



CITY COUNCIL WORK SESSION
Wednesday, August 6, 2025 at 8:00 p.m.
(or immediately following the Finance & Administration
Committee Meeting)

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. Information will be posted, prior to the meeting, on how to join at <https://www.missionks.org/calendar.aspx>.

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

AGENDA

1. 2026 Budget – All Funds – Laura Smith

Staff will present the 2025 Revised and 2026 Recommended Budgets for all funds to include a review of revenues, expenses, supplemental requests and other highlights. Budget materials will be available in advance of the meeting.

City of Mission	Item Number:	1.
DISCUSSION ITEM SUMMARY	Date:	August 6, 2025
Administration	From:	Laura Smith

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

RE: 2025 Revised and 2026 Budget – All Funds

DETAILS: Staff will present and review updated projections for the City’s General Fund Budget and will highlight the other funds which make up the City’s total annual budget. Included in the packet is a memorandum and a General Fund Summary and detail which reflects a mill levy increase of 3.5 mills.

CFAA IMPACTS/CONSIDERATIONS: Thoughtful discussion and review of the annual budget ensures that the Governing Body and staff are mindful of the responsibility we have as stewards of limited public resources. By engaging one another and the public in the process we can ensure all voice and viewpoints are represented throughout the budget development and adoption process.

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



MEMORANDUM

Date: August 6, 2025
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: 2025 Revised and 2026 General Budget Discussion

To date in our annual budget discussions, we have reviewed the 2026 – 2030 Capital Improvement Program (CIP), evaluated General Fund revenues and expenses and discussed the potential to raise the current mill levy to continue to deliver the quality services that Mission residents have consistently rated as high priorities.

During our August 6 City Council Work Session, we will continue these discussions as well outlining 2025 Revised and 2026 Proposed budgets for the remaining funds that make up the City's overall fund structure. Staff will highlight the ongoing budget work and preparations for the Budget Community Dialogue scheduled for 6:00 pm on Wednesday, August 20, 2025 in advance of the Council's regular legislative meeting.

General Fund Revenue Recap

Total estimated revenues in the 2026 Draft General Fund budget are \$16,296,351, with five revenue streams which make up 95% of that total: sales/use taxes, property taxes, parks and recreation revenues, franchise fees, and fines and forfeitures.

Diversification of these revenue streams remains an important priority in order for the City to fund core service delivery along with any supplemental projects or programs. Without stable and consistent revenues, the quality of services provided to our residents and businesses can be impacted from year to year. These were some of the many factors which contributed to the recommendation to consider a mill levy increase for the 2026 General Fund Budget.

Sales and Use Tax Revenues

Sales and Use Tax revenues include the City's 1% general sales and use 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, totaling 40% of overall revenues in the Proposed 2026 Budget. In the budget documents, City sales and use tax revenues are reflected in the *Sales and Use Tax* category, and County receipts are included under *Intergovernmental Revenues*.

In 2022, and again in 2024-2025, the City's General Fund budget had to absorb unanticipated refunds of use tax proceeds because of an appeal by a local utility company. The most recent

refund (~\$330k in Jan-Feb 2025) represents approximately 20% of annual use tax that was budgeted for collection in 2025.

As a result of these significant anomalies in use tax collections in recent years, and an overall slowing of sales and use tax receipts, sales tax revenue growth in the 2026 Proposed Budget is conservative, ranging between 1% and 2%. We remain cautious in monitoring sales tax receipts as we wait to see the economic impacts of federal policy decisions in the coming months.

During the June 25 Budget Work Session, we discussed Johnson County's plans to bring forward renewal of the existing Public Safety Sales Tax in November 2025. A recent AG's opinion has caused the County to defer the ballot question until March 2026. The sales tax sunsets in March 2027 and currently generates approximately \$285,000 annually that has been reflected in the General Fund to provide essential support for the Mission Police Department. Staff will continue to watch the sales tax renewal process, remaining mindful of the need for Mission to plan for an equivalent reduction in County sales/use tax revenue beginning with the 2027 budget should the renewal initiative fail.

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.

Mission's assessed valuation is expected to increase by approximately \$8.8 million (4.0%) for the 2026 Budget, with one mill generating approximately \$231,746.

<u>2024 Final Assessed Valuation</u>	<u>2025 Projected Assessed Valuation</u>	<u>Change (\$)</u>
\$222,945,944	\$231,746,137	\$8,800,193

While the Governing Body must always be sensitive to the impact of increased valuations and mill levies 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 and businesses expect.

During our July 9, 2025 Finance & Administration Committee meeting staff presented several mill levy scenarios for Council discussion and consideration. The Council ultimately passed a Resolution at the July 16 City Council meeting signaling the potential for up to a 3.5 mill levy increase in the City of Mission's 2026 Budget.

General Fund Revenue Detail and the General Fund Summary now reflect the estimated impact of that 3.5 mill increase. The estimated revenue (real property) increase would equal:

$$\$231,746 \text{ (revenue from 1 mill)} \times 3.5 \text{ mills} = \$811,111$$

It is important to note, however, that increasing the property tax revenues also means that the dollars required to support the various TIF Projects and the amount required to hit the 25% Reserves also increase. An illustration is included below:

Total increase in property tax revenues	\$811,111
Required for Gen Fund Reserves (25%)	(\$202,778)
Additional \$ required to fund existing TIF Projects	<u>(\$ 83,430)</u>
Net available for budget:	\$524,903

The proposed mill increase certainly helps to continue to address the structural imbalances that have been building over the last several years.

Parks + Recreation Revenues

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

Mission’s Parks + Recreation revenues were dramatically impacted by the COVID-19 pandemic and were slow to recover. In 2023, the City Council received recommendations from a feasibility study which evaluated options for improving the long-term economic viability of the Powell Community Center (PCC). The study recommended the PCC strive to achieve an annual cost recovery rate of 70% or better.

Thanks, in large part to the continued efforts of the PCC staff, revenues have outperformed budget estimates since 2022. That trend continues into 2025 and the 2025 estimated revenues have been increased accordingly. This consistent growth, coupled with a long overdue increase in membership dues, allows for conservative revenue growth to also be reflected in the 2026 Budget estimates.

The current cost recovery for the PCC in the 2026 Budget is ____%. We will continue to evaluate both revenues and expenses to move that cost recovery closer to the 70% anticipated by the Feasibility Study.

Revenues at the Mission Family Aquatic Center (MFAC) have been trending upward as well for the last several years. Although no specific goals have been formally established for the MFAC, we have seen cost recovery over the last few years trending between 50-60%.

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 electric, gas, cable, and telephone utilities operating within the City limits. Weather and rate increases can impact the franchise revenues for electricity and natural gas, potentially creating more variation than 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. Franchise fee revenues now represent the fourth largest revenue stream in the General Fund. Franchise revenues are estimated to generate \$1,029,900 in 2026.

Fine and Forfeiture Revenues

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

This revenue stream has seen significant fluctuation over the last several years, generally underperforming budgeted revenues. Increased traffic enforcement aligns with Council goals and objectives. Although the 2025 Revenue Estimates are lower than originally budgeted, enforcement activity has picked up significantly in the last 6-8 weeks. Staff is still recommending we maintain a conservative revenue estimating approach for the balance of 2025 and for the 2026 Budget.

2026 Revenue Summary

Revenue estimating as a part of the annual budget process has generally been conservative, but several events over the last 1-2 years have resulted in some unique circumstances influencing General Fund revenues. We've tried to maximize projects, programs and services that are the highest priorities for the community but found ourselves in a position to revisit an appropriate balance both in the short- and longer-term horizons. Staff believe the revenues included for the 2026 budget, including the 3.5 mill levy increase are continuing to move us in the right direction.

General Fund Expenditures

Throughout the 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. The Departmental line items budgets are included in the August 6, 2026 Work Session packet.

Personnel

The largest expenditure category in the General Fund is Personnel Services. Estimated at approximately \$10.2 million in the 2026 Budget, personnel costs represent approximately 69% of the General Fund budget expenses, excluding transfers and 64% of General Fund expenses if transfers are included. Personnel expenses shown in the 2026 Budget reflect an increase of 8.5% over 2025 Estimated expenses, driven by reclassifications, market adjustments

(particularly in the Police Department), increased wages for part-time staff and an increasingly competitive labor market.

For the 2026 Budget the total number of full-time personnel has been reduced by 2 which includes one Community Service Officer and one Crime Statistics Analyst, both in the Police Department. Currently budgeted positions in the General Fund (2026) are assigned by Department as follows:

2026 Budgeted Positions by Department – General Fund

Department	Number of Budgeted/Authorized Employees
Administration	6 FT, 1 PT
Municipal Court	2 FT
Public Works	12 FT
Community Development	7 FT
Parks and Recreation*	11 FT, 2 PT
Police	31 FT
Total	71 FT, 3PT

*One FT employee (Parks Maintenance Supervisor) is budgeted in the Parks + Recreation Sales Tax Fund

Council has been generous in funding recommended adjustments for both full-time and part-time staff in order to ensure continuity of operations, but personnel costs continue to outpace revenue growth in recent years and will require additional attention and discussion to ensure we can sustain the staff necessary to deliver the quality services and programs our residents and businesses expect. The mill levy increase included for 2026 helps to rebalance and recalibrate growth in personnel expenditures with annual revenue growth.

Contractuals/Commodities

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for a combined total of approximately \$4.26 million in the 2026 Budget, a 3% increase over 2025 Estimated.

Contractual services are provided or secured through contracts with others and include 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.

As part of the budget balancing exercises that are occurring, each Department has been tasked with reducing current year contractual and commodity expenses by 2.5% and reducing 2026 expenses similarly (2.5%). This results in \$198,300 in reduced expenditures over reductions and streamlining of line-item budgets which have already occurred.

Capital/Debt Service/Lease Payments

The 2026 Budget includes capital expenditures in the General Fund in the amount of \$78,000 which reflects the required lease payments for tasers (year four of five) and body cameras (year three of five) in the Police Department.

Currently, no additional capital expenditures submitted from the list of departmental supplemental requests are included in the 2026 Budget.

The 2026 General Fund budget includes debt service for the following:

2021A Bonds	\$250,900
<i>Financed the FCIP Improvements (retires 2036)</i>	
2025A Bonds	
<i>Financed patrol vehicles (retires 2039)</i>	\$110,404

Transfers

Transfers are used to support programs and activities budgeted in other funds. The 2025 Adopted Budget included a transfer from the General Fund to the Capital Improvement Fund in the amount of \$1.38 million for street maintenance, representing a transfer of property tax revenues.

