



**CITY OF MISSION, KANSAS**  
**FINANCE & ADMINISTRATION COMMITTEE**

**WEDNESDAY JULY 5, 2023 at 7:30 p.m.**  
**(or immediately following 6:30 p.m. Community Development Committee)**

**MISSION CITY HALL**  
**6090 Woodson Street**

**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>. Please contact the Administrative Offices, 913.676.8350, with any questions or concerns.*

**PUBLIC HEARINGS / PUBLIC COMMENTS**

**PUBLIC PRESENTATIONS / INFORMATIONAL ONLY**

**ACTION ITEMS**

1. Acceptance of the June 7, 2023 Finance & Administration Committee Minutes - Robyn Fulks ([page 4](#))

Draft minutes of the June 7, 2023 Finance and Administration Committee meeting are included for review and acceptance.

2. Milhaven HOA Picnic – Mohawk Park – Robyn Fulks ([page 9](#))

The Milhaven Homeowners Association has submitted a Special Event Permit to host a picnic at Mohawk Park on September 23, 2023 from 4:00–10:00 p.m. There will be games and a live band and residents can bring their own food and drink. In order for residents to bring their own alcohol to consume on public property (Mohawk Park), the Council must waive the prohibition included in Section 600.040 (b) of the Municipal Code.

3. Resolution Updating Bank Signatories (Security Bank) - Emily Randel ([page 10](#))

Following the hire of the Budget and Finance Manager, and the formal transfer of the oversight of finance to the Deputy City Administrator for Administrative and Finance Services, the City needs to authorize new signatories for the City's various checking accounts with Security Bank of Kansas City. This is done by a Resolution

that is sent to the bank as formal notice.

4. Resolution Updating Authorized Users in the Kansas Municipal Investment Pool (KMIP) - Emily Randel ([page 13](#))

Following the hire of the Budget and Finance Manager, and the formal transfer of oversight of finance to the Deputy City Administrator for Administrative and Finance Services, the City needs to authorize update authorized users in the Kansas Municipal Investment Pool (KMIP). This is done by a Resolution that is sent to the MIP as formal notice.

5. Crossing Guard Contract – Dan Madden ([page 16](#))

Since 2016, Mission has contracted with All City Management Services, Inc. to provide crossing guard services for Highlands Elementary and Rushton Elementary schools. The 2023-2024 contract renewal reflects a significant increase in the hourly rate, but because Mission will only need to staff one location for the 2023-2024 school year the price increase can be managed within the 2023 budget while Staff continues to explore options for the future. Billing from ACMS reflects only hours worked by their staff. When Mission personnel are required to cover the shifts, the City is not billed. Staff recommends entering into a new agreement with All City Management Services, Inc. for the 2023-2024 school year for a total estimated annual cost of \$15,300.00.

6. Tax Abatement Policy – Laura Smith ([page 24](#))

Mission's current tax abatement policy (Council Policy 116) was approved in May 2007. 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. 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 align it more closely with current Council goals and objectives related to redevelopment and the use of incentive tools. 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.

7. Resolution of Intent to Levy a Property Tax Exceeding the Revenue Neutral Rate for the 2023 Budget – City of Mission – Laura Smith ([page 47](#))

8. Resolution of Intent to Levy a Property Tax Exceeding the Revenue Neutral Rate for the 2023 Budget – Rock Creek Drainage District #1 – Laura Smith ([page 47](#))
9. Resolution of Intent to Levy a Property Tax Exceeding the Revenue Neutral Rate for the 2023 Budget – Rock Creek Drainage District #2 – Laura Smith ([page 47](#))

In accordance with State statutes, 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. Three Resolutions of Intent to exceed the 2024 revenue neutral rate have been included for Council consideration on the July 19, 2023 City Council Agenda. No special meeting is required this year to meet the statutory deadline for notice.

### **DISCUSSION ITEMS**

10. 2023 Revised and 2024 Recommended General Fund and all Other Funds – Laura Smith ([page 51](#))

Budget materials will be uploaded to the packet prior to the Committee meeting.

### **OTHER**

11. Department Updates – Laura Smith

**Mary Ryherd, Chairperson**  
**Hillary Parker Thomas, Vice-Chairperson**  
*Mission City Hall, 6090 Woodson St*  
**913.676.8350**

<b>City of Mission</b>	Item Number:	1.
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>Administration</b>	From:	Robyn Fulks

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

**RE:** June 7, 2023 Finance & Administration Committee Minutes.

**RECOMMENDATION:** Review and accept the June 7, 2023 minutes of the Finance & Administration Committee.

**DETAILS:** Minutes of the June 7, 2023 Finance & Administration Committee meeting are presented for review and acceptance. At the committee meeting, if there are no objections or recommended corrections, the minutes will be considered accepted as presented.

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

**CFAA CONSIDERATIONS/IMPACTS:** N/A

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



## **MINUTES OF THE MISSION FINANCE & ADMINISTRATION COMMITTEE**

JUNE 7, 2023

The Mission Finance & Administration Committee met at Mission City Hall and virtually via ZOOM on Wednesday, June 7, 2023. The following Committee members were present: The following Committee members were present: Sollie Flora, Ben Chociej, Trent Boultinghouse, Mary Ryherd, Debbie Kring, Hillary Thomas, Lea Loudon, Ken Davis and Kristin Inman. Councilmember Ryherd called the meeting to order at 7:55 p.m.

The following staff were present: City Administrator Laura Smith, Deputy City Administrator Brian Scott, Deputy City Administrator Emily Randel, City Clerk Robyn Fulks, Public Works Director Celia Duran, Parks and Recreation Director Penn Almoney, and Chief Dan Madden.

### **Revised Agenda**

Councilmember Ryherd explained that there was a need for a revised agenda. She asked City Administrator Laura Smith to speak to the revisions. Ms. Smith explained that the agenda had been revised to remove the discussion of the General Fund budget. Staff will be ready to proceed with that discussion in the coming weeks, and plenty of time has been built into the budget schedule to accommodate. A work session may be held on June 28 after the June 21 work session to discuss the CIP.

The Committee considered a revised agenda. Moved by Boultinghouse, seconded by Davis to approve the September 21, 2022 City Council meeting Agenda as revised.

Voting AYE: Boultinghouse, Davis, Thomas, Chociej, Loudon, Inman, Ryherd and Kring. **Motion Carried.**

### **Public Comments**

Councilmember Ryherd reminded the public they can participate via the chat feature on Zoom. All comments would be visible to the group.

There were no public comments.

### **Public Presentations/Informational Items**

There were no public presentations or informational items.

### **Action Items**

#### **Acceptance of the May 3, 2023 Finance & Administration Committee Minutes**

Minutes of the May 3, 2023 Finance & Administration Committee were provided to the Committee for review.

Councilmember Davis recommended this item be forwarded to the City Council for approval. All on the committee agreed, and this item will be on the consent agenda.

#### **Google Franchise Agreement**

City Administrator Laura Smith explained to the Committee that in 2022 Google Fiber began notifying cities of their intent to discontinue video services. Mission has had a franchise agreement with Google Fiber since 2013, as one of the first cities to enter into a franchise agreement with them. That agreement was under a statewide video franchise agreement, and with the discontinuance of the video services, new agreements must be negotiated. Overland Park and Prairie Village's city attorneys along with several others have negotiated terms of the new agreements. A new ordinance will grant a telecommunications franchise to Google Fiber and will be a reduction from a 5% franchise fee to a 2% franchise fee, which is the rate negotiated with other cities. Other accessory agreements also need to be revised due to the changes. The revenues generated from the 2% franchise rate for telecommunications services are estimated to equal the amount generated from the 5% video services agreement.

Councilmember Chociey asked if the State franchise has expired or been revoked, or have the municipal franchises replaced those. Ms. Smith will gather that information and share it back to the Committee.

Mayor Flora asked for more information as to why the rate was reduced to 2%. Ms. Smith will check back with Jacob Turner of Payne & Jones and will provide additional information at the June 21 meeting.

Councilmember Thomas asked if any other cities deviated from the agreement

or the negotiated rate. Ms. Smith answered that they did not.

Councilmember Davis recommended this item be forwarded to the City Council for approval. All on the committee agreed, and this item will be on the consent agenda.

### **CMB Application, Natural Grocers**

City Clerk Robyn Fulks presented an application from Natural Grocers at 6819 Johnson Drive to sell cereal malt beverages in their store. She explained that the proper application and fees have been provided and background checks on all parties have been completed.

Councilmember Davis recommended this item be forwarded to the City Council for approval. All on the committee agreed, and this item will be on the consent agenda.

### **DISCUSSION ITEMS**

There were no discussion items.

### **OTHER**

### **DEPARTMENT UPDATES**

Deputy City Administrator Emily Randel updated that June is National Safety Month. A reinvigorated safety committee has been formed and Kathy Stratman has been working very hard on this issue. A safety breakfast was held in the previous week as a bit of a celebration for the much-improved safety numbers in recent years, as well as a great learning opportunity.

### **Meeting Close**

There being no further business to come before the Committee, the meeting



of the Community Development Committee adjourned at 8:06 p.m.

Respectfully submitted,

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Robyn L. Fulks, City Clerk



<b>City of Mission</b>	Item Number:	2.
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>Administration</b>	From:	Robyn Fulks

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

**RE:** Milhaven HOA Family Picnic

**RECOMMENDATION:** Approve an exception to allow residents to bring their own alcoholic beverages to Mohawk Park for the Milhaven Family Picnic hosted by the Milhaven Homeowners Association.

**DETAILS:** The Milhaven Homeowners Association has submitted a Special Event Permit to host a neighborhood picnic at Mohawk Park. The event is scheduled for September 23, 2023 from 4:00 p.m. to 10:00 p.m. There will be games and a live band and residents can bring their own food and drink.

They would also like to offer residents the option to bring their own alcohol if preferred. Since there will be no exchange of money, including purchasing tickets, they do not require a State license. However, because the event includes consumption of alcohol on public property (Mohawk Park), according to Section 600.040 (b) of the City Municipal Code, the Council must waive this prohibition for the event to allow the alcohol.

The HOA has hosted similar events in Mohawk Park in recent years with no incident.

**CFAA Impacts:** Neighborhood events encourage connections between residents which help to reduce social isolation and can facilitate support among neighbors including in natural disasters, welfare checks or other incidents that may impact health and life safety.

Related Statute/City Ordinance:	Section 600.040 (b)
Line Item Code/Description:	N/A
Available Budget:	N/A

<b>City of Mission</b>	Item Number:	3.
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>ADMINISTRATION</b>	From:	Emily Randel

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

**RE:** Resolution Authorizing Changes to Bank Signatories for a City of Mission Checking Account

**RECOMMENDATION:** Approve the resolution Authorizing Certain Signatory for a City of Mission Checking Account.

**DETAILS:** The City of Mission conducts its banking activity with Security Bank of Kansas City. The City has multiple checking accounts with Security Bank for various functions. Each account has signatories or individuals that are authorized to sign a warranty check on behalf of the City for funds to be withdrawn from that particular checking account.

With the recent changes in personnel and the hiring of the Budget and Finance Manager, there is a need to update the signatories on Mission's various accounts. The attached resolution, required by the bank, expresses the City's desire to formally authorize changes to the signatories on checking accounts with Security Bank of Kansas City.

Once approved, documents provided by the bank will be completed with the actual signature of those individuals listed in the resolution. This will allow the bank to identify the signature as correct. In addition, documents will be updated reflecting those employees who have access to on-line banking for the purpose of checking balances, transferring funds and setting up electronic fund transfers.

**CFAA CONSIDERATIONS/IMPACTS:** N/A

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

**CITY OF MISSION, KANSAS**  
**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION AUTHORIZING SIGNATORIES FOR CERTAIN BANK CHECKING ACCOUNTS OF THE CITY OF MISSION, KANSAS**

**WHEREAS**, The City of Mission utilizes Security Bank of Kansas City for its banking services; and

**WHEREAS**, the City has various checking accounts from which funds are disbursed by means of a written order to the bank to pay a stated sum from the City's account (eg. a bank draft or warranty check); and

**WHEREAS**, from time to time the City needs to authorize the addition or deletion of signatories on these checking accounts,

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

**Section 1.** The following addition and deletion of signatories to the City of Mission's Checking Accounts with Security Bank of Kansas City will be made:

Checking Account: x1836 (Conduit Employee 125)

None.

Checking Account: x6694 (Farmer's Market)

Carrie Crawford Dickerson - Remains  
Kate Deacon – Remains  
Emily Randel - Remains  
Brian Scott – Delete

Checking Account: x6933 (Main Checking)

Solana Flora - Remains  
Emily Randel - Add  
Brian Scott – Delete

Checking Account: x6950 (Bond Account)

Amberly Bard – Remains  
Connor Nuessen - Add

**Section 2.** The Deputy City Administrator for Administrative and Finance Services will be authorized to submit this approved resolution to Security Bank and to secure all forms and documents necessary to execute the intent of this resolution.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MISSION** on this 19th day of July, 2023.

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

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Solana Flora, Mayor

ATTEST:

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Robyn L. Fulks, City Clerk

<b>City of Mission</b>	Item Number:	4.
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>ADMINISTRATION</b>	From:	Emily Randel

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

**RE:** Resolution Updating Authorized Uses in the Kansas Municipal Investment Pool

**RECOMMENDATION:** Approve a Resolution authorizing certain employees of the City of Mission to deposit, transfer and withdraw funds from the Kansas Municipal Investment Pool on behalf of the City.

**DETAILS:** The City of Mission utilizes Security Bank of Kansas City for processing financial transactions (deposit and withdrawals). The City's account is collateralized for \$2 million. Funds in excess of this amount are placed with the Kansas Municipal Investment Pool (KMIP) in Topeka for investment in safe securities (U.S. Treasury Notes and other government backed securities).

Certain employees of the City need to have access to the City's account with the MIP to place deposits, transfer funds from one account to another, set-up bond payments, and make withdrawals. With the recent restructuring of finance duties and the hiring of Budget and Finance Manager, the City needs to formally authorize new employees to perform these tasks, and this resolution will accomplish that. Once adopted, the resolution will be forwarded to the MIP as formal notification.

**CFAA CONSIDERATIONS/IMPACTS:** N/A

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

**CITY OF MISSION, KANSAS  
RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION AUTHORIZING CERTAIN INDIVIDUALS EMPLOYED BY THE CITY OF MISSION, KANSAS TO DEPOSIT, TRANSFER, AND WITHDRAW FUNDS FOR INVESTMENT IN THE KANSAS MUNICIPAL INVESTMENT POOL**

**WHEREAS**, the City of Mission, Kansas (the “Depositor”) is a municipality as defined in K.S.A 12-1675, as amended, and from time to time has funds on hand in excess of current needs; and

**WHEREAS**, it is in the best interest of the Depositor and its inhabitants to invest funds in investments that yield a favorable rate of return while providing the necessary liquidity and protection of the principal; and

**WHEREAS**, the Pooled Money Investment Board (the “PMIB”), operates the Kansas Municipal Investment Pool (“MIP”), a public funds investment pool, pursuant to Chapter 254 of the 1996 Session Laws of Kansas, and amendment thereto.

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

**Section 1:** The Depositor approves the establishment of an account(s) in its name in the MIP for the purpose of transmitting funds for investment, subject to the MIP Participation Policy adopted by the PMIB, and Depositor acknowledges it has received a current copy of such Participation Policy.

**Section 2:** Depositor’s tax identification number assigned by the Internal Revenue Service is 48-6077068.

**Section 3:** The following individuals, whose signatures appear directly below, are officers or employees of the Depositor and are each hereby authorized to transfer funds for investment in the MIP and are each authorized to withdraw funds, to issue letters of instruction, and to take all other actions necessary or appropriate for the investment of funds:

Name: Laura Smith

Signature: \_\_\_\_\_

Title: City Administrator

Name: Brian Scott

Signature: \_\_\_\_\_

Title: Deputy Administrator – Community Development and Planning

Name: Emily Randel  
Signature: \_\_\_\_\_  
Title: Deputy City Administrator – Finance and Administration

Name: Christine Korth  
Signature: \_\_\_\_\_  
Title: Budget and Finance Manager

**Section 4:** Notice required by the PMIP’s Municipal Investment Pool Participant Policy shall be provided to:

Name: Emily Randel,  
Title: Deputy City Administrator  
Address: 6090 Woodson  
City: Mission, KS 66202  
Phone: (913) 676-8368  
Fax: (913) 722-1415  
Email: erandel@missionks.org

**Section 5:** This resolution and its authorization shall continue in full force and effect until amended or revoked by the Depositor and until the PMIB receives a copy of any such amendment or revocation, the PMIB is entitled to rely on the same. Furthermore, any prior resolution adopted the Depositor and presented to the PMIB as authorization shall be considered revoked by this resolution.

**PASSED AND APPROVED BY THE CITY COUNCIL ON THE CITY OF MISSION, KANSAS** on this 19th day of July, 2023.

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

\_\_\_\_\_  
Solana Flora, Mayor

ATTEST:

\_\_\_\_\_  
Robyn L. Fulks, City Clerk

<b>City of Mission</b>	Item Number:	5.
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>Police Department</b>	From:	Dan Madden

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

**RE:** School Crossing Guard Services

**RECOMMENDATION:** Approve a contract with All City Management Services, Inc. to provide school crossing guard services for the 2023-2024 school year.

**DETAILS:** Since 2016, Mission has contracted with All City Management Services, Inc. to provide crossing guard services for Highlands Elementary and Rushton Elementary schools. The Police Department has generally been pleased with their services although, just like many employers, they have had difficulties hiring employees which results in Officers or a CSO covering crosswalks as necessary.

The 2023-2024 contract renewal reflects a significant increase in the hourly rate. Staff is currently working with other cities in NE Johnson County to explore the possibility of a joint contract, but those details have not been confirmed at this time. Because Mission will only need to staff one location for the 2023-2024 school year because of the reconstruction of Rushton Elementary school, the price increase can be managed within the 2023 budget.

The contract is based on an estimated number of hours required to appropriately staff the identified location. Billing from ACMS reflects only hours worked by their staff, and when Mission personnel are required to cover the shifts, the City is not billed under the proposed contract.

Staff recommends entering into a new agreement with All City Management Services, Inc. for the 2023-2024 school year for a total estimated annual cost of \$15,300.00.

**CFAA CONSIDERATIONS/IMPACTS:** Healthy, vibrant communities provide multiple, accessible transportation options that contribute to the independence of all residents. Young adults, baby boomers and all ages increasingly seek and choose communities where they can walk, bike or access transit to get to school, work, services, and entertainment.

Related Statute/City Ordinance:	NA
Line Item Code/Description:	01-30-212-06 Service Contracts/Rentals
Available Budget:	\$20,000





## ALL CITY MANAGEMENT SERVICES

April 5, 2023

Sgt. Robert Meyers  
City of Mission, KS  
600 Woodson  
Mission, KS 66202

Dear Sgt. Robert Meyers,

It is once again the time of the year when many agencies are formulating their budgets for the coming fiscal year. Toward that end, please allow this letter to serve as confirmation of our interest in extending our agreement for Crossing Guard Services through the 2023-2024 fiscal year.

As you may know hiring challenges have impacted all sectors of the labor market, across the nation. Our post-COVID workforce was decimated and since then we have struggled to maintain a sufficient workforce. In many cases we've transitioned a significant number of employees from an older, primarily stable workforce to a younger mobile workforce. This new segment of our employees are more sensitive to current cost-of-living increases and are looking for higher wages and more hours. They often accept our position and work for days, sometimes weeks and if we're lucky months then abruptly leave when they find higher pay.

For these reasons, as well as cost increases in most segments of our business, we must appeal for an increase in our hourly billing wage for the upcoming 2023-2024 fiscal year. To facilitate the calculation of the 2023-2024 annual cost of your Crossing Guard program, we have developed and included with this letter a Client Worksheet. This Worksheet details the new hourly billing rate and the overall estimated program cost, based on the number of sites and the hours worked at each site.

While we remain committed to providing a safe, cost-effective and professional School Crossing Guard Program we hope you will find this new pricing acceptable. If you have any questions or need additional information, please contact me at (800) 540-9290. Take care.

Sincerely,

Baron Farwell,  
General Manager

# All City Management Services Inc.

## Client Worksheet 2023 - 2024

Department: 500801

Billing Rate for 2023/2024: \$ 42.50

City of Mission, KS  
600 Woodson  
Mission, KS 66202

### KEY:

#### Traditional Calendar:

For sites with no regularly scheduled early release days, use 180 regular days

#### Sites with traditional calendar:

		2			180			\$42.50	=	\$15,300.00
1 Sites at	2.00 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate				

**TOTAL PROJECTED HOURS**

**360.00**

**TOTAL ANNUAL PROJECTED COST**

**\$15,300.00**



## AGREEMENT FOR CROSSING GUARD SERVICES

This AGREEMENT FOR CROSSING GUARD SERVICES (the "Agreement") is dated June 27, 2023 and is between the CITY OF MISSION (hereinafter called the "City"), and ALL CITY MANAGEMENT SERVICES, INC., a California corporation (hereinafter called the "Contractor").

### WITNESSETH

The parties hereto have mutually covenanted and agreed as follows:

1. This Agreement is for a term which commences on or around July 15, 2023 and ends on June 30, 2024 and for such term thereafter as the parties may agree upon.
2. The Contractor will provide personnel equipped and trained in appropriate procedures for crossing pedestrians in marked crosswalks. Such personnel shall be herein referred to as a "Crossing Guard". The Contractor is an independent contractor and the Crossing Guards to be furnished by it shall at all times be its employees and not those of the City.
3. The City's representative in dealing with the Contractor shall be designated by the City of Mission.
4. The City shall determine the locations where Crossing Guards shall be furnished by the Contractor. City may add location(s) to the program and Contractor will provide staffing for new locations within ten (10) business days from receiving written notification from the City. City may remove location(s) from the program by providing Contractor written notification and Contractor shall be required to eliminate staffing at stated location within one (1) business day of receiving notice from the City. Any increase or decrease in the number of locations shall require a written amendment to the contract.
5. The Contractor shall provide at each designated location personnel properly trained as herein specified for the performance of duties as a Crossing Guard. The Contractor shall provide supervisory personnel to see that Crossing Guard activities are taking place at the required places and times, and in accordance with the terms of this Agreement.
6. The Contractor shall maintain adequate reserve personnel to be able to furnish alternate Crossing Guards in the event that any person fails to report for work at the assigned time and location and agrees to provide immediate replacement.
7. In the performance of its duties the Contractor and all employees of the Contractor shall conduct themselves in accordance with the conditions of this Agreement and all applicable laws of the state in which the Services are to be performed.
8. Persons provided by the Contractor as Crossing Guards shall be trained in all applicable laws of the state in which the Services are to be performed pertaining to general pedestrian safety in school crossing areas.

9. Crossing Guard Services (the "Services") shall be provided by the Contractor at the designated locations on all days in which school is in session in the area under City's jurisdiction. The Contractor also agrees to maintain communication with the designated schools to maintain proper scheduling.
10. The Contractor shall provide all Crossing Guards with apparel by which they are readily visible and easily recognized as Crossing Guards. Such apparel shall be uniform for all persons performing the duties of Crossing Guards and shall be worn at all times while performing said duties. This apparel must be appropriate for weather conditions. The Contractor shall also provide all Crossing Guards with hand-held Stop signs and any other safety equipment which may be necessary.
11. The Contractor shall at all times provide workers' compensation insurance covering its employees and shall provide City a Certificate of Insurance naming the City and its officials, officers and employees as additional insureds. Such insurance shall include commercial general liability with a combined single limit of not less than \$1,000,000.00 per occurrence and in aggregate for property damage and bodily injury. Such insurance shall be primary with respect to any insurance maintained by the City and shall not call on the City's insurance contributions. Such insurance shall be endorsed for contractual liability and personal injury and shall include the City, its officers, agents and interest of the City. Such insurance shall not be canceled, reduced in coverage or limits or non-renewed except after thirty (30) days written notice has been given to the City.
12. Contractor agrees to defend, indemnify and hold harmless the City, its officers, employees, agents and representatives, from and against any and all actions, claims for damages to persons or property, penalties, obligations or liabilities (each a "Claim" and collectively, the "Claims") that may be asserted or claimed by any person, firm, entity, corporation, political subdivision or other organization arising out of the sole negligent acts or omissions, or willful misconduct, of Contractor, its agents, employees, subcontractors, representatives or invitees.
  - a) Contractor will defend any action or actions filed in connection with any of said claims, damages, penalties, obligations or liabilities and will pay all costs and expenses including attorney's fees incurred in connection herewith.
  - b) In the event the City, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against Contractor for such damages or other claims arising out of or in connection with the sole negligence of Contractor hereunder, Contractor agrees to pay City, its officers, agents, or employees, any and all costs and expenses incurred by the City, its officers agents or employees in such action or proceeding, including, but not limited to, reasonable attorney's fees.
  - c) In the event that a court determines that liability for any Claim was caused or contributed to by the negligent act or omission or the willful misconduct of City, liability will be apportioned between Contractor and City based upon the parties' respective degrees of culpability, as determined by the court, and Contractor's duty to indemnify City will be limited accordingly.
  - d) Notwithstanding anything to the contrary contained herein, Contractor's indemnification obligation to City for Claims under this Agreement will be limited to the maximum combined

aggregate of Contractor's general liability and umbrella insurance policies in the amount of \$5,000,000 (Five Million Dollars).

13. Either party shall have the right to terminate this Agreement by giving sixty (60) days written notice to the other party.
14. The Contractor shall not have the right to assign this Agreement to any other person or entity except with the prior written consent of the City.
15. The City agrees to pay the Contractor for the Services rendered pursuant to this Agreement the sum of Forty-two Dollars and Fifty Cents (**\$42.50**) per hour, per Crossing Guard during the term. Based on a minimum of one (1) site and upon a projected (360) hours of service the cost shall not exceed Fifteen Thousand, Three Hundred Dollars (\$15,300.00) per year, unless Contractor fails to perform service.
16. Payment is due within thirty (30) days of receipt of Contractor's properly prepared invoice.
17. Contractor may request a price increase during the term as a result of any legally-mandated increases in wages or benefits imposed in the state or municipality in which the Services are to be performed and to which Contractor's employees would be subject. Contractor shall provide City with 60 days-notice of its request to increase pricing. City agrees to review and respond to said notice within 30 days of receipt.
18. The City shall have an option to renew this Agreement. In the event this Agreement is extended beyond the end of the term set forth above, the compensation and terms for the Services shall be established by mutual consent of both parties.
19. This Agreement constitutes the complete and exclusive statement of the agreement among the parties with respect to the subject matter hereof and supersedes all prior written or oral statements among the parties, including any prior statements, warranties, or representations. This Agreement is binding upon and will inure to the benefit of the parties hereto and their respective heirs, administrators, executors, successors, and assigns. Each party hereto agrees that this Agreement will be governed by the law of the state in which the Services are to be performed, without regard to its conflicts of law provisions. Any amendments, modifications, or alterations to this Agreement must be in writing and signed by all parties. There will be no presumption against any party on the ground that such party was responsible for preparing this Agreement or any part of it. Each provision of this Agreement is severable from the other provisions. If any provision of this Agreement is declared invalid or contrary to existing law, the inoperability of that provision will have no effect on the remaining provisions of the Agreement which will continue in full force and effect.

**[SIGNATURES FOLLOW ON NEXT PAGE]**

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement the day and year written below.

**CITY**

**CONTRACTOR**

**City of Mission**

**All City Management Services, Inc.**

By \_\_\_\_\_  
Signature

By \_\_\_\_\_  
D. Farwell, Corporate Secretary

\_\_\_\_\_  
Print Name and Title

Date \_\_\_\_\_

Date \_\_\_\_\_

<b>City of Mission</b>	Item Number:	6.
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>ADMINISTRATION</b>	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

<b>City of Mission</b>	Item Number:	6.
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>ADMINISTRATION</b>	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

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

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### 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.

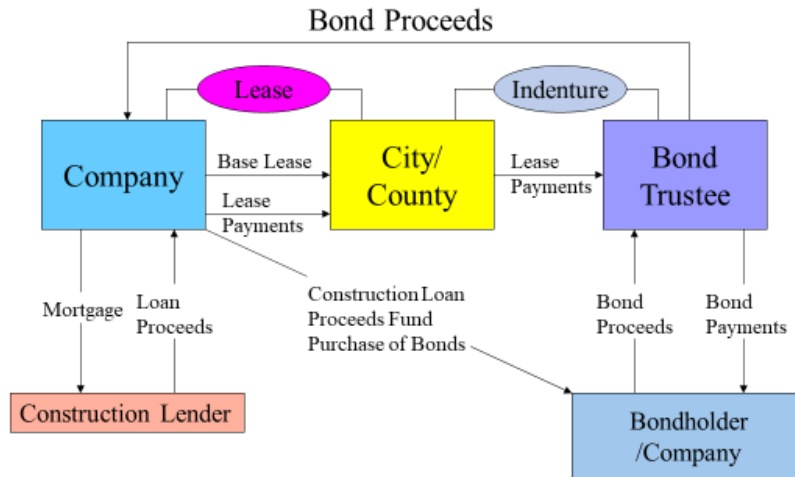
*Lease of Property to the Applicant.* The Issuer will enter into a lease agreement with the party requesting the property tax abatement (referred to herein as the “Applicant”). The term of the lease will generally be the same as the term of the property tax abatement, but may extend for a longer period 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.<sup>1</sup>

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.

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<sup>1</sup> 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:



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**CITY OF MISSION**  
**CITY COUNCIL POLICY MANUAL**

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**POLICY NO. 116**

**POLICY RELATING TO THE ISSUANCE OF TAX ABATEMENTS**

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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

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POLICY NO. \_\_\_\_\_

### POLICY RELATING TO THE GRANTING OF TAX ABATEMENTS

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**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 up 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 \$ \_\_\_\_\_ 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.

POLICY NO. \_\_\_\_\_

**POLICY RELATING TO THE GRANTING OF TAX ABATEMENTS**

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**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 impact the local tax base;
- Diversify the local economy;
- Provide attainable housing opportunities; and
- Reward quality environmental 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 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 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 state law. This policy does not create any entitlement and property owners, applicants, and others are cautioned not to rely upon receipt of an abatement until all steps for granting an exemption 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; approval of a Performance Agreement and compliance of all terms and conditions therewith by the applicant.

**Section 3. Policy Statement.** To meet the economic 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. Depending how the tax abatement is structured over the term, tax abatement for a Project may exceed an overall average of 45%. 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 pay their fair share of property tax and special assessments. 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. In the exercise of its discretion, the Governing Body of the City shall give consideration to following factors when granting property tax incentives.

- A. **Minimum Capital Investment.** The minimum capital investment required for consideration of 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 add economic benefit to the community and 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.** All Projects 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 all or partially exempt from ad valorem taxes as the result of the City have granted the exemption shall obtain the City's written consent (which may be subject to additional conditions or abatement adjustments) before transferring majority ownership of the property, unless the transfer is to a parent, affiliate, or related entity.
- G. **Non-Litigation.** The Governing Body may not 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.

**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.

- A. **Project Investment Adjustment.** It is the goal to strengthen the local economy through the 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 up 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%
  - 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. Strong consideration will be given for a business that will be located in an area targeted for economic development or redevelopment, or which may have unusual or difficult site conditions. An abatement adjustment of up to 10% may be considered for Projects that locate in the targeted area. Target areas shall be determined from time to time by the Governing Body.
- C. **Targeted Industries.** It is a goal to attract and retain certain targeted industries for the community due to their long-term economic impact. An abatement adjustment of 5% to 15%

may be considered for Projects that are in targeted industries. The current targeted industries generally include Class A office, high technology and bioscience-related businesses and development.

- D. **Job Creation:** It is a goal to create new 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.
- E. **Attainable Housing.** 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.
- F. **Environmental Design Adjustment.** It is a goal to create quality and sustainable developments / structures throughout the City. The City, at its sole discretion, may require higher design standards for the design of buildings 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% given the level of certification.

#### **Section 5. Commencement of Abatement.**

- A. 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 exemption 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 exemption 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. The City shall contact representatives of the school district to discuss any application that includes a request for tax abatements.

**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 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 the 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 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 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 \$ \_\_\_\_\_ 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
MAXIMUM FEE is \$100,000 (including both new money and refunding portions of issue.)	

**Multi-Family Housing Debt Issues**

Par Amount of Bond Issue	Fee Calculation
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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
MAXIMUM FEE is \$100,000 (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 City will not consider issuance of bonds to obtain a sales tax exemption certificate on building materials/personal property for project costs of less than the minimum Investment Amount under Section 4. 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 State 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.

<b>City of Mission</b>	Item Number:	7, 8 and 9
<b>ACTION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>Administration</b>	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 \_\_\_\_\_ 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 \_\_\_\_\_ 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 \_\_\_\_\_ 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

<b>City of Mission</b>	Item Number:	10.
<b>DISCUSSION ITEM SUMMARY</b>	Date:	July 5, 2023
<b>Administration</b>	From:	Laura Smith

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

**RE:** 2023 Revised and 2024 General Fund Budgets

**DETAILS:** The focus during the July 5 Finance & Administration Committee meeting will be a review of the major revenue streams and projections for the General Fund, a review of estimated 2023 and 2024 General Fund expenses and an introduction the supplemental budget requests identified by the Departments.

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

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



## MEMORANDUM

Date: July 3, 2023  
To: Mayor and City Council  
From: Laura Smith, City Administrator  
RE: 2023 Revised and 2024 General Fund Budget

As we continue our 2024 budget discussions with a focus on the General Fund, it seemed appropriate, for both members of Governing Body and the public, to include basic information on Mission's Budget structure and budget development process. Our focus during the July 5 Finance & Administration Committee meeting will be a review of the major revenue streams and projections for the General Fund, a review of estimated 2023 and 2024 General Fund expenses and an introduction the supplemental budget requests identified by the Departments.

### **Budget Structure**

The City of Mission's budget covers the period of January 1st through December 31st. The total budget is made up of nearly twenty individual funds, and annual budget discussions are typically focused in two areas. First, on the City's General Fund – the operating fund supporting basic functions such as Police, Public Works, Community Development, and Parks + Recreation. And second, on funds tied to capital infrastructure investments such as streets, stormwater, park improvements or amenities and public buildings and facilities, many of which have limited or special-purpose revenue streams. The entire budget will be adopted in its entirety in September, but the City's operating and infrastructure budgets are generally discussed separately throughout the process. During the work session on June 17, we introduced the proposed 2024-2028 Capital Improvement Program and reviewed revenues and expenses anticipated for streets, storm water and parks and recreation. At the July 5 Finance & Administration Committee meeting we will turn our attention to the General Fund and the other ancillary funds that come together to form the City's overall budget. The supplemental requests and information on the other funds will be provided as a separate memo.

### **Budget Development Process**

The Mayor, City Council, staff, and the citizens of Mission are all important participants in the creation and execution of the City's budget. State law requires the City's budget be balanced and dictates the timing and process for submitting a final budget to the County Clerk.

Typically, in January/February each year we complete the formal audit to ensure we have a clear picture of the previous fiscal year. With the vacancy in the Budget and Finance Manager's position since January, we are behind schedule in truing up actual revenues and expenditures for 2022. This has made the initial budget development process a little more challenging than usual, but we anticipate finalizing the audit in the next two weeks. There may be some

additional adjustments following receipt of that document, but we have tried to incorporate the majority of them in this initial budget draft.

## Key Budget Performance Areas – 2023 Budget Recap

During a May 2022 Governing Body retreat, five key performance areas were identified which reflected the Council’s top priorities and objectives for budget and service delivery. Outcome statements were developed for each, with the objective of connecting budget and policy recommendations back to each key performance area annually.

- **Infrastructure:** Mission’s infrastructure is invested in to strategically maintain and ensure a safe and connected community for all. Total 2023 Investment: \$13,139,676
- **Parks + Recreation:** Maintaining welcoming, inclusive, clean and safe destinations and programs to improve the community’s quality of life and activities. Total 2023 Investment: \$2,277,460
- **Municipal Operations:** Delivery of responsive and relevant services through the continual evaluation of resident, business, Council and organizational priorities which allocate limited or finite resources (\$ and time). Total 2023 Investment: \$1,006,000 (exclusive of salary/benefit expenses)
- **Sustainability:** Mission is a leader in sustainability which has created a resilient and adaptable City by reducing our carbon footprint in both City operations and across our community. Total 2023 Investment: \$637,950
- **Economic Development:** A diversified and robust civic and business community with a thriving downtown – a City where all you desire on a weekly basis is only a walk or a bike ride away (15 minute City). Total 2023 Investment: \$227,950

Expenditures included in the 2023 Recommended Budget which aligned with the key performance areas were included in the 2023 Budget memo where they were also connected with the results of the 2021 DirectionFinder survey. A copy of the 2023 final budget memo has been included in the packet for your information. These connections for the 2024 Budget will be updated as part of the Community Budget Dialogue scheduled for July 19 and again in September when the final recommended 2024 Budget is presented.

