to give a presentation. Did you want me to just open-up the packet and look at those materials.

[Frank Newman]: Sure.

[Frank Newman]: Yeah, I don't know that we need [inaudible]

Ms. Kneller: We don't have to.

[Frank Newman]: The engineer and architect is going to take over after I talk very briefly.

Ms. Kneller: Go for it.

Frank Newman, President, Frank Newman Commercial Real Estate, appeared before the Planning Commission and made the following comments:

Mr. Newman: I represent Swig for their real estate interests here in Kansas and Missouri, so thank you for hosting tonight and thank you, Karie, for all the Zoom calls and everything getting ready. I'll give you a little background on Swig and then I'll turn it over to our engineer and architect who are here tonight. Swig was founded in Salt Lake City in 2010. Currently, we are doing 600 to 800 square-foot, drive-through buildings. It's really a heavy soft drink concept – Coca Cola, mixed with other varieties of sodas and other flavors, and they do sell pretzles and cookies, but primarily soft drinks. There are currently 52 open stores now in five states – Utah, Idaho, Arizona, Oklahoma and Texas. I have contracts on various sites here in the Kansas City metro area. Check average is \$6.15. [inaudible] for each store is about [inaudible]. So as I said, we're growing rapidly in Kansas and Missouri and many other states, including Florida. Swig has been very well received wherever we're going with the concept. As a matter of fact, Swig and their trademark, "Dirty Soda" was featured on NBC's Today Show. So, they're getting a lot of national recognition right now and growing quickly.

As far as for the city of Mission, our team thinks Swig will be a great addition to Mission, and not just because they have really cool products, but also for social, environmental and community benefits as well. The site plan has been designed for sustainability and

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to be community-friendly with EV parking station, walkability features, walk-up windows, bike racks, lots of landscaping, to project a park-like feel for the project. Swig has agreed to install middle island signs for the drive-through, and they also recently adopted a bio foam cup that they serve in that biodegrades by 92 percent in four years, so that's a recent change for Swig. I'll let the rest of the guys finish out as far as specifics on the site.

Just one final word from me, so I really care about Mission. I grew up at Shawnee Mission Parkway and Milhaven area and went to the pool right next door. I am also, [inaudible] way back in the day, you know, the Gateway project. So, this city means a lot to me and actually lived at Wellington Club back in the day. So, we're trying to bring something that the city can really be proud of and we're really excited to try to bring Swig to the city of Mission. I'm going to introduce Ron Cowger who is engineer for the project.

Ron Cowger, AGC Engineers, appeared before the Planning Commission and made the following comments:

Mr. Cowger: Good evening, I'm here on behalf of Superstar Holdings, LLC, to speak to #23-06 and #23-09 Planning Commission application. We've been working on this project with the City now for about six months, and it's been a fantastic process, actually, to be collaborative. The plan that we started out with is not the plan that's here before you tonight. The positive improvements for the project are the closing of one of the entrances. I believe that was the old Backyard Burger site, back in the day, and there was a driveway entrance that was very close to Martway. We recognize that that was probably too close, per staff's concerns, Public Works' concerns, and agreed through the new site plan to close that entrance. [inaudible] walkability largely also from Barkley and this corner lot obviously of those two streets. We have created, as Frank mentioned, truly a park feel. We recognize that the drive-through concept is not the absolute vision of the City in this location, but in that spirit, we've tried to make the best of what the situation is from our outlook. There are two outdoor seating areas, extensive trees. Like I said, very parklike setting.

I don't know that I've ever made this statement before a Planning Commission or a City Council, but we've, in redeveloping the site, have actually increased the greenspace. That is kind of unheard of in the development world. So, the increase in greenspace is about a nine to ten-percent increase. So, pretty low-density redevelopment. We provide bike racks, the no-idling sign. I heard one of the Commissioners mentioned something about an EV charging station, we've actually agreed to put one of those in on the site. Trash and recycle bins, obviously. And Frank alluded to the environmental foam [for cups] that degrades 95 percent within four years. The other factor of that is the Swig Corporation promotes very heavily the tumbler, a Yeti tumbler that's logoed in their brand, obviously. They sell that, so they have an incentive to get those out in the market. But then they also incentivize the user by giving a drink discount. So, there's some good sustainability in there.

The Consolidated Fire District has approved our layout, our site. They recognize that the building is only 657 feet, so they don't need to get in on the site. There's existing fire plugs along Barkley and Martway. So, with that I think Scott Olson who is the project architect

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will talk a little bit more about the architecture and about the different site features, or building features, and then we're certainly here to answer any questions.

Scott Olson, architect, appeared before the Planning Commission and made the following comments:

Mr. Olson: Thanks again for having us on. I'll be real fast. This is the site, of course, Martway and Barkley. Ron had mentioned it's really more of a parklike setting is what we're looking for. The entry is up on the north side there on Barkley. There is parking across the north eight stalls and then this EV station. The drive-through is a clockwise rotation, and with the size of the site and the fact that the building is relatively small – 650 square feet – it does give you a lot of opportunities for landscaping as well as we have reduced the pavement of the hard surfaces of what's existing there now. interesting thing, I was by the gazebo last month, and it was just full of flowers and teaming and quite pretty. It just kind of feels kind of sad, but within a month it's gone, and I think the thought here is that this site almost acts like that garden setting almost year-round. I think we'd like to maintain that. In fact, even in the center there we're creating a little bit of a nod to the gazebo, so it's some seeding and some plantings there as well. The site itself has seven mature trees. A couple of them are in a little rough shape, and one is right where we're going to maybe have the building, but we are adding 18 more trees, so it's quite an addition to it, as well as the screening and the [inaudible] encircles the drive-through, and as Ron also mentioned, there's kind of an outdoor seating and tables and a walk-up window. It is primarily a drive-up but there is opportunity to come up from the sidewalk system, with bus stops and things like that where you can come up and just hang out there at the site. Is there a picture of the building in that package? I might show you [inaudible].

The building itself is primarily a brick surface. We use the precast stone as a trim. Awnings on most of the entries. Entry doors will be [inaudible] the glazing and just kind of a nice muted brown tone. Of course, the drive-up, just that center elevation with the end result. That's it. We'll open it up, I guess, if you have questions.

Ms. Kneller: I'm going to go ahead with the staff report first. This is Case #23-06, the Swig Soda Shop Preliminary Development Plan. The applicant is Super Star Holdings, LLC. They also submitted a Preliminary Plat that will be heard next in Case #23-09. The subject property is approximately 0.71 acres. It is currently a parking lot with a gazebo structure. The property is zoned C2-A "Pedestrian Oriented Business District." The property lies within the Form Based Code Overlay District as well, which supersedes the Municipal Code for development guidelines there. Surrounding the subject property are the following zones and uses: There's C2-B, C2-A, C2-A on the other side and CP-2 across the street, across Martway.

The applicant proposes a drive-through soda shop with vehicle parking, landscaping, internal pedestrian walkways and outdoor seating. Vehicular circulation is confined to the existing northernmost entrance as stated before. The southernmost curb cut will be eliminated. Cars will enter the site and circulate clockwise through double stacked lanes at the drive-through to the pick-up window, and the one-story, 650 square-foot building.

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Estimated daily vehicle count is approximately 347 cars with a peak during the 8 a.m. and 5 p.m. hours. There is also a pedestrian walk-up window for orders and pick-up with a bike rack located nearby and outdoor seating. Eight proposed parking spaces, including one ADA accommodation and an EV charging station are located on the north side of the lot, generally in the rear. Dumpster enclosure is located within the greenspace centrally and constructed of CMU which will be painted to match the primary structure. Greenspace will increase with the proposal from...I've got an updated number here in the new drainage that you have in hard copy in front of you, and we have 40 percent total greenspace, which is down slightly from 52 from the original submittal, but it still covers more than the 31 percent that's currently onsite. This includes access for the community to a small, centrally-located parklet with park benches and shade trees.

This proposal here, too, will develop a site that has been vacant for several years, utilized very seldomly. I mean, seasonally, for the garden as we just have recently. Staff believes that this project will bring some economic, environmental and cultural benefit to the community as a whole.

The Mission Comprehensive Plan outlines the Form Based Code in this district for this property. That takes precedence over the Municipal Code, as I said before. So, we went through the review process, and step one is a required 45 points that staff did allot 45 points to that the project addresses frontage, parking and access appropriately according to the Form Based Code. Parking is discreet from Johnson Drive. Access is proposed on Barkley Street. The existing entrance is eliminated on the south side, which reduces the number of curb cuts, which increases pedestrian safety. The proposal conforms with access, regulations and receives an additional 15 points – 15, 15 and 15 for a total of 45 for all of those features. The proposed building is a one-story structure on a 0.71-acre lot and structures built on lots larger than 0.5 acres in block T should be mid-rise or at least two stories. Therefore, the building in this case is not conforming and does not receive the 10 points for the score. So that review process in step 2, we stopped the review there, and we know this is going to be a non-conforming situation permit for approval by Public Planning Commission and City Council. Overall, the project did receive 77.5 points of the total 100 of the 90 points that were required for the expedited process. The Municipal Code does relate to intent, permitted uses and development performance standards. So, we looked at the Municipal Code outside of the FBC for that section for the purpose and intent, C2-A is where a consumer enters the place of business to accomplish a purpose and transactions may be conducted without using a motor vehicle. No drive-in or drive-through operations are allowed except where they would be remote from pedestrian traffic.

For permitted uses here I'm going to lump all of this part of the Municipal Code for C2-A together here and explain it just really briefly. Restaurants are permitted; uses where the customer normally remains within the building while consuming food, and for development performance standards, the height, bulk and setback stipulated in the Municipal Code conflicts with the Form Based Code in this case, and the Form Based Code does take precedence, so we would look at the Form Based Code for development performance standards in that case. The proposal does not conform to the development

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standards as the customer does not enter the premises to conduct transactions or consume food. The drive-in operations are generally remote from pedestrian traffic around the site and a pedestrian walkway does cross the drive-through lane after the circulation passes the pick-up window, but this walkway is interior to the site and not a major pedestrian path around the site, and it leads to the parklet. It is not, like I said, it's not the main pathway.

Other considerations are the dumpster enclosure and landscaping. The dumpster enclosure does meet the Municipal Code and landscaping meets the Municipal Code in this case as well. The final development plan will detail the locations and species of each type of planting, so we have that as a condition here, too. As per the Johnson Drive Guidelines, a maximum of 25 percent of any one façade may be EIFS material from eight feet at grade and higher unless it's specifically reinforced, and in this case, the plan does designate that the EIFS is specifically reinforced with mesh. Building facades on corner lots, according to the Johnson Drive Design Guidelines shall address both streets at the intersection and the proposal does address the public realm on both sides of the intersection of Barkley and Martway with brick facades, awnings and windows and alterations in material selections as well as with landscaping that softens hard edges and expanses of walls. Roof-mounted mechanical equipment also shall be hidden from pedestrian view, which it is in this case. So that conforms. The proposal includes 11 percent of landscaping in the parking area, which the Code stipulates 6 percent, so that does conform and exceed. A bike rack is included on the south side of the building near the pedestrian walkway and entrance, and the Guidelines stipulate that highly reflective or tinted windows are prohibited, and in this case the plan does stipulate that the glazing will be transparent. Final material selections, however, will be provided with the Final Development Plan. Curb cuts meet the Code as well, and per our Code the deviations from the Municipal Code and the Johnson Drive Design Guidelines require approval of the Planning Commission and City Council, so that's for your consideration on here whether the deviations are acceptable.

For sustainability, the project team did meet with the Sustainability Commission on June 5th and provided a completed scorecard with a self-score of 80 out of 100 for the Gold level. The Scorecard Subcommittee will be reviewing that criteria and provide options for them to improve the score. I don't believe that has happened yet, but it should happen before the Final Development Plan comes to us. The Sustainability Commission was very favorable to this project, and the highlights included the decreased impervious area, increased landscaping with drought resistant plants, nearby transit opportunities, bike racks and extended sidewalk connections in place of an existing curb cut, along with "No idling" signs that will help improve the health and mobility options for visitors. The EV charging station provides alternative energy, and additionally a shade parklet central to the site will provide space for recreation and community gathering for pedestrians, bicycles and visitors traveling by vehicle as well.

LED lighting with Dark Sky Association standards will enhance the sustainable lighting, and those specifications will be provided in the Final Development Plan as well. Staff's analysis was that the elements that promote environmental, social and economic

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improvements on the site enhance the project and further Mission's sustainability goals. While the business will provide a primarily a vehicular operation, the enhanced pedestrian and bicycle amenities along with alternative energy on the site and minimal parking will encourage multi-modal visitors.

Staff's recommendations on this, there were 11 points there included in your staff report. If you have any questions about those, we can go over those as well, and that concludes the staff report for this project.

Chair Lee: Thank you, we will now open the public hearing and take any comments from anyone that is still here.

Comm. Cullinane: I have a question. [inaudible] ...they'll drive through that...that traffic along there. I do like that closing of one of the entrances as well. I do have a question. Are all of your locations similar in style? I'm curious, like, do they all kind of have that park idea? Because I'm wondering like are the parking spaces enough? And then also if [inaudible] if you're sitting there and you decide you want another drink is it like you can push a button and you can get something or do you have to get back in your car and drive through or just curious [inaudible] ?

Mr. Newman: There were several questions there. Do you mind repeating the first question?

Comm. Cullinane: Yeah, so is this a similar style to your other locations where you kind of have this park and a central location for gathering?

Mr. Newman: They do in a few locations where they have enhanced landscaping and enhanced aspects like that.

Comm. Cullinane: And also [inaudible] I guess based off that, do you think there's enough parking planned for cars that are just coming to...Okay.

Mr. Newman: Yeah, the maximum that they really need is probably six, so I think we put eight. So, I think that covers that covers what is required. I think the most employees that we ever have is six at the very most, at the very peak times.

Comm. Cullinane: Okay and then for bicyclists and pedestrians I guess for those that want to order, like how do they order?

Mr. Newman: So I'd probably have to get back to you on that one, because most of the stores I have don't have this extra stuff on, but they do have some in Utah, that we've kind of checked with them and they were good with the site plan [inaudible]. So, on that particular question, I'll have to get back to you on exactly how they do it. But I think they just operate the walk-up window in conjunction with their drive-through window and then just [inaudible] maybe have some outdoor seating as well.

Mr. Scott: I was going to add some additional thoughts, there is a walk-up window.

Comm. Cullinane: Okay.

Mr. Scott: So, in the initial design that they presented to staff it had the building kind of in the center of the lot and not much different than the way the old Backyard Burger was laid

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out. We just kind of said, “That’s really ugly. Can we do something different?” so we worked with them, and we moved the building to Barkley, so it sits there by the street, next to the sidewalk and has a small patio and seating area, a walk-up window. So, there is that interaction with the pedestrian walking along the street. The bicyclist and person who wants to walk up just to order at the window and then sit down and enjoy the drink.

Comm. Cullinane: Okay. Cool.

Mr. Scott: I think it’s really an ingenious design and I do compliment the engineers and architects for working with us to accomplish that.

Comm. Cullinane: Yeah, I think it’s really...I’m really excited about the greenspace, too. I mean, we all said we loved having the garden center there in the summer, but it’s nice that we’ll have something there all year round.

Mr. Cowger: And that will be very specific to Mission.

Ms. Kneller: Ron, if you could just use the microphone.

Mr. Cowger: I’m sorry. So, the amount of landscaping and the outdoor seating, we’ve worked in, this is the fifth municipality that we’ve brought Swig to here in the Metro, fourth or fifth. And by far...We heard what your staff was saying and what your Code was saying about establishing that parklike feel. Make it pedestrian oriented. So, this is far more lush than the other communities that will be in the Metro.

Comm. Cullinane: Okay. And then my last question is, [inaudible] outside, what about restrooms? I didn’t know if any of the restrooms inside would be public accessible, or –

Mr. Cowger: So my understanding is they are not.

Comm. Cullinane: Okay.

Mr. Cowger: But I understand there are some bathrooms at the Water Works Park.

[laughter, cross-talk]

Comm. Smith: I have a question about the “No idling” sign. Does that mean every time you move forward you have to restart your car and turn it off and...?

Mr. Cowger: So, it’s always about enforcement, right? Now how does that work...? You know, I don’t believe that Swig is going to have a no-idling police person there. It’s just a suggestion. Most of the new cars now have that feature, although most of them have a disabling switch. So, it’s just a suggestion.

Comm. Smith: Do other locations have the sign as well?

Mr. Cowger: I don’t believe that we added those at the other locations. So that’s unique to Mission as well.

Ms. Kneller: We were concerned at first about...When we were first talking with them, it was a different design, and we worked with them to kind of reconfigure things, so that was one of our concerns was that idling cars were near pedestrians that would be walking on the sidewalk, and we suggested that they put signs up, like schools do sometimes. Like, no idling if you’re just sit there, because there’s a long line, shut your car off kind of

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mentality. I just think it's probably the practice. If there is a long line and you're kind of waiting for a long time and things are taking a while, to kind of shut things down. So, we kept those in place.

Mr. Newman: If I could make one comment. Swig, one of the amazing things about their company – and there's a lot of them – they are really good about moving the drive-through quickly. They've got people outside. They've got people moving the cars quickly, so any Swig I've been to, it's rare to see the line not moving quickly, so just thought I'd throw that in there.

Vice Chair Dukelow: I have a couple questions. I do like the no-idle sign. Just because [inaudible] think about it tomorrow and then they're somewhere else and you know, it never hurts to [inaudible] to suggest a certain [feature] like that. I've got a question on actually the trash enclosure, sheet A102 (?). I just want to confirm that that is a [inaudible] block and it's not painted to match the building?

Mr. Olson: It is [inaudible] and it would be the exact same color as the rear-facing [inaudible].

Vice Chair Dukelow: Thank you. I think I saw somewhere else "painted to match," so I just wanted to –

Ms. Kneller: Yes, I thought it was. Sorry.

Vice Chair Dukelow: I appreciate that. And then I have a question on, with that north elevation and also the [inaudible] plans. Excuse me, I'm sorry. Let's look at the east elevation if you will, please. In the packet, in the PDF, it's 50 and 75?

Ms. Kneller: Is it this one?

Vice Chair Dukelow: Yes. There are a couple of spandrel panels there, and I presume to mean that they are opaque glass panels?

Mr. Olson: It would resemble glass. The problem with the size of the building, all the equipment is against the walls on this small of a building, so there really aren't too many more opportunities to bring translucent glass through, so the spandrels are just picking up kind of a pattern. So throughout the day it would look like windows, but it is acting as a spandrel. So, it's solid behind it. At just those two locations, yeah.

Vice Chair Dukelow: But they're glass, the finish on the outside of this is glass finish, or [inaudible]?

Mr. Olson: It's glass finish.

Vice Chair Dukelow: So, they're not translucent or clear? Okay.

Mr. Olson: Right.

Vice Chair Dukelow: And yeah, I understand why [inaudible]. I wanted to ask you, then, looking at the plan and if that is also the case on the west side, or if those two are [inaudible] translucent, transparent glass.

Mr. Olson: Those are translucent, yeah.

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Vice Chair Dukelow: Okay. The only reason I ask [inaudible]. Okay, then I have [inaudible] we talked about pedestrian service window, which I understand to be on the south side and not yet completely resolved.

Mr. Olson: Yeah, if you could slide that up just a little bit. It would be the south elevation. Yeah, so that sliding window there along the south side would be walk-up.

Vice Chair Dukelow: Right. And that's adjacent to that little courtyard –

Mr. Olson: Yes.

Vice Chair Dukelow: With the tables –

Mr. Olson: Yes, it's right [inaudible].

Vice Chair Dukelow: And then I had one more question just there to the right on that same sheet, that looks like there's some kind of a mesh screen or something there adjacent to the door.

Mr. Olson: Yes. And that is just showing like a panel type. Right now we actually don't have that on the drawings. I think that was left over from on the rendering, but that was the idea that there was a little bit of a screen there in terms of that's kind of a service door.

Vice Chair Dukelow: Yeah, that's fair enough, and that's also adjacent to the path that goes across the drive-through so I don't know what's best there, but I did want to ask about that.

Mr. Olson: Yeah, we'll need to study that a little bit and see exactly what we would need there, because cars do pass that on that side.

Vice Chair Dukelow: Thank you. That's all I have, Mr. Chairman.

Chair Lee: Any other questions?

Comm. Cullinane: I guess the only sign [inaudible] is on the building itself? There's no new signs?

Mr. Cowger: I believe we denoted a monument sign. I don't know that we're going to utilize that, but I think as a space holder because at this point, they didn't –

Ms. Kneller: They haven't submitted a sign package yet. They'll do that after, like during permitting process or before they start building.

Chair Lee: Any other questions or comments?

Motion by Vice Chair Cullinane, seconded by Comm. Snyder, to approve Case #23-06, Swig Soda Shop Preliminary Development Plan.

The vote was taken (6-0). The motion carried.

3. Case #23-09 – Swig Soda Shop Preliminary Plat

Chair Lee: Very good. Item 3, public hearing Case #23-09, the Swig Soda Shop Preliminary Plat. [inaudible] open the public hearing.

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Mr. Cowger: I'll just introduce myself again, Ron Cowger, here for the applicant, here to answer any questions.

Chair Lee: Okay. [inaudible]

Ms. Kneller: Staff report? Sure. This is Case 23-09, the Preliminary Plat for Swig Soda Shop. So on this site, all necessary utilities are currently provided and accessible. A 15-foot stormwater easement runs north and south along the easternmost property line and forms a diagonal on the southeast corner to tie into existing inlets. A 10-foot sanitary sewer easement runs along the northern and western sides of the property, which connect to existing manholes. A 25-foot right-of-way easement measured from street center line on Barkley includes the existing concrete sidewalk on the east side of the street and continues around the southwest corner running east with a permanent construction easement and a 30-foot right-of-way from the street center line on Martway. The construction easement is a separately-recorded document that allows the City to construct and maintain the pedestrian path on the south side of the subject property.

Per Municipal Code, for properties located in C2-A, no front yard is required for buildings of one or two stories in height and are allowed pedestrian spaces and landscaping to complement the surrounding architecture. Rear and side yard setbacks are required if necessary for right-of-way, and it is staff's determination that the proposed plat conforms with the Municipal Code zoning requirements for setbacks. The Mission Comprehensive Plan indicates that this property lies within the Form Based Code, which is consistent with the setbacks allotted in this proposed plat for future development. It is staff's determination that the plat supports good land planning and allows for future redevelopment in compliance with adopted standards. It is staff's determination that the plat is consistent with good traffic engineering and safety standards, and all of the requirements of 440.220. Submission of preliminary plats have been satisfied with this submittal. Staff does recommend that the Planning Commission approve Case #23-09, Preliminary Plat for Swig, 5959 Barkley. That concludes my staff report.

Chair Lee: Thank you. At this time [inaudible] step up. [inaudible] this case [inaudible]. I'm not seeing anyone [inaudible].

Comm. Snyder: I'd just like to make a comment in regard to Ms. Tanner, breast cancer survivor. Save the Cups [inaudible]. I thought that was a really nice philanthropic endeavor by the company.

Ms. Kneller: That was in the narrative provided, right?

Comm. Snyder: Yes.

Ms. Kneller: Okay.

Chair Lee: Any other comments? [inaudible]

Motion by Comm. Cullinane, seconded by Vice Chair Dukelow, to approve Case #23-09, Swig Soda Shop Preliminary Plat.

The vote was taken (6-0). The motion carried.

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IV. Old Business

V. Planning Commission Comments

Ms. Kneller: Robin's first.

Vice Chair Dukelow: I am?

Ms. Kneller: Yeah.

[applicants leaving, thank-you's]

Vice Chair Dukelow: So I made some notes, and I sent Karie some pictures.

Ms. Kneller: I hope that was the first one.

Vice Chair Dukelow: That's great. [inaudible]. So this is actually City Hall in Philadelphia, so this is your [inaudible] class in architecture for the day. And it's huge, and inside there is a big open space and there's this big like compass or something in the middle, and there's lots of people walking around. It's big. It's a big square, and they have this wonderful plaza on the other side with fountains. And I saw those fountains and I thought, "Oh, this is like what we have in Town Center when my children were little and they could actually play in the fountains, which they don't allow anymore. So, I started immediately looking for the, you know, to ask a mom. I said – I mean, it wasn't very busy because it was a little cool yet – but I asked a mom, I said, "Do they allow you to play in the fountains?" She said, "Oh yeah, it's busy and very [inaudible]." So eventually I found the sign of fountain rules. You can tell I'm still salty about the fact that you can't play in the fountains at the Town Center. [inaudible]

Mr. Scott: Big liability risk.

Vice Chair Dukelow: [inaudible] that it wasn't cleanly and [inaudible]

Mr. Scott: It's slip and fall and –

Comm. Cullinane: [inaudible]

Vice Chair Dukelow: Okay, and then this is –

Ms. Kneller: Do you want to click your own slides?

Vice Chair Dukelow: They have a lot of –

Ms. Kneller: Do you want to click your own slides?

Vice Chair Dukelow: Do I what?

Ms. Kneller: Do you want to click it?

Vice Chair Dukelow: Oh, sure. [inaudible] about this. We've seen more and more murals [inaudible], and I'm sure we will never become as vast as Philadelphia is, but while we were there, on one of my orientation tours they talked about the mural program. They go over everything so fast, but I actually looked it up and there's just a short couple of paragraphs here. "In 1984, the Anti-Graffiti Network hired an artist to reach out to graffiti writers and re-direct their talents into public art-making. In

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addressing the citywide problem of graffiti, mural arts collective art-making process became a powerful tool for generating dialogue, building relationships, empowering communities and sparking economic revitalization. That collaborative process still drives our work today. Art is the building block for community dialog and action and a catalyst for exploring creative solutions to society-wide challenges.” There are just wonderful murals everywhere. “With a robust portfolio of 50 to 100 public art projects each year and ongoing for-profit programs in education, restorative justice, mental health and public art and civic engagement, mural arts work and the incredible results in outdoor galleries are an inseparable and [inaudible] part of the city’s civic landscape.” I mean, they’re just everywhere and they’re pretty cool, and this is the next project. [inaudible]

Comm. Snyder: Do you still see graffiti?

Vice Chair Dukelow: Yes, you do. In much...I would say it’s more isolated. Like this area on the left is an area that’s near the river and it’s a really rundown industrial area.

Ms. Kneller: Are those broken windows up there?

Vice Chair Dukelow: Yes, and I understand the big concern initially about the murals getting, they all it tagged. And that has actually not at all been a problem. As a lot of graffiti artists, like they say, are re-channeling their energy. They’re involved in this, and they take pride in it. So it’s really been transformative. [inaudible].

Ms. Kneller: That’s a party there.

[inaudible]

Mr. Scott: That little food trailer is so quintessential Philadelphia. One on every street corner.

Vice Chair Dukelow: Yeah. So those were the murals. Now, this is like a site visit called Petty Island. It’s in the Delaware River and the boundary between Philadelphia and Camden, going up into Pennsylvania it’s in Camden, New Jersey, runs down the middle of the Delaware River. This is actually on the New Jersey side, but it is an island. You can see Karie there at the bottom of the left-hand view. She was on this one, too. But this property – which is, in fact, an island – was owned by Citgo and it was used for fuel storage by Citgo. The image on your right is a model that the tour guide used to explain to us what it had formerly been like. Portions of this had been leased to a shipping company, and there was also an asphalt manufacturing business on the site. So on the right the round things are fuel tanks or oil tanks, and then to your left, that big rectangle, which is really hard to see from here, I know, is a huge parking area, and the little red things that you can kind of see are big shipping containers. So they were literally using this to transport. The ramp on your left and the steel structure that you see, the ships would pull up there, and they would be service. They could be fueled. They could be loaded, so they’re in the process now of cleaning up this site. There is a group, the New Jersey National Lands Trust, has been granted a conservation easement for the entire island with ownership to be transferred from Citgo to the National Lands Trust by 2022 – so hopefully it already happened - with the cleanup of

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the island's former petroleum operations is complete. Their hope is to use that structure that remains as a visitor center and an observation platform.

Ms. Kneller: That ramp, too, goes all the way down. It's a really long ramp that goes all the way down to the ground, and it's just kind of a... You can see it being a potential pedestrian walkway, like a roof, kind of outlook, sightseeing area or something.

Vice Chair Dukelow: Yeah, it goes all the way down along the side, and it's... I suspect they probably used it for loading. We didn't [inaudible] specifically. I didn't ask more specifically about the use of the ramp, but yeah, the structure is massive. So on the left is the top of the structure. It's steel and concrete. And then, on the right is the water's edge where there probably would have been docks coming out of there for some smaller vessels. The pump, and then there's a big place to tie off a big ship. So, yeah –

Ms. Kneller: Hopefully they keep some of those elements, some of those industrial elements and incorporate them in somehow.

Vice Chair Dukelow: Yeah. I think that's all I had.

Ms. Kneller: Okay. I'll be quick. This one is the obligatory Robin and Karie selfie.

Vice Chair Dukelow: Oh. [inaudible] better than the one we got in the back of the taxicab.

Ms. Kneller: This was when we first got there, and when we came out of the station there was actually a protest happening, a big parade for transgender rights that was happening right in front of us as we walked out. It was loud and very peaceful, but exuberant. It was like, "Welcome to Philadelphia" you know, so it was kind of fun.

Vice Chair Dukelow: It's loud. It's a loud city, but it's very compact. The buildings are high and you know you've somebody [inaudible].

Ms. Kneller: It's echo-y. Yeah, so that was like, "Welcome to Philadelphia, Robin and Karie." And this was on one of the tours that I did. I think Robin took this tour, too, actually, the walking tour. But this is the oldest continuously lived-in street in Philadelphia, and it's right downtown. It's got that kind of street little alleyway that the buildings front onto. I think there's like eight homes there on that street. Eight or ten, something like that, on that little block. But it's always, since the founding, I think, of the city, or you know, way back, it's been continuously people have lived there in those homes. So that was pretty incredible. And you can just see how close together buildings are down here. But it feels like a space that people love. When you walk through, you see that the people care for this area and people just love being in that neighborhood.

This is another public space that was between some buildings. You can see this alleyway kind of opens up across the street. There's this visual toward the architecture on the other side of this older historic building with some Moorish architecture with red and white stripes and the archways there. But then this contrasted with this modern on either side, modern architecture on either side, which was just really interesting to me. And it was utilized by people. It was kind of a cool day. It was kind of a cool week when we were there, but people were kind of going in and out. There were a couple swings

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there with those yellow frames. Those are swings where people can kind of sit. There's a restaurant on one side, and I think office space or retail space on the other, and then we were all kind of matches the furnishings in that alleyway too. So it's kind of a public plaza alleyway. And that was just as I was walking around the city, saw that.

I didn't really have...I didn't want to take too much of your time, but one of the sessions that I attended was something that really stuck with me and that I've been thinking about, because it was about ADU's. The session was entitled, "ADU's Won't Save the World," and I was kind of like interested, because you know, we talk a lot about ADU's here, and are considering what we can do with ADU's and that, and I'm like, "Well, okay, let's see what they have to say."

Comm. Snyder: Sorry, but what are ADUs?

Ms. Kneller: Oh, sorry – accessory dwelling units. So, you may have a granny flat, and it's built in the back of a single-family home, and they can either have the mother-in-law... Sometimes they're called mother-in-law flats...live there, or they can rent them out. It can be, depending on regulations in a municipality, it could be a short-term rental, a long-term rental, it could be just family can live there or what-have-you. So, there's lot of different ways to look at how to do accessory dwelling unit ordinances and just depending on where you live. It's really, you know, a lot of people have been touting as kind of a really great way to provide affordable housing, and I think that there is opportunity there for that, and I think this session that I went to was more of a, "Hold your horses," rather than, "Hey, this is a terrible idea," type of thing. But it was more about you need to make sure that there is infrastructure in place. Like, make sure that these things are in place first. Or, how can you incentivize people to build, because it's hard to build on such a small space. It can be expensive. It can be regarding getting plumbing there, getting utilities there. And will it be rentable in the long run? And how do you like get it going in your city?

So it's just difficult is, I guess, what she was saying, not necessarily that ADU's are a bad idea at all. You know, takeaways from that were, you know, you have to have some of those things in place and really think about how people can...and how to incentivize it, I guess, at the same time. Because just because you put it into your code doesn't mean that it's necessarily going to be built. And that you also need to supplement with things like missing middle housing and multi-family housing, because it's not going to provide the amount of density that you need with the housing prices that we're in, and the affordability therefore because of supply and demand issues, you're not necessarily going to be able to provide all of the affordable housing that you need via ADUs. So, considering that in your repertoire, you know, put it in your pocket as something that you can pull out to use, but it's not the end-all/be-all panacea that some people have kind of touted it to be.

Comm. Cullinane: I see a few of those in Mission that are I think like backyard rentals.

Ms. Kneller: Yeah, and I don't...That's another subject [inaudible]. Yeah, so garages at this point, in our code, we don't allow for plumbing to go into garages. So sometimes people are kind of testing new things. Maybe not with all [inaudible].

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Mr. Scott: Built a long time ago before we had [inaudible] building regulations.

Comm. Cullinane: [inaudible] work from home more people because it's like it provides another place to go.

Mr. Scott: We had a few of those during COVID. We had a handful of submissions for individuals that wanted to build a small, I'll call it a workshop, if you will, with not necessarily plumbing but there's electric [inaudible].

Comm. Cullinane: I guess do we allow, I mean, does Mission allow [inaudible]?

Mr. Scott: You can have a small, I would say garage, in your backyard, a small workshop or a small gazebo.

Ms. Kneller: But, according to our code, like I said, plumbing isn't allowed per building code for that. So we need to update, if we're going to allow that, we need to just update and amend our code, things like that.

Mr. Scott: Yeah, plumbing is the trick for the ADU's. You have to get a separate water line and sewer line directly to the ADU, and that's very expensive. So that's a huge cost.

Vice Chair Dukelow: Well that was very quick [inaudible].

Ms. Kneller: That's it.

[inaudible comments]

Ms. Kneller: We did go to Big Charlie's bar.

[cross-talk]

Ms. Kneller: It was cool. It was a small little bar in a little neighborhood, and Robin and Amy and I and two other planners from the Kansas City area that I knew, we all kind of joined up there and had a few beers, and we met one of the Chiefs players, from the 90's, one of the tight ends, or I don't remember now, but he was actually there, weirdly, like he was there, hanging out. I think people do just kind of, when they come to Philadelphia, they'll stop by and say hi. So it was neat. And they had a bunch of paraphernalia, Chiefs paraphernalia, everywhere.

VI. Staff Updates

Chair Lee: Staff updates?

Mr. Scott: I do have a few updates, Mr. Chairman. We some things lined-up the next couple of months, we'll be meeting in July and then again in August. July, we have tentatively scheduled Phase 2 of a residence on Rock Creek, which is the old Mission Bowl. So, the developer is interested in purchasing the parking lot that is to the east of the apartment building that they're building right now, which is currently owned by the same group that owns the old Security Bank building. There is a lot on the south side of Martway that provide additional parking for that building. So, they're in negotiations right now to purchase that property and they're interested in doing Phase 2 of their apartment project, about another 100-plus units.

Comm. Snyder: They want to put another 100-plus units over there?

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Mr. Scott: Yeah. So we're reviewing those plans right now, and we have that tentatively scheduled for July Planning Commission meeting. Then we also have a zoning amendment, and this is regarding businesses between vape shops, electronic retailers with smokeless cigarettes, basically vape shops and tobacco retailers. So this ordinance would place some business restrictions between those types of sellers. This was something that was introduced by the City Council. And then in August, we have tentatively scheduled a Special Use Permit for a mattress sale discount location, a wholesale mattress sale location. The Mattress] Discount Store on Barkley is going out of business, so the owner would like to transfer his business license to a storage area that he's been using for years next to the FedEx building. We said that's actually not compliant with the Zoning Code, so he would need to get a Special Use Permit to do that, so that's what that's about.

Ms. Kneller: For online only.

Mr. Scott: Yeah, it would be online purchases. It's basically wholesale. He's not selling out of a location with retail frontage but rather he's doing online sales. I think he's got a couple contracts with the VA or something.

Ms. Kneller: Yeah, and some other, like Salvation Army, actually.

Mr. Scott: Some pretty large users of.... And then, we've scheduled a Comp Plan public hearing. We've been working on fine-tuning the [inaudible] plan, compiling all of the recommendations from the two workshops we had earlier in the spring, kind of aligning with the City Council goals. Probably take a lot of information and present it in a way that's understandable, [inaudible]

Comm. Snyder: Did I miss something? Did we finalize the...Are you talking about the Comprehensive Plan?

Mr. Scott: Right.

Comm. Snyder: Last one I was at I thought we were going to come back and review most of the suggestions or recommendations that we had before we went to the public hearing or to the City Council.

Mr. Scott: No, I think we kind of walked away with a general understanding of what everybody wanted. We're sort of finalizing all of that now, and the [inaudible] plan. We presented that, too, at the public hearing.

Comm. Cullinane: I thought the same.

Comm. Smith: I did, too.

Comm. Snyder: I'm sure that we said that, and I was looking for that.

Mr. Scott: Okay, well [inaudible]

Chair Lee: I don't recall that we were going to have another meeting.

Comm. Snyder: That's what I understood, and that's what the consultant suggested was going to happen as well.

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Comm. Cullinane: No, we did not [inaudible] –

Comm. Snyder: Because we had some open...there were some things that I wanted to make sure that was in place. And [inaudible], you did as well. [inaudible]

Mr. Scott: I'll circle back with the Mayor and City Administrator and discuss possible having another meeting.

Comm. Cullinane: I was going to say, are you going to like give an opportunity for like to send it to [inaudible] email feedback, I guess. [inaudible].

Comm. Smith: I thought it was supposed to happen in July.

Ms. Kneller: [inaudible]

Mr. Scott: [inaudible] in July. Like I said, we're just kind of...we've had a full plate this summer with projects, and I've been doing, frankly, double duty with some other things with the City, so I just really didn't have time to focus in on it. But that's why we're kind of pushing it until August.

Ms. Kneller: We had slated it for July. You're correct, for the public hearing, but we had to move it back because of just –

Comm. Smith: I thought we were going to have a third meeting –

Comm. Snyder: For review [inaudible]

Comm. Smith: Yeah.

Mr. Scott: Yeah, let me discuss it with the City Administrator and [inaudible] and see if that's an option. And then, just a couple kind of business-related items. Big Biscuit, we issued a building permit for them recently so they're going to start construction soon.

Chair Lee: They started already.

Mr. Scott: They are started?

Ms. Kneller: Yeah, a fence up around it. Have they started, started?