In the current 2026 Budget under consideration, the transfer for street maintenance has been reduced to \$800,000 in the 2025 Estimated budget and \$900,000 in the 2026 Budget. The reduction in General Fund property tax revenues was largely offset by transfers from the Stormwater Utility Fund.

Staff anticipates a significant re-evaluation of the street maintenance program, particularly as it relates to the timing and financing of CARS eligible streets.

A transfer in the amount of \$100,000 is shown to the Solid Waste Utility Fund for 2026. This transfer subsidizes a portion of the residential trash service contract with WCA/GFL. WCA has requested a 3% increase in the contract for 2026 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 5.1% increase during the past 12 months. A cost sharing recommendation between the City and residents will be presented during the July 9 Finance & Administration Committee meeting, including the potential to reduce or eliminate this transfer.

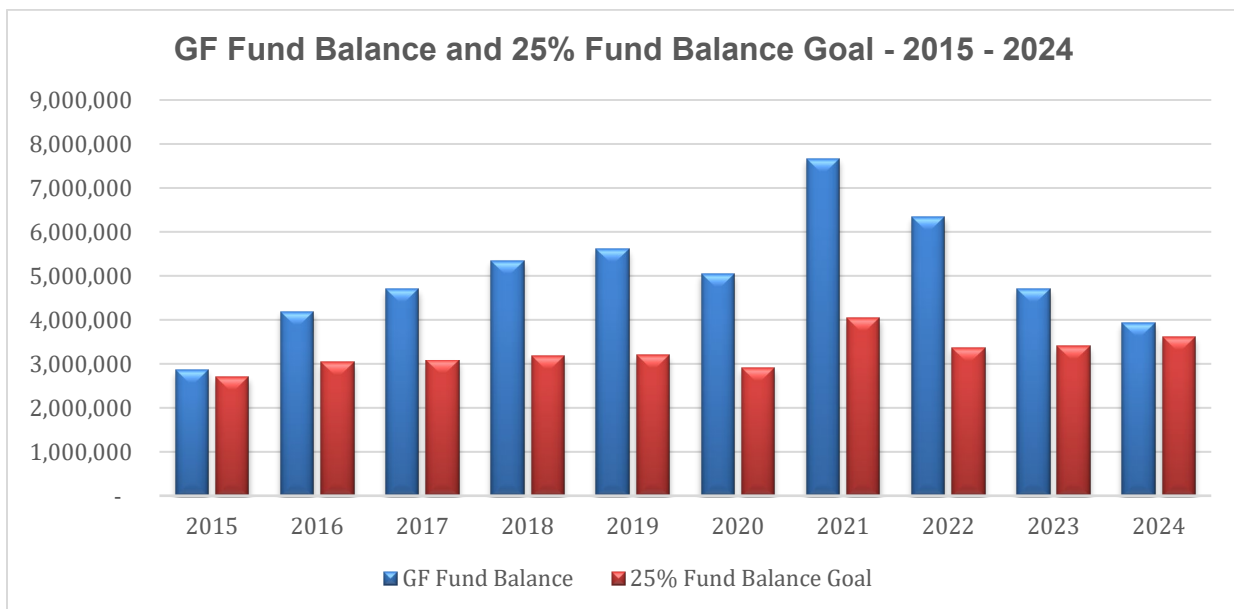
In general, the annual revenues in the General Fund have exceeded annual operating revenues except when the significant transfers are factored in. The cost of providing basic services continues to threaten to outpace the revenues generated annually. Increasing labor costs and staffing challenges are driving expenses higher, as well as continued escalation in the cost of

goods and services. The mill levy increase proposed helps to begin the process of addressing the deficits, but there is work that remains. Particularly in light of the conversations surrounding the need for a new City Hall/Police facility.

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 several 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 recognize that maintaining the 25% fund balance is a high priority for the Council. The chart below details the City’s General Fund position from 2014 through 2024.



In 2025, the General Fund fund balance is reduced from 25% to 22.5% to account for some of the changes being proposed. By 2026, that reserve level is brought back up to the 25% of annual General Fund revenues as anticipated by Council policy.

2026 - 2030 Capital Improvement Program

Mission’s current Capital Improvement Program (CIP) is focused around three primary program areas: streets, stormwater, and parks and recreation. CIP revenues and expenses are developed and approved as part of the annual budget process on 1-year and 5-year horizons and are designed to be adjusted as circumstances evolve in any one fiscal year. Understanding the bigger picture of our comprehensive infrastructure needs allows us to more effectively and efficiently maximize resources for the benefit of our residents, businesses, and visitors.

CIP Debt Summary

The City has consciously used debt to address deferred infrastructure, leverage grant or outside funding opportunities, or to complete projects which exceed the City’s cash flow abilities in any given fiscal year. Most of the City’s debt is related to capital infrastructure projects and debt service is accounted for in various CIP/Infrastructure funds within Mission’s overall budget. The 2026 debt service obligations are recapped by project type.

City of Mission – 2026 Debt Service

City of Mission – 2026 Debt Service

	Types of Improvements:			Balance
	Principal	Interest		
Streets				
2022A	\$ 320,000	\$ 131,050	FUND 40	2,715,048
2025A	\$ 325,000	\$ 298,401	FUND 40	4,490,000
Parks Sales Tax				
2022A	\$ 275,000	\$ 112,175	FUND 45	2,324,952
Stormwater				
2014A	\$ 410,000	\$ 51,325	FUND 22	1,335,000
2019A	\$ 475,000	\$ 96,300	FUND 22	1,560,000
2020A	\$ 640,000	\$ 34,025	FUND 22	1,200,000
2025A	\$ 280,000	\$ 257,820	FUND 22	3,880,000
General Fund				
2021A	\$ 200,000	\$ 50,900	FUND 1	2,245,000
2025A	\$ 85,000	\$ 25,404	FUND 1	305,000
Total	\$ 3,010,000	\$ 1,057,400		20,055,000

*General fund debt is shown here for illustrative purposes only. The 2021A issue funded the Facility Conservation Improvement Program (FCIP) improvements at the PCC and City Hall and for the front-line police vehicles.

The only addition to debt for 2026 is related to the principal and interest payments associated with the GO Series 2025A issue. Debt proceeds were allocated to three different projects:

1. Johnson Drive Street Rehabilitation Project (Lamar to Metcalf) - \$5,142,940
2. Rock Creek Channel Improvements (Woodson to Maple) - \$4,443,712
3. Front-line Police Vehicles (5) - \$410,899

The street and stormwater debt service was calculated on a 10-year horizon, and the debt associated with the police vehicles was amortized over four years.

Stormwater Program

Stormwater infrastructure projects include repair, maintenance, or reconstruction of major creek channels, stormwater systems incorporated in street design, secondary stormwater systems, or other projects which address or promote flood plain remediation or water quality.

Revenues used to support stormwater infrastructure projects in the City are derived from the following sources:

1. Stormwater utility fees assessed annually on each developed parcel in the City of Mission (~\$2.5 million annually)
2. Drainage district revenues (~\$85,000 to \$100,000 annually)
3. Funding through the Johnson County Stormwater (SMAC) Program (varies by project)
4. 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. This unit of measurement is called an Equivalent Residential Unit (ERU) and in Mission's ordinances this equates to 2,600 sq. ft. of impervious surface for a single-family home.

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. For all other types of property, the fee is structured based on the total number of equivalent residential units. The City Council has complete discretion each year during the annual budget process to set the monthly ERU. The current fee was last adjusted in 2017. Stormwater utility fees are assessed and collected on property tax bills. **A \$1 adjustment in the monthly stormwater ERU fee generates approximately \$90,000 annually.**

There are several large stormwater projects in the 2026–2030 Stormwater CIP including:

- Rock Creek Channel Repair (Maple to Woodson) - \$9.3 million
- 5424 Maple Concrete Channel Repair - \$700,000
- Rock Creek Channel Preliminary Project Study (Lamar to Woodson) - \$300,000

Miscellaneous Stormwater Projects

In addition to the larger projects detailed above, funds are also allocated in two funding streams to complete localized or smaller repair and maintenance projects as well as emergency or unanticipated failures.

Stormwater Master Plan

Staff continue to inventory and document the condition of the stormwater management system throughout the City. Grant funding was secured through the Army Corps of Engineers to complete a comprehensive stormwater master plan to quantify the work needed to maintain the existing system, address legacy deficiencies through capital investments, and develop a system to prioritize these efforts.

Street/Transportation Program

Street maintenance continually ranks as the highest priority for Mission residents in the DirectionFinder survey conducted every four years. Funds expended in the street portion of the 5-Year CIP address street maintenance, curb and gutter repair or replacement, sidewalk repairs or additions and other projects which support Mission's transportation network including signage, signals, striping, etc.

Routine street maintenance improves the quality of the roads and extends the life cycle of the street network, protecting past and future investments. Mission has developed a multi-year street Reconstruction program, for residential streets as well as arterials and collectors, based on pavement conditions and available resources.

The revenue streams that currently support the City's street and transportation network projects include:

1. Special Highway funds (gas tax) distributed by the State (~\$275,000 annually)
2. $\frac{3}{8}$ -cent Sales Tax for Streets (~\$1.2 million annually)
3. Property tax transfer from General fund for street maintenance (~\$1.38 million in 2025 budget)
4. Johnson County CARS Program (varies by project)

The City diligently pursues other state and federal funding opportunities to stretch local dollars even further. The challenge each year remains in balancing the residential street Reconstruction needs with the larger arterial and collector project needs that can be partially funded through the Johnson County CARS program.

Safe Streets for All (SS4A)

In 2023, the City of Mission, with support from the Kansas Department of Transportation (KDOT), will develop a Transportation Safety Action Plan (TSAP). The TSAP will build on the priorities established in the City's Comprehensive Plan, adopted in December 2023, and will formally commit to a goal of eliminating traffic fatalities and serious injuries.

Miscellaneous Street Program Considerations

The significant investment in streets must be followed up with regular, routine maintenance to maximize the City's investment. As we near the end of the 2026-2030 Street Program, we will need to begin to think about how to balance intermediate maintenance needs for the streets constructed 6-7 years ago with the remaining full-depth reconstructions City-wide.

In addition to the TSAP, Staff is currently researching a traffic calming policy that will guide how residents can formally request traffic calming devices, how these requests will be evaluated, and how projects may be prioritized and funded. The traffic calming program is expected to

incorporate not only physical infrastructure, but also education and outreach for drivers, pedestrians, and bicyclists.