### General Fund Revenues

The City’s General Fund accounts for the core municipal functions and services such as Public Safety, Public Works, Municipal Court, Community Development, Parks + Recreation, and Administration. It also contains the Legislative, or Council, budget. It is an operating budget, focused primarily on revenues inputs and outgoing expenditures in the current fiscal year.

There are five revenue streams which make up 93% of the revenues that support the General Fund budget: sales/use taxes, property taxes, parks and recreation revenues, franchise fees, and fines and forfeitures. Diversification of these revenue streams is important to help weather fluctuations in each because they impact how the City is able to pay for and maintain core services. Each is discussed in more detail below.

Sales and Use Tax Revenues

This revenue stream includes the City’s 1% general sales tax and the portion of the County’s sales tax (general and special use) that is distributed to Mission based on a statutory formula.

Sales taxes make up the largest revenue stream in the City’s General Fund budget. The table below highlights 2022 sales tax performance, considerations for the revised 2023 Budget estimates, and 2024 anticipated revenues. In both the General Fund Summary, and the revenue detail materials included in the packet, City sales tax revenues are reflected in the Sales and Use tax categories and County receipts are included under Intergovernmental Revenues.

Sales Tax Collections

	2022 Budget	2022 Actual	% change Budget to Actual	2023 Budget	2023 Estimated	2024 Proposed
City	\$4,150,000	\$4,044,683	-3%	\$4,250,000	\$4,255,500	\$4,300,000
County	\$1,565,200	\$1,902,432	22%	\$1,717,000	\$1,878,000	\$1,922,000

Sales tax growth slowed slightly in 2022, and a \$311,000 use tax refund (2014-2016 receipts) that was identified in May impacted collections for the year. City sales and use tax revenues have been increased slightly in the 2023 Estimated Budget. Continued inflationary pressures and concerns of a potential recession seem to be impacting the general sales tax more than use tax, but overall, the City’s sales tax revenues year-to-date are trending in-line with the original 2023 projections. County sales and use taxes continue to outperform current year budget estimates.

For 2024, sales tax receipts were increased approximately 1.05% (City combined) and 2.94% (County combined) over the 2023 Estimated amounts.

Property Tax Revenues

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

Like many cities in Johnson County, Mission continues to see increases in our overall assessed valuation. The increase continues to be driven primarily by residential (both single and multi-family) properties. The current mill rate is 16.374 mills, and one mill generates approximately \$199,000 in the 2023 Budget. The table below shows Mission’s property tax (both real and personal) collections for the last several years.

### Property Tax Collections

	2022 Actual	2023 Budget	2023 Estimated	2024 Proposed
Property Tax (General)	\$1,687,736	\$1,891,066	\$1,752,989	\$2,118,016
Property Tax (Streets)	\$1,127,106	\$1,400,000	\$1,400,000	\$1,400,000
Motor Vehicle Taxes	\$ 231,013	\$ 254,500	\$ 234,700	\$ 232,788
Total	\$3,045,855	\$3,545,566	\$3,387,689	\$3,750,804

Since 2015, Mission has dedicated a significant portion of the total mills levied to street improvements, even as other General Fund revenues have declined. This commitment aligns with resident priorities for street maintenance expressed through the DirectionFinder survey as well as Council and staff goals and objectives. In 2023, \$1.4 million dollars or approximately 41% of the total property tax collected was transferred to the Capital Improvement Fund for street maintenance.

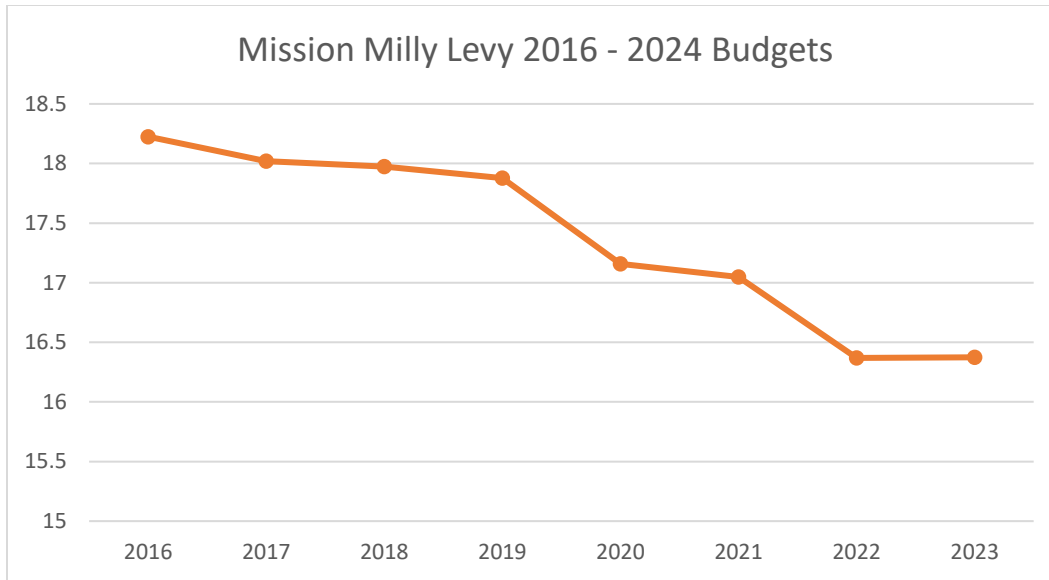
Mission’s assessed valuation is expected to increase by approximately \$13.9 million (7%) for the 2024 Budget, with one mill anticipated to generate approximately \$213,000 annually.

<u>2022 Final Assessed Valuation</u>	<u>2023 Projected Assessed Valuation</u>	<u>Change (\$)</u>
\$199,769,960	\$213,632,383	\$13,862,423

The 2024 Budget represents the second year the full notice requirements of SB13/HB2104 have been in effect, with a Revenue Neutral Rate (RNR) calculation factoring into the annual budget discussions. The RNR calculates the mill levy required to generate the exact same amount of property tax as the prior year’s budget. Mission’s estimated RNR for the 2024 budget is 15.313 mills vs. the 2023 mill levy of 16.374. Revenue neutral means that a government levies the exact same amount of property tax they collected in the previous year, providing no allowance for CPI growth, increasing labor or commodity costs, or for growth attributable to new construction. A revenue neutral philosophy requires that a government provide this year’s services at last year’s prices.

While the Governing Body must always be sensitive to the impact of increased valuations on taxpayers, the cost of providing city services and addressing resident/business priorities is not static. Having the opportunity to capture growth in assessed valuation is an important part of being able to deliver the services our residents expect, especially as other revenue streams fluctuate.

As discussed during the 2023 Budget process, Mission’s mill levy has actually decreased by 1.645 mills since 2016 despite Council’s objective to hold the mill levy constant. The differences have been the result of fluctuating values withing TIF Districts, changes in reporting in the State budget forms, and changes in final assessed valuations. The graph below illustrates the changes in Mission’s total mill levy since 2016.



If the mill levy had actually remained constant as intended, the table below highlights the estimated revenue lost to the unplanned revenue reductions in each of the last six years, including and for the 2024 Budget. If the mill rate had been maintained at the 2016 Tax year rate (18.019 mills) through the 2024 Budget, the City would have received an estimated \$1,312,352 in additional property tax revenues. If the City were to elect to return to the 2016 mill rate of 18.019 for the 2024 budget, it would generate \$351,425 in property tax revenue over 2023, compared to the estimated \$217,000 if the City maintains the 16.374 mill rate (difference of \$134,425)

Mission Assessed Value and Mill Levy History

Tax Year	Budget Year	Assessed Valuation	Mill Levy	Estimated \$ lost due to mill reduction since 2016
2016	2017	\$131,901,035	18.019	\$0
2017	2018	\$139,660,568	17.973	\$6,424
2018	2019	\$157,485,882	17.878	\$22,206
2019	2020	\$160,635,601	17.157	\$138,468
2020	2021	\$172,504,333	17.048	\$167,502
2021	2022	\$180,363,391	16.369	\$297,600
2022	2023	\$199,833,897	16.374	\$328,727
2023	2024	\$213,632,383 (est)	16.374 (base)	\$351,425
			Cumulative Total	\$1,312,352

Another issue impacting property taxes for the last several years has been the potential impacts of the “Dark Store Theory.” In 2022, the Kansas Supreme Court issued a decision in the pending case, and essentially put the valuation determination in the hands of the Board of Tax Appeals (BOTA). Earlier this year, we learned the Johnson County Appraiser had reached settlements with impacted property owners in Mission, and refunds have been finalized with Hy-Vee and Target, resulting in the return of approximately \$150,000 in previously accounted for property tax receipts which impacts the 2023 Estimated Budget. While a reduction in revenues is never welcome, achieving the settlements has created more certainty around this issue



moving forward. We are not aware of any other pending cases before BOTA. In previous budget conversations, the Council had potentially targeted payment of these refunds from the General Fund fund balance.

The Resolutions of Intent to exceed the Revenue Neutral Rate for 2024 are also included in the July 5 Finance & Administration Committee meeting packet. The Resolutions set the ceiling for the anticipated 2023 mill levy and would have to be approved at the July 19 City Council meeting in order to provide the required notice to the County by the July 20 statutory deadline. The table below illustrates the average estimated appraised and assessed values for the average single-family home in Mission for the 2023 Tax Year and the anticipate changes over the current tax year.

Mission: Appraised and Assessed Values for Average Home

Tax Year	Average Appraised Value	Average Assessed Value	% Change 2022 to 2023
2022	\$291,055	\$33,471	-
2023	\$310,935	\$35,758	6.83%

Based on the needs and priorities identified by our residents and the Council, Staff would recommend that, at a minimum, the Governing Body advise the County of our intent to exceed the Revenue Neutral Rate for 2024. This does not establish the final mill levy but creates the flexibility necessary to capture the increased revenues generated by the growth in assessed valuation. The mill levy included in the 2024 Budget presented in this packet is currently 16.374 mills.

Based on the anticipated revenue/expenditure imbalance for 2024, Staff would like to discuss the possibility of recapturing some of the mills lost since 2016. The estimated monthly amount of property taxes paid to the City of Mission in the current fiscal year by the average homeowner is \$46/mo. The estimated impact on the average homeowner in Mission would be as follows for various mill levy scenarios:

Hold 2023 Mill Rate Constant:	16.374 mills = \$585.53/yr	→ \$49/mo	↑ \$3 over current
Increase 2024 Mill rate by 1 mill:	17.374 mills = \$621.29/yr	→ \$52/mo	↑ \$6 over current
Increase 2024 Mill rate by 1.645	18.019 mills = \$644.36/yr	→ \$54/mo	↑ \$8 over current
Increase 2024 Mill rate by 1.87	18.250 mills = \$652.62/yr	→ \$54/mo	↑ \$8 over current
Increase 2024 Mill rate by 2.126	18.500 mills = \$661.56/yr	→ \$55/mo	↑ \$9 over current

A chart detailing the current mill levies of all other Johnson County taxing authorities is included in the packet.

### Parks + Recreation Revenues

Parks + Recreation revenues are generated through memberships, facility rentals, class and program fees and summer camp fees for the Community Center, and memberships, daily fees and concessions from the Mission Family Aquatic Center (MFAC).

Following dramatic revenue reductions in 2020, due in large part to COVID-19 related closures and restrictions, the 2021 Budget originally anticipated a stronger recovery in Parks + Recreation revenues than what occurred. However, COVID-19 incident/positivity rates that continued to climb through 2021 and continued public health measures instituted at the Powell Community Center (PCC) caused staff to remain conservative with the 2022 Estimated and 2023 Budgeted revenues.

Thanks to the continued efforts of the PCC Staff, 2022 Actual Revenues outperformed the estimates by year end. That trend is continuing in 2023, and the original 2023 Budget estimates have been revised slightly upward. That conservative increase has also been carried into the 2024 budget estimates.

The following table highlights Parks + Recreation revenue categories summarizing performance in each with a comparison of actual to original budget.

Powell Community Center Revenues

	2022 Budget	2022 Revised	2022 Actual	% change Budget to Actual	2023 Budget	2023 Estimated	2024 Proposed
Memberships	\$300,000	\$300,000	\$364,155	21%	\$350,000	\$375,000	\$400,000
Rentals	\$150,000	\$163,000	\$200,569	34%	\$165,000	\$195,000	\$215,000
Programs	\$175,000	\$185,000	\$194,898	11%	\$190,000	\$200,000	\$205,000
Daily Fees	\$100,000	\$148,000	\$177,449	77%	\$150,000	\$180,000	\$185,000
Summer Camp	\$215,000	\$170,000	\$164,492	-24%	\$189,225	\$189,225	\$200,000
Totals	\$940,000	\$966,500	\$1,102,023	17%	\$1,044,225	\$1,139,225	\$1,215,000

In 2022, the City Council authorized \$40,000 to fund a feasibility study for the Community Center to evaluate options to improve the long-term sustainability and viability of the facility. The feasibility study has moved more slowly than anticipated, but final recommendations will be presented to the Council during the August 2 Community Development Committee meeting. The revenues reflected in the draft budget at this time are based on historical performance and may be adjusted following presentation of the final feasibility study report.

The incremental improvement in Parks + Recreation revenues in both 2022 and 2023 are encouraging and will be helpful (in conjunction with the feasibility study recommendations) in making decisions for the center, including on-going expectations for cost-recovery for the facility.

## Franchise Revenues

Franchise revenues are a set percentage charged on various residential and business utility, phone, video or broadband services.

Mission levies a franchise fee of 5% on gross receipts from the electric, gas, cable, and telephone utilities operating within the City limits. Based on the recent renegotiation of the Google franchise agreement which covers broadband services only, that franchise fee is set 2% of annual gross receipts.

Weather and rate increases can impact the revenues annually potentially creating more variation that might typically be seen in other revenue streams. Cable and telephone fees have traditionally been more stable, but consumer demands and increasing options have resulted in fluctuations in these revenue streams as well. Based on performance over the last few years, the franchise fee revenues now move into the fourth position for annual revenue generation, moving ahead of fine and forfeiture revenues which are discussed in the next section. Franchise revenues from 2020 through 2024 are detailed in the table below.

Franchise Tax Revenues 2020 – 2024 (est)

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Total Franchise receipts	\$1,011,085	\$1,030,860	\$1,107,912	\$1,095,000	\$1,141,500

## Fine and Forfeiture Revenues

Fine and forfeiture revenues are those collected as a result of law enforcement activity, primarily traffic enforcement, and associated municipal court charges.

Underperformance of this revenue stream has been off-set by sales and use tax receipts prior to the pandemic and projections for these revenues continue to be adjusted downward.

The decreases in 2021 and 2022 were largely the result of having fewer officers on the street available to perform traffic enforcement. Although the Department has been at or close to full staffing levels, the hires have frequently needed to go through the Police Academy. The time spent at the Academy, coupled with the time required in field training (FTO) upon graduation means that we often don't have the full benefit of a fully staffed department for months following a new hire.

With the addition of a part-time motorcycle officer in 2022 dedicated to traffic, a slight increase in fine revenues over prior years was realized. This revenue streams requires continued focus going forward to ensure actual performance more closely aligned with budget projections. Increased traffic enforcement is something that aligns with Council goals and objectives overall.

### Fine and Forfeiture Revenues

	2022 Budget	2022 Revised	2022 Actual	% change Budget to Actual	2023 Budget	2023 Estimated	2024 Proposed
Fines	\$700,000	\$600,000	\$428788	(-39%)	\$700,000	\$550,000	\$650,000

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

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

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

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

During the 2023 Budget adoption process, the Governing Body elected to exercise the \$10 million revenue loss option, which provided the greatest latitude and flexibility in the expenditure of funds. The General Fund revenue summary currently accounts for Mission’s SLFRF (ARPA) funds as transfers into the General Fund to replace lost revenue.

By replacing revenue lost because of the pandemic, the transfer of these funds allowed the City Council to consider funding other priority governmental services that may have been delayed because of the revenue losses. The following expenditures, approved in connection with the 2023 Budget, align with several stated Council goals and objectives and were only possible by exercising the option to replace revenues lost in prior years as a result of the COVID-19 pandemic.

2023 Excess Fund Balance Recommended Expenditures

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

**General Fund Expenditures**

Throughout each annual budget development process, staff considers many options and alternatives to bring the overall budget into balance. Although we do not use a “zero-based” budgeting approach, each line item is reviewed and evaluated annually. In Staff’s budget work to date, we have discussed many of the following “tools” when building the 2024 base budget:

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

***Personnel***

The largest expenditure category in the General Fund is Personnel Services. It takes human resources – people – to deliver our services. Estimated at approximately \$8.1 million for the 2023 Estimated Budget (original 2023 budget of \$8.7 million), personnel costs represent approximately 62% of the General Fund budget expenses (excluding transfers). Personnel expenses currently shown in the 2024 Base Budget reflect an increase of 9% over 2023 Estimated. We have currently not reduced the 2024 Recommended Personnel costs for any anticipated position vacancies/attrition.

The 2023 Recommended Budget included the addition of two (2) part-time parks maintenance staff with expenses being absorbed in the existing part-time line-item budget. The 2023 Budget also included funding for a full-time Building Inspector in the Community Development Department. With the addition of these positions, personnel numbers for full and regular part-time employees increased to seventy-four (74).

For 2024, the following changes in authorized positions includes: transition of the Deputy City Administrator for Development Services salary and benefits from Administration to Community Development, and a reduction in one civilian Records Clerk’s position in the Police Department.

Budgeted positions for 2024 are assigned by Department as follows with a corresponding reduction in total FTEs of one:

**2024 Budgeted Positions by Department**

<b>Department</b>	<b>Number of Budgeted/Authorized Employees</b>
Administration	6 FT, 2 PT
Municipal Court	2 FT
Public Works	12 FT, 1 PT
Community Development	7 FT
Parks and Recreation	13 FT, 3 PT
Police	33 FT
Total	73 FT, 6 PT

The Council has historically communicated a desire to maintain a competitive salary and benefit package for employees. In the current labor market, competition from both the public and private sector is making it increasingly challenging to recruit and retain qualified employees. Council has been generous in funding recommended adjustments for full-time and part-time staff in order to ensure continuity of operations, but personnel costs alone have outpaced revenue growth in the last few years.

**Contractuals/Commodities**

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for a combined total of approximately \$4.3 million in the 2024 Budget, a 2% increase over 2023 Estimated, and a 3% increase when compared to the 2023 Budget.

Contractual services are provided or secured through contracts with others and includes things such as utilities, legal services, engineer/architect services, prisoner housing, maintenance and operation of traffic signals, fitness instruction, etc. Commodities are consumable goods such as fuel, salt, program supplies, and the like. The base budget does not include any funding for supplemental services or commodities submitted by the Departments.

**Capital/Debt Service/Lease Payments**

The 2024 Recommended Budget currently only includes capital expenditures in the General Fund in the amount of \$30,000 which reflects the required lease payment for tasers in the Police Department (year two of a five year lease purchase agreement).

As referenced earlier in this memo, there are currently no additional capital expenditures included from the list of supplemental requests. Staff will present a complete list of the supplementals during the July 5 Finance & Administration Committee meeting.

The 2024 General Fund budget includes debt service for the following:

2021A Bonds	\$250,000
<i>Financed the FCIP Improvements (retires 2036)</i>	

## Transfers

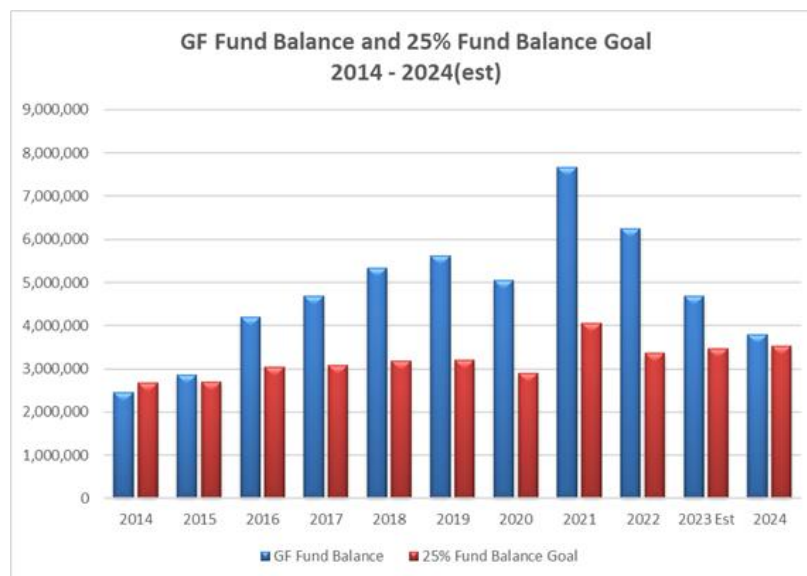
Transfers are used to support programs and activities budgeted in other funds. The 2024 Recommended Budget includes a transfer from the General Fund to the Capital Improvement Fund in the amount of \$1.4 million for street maintenance, representing the transfer of revenues generated by the property tax mills dedicated to streets.

A transfer in the amount of \$75,000 is shown to the Solid Waste Utility Fund which is used to subsidize a portion of the residential trash service contract with WCA/GFL. WCA has requested a 3% increase in the contract for 2024 which is automatic under the contractual rate cap. The most current data from the U.S. Bureau of Labor Statistics Consumer Price Index – Garbage and Trash Collection shows a 6.7% increase during the past 12 months. A cost share recommendation between the City and residents will be presented during the July 5 Finance & Administration Committee meeting.

## General Fund Reserves

The City Council has an established fund balance target/goal of 25% of budgeted revenues in the General Fund. There have been a number of unique factors influencing both the annual revenue/expenditure imbalances and the excess reserve funds available including the receipt of FCIP bond proceeds in one fiscal year and expenditures spread over two fiscal years, transfer of SLFRF (ARPA) funds to replace lost revenue, and actual revenue losses in each year.

Staff recognizes that maintaining the 25% fund balance is a high priority for the Council. That said, a recommendation to temporarily reduce the fund balance reserves in 2023 from 25% to 24% to aid in funding the highest priority supplemental recommendations was made and adopted. The chart below details the City’s General Fund position from 2014 through 2024 (estimated).



In the 2024 base budget as presented, annual total annual expenditures exceed projected revenues and that is **before** the inclusion of any supplemental budget requests, including technology purchases and the lease/purchase of the frontline vehicles for the Police Department.

This structural imbalance will need to be addressed going forward as the cost of providing the basic services continues to outpace the revenues generated annually. Increasing labor costs and staffing challenges continues to drive expenses higher, as well as continued escalation in the cost of goods and services.

Earlier in this memo staff presented a number of mill levy scenarios for Council review and discussion. Recapturing mills lost over the last several years could be an important step in beginning to address the imbalance.

### **Summary**

The work ahead for the 2024 budgets and beyond is how to effectively bring annual expenditures in line with annual revenues in such a way that allows the City to maintain high-quality services for our residents and to timely address community priorities.



City of Mission 2024 Annual Budget

General Fund Summary

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	% Change 2023 Est/2024
<b>BEGINNING FUND BALANCE</b>	\$ 5,089,182	\$ 7,668,588	\$ 6,251,616	\$ 6,251,616	\$ 4,693,237	
<b>REVENUES</b>						
Property Taxes	\$ 1,736,909	\$ 1,687,736	\$ 1,891,066	\$ 1,752,989	\$ 2,118,016	21%
Property Taxes For Streets	1,096,720	1,127,106	1,400,000	1,400,000	1,400,000	0%
Motor Vehicle Taxes	245,105	231,013	254,550	234,700	232,788	-1%
Sales/Use Taxes	4,259,660	4,044,683	4,250,000	4,255,500	4,300,000	1%
Franchise Taxes	1,030,860	1,107,912	1,062,000	1,095,000	1,141,500	4%
Licenses and Permits	126,233	155,187	155,500	155,500	160,650	3%
Review/Plan Inspection Fees	145,960	254,848	495,000	531,848	350,000	-34%
Police Fines	441,947	451,693	732,250	578,750	678,250	17%
Service Charges	88,116	59,672	126,000	115,800	118,300	2%
Pool Revenue	141,475	154,002	171,000	161,000	170,000	6%
Community Center Revenue	706,254	1,163,604	1,097,825	1,192,825	1,258,600	6%
Intergovernmental Revenue	1,903,316	2,173,619	1,862,000	2,253,000	2,072,000	-8%
Miscellaneous	115,917	97,147	79,000	151,000	76,000	-50%
Bond/Lease Proceeds	3,376,731	-	-	-	-	0%
Transfers In	802,351	751,782	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 16,217,555</b>	<b>\$ 13,460,004</b>	<b>\$ 13,576,191</b>	<b>\$ 13,877,912</b>	<b>\$ 14,076,104</b>	<b>1%</b>
<b>EXPENSES</b>						
Personnel Services	\$ 7,297,173	\$ 7,895,829	\$ 8,703,300	\$ 8,166,710	\$ 8,898,090	9%
Contractual Services	2,706,105	2,891,714	3,512,465	3,526,673	3,595,191	0%
Commodities	575,189	617,061	687,800	700,300	720,900	2%
Capital Outlay	1,570,658	1,830,138	377,500	272,500	30,000	-28%
Debt Service/Lease-Purchase	267,434	430,145	444,000	445,108	252,450	0%
Contingency/Miscellaneous	49,871	-	-	-	-	0%
<b>Sub Total for Expenses</b>	<b>\$ 12,466,429</b>	<b>\$ 13,664,887</b>	<b>\$ 13,725,065</b>	<b>\$ 13,111,291</b>	<b>\$ 13,496,631</b>	<b>3%</b>
Transfers Out						
Capital Improvement Fund	\$ 1,096,720	\$ 1,127,089	\$ 1,900,000	\$ 1,900,000	\$ 1,400,000	-26%
Solid Waste Fund	75,000	85,000	75,000	75,000	75,000	0%
Parks/Market Site Improvements	-	-	350,000	350,000	-	0%
Equipment Replacement Fund	-	-	-	-	-	0%
<b>Sub Total for Transfers Out</b>	<b>\$ 1,171,720</b>	<b>\$ 1,212,089</b>	<b>\$ 2,325,000</b>	<b>\$ 2,325,000</b>	<b>\$ 1,475,000</b>	<b>-37%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 13,638,149</b>	<b>\$ 14,876,976</b>	<b>\$ 16,050,065</b>	<b>\$ 15,436,291</b>	<b>\$ 14,971,631</b>	<b>-3%</b>
<b>DIFFERENCE (Revenues/Expenses)</b>	<b>\$ 2,579,406</b>	<b>\$ (1,416,972)</b>	<b>\$ (2,473,874)</b>	<b>\$ (1,558,379)</b>	<b>\$ (895,527)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 7,668,588</b>	<b>\$ 6,251,616</b>	<b>\$ 3,777,742</b>	<b>\$ 4,693,237</b>	<b>\$ 3,797,710</b>	
<u>Restricted:</u>						
25% Fund Balance Reserve	\$ 4,054,389	\$ 3,365,001	\$ 3,258,286	\$ 3,330,699	\$ 3,519,026	
<u>Committed:</u>						
Section 125 Employee Cafeteria Plan	\$ 49,871	\$ 44,661	\$ 455,000	\$ 45,000	\$ 48,000	
ADA Compliance	194,002	203,000	144,000	172,000	172,000	
<b>Total Committed</b>	<b>\$ 243,873</b>	<b>\$ 247,661</b>	<b>\$ 599,000</b>	<b>\$ 217,000</b>	<b>\$ 220,000</b>	
<u>Assigned:</u>						
Parks & Rec Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	
Comprehensive Plan Update	10,087	-	-	-	-	
Public Works Security Gate	21,132	-	-	-	-	
Mission Possible Grant	2,000	-	-	-	-	
FCIP Improvements	1,905,840	-	-	-	-	
Financial Software	100,000	100,000	-	-	-	
Public Parking Lots (EPC Devl. Funds)	250,000	250,000	230,000	230,000	230,000	
Dog Park	200,000	200,000	200,000	200,000	200,000	
<b>Total Assigned</b>	<b>\$ 2,489,059</b>	<b>\$ 550,000</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>	
<b>EXCESS FUND BALANCE</b>	<b>\$ 881,267</b>	<b>\$ 2,088,954</b>	<b>\$ (509,544)</b>	<b>\$ 715,538</b>	<b>\$ (371,316)</b>	

City of Mission 2024 Annual Budget

Revenue Detail

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	% Change 2023/2024
<u>Property Tax</u>						
Real Estate Tax (General Property Tax)	1,695,379	1,665,679	1,871,066	1,871,066	2,098,016	12.13%
Delinquent Real Estate Tax	41,530	22,057	20,000	(118,077)	20,000	-116.94%
Property Tax	1,736,909	1,687,736	1,891,066	1,752,989	2,118,016	
<u>Property Tax for Streets</u>						
	1,096,720	1,127,106	1,400,000	1,400,000	1,400,000	0.00%
<u>Motor Vehicle Tax</u>						
Motor Vehicle Tax	240,277	226,377	250,000	230,000	228,000	-0.87%
Recreational Vehicle Tax	1,151	1,050	900	1,050	1,050	0.00%
Heavy Truck Tax	3,599	3,575	3,500	3,500	3,588	2.51%
Delinquent Personal Property Tax	77	11	150	150	150	0.00%
Motor Vehicle Tax	245,105	231,013	254,550	234,700	232,788	
<u>City Sales/Use Tax</u>						
City Sales Tax	2,584,741	2,701,151	2,700,000	2,695,000	2,725,000	
City Use Tax	1,674,920	1,343,532	1,550,000	1,560,500	1,575,000	
City Sales/Use Tax	4,259,660	4,044,683	4,250,000	4,255,500	4,300,000	1.05%
<u>Franchise Tax</u>						
KCP&L	709,459	736,065	700,000	725,000	750,000	3.45%
KS Gas Service	199,734	275,286	250,000	260,000	275,000	5.77%
SBC Telephone	20,145	14,037	22,000	16,000	17,500	9.38%
Consolidated Telephone (formerly SureWest)	1,606	873	2,000	1,500	1,500	0.00%
AT&T (SBC) Video	19,222	14,873	19,000	19,000	19,000	0.00%
Consolidated Video (formerly SureWest)	8,790	8,122	9,000	9,000	9,000	0.00%
Spectrum Video (formerly Time Warner)	56,405	57,736	60,000	60,000	65,000	8.33%
Google	15,500	920	-	4,500	4,500	0.00%
Franchise Tax	1,030,860	1,107,912	1,062,000	1,095,000	1,141,500	
<u>Licenses and Permits</u>						
Occupational License	91,113	84,930	95,000	95,000	95,000	0.00%
Public Works Permits	3,475	2,700	4,500	4,500	4,500	0.00%
Rental License	22,664	51,241	42,000	42,000	45,000	7.14%
Sign Permit Fee	2,726	3,516	5,000	5,000	5,000	0.00%
Land Use Fee	-	3,740	2,000	2,000	2,000	0.00%
Liquor License	5,125	7,025	5,500	5,500	7,150	30.00%
Operator/Solicitor/Massage License	230	1,335	1,000	1,000	1,500	50.00%
Animal License	900	700	500	500	500	0.00%
Licenses and Permits	126,233	155,187	155,500	155,500	160,650	
<u>Plan Review/Inspection Fees</u>						
Building Permit Fees	101,255	113,946	345,000	381,848	250,000	-34.53%
Plan Review Fees	44,705	140,902	150,000	150,000	100,000	-33.33%
Plan Review/Inspection Fees	145,960	254,848	495,000	531,848	350,000	

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	% Change 2023/2024
<u>Intergovernmental Revenue</u>						
<b>County Sales/Use Tax</b>						
County Sales Tax	762,290	816,139	762,000	815,000	825,000	
County Use Tax	<u>242,731</u>	<u>273,336</u>	<u>211,000</u>	<u>268,000</u>	<u>275,000</u>	
County Sales/Use Tax	1,005,020	1,089,475	973,000	1,083,000	1,100,000	1.57%
<b>County Sales/Use Tax - Jail</b>						
County Jail Sales Tax	189,588	202,652	195,000	200,000	205,000	
County Jail Use Tax	<u>60,683</u>	<u>68,334</u>	<u>53,000</u>	<u>65,000</u>	<u>69,000</u>	
County Sales/Use Tax - Jail	250,271	270,986	248,000	265,000	274,000	3.40%
<b>County Sales/Use Tax - Pub Safety</b>						
County Public Safety Sales Tax	189,588	202,652	195,000	200,000	205,000	
County Public Safety Use Tax	<u>60,683</u>	<u>68,334</u>	<u>53,000</u>	<u>65,000</u>	<u>69,000</u>	
County Sales/Use Tax - Pub Safety	250,271	270,986	248,000	265,000	274,000	3.40%
<b>County Sales/Use Tax - Court House</b>						
County Court House Sales Tax	189,586	202,651	195,000	200,000	205,000	
County Court House Use Tax	<u>60,683</u>	<u>68,334</u>	<u>53,000</u>	<u>65,000</u>	<u>69,000</u>	
County Sales/Use Tax - Pub Safety	250,268	270,985	248,000	265,000	274,000	3.40%
<b>Alcohol Tax</b>	140,699	112,138	125,000	125,000	130,000	4.00%
<b>Other Intergovernmental Revenue</b>	6,787	159,049	20,000	250,000	20,000	-92.00%
<b>Total for Intergovernmental</b>	<u>1,903,316</u>	<u>2,173,619</u>	<u>1,862,000</u>	<u>2,253,000</u>	<u>2,072,000</u>	
<u>Police Fines</u>						
Fines	421,608	428,788	700,000	550,000	650,000	18.18%
Parking Fines	1,325	750	2,000	2,000	1,000	-50.00%
Alarm Fines	250	355	250	250	250	0.00%
Police Dept. Lab Fees	4,890	4,450	2,000	4,500	5,000	11.11%
Fuel Assessment Fees	2,426	5,442	5,000	5,000	5,000	0.00%
ADA Accessibility Fees	9,598	9,958	20,000	15,000	15,000	0.00%
Motion Fees	850	750	2,000	1,000	1,000	0.00%
Expungement Fees	1,000	1,200	1,000	1,000	1,000	0.00%
Police Fines	<u>441,947</u>	<u>451,693</u>	<u>732,250</u>	<u>578,750</u>	<u>678,250</u>	
<u>Service Charges</u>						
Court Costs	15,963	21,610	30,000	28,000	30,000	7.14%
On Line Convenience	966	810	2,000	1,000	1,500	23.46%
Reimbursed Expenses	10,647	3,374	20,000	15,000	15,000	344.58%
Animal Control Contracts	58,000	30,800	70,000	67,800	67,800	120.13%
Nuisance Abatement Fees	2,541	3,078	4,000	4,000	4,000	29.95%
Weed Abatement Fees	-	-	-	-	-	0.00%
Service Charges	<u>88,116</u>	<u>59,672</u>	<u>126,000</u>	<u>115,800</u>	<u>118,300</u>	
<u>Miscellaneous and Other</u>						
Interest/Investments	798	68,370	3,000	100,000	50,000	46.26%
Sale of Fixed Assets	-	-	1,000	1,000	1,000	#DIV/0!
Miscellaneous	<u>115,119</u>	<u>28,777</u>	<u>75,000</u>	<u>50,000</u>	<u>25,000</u>	73.75%
Miscellaneous and Other	115,917	97,147	79,000	151,000	76,000	
<u>Pool Revenues</u>						
Outdoor Pool Membership	39,317	52,129	55,000	55,000	57,500	5.51%
Outdoor Pool Front Desk	74,269	57,148	75,000	60,000	65,000	4.99%
Outdoor Pool Concessions	21,505	24,027	25,000	25,000	26,500	4.05%
Outdoor Pool Program Fees	2,160	1,781	5,000	2,500	2,500	40.37%
Outdoor Pool Rental	4,225	9,628	5,000	10,000	10,000	3.86%
Super Pool Pass Revenue	-	<u>9,289</u>	<u>6,000</u>	<u>8,500</u>	<u>8,500</u>	-8.49%
Pool Revenue	<u>141,475</u>	<u>154,002</u>	<u>171,000</u>	<u>161,000</u>	<u>170,000</u>	