[inaudible]

Mr. Scott: I haven't been by in the few days. I was out of town. And [inaudible] a little bit to the easement there, we've been in discussion with Popeyes. They have decided that the building is kind of beyond renovation as is, so they're interested in demolishing the building and building something new on that site. So, what something new is going to look like we're still not really quite sure yet, but kind of in the design stages with them right now and their architects about how that building would be situated on the site and some of the amenities with that and so forth. So they have not submitted anything formal to us yet –

Ms. Kneller: They did.

Mr. Scott: They have?

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Ms. Kneller: Yeah. Well, and they're very interested in the Form Based Code and getting that to at least 90 points, because they want to get started as soon as possible, so they want the expedited process that the Planning Commission just approves and that it wouldn't go, therefore, to City Council if it's at that 90 points. You would just vote for approval at that point. So, we'll see what we can get them to by the time we –

Mr. Scott: I think that will be in September, then.

Ms. Kneller: It's scheduled for August.

Mr. Scott: August? Okay.

Comm. Cullinane: I saw that that they were [inaudible] and they were trying to get them back [inaudible].

Ms. Kneller: Yeah, I think they were on a very tight timeline, and we said the only way that you're going to meet that timeline is if you meet our Form Based Code. So, we'll see how far they can get. We haven't been able to fully review it yet, but we'll see what we can do to work with them.

Mr. Scott: And we reviewing plans for Mission Vale Townhomes, so we're close to issuing a permit on that, too.

[Unidentified Speaker]: That's the –

Mr. Scott: That's the old -

Ms. Kneller: But they did actually just recently, so the permit went out last week at the end of the week.

Mr. Scott: Okay, we did issue a permit?

Ms. Kneller: Yep. Oh. No, sorry. We're still waiting on their subcontractors. Sorry. I'm wrong. Yeah, subcontractors, we're still waiting on. I thought we had submitted it and we hadn't.

Mr. Scott: And finally, I'm very proud to announce that Karie has passed her AICP certification. [Inaudible] American Institute of Certified Planners.

Ms. Kneller: I'm legit [laughs].

[congratulatory comments]

Ms. Kneller: Thank you.

Mr. Scott: That's all I had, Mr. Chairman.

Ms. Steffens: Don't you have one more? [inaudible]

Ms. Kneller: Devon?

Ms. Steffens: Yeah.

Mr. Scott: I didn't know about that one.

Ms. Kneller: No, that he started.

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Ms. Steffens: Yeah, that he started. [inaudible] email.

Ms. Kneller: Oh, okay.

Mr. Scott: Yeah, our building inspector started. Yeah, that's right. Poor guy's been here a month and it seems like a year. Yeah, Devon Bryant is our new Building Inspector, and he started with us about a month ago, probably about five weeks ago now. He comes from Unified Government of Wyandotte County in Kansas City, Kansas. He was a building inspector there for about five years, and prior to that he worked at a public works department. So, he's been following Jim around, kind of getting him trained and getting the lay of the land. I think Jim probably cut him loose in the last couple of weeks and got him kind of doing his own building inspections now. So Jim is still here. Jim is trying to...poor guy is overworked, completely overworked. All those projects that you saw last summer are now going through the construction process, so they're submitting plans, big rolls of plans, that are being reviewed by Jim to make sure of conformance with the Code and then issuing building permits, and of course you have to have an inspector inspecting the buildings as they're constructed. So it's really just too much for Jim to handle between Rushton Elementary, the Nelson plant –

Mr. Scott: Yeah. The Mission Bowl, Residence at Rock Creek and some of these other projects that are coming through the pipeline.

Ms. Steffens: The Other Place.

Mr. Scott: The Other Place.

Ms. Steffens: I'm keeping him really busy. He really hates seeing me come to his door with plans, but you know...

Mr. Scott: So what we did is I made a request to the City Council the last budget process for a building inspector to help Jim. Then we've recently hired a third-party inspection consulting firm. It's a firm that we used with the Gateway project when that was kind of in full steam, and they have consulting engineers to do planning review, and they actually have building inspectors on staff. We've hired them to kind of augment the inspection process for Rushton Elementary and Residence of Rock Creek just so that. It's at that point now, Jim did 300 inspections for Residence of Rock Creek in two months. He was going up there every day looking at every [inaudible] that was being poured. He was telling me that there's a five-story building. It's mostly wood construction on the second to the fifth floor, and all that wood construction has to tie together and there's elements that go through each floor, steel bands that actually tie it all together and have to be tied with a [inaudible] that has to be designed by an engineer and there's all kinds of calculations that go with that and Jim's reviewing all of that. He's actually going onsite making sure it's all inspected right. It's way over my head. I don't quite understand it all, but thank god he's here and he does understand it. But we just, we need help to help him. So that's what's going on. I think that's it.

Vice Chair Dukelow: [inaudible]

Mr. Scott: Yes. So Celia Duran is our Public Works Director. She's been with us for just a little over four years, and I'm sad to say she has submitted her resignation to accept a

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position as Public Works Director at Merriam. Her last day is not this week, but next week. [inaudible] We have to hire a Public Works Director and [inaudible] in process, but we'll soon be begin that.

Vice Chair Dukelow: [Inaudible]

Mr. Scott: Yeah, there will be a lot of projects there as well, so that's another important position to be filled.

VII. ADJOURNMENT

Comm. Snyder moved and Commissioner Schmid seconded, a motion to adjourn.

The meeting adjourned at 9:15 P.M.

Mike Lee, Chair

ATTEST:

Kimberly Steffens, Secretary

City of Mission	Item Number:	7a.
ACTION ITEM SUMMARY	Date:	July 19, 2023
ADMINISTRATION	From:	Laura Smith

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

RE: Tax Abatement Policy

RECOMMENDATION: Adopt the new Tax Abatement Policy and repeal and replace City Council Policy 116.

DETAILS: In the Economic Development Revenue Bonds Act of 1961, codified as amended at K.S.A. 12-1740 *et seq.*, the Kansas Legislature created industrial revenue bonds (IRBs) as an economic development tool for cities to stimulate economic prosperity and to promote economic stability, by providing greater employment opportunities and diversification of industry. Cities, may consider, and issue IRBs when a proposed project furthers the economic goals and objectives of the City. The statutes provide for the use of IRBs to grant a property tax exemption or to grant a sales tax exemption on the purchase of materials and some labor.

Mission's current tax abatement policy (Council Policy 116) was approved in May 2007. It was drafted to ensure there was a foundation for the consideration of requests for tax abatement but has not been used since its adoption. Until 2022, the City had not received any requests for the consideration of a property tax abatement. The IRB sales tax exemption has been used on most major private redevelopment projects undertaken in the past 15-20 years.

Considering ongoing discussions with two developers (58/Nall and Milhaus) who have requested consideration of both sales and property tax abatements in connection with their proposed multi-family projects staff initiated a review of the existing Council policy to ensure it could align more closely with the current Council's goals and objectives related to redevelopment and the use of incentive tools.

To develop a policy with clearer parameters and guidance for both potential developers and the Governing Body, the Mayor and staff worked with the City's land use attorney and bond counsel to draft a new policy. A draft policy was presented and discussed during the May 31 work session. Feedback from that work session has been incorporated into the policy included in the packet.

The updated policy seeks to clearly define the purpose, scope and policy of the Governing Body when considering any request for property tax abatement. Like other economic development incentives, the decision to approve the tax abatement tool is completely discretionary, and no decision to grant or deny property tax abatement and/or tax incentives shall serve as a precedent for any future decisions.

Related Statute/City Ordinance:	K.S.A. 12-1740 <i>et seq.</i> , City Council Policy 116
Line Item Code/Description:	N/A
Available Budget:	N/A

City of Mission	Item Number:	7a.
ACTION ITEM SUMMARY	Date:	July 19, 2023
ADMINISTRATION	From:	Laura Smith

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

Mission’s proposed policy establishes a standard tax abatement percentage (45%) assuming the project meets other threshold criteria (outlined in Section 3). The policy then outlines additional abatement criteria and potential adjustments (increases over 45%) that could be earned by a developer. Again, any increases would be discretionary, but this provides an opportunity to share the considerations which align with the Governing Body’s values and priorities, especially when considering whether to approve a public incentive for a private development project.

The policy establishes some clear parameters yet provides flexibility for the City allowing for each project to be evaluated on a case-by-case basis. Additionally, the criteria (or the percentages) can be adjusted over time to be reflective of the highest redevelopment and community investment priorities of our Mission community.

The policy also speaks generally to the procedure to be followed, and also includes the obligations of the developer to cover costs incurred by the City in the review and evaluation of any request, and the bond origination fees to be paid by the developer should the City approve the request for a tax abatement.

The materials from the May 31 work session have been included in the packet for your information and reference. If Council finds this policy acceptable, it will move forward for adoption on the July 19 City Council legislative agenda.

CFAA CONSIDERATIONS/IMPACTS: Access to quality housing for individuals of all ages, abilities and income levels is an important pillar of the Community for All Ages initiative. The proposed redevelopment projects currently seeking consideration of a property tax abatement will provide additional housing options for residents of Mission, contribute to the goals of increased density throughout the community, and address the removal of several blighted or aging properties.

Related Statute/City Ordinance:	K.S.A. 12-1740 <i>et seq.</i> , City Council Policy 116
Line Item Code/Description:	N/A
Available Budget:	N/A

MEMORANDUM

Date: May 24, 2023
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: Revised Tax Abatement Policy

Background

Under Kansas law, various economic development incentives are available to assist cities in achieving their economic development goals. In the Economic Development Revenue Bonds Act of 1961 (the “Act”), codified as amended at K.S.A. 12-1740 *et seq.*, the Kansas Legislature created industrial revenue bonds (IRBs) as an economic development tool for cities to stimulate economic prosperity and to promote economic stability, by providing greater employment opportunities and diversification of industry. Cities, may consider, and issue IRBs when a proposed project furthers the economic goals and objectives of the City. The statutes provide for the use of IRBs to grant a property tax exemption or to grant a sales tax exemption on the purchase of materials and some labor.

The IRB Act requires that the Issuer (City) prepare a cost benefit report, conduct a public hearing, adopt an ordinance authorizing the issuance of the revenue bonds and follow certain other procedural requirements prior to issuing revenue bonds. During the May 31, 2023 work session staff and our legal staff will provide more detailed information on the steps that must be followed to obtain property tax abatement. A white paper prepared by the City’s Bond Counsel Gilmore & Bell and entitled, “*Kansas Industrial Revenue Bond Tax Abatement Overview*,” is included in the packet for Council’s review and reference.

As referenced above, the IRBs may be used to grant a sales tax exemption, a property tax exemption or both for a particular project. A brief overview of the differences is highlighted below:

- **Sales Tax Exemption.** Upon approval of an application, the applicant may obtain a sales tax exemption certificate which may be used by the applicant and its contractor(s) to purchase construction materials, machinery and equipment, or other tangible services if done with the proceeds of the revenue bonds. The

purchases are then exempt from sales tax which might be charged by any taxing entity.

- **Property Tax Exemption.** Upon approval of an application, real property that is acquired with the proceeds of revenue bonds may be 100% exempt from property taxation, except for a school district's capital outlay levy (in an amount not to exceed 8 mills) for a period of up to ten years. Although the abatement is always for 100%, the City may require the applicants to make payments in lieu of taxes. Kansas law requires all payments in lieu of taxes to be distributed to all taxing jurisdictions on a pro-rata basis, according to the jurisdiction's allocable mill levy rate.

City Council Policy 116

Mission's current tax abatement policy (Council Policy 116) was approved in May 2007. It was drafted to ensure there was a foundation for the consideration of requests for tax abatement but has not been used since its adoption. Until 2022, the City had not received any requests for the consideration of a property tax abatement. The IRB sales tax exemption has been used on most major private redevelopment projects undertaken in the past 15-20 years.

Considering ongoing discussions with two developers (58/Nall and Milhaus) who have requested consideration of both sales and property tax abatements in connection with their proposed multi-family projects staff revisited the existing Council policy. Upon review, it doesn't seem to align well with the current Council's goals and objectives related to redevelopment proposals and economic development in general. Primarily because it is too general and doesn't communicate clearly the Council's values, goals and objectives.

To develop a policy with clearer parameters and guidance for both potential developers and the Governing Body, the Mayor and staff have been working with Pete Heaven to draft a new policy for Council's review, discussion and consideration. The draft policy included in the packet for discussion during the May 31 work session reflects feedback heard from the Council over the last several months regarding goals and objectives when considering requests for incentives.

Mr. Heaven and Kevin Wempe of Gilmore & Bell provided examples from other Kansas jurisdictions and ideas and sample language from many of these policies have been considered or incorporated in the development of Mission's draft policy. Policies from the Unified Government and the cities of Olathe, Lenexa, Shawnee, Manhattan and

Lawrence were reviewed as a part of the preparation for the work session.

Draft Tax Abatement Policy

The draft policy seeks to clearly define the purpose, scope and policy statements for the Governing Body's consideration of property tax abatement requests. It is important to note that, like any other economic development incentive, the decision to approve the tax abatement tool is completely discretionary, and no decision to grant or deny property tax abatement and/or tax incentives shall serve as a precedent for any future decisions.

Like many of the other sample policies, Mission's draft sets out a standard of a 45% real property tax abatement, assuming the project meets all the other criteria outlined in Section 3. This includes a provision that requires a minimum capital investment of \$3 million to even have a project considered, and a minimum capital investment of \$10 million to be considered for the full abatement.

The policy then goes on to outline additional abatement criteria and potential adjustments (increases over 45%) that could be earned by a developer. Again, the increases would be discretionary, but this section outline those things which are reflective of the Governing Body's values and priorities, especially when considering whether to approve a public incentive for a private development project.

These criteria provide some flexibility for both the City and the developer when evaluating each project on a case-by-case basis. Additionally, the criteria (or the percentages) can be adjusted over time to be reflective of the highest redevelopment and community investment priorities of our Mission community. The place holders included in the draft policy are included as a starting point for our discussion at the May 31 work session.

The policy also speaks generally to the procedure to be followed, and those steps are outlined in more detail later in this memorandum. The policy also includes the obligations of the developer to cover costs incurred by the City in the review and evaluation of any request, and the bond origination fees to be paid by the developer should the City approve the request for a tax abatement.

Procedure/Process

The process and procedure for consideration of a property tax abatement will follow the steps outlined below:

- ***Formal Application.*** Developer submits a formal application along with the

application fee (\$2,500) and submits it to the City Administrator.

- **Preliminary Review.** City staff will complete an initial review of the application to ensure it meets the minimum criteria outlined in City Policy.
- **Cost Benefit Analysis.** A cost-benefit analysis will be conducted in accordance with the City policy and statutory provisions. This model estimates the economic impact taking into account the public costs (tax abatement and other) and the public benefits (property tax base, sales tax base, and other spin-off benefits).
- **Notice to Taxing Jurisdictions/Public Hearing.** Prior to granting any tax abatement, the City Council shall hold a public hearing. Notice of the public hearing shall be published once in the official City newspaper at least seven days prior to the hearing. In addition to the public hearing notice, the City Clerk shall notify in writing the Board of County Commissioners and the School Board about the public hearing and the proposed abatement at least seven days prior to the public hearing, but as early as possible, and provide the two taxing jurisdictions with a copy of the cost-benefit analysis and background materials.
- **Resolution of Intent.** Following review of the cost-benefit analysis, provision of notice to other taxing jurisdictions, and the public hearing, the City's Review Team will recommend to the Governing Body whether or not the application should be favorably considered; and if such recommendation is provided, the Governing Body, at their discretion, may adopt a Resolution of Intent authorizing the issuance of the bonds.
- **Negotiate Terms and Conditions of Performance Agreement.** The performance agreement will contain all of the specific details of the abatement to be granted and is similar to a redevelopment agreement adopted in connection with a tax increment financing or community improvement district incentives.
- **Preparation of Bond Documents.** Bond Counsel drafts the lease agreements, the indenture of trust, the bond ordinance, performance agreement, and all other documents related to the bond issuance.
- **Ordinance and Performance Provisions.** After the public hearing the City Council may adopt an ordinance authorizing issuance of industrial revenue bonds and specifying the annual abatement and the length of the abatement. The ordinance may also outline any additional targets or criteria which the applicant must meet for all or a portion of the abatement to continue.
- **Bond Issuance.** Applicant or applicant's underwriter markets the bonds (if applicable). Basic bond documents are executed by the City and the applicant. All parties close transaction including making all necessary UCC filings, recordings and transfers, applicant pays origination fee to City and any other fees or costs outstanding. Proceeds are deposited into an account maintained by the trustee to be spent on the project as directed by the application. Bond Counsel notifies BOT within 15 days of issuance that the bond issue has been closed.

- **Submission of Application to the Kansas Board of Tax Appeals.** After the bonds are issued, the City Clerk will forward all necessary documentation to County Appraiser's Office, which will then be filed with the Kansas Board of Tax Appeals (BOTA) early in the calendar year following issuance of the bonds. The City Council's decision to grant an abatement is subject to the final determination of the Kansas Board of Tax Appeals.
- **Annual Certification.** After the first year of the abatement, and by March 1 each year thereafter, the City's consulting team will review the abatement to certify that use of the property is still in accordance with Kansas law and that all other provisions of the abatement are being met. The applicant will be required to complete and submit all necessary documentation to the City Clerk for annual submission to the County Appraiser's Office and the Kansas Board of Tax Appeals. It is the applicant's obligation to see that the appropriate annual information is filed for the abatement to continue.

Next Steps

If there is consensus and support for the revised tax abatement policy during the May 31 work session, a final draft will be prepared and included as an action item on the June 7 Finance & Administration Committee meeting agenda with final consideration by the City Council at the June 21 legislative meeting. Should the Council not be ready to move forward with adoption of a policy that quickly, we will discuss potential timelines for advancing the policy.

If you have questions prior to Wednesday's work session, please do not hesitate to contact me.



KANSAS INDUSTRIAL REVENUE BOND TAX ABATEMENT OVERVIEW

July 2020

Overview of Kansas Industrial Revenue Bond Tax Abatement

The issuance of revenue bonds is authorized by K.S.A. 12-1740-1749d, inclusive, as amended (the “IRB Act”) K.S.A. 12-1740 permits cities and counties (each referred to herein as the “Issuer”) to issue revenue bonds for the purpose of paying the costs of purchasing, acquiring, constructing or equipping facilities for “agricultural, commercial, hospital, industrial, natural resources, recreational development and manufacturing purposes” and to enter into leases or lease-purchase agreements for such facilities with the party applying for the property tax abatement (referred to herein as the “Applicant”).

The IRB Act requires that the Issuer prepare a cost benefit report, conduct a public hearing, adopt an ordinance authorizing the issuance of the revenue bonds and follow certain other procedural requirements prior to issuing revenue bonds. Bond Counsel can provide a detailed description of the steps that must be followed to obtain property tax abatement.

Required Steps for Issuing Revenue Bonds

Transfer of Property to Issuer. The IRB Act requires that the Issuer have a legal interest in the property that is subject to tax abatement. To satisfy this requirement the property that will be subject to abatement is either (1) deeded to the Issuer or (2) base leased to the Issuer.

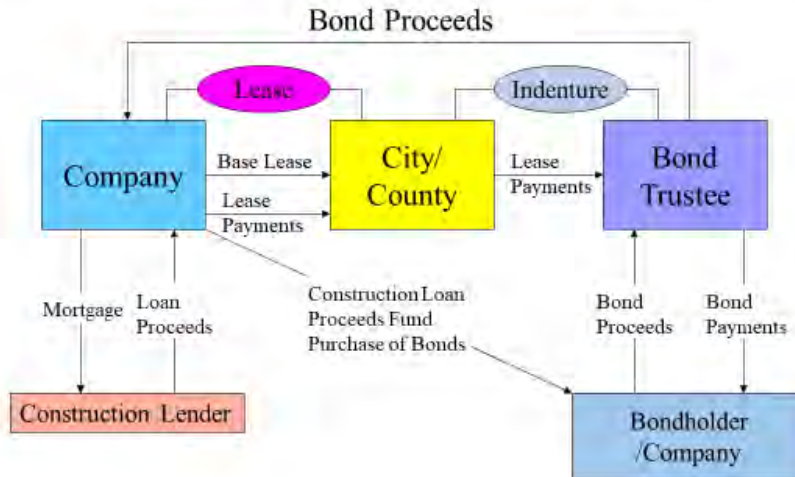
Lease of Property to the Applicant. The Issuer will enter into a lease agreement with the party requesting the property tax abatement (referred to herein as the “Applicant”). The term of the lease will generally be the same as the term of the property tax abatement, but may extend for a longer period in some circumstances. The Applicant will have the obligation to purchase the property at the end of the lease term. The Lease will require that the Applicant make lease payments during the term of the lease equal to the principal and interest payments due on the bonds.

Purchase of the Revenue Bonds

The Applicant is responsible for finding a purchaser for the revenue bonds. Revenue bonds may be purchased by a bank, by an underwriter or by the Applicant.

Applicant Purchased Bonds. This is commonly referred to as a “buy your own bond” tax abatement financing, and is the most common arrangement on tax abatement financings. For a buy your own bond financing, the bonds are sold to the Applicant. The Applicant then makes lease payments to itself. Under this structure, the bonds are commonly issued after the Applicant’s lender has recorded its mortgage and advanced funds under its loan. When the property is transferred to the Issuer, it is transferred subject to the lender’s mortgage. A diagram describing this method of tax abatement financing is shown below:

IRB Structure Diagram – Applicant Purchased Bonds



Bank and Underwriter Purchased Bonds. When revenue bonds are sold to a bank or to the public through an underwriter, the proceeds from the sale of the revenue bonds are made available to the Applicant and used to acquire and construct the property that will be subject to property tax abatement. The Applicant will agree to make lease payments under the lease which will then be passed on to the bank or the other owners of the revenue bonds.

Benefits of Issuing Industrial Revenue Bonds

Sales Tax Exemption Certificate. The Applicant may obtain a sales tax exemption certificate which may be used by the Applicant and its contractor to purchase construction materials, machinery and equipment if such items will be purchased with proceeds of the revenue bonds. K.S.A. 79-3606(d) exempts “all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state . . . the total cost of which is paid from funds of such political subdivision . . . and which would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision or district. This Section further provides that funds of a political subdivision include “the proceeds of any bonds.”

K.S.A. 79-3606(d) sets forth the following mechanics for using the sales tax exemption certificate: “When any political subdivision of the state . . . shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision . . . a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. . . . All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed

upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision . . . shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79- 3615, and amendments thereto.”

Property Tax Abatement. Real property that is acquired with the proceeds of revenue bonds may be exempt from certain property taxation for a period of ten years.

K.S.A. 79-201(a) *Second* states that any property “constructed or purchased in part with the proceeds of revenue bonds . . . shall be exempt from taxation to the extent of the value of that portion of the property financed by the revenue bonds and only for a period of 10 calendar years after the calendar year in which the bonds were issued.” Property used in any retail enterprise identified under NAICS sectors 44 and 45, except facilities used exclusively to house the headquarters or back office operations of such retail enterprises, is not eligible for property tax abatement.

Real property purchased with bond proceeds is 100% exempt from all property taxes except for a school district’s capital outlay levy (in an amount of not to exceed 8 mills) for a period of ten years.¹

Although the real property is exempt from property taxes as described in the preceding paragraph, the Issuer will often require that the Applicant make certain payments in lieu of property taxes to the Issuer. It is common for an Issuer to require 50% payments in lieu of tax, which results in 10 years of 50% real property tax abatement. Kansas law requires all payments in lieu of tax to be distributed to all taxing jurisdictions on a pro-rata basis, according to the jurisdiction’s allocable mill levy rate.

Tax Status of Interest on Revenue Bonds

Federal Taxation. The interest paid on revenue bonds is generally subject to federal income taxation. If revenue bonds are used to finance certain projects, such as a project that will be used for manufacturing or processing or a project owned by a non-profit 501c3 corporation, the interest paid on the revenue bonds may be exempt from federal income taxation. Bond Counsel should be consulted to determine whether interest paid on the revenue bonds may be exempt from federal income taxation.

State Taxation. The interest on all revenue bonds is exempt from state of Kansas income taxation. If the revenue bonds are purchased by the Applicant or a related party, the party purchasing the revenue bonds may not be able to receive the benefit of the tax-exempt interest. Tax counsel or an accountant should be consulted to determine the tax implications of purchasing revenue bonds.

¹ Kansas law was changed in 2017 to exclude school district’s capital outlay mill levy of up to 8 mills from property tax exemption through an IRB or constitutional abatement. See Senate Bill 19 (2017). Certain projects are grandfathered and may exempt the capital outlay mill levy. Contact bond counsel for details.



Depreciation of Bond Financed Property

The Applicant should consult with its accountants and attorneys to determine how to depreciate bond financed property. It has been our experience that the Applicant will generally be treated as the owner of bond financed property for federal tax purposes. This accounting treatment is not uniform, and the Applicant and its accountants and attorneys should make their own determination.

For More Information

For more information, contact any Gilmore & Bell attorney:



GILMORE & BELL PC
2405 GRAND BOULEVARD, SUITE 1100
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816-221-1000 | 816-221-1018 FAX

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WICHITA, KANSAS 67202-1311

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CITY OF MISSION
CITY COUNCIL POLICY MANUAL

POLICY NO. 116

POLICY RELATING TO THE ISSUANCE OF TAX ABATEMENTS

The purpose of this policy is to establish the official position and procedures of the City of Mission, Kansas, for considering applications for property tax abatement for real and personal property used for economic development purposes in accordance with the provisions of Section 13, Article 11 of the Kansas Constitution, or when associated with the issuance of Industrial Revenue Bonds (IRBs) pursuant to State law.

- 1.01 It shall be the Policy of the City of Mission that only those firms which qualify under Kansas law and will produce a final project greater than \$25,000,000 in value will be considered. Abatements for businesses that would compete directly with existing businesses will not be encouraged unless the competing businesses have received or been offered similar incentives or unless there is an overriding benefit to the City as a whole.
- 1.02 An applicant shall complete a formal application and file it with the City Administrator or his/her designee. A fee of \$2,500 is due upon filing.
- 1.03 The following criteria and factors shall be used in evaluating applications for tax abatements;
 - Net benefit to the City, County and School District as shown in a Cost-Benefit Analysis
 - Quality job creation
 - Capital investment
 - Diversification of the local economy
 - The extent to which the project would meet an identified need in the community
 - The extent to which the project follows the applicable design guidelines and long-term plans for an area
- 1.04 No abatement granted by the City shall be transferred as a result of a change in ownership of the exempted property. Any new owner shall file a new application for an abatement. Further, the City shall be notified by the business of any substantive change in the use of the tax exempt property

- 1.05 In reviewing abatement applications the City Administrator will convene a meeting of the City's management team to review the cost-benefit analysis of a project, as well as any other appropriate financial indicators. It shall be the responsibility of the applicant requesting Tax Abatement to reimburse the City in full all costs associated with the City's Financial Advisor.
- 1.06 Prior to the granting of any tax abatement, the City Council shall hold a public hearing. Notice of the public hearing shall be published in the official city newspaper at least once seven days prior to the hearing and shall indicate the purpose, time and place of the public hearing. In addition to the public hearing notice, the City Clerk shall notify in writing the Board of County Commissioners and the School Board about the public hearing and the proposed abatement at least seven days prior to the public hearing, but as early as possible, and provide the two taxing jurisdictions with a copy of the cost-benefit analysis and other background materials.
- 1.07 Annual Certification: After the first year of the abatement and by February 1 each year thereafter, the City's management team will review the abatement to certify that use of the property is still in accordance with Kansas law and that all other provisions of the abatement are being met. The applicant will be required to complete and submit all necessary documentation to the City Clerk for annual submission to the County Appraiser's Office and the Kansas Board of Tax Appeals. It is the applicant's obligation to see that the appropriate annual information is filed for the abatement to continue.

PASSED AND APPROVED BY THE CITY COUNCIL ON MAY 16, 2007.

CITY OF MISSION, KANSAS

CITY COUNCIL POLICY MANUAL

POLICY NO. _____

POLICY RELATING TO THE GRANTING OF TAX ABATEMENTS

Section 1. Purpose. This Tax Abatement Policy is designed to create a positive business environment to stimulate economic growth and development in order to encourage capital investment, employment opportunities, and quality services for the benefit of the community. The objectives of the Tax Abatement Policy are:

- Attract and retain quality businesses for the community;
- Add and retain employment opportunities for residents;
- Attract projects to grow the local tax base;
- Diversify the local economy;
- Provide attainable housing opportunities; and
- Reward quality and environmentally “green” design

Section 2. Scope. This Policy shall apply to the granting of real property tax abatements in accordance with Kansas law. The granting of property tax abatements for real property is a privilege, not a right, and the City recognizes that use of such exemptions and incentives should be considered in a prudent, judicious, and selective manner based upon the economic and community benefits of an economic development project (a “Project”) to the City. No decision to grant or deny property tax abatements and/or tax incentives shall serve as precedent for any future decision with respect to the grant or denial of property tax abatements and/or tax incentives. The authority and decision whether or not to grant tax abatements is vested solely with the Governing Body, is entirely discretionary, and shall be considered on a case-by-case basis. The Governing Body is under no obligation to approve any requested bond issuance and/or tax abatement and reserves the right to deviate from the policies and criteria contained herein if, in the opinion of the Governing Body, circumstances exist to warrant such deviation, so long as such deviation does not conflict with Kansas law. This policy does not create any entitlement and property owners, applicants, and others are cautioned not to rely upon receipt of a tax abatement until all steps for granting an abatement have been approved, including but not limited to evaluation of all factors by the City and adoption of a Resolution of Intent after notice and public hearing; preparation of a cost-benefit analysis; and approval of a Performance Agreement and compliance of all terms and conditions therewith by the applicant.

Section 3. Policy Statement. To meet the economic development and other goals of the community, it shall be the policy of the City to typically provide a 45% real property tax abatement (such percentage referring only to mills that are eligible for property tax abatement under Kansas law) for portions of a Project that qualify for tax abatement under Kansas law so long as the Project meets the criteria established by the City and this Policy. It shall be the policy of the City that, regardless of the percentage amount of abatement an applicant may be eligible for, the maximum percentage of tax abatement provided for any Project shall not exceed 75% for 10 years, except in extraordinary circumstances.

It shall also be the policy of the City that economic development Projects shall have a positive financial impact on the community, and the City reserves the right to approve the cost-benefit analysis model used to determine the financial impact of the proposed Project. In the exercise of its discretion, the Governing Body of the City shall give consideration to the following factors when determining whether to grant property tax abatements.

- A. **Minimum Capital Investment.** The minimum capital investment required for consideration of a tax abatement is \$3,000,000. In order to receive the maximum tax abatement allowed under this policy, the minimum capital investment required is \$10,000,000. The term capital investment shall apply to the acquisition cost of land and building improvements, but not to personal property.
- B. **Existence of Economic Benefit.** The Project must be of economic benefit to the community and must provide a positive fiscal impact.
- C. **Type of Business.** The Project must be of a nature that is desirable and meets the development goals of the City.
- D. **Compatibility with Adopted Plans.** The Project must be consistent with the City's Comprehensive Plan, any applicable corridor plans, and other plans of the City that may be relevant to the Project.
- E. **Maintain Existing Tax Base.** Except in extraordinary circumstances, the amount of existing property taxes on the land and facilities shall not be reduced or abated.
- F. **Transfer of Ownership.** The owner or lessee of any property that is subject to a tax abatement shall not assign or transfer such exemption in connection with the conveyance of the property without the prior written consent of the City; such consent may be denied or subject to additional conditions or abatement adjustments in the City's sole discretion. Provided, however, that the foregoing shall not apply to conveyances to a parent, affiliate, or related entity.
- G. **Non-Litigation.** The Governing Body may choose not to consider an application for issuance of industrial revenue bonds if the applicant, its principals or officers, or any related, affiliated, or parent company of the applicant, is currently engaged in or has threatened a suit, action, or proceeding against the City.
- H. **Return on Investment.** The applicant may be asked to demonstrate that without the requested tax abatement, the Project, or certain features thereof, cannot be constructed with an appropriate return on investment.

Section 4. Abatement Criteria and Adjustments. Adjustments made to increase the total amount of abatement are intended to be provided as an extra incentive to exceed certain criteria when others may not be met and to fulfill certain goals of the community. The following are the criteria for adjustments to the total amount of abatement; the Governing Body reserves the right to require performance of one or more of the criteria in connection with any request for abatement.

- A. **Project Investment Adjustment.** It is a goal to strengthen the local economy through growth of the local tax base. Capital investments produce a long-term tax benefit to the community; therefore a major Project may be eligible for an additional abatement percentage determined by the level of capital investment. Depending upon the Project's capital investment, an increase in the abatement may be considered as follows:
 - a. Capital Investment of \$10,000,000 to \$24,999,999 may receive an adjustment of up to 5%;
 - b. Capital Investment of \$25,000,000 to \$49,999,999 may receive an adjustment of up to 10%; and

- c. Capital Investment of \$50,000,000 and above may receive an adjustment of up to 15%
- B. Target Area Adjustment.** It is a goal to encourage development / redevelopment in distressed areas of the community. An abatement adjustment of up to 10% may be considered for Projects that locate in an area targeted for economic development or redevelopment. Target areas shall be determined from time to time by the Governing Body.
- C. Job Creation Adjustment.** It is a goal to create new high-quality employment opportunities for the community. An abatement adjustment of 5% to 10% will be considered depending on the new jobs a Project will create. To be considered for this abatement adjustment a minimum of 35 total jobs must be created in the first year of operation. To maintain this abatement adjustment, the company will be required to provide an annual certification of the number of employees and any other reasonable information requested by the City.
- D. Attainable Housing Adjustment.** It is a goal to offer attainable housing opportunities in the City. An abatement adjustment of up to 10% may be awarded based on the commitment of the applicant to make available dwelling units of varying sizes for occupants earning 60% or less than the Kansas City Area Median Income (AMI) at rental rates no greater than the maximum affordable rental rates published annually by the U.S. Department of Housing and Urban Development for a minimum of number of years as set forth in the Performance Agreement.
- E. Environmental Design Adjustment.** It is a goal to create quality and sustainable developments / structures throughout the City. The Governing Body, in its sole discretion, may require higher standards for the design of buildings and grounds, and materials used for Projects receiving property tax abatement. An abatement adjustment may be given to businesses whose new construction achieves a U.S. Green Building Council LEED Certification or comparable certification. This abatement adjustment shall range from 5% to 10% depending on the level of certification.
- F. Community Benefit Adjustment.** All applicants will agree to actively participate in the civic, charitable, educational, philanthropic, and economic development of the City of Mission as provided in the Performance Agreement. Such participation is expected, and shall not receive an abatement adjustment except in extraordinary circumstances.

Section 5. Commencement of Abatement.

The abatement term for Projects under authority of Section 13 of Article 11 of the Kansas Constitution shall begin in the calendar year after the calendar year in which the business commences its operations or the calendar year in which expansion of an Existing Business is completed, as the case requires. The abatement term for Projects under authority of K.S.A. 12-1740 through 12-1749 and 79-201a shall begin in the calendar year after the calendar year in which the industrial revenue bonds are issued. Projects which include multiple phases shall have an expiration date for the commencement of the term of the abatement for all phases as determined by the Governing Body at the time of the adoption of the Resolution of Intent.

Section 6. Procedure. The Governing Body will consider granting a tax abatement pursuant to this Policy after receipt of a complete application in a form prescribed by the City together with the application fee. The application shall be submitted in sufficient time for staff to follow established procedures for publication of notice, to review the Project's preliminary site plans and building elevations, to prepare a fiscal impact analysis, and to contact the school district.

Based on each application and such additional information as may be requested by the City, the City shall prepare or cause to be prepared a fiscal impact analysis of the proposed tax abatement on the City, County, and State of Kansas. Prior to formal action on each Resolution of Intent, the Governing Body shall conduct a public hearing to be scheduled at least seven days after publication of notice or as otherwise provided by law. Notice of the hearing shall also be sent to the Johnson County Clerk’s Office and the Shawnee Mission School District.

Section 7. Performance Agreement. The Performance Agreement will set forth the terms and conditions of the granting of the tax abatement, including the amount the applicant must pay “in lieu” of the abated taxes to reach 100%. For example, if the taxes eligible for abatement are \$1,000 and a tax abatement of 75% (\$750.00) is granted, the applicant will be required to pay \$250.00 each year in lieu of such taxes.

- A. Continued Compliance.** The Performance Agreement will provide that any granted tax abatement is subject to annual review and determination by the City Administrator that the conditions qualifying the business for the abatement continue to exist. The City at any time may review information provided by the owner, its lessee, or State of Kansas, or may request additional information to determine compliance with the Performance Agreement. If the Governing Body finds that the business or Project is not in compliance, then the tax abatement may be modified pursuant to the Performance Agreement or eliminated as the Governing Body deems appropriate. Each Performance Agreement shall contain a notice and waiver stating that the City reserves the right to grant future tax abatements on comparable Projects in amounts different than the exemption or abatement granted in the Performance Agreement. Such notice and waiver shall include a provision that the applicant waives any right to request a modification or amendment of such exemption or abatement based upon such differences.
- B. Clawbacks.** Each Performance Agreement shall provide that the percentage of property tax abatement or the abatement term shall be scaled back if the applicant has not incurred the required capital investment within the time set forth therein or has otherwise not complied with any or all of the requirements of the Performance Agreement. Further, the Performance Agreement may address the consequences of selling the Project during the tax abatement period.
- C. Costs.** It shall be the responsibility of the applicant to reimburse the City in full for all costs and fees associated with economic analyses and bond issuance, including an application fee of \$2,500.00 and the fees of the City financial advisors, consultants and bond counsel.

Section 8. Origination Fee Schedule. Origination fees assessed by the City (as authorized by K.S.A. 12-1742 as amended) are the responsibility of the applicant. This fee is due upon closing of the debt issue, and will be reduced by the amount of the application fee. The fee is calculated as outlined in the tables below.

Commercial Property Debt Issues

Par Amount of Bond Issue	Fee Calculation
--------------------------	-----------------

First \$10 million	.0025 of par amount
Second \$10 million	\$25,000 + .0020 of par amount over \$10 million
Amounts in excess of \$20 million	\$45,000 + .0010 of par amount over \$20 million
Refunding Bond Issues	Fee is 50% of the amount that would be calculated for a new money issue of the same par amount
MAXIMUM FEE is \$250,000 (including both new money and refunding portions of issue.)	

Multi-Family Housing Debt Issues

Par Amount of Bond Issue	Fee Calculation
First \$10 million	.0040 of par amount
Second \$10 million	\$40,000 + .0020 of par amount over \$10 million
Amounts in excess of \$20 million	\$60,000 + .0010 of par amount over \$20 million
Refunding Bond Issues	Fee is 50% of the amount that would be calculated for a new money issue of the same par amount
MAXIMUM FEE is \$250,000 (including both new money and refunding portions of issue.)	