Parks and Recreation Program

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

1. $\frac{3}{8}$ -cent Sales Tax for Parks and Recreation (~\$1.2 million annually)
2. Special Parks and Recreation funds (alcohol tax) distributed by the State (~\$135,000 annually)

Outdoor Park System Improvements

Following renewal of the dedicated parks and recreation sales tax the City completed a series of conceptual park planning processes in to develop preferred outdoor park improvements. Many of these have been completed, and in the next 1-2 years new and updated conceptual plans for Andersen Park, Broadmoor Park and Streamway Park will need to be completed.

Maintenance of the outdoor park improvements continues to require careful planning and attention to ensure the City's investments remain safe, attractive and inviting for our residents and visitors. The 2026 Budget continues to shift a portion (\$225,000 annually) of the expenses for park maintenance expenses – both personnel and contractual/commodities – were shifted to the Parks and Recreation Sales Tax Fund.

Powell Community Center

Deferred maintenance was of significant concern for the PCC prior to implementation of the first parks and recreation sales tax in 2013. In the last ten years, and with investment in the Facility Conservation Improvement Program, the facility's maintenance issues are dramatically improved, allowing projects to focus on improving the patron experience within the facility.

There are several large facility expenditures anticipated in the 2026-2030 Parks and Recreation CIP, including replacement of the roof, replacing tiles flooring throughout the facility, resurfacing the parking lot, and renovation of the locker rooms. As part of the roof replacement consideration, Staff will be evaluating the feasibility of solar, including the potential for grants or rebates to aid in installation.

Mission Family Aquatic Center

The first Parks and Recreation Sales Tax was initially proposed to fund the reconstruction of the Mission Family Aquatic Center. The approximately \$4.1 million renovation was completed in

2014, and roughly 60% of the annual sales tax revenues between 2013 and 2023 were dedicated to debt service for the GO Series 2013A Bonds used to finance the improvements. The 2013A debt retired in 2023. Expenses in the 2026–2030 CIP for the MFAC are focused on maintenance and keeping the facility fresh and attractive for users.

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. The City also maintains several other miscellaneous funds which are discussed below.

Equipment Reserve and Replacement 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 of vehicles or equipment that are not feasible to purchase from the General Fund in a given budget year.

The 2026 budget transferred \$110,404 to the Equipment Reserve and Replacement Fund to cover debt service for the 2025A issue related to the purchase of five (5) front-line patrol vehicles. All other vehicle and equipment purchases have been deferred at this time. A comprehensive equipment replacement schedule will need to be developed and funded for future budget years.

Special Alcohol Fund

By statute, the State of Kansas imposes a 10% 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 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 intended 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 distributions to the City of Mission are budgeted at \$469,500 for 2026 with a third of these funds \$156,500 apportioned to the City's Special Alcohol Tax Fund. Special Alcohol funds have historically been used to support the mental health co-responder program, and the UCSs' Drug & Alcoholism Council recommendations.

The Drug and Alcoholism Council (DAC) is a program supported by the United Community Services of Johnson County that 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 2026 Budget includes a recommendation to contribute \$70,000 to the DAC, a \$5,000 increase over the 2025 contribution.

Currently, funding for the Johnson County mental health co-responder program has been in place to fund two mental health co-responders. The City of Merriam, who shares the co-responders with Mission, has been successful in securing grant funding to support a significant portion of the program. This program remains an important priority for the Department and the Council, and resources in the Special Alcohol Fund continue to be sufficient to cover the costs associated with this important service provided to our community and our officers.

Special Parks and Recreation Fund

The Special Parks and Recreation Fund also receives one-third of the annual alcohol tax revenues as outlined above (an estimated \$156,500 for 2026). These funds must be spent on Parks and Recreation related activities and services. The funds are included as part of the Parks + Recreation 5-Year Capital Improvement Program (CIP) each year. Revenues are sufficient to transition the majority of outdoor park maintenance expenses – both personnel and operating - from the General Fund to the Special Parks and Recreation Fund.

Mission Convention and Visitors Bureau (MCVB) Fund

The Mission Convention and Visitors Bureau (MCVB) was formed by ordinance in February of 2009 and this fund is maintained to account for receipts from the City's 9% transient guest tax. 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 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 Family Adoption program. In recent years, a separate fund has been created for the Family Adoption Program to allow revenues and expenses associated with that program to be tracked and monitored more easily.

The expenses related to production of the *Mission Magazine* have been reduced in recent years, reflecting a move from publication of five issues annually to four. The business support has been continued in the 2026 Budget, and staff will continue to evaluate options to determine how best to use this funding in support of our business community.

The MCVB Fund also funds a portion of the Special Project Coordinator's salary and benefits. This position serves as market coordinator and will have a role the remainder of the year with the magazine and social media.

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.

GFL has requested an increase of 3% for the 2026 contract which will increase the per household rate from \$18.62/mo to \$19.18/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 (March 2024 to March 2025) is 5.1%.

We currently collect fees from approximately more than 2,900 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 recommend that the solid waste utility fee for residents remain the same for 2026, with the City absorbing the requested full amount of the anticipated rate increase.

The cardboard recycling program for the downtown business district is continued in 2026. Annual costs are anticipated between \$5,000 and \$9,000.

In order to support the Solid Waste Utility Fund in the 2025 Revised and 2026 Budgets, the transfer from the General Fund has been increased to \$80,000 for 2025 and \$100,000 for 2026.

Rock Creek Drainage District #1

The City established the Rock Creek Drainage District No. 1 pursuant to K.S.A. 13-10,128 through 13-10,133 in July of 2006 (Ordinance 1206). Drainage District No. 1 is comprised of the original Mission Mall (now Gateway) site bounded by Shawnee Mission Parkway, Roeland Drive, and Johnson Drive. The District is a separate taxing authority, and the Governing Body of the City of Mission is the Governing Body of the Drainage District.

A special mill levy is assessed on all properties within the district for the construction, maintenance, repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the storm drainage district. Property tax revenue may also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains.

Drainage District revenues and expenses are tracked through the Stormwater Program Plan that is part of the City's 5-Year Capital Improvement Program. The mill levy for RC Drainage District #1 for the 2025 budget is 10.499 mills and is anticipated to be held constant for the 2026 Budget. Rock Creek Drainage District #1 generates approximately \$30,000 annually which is transferred to the City's Storm Water Utility Fund to support existing stormwater debt service.

Rock Creek Drainage District #2

The City established the Rock Creek Drainage District No. 2 pursuant to K.S.A. 13-10,128 through 13-10,133 in August of 2007 (Ordinance 1241). Drainage District #2 comprises those properties along Rock Creek and within the flood plain of the Rock Creek channel. The district is bounded, approximately, by Roeland Drive on the east, Johnson Drive on the north, Martway on the south to a point just east of Lamar.

A special mill levy is assessed on all properties within the district for the construction, maintenance, repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the storm drainage district. Property tax revenue may also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains.

Drainage District revenues and expenses are tracked through the Stormwater Program Plan that is part of the City's 5-Year Capital Improvement Program. The proposed mill levy for RC Drainage District #2 for the 2026 budget is 7.745 mills which is consistent with the mill levy in the 2025 Budget. Rock Creek Drainage District #2 generates approximately \$116,000 annually

which is transferred to the City's Storm Water Utility Fund to support existing stormwater debt service.

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 (TIF property and sales tax/CID sales tax)
- Cornerstone Commons (CID sales tax only)
- Mission Trails Apartments (The Locale) (TIF property tax only)
- Capitol Federal (TIF property tax only)
- The Lanes at Mission Bowl (TIF Property tax only)

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 tax) are received from the State. Staff verifies and performs any necessary calculations prior to distributing to the developer on a quarterly basis.

All certified TIF eligible costs for the Mission Crossing project were reimbursed by the second quarter of 2025 and the TIF District was terminated. This returns both property tax and general sales tax to the General Fund. There are still certified CID expenses to be reimbursed.

Key Performance Areas – 2026 Budget

Mission's Governing Body has created five key performance areas which are reflective of the Council's top priorities and budget objectives. Value statements were developed for each area, and each year during the budget process budget and policy recommendations are connected to each the corresponding key performance area. Following direction given at the August 6 City Council Work Session, expenditures included in the 2026 Recommended Budget will be categorized under the appropriate key performance area(s) and incorporated in the Budget Community Dialogue and final 2026 Budget recommendations.

Summary/Next Steps

Staff look forward to our continued discussion of the 2025 Revised and 2026 Proposed budgets, moving toward the Community Dialogue ahead of the August 20, 2025 City Council meeting. Final budget consideration and adoption is scheduled for the September Committee and Council meetings.

City of Mission 2026 Annual Budget

General Fund Summary

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>BEGINNING FUND BALANCE</u>	\$ 4,616,782	\$ 4,482,690	\$ 3,952,376	\$ 4,183,342
<u>REVENUES</u>				
Property Taxes	\$ 3,713,728	\$ 2,746,012	\$ 4,126,012	\$ 5,120,037
Property Taxes For Streets	-	1,380,000	-	-
Motor Vehicle Taxes	236,494	270,293	270,293	303,464
Sales/Use Taxes	4,055,945	4,578,125	4,330,000	4,416,100
Franchise Taxes	985,325	1,141,500	999,500	1,029,900
Licenses and Permits	150,110	164,000	168,300	168,300
Review/Plan Inspection Fees	193,475	567,000	190,000	150,000
Police Fines	597,371	713,250	616,250	632,250
Service Charges	41,879	141,500	209,005	80,500
Pool Revenue	183,840	180,000	186,500	193,500
Community Center Revenue	1,612,772	1,568,600	1,741,100	1,790,280
Intergovernmental Revenue	2,357,097	2,156,175	2,179,425	2,206,019
Miscellaneous	276,843	626,000	168,183	206,000
Bond/Lease Proceeds	-	-	-	-
Transfers In	-	20,000	20,000	-
TOTAL REVENUES	\$ 14,404,879	\$ 16,252,455	\$ 15,204,568	\$ 16,296,351
<u>EXPENSES</u>				
Personnel Services	\$ 8,972,972	\$ 9,611,375	\$ 9,395,680	\$ 10,195,852
Contractual Services	3,398,142	3,590,346	3,689,495	3,710,546
Commodities	506,155	658,400	553,950	653,150
Capital Outlay	269,667	313,000	346,027	78,000
Debt Service/Lease-Purchase	308,003	251,750	251,750	250,900
Contingency/Miscellaneous	66,169	-	(98,300)	(100,000)
Sub Total for Expenses	\$ 13,521,108	\$ 14,424,871	\$ 14,138,602	\$ 14,788,448
Transfers Out				
Capital Improvement Fund (streets)	\$ 1,400,000	\$ 1,380,000	\$ 800,000	\$ 850,000
Solid Waste Fund	40,000	55,000	80,000	100,000
Parks/Market Site Improvements	-	-	-	-
Equipment Reserve Fund	130,000	137,500	-	110,404
Sub Total for Transfers Out	\$ 1,570,000	\$ 1,572,500	\$ 880,000	\$ 1,060,404
TOTAL EXPENSES	\$ 15,091,108	\$ 15,997,371	\$ 15,018,602	\$ 15,848,852
<u>DIFFERENCE (Revenues/Expenses)</u>	\$ (686,229)	\$ 255,084	\$ 185,966	\$ 447,499
<u>ENDING FUND BALANCE</u>	\$ 3,930,553	\$ 4,782,774	\$ 4,183,342	\$ 4,675,841
<u>Restricted:</u>				
25% Fund Balance Reserve	\$ 3,601,220	\$ 3,938,114	\$ 3,547,575	\$ 4,074,088
<u>Committed:</u>				
Section 125 Employee Cafeteria Plan	\$ 49,116	\$ 50,000	\$ 50,000	\$ 50,000
ADA Compliance	232,611	225,000	240,600	248,000
Total Committed	\$ 281,727	\$ 275,000	\$ 290,600	\$ 298,000
<u>Assigned:</u>				
TIF Distributions	-	-	270,000	353,430
Milhaus Developer Funds	-	500,000	-	-
Total Assigned	\$ -	\$ 500,000	\$ 270,000	\$ 353,430
<u>EXCESS FUND BALANCE</u>	\$ 47,607	\$ 69,660	\$ 75,167	\$ (49,677)