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	% Change 2022/2023
<u>Community Center Revenue</u>						
Community Center Membership	193,041	364,155	350,000	375,000	400,000	2.98%
Community Center Rental	110,427	200,569	165,000	195,000	215,000	-2.78%
Community Center Program	137,838	194,898	190,000	200,000	205,000	2.62%
Community Center Daily Fees	102,820	177,449	150,000	180,000	185,000	1.44%
Community Center Misc.	1,594	11,397	5,500	5,500	5,500	-51.74%
Community Center Resale of Items	1,591	606	850	850	850	40.26%
Community Center Sponsorship/Ads	-	-	-	-	-	0.00%
Morrow Trust Fund	-	-	-	-	-	0.00%
Mission Summer Program	111,693	164,952	189,225	189,225	200,000	14.72%
Mission Square PILOTS	47,250	49,578	47,250	47,250	47,250	-4.70%
Community Center Revenues	706,254	1,163,604	1,097,825	1,192,825	1,258,600	
<u>Bond/Lease Proceeds</u>						
2021 Bond Proceeds - FCIP Financing	3,376,731	-	-	-	-	
Bond/Lease Proceeds	3,376,731	-	-	-	-	
<u>Transfers From Other Funds</u>						
Transfers From Other Funds	802,351	751,782	-	-	-	0.00%
Transfers From Other Funds	802,351	751,782	-	-	-	
<b>Total Revenue</b>	<b>16,217,555</b>	<b>13,460,004</b>	<b>13,576,191</b>	<b>13,877,912</b>	<b>14,076,104</b>	

# Mill Levy Report for All Taxing Units

Tax Year 2022

## CITIES

DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & INT	LIBRARY	TOTAL	
CY611WY	BONNER SPRINGS	6,125,432	30.120	7.814	3.942	41.876	
DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & INT	LAW ENF F&A	TOTAL	
CY615JO	DE SOTO CITY	107,248,273	13.368	2.613	4.924	20.905	
DIST ID	City of the Third Class	VALUATION	GENERAL	TOTAL			
CZ005	EDGERTON CITY	59,222,399	29.674	29.674			
DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CY006	FAIRWAY CITY	122,334,018	18.568	1.362	19.930		
DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CY007	GARDNER CITY	280,332,852	12.941	5.758	18.699		
DIST ID	City of the Third Class	VALUATION	GENERAL	TOTAL			
CZ058	LAKE QUIVIRA	33,909,215	16.927	16.927			
DIST ID	City of First Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CX010	LEAWOOD CITY	1,183,486,117	19.925	4.152	24.077		
DIST ID	City of First Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CX011	LENEXA CITY	1,583,033,735	22.589	5.533	28.122		
DIST ID	City of First Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CX056	LENEXA N/F	2,245	22.589	5.533	28.122		
DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & MAINT	TOTAL		
CY012	MERRIAM CITY	247,606,705	26.623	1.042	27.665		
DIST ID	City of the Second Class	VALUATION	GENERAL	TOTAL			
CY013	MISSION CITY	199,769,960	16.374	16.374			
DIST ID	City of the Third Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CZ014	MISSION HILLS	216,195,856	21.959	0.806	22.765		
DIST ID	City of the Third Class	VALUATION	GENERAL	TOTAL			
CZ015	MISSION WOODS	11,066,203	15.028	15.028			
DIST ID	City of First Class	VALUATION	GENERAL	BOND & INT	FIRE PROTECT	LIBRARY	TOTAL
CX016	OLATHE CITY	2,423,901,415	9.708	9.744	1.736	3.053	24.241

# Mill Levy Report for All Taxing Units

Tax Year 2022

DIST ID	City of First Class	VALUATION	GENERAL	BOND & INT	LIBRARY	TOTAL	
CX017	OLATHE N/F	864,710	9.708	9.744	3.053	22.505	
DIST ID	City of First Class	VALUATION	GENERAL	STORM WATER	TOTAL		
CX018	OVERLAND PARK	4,599,974,374	13.610	0.963	14.573		
DIST ID	City of the Second Class	VALUATION	GENERAL	STORM WATER	TOTAL		
CY022	OVERLAND PARK N/F	1,468	13.610	0.963	14.573		
DIST ID	City of First Class	VALUATION	GENERAL	TOTAL			
CX019	PRAIRIE VILLAGE	552,760,385	18.309	18.309			
DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CY020	ROELAND PARK	117,264,883	25.987	1.676	27.663		
DIST ID	City of First Class	VALUATION	GENERAL	BOND & INT	LAW ENF F&A	TOTAL	
CX021	SHAWNEE CITY	1,194,655,112	18.253	4.508	1.286	24.047	
DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & INT	FIRE PROTECT	CEMETERY	TOTAL
CY612JO	SPRING HILL CITY	30,139,912	21.342	1.315	13.097	0.223	35.977
DIST ID	City of the Second Class	VALUATION	GENERAL	BOND & INT	CEMETERY	TOTAL	
CY023JO	SPRING HILL N/F	69,817,383	21.342	1.315	0.223	22.880	
DIST ID	City of the Third Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CZ024	WESTWOOD CITY	37,658,726	20.701	0.497	21.198		
DIST ID	City of the Third Class	VALUATION	GENERAL	BOND & INT	TOTAL		
CZ025	WESTWOOD HILLS	9,733,738	21.862	4.000	25.862		



## MEMORANDUM

Date: July 5, 2023  
To: Mayor and City Council  
From: Laura Smith, City Administrator  
RE: 2023 Revised and 2024 General Fund Budgets

### **Supplemental Recommendations**

Each year, a list of supplemental recommendations for personnel, consulting services, equipment, vehicles, or other programs and services is developed based on Council priorities and both needs and wants within each operating department. Each year, staff strives to present any/all projects or priorities discussed but also recognizes that funding every request is never feasible. The challenges come in the form of both fiscal and staff capacity issues.

The supplemental recommendations which have been presented and discussed by staff to date are included in the attached worksheet. None of the supplemental requests have been incorporated into the 2023 Revised or 2024 Budgets and will need to be discussed in more detail as we move through the budget adoption process.

### **Other Funds**

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

#### **Equipment Reserve and Replacement Fund**

In 2017, the City established an Equipment Reserve and Replacement Fund in accordance with K.S.A 12-1,117. The fund was established with a transfer of \$200,000 from the General Fund.

The Equipment Reserve and Replacement Fund is intended to serve as a financing mechanism to build up reserve monies for the routine replacement of city vehicles and equipment. Ideally, by setting aside funds each budget year, the City can build a reserve account to finance the purchase vehicles or equipment that are not feasible to purchase from the General Fund in a given budget year.

Each year, as the budget is developed, staff reviews the needs both in the current and future years and recommends both transfers and expenditures from this fund as appropriate. Because of the high resale/surplus value of our equipment, there has not been a need to transfer

additional funds from the General Fund since 2017. The 2023 Estimated and 2024 Budgets do not include sufficient surplus/carry-over to fund approved or requested items.

Supply chain issues and order lead times are also resulting in revenues generated from the sale of surplus equipment to be deferred/delayed from previous budget projections, impacting estimated ending fund balances in the interim. A transfer from the General Fund or deferral of equipment purchases will need to be considered and discussed in order to bring the 2023 Revised and 2024 Budget into balance.

Vehicle and equipment requests submitted for the 2024 Budget include:

Front line patrol vehicle replacement (6)	\$550,000 (typically a 4-year lease)
Two F-550s plus equipment for Public Works	\$138,000
Exhaust fans for Public Works facility	\$ 30,000
Floor scrubber for Public Works	<u>\$ 30,000</u>
Total	\$748,000

There is some concern that because of ongoing supply chain issues, the City would not be able to secure all six front line patrol vehicles. If it is possible to lease-purchase all six, the estimated annual lease payment would be approximately \$137,500. In current and prior years, this payment has been made from the General Fund budget.

Front line patrol vehicle replacement (6)	\$137,500 (lease payment for 4 years)
Two F-550s plus equipment for Public Works	\$138,000
Exhaust fans for Public Works facility	\$ 30,000
Floor scrubber for Public Works	<u>\$ 30,000</u>
Total	\$335,500

The floor scrubber for Public Works was identified as a lower priority for the Department and has not been included in the preliminary estimates for the 2023 Revised and 2024 Budgets for the Equipment Reserve and Replacement Fund. If all other requested vehicles and equipment are available and approved, there is currently a deficit in this fund of approximately \$230,000.

### Special Alcohol Fund

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

The statute further stipulates that for cities of Mission's size, the portion allocated to the local jurisdiction be proportioned in thirds, with one third to the General Fund, one third to a Special



Parks and Recreation Fund, and one third to a Special Alcohol Tax Fund. The Special Alcohol Tax Fund is to support programs “whose principal purpose is alcoholism and drug abuse prevention or treatment of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers” (KSA 79-41a04 1997).

Alcohol Tax fund revenues were impacted slightly by the pandemic in recent years but have recovered quickly. Total distributions to the City of Mission in 2022 were \$336,415. Distributions for 2023 were budgeted at \$375,000 and are estimated at \$390,000 for 2024. A third of these funds \$125,000 in 2023 and \$130,000 in 2024 will be proportioned to the City’s Special Alcohol Tax Fund. Special Alcohol funds have historically been used to support Mission’s drug and alcohol awareness activities in our local elementary schools, the mental health co-responder program, and the UCS’ Drug & Alcoholism Council recommendations.

The Drug and Alcoholism Council (DAC), a program supported by the United Community Services of Johnson County, offers grants each year to various organizations within the county that provide alcohol and drug abuse prevention and treatment programs. The grants are structured in such a manner that the awarded organizations have access to funds from multiple participating jurisdictions. Governing Body’s in each jurisdiction have the ultimate authority and responsibility to determine which organizations receive funds. The 2024 Budget includes a recommendation to contribute \$60,000 to the DAC, which is consistent with the 2023 contribution.

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

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

#### Mission Convention and Visitors Bureau (MCVB) Fund

The Mission Convention and Visitors Bureau (MCVB) was formed by City ordinance in February of 2009, and replaced the former Mission Business Development Committee (MBDC) first established in August of 2003 to assist in the revitalization and redevelopment of the Mission business district. In 2016, the MCVB Committee was dissolved but the fund is maintained to account for transient guest tax revenues (9% hotel/motel tax) received by the City.

The transient guest tax, sometimes referred to as a hotel/motel tax, is charged on the rental of rooms, lodging, or other sleeping accommodations. A transient guest tax is charged in addition to sales tax, and Mission’s rate is at the maximum allowed under current State statute.

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

The MCVB Fund previously served as a “pass through” fund for revenues and expenses associated with the Mission Business District and the Family Adoption program. In 2021, the Mission Business District funds were distributed back to them, and a separate fund has been created for the Family Adoption Program to track and monitor the revenues and expenses associated with that activity more easily.

In 2022, Staff had planned to make a withdrawal of the funds carried in the Greater KC Community Foundation’s Charitable Fund since 2017 to reimburse the MCVB Fund for expenditures made from 2017-2022 related to the Family Adoption Program. This did not occur prior to the close of the 2022 fiscal year but will occur in 2023. The anticipated reimbursement to the MCVB fund in 2022 allowed several supplemental requests to be funded in 2023 including street banners, a native planting plan for Jo Drive, and the installation of a drinking fountain at the market site.

The transfer into the MCVB Fund for 2023 is estimated at \$91,433 and the 2024 Budget could accommodate the following supplemental projects:

Street banners	\$22,000
Mission Business Advertising Campaign	<u>\$45,000</u>
Total	\$67,000

### Solid Waste Utility Fund

The Solid Waste Utility Fund accounts for the fees collected from single-family residential properties which are used to support the annual trash, recycling and yard waste contract with WCA/GFL. The solid waste contract has been funded through a combination of fees collected from residents and a transfer from the General Fund (budgeted at \$75,000 for 2023).

GFL has requested an increase of 3% for the 2024 contract which will increase the per household rate from \$17.55/mo to \$18.08/mo. Section 4.3(e) of our current agreement states:

*After the first year of the Initial Term and each year thereafter, the Contractor may increase the price for the services performed by Contractor for the next year*

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

According to the Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, by expenditure category, 12-month analysis, the unadjusted percent change for garbage and trash collection service for the past twelve months (May 2022 to May 2023) is 6.7%.

We currently collect fees from 2,970 households in Mission. The solid waste utility fees are certified to the County as a part of the annual budget process and assessed annually on residential property tax bills. Currently, residents are contributing just under \$200 annually for these services, or less than \$16/month. Staff recommends that the solid waste utility fee for residents remain the same for 2024, with the City absorbing the requested full amount of the anticipated rate increase.

In addition, the 2023 Revised and 2024 Budgets have been updated to reflect the introduction and continuation of the cardboard recycling program for the downtown business district. Annual costs are anticipated at \$9,000.

Pending confirmation on the performance of the Solid Waste Utility Fund in the 2022 Annual Audit, there may be an opportunity to reduce the 2024 transfer from the General Fund.

### TIF and CID/Funds

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

- Mission Crossing
- Cornerstone Commons
- Mission Trails Apartments (The Locale)
- Capitol Federal
- Residence at Rock Creek (Mission Bowl)

All distributions from these funds are made in accordance with approved development agreements and only reimburse the developer for certain approved development costs. The TIF property tax revenues are distributed to the City through Johnson County. The TIF sales tax

(1% City General) and CID sales tax (1% additional) are received from the State. Staff verifies and performs any necessary calculations prior to distributing to the developer on a quarterly basis.

#### American Rescue Plan Act (ARPA) Fund

This fund was established in 2021 as the repository for the approximately \$1.5 million in American Rescue Plan Act (ARPA) funds that was to be distributed to Mission through the State of Kansas. The funds were received in two distributions, the first in July 2021 and the second in June 2022. Under the final rules, the City has until 2024 to obligate the funds and 2026 to expend them.

As discussed above, 2023 Budget anticipates transferring the full amount of ARPA funds into the General Fund to account for revenue losses resulting from the COVID-19 pandemic.

#### **SUMMARY/NEXT STEPS**

Based on the Council's discussion and direction following the July 5 Finance & Administration Committee meeting, and a review of the annual audit draft which is to be delivered in the next several days, we will then be able to move forward to finalize the staff recommendations for the 2023 Revised and 2024 Budgets.

Supplemental Budget Items				
Description	Amount	Fund	Year	Notes
<b>Personnel/Consulting Time</b>				
Construction Inspector	\$141,000	CIP		This position will inspect street program, CARs projects, and ROW and salary costs will be offset since we will no longer have to pay outside consultant for inspection. (In 2022, we paid an outside consultant \$143K). Costs could be further offset by revamping our ROW program and increasing our costs for inspection and street degradation. (Salary/benefits \$91,000, Vehicle \$40,000, Equipment \$10,000)
Part Time Fitness Coordinator	\$30,000	Gen		Recommended fitness coordinator position for the Powell Community Center- \$25/hr x 20 hrs/wk x 52 weeks
Drug Task Force Sworn Officer	\$118,000	Gen		With the increase in drug related violent crime as well as overdoses it would benefit the City to put an officer on the Johnson County Drug Task Force. (Salary/benefits \$78,000, Vehicle: \$40,000)
PR/Marketing Contract (Split between graphics/web support)	\$20,000	Gen		On-going support for website, brand management and public information materials/campaigns
Zoning Code Update	\$100,000	Gen		Funding (\$100K) was included in the 2023 budget. Staff capacity is impacting the scheduling of this project. Staff has estimated an additional \$100,000 could be necessary to successfully complete the project. \$100K moved to 2024 budget, will need to address the remaining expenses.
<b>Grant Match</b>				
Operation Greenlight	\$39,000	Gen		Match for 8 signals (Johnson Dr. and Nall & Martway) on OGL for CRP program
Bike Share	\$35,000	CIP		Match for 30 bike share stations \$23,000, admin fee \$3,749 and first year operations costs \$9,600. Estimated \$10,000-\$11,500 ops. per year after.
Electric Vehicle Charging Stations	\$45,000	Gen/CIP		Matching funds for Citywide EV Charging Station Grant. Recommend split between P+R CIP and Gen Fund
Safe Streets for All	\$20,000	CIP		Develop a safety plan for entire City
<b>Vehicles/Equipment</b>				
Six Police Cars Interceptors & Related Equipment	\$137,500	Equip		Includes cost of vehicles, new MDT's, ballistic shields, emergency lighting and installation, push bumpers, partitions and plastic rear seats, and other miscellaneous equipment. Expense for all six vehicles is estimated at \$550,000. This has historically been a lease-purchase arrangement with expense paid over 4 years.
Two F550s Plus Plows/Spreaders (PW)	\$138,000	Equip		Costs include replacement of 2 2014 F-550s and plows/spreaders that are used for hauling, dumping, plowing snow, and concrete based on 10-year replacement schedule. These trucks are beginning to show their age and have more mechanical issues.
Exhaust Fans (PW)	\$30,000	Equip		Replacement of exhaust fans in the PW facility that were installed in 2007.
Floor Scrubber (PW)	\$30,000	Equip		Costs include replacement of the floor scrubber that was previously purchased by the Community Center in 2014. This equipment was passed onto to PW in 2021 when Parks purchased a new floor scrubber.
Laptop/Computer Replacement	\$80,000	Gen		Replacement of laptops and computers in every department. Could be funded over two years.
<b>Projects</b>				
Johnson Drive Landscaping Maintenance	TBD	Gen		This includes replacement of existing landscaping along Jo Drive (Nall/Lamar) with natives. Design is underway. Goal would be to install plantings this fall and then budget plan for upkeep and maintenance.
Business Support	\$125,000	Gen/MCVB		Streetlight Banners (3 sets): \$22,000; Advertising Campaign, \$45,000; Holiday Decor Upgrade, 25 5' snowflakes for streetlight poles, \$20,000, 30' tree with standard ornament package: \$35,000; Staffing for social media and email outreach, 5 hrs/mo. \$17/hr. \$1,500;
<b>Future Considerations</b>				
Technology Front End Support	TBD	Gen		Staff continues to discuss and review options for strengthening IT support throughout the organization. Proposals should be solicited prior to the 2025 budget process to determine funding needs.
Financial Management Software	TBD	Gen		This expense has been carried in the General Fund for many years, and \$100,000 was originally included in the 2023 Budget. Implementation of other more customer facing software upgrades (court and permitting) have taken precedence, and with the new Budget/Finance manager coming on board in July, it isn't feasible to think this can occur any sooner than the 2025 Budget year. Additionally, based on purchase and implementation costs associated with the more recent software implementation projects, there will need to be additional research conducted up-front to inform a future budget request.
FT Sports Coordinator	TBD	Gen		Not recommended for 2024 budget, part of Feasibility Study recommendation to be reviewed and potentially implemented at a later date when tied to potential increased revenue
Jo Drive/Metcalf Bridge Replacement	TBD	CIP		This cost is unknown until KDOT and City determine whether to proceed with Jo Drive access. Costs would likely be incurred after 2024.
Crossing Guard Contract Increases	TBD	Gen		Need to pursue joint contract with other NE Johnson County cities for 2024-2025 school year.

# City Council Budget Discussion

## Finance & Administration Committee

July 5, 2023

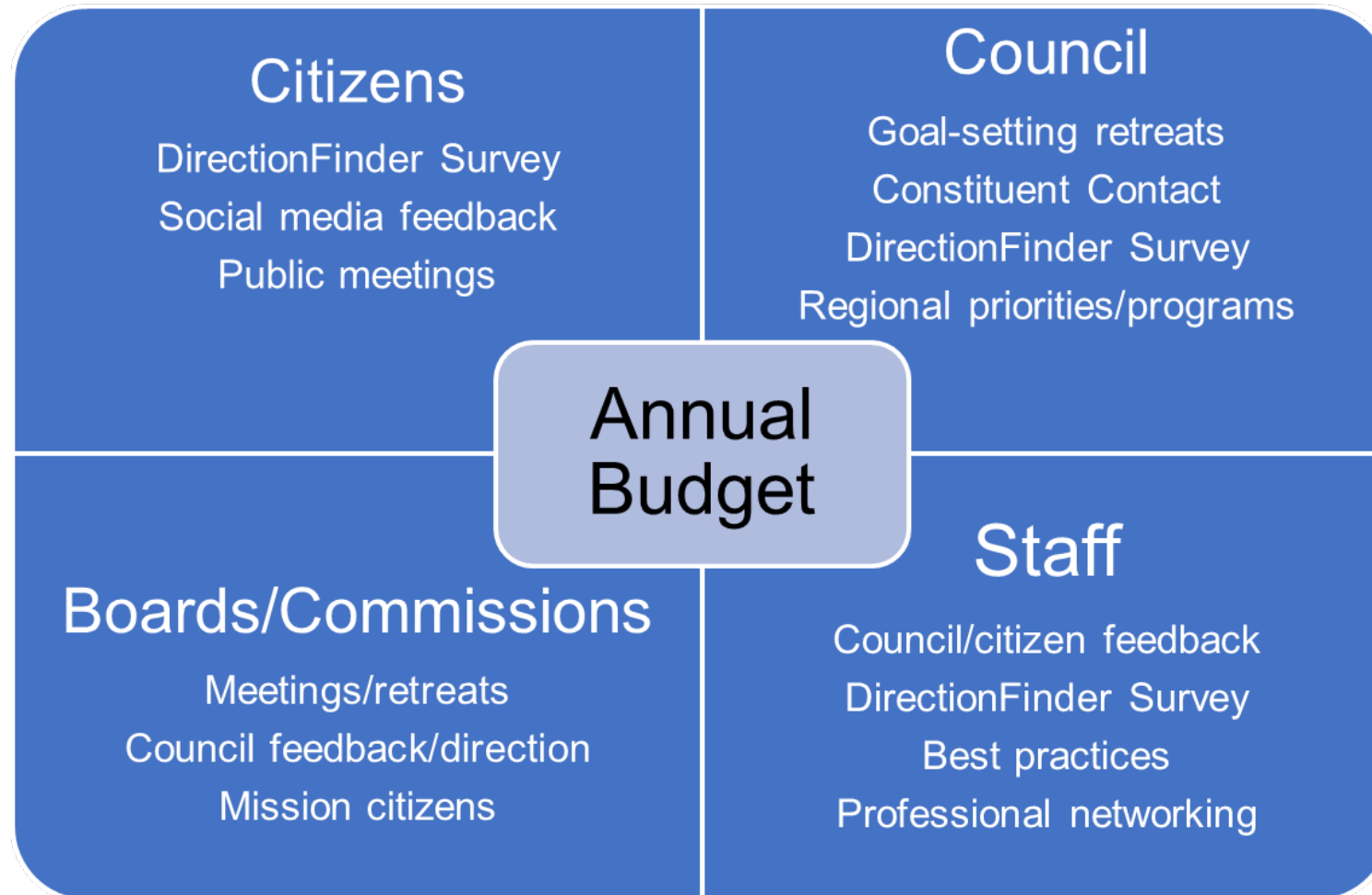


# Agenda

- Priorities, Goals and Objectives
- Key Performance Areas
- General Fund Revenues and Expenditures
- Supplemental Requests
- General Fund Reserves
- Other Fund Highlights
- Remaining steps in Budget process
- Questions/Discussion



# Priorities – Goals - Objectives





# Key Performance Areas

- In 2022, the Governing Body retreat established five key performance areas which reflected their top priorities and objectives.
- Outcome statements were developed for each key performance area.
- The goal moving forward is to tie budget and policy recommendations to these key performance areas in order to communicate progress.



Key Performance Areas	Outcome Statement
Infrastructure	Mission's infrastructure is invested in strategically to maintain and ensure a safe and connected community for all.
Economic Development	Mission has a diversified and robust civic and business community with a thriving downtown-a city where all you desire on a weekly basis is only a walk or bike ride away.
Sustainability	Mission is a leader in sustainability, which has created a resilient and adaptable city by reducing our carbon footprint in City operations and across our community.
Parks and Recreation	Mission maintains welcome, inclusive, clean safe destinations and programs to improve our community's quality of life and activities.
Municipal Operations	Delivering responsive and relevant services through the continual evaluation of resident, business, Council, and organizational priorities to allow limited or finite resources to be allocated.



# Council Priorities and Objectives

## From 2022 Council Retreat

- Residential Street Program
- Pedestrian-focused Streets
- Sustainability/Climate Action Plan Implementation
- Commercial Code Enforcement
- Parks planning and implementation
- Small business partnerships and initiatives
- Feasibility study for Powell Community Center
- Gateway solution
- Building Codes Update
- Development activity

## 2023 Council Budget Survey Priorities

Street Maintenance  
(77.78%)

Stormwater Infrastructure  
Maintenance (66.67%)

Economic Development  
(55.56%)

## Other Priorities identified for 2023:

- Acceleration of stormwater and street repairs
- Large scale park and street investments
- Planning tool to design downtown to attract desired businesses
- Permanent Mental Health Co-Responder funding with Mission-specific focus
- Complete streets and trails

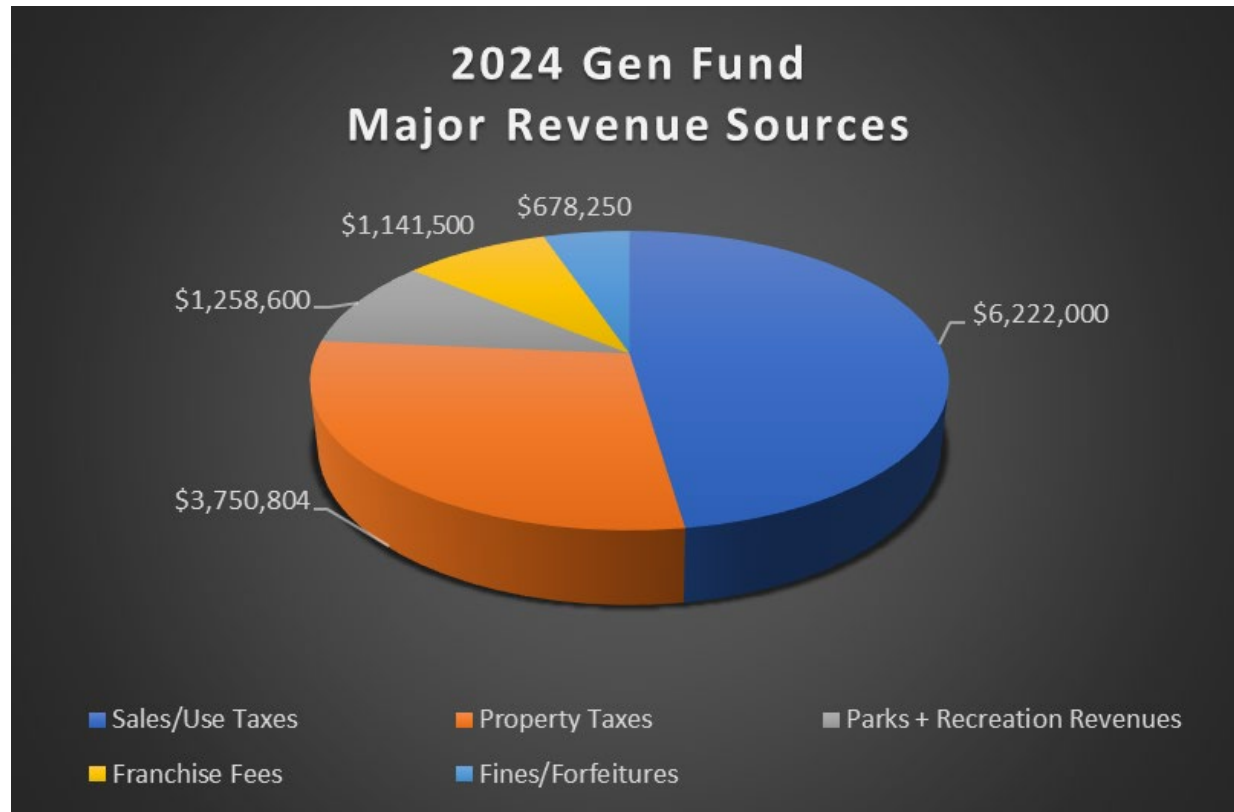


# Other Projects/Issues requiring time or \$\$

- Comprehensive Plan Update and Adoption
- PCC Feasibility Study Results
- Municipal Court Software Implementation
- FCIP Improvements/Dashboard Monitoring
- Park Improvements (Mohawk Phase I & II, Water Works, Broadmoor Trail)
- Short-term Rental Policy Discussions
- Zoning Regulations for tobacco and e-cigarette retailers
- Incentive Requests/Development Projects/New Tax Abatement Policy
- Automated License Plate Reader Purchase
- Planning Sustainable Places Grant Applications
- STP Grant Application – Johnson Drive (Lamar to Metcalf) (awarded \$6M)
- LWCF Grant Application – Streamway Park
- 2024 Community Funding Grant Application – Foxridge Drive Phase II
- Financial Management Software
- Zoning Code Update
- Energy Code review and Adoption



# General Fund Revenues 2024



\$14.08 million total

1% increase from 2023 estimated

93% of total comes from 5 sources

- Sales and Use tax performance remains consistent (modest growth)
- Continued recovery for Community Center revenues
- Assumes mill levy is held the same as 2023 at 16.374 mills

# Sales Tax Revenues

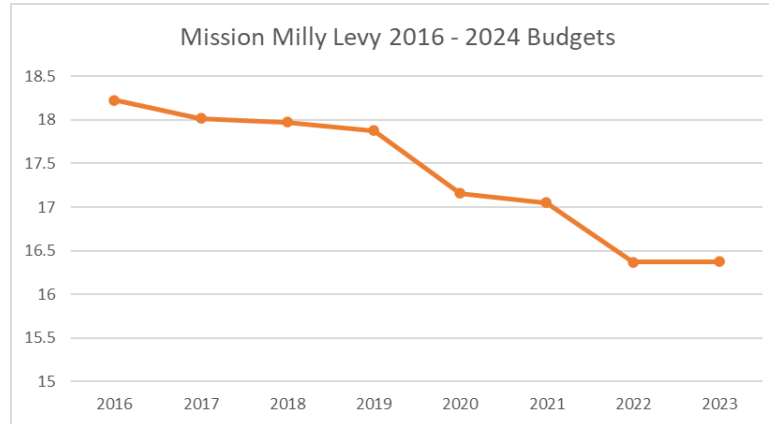
	2022 Budget	2022 Actual	% change Budget to Actual	2023 Budget	2023 Estimated	2024 Proposed
City	\$4,150,000	\$4,044,683	-3%	\$4,250,000	\$4,255,500	\$4,300,000
County	\$1,565,200	\$1,902,432	22%	\$1,717,000	\$1,878,000	\$1,922,000

- Decrease in 2022 City Revenues was driven by \$300,000 refund that was unanticipated
- County Sales and Use Tax performing above expectations
- Growth for 2024 is conservative



# Property Tax Revenues

<i>2022 Final</i>	<i>2023 Projected</i>	
<u>Assessed Valuation</u>	<u>Assessed Valuation</u>	<u>Change</u>
\$199,769,960	\$213,632,383	\$13,862,423 (7%)



- Current Mill Rate: 16.374
- One Mill = \$199,000 in 2023 Budget and \$213,000 in 2024 Budget
- 2024 RNR = 15.513 mills
- Mill levy decrease since 2016 = 1.645 mills

	2022 Actual	2023 Budget	2023 Estimated	2024 Proposed
Property Tax (General)	\$1,687,736	\$1,891,066	\$1,752,989	\$2,118,016
Property Tax (Streets)	\$1,127,106	\$1,400,000	\$1,400,000	\$1,400,000
Motor Vehicle Taxes	\$ 231,013	\$ 254,500	\$ 234,700	\$ 232,788
Total	\$3,045,855	\$3,545,566	\$3,387,689	\$3,750,804



# Mill Levy Scenarios and Considerations

Mill Levy Impacts	Total mills	Cost for Avg Homeowner	Increase over current
Hold constant	16.374	16.374 mills = \$585.53/yr → \$49/mo	\$36/yr - \$3/mo
Increase by 1	17.374	17.374 mills = \$621.29/yr → \$52/mo	\$72/yr - \$6/mo
Increase by 1.645	18.019	18.019 mills = \$644.36/yr → \$54/mo	\$96/yr - \$8/mo
Increase by 1.87	18.250	18.250 mills = \$652.62/yr → \$54/mo	\$96/yr - \$8/mo
Increase by 2.216	18.500	18.500 mills = \$661.56/yr → \$55/mo	\$108/yr - \$9/mo



Mill Levy	Total Tax Revenue Generated	Tax Revenue included in Base Budget	Difference
16.374	\$3,498,016	\$3,498,016	\$0
17.374	\$3,711,642	\$3,498,016	\$213,632
18.019	\$3,849,435	\$3,498,016	\$351,425
18.250	\$3,898,784	\$3,498,016	\$400,774
18.500	\$3,952,192	\$3,498,016	\$454,182

# of Properties	% increase for 2024	% of total properties
128	0% or decrease	4%
282	0-3%	9%
492	3-5%	17%
864	5-8%	29%
595	8-10%	20%
563	10-20%	19%
46	> 20%	2%



# Parks + Recreation Revenues (Powell Community Center)

	2022 Budget	2022 Revised	2022 Actual	% change Budget to Actual	2023 Budget	2023 Estimated	2024 Proposed
Memberships	\$300,000	\$300,000	\$364,155	21%	\$350,000	\$375,000	\$400,000
Rentals	\$150,000	\$163,000	\$200,569	34%	\$165,000	\$195,000	\$215,000
Programs	\$175,000	\$185,000	\$194,898	11%	\$190,000	\$200,000	\$205,000
Daily Fees	\$100,000	\$148,000	\$177,449	77%	\$150,000	\$180,000	\$185,000
Summer Camp	\$215,000	\$170,000	\$164,492	-24%	\$189,225	\$189,225	\$200,000
Totals	\$940,000	\$966,500	\$1,102,023	17%	\$1,044,225	\$1,139,225	\$1,215,000

- Current estimates are based on historical data and do not reflect any recommendations from the Community Center
- Feasibility Study recommendations will come forward at the August 2 Community Development Committee meeting
- Goal is to return to 70-80% cost recovery overall.
- Pro forma included with the recommendations will also project how long it might take the Center to reach the established cost recovery goals.





# Franchise Fees and Fines/Forfeitures



	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Total Franchise receipts	\$1,011,085	\$1,030,860	\$1,107,912	\$1,095,000	\$1,141,500

- 5% of gross receipts for utilities (2% for Google broadband)
- Impacted by weather and rate increases

	2022 Budget	2022 Revised	2022 Actual	% change Budget to Actual	2023 Budget	2023 Estimated	2024 Proposed
Fines	\$700,000	\$600,000	\$428,788	<b>(-39%)</b>	\$732,250	\$578,750	\$678,250



- Fines resulting from traffic enforcement, code enforcement or other other violations of municipal ordinances
- Impacted by staffing levels, other police activity, adjudication in municipal court



# General Fund Expenses

Every year staff evaluates several options and alternatives to bring the overall budget into balance including:

- Eliminating/combining positions, holding positions vacant intentionally
- Delaying the purchase of capital equipment
- Eliminating or reducing specific budget line items
- Privatizing or outsourcing services to achieve efficiencies or economies of scale

Each line item is reviewed annually

Expenses are budgeted in four categories: Personnel, Contractual Services, Commodities and Capital

General Fund Transfers to other funds also are counted as expenses. General Fund transfers included for the 2024 Budget are:

- \$1,400,000 to the CIP Fund for street maintenance (property tax)
- \$75,000 to the Solid Waste Utility fund to subsidize a portion of city-wide trash contract.



