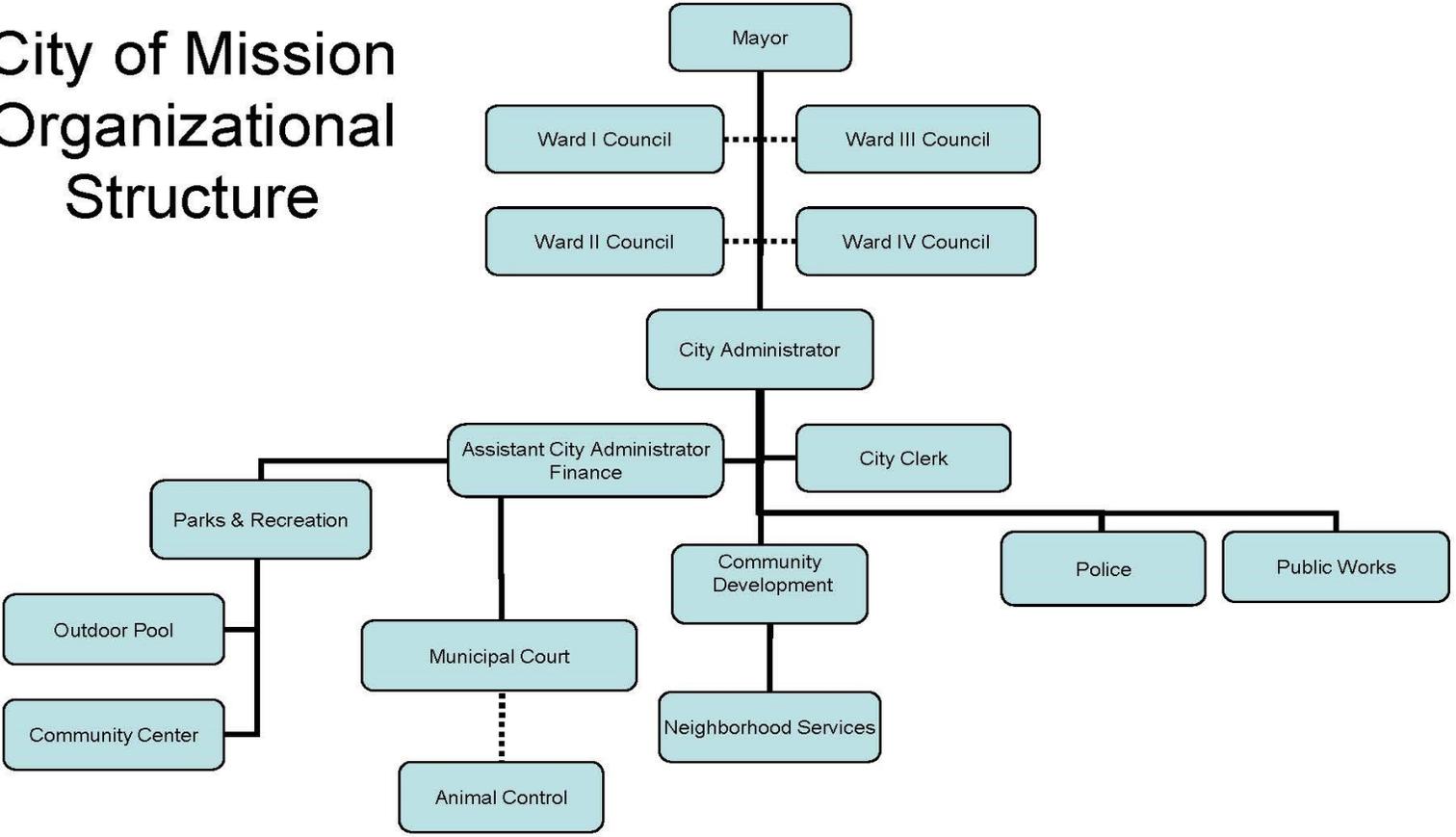


# 2015 Community Budget Dialogue



**July 23, 2014**

# City of Mission Organizational Structure



\_\_\_\_\_ Indicates Direct Line of Authority/Supervision  
- - - - - Indicates Administrative or Advisory Role

**2015 recommended budget**

# elected officials

## Mayor



**Steve Schowengerdt**  
(913) 481-3235  
mayor@missionks.org

## Ward I Councilmembers



**Pat Quinn**  
(913) 927-8511  
pquinn@missionks.org



**Steven Lucas**  
(913) 558-2290  
slucas@missionks.org

## Ward II Councilmembers



**Amy Miller**  
(913) 677-0169  
amiller@missionks.org



**Arcie Rothrock**  
(913) 568-2872  
arothrock@missionks.org

## Ward III Councilmembers



**Debbie Kring**  
(913) 722-6901  
dkring@missionks.org



**Jennifer Cowdry**  
(913) 384-1263  
jcowdry@missionks.org

## Ward IV Councilmembers



**Suzie Gibbs**  
(913) 671-8564  
sgibbs@missionks.org



**David Shepard**  
(913) 671-8521  
dshepard@missionks.org

2015 recommended budget

## **Annual Budget - Purpose and Goals**

A city's budget is not just an accounting document - it is a management and planning tool. When resources are limited, the budget helps determine which objectives have the highest priority, will meet the greatest needs, and produce the greatest positive impact in the community. The City's annual budget becomes a dollars and cents expression of the most immediate priorities. In adopting an annual budget, a City Council quite literally, "puts its money where its mouth is."

Kansas law requires every City to develop and adopt a balanced budget on an annual basis. But, even if State law did not require it, good government demands that public entities regularly and periodically assess their organizational goals and their financial ability to achieve these goals. Among other things, a budget is:

- a statement of priorities that reflects a vision of the City's collective future
- a spending guide which reflects the City's priorities
- a policy document indicating policy decisions and priorities by allocating funds to specific services and programs
- a communication device sharing these choices with residents and businesses
- an outline of anticipated revenues to support City services, including tax rates
- a plan of objectives for the upcoming fiscal year

## **Budget Development Process**

The Mayor, City Council, City staff, and the citizens of Mission are all important participants in the creation and execution of the City's budget. The formal budget process begins in the first quarter of each year, and State law requires the City's budget be submitted to the County Clerk by August 25th.