City of Mission 2026 Annual Budget

Revenue Detail

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026	% Change 2025/2026
<u>Property Tax</u>					
Real Estate Tax (General Property Tax)	3,613,738	2,726,012	4,106,012	5,100,037	24.21%
Delinquent Real Estate Tax	99,990	20,000	20,000	20,000	0.00%
Property Tax	3,713,728	2,746,012	4,126,012	5,120,037	24.09%
<u>Property Tax for Streets</u>	-	1,380,000	-	-	-100.00%
<u>Motor Vehicle Tax</u>					
Motor Vehicle Tax	232,189	264,772	264,772	298,448	12.72%
Recreational Vehicle Tax	827	889	889	661	-25.60%
Heavy Truck Tax /Commercial	3,474	4,482	4,482	4,163	-7.12%
Delinquent Personal Property Tax	4	150	150	192	28.00%
Motor Vehicle Tax	236,494	270,293	270,293	303,464	12.27%
<u>City Sales/Use Tax</u>					
City Sales Tax	2,650,525	2,793,125	2,720,000	2,790,000	2.57%
City Use Tax	1,405,420	1,785,000	1,610,000	1,626,100	1.00%
City Sales/Use Tax	4,055,945	4,578,125	4,330,000	4,416,100	1.99%
<u>Franchise Tax</u>					
KCP&L	695,701	750,000	705,000	726,150	3.00%
KS Gas Service	222,872	315,000	225,000	231,750	3.00%
SBC Telephone	4,947	11,500	5,000	5,000	0.00%
Consolidated Video (formerly SureWest)	4,308	-	4,500	4,500	0.00%
Spectrum Video (formerly Time Warner)	57,497	65,000	60,000	62,500	4.17%
Franchise Tax	985,325	1,141,500	999,500	1,029,900	3.04%
<u>Licenses and Permits</u>					
Occupational License	79,449	95,000	95,000	95,000	0.00%
Public Works Permits	10,425	10,000	10,000	10,000	0.00%
Rental License	49,245	40,000	50,000	50,000	0.00%
Sign Permit Fee	4,221	5,000	5,000	5,000	0.00%
Land Use Fee	1,555	2,000	2,000	2,000	0.00%
Liquor License	3,825	10,000	5,000	5,000	0.00%
Operator/Solicitor/Massage License	790	1,500	800	800	0.00%
Animal License	600	500	500	500	0.00%
Licenses and Permits	150,110	164,000	168,300	168,300	0.00%
<u>Plan Review/Inspection Fees</u>					
Building Permit Fees	130,647	350,000	100,000	100,000	0.00%
Plan Review Fees	62,828	217,000	90,000	50,000	-44.44%
Plan Review/Inspection Fees	193,475	567,000	190,000	150,000	-21.05%

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026	% Change 2025/2026
<u>Intergovernmental Revenue</u>					
County Sales/Use Tax					
County Sales Tax	879,626	851,700	851,700	860,217	1.00%
County Use Tax	<u>307,143</u>	<u>299,250</u>	<u>310,000</u>	<u>313,100</u>	1.00%
County Sales/Use Tax	1,186,769	1,150,950	1,161,700	1,173,317	1.00%
County Sales/Use Tax - Jail					
County Jail Sales Tax	216,973	210,125	210,125	212,226	1.00%
County Jail Use Tax	<u>76,786</u>	<u>72,450</u>	<u>72,450</u>	<u>73,175</u>	1.00%
County Sales/Use Tax - Jail	293,759	282,575	282,575	285,401	1.00%
County Sales/Use Tax - Pub Safety					
County Public Safety Sales Tax	216,973	210,125	210,125	212,226	1.00%
County Public Safety Use Tax	<u>76,786</u>	<u>72,450</u>	<u>72,450</u>	<u>73,175</u>	1.00%
County Sales/Use Tax - Pub Safety	293,759	282,575	282,575	285,401	1.00%
County Sales/Use Tax - Court House					
County Court House Sales Tax	216,971	210,125	210,125	212,226	1.00%
County Court House Use Tax	<u>76,785</u>	<u>72,450</u>	<u>72,450</u>	<u>73,175</u>	1.00%
County Sales/Use Tax - Pub Safety	293,756	282,575	282,575	285,401	1.00%
Alcohol Tax	148,999	137,500	150,000	156,500	4.33%
Other Intergovernmental Revenue	140,055	20,000	20,000	20,000	0.00%
Total for Intergovernmental	<u>2,357,097</u>	<u>2,156,175</u>	<u>2,179,425</u>	<u>2,206,019</u>	1.22%
<u>Police Fines</u>					
Fines	569,859	685,000	585,000	600,000	2.56%
Parking Fines	-	1,000	1,000	1,000	0.00%
Alarm Fines	150	250	250	250	0.00%
Police Dept. Lab Fees	2,440	5,000	5,000	5,000	0.00%
Fuel Assessment Fees	14,286	5,000	14,500	15,000	3.45%
ADA Accessibility Fees	7,936	15,000	8,500	9,000	5.88%
Motion Fees	1,900	1,000	1,000	1,000	0.00%
Expungement Fees	800	1,000	1,000	1,000	0.00%
Police Fines	597,371	713,250	616,250	632,250	2.60%
<u>Service Charges</u>					
Court Costs	24,410	30,000	30,000	30,000	0.00%
On Line Convenience	-	1,500	-	-	#DIV/0!
Reimbursed Expenses	13,617	15,000	123,505	15,000	-87.85%
Animal Control Contracts	-	50,000	50,000	30,000	-40.00%
Nuisance Abatement Fees	2,313	45,000	5,000	5,000	0.00%
Weed Abatement Fees	<u>1,539</u>	-	<u>500</u>	<u>500</u>	0.00%
Service Charges	41,879	141,500	209,005	80,500	-61.48%

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026	% Change 2025/2026
<u>Miscellaneous and Other</u>					
Interest/Investments	140,857	100,000	130,000	120,000	-7.69%
Miscellaneous	<u>135,986</u>	<u>525,000</u>	<u>37,183</u>	<u>85,000</u>	128.60%
Miscellaneous and Other	276,843	626,000	168,183	206,000	22.49%
<u>Pool Revenues</u>					
Outdoor Pool Membership	65,558	59,000	65,000	70,000	7.69%
Outdoor Pool Front Desk	62,473	60,000	63,000	65,000	3.17%
Outdoor Pool Concessions	32,852	35,000	35,000	35,000	0.00%
Outdoor Pool Program Fees	4,711	7,500	5,000	5,000	0.00%
Outdoor Pool Rental	8,964	10,000	10,000	10,000	0.00%
Super Pool Pass Revenue	<u>9,282</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	0.00%
Pool Revenue	183,840	180,000	186,500	193,500	3.75%
<u>Community Center Revenue</u>					
Community Center Membership	503,280	465,000	510,000	525,300	3.00%
Community Center Rental	309,179	290,000	350,000	360,500	3.00%
Community Center Program	266,541	250,000	285,000	293,550	3.00%
Community Center Daily Fees	245,968	275,000	185,000	190,550	3.00%
PCC Insurance Memberships	-	-	126,000	129,780	3.00%
Community Center Misc.	1,090	5,500	2,000	2,500	25.00%
Community Center Resale of Items	2,214	850	850	850	0.00%
Mission Summer Program	230,028	235,000	235,000	240,000	2.13%
Mission Square PILOTS	<u>54,472</u>	<u>47,250</u>	<u>47,250</u>	<u>47,250</u>	0.00%
Community Center Revenues	1,612,772	1,568,600	1,741,100	1,790,280	2.82%
<u>Bond/Lease Proceeds</u>					
2021 Bond Proceeds - FCIP Financing	-	-	-	-	#DIV/0!
Bond/Lease Proceeds	-	-	-	-	#DIV/0!
<u>Transfers From Other Funds</u>					
Transfers From Other Funds	-	20,000	20,000	-	-100.00%
Transfers From Other Funds	-	20,000	20,000	-	-100.00%
Total Revenue	<u>14,404,879</u>	<u>16,252,455</u>	<u>15,204,568</u>	<u>16,296,351</u>	7.18%

City of Mission 2026 Annual Budget

Summary of Costs by Department

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026	% Change Budget 2025/2026
<u>General Overhead</u>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	387,209	423,125	497,993	462,550	-7%
Commodities	47,496	42,750	38,500	38,700	1%
Capital Outlay	125,720	110,000	82,000	-	-100%
Debt Service	252,450	251,750	251,750	250,900	0%
Total	\$ 812,875	\$ 827,625	\$ 870,243	\$ 752,150	-14%
<u>Legislative</u>					
Personnel Services	\$ 57,856	\$ 63,875	\$ 61,691	\$ 62,314	1%
Contractual Services	86,020	128,020	102,554	103,385	1%
Commodities	777	1,250	1,350	1,100	-19%
Capital Outlay	-	-	-	-	0%
Total	\$ 144,653	\$ 193,145	\$ 165,595	\$ 166,799	1%
<u>Administration</u>					
Personnel Services	\$ 955,958	\$ 954,800	\$ 1,037,856	\$ 1,024,564	-1%
Contractual Services	34,759	37,850	26,730	26,730	0%
Commodities	6,065	4,050	4,050	4,050	0%
Capital Outlay	-	-	-	-	0%
Total	\$ 996,782	\$ 996,700	\$ 1,068,636	\$ 1,055,344	-1%
<u>Municipal Court</u>					
Personnel Services	\$ 301,889	\$ 313,700	\$ 314,245	\$ 328,325	4%
Contractual Services	30,226	32,900	29,400	29,400	0%
Commodities	12,249	10,250	12,200	12,200	0%
Capital Outlay	-	-	-	-	0%
Total	\$ 344,364	\$ 356,850	\$ 355,845	\$ 369,925	4%
<u>Public Works</u>					
Personnel Services	\$ 998,189	\$ 1,184,500	\$ 1,036,754	\$ 1,197,279	15%
Contractual Services	1,224,604	1,218,825	1,175,470	1,254,006	7%
Commodities	141,286	225,750	165,850	230,200	39%
Capital Outlay	-	115,000	106,154	-	100%
Debt Service	-	-	-	-	0%
Total	\$ 2,364,079	\$ 2,744,075	\$ 2,484,228	\$ 2,681,485	8%