# Personnel Expenses/Considerations

Department	Budgeted/Authorized Employees 2024 Proposed Budget
Administration	6 FT, 2 PT
Municipal Court	2 FT
Public Works	12 FT, 1 PT
Community Development	7 FT
Parks and Recreation	13 FT, 3 PT
Police	33 FT, 1 PT
Total	73 FT, 7 PT

- Goal is to keep employees appropriately aligned with respect to both external (market) and internal considerations
- Council has been generous in approving increases for both full-time and part-time staff
- Personnel costs are 62% of General Fund Budget expenditures (target is 60%-65%)
- Competition from public/private sector continues to present challenges in recruiting and retaining employees



# General Fund Reserves

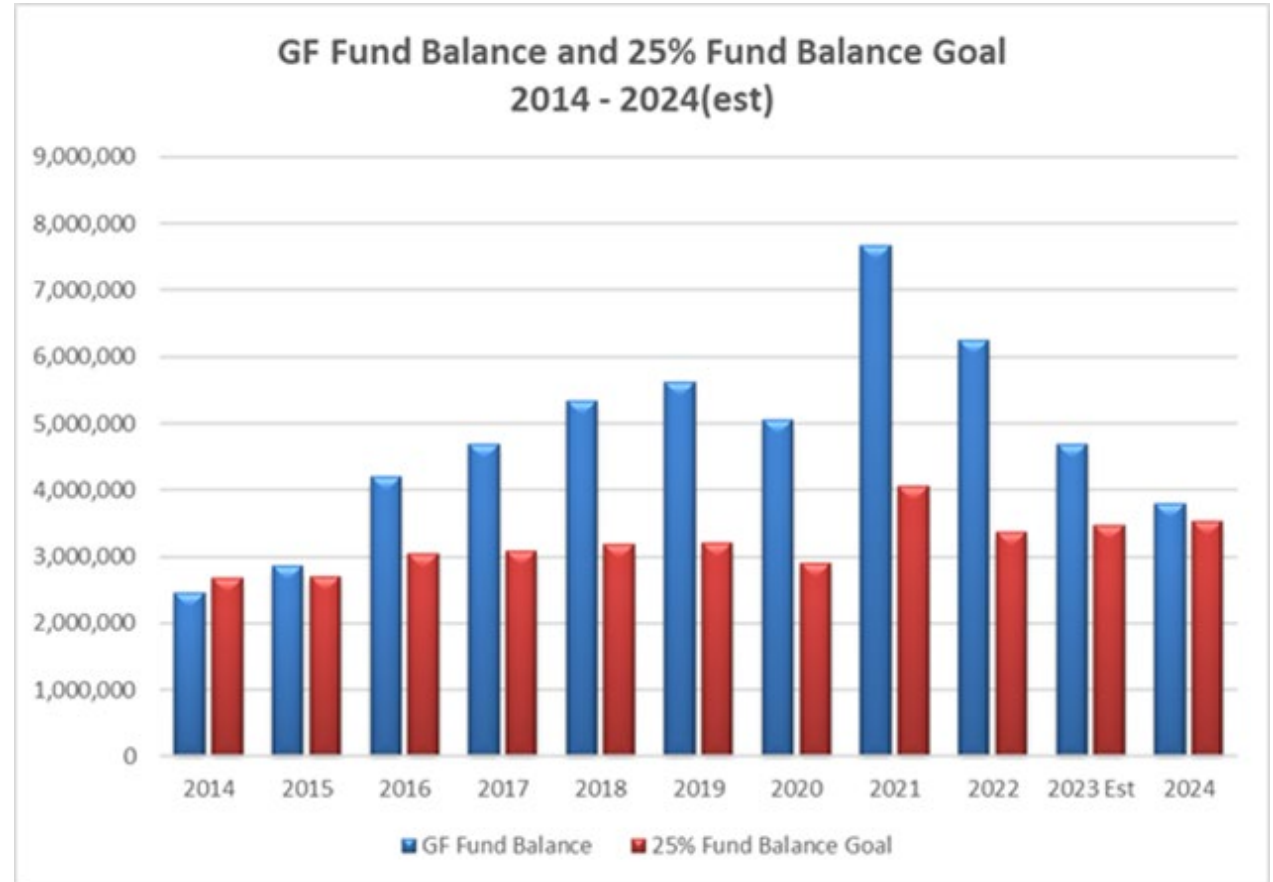
GFOA Recommends no less than 2 months of operating reserves

City Council Policy is 25% of annual General Fund Revenues

Designed to mitigate revenue shortfalls, unanticipated expenditures and to ensure stable tax rates

Dependent on a variety of other factors unique to each community including:

- ◇ Exposure to one-time expenses
- ◇ Reliance of other funds (particularly those with debt service) on sales tax revenues
- ◇ Potential impact on bond ratings



- 2023 GF Reserves reduced to 24% to accomplish the highest priority goals and objectives in the current year's budget
- 2024 (as shown) returns to 25% Reserve Level
- Structural imbalance that needs to be addressed for the longer term



# Supplemental Requests

- Council, Staff, and advisory Board’s “wish lists” are always more than we can afford in any one fiscal year
- Requests are evaluated and eventually funded based on department needs, Council/community priorities, policy goals and objectives, and resources available.
- Supplemental requests can be funded in any of the City’s funds including: General Fund, Equipment Reserve and Replacement Fund, MCVB Fund, Stormwater Utility Fund, Capital Improvement Fund and the Parks + Recreation Sales Tax Fund
- Requests are compared to the Key Performance Areas as well as the following:
  - Liability issues*
  - Customer service/Quality of Life*
  - Operational efficiencies*
  - Best practice*
  - Council priority*
  - Connection to climate goals*
  - One-time vs. on-going expenditure*
- No supplemental requests are currently included in the base budget



# Other Funds - 2024 Highlights

## MCVB Fund

- Required to account for transient guest tax revenues
- Primarily supports Mission Magazine
- Funded banners, Jo Drive native planting design, and water fountain at the market site 2023
- Could fund business advertising campaign and banners in 2024



## TIF and CID Funds

Separate funds established to account for funds provided on specific redevelopment projects

- Distributions controlled by development agreements
- Mission Crossing, Cornerstone Commons, The Locale, and the Residence at Rock Creek developments

## Special Alcohol Fund

- \$130,000 in annual revenues (1/3 alcohol tax)
- \$60,000 - UCS Drug and Alcoholism Council
- \$15,000 - Supports police presence in local schools
- \$90,000 - Supports Mental Health Co-Responder program
- Carry-over funds from prior years and grant funding allow for support of expenses

## Solid Waste Utility Fund

- Supports residential trash, recycling and yard waste program
- Resident rate stays the same for 2024
- City pays subsidized contract with Gen Fund revenues
- 3% increase in 2024 Contract (\$18.08)





# Remaining Budget Calendar

- August 2** **Final Review of 2023 Revised and 2024 Recommended Budget**  
*Finance & Administration Committee*
- August 16** **Work Session/Community Dialogue on 2024 Budget**  
*Present recommended 2024 Budget*
- September 6** **Special City Council Meeting**  
*Public Hearing on 2024 Budget and Intent to Exceed Revenue Neutral Rate*  
*Adoption of 2023 Revised and 2024 Budgets (Mission, Rock Creek Drainage #1 and #2)*
- October 1** **Deadline to submit certified budget to the County**

# Questions/Discussion?





September 2, 2022

The Honorable Mayor and City Council of the City of Mission, Kansas:

Staff is pleased to present the 2023 Recommended Budget. It is a balanced budget, as required by law, and maintains the City's high service levels and sound financial position while also minimizing the tax burden on our citizens and businesses.

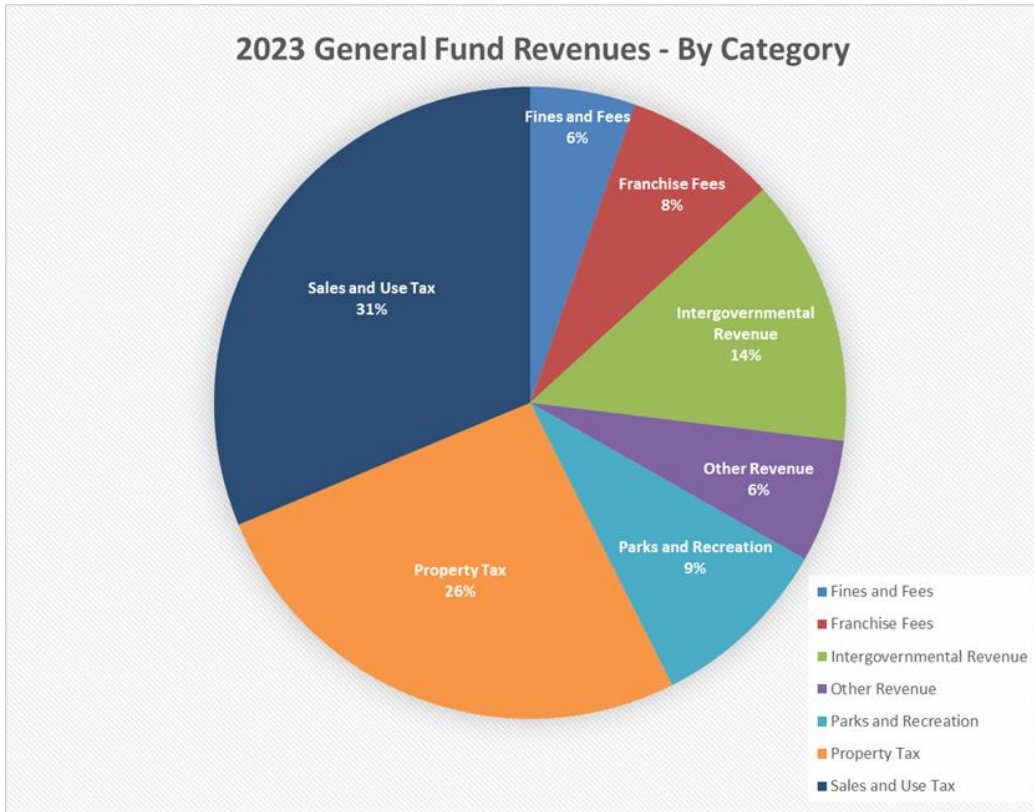
The City of Mission's budget covers the period of January 1st through December 31st. The 2023 budget includes approximately \$28.7 million of total revenues and \$30.59 million of expenses accounted for in nineteen individual funds. Expenses exceed revenues as the result of carry-over balances and the intentional use of excess General Fund reserves to address specific priority projects identified by Mission residents and the Governing Body.

Reliance on the use of reserves is not a sustainable budget strategy, but Mission's conservative fiscal management over the past several years and an election to replace revenues lost as a result of the COVID-19 pandemic with State and Local Fiscal Recovery Funds provided through the American Rescue Plan Act has provided an opportunity to maintain the level of programs and services our businesses and residents have come to expect.

### **General Fund Revenues**

The City's General Fund accounts for core municipal functions and services such as Public Safety, Public Works, Parks & Recreation, Community Development, and Administration. It is an operating budget, focused primarily on revenues and expenses in the current fiscal year. Total estimated General Fund Revenues in the 2023 Recommended Budget are \$13,576,191 million which represents a 3% **decrease** from the 2022 Revised Budget.

This annual operating budget is supported by four primary revenue streams: sales/use taxes (local and intergovernmental), property taxes, parks and recreation revenues, and fines and forfeitures. Fluctuations in these revenue streams impact how the City can pay for and maintain core services. Totalling an estimated \$11.5 million in the 2023 Recommended Budget, they make up approximately 85% of the General Fund Budget resources.



**Sales and Use Taxes:** The largest revenue stream in the City’s general fund comes from sales and use taxes. This revenue stream includes the City’s 1% general sales tax and the portion of the County’s sales tax (general and special use) that is distributed based on a statutory formula. The County sales taxes are reflected in the Intergovernmental Revenue Category. In the 2023 budget, sales and use tax revenues make up approximately 44% of total General Fund revenues.

In 2020 and 2021, despite the COVID-19 pandemic, Mission, did not experience decreased sales tax revenues when compared to original budget estimates. The table below highlights 2021 sales tax performance, revised 2022 budget estimates, and projected 2023 budget receipts.

Sales tax growth has slowed slightly in 2022, particularly with respect to use tax revenues. A \$311,000 use tax refund (2014-2016 receipts) was identified in May and has impacted collections for 2022. With continued inflationary pressures and concerns of a potential recession, the sales tax receipts will be monitored carefully for the remainder of 2022 and throughout the 2023 fiscal year.

	2021 Budget	2021 Revised	2021 Actual	% change Budget to Actual	2022 Budget	2022 Estimated	2023 Proposed
City	\$3,285,000	\$4,050,000	\$4,259,660	30%	\$4,150,000	\$4,125,000	\$4,250,000
County	\$1,324,800	\$1,540,000	\$1,755,830	32%	\$1,565,000	\$1,669,500	\$1,717,000

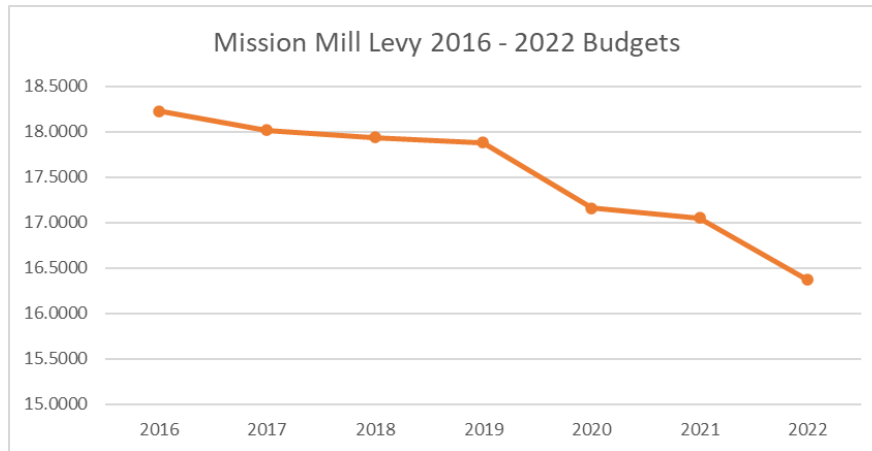
Property Tax Revenues: Property tax revenues are the next largest share of General Fund revenues. The 2022 Budget was the first year, the requirements of SB13/HB2104 went into effect, with a Revenue Neutral Rate (RNR) calculation factoring into the annual budget discussions. Revenue neutral means that a government levies the exact same amount of property tax they collected in the previous year, providing no allowance for CPI growth or for growth attributable to new construction. A revenue neutral philosophy requires that a government provide this year's services at last year's prices.

Mission's estimated RNR for the 2023 budget is 14.764 mills vs. the current mill levy of 16.369 mills. While the Governing Body is always sensitive to the impact of increased assessed valuations on taxpayers, the cost of providing city services is not static. Having the opportunity to capture this growth is an important part of being able to deliver the services our residents expect, especially when other significant revenue streams are being impacted.

Mission's assessed valuation is expected to increase by approximately \$19.5 million for 2023 for an estimated total assessed valuation of \$199,833,897 with 1 mill estimated to generate approximately \$199,000.

Tax Year	Assessed Valuation	Mill Levy
2016	\$131,901,035	18.019
2017	\$139,660,568	17.973
2018	\$157,485,882	17.878
2019	\$160,635,601	17.157
2020	\$172,504,333	17.048
2021	\$180,363,391	16.369
2022	\$199,833,897	16.369 (proposed)

Because of the impacts of SB13/HB2104 and fluctuating values of properties located within TIF Districts, Mission's mill levy has actually **decreased** by 1.865 mills since the 2016 budget year. The chart below details the mill levy history from 2016 through 2022.



Based on needs and priorities identified by Mission residents, Council, and staff the Governing Body passed Resolution No. 1112 on July 18, 2022 advising the County Clerk of Mission’s intent to exceed the Revenue Neutral Rate for 2023 and proposing to hold the mill levy constant at the rate of 16.369 mills. The estimated impact on the average homeowner in Mission is \$4.49/month.

Of the total mills levied in the General Fund, \$1.4 million is recommended to be transferred out for street improvements, with the remaining revenues available to support General Fund operations. The 2023 transfer for street improvements represents a 25% increase over the 2022 street allocation. The table below details actual, estimated and proposed property tax receipts from 2021 through 2023.

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

**Parks and Recreation Revenues:** Parks + Recreation revenues are generated through memberships, facility rentals, class and program fees and summer camp fees for the Community Center, and memberships, daily fees and concessions from the Mission Family Aquatic Center (MFAC).

The 2021 Budget anticipated a stronger recovery in Parks + Recreation revenues. However, as a result, at least in part of COVID-19 incident/positivity rates that continued to climb through 2021 and continued public health measures instituted at the Powell Community Center, revenues did not perform as anticipated. The table below highlights Parks + Recreation revenue categories summarizing performance in each with a comparison of actual to original budget.

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

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

Year to date in 2022, Parks + Recreation revenues are realizing incremental improvement over the previous two years. Although far from a return to pre-pandemic levels, the increases are encouraging and will be helpful (in conjunction with the feasibility study recommendations) in making decisions for the center, including on-going expectations for cost-recovery for the facility. A summary of cost recovery at the Powell Community Center since 2015 is included below. Projected cost recovery for 2023 is anticipated at 43%. This is a decrease over 2022 because of one time grant funding available for the summer camp program.

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

***Fine and Forfeiture Revenues:*** Fine and forfeiture revenues are collected because of law enforcement activity, primarily traffic enforcement, and associated municipal court charges. Underperformance of this revenue stream had been off-set by sales and use tax receipts prior to the pandemic and projections for this stream had been adjusted downward in 2020 prior to estimating any COVID-related impacts.

This revenue stream has not returned as quickly as was originally forecasted, and while there are some lingering COVID-19 impacts, the decreases in 2021 and YTD in 2022 are more

closely tied to having fewer officers on the street available to perform traffic enforcement. Although the Department has been at or close to full staffing levels, the hires have frequently needed to go through the Police Academy. The time spent at the Academy, coupled with the time required in field training (FTO) upon graduation means that the Department doesn't realize the full benefit of being fully staffed for months.

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

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

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

Revenue Summary: Since the beginning of our budget deliberations, the overall revenue outlook for the General Fund continues to improve, driven by sales tax receipts and continued recovery of revenues at the Powell Community Center. Revenue performance will continue to be closely monitored monthly to ensure the maintenance of Mission's core services and programs.

### **General Fund Policy Assumptions**

The 2023 Recommended General Fund Budget incorporates several Council goals, objectives and policy assumptions including:

- Continuing to subsidize a portion of the annual Solid Waste Utility Rate for single-family property owners. Resident rates will be held constant at \$193.03/year or \$16.09/mo. The City will provide a \$75,000 subsidy toward annual contract costs.
- Maintaining the Franchise and Mill Rate Rebate program at 100% of city franchise fees, 75% of total city mill excluding special assessments, and 50% of the solid waste utility fee. Staff has been directed to review income policy guidelines for 2023.
- Personnel costs reflect a 3.5% merit pool for both 2022 and 2023. The 2023 Recommended Budget includes no budgeted lapses in FTEs.
- An increase in health and welfare benefits of 5% over 2022 rates.
- Maintaining funding for the various resident and business grant programs.
- Funding for the highest priority capital equipment and technology purchases for each Department based on planned replacement or identified need.

## General Fund Expenditures

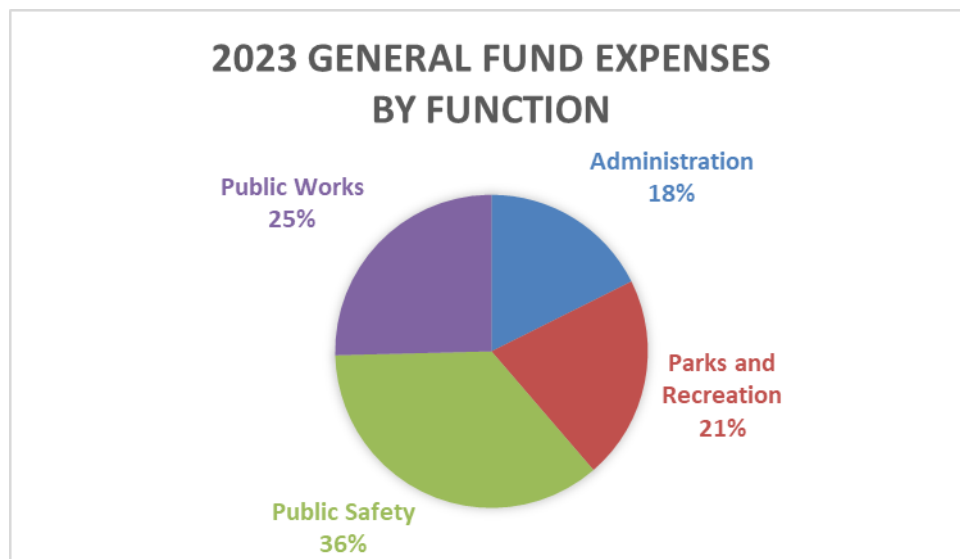
Throughout each annual budget development process, staff considers many options and alternatives to bring it into balance. Although we do not use a “zero-based” budgeting approach, each line item is reviewed and evaluated annually. In our budget work to date, we have discussed many of the following “tools”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

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

Expenditures in the current fiscal year were evaluated for potential savings or reduction, and the 2022 Estimated expenditures total \$15,312,635 (\$14,117,635 in Departmental expenses and \$1,195,000 in Transfers). This represents a **decrease** of 1% from the original 2022 Budget.

When factoring in the supplemental requests recommended for funding, and the allocation of excess fund balance, the 2023 Budget includes \$16,029,065 in expenses (\$13,704,065 in Departmental expenses and \$2,325,000 in Transfers). This is a 5% **increase** from the 2022 Estimated Expenses and an 3% **increase** from the 2022 Adopted Budget. The increase can be attributed primarily to the expenditure of excess fund balance.

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



Each of the major categories included in the Recommended 2023 Budget (Personnel, Contractuals, Commodities, Capital, and Transfers) are highlighted in the charts and narrative that follows.

**Personnel**

The largest expenditure category in the General Fund is Personnel Services. It takes human resources – people – to deliver our services. Budgeted at approximately \$8.7 million in 2023, personnel costs represent approximately 64% of the General Fund budget expenses (excluding transfers). Personnel expenses currently shown in the 2023 Base Budget reflect an increase of 9% over 2022 Estimated, and a 6% increase over the 2022 Budget.

The 2023 Recommended Budget includes two (2) part-time parks maintenance staff which will be absorbed in the existing part-time line item budget. The 2023 Budget also includes funding for a full-time Building Inspector in the Community Development Department. With the addition of these positions, personnel numbers for full and regular part-time employees increase to seventy-four (74). Budgeted positions are assigned by Department as follows:

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

The Council has historically communicated a desire to maintain a competitive salary and benefit package for employees. Both the 2022 Estimated Budget and the 2023 Recommended Budgets include 3.5% merit pools. All employees are reviewed and evaluated in late October each year with merit increases becoming effective in late November. Based on the current labor market and information being collected from neighboring communities, Council has supported including \$175,000 to be allocated for position reclassifications and updates to the classification and compensation structure to promote employee retention and recruitment. A portion of the funds are allocated in 2022 with the balance incorporated in the 2023 Recommended Budget to keep our employees appropriately aligned with respect to both external and internal market considerations.

**Contractuals/Commodities**

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for a combined total of approximately \$4.18 million in the 2023 Budget, a 13% increase over 2022 Estimated, and a 12% increase when compared to the 2022 Budget. Contractual services are provided or secured through contracts with others and includes things such as utilities, legal services, engineer/architect services, prisoner housing, maintenance and operation of traffic signals, fitness instruction, etc. Commodities are consumable goods such as fuel, salt, program supplies, and the like. The increases over the 2022 Budget and 2022 Estimated reflect funding for various supplemental and priority programs and services.



## Capital/Debt Service/Lease Payments

In the 2023 Budget, capital expenditures in the General Fund total \$821,500 which includes a lease payment for front-line patrol vehicles (\$114,000), the acquisition and implementation of new financial management software (\$100,000), and the purchase of automated license plate reader technology (\$140,000). The ALPR technology is fully funded through a Department of Justice grant.

The 2023 General Fund budget also includes debt service for the following:

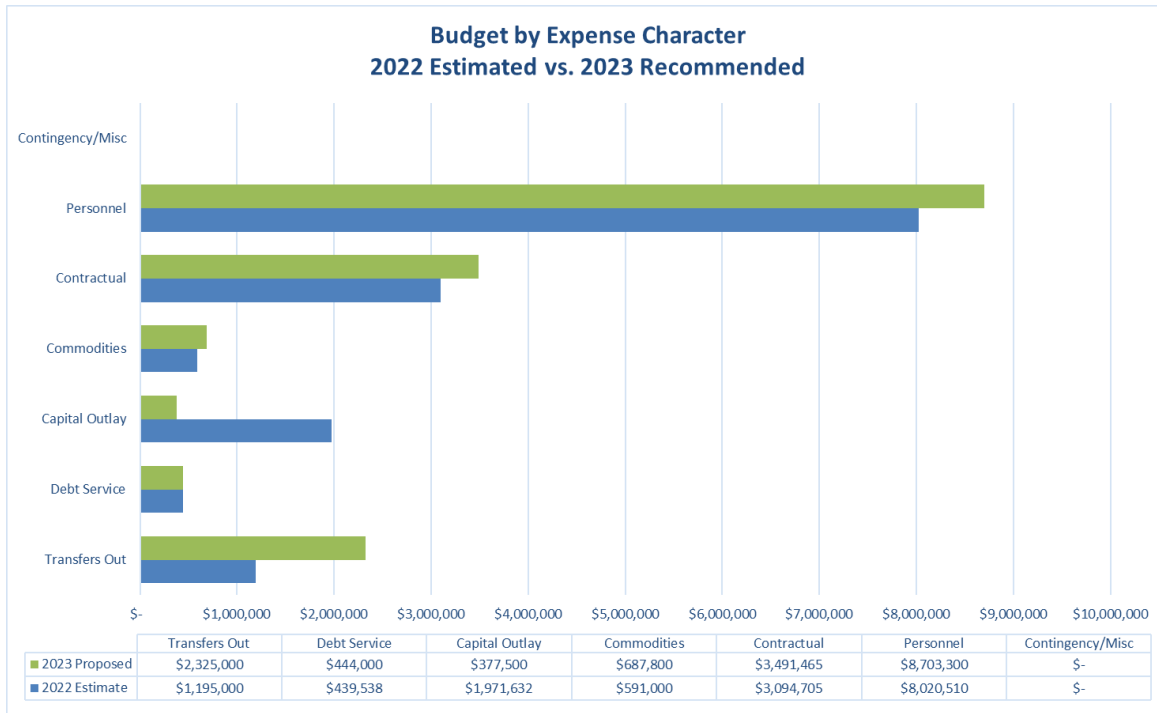
2013A Bonds	\$80,000
<i>Financed acquisition of the streetlight network (retires 2023)</i>	
2021A Bonds	\$250,000
<i>Financed the FCIP Improvements (retires 2036)</i>	

## Transfers

Transfers are used to support programs and activities budgeted in other funds. The 2023 Recommended Budget includes a transfer from the General Fund to the Capital Improvement Fund in the amount of \$1.9 million for street maintenance, representing the transfer of revenues generated by the property tax mills dedicated to streets (\$1.4 million) and an allocation of \$500,000 in excess fund balance. The 2023 street transfer represents an increase of 70% over the 2022 transfer and affirms the City's strong commitment to dedicate resources to the maintenance of the street network.

A transfer in the amount of \$75,000 is shown to the Solid Waste Utility Fund which is used to subsidize a portion of the residential trash service contract with WCA/GFL. WCA has requested a 5% increase in the contract for 2023.

Budget expenses by character for the 2022 Revised and 2023 Recommended Budgets are shown in the table below.



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

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

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

- Recipients may determine their revenue loss by choosing between two options:
  - A standard allowance of up to \$10 million in aggregate, not to exceed their award amount, during the program;
  - Calculating their jurisdiction’s specific revenue loss each year using Treasury’s formula, which compares actual revenue to a counterfactual trend.

- Recipients may use funds up to the amount of revenue loss for government services; generally, services traditionally provided by recipient governments are government services, unless Treasury has stated otherwise.

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

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

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

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

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

Although not exclusively related to climate action goals, the recommendation for funding the update of the zoning code will address a number of other issues included in the eighteen recommendations presented by the Climate Action Plan Task Force to the Council. The zoning code update will also coincide with the update of the Comprehensive Plan to provide resources necessary to address specific recommendations coming from that work along with a general review, realignment, and simplification of the City’s existing zoning codes.

The employee retention and recruitment recommendations were included in the discussion of General Fund personnel expenses on page 8 of this memo.

Following adoption of the 2023 Budget, Staff will facilitate additional discussion surrounding potential projects to be completed with the allocation for streets and for parks/market site improvements.

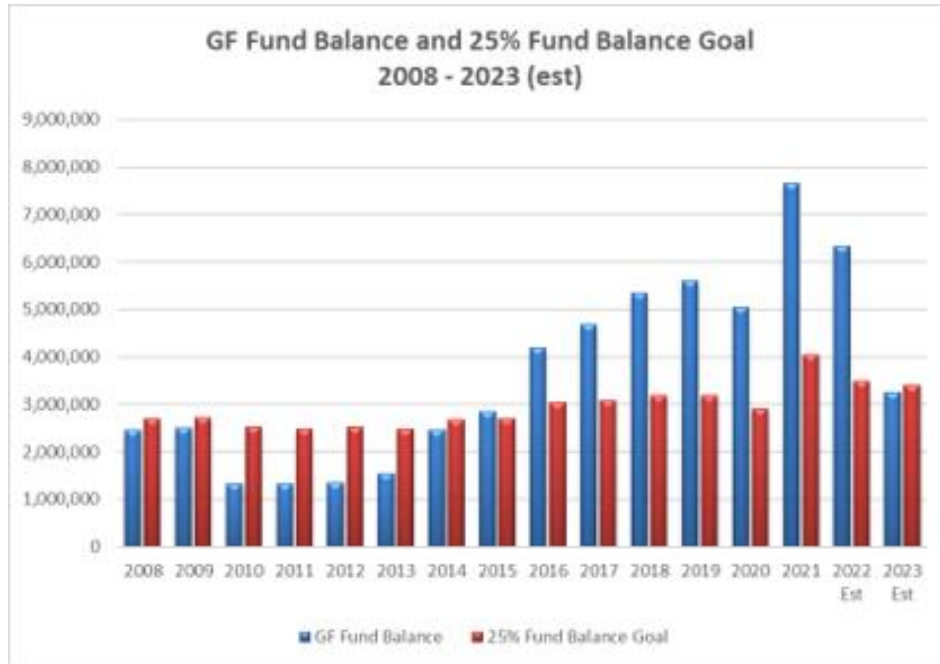
Accounting for the allocations outlined \$128,000 remains to address the priority supplemental recommendations which are outlined later in this memo.

### **General Fund Reserves**

The City Council has an established fund balance target/goal of 25% of budgeted revenues in the General Fund. Over the last several years we have not only achieved the goal but have exceeded it.

There has been significant fluctuation in General Fund revenues, expenses, and reserves over the last several years. Staff has historically been very conservative when using reserves to balance the budget. We recognize this practice is not sustainable in the long term, but there have been a number of unique factors influencing both the annual imbalances and the excess reserve funds available. Those included: the receipt of FCIP bond proceeds in one fiscal year and expenditures spread over two fiscal years, transfer of SLFRF (ARPA) funds to replace lost revenue, and actual revenue losses in each year.

And Staff recognizes that maintaining the 25% fund balance is a high priority for the Council. That said, a recommendation to temporarily reduce the fund balance reserves in 2023 from 25% to 24% to aid in funding the highest priority supplemental recommendations was made. The chart below details the City's General Fund position from 2008 through 2023 (estimated).



### **General Fund Supplemental Recommendations**

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

Staff recommended funding approximately \$256,000 in supplemental requests in the General Fund. The requests included were developed collaboratively by the Department Directors. General Fund supplemental requests not already addressed in the use of excess fund balance detailed above include:

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

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

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

## **5-Year Capital Improvement Program (CIP)**

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

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

## **Debt Summary**

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

Debt service requirements in the capital funds for 2023 totals \$3,279,493. Except for stormwater related debt, all other existing infrastructure debt retires in 2023. All current debt (\$13,138,209 in total) supported by the capital project funds retires by 2031.

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

## **2023 - 2027 Capital Improvement Program**

The 5-year CIP is a planning document, designed to be fluid and flexible. The first year of the plan reflects the recommended capital budget for 2021. The remaining four years represent a schedule and estimate of future capital needs that **may** be funded given adequate revenues. The recommended 2023-2027 CIP includes the following policies and priorities:

1. Maintain the Stormwater Utility Fee at \$28 per ERU per month. This provides an estimated \$2.6 million annually in Stormwater Utility fees for repayment of debt service and maintenance of stormwater infrastructure.
2. Establish a property tax mill rate of 10.499 mills in Rock Creek Drainage District #1
3. Establish a property tax mill rate of 7.635 mills in Rock Creek Drainage District #2
4. Transfer \$1.9 million from the General Fund for street maintenance.
5. Use revenues from the  $\frac{3}{8}$ -cent Parks & Recreation Sales Tax for debt service on the outdoor aquatic facility, facility/equipment costs associated with the Powell Community Center and maintenance of the City's outdoor park and trail amenities.

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

Each of the three program areas is reviewed in more detail below with 5-year plans for each included with this memorandum.

### **Stormwater Program**

Revenues in the City's Stormwater CIP come from:

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

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

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

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

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

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

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

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

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

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

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

### **Street Program**

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

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



Last year’s Street Program Plan was influenced by the pending expiration/renewal of the ¼-cent Street Sales Tax; the ability to cash flow large projects (i.e. Foxridge); and, an ongoing re-evaluation of the residential street maintenance program.

The Council approved a mail ballot election in September 2021 to consider renewal of the dedicated street sales tax for an additional 10 years. Based on the needs identified for residential streets as well as the arterial street network, the City sought renewal of the sales tax at the increased rate of ¾-cent (0.375%). The sales tax was renewed with 77.15% voter approval and is estimated to generate a total of approximately \$1.0 million annually for street and transportation network projects. The 5-Year Street Program Plan includes an allocation of approximately \$2 million annually for residential streets.

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

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

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

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

*Foxridge Drive (51st Street to Lamar Avenue) is a two lane, 32 ft. wide, minor collector serving multi-family, residential, commercial and industrial traffic. Due to the street’s location at the bottom of a hill, there is a significant amount of water damage to the surface of the pavement, subgrade, and curb and gutter. This section of Foxridge Drive lacks sidewalks, leaving pedestrians to walk in the street. Proposed improvements include full depth pavement reconstruction (pavement removal and replacement with a 10-inch asphaltic concrete base and 2-inch asphaltic concrete surface); replacement of curb and gutter; new sidewalks, streetlights, and stormwater infrastructure; and pavement markings. An underdrain system will be installed to address the stormwater runoff and pedestrian improvements will be made. The Every traffic signal at the*

*Foxridge Dr. to Lamar Ave. intersection will also be replaced and relocated since trucks have difficulty making southbound right turns resulting in damaged guardrail. A polymer concrete overlay will also be provided over the Lamar Ave. Bridge.*

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

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

The 5-year Street Program Plan also includes funding for smaller scale maintenance projects, a curb and gutter replacement program, biennial bridge inspections and principal and interest on existing street related debt, all of which will be retired by 2024. The plan also included funding in 2022 to refresh the PCI Inventory completed in 2017 to ensure we are programming streets in the worst condition as a part of the 10-year Residential Street Program.

Finally, the 2023 Street Program budget has been adjusted to include \$60,000 for the installation of pedestrian activated stop signs at the intersection of 61st and Broadmoor based on a request from Welstone residents to improve pedestrian safety crossing to and from the post office and Target.

### **Parks and Recreation Program**

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

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

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

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

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

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

## **Other Funds**

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

### **Equipment Reserve and Replacement Fund**

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

A transfer from the General Fund to the Equipment Reserve and Replacement Fund was authorized in the amount of \$200,000 in the 2017 Budget. Each year, as the budget is developed, staff reviews the needs both in the current and future years and will recommend both transfers and expenditures from this fund as appropriate. Because of the high

resale/surplus value of our equipment since the fund was established, there has not been a need to transfer additional funds from the General Fund since 2017.

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

2023

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

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

Special Alcohol Fund

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

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

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

The Drug and Alcoholism Council (DAC), a program supported by the United Community Services of Johnson County, offers grants each year to various organizations within the county that provide alcohol and drug abuse prevention and treatment programs. The grants are

structured in such a manner that the awarded organizations have access to funds from multiple participating jurisdictions. Governing Body's in each jurisdiction have the ultimate authority and responsibility to determine which organizations receive funds. The 2023 Budget includes a recommendation to contribute \$60,000 to the DAC, an increase over 2022 of \$10,000.