In order to help the Mayor and City Council discern which programs and issues are of the highest priority to citizens, it is important for the residents of Mission to play an active role in the budget process. Over the last several months, public discussions have taken place at City Council Committee meetings and City Council work sessions. Tonight's community dialogue is an opportunity for the public to hear the City's recommended 2015 budget and to engage in discussions with the Council and City staff. Feedback will be evaluated and incorporated in the remaining weeks as the budget is finalized and adopted.

Remaining steps in the annual budget process include:

- August 6, 2014 - 6:00 p.m. - City Council meeting - 2015 Budget Public Hearing
- August 6, 2014 - 6:30 p.m. - Finance & Administration Committee - Final review of Budget
- August 20, 2014 - 7:00 p.m. - City Council meeting - Adoption of 2015 Budget

## **2015 Recommended Budget**

Each year throughout the budget process, potential threats and opportunities to the City's service delivery objectives are identified. These items may come from the overall economy, the public, elected officials, or from the professional staff. Issues considered and discussed in developing the 2015 Recommended Budget include, but were not limited to:

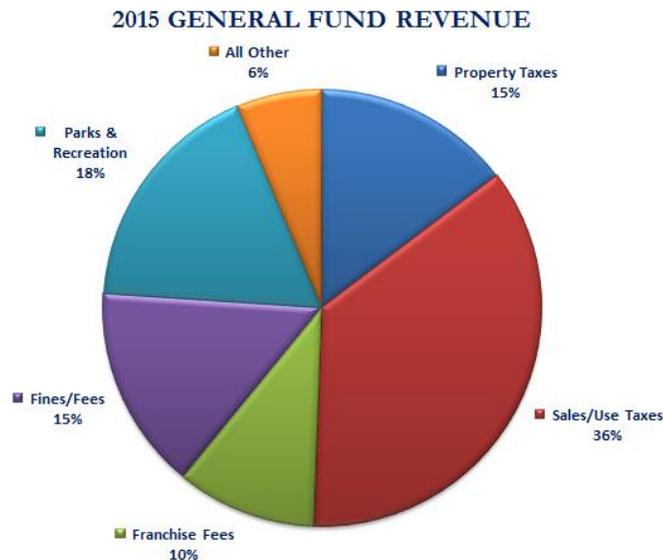
- Balancing service delivery/operating needs with infrastructure investment
- Appropriately funding facility and equipment needs

- General public sentiment and expectations to decrease government spending
- Declines in community center and fine/forfeiture revenues
- Slow recovery in property values city-wide
- Increased redevelopment opportunities city-wide

The City of Mission's budget covers the period of January 1st through December 31st. The total budget is made up of more than twenty (20) individual funds. Annual budget discussions focus primarily on the City's General Fund and 5-6 other funds tied specifically to capital infrastructure investments through the use of dedicated revenue streams. The entire budget is adopted together, but the City's operating and infrastructure budgets are typically discussed separately throughout the process.

General Fund

The City's General Fund accounts for the core City functions and services such as Public Safety, Public Works, Parks & Recreation, and Administration. This is an operating budget, focused primarily on revenues coming and going in a particular fiscal year. There are five primary revenue streams that support the General Fund budget: property taxes, sales/use taxes, franchise fees, fines, and parks and recreation revenues. Altogether, these revenues make up 90-95% of the annual General Fund budget. Fluctuations in these revenue streams impact how the City is able to pay for and maintain core services.



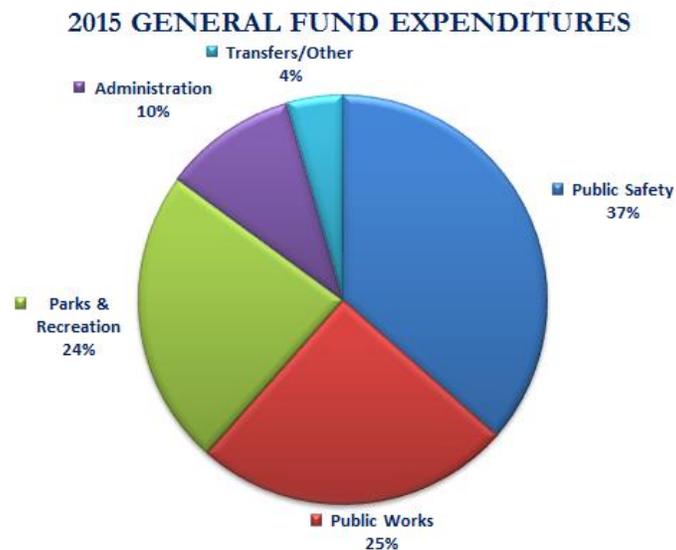
The 2015 Recommended General Fund Budget includes the following policies and priorities:

1. Holds the current mill levy rate constant (11.413 mills)
2. Maintains a General Fund balance of no less than \$1.5 million. The City's goal for reserve funds is 25% of our total General Fund revenues. To reach that goal, the City would need to have a General Fund balance of approximately \$2.5 million.
3. Maintains the Solid Waste Utility Rate at \$13.59 per month for single-family property owners. An estimated transfer in the amount of \$83,000 from the General Fund subsidizes single-family residential trash service from Deffenbaugh, which will be billed at a rate of \$15.92 per month per home.
4. Continues to implement merit pool increases for outstanding employee performance.