City of Mission 2026 Annual Budget

Summary of Costs by Department

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026	% Change Budget 2025/2026
<u>Community Development</u>					
Personnel Services	\$ 736,042	\$ 806,000	\$ 753,476	\$ 877,451	16%
Contractual Services	238,609	279,800	313,950	288,200	-8%
Commodities	10,127	6,000	9,500	9,500	0%
Capital Outlay	2,653	-	-	-	#DIV/0!
Total	\$ 987,431	\$ 1,091,800	\$ 1,076,926	\$ 1,175,151	9%
<u>Mission Aquatic Center</u>					
Personnel Services	\$ 210,534	\$ 247,900	\$ 231,301	\$ 248,157	7%
Contractual Services	118,276	121,300	110,060	110,000	0%
Commodities	54,478	71,750	65,500	68,600	5%
Capital Outlay	-	-	-	-	0%
Total	\$ 383,288	\$ 440,950	\$ 406,861	\$ 426,757	5%
<u>Powell Community Center</u>					
Personnel Services	\$ 1,780,270	\$ 1,822,400	\$ 1,826,852	\$ 2,004,057	10%
Contractual Services	800,981	852,450	885,836	874,750	-1%
Commodities	123,185	124,500	122,000	127,300	4%
Capital Outlay	-	-	-	-	0%
Total	\$ 2,704,436	\$ 2,799,350	\$ 2,834,688	\$ 3,006,107	6%
<u>Police</u>					
Personnel Services	\$ 3,932,234	\$ 4,218,200	\$ 4,133,505	\$ 4,453,705	8%
Contractual Services	477,458	496,076	547,502	561,525	3%
Commodities	110,492	172,100	135,000	161,500	20%
Capital Outlay	141,294	88,000	157,873	78,000	-51%
Debt Service	55,553	-	-	-	#DIV/0!
Total	\$ 4,717,031	\$ 4,974,376	\$ 4,973,880	\$ 5,254,730	6%
Total for All Departments	\$ 13,454,939	\$ 14,424,871	\$ 14,236,902	\$ 14,888,448	5%

City of Mission 2026 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	\$ -	\$ 462,550	\$ 38,700	\$ -	\$ 250,900	\$ 752,150
Legislative	\$ 62,314	\$ 103,385	\$ 1,100	\$ -	\$ -	\$ 166,799
Administration	\$ 1,024,564	\$ 26,730	\$ 4,050	\$ -	\$ -	\$ 1,055,344
Municipal Court	\$ 328,325	\$ 29,400	\$ 12,200	\$ -	\$ -	\$ 369,925
Public Works	\$ 1,197,279	\$ 1,254,006	\$ 230,200	\$ -	\$ -	\$ 2,681,485
Community Development	\$ 877,451	\$ 288,200	\$ 9,500	\$ -	\$ -	\$ 1,175,151
Parks and Recreation						
Mission Family Aquatic Center	\$ 248,157	\$ 110,000	\$ 68,600	\$ -	\$ -	\$ 426,757
Powell Community Center	\$ 2,004,057	\$ 874,750	\$ 127,300	\$ -	\$ -	\$ 3,006,107
Police	\$ 4,453,705	\$ 561,525	\$ 161,500	\$ 78,000	\$ -	\$ 5,254,730
Total	<u>\$ 10,195,852</u>	<u>\$ 3,710,546</u>	<u>\$ 653,150</u>	<u>\$ 78,000</u>	<u>\$ 250,900</u>	<u>\$ 14,888,448</u>

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	General Overhead

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Personnel Services</u>					
	EE Retention/Recruitment	\$ -	-	-	-
	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
<u>Contractual Services</u>					
01-07-201-01	Electricity - City Hall	\$ 31,473	37,800	35,000	36,750
01-07-201-03	Natural Gas - City Hall	8,121	14,700	11,000	11,550
01-07-201-05	Water and Sewer - City Hall	1,763	2,625	2,000	2,100
01-07-201-08	Telephone	7,825	1,000	3,000	3,150
01-07-203-03	Tuition Reimbursement	2,407	5,000	5,000	5,000
01-07-204-01	Advertising	355	3,000	3,000	3,000
01-07-205-01	Insurance - City Hall and Equip	62,555	63,000	126,493	95,000
01-07-206-03	Periodicals/Books	43	500	500	500
01-07-206-04	Legal Publications	4,803	3,000	3,000	3,000
01-07-206-05	Professional Services	25,599	62,000	45,000	25,000
01-07-207-02	Finance/Audit	46,960	34,000	44,000	47,000
01-07-207-07	Bank Fees	497	2,500	1,000	1,000
01-07-210-02	Janitorial Services	11,340	15,000	10,000	10,500
01-07-212-06	Service Contracts	24,676	25,000	25,000	25,000
01-07-213-02	Rentals and Leases	6,759	6,500	6,500	6,500
01-07-214-05	Computer Services	132,186	115,000	145,000	155,000
01-07-214-06	Codification	2,310	3,000	3,000	3,000
01-07-214-13	Website Development	2,421	2,500	2,500	2,500
01-07-214-14	Climate Action Plan Initiatives	13,563	25,000	25,000	25,000
01-07-215-03	Contingency	1,553	2,000	2,000	2,000
	Total Contractual Services	\$ 387,209	\$ 423,125	\$ 497,993	\$ 462,550
<u>Commodities</u>					
01-07-301-01	Office Supplies	\$ 2,112	4,500	3,000	3,150
01-07-301-04	Postage	8,433	12,000	9,000	9,000
01-07-304-04	Misc. Supplies	(1,357)	500	500	500
01-07-305-01	Janitorial Supplies	994	750	1,000	1,050
01-07-305-02	Maintenance/Repairs City Hall	37,314	25,000	25,000	25,000
	Total Commodities	\$ 47,496	\$ 42,750	\$ 38,500	\$ 38,700

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	General Overhead

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
Capital Outlay					
01-07-402-03	Computer Systems/Software	\$ 105,616	70,000	70,000	-
01-07-402-05	Building/Facility Improvements	13,004	40,000	12,000	-
01-07-404-06	Equipment Replacement	7,100	-	-	-
01-07-405-01	CARES Funding	-	-	-	-
01-07-405-02	FCIP Improvements	-	-	-	-
01-07-499-01	Land	-	-	-	-
	Total Capital Outlay	\$ 125,720	\$ 110,000	\$ 82,000	\$ -
Debt Service					
01-90-808-01	Principal	\$ 190,000	\$ 195,000	\$ 195,000	\$ 200,000
01-90-808-02	Interest	62,450	56,750	56,750	50,900
	Total Debt Service	\$ 252,450	\$ 251,750	\$ 251,750	\$ 250,900
	General Overhead Total	\$ 812,875	\$ 827,625	\$ 870,243	\$ 752,150

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Legislative

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Estimated 2025</u>	<u>Budget 2026</u>
<u>Personnel Services</u>					
01-09-101-03	Wages and Salaries	\$ 53,008	\$ 58,000	\$ 56,741	57,065
01-09-102-01	Health/Welfare Benefits	-	-	-	-
01-09-102-02	Social Security	4,355	5,000	4,500	4,750
01-09-102-03	KPERS	-	-	-	-
01-09-102-04	Employment Security	57	125	75	105
01-09-102-05	Workers Compensation	436	750	375	394
	Total Personnel Services	\$ 57,856	\$ 63,875	\$ 61,691	\$ 62,314
<u>Contractual Services</u>					
01-09-201-07	Telephone	\$ 128	\$ 120	\$ 150	175
01-09-202-06	Commercial Travel	2,501	4,000	4,000	4,000
01-09-202-07	Lodging and Meals	6,837	11,500	7,500	10,000
01-09-202-08	Parking and Tolls	14	100	100	100
01-09-202-09	Mileage	-	150	150	150
01-09-203-02	Registration	2,823	12,000	5,000	6,500
01-09-205-01	Insurance - Public Official	3,583	3,150	6,051	4,100
01-09-206-01	Professional Organizations	1,400	13,000	1,500	1,500
01-09-206-02	Municipal Organizations	13,404	10,000	13,500	14,000
01-09-206-03	Periodicals/Books	440	2,500	500	750
01-09-208-01	Annual Celebrations	15,428	10,000	15,000	12,500
01-09-208-02	Election Expense	-	2,500	-	-
01-09-208-04	Public/Employee Relations	10,066	11,500	11,500	11,500
01-09-208-05	Meeting Expenses	4,303	5,000	5,000	5,000
01-09-208-08	Human Service Fund (UCS)	10,500	10,500	10,500	11,000
01-09-208-09	Chamber of Commerce	7,140	10,000	10,000	10,000
01-09-208-12	MARC	2,307	3,000	3,000	3,000
01-09-208-16	Farmer's Market	103	-	103	110
01-09-208-20	DEI Initiatives	-	10,000	-	-
01-09-210-04	PRT Commission	159	3,000	3,000	3,000
01-09-215-04	Sustainability Commission	4,029	3,000	3,000	3,000
01-09-215-06	Planning Commission	855	3,000	3,000	3,000
	Total Contractual Services	\$ 86,020	\$ 128,020	\$ 102,554	\$ 103,385
<u>Commodities</u>					
01-09-301-01	Office Supplies	\$ 272	500	350	350
01-09-301-02	Clothing	505	500	750	500
01-09-301-04	Printing	-	250	250	250
	Total Commodities	\$ 777	\$ 1,250	\$ 1,350	\$ 1,100
<u>Capital Outlay</u>					
01-09-407-05	Contingency	\$ -	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Legislative Total	\$ 144,653	\$ 193,145	\$ 165,595	\$ 166,799