Section 9. Sales Tax Exemption on Building Materials and/or Personal Property. The Governing Body may consider issuance of industrial revenue bonds for the sole purpose of enabling a project to obtain a sales tax exemption certificate on its building materials, taxable labor and/or personal property (with no real property tax abatement). This consideration may include many factors which may induce the City to issue such bonds. These factors include, but are not limited to, whether a project will result in the adaptive re-use of an underutilized property; whether a Project is included in a tax increment financing district (TIF) or community improvement district (CID); and whether the Project will bring significant capital investment to the City. The Governing Body may decline to consider issuance of bonds to obtain a sales tax exemption certificate on building materials, taxable labor and personal property for project costs of less than the minimum Investment Amount under Section 3. The Governing Body may adjust or waive the origination fees above for industrial revenue bonds issued solely for sales tax exemption.

Section 10. Authority of the Governing Body. The Governing Body reserves the right to deviate from this Policy, but not any procedural requirements of Kansas law, when it considers a Project to be of exceptional benefit to the City or extraordinary circumstances prevail such that the Governing Body believes such deviation is in the best interests of the City.

Section 11. Repeal. City Council Policy No. 116, “Policy Relating to the Issuance of Tax Abatements,” is hereby repealed.

Section 12. Effective Date. This Policy shall take effect on the ___ day of _____, 2023.

City of Mission	Item Number:	7b - 7d
ACTION ITEM SUMMARY	Date:	July 19, 2023
Administration	From:	Laura Smith

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

RE: Resolutions Regarding Intent to Exceed the Revenue Neutral Rate

RECOMMENDATION: Approve the Resolutions for the City of Mission, Rock Creek Drainage District #1 and Rock Creek Drainage District #2 providing notice of the Governing Body's intent to levy a property tax exceeding the revenue neutral rate for the 2024 Budget.

DETAILS: Following legislation passed several years ago, if the Governing Body would like to retain a mill levy which is equal to or greater than the current tax year, notice must be provided to the Clerk no later than July 20, 2023. No special meeting is required this year to meet the statutory deadline for notice.

Formal Council resolutions are required to ensure Mission can capture the appropriate revenue when planning for the 2023 Budget.

During the Committee meeting there will be discussion of the 2024 Budget and staff will facilitate discussion around the desired maximum mill levy rate to be included in the Resolutions. The mill levy may always be reduced following the public hearing in September, but it may not be increased once notice is given to the County by the July 20 deadline.

Three separate resolutions have been prepared which gives the County notice of our intent to exceed the revenue neutral rate, and which establish the date and time of the required public hearing which will be held during a Special City Council meeting on Wednesday, September 6, 2023.

CFAA CONSIDERATIONS/IMPACTS: NA

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

**CITY OF MISSION
RESOLUTION NO. _____**

A RESOLUTION OF THE CITY OF MISSION, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Mission was calculated as 15.313 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Mission will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MISSION:

Section 1. The Governing Body of the City of Mission hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for Wednesday, September 6, 2023 at 6:00 p.m. to be held at Mission City Hall, 6090 Woodson, Mission, KS 66202 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Mission expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 18.5 mills.

Section 3. The Governing Body of the City of Mission directs the City Clerk to provide this resolution to the Johnson County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

PASSED AND APPROVED BY THE CITY COUNCIL this 19th day of July 2023.

APPROVED BY THE MAYOR this 19th day of July 2023.

Solana Flora, Mayor

ATTEST:

Robyn L. Fulks, City Clerk

**CITY OF MISSION
RESOLUTION NO. _____**

A RESOLUTION OF THE CITY OF MISSION, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rock Creek Drainage District #1 was calculated as 8.360 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Mission will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MISSION:

Section 1. The Governing Body of the City of Mission hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for Wednesday, September 6, 2023 at 6:00 p.m. to be held at Mission City Hall, 6090 Woodson, Mission, KS 66202 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Mission expresses its intention to exceed the Revenue Neutral Rate for Rock Creek Drainage District #1 with a proposed mill levy of 10.499 mills.

Section 3. The Governing Body of the City of Mission directs the City Clerk to provide this resolution to the Johnson County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

PASSED AND APPROVED BY THE CITY COUNCIL this 19th day of July 2023.

APPROVED BY THE MAYOR this 19th day of July 2023.

Solana Flora, Mayor

ATTEST:

Robyn L. Fulks, City Clerk

**CITY OF MISSION
RESOLUTION NO. _____**

A RESOLUTION OF THE CITY OF MISSION, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rock Creek Drainage District #2 was calculated as 7.252 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Mission will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MISSION:

Section 1. The Governing Body of the City of Mission hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for Wednesday, September 6, 2023 at 6:00 p.m. to be held at Mission City Hall, 6090 Woodson, Mission, KS 66202 and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Mission expresses its intention to exceed the Revenue Neutral Rate for Rock Creek Drainage District #2 with a proposed mill levy of 7.677 mills.

Section 3. The Governing Body of the City of Mission directs the City Clerk to provide this resolution to the Johnson County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

PASSED AND APPROVED BY THE CITY COUNCIL this 19th day of July 2023.

APPROVED BY THE MAYOR this 19th day of July 2023.

Solana Flora, Mayor

ATTEST:

Robyn L. Fulks, City Clerk

City of Mission	Item Number:	7e..
ACTION ITEM SUMMARY	Date:	July 19, 2023
Public Works	From:	Celia Duran

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

RE: Roe Avenue (Johnson Drive to 63rd Street) Engineering Services Agreement

RECOMMENDATION: Approve a task order with Olsson for design of the Roe Ave. (Johnson Dr. to 63rd St.) project in an amount not to exceed \$105,657.

DETAILS: The Roe Ave. (Johnson Dr. to 63rd St.) project is included in the City's 5-Year Capital Improvement Program (CIP) and 5-year CARS Program for construction in 2024 at an estimated cost of \$1,740,000. The scope of work includes a 2-inch mill and overlay, sidewalk installation on the east side of Roe Ave. between Johnson Dr. and W. 59th St., spot sidewalk and curb replacement, retaining walls, stormwater repairs, traffic signal buyout and replacement at the intersection of Roe Ave., and pavement markings.

The attached design agreement with Olsson includes design services (survey, roadway, stormwater, retaining walls, traffic signal), utility coordination, easement acquisition, project management, and bid and construction phase services in an amount not to exceed \$105,657.

This project will be administered by the City of Mission and is a joint project with the cities of Fairway, Roeland Park, and Prairie Village. Design and construction costs will be split between Mission (63%), Fairway (22%), Roeland Park (14%), and Prairie Village (1%).

CFAA CONSIDERATIONS/IMPACTS: The project seeks to improve connectivity by constructing sidewalks and a roadway to maximize use and safety for all users.

Related Statute/City Ordinance:	N/A
Line Item Code/Description:	Capital Improvement Fund
Available Budget:	\$105,657

Exhibit "A" – Task Order

TASK ORDER: Roe – Johnson Drive to 63rd Rehab Project

This Task Order is made as of this _____ day of _____ 20____, under the terms and conditions established in the MASTER AGREEMENT FOR PROFESSIONAL SERVICES, dated January 1, 2019 (the Agreement), between the City of Mission, Kansas (Owner) and OLSSON. This Task Order is made for the following purpose, consistent with the Project defined in the Agreement:

This task order is related to scope of services for preparing plans & specs for the mill and overlay, restriping, and rehabilitation of the following roadway.

1. Roe Ave. from Johnson Dr. to 63rd St. mill and overlay including the restriping of the pavement markings. In addition, spot full depth street repairs, joint repairs, sidewalk repairs, and curb and gutter repairs will be included in areas identified in the walk thru already performed. Storm sewer identified as in bad condition will be replaced. The traffic signal at Roe and Johnson Dr. will be replaced including cross walks on all four legs of the intersection. Sidewalk will be added on the east side from Johnson Dr. south to 59th St. Topographic survey will be required for this part of the project.

Section A. - Scope of Services

A.1. OLSSON shall perform the following Services as outlined in **EXHIBIT C "Scope of Services"**

Section B. - Schedule

OLSSON shall perform the Services and deliver the related Documents starting in June 2023 and ending in August 2024.

Section C. - Compensation

C.1. In return for the performance of the foregoing obligations, Owner shall pay to OLSSON the estimated amount of \$105,657.00, payable according to the following terms:

Client shall pay to Olsson for the performance of the Basic Services the actual time of personnel performing such Services Reimbursable Expenses, unless otherwise agreed to by both parties. Reimbursable expenses will be invoiced in accordance with the Schedule contained in Item C.2. Olsson's Services will be provided on a time and expense basis. Olsson shall submit invoices on a monthly basis, are due upon presentation and shall be considered past due if not paid within 30 calendar days of the due date.

C.2. Owner shall pay to OLSSON in accordance with the Schedule of Fees described in Exhibit B attached to the Master Agreement for Professional Services. Adjustments to the above Schedule of Fees will be presented to the Owner annually for approval.

Section D. - Owner's Responsibilities Owner shall perform and/or provide the following in a timely manner so as not to delay the Services of OLSSON. Unless otherwise provided in this Task

Paul B. Moore

Order, Owner shall bear all costs incident to compliance with the following:

Section E. - Other Provisions

The parties agree to the following provisions with respect to this specific Task Order:

IN WITNESS WHEREOF, the Owner and OLSSON have executed this task order.

City of Mission, Kansas (Owner)

By: _____

Name: _____

Title: _____

Date: _____

OLSSON

By: *Paul B. Moore*

Name: Paul Moore, P.E.

Title: Vice President.

Date: 06/09/2023



EXHIBIT C

SCOPE OF SERVICES: Roe – Johnson Drive to 63rd Rehab Project Mission, Kansas

FURTHER DESCRIPTION OF BASIC ENGINEERING SERVICES:

Olsson will provide design services (plans and specifications) for the street rehab (Mill and overlay) of Roe Ave. from Johnson Dr. to 63rd St. including the restriping of the pavement markings. In addition, spot full depth street repairs, joint repairs, sidewalk repairs, and curb and gutter repairs will be included in areas identified in the walk thru already performed. Storm sewer identified as in bad condition will be replaced. The traffic signal at Roe and Johnson Dr. will be replaced including cross walks on all four legs of the intersection. Sidewalk will be added on the east side from Johnson Dr. south to 59th St. Topographic survey will be required for this part of the project.

GENERAL DESIGN REQUIREMENTS

The Design plans shall be signed and sealed by the licensed professional engineer responsible for the preparation of the design plans.

Task I. Survey

1.01 Topographic Survey

- A. Complete topographic survey for select areas such as storm sewer replacements, proposed retaining walls, and traffic signal. See attached map for locations. Survey shall include shots at pavement tie-in locations, existing back of curb, edges of pavement, existing lane lines across roadway, existing storm and sanitary sewer systems, fences, trees, building corners, etc. to create project mapping.
- B. All topographical surveys shall include field locating utilities.
- C. Pick up additional information resulting from Field Check review and evaluation.
- D. Contact utility companies and one call center as appropriate for field marking of utility locations.

1.02 Office Survey Services

- A. Gather and research information such as boundary records, utility information, easements, benchmark data, and attend external meetings regarding surveying and base mapping.

- B. Create a base map at a scale of 1" = 20 ft showing both contours at one-foot intervals and property lines using the plat information, field boundary data, topography information, and legal descriptions. We will use local GIS data for areas outside of the immediate project limits to help depict the corridor.

1.03 Right of Way and Easements

- A. Describe Easements necessary to complete project. Assume 8 tracts
 - 1. Furnish legal descriptions (sealed by Kansas RLS)
 - 2. Maps and sketches as follows:
 - a. Plan showing all proposed takings.
 - b. Individual tract maps of takings for each ownership including:
 - (1.) Title block
 - (2.) Ownership boundaries
 - (3.) Existing rights-of-ways and easements
 - (4.) Proposed takings identified with text and graphically.
 - (5.) Legend for taking type.
 - (6.) Graphical scale and north arrow
 - (7.) Ownership information
 - (8.) Legal description of all takings

Task II. Design

1.01

- A. Cover sheet.
- B. Standard Detail sheets
- C. General Layout
- D. Set alignment for the project
- E. Plan sheets (Create base map from GIS data and spot survey)
- F. Sidewalk retaining wall design including wall profile of top and bottom of wall.
- G. Storm sewer profiles

- H. Pavement Marking plans
- I. Pavement marking quantities.
- J. Traffic Control plan. It is anticipated that a flagger operation will be utilize on this project for lane drops for curb work and mill and overlay paving.
- K. Layout spot curb replacement on plans
- L. Layout spot sidewalk replacement on plans including ADA ramp pavement replacement. Spot grades will be included for ADA ramps to depict ADA compliant grading (12).
- M. Quantity tables (Road). A recap plus breakouts per sheet will be included.
- N. Cost estimate shall be furnished based on the experience and qualifications of Olsson's judgment as an experienced and qualified design professional, familiar with the construction industry and advise the City if, in its opinion, the amount budgeted for construction is not sufficient to adequately design and construct the improvement as requested.
- O. Olsson will design a new traffic signal at the new intersection of Roe Avenue with Johnson Drive to replace the existing signal. Design of the signal will include street lighting mounted on the signal poles, preemption, detection, pedestrian accommodations, and components as needed to meet the City of Mission requirements. The signal plans will include calculating the yellow and red clearance intervals. The contractor/supplier is responsible for the signal turn on and any additional controller settings.

1.02 Preparation of Bid Documents from City boilerplates will be performed by Olsson.

1.03 Meetings

- A. Meet with the City for a coordination meeting.

1.04 Project Management

- A. Monitor scope schedule and fee.
- B. Coordination with KDOT and other cities

Task III. Bidding

3.01 Prepare written addenda to the bidding documents as required and/or requested.

3.02 Attend the Prebid conference.

- 3.03 Answer contractor questions during bidding
- 3.04 Assist the city in analyzing bids and making recommendations for award of the construction contract.
- 3.05 Prepare bid tabulations MS Excel Format.
- 3.06 Attend Bid letting.

Task IV. Construction Period Services

- 4.01 Prepare for and attend preconstruction meeting.
- 4.02 Shop Drawing & Material Submittal Review.
- 4.03 Answer contractor questions (RFI).
- 4.04 Plan Revisions (minor).
- 4.05 Field Visits to resolve issues.
- 4.06 Compile as built plans.
- 4.07 Participate in walk through.

Compensation - Roe – Johnson Drive to 63rd Rehab Project

Task I – Survey	\$22,941.00
Task II – Design	\$69,805.00
Task III – Bidding	\$2,817.00
Task IV – Construction Period Services	\$7,436.00
Expenses	
Survey Mileage	\$158.00
O&E Reports (5 @\$400)	\$2,000.00
Miscellaneous	<u>\$500.00</u>
TOTAL	\$105,657.00

City Responsibilities

1. The City shall be responsible for providing the GIS linework for the existing curbs and an aerial background.
2. The City shall arrange the pre-bid and bid letting meetings.

Assumptions

1. Traffic control will consist of a flagger operation with lane drops.

Exclusions

1. Olsson has not included services for a Traffic Impact Study, Level of Service Analysis, or traffic count data.
2. Olsson will not be involved with direct land acquisition or appraisal proceedings.
3. Olsson will not design any utility relocation such as waterline, sanitary sewer line, gas, phone, power, etc.
4. No time has been included in this fee estimate for surveying associated with utility relocations, setting project control for the contractor prior to construction, staking of temporary easements, or construction staking.
5. Storm sewer design calculations. It is assumed that storm sewer is being replaced with the existing pipe sizes and curb openings.

EXHIBIT C - MAN-HOUR ESTIMATE - Roe - Johnson Dr. to 63rd Rehab - Mission, Kansas

6/9/2023

		Billing Rate	\$238	\$214	\$151	\$126	\$97	\$83	\$131	\$105	\$142	\$92			
Task No.	Description of Work Items / Tasks	Senior Technical Leader	Team Leader	Project Engineer	Associate Engineer	SrTech	Associate Tech	Senior Suveyor	Survey Crew 1 Person	Survey Crew 2 Person	Admin Coord	Total Man-hours	Total Fee	Total Per Phase	
1.0	Survey														
	Topographic survey of slected areas		2						43			45	\$4,943.00		
	Establish Control and benches		3					3		8		14	\$2,171.00		
	Boundary work		5					12	8			25	\$3,482.00		
	Base file creation		5					37				42	\$5,917.00		
	Exhibits & descriptions (8 tracts)		8					36				44	\$6,428.00		
1.0	SUBTOTAL	0	23	0	0	0	0	88	51	8	0	170		\$22,941.00	
2.0	Design														
	Sheet creation														
	Cover Sheet		0.5				2					3	\$273.00		
	Standard Detail sheets		1				6					7	\$712.00		
	General layout		0.5				2					3	\$273.00		
	Set alignment		1				2					3	\$380.00		
	Plan Sheets		2				14					16	\$1,590.00		
	Sidewalk retaining wall design		2		6		20					28	\$2,844.00		
	Storm Sewer Profiles		4		6		24					34	\$3,604.00		
	Pavement marking Sheets	2	3		24							29	\$4,142.00		
	Pavement marking quantities	2	2		12							16	\$2,416.00		
	Traffic Control (Flagger sheets) lane drops				2							2	\$252.00		
	Road Quantities (by city)		8				40					48	\$5,032.00		
	Roadway Design														
	Draw curb replacement and patching areas		1				8					9	\$878.00		
	Layout sidewalk repair locations		1				8					9	\$878.00		
	ADA ramp design (12)		2				36					38	\$3,416.00		
	Technical specs and bid book		4				1				4	9	\$1,307.00		
	Traffi Signal														
	Traffic signal design	18	24		70	80	40					232	\$29,320.00		
	Project Management and Meetings														
	Attend pre design meeting		2									2	\$428.00		
	Meet with the City for coordination meetings (Assume 1)		2									2	\$428.00		
	Coordination with KDOT and Cities		10									10	\$2,140.00		
	Coordination with KDOT and Cities (traffic)		6									6	\$1,284.00		
	Estimate broken out by city		10									10	\$2,140.00		
	Utility Coordination		20		4							24	\$4,784.00		
	QAQC		6									6	\$1,284.00		
2.0	SUBTOTAL	22	112	0	124	80	203	0	0	0	4	545		\$69,805.00	
3.0	Bidding														
	Prepare written addenda to the bidding documents		2				2					4	\$594.00		
	Attend and prepare for the pre bid meeting		2									2	\$428.00		
	Answer Contractor questions during the bid period.		2									2	\$428.00		
	Prepare bid tabs in MS Excel		2				1					3	\$511.00		
	Attend bid letting		2									2	\$428.00		
	Assist the City in analyzing bids and making recommendations		2									2	\$428.00		
3.0	SUBTOTAL	0	12	0	0	0	3	0	0	0	0	15		\$2,817.00	

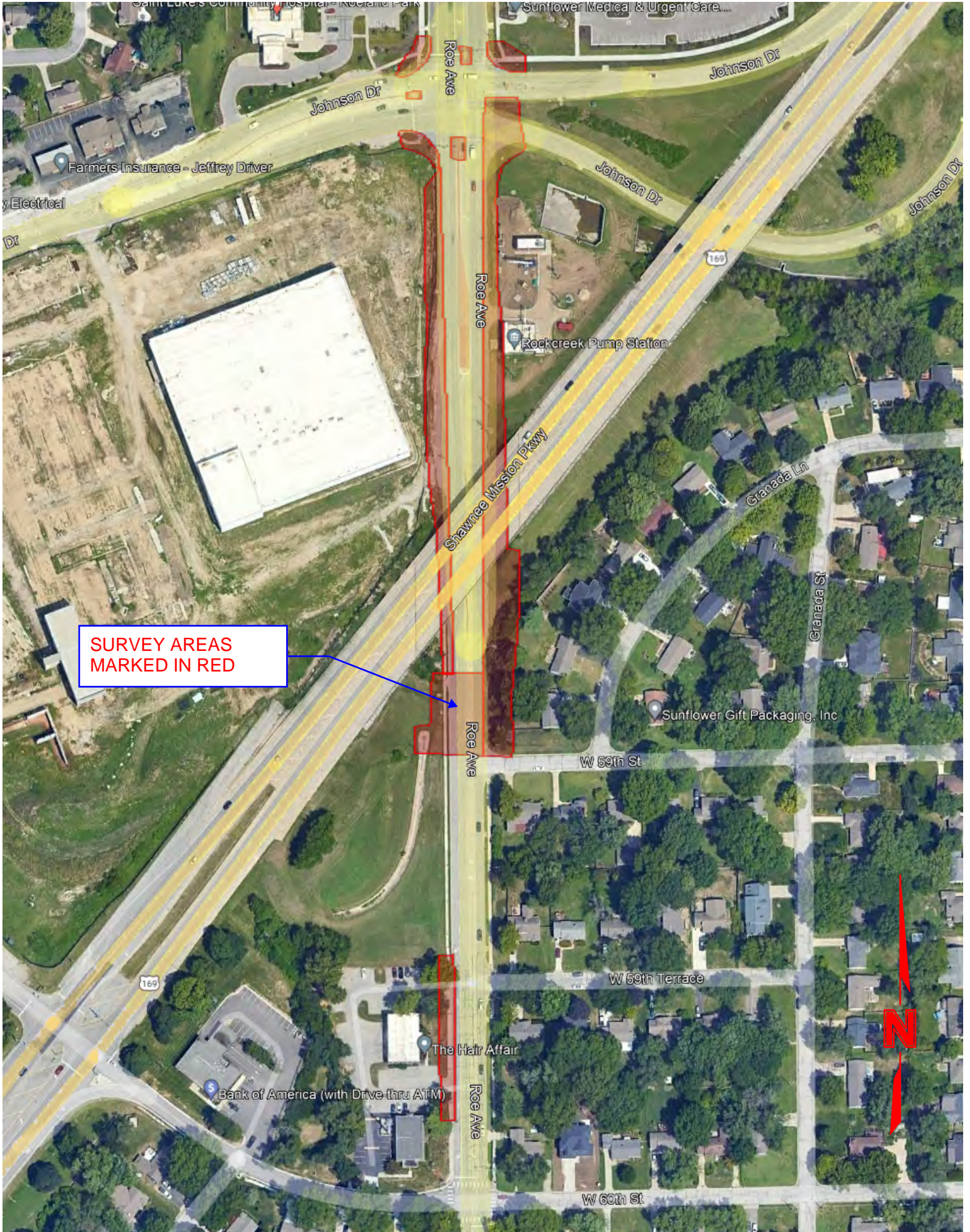
EXHIBIT C - MAN-HOUR ESTIMATE - Roe - Johnson Dr. to 63rd Rehab - Mission, Kansas

6/9/2023

	Billing Rate	\$238	\$214	\$151	\$126	\$97	\$83	\$131	\$105	\$142	\$92			
Task No.	Description of Work Items / Tasks	Senior Technical Leader	Team Leader	Project Engineer	Associate Engineer	SrTech	Associate Tech	Senior Suvveyor	Survey Crew 1 Person	Survey Crew 2 Person	Admin Coord	Total Man-hours	Total Fee	Total Per Phase
4.0	Construction period Services Phase													
	Prepare for and attend preconstruction meeting		3									3	\$642.00	
	Shop Drawing & Material Submittal Review		4									4	\$856.00	
	Shop Drawing & Material Submittal Review Signal and Pavement markings		1	8								9	\$1,422.00	
	Answer contractor questions (RFI)		6									6	\$1,284.00	
	Plan Revisions (Road)		2				6					8	\$926.00	
	Field Visits to resolve issues		6									6	\$1,284.00	
	Compile as built plans		1				2					3	\$380.00	
	Participate in walk through		3									3	\$642.00	
4.0	SUBTOTAL	0	26	8	0	0	8	0	0	0	0	42		\$7,436.00
	Total Man-hours	22	173	8	124	80	214	88	51	8	4			
	Total	\$5,236	\$37,022	\$1,208	\$15,624	\$7,760	\$17,762	\$11,528	\$5,355	\$1,136	\$368		\$102,999.00	\$102,999
	Total Labor, OH & Profit	\$5,236	\$37,022	\$1,208	\$15,624	\$7,760	\$17,762	\$11,528	\$5,355	\$1,136	\$368		\$102,999.00	

SUMMARY

Total Labor	\$102,999.00
Total Expenses	\$2,658.00
Total Project Fee	\$105,657.00



**SURVEY AREAS
MARKED IN RED**





ENGINEER'S ESTIMATE - CARS APPLICATION

Client: City Of Mission Kansas
Project: Roe - Rehabilitation - 63rd Street to Johnson Drive 2024 CARS
Project Number: 018-3593
Date: 4/12/2023

	ITEM DESCRIPTION	QUANTITY	UNIT	UNIT COST \$	COST \$
	CITY OF MISSION				
	FORCE ACCOUNT (Set)	1	LS	\$50,000.00	\$50,000.00
	HMA COMMERCIAL GRADE CLASS A OVERLAY (2")	1292	TON	\$110.00	\$142,120.00
	MILLING (2")	11482	SY	\$3.00	\$34,446.00
	ASPHALT PAVEMENT REPAIR (7")	323	SY	\$83.00	\$26,809.00
	COMBINED CURB & GUTTER REPLACEMENT, TYPE B	1616	LF	\$55.00	\$88,880.00
	REMOVE & REPLACE 4" CONCRETE SIDEWALK	775	SF	\$14.00	\$10,850.00
	SIDEWALK (4")	6790	SF	\$10.00	\$67,900.00
	SIDEWALK RAMP	12	EA	\$2,500.00	\$30,000.00
	REMOVE AND REPLACE DRIVEWAY (6")	60	SY	\$85.00	\$5,100.00
	INTEGRAL SIDEWALK RETAINING WALL	27	CU	\$1,800.00	\$48,600.00
	STAMPED COLORED CONCRETE 4"	503	SY	\$120.00	\$60,400.00
	CURB INLET THROAT REPLACEMENT	37	LF	\$75.00	\$2,775.00
	MEDIAN NOSE	2	EA	\$3,000.00	\$6,000.00
	CONVERT INLET TO JUNCTION BOX	1	EA	\$3,000.00	\$3,000.00
	MANHOLE ADJUSTMENT	7	EA	\$2,500.00	\$17,500.00
	GRATE INLET	1	EA	\$7,000.00	\$7,000.00
	15" RCP	32	LF	\$150.00	\$4,800.00
	18" RCP	85	LF	\$175.00	\$14,875.00
	30" RCP	33	LF	\$280.00	\$9,240.00
	36" RCP	49	LF	\$320.00	\$15,680.00
	SOD	1211	SY	\$7.50	\$9,082.50
	PAVEMENT MARKING	1	LS	\$15,000.00	\$15,000.00
	PROJECT SIGN (CARS)	1	EA	\$1,000.00	\$1,000.00
	TRAFFIC SIGNAL REPLACEMENT (JOHNSON DR)	1	LS	\$175,000.00	\$175,000.00
	TRAFFIC CONTROL	1	LS	\$20,000.00	\$20,000.00
	CONSTRUCTION INSPECTION	1	LS	\$49,000.00	\$49,000.00
				TOTAL MISSION	\$915,057.50
				INFLATION TO 2024 DOLLARS	4.5%
				SUBTOTAL 2024 DOLLARS	\$956,418.10
				CONTINGENCY	15%
				OPINION OF PROBABLE COST	\$1,099,880.81
	CITY OF FAIRWAY				
	FORCE ACCOUNT (Set)	1	LS	\$50,000.00	\$50,000.00
	HMA COMMERCIAL GRADE CLASS A OVERLAY (2")	655	TON	\$110.00	\$72,050.00
	MILLING (2")	5821	SY	\$3.00	\$17,463.00
	ASPHALT PAVEMENT REPAIR (7")	33	SY	\$83.00	\$2,739.00
	COMBINED CURB & GUTTER REPLACEMENT, TYPE B	216	LF	\$55.00	\$11,880.00
	REMOVE & REPLACE 4" CONCRETE SIDEWALK	501	SF	\$14.00	\$7,014.00
	SIDEWALK (4")	600	SF	\$10.00	\$6,000.00
	SIDEWALK RAMP	3	EA	\$2,500.00	\$7,500.00
	MANHOLE ADJUSTMENT	1	EA	\$2,500.00	\$2,500.00
	30" RCP	33	LF	\$175.00	\$5,775.00
	36" RCP	49	LF	\$200.00	\$9,800.00
	42" RCP	64	LF	\$600.00	\$38,400.00
	48" RCP	75	LF	\$600.00	\$45,000.00
	SOD	170	SY	\$7.50	\$1,275.00
	PAVEMENT MARKING	1	LS	\$7,500.00	\$7,500.00
	PROJECT SIGN (CARS)	1	EA	\$1,000.00	\$1,000.00
	TRAFFIC CONTROL	1	LS	\$20,000.00	\$20,000.00
	CONSTRUCTION INSPECTION	1	LS	\$15,400.00	\$15,400.00
				TOTAL FAIRWAY	\$321,296.00
				INFLATION TO 2024 DOLLARS	4.5%
				SUBTOTAL 2024 DOLLARS	\$335,818.58
				CONTINGENCY	15%
				OPINION OF PROBABLE COST	\$386,191.37



ENGINEER'S ESTIMATE - CARS APPLICATION

Client: City Of Mission Kansas
Project: Roe - Rehabilitation - 63rd Street to Johnson Drive 2024 CARS
Project Number: 018-3593
Date: 4/12/2023

ITEM DESCRIPTION	QUANTITY	UNIT	UNIT COST \$	COST \$
CITY OF ROELAND PARK				
FORCE ACCOUNT (Set)	1	LS	\$10,000.00	\$10,000.00
SIDEWALK RAMP	1	EA	\$2,500.00	\$2,500.00
TRAFFIC SIGNAL REPLACEMENT (JOHNSON DR)	1	LS	\$175,000.00	\$175,000.00
CONSTRUCTION INSPECTION	1	LS	\$10,700.00	\$10,700.00
TOTAL ROELAND PARK				\$198,200.00
INFLATION TO 2024 DOLLARS			4.5%	\$8,958.64
SUBTOTAL 2024 DOLLARS				\$207,158.64
CONTINGENCY			15%	\$31,073.80
OPINION OF PROBABLE COST				\$238,232.44
CITY OF PRAIRIE VILLAGE				
FORCE ACCOUNT (Set)	1	LS	\$5,000.00	\$5,000.00
HMA COMMERCIAL GRADE CLASS A OVERLAY (2")	32	TON	\$110.00	\$3,520.00
MILLING (2")	282	SY	\$3.00	\$846.00
COMBINED CURB & GUTTER REPLACEMENT, TYPE B	21	LF	\$55.00	\$1,155.00
REMOVE & REPLACE 4" CONCRETE SIDEWALK	50	SF	\$14.00	\$700.00
TOTAL PRAIRIE VILLAGE				\$11,221.00
INFLATION TO 2024 DOLLARS			4.5%	\$507.19
SUBTOTAL 2024 DOLLARS				\$11,728.19
CONTINGENCY			15%	\$1,759.23
OPINION OF PROBABLE COST				\$13,487.42

OPINION OF PROBABLE COST 2024 DOLLARS

\$1,737,792.03

NOTES:

1 Quantites based on Aerial image and field measurements



City of Mission	Item Number:	7f.
ACTION ITEM SUMMARY	Date:	July 19, 2023
PUBLIC WORKS	From:	Celia Duran

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

RE: Agreement for 2023 Stormwater System Inspection Project

RECOMMENDATION: Approve an Agreement with TREKK Design Group, LLC to perform stormwater system inspection in an amount not to exceed \$179,962.

DETAILS: In the last ten years, Mission has had a considerable problem with sinkholes caused by deteriorating stormwater infrastructure. In an effort to be more proactive, funds to begin work on an updated inventory and condition assessment are budgeted in the Capital Improvement Program (CIP). This assists the City in long-range project planning and budgeting for stormwater projects city-wide. The Johnson County Stormwater Management Program (SMP) will provide up to 50% matching funds for structures and pipes with an estimated risk of 3.2 or higher. Matching funds are not provided for infrastructure with no inspection data or risk factors less than 3.2.

The City's last stormwater system inspection was completed in 2020 by BHC Rhodes. The total cost of this project was \$187,552.50 and the SMP contributed funds in an amount of \$41,930.54.

Following the 2020 inspection, Staff submitted an application in 2022 to the SMP for BHC Rhodes to inspect remaining structures and pipes with estimated risk of 3.2 or higher for 2023 funding with an estimated total project cost of \$142,876 and SMP matching funds of \$71,438. The scope of services was based on using a pipe camera for shorter pipe segments and a "crawler" camera for pipe runs exceeding 150 linear feet. This methodology was used for the previous inspection in 2020; however, it was determined in early 2023 that more accuracy is needed in order to thoroughly inspect and assign an accurate risk rating to all structures and pipe.

City staff subsequently requested that TREKK Design Group, LLC (TREKK) submit a new scope of services using the "crawler" camera for all pipe runs regardless of length. This project includes inspection of 369 structures and 191,133 linear feet of pipes/cross-road culverts with a total project cost of \$175,536 and SMP project share of \$87,768. An interlocal agreement between the City and the Board of County Commissioners (BOCC) for Johnson County with this revised project cost and matching funds is presented as a separate agenda item on the July 5 Community Development Committee agenda.

There are additional stormwater structures and pipe that are currently not eligible for SMP funding since the estimated risk factor is less than 3.2 based on inspections from 2009. Staff will work with Johnson County to run the algorithm on our stormwater

Related Statute/City Ordinance:	NA
Line Item Code/Description:	22-61-407-05
Available Budget:	\$179,962

City of Mission	Item Number:	7f.
ACTION ITEM SUMMARY	Date:	July 19, 2023
PUBLIC WORKS	From:	Celia Duran

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

system on an annual basis to determine whether risk factors have increased to determine eligibility for future funding by SMP and will recommend allocation of additional CIP funds for inspection as appropriate.

There is currently funding available in the Stormwater Utility Fund for this project.

CFAA CONSIDERATIONS/IMPACTS: NA

Related Statute/City Ordinance:	NA
Line Item Code/Description:	22-61-407-05
Available Budget:	\$179,962

MASTER AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT is entered into between City of Mission, Kansas (Owner) and TREKK Design Group, LLC (TREKK), for the following reasons:

1. Owner intends to require professional engineering services for various storm sewer inspections and recommendations throughout the City (the Project); and,
2. Owner requires inspection services, design/recommendation services, and general professional services associated with the City's storm sewer improvement projects (the Services); and,
3. TREKK is prepared to provide the services. In consideration of the promises contained in this Agreement, Owner and TREKK agree as follows:

ARTICLE 1 - EFFECTIVE DATE

The effective date of this Agreement shall be _____. Agreement shall be for a period of 36 months with an option to extend the agreement for an additional 12 month period.

ARTICLE 2 - TASK ORDERS

Task Orders shall be used to describe the parties' mutual agreement on the Scope of the Services, schedule, compensation, and other particulars as stated therein. Task Orders shall be in the general form shown in attached Exhibit "A." Task Orders are binding only after acceptance and execution by duly authorized representatives of both parties. Each Task Order shall govern the parties' rights and obligations with respect to each assignment, but all within the framework of this Agreement.

ARTICLE 3 - SCOPE OF SERVICES

TREKK shall provide the Services described in Section A (Scope of Services) of each Task Order.

ARTICLE 4 - SCHEDULE

TREKK shall exercise its reasonable efforts to perform those Services within the time frame set forth in Section B (Schedule) of each Task Order.

ARTICLE 5 - COMPENSATION

Owner shall pay TREKK in accordance with Section C (Compensation) of each Task Order. Notwithstanding anything to the contrary in this Agreement or any Task Order, should the Services under this Agreement include products or services that are commercially priced by TREKK, such amounts shall be invoiced to Owner in accordance with the Schedule of Fees offered by TREKK and are not subject to audit on the basis of costs incurred.

TREKK shall periodically invoice Owner for Services rendered. Invoices shall be due and payable upon receipt. Owner shall give prompt written notice of any disputed amount and shall

pay the remaining amount. Invoice amounts not paid within 30 days after receipt shall accrue interest at the rate of 1.5% per month (or the maximum rate permitted by law, if less), with payments applied first to accrued interest and then to unpaid principal. Owner shall pay TREKK's reasonable attorneys' fees incurred in connection with any litigation instituted to recover invoice amounts.

ARTICLE 6 • OWNER'S RESPONSIBILITIES

Owner shall be responsible for all matters described in Section D (Owner's Responsibilities), of each Task Order. In addition, Owner shall perform and provide the following in a timely manner so as not to delay the Services of TREKK:

(a) Place at TREKK's disposal all available information pertinent to the Project, including previous reports, drawings, specifications or any other data as may be reasonably required by TREKK to perform its Services.

b) Give prompt written notice to TREKK whenever Owner becomes aware of any development that affects the scope or timing of TREKK's Services, or any defect in the Services of TREKK.

(c) Advise TREKK of the identity and scope of services of any independent consultants retained by Owner to provide services in regard to the Project.

Owner hereby represents that it owns the intellectual property rights in any plans, documents or other materials provided by Owner to TREKK. Owner hereby grants TREKK the right to use the intellectual property associated with plans, documents or other materials it owns or has the right to use for the limited purpose of performing the Services. Owner represents that TREKK's use of such documents will not infringe upon any third parties' rights. TREKK shall provide prompt, written notice to the City if TREKK becomes aware of any errors, omissions or inconsistencies in any provided information/data.

ARTICLE 7 • STANDARD OF CARE

The same degree of care, skill, and diligence shall be exercised in the performance of the Services as is ordinarily possessed and exercised by a member of the same profession, currently practicing, under similar circumstances. No other warranty, express or implied, is included in this Agreement or in any Task Order, drawing, specification, report, opinion, or other instrument of service, in any form or media, produced in connection with the Services.

ARTICLE 8 • INDEMNIFICATION AND LIABILITY

General. Having considered the potential liabilities that may exist during the performance of the Services, the relative benefits and risks of the Project, and TREKK's fee for the Services, and in consideration of the promises contained in this Agreement, Owner and TREKK agree to allocate and limit such liabilities in accordance with this Article.

Indemnification. TREKK and the Owner mutually agree, to the fullest extent permitted by law, to indemnify and hold each other harmless from any and all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from their own negligent acts, errors or omissions in the performance of their services under this Agreement, to the extent that each

party is responsible for such damages, liabilities or costs on a comparative basis of fault.

Survival. The terms and conditions of this Article shall survive completion of the Services, or any termination of this Agreement.

ARTICLE 9 - INSURANCE

During the term of this Agreement, TREKK shall maintain the following insurance:

(a) General Liability Insurance, with a limit of \$1,000,000 per occurrence and \$2,000,000 annual aggregate.

(b) Automobile Liability Insurance (Owned and non-owned autos), with a combined single limit of \$1,000,000 per occurrence.