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

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

#### Mission Convention and Visitors Bureau (MCVB) Fund

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

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

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

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

requests. Currently, recommended supplemental projects to be funded from the MCVB fund include:

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

### Solid Waste Utility Fund

The Solid Waste Utility Fund accounts for the fees collected from single-family residential properties which are used to support the annual trash, recycling and yard waste contract with WCA/GFL. The solid waste contract has been funded through a combination of fees collected from residents and a transfer from the General Fund (budgeted at \$75,000 for 2022).

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

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

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

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

### TIF and CID/Funds

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

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

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

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

#### American Rescue Plan Act (ARPA) Fund

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

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

#### **Key Performance Areas – 2023 Budget**

During a May 2022 Governing Body retreat, five key performance areas were identified which were reflective of the Council's top priorities and objectives.

- Infrastructure
- Parks + Recreation
- Municipal Operations
- Sustainability
- Economic Development

Outcome statements were developed for each area, and the commitment was to connect budget and policy recommendations back to each key performance areas annually. Expenditures included in the 2023 Recommended Budget which align with the key performance areas are highlighted below. Although many address priorities in more than one key performance area, each item is listed shown just once, with notes indicating overlapping goals.

(Key: (I) = Infrastructure, (P) = Parks + Recreation, (M) = Municipal Operations, (S) = Sustainability, (E) = Economic Development. In addition, if there are grant funds being used to fund all or a portion of the expenditures it has been noted with \$\$.)

<b>Infrastructure: Mission's infrastructure is invested in to strategically maintain and ensure a safe and connected community for all. Total 2023 Investment: \$13,139,676</b>	
<i>Increase in GF transfer of property tax revenues for street maintenance by 25% (\$1.4 million)</i>	<i>Additional GF dollars transferred for street maintenance (\$500,000)</i>
<i>Foxridge (Lamar to 51<sup>st</sup> Street) construction (\$5.1 million) \$\$ (E) (S)</i>	<i>Increase funding for stormwater maintenance projects (\$250,000 additional + \$150,000 existing = \$400,000 total)</i>
<i>Funding for Preliminary Project Study for Rock Creek Channel from Outlook to Woodson (\$196,150) \$\$</i>	<i>Continued investment in stormwater inventory (\$142,876)</i>
<i>Debt service for street infrastructure projects – all street debt retires in 2023 (\$558,650)</i>	<i>Debt service for stormwater infrastructure projects (\$2.4 million)</i>
<i>Roe Avenue mill and overlay project from SMP to 63<sup>rd</sup> Street (\$72,000) \$\$</i>	<i>Funding for residential street program (\$2.0 million)</i>
<i>Traffic striping/traffic safety programs (\$75,000)</i>	<i>Curb and sidewalk program funding increased 200% (\$150,000)</i>
<i>Pedestrian activated stop signs at 61<sup>st</sup> and Broadmoor (\$60,000)</i>	<i>Bridge inventory and maintenance (\$25,000)</i>
<i>Increase frequency for creek channel maintenance (\$10,000 supplemental + \$10,000 current = \$20,000 total) (S)</i>	<i>ADA Compliance Plan Phase II – Public Facilities (\$40,000)</i>

<b>Parks and Recreation: Maintaining welcoming, inclusive, clean, safe destinations and programs to improve the community's quality of life and activities. Total 2023 Investment: \$2,277,460</b>	
<i>GF reserves earmarked for construction of a dog park (\$200,000)</i>	<i>Additional GF dollars transferred for park and market site improvements (\$350,000) (E)</i>
<i>Increase in park maintenance line item to address maintenance priorities identified by residents and Council (\$35,000 supplemental + \$50,000 base budget = \$85,000 total)</i>	<i>P+R part-time salaries line item to absorb ~\$45,000 for additional parks maintenance staff</i>
<i>MFAC maintenance and upgrades to include: slide maintenance, 1m diving board replacement, shade structure replacement and pump and filter replacement (\$77,00)</i>	<i>Broadmoor trail widening/replacement (\$190,000)</i>
<i>Streamway Park improvements – to include dog park (\$800,000)</i>	<i>Debt service on MFAC – debt retires 2023 (\$530,460)</i>



<b>Municipal Operations: Delivery of responsive and relevant services through the continual evaluation of resident, business, Council, and organizational priorities which allocate limited or finite resources (\$ and time). Total 2023 Investment: \$1,006,000</b>	
<i>Funding for employee retention and recruitment adjustments (\$175,000)</i>	<i>Update to City's zoning code to address existing challenges and to incorporate recommendations from the update to the Comprehensive Plan (\$100,000)</i>
<i>Replace financial management software (\$100,000)</i>	<i>Add FT building inspector position to support increased redevelopment activity (\$74,500)</i>
<i>Replace IT network components (\$97,000)</i>	<i>Replace Tasers for police department (\$20,000/yr for 5 years) – grant application pending</i>
<i>Increase supervisory training and HR consulting to address succession planning, employee development and organizational liability (\$10,000)</i>	<i>Initiatives to promote and enhance diversity, equity and inclusion (DEI) throughout the organization and the community. (\$19,500)</i>
<i>Replacement of 2 Police admin vehicles with hybrid models (\$80,000 total) (S)</i>	<i>CSO Vehicle Replacement (\$50,000)</i>
<i>Ford f-450 Crew Cab (\$90,000) (I)</i>	<i>Gator Utility Vehicle (\$38,000) (P)</i>
<i>Purchase of automated license plate readers (\$140,000) \$\$</i>	<i>Radio Repeater (\$12,000)</i>

<b>Sustainability: Mission is a leader in sustainability which has created a resilient and adaptable city by reducing our carbon footprint in both City operations and across our community. Total 2023 Investment: \$637,950</b>	
<i>Additional funding for preservation and enhancement of urban tree canopy (\$40,000 supplemental + \$35,000 base budget = \$75,000 total)</i>	<i>Street tree inventory (\$20,000)</i>
<i>Energy audit grant Program (\$30,000) (E)</i>	<i>Complete bike/ped plan (\$25,000) (E)</i>
<i>Additional \$ available for sustainability initiatives identified throughout the year (\$135,000)</i>	<i>FCIP Improvements – annual debt service (\$250,000) (M)(P)</i>
<i>EV Charging Stations at PCC (\$15,000) (P)</i>	<i>Participation in Renewables Direct program (\$50,000 in existing budget)</i>
<i>Design for native plantings on Jo Drive (\$7,950) (E)</i>	<i>Funding to begin transition to native plantings on Jo Drive (\$30,000 in base budget) (E)</i>

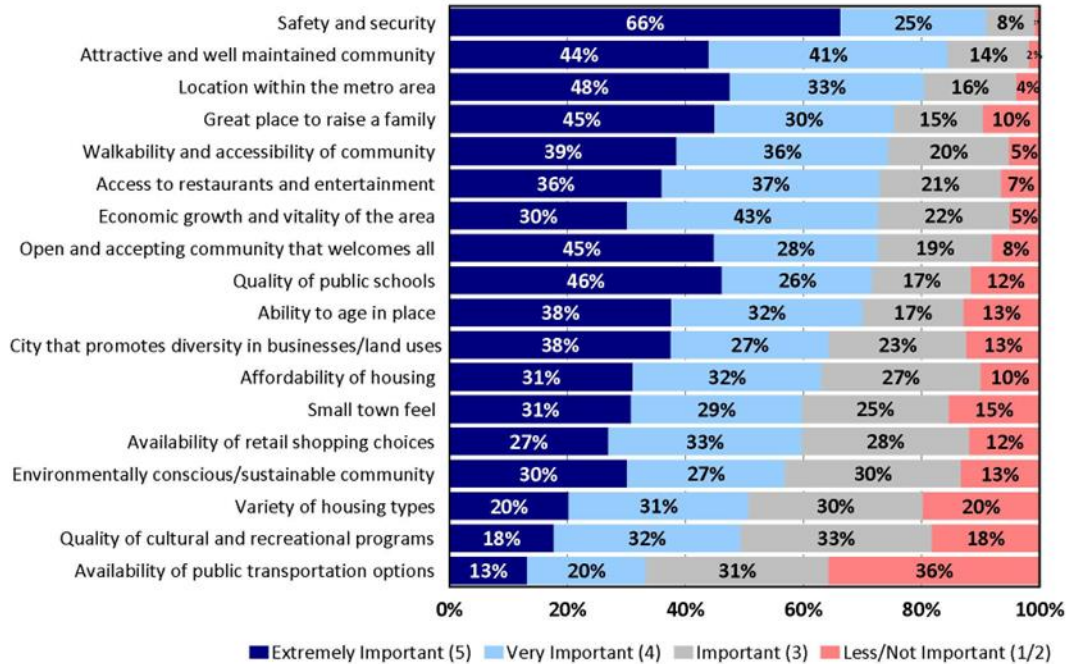
Economic Development: A diversified and robust civic and business community with a thriving downtown – a city where all you desire on a weekly basis is only a walk or a bike ride away (15 min city). <b>Total 2023 Investment: \$227,950</b>	
<i>Business Improvement Grant Program (BIG) (\$45,000)</i>	<i>Mission Magazine (\$50,000)</i>
<i>Banners for Johnson Drive (\$7,950)</i>	<i>Mission Market (\$25,000)</i>
<i>Planning Sustainable Places Project Development Grant (\$100,000) \$\$</i>	

**Alignment of Proposed Expenditures with DirectionFinder Survey Results**

Since 2007, Mission has used the ETC DirectionFinder Survey tool to help identify and prioritize the programs, services and policies important to our residents. This statistically valid instrument continues to impact the allocation of resources in the City’s budget. In the 2021 survey, residents were asked to rank the importance of various factors influencing their decision to live in Mission. Many of the items on the list are outside the City’s control (i.e. location within metro, quality of public schools), but a number of others can be directly impacted by the City’s budget.

## Q16. Importance of Various Factors in Resident’s Decision to Live in Mission

by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding “don’t know”)



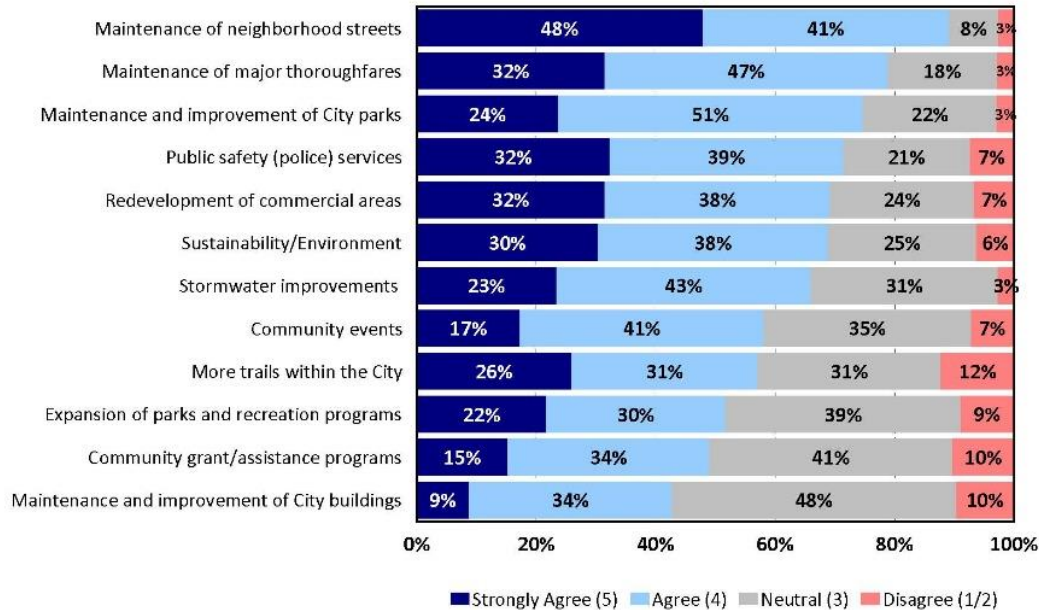
As we think about how to translate things which are important to residents into actual programs and services, there are a number of other questions included in the survey which help to inform recommendations. When we use the survey data in connection with the key performance areas, we are equipped to provide clear and effective communication with residents and businesses about how a recommended annual budget is being used to accomplish priority objectives.

Summarized from above, the total proposed investment in each key performance area in 2023 is:

Key Performance Area	Total 2023 Investment
Infrastructure	\$13,139,676
Parks + Recreation	\$ 2,277,460
Municipal Operations	\$ 1,006,000
Sustainability	\$ 637,950
Economic Development	\$ 207,950

## Q19. Agreement with Statements of Support for Increased City Investment in Current and Future Unmet Needs

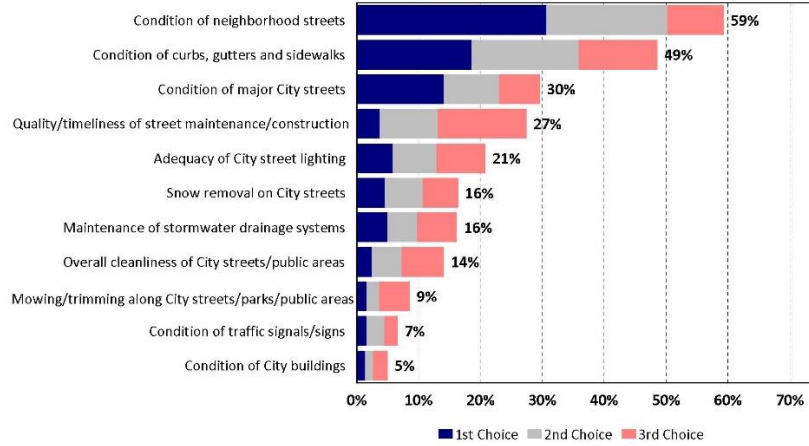
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding "don't know")



Mission’s investment in infrastructure is more than three times the investment in all other categories combined – a clear and deliberate response to citizen and Council priorities. And expenditures in other key performance areas align closely with resident desires. In addition to support for increased investment in these services, residents also shared feedback around the City maintenance services which should receive the most emphasis. Q11 details those top priorities.

### Q11. City Maintenance Services That Should Receive the Most Emphasis Over the Next Two Years

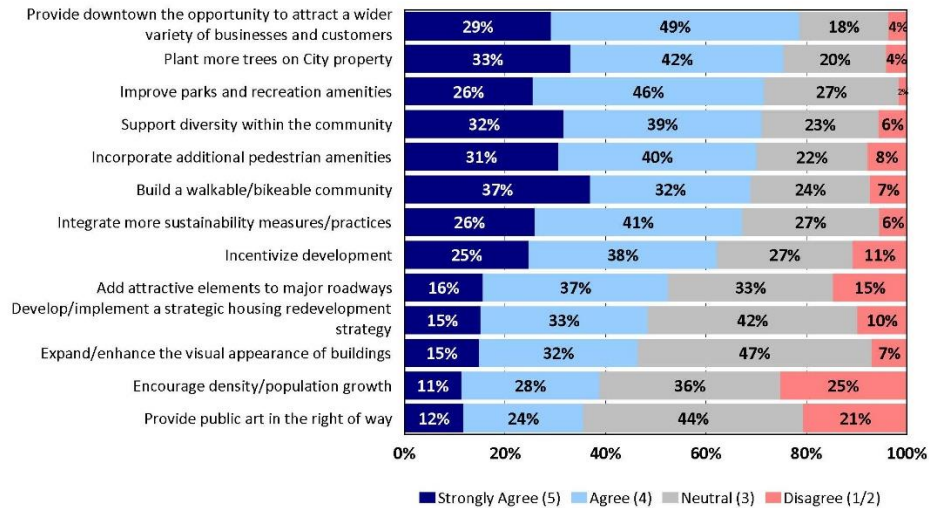
by percentage of respondents who selected the item as one of their top three choices



There were two questions included in the 2021 survey (Q26 and Q27) asking about items which residents felt it was important for the City to pursue. It should be noted that many of these items (walkability, pedestrian amenities, plant more trees) also align with recommendations recently presented by the Climate Action Plan (CAP) Task Force.

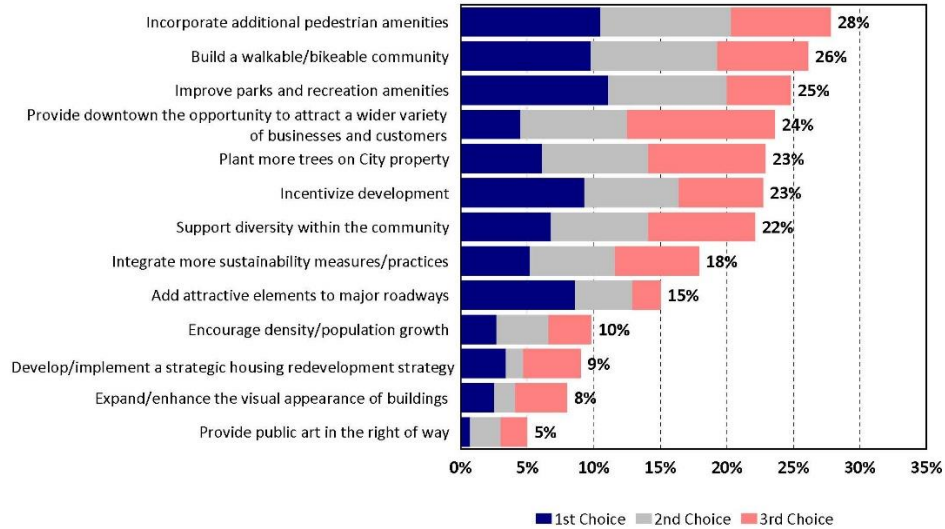
### Q26. Agreement with the Following Statements About Actions the City Should Take

by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding "don't know")



## Q27. Items That Residents Think Are Most Important for the City to Pursue

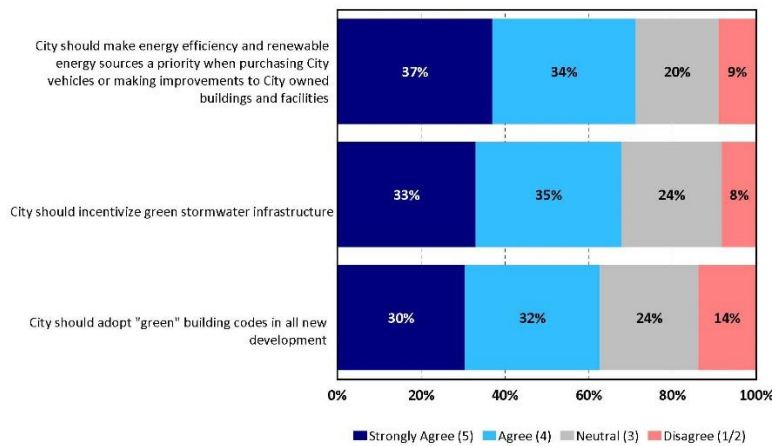
by percentage of respondents who selected the item as one of their top three choices



Finally, one last question from the 2021 survey related to residents agreement with certain sustainability actions is included below:

## Q25. Agreement with the Following Statements

by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding "don't know")



Staff is confident that the 2023 Recommended Budget aligns closely with citizen priorities and those articulated by the Council in various retreats and work sessions over the last 12-18 months.

### **Summary**

City Staff is grateful to the Mayor and City Council for their many hours of work and focused attention throughout the budget development process. We look forward to adoption and implementation of the 2022 Revised and 2023 Recommended Budgets, and stand ready to address any remaining questions the Council or the public may have.

Sincerely,

A handwritten signature in cursive script that reads "Laura Smith".

Laura Smith  
City Administrator

# City of Mission

2022 Revised

and

2023 Recommended

Budgets

and

5-Year

Capital Improvement Plan



City of Mission 2023 Annual Budget

All Funds Summary

	General Fund	Capital Improv. Fund	Equipment Reserve and Replacement Fund	Storm Water Utility Fund	Street Sales Tax Fund	Parks & Recreation Sales Tax Fund	Special Highway Fund	Special Alcohol Fund	Special Parks & Recreation Fund	Solid Waste Utility Fund	MCVB Fund	Mission Crossing TIF/CID Fund	Cornerst. Commons CID Fund	Mission Trails TIF Fund	Capitol Federal TIF	RC Drainage #1 Fund	RC Drainage #2 Fund	American Rescue Plan Act Fund	Mission Family Adoption Plan	All Funds
<b>BEGINNING FUND BALANCE</b>	\$ 6,330,335	\$ 21,614	\$ 131,030	\$ 1,183,436	\$ 66,277	\$ 209,110	\$ 116,128	\$ 130,546	\$ 141,748	\$ 36,055	\$ 54,900	\$ (140,372)	\$ 7,917	\$ (110,858)	\$ 24,028	\$ 5,471	\$ 22,823	\$ 1,503,564	\$ 8,500	\$ 8,230,187
<b>REVENUES</b>																				
Property Taxes	1,891,066	-	-	-	-	-	-	-	-	-	-	275,000	-	390,000	23,500	12,000	73,000	-	-	\$ 2,664,566
Property Taxes For Streets	1,400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,400,000
Payment in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Motor Vehicle Taxes	254,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 254,550
Sales and Use Taxes	4,250,000	-	-	-	1,020,000	1,020,000	-	-	-	-	-	220,000	72,000	-	-	-	-	-	-	\$ 6,582,000
Franchise Tax Fees	1,062,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,062,000
Transient Guest Tax	-	-	-	-	-	-	-	-	-	-	55,000	-	-	-	-	-	-	-	-	\$ 55,000
Licenses and Permits	155,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 155,500
Plan Review/Insp. Fees	495,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 495,000
Police Fines	732,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 732,250
Service Charges	126,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 126,000
Bond/Lease Proceeds	-	1,500,000	-	-	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 3,000,000
Miscellaneous and Other	79,000	65,360	130,100	1,550	1,000	500	500	-	100	-	-	-	-	-	-	50	300	-	15,000	\$ 293,460
Intergovernmental Rev.	1,862,000	2,079,821	-	71,438	-	-	250,000	125,000	125,000	-	-	-	-	-	-	-	-	-	-	\$ 4,513,259
Pool Revenues	171,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 171,000
Community Center Rev.	1,097,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1,097,825
Special Assessments	-	-	-	617,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 617,995
Solid Waste Utility Fees	-	-	-	-	-	-	-	-	-	557,155	-	-	-	-	-	-	-	-	-	\$ 557,155
Stormwater Utility Fees	-	-	-	2,605,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,605,000
Transf. from Other Funds	-	2,172,850	-	85,000	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	\$ 2,332,850
<b>TOTAL REVENUES</b>	<b>\$ 13,576,191</b>	<b>\$ 5,818,031</b>	<b>\$ 130,100</b>	<b>\$ 3,380,983</b>	<b>\$ 2,521,000</b>	<b>\$ 1,020,500</b>	<b>\$ 250,500</b>	<b>\$ 125,000</b>	<b>\$ 125,100</b>	<b>\$ 632,155</b>	<b>\$ 55,000</b>	<b>\$ 495,000</b>	<b>\$ 72,000</b>	<b>\$ 390,000</b>	<b>\$ 23,500</b>	<b>\$ 12,050</b>	<b>\$ 73,300</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 28,700,410</b>
<b>EXPENDITURES</b>																				
Personal Services	8,703,300	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	\$ 8,718,300
Contractual Services	3,491,465	-	-	592,875	72,000	-	100,000	150,000	-	628,000	51,000	450,000	70,500	375,000	20,000	-	-	-	15,000	\$ 6,015,840
Commodities	687,800	-	-	-	-	-	130,000	-	5,000	2,000	-	-	-	-	-	-	-	-	-	\$ 824,800
Capital Outlay	377,500	5,096,500	258,000	410,000	2,060,000	100,000	150,000	-	175,000	-	15,900	-	-	-	-	-	-	-	-	\$ 8,642,900
Debt/Lease Service	444,000	558,650	-	2,145,450	-	530,450	-	-	43,000	-	-	-	-	-	-	-	-	-	-	\$ 3,721,550
Cont./Reserves/Trans.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Transfers to Other Funds	2,325,000	-	-	272,850	-	-	-	-	-	-	-	-	-	-	-	12,000	73,000	1,503,564	-	\$ 4,186,414
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,029,065</b>	<b>\$ 5,655,150</b>	<b>\$ 258,000</b>	<b>\$ 3,421,175</b>	<b>\$ 2,132,000</b>	<b>\$ 630,450</b>	<b>\$ 380,000</b>	<b>\$ 165,000</b>	<b>\$ 223,000</b>	<b>\$ 630,000</b>	<b>\$ 66,900</b>	<b>\$ 450,000</b>	<b>\$ 70,500</b>	<b>\$ 375,000</b>	<b>\$ 20,000</b>	<b>\$ 12,000</b>	<b>\$ 73,000</b>	<b>\$ 1,503,564</b>	<b>\$ 15,000</b>	<b>\$ 30,591,240</b>
<b>Difference</b>	<b>(2,452,874)</b>	<b>162,881</b>	<b>(127,900)</b>	<b>(40,192)</b>	<b>389,000</b>	<b>390,050</b>	<b>(129,500)</b>	<b>(40,000)</b>	<b>(97,900)</b>	<b>2,155</b>	<b>(11,900)</b>	<b>45,000</b>	<b>1,500</b>	<b>15,000</b>	<b>3,500</b>	<b>50</b>	<b>300</b>	<b>(1,503,564)</b>	<b>-</b>	<b>(3,394,394)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,877,461</b>	<b>\$ 184,495</b>	<b>\$ 3,130</b>	<b>\$ 1,143,244</b>	<b>\$ 455,277</b>	<b>\$ 599,160</b>	<b>\$ (13,372)</b>	<b>\$ 90,546</b>	<b>\$ 43,848</b>	<b>\$ 38,210</b>	<b>\$ 43,000</b>	<b>\$ (95,372)</b>	<b>\$ 9,417</b>	<b>\$ (95,858)</b>	<b>\$ 27,528</b>	<b>\$ 5,521</b>	<b>\$ 23,123</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 6,339,357</b>

City of Mission 2023 Annual Budget

All Funds Summary

City of Mission 2023 Annual Budget

General Fund Summary

	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023	% Change 2022 Est/2023
<b>BEGINNING FUND BALANCE</b>	\$ 5,612,837	\$ 5,089,182	\$ 7,668,588	\$ 7,668,588	\$ 6,330,335	
<b>REVENUES</b>						
Property Taxes	\$ 1,648,608	\$ 1,736,909	\$ 1,780,000	\$ 1,730,000	\$ 1,891,066	9%
Property Taxes For Streets	1,032,107	1,096,720	1,120,000	1,120,000	1,400,000	25%
Motor Vehicle Taxes	241,689	245,105	263,100	251,950	254,550	1%
Sales/Use Taxes	3,850,117	4,259,660	4,150,000	4,125,000	4,250,000	3%
Franchise Taxes	1,011,085	1,030,860	1,022,000	1,098,500	1,062,000	-3%
Licenses and Permits	155,331	126,233	154,000	155,000	155,500	0%
Review/Plan Inspection Fees	188,056	145,960	200,000	630,000	495,000	-21%
Police Fines	575,275	441,947	743,500	623,450	732,250	17%
Service Charges	146,073	88,116	141,500	106,000	126,000	19%
Pool Revenue	(122)	141,475	132,000	159,500	171,000	7%
Community Center Revenue	710,775	706,254	992,950	1,136,450	1,097,825	-3%
Intergovernmental Revenue	1,842,693	1,903,316	1,660,200	1,764,500	1,862,000	6%
Miscellaneous	169,606	115,917	94,360	322,250	79,000	-75%
Bond/Lease Proceeds	44,332	3,376,731	-	-	-	0%
Transfers In	-	802,351	751,782	751,782	-	-100%
<b>TOTAL REVENUES</b>	<b>\$ 11,615,623</b>	<b>\$ 16,217,555</b>	<b>\$ 13,205,392</b>	<b>\$ 13,974,382</b>	<b>\$ 13,576,191</b>	<b>-3%</b>
<b>EXPENSES</b>						
Personnel Services	\$ 7,033,188	\$ 7,297,173	\$ 8,191,260	\$ 8,020,510	\$ 8,703,300	9%
Contractual Services	2,536,926	2,706,105	3,150,600	3,094,705	3,491,465	13%
Commodities	444,462	575,189	597,150	591,000	687,800	16%
Capital Outlay	799,925	1,570,658	1,950,200	1,971,882	377,500	-81%
Debt Service/Lease-Purchase	219,731	267,434	432,538	439,538	444,000	1%
Contingency/Miscellaneous	28,535	49,871	-	-	-	0%
<b>Sub Total for Expenses</b>	<b>\$ 11,062,767</b>	<b>\$ 12,466,429</b>	<b>\$ 14,321,748</b>	<b>\$ 14,117,635</b>	<b>\$ 13,704,065</b>	<b>-3%</b>
<b>Transfers Out</b>						
Capital Improvement Fund	\$ 1,032,107	\$ 1,096,720	\$ 1,120,000	\$ 1,120,000	\$ 1,900,000	70%
Solid Waste Fund	85,000	75,000	85,000	75,000	75,000	0%
Parks/Market Site Improvements	-	-	-	-	350,000	0%
Equipment Replacement Fund	-	-	-	-	-	0%
<b>Sub Total for Transfers Out</b>	<b>\$ 1,117,107</b>	<b>\$ 1,171,720</b>	<b>\$ 1,205,000</b>	<b>\$ 1,195,000</b>	<b>\$ 2,325,000</b>	<b>95%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 12,179,874</b>	<b>\$ 13,638,149</b>	<b>\$ 15,526,748</b>	<b>\$ 15,312,635</b>	<b>\$ 16,029,065</b>	<b>5%</b>
<b>DIFFERENCE (Revenues/Expenses)</b>	<b>\$ (564,251)</b>	<b>\$ 2,579,406</b>	<b>\$ (2,321,356)</b>	<b>\$ (1,338,253)</b>	<b>\$ (2,452,874)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 5,048,586</b>	<b>\$ 7,668,588</b>	<b>\$ 5,347,232</b>	<b>\$ 6,330,335</b>	<b>\$ 3,877,461</b>	
<b>Restricted:</b>						
25% Fund Balance Reserve	\$ 2,903,906	\$ 4,054,389	\$ 3,301,348	\$ 3,493,596	\$ 3,258,286	
<b>Committed:</b>						
Section 125 Employee Cafeteria Plan	\$ -	\$ 49,871	\$ 40,000	\$ 40,000	\$ 40,000	
ADA Compliance	184,404	194,002	214,000	184,000	144,000	
<b>Total Committed</b>	<b>\$ 184,404</b>	<b>\$ 243,873</b>	<b>\$ 254,000</b>	<b>\$ 224,000</b>	<b>\$ 184,000</b>	
<b>Assigned:</b>						
Parks & Rec Marketing	\$ 30,000	\$ -	\$ -	\$ -	\$ -	
MFAC Fixtures (MMC Contractors)	7,670	-	-	-	-	
Business Improvement Grant	10,000	-	-	-	-	
Direction Finder Survey	16,000	-	-	-	-	
Comprehensive Plan Update	95,165	10,087	-	-	-	
Public Works Security Gate	-	21,132	-	-	-	
Mission Possible Grant	-	2,000	-	-	-	
FCIP Improvements	-	1,905,840	-	-	-	
Financial Software	100,000	100,000	100,000	100,000	-	
Public Parking Lots (EPC Devl. Funds)	250,000	250,000	250,000	230,000	230,000	
Dog Park	-	200,000	200,000	200,000	200,000	
<b>Total Assigned</b>	<b>\$ 508,835</b>	<b>\$ 2,489,059</b>	<b>\$ 550,000</b>	<b>\$ 530,000</b>	<b>\$ 430,000</b>	
<b>EXCESS FUND BALANCE</b>	<b>\$ 1,451,441</b>	<b>\$ 881,268</b>	<b>\$ 1,241,884</b>	<b>\$ 2,082,739</b>	<b>\$ 5,175</b>	

City of Mission 2023 Annual Budget

Revenue Detail

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	2023 Budget	% Change 2022/2023
<b>Property Tax</b>									
Real Estate Tax (General Property Tax)	1,431,094	1,540,940	1,735,980	1,631,153	1,695,379	1,760,000	1,700,000	1,871,066	6.31%
Delinquent Real Estate Tax	12,445	21,890	13,820	17,455	41,530	20,000	30,000	20,000	0.00%
Property Tax	1,443,538	1,562,830	1,749,800	1,648,608	1,736,909	1,780,000	1,730,000	1,891,066	
Property Tax for Streets (7 Mills)	885,441	904,892	1,014,780	1,032,107	1,096,720	1,120,000	1,120,000	1,400,000	25.00%
<b>Motor Vehicle Tax</b>									
Motor Vehicle Tax	229,186	243,911	241,875	237,105	240,277	260,000	247,500	250,000	-3.85%
Recreational Vehicle Tax	893	800	895	831	1,151	800	800	900	12.50%
Heavy Truck Tax	2,646	3,856	3,526	3,488	3,599	2,000	3,500	3,500	75.00%
Rental Excise Tax	-	-	-	-	-	-	-	-	0.00%
Delinquent Personal Property Tax	241	-	17	265	77	300	150	150	-50.00%
Motor Vehicle Tax	232,966	248,567	246,313	241,689	245,105	263,100	251,950	254,550	
<b>City Sales/Use Tax</b>									
City Sales Tax	2,351,684	2,389,704	2,482,631	2,450,874	2,584,741	2,550,000	2,625,000	2,700,000	5.88%
City Use Tax	946,090	1,178,272	1,157,133	1,399,244	1,674,920	1,600,000	1,500,000	1,550,000	-3.13%
City Sales/Use Tax	3,297,774	3,567,976	3,639,764	3,850,117	4,259,660	4,150,000	4,125,000	4,250,000	
<b>Franchise Tax</b>									
KCP&L	703,739	789,193	682,577	703,895	709,459	710,000	710,000	700,000	-1.41%
KS Gas Service	190,778	217,748	200,175	176,330	199,734	190,000	275,000	250,000	31.58%
SBC Telephone	20,270	19,497	18,864	16,967	20,145	19,500	21,500	22,000	12.82%
Consolidated Telephone (formerly SureWest)	4,160	3,899	3,027	2,406	1,606	2,000	2,000	2,000	0.00%
AT&T (SBC) Video	37,370	30,442	27,989	24,384	19,222	20,000	18,500	19,000	-5.00%
Consolidated Video (formerly SureWest)	14,268	12,050	10,384	8,956	8,790	8,500	8,500	9,000	5.88%
Spectrum Video (formerly Time Warner)	59,011	56,238	57,170	57,219	56,405	55,000	59,000	60,000	9.09%
Google (New)	32,344	26,752	24,511	20,928	15,500	17,000	4,000	-	-100.00%
Franchise Tax	1,061,940	1,155,819	1,024,697	1,011,085	1,030,860	1,022,000	1,098,500	1,062,000	
<b>Licenses and Permits</b>									
Occupational License	97,276	92,957	100,987	77,068	91,113	90,000	95,000	95,000	5.56%
Public Works Permits	5,475	3,625	4,200	2,850	3,475	3,500	4,000	4,500	28.57%
Rental License	43,874	46,524	33,598	62,420	22,664	47,000	42,000	42,000	-10.64%
Rental Inspection Fee	-	-	-	-	-	-	-	-	0.00%
Tree Service License Fee	30	40	10	-	-	-	-	-	0.00%
Sign Permit Fee	3,141	4,938	5,612	5,685	2,726	5,000	4,000	5,000	0.00%
Land Use Fee	3,453	1,625	1,725	430	-	1,500	3,000	2,000	33.33%
Liquor License	6,800	4,025	7,975	4,500	5,125	5,500	5,500	5,500	0.00%
Operator/Solicitor/Massage License	1,870	1,175	1,150	1,378	230	1,000	1,000	1,000	0.00%
Animal License	550	600	650	1,000	900	500	500	500	0.00%
Licenses and Permits	162,469	155,509	155,907	155,331	126,233	154,000	155,000	155,500	
<b>Plan Review/Inspection Fees</b>									
Building Permit Fees	142,109	255,060	121,562	140,031	101,255	125,000	415,000	345,000	176.00%
Plan Review Fees	81,696	96,142	115,004	48,025	44,705	75,000	215,000	150,000	100.00%
Plan Review/Inspection Fees	223,805	351,203	236,566	188,056	145,960	200,000	630,000	495,000	
<b>Intergovernmental Revenue</b>									
<b>County Sales/Use Tax</b>									
County Sales Tax	663,659	675,322	679,402	656,086	762,290	690,200	740,000	762,000	10.40%
County Use Tax	139,875	143,185	151,654	179,580	242,731	203,000	205,000	211,000	3.94%
County Sales/Use Tax	803,534	818,507	831,056	835,666	1,005,020	893,200	945,000	973,000	
<b>County Sales/Use Tax - Jail</b>									
County Jail Sales Tax	165,212	167,798	168,573	163,272	189,588	172,500	190,000	195,000	13.04%
County Jail Use Tax	34,969	35,796	37,913	44,895	60,683	51,500	51,500	53,000	2.91%
County Sales/Use Tax - Jail	200,182	203,594	206,486	208,167	250,271	224,000	241,500	248,000	