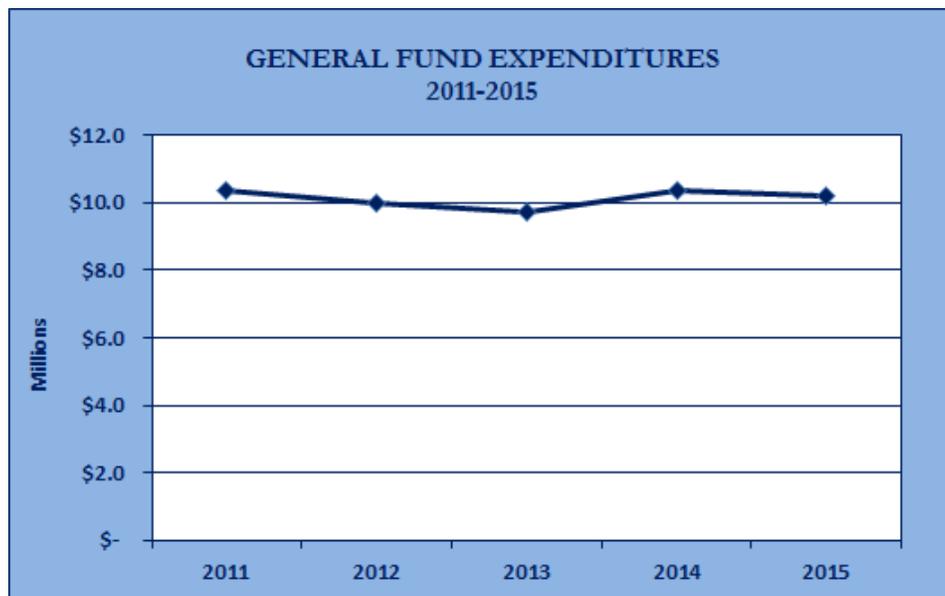
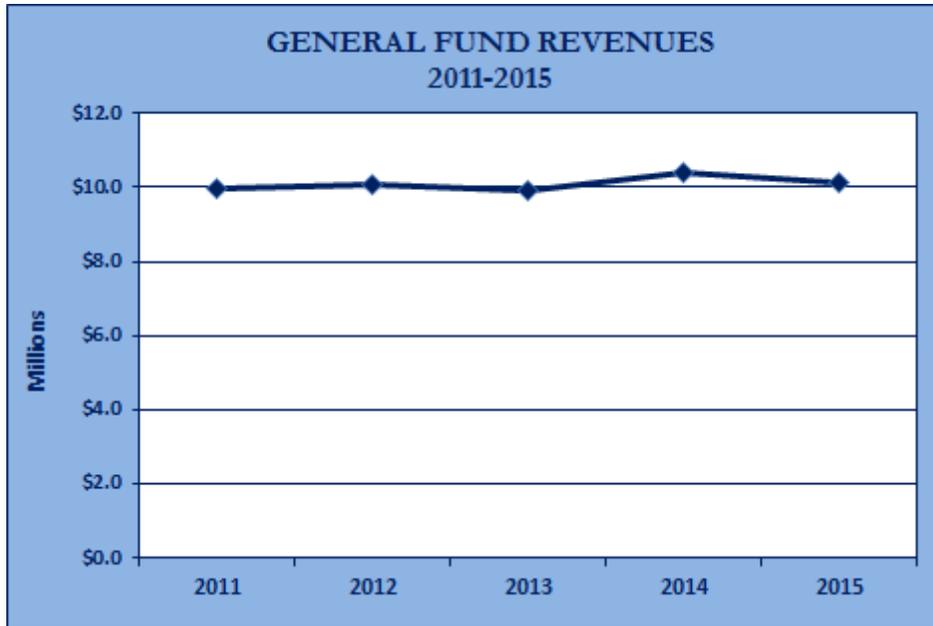
5. Funds replacement of identified needs from the 10-year replacement schedule, including replacement of vehicles in the Police Department fleet and the streetsweeper.
6. Maintains the Franchise and Mill Rate Rebate program at 100% of the City Franchise Fees, 75% of the total City Mill exclusive of all City special assessments, and 50% rebate of the Solid Waste Utility Fee for income qualified participants. This expense is estimated at approximately \$18,000.
7. Maintains a cost recovery goal of 80% for the Community Center, excluding capital. The 2015 budget estimates that the city will recover 79% of our Parks & Recreation expenditures. The budget also includes a transfer of \$25,000 from the Parks & Recreation sales tax revenues to offset operating expenses.

In addition to the ongoing delivery of programs and services, the 2015 General Fund budget includes funds to accomplish the following supplemental/priority projects:

- Completion of a citizen visioning/comprehensive plan update process.
- Completion of the ETC Direction Finder Survey (previously conducted in 2007 and 2011).
- Demolition of the former Neff Printing building (7080 Martway).
- Replacement of the City Hall/Police Station roof.



In order to achieve a balanced budget, and to meet the objectives outlined above, several vacant positions will be held and evaluated as the budget year progresses. Departments also worked collaboratively to carefully review and identify additional savings across all program and service delivery areas. The 2015 Budget essentially represents a “bridge” as we wait for the economy to improve. Included below is a historical look at General Fund Revenues and Expenditures over the last five years. Both have been relatively constant during this time period, and present challenges in meeting service delivery expectations with a diminishing revenue base will continue in the coming years.



Capital Project Funds

Capital infrastructure projects are generally large in scope (expensive) and often take several years to complete. Because of this, they are more appropriately handled outside of the General Fund. Over the last several years, Mission has emphasized infrastructure investments, primarily for storm water and streets. With an increased investment in these long-term assets, dedicated revenue streams have been implemented to increase transparency and accountability.