(c) Workers' Compensation and Employers Liability Insurance in accordance with statutory requirements and Employers' Liability Insurance, with a limit of \$100,000/\$500,000.

(d) Professional Liability Insurance, with a limit of \$1,000,000 per claim and annual aggregate.

TREKK shall furnish Owner certificates of insurance which shall include a provision that such insurance shall not be canceled without at least thirty days' written notice to Owner. Owner shall be added as an additional insured under policies listed under (a) and (b) above. Owner shall require all Project contractors to include Owner, TREKK, and its parent company, affiliated and subsidiary entities, directors, officers and employees as additional insured's on their General and Automobile Liability insurance policies, and to indemnify both Owner and TREKK, each to the same extent.

ARTICLE 10 - LIMITATIONS OF RESPONSIBILITY

TREKK shall not be responsible for:

(a) Construction means, methods, techniques, sequences, procedures, or safety precautions and programs in connection with the Project;

(b) The failure of any contractor, subcontractor, vendor, or other Project participant, not under contract to TREKK, to fulfill contractual responsibilities to Owner or to comply with federal, state, or local laws, regulations, and codes, or

(c) Procuring permits, certificates, and licenses required for any construction unless such procurement responsibilities are specifically assigned to TREKK in a Task Order.

In the event the Owner requests TREKK to execute any certificates or other documents, the proposed language of such certificates or documents shall be submitted to TREKK for review at least 15 days prior to the requested date of execution. TREKK shall not be required to execute any certificates or documents that would:

(a) Unreasonably increase TREKK's legal or contractual obligations or risks;

(b) Require knowledge, services or responsibilities beyond the scope of this Agreement; or

(c) Result in TREKK having to certify, guarantee or warrant the existence of conditions whose existence TREKK cannot ascertain.

ARTICLE 11 - OPINIONS OF COST AND SCHEDULE

Because TREKK has no control over the cost of labor, materials, or equipment furnished by others, or over the resources provided by others to meet Project schedules, TREKK's opinion of probable costs and of Project schedules, if any, shall be made on the basis of experience and qualifications as a practitioner of its profession. TREKK does not guarantee that proposals, bids, or actual Project costs will not vary from TREKK's cost estimates or that actual schedules will not vary from TREKK'S projected schedules.

ARTICLE 12 - REUSE OF DOCUMENTS

All documents, including, but not limited to, plans, drawings, and specifications prepared by TREKK as deliverables pursuant to the Scope of Services are instruments of service in respect to the Project. They are not intended or represented to be suitable for reuse by Owner or others on modifications or extensions of the Project or on any other project. Any reuse without prior written verification or adaptation by TREKK for the specific purpose intended will be at Owner's sole risk and without liability or legal exposure to TREKK. Owner shall indemnify and hold harmless TREKK and its subconsultants against all judgments, losses, damages, injuries, and expenses, including reasonable attorneys' fees, arising out of or resulting from such reuse. Any verification or adaptation of documents will entitle TREKK to additional compensation at rates to be agreed upon by Owner and TREKK.

ARTICLE 13 - OWNERSHIP OF DOCUMENTS AND INTELLECTUAL PROPERTY

Except as otherwise provided herein, documents, drawings, and specifications prepared by TREKK and furnished to Owner as part of the Services shall become the property of Owner; provided, however, that TREKK shall have the unrestricted right to their use. TREKK shall retain its copyright and ownership rights in its design, drawing details, specifications, data bases, computer software, and other proprietary property. Intellectual property developed, utilized, or modified in the performance of the Services shall remain the property of TREKK.

ARTICLE 14-TERMINATION AND SUSPENSION

This Agreement may be terminated by either party upon written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement; provided, however, the nonperforming party shall have 14 calendar days from the receipt of the termination notice to cure or to submit a plan for cure acceptable to the other party.

Owner may terminate or suspend performance of this Agreement for Owner's convenience upon written notice to TREKK. TREKK shall terminate or suspend performance of the Services on a schedule acceptable to Owner, and Owner shall pay TREKK for all the Services performed. Upon restart of suspended Services, an equitable adjustment shall be made to TREKK's compensation and the Project schedule.

The provisions of this Article shall also apply to each individual Task Order, separate and apart from any other Task Orders, and without terminating or otherwise affecting this Agreement as a whole.

ARTICLE 15- DELAY IN PERFORMANCE

Neither Owner nor TREKK shall be considered in default of this Agreement or any Task Order for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Agreement, such circumstances include, but are not limited to, abnormal weather conditions; floods; earthquakes; fire; epidemics; war, riots, and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage; judicial restraint; and delay in or inability to procure permits, licenses, or authorizations from any local, state, or federal agency for any of the supplies, materials, accesses, or services required to be provided by either Owner or TREKK under this Agreement or any Task Order. TREKK shall be granted a reasonable extension of time for any delay in its performance caused by any such circumstances.

Should such circumstances occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance.

ARTICLE 16 - NOTICES

Any notice required by this Agreement shall be made in writing to the address specified below:

Owner: Ms. Laura Smith, City of Mission, Kansas, 6090 Woodson, Mission, Kansas 66202.

TREKK: Kimberly Robinett, 1411 E. 104th St., Kanas City, MO 64131.

Nothing contained in this Article shall be construed to restrict the transmission of routine communications between representatives of Owner and TREKK.

ARTICLE 17 - DISPUTES

In the event of a dispute between Owner and TREKK arising out of or related to this Agreement, or any Task Order, the aggrieved party shall notify the other party of the dispute within a reasonable time after such dispute arises. If the parties cannot thereafter resolve the dispute, each party shall nominate a senior officer of its management to meet to resolve the dispute by direct negotiation or mediation.

Should the parties themselves be unable to agree on a resolution of the dispute, then the parties shall appoint a third party who shall be a competent and impartial party and who shall be acceptable to each party, to mediate the dispute. Any third party mediator shall be qualified to evaluate the performance of both of the parties, and shall be familiar with the design and construction progress. The third party shall meet to hear the dispute within ten (10) days of their selection and shall attempt to resolve the dispute within fifteen (15) days of first meeting.

During the pendency of any dispute, the parties shall continue diligently to fulfill their respective obligations hereunder.

ARTICLE 18 - EQUAL EMPLOYMENT OPPORTUNITY

TREKK hereby affirms its support of affirmative action and that it abides by the provisions of the "Equal Opportunity Clause" of Section 202 of Executive Order 11246 and other applicable

laws and regulations.

TREKK affirms its policy to recruit and hire employees without regard to race, age, color, religion, sex, sexual preference/orientation, marital status, citizen status, national origin or ancestry, presence of a disability or status as a Veteran of the Vietnam era or any other legally protected status. It is TREKK's policy to treat employees equally with respect to compensation, advancement, promotions, transfers and all other terms and conditions of employment.

TREKK further affirms completion of applicable governmental employer information reports including the EEO-1 and VETS-100 reports, and maintenance of a current Affirmative Action Plan as required by Federal regulations.

ARTICLE 19 -WAIVER

A waiver by either Owner or TREKK of any breach of this Agreement shall be in writing. Such a waiver shall not affect the waiving party's rights with respect to any other or further breach.

ARTICLE 20-SEVERABILITY

The invalidity, illegality, or unenforceability of any provision of this Agreement or the occurrence of any event rendering any portion or provision of this Agreement void shall in no way affect the validity or enforceability of any other portion or provision of this Agreement or any Task Order. Any void provision shall be deemed severed from this Agreement, and the balance of this Agreement shall be construed and enforced as if it did not contain the particular portion or provision held to be void. The parties further agree to amend this Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision. The provisions of this Article shall not prevent this entire Agreement from being void should a provision which is of the essence of this Agreement be determined void.

ARTICLE 21 - INTEGRATION

This Agreement, including Exhibit "A" (incorporated by this reference), and subsequently issued Task Orders (and their respective attachments, if any), represents the entire and integrated agreement between Owner and TREKK. It supersedes all prior and contemporaneous communications, representations, and agreements, whether oral or written, relating to the subject matter of this Agreement.

ARTICLE 22 - SUCCESSORS AND ASSIGNS

Owner and TREKK each binds itself and its successors, executors, administrators, permitted assigns, legal representatives and, in the case of a partnership, its partners, to the other party to this Agreement and to the successors, executors, administrators, permitted assigns, legal representatives, and partners of such other party in respect to all provisions of this Agreement.

ARTICLE 23 - ASSIGNMENT

Neither Owner nor TREKK shall assign any rights or duties under this Agreement without the prior written consent of the other party, which consent shall not be unreasonably withheld; provided, however, TREKK may assign its rights to payment without Owner's consent. Unless otherwise stated in the written consent to an assignment, no assignment will release or

discharge the assignor from any obligation under this Agreement. Nothing contained in this Article shall prevent TREKK from engaging independent consultants, associates, and subcontractors to assist in the performance of the Services.

ARTICLE 24 - NO THIRD PARTY RIGHTS

The Services provided for in this Agreement are for the sole use and benefit of Owner and TREKK. Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than Owner and TREKK.

ARTICLE 25 - GOVERNING LAW

This Agreement shall be governed by the laws of the State of Kansas.

IN WITNESS WHEREOF, Owner and TREKK have executed this Agreement.

City of Mission, Kansas (Owner)

By: _____

Name: _____

Title: _____

Date: : _____

TREKK Design Group. LLC (TREKK)

By:  _____

Name: Kimberly Robnett

Title: CEO/Managing Member

Date: : 4/26/23

TASK ORDER NUMBER 1

This Task Order is made as of this ____ day of _____ 20__ ; under the terms and conditions established in the MASTER AGREEMENT FOR PROFESSIONAL SERVICES, dated _____ (the Agreement), between the City of Mission, Kansas (Owner) and TREKK Design Group, LLC (TREKK). This Task Order is made for the following purpose, consistent with the Project defined in the Agreement:

(Insert a brief description of the Project elements to which the Task Order Applies)

SECTION A. - SCOPE OF SERVICES

A.1. TREKK shall perform the following Services:

See Attachment

A.2. The following Services are not included in this Task Order, but shall be provided as Additional Services if authorized or confirmed in writing by the Owner:

- Rehab recommendations based on inspection results
- Capacity analysis of existing storm sewer
- Design of storm sewer improvements

A.3. In conjunction with the performance of the foregoing Services, TREKK shall provide the following submittals/deliverables (Documents) to OWNER:

- ArcGIS geodatabase
- Inspection reports
- 360 portal link to photos of each storm structure inspected
- List of storm structures with calculated composite condition scores
- PACP inspection database
- CCTV video files
- List of storm pipes with calculated composite QSR scores
- Summary report memorandum

SECTION 8. - SCHEDULE

TREKK shall perform the Services and deliver the related Documents (if any) according to the following schedule:

Assuming notice to proceed in July 2023, field inspection activities will be completed by the end of November 2023 and reporting and deliverables completed by the end of February 2023

Section C. - Compensation

C.1. In return for the performance of the foregoing obligations, Owner shall pay to TREKK the estimated amount of \$ 175,536.00, payable according to the following terms:

Client shall pay to TREKK for the performance of the Basic Services the actual time of personnel performing such Services Reimbursable Expenses, unless otherwise agreed to by both parties. Reimbursable expenses will be invoiced in accordance with the Schedule contained in Item C.2. TREKK's Services will be provided on a time and expense basis, estimated not to exceed \$ 175,536.00. ~~TREKK~~ shall submit

invoices on a monthly basis, are due upon presentation and shall be considered past due if not paid within 30 calendar days of the due date.

C.2. Owner shall pay to TREKK in accordance with the Schedule of Fees described in Exhibit B attached to the Master Agreement for Professional Services. Adjustments to the above Schedule of Fees will be presented to the Owner annually for approval.

C.3. Compensation for Additional Services (if any) shall be paid by Owner to TREKK according to the following terms:

SECTION D. - OWNER'S RESPONSIBILITIES

Owner shall perform and/or provide the following in a timely manner so as not to delay the Services of TREKK. Unless otherwise provided in this Task Order, Owner shall bear all costs incident to compliance with the following:

Section E. - Other Provisions The parties agree to the following provisions with respect to this specific Task Order:

IN WITNESS WHEREOF, the Owner and TREKK have executed this task order.

City of Mission, Kansas (Owner)

By: _____

Name: _____

Title: _____

Date: _____

TREKK Design Group, LLC (TREKK)

By:  _____

Name: Kimberly R. Bennett

Title: CEO / Managing Member

Date: 6/21/23



DESIGN GROUP, LLC

A D/WBE, WOSB Certified
Civil Engineering Firm

2023 Compensation for Professional Engineering Services¹

The **OWNERS's** payment to the **ENGINEER** shall be due and payable as follows:

- I. For Professional Engineering Services, when authorized and agreed upon in writing, an amount based upon hourly billing rates plus expenses, in accordance with Section III below allowable salary range for each position classification and expenses, or a negotiated amount as agreed upon.
- II. For **Other Services**, when authorized and agreed upon in writing, an amount based upon hourly rates plus expenses or unit rates, in accordance with Section III below, or a negotiated amount as agreed upon.
- III. **Hourly Billing Rates and Expenses:**

Project Principal	\$231.26	-	\$394.68	Field Crew	\$129.51	-	\$185.01
Project Manager	\$129.51	-	\$302.18	Senior Field Technician	\$95.59	-	\$154.17
Senior Professional Engineer	\$200.43	-	\$302.18	Field Technician I	\$77.09	-	\$114.09
Professional Engineer I	\$166.51	-	\$243.59	Field Technician II	\$64.75	-	\$92.50
Professional Engineer II	\$138.76	-	\$194.26	Field Technician III	\$55.50	-	\$77.09
Professional Engineer III	\$117.17	-	\$160.34	Field Technician IV	\$49.34	-	\$64.75
Senior Project Engineer	\$144.92	-	\$234.34	Senior Professional Land Surveyor	\$157.26	-	\$252.84
Project Engineer I	\$117.17	-	\$172.67	Professional Land Surveyor I	\$129.51	-	\$188.09
Project Engineer II	\$98.67	-	\$138.76	Professional Land Surveyor II	\$107.92	-	\$151.09
Project Engineer III	\$83.25	-	\$114.09	Professional Land Surveyor III	\$92.50	-	\$126.42
Senior Industry Specialist	\$181.92	-	\$292.93	Survey Crew	\$181.92		
Industry Specialist I	\$148.01	-	\$215.84	3-Man Survey Crew	\$255.93		
Industry Specialist II	\$123.34	-	\$172.67	LiDAR Crew	\$231.26		
Industry Specialist III	\$104.84	-	\$141.84	Senior Survey Technician	\$98.67	-	\$160.34
Senior Office Technician	\$98.67	-	\$160.34	Survey Technician I	\$80.17	-	\$117.17
Office Technician I	\$80.17	-	\$117.17	Survey Technician II	\$67.84	-	\$95.59
Office Technician II	\$67.84	-	\$95.59	Survey Technician III	\$58.59	-	\$80.17
Office Technician III	\$58.59	-	\$80.17	Senior Survey Crew Chief	\$111.00	-	\$178.84
Senior GIS Analyst	\$120.26	-	\$194.26	Survey Crew Chief I	\$89.42	-	\$132.59
GIS Analyst I	\$98.67	-	\$144.92	Survey Crew Chief II	\$74.00	-	\$104.84
GIS Analyst II	\$83.25	-	\$117.17	Survey Crew Chief III	\$61.67	-	\$83.25
GIS Analyst III	\$70.92	-	\$98.67	Survey Instrument Technician	\$55.50	-	\$95.59
Senior GIS Technician	\$98.67	-	\$160.34	Senior Utility Coordinator	\$101.75	-	\$163.42
GIS Technician I	\$80.17	-	\$117.17	Utility Coordinator I	\$80.17	-	\$120.26
GIS Technician II	\$67.84	-	\$95.59	Utility Coordinator II	\$80.17	-	\$114.09
GIS Technician III	\$58.59	-	\$80.17	Utility Coordinator III	\$67.84	-	\$92.50
Senior Project Designer	\$132.59	-	\$212.76	Senior Construction Inspector	\$117.17	-	\$188.09
Project Designer I	\$107.92	-	\$157.26	Construction Inspector I	\$95.59	-	\$138.76
Project Designer II	\$89.42	-	\$126.42	Construction Inspector II	\$80.17	-	\$114.09
Project Designer III	\$77.09	-	\$104.84	Construction Inspector III	\$67.84	-	\$92.50
Senior CADD Technician	\$95.59	-	\$154.17	Senior Innovation Specialist	\$132.59	-	\$212.76
CADD Technician I	\$77.09	-	\$114.09	Senior Technology Specialist	\$185.01	-	\$296.01
CADD Technician II	\$64.75	-	\$92.50	Senior PMO Specialist	\$132.59	-	\$212.76
CADD Technician III	\$55.50	-	\$77.09	PMO Specialist I	\$107.92	-	\$157.26
Senior Marketing Specialist	\$114.09	-	\$185.01	PMO Specialist II	\$89.42	-	\$126.42
Marketing Specialist I	\$92.50	-	\$138.76	PMO Specialist III	\$77.09	-	\$104.84
Marketing Specialist II	\$74.00	-	\$111.00	Senior Operations Administrator	\$98.67	-	\$160.34
Marketing Specialist III	\$58.59	-	\$89.42	Operations Administrator I	\$80.17	-	\$117.17
Admin	\$58.59	-	\$160.34	Operations Administrator II	\$67.84	-	\$95.59
Intern	\$52.42	-	\$107.92	Operations Administrator III	\$58.59	-	\$80.17
Equipment Billing Rates:				LiDAR Equipment	\$2,000.00	hr	
CCTV Crew	\$325.00	hr		Survey Drone	\$300.00	hr	
Jetter Crew	\$250.00	hr		Static Scan Equipment	\$500.00	dy	
Mileage ²	\$0.655	mi		Slam Equipment	\$300.00	dy	
Other Expenses	Cost			Survey Equipment	\$10.00	hr	

¹: The above hourly rates and unit prices are good through December 31, 2023.

²: Or current IRS Standard Mileage Rate

EXHIBIT A SCOPE OF SERVICES

Professional services to be provided by TREKK shall include stormwater structure and conduit inspections, condition rating characterization of approximately 369 stormwater structures and condition rating characterization of approximately 19,134 linear feet of stormwater conduits in the system. The inspections must follow Johnson County's SMP inspection guidelines and NASSCO Pipeline Assessment Certification Program (PACP) coding standards. Sewer cleaning of the structures and conduits prior to inspection is not part of this scope of services. Hereinafter, TREKK Design Group, LLC will be defined as the CONSULTANT and City of Mission, KS, will be defined as the CLIENT.

Task 1: Project Management and Administration

Consultant will hold a project kickoff meeting with Client. The purpose of the initial meeting will be to discuss the Client's project goals and objectives, establish project limits and inspection guidelines and to review proposed pipe inspection locations.

Consultant will keep Client informed of progress via phone and/or email updates.

Consultant will provide project management and administration including in-house project management, administration, budget tracking, and monthly billing.

During the course of the project, Consultant will conduct three (3) progress meetings to discuss work progress, coordination efforts, inspection results, and any potential issues that may need resolved.

Task 2: Field Inspection Activities

Storm Sewer Structure Inspections:

All existing storm structures with either no previous inspection date or a 2009 inspection date and a risk factor greater than 3.2 will be inspected, 369 structures. Consultant will collect a sub-meter GPS shot of each structure. Consultant will utilize the TREKK 360 Camera to collect panoramic photos of the interior of the storm structures. The photos will allow for a 360 degree perspective view of the storm structure which allows for the inspection of the structure from any angle and any elevation. A defect database will be created and populated with the minimum data fields required, and referenced in Section 3.3.3 of the Johnson County SMP Stormwater Infrastructure Inspection Tools Version 1.1 document. Each component of the structure will be scored per Section 3.3.3 of the Johnson County SMP Stormwater Infrastructure Inspection Tools Version 1.1 document. The individual component scores will be combined into an overall condition rating for the structure per Section 3.6 of the Johnson County SMP Stormwater Infrastructure Inspection Tools Version 1.1 document.

The field crews will commit a minimum of 15 minutes searching for a structure before classifying it as "could not locate", "could not access", or "buried". A list of structures that could not be located or accessed will be tabulated and given to the Client. A follow-up inspection will be conducted once the structure has been made accessible by the Client.

Light traffic control will be conducted and included within inspection rate. This includes Utility Work Ahead signs and cones. Any heavy traffic control needed that includes barricades, sign boards, arrow boards, lane closures, or trail closures will be additional and will be communicated with Client prior to conducting inspection.

Deliverables to the City shall include:

- ArcGIS geodatabase
- Inspection reports that include photos taken for each storm sewer structure inspected
- List of structures with calculated composite condition scores
- Submit the QSR inspection scores to Johnson County to run script for risk score. The structures will be prioritized based on the risk scoring.

CCTV Inspections of Storm Sewer Conduits:

All existing storm sewer conduits with either no previous inspection date or a 2009 inspection date and a risk factor greater than 3.2 will be inspected, 19,134 linear feet.

Consultant will provide all equipment, labor, software, supplies and other resources to fully accomplish the work. Consultant will approach this project by attempting CCTV inspection without cleaning of the assigned line segments. If cleaning is required conduits will be cleaned at the hourly rate included in the fee spreadsheet.

The CCTV inspection efforts will be conducted with industry standard equipment. The camera shall be moved through the system in either direction at a uniform rate, stopping when necessary to ensure proper documentation of the pipe conditions, but in no case will the television camera be moved at a speed greater than 30 feet per minute. If during the inspection, the camera will not pass through the pipe, equipment shall be reset in a manner so the inspection can be performed from the opposite direction. If the camera fails to pass through the entire pipe, the location and cause of the camera blockage will be documented, and information will be provided to the City. The inspection shall be considered complete, and no additional inspection work will be required. The camera will be capable of stopping and panning the head of the camera 180 degrees to view any defect, observations and connections. It shall also be capable of taking still photographs of any defects observed. All informational data on the storm sewer system conduits will be collected in NASSCO PACP format.

Light traffic control will be conducted and included within inspection rate. This includes Utility Work Ahead signs, and cones. Any heavy traffic control needed that includes

barricades, sign boards, arrow boards, lane closures, or trail closures will be additional and will be communicated with the Client prior to conducting inspection.

As part of the QA/QC process, specialized data reviews and data queries will be performed to help ensure data completeness. Logical data checks will also be performed to assure that the values recorded follow and comply with the established rating system.

All observed defects will be coded per PACP standards. QSR scores will be calculated and provided to Johnson County SMP script to calculate the asses risk score.

Deliverables to the City include:

- PACP Inspection database
- CCTV video files
- Updated and overall list of pipes with calculated composite QSR scores
- Submit the QSR scores to Johnson County to run script for risk score. The pipes will then be prioritized based on the risk scoring.

Task 3: Reporting and Deliverable

Consultant will prepare a memorandum summarizing the inspection activities and the conditions of the storm sewer structures and pipes inspected. Consultant shall submit the following deliverables:

- An ArcGIS geodatabase containing inspection data
- Inspection reports for each storm sewer structure and storm sewer pipe segment inspected.
- 360 photos of each storm sewer structure inspected
- CCTV database and videos
- Two (2) copies of a summary report memorandum.

Consultant will maintain a copy of all data submitted to the Client and will be available by phone, email and in person to meet with Client to discuss any questions regarding the project.

Article 2 Additional Services

All additional work required by the client will be billed on an hourly basis according to the rate schedule attached, or at a negotiated lump sum fee. Extra work would include, but not be limited to:

- Changes in Scope of Services.
- Design modifications requested by the Client.

- Any additional permitting or easements.
- Any additional permitting required by other agencies.
- Rehab recommendations based on inspection results.

Article 3

Client Responsibilities

- The Client shall provide full information regarding existing information in regard to all existing utility infrastructure and land-use data, including survey information.
- The Client shall be responsible for all costs associated with permits, easement acquisition and approvals of the facilities under this agreement.

Article 4

Schedule

The project Schedule is as follows, assuming a Notice to Proceed in July 2023:

Task 1: Field Inspection Activities	Aug - Nov 2023
Task 2: Reporting and Deliverable	Dec - Feb 2023

City of Mission	Item Number:	7g.
ACTION ITEM SUMMARY	Date:	July 19, 2023
PUBLIC WORKS	From:	Celia Duran

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

RE: Interlocal with Johnson County for Stormwater System Inspection Project

RECOMMENDATION: Approve an Interlocal Agreement with Johnson County for the 2023 Stormwater System Inspection Project (1-MI-2023-I-2).

DETAILS: In the last ten years, Mission has had a considerable problem with sinkholes caused by deteriorating stormwater infrastructure. In an effort to be more proactive, funds to begin work on an updated inventory and condition assessment are budgeted in the Capital Improvement Program (CIP). The Johnson County Stormwater Management Program (SMP) will provide up to 50% matching funds for structures and pipes with an estimated risk of 3.2 or higher. Matching funds are not provided for infrastructure with no inspection data or risk factors less than 3.2.

Staff submitted an application in 2022 to the SMP to inspect remaining structures and pipes with estimated risk of 3.2 or higher for 2023 funding with an estimated total project cost of \$142,876 and SMP matching funds of \$71,438. The scope of services was based on using a pipe camera for shorter pipe segments and a “crawler” camera for pipe runs exceeding 150 linear feet. This methodology was used for previous inspections in 2020; however, it was determined in early 2023 that more accuracy is needed in order to thoroughly inspect and assign an accurate risk rating to all structures and pipe.

City staff subsequently requested that TREKK Design Group, LLC (TREKK) submit a new scope of services using the “crawler” camera for all pipe runs regardless of length. This project includes inspection of 369 structures and 191,133 linear feet of pipes/cross-road culverts with a total project cost of \$175,536 and SMP project share of \$87,768.

The Interlocal Agreement specifies the County’s policy and procedures, stormwater system inspection requirements, the County’s contribution towards project costs (50% of the total project cost of \$175,536 or \$87,768) and commits the City’s funds to the project.

Approval of the interlocal agreement will cancel the original application and request for funds originally submitted in 2022 (total project cost of \$142,876 and SMP matching funds of \$71,438), and is the final step with the County to accept 2023 funds for this project.

Related Statute/City Ordinance:	
Line Item Code/Description:	22-61-407-05
Available Budget:	\$179,962

City of Mission	Item Number:	7g.
ACTION ITEM SUMMARY	Date:	July 19, 2023
PUBLIC WORKS	From:	Celia Duran

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

There is currently funding available in the Stormwater Utility Fund for this project.

CFAA CONSIDERATIONS/IMPACTS: NA

Related Statute/City Ordinance:	
Line Item Code/Description:	22-61-407-05
Available Budget:	\$179,962

**Agreement between
Johnson County and the City of Mission
For a Stormwater System Inspection Project
known as 2023 Mission Storm Sewer Inspections
1-MI-2023-I-2**

This agreement is entered into by and between the Board of County Commissioners of Johnson County, Kansas (the "County") and the City of Mission (the "City") pursuant to K.S.A. 12-2908.

Recitals

1. Pursuant to K.S.A. 19-3311, by Resolution No. 38-90, the County has established a county-wide retailer's sales tax for the purpose of providing funds for stormwater management projects, and by Resolution No 76-90, created a Stormwater Management Advisory Council to identify and recommend projects for inclusion in the Stormwater Management Program.
2. The County has established a Stormwater Management and Flood Control Fund for the purpose of funding Stormwater Management Program projects.
3. The County, by Resolution No. 66-92, as modified by Resolution No 034-94, adopted the Johnson County Stormwater Management Policy and the Administrative Procedures for the Johnson County Stormwater Management Program ("Policy and Procedures") to promote interlocal cooperation between the County and the participating municipalities in stormwater management activities.
4. In accordance with the Policy and Procedures, the City has requested that the County participate in the funding for the stormwater system inspection project ("Inspection Project") for the stormwater management project identified as 2023 Mission Storm Sewer Inspections (the "Project"), which meets the minimum requirements, and the County is willing to provide such funding upon the terms and conditions set forth in this agreement.

Agreement

In and for the consideration of the mutual covenants contained in this agreement and the mutual benefits to be derived from the Project, the City and the County agree as follows:

1. **Policy and Procedures.** The City acknowledges receipt of the Policy and Procedures. The City and County agree that the Inspection Project shall be undertaken in accordance with the terms and provisions of the Policy and Procedures provided, however, in the event a conflict exists between any provision of the Policy and Procedures and any provision of this agreement, the terms and conditions of this agreement shall control.

2. **Stormwater System Inspection Requirements.** The City shall conduct field investigations of qualifying stormwater system assets and make available to the Stormwater Management Program Manager, or his/her designee (“Manager”), the resulting data collected as part of the field investigations. Field investigations shall be performed by inspection service providers as mutually agreed to by the city and the Manager, or by qualified City personnel, or both, subject to the provisions of this agreement and the Policy and Procedures. The costs and expenses incurred by the City in connection with the Inspection Project shall be reimbursable, subject to the limitations on reimbursement contained in the Policy and Procedures and in this agreement. Reimbursement will only be made for eligible stormwater assets which have been assigned an estimated risk score of 3.2 or higher by the Stormwater Management Program. Inspections of stormwater system assets shall assess at least the structural integrity of the asset and assign it a condition rating. If the city has an established rating system listed in table 2-6 of the 2018 Stormwater Strategic Asset Management Plan (SAMP), that city shall continue using that system or use the system outlined in table 2-5 of the SAMP. The system shown in Table 2-5 of the SAMP shall be used for cities not listed in table 2-6. Additionally, information required for a renewal project as documented in Table 2-2 of the SAMP shall be collected and made available to the Stormwater Management Program Manager, or his/her designee (“Manager”). The SAMP can be found at https://jocogov.org/sites/default/files/documents/PWK/SMP/FINAL%20Submittal_JOCO%20SMP%20SAMP%20Report.pdf or will be provided upon request.

3. **Estimated Cost of Inspection Project.** The parties acknowledge and agree that the City has established an estimated total cost for the inspection of eligible assets included in the Inspection Project of One Hundred Seventy Five Thousand Five Hundred Thirty Six Dollars (\$175,536) based upon assumed inspection unit costs provided by the Stormwater Management program or City staff's estimates and assumptions.

4. **Affected Municipalities.** The City agrees that it shall share the results of the inspections with adjacent municipalities if ownership of an asset is shared between multiple municipalities prior to submitting the results of the Inspection Project to the County.
5. **Administration.** It is acknowledged and agreed that the City shall enter into all contracts relating to the Inspection Project in its own name and not as the agent of the County. The City agrees to be solely responsible for the administration of all contracts for the Inspection Project. Any contract disputes shall be resolved by the City at the City's sole cost and expense.

The City shall require adequate indemnity covenants and evidence of insurance from inspection service providers for loss or damage to life or property arising out of the engineering inspection provider's negligent acts or omissions. The required insurance coverage and limits shall be established by the City but shall not, in any event, be less than \$1,000,000 professional liability coverage for inspection service providers. The City may, in the exercise of its reasonable judgment, permit any insurance policy required by this agreement to contain a reasonable and customary deductible or co-insurance provision.

6. **County Contribution Toward Costs.** The County shall reimburse the City from the Stormwater Management and Flood Control Fund for expenditures made by the City for the Inspection Project as follows:

Not more than once each calendar month, the City may submit to the County a request for payment, invoice, or statement satisfactory in form and content to the County detailing total Inspection Project costs and expenses, in line-item detail, for the preceding calendar month ("Payment Request") and for year-to-date.

The City's Payment Request shall list, by category, those particular expenditures that are reimbursable according to the Policy and Procedures, The City represents and warrants that each Payment Request shall seek reimbursement for only those expenditures that the City determines, in good faith, to be reimbursable by the County. The County may require the City to supplement the Payment Request as needed to satisfy the County, that the Payment Request accurately reflects properly reimbursable costs and expenses. Additionally, the Project Reimbursement Form shall be submitted with each invoice. The project reimbursement form can be found at <https://www.jocogov.org/dept/public-works/stormwater-management/about-smp/strategic-plan>, or will be provided upon request.

The County agrees to make payment to the City within thirty days following the Manager's approval and acceptance of a properly documented Payment Request in an amount equal to fifty percent (50%) of the inspection costs incurred for eligible assets.

7. **Limitation of Liability.** To the extent permitted by law and subject to the provisions of the Kansas Tort Claims Act, including but not limited to maximum liability and immunity provisions, the City agrees to indemnify and hold the County, its officials, and agents harmless from any cost, expense, or liability not expressly agreed to by the County which result from the negligent acts or omissions of the City or its employees or which result from the City's compliance with the Policy and Procedures.

This agreement to indemnify shall not run in favor of or benefit any liability insurer or third party.

8. **Notice Addresses.** Any notice required or permitted by this agreement shall be deemed properly given upon deposit in the U.S. mail, postage prepaid and addressed as follows:

If to the County:

Mr. Lee Kellenberger
Urban Services Division Director
Johnson County Public Works
1800 W. Old Highway 56
Olathe, KS 66061

If to the City:

Celia J. Duran, P.E.
Public Works Director
City of Mission
4775 Lamar Avenue
Mission, KS 66202

9. **Effective Date.** Regardless of the dates(s) the parties execute the agreement, the effective date of this agreement shall be _____ provided the agreement has been fully executed by both parties.

**Board of County Commissioners of
Johnson County, Kansas**

City of Mission

Mike Kelly, Chairman

Solana Flora, Mayor

Attest:

Attest:

Lynda Sader
Deputy County Clerk

City Clerk

Approved as to Form:

Approved as to Form:

Robert A. Ford
Assistant County Counselor

City Attorney

City of Mission	Item Number:	7h.
ACTION ITEM SUMMARY	Date:	July 19, 2023
Parks + Recreation	From:	Penn Almoney

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

RE: Contract Award Broadmoor Park Trail Improvements

RECOMMENDATION: Approve a contract with Gunter Construction Co. for Broadmoor Park Trail Improvements in an amount not to exceed \$306,935.

DETAILS: Broadmoor Park is a 5-acre neighborhood park located east of Broadmoor St between 57th and 58th Streets, owned and maintained by the City of Mission.

In 2019, the City contracted with Confluence to begin master planning improvements for each of the City’s major parks. Improvements to Broadmoor Park’s trail have been a long-standing priority of the Parks, Recreation and Tree Commission. Through the conceptual planning process improvements totaling approximately \$2 million were identified and approved. Improvements to Mohawk Park and Water Works Park were funding first, with a phased approach to construction planned for other park locations. However, based on the trail deterioration, and a desire to make investments in all parks to some degree, it was recommended to proceed with the Broadmoor trail improvements in 2023.

The project includes a 10-foot concrete perimeter trail, ADA trail access points and grading that supports the safety and accessibility goals. Future phased improvements include new baseball/softball protective seating/fencing, new restrooms, new pavilion/shelter, new playground equipment with poured in place rubber surfacing, shade sails, multi-purpose court for pickleball or basketball, native plantings and more diverse tree species.

GBA completed the survey and design schematics along with a revised engineer’s cost estimate in May 2023. The updated cost estimate exceeded the original budget of \$190,000 for project improvements. As a result, the project was advertised with option for a base bid that included the northeast trail entrance off 57 Street and extended southward toward the southeast bridge as well as a bid alternate containing the remaining perimeter trail and grading.

The project was bid the fourth week of May, and a pre-bid meeting was held on June 8 with two construction firms in attendance. A Project Addendum was issued following the

Related Statute/City Ordinance:	NA
Line Item Code/Description:	45-90-805-09
Available Budget:	\$306,395

City of Mission	Item Number:	7h.
ACTION ITEM SUMMARY	Date:	July 19, 2023
Parks + Recreation	From:	Penn Almoney

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

pre-bid meeting. Bids were received and opened on June 15 with four (4) firms submitting bids as detailed in the table below.

Broadmoor Trail Improvements	Base Bid Amount	Bid Alternate	Total Bid	Project Length
Engineer Estimate	\$109,139	\$270,432	\$379,571	days
Gunter Construction Co.	\$89,918	\$217,017	\$306,935	90
PCC	\$118,463.50	\$260,067.75	\$378,531.25	40
Kansas Heavy Construction	\$137,722	\$264,819	\$402,541	-
Freeman Concrete Construction, LLC	\$255,435.40	\$542,750.30	\$798,185.70	110

Based on a review and evaluation of the bids, Staff recommends approval of a contract with Gunter Construction Co. for Broadmoor Park Trail Improvements (base bid and bid alternate) in an amount not to exceed \$306,935. Construction is anticipated to begin in September 2023 and be completed in January 2024.

GBA is completing a final review of the bid documents and working to prepare a contract for execution.

This project is funded from the 2023 Park System Improvements budget (Parks + Recreation sales tax) identified in the Parks + Recreation Capital Improvement Plan.

CFAA CONSIDERATIONS/IMPACTS: The Community for All Ages initiative provides a mechanism for examining important community decisions from the perspective of residents for all ages. A place for residents of all ages to relax and play within a peaceful and natural setting is important component of a healthy and vibrant community. The trail improvements also address insufficient access and ADA accessibility making the trail safer for users of all ages and abilities.

Related Statute/City Ordinance:	NA
Line Item Code/Description:	45-90-805-09
Available Budget:	\$306,395

DATE	
BY	
REFERENCES NOTED	
REFERENCES CHECKED	

General Construction Notes

- 101. The City of Overland Park Design and Construction Standards, latest edition, shall govern construction of this project. The Contractor shall thoroughly review and become familiar with the Specifications and Project Special Provisions of the Contract Documents prior to beginning construction on this project, as not all references to Overland Park may pertain to this project.
- 102. The Contractor shall thoroughly review and become familiar with the specifications and special conditions of the contract documents prior to beginning construction on this project.
- 103. All workmanship and materials shall be subject to the inspection and approval by City personnel.
- 104. All work shall be confined within the easements and/or construction limits as shown on the plans. All construction limits shown are approximate and may be extended or reduced at the direction of the Engineer.
- 105. As intended in the plans, the Contractor shall be responsible for constructing the project improvements in accordance with the ADA Accessibility Guidelines as set forth in the most current Public Rights-of-Way Accessibility Guidelines (PROWAG).

Utilities

- 201. The information shown on these plans concerning the type and location of underground utilities is not guaranteed to be accurate or all inclusive. The Contractor is responsible for contacting all utility companies for field location of all underground utility lines prior to any excavation and for making their own verification as to the type and location of underground utilities as may be necessary to avoid damage thereto.
- 202. The Contractor shall pothole and survey all utility crossings prior to construction of any portion of pavement, curb, storm sewer, underdrains, conduit, and any other subsurface element of the project. This survey information shall be forwarded to the project Engineer for review. The Contractor shall not begin construction on any subsurface element on the project without the approval of the project Engineer. Utility coordination, surveying, and potholing shall be subsidiary to other bid items.
- 203. Utilities damaged due to the negligence of the Contractor to obtain the exact utility locations shall be repaired or replaced at the Contractor's expense.
- 204. Contractor shall coordinate with all Public and Private utility facilities to be moved or adjusted as necessary by the owners for the new construction unless otherwise noted in the plans or in the proposal. Contractor shall be responsible for coordinating with Utility Companies on the location of relocated utilities and final adjustments required to bring the finished grade to sufficient clearance.
- 205. Public and private utility facilities shall be moved or adjusted as necessary by the owners to fit the new construction, unless otherwise noted on the plans.