<b>County Sales/Use Tax - Pub Safety</b>									
County Public Safety Sales Tax	165,212	167,798	168,573	163,272	189,588	172,500	190,000	195,000	13.04%
County Public Safety Use Tax	34,968	35,796	37,913	44,895	60,683	51,500	51,500	53,000	2.91%
County Sales/Use Tax - Pub Safety	200,181	203,594	206,486	208,167	250,271	224,000	241,500	248,000	
<b>County Sales/Use Tax - Court House</b>									
County Court House Sales Tax	126,604	167,797	168,572	163,272	189,586	172,500	190,000	195,000	13.04%
County Court House Use Tax	26,154	35,796	37,913	44,895	60,683	51,500	51,500	53,000	2.91%
County Sales/Use Tax - Pub Safety	152,758	203,593	206,485	208,167	250,268	224,000	241,500	248,000	
<b>Alcohol Tax</b>	74,789	80,108	88,603	73,607	140,699	90,000	90,000	125,000	38.89%
<b>Other Intergovernmental Revenue</b>	9,905	1	-	308,917	6,787	5,000	5,000	20,000	300.00%
<b>Total for Intergovernmental</b>	<b>1,441,348</b>	<b>1,509,397</b>	<b>1,539,116</b>	<b>1,842,693</b>	<b>1,903,316</b>	<b>1,660,200</b>	<b>1,764,500</b>	<b>1,862,000</b>	

**Police Fines**

Fines	1,169,510	943,053	1,021,428	545,888	421,608	700,000	600,000	700,000	0.00%
Parking Fines	4,950	4,324	8,275	2,100	1,325	2,500	1,500	2,000	-20.00%
Alarm Fines	300	1,055	500	25	250	200	250	250	25.00%
Police Dept. Lab Fees	-	400	(499)	1,370	4,890	500	2,000	2,000	300.00%
Fuel Assessment Fees	40,734	16,079	9,106	4,840	2,426	6,500	3,500	5,000	-23.08%
ADA Accessibility Fees	10,446	22,654	36,086	18,902	9,598	30,000	13,700	20,000	-33.33%
Motion Fees	5,100	4,325	2,472	1,150	850	3,000	1,500	2,000	-33.33%
Expungement Fees	1,000	700	900	1,000	1,000	800	1,000	1,000	25.00%
Court Appointed Attorney	-	-	-	-	-	-	-	-	0.00%
Police Fines	1,232,040	992,590	1,078,268	575,275	441,947	743,500	623,450	732,250	

**Service Charges**

Court Costs	155,620	46,038	50,061	25,299	15,963	35,000	25,500	30,000	-14.29%
On Line Convenience Charge for Services	4,284	3,495	4,449	2,565	966	2,500	1,500	2,000	-20.00%
Reimbursed Expenses	-	2,500	-	-	-	-	-	-	0.00%
Animal Control Contracts	102,577	196,507	17,466	30,994	10,647	25,000	15,000	20,000	-20.00%
Nuisance Abatement Fees	9,482	10,105	61,800	84,946	58,000	75,000	60,000	70,000	-6.67%
Weed Abatement Fees	4,968	2,906	3,233	2,270	2,541	4,000	4,000	4,000	0.00%
Service Charges	277,184	261,551	137,009	146,073	88,116	141,500	106,000	126,000	

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	2023 Budget	% Change 2022/2023
<b>Miscellaneous and Other</b>									
Interest/Investments	25,758	61,369	104,556	13,067	798	5,000	2,250	3,000	-40.00%
Sale of Fixed Assets	12,990	-	-	-	-	-	-	1,000	#DIV/0!
Miscellaneous	24,392	142,827	19,490	156,539	115,119	89,360	320,000	75,000	-16.07%
Miscellaneous and Other	63,140	204,196	124,046	169,606	115,917	94,360	322,250	79,000	

**Pool Revenues**

Outdoor Pool Membership	38,449	40,305	38,318	-	39,317	40,000	60,000	55,000	37.50%
Outdoor Pool Front Desk	42,261	49,250	54,871	-	74,269	50,000	55,000	75,000	50.00%
Outdoor Pool Concessions	23,362	30,377	32,341	(122)	21,505	25,000	22,000	25,000	0.00%
Outdoor Pool Program Fees	7,152	6,380	6,290	-	2,160	6,000	2,000	5,000	-16.67%
Outdoor Pool Rental	2,787	2,403	5,945	-	4,225	5,000	8,500	5,000	0.00%
Super Pool Pass Revenue	7,180	7,287	6,460	-	-	6,000	12,000	6,000	0.00%
Pool Revenue	121,191	136,002	144,225	(122)	141,475	132,000	159,500	171,000	

**Community Center Revenue**

Community Center Membership	661,425	592,202	607,807	364,711	193,041	300,000	300,000	350,000	16.67%
Community Center Rental	262,014	274,532	268,284	73,373	110,427	150,000	163,000	165,000	10.00%
Community Center Program	313,425	321,527	331,082	121,395	137,838	175,000	185,500	190,000	8.57%
Community Center Daily Fees	211,219	211,327	219,395	93,980	102,820	100,000	148,000	150,000	50.00%
Community Center Misc.	5,429	6,727	5,402	2,166	1,594	5,000	122,000	5,500	10.00%
Community Center Resale of Items	754	792	1,138	290	1,591	700	700	850	21.43%
Community Center Sponsorship/Ads	-	350	-	-	-	-	-	-	0.00%
Morrow Trust Fund	-	-	-	-	-	-	-	-	0.00%
Mission Summer Program	224,203	215,115	212,645	1,735	111,693	215,000	170,000	189,225	-11.99%
Mission Square PILOTS	79,688	53,125	53,125	53,125	47,250	47,250	47,250	47,250	0.00%
Community Center Revenues	1,758,157	1,675,697	1,698,878	710,775	706,254	992,950	1,136,450	1,097,825	

<u>TIF/CID Proceeds</u>										0.00%	
Mission Crossing TIF - Sales Tax	-	-	-	-	-	-	-	-	-	-	0.00%
Mission Crossing CID - Sales Tax	-	-	-	-	-	-	-	-	-	-	0.00%
Cornerstone Commons - CID Sales Tax	-	-	-	-	-	-	-	-	-	-	0.00%
TDD Sales Tax	-	-	-	-	-	-	-	-	-	-	0.00%
CID/TIF Proceeds	-	-	-	-	-	-	-	-	-	-	
<u>Bond/Lease Proceeds</u>											
2014 Lease Purchase of Police Vehicles	-	-	-	-	-	-	-	-	-	-	0.00%
2015 Lease Purchase of Street Sweeper	-	-	-	-	-	-	-	-	-	-	0.00%
2016 Lease Purchase of Police Vehicles	-	-	-	-	-	-	-	-	-	-	0.00%
2020 Lease Purchase of Police Vehicles	-	-	-	44,332	-	-	-	-	-	-	0.00%
2021 Bond Proceeds - FCIP Financing	-	-	-	-	3,376,731	-	-	-	-	-	
Bond/Lease Proceeds	-	-	-	44,332	3,376,731	-	-	-	-	-	
<u>Transfers From Other Funds</u>											
Transfers From Other Funds	-	-	-	-	802,351	751,782	751,782	-	-	-	0.00%
Transfers From Other Funds	-	-	-	-	802,351	751,782	751,782	-	-	-	
<b>Total Revenue</b>	<b>12,200,992</b>	<b>12,726,229</b>	<b>12,789,369</b>	<b>11,615,623</b>	<b>16,217,555</b>	<b>13,205,392</b>	<b>13,974,382</b>	<b>13,576,191</b>			

City of Mission 2023 Annual Budget

Summary of Costs by Type of Expenditure

	<u>Personnel</u>	<u>Contractual Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
General Overhead	\$ 100,000	\$ 532,790	\$ 59,000	\$ 197,000	330,000	\$ 1,218,790
Legislative	\$ 57,000	\$ 131,700	\$ 1,200	\$ -	-	\$ 189,900
Administration	\$ 972,700	\$ 34,050	\$ 1,700	\$ -	-	\$ 1,008,450
Municipal Court	\$ 302,600	\$ 33,000	\$ 6,750	\$ 2,000	-	\$ 344,350
Neighborhood Services	\$ -	\$ -	\$ -	\$ -	-	\$ -
Public Works	\$ 1,164,000	\$ 1,197,775	\$ 293,200	\$ 6,000	\$ -	\$ 2,660,975
Community Development	\$ 497,500	\$ 314,450	\$ 5,250	\$ 2,500	-	\$ 819,700
Parks and Recreation						
Mission Family Aquatic Center	\$ 176,000	\$ 80,700	\$ 54,500	\$ -	-	\$ 311,200
Powell Community Center	\$ 1,704,000	\$ 765,350	\$ 105,200	\$ -	-	\$ 2,574,550
Police	\$ 3,729,500	\$ 401,650	\$ 161,000	\$ 170,000	\$ 114,000	\$ 4,576,150
<b>Total</b>	<u>\$ 8,703,300</u>	<u>\$ 3,491,465</u>	<u>\$ 687,800</u>	<u>\$ 377,500</u>	<u>\$ 444,000</u>	<u>\$ 13,704,065</u>

City of Mission 2023 Annual Budget

Summary of Costs by Department

	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023	% Change Budget 2023/2022
<b><u>General Overhead</u></b>						
Personnel Services	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 100,000	0%
Contractual Services	309,421	356,836	372,000	294,420	532,790	30%
Commodities	64,335	53,897	51,500	53,000	59,000	13%
Capital Outlay	298,026	1,548,746	1,920,500	1,920,500	197,000	0%
Debt Service	78,181	160,492	326,538	329,538	330,000	1%
Total	\$ 749,964	\$ 2,119,970	\$ 2,745,538	\$ 2,672,458	\$ 1,218,790	-125%
<b><u>Legislative</u></b>						
Personnel Services	\$ 53,375	\$ 54,758	\$ 57,010	\$ 57,010	\$ 57,000	0%
Contractual Services	71,015	97,782	126,200	136,700	131,700	4%
Commodities	447	1,809	1,200	1,200	1,200	0%
Capital Outlay	-	-	-	-	-	0%
Total	\$ 124,836	\$ 154,348	\$ 184,410	\$ 194,910	\$ 189,900	3%
<b><u>Administration</u></b>						
Personnel Services	\$ 914,155	\$ 899,437	\$ 885,000	\$ 904,800	\$ 972,700	9%
Contractual Services	33,425	28,915	35,350	35,050	34,050	-4%
Commodities	2,420	3,870	900	2,200	1,700	47%
Capital Outlay	4,287	224	-	250	-	0%
Total	\$ 954,287	\$ 932,446	\$ 921,250	\$ 942,300	\$ 1,008,450	9%
<b><u>Municipal Court</u></b>						
Personnel Services	\$ 286,232	\$ 325,277	\$ 280,450	\$ 292,800	\$ 302,600	7%
Contractual Services	9,779	8,383	22,000	22,000	33,000	33%
Commodities	4,552	3,234	6,750	6,750	6,750	0%
Capital Outlay	26,270	730	2,000	2,000	2,000	0%
Total	\$ 326,834	\$ 337,623	\$ 311,200	\$ 323,550	\$ 344,350	10%
<b><u>Public Works</u></b>						
Personnel Services	\$ 955,140	\$ 951,415	\$ 1,119,800	\$ 1,146,500	\$ 1,164,000	4%
Contractual Services	858,144	926,170	1,166,500	1,116,500	1,197,775	3%
Commodities	190,943	245,128	232,700	232,700	293,200	21%
Capital Outlay	244,064	5,905	16,000	37,132	6,000	-167%
Debt Service	-	-	-	-	-	0%
Total	\$ 2,248,291	\$ 2,128,617	\$ 2,535,000	\$ 2,532,832	\$ 2,660,975	5%
<b><u>Community Development</u></b>						
Personnel Services	\$ 342,701	\$ 357,784	\$ 457,000	\$ 399,800	\$ 497,500	8%
Contractual Services	266,225	203,302	210,800	295,885	314,450	33%
Commodities	2,458	2,691	4,000	5,000	5,250	24%
Capital Outlay	473	2,450	-	300	2,500	0%
Total	\$ 611,857	\$ 566,227	\$ 671,800	\$ 700,985	\$ 819,700	18%

### Summary of Costs by Department

	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023	% Change Budget 2023/2022
<b><u>Mission Aquatic Center</u></b>						
Personnel Services	\$ 27,548	\$ 125,115	\$ 166,900	\$ 159,100	\$ 176,000	5%
Contractual Services	32,042	75,394	77,000	76,000	80,700	5%
Commodities	1,090	42,372	48,450	44,000	54,500	11%
Capital Outlay	-	-	-	-	-	0%
Total	\$ 60,680	\$ 242,881	\$ 292,350	\$ 279,100	\$ 311,200	6%
<b><u>Community Center</u></b>						
Personnel Services	\$ 1,296,747	\$ 1,430,280	\$ 1,643,000	\$ 1,550,750	\$ 1,704,000	4%
Contractual Services	683,219	740,802	762,250	739,650	765,350	0%
Commodities	81,776	96,646	107,400	101,900	105,200	-2%
Capital Outlay	-	10	-	-	-	0%
Total	\$ 2,061,743	\$ 2,267,739	\$ 2,512,650	\$ 2,392,300	\$ 2,574,550	2%
<b><u>Police</u></b>						
Personnel Services	\$ 3,157,290	\$ 3,153,108	\$ 3,507,100	\$ 3,434,750	\$ 3,729,500	6%
Contractual Services	273,656	268,522	378,500	378,500	401,650	6%
Commodities	96,441	125,542	144,250	144,250	161,000	10%
Capital Outlay	226,804	12,593	11,700	11,700	170,000	93%
Debt Service	141,550	106,941	106,000	110,000	114,000	7%
Total	\$ 3,895,741	\$ 3,666,706	\$ 4,147,550	\$ 4,079,200	\$ 4,576,150	9%
<b>Total for All Departments</b>	<b>\$ 11,034,232</b>	<b>\$ 12,416,558</b>	<b>\$ 14,321,748</b>	<b>\$ 14,117,635</b>	<b>\$ 13,704,065</b>	<b>-5%</b>



City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	General Overhead

Account Number	Account Title	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>Personnel Services</b>						
	EE Retention/Recruitment	\$ -	\$ -	\$ -	\$ 75,000	\$ 100,000
	<b>Total Personnel Services</b>	\$ -	\$ -	\$ -	\$ 75,000	\$ 100,000
<b>Contractual Services</b>						
01-07-201-01	Electricity - City Hall	\$ 37,020	\$ 36,554	\$ 35,000	\$ 35,000	\$ 30,650
01-07-201-03	Natural Gas - City Hall	5,488	8,015	7,000	12,000	5,720
01-07-201-05	Water and Sewer - City Hall	2,032	1,867	2,000	1,900	1,900
01-07-201-07	Refuse - City Hall	-	-	2,500	2,500	2,500
01-07-201-08	Telephone	726	561	1,000	520	520
01-07-203-03	Tuition Reimbursement	-	-	5,000	-	5,000
01-07-204-01	Advertising	-	-	-	-	-
01-07-205-01	Insurance - City Hall and Equip	42,600	54,822	55,000	45,000	50,000
01-07-206-03	Periodicals/Books	1,565	-	500	500	500
01-07-206-04	Legal Publications	2,217	1,533	2,500	3,000	1,500
01-07-206-05	Professional Services	16,332	11,394	80,000	10,000	30,000
01-07-207-02	Finance/Audit	27,460	28,031	30,000	27,000	31,000
01-07-207-07	Pre-employment/Hiring Expense	-	-	-	-	-
01-07-207-07	Bank Fees	1,826	2,602	2,500	2,500	2,500
01-07-210-02	Janitorial Services	6,479	6,734	7,000	14,000	20,000
01-07-212-06	Service Contracts	30,135	28,775	25,000	25,000	25,000
01-07-213-02	Rentals and Leases	5,400	6,295	5,000	6,000	6,000
01-07-214-02	Property Taxes	38,554	57,975	15,000	15,000	20,000
01-07-214-05	Computer Services	87,668	104,083	85,000	85,000	100,000
01-07-214-06	Codification	1,796	2,347	2,000	2,000	2,500
01-07-214-13	Website Development	363	3,274	5,000	2,500	2,500
	Climate Action Plan Initiatives	-	-	-	-	190,000
01-07-215-03	Contingency	1,759	1,975	5,000	5,000	5,000
	<b>Total Contractual Services</b>	\$ 309,421	\$ 356,836	\$ 372,000	\$ 294,420	\$ 532,790
<b>Commodities</b>						
01-07-301-01	Office Supplies	\$ 3,878	\$ 1,454	\$ 4,000	\$ 5,000	\$ 5,500
01-07-301-04	Postage	12,162	10,643	12,000	12,000	12,000
01-07-304-04	Misc. Supplies	-	-	500	500	1,000
01-07-305-01	Janitorial Supplies	-	1,436	-	500	500
01-07-305-02	Maintenance/Repairs City Hall	48,295	40,364	35,000	35,000	40,000
	<b>Total Commodities</b>	\$ 64,335	\$ 53,897	\$ 51,500	\$ 53,000	\$ 59,000
<b>Capital Outlay</b>						
01-07-402-03	Computer Systems/Software	\$ 6,611	\$ 8,182	\$ 53,000	\$ 53,000	\$ 197,000
01-07-404-06	Equipment Replacement	-	-	-	-	-
01-07-405-01	CARES Funding	291,415	8,020	-	-	-
01-07-405-02	FCIP Improvements	-	1,532,544	1,867,500	1,867,500	-
01-07-499-01	Land	-	-	-	-	-
	<b>Total Capital Outlay</b>	\$ 298,026	\$ 1,548,746	\$ 1,920,500	\$ 1,920,500	\$ 197,000
<b>Debt Service</b>						
01-07-405-02	FCIP Improvements	-	-	\$ 249,538	\$ 249,538	\$ 250,000
01-90-808-01	2013A Principal and Interest	78,181	160,492	77,000	80,000	80,000
	<b>Total Debt Service</b>	78,181	160,492	326,538	329,538	330,000
	<b>General Overhead Total</b>	\$ 749,964	\$ 2,119,970	\$ 2,670,538	\$ 2,672,458	\$ 1,218,790

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Legislative

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b><u>Personnel Services</u></b>						
01-09-101-03	Wages and Salaries	\$ 48,650	\$ 49,700	\$ 52,200	\$ 52,200	\$ 52,200
01-09-102-01	Health/Welfare Benefits	-	-	-	-	-
01-09-102-02	Social Security	4,041	4,106	3,670	3,670	3,700
01-09-102-03	KPERS	-	-	-	-	-
01-09-102-04	Employment Security	153	97	140	140	100
01-09-102-05	Workers Compensation	530	855	1,000	1,000	1,000
	<b>Total Personnel Services</b>	<b>\$ 53,375</b>	<b>\$ 54,758</b>	<b>\$ 57,010</b>	<b>\$ 57,010</b>	<b>\$ 57,000</b>
<b><u>Contractual Services</u></b>						
01-09-201-07	Telephone	\$ 115	\$ 118	\$ -	\$ -	\$ -
01-09-202-06	Commercial Travel	2,109	33	3,000	3,000	3,000
01-09-202-07	Lodging and Meals	7,118	-	8,000	8,000	8,000
01-09-202-08	Parking and Tolls	11	-	100	100	100
01-09-202-09	Mileage	60	45	500	500	500
01-09-203-02	Registration	3,273	239	4,000	4,000	4,000
01-09-205-01	Insurance - Public Official	6,961	7,149	7,000	7,000	7,000
01-09-206-01	Professional Organizations	50	-	100	100	100
01-09-206-02	Municipal Organizations	8,155	8,944	9,500	9,500	9,500
01-09-206-03	Periodicals/Books	150	460	500	500	500
01-09-208-01	Annual Celebrations	17,500	2,621	20,000	20,000	15,000
01-09-208-02	Election Expense	-	22,569	15,000	23,000	10,000
01-09-208-03	Holiday Parties	89	147	-	-	-
01-09-208-04	Public/Employee Relations	2,674	30,597	15,000	15,000	10,000
01-09-208-05	Meeting Expenses	573	4,559	5,000	5,000	5,000
01-09-208-08	Human Service Fund (UCS)	8,300	8,300	10,000	10,000	10,000
01-09-208-09	Chamber of Commerce	3,415	6,560	7,000	7,000	7,000
01-09-208-12	MARC	2,072	2,111	2,500	2,500	2,500
01-09-208-16	Farmer's Market	-	-	10,000	10,000	10,000
01-09-208-20	DEI Initiatives	-	-	-	-	19,500
01-09-210-04	PRT Commission	2,934	1,766	3,000	3,000	3,000
01-09-215-03	Miscellaneous	100	14	-	-	-
01-09-215-04	Sustainability Commission	4,457	733	3,000	3,000	3,000
01-09-215-06	Planning Commission	899	817	3,000	5,500	4,000
	<b>Total Contractual Services</b>	<b>\$ 71,015</b>	<b>\$ 97,782</b>	<b>\$ 126,200</b>	<b>\$ 136,700</b>	<b>\$ 131,700</b>
<b><u>Commodities</u></b>						
01-09-301-01	Office Supplies	\$ 132	\$ 1,085	\$ 500	\$ 500	\$ 500
01-09-301-02	Clothing	315	456	500	500	500
01-09-301-04	Printing	-	267	200	200	200
	<b>Total Commodities</b>	<b>\$ 447</b>	<b>\$ 1,809</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
<b><u>Capital Outlay</u></b>						
01-09-407-05	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Legislative Total</b>	<b>\$ 124,836</b>	<b>\$ 154,348</b>	<b>\$ 184,410</b>	<b>\$ 194,910</b>	<b>\$ 189,900</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Administration

Account Number	Account Title	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>Personnel Services</b>						
01-10-101-01	Full Time Salaries	\$ 651,419	\$ 636,341	\$ 627,000	\$ 645,000	670,000
01-10-101-02	Part Time Salaries	44,187	39,804	41,500	41,500	55,000
01-10-101-04	Overtime Salaries	4,141	4,472	3,000	5,000	3,000
01-10-102-01	Health/Welfare Benefits	82,003	80,986	77,500	85,300	105,000
01-10-102-02	Social Security	54,845	55,940	48,000	55,000	52,000
01-10-102-03	KPERS	60,710	59,716	65,000	52,000	64,200
01-10-102-04	Employment Security	2,121	1,342	2,000	1,500	1,500
01-10-102-05	Workers Compensation	1,767	7,581	8,000	6,500	9,000
01-10-102-06	City Pension	12,962	13,255	13,000	13,000	13,000
	<b>Total Personnel Services</b>	<b>\$ 914,155</b>	<b>\$ 899,437</b>	<b>\$ 885,000</b>	<b>\$ 904,800</b>	<b>972,700</b>
<b>Contractual Services</b>						
01-10-201-08	Telephone	3,240	2,047	3,500	3,500	2,300
01-10-202-02	Commercial Travel	558	-	700	1,000	1,000
01-10-202-03	Lodging/Meals	1,358	26	2,000	2,000	2,000
01-10-202-04	Parking/Tolls	3	-	50	50	-
01-10-202-05	Mileage	28	68	500	500	500
01-10-203-01	Registration/Tuition	436	830	3,500	3,500	3,500
01-10-204-01	Advertising	358	-	500	-	-
01-10-205-02	Notary Bonds	-	-	100	100	100
01-10-206-01	Professional Organizations	4,505	4,937	5,000	5,000	5,000
01-10-206-02	Municipal Organizations	170	200	500	200	200
01-10-206-03	Periodicals/Books/Publications	4,265	3,571	2,500	2,500	2,500
01-10-206-05	Professional Services	12,610	10,000	10,000	10,000	10,000
01-10-207-07	Pre-Employment Testing	200	361	-	-	-
01-10-208-04	Public Relations	1,578	5,566	3,500	3,500	3,500
01-10-208-05	Meeting Expenses	860	135	1,000	1,000	1,000
01-10-208-06	JoCo Utility Assistance Prog.	-	66	-	-	-
01-10-208-13	Employee Recognition	186	427	1,000	1,000	1,000
	Computer Services	-	-	-	-	250
01-10-212-06	Service Contracts	-	-	-	-	-
01-10-214-03	Printing	2,676	161	500	500	500
01-10-214-13	Website Development	-	178	-	200	200
01-10-215-03	Miscellaneous	394	342	500	500	500
01-10-215-04	Sustainability Expenses	-	-	-	-	-
	<b>Total Contractual Services</b>	<b>\$ 33,425</b>	<b>\$ 28,915</b>	<b>\$ 35,350</b>	<b>\$ 35,050</b>	<b>\$ 34,050</b>
<b>Commodities</b>						
01-10-301-01	Office Supplies	\$ 1,977	\$ 3,240	\$ 500	\$ 2,000	1,500
01-10-301-02	Clothing	\$ 30	\$ 376	\$ 200	\$ -	-
01-10-301-04	Postage	1	66	100	100	100
01-10-301-05	Printed Forms	412	189	100	100	100
	<b>Total Commodities</b>	<b>\$ 2,420</b>	<b>\$ 3,870</b>	<b>\$ 900</b>	<b>\$ 2,200</b>	<b>1,700</b>
<b>Capital Outlay</b>						
01-10-401-01	Office Machines	\$ 1,312	\$ -	\$ -	\$ -	-
01-10-401-02	Office Furnishings	2,280	-	-	-	-
01-10-402-03	Computer Systems	695	224	-	250	-
01-10-407-05	Contingency	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 4,287</b>	<b>\$ 224</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>
	<b>Administration Total</b>	<b>\$ 954,287</b>	<b>\$ 932,446</b>	<b>\$ 921,250</b>	<b>\$ 942,300</b>	<b>\$ 1,008,450</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Municipal Court

Account Number	Account Title	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>Personnel Services</b>						
01-11-101-01	Full Time Salaries	\$ 132,143	\$ 138,901	\$ 115,000	\$ 120,000	\$ 125,000
01-11-101-02	Part Time Salaries	-	-	-	-	-
01-11-101-03	Judge Salaries	30,000	30,000	32,000	32,000	30,000
01-11-101-04	Overtime Salaries	7,476	8,026	8,000	6,900	8,000
01-11-101-06	City Attorney - Court	56,595	84,155	55,000	70,000	75,000
01-11-101-09	City Attorney Appeals - Court	1,765	6,120	5,000	5,000	5,000
01-11-102-01	Health/Welfare Benefits	28,802	23,994	27,000	21,000	22,000
01-11-102-02	Social Security	11,715	12,996	19,000	14,000	16,000
01-11-102-03	KPERS	13,066	13,887	11,250	16,500	12,000
01-11-102-04	Employment Security	455	303	700	300	400
01-11-102-05	Workers Compensation	2,650	4,276	5,000	4,200	6,000
01-11-102-06	City Pension	1,566	2,619	2,500	2,900	3,200
	<b>Total Personal Services</b>	<b>\$ 286,232</b>	<b>\$ 325,277</b>	<b>\$ 280,450</b>	<b>\$ 292,800</b>	<b>\$ 302,600</b>
<b>Contractual Services</b>						
01-11-201-08	Telephone	\$ 1,038	\$ 1,063	\$ 2,500	\$ 2,500	\$ 2,500
01-11-202-03	Lodging/Meals	279	-	\$1,000	\$1,000	1,000
01-11-202-04	Parking/Tolls	-	-	50	50	50
01-11-202-05	Mileage	209	-	400	400	400
01-11-203-01	Registration/Tuition	175	125	500	500	500
01-11-204-01	Advertising - Classified	-	-	100	100	100
01-11-205-01	Insurance	-	-	-	-	-
01-11-205-02	Notary Bonds	-	-	100	100	100
01-11-206-05	Professional Services	100	-	5,000	5,000	5,000
01-11-206-06	City Attorney Services	-	-	-	-	-
01-11-207-07	Pre-employment Expenses	14	-	150	150	150
01-11-208-13	Employee Recognition	79	70	200	200	200
01-11-209-01	Appeals	-	-	-	-	-
01-11-209-02	Computer Maintenance	6,375	6,000	9,000	9,000	20,000
01-11-209-03	Defense	1,510	1,125	3,000	3,000	3,000
01-11-214-08	Prisoner Care	-	-	-	-	-
	<b>Total Contractual Services</b>	<b>\$ 9,779</b>	<b>\$ 8,383</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 33,000</b>
<b>Commodities</b>						
01-11-301-01	Office Supplies	\$ 2,645	\$ 3,039	\$ 3,000	\$ 3,000	\$ 3,000
01-11-301-04	Postage	-	-	-	-	-
01-11-301-05	Printed Forms	1,397	195	3,500	3,500	3,500
01-11-301-02	Clothing	510	-	250	250	250
	<b>Total Commodities</b>	<b>\$ 4,552</b>	<b>\$ 3,234</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>
<b>Capital Outlay</b>						
01-11-401-01	Office Machines	\$ -	\$ -	\$ -	\$ -	\$ -
01-11-402-03	Computer Systems	26,270	-	2,000	2,000	2,000
01-11-407-05	Contingency	-	730	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 26,270</b>	<b>\$ 730</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
	<b>Municipal Court Total</b>	<b>\$ 326,834</b>	<b>\$ 337,623</b>	<b>\$ 311,200</b>	<b>\$ 323,550</b>	<b>\$ 344,350</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Public Works

Account Number	Account Title	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>Personnel Services</b>						
01-20-101-01	Full Time Salaries	\$ 618,489	\$ 592,851	\$ 680,000	\$ 705,000	\$ 723,000
01-20-101-02	Part Time Salaries	24,917	27,048	38,000	31,000	35,000
01-20-101-04	Overtime Salaries	14,293	27,558	20,000	32,000	20,000
01-20-102-01	Health/Welfare Benefits	152,817	134,379	180,000	195,000	180,000
01-20-102-02	Social Security	45,686	48,040	55,000	55,000	59,500
01-20-102-03	KPERS	60,990	60,943	76,800	70,000	75,000
01-20-102-04	Employment Security	1,740	1,123	2,000	1,500	1,500
01-20-102-05	Workers Compensation	26,504	47,488	53,000	44,000	55,000
01-20-102-06	City Pension	9,704	11,985	15,000	13,000	15,000
<b>Total Personnel Services</b>		<b>\$ 955,140</b>	<b>\$ 951,415</b>	<b>\$ 1,119,800</b>	<b>\$ 1,146,500</b>	<b>\$ 1,164,000</b>
<b>Contractual Services</b>						
01-20-201-02	Electricity - Maint. Facility	\$15,096	\$15,691	\$ 17,500	\$ 17,500	\$ 11,500
01-20-201-04	Natural Gas - Maint. Facility	8,141	9,732	14,500	14,500	10,750
01-20-201-06	Water and Sewer - Maint. Fact	11,894	11,790	12,000	12,000	12,000
01-20-201-07	Refuse - Maint. Facility	16,670	21,181	22,000	22,000	22,000
01-20-201-08	Telephone	4,365	4,345	5,000	5,000	5,000
01-20-201-10	Traffic Signals - KCPL Lease	337,123	333,932	400,000	350,000	375,000
01-20-201-11	Traffic Signal - OP Interlocal	8,489	6,912	9,000	9,000	9,000
01-20-201-12	Traffic Signals Maint.	51,983	70,473	73,000	73,000	73,000
01-20-201-13	Street Lights - KCPL Power	55,232	55,674	50,000	50,000	50,000
01-20-201-15	Street Lights - Street & Parks	778	837	2,500	2,500	2,500
01-20-202-02	Travel/Commercial	-	67	1,500	1,500	1,500
01-20-202-03	Lodging / Meals	1,038	3,284	3,000	3,000	3,000
01-20-202-04	Parking / Tolls	100	69	100	100	100
01-20-202-05	Mileage	-	-	300	300	300
01-20-203-01	Registration / Tuition	3,827	4,452	6,000	6,000	7,525
01-20-204-01	Advertising	-	645	1,000	1,000	1,000
01-20-205-01	Insurance - Building & Equipment	37,179	38,150	40,000	40,000	35,000
01-20-206-01	Professional Organizations	-	-	2,000	2,000	2,000
01-20-206-03	Periodicals/Books/Publications	-	110	300	300	300
01-20-206-04	Legal Advertising	-	18	100	100	100
01-20-206-05	Professional Services	19,934	1,426	3,000	3,000	3,000
01-20-207-03	Engineering/Architect Services	33,656	62,070	95,000	95,000	105,000
01-20-207-06	Inspections	10,326	7,485	9,000	9,000	9,000
01-20-207-07	Pre-Employment Drug Testing	1,244	1,464	1,500	1,500	1,500
01-20-208-04	Public Relations	-	-	500	500	500
01-20-208-05	Meeting Expense	-	127	1,000	1,000	1,000
01-20-208-13	Employee Recognition	433	94	1,000	1,000	1,000
01-20-210-01	Building Repairs / Maintenance	1,140	12,364	14,500	14,500	14,500
01-20-210-02	Janitorial Services	4,115	4,480	5,000	5,000	5,000
01-20-210-03	Trees / Shrubs Maintenance	4,207	35,969	35,000	35,000	95,000
01-20-210-04	Tree Board	555	560	700	700	700
01-20-211-03	Curbs/Sidewalks	-	1,279	-	-	-
01-20-211-04	Drainage	50	-	-	-	-
01-20-212-03	Storm Warning Sirens	694	770	1,500	1,500	1,500
01-20-212-05	Equipment Repairs	-	-	8,000	8,000	8,000
01-20-212-06	Service Contracts	218,325	200,753	250,000	250,000	250,000
01-20-212-07	Vehicle Maintenance	3,642	149	20,000	20,000	20,000
01-20-212-08	Holiday Decorations	-	13,460	20,000	20,000	20,000
01-20-212-09	Johnson Drive Maintenance	1,222	-	30,000	30,000	30,000
01-20-213-02	Rental Equipment	3,149	4,414	5,000	5,000	5,000
01-20-213-03	Laundry / Uniforms	2,317	1,793	5,000	5,000	5,000
01-20-214-02	Vehicle Registration	-	37	500	500	500

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Public Works

Account Number	Account Title	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b><u>Contractual Services (cont.)</u></b>						
01-20-214-03	Printing	1,103	114	500	500	
01-20-214-04	Computer Services	-	-	-	-	-
01-20-215-03	Contingency	117	-	-	-	-
	<b>Total Contractual Services</b>	<b>\$858,144</b>	<b>\$926,170</b>	<b>\$1,166,500</b>	<b>\$1,116,500</b>	<b>\$1,197,775</b>
<b><u>Commodities</u></b>						
01-20-301-01	Office Supplies	\$ 1,558	\$ 1,695	1,800	1,800	1,800
01-20-301-04	Postage	186	41	400	400	400
01-20-301-05	Printed Forms	-	291	-	-	-
01-20-302-01	Uniforms/Clothing	4,998	3,724	2,000	2,000	2,000
01-20-303-04	Safety Supplies	4,214	5,021	5,000	5,000	5,000
01-20-304-01	Shop Chemicals	463	4,030	2,500	2,500	4,000
01-20-304-02	Fertilizer / Weeds	1,329	1,360	1,500	1,500	1,500
01-20-304-04	Misc. Supplies	3	169	1,000	1,000	1,000
01-20-305-01	Janitorial Supplies	-	94	1,000	1,000	1,000
01-20-305-02	Bldg. Repair Parts / Plumbing	5,834	22,958	10,000	10,000	20,000
01-20-305-03	Tools - Building / Land Maint	6,323	11,492	7,500	7,500	7,500
01-20-305-04	Landscape	852	1,185	3,000	3,000	3,000
01-20-306-01	Gas / Oil	19,851	27,433	28,000	28,000	35,000
01-20-306-02	Vehicle / Equip Repair Parts	30,923	43,459	27,000	27,000	38,000
01-20-306-03	Tools - Vehicle / Equip Maint	20,242	6,718	10,000	10,000	7,000
01-20-307-01	Asphalt Patch	31	-	-	-	-
01-20-307-02	Rock	-	-	1,500	1,500	500
01-20-307-03	Sand / Salt	42,808	57,444	65,000	65,000	65,000
01-20-307-05	Signs	11,816	11,355	15,000	15,000	15,000
01-20-307-06	Traffic Paint	-	509	500	500	500
01-20-307-07	Park Maintenance	38,030	44,994	50,000	50,000	85,000
01-20-307-08	Other Street Maint.	1,482	1,156	-	-	-
	<b>Total Commodities</b>	<b>\$ 190,943</b>	<b>\$ 245,128</b>	<b>\$ 232,700</b>	<b>\$ 232,700</b>	<b>\$ 293,200</b>
<b><u>Capital Outlay</u></b>						
01-20-401-01	Office Machines	\$ -	\$ -	\$ -	\$ -	\$ -
01-20-401-02	Office Furnishings	-	-	2,000	2,000	-
01-20-402-03	Computer Systems	-	-	-	-	-
01-20-403-03	Public Works Vehicles	209,488	-	-	-	-
01-20-403-06	Public Works - Other Equipment	34,576	5,905	14,000	35,132	6,000
01-20-404-04	Radios	-	-	-	-	-
01-20-407-05	Contingency	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 244,064</b>	<b>\$ 5,905</b>	<b>\$ 16,000</b>	<b>\$ 37,132</b>	<b>\$ 6,000</b>
<b><u>Debt Service</u></b>						
2015 Lease Purchase		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total for Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Public Works Total</b>	<b>\$ 2,248,291</b>	<b>\$ 2,128,617</b>	<b>\$ 2,535,000</b>	<b>\$ 2,532,832</b>	<b>\$ 2,660,975</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Community Development