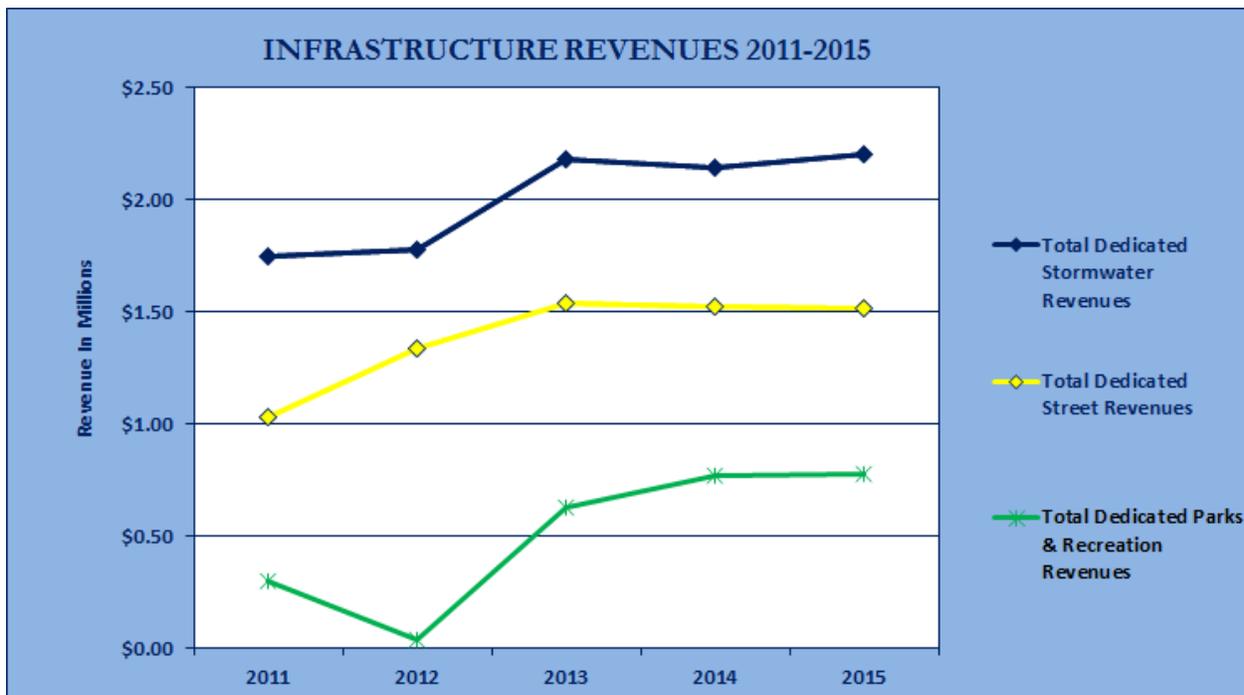
Concurrent with the budget process, the City Council develops and reviews a multi-year Community Investment Program (CIP). A five-year CIP serves as a guide for the efficient and effective provision of public infrastructure facilities, outlining a timeline and schedule of capital projects for a five-year period

of time. There are several benefits to developing and adopting a Community Investment Program. Not only does it become a management tool for the Governing Body and City staff, it can also provide valuable information to the Planning Commission, citizens, developers and businesses who are interested in the development and redevelopment of Mission. The CIP document can assist in leveraging available resources through improved timing of projects, and coordination of the City's projects with those of other public or private entities.

The goal of Mission's 2015-2019 Community Investment Program (CIP) is to forecast future public improvements and facilities in the City and to provide data concerning need, cost, timing, funding sources, budget impacts and alternatives. The goal is pursued with the following objectives.

### Capital Improvement Plan/Program Objectives

- Integrate the CIP into the Annual Budget in order to provide a comprehensive financial plan for accomplishing the goals of the City.
- Execute the CIP budgetary process in a manner that will provide the Governing Body with an opportunity to respond to community needs.
- 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.



The first year of the plan reflects the recommended capital budget for the 2015 budget. The remaining four years represent a schedule and estimate of future capital needs that **may** be funded given adequate revenues. The recommended 2015-2019 CIP includes the following policies and priorities:

1. Maintain the Stormwater Utility Fee at \$23.00 per ERU per month, which generates approximately \$2.1 million annually and is dedicated primarily to the repayment of existing stormwater debt service.

2. Maintain the current property tax mill rate of 10.500 mills in Rock Creek Drainage District #1 and Rock Creek Drainage District #2. This generates approximately \$80,000 in revenue annually.
3. Maintain the Transportation Utility Fee rate at \$0.0149 per trip for commercial properties and \$0.02076 for residential properties, which will generate approximately \$775,000 annually. This is in conjunction with the ¼-cent Transportation Sales Tax that generates approximately \$495,000 annually for the street program.
4. Use the ⅜-cent Parks & Recreation Sales Tax that generates approximately \$735,000 annually for debt service on the outdoor aquatic facility, facility and equipment maintenance at the Sylvester Powell, Jr. Community Center, and maintenance of the City's outdoor park and trail amenities.

The recommended 2015 Budget and 2015-2019 Community Investment Program (CIP) are included with this packet. Questions or comments regarding the recommended budget or the remaining steps in the 2015 Budget process may be addressed to:

Gerry Vernon, City Administrator  
(913) 676-8352  
[gvernon@missionks.org](mailto:gvernon@missionks.org)

Laura Smith, Assistant City Administrator  
(913) 676-8353  
[lsmith@missionks.org](mailto:lsmith@missionks.org)