Acceptable Materials

- 301. All concrete used in this work shall meet the requirements of the Overland Park Design and Construction Manual. KCMMB concrete shall be used throughout, unless otherwise noted. The Contractor shall, at the Contractor's expense, submit and receive approval of a concrete mix design by the City Engineer prior to placement of any concrete. The mix design shall include certified test results by an independent laboratory for the aggregate tests required by the Overland Park Municipal Code. All ready-mix concrete delivered to the job site shall be so certified. Any reference(s) made to JCCB shall be hereto revised to KCMMB.

Traffic Control

- 401. Any and all traffic control necessary for the project shall be the responsibility of the contractor and shall be subsidiary to other bid items. Access to the park entrance shall be maintained at all times during construction. The Contractor shall be responsible for selecting the proper traffic control devices and implementation procedures that will ensure the safety of motorists, pedestrians, and workers at all times. All traffic control shall be in conformance with the current edition of the Manual on Uniform Traffic Control Devices (MUTCD). The Contractor may develop their own temporary traffic control plan, including construction phasing, and submit to the Engineer for approval to use on this project.
- 402. Police, Fire, Med-Act, school bus, and any other emergency companies shall be notified prior to closing of any street with approval of the City Engineer.

Removals

- 501. All existing structures within the construction limits shall be removed, unless otherwise noted on the plans. This work shall be paid for under the bid item "Removal of Existing Structures".
- 502. The removal of existing signs shall be subsidiary to "Removal of Existing Structures".
- 503. Contractor shall be required to remove trees, bushes, shrubs, and other vegetation within the construction limits, with the exception of all trees marked DND (Do Not Disturb). Exceptionally good trees shall be spared (if possible) by adjusting slope lines during construction, as directed by the Engineer. All trees within the construction limits to be saved shall have their trunks physically protected prior to construction operations by methods approved by the Engineer. The Contractor shall attempt to save all trees when adjacent or near a construction area. The Contractor shall be responsible for trees that die because of any unnecessary root removal or Contractor negligence. Any unnecessarily removed tree, bush or shrub shall be replaced with a nursery plant of similar type. This item of work shall be considered subsidiary to the contract therefore there will be no direct payment for this work. All tree removals shall be approved by the Engineer prior to commencement of construction.

Erosion Control

- 601. The Contractor is responsible for all BMPs (Best Management Practices) to prevent construction storm water runoff, and shall provide any additional berms, silt fences, or other approved means to prevent eroded materials from entering streets open to traffic, the storm sewer systems, or properties adjacent to the project. In the event the preventative measures are not effective, the Contractor shall remove any debris, silt, or mud and restore the affected area to its original or better condition and reinstall any damaged BMPs. All costs associated with this work shall be subsidiary to "Erosion Control" bid item.
- 602. The Contractor shall be responsible for, provide, and maintain all temporary erosion and water pollution control measures during the life of the contract.

Excavation and Grading

- 701. The Contractor is responsible for the protection of all property corners and section corners. Any property corner and/or section corner disturbed or damaged by construction activities shall be reset by a registered land surveyor licensed in the State of Kansas, at the Contractor's expense, unless otherwise noted.
- 702. All excavation shall be unclassified. No separate or additional payment will be made for any rock excavation required for these improvements. Trench excavation shall be subsidiary to other items of work. Off-site waste of pavement, unsuitable material, and undercut shall be subsidiary to unclassified excavation.
- 703. The Contractor shall be responsible for the restoration of right-of-way and for damaged improvements such as curbs, sidewalks, driveways, streetlight and traffic signal boxes, traffic signal loop lead-ins, signal poles, etc. Damaged improvements shall be repaired to the City's satisfaction at the Contractor's expense.
- 704. The Contractor shall be responsible for maintaining and, if damaged, restoring mailboxes, driveway markers, yard lights, basement drains, roof drains, sprinkler systems, utility service line connections and septic systems to a condition equal to that before damage occurred. If damage occurs, all repairs shall be made by the Contractor at their expense.
- 705. All removal, relocation, or adjustment of landscaping is subsidiary to other bid items. Contractor required to grade/fill berm areas that are created after removal of entrances/sidewalks.
- 706. The Contractor shall be responsible for maintaining existing drainage patterns as intended in the plans.
- 707. The Contractor shall sod all disturbed areas within the project limits, unless noted otherwise on the plans.
- 708. All manholes, catch basins, utility valves, and meter pits shall be adjusted or rebuilt to grade as required and set in concrete if in roadway for field adjustment. This work shall be subsidiary to all other bid items unless otherwise noted.
- 709. All backfill shall be tamped. Backfill within the right-of-way shall be compacted to 95 percent (95%) of maximum density at the optimum moisture content.
- 710. The Contractor shall be responsible for damage to irrigation systems except as noted in the plans. All repairs shall be made by the Contractor at their expense.

Miscellaneous

- 801. All public street sidewalk and sidewalk ramps constructed shall be required to comply with the Americans with Disabilities Act (ADA) and Overland Park sidewalk details.
- 802. Spot elevations for sidewalk ramps and entrances have not and will not be provided by the Engineer. Curbs and flares required to properly construct curb ramps shall be considered subsidiary to curb ramp bid item.
- 803. All existing pavement, curb and gutter, driveways, sidewalks, or bituminous surfacing to be removed shall be saw-cut as shown on the plans or to the nearest joint as directed by the Engineer. Saw-cuts shall be full depth. Additional removal may be ordered by the Engineer. All waste materials shall be disposed of at the Contractor's expense. Saw-cuts shall be subsidiary to the bid item "Removal of Existing Structures".
- 804. The Contractor shall provide temporary walks, fencing, barricades, or other protective measures as necessary to assure the safety of the public traversing the project site. Equipment storage areas and material stockpiles shall be located on sites provided by the Contractor with due regard to location, appearance, and hazard potential to the traveling public.
- 805. The Contractor shall at no time leave equipment, materials, or debris at locations that could obstruct intersection sight distance, impede pedestrian traffic, obstruct the existing capacity of storm sewer systems, impede vehicular traffic, or cause flooding or erosion to residences.
- 806. At all locations where the new curb connects to an existing curb of different shape, a transition shall be made in the new curb to match the existing curb. The transition length shall be five feet (5') in length unless otherwise indicated in the plans.
- 807. The Contractor is responsible for keeping the construction area free of all construction debris, plant materials, trash, and other refuse that may appear as a result of Contractor activities, City activities, utility work, or any other activities that may occur within the construction limits.

SHEET NUMBER	TOTAL SHEETS
2	33

YEAR
2023
PROJECT NO.
14184.51

CITY OF MISSION, KANSAS
 BROADMOOR PARK
 TRAIL REPLACEMENT

DESCRIPTION					
DATE					

GENERAL NOTES



9801 Renner Blvd., Ste. 300
 Lenexa, KS 66219
 913.492.0400
 gbateam.com

City of Mission
Broadmoor Park Trail Replacement

May 18, 2023

Engineer's Opinion of Probable Construction Costs

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL
BASE BID					
1	FORCE ACCOUNT	1	LUMP SUM	\$2,000.00	\$2,000.00
2	MOBILIZATION	1	LUMP SUM	\$6,000.00	\$6,000.00
3	CONTRACTOR CONSTRUCTION STAKING	1	LUMP SUM	\$3,000.00	\$3,000.00
4	REMOVAL OF EXISTING STRUCTURES	1	LUMP SUM	\$6,000.00	\$6,000.00
5	CLEARING AND GRUBBING	1	LUMP SUM	\$3,000.00	\$3,000.00
6	UNCLASSIFIED EXCAVATION	203	CY	\$35.00	\$7,105.00
7	COMPACTION OF EARTHWORK	155	CY	\$25.00	\$3,875.00
8	AGGREGATE BASE COURSE (OP SPECIAL) (4")	555	SY	\$15.00	\$8,325.00
9	SIDEWALK CONSTRUCTION (6")	4,523	SF	\$11.00	\$49,753.00
10	SIDEWALK RAMP CONSTRUCTION	55	SF	\$25.00	\$1,375.00
11	DETECTABLE WARNING SURFACE	20	SF	\$80.00	\$1,600.00
12	CURB AND GUTTER, COMBINED (TYPE B)	24	LF	\$35.00	\$840.00
13	SOD (TURF TYPE FESCUE)	857	SY	\$8.00	\$6,856.00
14	TOPSOIL	143	CY	\$70.00	\$10,010.00
15	EROSION CONTROL	1	LUMP SUM	\$1,400.00	\$1,400.00
				BASE BID TOTAL	\$109,139.00
BID ALTERNATE #1					
16	FORCE ACCOUNT	1	LUMP SUM	\$6,000.00	\$6,000.00
17	MOBILIZATION	1	LUMP SUM	\$15,000.00	\$15,000.00
18	CONTRACTOR CONSTRUCTION STAKING	1	LUMP SUM	\$7,000.00	\$7,000.00
19	REMOVAL OF EXISTING STRUCTURES	1	LUMP SUM	\$14,000.00	\$14,000.00
20	CLEARING AND GRUBBING	1	LUMP SUM	\$7,000.00	\$7,000.00
21	UNCLASSIFIED EXCAVATION	709	CY	\$35.00	\$24,815.00
22	COMPACTION OF EARTHWORK	269	CY	\$25.00	\$6,725.00
23	AGGREGATE BASE COURSE (OP SPECIAL) (4")	1,580	SY	\$15.00	\$23,700.00
24	SIDEWALK CONSTRUCTION (6")	12,815	SF	\$11.00	\$140,965.00
25	SIDEWALK RAMP CONSTRUCTION	173	SF	\$25.00	\$4,325.00
26	DETECTABLE WARNING SURFACE	60	SF	\$80.00	\$4,800.00
27	CURB AND GUTTER, COMBINED (TYPE B)	120	LF	\$35.00	\$4,200.00
28	SOD (TURF TYPE FESCUE)	729	SY	\$8.00	\$5,832.00
29	TOPSOIL	121	CY	\$70.00	\$8,470.00
30	EROSION CONTROL	1	LUMP SUM	\$3,600.00	\$3,600.00
				BID ALTERNATE #1 TOTAL	\$270,432.00
				SUBTOTAL:	\$379,571.00
				CONTINGENCY ALLOWANCE:	0% \$0.00
				GRAND TOTAL:	\$379,571.00

City of Mission	Item Number:	9a.
ACTION ITEM SUMMARY	Date:	July 19, 2023
Administration	From:	Brian Scott

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

RE: City of Mission 2022 Comprehensive Annual Financial Report - Annual Audit

RECOMMENDATION: Accept the audited financial statements for the year ending December 31, 2022.

DETAILS: Kansas statutes require an annual audit of the City's financial statements. The audit for the 2022 fiscal year was conducted by BT & Co, P.A., Certified Public Accountants. The auditors worked in conjunction with City staff to prepare and audit the comprehensive financial statements of the City of Mission.

The annual audit is conducted in accordance with auditing standards generally accepted in the United States, the "Kansas Municipal Audit Guide," and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as an evaluation of the overall basic financial statement presentation. The City received a "clean" or unqualified audit for the fiscal year ending December 31, 2022.

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, 2021. This was the twenty-eight consecutive year the City received this award, which is earned by publishing an easily readable and efficiently organized ACFR. The report must also satisfy both generally accepted accounting principles and applicable legal requirements. The 2022 ACFR will be submitted to the GFOA review panel for consideration.

Historically, the audit has been presented to the City Council at the May Finance and Administration Committee and then formally accepted by the Council at the May legislative meeting. Unfortunately, due to staff turnover and balance time available to complete the audit against other responsibilities, the audit has taken longer to complete this year. Due to the need to get the audit completed and before the Council, this item was placed directly on the City Council's legislative agenda for July 19th. The auditors will be present to present the audit and answer any questions.

CFAA CONSIDERATIONS/IMPACTS: N/A

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



ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
December 31, 2022



Prepared by:

FINANCE AND ADMINISTRATION DEPARTMENT

CITY OF MISSION, KANSAS
 ANNUAL COMPREHENSIVE
 FINANCIAL REPORT
 Year Ended December 31, 2022

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CITY OF MISSION, KANSAS
 ANNUAL COMPREHENSIVE
 FINANCIAL REPORT
 Year Ended December 31, 2022

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CITY OF MISSION, KANSAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
Year Ended December 31, 2022

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_____, 2023

To the Citizens of Mission, Kansas

The City of Mission is pleased to submit this annual comprehensive financial report for the fiscal year ending December 31, 2022. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

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

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

COMMUNITY PROFILE

Mission is located in 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 2.87 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 Mayor/Council 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 several 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 2023.

The City is currently experiencing increased development interest in multi-family properties. The Locale, a five-story luxury apartment building which offers an array of amenities for its residents was completed in the spring of 2020. The Residence on Rock Creek, another five-story luxury apartment building, is currently under construction and anticipated to open in the first quarter of 2024. Both projects serve as anchors to the city's downtown district along Johnson Drive. In addition to these two projects, the City approved development applications for three more apartment buildings and a townhome project in 2022, and applications for two additional apartment buildings are currently under consideration. Combined, these development projects represent approximately 1,200 additional housing units within just the past four years.

There are also two significant, public development projects that began in the city in 2022. The Shawnee-Mission School District (USD 512) is rebuilding its Rushton elementary school, which has served the Mission community since the early 1950s. The existing school has been demolished and construction of a new, 75,000 sq. ft. school in its place is now underway. And Johnson County Wastewater is undertaking the reconstruction of its Nelson wastewater treatment facility which has been serving Northeast Johnson County since the 1940s.

The City has undertaken a number of significant projects of its own in the past few years including:

- Reconstruction of Foxridge Drive from 51st to 56th Street in 2018 including sidewalks, streetlights and stormwater infrastructure,
- Reconstruction of Broadmoor from Johnson Drive to Martway in 2019 including and new sidewalks, street lighting, and a new traffic signal at Broadmoor and Johnson Drive,
- Resurfacing of Lamar Avenue in 2020 including curbs, storm sewer improvements and bike lane,
- Reconstruction of a portion of the Rock Creek Storm Channel from Nall Avenue to Roeland Drive in 2020, and
- Resurfacing and restriping of Johnson Drive from four lanes to three in 2022

The Public Works Department continued its infrastructure condition assessment work in an effort to prioritize road and storm water projects for the next five to ten years. Future transportation infrastructure needs are being addressed through a combination of dedicated property tax mills, proceeds from the dedicated Street Sales Tax, and revenues from the Special Highway funds distributed by the state. The Street Sales Tax was due to sunset in 2022, but voters approved a 10-year extension, as well as an increase ($\frac{1}{4}$ -cent to $\frac{3}{8}$ -cent) beginning in September of 2021.

The voters of Mission approved a $\frac{3}{8}$ -cent sales tax for parks and recreation in 2013 for ten years. 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. Since 2020, Parks + Recreation staff have undertaken an extensive community engagement process to develop specific improvement plans for each of the City's main parks. The outdoor park improvements served as the catalyst for successful renewal of the Parks + Recreation sales tax for an additional ten years, sunseting in 2033,

Parks improvements were begun in 2022 with the reconstruction of the tennis courts in Andersen Park and Phase I improvements to Mohawk Park including a new pavilion and restrooms. Improvements in Waterworks Park and a new trail in Broadmoor Park are planned for 2023-2024, and the design of Phase II improvements is underway for Mohawk Park.

The City undertook a major branding initiative in 2020 resulting in a new logo for the City, updated marketing collateral, and the launch of a new City website. The branding initiative 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. This work has continued in 2022. The City also introduced paid paternity leave in 2021 and continues to explore 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. A new municipal court case management software was launched in 2022 and a new building permit and land management software is expected to be launched in 2023.

Sustainability is one of the City's core values and a number of actions have occurred to support this including endorsement of the KC Climate Action Plan in 2021 and creation of the Climate Protection Plan (CAP) Task

Force. The CAP Task Force, the Sustainability Commission and staff are charged with applying the principles and recommendations of the KC Climate Action Plan to the programs, activities and services of the City.

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 2023 including a 100-unit addition to the previously mentioned Residence on Rock Creek multi-family development project that is currently under construction. A 250-unit multi-family development just off of Johnson Drive in the heart of the downtown district is also under consideration at this time. Other development projects occurring in 2023 include the construction of a Big Biscuit breakfast and lunch restaurant, construction of an Azura Credit Union, construction of a Swig Soda Shop, and reconstruction of a Popeye's restaurant. The development community continues to show a strong interest in opportunities in Mission.

The Community Development Department is undertaking two planning studies in 2023. One study will examine existing conditions and opportunities for enhancements along the Rock Creek Trail corridor from Woodson to Roeland Drive. The other is a comprehensive, city-wide bike/pedestrian connectivity study.

Work toward sustainability continues in 2023 with grants being sought for EV charging stations in the community and a bike sharing program that allows for riders to utilize rented bikes through several Northeast Johnson County communities.

The Public Works Department continues to work on high priority projects identified from its 2021 infrastructure assessment work and follow-up studies. These projects include the reconstruction of Foxridge Drive from Lamar to 51st Street - a continuation of work that was done in 2018, and continuation of work on the annual residential Street Preservation program. The City submitted for, and received, Surface Transportation Program (STP) funding to assist with the reconstruction of Johnson Drive from Lamar to Metcalf, a project which is scheduled to begin in 2026. A study is currently underway to examine the condition of the Rock Creek Storm Channel from Lamar to Reeds with recommendations for improvements.

The Parks + Recreation Department is continuing its work on parks improvements. Plans have been developed and construction is anticipated to start in 2023 for improvements to Waterworks Park to include a new trail, playground, pavilion, and restrooms. A new trail is planned for Broadmoor Park with construction beginning in late 2023. Phase II improvements to Mohawk Park are planned for 2024 as well as improvements in Streamway Park which will include a dog park.

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. In 2023, they will be installing Automated License Plate Readers (ALPRs) at key intersections throughout the City. The ALPRs were purchased with funds from a federal grant. 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 2022 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, 2021. This is the twenty-seventh consecutive year the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

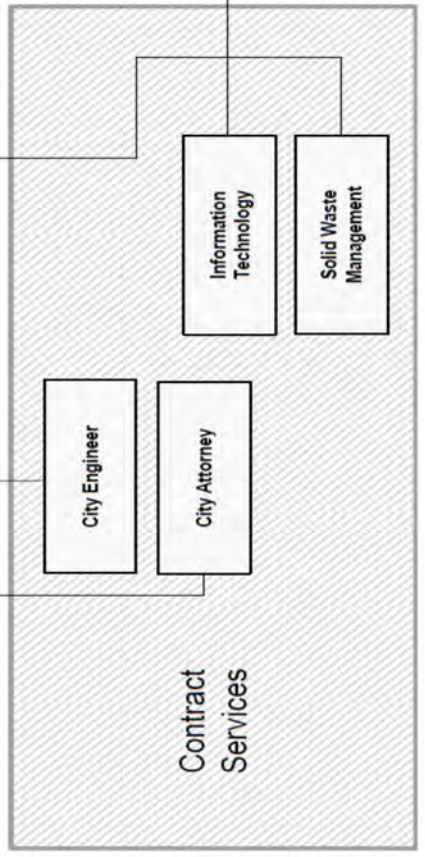
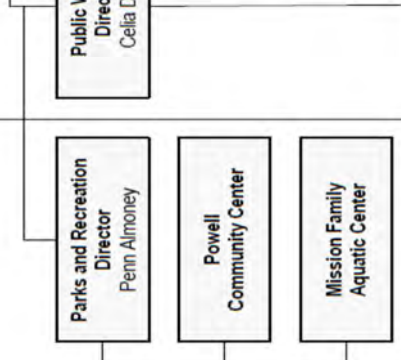
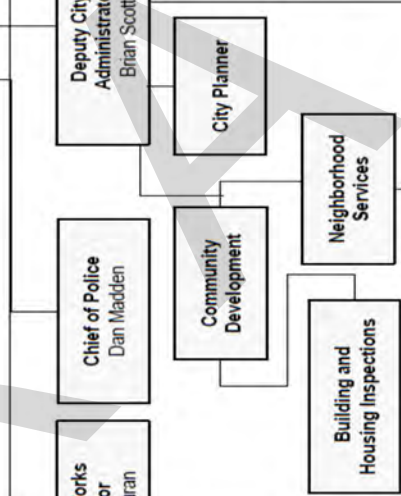
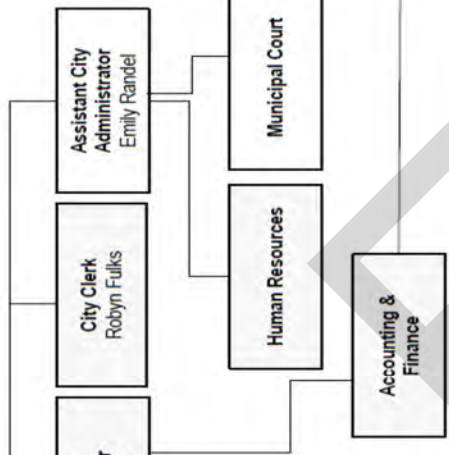
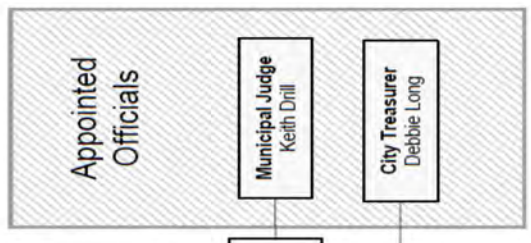
ACKNOWLEDGEMENTS

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

Respectfully submitted,



Laura Smith
City Administrator



City of Mission
Organizational Chart

CITY OF MISSION, KANSAS

PRINCIPAL OFFICIALS – 2022

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 Ben Chociej – Ward 4
Honorable Ken Davis – Ward 4

Administration

City Administrator: Laura Smith
Deputy City Administrator – Development Services: Brian Scott
Deputy City Administrator – Administrative Services: Emily Randel
City Clerk: Robyn Fulks
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, 2021

Christopher P. Morill

Executive Director/CEO



INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and City Council
City of Mission, Kansas

Report on the Audit of the Financial Statements

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, 2022, 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, 2022, and the respective changes in financial position and the respective budgetary comparisons for the general fund, stormwater fund, and solid waste fund 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 other 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 within one year after the date that the financial statements are issued or available to be issued.

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 GAAS. 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.

[FIRM SIGNATURE]

_____, 2023
Topeka, Kansas

CITY OF MISSION, KANSAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022

The management discussion and analysis of the City of Mission's financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2022. 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 \$66.3 million at the end of the 2022 fiscal year.
- Total capital assets, net of accumulated depreciation at December 31, 2022 totaled \$73 million.
- During the year ended December 31, 2022, the City's total revenues (which included charges for services, local taxes and state and federal aid) for all funds exceeded total expenses by \$4.6 million.
- The City's total general obligation bond indebtedness increased by \$2.8 million from Fiscal Year 2021 to 2022.
- The City's net capital assets increased by \$4.6 million in the current fiscal year. Depreciation in assets was offset by new infrastructure construction (completion of energy saving enhancements to City facilities utilizing the Kansas Facility Conservation Improvement Program (FCIP), the 2022 residential street preservation program, resurfacing of Johnson Drive from Lamar to Roe, reconstruction of tennis courts in Andersen Park and Phase I improvements in Mohawk Park, and new equipment (new pick-up truck and a skid-steer loader for Public Works).

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 7% in 2022. The City has received approximately \$1.5 million in funding from the American Rescue Plan Act (ARPA). To date, these funds have not been spent, though projects utilizing ARPA funding have been identified in the 2023 budget. The City also issued \$3.2 million in G.O. Bonds in the last quarter of 2021 for the Facility Conservation Improvement Program (FCIP) 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. The City issued another \$6.7 million in G.O. Bonds at the end of 2022 for street and park improvements. These sources increased Current Assets and Investments and were primary drivers for an increase in net position. The following is a summary of the City’s statement of net position as of December 31, 2022 and 2021.

City of Mission
Condensed Statement of Net Position

	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Current assets	\$ 30,221,943	\$ 26,592,528
Net capital assets	73,216,335	68,594,180
Total assets	103,438,278	95,186,708
Deferred outflows of resources	2,715,180	1,720,009
Total assets and deferred outflows of resources	\$ 106,153,458	\$ 96,906,717
Current liabilities	\$ 6,407,929	\$ 2,539,463
Noncurrent liabilities	28,788,073	26,987,759
Total liabilities	35,196,002	29,527,222
Deferred inflows of resources	4,686,901	5,747,371
Total liabilities and deferred inflows of resources	\$ 39,882,903	\$ 35,274,593
Net position:		
Net investment in capital assets	\$ 56,669,002	\$ 50,186,427
Restricted	816,134	1,095,013
Unrestricted	8,785,419	10,350,684
Total net position	\$ 66,270,555	\$ 61,632,124

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 \$25.9 million in long-term debt (principal and interest), consisting of general obligation bonds, capital leases, and a loan from the Kansas Department of Health and Environment (KDHE). \$3.6 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, 2022 totaling \$106.2 million. The total assets and deferred outflows of resources of the City exceeds the total liabilities and deferred inflows of resources by \$66.2 million. The net position invested in capital assets (net of related debt) totaled \$56.7 million, restricted net position totaled \$816,134 and unrestricted net position totaled \$8.8 million.

Government-Wide Activities

The following is a condensed statement of the City's change in net position for the year ended December 31, 2022. Major items of program revenues, grants and general revenues are detailed. Government-wide activities increased the net position of the City by approximately \$4.6 million for the year ended December 31, 2022. 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 \$7.3 million in capital expenses. Capital projects included completion of improvements to city facilities that will result in enhanced performance for mechanical equipment and energy savings, resurfacing of Johnson Drive and other street rehabilitation projects, and improvements in Mohawk Park. These projects are reported in the governmental funds as expenditures, but in the Statement of Net Position they are shown as a depreciation expense that is allocated over their useful lives. The City also issued \$6.7 million in G.O. Bonds in 2022 to finance future street and parks improvements.

Condensed Statement of Activities
For the Years Ended December 31, 2022 and 2021

	Governmental Activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for service	\$ 5,322,318	\$ 4,745,948
Operating grants and contributions	1,718,010	657,894
Capital grants and contributions	15,767	-
General revenues:		
Property taxes	3,638,720	3,669,143
Motor vehicle tax	226,377	240,277
Sales tax	8,502,789	7,986,222
Transient guest tax	72,873	55,500
Franchise tax	1,107,914	1,030,860
Investment earnings	113,316	1,077
Miscellaneous	192,573	366,301
Gain on sale of capital assets	17,722	176,274
	20,928,379	18,929,496
Total revenues		
Program expenses:		
General government	3,806,302	4,979,183
Public safety	4,752,443	4,168,433
Public works	3,808,216	3,991,972
Culture and recreation	3,419,429	2,958,058
Interest on long-term debt	503,558	443,543
	16,289,948	16,541,189
Total expenses		
Increase in net position	4,638,431	2,388,307
Net position - beginning	61,632,124	59,243,817
Net position - ending	\$ 66,270,555	\$ 61,632,124

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, 2022 for all governmental funds totaled \$16 million. This was an increase of 33% from the prior year. This can be largely attributable to the receipt of bond proceeds in December for street and parks improvements. Total unassigned fund balances for all governmental funds as of December 31, 2022 was \$4 million, almost entirely attributable to the General Fund.

The General Fund is the chief operating fund of the City. At the end of the 2022 fiscal year, total fund balance in the General Fund was \$4.7 million, of which \$4 million is unassigned. Audited numbers for the 2022 fiscal year show a decrease in the total fund balance of \$2.3 million from the previous year. This decrease is largely due to \$3.2 in bond proceeds that were received at the end of 2021 for FCIP facility improvements and then spent down in 2022. Approximately \$1.3 million of this work was accrued in 2021 while the balance was assigned in the fund balance of the General Fund to be spent in 2022.

General Fund expenditures did exceed revenue by \$1 million, or 8%, for fiscal year 2022. Again, capital outlay associated with the FCIP facility improvements was the primary reason for this as the capital outlay is shown as an expenditure while the corresponding bond proceeds are shown not as revenue but rather as other financing sources. The City's consumption (use) tax also saw a decrease of \$237,852 from 2021. This was due to an appeal of taxes collected in 2014-2016 which was remitted back to the payer by the Kansas Department of Revenue.

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 capital expenses. The ending fund balance was \$4.2 million at December 31, 2022. The City issued \$6.7 million in GO Bonds at the end of 2022, of which \$3.3 million was placed in this fund to pay for parks improvements over the next few years.

The Street Sales Tax Fund is used to account for revenues received from a dedicated sales tax for street reconstruction. Over the last ten years, most of the revenues were 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 \$4.1 million at December 31, 2022. The sales tax was renewed by Mission voters in September of 2021 for another 10-year period at an increased rate of three-eighths of one percent. In December of 2022, the City sold \$6.7 million in G.O. bonds of which \$3.6 million was pledged to fund major street improvements in the upcoming year.

The Stormwater Fund is used to account for stormwater fees assessed on all property in the City, as well as stormwater special assessments. 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 \$1.4 million as of December 31, 2022. This is a slight increase from the previous year's fund balance. G.O. bonds were issued in 2019 to pay for reconstruction of the Rock Creek storm channel from Nall to Roeland Drive. Revenue from property tax assessments are used to pay the principal and interest on these bonds and other bonds that have been issued in the past to address storm water improvements.

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 \$66,761 as of December 31, 2022.

The Capital Improvement Fund accounts for resources used to construct and maintain infrastructure in the City. Revenue is primarily derived from the transfer of approximately 41% of the City's overall property tax rate of 16 mills that is collected in the General Fund. This allocation 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 2013C Series G.O. Bonds for Johnson Drive improvements. The balance is used for street improvements budgeted each year. In fiscal year 2022, the City spent \$1.3 million for the repaving of Johnson Drive (a major east/west thoroughfare) from Nall Avenue to Roe Avenue. The City received reimbursement for a portion of the project cost through the Johnson County Assistance Road System (CARS), and a partial reimbursement from the neighboring City of Roeland Park. The City also spent \$1.5 million for the 2022 residential Street Preservation Program. As of December 31, 2021 the fund had an ending fund balance of \$61,573.

The ARPA Fund is serving as a depository for funds that the City received as its portion of State and Local Fiscal Recovery Funds (SLFRF) from the American Rescue Plan Act (ARPA). For the City of Mission this amounted to approximately \$1.5 million. These funds have been identified as replacement of lost revenue from the closure of the community center and outdoor pool during the COVID-19 pandemic as well as other pandemic related revenue losses. The City intends to utilize these funds for a number of budgetary initiatives in 2023 and 2024.

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 \$85,161 less than what was budgeted for 2022 and Sales Tax was \$134,790 less than budgeted for 2022. 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. However, assessments are starting to stabilize. The City also saw reduced receipts in its consumption (use) sales tax mid-year due to a withhold for a refund issued for taxes collected between 2014-2016 following an appeal to the Kansas Department of revenue. Revenues for Charges for Services was \$189,414 less than budget for 2022. While the community center memberships have continued to increase following sharp declines during the COVID-19 pandemic, they are still below expectations.

Actual revenue realized for Licenses and Permits was greater than budgeted by \$1,187. Revenue for Fines and Fees was \$211,462 less than budgeted. Reduced police staffing and other priorities contributed to this. Total General Fund revenues and other financing sources were less than budget by \$670,176.

Reporting on Capital Assets and Debt Administration

The City's capital assets totaled \$73.2 million (net of accumulated depreciation) as of December 31, 2022. This was an increase of \$4.6 million, or 7%, over fiscal year 2021. The most significant capital assets contributing to the increase were the reconstruction of the Rock Creek storm water channel from Roeland Drive to Nall Avenue and the FCIP facility improvements, both of which were fully realized in 2022. The City also undertook some significant street projects in 2022 which resulted in higher realized capital assets.

Many of the major road and storm water channel projects are financed through long-term debt. As of December 31, 2022 the City had a total general obligation bond principal debt outstanding of \$21.96 million, backed by the full faith and credit of the City. Total long-term debt increased for the fiscal year ended December 31, 2022 by \$2.8 million. The City issued \$6.7 million in GO bonds at the end of 2022, but it also realized the payoff of \$3.9 million in outstanding debt.

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.

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CITY OF MISSION, KANSAS
STATEMENT OF NET POSITION
December 31, 2022

	Total Governmental Activities
ASSETS	
Cash and investments	\$ 8,773,812
Restricted cash and investments	7,197,455
Receivables	13,849,999
Land held for resale	100,000
Notes receivable	300,677
Capital assets:	
Capital assets not being depreciated:	
Land	9,338,256
Construction in progress	4,633,536
Capital assets being depreciated	89,778,045
Less: accumulated depreciation	(30,533,502)
	103,438,278
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - OPEB	175,221
Deferred outflows - pensions	2,539,959
	2,715,180
LIABILITIES	
Accounts payable	293,579
Accrued liabilities	249,549
Interest payable	161,199
Municipal court bonds payable	41,646
Unearned revenue	1,694,922
Noncurrent liabilities:	
Due within one year	3,967,034
Due in more than one year	28,788,073
	35,196,002
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for a subsequent period	3,926,089
OPEB	521,526
Pensions	239,286
	4,686,901
NET POSITION	
Net investment in capital assets	56,669,002
Restricted for:	
Alcohol awareness programs	177,525
Capital improvements	61,573
Convention and tourism	6,788
Culture and recreation	240,493
Donations	62,296
Education	18,349
Public safety	26,693
Public works	222,417
Unrestricted	8,785,419
	8,785,419
Total net position	\$ 66,270,555

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF ACTIVITIES
Year Ended December 31, 2022

	Program Revenues			Net Revenue (Expense) and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 3,806,302	\$ 739,794	\$ 20,120	\$ -	\$ (3,046,388)
Public safety	4,752,443	762,838	245,267	-	(3,744,338)
Public works	3,808,216	2,573,982	1,452,623	15,767	234,156
Culture and recreation	3,419,429	1,245,704	-	-	(2,173,725)
Interest on long-term debt	503,558	-	-	-	(503,558)
Total governmental activities	\$ 16,289,948	\$ 5,322,318	\$ 1,718,010	\$ 15,767	(9,233,853)
General revenues:					
Property tax					3,638,720
Motor vehicle tax					226,377
Sales tax					8,502,789
Transient guest tax					72,873
Franchise tax					1,107,914
Investment earnings					113,316
Miscellaneous					192,573
Gain on sale of capital assets					17,722
Total general revenues					13,872,284
Change in net position					4,638,431
Net position, beginning					61,632,124
Net position, ending					\$ 66,270,555

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2022

	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater
Assets:				
Cash and investments	\$ 3,714,087	\$ 730,346	\$ 63,889	\$ 1,368,969
Restricted cash and investments	41,646	3,300,821	3,854,988	-
Receivables:				
Taxes	4,417,037	201,672	201,494	-
Special assessments	-	-	-	7,794,016
Due from other funds	203,543	-	-	-
Other	163,033	-	-	-
Land held for resale	100,000	-	-	-
Total assets	\$ 8,639,346	\$ 4,232,839	\$ 4,120,371	\$ 9,162,985
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ 202,101	\$ 54,764	\$ -	\$ 3,058
Accrued liabilities	249,549	-	-	-
Due to other funds	-	-	-	-
Payable from restricted assets:				
Municipal court bonds	41,646	-	-	-
Unearned revenue	182,412	-	-	-
Total liabilities	675,708	54,764	-	3,058
Deferred inflows of resources:				
Unavailable revenue - property taxes	3,271,025	-	-	-
Unavailable revenue - special assessments	-	-	-	7,794,016
Total deferred inflows of resources	3,271,025	-	-	7,794,016
Fund balances:				
Restricted	-	3,300,821	3,854,988	-
Committed	230,315	877,254	265,383	1,365,911
Assigned	424,205	-	-	-
Unassigned	4,038,093	-	-	-
Total fund balances	4,692,613	4,178,075	4,120,371	1,365,911
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,639,346	\$ 4,232,839	\$ 4,120,371	\$ 9,162,985

(Continued)

CITY OF MISSION, KANSAS
BALANCE SHEET
GOVERNMENTAL FUNDS
(Continued)
December 31, 2022

	Solid Waste	Capital Improvement	ARPA	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash and investments	\$ 66,761	\$ -	\$ 1,512,510	\$ 1,317,250	\$ 8,773,812
Restricted cash and investments	-	-	-	-	7,197,455
Receivables:					
Taxes	-	-	-	710,904	5,531,107
Special assessments	-	-	-	-	7,794,016
Due from other funds	-	-	-	-	203,543
Other	-	265,562	-	96,281	524,876
Land held for resale	-	-	-	-	100,000
Total assets	\$ 66,761	\$ 265,562	\$ 1,512,510	\$ 2,124,435	\$ 30,124,809
Liabilities, deferred inflows of resources, and fund balances:					
Liabilities:					
Accounts payable	\$ -	\$ 13,050	\$ -	\$ 20,606	\$ 293,579
Accrued liabilities	-	-	-	-	249,549
Due to other funds	-	190,939	-	12,604	203,543
Payable from restricted assets:					
Municipal court bonds	-	-	-	-	41,646
Unearned revenue	-	-	1,512,510	-	1,694,922
Total liabilities	-	203,989	1,512,510	33,210	2,483,239
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	655,064	3,926,089
Unavailable revenue - special assessments	-	-	-	-	7,794,016
Total deferred inflows of resources	-	-	-	655,064	11,720,105
Fund balances:					
Restricted	-	61,573	-	754,561	7,971,943
Committed	66,761	-	-	701,232	3,506,856
Assigned	-	-	-	-	424,205
Unassigned	-	-	-	(19,632)	4,018,461
Total fund balances	66,761	61,573	-	1,436,161	15,921,465
Total liabilities, deferred inflows of resources, and fund balances	\$ 66,761	\$ 265,562	\$ 1,512,510	\$ 2,124,435	\$ 30,124,809

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, 2022

Total governmental fund balances		\$ 15,921,465
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	\$ 103,749,837	
Accumulated depreciation is	<u>(30,533,502)</u>	73,216,335
Other long-term assets are not available to pay for current expenditures and therefore are reported as unavailable in the funds.		7,794,016
Notes receivable do not provide current financial resources and are not reported in the funds.		300,677
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.		175,221
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.		2,539,959
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.		(521,526)
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.		(239,286)
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	(21,965,000)	
Premium	(1,568,463)	
Notes payable - financed purchases	(255,795)	
Loan payable	(49,787)	
Interest payable	(161,199)	
Compensated absences payable	(503,370)	
Net pension liability	(7,535,689)	
Total other post employment benefits	<u>(877,003)</u>	<u>(32,916,306)</u>
Net position of governmental activities		<u><u>\$ 66,270,555</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, 2022