Account Number	Account Title	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b><u>Personnel Services</u></b>						
01-23-101-01	Full Time Salaries	\$ 250,965	\$ 260,674	\$ 318,000	\$ 300,000	\$ 376,500
01-23-101-02	Part Time Salaries	-	254	-	-	-
01-23-101-04	Overtime Salaries	301	-	500	1,200	1,000
01-23-102-01	Health/Welfare Benefits	38,919	38,003	61,000	30,000	35,000
01-23-102-02	Social Security	18,316	19,274	25,000	23,000	29,500
01-23-102-03	KPERS	24,017	24,123	33,000	27,500	33,000
01-23-102-04	Employment Security	699	451	1,000	600	1,000
01-23-102-05	Workers Compensation	6,184	9,977	13,000	13,000	15,000
01-23-102-06	City Pension	3,300	5,029	5,500	4,500	6,500
	<b>Total Personnel Services</b>	<b>\$ 342,701</b>	<b>\$ 357,784</b>	<b>\$ 457,000</b>	<b>\$ 399,800</b>	<b>\$ 497,500</b>
<b><u>Contractual Services</u></b>						
01-23-201-08	Telephone	\$ 914	\$ 893	\$ 1,000	\$ 885	\$ 900
01-23-202-02	Commercial Travel	-	-	1,000	1,000	1,000
01-23-202-03	Lodging / Meals	-	-	2,000	700	2,000
01-23-202-04	Parking / Tolls	-	-	200	-	-
01-23-202-05	Mileage	288	-	500	100	100
01-23-203-01	Registration /Tuition	755	760	3,000	1,000	1,000
01-23-203-02	Planning Commission	93	-	-	-	-
01-23-204-01	Advertising	-	-	300	-	-
01-23-205-01	Insurance	52	-	500	400	1,600
01-23-205-02	Notary Bonds	25	50	50	50	100
01-23-206-01	Professional Organizations	943	1,334	2,000	2,000	2,000
01-23-206-03	Periodicals/Books/Publications	-	204	100	100	100
01-23-206-04	Legal Publications	330	28	500	500	500
01-23-206-05	Professional Services	34,800	112,620	10,000	112,000	103,000
01-23-206-06	Land Use Attorney Services	73,726	27,950	50,000	50,000	25,000
01-23-206-08	Plan/Inspection Fees	67,081	-	10,000	15,000	20,000
01-23-207-03	Engr/Arch/Planning Services	31,403	5,376	10,000	15,000	15,000
01-23-207-07	Pre-Employment Testing	160	504	-	500	-
01-23-208-04	Public Relations	-	384	2,000	2,000	2,000
01-23-208-05	Meeting Expense	64	45	500	500	500
01-23-208-13	Employee Recognition	41	138	150	150	150
01-23-212-07	Vehicle Maintenance	-	1,139	500	500	500
01-23-214-03	Printing	104	1,081	500	1,500	500
01-23-214-04	Computer Services	-	392	10,000	18,000	38,000
01-23-215-03	Miscellaneous	231	1,875	500	500	500
01-23-216-01	Nuisance Abatement	1,054	6,621	5,000	5,000	5,000
01-23-216-04	Mission Possible Program	18,460	14,702	35,000	25,000	25,000
01-23-216-06	Neighborhood Grant Program	2,269	4,783	5,000	4,500	5,000
01-23-216-07	Business Improvement Grant	20,000	5,842	35,000	20,000	45,000
01-23-216-09	Citizen Rebate Program	12,024	11,348	20,000	12,000	15,000
01-23-216-11	Jo Co Utility Assistance Program	918	2,656	5,000	3,000	2,500
01-23-216-12	Storm Water BMP	490	2,576	500	4,000	2,500
	<b>Total Contractual Services</b>	<b>\$ 266,225</b>	<b>\$ 203,302</b>	<b>\$ 210,800</b>	<b>\$ 295,885</b>	<b>\$ 314,450</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Community Development

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b><u>Commodities</u></b>						
01-23-301-01	Office Supplies	\$ 1,748	\$ 1,110	\$ 1,500	\$ 1,500	\$ 1,500
01-23-301-02	City Maps	-	-	500	-	-
01-23-301-03	Clothing	50	275	500	500	750
01-23-301-04	Postage	39	28	500	1,500	1,000
01-23-301-05	Printed Forms	-	-	-	-	-
01-23-306-01	Gas/Oil	621	1,278	1,000	1,500	2,000
	<b>Total Commodities</b>	<b>\$ 2,458</b>	<b>\$ 2,691</b>	<b>\$ 4,000</b>	<b>\$ 5,000</b>	<b>\$ 5,250</b>
<b><u>Capital Outlay</u></b>						
01-23-401-01	Office Machines	\$ -	\$ 129	\$ -	\$ -	\$ -
01-23-401-02	Office Furnishings	365	-	-	300	-
01-23-402-03	Computer Systems	-	2,302	-	-	2,500
01-23-403-06	Other Equipment/Software	109	19	-	-	-
01-23-407-01	Vehicle	-	-	-	-	-
01-23-407-05	Contingency	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 473</b>	<b>\$ 2,450</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 2,500</b>
	<b>Community Development Total</b>	<b>\$ 611,857</b>	<b>\$ 566,227</b>	<b>\$ 671,800</b>	<b>\$ 700,985</b>	<b>\$ 819,700</b>



City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Parks + Recreation - Mission Family Aquatic Center (MFAC)

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>YE Estimate 2022</b>	<b>Budget 2023</b>
<b><u>Personnel Services</u></b>						
01-25-101-01	Full Time Salaries	\$ 15,136	\$ 20,143	\$ 22,400	\$ 22,400	\$ 22,500
01-25-101-02	Part Time Salaries	-	80,810	114,000	110,000	120,000
01-25-101-04	Overtime Salaries	-	155	2,000	2,000	2,000
01-25-102-01	Health/Welfare Benefits	4,398	5,355	5,500	6,000	6,500
01-25-102-02	Social Security	993	7,634	10,000	8,500	10,500
01-25-102-03	KPERS	1,392	1,878	2,500	2,000	2,500
01-25-102-04	Employment Security	39	180	500	500	500
01-25-102-05	Workers Compensation	5,301	8,552	9,500	7,200	11,000
01-25-102-06	City Pension	290	409	500	500	500
	<b>Total Personnel Services</b>	<b>\$ 27,548</b>	<b>\$ 125,115</b>	<b>\$ 166,900</b>	<b>\$ 159,100</b>	<b>\$ 176,000</b>
<b><u>Contractual Services</u></b>						
01-25-201-01	Electricity	\$ 3,991	\$ 13,571	\$ 17,000	\$ 16,000	\$ 17,000
01-25-201-03	Gas	-	-	-	-	-
01-25-201-05	Water and Sewer	15,275	22,336	22,000	22,000	23,000
01-25-201-07	Trash	-	277	-	-	-
01-25-201-08	Telephone	-	-	-	-	-
01-25-203-03	Training/Registration	-	920	1,000	1,000	1,000
01-25-204-01	Marketing/Public Relations	-	50	1,500	1,500	1,500
01-25-205-01	Insurance - Building & Equipment	4,641	4,766	5,000	5,000	1,200
01-25-207-07	Pre-Employment Drug Testing	-	2,890	2,000	2,000	2,500
01-25-208-13	Employee Recognition	-	354	500	500	500
01-25-210-01	Maint Bldg. / Land	3,994	5,989	5,000	5,000	5,000
01-25-212-05	Other Equipment / Repairs	1,235	13,613	2,000	2,000	8,000
01-25-213-02	Rental Agreements	-	775	1,500	1,500	1,500
01-25-214-05	Computer Services	33	23	-	-	-
01-25-214-12	Mission Swim Team	-	7,500	7,500	7,500	7,500
01-25-215-02	Contract Serv/Maint Agreements	2,873	2,328	12,000	12,000	12,000
	<b>Total Contractual Services</b>	<b>\$ 32,042</b>	<b>\$ 75,394</b>	<b>\$ 77,000</b>	<b>\$ 76,000</b>	<b>\$ 80,700</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Parks + Recreation - Mission Family Aquatic Center (MFAC)

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b><u>Commodities</u></b>						
01-25-301-01	Office Supplies	\$ 40	\$ 108	\$ 300	\$ 300	\$ 300
01-25-301-02	Clothing	-	2,063	2,500	2,500	3,000
01-25-301-03	Food Service	-	12,474	25,000	20,000	25,000
01-25-301-04	Printing	-	180	-	-	-
01-25-301-08	Equipment and Supplies	-	6,742	6,000	6,000	6,000
01-25-303-04	Safety Supplies	-	1,866	900	1,200	1,200
01-25-304-02	Cleaning Chemicals	91	1,219	750	1,000	1,000
01-25-304-04	Miscellaneous	121	495	-	-	-
01-25-304-05	Pool Chemicals	-	6,995	12,000	10,000	14,000
01-25-305-05	Repair / Parts Maintenance	838	10,230	1,000	3,000	4,000
	<b>Total Commodities</b>	<b>\$ 1,089.91</b>	<b>\$ 42,371.88</b>	<b>\$ 48,450</b>	<b>\$ 44,000</b>	<b>\$ 54,500</b>
<b><u>Capital Outlay</u></b>						
01-25-407-01	Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
01-25-407-02	Filter Elements	-	-	-	-	-
01-25-407-03	Pool Imp/ Repair/Design	-	-	-	-	-
01-25-407-05	Contingency	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Parks + Recreation - MFAC Total</b>	<b>\$ 60,680</b>	<b>\$ 242,881</b>	<b>\$ 292,350</b>	<b>\$ 279,100</b>	<b>\$ 311,200</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Parks + Recreation - Powell Community Center

Account Number	Account Title	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>Personnel Services</b>						
01-27-101-01	Full Time Salaries	\$ 625,349	\$ 733,658	\$ 750,000	\$ 725,000	\$ 767,000
01-27-101-02	Part Time Salaries	366,803	348,809	512,000	470,000	520,000
01-27-101-04	Overtime Salaries	1,318	57	5,000	1,000	1,000
01-27-102-01	Health/Welfare Benefits	134,499	161,488	160,500	165,000	192,000
01-27-102-02	Social Security	73,350	76,897	96,000	80,000	100,000
01-27-102-03	KPERS	64,765	67,806	72,000	69,000	74,000
01-27-102-04	Employment Security	2,789	1,798	3,500	2,250	2,500
01-27-102-05	Workers Compensation	16,786	27,080	30,000	25,000	32,000
01-27-102-06	City Pension	11,088	12,686	14,000	13,500	15,500
<b>Total Personnel Services</b>		<b>\$ 1,296,747</b>	<b>\$ 1,430,280</b>	<b>\$ 1,643,000</b>	<b>\$ 1,550,750</b>	<b>\$ 1,704,000</b>
<b>Contractual Services</b>						
01-27-201-01	Electricity	\$ 172,021	\$ 181,210	\$ 160,000	\$ 145,000	\$ 179,500
01-27-201-03	Gas	23,300	59,050	20,000	50,000	35,000
01-27-201-05	Water and Sewer	28,775	33,752	37,000	25,000	30,000
01-27-201-07	Trash	5,850	6,248	5,400	5,400	6,000
01-27-201-08	Telephone	7,735	8,235	8,000	8,000	8,000
01-27-202-02	Travel / Commercial	397	-	2,700	1,500	2,700
01-27-202-03	Lodging / Meals	(192)	1,253	4,800	2,500	4,800
01-27-202-04	Parking / Tolls	43	62	50	50	50
01-27-202-05	Mileage	-	165	750	250	750
01-27-203-01	Registration / Tuition	2,409	1,061	4,200	3,000	4,200
01-27-203-02	Staff Training	1,756	976	6,000	6,000	4,000
01-27-203-03	Tuition Reimbursement	-	-	-	-	-
01-27-204-01	Marketing / Public Relations	98,446	70,968	58,650	58,650	58,650
01-27-205-01	Insurance - Building & Equipment	34,343	35,269	35,000	35,000	46,500
01-27-205-02	Notary Bonds	-	-	-	-	-
01-27-206-01	Professional Organizations	2,882	1,747	3,500	2,500	3,500
01-27-206-05	Professional Services	3,500	200	-	30,000	-
01-27-207-07	Pre-Employment Drug Testing	1,586	5,080	6,100	5,500	6,100
01-27-208-13	Employee Recognition	1,399	4,662	3,500	3,500	3,500
01-27-210-01	Maint - Bldg. / Land	103,355	53,062	50,000	50,000	50,000
01-27-212-05	Equipment Maintenance	9,251	14,805	14,000	14,000	14,000
01-27-212-07	Vehicle Maintenance	-	21	500	500	500
01-27-213-02	Rental Equipment	2,393	11,809	10,000	10,000	10,000
01-27-214-03	Printing	10,866	26,086	20,000	20,000	25,000
01-27-214-05	Computer Services / Software	12,726	15,247	15,000	15,000	16,500
01-27-214-11	Special Programs	5,146	12,272	23,500	20,000	21,500
01-27-214-12	Swim Programs	311	679	3,000	3,000	1,000
01-27-214-13	Mission Summer Program	4,166	23,767	37,000	35,000	35,000
01-27-215-01	Seasonal Programs	13,287	29,232	28,300	28,300	28,300
01-27-215-02	Contract Services / Maint. Agreements	67,195	59,427	63,000	63,000	63,000
01-27-215-05	Contract Instructors	68,709	72,451	125,000	85,000	90,000
01-27-215-06	Transportation Services	1,566	12,008	17,300	14,000	17,300
<b>Total Contractual Services</b>		<b>\$ 683,219</b>	<b>\$ 740,802</b>	<b>\$ 762,250</b>	<b>\$ 739,650</b>	<b>\$ 765,350</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Parks + Recreation - Sylvester Powell, Jr. Community Center

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>YE Estimate 2022</b>	<b>Budget 2023</b>
<b>Commodities</b>						
01-27-301-01	Office Supplies	\$ 2,511	\$ 3,682	\$ 4,000	\$ 4,000	\$ 4,000
01-27-301-02	Clothing	7,952	8,382	8,900	8,900	8,900
01-27-301-03	Food Services / Concession Supplies	2,347	163	5,000	2,500	3,000
01-27-301-04	Postage	2,066	7,402	5,000	5,000	5,000
01-27-301-05	Printing	1,082	256	1,300	1,300	1,300
01-27-301-08	Equipment & Supplies	24,455	28,827	39,000	37,000	35,000
01-27-301-09	Special Event Supplies	3,956	5,797	10,000	9,000	9,000
01-27-303-04	Safety Supplies	1,324	1,472	1,200	1,200	1,500
01-27-304-02	Cleaning Supplies	17,449	8,548	15,000	12,000	12,000
01-27-304-05	Pool Chemicals	5,336	10,682	8,500	8,500	10,500
01-27-305-05	Bldg. Maint / Repair / Parts	13,039	20,238	9,000	12,000	14,000
01-27-306-01	Gas/Oil	226	1,187	500	500	1,000
01-27-306-02	Vehicle/Equip Repair Parts	35	10	-	-	-
	<b>Total Commodities</b>	<b>\$ 81,776</b>	<b>\$ 96,646</b>	<b>\$ 107,400</b>	<b>\$ 101,900</b>	<b>\$ 105,200</b>
<b>Capital Outlay</b>						
01-27-402-03	Computer Systems	\$ -	\$ -	\$ -	\$ -	\$ -
01-27-407-01	Eqpt and Eqpt Replacement	-	-	-	-	-
01-27-407-03	Construction/Repair	-	-	-	-	-
01-27-407-05	Contingency	-	10	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks + Recreation - Community Center Total</b>		<b>\$ 2,061,743</b>	<b>\$ 2,267,739</b>	<b>\$ 2,512,650</b>	<b>\$ 2,392,300</b>	<b>\$ 2,574,550</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Police

<b>Account Number</b>	<b>Account Title</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>YE Estimate 2022</b>	<b>Budget 2023</b>
<b>Personnel Services</b>						
01-30-101-01	Full Time Salaries	\$ 2,032,613	\$ 1,969,254	\$ 2,150,000	\$ 2,090,500	\$ 2,300,000
01-30-101-02	Part Time Salaries	-	-	-	13,500	27,000
01-30-101-04	Overtime Salaries	115,355	135,729	130,000	150,000	130,000
01-30-101-05	Overtime Salaries (Court)	3,746	4,046	7,000	5,000	7,000
01-30-102-01	Health/Welfare Benefits	369,382	386,465	487,000	445,000	498,000
01-30-102-02	Social Security	156,076	152,288	170,000	165,000	185,000
01-30-102-03	KPERS	20,764	19,111	20,000	19,000	21,000
01-30-102-04	Employment Security	5,959	3,577	6,000	4,500	4,500
01-30-102-05	Workers Compensation	32,688	52,735	58,000	58,000	60,000
01-30-102-06	City Pension	3,640	3,374	4,100	3,750	4,500
01-30-102-07	KP&F Retirement	417,067	426,529	475,000	480,500	492,500
	<b>Total Personnel Services</b>	<b>\$ 3,157,290</b>	<b>\$ 3,153,108</b>	<b>\$ 3,507,100</b>	<b>\$ 3,434,750</b>	<b>\$ 3,729,500</b>

<b>Contractual Services</b>						
01-30-201-08	Telephone	26,463	20,721	23,500	23,500	17,500
01-30-202-02	Commercial Travel	878	1,584	5,000	5,000	5,000
01-30-202-03	Lodging / Meals	7,121	7,035	18,000	18,000	18,000
01-30-202-04	Parking / Tolls / Misc.	56	67	750	750	500
01-30-202-05	Mileage Reimbursement	-	-	-	-	-
01-30-203-01	Registration / Tuition / Other	14,505	19,322	20,000	20,000	20,000
01-30-203-02	Firing Range	10,278	6,752	14,000	14,000	10,000
01-30-203-04	Training / Junior College	3,153	2,000	-	-	-
01-30-204-01	Advertising - Classified	1,059	861	-	-	850
01-30-205-01	Insurance	3,924	5,825	-	-	35,000
01-30-205-02	Notary Bonds	-	-	250	250	100
01-30-206-01	Professional Organizations	1,736	2,692	3,500	3,500	3,500
01-30-206-03	Periodicals/Books/Publications	964	893	1,500	1,500	1,500
01-30-206-05	Professional Services	160	690	4,000	4,000	4,000
01-30-207-07	Pre-employment Exams	5,075	3,772	7,000	7,000	7,000
01-30-208-04	Public Relations	1,851	7,452	13,000	13,000	11,000
01-30-208-13	Employee Recognition	614	2,036	3,500	3,500	3,500
01-30-210-02	Janitorial Services	11,480	12,507	12,000	12,000	18,500
01-30-212-04	Communications / Radios	85	452	1,500	1,500	3,000
01-30-212-05	Other Equip/Radar/Repair/Misc.	6,907	3,957	10,000	10,000	10,000
01-30-212-06	Service Contracts/Rentals	53,464	61,227	90,000	90,000	90,000
01-30-212-07	Vehicle Maintenance	59,276	33,354	34,000	34,000	40,000
01-30-213-02	Equipment Rental	-	2,254	-	-	-
01-30-213-03	Uniform Dry Cleaning	5,158	3,515	7,000	7,000	6,000
01-30-214-02	Vehicle Registration	629	294	1,000	1,000	700
01-30-214-05	Computer Services	39,108	39,677	50,000	50,000	50,000
01-30-214-06	Animal Control / Care	8,133	7,709	15,000	15,000	12,000
01-30-214-08	Prisoner Care	10,956	20,845	40,000	40,000	30,000
01-30-214-09	Crime Prevention	-	-	1,000	1,000	1,000
01-30-214-11	Local Law Enforcement Blk Grant	-	-	-	-	-
01-30-214-12	Bullet Proof Vest Grant	-	-	-	-	-
01-30-215-03	Miscellaneous	623	1,030	3,000	3,000	3,000
	<b>Total Contractual Services</b>	<b>\$ 273,656</b>	<b>\$ 268,522</b>	<b>\$ 378,500</b>	<b>\$ 378,500</b>	<b>\$ 401,650</b>

City of Mission 2023 Budget Worksheet

<b>Fund:</b>	General
<b>Department:</b>	Police

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b>Commodities</b>						
01-30-301-01	Office Supplies	\$ 3,906	\$ 2,939	\$ 5,000	\$ 5,000	\$ 5,000
01-30-301-04	Postage	63	270	750	750	500
01-30-301-05	Printed Forms	2,343	1,078	2,500	2,500	2,000
01-30-301-06	Other Operating Supplies	1,478	2,924	4,500	4,500	4,500
01-30-302-01	Uniforms/Leather/Protect Vests	22,527	30,571	33,000	33,000	37,000
01-30-302-02	Equipment - General	11,513	24,402	25,000	25,000	25,000
01-30-303-01	Investigation Supplies	-	1,892	1,500	1,500	1,500
01-30-303-02	Property/Evidence Supplies	3,168	3,479	3,500	3,500	5,000
01-30-303-03	Booking Facility Supplies	131	-	500	500	500
01-30-305-01	Janitorial Supplies	554	820	2,500	2,500	2,000
01-30-306-01	Fuel	37,840	49,436	55,000	55,000	65,000
01-30-306-02	Fleet Tire Replacement	3,893	4,652	7,500	7,500	7,500
01-30-306-03	Emergency Management	9,026	3,078	3,000	3,000	5,500
	<b>Total Commodities</b>	<b>\$ 96,441</b>	<b>\$ 125,542</b>	<b>\$ 144,250</b>	<b>\$ 144,250</b>	<b>\$ 161,000</b>
<b>Capital Outlay</b>						
01-30-401-01	Office Machines	\$ -	\$ -	\$ -	\$ -	\$ -
01-30-402-02	Office Furnishings	-	2,369	5,000	5,000	5,000
01-30-402-03	Computer Systems	12,389	4,454	-	-	5,000
01-30-403-01	Police Vehicles	37,722	-	-	-	-
01-30-404-03	Handguns / Shotguns	-	4,790	3,000	3,000	-
01-30-404-04	Radios	-	-	-	-	-
01-30-404-05	Radar	-	-	3,700	3,700	-
01-30-404-06	Other Equipment	50	-	-	-	160,000
01-30-404-07	In-Car/Body Cameras	176,644	980	-	-	-
01-30-404-08	Motorcycles	-	-	-	-	-
01-30-404-09	Bicycle Patrol	-	-	-	-	-
01-30-407-05	Contingency	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 226,804</b>	<b>\$ 12,593</b>	<b>\$ 11,700</b>	<b>\$ 11,700</b>	<b>\$ 170,000</b>
<b>Debt Service</b>						
	2014 Lease-Purchase	-	-	-	-	-
	2016 Lease-Purchase	-	-	-	-	-
01-90-808-01	2020 Lease-Purchase	141,550	106,941	106,000	110,000	114,000
	<b>Total Debt Service</b>	<b>\$ 141,550</b>	<b>\$ 106,941</b>	<b>106,000</b>	<b>110,000</b>	<b>114,000</b>
	<b>Police Total</b>	<b>\$ 3,895,741</b>	<b>\$ 3,666,706</b>	<b>4,147,550</b>	<b>4,079,200</b>	<b>4,576,150</b>

City of Mission 2023 Annual Budget

			Fund Group:	Improvement	
			Fund:	Capital Improvement	
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ 659,015	\$ 508,259	\$ 282,009	\$ 282,009	\$ 21,614
<b>REVENUES</b>					
<b>Intergovernmental Revenue</b>					
Jo County CARS Grant	\$ 670,414	\$ 14,570	\$ 695,500	\$ 622,000	\$ 1,651,000
Jo County SMAC Reimbursement	-	-	-	-	428,821
Miscellaneous/Other	-	-	-	-	-
Interlocal Agreements	-	-	195,500	325,493	-
Total	670,414	14,570	891,000	947,493	2,079,821
<b>Bond Proceeds</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Miscellaneous and Other</b>					
Mission Pet Mart Loan	\$ 64,360	\$ 69,723	\$ 64,360	\$ 64,360	\$ 64,360
Interest	1,521	23	1,000	500	1,000
Miscellaneous Revenue	-	-	-	-	-
Total	\$ 65,881	\$ 69,745	\$ 65,360	\$ 64,860	\$ 65,360
<b>Transfers From Other Funds</b>					
General Fund	\$ 1,032,107	\$ 1,096,720	\$ 1,120,000	\$ 1,120,000	\$ 1,900,000
Storm Water Utility Fund (2013C)	283,575	267,993	283,500	282,600	272,850
Street Sales Tax Fund	-	-	-	-	-
Total	\$ 1,315,682	\$ 1,364,713	\$ 1,403,500	\$ 1,402,600	\$ 2,172,850
<b>TOTAL REVENUES</b>	<b>\$ 2,051,977</b>	<b>\$ 1,449,028</b>	<b>\$ 2,359,860</b>	<b>\$ 2,414,953</b>	<b>\$ 5,818,031</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ 254,296	\$ 1,124,541	\$ 485,000	\$ 804,880	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ 1,397,600	\$ -	\$ 1,641,000	\$ 1,319,968	\$ 5,096,500
<b>Debt Service</b>					
2013C - Principal & Interest	550,838	550,738	550,500	550,500	558,650
Total	\$ 550,838	\$ 550,738	\$ 550,500	\$ 550,500	\$ 558,650
<b>Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Storm water Utility Fund	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,202,734</b>	<b>\$ 1,675,278</b>	<b>\$ 2,676,500</b>	<b>\$ 2,675,348</b>	<b>\$ 5,655,150</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 508,259</b>	<b>\$ 282,009</b>	<b>\$ (34,631)</b>	<b>\$ 21,614</b>	<b>\$ 184,495</b>

City of Mission 2023 Annual Budget

				<b>Fund Group:</b> Capital	
				<b>Fund:</b> Equipment Reserve/Replacement	
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YE Estimate</b>	<b>Budget</b>
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2,023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>FUND BALANCE JANUARY 1</b>	<b>476,458</b>	<b>486,593</b>	<b>367,672</b>	<b>367,672</b>	<b>131,030</b>
<b>REVENUES</b>					
<b>Transfers from Other Funds</b>					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous and Other</b>					
Sale of Fixed Assets	\$ 91,635	\$ 199,375	\$ 80,000	\$ 80,000	\$ 130,000
Insurance Proceeds	1,000	-	-	-	\$ -
Interest	984	17	500	500	\$ 100
<b>Total</b>	<b>\$ 93,619</b>	<b>\$ 199,392</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ 130,100</b>
<b>TOTAL REVENUES</b>	<b>\$ 93,619</b>	<b>\$ 199,392</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ 130,100</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>					
Single-Axle Dump Truck - PW	-	166,351	-	-	-
Ford F150	-	32,929	-	-	-
Skid Steer	-	112,061	-	-	-
Sign Equipment	-	6,972	-	-	-
Ford F250 - PW (Budgeted in 2021)	-	-	-	36,395	-
Admin/Invest Vehicle - Police	-	-	37,000	-	80,000
Single-Axle Dump Truck - PW	-	-	190,000	205,804	-
Tandem Compaction Roller - PW	-	-	35,000	39,473	-
Ford F-250 - PW	-	-	40,000	35,470	-
Bus	-	-	-	18,000	-
Ford F-450 - PW	-	-	-	-	90,000
Gator Utility Vehicle - PW	-	-	-	-	38,000
CSO Replacement Vehicle	-	-	-	-	50,000
<b>Total Capital Outlay</b>	<b>\$ 83,484</b>	<b>\$ 318,313</b>	<b>\$ 302,000</b>	<b>\$ 317,142</b>	<b>\$ 258,000</b>
<b>Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,484</b>	<b>\$ 318,313</b>	<b>\$ 302,000</b>	<b>\$ 317,142</b>	<b>\$ 258,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 486,593</b>	<b>\$ 367,672</b>	<b>\$ 146,172</b>	<b>\$ 131,030</b>	<b>\$ 3,130</b>



City of Mission 2023 Annual Budget

			Fund Group: Capital		
			Fund: Storm Water Utility		
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 5,810,145</b>	<b>\$ 1,839,489</b>	<b>\$ 1,274,634</b>	<b>\$ 1,274,634</b>	<b>\$ 1,183,436</b>
<b>REVENUES</b>					
<b>Fees</b>					
Storm Water Utility Fees	\$ 2,466,014	\$ 2,557,939	\$ 2,575,000	\$ 2,575,000	\$ 2,575,000
Storm Water Utility Fees Delinquent	53,483	41,424	30,000	30,000	30,000
Total	\$ 2,519,497	\$ 2,599,362	\$ 2,605,000	\$ 2,605,000	\$ 2,605,000
<b>Special Assessments</b>					
Gateway Special Benefit District	\$ 599,596	\$ 599,960	\$ -	\$ 599,960	\$ 599,960
Roeland Court Townhomes CID	-	-	18,035	18,035	18,035
Total	\$ 599,596	\$ 599,960	\$ 18,035	\$ 617,995	\$ 617,995
<b>Intergovernmental</b>					
Jo County SMAC					
RC Channel (Reeds to Woodson) PPS	\$ -	\$ -	\$ -	\$ 100,000	\$ -
System Inventory	\$ 48,861	\$ -	\$ -	\$ -	\$ 71,438
Total	\$ 48,861	\$ -	\$ -	\$ 100,000	\$ 71,438
<b>Bond Proceeds</b>	\$ 6,323,239	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous and Other</b>					
Interest	\$ 16,392	\$ 107	\$ 1,000	\$ 1,000	\$ 1,550
Miscellaneous	813	-	-	-	-
Total	\$ 17,205	\$ 107	\$ 1,000	\$ 1,000	\$ 1,550
<b>Transfers From Other Funds</b>					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund	-	-	-	-	-
TIF District #3A - Mission Bowl	-	-	-	-	-
Rock Creek Drainage #1 Fund	3,000	15,000	3,000	11,000	12,000
Rock Creek Drainage #2 Fund	85,000	70,000	85,000	65,000	73,000
Total	\$ 88,000	\$ 85,000	\$ 88,000	\$ 76,000	\$ 85,000
<b>TOTAL REVENUES</b>	<b>\$ 9,596,398</b>	<b>\$ 3,284,429</b>	<b>\$ 2,712,035</b>	<b>\$ 3,399,995</b>	<b>\$ 3,380,983</b>

City of Mission 2023 Annual Budget

	<b>Fund Group:</b> Capital
	<b>Fund:</b> Storm Water Utility

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b>EXPENDITURES</b>					
<b>Contractual Services</b>					
Professional Services	\$ 60	\$ -	\$ -	\$ -	\$ -
Engineering Services	71,555	37,139	100,000	290,000	450,000
Inspections	-	-	-	-	142,875
Storm Drain Repairs	123,996	70,478	100,000	100,000	-
Other Contractual Services	-	-	-	-	-
Rebate Utility Fee	-	-	-	-	-
Total	<u>\$ 195,611</u>	<u>\$ 107,617</u>	<u>\$ 200,000</u>	<u>\$ 390,000</u>	<u>\$ 592,875</u>
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ 4,157,025	\$ 958,610	\$ -	298,078	\$ 410,000
<b>Debt Service</b>					
2010A Refunding - Princ & Intr	\$ 364,763	\$ -	\$ -	\$ -	\$ -
2010B Refunding - Princ & Intr	974,131	-	-	-	-
2014A Refunding - Princ & Intr	1,050,538	1,052,838	1,054,738	1,054,738	1,060,313
2019A GO Bonds - Princ & Intr	215,519	216,050	218,550	218,550	570,800
2020A Refunding - Princ & Intr	6,250,000	1,239,615	1,240,525	1,240,525	507,625
KDHE Loan	6,403	6,415	6,562	6,562	6,562
Fiscal Agent Fees	69,489	147	-	140	150
Total	<u>\$ 8,930,842</u>	<u>\$ 2,515,065</u>	<u>\$ 2,520,375</u>	<u>\$ 2,520,515</u>	<u>\$ 2,145,450</u>
<b>Transfers To Other Funds</b>					
Capital Improvement Fund (2013C)	\$ 283,575	\$ 267,993	\$ 283,075	\$ 282,600	\$ 272,850
Total	<u>\$ 283,575</u>	<u>\$ 267,993</u>	<u>\$ 283,075</u>	<u>\$ 282,600</u>	<u>\$ 272,850</u>
<b>TOTAL EXPENDITURES</b>	<u>\$13,567,054</u>	<u>\$ 3,849,284</u>	<u>\$ 3,003,450</u>	<u>\$ 3,491,193</u>	<u>\$ 3,421,175</u>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 1,839,489</b>	<b>\$ 1,274,634</b>	<b>\$ 983,219</b>	<b>\$ 1,183,436</b>	<b>\$ 1,143,244</b>

City of Mission 2023 Annual Budget

	<b>Fund Group:</b>				Capital
	<b>Fund:</b>				Street Sales Tax
	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b>FUND BALANCE JANUARY 1</b>	\$ 332,664	\$ 500,753	\$ 701,737	\$ 701,737	\$ 66,277
<b>REVENUES</b>					
<b>Sales Tax - 1/4 Cent for Streets</b>	\$ 637,751	\$ 673,687	\$ 857,500	\$ 956,705	\$ 1,020,000
<b>Bond Proceeds</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
<b>Miscellaneous and Other</b>					
Interest	\$ 398	\$ 14	\$ 500	\$ 300	\$ 1,000
<b>Total</b>	\$ 398	\$ 14	\$ 500	\$ 300	\$ 1,000
<b>TOTAL REVENUES</b>	<u>\$ 638,149</u>	<u>\$ 673,701</u>	<u>\$ 858,000</u>	<u>\$ 957,005</u>	<u>\$ 2,521,000</u>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ 50,000	\$ 58,300	\$ 72,000
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ 1,000,000	\$ 1,059,865	\$ 2,060,000
<b>Debt Service</b>					
2012A - Principal & Interest	\$ 470,060	\$ 472,718	\$ 474,300	\$ 474,300	\$ -
<b>Total</b>	\$ 470,060	\$ 472,718	\$ 474,300	\$ 474,300	\$ -
<b>Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>					
Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Utility Fund	-	-	-	-	-
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ 470,060</u>	<u>\$ 472,718</u>	<u>\$ 1,524,300</u>	<u>\$ 1,592,465</u>	<u>\$ 2,132,000</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ 500,753	\$ 701,737	\$ 35,437	\$ 66,277	\$ 455,277