# 2015 Recommended Budget



**Fund: General**

	Actual 2013	Budget 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$1,340,574</b>	<b>\$1,551,771</b>	<b>\$1,618,371</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$1,168,193	\$1,200,000	\$1,320,000
Delinquent Property Tax	\$12,731	\$15,000	\$15,000
Motor Vehicle Tax	\$132,115	\$125,000	\$153,478
City Sales and Use Tax	\$2,569,503	\$2,500,000	\$2,525,000
County Sales and Use Tax	\$769,699	\$750,000	\$750,000
County Sales/Use Tax - Jail	\$192,338	\$185,000	\$185,000
County Sales/Use Tax - Public Safety	\$192,338	\$185,000	\$185,000
Franchise Tax	\$1,022,854	\$1,050,000	\$1,050,000
Alcohol Tax	\$42,641	\$34,000	\$42,800
CID/TIF Sales Tax Revenues	\$104,223	\$105,000	\$105,000
<b>Subtotal Taxes</b>	<b>\$6,206,635</b>	<b>\$6,149,000</b>	<b>\$6,331,278</b>
<b>Licenses and Permits</b>	<b>\$201,191</b>	<b>\$170,000</b>	<b>\$150,000</b>
<b>Jo Co Plan Review/Inspection Fees</b>	<b>\$114,231</b>	<b>\$140,000</b>	<b>\$140,000</b>
<b>Police Fines</b>	<b>\$1,247,155</b>	<b>\$1,450,000</b>	<b>\$1,350,000</b>
<b>Charges for Services</b>	<b>\$181,292</b>	<b>\$285,000</b>	<b>\$185,000</b>
<b>Interest</b>	<b>\$1,609</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Miscellaneous and Other</b>	<b>\$139,281</b>	<b>\$200,000</b>	<b>\$125,000</b>
<b>Pool Revenues</b>	<b>\$50,685</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Parks Special Event Revenues</b>	<b>\$167,718</b>	<b>\$200,000</b>	<b>\$190,000</b>
<b>Mission Square PILOTS</b>	<b>\$53,125</b>	<b>\$53,125</b>	<b>\$53,125</b>
<b>Transfer P&amp;R Sales Tax Revenues</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$25,000</b>
<b>Transfers from other Funds</b>	<b>\$60,557</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Center Revenues</b>	<b>\$1,487,754</b>	<b>\$1,575,000</b>	<b>\$1,500,000</b>
<b>TOTAL REVENUES</b>	<b>\$9,911,233</b>	<b>\$10,423,625</b>	<b>\$10,150,903</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	<b>\$5,998,562</b>	<b>\$6,443,800</b>	<b>\$6,434,630</b>
<b>Contractual Services</b>	<b>\$2,619,943</b>	<b>\$2,620,525</b>	<b>\$2,603,580</b>
<b>Commodities</b>	<b>\$386,066</b>	<b>\$495,200</b>	<b>\$505,350</b>
<b>Capital Outlay</b>	<b>\$183,110</b>	<b>\$522,000</b>	<b>\$210,000</b>
<b>Debt Service</b>	<b>\$19,660</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>CID/TIF Distributions</b>	<b>\$123,723</b>	<b>\$105,000</b>	<b>\$105,000</b>
<b>Contingency/Reserves/Transfers</b>	<b>\$368,972</b>	<b>\$90,500</b>	<b>\$268,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,700,036</b>	<b>\$10,357,025</b>	<b>\$10,206,560</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,551,771</b>	<b>\$1,618,371</b>	<b>\$1,562,714</b>

**Fund: Bond & Interest**

	<u>Actual 2013</u>	<u>Estimated 2014</u>	<u>Budget 2015</u>
<b>FUND BALANCE JANUARY 1</b>	<b>\$2,787</b>	<b>\$5,682</b>	<b>\$5,682</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$118,274	\$119,800	
Delinquent Property Tax	\$1,246	\$1,000	
Motor Vehicle Tax	\$13,368	\$13,600	
<b>Interest</b>	\$7	\$0	\$0
<b>Special Assessments</b>	\$0	\$0	\$0
<b>Transfers from Other Funds</b>	<u>\$0</u>	<u>\$10,500</u>	
<b>TOTAL REVENUES</b>	<b>\$132,895</b>	<b>\$144,900</b>	<b>\$0</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	\$0	\$0	\$0
<b>Contractual Services</b>	\$0	\$0	\$0
<b>Commodities</b>	\$0	\$0	\$0
<b>Capital Outlay</b>	\$0	\$0	\$0
<b>Debt Service</b>	\$130,000	\$144,900	\$0
<b>Contingency/Reserves/Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,682</u>
<b>TOTAL EXPENDITURES</b>	<b>\$130,000</b>	<b>\$144,900</b>	<b>\$5,682</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$5,682</b>	<b>\$5,682</b>	<b>\$0</b>

Fund Sources: Property Tax, Motor Vehicle Tax, Special Assessments, Interest and Transfers from other funds.

Guidelines: Resources used for the payment of principal, interest and related costs of the general obligation bonds other than sales tax bonds, as well as certain other long-term obligations of the City.

**Fund: Solid Waste Utility**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$(48,129)</b>	<b>\$(46,223)</b>	<b>\$1,277</b>
<b>REVENUES</b>			
Interest	\$0	\$0	\$0
Solid Waste Utility Fees	\$482,770	\$485,000	\$485,000
Trash/Yard Waste Stickers	\$2,278	\$3,000	\$2,500
Recycling Rebate	\$0	\$4,500	\$3,500
Transfers from Other Funds	<u>\$82,000</u>	<u>\$85,000</u>	<u>\$85,000</u>
<b>TOTAL REVENUES</b>	<b>\$567,048</b>	<b>\$577,500</b>	<b>\$576,000</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$564,142	\$530,000	\$567,000
Commodities	\$1,000	\$0	\$1,000
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$565,142</b>	<b>\$530,000</b>	<b>\$568,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$(46,223)</b>	<b>\$1,277</b>	<b>\$9,277</b>

Fund Sources: Solid Waste Utility Fees, Recycling Rebates, Interest and Transfers from other funds.

Guidelines: Resources used for the payment of costs related to the provision of residential solid waste services in the City.

**Fund: Special Alcohol**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$10,637</b>	<b>\$15,778</b>	<b>\$9,778</b>
<b>REVENUES</b>			
Alcohol Tax	\$42,641	\$34,000	\$42,800
Interest	\$0	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
			0
<b>TOTAL REVENUES</b>	<b>\$42,641</b>	<b>\$34,000</b>	<b>\$42,800</b>
<b>EXPENDITURES</b>			
Personnel Services	\$7,500	\$10,000	\$15,000
Contractual Services	\$30,000	\$30,000	\$35,000
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$37,500</b>	<b>\$40,000</b>	<b>\$50,000</b>
	<b>\$15,778</b>	<b>\$9,778</b>	<b>\$2,578</b>

Fund Sources: Special Alcohol Tax. K.S.A. 79-41a-04

Guidelines: To be used for treating or preventing alcohol/drug abuse. Most funds are allocated through the Drug and Alcohol Council. A portion of the funds may be used for Mission's DARE Officer.