City of Mission 2025 Budget Worksheet

Fund:	General
Department:	Administration

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Personnel Services</u>					
01-10-101-01	Full Time Salaries	660,740	650,000	727,575	720,000
01-10-101-02	Part Time Salaries	49,235	52,000	40,935	53,250
01-10-101-04	Overtime Salaries	6,449	6,500	6,500	6,500
01-10-102-01	Health/Welfare Benefits	102,852	105,000	105,000	95,000
01-10-102-02	Social Security	57,219	53,000	62,000	57,600
01-10-102-03	KPERS	65,361	68,000	78,000	73,400
01-10-102-04	Employment Security	753	1,300	850	1,400
01-10-102-05	Workers Compensation	3,054	6,500	3,251	3,414
01-10-102-06	City Pension	10,295	12,500	13,745	14,000
	Total Personnel Services	\$ 955,958	954,800	1,037,856	1,024,564
<u>Contractual Services</u>					
01-10-201-08	Telephone	\$ 2,238	\$ 2,450	\$ 2,450	\$ 2,450
01-10-202-02	Commercial Travel	466	2,000	2,000	2,000
01-10-202-03	Lodging/Meals	2,154	4,000	4,000	4,000
01-10-202-04	Parking/Tolls	54	100	100	100
01-10-202-05	Mileage	447	500	500	500
01-10-203-01	Registration/Tuition	3,223	4,000	4,000	4,000
01-10-204-01	Advertising	303	-	-	-
01-10-205-02	Notary Bonds	-	100	100	100
01-10-206-01	Professional Organizations	3,291	5,000	3,500	3,500
01-10-206-02	Municipal Organizations	-	200	200	200
01-10-206-03	Periodicals/Books/Publications	2,003	2,500	2,500	2,500
01-10-206-05	Professional Services	700	7,500	1,000	1,000
01-10-206-06	Attorney Services	12,009	-	-	-
01-10-207-07	Pre-Employment Testing	419	-	-	-
01-10-208-04	Public Relations	2,643	6,000	3,000	3,000
01-10-208-05	Meeting Expenses	2,037	1,500	1,500	1,500
01-10-208-13	Employee Recognition	2,400	1,000	1,000	1,000
01-10-214-03	Printing	43	250	250	250
01-10-214-05	Computer Services	130	-	130	130
01-10-214-13	Website Development	-	250	250	250
01-10-215-03	Miscellaneous	199	500	250	250
	Total Contractual Services	\$ 34,759	\$ 37,850	\$ 26,730	\$ 26,730
<u>Commodities</u>					
01-10-301-01	Office Supplies	6,065	3,500	3,500	3,500
01-10-301-02	Clothing	-	350	350	350
01-10-301-04	Postage	-	100	100	100
01-10-301-05	Printed Forms	-	100	100	100
	Total Commodities	\$ 6,065	4,050	4,050	4,050

City of Mission 2025 Budget Worksheet

Fund:	General
Department:	Administration

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Capital Outlay</u>					
01-10-401-01	Office Machines	\$ -	-	-	-
01-10-401-02	Office Furnishings	-	-	-	-
01-10-402-03	Computer Systems	-	-	-	-
01-10-407-05	Contingency	-	-	-	-
01-10-407-10	Sustainability Assets	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Administration Total	\$ 996,782	\$ 996,700	\$ 1,068,636	\$ 1,055,344

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Municipal Court

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Estimated 2025</u>	<u>Budget 2026</u>
<u>Personnel Services</u>					
01-11-101-01	Full Time Salaries	\$ 130,454	135,000	135,000	140,000
01-11-101-02	Part Time Salaries	-	-	-	-
01-11-101-03	Judge Salaries	30,000	30,000	30,000	30,000
01-11-101-04	Overtime Salaries	11,251	12,000	12,000	12,000
01-11-101-06	City Attorney - Court	57,325	60,000	42,500	60,000
01-11-101-09	City Attorney Appeals - Court	13,409	15,000	31,850	15,000
01-11-102-01	Health/Welfare Benefits	28,112	27,500	30,000	33,000
01-11-102-02	Social Security	12,174	13,500	12,985	18,500
01-11-102-03	KPERS	14,251	14,500	15,160	14,500
01-11-102-04	Employment Security	159	450	175	250
01-11-102-05	Workers Compensation	1,963	3,000	1,500	1,575
01-11-102-06	City Pension	2,791	2,750	3,075	3,500
	Total Personal Services	\$ 301,889	\$ 313,700	\$ 314,245	\$ 328,325
<u>Contractual Services</u>					
01-11-201-08	Telephone	\$ 1,149	2,500	2,500	2,500
01-11-202-03	Lodging/Meals	43	1,000	500	500
01-11-202-04	Parking/Tolls	-	50	50	50
01-11-202-05	Mileage	-	400	200	200
01-11-203-01	Registration/Tuition	225	500	250	250
01-11-205-02	Notary Bonds	-	100	100	100
01-11-206-05	Professional Services	3	5,000	1,500	1,500
01-11-207-07	Pre-employment Expenses	49	150	100	100
01-11-208-13	Employee Recognition	51	200	200	200
01-11-209-02	Computer Maintenance	24,864	20,000	20,000	20,000
01-11-209-03	Defense	3,842	3,000	4,000	4,000
	Total Contractual Services	\$ 30,226	\$ 32,900	\$ 29,400	\$ 29,400
<u>Commodities</u>					
01-11-301-01	Office Supplies	\$ 2,545	3,000	3,000	3,000
01-11-301-02	Clothing	-	3,500	200	200
01-11-301-04	Postage	5,454	250	5,500	5,500
01-11-301-05	Printed Forms	4,250	3,500	3,500	3,500
	Total Commodities	\$ 12,249	\$ 10,250	\$ 12,200	\$ 12,200
<u>Capital Outlay</u>					
01-11-401-01	Office Machines	\$ -	-	-	-
01-11-402-03	Computer Systems	-	-	-	-
01-11-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Municipal Court Total	\$ 344,364	\$ 356,850	\$ 355,845	\$ 369,925

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Public Works

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
Personnel Services					
01-20-101-01	Full Time Salaries	\$ 684,870	\$ 765,000	\$ 715,000	\$ 820,000
01-20-101-02	Part Time Salaries	1,352	-	-	-
01-20-101-04	Overtime Salaries	8,412	23,000	-	23,000
01-20-102-01	Health/Welfare Benefits	158,525	200,000	165,000	175,000
01-20-102-02	Social Security	48,184	62,000	53,000	64,000
01-20-102-03	KPERS	68,573	83,000	78,000	86,000
01-20-102-04	Employment Security	628	1,500	750	900
01-20-102-05	Workers Compensation	21,814	35,000	17,504	18,379
01-20-102-06	City Pension	5,831	15,000	7,500	10,000
Total Personnel Services		\$ 998,189	\$ 1,184,500	\$ 1,036,754	\$ 1,197,279
Contractual Services					
01-20-201-02	Electricity - Maint. Facility	\$ 10,434	\$ 15,000	\$ 15,000	\$ 15,000
01-20-201-04	Natural Gas - Maint. Facility	11,912	17,000	17,000	17,000
01-20-201-06	Water and Sewer - Maint. Fact	10,384	13,000	13,000	13,000
01-20-201-07	Refuse - Maint. Facility	21,164	25,000	25,000	25,000
01-20-201-08	Telephone	5,013	5,000	5,000	7,000
01-20-201-10	Traffic Signals - KCPL Lease	322,219	340,000	325,000	340,000
01-20-201-11	Traffic Signal - OP Interlocal	2,519	7,000	4,000	7,000
01-20-201-12	Traffic Signals Maint.	46,951	84,000	73,920	86,600
01-20-201-13	Street Lights - KCPL Power	144,688	145,000	145,000	145,000
01-20-201-15	Street Lights - Street & Parks	732	1,000	1,000	1,000
01-20-202-02	Travel/Commercial	607	1,500	1,500	2,000
01-20-202-03	Lodging / Meals	3,799	3,500	3,500	3,500
01-20-202-04	Parking / Tolls	94	100	100	100
01-20-202-05	Mileage	139	300	300	300
01-20-203-01	Registration / Tuition	9,572	8,500	8,500	9,500
01-20-204-01	Advertising	1,532	2,000	1,600	2,000
01-20-205-01	Insurance - Building & Equipment	50,160	42,000	85,925	58,000
01-20-205-02	Notary Bonds	-	100	100	100
01-20-206-01	Professional Organizations	2,286	2,000	2,500	2,500
01-20-206-03	Periodicals/Books/Publications	138	300	-	300
01-20-206-04	Legal Advertising	705	500	500	500
01-20-206-05	Professional Services	5,030	3,000	3,000	3,000
01-20-207-03	Engineering/Architect Services	55,261	75,000	50,000	60,000
01-20-207-06	Inspections	2,388	7,000	4,000	7,000
01-20-207-07	Pre-Employment Drug Testing	2,157	1,500	1,500	1,500
01-20-208-04	Public Relations	-	500	-	500
01-20-208-05	Meeting Expense	540	1,000	1,000	1,000
01-20-208-13	Employee Recognition	786	1,000	1,000	1,000
01-20-210-01	Building Repairs / Maintenance	11,575	14,500	10,000	14,500
01-20-210-02	Janitorial Services	7,572	7,000	6,000	6,300
01-20-210-03	Trees / Shrubs Maintenance	42,042	50,000	25,000	50,000
01-20-210-04	Tree Maintenance (Streets)	382	1,000	1,000	1,000
01-20-211-03	Curbs/Sidewalks	1,244	-	-	-
01-20-212-03	Storm Warning Sirens	700	1,500	1,000	1,500
01-20-212-04	Communications	-	-	-	-
01-20-212-05	Equipment Repairs	-	5,500	3,500	5,500
01-20-212-06	Service Contracts	246,310	245,000	245,000	267,530