	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater
Revenues:				
Taxes	\$ 10,101,279	\$ 1,171,253	\$ 1,087,928	\$ -
Intergovernmental	245,267	-	-	-
Licenses and permits	155,187	-	-	-
Charges for services	1,245,704	-	-	2,573,982
Fines and fees	732,038	-	-	-
Special assessments	-	-	-	615,727
Interest	68,370	8,899	8,580	10,852
Miscellaneous	168,406	-	-	-
Total revenues	<u>12,716,251</u>	<u>1,180,152</u>	<u>1,096,508</u>	<u>3,200,561</u>
Expenditures:				
Current:				
General government	2,176,311	-	-	-
Public safety	4,274,018	-	-	-
Public works	2,313,125	-	-	45,698
Culture and recreation	2,696,828	-	-	-
Capital outlay	1,829,070	1,278,270	1,058,562	373,976
Debt service:				
Principal	370,000	500,000	465,000	2,130,167
Interest	69,003	30,450	9,300	390,207
Issuance costs	-	62,693	73,210	-
Total expenditures	<u>13,728,355</u>	<u>1,871,413</u>	<u>1,606,072</u>	<u>2,940,048</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,012,104)</u>	<u>(691,261)</u>	<u>(509,564)</u>	<u>260,513</u>
Other financing sources (uses):				
Transfers in	-	-	-	105,000
Transfers out	(1,212,089)	-	-	(274,237)
General obligation bonds issued	-	3,070,000	3,585,000	-
Premium on general obligation bonds issued	-	293,514	343,198	-
Sale of general capital assets	-	-	-	-
Total other financing sources (uses)	<u>(1,212,089)</u>	<u>3,363,514</u>	<u>3,928,198</u>	<u>(169,237)</u>
Net change in fund balances	<u>(2,224,193)</u>	<u>2,672,253</u>	<u>3,418,634</u>	<u>91,276</u>
Fund balances, beginning	<u>6,916,806</u>	<u>1,505,822</u>	<u>701,737</u>	<u>1,274,635</u>
Fund balances, ending	<u>\$ 4,692,613</u>	<u>\$ 4,178,075</u>	<u>\$ 4,120,371</u>	<u>\$ 1,365,911</u>

(Continued)

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
(Continued)
Year Ended December 31, 2022

	Solid Waste	Capital Improvement	ARPA	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ 1,188,213	\$ 13,548,673
Intergovernmental	-	931,853	-	520,770	1,697,890
Licenses and permits	-	-	-	-	155,187
Charges for services	570,375	-	-	14,232	4,404,293
Fines and fees	-	-	-	-	732,038
Special assessments	-	-	-	-	615,727
Interest	583	3,302	-	12,732	113,318
Miscellaneous	1,544	64,360	-	57,191	291,501
Total revenues	<u>572,502</u>	<u>999,515</u>	<u>-</u>	<u>1,793,138</u>	<u>21,558,627</u>
Expenditures:					
Current:					
General government	595,335	47,310	-	688,008	3,506,964
Public safety	-	-	-	-	4,274,018
Public works	-	-	-	101,503	2,460,326
Culture and recreation	-	-	-	4,593	2,701,421
Capital outlay	-	2,023,529	-	776,721	7,340,128
Debt service:					
Principal	-	525,000	-	39,255	4,029,422
Interest	-	25,438	-	3,362	527,760
Issuance costs	-	-	-	-	135,903
Total expenditures	<u>595,335</u>	<u>2,621,277</u>	<u>-</u>	<u>1,613,442</u>	<u>24,975,942</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(22,833)</u>	<u>(1,621,762)</u>	<u>-</u>	<u>179,696</u>	<u>(3,417,315)</u>
Other financing sources (uses):					
Transfers in	85,000	1,401,326	-	-	1,591,326
Transfers out	-	-	-	(105,000)	(1,591,326)
General obligation bonds issued	-	-	-	-	6,655,000
Premium on general obligation bonds issued	-	-	-	-	636,712
Sale of general capital assets	-	-	-	21,890	21,890
Total other financing sources (uses)	<u>85,000</u>	<u>1,401,326</u>	<u>-</u>	<u>(83,110)</u>	<u>7,313,602</u>
Net change in fund balances	62,167	(220,436)	-	96,586	3,896,287
Fund balances, beginning	4,594	282,009	-	1,339,575	12,025,178
Fund balances, ending	<u>\$ 66,761</u>	<u>\$ 61,573</u>	<u>\$ -</u>	<u>\$ 1,436,161</u>	<u>\$ 15,921,465</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES WITH THE
STATEMENT OF ACTIVITIES
Year Ended December 31, 2022

Total net change in fund balances - governmental funds		\$ 3,896,287
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	\$ 7,424,647	
Depreciation expense	(2,798,324)	4,626,323
The net effect of various miscellaneous transactions involving capital assets (e.g., sales and donations) is to decrease net position.		(4,169)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(647,966)
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.		(7,291,712)
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.		160,105
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	55,198	
OPEB	186,306	
Pension	(371,333)	(129,829)
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	3,880,000	
Notes payable - financed purchases	144,255	
Loan principal	5,137	4,029,392
Change in net position of governmental activities		\$ 4,638,431

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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 9,919,449	\$ 10,101,279	\$ 181,830
Intergovernmental	840,000	245,267	(594,733)
Licenses and permits	154,000	155,187	1,187
Charges for services	1,266,450	1,245,704	(20,746)
Fines and fees	943,500	732,038	(211,462)
Interest	-	68,370	68,370
Miscellaneous	94,360	168,406	74,046
Total revenues	<u>13,217,759</u>	<u>12,716,251</u>	<u>(501,508)</u>
Expenditures:			
General government:			
Personal service	1,399,010	1,458,364	(59,354)
Contractual	744,350	615,775	128,575
Commodities	57,600	42,445	15,155
Capital outlay	53,000	-	53,000
Total general government	<u>2,253,960</u>	<u>2,116,584</u>	<u>137,376</u>
Public safety:			
Personal service	3,787,550	3,773,892	13,658
Contractual	400,500	349,104	51,396
Commodities	151,000	151,022	(22)
Capital outlay	13,700	51,066	(37,366)
Total public safety	<u>4,352,750</u>	<u>4,325,084</u>	<u>27,666</u>
Public works:			
Personal service	1,119,800	1,106,328	13,472
Contractual	1,141,522	961,383	180,139
Commodities	232,700	245,414	(12,714)
Capital outlay	16,000	1,395	14,605
Total public works	<u>2,510,022</u>	<u>2,314,520</u>	<u>195,502</u>
Culture and recreation:			
Personal service	1,809,900	1,601,906	207,994
Contractual	839,250	912,966	(73,716)
Commodities	155,850	181,956	(26,106)
Total culture and recreation	<u>2,805,000</u>	<u>2,696,828</u>	<u>108,172</u>
Debt service	432,538	439,003	(6,465)
Contingency	9,971,000	-	9,971,000
Total expenditures	<u>22,325,270</u>	<u>11,892,019</u>	<u>10,433,251</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (9,107,511)</u>	<u>\$ 824,232</u>	<u>\$ 9,931,743</u>

(Continued)

CITY OF MISSION, KANSAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 GENERAL FUND

(Continued)

Year Ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Other financing sources (uses):			
Transfers in	\$ 751,782	\$ -	\$ (751,782)
Transfers out	-	(1,212,089)	(1,212,089)
Total other financing sources (uses)	<u>751,782</u>	<u>(1,212,089)</u>	<u>(1,963,871)</u>
Net change in fund balance	(8,355,729)	(387,857)	7,967,872
Fund balance, beginning of year	<u>8,355,729</u>	<u>4,977,747</u>	<u>(3,377,982)</u>
Fund balance, end of year	<u>\$ -</u>	<u>4,589,890</u>	<u>\$ 4,589,890</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>102,723</u>	
Fund balance on the basis of GAAP		<u>\$ 4,692,613</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, 2022

	Original Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	\$ 2,605,000	\$ 2,573,982	\$ (31,018)
Special assessments	18,035	615,727	597,692
Interest	1,000	10,852	9,852
Total revenues	2,624,035	3,200,561	576,526
Expenditures:			
Public works	200,000	45,698	154,302
Capital outlay	-	449,287	(449,287)
Contingency	900,000	-	900,000
Debt service	2,520,375	2,520,374	1
Total expenditures	3,620,375	3,015,359	605,016
Excess (deficiency) of revenues over (under) expenditures	(996,340)	185,202	1,181,542
Other financing sources (uses):			
Transfers in	88,000	105,000	17,000
Transfers out	(283,075)	(274,237)	8,838
Total other financing sources (uses)	(195,075)	(169,237)	25,838
Net change in fund balance	(1,191,415)	15,965	1,207,380
Fund balance, beginning	1,202,423	1,274,635	72,212
Fund balance, ending	<u>\$ 11,008</u>	1,290,600	<u>\$ 1,279,592</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>75,311</u>	
Fund balance on the basis of GAAP		<u>\$ 1,365,911</u>	

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
SOLID WASTE FUND
Year Ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	\$ 573,000	\$ 570,375	\$ (2,625)
Interest	-	583	583
Miscellaneous	1,000	1,544	544
Total revenues	<u>574,000</u>	<u>572,502</u>	<u>(1,498)</u>
Expenditures:			
General government	<u>643,000</u>	<u>595,335</u>	<u>47,665</u>
Excess (deficiency) of revenues over (under) expenditures	(69,000)	(22,833)	46,167
Other financing sources:			
Transfers in	<u>85,000</u>	<u>85,000</u>	<u>-</u>
Net change in fund balance	16,000	62,167	46,167
Fund balance, beginning	<u>(16,295)</u>	<u>4,594</u>	<u>20,889</u>
Fund balance, ending	<u>\$ (295)</u>	<u>\$ 66,761</u>	<u>\$ 67,056</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2022

	<u>Total Custodial Funds</u>
Assets:	
Cash and investments	<u>\$ 11,613</u>
Net position:	
Restricted for individuals, organizations, and other governments	<u>\$ 11,613</u>

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
Year Ended December 31, 2022

	Total Custodial Funds
Additions:	
Reinstatement fees	\$ 14,737
Judicial surcharge	3,586
Total additions	18,323
Deductions:	
Alcohol and drug program	150
Reinstatement fee remittance	15,614
Judicial surcharge remittance	3,806
Total deductions	19,570
Net change in fiduciary net position	(1,247)
Net position, beginning	12,860
Net position, ending	\$ 11,613

See accompanying notes to basic financial statements.

CITY OF MISSION, KANSAS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2022

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'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 levied 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. Voters renewed the sales tax in September 2022 for 10 years with a new sunset in 2033.

The *Street Sales Tax Fund* is a capital project funds used to account for revenues from the 3/8 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. Voters renewed the sales tax in September 2021 for 10 years with a new sunset in 2032.

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.

The *ARPA Fund* is a special revenue fund used to account 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.

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, 2022, an allowance for uncollectible receivables of approximately \$ 448,300 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

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

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 2023.

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 assets 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 assets 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 several 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 the governmental funds report unavailable revenues from 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, 2022, 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:

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

	Major Governmental Funds			
	General	Parks and Recreation Sales Tax	Street Sales Tax	Stormwater
Fund balances:				
Restricted for:				
Alcohol awareness programs	\$ -	-	\$ -	\$ -
Capital improvements	-	3,300,821	3,854,988	-
Convention and tourism	-	-	-	-
Culture and recreation	-	-	-	-
Donations	-	-	-	-
Education	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Committed for:				
ADA compliance	230,315	-	-	-
Culture and recreation	-	877,254	-	-
Development projects	-	-	-	-
Equipment reserve and replacement	-	-	-	-
Farm and flower market	-	-	-	-
Public works	-	-	265,383	1,365,911
Solid waste	-	-	-	-
Assigned for:				
Capital improvements	200,000	-	-	-
Comprehensive plan update	5,646	-	-	-
Financial software and computer upgrades	100,000	-	-	-
ADA plan	21,000	-	-	-
Streetligh Install. 61st & Nall	10,683	-	-	-
PCC feasibility study	9,530	-	-	-
Access control/security camera upgrade	63,481	-	-	-
Felling FT-61 trailer	13,865	-	-	-
Unassigned	4,038,093	-	-	-
Total fund balances	<u>\$ 4,692,613</u>	<u>\$ 4,178,075</u>	<u>\$ 4,120,371</u>	<u>\$ 1,365,911</u>

	Major Governmental Funds			
	Solid Waste	Capital Improvement	Other Governmental Funds	Total Governmental Funds
Fund balances:				
Restricted for:				
Alcohol awareness programs	\$ -	\$ -	\$ 177,525	\$ 177,525
Capital improvements	-	61,573	-	7,217,382
Convention and tourism	-	-	6,788	6,788
Culture and recreation	-	-	240,493	240,493
Donations	-	-	62,296	62,296
Education	-	-	18,349	18,349
Public safety	-	-	26,693	26,693
Public works	-	-	222,417	222,417
Committed for:				
ADA compliance	-	-	-	230,315
Culture and recreation	-	-	-	877,254
Development projects	-	-	410,703	410,703
Equipment reserve and replacement	-	-	264,574	264,574
Farm and flower market	-	-	4,915	4,915
Public works	-	-	21,040	1,652,334
Solid waste	66,761	-	-	66,761
Assigned for:				
Capital improvements	-	-	-	200,000
Comprehensive plan update	-	-	-	5,646
Financial software and computer upgrades	-	-	-	100,000
ADA plan	-	-	-	21,000
Streetligh Install. 61st & Nall	-	-	-	10,683
PCC feasibility study	-	-	-	9,530
Access control/security camera upgrade	-	-	-	63,481
Felling FT-61 trailer	-	-	-	13,865
Unassigned	-	-	(19,632)	4,018,461
Total fund balances	<u>\$ 66,761</u>	<u>\$ 61,573</u>	<u>\$ 1,436,161</u>	<u>\$ 15,921,465</u>

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.

Adoption of New Accounting Standard

During the year, the City adopted the following accounting standard:

GASB Statement No. 87, *Leases* – This statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were 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. This Statement resulted in the reclassification of certain capital leases as financed purchases.

Pending Governmental Accounting Standards Board Statements

At December 31, 2022, 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. 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

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

implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for periods beginning after June 15, 2022.

GASB Statement No. 99, *Omnibus 2022*, has objectives that are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance by the City. The requirements related to leases, PPPs, and SBITAs are effective for periods beginning after June 30, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will become effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 100, *Accounting Changes and Error Corrections*, has an objective to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, *Compensated Absences*, has an objective to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for fiscal years beginning after December 15, 2023.

2 - Stewardship, Compliance and Accountability

Budgetary Information

The City is required by State statute to legally adopt annual operating budgets for all funds unless exempted by a specific statute. The City has legally adopted annual budgets for the General Fund, the Stormwater Fund, the Solid Waste Fund, the Parks and Recreation Sales Tax Fund, the Street Sales Tax Fund, the Capital Improvement Fund, the Special Alcohol Fund, Special Parks and Recreation Fund, Special Highway Fund, Mission Convention and Visitors Bureau Fund, Rock Creek Drainage District #1 Fund, Rock Creek Drainage District #2 Fund, certain TIF funds, Cornerstone Commons CID Fund, and the Equipment Reserve and Replacement Fund. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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 20th. The City held a revenue neutral rate hearing for the 2022 budget 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 2022, budget amendments were adopted for the Street Sales Tax Fund and the TIF 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.

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 ARPA Fund, Special Law Enforcement Fund, School District Sales Tax Fund, Donations and Gifts Fund, Silvercrest TIF Fund, Transportation Utility Fund, Rock Creek TIF District #3 Fund, Rock Creek TIF District #4 Fund, Mission Farm and Flower Market Fund, Opioid Settlement Fund, Family Adoption Fund, Mission Bowl TIF Fund, Rock Creek TIF District #2 Fund, and the fiduciary funds.

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 Family Adoption Fund had a deficit fund balance of \$ 19,632 at December 31, 2022 that will be recovered from future donations.

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

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

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.

Investments

On December 31, 2022, the City had the following investment and related maturity:

Investment Type	Fair Value	Rating	<u>Maturity (in Years)</u>
			Less than One
Kansas Municipal Investment Pool	<u>\$ 14,486,210</u>	Not rated	<u>\$ 14,486,210</u>

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, 2022. 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.

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

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.

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, 2022, 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, 2022, 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

In April 2007, the City signed promissory notes to finance both a borrower's acquisition of a building and other improvements 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, 2022, the City received \$ 48,006 in principal payments towards the loans. As of December 31, 2022, the City had outstanding notes receivable of \$ 300,677.

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

5 - Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 9,338,256	\$ -	\$ -	\$ 9,338,256
Construction in progress	1,725,986	6,560,008	3,652,458	4,633,536
Total capital assets not being depreciated	11,064,242	6,560,008	3,652,458	13,971,792
Capital assets being depreciated:				
Buildings	13,055,744	-	-	13,055,744
Improvements	149,997	3,306,396	-	3,456,393
Infrastructure	64,905,932	410,113	-	65,316,045
Machinery and equipment	7,285,422	800,588	136,147	7,949,863
Total capital assets being depreciated	85,397,095	4,517,097	136,147	89,778,045
Less accumulated depreciation for:				
Buildings	5,229,014	284,112	-	5,513,126
Improvements	111,777	223,110	-	334,887
Infrastructure	17,272,410	1,641,032	-	18,913,442
Machinery and equipment	5,253,956	650,070	131,979	5,772,047
Total accumulated depreciation	27,867,157	2,798,324	131,979	30,533,502
Governmental activities capital assets, net	<u>\$ 68,594,180</u>	<u>\$ 8,278,781</u>	<u>\$ 3,656,626</u>	<u>\$ 73,216,335</u>

Depreciation expense was charged to functions/programs of the City for the year ended December 31, 2022 as follows:

Governmental activities:	
General government	\$ 307,192
Public safety	230,772
Public works	1,802,499
Culture and recreation	457,861
Total depreciation expense	<u>\$ 2,798,324</u>

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

6 - Long-Term Debt

General Obligation Bonds

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

General obligation bonds payable at December 31, 2022 was comprised of the following issues:

	Interest Rates	Original Issue	Final Maturity Date	Principal Payments During 2022	Outstanding December 31, 2022
General obligation bonds:					
Series 2012A - Capital Improvement	1.65% - 2.00%	\$ 4,360,000	09/01/22	\$ 465,000	\$ -
Series 2013A - Capital Improvement	2.50% - 3.00%	680,000	09/01/23	75,000	75,000
Series 2013B - Capital Improvement	3.00%	4,510,000	09/01/23	500,000	515,000
Series 2013C - Capital Improvement	2.00% - 2.50%	4,480,000	09/01/23	525,000	545,000
Series 2014A - Refunding	2.00% - 3.00%	9,795,000	09/01/29	925,000	4,065,000
Series 2019A - Capital Improvement	4.00% - 5.00%	3,470,000	09/01/29	55,000	3,325,000
Series 2020A - Refunding	1.50% - 2.00%	6,020,000	09/01/29	1,145,000	3,770,000
Series 2021A - Capital Improvement	2.00% - 3.00%	3,205,000	09/01/36	190,000	3,015,000
Series 2022A - Capital Improvement	4.00% - 5.00%	6,655,000	04/01/33	-	6,655,000
				<u>\$ 3,880,000</u>	<u>\$ 21,965,000</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
- Series 2022A: Callable April 1, 2030 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 2013A - Capital Improvement	\$ 75,000	\$ 75,000
Series 2013B - Capital Improvement	515,000	515,000
Series 2013C - Capital Improvement	545,000	545,000
Series 2014A - Refunding	395,000	975,000
Series 2019A - Capital Improvement	410,000	545,000
Series 2020A - Refunding	275,000	1,055,000
Series 2021A - Capital Improvement	185,000	245,000
Series 2022A - Capital Improvement	455,000	820,000

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
2023	\$ 3,115,000	\$ 682,916
2024	2,490,000	650,963
2025	2,660,000	565,088
2026	2,320,000	475,775
2027	2,395,000	391,575
2028-2032	7,215,000	853,700
2033-2037	1,770,000	64,400
Total	<u>\$ 21,965,000</u>	<u>\$ 3,684,417</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, 2022, 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, 2022 are as follows:

Year Ending December 31,	Principal	Interest
2023	\$ 5,303	\$ 1,138
2024	5,441	1,013
2025	5,584	884
2026	5,730	752
2027	5,880	617
2028-2032	21,849	1,039
Total	<u>\$ 49,787</u>	<u>\$ 5,443</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, 2022 was as follows:

	Balance December 31, 2021	Additions	Reductions	Balance December 31, 2022	Current Portion
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 19,190,000	\$ 6,655,000	\$ 3,880,000	\$ 21,965,000	\$ 3,115,000
Plus bond premium	1,092,300	636,712	160,549	1,568,463	222,668
Less bond discount	(813)	-	(813)	-	-
Net total bonds payable	20,281,487	7,291,712	4,039,736	23,533,463	3,337,668
Notes payable - financed purchases - direct borrowing	400,050	-	144,255	255,795	150,454
KDHE loan payable - direct borrowing	54,924	-	5,137	49,787	5,303
Compensated absences	558,568	492,235	547,433	503,370	473,609
Total OPEB liability	969,351	87,706	180,054	877,003	-
Net pension liability	4,723,379	2,812,310	-	7,535,689	-
Governmental activities long-term liabilities	<u>\$ 26,987,759</u>	<u>\$ 10,683,963</u>	<u>\$ 4,916,615</u>	<u>\$ 32,755,107</u>	<u>\$ 3,967,034</u>

For the governmental activities, compensated absences, the total OPEB 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, 2022, 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, 2022

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	\$ 7,775,168	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>\$ 7,853,168</u>		

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

7 - Notes Payable – Financed Purchases

The City acquired equipment for governmental activities under financed purchase agreements. In the year that the assets are acquired, the City records the present value of future payments as a capital outlay expenditure and as an offsetting other-financing source in the governmental fund financial statements.

In the purchase agreement for police vehicles, the police vehicles are the pledged collateral. In the event of default, the agreement provides that the lender 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 lender may also impose an interest rate of up to 12% per annum on all outstanding payments, take whatever action is available under the law to collect the debt due or to become due, and collect any legal fees, or otherwise, necessary to carry out this action.

In the purchase agreement for exercise equipment, the exercise equipment is the pledged collateral. In the event of default, the agreement provides that the lender 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 lender 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 financed purchases are as follows:

Assets:	
Police vehicles	\$ 347,350
Exercise equipment	155,314
	502,664
Total assets	502,664
Less accumulated depreciation	(251,732)
	(251,732)
Net book value	\$ 250,932
	250,932

Future minimum payments for financed purchases as of December 31, 2022 are as follows:

Year Ending December 31,	Principal	Interest
2023	\$ 150,454	\$ 4,930
2024	105,341	1,460
	105,341	1,460
Total	\$ 255,795	\$ 6,390
	255,795	6,390

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, 2022 totaled \$ 57,854.

Employees Covered by Benefit Terms. As of the actuarial valuation date of December 31, 2022, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefit payments	6
Active plan members fully eligible	5
Active employees not yet fully eligible	59
	70
	70

Total OPEB Liability

The City's total OPEB liability of \$ 852,007 was measured as of December 31, 2022 and was determined by an actuarial valuation performed as of December 31, 2022.

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

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2022 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	4.31 percent
Discount rate for OPEB expense	2.25 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	Range based on service at retirement between 20 percent and 70 percent
Healthcare cost trend rates	
Current rate	6.00 percent
Ultimate rate	4.70 percent
Year ultimate rate is reached	2045
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, 2022.

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. Per capita claims costs and administrative expenses were updated to reflect the 2023 fully insured premiums.
3. Healthcare cost and administrative expense trend rates were updated to reflect current expectations.
4. Plan selection rates increased for the Select plan and decreased for the Spira plan.
5. Participation rates are now graded based on service at retirement rather than a flat 70%.

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

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2021	\$ 937,093
Changes for the year:	
Service cost	54,047
Interest	21,653
Differences between expected and actual experience	98,541
Changes in assumptions or other inputs	(201,473)
Benefit payments	(57,854)
Net changes	(85,086)
Balance at December 31, 2022	\$ 852,007

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 (3.31%)	Discount Rate (4.31%)	1% Increase (5.31%)
Total OPEB liability	\$ 933,208	\$ 852,007	\$ 780,732

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	\$ 773,461	\$ 852,007	\$ 943,339

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, 2022, the City recognized OPEB expense of \$ (120,651).

At December 31, 2022, 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	\$ 136,887	\$ (155,053)
Changes in assumptions or other inputs	23,685	(321,742)
	\$ 160,572	\$ (476,795)

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

Year Ended December 31,			
2023	\$	(196,351)	
2024		(77,533)	
2025		(21,099)	
2026		(20,423)	
2027		(817)	
	\$	(316,223)	

Disability Benefits and Life Insurance

Plan Description, Benefits Provided and Contributions. The City participates in a single-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, 2022 totaled \$ 0.

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

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

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

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

Employees Covered by Benefit Terms. As of the valuation date of December 31, 2021, the following employees were covered by the benefit terms.

Active plan members

44

Total OPEB Liability

The City's total OPEB liability of \$ 24,996 was measured as of June 30, 2022 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	3.54 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 percent 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, 2021 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 Disability Rates, Estimated Offsets, Waiver Mortality Rates, and Claim Cost Assumption have been updated based on recent experience.

The overall impact of the new assumptions is a decrease 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, 2021	\$ 32,258
Changes for the year:	
Service cost	11,070
Interest	936
Effect of economic/demographic gains or losses	(11,627)
Effect of assumptions changes or inputs	(7,641)
Net changes	(7,262)
Balance at December 31, 2022	\$ 24,996

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 (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	\$ 25,820	\$ 24,996	\$ 24,084

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	\$ 24,996	\$ 24,996	\$ 24,996

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, 2022, the City recognized OPEB expense of \$ 5,783. At December 31, 2022, 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	\$ -	\$ (37,386)
Changes of assumptions	1,065	(7,345)
City contributions subsequent to measurement date	13,584	-
	\$ 14,649	\$ (44,731)

The \$ 13,584 reported as deferred outflows of resources related to OPEB resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,		
2023	\$	(6,223)
2024		(6,223)
2025		(6,223)
2026		(6,199)
2027		(5,837)
Thereafter		(12,961)
	\$	(43,666)

Aggregate Other Postemployment Healthcare Benefit Information

	Balances at December 31, 2022		
	Health Insurance	Disability Benefits and Life Insurance	Total
Total OPEB liability	\$ 852,007	\$ 24,996	\$ 877,003
Total deferred outflows of resources	160,572	14,649	175,221
Total deferred inflows of resources	(476,795)	(44,731)	(521,526)
Total OPEB expense	(120,651)	5,783	(114,868)

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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.

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, 2022.

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 8.90% for KPERS and 22.99% for KP&F for the year ended December 31, 2022. Contributions to the Pension Plan from the City were \$ 245,058 for KPERS and \$ 483,013 for KP&F for the year ended December 31, 2022.

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

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

At December 31, 2022, the City reported a liability of \$ 7,535,689 (\$ 2,714,178 for KPERS and \$ 4,821,511 for KP&F) for its proportionate share of the KPERS collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2022, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022.

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, 2022.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2022, the City's proportion for KPERS was 0.136525%, which was an increase of 0.004738% from its proportion measured as of June 30, 2021. At June 30, 2022, the City's proportion for KP&F was 0.334309%, which was an increase of .005044% from its proportion measured as of June 30, 2021.

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

For the year ended December 31, 2022, the City recognized pension expense of \$ 1,099,457 (\$ 392,936 for KPERS and \$ 706,521 for KP&F). At December 31, 2022, 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	\$ 102,661	\$ 4,865
Net difference between projected and actual earnings on pension plan investments	229,755	-
Changes of assumptions	433,846	-
Changes in proportionate share	189,174	64,893
City contributions subsequent to measurement date	121,498	-
Total KPERS	1,076,934	69,758
KP&F		
Differences between expected and actual experience	204,605	-
Net difference between projected and actual earnings on pension plan investments	330,906	-
Changes of assumptions	619,595	-
Changes in proportionate share	62,872	169,528
City contributions subsequent to measurement date	245,047	-
Total KP&F	1,463,025	169,528
Total	\$ 2,539,959	\$ 239,286

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

The \$ 121,498 and \$ 245,047 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,		
KPERS		
2023		\$ 252,489
2024		259,980
2025		106,060
2026		255,931
2027		11,218
Total KPERS		885,678
KP&F		
2023		310,454
2024		255,680
2025		109,867
2026		357,341
2027		15,108
Total KP&F		1,048,450
		\$ 1,934,128

Actuarial Assumptions

The total pension liability for KPERS in the December 31, 2021 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	7.00 percent
Payroll growth assumption	3.00 percent

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

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, 2021 valuation were based on the results of an actuarial experience study, which covered the three-year period ending 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, 2022 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 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the KPERS Board of Trustees for this group may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
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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 7.00%, 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
City's KPERS proportionate share of the collective net pension liability	\$ 3,899,004	\$ 2,714,178	\$ 1,727,045
City's KP&F proportionate share of the collective net pension liability	6,613,408	4,821,511	3,330,549
	\$ 10,512,412	\$ 7,535,689	\$ 5,057,594

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 2022 were \$ 46,120 and \$ 26,477, respectively.

11 - Special Assessments

In January 2015, the City passed Ordinance Number 1419 establishing the Gateway Special Benefit District and levying special assessments on certain property to pay the costs of internal improvements and providing for the collection of such special assessments in 20 annual installments. Special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the Stormwater Fund with a corresponding amount recorded as deferred inflows. Special assessments receivable at December 31, 2022, in the fund financial statements totaled \$ 7,794,016.

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

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, 2022 were as follows:

Transfers out	Transfers in			Total
	Stormwater	Solid Waste	Capital Improvement	
General	\$ -	\$ 85,000	\$ 1,127,089	\$ 1,212,089
Stormwater	-	-	274,237	274,237
Nonmajor governmental	105,000	-	-	105,000
	<u>\$ 105,000</u>	<u>\$ 85,000</u>	<u>\$ 1,401,326</u>	<u>\$ 1,591,326</u>

The City uses interfund transfers to share costs between funds.

14 - Amounts Due to and from Other Funds

As of December 31, 2022, the City had \$ 190,939, \$ 11,986, and \$ 618 due from Capital Improvement Fund, the Family Adoption Fund, and the Mission Farm and Flower Market Fund, respectively, 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 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.

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

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) authorizes the use of TIF by cities and counties to aid in the financing of private development projects that will provide substantial public benefit such as job creation/retention, elimination of blight, or needed public improvements. City Council Policy 106 provides further guidance on the use of TIF by the City 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 annual comprehensive financial report. For the fiscal year ending December 31, 2022, the City applied incremental revenues to TIF projects as follows:

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
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Project Name: Gateway (Rock Creek TIF District #1)
Project Description: 650,000 sq. ft. mix-used redevelopment of the former Mission Mall site. Project to include 373 apartment unit, 202 room hotel, 5-story office building, food hall, movie-entertainment complex, and general retail.
Total Project Costs: \$268,000,000
Total TIF Eligible Costs: \$64,000,000
TIF Base Year Established: 2006 – Ordinance 1190, Ordinance 1195; 2019 – Ordinance 1508
TIF Project Plan Adopted: 2017 – Ordinance 1468; 2022 – Ordinance 1577
Approved TIF: 100% ad valorem property tax increment, 55% of the City’s 1% general sales tax increment, and 90% of the City’s 9% transient guest sales tax increment.
Reimbursement Method: Issuance of Special Obligation Bonds to be repaid from property and sales tax increment for a period of 20 years.
2022 Total TIF Abatement: \$0
TIF Abatement to Date: \$0
Project Commitments: Mixed-use project in the City’s downtown with public amenities.
Additional Comments: Though started, this project has not been completed due to developer’s inability to secure financing. A new development agreement was approved in January of 2023.

Project Name: Rock Creek TIF District #2
Project Description: Redevelopment of the area around the Rock Creek storm channel.
Total Project Costs: \$0
Total TIF Eligible Costs: \$0
TIF Base Year Established: 2006 – Ordinance 1190, Ordinance 1195; 2019 – Ordinance 1508
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.
2022 Total TIF Abatement: \$8,195
TIF Abatement to Date: \$8,195
Project Commitments: No project plan has been developed at this time.
Additional Comments: 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.

Project Name: Capitol Federal Savings Bank (Rock Creek TIF District #2A)
Project Description: Construction of a new 3,700 sq. ft. commercial building in the City’s downtown.
Total Project Costs: \$3,765,000
Total TIF Eligible Costs: \$530,000
TIF Base Year Established: 2006 – Ordinance 1190, Ordinance 1195; 2010 – Ordinance 1299; 2019 – Ordinance 1508
TIF Project Plan Adopted: 2010 – Ordinance 1299

CITY OF MISSION, KANSAS
 NOTES TO BASIC FINANCIAL STATEMENTS
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Approved TIF: 50% ad valorem property tax increment
Reimbursement Method: The developer is to be reimbursed as increment is generated annually for up to 20 years or until eligible costs are paid.
2022 Total Abatement: \$20,028
TIF Abatement to Date: \$71,098
Project Commitments: 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.
Additional Comments: 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.

Project Name: Mission Bowl Rock Creek TIF District #3A
Project Description: Redevelopment of the former Mission Bowl bowling alley site into a 176-unit multi-family development, which includes eight live-work units offering renters an opportunity to operate a small office or retail space in the same-unit where they live.
Total Project Costs: \$30,000,000
Total TIF Eligible Costs: \$5,500,000
TIF Base Year Established: 2006 – Ordinance 1190, Ordinance 1195; 2019 – Ordinance 1508; 2020 – Ordinance 1527
TIF Project Plan Adopted: 2020 – Ordinance 1527
Approved TIF: 90% of the ad valorem property tax years 1-5; 85% of the ad valorem property tax years 6-10; 80% of the ad valorem property tax years 11-15; and 75% of the ad valorem property tax years 16-20.
Reimbursement Method: The developer is to be reimbursed as increment is generated annually for up to 20 years or until eligible costs are paid.
2022 Total Abatement: \$32,881
TIF Abatement to Date: \$32,881
Project Commitments: Developer is to build to LEED Silver, or better, certification and maintain rent for 20% of the units at 60% AMI.
Additional Comments: Rock Creek TIF District #3 was originally 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.

 Rock Creek TIF District #3 was subdivided again in 2020 to create Rock Creek TIF District #3A and #3B.

Project Name: Rock Creek TIF District #3B
Project Description: Redevelopment of the area around the Rock Creek storm channel.
Total Project Costs: \$0
Total TIF Eligible Costs: \$0

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 NOTES TO BASIC FINANCIAL STATEMENTS
 (Continued)

TIF Base Year Established: 2006 – Ordinance 1190, Ordinance 1195; 2019 – Ordinance 1508; 2020 – Ordinance 1527

TIF Project Plan Adopted: 2020 – Ordinance 1527

Approved TIF: No project plan has been developed at this time.

Reimbursement Method: No project plan has been developed at this time.

2022 Total Abatement: \$50,756

TIF Abatement to Date: \$159,770

Project Commitments: No project plan has been developed at this time.

Additional Comments: Rock Creek TIF District #3 was originally 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.

Rock Creek TIF District #3 was subdivided again in 2020 to create Rock Creek TIF District #3A and #3B.

Project Name: Rock Creek TIF District #4

Project Description: Redevelopment of the area around the Rock Creek storm channel.

Total Project Costs: \$0

Total TIF Eligible Costs: \$0

TIF Base Year Established: 2006 – Ordinance 1190, Ordinance 1195; 2019 – Ordinance 1508

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.

2022 Total Abatement: \$42,129

TIF Abatement to Date: \$90,180

Project Commitments: No project plan has been developed at this time.

Additional Comments: 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.

Project Name: Mission Crossing TIF District

Project Description: 116,000 sq ft. mixed-use development project consisting of two, stand-alone restaurants, small strip shopping center, and a three-story apartment complex for independent senior living.

Total Project Costs: \$24,000,000

Total TIF Eligible Costs: \$14,600,000

TIF Base Year Established: 2010 – Ordinance 1316

TIF Project Plan Adopted: 2010 – Ordinance 1324

Approved TIF: 100% of the ad valorem property tax increment and 100% of the City’s 1% general sales tax increment.

Reimbursement Method: The developer is to be reimbursed as increment is generated annually for up to 20 years.

2022 Total Abatement: \$221,879

TIF Abatement to Date: \$2,262,136

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 NOTES TO BASIC FINANCIAL STATEMENTS
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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 and a \$ 100,000 donation for park improvements. 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.
2022 Total Abatement: \$5,958
TIF Abatement to Date: \$15,540
Project Commitments: Redevelopment of an unused 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.
2022 Total Abatement: \$350,286
TIF Abatement to Date: \$811,468
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 downtown improvements.

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, 2022, 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 \$ 7,775,168. Both have been issued for sales tax exemption on materials and labor.