**Fund: Mission Convention and Visitors Bureau**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$51,992</b>	<b>\$53,447</b>	<b>\$31,447</b>
<b>REVENUES</b>			
Transient Guest Tax Receipts	\$20,268	\$15,000	\$15,000
Interest	\$0	\$0	\$0
Event Sponsorship/Revenue	\$44,312	\$45,000	\$45,000
Art Council Revenue	\$4,953	\$4,000	\$4,000
Holiday Adoption Revenue	\$4,354	\$5,000	\$5,000
Miscellaneous Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$73,887</b>	<b>\$69,000</b>	<b>\$69,000</b>
<b>EXPENDITURES</b>			
<b>MCVB General Expenses</b>	\$2,068	\$2,000	\$2,000
<b>Mission Family Festival</b>	\$4,895	\$6,000	\$6,000
<b>Arts &amp; Eats Festival</b>	\$22,573	\$25,000	\$25,000
<b>Holiday Lights Event</b>	\$8,210	\$15,000	\$15,000
<b>Mission Merchants</b>	\$3,156	\$0	\$0
<b>MCVB Magazine</b>	\$22,820	\$35,000	\$35,000
<b>Arts Council Expenses</b>	\$4,635	\$3,000	\$3,000
<b>Holiday Adoptions</b>	\$4,074	\$5,000	\$5,000
<b>Contingency/Reserves/Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$72,432</b>	<b>\$91,000</b>	<b>\$91,000</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$53,447</b>	<b>\$31,447</b>	<b>\$9,447</b>

Fund Sources: Transient Guest Tax receipts, sponsorships, special event revenue

Guidelines: To be used for the promotion of convention and tourism, attracting people to the City of Mission.

**Fund: Stormwater**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$39,206</b>	<b>\$191,051</b>	<b>\$504,419</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	\$0	\$0	\$0
Delinquent Property Tax	\$414	\$0	\$0
Motor Vehicle Tax	\$8	\$0	\$0
<b>Interest</b>	<b>\$61</b>	<b>\$500</b>	<b>\$100</b>
<b>Stormwater Utility Fees</b>	<b>\$2,099,774</b>	<b>\$2,175,000</b>	<b>\$2,125,000</b>
<b>Intergovernmental Revenue</b>		<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous Revenue</b>		<b>\$484,241</b>	
<b>Bond Proceeds</b>		<b>\$0</b>	<b>\$0</b>
<b>Transfers from Other Funds</b>		<b><u>\$80,000</u></b>	<b><u>\$80,000</u></b>
<b>TOTAL REVENUES</b>	<b>\$2,100,257</b>	<b>\$2,739,741</b>	<b>\$2,205,100</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	<b>\$55,358</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Contractual Services</b>	<b>\$17,713</b>	<b>\$68,000</b>	<b>\$0</b>
<b>Commodities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>	<b>\$1,875,341</b>	<b>\$2,308,373</b>	<b>\$2,637,986</b>
<b>Contingency/Reserves/Transfers</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$20,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,948,412</b>	<b>\$2,426,373</b>	<b>\$2,707,986</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$191,051</b>	<b>\$504,419</b>	<b>\$1,533</b>

Fund Sources: Stormwater Utility fees, Interest, Transfers and Intergovernmental Revenue

Guidelines: Established to account for storm water utility charges received based on equivalent residential unit (ERU) to be used for storm water improvements city-wide.

**Rock Creek Drainage District #1**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$486</b>	<b>\$2,506</b>	<b>\$2,565</b>
<b>REVENUES</b>			
Taxes	\$5,020	\$2,559	\$2,708
Interest	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$5,020</b>	<b>\$2,559</b>	<b>\$2,708</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$3,000	\$2,500	\$5,000
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$214</u>
<b>TOTAL EXPENDITURES</b>	<b>\$3,000</b>	<b>\$2,500</b>	<b>\$5,214</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$2,506</b>	<b>\$2,565</b>	<b>\$59</b>

Fund Sources: Property Tax, Special Assessments, Interest and Transfers from other funds

Guidelines: For 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. May also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains.

**Rock Creek Drainage District #2**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$6,800</b>	<b>\$4,415</b>	<b>\$5,915</b>
<b>REVENUES</b>			
Taxes	\$77,615	\$79,000	\$79,130
Interest	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$77,615</b>	<b>\$79,000</b>	<b>\$79,130</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$80,000	\$77,500	\$80,000
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$5,045</u>
<b>TOTAL EXPENDITURES</b>	<b>\$80,000</b>	<b>\$77,500</b>	<b>\$85,045</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$4,415</b>	<b>\$5,915</b>	<b>\$(0)</b>

Fund Sources: Property Tax, Special Assessments, Interest and Transfers from other funds

Guidelines: For 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 drainage district. May also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains.

**Fund: Special Highway**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$34,099</b>	<b>\$62,658</b>	<b>\$76,638</b>
<b>REVENUES</b>			
<b>Intergovernmental Revenue</b>			
State of KS Gas Tax	\$238,646	\$241,480	\$243,460
CARS Reimbursements	\$0	\$0	\$0
Other Intergovernmental Revenue	\$0	\$0	\$0
<b>Interest</b>	\$0	\$0	\$0
<b>Transfers from Other Funds</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$238,646</b>	<b>\$241,480</b>	<b>\$243,460</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	\$10,000	\$15,000	\$15,000
<b>Contractual Services</b>	\$0	\$0	\$0
<b>Commodities</b>	\$0	\$0	\$0
<b>Capital Outlay</b>	\$200,087	\$212,500	\$212,500
<b>Debt Service</b>	\$0	\$0	\$0
<b>Contingency/Reserves/Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$85,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$210,087</b>	<b>\$227,500</b>	<b>\$312,500</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$62,658</b>	<b>\$76,638</b>	<b>\$7,598</b>

Fund Sources: State of Kansas Gasoline Tax, County Assisted Road System (CARS) reimbursements, interest, transfers from other funds, and State or Federal Grant funds.