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Public Works

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
Contractual Services (cont.)					
01-20-212-07	Vehicle Maintenance	50	10,000	5,000	5,000
01-20-212-08	Holiday Decorations	20,514	20,000	15,000	20,000
01-20-212-09	Johnson Drive Maintenance	170,326	50,000	65,000	60,000
01-20-213-02	Rental Equipment	363	5,000	2,500	5,000
01-20-213-03	Laundry / Uniforms	10,010	5,000	5,500	6,000
01-20-214-02	Vehicle Registration	69	500	-	250
01-20-214-03	Printing	\$ 213	\$ -	\$ -	\$ -
01-20-214-04	Computer Services	-	-	-	-
01-20-215-03	Contingency	-	-	-	-
	Total Contractual Services	\$ 1,224,604	\$ 1,218,825	\$ 1,175,470	\$ 1,254,006
Commodities					
01-20-301-01	Office Supplies	\$ 2,256	\$ 1,900	\$ 1,900	\$ 2,000
01-20-301-04	Postage	139	400	400	750
01-20-301-05	Printed Forms	409	-	-	-
01-20-302-01	Uniforms/Clothing	1,557	3,700	3,700	3,700
01-20-303-04	Safety Supplies	2,836	5,500	3,000	5,000
01-20-304-01	Shop Chemicals	-	4,500	2,500	4,500
01-20-304-02	Fertilizer / Weeds	1,252	1,500	1,000	1,500
01-20-304-04	Misc. Supplies	1,004	1,000	100	16,000
01-20-305-01	Janitorial Supplies	-	1,250	750	1,250
01-20-305-02	Bldg. Repair Parts / Plumbing	10,293	20,000	10,000	12,500
01-20-305-03	Tools - Building / Land Maint	7,902	11,000	7,000	11,000
01-20-305-04	Landscape	99	3,000	1,500	3,000
01-20-306-01	Gas / Oil	20,509	40,000	25,000	30,000
01-20-306-02	Vehicle / Equip Repair Parts	37,868	38,000	38,000	45,000
01-20-306-03	Tools - Vehicle / Equip Maint	11,973	12,000	6,000	12,000
01-20-307-01	Asphalt Patch	-	-	-	-
01-20-307-02	Rock	157	1,000	1,000	1,000
01-20-307-03	Sand / Salt	25,938	65,000	50,000	65,000
01-20-307-05	Signs	13,550	15,000	13,000	15,000
01-20-307-06	Traffic Paint	486	1,000	1,000	1,000
01-20-307-07	Park Maintenance	2,024	-	-	-
01-20-307-08	Other Street Maint.	1,034	-	-	-
	Total Commodities	\$ 141,286	\$ 225,750	\$ 165,850	\$ 230,200

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Public Works

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Capital Outlay</u>					
01-20-401-01	Office Machines	\$ -	\$ -	\$ -	\$ -
01-20-401-02	Office Furnishings	-	-	-	-
01-20-402-03	Computer Systems	-	40,000	36,175	-
01-20-403-03	Public Works Vehicles	-	-	-	-
01-20-403-06	Public Works - Other Equipment	-	30,000	20,426	-
01-20-404-04	Radios	-	45,000	49,553	-
01-20-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ -	\$ 115,000	\$ 106,154	\$ -
 <u>Debt Service</u>					
	Total for Debt Service	\$ -	\$ -	\$ -	\$ -
	Public Works Total	\$ 2,364,079	\$ 2,744,075	\$ 2,484,228	\$ 2,681,485

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Community Development

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Personnel Services</u>					
01-23-101-01	Full Time Salaries	\$ 545,289	\$ 585,000	\$ 535,000	\$ 625,000
01-23-101-02	Part Time Salaries	-	-	-	-
01-23-101-04	Overtime Salaries	3,289	1,250	3,825	1,250
01-23-102-01	Health/Welfare Benefits	78,839	90,000	105,000	120,750
01-23-102-02	Social Security	38,987	50,000	40,000	50,000
01-23-102-03	KPERS	56,893	60,000	55,000	64,000
01-23-102-04	Employment Security	507	750	650	750
01-23-102-05	Workers Compensation	5,672	8,000	4,001	4,201
01-23-102-06	City Pension	6,566	11,000	10,000	11,500
	Total Personnel Services	\$ 736,042	\$ 806,000	\$ 753,476	\$ 877,451
<u>Contractual Services</u>					
01-23-201-08	Telephone	\$ 1,577	\$ 1,200	\$ 1,900	\$ 2,000
01-23-202-02	Commercial Travel	-	1,000	-	1,000
01-23-202-03	Lodging / Meals	838	4,500	1,500	4,500
01-23-202-04	Parking / Tolls	38	50	50	50
01-23-202-05	Mileage	507	150	150	150
01-23-203-01	Registration /Tuition	1,680	4,500	1,500	4,500
01-23-205-01	Insurance	-	500	500	500
01-23-205-02	Notary Bonds	-	100	100	100
01-23-206-01	Professional Organizations	1,580	4,000	3,000	3,000
01-23-206-03	Periodicals/Books/Publications	3,489	400	1,000	400
01-23-206-04	Legal Publications	215	500	350	350
01-23-206-05	Professional Services	500	10,000	130,000	100,000
01-23-206-06	Land Use Attorney Services	13,312	50,000	17,500	25,000
01-23-206-08	Plan/Inspection Fees	25,880	5,000	-	-
01-23-207-03	Engr/Arch/Planning Services	29,750	15,000	15,000	15,000
01-23-207-07	Pre-Employment Testing	414	-	-	-
01-23-208-04	Public Relations	822	700	700	700
01-23-208-05	Meeting Expense	(1,812)	250	250	250
01-23-208-13	Employee Recognition	-	200	200	200
01-23-212-06	Service Contracts	-	-	-	-
01-23-212-07	Vehicle Maintenance	8	500	250	250
01-23-214-03	Printing	482	1,250	1,000	1,250
01-23-214-04	Computer Services	61,030	34,000	34,000	34,000
01-23-215-03	Miscellaneous	428	1,000	1,000	1,000
01-23-216-01	Nuisance Abatement	47,173	25,000	30,000	20,000
01-23-216-04	Mission Possible Program	19,267	35,000	35,000	35,000
01-23-216-06	Neighborhood Grant Program	3,372	5,000	5,000	5,000
01-23-216-07	Business Improvement Grant	-	45,000	-	-
01-23-216-09	Citizen Rebate Program	18,890	25,000	25,000	25,000
01-23-216-11	Jo Co Utility Assistance Program	5,500	5,000	5,000	5,000
01-23-216-12	Storm Water BMP	3,669	5,000	4,000	4,000
	Total Contractual Services	\$ 238,609	\$ 279,800	\$ 313,950	\$ 288,200

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Community Development

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
Commodities					
01-23-301-01	Office Supplies	\$ 2,385	\$ 1,500	\$ 1,500	\$ 1,500
01-23-301-02	City Maps	-	-	-	-
01-23-301-03	Clothing	809	500	500	500
01-23-301-04	Postage	5,462	2,000	6,000	6,000
01-23-301-05	Printed Forms	-	-	-	-
01-23-306-01	Gas/Oil	1,471	2,000	1,500	1,500
	Total Commodities	\$ 10,127	\$ 6,000	\$ 9,500	\$ 9,500
Capital Outlay					
01-23-401-01	Office Machines	\$ 1,213	\$ -	\$ -	\$ -
01-23-401-02	Office Furnishings	-	-	-	-
01-23-402-03	Computer Systems	1,440	-	-	-
01-23-403-06	Other Equipment/Software	-	-	-	-
01-23-407-01	Vehicle	-	-	-	-
01-23-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ 2,653	\$ -	\$ -	\$ -
	Community Development Total	\$ 987,431	\$ 1,091,800	\$ 1,076,926	\$ 1,175,151

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Parks + Recreation - Mission Family Aquatic Center (MFAC)

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Personnel Services</u>					
01-25-101-01	Full Time Salaries	\$ 29,132	\$ 32,000	\$ 30,000	\$ 31,000
01-25-101-02	Part Time Salaries	153,282	180,000	170,500	185,000
01-25-101-04	Overtime Salaries	801	2,000	2,000	2,000
01-25-102-01	Health/Welfare Benefits	6,047	7,200	6,100	6,200
01-25-102-02	Social Security	13,866	17,300	16,000	17,000
01-25-102-03	KPERS	2,943	3,250	3,250	3,250
01-25-102-04	Employment Security	181	400	225	300
01-25-102-05	Workers Compensation	3,708	5,250	2,626	2,757
01-25-102-06	City Pension	574	500	600	650
	Total Personnel Services	\$ 210,534	\$ 247,900	\$ 231,301	\$ 248,157
<u>Contractual Services</u>					
01-25-201-01	Electricity	\$ 17,022	\$ 17,000	\$ 17,000	\$ 17,000
01-25-201-05	Water and Sewer	56,403	60,000	60,000	60,000
01-25-201-07	Trash	254	-	-	-
01-25-203-03	Training/Registration	1,613	1,500	1,500	1,500
01-25-204-01	Marketing/Public Relations	1,075	1,500	1,500	1,500
01-25-205-01	Insurance - Building & Equipment	4,180	3,000	7,260	5,000
01-25-207-07	Pre-Employment Drug Testing	2,501	4,500	3,000	4,000
01-25-208-13	Employee Recognition	942	800	800	1,000
01-25-210-01	Maint Bldg. / Land	5,950	7,000	-	-
01-25-212-05	Other Equipment / Repairs	7,964	8,000	-	-
01-25-213-02	Rental Agreements	-	1,000	1,000	1,000
01-25-214-05	Computer Services	-	-	-	-
01-25-214-12	Mission Swim Team	3,000	3,000	3,000	3,000
01-25-215-02	Contract Serv/Maint Agreements	17,372	14,000	15,000	16,000
	Total Contractual Services	\$ 118,276	\$ 121,300	\$ 110,060	\$ 110,000
<u>Commodities</u>					
01-25-301-01	Office Supplies	\$ 416	\$ 500	\$ 500	\$ 500
01-25-301-02	Clothing	4,861	5,000	5,000	5,000
01-25-301-03	Food Service	22,594	28,000	25,000	27,000
01-25-301-04	Printing	184	750	500	500
01-25-301-08	Equipment and Supplies	4,854	7,500	5,500	5,500
01-25-303-04	Safety Supplies	329	2,000	1,000	1,000
01-25-304-02	Cleaning Chemicals	89	-	-	-
01-25-304-05	Pool Chemicals	16,200	22,000	22,000	23,100
01-25-305-05	Repair / Parts Maintenance	4,951	6,000	6,000	6,000
	Total Commodities	\$ 54,478	\$ 71,750	\$ 65,500	\$ 68,600
<u>Capital Outlay</u>					
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	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Parks + Recreation - MFAC Total	\$ 383,288	\$ 440,950	\$ 406,861	\$ 426,757

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Parks + Recreation - Powell Community Center