City of Mission 2023 Annual Budget

			<b>Fund Group:</b>	Capital	
			<b>Fund:</b>	Parks and Recreation Sales Tax	
	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b>FUND BALANCE JANUARY 1</b>	\$ 1,135,592	\$ 1,297,015	\$ 1,505,823	\$ 1,505,823	\$ 209,110
<b>REVENUES</b>					
<b>Sales Tax - 3/8th Cent for Parks</b>	\$ 956,626	\$ 1,010,710	\$ 990,000	\$ 1,000,000	\$ 1,020,000
<b>Bond Proceeds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous and Other</b>					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
LWCF Grant Funds	\$ -	\$ -	\$ 394,550	\$ 394,550	\$ -
Interest	2,003	45	500	500	500
<b>Total</b>	\$ 2,003	\$ 45	\$ 395,050	\$ 395,050	\$ 500
<b>TOTAL REVENUES</b>	<u>\$ 958,629</u>	<u>\$ 1,010,755</u>	<u>\$ 1,385,050</u>	<u>\$ 1,395,050</u>	<u>\$ 1,020,500</u>
<b>EXPENDITURES</b>					
<b>Capital Outlay</b>					
Equipment/Misc	\$ -	\$ 86,927	\$ -	\$ 6,552	\$ -
Outdoor Parks	268,106	97,445	1,025,000	1,855,501	-
MFAC	-	16,475	-	20,223	50,000
SPJCC	-	71,100	249,600	279,037	50,000
<b>Total</b>	\$ 268,106	\$ 271,947	\$ 1,274,600	\$ 2,161,313	\$ 100,000
<b>Debt Service</b>					
2013B - Principal & Interest	\$ 529,100	\$ 530,000	\$ 530,000	\$ 530,450	\$ 530,450
<b>Total</b>	\$ 529,100	\$ 530,000	\$ 530,000	\$ 530,450	\$ 530,450
<b>Reserves</b>					
Outdoor Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Reserve - SPJCC	-	-	-	-	-
Facility Reserve - MFAC	-	-	-	-	-
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ 797,206</u>	<u>\$ 801,947</u>	<u>\$ 1,804,600</u>	<u>\$ 2,691,763</u>	<u>\$ 630,450</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ 1,297,015	\$ 1,505,823	\$ 1,086,273	\$ 209,110	\$ 599,160

City of Mission 2023 Annual Budget

			<b>Fund Group:</b>		
			<b>Fund:</b>	Special Revenue	Special Highway
	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 289,943</b>	<b>\$ 423,299</b>	<b>\$ 648,748</b>	<b>\$ 648,748</b>	<b>\$ 116,128</b>
<b>REVENUES</b>					
<b>Intergovernmental - Kansas Gas Tax</b>	\$ 257,034	\$ 289,526	\$ 250,000	\$ 275,000	\$ 250,000
<b>Miscellaneous and Other</b>					
Interest	\$ 484	\$ 14	\$ 100	\$ 100	\$ 500
Miscellaneous	-	-	-	-	-
	<u>\$ 484</u>	<u>\$ 14</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 500</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 257,518</u></b>	<b><u>\$ 289,540</u></b>	<b><u>\$ 250,100</u></b>	<b><u>\$ 275,100</u></b>	<b><u>\$ 250,500</u></b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -	\$ 25,000	\$ 100,000
<b>Commodities</b>					
Street Maintenance	\$ 24,560	\$ 57,464	\$ 100,000	\$ 30,000	\$ 15,000
Total	<u>\$ 24,560</u>	<u>\$ 57,464</u>	<u>\$ 100,000</u>	<u>\$ 55,000</u>	<u>\$ 115,000</u>
<b>Capital Outlay</b>	\$ 99,603	\$ 6,627	\$ 750,000	\$ 752,720	\$ 150,000
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 124,162</u></b>	<b><u>\$ 64,091</u></b>	<b><u>\$ 850,000</u></b>	<b><u>\$ 807,720</u></b>	<b><u>\$ 365,000</u></b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 423,299</b>	<b>\$ 648,748</b>	<b>\$ 48,848</b>	<b>\$ 116,128</b>	<b>\$ 1,628</b>

City of Mission 2023 Annual Budget

			Fund Group:	Special Revenue	
			Fund:	Special Alcohol	
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ 126,201	\$ 110,196	\$ 110,546	\$ 110,546	\$ 130,546
<b>REVENUES</b>					
Intergovernmental - Alcohol Tax	\$ 73,607	\$ 88,860	\$ 90,000	\$ 110,000	\$ 125,000
<b>TOTAL REVENUES</b>	<u>\$ 73,607</u>	<u>\$ 88,860</u>	<u>\$ 90,000</u>	<u>\$ 110,000</u>	<u>\$ 125,000</u>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
Full-Time Salaries	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Health/Welfare Benefits	-	-	-	-	-
Social Security	-	-	-	-	-
KPERs	-	-	-	-	-
Employment Security	-	-	-	-	-
City Pension	-	-	-	-	-
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
<b>Contractual Services</b>					
Drug and Alcoholism Council	\$ 50,000	\$ 48,527	\$ 50,000	\$ 50,000	\$ 60,000
Mental Health Co-Responder	24,612	24,983	80,000	40,000	90,000
Total	\$ 74,612	\$ 73,510	\$ 130,000	\$ 90,000	\$ 150,000
<b>Commodities</b>					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ 89,612</u>	<u>\$ 88,510</u>	<u>\$ 145,000</u>	<u>\$ 90,000</u>	<u>\$ 165,000</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ 110,196	\$ 110,546	\$ 55,546	\$ 130,546	\$ 90,546

City of Mission 2023 Annual Budget

	Fund Group: Special Revenue Fund: Special Parks and Recreation				
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ 102,738	\$ 106,365	\$ 165,198	\$ 165,198	\$ 141,748
<b>REVENUES</b>					
<b>Intergovernmental - Alcohol Tax</b>	\$ 73,607	\$ 114,779	\$ 90,000	\$ 110,000	\$ 125,000
<b>Bond/Lease Proceeds</b>	\$ -	\$ 136,821	-	-	-
<b>Miscellaneous and Other</b>					
Miscellaneous	\$ -	\$ 27,551	\$ -	\$ -	\$ -
Interest	163	2	50	50	100
Total Miscellaneous and Other	\$ 163	\$ 27,553	\$ 50	\$ 50	\$ 100
<b>TOTAL REVENUES</b>	<b>\$ 73,770</b>	<b>\$ 279,153</b>	<b>\$ 90,050</b>	<b>\$ 110,050</b>	<b>\$ 125,100</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>Capital Outlay</b>	\$ 2,595	\$ 157,135	\$ 85,500	\$ 85,500	\$ 175,000
<b>Debt Service/Lease Payments</b>	\$ 67,548	\$ 63,185	\$ 45,000	\$ 43,000	\$ 43,000
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 70,143</b>	<b>\$ 220,320</b>	<b>\$ 130,500</b>	<b>\$ 133,500</b>	<b>\$ 223,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 106,365</b>	<b>\$ 165,198</b>	<b>\$ 124,748</b>	<b>\$ 141,748</b>	<b>\$ 43,848</b>

City of Mission 2023 Annual Budget

			Fund Group:		
			Fund:	Special Revenue Solid Waste Utility	
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ (11,962)	\$ (23,295)	\$ 4,595	\$ 4,595	\$ 36,055
<b>REVENUES</b>					
<b>Fees</b>					
Solid Waste Utility Fee	\$ 523,915	\$ 544,969	\$ 573,000	\$ 555,000	\$ 556,155
Trash Bag Sales	-	-	-	-	-
Yard Waste Stickers	1,877	2,085	1,000	1,000	1,000
Commercial Recycling	-	-	-	-	-
Recycling Rebate	-	-	-	-	-
Total	\$ 525,792	\$ 547,054	\$ 574,000	\$ 556,000	\$ 557,155
<b>Miscellaneous and Other</b>					
Interest	\$ 395	\$ 9	\$ -	\$ -	\$ -
Total	\$ 395	\$ 9	\$ -	\$ -	\$ -
<b>Transfers from Other Funds</b>					
General Fund	\$ 85,000	\$ 75,000	\$ 85,000	\$ 75,000	\$ 75,000
Total	\$ 85,000	\$ 75,000	\$ 85,000	\$ 75,000	\$ 75,000
<b>TOTAL REVENUES</b>	<b>\$ 611,187</b>	<b>\$ 622,063</b>	<b>\$ 659,000</b>	<b>\$ 631,000</b>	<b>\$ 632,155</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>					
Solid Waste Contract	\$ 617,868	\$ 591,465	\$ 638,000	\$ 594,540	\$ 625,000
Utility Rebate Refund	2,276	2,209	3,000	3,000	3,000
Total	\$ 620,144	\$ 593,673	\$ 641,000	\$ 597,540	\$ 628,000
<b>Commodities</b>	\$ 2,376	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000
<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 622,520</b>	<b>\$ 594,173</b>	<b>\$ 643,000</b>	<b>\$ 599,540</b>	<b>\$ 630,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ (23,295)</b>	<b>\$ 4,595</b>	<b>\$ 20,595</b>	<b>\$ 36,055</b>	<b>\$ 38,210</b>



City of Mission 2023 Annual Budget

	<b>Fund Group:</b>		Special Revenue		
	<b>Fund:</b>		Mission Convention and Visitors Bureau (MCVB)		
	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>YE Estimate 2022</b>	<b>Budget 2023</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$ 72,802</b>	<b>\$ 63,087</b>	<b>\$ 27,850</b>	<b>\$ 27,850</b>	<b>\$ 54,900</b>
<b>REVENUES</b>					
<b>Transient Guest Tax Receipts</b>	\$ 58,192	\$ 55,500	\$ 55,000	\$ 55,000	\$ 55,000
<b>Miscellaneous and Other</b>					
Event Sponsorship/Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Adoption Revenue	5,038	2,673	-	-	-
Interest	132	1	50	50	-
Miscellaneous Revenue	-	-	65,000	75,000	-
Total	5,170	2,674	65,050	75,050	-
<b>TOTAL REVENUES</b>	<b>\$ 63,362</b>	<b>\$ 58,174</b>	<b>\$ 120,050</b>	<b>\$ 130,050</b>	<b>\$ 55,000</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>					
General Expenses	\$ 2,318	\$ 8,521	\$ 1,000	\$ 1,000	\$ 1,000
Mission Merchants	8,964	7,617	-	-	-
Mission Magazine	45,879	44,962	55,000	50,000	50,000
Family Adoption Program	15,917	23,710	-	10,000	-
Pole Sign Incentive Program	-	-	-	-	-
Total	\$ 73,077	\$ 84,810	\$ 56,000	\$ 61,000	\$ 51,000
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>					
Streetlight Banners	\$ -	\$ 8,600	\$ 12,000	\$ 12,000	\$ 7,950
Jo Drive Landscaping	\$ -	\$ -	\$ -	\$ -	\$ 7,950
Mission Market Site Improvements	-	-	30,000	30,000	-
Total	\$ -	\$ 8,600	\$ 42,000	\$ 42,000	\$ 15,900
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,077</b>	<b>\$ 93,410</b>	<b>\$ 98,000</b>	<b>\$ 103,000</b>	<b>\$ 66,900</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 63,087</b>	<b>\$ 27,850</b>	<b>\$ 49,900</b>	<b>\$ 54,900</b>	<b>\$ 43,000</b>

City of Mission 2023 Annual Budget

	Fund Group: Special Revenue Fund: Mission Crossing TIF/CID				
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ (149,559)	\$ (184,461)	\$ (145,872)	\$ (145,872)	\$ (140,372)
<b>REVENUES</b>					
<b>Property Taxes -TIF</b>	\$ 181,442	\$ 330,962	\$ 225,000	\$ 221,500	\$ 275,000
<b>Sales Tax - TIF</b>	\$ 97,942	\$ 107,800	\$ 98,000	\$ 100,000	\$ 110,000
<b>Sales Tax - CID</b>	\$ 104,824	\$ 110,010	\$ 93,000	\$ 100,000	\$ 110,000
<b>TOTAL REVENUES</b>	<u>\$ 384,208</u>	<u>\$ 548,771</u>	<u>\$ 416,000</u>	<u>\$ 421,500</u>	<u>\$ 495,000</u>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>					
TIF Property Tax Reimbursement	\$ 221,088	\$ 292,433	\$ 225,000	\$ 220,000	\$ 250,000
TIF Sales Tax Reimbursement	99,974	110,179	95,000	98,000	100,000
CID Sales Tax Reimbursement	<u>98,048</u>	<u>107,570</u>	<u>90,000</u>	<u>98,000</u>	<u>100,000</u>
Total for Contractual Services	\$ 419,110	\$ 510,181	\$ 410,000	\$ 416,000	\$ 450,000
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ 419,110</u>	<u>\$ 510,181</u>	<u>\$ 410,000</u>	<u>\$ 416,000</u>	<u>\$ 450,000</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ (184,461)	\$ (145,872)	\$ (139,872)	\$ (140,372)	\$ (95,372)

City of Mission 2023 Annual Budget

			<b>Fund Group:</b>	Special Revenue	
			<b>Fund:</b>	Cornerstone Commons CID	
	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b>FUND BALANCE JANUARY 1</b>	\$ 9,016	\$ 6,811	\$ 6,811	\$ 6,417	\$ 7,917
<b>REVENUES</b>					
<b>Sales Tax - CID</b>	\$ 66,562	\$ 68,676	\$ 69,000	\$ 69,000	\$ 72,000
<b>TOTAL REVENUES</b>	<u>\$ 66,562</u>	<u>\$ 68,676</u>	<u>\$ 69,000</u>	<u>\$ 69,000</u>	<u>\$ 72,000</u>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>					
CID Sales Tax Reimbursement	\$ 66,267	\$ 69,071	\$ 65,000	\$ 65,000	\$ 68,000
Administrative Fee	2,500	-	2,500	2,500	2,500
Total	<u>68,767</u>	<u>69,071</u>	<u>\$ 67,500</u>	<u>\$ 67,500</u>	<u>\$ 70,500</u>
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ 68,767</u>	<u>\$ 69,071</u>	<u>\$ 67,500</u>	<u>\$ 67,500</u>	<u>\$ 70,500</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ 6,811	\$ 6,417	\$ 8,311	\$ 7,917	\$ 9,417

City of Mission 2023 Annual Budget

	Fund Group: Special Revenue Fund: Mission Apartments TIF				
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ -	\$ -	\$ (175,143)	\$ (175,143)	\$ (110,858)
<b>REVENUES</b>					
Property Taxes -TIF	\$ -	\$ 286,039	\$ 290,000	\$ 350,285	\$ 390,000
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 286,039</u>	<u>\$ 290,000</u>	<u>\$ 350,285</u>	<u>\$ 390,000</u>
<b>EXPENDITURES</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>					
TIF Property Tax Reimbursement	\$ -	\$ 461,182	\$ 286,000	\$ 286,000	\$ 375,000
Total for Contractual Services	\$ -	\$ 461,182	\$ 286,000	\$ 286,000	\$ 375,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 461,182</u>	<u>\$ 286,000</u>	<u>\$ 286,000</u>	<u>\$ 375,000</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ -	\$ (175,143)	\$ (171,143)	\$ (110,858)	\$ (95,858)

City of Mission 2023 Annual Budget

	<b>Fund Group:</b> Special Revenue			
	<b>Fund:</b> Rock Creek TIF District #2A (Capitol Federal)			
	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>
<b>FUND BALANCE JANUARY 1</b>	\$ -	\$ -	\$ 21,028	\$ 24,028
<b>REVENUES</b>				
Property Taxes -TIF	\$ -	\$ 21,028	\$ 21,000	\$ 23,500
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 21,028</u>	<u>\$ 21,000</u>	<u>\$ 23,500</u>
<b>EXPENDITURES</b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services				
TIF Property Tax Reimbursement	\$ -	\$ -	\$ 18,000	\$ 20,000
Total for Contractual Services	\$ -	\$ -	\$ 18,000	\$ 20,000
Commodities	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 20,000</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ -	\$ 21,028	\$ 24,028	\$ 27,528

City of Mission 2023 Annual Budget

			<b>Fund Group:</b> Special Revenue			
			<b>Fund:</b> Rock Creek Drainage Dist. #1			
	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>YE Estimate 2022</u>	<u>Budget 2023</u>	
<b>FUND BALANCE JANUARY 1</b>	\$ 11,484	\$ 12,857	\$ 5,461	\$ 5,461	\$ 5,471	
<b>REVENUES</b>						
<b>Property Taxes</b>						
Real Estate Tax	\$ 4,348	\$ 7,604	\$ 22,000	11,000	12,000	
Real Estate Tax Delinquent	-	-	-	-	-	
Total	\$ 4,348	\$ 7,604	\$ 22,000	\$ 11,000	\$ 12,000	
<b>Miscellaneous and Other</b>						
Interest	\$ 25	\$ -	\$ 10	\$ 10	\$ 50	
Total	\$ 25	\$ -	\$ 10	\$ 10	\$ 50	
<b>TOTAL REVENUES</b>	<b>\$ 4,373</b>	<b>\$ 7,604</b>	<b>\$ 22,010</b>	<b>\$ 11,010</b>	<b>\$ 12,050</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Transfers To Other Funds</b>						
Storm Water Utility Fund	\$ 3,000	\$ 15,000	\$ 3,000	11,000	12,000	
Total	\$ 3,000	\$ 15,000	\$ 3,000	\$ 11,000	\$ 12,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,000</b>	<b>\$ 15,000</b>	<b>\$ 3,000</b>	<b>\$ 11,000</b>	<b>\$ 12,000</b>	
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 12,857</b>	<b>\$ 5,461</b>	<b>\$ 24,471</b>	<b>\$ 5,471</b>	<b>\$ 5,521</b>	

City of Mission 2023 Annual Budget

	Fund Group: Special Revenue Fund: Rock Creek Drainage Dist. #2				
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ 23,334	\$ 21,570	\$ 21,723	\$ 21,723	\$ 22,823
<b>REVENUES</b>					
<b>Property Taxes</b>					
Real Estate Taxes	\$ 83,088	\$ 70,142	\$ 83,000	65,000	72,000
Real Estate Taxes Delinquent	-	10	1,000	1,000	1,000
Total	\$ 83,088	\$ 70,153	\$ 84,000	\$ 66,000	\$ 73,000
<b>Miscellaneous and Other</b>					
Interest	\$ 148	\$ 1	\$ 100	\$ 100	\$ 300
Total	\$ 148	\$ 1	\$ 100	\$ 100	\$ 300
<b>TOTAL REVENUES</b>	<b>\$ 83,236</b>	<b>\$ 70,153</b>	<b>\$ 84,100</b>	<b>\$ 66,100</b>	<b>\$ 73,300</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>					
Storm Water Utility Fund	\$ 85,000	\$ 70,000	\$ 85,000	65,000	73,000
Total	\$ 85,000	\$ 70,000	\$ 85,000	\$ 65,000	\$ 73,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,000</b>	<b>\$ 70,000</b>	<b>\$ 85,000</b>	<b>\$ 65,000</b>	<b>\$ 73,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$ 21,570</b>	<b>\$ 21,723</b>	<b>\$ 20,823</b>	<b>\$ 22,823</b>	<b>\$ 23,123</b>

City of Mission 2023 Annual Budget

	Fund Group: Fund:			Special Revenue American Rescue Plan Fund	
	Actual 2020	Actual 2021	Budget 2022	YE Estimate 2022	Budget 2023
<b>FUND BALANCE JANUARY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,503,564
<b>REVENUES</b>					
<b>Intergovernmental - ARPA Funding</b>	\$ -	\$ -	\$ 751,782	\$ 1,503,564	\$ -
<b>Miscellaneous and Other</b>					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751,782</u>	<u>\$ 1,503,564</u>	<u>\$ -</u>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Contractual Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Commodities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers To Other Funds</b>					
General Fund	\$ -	\$ -	\$ 751,782	\$ -	\$ 1,503,564
Total	\$ -	\$ -	\$ 751,782	\$ -	\$ 1,503,564
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751,782</u>	<u>\$ -</u>	<u>\$ 1,503,564</u>
<b>FUND BALANCE DECEMBER 31</b>	\$ -	\$ -	\$ -	\$ 1,503,564	\$ -



City of Mission

2023 – 2027

Capital Improvement Plan (CIP)

## Street Program Plan (2022 - 2027)

	2021	2022	2023	2024	2025	2026	2027
<b>Revenues</b>							
<b>Beginning Balance*</b>	\$ 1,432,310	\$ 1,632,492	\$ 231,521	\$ (2,722,958)	\$ (3,854,458)	\$ (4,700,708)	\$ (12,807,708)
<i>Local Revenue</i>							
Property Tax Mills dedicated to Streets	1,096,720	1,120,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Street Sales Tax Revenues	673,687	956,705	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
0.25% through March 2022/0.375% beginning April 2022							
Transfer from Stormwater Utility Fund (2013C Debt service)	267,993	283,500	272,850				
Interest	51	900	-	-	-	-	-
<b>Sub-total</b>	<b>\$ 2,038,451</b>	<b>\$ 2,361,105</b>	<b>\$ 2,692,850</b>	<b>\$ 2,420,000</b>	<b>\$ 2,420,000</b>	<b>\$ 2,420,000</b>	<b>\$ 2,420,000</b>
<i>External Revenue</i>							
CARS Reimbursements	14,570	622,000	1,651,000	387,000	430,000	2,000,000	150,000
Special Highway	289,526	275,000	250,000	250,000	250,000	250,000	250,000
SMAC Reimbursements	-	-	428,821	-	-	-	-
Grants / Other Outside Funding	-	-	-	-	-	\$3,000.00	-
Miscellaneous Revenues	69,723	-	-	-	-	-	-
Roeland Park (Jo. Dr.)	-	325,493	-	-	-	-	-
Prairie Village (67th St.)	-	-	-	25,000	213,750	-	-
<b>Sub-total</b>	<b>\$ 373,819</b>	<b>\$ 1,222,493</b>	<b>\$ 2,329,821</b>	<b>\$ 662,000</b>	<b>\$ 893,750</b>	<b>\$ 2,253,000</b>	<b>\$ 400,000</b>
<i>Debt Proceeds</i>							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Street Revenues</b>	<b>\$ 2,412,270</b>	<b>\$ 3,583,598</b>	<b>\$ 5,022,671</b>	<b>\$ 3,082,000</b>	<b>\$ 3,313,750</b>	<b>\$ 4,673,000</b>	<b>\$ 2,820,000</b>
<b>Expenses</b>							
<i>Capital Projects</i>							
Broadmoor (Johnson Dr. to Martway St.)	-	-	-	-	-	-	-
UBAS Treatment Lamar (SMP to Foxridge)	-	-	-	-	-	-	-
UBAS Treatment - Jo Drive (Lamar to Roe)	45,910	1,343,769	-	-	-	-	-
Foxridge (51st to Lamar)	-	418,000	5,096,500	-	-	-	-
Mill and Overlay - Roe (SMP to 63rd St)	-	-	72,000	1,053,500	-	-	-
Full Depth - 63rd (Nall to Roe)	-	-	-	60,000	860,000	-	-
Jo. Dr. (Metcalf to Lamar)	-	-	-	850,000	1,050,000	10,500,000	-
UBAS Treatment - Nall (Martway to SMP)	-	-	-	-	-	30,000	399,000
<b>Sub-total</b>	<b>\$ 45,910</b>	<b>\$ 1,761,769</b>	<b>\$ 5,168,500</b>	<b>\$ 1,963,500</b>	<b>\$ 1,910,000</b>	<b>\$ 10,530,000</b>	<b>\$ 399,000</b>
<i>Maintenance Programs</i>							
Residential Street Program	1,069,731	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
PW Maintenance Programs (striping, traffic safety)	64,091	75,000	75,000	75,000	75,000	75,000	75,000
Bridge Maintenance/Administrative Costs	8,900	25,000	25,000	25,000	25,000	25,000	25,000
51st and Dearborn Sidewalk	-	48,000	-	-	-	-	-
Curb and Sidewalk Program	-	50,000	150,000	150,000	150,000	150,000	150,000
PCI Collection	-	25,000	-	-	-	-	-
Pedestrian activated stop signs (61st/Broadmoor)	-	-	60,000	-	-	-	-
<b>Sub-total</b>	<b>\$ 1,142,722</b>	<b>\$ 2,198,000</b>	<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>
<i>Debt Service</i>							
Johnson Drive/Martway Debt Service (2012A)	472,718	474,300	-	-	-	-	-
Jo Drive (2013C)	550,738	550,500	558,650	-	-	-	-
<b>Sub-total</b>	<b>\$ 1,023,456</b>	<b>\$ 1,024,800</b>	<b>\$ 558,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Street Expenses</b>	<b>\$ 2,212,088</b>	<b>\$ 4,984,569</b>	<b>\$ 7,977,150</b>	<b>\$ 4,213,500</b>	<b>\$ 4,160,000</b>	<b>\$ 12,780,000</b>	<b>\$ 2,649,000</b>
<b>Ending Balance</b>	<b>\$ 1,632,492</b>	<b>\$ 231,521</b>	<b>\$ (2,722,958)</b>	<b>\$ (3,854,458)</b>	<b>\$ (4,700,708)</b>	<b>\$ (12,807,708)</b>	<b>\$ (12,636,708)</b>

## Stormwater Program Plan (2022 - 2027)

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

Parks + Recreation Program Plan (2022 - 2027)

	2021	2022	2023	2024	2025	2026	2027
<b>Revenues</b>							
<b>Beginning Fund Balance</b>	1,403,380	1,671,020	423,022	172,055	247,555	817,555	1,387,055
<b>Local Revenue</b>							
0.375% Parks & Recreation Sales Tax Revenues	1,010,710	1,000,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
Interest/Other	47	550	100	-	-	-	-
<b>Sub-total</b>	1,010,757	1,000,550	1,020,100	1,020,000	1,020,000	1,020,000	1,020,000
<b>External Revenue</b>							
Special Parks & Recreation Revenues	114,779	110,000	125,000	125,000	125,000	125,000	125,000
Grant Proceeds/Other	27,551	394,550	-	-	-	-	-
<b>Sub-total</b>	142,330	504,550	125,000	125,000	125,000	125,000	125,000
<b>Debt Proceeds</b>							
Cardio Lease Proceeds	136,821	-	-	-	-	-	-
<b>Sub-total</b>	136,821	-	-	-	-	-	-
<b>Total Parks and Recreation Revenues</b>	1,289,908	1,505,100	1,145,100	1,145,000	1,145,000	1,145,000	1,145,000
<b>Expenses</b>							
<b>Capital Projects</b>							
Park Systems Improvements	117,759	1,862,063	275,000	150,000	150,000	150,000	150,000
Park Signage	67,636	6,522	8,000	40,000	100,000	50,000	150,000
Conceptual Park Planning	29,809	1,482,655	40,000	10,000	100,000	100,000	100,000
Misc Trees/Equip	20,314	346,846	10,000	10,000	10,000	10,000	10,000
Event Trailer	-	6,522	8,000	40,000	100,000	50,000	150,000
Mohawk Park Improvements Phase I	-	1,482,655	40,000	10,000	100,000	100,000	100,000
Tennis Court Resurfacing - Andersen	-	346,846	10,000	10,000	10,000	10,000	10,000
Broadmoor Trail Resurfacing	-	32,000	190,000	30,000	16,000	16,000	16,000
Broadmoor Trail design	-	32,000	7,000	60,000	60,000	60,000	60,000
WIFI Parks + bathroom magnet locks	-	-	20,000	-	-	-	-
Trail Counters	-	-	20,000	-	-	-	-
Streamway Pavilion Replace	-	-	8,000	40,000	100,000	50,000	150,000
Broadmoor Pavilion and Dugout Replace	-	-	8,000	40,000	100,000	50,000	150,000
Park Monument Signs (RCAs, Birch, Rot)	-	-	40,000	10,000	10,000	10,000	10,000
Andersen Pavilion Replace	-	-	10,000	10,000	10,000	10,000	10,000
Outdoor Play Tables	-	-	10,000	10,000	10,000	10,000	10,000
Park Bench Replacement	-	-	16,000	16,000	16,000	16,000	16,000
Solar Picnic Tables	-	-	7,000	60,000	60,000	60,000	60,000
Andersen Parking Lot	-	-	20,000	-	-	-	-
Legacy Park Shade Structure	-	-	8,000	40,000	100,000	50,000	150,000
Waterworks Pk Lot Repave	-	-	40,000	10,000	10,000	10,000	10,000
Beverly Pergola	-	-	10,000	10,000	10,000	10,000	10,000
Pearl Harbor Pergola	-	-	10,000	10,000	10,000	10,000	10,000
Broadmoor Trail Resurfacing	-	-	190,000	30,000	16,000	16,000	16,000
Solar Picnic Tables	-	-	7,000	60,000	60,000	60,000	60,000
Andersen Parking Lot	-	-	20,000	-	-	-	-
Trail Counters	-	-	20,000	-	-	-	-
Maintenance Slide 2	-	-	25,000	20,000	30,000	13,000	25,000
Table Umbrellas	-	-	5,000	6,000	5,000	10,000	10,000
Picnic Table Replacement	-	-	25,000	20,000	30,000	13,000	25,000
ADA Chair Lift	-	-	5,000	6,000	5,000	10,000	10,000
Deck Lounge Chairs	-	-	15,000	10,000	10,000	12,000	12,000
Shade Structure Replacement	-	-	15,000	10,000	10,000	12,000	12,000
Pump and Filter Replacement	-	-	30,000	7,000	7,000	40,000	40,000
1M Diving Board Replacement	-	-	30,000	7,000	7,000	40,000	40,000
Sprayground Refresh	-	-	25,000	25,000	25,000	25,000	25,000
Automatic Aqua Vacuum	-	-	6,799	20,000	30,000	13,000	25,000
Lane Line Replacement	-	-	5,662	20,000	5,000	10,000	10,000
LIV Light Bulb Replacement	-	-	7,792	10,000	10,000	12,000	12,000
Maintenance Slide 1	-	-	30,000	20,000	30,000	13,000	25,000
Manual Vacuum Replacement	-	-	5,000	6,000	5,000	10,000	10,000
Trash Cans	-	-	10,000	10,000	10,000	12,000	12,000
UV Light Bulb Replacement	-	-	12,000	10,000	10,000	12,000	12,000
New Splash Feature	-	-	40,000	25,000	25,000	25,000	25,000
UV Light Bulb Replacement	-	-	12,000	10,000	10,000	12,000	12,000
New Splash Feature	-	-	40,000	25,000	25,000	25,000	25,000
Lane Line Replacement	-	-	7,000	7,000	7,000	7,000	7,000
Free Weight Equipment	-	-	20,000	20,000	20,000	110,000	110,000
Indoor Pool Slide Maintenance	-	-	30,000	30,000	30,000	15,000	15,000
Speakers in Hallways/Meeting Rms	-	-	15,000	15,000	15,000	15,000	15,000
Adjustable Backboards	-	-	18,000	18,000	18,000	18,000	18,000
Rider Scrubber Replace	-	-	15,000	15,000	15,000	15,000	15,000
PCC Playground and Shade	-	-	60,000	60,000	60,000	60,000	60,000
Party Room Remodel	-	-	15,000	15,000	15,000	15,000	15,000
Replace Security Cameras	-	-	25,000	25,000	25,000	25,000	25,000
Stain roof wood	-	-	15,000	15,000	15,000	15,000	15,000
Stain N Breezeway wood	-	-	20,000	20,000	20,000	20,000	20,000
South Entry Desk Door	-	-	7,000	7,000	7,000	7,000	7,000
Conference Center Blinds	-	-	10,000	10,000	10,000	10,000	10,000
Community Center Monument Sign	-	-	20,000	20,000	20,000	20,000	20,000
New Artwork	-	-	20,000	20,000	20,000	20,000	20,000
Conference Center Painting	-	-	20,000	20,000	20,000	20,000	20,000
South Bathroom Remodel	-	-	35,000	35,000	35,000	35,000	35,000
North and South Kitchen Counters	-	-	20,000	20,000	20,000	20,000	20,000
Stain South Breezeway wood	-	-	15,000	15,000	15,000	15,000	15,000
Adult Lounge Counters	-	-	8,000	8,000	8,000	8,000	8,000
Roof Resurfacing	-	-	425,000	425,000	425,000	425,000	425,000
Pool Liner Resurfacing	-	-	190,000	190,000	190,000	190,000	190,000
Digital Lockers	-	-	60,000	60,000	60,000	60,000	60,000
Replace Tile in Lobby/Hallways	-	-	85,000	85,000	85,000	85,000	85,000
New Water Feature	-	-	20,000	20,000	20,000	20,000	20,000
South Kitchen Flooring	-	-	10,000	10,000	10,000	10,000	10,000
Conference Center Carpet	-	-	40,000	40,000	40,000	40,000	40,000
Trash/Recycling Can Replacement	-	-	15,000	15,000	15,000	15,000	15,000
Steamroom Retiling	-	-	15,000	15,000	15,000	15,000	15,000
Conference Center Projectors	-	-	27,000	27,000	27,000	27,000	27,000
Conference Center Tables	-	-	10,000	10,000	10,000	10,000	10,000
North bathroom remodel	-	-	35,000	35,000	35,000	35,000	35,000
Receder Sauna	-	-	8,000	8,000	8,000	8,000	8,000
EV Chargers	-	-	15,000	15,000	15,000	15,000	15,000
Indoor Track Resurface	-	-	140,000	140,000	140,000	140,000	140,000
Stain roof wood	-	-	30,000	30,000	30,000	30,000	30,000
Stain North Breezeway	-	-	20,000	20,000	20,000	20,000	20,000
Underground Electrical for Parking Lot	-	-	17,000	17,000	17,000	17,000	17,000
Parking Lot Reseal	-	-	57,000	57,000	57,000	57,000	57,000
Conference Center Banquet Chairs	-	-	24,012	24,012	24,012	24,012	24,012
Nastorium Skylight and Ceiling Repairs	-	-	22,774	22,774	22,774	22,774	22,774
Nastorium Painting/Sealing Side Stairs and Ceiling	-	-	94,940	94,940	94,940	94,940	94,940
Locker Room Flooring (Men's and Women's)	-	-	60,000	60,000	60,000	60,000	60,000
Adult Lounge Furniture	-	-	15,000	15,000	15,000	15,000	15,000
Indoor Pool Filter Replacement	-	-	50,902	50,902	50,902	50,902	50,902
Nastorium Painting/Sealing Side Stairs and Ceiling	-	-	94,940	94,940	94,940	94,940	94,940
Locker Room Flooring (Men's and Women's)	-	-	60,000	60,000	60,000	60,000	60,000
Adult Lounge Furniture	-	-	15,000	15,000	15,000	15,000	15,000
Indoor Pool Filter Replacement	-	-	50,902	50,902	50,902	50,902	50,902
Free Weight Equipment	-	-	20,000	20,000	20,000	110,000	110,000
Indoor Pool Slide Maintenance	-	-	30,000	30,000	30,000	15,000	15,000
Speakers in Hallways/Meeting Rms	-	-	15,000	15,000	15,000	15,000	15,000
Adjustable Backboards	-	-	18,000	18,000	18,000	18,000	18,000
Rider Scrubber Replace	-	-	15,000	15,000	15,000	15,000	15,000
PCC Playground and Shade	-	-	60,000	60,000	60,000	60,000	60,000
Party Room Remodel	-	-	15,000	15,000	15,000	15,000	15,000
Replace Security Cameras	-	-	25,000	25,000	25,000	25,000	25,000
Stain roof wood	-	-	15,000	15,000	15,000	15,000	15,000
Stain N Breezeway wood	-	-	20,000	20,000	20,000	20,000	20,000
South Entry Desk Door	-	-	7,000	7,000	7,000	7,000	7,000
Conference Center Blinds	-	-	10,000	10,000	10,000	10,000	10,000
Community Center Monument Sign	-	-	20,000	20,000	20,000	20,000	20,000
New Artwork	-	-	20,000	20,000	20,000	20,000	20,000
Conference Center Painting	-	-	20,000	20,000	20,000	20,000	20,000
South Bathroom Remodel	-	-	35,000	35,000	35,000	35,000	35,000
North and South Kitchen Counters	-	-	20,000	20,000	20,000	20,000	20,000
Stain South Breezeway wood	-	-	15,000	15,000	15,000	15,000	15,000
Adult Lounge Counters	-	-	8,000	8,000	8,000	8,000	8,000
Roof Resurfacing	-	-	425,000	425,000	425,000	425,000	425,000
Pool Liner Resurfacing	-	-	190,000	190,000	190,000	190,000	190,000
Digital Lockers	-	-	60,000	60,000	60,000	60,000	60,000
Replace Tile in Lobby/Hallways	-	-	85,000	85,000	85,000	85,000	85,000
New Water Feature	-	-	20,000	20,000	20,000	20,000	20,000
South Kitchen Flooring	-	-	10,000	10,000	10,000	10,000	10,000
Conference Center Carpet	-	-	40,000	40,000	40,000	40,000	40,000