Guidelines: Used for construction, reconstruction, alteration, repair and maintenance of streets, highways, bridges and appurtenances (e.g. curbing, streetlights, drainage structures). May also be used for personnel services expenses for employees performing these functions. Accounts for monies sent quarterly from the State Treasurer's office in compliance with K.S.A. 79-3452C.

**Fund: Debt Service - Sales Tax Bonds - Streets**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$374,605</b>	<b>\$429,905</b>	<b>\$450,235</b>
<b>REVENUES</b>			
Sales Tax	\$527,892	\$491,250	\$495,000
Interest	\$33	\$25	\$25
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$527,925</b>	<b>\$491,275</b>	<b>\$495,025</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$472,625	\$470,945	\$473,845
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$472,625</b>	<b>\$470,945</b>	<b>\$873,845</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$429,905</b>	<b>\$450,235</b>	<b>\$71,415</b>

Fund Sources: 1/4 of 1% General Sales tax. Effective April 1, 2012. Sales tax sunsets in 10 years.

Guidelines: Established to account for revenues received from 1/4 of one percent sales tax for streets, pledged to retire the Series 2012-A General Obligation Bonds issued for the Martway/Johnson Drive rehabilitation projects.

**Fund: Transportation**

	<b>Actual 2013</b>	<b>Estimated 2014</b>	<b>Budget 2015</b>
<b>FUND BALANCE JANUARY 1</b>	<b>\$327,366</b>	<b>\$1,078,816</b>	<b>\$244,226</b>
<b>REVENUES</b>			
Transportation Utility Fees	\$771,246	\$790,607	\$775,000
Miscellaneous Revenue	\$0	\$0	\$0
Intergovernmental Revenue	\$259,062	\$1,450,000	\$0
Reimbursed Expenses	\$362,092	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Interest	\$78	\$75	\$75
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$1,392,478</b>	<b>\$2,240,682</b>	<b>\$775,075</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$182,878	\$212,500	\$130,000
Debt Service	\$458,150	\$2,862,772	\$877,613
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$641,028</b>	<b>\$3,075,272</b>	<b>\$1,007,613</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,078,816</b>	<b>\$244,226</b>	<b>\$11,688</b>

Fund Sources: Transportation Utility fees, interest, intergovernmental revenue and transfers from other funds.

Guidelines: Established to account for transportation utility charges received based on an established land-use formula per parcel to fund street and other transportation related improvements.

**Fund: Capital Improvement**

	<u>Actual 2013</u>	<u>Estimated 2014</u>	<u>Budget 2015</u>
<b>FUND BALANCE JANUARY 1</b>	<b>\$3,926,491</b>	<b>\$4,790,755</b>	<b>\$614,582</b>
<b>REVENUES</b>			
<b>Bond Proceeds</b>	\$5,251,822	\$0	\$0
<b>Interest</b>	\$401	\$500	\$500
<b>Intergovernmental Revenue</b>	\$72,155	\$1,565,000	
<b>Miscellaneous Revenue</b>	\$25,921	\$190,000	
<b>Sale of Fixed Assets</b>	\$0	\$0	\$0
<b>West Gateway Plan Review Fees</b>	\$1,525	\$10,000	\$1,500
<b>Mission Pet Mart Loan</b>	\$64,360	\$65,000	\$65,000
<b>Transfers from Other Funds</b>	<u>\$183,000</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$5,599,184</b>	<b>\$1,830,500</b>	<b>\$67,000</b>
<b>EXPENDITURES</b>			
<b>Personnel Services</b>	\$55,358	\$50,000	\$50,000
<b>Contractual Services</b>	\$1,275,227	\$0	\$0
<b>Commodities</b>	\$0	\$0	\$0
<b>Capital Outlay</b>	\$2,803,480	\$5,827,549	\$184,113
<b>Debt Service</b>	\$600,855	\$129,124	\$368,997
<b>Contingency/Reserves/Transfers</b>	<u>\$0</u>	<u>\$0</u>	
<b>TOTAL EXPENDITURES</b>	<b>\$4,734,920</b>	<b>\$6,006,673</b>	<b>\$603,110</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$4,790,755</b>	<b>\$614,582</b>	<b>\$78,472</b>

Fund Sources: Sales Tax, interest, transfers, intergovernmental revenues and proceeds from bond issues.

Guidelines: Accounts for resources used to construct and maintain infrastructure city-wide in accordance with a 5-Year Capital Improvement Plan or to cover debt service obligations for capital infrastructure projects.

**Fund: Sales Tax - Parks & Recreation**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$0</b>	<b>\$3,524,039</b>	<b>\$209,987</b>
<b>REVENUES</b>			
Sales Tax	\$586,085	\$736,890	\$735,000
Interest	\$1,051	\$0	\$0
Bond Proceeds	\$4,720,192	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$5,307,328</b>	<b>\$736,890</b>	<b>\$735,000</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$70,000	\$0
Commodities		\$0	\$0
Capital Outlay	\$1,666,549	\$3,260,904	\$220,500
Debt Service	\$116,740	\$530,038	\$529,650
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$190,000</u>	<u>\$125,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,783,289</b>	<b>\$4,050,942</b>	<b>\$875,150</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$3,524,039</b>	<b>\$209,987</b>	<b>\$69,837</b>

Fund Sources: 3/8 of 1% General Sales Tax. Effective April 1, 2013. Sales tax sunsets in 10 years.

Guidelines: Established to account for revenues received from 3/8 of one percent sales tax for parks and recreation, a portion is pledged to retire the Series 2013-B General Obligation Bonds issued for the outdoor aquatic facility project. The balance is dedicated to other parks and recreation activities, including operating costs.