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

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 \$ 50,053 in a 1% CID sales tax and Cornerstone Commons collected \$ 49,530 in a 1% CID sales tax in the year ending December 31, 2022. 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, 2022, the City’s recorded encumbrances in governmental funds were as follows:

General fund	\$ 102,723
Stormwater utility fund	75,311
Capital improvement fund	106,906
Parks & recreation sales tax fund	259,271
Equipment reserve and replacement fund	205,804
	\$ 750,015

17 - 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.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:					
Service cost	\$ 54,047	\$ 42,489	\$ 47,552	\$ 61,739	\$ 71,671
Interest cost	21,653	17,412	30,158	44,703	57,439
Difference between expected and actual experience	98,541	89,984	(109,521)	12,768	(610,943)
Changes in assumptions and other inputs	(201,473)	(53,663)	49,521	(372,880)	(58,177)
Benefit payments	<u>(57,854)</u>	<u>(37,490)</u>	<u>(33,546)</u>	<u>(36,663)</u>	<u>(42,597)</u>
Net change in total OPEB liability	(85,086)	58,732	(15,836)	(290,333)	(582,607)
Total OPEB liability, beginning	<u>937,093</u>	<u>878,361</u>	<u>894,197</u>	<u>1,184,530</u>	<u>1,767,137</u>
Total OPEB liability, ending	<u>\$ 852,007</u>	<u>\$ 937,093</u>	<u>\$ 878,361</u>	<u>\$ 894,197</u>	<u>\$1,184,530</u>
Covered employee payroll	\$4,908,925	\$4,551,124	\$5,068,014	\$4,319,077	\$3,602,521
City's total OPEB liability as a percentage of covered employee payroll	17.4%	20.6%	17.3%	20.7%	32.9%

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

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 Five Fiscal Years¹

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:					
Service cost	\$ 11,070	\$ 11,066	\$ 7,980	\$ 8,821	\$ 8,723
Interest on total OPEB liability	936	898	1,198	1,598	1,458
Effect of economic/demographic gains or losses	(11,627)	(9,272)	(7,128)	(16,954)	(9,371)
Effect of assumptions changes or inputs	<u>(7,641)</u>	<u>24</u>	<u>1,226</u>	<u>327</u>	<u>(352)</u>
Net change in total OPEB liability	(7,262)	2,716	3,276	(6,208)	458
Total OPEB liability, beginning	<u>32,258</u>	<u>29,542</u>	<u>26,266</u>	<u>32,474</u>	<u>32,016</u>
Total OPEB liability, ending	<u>\$ 24,996</u>	<u>\$ 32,258</u>	<u>\$ 29,542</u>	<u>\$ 26,266</u>	<u>\$ 32,474</u>
Covered employee payroll	\$2,555,314	\$2,307,798	\$2,323,164	\$1,821,013	\$2,095,328
City's total OPEB liability as a percentage of covered employee payroll	0.98%	1.40%	1.27%	1.44%	1.55%

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

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 Eight Fiscal Years¹

	2022		2021	
	Local	Police and Firemen	Local	Police and Firemen
City's proportion of the collective net pension liability	0.137%	0.334%	0.132%	0.329%
City's proportionate share of the net pension liability	\$ 2,714,178	\$ 4,821,511	\$ 1,581,386	\$ 3,141,993
City's covered payroll ²	\$ 2,706,883	\$ 2,031,817	\$ 2,520,427	\$ 1,844,517
City's proportionate share of the net pension liability as a percentage of its covered payroll	100.27%	237.30%	62.74%	170.34%
Plan fiduciary net position as a percentage of the total pension liability	70.51%	66.12%	81.14%	76.09%

	2020		2019		2018	
	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen
City's proportion of the collective net pension liability	0.136%	0.355%	0.112%	0.357%	0.121%	0.345%
City's proportionate share of the net pension liability	\$ 2,362,346	\$ 4,372,136	\$ 1,564,764	\$ 3,616,206	\$ 1,685,259	\$ 3,320,799
City's covered payroll ²	\$ 2,507,064	\$ 1,969,894	\$ 2,075,917	\$ 1,919,377	\$ 2,164,266	\$ 1,786,086
City's proportionate share of the net pension liability as a percentage of its covered payroll	94.23%	221.95%	75.38%	188.41%	77.87%	185.93%
Plan fiduciary net position as a percentage of the total pension liability	70.77%	66.81%	75.02%	71.22%	74.22%	71.53%

	2017		2016		2015	
	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen
City's proportion of the collective net pension liability	0.119%	0.360%	0.121%	0.357%	0.121%	0.354%
City's proportionate share of the net pension liability	\$ 1,725,733	\$ 3,377,855	\$ 1,870,018	\$ 3,319,196	\$ 1,588,416	\$ 2,569,469
City's covered payroll ²	\$ 2,113,273	\$ 1,799,123	\$ 2,048,888	\$ 1,796,206	\$ 2,047,740	\$ 1,613,584
City's proportionate share of the net pension liability as a percentage of its covered payroll	81.66%	187.75%	91.27%	184.79%	77.57%	159.24%
Plan fiduciary net position as a percentage of the total pension liability	72.15%	70.99%	68.55%	69.30%	71.98%	74.60%

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

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

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

	2022		2021	
	Local	Police and Firemen	Local	Police and Firemen
Contractually required contribution	\$ 245,058	\$ 483,013	\$ 247,362	\$ 426,499
Contributions in relation to the contractually required contribution	245,058	483,013	247,362	426,499
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,753,464	\$ 2,100,968	\$ 2,624,468	\$ 1,912,563
Contributions as a percentage of covered payroll	8.90%	22.99%	9.43%	22.30%

	2020		2019		2018	
	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen
Contractually required contribution	\$ 242,655	\$ 417,037	\$ 226,244	\$ 432,079	\$ 199,116	\$ 373,428
Contributions in relation to the contractually required contribution	242,655	417,037	226,244	432,079	199,116	373,428
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,482,442	\$ 1,901,842	\$ 2,309,138	\$ 1,954,501	\$ 2,155,668	\$ 1,876,016
Contributions as a percentage of covered payroll	9.77%	21.93%	9.80%	22.11%	9.24%	19.91%

	2017		2016		2015	
	Local	Police and Firemen	Local	Police and Firemen	Local	Police and Firemen
Contractually required contribution	\$ 175,703	\$ 326,539	\$ 194,456	\$ 362,921	\$ 194,783	\$ 351,871
Contributions in relation to the contractually required contribution	175,703	326,539	194,456	362,921	194,783	351,871
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,076,861	\$ 1,715,917	\$ 2,118,261	\$ 1,777,281	\$ 2,054,675	\$ 1,647,336
Contributions as a percentage of covered payroll	8.46%	19.03%	9.18%	20.42%	9.48%	21.36%

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

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SUPPLEMENTARY INFORMATION

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 GENERAL FUND
 December 31, 2022

	General	Municipal Court	Cafeteria Plan	Total
Assets:				
Cash and investments	\$ 3,669,426	\$ -	\$ 44,661	\$ 3,714,087
Restricted cash and investments	-	41,646	-	41,646
Receivables:				
Taxes	4,417,037	-	-	4,417,037
Due from other funds	203,543	-	-	203,543
Other	163,033	-	-	163,033
Land held for resale	100,000	-	-	100,000
Total assets	\$ 8,553,039	\$ 41,646	\$ 44,661	\$ 8,639,346
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ 202,101	\$ -	\$ -	\$ 202,101
Accrued liabilities	249,549	-	-	249,549
Payable from restricted assets:				
Municipal court bonds	-	41,646	-	41,646
Unearned revenue	182,412	-	-	182,412
Total liabilities	634,062	41,646	-	675,708
Deferred inflows of resources:				
Unavailable revenue - property taxes	3,271,025	-	-	3,271,025
Fund balances:				
Restricted	-	-	-	-
Committed	230,315	-	-	230,315
Assigned	424,205	-	-	424,205
Unassigned	3,993,432	-	44,661	4,038,093
Total fund balances	4,647,952	-	44,661	4,692,613
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,553,039	\$ 41,646	\$ 44,661	\$ 8,639,346

CITY OF MISSION, KANSAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 GENERAL FUND
 Year Ended December 31, 2022

	General	Municipal Court	Cafeteria Plan	Total
Revenues:				
Taxes	\$ 10,101,279	\$ -	\$ -	\$ 10,101,279
Intergovernmental	245,267	-	-	245,267
Licenses and permits	155,187	-	-	155,187
Charges for services	1,245,704	-	-	1,245,704
Fines and fees	732,038	-	-	732,038
Interest	68,370	-	-	68,370
Miscellaneous	110,843	-	57,563	168,406
Total revenues	<u>12,658,688</u>	<u>-</u>	<u>57,563</u>	<u>12,716,251</u>
Expenditures:				
Current:				
General government	2,121,563	-	54,748	2,176,311
Public safety	4,274,018	-	-	4,274,018
Public works	2,313,125	-	-	2,313,125
Culture and recreation	2,696,828	-	-	2,696,828
Capital outlay	1,829,070	-	-	1,829,070
Debt service:				
Principal	370,000	-	-	370,000
Interest and other charges	69,003	-	-	69,003
Total expenditures	<u>13,673,607</u>	<u>-</u>	<u>54,748</u>	<u>13,728,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,014,919)</u>	<u>-</u>	<u>2,815</u>	<u>(1,012,104)</u>
Other financing sources (uses):				
Transfers out	<u>(1,212,089)</u>	<u>-</u>	<u>-</u>	<u>(1,212,089)</u>
Total other financing sources (uses)	<u>(1,212,089)</u>	<u>-</u>	<u>-</u>	<u>(1,212,089)</u>
Net change in fund balances	(2,227,008)	-	2,815	(2,224,193)
Fund balances, beginning	<u>6,874,960</u>	<u>-</u>	<u>41,846</u>	<u>6,916,806</u>
Fund balances, ending	<u>\$ 4,647,952</u>	<u>\$ -</u>	<u>\$ 44,661</u>	<u>\$ 4,692,613</u>

CITY OF MISSION, KANSAS
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

1. **Special Alcohol Fund** – established to account for one-third of the Alcohol Tax Funds sent to the City quarterly from the State Treasurer’s office, pursuant to K.S.A. 79-41a01 et seq., 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 from 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 $\frac{1}{8}$ 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 that are received from hotels in the City of Mission pursuant to K.S.A. 12-1697 et seq.), and Charter Ordinance 29.
7. **Donations and Escrow Fund** – established to account for monies that may be received as donations or gifts from businesses, groups and individuals that are intended for a specific purpose; or monies received by the City to held for a specific purpose (i.e. a portion of insurance proceeds held after a fire until repairs are made)
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 incremental property tax and sales tax 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).

CITY OF MISSION, KANSAS
NONMAJOR GOVERNMENTAL FUNDS
(Continued)

11. **Silvercrest TIF Fund** – established to account for incremental 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).
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 incremental property tax generated from the development of 201-unit multi-family development project along Johnson Drive in the City’s downtown district.. 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. 12-1770 (Tax Increment Finance Statutes).
14. **Capitol Federal TIF Fund** – Established to account for incremental property tax generated from the development of commercial property along Johnson Drive in the City’s downtown district. 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).
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. The transportation utility charges were repealed by the City in 2016.
16. **Rock Creek TIF District #3** –established to account for 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 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. **Mission Farm and Flower Market Fund** – established to account for proceeds (including the Supplemental Nutrition Assistance Program) received from the Mission Farm and Flower Market.
19. **Opioid Settlement Fund** – established to account for opioid settlement monies distributed to the City by the State of Kansas to address the public health needs related to addiction.
20. **Family Adoption Fund** – established to account for monies received from individuals and businesses as donations to the City’s Holiday Family Adoption program.
21. **Mission Bowl TIF Fund** – established to account for incremental property tax generated from the development of a 168-unit multi-family development project along Martway Street near the City’s downtown district. 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)

CITY OF MISSION, KANSAS
NONMAJOR GOVERNMENTAL FUNDS
(Continued)

22. **Rock Creek TIF District #2 Fund** – established to account for 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.

CAPITAL PROJECTS FUND

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

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2022

	Special Revenue Funds			
	Special Alcohol	Special Parks and Recreation	Special Law Enforcement	Special Highway
Assets:				
Cash and investments	\$ 185,164	\$ 212,993	\$ 24,267	\$ 153,636
Receivables:				
Taxes	-	-	-	-
Other	-	27,500	-	68,781
Total assets	<u>\$ 185,164</u>	<u>\$ 240,493</u>	<u>\$ 24,267</u>	<u>\$ 222,417</u>
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ 7,639	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	<u>7,639</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Fund balances:				
Restricted	177,525	240,493	24,267	222,417
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>177,525</u>	<u>240,493</u>	<u>24,267</u>	<u>222,417</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 185,164</u>	<u>\$ 240,493</u>	<u>\$ 24,267</u>	<u>\$ 222,417</u>

(Continued)

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 December 31, 2022

	Special Revenue Funds						
	School District Sales Tax	Mission Convention and Visitors Bureau	Donations and Gifts	Rock Creek Drainage District #1	Rock Creek Drainage District #2	Mission Crossing TIF	Silvercrest TIF
Assets:							
Cash and investments	\$ 18,349	\$ 8,219	\$ 62,296	\$ 2,678	\$ 4,799	\$ 48,496	\$ 12,561
Receivables:							
Taxes	-	3,617	-	24,164	72,195	259,943	3,179
Other	-	-	-	-	-	-	-
Total assets	<u>\$ 18,349</u>	<u>\$ 11,836</u>	<u>\$ 62,296</u>	<u>\$ 26,842</u>	<u>\$ 76,994</u>	<u>\$ 308,439</u>	<u>\$ 15,740</u>
Liabilities, deferred inflows of resources, and fund balances:							
Liabilities:							
Accounts payable	\$ -	\$ 5,048	\$ -	\$ -	\$ -	\$ 1	\$ -
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>5,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	24,164	72,195	219,084	3,179
Fund balances:							
Restricted	18,349	6,788	62,296	-	-	-	-
Committed	-	-	-	2,678	4,799	89,354	12,561
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>18,349</u>	<u>6,788</u>	<u>62,296</u>	<u>2,678</u>	<u>4,799</u>	<u>89,354</u>	<u>12,561</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,349</u>	<u>\$ 11,836</u>	<u>\$ 62,296</u>	<u>\$ 26,842</u>	<u>\$ 76,994</u>	<u>\$ 308,439</u>	<u>\$ 15,740</u>

(Continued)

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 December 31, 2022

	Special Revenue Funds					
	Cornerstone Commons CID	Mission Trails TIF	Capitol Federal TIF	Transportation Utility	Rock Creek TIF District #3	Rock Creek TIF District #4
Assets:						
Cash and investments	\$ 11,794	\$ -	\$ 41,056	\$ 13,563	\$ 119,663	\$ 82,367
Receivables:						
Taxes	11,364	235,732	8,855	-	54,014	13,874
Other	-	-	-	-	-	-
Total assets	<u>\$ 23,158</u>	<u>\$ 235,732</u>	<u>\$ 49,911</u>	<u>\$ 13,563</u>	<u>\$ 173,677</u>	<u>\$ 96,241</u>
Liabilities, deferred inflows of resources, and fund balances:						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Unavailable revenue - property taxes	-	235,732	8,855	-	54,014	13,874
Fund balances:						
Restricted	-	-	-	-	-	-
Committed	23,158	-	41,056	13,563	119,663	82,367
Unassigned	-	-	-	-	-	-
Total fund balances	<u>23,158</u>	<u>-</u>	<u>41,056</u>	<u>13,563</u>	<u>119,663</u>	<u>82,367</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 23,158</u>	<u>\$ 235,732</u>	<u>\$ 49,911</u>	<u>\$ 13,563</u>	<u>\$ 173,677</u>	<u>\$ 96,241</u>

(Continued)

CITY OF MISSION, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 December 31, 2022

	Special Revenue Funds					Capital Projects	Total Nonmajor Governmental Funds
	Mission Farm and Flower Market	Opioid Settlement Fund	Family Adoption Fund	Mission Bowl TIF	Rock Creek TIF District #2	Equipment Reserve and Replacement	
Assets:							
Cash and investments	\$ 5,805	\$ 2,426	\$ -	\$ 32,882	\$ 9,662	\$ 264,574	\$ 1,317,250
Receivables:							
Taxes	-	-	-	-	23,967	-	710,904
Other	-	-	-	-	-	-	96,281
Total assets	\$ 5,805	\$ 2,426	\$ -	\$ 32,882	\$ 33,629	\$ 264,574	\$ 2,124,435
Liabilities, deferred inflows of resources, and fund balances:							
Liabilities:							
Accounts payable	\$ 272	\$ -	\$ 7,646	\$ -	\$ -	\$ -	\$ 20,606
Due to other funds	618	-	11,986	-	-	-	12,604
Total liabilities	890	-	19,632	-	-	-	33,210
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	23,967	-	655,064
Fund balances:							
Restricted	-	2,426	-	-	-	-	754,561
Committed	4,915	-	-	32,882	9,662	264,574	701,232
Unassigned	-	-	(19,632)	-	-	-	(19,632)
Total fund balances	4,915	2,426	(19,632)	32,882	9,662	264,574	1,436,161
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,805	\$ 2,426	\$ -	\$ 32,882	\$ 33,629	\$ 264,574	\$ 2,124,435

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2022

	Special Revenue Funds			
	Special Alcohol	Special Parks and Recreation	Special Law Enforcement	Special Highway
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	138,058	112,138	-	268,148
Charges for services	-	-	-	-
Interest	-	947	-	7,238
Miscellaneous	-	27,500	6,350	-
Total revenues	<u>138,058</u>	<u>140,585</u>	<u>6,350</u>	<u>275,386</u>
Expenditures:				
Current:				
General government	71,080	-	-	-
Public works	-	-	-	101,503
Culture and recreation	-	4,593	-	-
Capital outlay	-	18,080	-	600,212
Debt service:				
Principal	-	39,255	-	-
Interest	-	3,362	-	-
Total expenditures	<u>71,080</u>	<u>65,290</u>	<u>-</u>	<u>701,715</u>
Excess (deficiency) of revenues over (under) expenditures	<u>66,978</u>	<u>75,295</u>	<u>6,350</u>	<u>(426,329)</u>
Other financing sources (uses):				
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	66,978	75,295	6,350	(426,329)
Fund balances, beginning	<u>110,547</u>	<u>165,198</u>	<u>17,917</u>	<u>648,746</u>
Fund balances, ending	<u>\$ 177,525</u>	<u>\$ 240,493</u>	<u>\$ 24,267</u>	<u>\$ 222,417</u>

(Continued)

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 Year Ended December 31, 2022

	Special Revenue Funds						
	School District Sales Tax	Mission Convention and Visitors Bureau	Donations and Escrow	Rock Creek Drainage District #1	Rock Creek Drainage District #2	Mission Crossing TIF	Silvercrest TIF
Revenues:							
Taxes	\$ -	\$ 72,873	\$ -	\$ 22,095	\$ 62,869	\$ 452,104	\$ 5,959
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest	186	589	-	122	206	-	-
Miscellaneous	-	120	20,001	-	-	-	-
Total revenues	<u>186</u>	<u>73,582</u>	<u>20,001</u>	<u>22,217</u>	<u>63,075</u>	<u>452,104</u>	<u>5,959</u>
Expenditures:							
Current:							
General government	-	64,645	64,296	-	-	216,877	-
Public works	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	30,000	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>94,645</u>	<u>64,296</u>	<u>-</u>	<u>-</u>	<u>216,877</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>186</u>	<u>(21,063)</u>	<u>(44,295)</u>	<u>22,217</u>	<u>63,075</u>	<u>235,227</u>	<u>5,959</u>
Other financing sources (uses):							
Transfers out	-	-	-	(25,000)	(80,000)	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>(80,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>186</u>	<u>(21,063)</u>	<u>(44,295)</u>	<u>(2,783)</u>	<u>(16,925)</u>	<u>235,227</u>	<u>5,959</u>
Fund balances, beginning	<u>18,163</u>	<u>27,851</u>	<u>106,591</u>	<u>5,461</u>	<u>21,724</u>	<u>(145,873)</u>	<u>6,602</u>
Fund balances, ending	<u>\$ 18,349</u>	<u>\$ 6,788</u>	<u>\$ 62,296</u>	<u>\$ 2,678</u>	<u>\$ 4,799</u>	<u>\$ 89,354</u>	<u>\$ 12,561</u>

(Continued)

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

(Continued)

Year Ended December 31, 2022

	Special Revenue Funds					
	Cornerstone Commons CID	Mission Trails TIF	Capitol Federal TIF	Transportation Utility	Rock Creek TIF District #3	Rock Creek TIF District #4
	Revenues:					
Taxes	\$ 66,271	\$ 350,286	\$ 20,028	\$ -	\$ 50,757	\$ 42,427
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	-	-	-	164	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	66,271	350,286	20,028	164	50,757	42,427
Expenditures:						
Current:						
General government	49,530	175,143	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	49,530	175,143	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	16,741	175,143	20,028	164	50,757	42,427
Other financing sources (uses):						
Transfers out	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	16,741	175,143	20,028	164	50,757	42,427
Fund balances, beginning	6,417	(175,143)	21,028	13,399	68,906	39,940
Fund balances, ending	\$ 23,158	\$ -	\$ 41,056	\$ 13,563	\$ 119,663	\$ 82,367

(Continued)

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 (Continued)
 Year Ended December 31, 2022

	Special Revenue Funds					Capital Projects Fund	Total Nonmajor Governmental Funds
	Mission Farm and Flower Market	Opioid Settlement Fund	Family Adoption Fund	Mission Bowl TIF	Rock Creek TIF District #2	Equipment Reserve and Replacement	
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ 32,882	\$ 9,662	\$ -	\$ 1,188,213
Intergovernmental	-	2,426	-	-	-	-	520,770
Charges for services	14,232	-	-	-	-	-	14,232
Interest	-	-	-	-	-	3,280	12,732
Miscellaneous	2,281	-	939	-	-	-	57,191
Total revenues	16,513	2,426	939	32,882	9,662	3,280	1,793,138
Expenditures:							
Current:							
General government	25,866	-	20,571	-	-	-	688,008
Public works	-	-	-	-	-	-	101,503
Culture and recreation	-	-	-	-	-	-	4,593
Capital outlay	161	-	-	-	-	128,268	776,721
Debt service:							
Principal	-	-	-	-	-	-	39,255
Interest	-	-	-	-	-	-	3,362
Total expenditures	26,027	-	20,571	-	-	128,268	1,613,442
Excess (deficiency) of revenues over (under) expenditures	(9,514)	2,426	(19,632)	32,882	9,662	(124,988)	179,696
Other financing sources (uses):							
Transfers out	-	-	-	-	-	-	(105,000)
Sale of capital assets	-	-	-	-	-	21,890	21,890
Total other financing sources (uses)	-	-	-	-	-	21,890	(83,110)
Net change in fund balances	(9,514)	2,426	(19,632)	32,882	9,662	(103,098)	96,586
Fund balances, beginning	14,429	-	-	-	-	367,672	1,339,575
Fund balances, ending	\$ 4,915	\$ 2,426	\$ (19,632)	\$ 32,882	\$ 9,662	\$ 264,574	\$ 1,436,161

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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 990,000	\$ 1,171,253	\$ 181,253
Interest	500	8,899	8,399
Total revenues	<u>990,500</u>	<u>1,180,152</u>	<u>189,652</u>
Expenditures:			
Capital outlay	1,274,600	1,148,826	125,774
Debt service	530,000	593,143	(63,143)
Contingency	300,000	-	300,000
Total expenditures	<u>2,104,600</u>	<u>1,741,969</u>	<u>362,631</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,114,100)</u>	<u>(561,817)</u>	<u>552,283</u>
Other financing sources (uses):			
General obligation bonds issued	-	3,070,000	3,070,000
Premium on general obligation bonds issued	-	293,514	293,514
Total other financing sources (uses)	<u>-</u>	<u>3,363,514</u>	<u>3,363,514</u>
Net change in fund balance	(1,114,100)	2,801,697	3,915,797
Fund balance, beginning	<u>1,211,342</u>	<u>1,117,107</u>	<u>(94,235)</u>
Fund balance, ending	<u><u>\$ 97,242</u></u>	<u><u>3,918,804</u></u>	<u><u>\$ 3,821,562</u></u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>259,271</u>	
Fund balance on the basis of GAAP		<u><u>\$ 4,178,075</u></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, 2022

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:				
Taxes	\$ 857,500	\$ 1,010,000	\$ 1,087,928	\$ 77,928
Interest	500	4,500	8,580	4,080
Total revenues	<u>858,000</u>	<u>1,014,500</u>	<u>1,096,508</u>	<u>82,008</u>
Expenditures:				
General government	50,000	-	-	-
Capital outlay	1,000,000	1,188,836	1,058,562	130,274
Debt service	474,300	474,300	538,210	(63,910)
Miscellaneous	-	36,864	9,300	27,564
Total expenditures	<u>1,524,300</u>	<u>1,700,000</u>	<u>1,606,072</u>	<u>93,928</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(666,300)</u>	<u>(685,500)</u>	<u>(509,564)</u>	<u>175,936</u>
Other financing sources (uses):				
General obligation bonds issued	-	-	3,585,000	3,585,000
Premium on general obligation bonds issued	-	-	343,198	343,198
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,928,198</u>	<u>3,928,198</u>
Net change in fund balance	(666,300)	(685,500)	3,418,634	4,104,134
Fund balance, beginning	<u>676,535</u>	<u>701,737</u>	<u>701,737</u>	<u>-</u>
Fund balance, ending	<u>\$ 10,235</u>	<u>\$ 16,237</u>	<u>\$ 4,120,371</u>	<u>\$ 4,104,134</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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental revenue	\$1,046,285	\$ 931,853	\$ (114,432)
Interest	1,000	3,302	2,302
Miscellaneous	-	64,360	64,360
Total revenues	1,047,285	999,515	(47,770)
Expenditures:			
General government	485,000	47,310	437,690
Capital outlay	1,641,000	1,995,435	(354,435)
Debt service	550,500	550,438	62
Total expenditures	2,676,500	2,593,183	83,317
Excess (deficiency) of revenues over (under) expenditures	(1,629,215)	(1,593,668)	35,547
Other financing sources:			
Transfers in	1,419,075	1,401,326	(17,749)
Net change in fund balance	(210,140)	(192,342)	17,798
Fund balance, beginning	271,183	147,009	(124,174)
Fund balance, ending	\$ 61,043	(45,333)	\$ (106,376)
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		106,906	
Fund balance on the basis of GAAP		\$ 61,573	

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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 90,000	\$ 138,058	\$ 48,058
Expenditures:			
Contingency	50,000	-	50,000
General government	145,000	71,080	73,920
Total expenditures	195,000	71,080	123,920
Net change in fund balance	(105,000)	66,978	171,978
Fund balance, beginning	105,196	110,547	5,351
Fund balance, ending	<u>\$ 196</u>	<u>\$ 177,525</u>	<u>\$ 177,329</u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
SPECIAL PARKS AND RECREATION FUND
Year Ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 90,000	\$ 112,138	\$ 22,138
Miscellaneous	50	28,447	28,397
Total revenues	<u>90,050</u>	<u>140,585</u>	<u>50,535</u>
Expenditures:			
Culture and recreation	-	4,593	(4,593)
Capital outlay	85,500	18,080	67,420
Contingency	80,000	-	80,000
Debt service	45,000	42,617	2,383
Total expenditures	<u>210,500</u>	<u>65,290</u>	<u>145,210</u>
Net change in fund balance	(120,450)	75,295	195,745
Fund balance, beginning	<u>122,415</u>	<u>165,198</u>	<u>42,783</u>
Fund balance, ending	<u><u>\$ 1,965</u></u>	<u><u>\$ 240,493</u></u>	<u><u>\$ 238,528</u></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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 254,860	\$ 268,148	\$ 13,288
Miscellaneous	100	7,238	7,138
Total revenues	<u>254,960</u>	<u>275,386</u>	<u>20,426</u>
Expenditures:			
Capital outlay	750,000	600,212	149,788
Public works	100,000	101,503	(1,503)
Total expenditures	<u>850,000</u>	<u>701,715</u>	<u>148,285</u>
Net change in fund balance	(595,040)	(426,329)	168,711
Fund balance, beginning	<u>604,648</u>	<u>648,746</u>	<u>44,098</u>
Fund balance, ending	<u>\$ 9,608</u>	<u>\$ 222,417</u>	<u>\$ 212,809</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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 55,000	\$ 72,873	\$ 17,873
Interest	50	589	539
Miscellaneous	65,000	120	(64,880)
Total revenues	<u>120,050</u>	<u>73,582</u>	<u>(46,468)</u>
Expenditures:			
General government	56,000	64,645	(8,645)
Capital outlay	84,000	30,000	54,000
Contingency	30,000	-	30,000
Total expenditures	<u>170,000</u>	<u>94,645</u>	<u>75,355</u>
Net change in fund balance	(49,950)	(21,063)	28,887
Fund balance, beginning	<u>55,932</u>	<u>27,851</u>	<u>(28,081)</u>
Fund balance, ending	<u>\$ 5,982</u>	<u>\$ 6,788</u>	<u>\$ 806</u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
ROCK CREEK DRAINAGE DISTRICT #1 FUND
Year Ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 26,650	\$ 22,095	\$ (4,555)
Interest	25	122	97
Total revenues	<u>26,675</u>	<u>22,217</u>	<u>(4,458)</u>
Expenditures:			
Contingency	<u>58,595</u>	<u>-</u>	<u>58,595</u>
Excess (deficiency) of revenues over (under) expenditures	(31,920)	22,217	54,137
Other financing uses:			
Transfers out	<u>(3,000)</u>	<u>(25,000)</u>	<u>(22,000)</u>
Net change in fund balance	(34,920)	(2,783)	32,137
Fund balance, beginning	<u>34,920</u>	<u>5,461</u>	<u>(29,459)</u>
Fund balance, ending	<u><u>\$ -</u></u>	<u><u>\$ 2,678</u></u>	<u><u>\$ 2,678</u></u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
ROCK CREEK DRAINAGE DISTRICT #2 FUND
Year Ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 69,406	\$ 62,869	\$ (6,537)
Interest	200	206	6
Total revenues	<u>69,606</u>	<u>63,075</u>	<u>(6,531)</u>
Expenditures:			
Contingency	800	-	800
Excess (deficiency) of revenues over (under) expenditures	68,806	63,075	(5,731)
Other financing uses:			
Transfers out	(83,000)	(80,000)	3,000
Net change in fund balance	(14,194)	(16,925)	(2,731)
Fund balance, beginning	14,194	21,724	7,530
Fund balance, ending	<u>\$ -</u>	<u>\$ 4,799</u>	<u>\$ 4,799</u>

CITY OF MISSION, KANSAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
TIF FUNDS
Year Ended December 31, 2022

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts Budgetary Basis	Actual Amounts Budgetary Basis	Actual Amounts Budgetary Basis	Actual Amounts Budgetary Basis	Actual Amounts Budgetary Basis	Actual Amounts Budgetary Basis	Actual Amounts Budgetary Basis	Total	Variance with Final Budget - Positive (Negative)
			Mission Crossing TIF	Mission Trails TIF	Capitol Federal TIF	Silvercrest TIF	Rock Creek TIF District #2	Rock Creek TIF District #3	Rock Creek TIF District #4		
Revenues:											
Taxes	\$ 123,881	\$ 928,867	\$ 452,104	\$ 350,286	\$ 20,028	\$ 5,959	\$ 9,662	\$ 50,757	\$ 42,427	\$ 931,223	\$ 2,356
Expenditures:											
General government	716,000	785,000	216,877	175,143	-	-	-	-	-	392,020	392,980
Net change in fund balance	(592,119)	143,867	235,227	175,143	20,028	5,959	9,662	50,757	42,427	539,203	395,336
Fund balance, beginning	(166,461)	(184,540)	(145,873)	(175,143)	21,028	6,602	-	68,906	39,940	(184,540)	-
Fund balance, ending	\$ (758,580)	\$ (40,673)	\$ 89,354	\$ -	\$ 41,056	\$ 12,561	\$ 9,662	\$ 119,663	\$ 82,367	\$ 354,663	\$ 395,336

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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 69,000	\$ 66,271	\$ (2,729)
Expenditures:			
General government	67,500	49,530	17,970
Contingency	7,000	-	7,000
Total expenditures	74,500	49,530	24,970
Net change in fund balance	(5,500)	16,741	22,241
Fund balance, beginning	7,311	6,417	(894)
Fund balance, ending	\$ 1,811	\$ 23,158	\$ 21,347

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, 2022

	Original and Final Budgeted Amounts	Actual Amounts Budgetary Basis	Variance with Final Budget - Positive (Negative)
Revenues:			
Interest	\$ -	\$ 3,280	\$ 3,280
Miscellaneous	80,500	-	(80,500)
Total revenues	<u>80,500</u>	<u>3,280</u>	<u>(77,220)</u>
Expenditures:			
Capital outlay	302,000	297,677	4,323
Contingency	140,000	-	140,000
Total expenditures	<u>442,000</u>	<u>297,677</u>	<u>144,323</u>
Deficiency of revenues under expenditures	(361,500)	(294,397)	67,103
Other financing sources:			
Sale of general capital assets	-	21,890	21,890
Net change in fund balance	(361,500)	(272,507)	88,993
Fund balance, beginning	<u>370,793</u>	<u>331,277</u>	<u>(39,516)</u>
Fund balance, ending	<u>\$ 9,293</u>	58,770	<u>\$ 49,477</u>
Encumbrances for equipment and professional services ordered but not received are not recorded for GAAP purposes until received		<u>205,804</u>	
Fund balance on the basis of GAAP		<u>\$ 264,574</u>	

CITY OF MISSION, KANSAS

CUSTODIAL FUNDS

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

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

CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 December 31, 2022

	License Reinstatement Fees	Alcohol and Drug Safety	Total Custodial Funds
Assets:			
Cash and investments	\$ 327	\$ 11,286	\$ 11,613
Net position:			
Restricted for individuals, organizations, and other governments	\$ 327	\$ 11,286	\$ 11,613

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CITY OF MISSION, KANSAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 Year Ended December 31, 2022

	License Reinstatement Fees	Alcohol and Drug Safety	Total Custodial Funds
Additions:			
Reinstatement fees	\$ 14,737	\$ -	\$ 14,737
Judicial surcharge	3,586	-	3,586
Total additions	<u>18,323</u>	<u>-</u>	<u>18,323</u>
Deductions:			
Alcohol and drug program	-	150	150
Reinstatement fee remittance	15,614	-	15,614
Judicial surcharge remittance	3,806	-	3,806
Total deductions	<u>19,420</u>	<u>150</u>	<u>19,570</u>
Net change in fiduciary net position	(1,097)	(150)	(1,247)
Net position, beginning	<u>1,424</u>	<u>11,436</u>	<u>12,860</u>
Net position, ending	<u>\$ 327</u>	<u>\$ 11,286</u>	<u>\$ 11,613</u>

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)

	2013	2014	2015	2016	2017
Governmental activities:					
Net investment in capital assets	\$ 24,709,361	\$ 31,231,003	\$ 34,647,991	\$ 36,242,192	\$ 38,141,953
Restricted	5,682	672,282	738,850	676,572	327,129
Unrestricted	7,429,857	4,058,231	541,312	1,744,530	1,264,295
Total net position	\$ 32,144,900	\$ 35,961,516	\$ 35,928,153	\$ 38,663,294	\$ 39,733,377
	2018	2019	2020	2021	2022
Governmental activities:					
Net investment in capital assets	\$ 41,312,063	\$ 40,320,221	\$ 46,718,202	\$ 50,186,427	\$ 56,669,002
Restricted	486,810	675,915	787,919	1,095,013	816,134
Unrestricted	10,968,903	15,269,698	11,697,100	10,350,684	8,785,419
Total net position	\$ 52,767,776	\$ 56,265,834	\$ 59,203,221	\$ 61,632,124	\$ 66,270,555

Source: City of Mission, Kansas Basic Financial Statements.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	\$ 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	\$ 3,806,302
Public safety	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	4,752,443
Public works	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	3,808,216
Culture and recreation	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	3,419,429
Interest on long-term debt	1,256,986	1,483,825	959,983	887,504	569,058	613,042	673,385	652,236	443,543	503,558
Total primary government expenses	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	16,289,948
Program revenues										
Governmental activities:										
Charges for services:										
General government	609,511	663,866	608,814	701,862	656,319	663,702	679,353	680,746	678,587	739,794
Public safety	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	762,838
Public works	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	2,573,982
Culture and recreation	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	1,245,704
Operating grants and contributions:										
General government	-	-	-	-	17,438	13,795	52,767	15,038	2,673	20,120
Public safety	57,824	47,323	70,816	75,844	84,694	80,109	88,603	382,524	147,486	245,267
Public works	1,070,856	1,988,215	2,019,400	398,346	991,936	416,396	871,947	1,123,523	507,735	1,452,623
Capital grants and contributions	-	-	-	-	-	-	-	-	-	15,767
Total primary government program revenues	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	7,056,095
Total primary government net (expense)	(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)	(9,233,853)
General revenues and other changes in net position										
Governmental activities:										
Taxes:										
Property	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	3,638,720
Sales	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	8,502,789
Transient guest	20,268	23,893	36,785	43,835	64,160	61,384	51,270	58,192	55,500	72,873
Motor vehicle	130,868	134,758	156,487	157,488	229,186	243,911	241,875	237,105	240,277	226,377
Franchise	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	1,107,914
Investment earnings	3,214	1,954	2,404	4,616	41,337	112,216	221,980	35,790	1,077	113,316
Miscellaneous	368,921	378,658	553,144	314,640	354,234	544,623	162,000	378,069	366,301	192,573
Gain on sale of capital assets	-	-	-	-	-	-	44,807	91,635	176,274	17,722
Total primary government	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	13,872,284
Change in net position governmental activities	\$ 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	\$ 4,638,431

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)

	2013	2014	2015	2016	2017
General fund:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	-	-	-	96,436	415,232
Assigned	-	122,279	-	287,198	346,192
Unassigned	1,551,771	2,341,433	2,860,180	3,214,825	4,239,499
Total general fund	\$ 1,551,771	\$ 2,463,712	\$ 2,860,180	\$ 3,598,459	\$ 5,000,923
All other governmental funds					
Restricted	\$ 10,353,222	\$ 1,695,376	\$ 1,332,431	\$ 1,982,634	\$ 327,129
Committed	15,566	60,615	42,829	33,434	1,644,131
Assigned	-	63,100	-	-	220,000
Unassigned	(46,223)	(45,010)	(41,720)	(30,882)	(27,179)
Total all other governmental funds	\$ 10,322,565	\$ 1,774,081	\$ 1,333,540	\$ 1,985,186	\$ 2,164,081
	2018	2019	2020	2021	2022
General fund:					
Restricted	\$ -	\$ -	\$ -	\$ 2,328,708	\$ -
Committed	129,463	165,518	184,404	194,002	230,315
Assigned	229,000	519,488	428,835	349,219	424,205
Unassigned	4,984,889	4,927,832	4,435,348	4,044,877	4,038,093
Total general fund	\$ 5,343,352	\$ 5,612,838	\$ 5,048,587	\$ 6,916,806	\$ 4,692,613
All other governmental funds					
Restricted	\$ 486,810	\$ 675,915	\$ 787,919	\$ 1,095,013	\$ 7,971,943
Committed	4,538,874	8,191,754	4,505,685	3,774,265	3,276,541
Assigned	-	295,684	199,280	560,110	-
Unassigned	(149,768)	(161,521)	(207,756)	(321,016)	(19,632)
Total all other governmental funds	\$ 4,875,916	\$ 9,001,832	\$ 5,285,128	\$ 5,108,372	\$ 11,228,852

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues:										
Taxes	\$ 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	\$ 13,548,673
Intergovernmental	1,128,680	2,035,538	2,090,216	474,190	1,076,630	496,505	960,550	1,203,076	655,221	1,697,890
Licenses and permits	198,191	135,133	141,750	152,245	162,439	155,469	155,897	155,331	126,233	155,187
Charges for services	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	4,404,293
Fines and fees	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	732,038
Special assessments	-	-	-	-	-	1,498,990	599,596	599,596	599,960	615,727
Interest	3,214	1,954	2,404	4,616	41,337	112,216	221,980	35,790	1,077	113,318
Miscellaneous	399,687	410,738	587,139	350,375	329,377	569,918	318,073	756,652	455,932	291,501
Total revenues	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	21,558,627
Expenditures:										
General government	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	3,506,964
Public safety	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	4,274,018
Public works	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	2,460,326
Culture and recreation	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	2,701,421
Capital outlay	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	7,340,128
Debt service:										
Principal	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	4,029,422
Interest and other charges	1,253,371	1,370,028	1,013,218	926,474	850,807	751,838	748,605	872,102	646,749	527,760
Issuance costs	-	-	-	-	-	-	-	-	-	135,903
Total expenditures	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	24,975,942
Excess of revenues over (under) expenditures	(4,385,243)	(22,033,932)	(433,461)	1,022,005	675,093	2,816,796	173,475	(4,891,730)	(2,062,059)	(3,417,315)
Other financing sources (uses):										
Transfers in	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	1,591,326
Transfers out	(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)	(1,591,326)
Issuance of debt - bonds	9,670,000	13,830,000	-	-	-	-	3,470,000	6,020,000	3,205,000	6,655,000
Bond premium	302,014	418,111	-	-	-	-	707,120	329,140	171,731	636,712
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	21,890
Total other financing sources (uses)	9,972,014	14,438,111	389,388	367,920	121,340	237,468	4,221,927	610,775	3,712,927	7,313,602
Net change in fund balances	\$ 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	\$ 3,896,287
Debt service as a percentage of noncapital expenditures	26.84%	66.36%	31.86%	-91.19%	27.18%	26.44%	25.76%	27.02%	24.20%	25.69%

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
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
2022	3,131,215	4,960,332	1,343,532	1,424,094	478,338	72,873	1,030,375	1,107,914	13,548,673

Source: City of Mission, Kansas Basic Financial Statements.