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Personnel Services</u>					
01-27-101-01	Full Time Salaries	\$ 729,266	\$ 820,000	\$ 725,000	\$ 820,000
01-27-101-02	Part Time Salaries	689,628	580,000	720,000	760,000
01-27-101-04	Overtime Salaries	956	1,000	1,000	1,000
01-27-102-01	Health/Welfare Benefits	152,895	175,000	155,000	185,000
01-27-102-02	Social Security	104,610	120,000	120,000	120,000
01-27-102-03	KPERS	75,272	88,000	80,000	89,000
01-27-102-04	Employment Security	1,477	2,200	1,750	2,000
01-27-102-05	Workers Compensation	13,088	18,200	9,102	9,557
01-27-102-06	City Pension	13,078	18,000	15,000	17,500
	Total Personnel Services	\$ 1,780,270	\$ 1,822,400	\$ 1,826,852	\$ 2,004,057
<u>Contractual Services</u>					
01-27-201-01	Electricity	\$ 136,090	\$ 125,000	\$ 140,000	\$ 142,000
01-27-201-03	Gas	29,789	55,000	35,000	36,750
01-27-201-05	Water and Sewer	49,290	30,000	50,000	50,000
01-27-201-07	Trash	8,111	8,000	8,500	8,925
01-27-201-08	Telephone	9,005	8,500	9,000	9,000
01-27-202-02	Travel / Commercial	891	2,700	1,500	1,500
01-27-202-03	Lodging / Meals	2,827	3,000	3,000	3,000
01-27-202-04	Parking / Tolls	-	50	50	50
01-27-202-05	Mileage	415	1,500	750	750
01-27-203-01	Registration / Tuition	2,423	4,200	3,000	3,000
01-27-203-02	Staff Training	4,580	4,500	4,750	4,900
01-27-203-03	Tuition Reimbursement	920	-	-	-
01-27-204-01	Marketing / Public Relations	54,198	80,000	50,000	60,000
01-27-205-01	Insurance - Building & Equipment	68,672	55,000	117,786	79,000
01-27-206-01	Professional Organizations	2,760	3,000	3,000	3,000
01-27-206-05	Professional Services	555	10,000	3,500	2,000
01-27-207-07	Pre-Employment Drug Testing	7,953	8,000	8,000	8,000
01-27-208-13	Employee Recognition	4,191	5,500	5,500	5,500
01-27-210-01	Maint - Bldg. / Land	28,243	45,000	30,000	30,000
01-27-212-05	Equipment Maintenance	12,809	12,000	10,000	10,000
01-27-212-07	Vehicle Maintenance	-	500	500	500
01-27-213-02	Rental Equipment	12,272	15,000	15,000	15,000
01-27-214-03	Printing	30,083	27,500	33,500	33,500
01-27-214-05	Computer Services / Software	18,996	20,000	20,000	20,000
01-27-214-11	Special Programs	26,589	27,000	27,000	27,000
01-27-214-12	Swim Programs	484	1,000	1,000	1,000
01-27-214-13	Mission Summer Program	38,884	48,000	48,000	52,000
01-27-215-01	Seasonal Programs	38,298	45,000	45,000	45,000
01-27-215-02	Contract Services / Maint. Agreements	96,325	80,000	85,000	90,000
01-27-215-03	Miscellaneous	-	-	-	-
01-27-215-04	Field Trips	-	-	-	-
01-27-215-05	Contract Instructors	100,981	110,000	110,000	115,000
01-27-215-06	Transportation Services	14,347	17,500	17,500	18,375
	Total Contractual Services	\$ 800,981	\$ 852,450	\$ 885,836	\$ 874,750

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Parks + Recreation - Powell Community Center

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
Commodities					
01-27-301-01	Office Supplies	\$ 3,758	\$ 5,000	\$ 5,000	\$ 5,000
01-27-301-02	Clothing	8,755	9,000	9,000	9,000
01-27-301-03	Food Services / Concession Supplies	653	7,000	2,500	2,625
01-27-301-04	Postage	6,473	10,000	7,000	8,500
01-27-301-05	Printing	795	1,500	1,000	1,250
01-27-301-08	Equipment & Supplies	40,416	35,000	35,000	36,750
01-27-301-09	Special Event Supplies	12,703	15,000	15,000	15,750
01-27-303-04	Safety Supplies	3,023	2,000	3,500	3,500
01-27-304-02	Cleaning Supplies	9,919	10,000	10,000	10,000
01-27-304-04	Misc. Supplies	2,326	-	-	-
01-27-304-05	Pool Chemicals	17,197	11,000	18,500	19,425
01-27-305-05	Bldg. Maint / Repair / Parts	17,158	18,000	15,000	15,000
01-27-306-01	Gas/Oil	9	1,000	500	500
01-27-306-02	Vehicle/Equip Repair Parts	-	-	-	-
	Total Commodities	\$ 123,185	\$ 124,500	\$ 122,000	\$ 127,300
Capital Outlay					
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	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Parks + Recreation - Powell Community Center Total		\$ 2,704,436	\$ 2,799,350	\$ 2,834,688	\$ 3,006,107

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Police

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Personnel Services</u>					
01-30-101-01	Full Time Salaries	\$ 2,468,123	\$ 2,685,700	\$ 2,530,500	\$ 2,955,150
01-30-101-02	Part Time Salaries	-	-	-	-
01-30-101-04	Overtime Salaries	233,330	200,000	245,000	200,000
01-30-101-05	Overtime Salaries (Court)	6,724	5,000	8,000	5,000
01-30-102-01	Health/Welfare Benefits	423,298	475,000	438,000	355,000
01-30-102-02	Social Security	194,123	205,000	215,000	230,000
01-30-102-03	KPERS	17,026	17,500	17,500	15,000
01-30-102-04	Employment Security	2,537	4,500	3,000	4,000
01-30-102-05	Workers Compensation	29,667	42,000	21,005	22,055
01-30-102-06	City Pension	1,407	3,500	3,500	12,500
01-30-102-07	KP&F Retirement	555,999	580,000	652,000	655,000
	Total Personnel Services	\$ 3,932,234	\$ 4,218,200	\$ 4,133,505	\$ 4,453,705
<u>Contractual Services</u>					
01-30-201-01	Electric	\$ 100	\$ -	\$ -	\$ -
01-30-201-08	Telephone	29,732	17,500	32,000	33,600
01-30-202-02	Commercial Travel	3,867	4,500	4,500	4,500
01-30-202-03	Lodging / Meals	16,098	18,000	18,000	18,000
01-30-202-04	Parking / Tolls / Misc.	335	300	300	300
01-30-202-05	Mileage Reimbursement	-	300	100	100
01-30-203-01	Registration / Tuition / Other	18,535	20,000	20,000	22,500
01-30-203-02	Firing Range	7,994	10,500	12,000	13,000
01-30-203-04	Training / Junior College	387	-	-	-
01-30-205-01	Insurance	46,577	40,000	82,652	55,000
01-30-205-02	Notary Bonds	-	50	50	50
01-30-206-01	Professional Organizations	2,750	3,500	3,500	3,500
01-30-206-03	Periodicals/Books/Publications	1,001	1,800	1,800	2,200
01-30-206-05	Professional Services	2,950	7,500	5,000	5,000
01-30-207-07	Pre-employment Exams	9,924	10,000	10,000	10,000
01-30-208-04	Public Relations	11,845	10,000	7,500	13,500
01-30-208-13	Employee Recognition	1,442	3,500	2,500	2,500
01-30-210-02	Janitorial Services	19,812	23,100	16,000	16,800
01-30-212-04	Communications / Radios	2,532	3,750	3,750	7,500
01-30-212-05	Other Equip/Radar/Repair/Misc.	6,357	10,000	8,500	10,000
01-30-212-06	Service Contracts/Rentals	99,225	115,300	115,300	120,000
01-30-212-07	Vehicle Maintenance	66,742	75,000	75,000	55,000
01-30-213-02	Equipment Rental	6,886	8,000	8,000	8,000
01-30-213-03	Uniform Dry Cleaning	6,379	7,000	7,000	7,000
01-30-214-02	Vehicle Registration	421	700	550	600
01-30-214-05	Computer Services	51,107	50,276	58,000	60,000
01-30-214-06	Animal Control / Care	15,106	15,000	15,000	22,000
01-30-214-08	Prisoner Care	47,855	40,000	40,000	70,375
01-30-214-09	Crime Prevention	466	500	500	500
01-30-214-12	Bullet Proof Vest Grant	-	-	-	-
01-30-215-03	Miscellaneous	1,033	-	-	-
	Total Contractual Services	\$ 477,458	\$ 496,076	\$ 547,502	\$ 561,525

City of Mission 2026 Budget Worksheet

Fund:	General
Department:	Police

Account Number	Account Title	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<u>Commodities</u>					
01-30-301-01	Office Supplies	\$ 2,835	5,500	3,500	4,000
01-30-301-04	Postage	373	250	400	400
01-30-301-05	Printed Forms	844	2,000	1,500	2,000
01-30-301-06	Other Operating Supplies	742	4,500	3,000	3,000
01-30-302-01	Uniforms/Leather/Protect Vests	28,237	37,000	37,000	42,000
01-30-302-02	Equipment - General	13,612	25,000	20,000	33,500
01-30-303-01	Investigation Supplies	54	1,500	750	750
01-30-303-02	Property/Evidence Supplies	2,744	5,500	3,500	3,500
01-30-303-03	Booking Facility Supplies	-	350	350	350
01-30-305-01	Janitorial Supplies	-	500	500	500
01-30-306-01	Fuel	54,105	71,000	50,000	57,000
01-30-306-02	Fleet Tire Replacement	5,996	10,000	10,000	10,000
01-30-306-03	Emergency Management	950	9,000	4,500	4,500
	Total Commodities	\$ 110,492	\$ 172,100	\$ 135,000	\$ 161,500
<u>Capital Outlay</u>					
01-30-401-01	Office Machines	\$ -	-	-	-
01-30-402-02	Office Furnishings	1,259	10,000	6,000	-
01-30-402-03	Computer Systems	143	-	-	-
01-30-403-01	Police Vehicles	-	-	47,406	-
01-30-404-03	Handguns / Shotguns	288	-	-	-
01-30-404-04	Radios	-	-	-	-
01-30-404-05	Radar	-	-	-	-
01-30-404-06	Other Equipment	86,604	25,000	51,467	25,000
01-30-404-07	In-Car/Body Cameras	53,000	53,000	53,000	53,000
01-30-404-08	Motorcycles	-	-	-	-
01-30-404-09	Bicycle Patrol	-	-	-	-
01-30-407-05	Contingency	-	-	-	-
	Total Capital Outlay	\$ 141,294	\$ 88,000	\$ 157,873	\$ 78,000
<u>Debt Service</u>					
01-90-808-01	2020 Lease-Purchase	\$ 55,553	\$ -	\$ -	\$ -
	Total Debt Service	\$ 55,553	\$ -	\$ -	\$ -
	Police Total	\$ 4,717,031	\$ 4,974,376	\$ 4,973,880	\$ 5,254,730