CITY OF MISSION, KANSAS
 LOCAL SALES AND CONSUMPTION TAX COLLECTIONS
 LAST TEN YEARS
 December 31, 2022

Category	2013	2014	2015	2016 ⁽¹⁾	2017
Auto sales, repairs and parts	\$ 213,482	\$ 228,554	\$ 300,907	\$ 291,347	\$ 313,159
Clothing, department and shoe stores	583,131	682,553	655,278	758,033	794,015
Building construction, repairs, and maintenance	60,187	92,319	143,443	125,380	195,077
Grocery and drug stores	535,619	620,021	593,849	678,796	732,485
Medical	33,419	27,661	18,874	21,721	32,693
Hotels, restaurants and entertainment	469,695	648,415	638,244	791,752	822,731
Specialty	265,677	285,063	380,581	527,942	538,996
Utilities/communications	436,971	505,198	416,654	473,119	562,856
All other outlets	545,621	576,026	607,284	952,820	877,676
Total	\$ 3,143,802	\$ 3,665,810	\$ 3,755,114	\$ 4,620,910	\$ 4,869,688

City Sales Tax Rates:

General sales tax	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%
Parks sales tax (for 10 years)	0.38%	0.38%	0.38%	0.38%	0.38%
	1.63%	1.63%	1.63%	1.63%	1.63%

Category	2018	2019	2020	2021	2022
Auto sales, repairs and parts	\$ 359,427	\$ 390,075	\$ 363,664	\$ 397,162	\$ 443,182
Clothing, department and shoe stores	846,658	840,999	964,261	1,106,192	1,225,320
Building construction, repairs, and maintenance	193,325	195,147	213,745	249,752	172,228
Grocery and drug stores	814,652	880,007	976,809	935,215	1,023,671
Medical	38,897	32,451	39,534	38,443	45,315
Hotels, restaurants and entertainment	876,828	909,456	840,892	965,564	1,099,703
Specialty	556,102	603,934	664,362	836,648	943,143
Utilities/communications	594,517	517,189	440,100	469,479	601,320
All other outlets	887,752	957,183	1,005,791	986,556	854,854
Total	\$ 5,168,158	\$ 5,326,441	\$ 5,509,158	\$ 5,985,011	\$ 6,408,736

City Sales Tax Rates:

General sales tax	1.00%	1.00%	1.00%	1.00%	1.00%
Street sales tax (for 10 years)	0.25%	0.25%	0.25%	0.25%	0.38%
Parks sales tax (for 10 years)	0.38%	0.38%	0.38%	0.38%	0.38%
	1.63%	1.63%	1.63%	1.63%	1.76%

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				
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
2021	2022	194,467,067	1,633,969,660	614,716	2,049,053	195,081,783	1,636,018,713	11.92%	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							
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
2022	16.374	-	-	16.374	17.772	57.386	8.617	10.477	3.815	3.021	117.462

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, 2022 and Nine Years Ago

Taxpayer	2022			2013		
	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%	-	0	-
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	\$ 40,247,386		22.33%	\$ 21,940,901		19.22%

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
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%
2022	2,950,256	2,919,409	98.95%	22,051	2,941,460	99.7%

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	Notes Payable - Financed Purchases	Total	City Population	Personal Income	Debt Per Capita	Debt as a Percentage of Personal Income
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%
2022	23,533,463	-	49,787	255,795	23,839,045	9,864	409,119,264	2,417	5.83%

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

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

Year Ended December 31,	Population ⁽¹⁾	Assessed Value ⁽²⁾	General Obligation Bonds ⁽³⁾	Less Amounts Available in Debt Service Fund ⁽³⁾	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Per Capita
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
2022	9,864	213,456,026	23,533,463	-	23,533,463	11.02%	2,386

(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, 2022

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	\$ 23,839,045	100.00%	\$ 23,839,045
Overlapping debt: ⁽¹⁾			
Johnson County ⁽²⁾	16,711,626	1.47%	245,661
Shawnee Mission School (U.S.D. 512)	375,285,000	3.99%	14,973,872
Fire District #2	5,090,000	15.70%	799,130
Johnson County Parks and Recreation	41,090,000	1.47%	604,023
Total overlapping debt	438,176,626		16,622,686
Total direct and overlapping debt	\$ 462,015,671		\$ 40,461,731

(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, 2022 was unavailable. Johnson County, Kansas debt reported is as of December 31, 2021.

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

	2013	2014	2015	2016	2017 ⁽³⁾
Total assessed valuation of taxable property ⁽¹⁾	\$ 125,197,213	\$ 128,836,941	\$ 133,572,726	\$ 144,400,516	\$ 152,648,490
Debt limit percent of assessed value	30.00%	30.00%	30.00%	30.00%	30.00%
Debt limit	37,559,164	38,651,082	40,071,818	43,320,155	45,794,547
Total net debt applicable to limit	15,935,000	11,720,000	9,591,160	8,372,455	7,120,000
Legal debt margin	\$ 21,624,164	\$ 26,931,082	\$ 30,480,658	\$ 34,947,700	\$ 38,674,547
Total net debt applicable to the limit as a percentage of debt limit ⁽²⁾	42.43%	30.32%	23.93%	19.33%	15.55%

	2018	2019	2020	2021	2022
Total assessed valuation of taxable property ⁽¹⁾	\$ 171,027,097	\$ 174,321,806	\$ 186,218,505	\$ 193,217,365	\$ 213,456,026
Debt limit percent of assessed value	30.00%	30.00%	30.00%	30.00%	30.00%
Debt limit	51,308,129	52,296,542	55,865,552	57,965,210	64,036,808
Total net debt applicable to limit	5,845,000	4,642,000	3,411,270	2,150,669	21,965,000
Legal debt margin	\$ 45,463,129	\$ 47,654,542	\$ 52,454,282	\$ 55,814,541	\$ 42,071,808
Total net debt applicable to the limit as a percentage of debt limit ⁽²⁾	11.39%	8.88%	6.11%	3.71%	34.30%

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

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

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

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

<u>Fiscal Year</u>	<u>Population ⁽¹⁾</u>	<u>Unemployment Rate ⁽²⁾</u>	<u>Per Capita Personal Income</u>	<u>Personal Income</u>
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
2022	9,864	2.9%	41,476	409,119,264

(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, 2022 and Nine Years Ago

Employer	December 31, 2022			December 31, 2013			
	Employees	Rank	Percentage of Total Employment	Employees (1)	Rank	Percentage of Total Employment	
VinSolutions	466	*	1	5.00%	-	-	-
ScriptPro	482		2	5.17%	500	1	4.99%
HyVee Food Stores	377		3	4.04%	275	4	2.74%
AT&T Telecommunications	114		4	1.22%	400	2	3.99%
Data Migration Services (3)	200	*	5	2.15%	-	0	-
Entercom	145		6	1.56%	250	6	2.50%
City of Mission (1)	123		8	1.32%	221	7	2.21%
U.S. Post Office (3)	112	*	9	1.20%	250	5	2.50%
Target	215		7	2.31%	150	10	1.50%
Skillpath, Inc.	89		10	0.95%	250	3	2.50%
Xcellence Inc (3)	91	*	11	0.98%	-	-	-
Packaging Products Corp	87		12	0.93%	120	11	1.20%
Pryor Learning Solutions	94		13	1.01%	-	-	-
Legacy Technologies	37		14	0.40%	-	-	-
Ace Personnel	-		-	0.00%	200	8	2.00%
Geneva Roth Ventures	-		-	0.00%	175	9	1.75%
Cumulus Broadcasting (2)	-		-	0.00%	100	12	1.00%
Total	2,632			28.23%	2,891		28.88%

(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	2013	2014	2015	2016	2017	2018	2019	2020 ⁽¹⁾	2021	2022
Public safety/municipal justice:										
911 calls received	9,640	9,619	10,295	9,492	9,751	7,868	8,808	6,686	6,593	2,084
DUI arrests	252	241	222	188	196	80	149	85	63	78
Traffic/parking citations	10,724	10,185	9,569	9,995	11,267	7,658	9,809	4,926	2,607	4,675
Accidents	257	254	267	353	345	347	310	203	186	201
Investigations cases	474	368	458	407	338	275	336	349	219	205
Total court cases processed	10,808	10,237	9,537	8,356	9,308	7,087	7,524	4,515	2,456	4,778
Public works:										
Curb miles swept (lane miles)	1,327	1,490	890	785	1,455	1,210	975	1,300	279 ⁽²⁾	279
Streets milled and overlaid (linear feet)	6,682	4,329	1,386	3,544	6,255	100	739	10,939	11,645	9,146
Sidewalk replaced (square yards)	5,134	6,776	2,265	138	2,760	218	3,556	4,290	1,500	1,070
Curb and gutter replaced (linear feet)	8,027	11,631	1,712	2,363	12,153	1,805	2,549	5,250	4,151	9,790
Acres of lawn mowed	1,461	1,575	1,599	1,599	1,599	1,599	1,385	1,385	1,385	1,385
Urban management and planning:										
Building permits processed	331	357	442	468	415	381	421	330	402	373
Plan reviews performed	10	14	26	20	26	13	61	102	230	322
Leisure and recreation:										
Annual memberships sold	2,413	2,835	2,140	1,969	1,628	1,835	1,843	1,137	1,118	1,131
Annual membership revenue	854,846	834,076	825,630	802,554	669,823	621,649	643,767	289,320	277,863	457,903
Facility reservations processed	817	1,560	1,374	1,723	2,147	1,679	1,715	722	1,692	1,135
Facility reservation revenue	187,577	194,746	222,183	280,731	273,496	283,536	278,703	69,111	110,427	200,882
Pool membership sold	349	998	291	345	313	469	423	-	442	401
Pool revenue	50,684	104,750	104,544	123,679	121,198	135,974	142,460	-	141,475	154,002

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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General government:										
Administration/finance	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	6.0	5.0
Community development	6.0	5.0	5.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0
Municipal court	1.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0
Public works	13.0	13.0	13.0	13.0	12.0	11.0	11.0	11.0	11.0	11.0
Police	35.0	35.0	33.0	33.0	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	13.0	12.0	13.0	13.0	13.0
Total	75.0	76.0	74.0	73.0	70.0	69.0	68.0	70.0	69.0	69.0

Source: City of Mission, Kansas Budget.

CITY OF MISSION, KANSAS
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN YEARS
 December 31, 2022

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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
Lane Miles ⁽¹⁾	89.3	89.3	-	-	-	-	-	-	-	-
Streetlights	946.0	946.0	960.0	960.0	960.0	960.0	845.0	845.0	845.0	805.0
Parks and recreation:										
Parks and recreation:	8.0	8.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0	7.0
Park acreage	30.4	30.4	30.4	30.4	30.4	30.4	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.



Certified Public Accountants

DRAFT

CITY OF MISSION, KANSAS

Report to the Honorable Mayor and City Council
_____, 2023



Certified Public Accountants

_____, 2023

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

Attention: Honorable Mayor and City Council

We are pleased to present this report related to our audit of the financial statements of the City of Mission, Kansas (the City) for the year ended December 31, 2022. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

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

[FIRM SIGNATURE]

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CITY OF MISSION, KANSAS
Report to the Honorable Mayor and City Council
_____, 2023

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Required Communications

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

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America and the <i>Kansas Municipal Audit and Accounting Guide</i> (the KMAAG) have been described to you in our arrangement letter dated August 16, 2022. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication dated September 10, 2022 regarding the planned scope and timing of our audit and identified significant risks.
Accounting Policies and Practices	Preferability of Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City of Mission, Kansas (the City). The City did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period. Significant Accounting Policies We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Area	Comments
	<p>Significant Unusual Transactions</p> <p>We did not identify any significant unusual transactions.</p>
	<p>Management’s Judgments and Accounting Estimates</p> <p>Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached “Summary of Significant Accounting Estimates.”</p>
Audit Adjustments	<p>Audit adjustments proposed by us and recorded by the City are summarized in the attached representation letter.</p>
Uncorrected Misstatements	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>
Other Information Included in Annual Reports	<p>Our responsibility for other information included in annual reports is to read the information and consider whether its content or the manner of its presentation is materially inconsistent with the financial information covered by our auditors’ report, whether it contains a material misstatement of fact or whether the other information is otherwise misleading. We read the City’s introductory and statistical sections. We did not identify material inconsistencies with the audited financial statements.</p>
Observations About the Audit Process	<p>Disagreements with Management</p> <p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.</p>
	<p>Consultations with Other Accountants</p> <p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>

Area	Comments
<p>Significant Written Communications Between Management and Our Firm</p>	<p>Significant Issues Discussed with Management No significant issues arising from the audit were discussed with or the subject of correspondence with management.</p> <p>Significant Difficulties Encountered in Performing the Audit We did not encounter any significant difficulties in dealing with management during the audit.</p> <p>Difficult or Contentious Matters That Required Consultation We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.</p> <p>Copies of certain written communications between our firm and the management of the City, including the representation letter provided to us by management, are attached.</p>

CITY OF MISSION, KANSAS

Summary of Significant Accounting Estimates

Year Ended December 31, 2022

The following describes the significant accounting estimates reflected in the City's December 31, 2022 financial statements:

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Total OPEB liability	The total OPEB liabilities are computed by independent actuarial firms. The disclosures are based upon numerous assumptions and estimates, including the expected rate of investment return, the interest rate used to determine the present value, and medical care cost trend rates.	The rates of return are based on historical and general market data.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
Net pension liability – KPERS	The net pension liability is computed by an independent actuarial firm hired by KPERS.	Management of the City obtained and reviewed the Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer as of June 30, 2022 that were audited by other auditors. Management compared their employer contributions as shown on these schedules to the City's actual contributions and recalculated its allocated percentage and its share of the collective net pension liability.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.

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

This representation letter is provided in connection with your audit of the basic financial statements of the City of Mission, Kansas (the City) as of and for the year ended December 31, 2022 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of the date of the auditors' report:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated August 16, 2022 for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We have identified and included all organizations that are a part of our financial reporting entity as defined in Section 2100 of the Governmental Accounting Standards Board (GASB) Codification, including all component units, joint ventures, and jointly governed organizations.
3. We have reported major governmental funds as required by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
5. We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
6. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
7. The methods, assumptions and data used in making accounting estimates result in estimates that are appropriate for financial statement measurement and disclosure purposes and have been consistently selected and applied in making the estimates. Significant judgments made in making the estimates have taken into account all relevant information of which we are aware. Appropriate specialized skills or expertise has been applied in making the

estimates. We have also appropriately considered alternative assumptions or outcomes. All disclosures related to the estimates, including disclosures describing estimation uncertainty, are complete and reasonable in the context of U.S. GAAP. No subsequent events have occurred that would require adjustment to the estimates and related disclosures included in the financial statements.

8. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the City include:
 - a. Those with component units for which the City is accountable.
 - b. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.
9. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
10. The City is following either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
11. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
12. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
13. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
14. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
15. Risk disclosures associated with deposit and investment securities are presented in accordance with GASB requirements.
16. Provisions for uncollectible receivables have been properly identified and recorded.
17. Capital assets, including infrastructure, intangible assets, and right of use assets, are properly capitalized, reported and, if applicable, depreciated.
18. The City has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt.
19. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
20. Revenues are appropriately classified in the statement of activities within program and general revenues.

21. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
22. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
23. The City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed, and net position is properly recognized under the policy.
24. The government has disclosed the entities with which it has a tax abatement agreement, the total gross amount of taxes abated during the period, the specific taxes that were abated and whether any commitments other than to reduce taxes were made as part of any tax abatement agreement as required by GASB Statement No. 77.
25. The City has recorded and disclosed in the financial statements all:
 - a. Security agreements as defined in the Uniform Commercial Code.
 - b. Liens or encumbrances on assets or revenues, or assets or revenues which were pledged as collateral for any liability, or which were subordinated in any way.
 - c. Debt issue provisions.
 - d. Leases.
 - e. Significant estimates and material concentrations.
 - f. Risk financing activities.
 - g. The effect on the financial statements of GASB Statements that have been issued but have not yet been adopted.
26. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities. In that regard:
 - a. The City has no plans or intentions to discontinue the operations of any activities or programs or to discontinue any significant operations.
 - b. The City has no significant amounts of idle property and equipment.
27. We are responsible for making the accounting estimates included in the basic financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
 - a. To reduce receivables to their estimated net collectable amounts.
 - b. For pension obligations, post-retirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through December 31, 2022.
28. The City has no:
 - a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
 - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed.
 - d. Compensating balance arrangements or other legal restrictions of cash balances.
 - e. Lines of credit or similar arrangements.

- f. Financial guarantees or other contingent liabilities.
 - g. Repurchase agreements.
 - h. Contractual obligations for construction or capital assets not included in the liabilities or encumbrances recorded on the books.
 - i. Liabilities that are subordinated in any way to any other actual or possible liabilities.
 - j. Debt issue repurchase options or agreements or sinking fund debt repurchase ordinance requirements.
 - k. Authorized but unissued debt.
 - l. Special or extraordinary items.
 - m. Arbitrage rebate liabilities.
 - n. Impairments of capital assets.
29. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
30. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
31. We have reviewed the GASB Statements effective for the fiscal year ending December 31, 2022 and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:
- a. GASB Statement No. 87: *Leases*
32. We have reviewed and approved the proposed adjusting journal entries to the financial statements included in the attached schedule. We will record these entries, if applicable, in our accounting system as of December 31, 2022.
33. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

34. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees of board members, or summaries of actions of recent meetings for which minutes have not yet been prepared.
35. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
36. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.
37. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an City's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk

assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.

38. We have no knowledge of allegations of fraud or suspected fraud, affecting the City's basic financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
39. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's basic financial statements received in communications from employees, former employees, analysts, regulators, or others.
40. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
41. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements. We have not consulted legal counsel concerning litigation or claims.
42. We have disclosed to you the identity of all of the City's related parties and all the related-party relationships and transactions of which we are aware.
43. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize, and report financial data.
44. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
45. We agree with the findings of specialists in evaluating the other postemployment benefit liabilities and pension liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
46. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
47. With respect to financial statement preparation services performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.

Supplementary Information

- 48. With respect to supplementary information presented in relation to the basic financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited basic financial statements, we will make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditors' report thereon.

- 49. With respect to required supplementary information presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Very truly yours,

CITY OF MISSION, KANSAS

Laura Smith, City Administrator

Date Signed _____

Brian Scott, Deputy City Administrator

Date Signed _____

City of Mission, Kansas

Year End: December 31, 2022

Adjusting Journal Entries

Number	Date	Account Name	Account No	Debit	Credit
1	12/31/2022	Capital leases payable - long-term	3400 BTC G34G		-105,341.00
1	12/31/2022	Capital leases payable - current portion	3450 BTC G34G		-150,454.00
1	12/31/2022	Loans payable - long-term	3500 BTC G34G		-44,484.00
1	12/31/2022	Loans payable - current portion	3550 BTC G34G		-5,303.00
1	12/31/2022	Bonds payable - long-term	3600 BTC G34G		-18,850,000.00
1	12/31/2022	Bonds payable - current portion	3650 BTC G34G		-3,115,000.00
1	12/31/2022	Net position	5000 BTC G34G	19,190,000.00	
1	12/31/2022	Net position	5000 BTC G34G	54,954.00	
1	12/31/2022	Net position	5000 BTC G34G	400,050.00	
1	12/31/2022	Bond proceeds	6003 BTC G34G	6,655,000.00	
1	12/31/2022	Principal expense	7600 BTC G34G		-3,880,000.00
1	12/31/2022	Principal expense	7600 BTC G34G		-5,167.00
1	12/31/2022	Principal expense	7600 BTC G34G		-144,255.00
Entity-wide entry to record additions to bonds, capital leases, and principal payments.					
2	12/31/2022	Debt issuance premium	3700 BTC G34G		-1,568,463.00
2	12/31/2022	Net position	5000 BTC G34G	1,091,488.00	
2	12/31/2022	Amortization expense	7510 BTC G34G		-159,737.00
2	12/31/2022	Issuance of debt - bond premium	8300 BTC G34G	636,712.00	
Entity-wide adjusting entry to record bond discounts/premiums and the amortization of such things.					
3	12/31/2022	Interest payable	3000 BTC G34G		-161,199.00
3	12/31/2022	Net position	5000 BTC G34G	161,567.00	
3	12/31/2022	Interest expense	7500 BTC G34G		-368.00
Entity-wide adjusting entry to record accrued interest on debt.					
4	12/31/2022	RECEIVABLES	01-1103 GF01A	633,181.00	
4	12/31/2022	INTEREST RECEIVABLE	01-1105 GF01A		-13,072.00
4	12/31/2022	FRANCHISE TAX RECEIVABLE	01-1106 GF01A	13,404.00	
4	12/31/2022	PROPERTY TAX RECEIVABLE	01-1107 GF01A	2,337,332.00	
4	12/31/2022	CONSUMER USE TAX RECEIVABLE	01-1108 GF01A	255,943.00	
4	12/31/2022	COUNTY SALES TAX RECEIVABLE	01-1109 GF01A	161,925.00	
4	12/31/2022	CITY SALES TAX RECEIVABLES	01-1110 GF01A	80,033.00	
4	12/31/2022	ACCOUNTS PAYABLE	01-2001 GF01A		-662,024.00
4	12/31/2022	DEFERRED REVENUE	01-2010 GF01A	712,948.00	
4	12/31/2022	ACCRUED PAYROLL	01-2024 GF01A		-203,182.00
4	12/31/2022	AUDITED FUND BALANCE	01-3021 GF01A	31,824.00	

4	12/31/2022	RECEIVABLES	03-1103 SRF05		-23,270.00
4	12/31/2022	AUDITED FUND BALANCE	03-3021 SRF05	23,270.00	
4	12/31/2022	AUDITED FUND BALANCE	09-3021 SRF06	25,920.00	
4	12/31/2022	RECEIVABLES	10-1103 SRF07	27,500.00	
4	12/31/2022	AUDITED FUND BALANCE	10-3021 SRF07		-27,500.00
4	12/31/2022	SALES TAX RECEIVABLE	18-1106 SRF10		-28,066.00
4	12/31/2022	USE TAX RECEIVABLE	18-1107 SRF10		-4,813.00
4	12/31/2022	AUDITED FUND BALANCE	18-3021 SRF10	32,879.00	
4	12/31/2022	SALES TAX RECEIVABLE	19-1106 SRF11		-76,189.00
4	12/31/2022	ACCOUNTS PAYABLE	19-2001 SRF11		-9,792.00
4	12/31/2022	AUDITED FUND BALANCE	19-3021 SRF11	85,981.00	
4	12/31/2022	ACCOUNTS PAYABLE	22-2001 SRF01		-14,241.00
4	12/31/2022	UNRESERVED RETAINED EARNINGS	22-3021 SRF01	14,241.00	
4	12/31/2022	RECEIVABLES	25-1103 CPF01	25,295.00	
4	12/31/2022	ACCOUNTS PAYABLE	25-2001 CPF01		-15,190.00
4	12/31/2022	AUDITED FUND BALANCE	25-3021 CPF01		-10,105.00
4	12/31/2022	DEFERRED REVENUE	31-2010 SRF24		-756,255.00
4	12/31/2022	AUDITED FUND BALANCE	31-3021 SRF24	756,255.00	
4	12/31/2022	SALES TAX RECEIVABLE	40-1110 CPF03	120,870.00	
4	12/31/2022	AUDITED FUND BALANCE	40-3021 CPF03		-120,870.00
4	12/31/2022	SALES TAX RECEIVABLE	45-1110 CPF04	181,483.00	
4	12/31/2022	AUDITED FUND BALANCE	45-3021 CPF04		-181,483.00
4	12/31/2022	Property Tax Receivable	50-1107 SRF19	175,143.00	
4	12/31/2022	ACCOUNTS PAYABLE	50-2001 SRF19		-175,143.00
4	12/31/2022	Deferred Revenue - Property Taxes	50-2011 SRF19		-175,143.00
4	12/31/2022	AUDITED FUND BALANCE	50-3021 SRF19	175,143.00	
4	12/31/2022	Property Tax Receivable	60-1107 SRF16	162,566.00	
4	12/31/2022	Sales Tax Receivable	60-1110 SRF16	34,121.00	
4	12/31/2022	ACCOUNTS PAYABLE	60-2001 SRF16		-216,536.00
4	12/31/2022	Deferred Revenue - Property Taxes	60-2011 SRF16		-162,566.00
4	12/31/2022	AUDITED FUND BALANCE	60-3021 SRF16	182,415.00	
4	12/31/2022	Sales tax receivable	65-1110 SRF17	11,730.00	
4	12/31/2022	ACCOUNTS PAYABLE	65-2001 SRF17		-17,271.00
4	12/31/2022	AUDITED FUND BALANCE	65-3021 SRF17	5,691.00	
4	12/31/2022	ALLOWANCE FOR DOUBTFUL ACCOUNTS	01-1120 BTC GF01A		-525,770.00
4	12/31/2022	DEFERRED REVENUE - PROPERTY TAXES	01-2011 BTC GF01A		-2,950,776.00
4	12/31/2022	LAND HELD FOR RESALE	01-1190 BTC GF01A	100,000.00	
4	12/31/2022	REAL ESTATE TX - DELINQUENT	01-40-301-02 GF01A		-396.00
4	12/31/2022	ALCOHOL TAX	01-40-307-01 GF01A	25,920.00	
4	12/31/2022	CITY USE TAX	01-40-308-01 GF01A		-150.00
4	12/31/2022	MISCELLANEOUS	01-40-363-01 GF01A	2,860.00	
4	12/31/2022	SPECIAL ALCOHOL PROGRAM	09-40-307-01 SRF06		-25,920.00
4	12/31/2022	CID SALES TAX	65-40-303-18 SRF17		-150.00

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

5	12/31/2022	Deferred outflows - OPEB	2010 BTC G34G	175,221.00	
5	12/31/2022	Net OPEB liability	3200 BTC G34G		-877,003.00
5	12/31/2022	Deferred inflows - OPEB	4020 BTC G34G		-521,526.00
5	12/31/2022	Net position	5000 BTC G34G	1,520,057.00	
5	12/31/2022	Net position	5000 BTC G34G		-110,443.00
5	12/31/2022	General government expense	7000 BTC G34G	87,706.00	
5	12/31/2022	General government expense	7000 BTC G34G		-274,012.00

Entity-wide entry to record combined net OPEB liability.

6	12/31/2022	Deferred outflows - pension	2000 BTC G34G	2,539,959.00	
6	12/31/2022	Net pension liability	3300 BTC G34G		-7,535,689.00
6	12/31/2022	Deferred inflows - pension	4000 BTC G34G		-239,286.00
6	12/31/2022	Net position	5000 BTC G34G	4,863,683.00	
6	12/31/2022	General government expense	7000 BTC G34G	147,598.00	
6	12/31/2022	Public safety expense	7100 BTC G34G	223,735.00	

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

7	12/31/2022	Deferred inflows - special assessments	4030 BTC G34G	7,794,016.00	
7	12/31/2022	Net position	5000 BTC G34G		-8,393,976.00
7	12/31/2022	Special assessment revenue	6002 BTC G34G	599,960.00	
7	12/31/2022	Special Assessments Receivable	22-1111 BTC SRF01	8,393,976.00	
7	12/31/2022	Special Assessments Receivable	22-1111 BTC SRF01		-599,960.00
7	12/31/2022	Unearned Revenue - Special Assessments	22-2012 BTC SRF01		-8,393,976.00
7	12/31/2022	Unearned Revenue - Special Assessments	22-2012 BTC SRF01	599,960.00	

To record special assessment receivable.

8	12/31/2022	Notes receivable	1000 BTC G34G	300,677.00	
8	12/31/2022	Net position	5000 BTC G34G		-348,683.00
8	12/31/2022	Miscellaneous revenue	6001 BTC G34G	48,006.00	

EW entry to record Notes Receivable.

9	12/31/2022	Accrued compensated absences	3100 BTC G34G		-503,370.00
9	12/31/2022	Net position	5000 BTC G34G	558,568.00	
9	12/31/2022	General government expense	7000 BTC G34G		-19,707.00
9	12/31/2022	Public safety expense	7100 BTC G34G		-2,162.00
9	12/31/2022	Public works expense	7200 BTC G34G		-22,182.00
9	12/31/2022	Culture and recreation expense	7300 BTC G34G		-11,147.00

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

10	12/31/2022	Land	1100 BTC G34G	9,338,256.00	
10	12/31/2022	Construction in progress	1110 BTC G34G	4,633,536.00	
10	12/31/2022	Buildings	1120 BTC G34G	13,055,744.00	
10	12/31/2022	Improvements	1125 BTC G34G	3,456,393.00	
10	12/31/2022	Equipment and vehicles	1130 BTC G34G	7,949,863.00	
10	12/31/2022	Infrastructure	1140 BTC G34G	65,316,045.00	
10	12/31/2022	Accumulated depreciation	1200 BTC G34G		-30,533,502.00
10	12/31/2022	Net position	5000 BTC G34G		-68,594,180.00
10	12/31/2022	General government expense	7000 BTC G34G	506,139.00	
10	12/31/2022	Public safety expense	7100 BTC G34G	256,852.00	
10	12/31/2022	Public works expense	7200 BTC G34G	1,370,072.00	
10	12/31/2022	Culture and recreation expense	7300 BTC G34G	729,155.00	
10	12/31/2022	Capital outlay	7400 BTC G34G		-7,488,541.00
10	12/31/2022	Gain or loss on disposal of assets	8000 BTC G34G	447.00	
10	12/31/2022	Proceeds from sale of capital assets	8100 BTC G34G	3,721.00	

Entity Wide entry to record Capital Asset Activity.

11	12/31/2022	CONSUMER USE TAX RECEIVABLE	01-1108 GF01A		-25,015.00
11	12/31/2022	CONSUMER USE TAX RECEIVABLE	01-1108 GF01A		-2,036.00
11	12/31/2022	COUNTY SALES TAX RECEIVABLE	01-1109 GF01A	5,091.00	
11	12/31/2022	CITY SALES TAX RECEIVABLES	01-1110 GF01A		-2,113.00
11	12/31/2022	SALES TAX RECEIVABLE	40-1110 CPF03	88,263.00	
11	12/31/2022	SALES TAX RECEIVABLE	45-1110 CPF04	27,828.00	
11	12/31/2022	Sales Tax Receivable	60-1110 SRF16	75.00	
11	12/31/2022	Sales tax receivable	65-1110 SRF17		-1,185.00
11	12/31/2022	COUNTY SALES TAX	01-40-303-01 GF01A		-2,808.00
11	12/31/2022	CITY SALES TAX	01-40-303-02 GF01A	2,113.00	
11	12/31/2022	COUNTY SALES / NEW JAIL PORTIO	01-40-303-03 GF01A		-761.00
11	12/31/2022	JO CO PUBLIC SAFETY SALES TAX	01-40-303-06 GF01A		-761.00
11	12/31/2022	JO CO COURT SALES TAX	01-40-303-07 GF01A		-761.00
11	12/31/2022	CITY USE TAX	01-40-308-01 GF01A	25,015.00	
11	12/31/2022	COUNTY USE TAX	01-40-308-02 GF01A	1,163.00	
11	12/31/2022	COUNTY USE / NEW JAIL PORTION	01-40-308-03 GF01A	291.00	
11	12/31/2022	JO CO PUBLIC SAFETY USE TAX	01-40-308-05 GF01A	291.00	
11	12/31/2022	JO CO COURT USE TAX	01-40-308-07 GF01A	291.00	
11	12/31/2022	SALES TAX RECEIPTS	40-40-808-02 CPF03		-88,263.00
11	12/31/2022	SALES TAX RECEIPTS	45-40-808-02 CPF04		-27,828.00
11	12/31/2022	MISSION CROSSING CID SALES TAX	60-40-303-15 SRF16	1,997.00	
11	12/31/2022	MISSION CROSSING TIF SALES TAX	60-40-303-16 SRF16		-2,072.00
11	12/31/2022	CID SALES TAX	65-40-303-18 SRF17	1,185.00	

Entry to adjust tax accruals to actual.

City of Mission	Item Number:	9b.
ACTION ITEM SUMMARY	Date:	July 19, 2023
Administration	From:	Laura Smith

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

RE: State of Emergency / Disaster Proclamation

RECOMMENDATION: Approve and confirm the State of Emergency / Disaster Proclamation related to the July 14, 2023 storm event.

DETAILS: The City of Mission, Kansas, along with many other jurisdictions in the Kansas City metropolitan area, was severely affected by a devastating storm on July 14, 2023 resulting in significant damage to public and private property and infrastructure. When we experience an event of this magnitude, it is common to exercise an emergency / disaster proclamation.

The proclamation provides a greater degree of flexibility for the City to take timely action and proceed with necessary expenditures to address the storm damage, support emergency operations, and provide essential services to affected residents and businesses, subject to appropriate budgetary controls and accountability.

And although we do not believe Johnson County will be declaring a county-wide emergency at this time, operating under a state of emergency positions Mission to request county, state and federal assistance as necessary and available to support our response, recovery and restoration efforts.

This state of emergency proclamation shall remain in effect until further notice or until such time as it is deemed appropriate to rescind or modify by the Mayor of the City of Mission, Kansas.

CFAA CONSIDERATIONS/IMPACTS: The City seeks to establish policies and practices that ensure the delivery of essential services and programs while also taking steps to protect the safety and well-being of our residents and businesses in the midst of a natural disaster or crisis.

Related Statute/City Ordinance:	Section 250.120 - Mission Municipal Code
Line Item Code/Description:	NA
Available Budget:	Unknown at this time

**CITY OF MISSION
STATE OF EMERGENCY / DISASTER PROCLAMATION**

WHEREAS, the City of Mission, Kansas has been severely affected by a devastating storm on July 14, 2023, resulting in significant damage to public and private property and infrastructure, and posing a substantial risk to the safety and well-being of our residents and businesses; and

WHEREAS, the extent of the storm damage necessitates immediate action to ensure the protection of life, property, and the restoration of essential services within the City of Mission.

NOW, THEREFORE, be it proclaimed by the Mayor and confirmed by the City Council that the Mayor, under and by virtue of the authority vested by Mission Municipal Code Section 250.030 - Local Emergency Operation Plan Established and amendments thereto, does hereby declare that a state of emergency exists, and furthermore that this proclamation shall:

1. Be given prompt and general publicity and shall be filed promptly with the City Clerk of the City of Mission.
2. Activate the response and recovery aspects of all local emergency plans which are applicable to Mission, Kansas and shall initiate the rendering of aid and assistance thereunder.
3. Authorize necessary expenditures to address the storm damage, support emergency operations, and provide essential services to affected residents and businesses, subject to appropriate budgetary controls and accountability.
4. Authorize the Mayor and/or her designee to request county, state and federal assistance as necessary and available to support the City of Mission's response, recovery and restoration efforts.

This state of emergency proclamation shall remain in effect until further notice or until such time as it is deemed appropriate to rescind or modify by the Mayor of the City of Mission, Kansas.

PROCLAIMED BY THE MAYOR AND CONFIRMED BY THE CITY COUNCIL THIS 19th, DAY OF JULY 2023.

Solana Flora, Mayor

ATTEST:

Robyn L. Fulks, City Clerk

City of Mission	Item Number:	9c.
ACTION ITEM SUMMARY	Date:	July 19, 2023
Administration	From:	Laura Smith

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

RE: Confirmation of costs for Storm Debris Removal

RECOMMENDATION: Approve costs associated with curbside storm debris collection and removal with Kansas City Tree Care, LLC

DETAILS: The City of Mission, Kansas, along with many other jurisdictions in the Kansas City metropolitan area, was severely affected by a devastating storm on July 14, 2023, resulting in significant damage to public and private property and infrastructure. Specifically, there was extensive tree damage city-wide on both public and private property.

Because of the extent of the damage sustained across the metro, it was important to work quickly to identify and secure a contractor to perform the pick-up and disposal services for Mission residents. Kansas City Tree Care, LLC performed similar services for the City following Winter Storm Gia in January 2019. Their work was satisfactory both in terms of timeliness and cost.

Staff has secured the services of Kansas City Tree Care, LLC to begin curbside storm debris collection and disposal beginning on Monday, July 24. The contractor will begin collection in the northern portion of the City moving south using two or three grapple trucks. The cost will be \$300 per truck load.

All storm debris will be disposed of at CS Carey Inc. with the City being billed directly for dump fees which are estimated between \$175-225 per dump depending on the size of the load. We are unsure at this time of the total cost of providing this important service for our residents. We spent approximately \$60,000 in 2019.

Kansas City Tree Care, LLC will NOT be collecting any debris placed in paper bags as they are not accepted at the dump facility at this time. Residents should continue to use the weekly yard waste collection service available through the City-wide contract with GFL to dispose of any bagged tree limb debris. We will continue to message the pick-up requirements and progress as the work commences.

CFAA CONSIDERATIONS/IMPACTS: Curbside services provide a considerable advantage to residents who may have difficulty moving limbs off their property. Coordinated efforts, citywide, in response to major storm events and as funds allow make it more possible for Mission residents to age in place.

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