**Fund: Special Parks & Recreation**

	Actual 2013	Estimated 2014	Budget 2015
<b>FUND BALANCE JANUARY 1</b>	<b>\$122,942</b>	<b>\$166,621</b>	<b>\$117,921</b>
<b>REVENUES</b>			
Alcohol Tax	\$42,641	\$34,000	\$42,800
Interest	\$0	\$0	\$0
Miscellaneous	\$100,000	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$142,641</b>	<b>\$34,000</b>	<b>\$42,800</b>
<b>EXPENDITURES</b>			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$98,962	\$0	\$85,000
Debt Service/Lease Payments	\$0	\$57,700	\$57,700
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$25,000</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$98,962</b>	<b>\$82,700</b>	<b>\$142,700</b>
	<b>\$166,621</b>	<b>\$117,921</b>	<b>\$18,021</b>

Fund Sources: Special Alcohol Tax. K.S.A. 79-41a04

Guidelines: Used for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities.

# 2015-2019 Community Investment Program (CIP)



## 2014-2019 Community Investment Program - Overview

	2014	2015	2016	2017	2018	2019	
<b>Revenues</b>							
<b>Beginning Balance</b>	10,659,468	1,565,562	89,916	(350,141)	1,061,850	(2,520,357)	
<i>Local Revenue</i>	4,338,497	4,210,000	4,328,747	4,966,145	4,779,457	4,804,529	
<i>External Revenue</i>	6,255,480	286,260	611,260	2,186,260	286,260	1,786,260	
<i>Debt Proceeds</i>	-	-	-	-	-	-	
<b>Total CIP Revenues</b>	<b>10,593,977</b>	<b>4,496,260</b>	<b>4,940,007</b>	<b>7,152,405</b>	<b>5,065,717</b>	<b>6,590,789</b>	
<b>Expenses</b>							
<i>Capital Projects</i>	12,513,453	539,613	846,635	1,136,000	4,111,900	381,500	
<i>Maintenance Programs</i>	768,000	585,000	600,000	670,000	600,000	600,000	
<i>Debt Service</i>	6,406,431	4,847,293	3,933,428	3,934,415	3,936,023	3,991,167	<b>Remaining Debt Service</b>
<b>Total CIP Expenses</b>	<b>19,687,884</b>	<b>5,971,906</b>	<b>5,380,063</b>	<b>5,740,415</b>	<b>8,647,923</b>	<b>4,972,667</b>	<b>\$22,332,042</b>
<b>Ending Balance</b>	<b>1,565,562</b>	<b>89,916</b>	<b>(350,141)</b>	<b>1,061,850</b>	<b>(2,520,357)</b>	<b>(902,235)</b>	

## 2014-2019 Community Investment Program - Summary by Program Area

	2014	2015	2016	2017	2018	2019	
<b>Revenues</b>							
<b>Beginning Balance</b>	10,659,468	1,565,562	89,916	(350,141)	1,061,850	(2,520,357)	
Streets	6,212,334	737,989	5,315	(37,587)	1,651,652	(1,600,957)	
Stormwater	750,792	504,419	1,433	(508,104)	(1,090,011)	(1,855,855)	
Parks & Recreation	3,696,342	323,154	83,168	195,550	500,209	936,455	
<i>Local Revenue</i>							
Streets	1,287,207	1,270,000	1,336,857	1,628,186	1,653,511	1,663,538	
Stormwater	2,180,000	2,205,000	2,205,000	2,205,000	1,955,000	1,955,000	
Parks & Recreation	871,290	735,000	786,890	1,132,959	1,170,946	1,185,991	
<i>External Revenue</i>							
Streets	6,221,480	243,460	568,460	2,143,460	243,460	1,743,460	
Stormwater	-	-	-	-	-	-	
Parks & Recreation	34,000	42,800	42,800	42,800	42,800	42,800	
<i>Debt Proceeds</i>							
Streets	-	-	-	-	-	-	
Stormwater	-	-	-	-	-	-	
Parks & Recreation	-	-	-	-	-	-	
<b>Total CIP Revenues</b>	<b>10,593,977</b>	<b>4,496,260</b>	<b>4,940,007</b>	<b>7,152,405</b>	<b>5,065,717</b>	<b>6,590,789</b>	
<b>Expenses</b>							
<i>Capital Projects</i>							
Streets	9,177,549	184,113	756,285	888,900	3,960,500	100,000	
Stormwater	0	0	0	0	0	0	
Parks & Recreation	3,335,904	355,500	90,350	247,100	151,400	281,500	
<i>Maintenance/Operations Programs</i>							
Streets	440,000	440,000	450,000	450,000	450,000	450,000	
Stormwater	118,000	70,000	100,000	170,000	100,000	100,000	
Parks & Recreation	210,000	75,000	50,000	50,000	50,000	50,000	
<i>Debt Service</i>							
Streets	3,365,484	1,622,021	741,933	743,508	739,079	738,723	<b>Remaining Debt Service</b> \$2,490,692
Stormwater	2,308,373	2,637,986	2,614,537	2,616,907	2,620,844	2,680,194	\$17,721,350
Parks & Recreation	732,574	587,286	576,958	574,000	576,100	572,250	\$2,120,000
<b>Total CIP Expenses</b>	<b>19,687,884</b>	<b>5,971,906</b>	<b>5,380,063</b>	<b>5,740,415</b>	<b>8,647,923</b>	<b>4,972,667</b>	
<b>Ending Balance</b>	<b>1,565,562</b>	<b>89,916</b>	<b>(350,141)</b>	<b>1,061,850</b>	<b>(2,520,357)</b>	<b>(902,235)</b>	
Streets	737,989	5,315	(37,587)	1,651,652	(1,600,957)	517,319	
Stormwater	504,419	1,433	(508,104)	(1,090,011)	(1,855,855)	(2,681,049)	
Parks & Recreation	323,154	83,168	195,550	500,209	936,455	1,261,496	

## Street Program Plan (2014-2019)

	2014	2015	2016	2017	2018	2019	
<b>Revenues</b>							
<b>Beginning Balance</b>	6,212,334	737,989	5,315	(37,587)	1,651,652	(1,600,957)	
<i>Local Revenue</i>							
Transportation Utility Fund Revenues	790,607	775,000	750,000	750,000	750,000	750,000	
Gateway TUF Revenues			60,607	121,213	121,213	121,213	
0.25% Street Sales Tax Revenues	496,600	495,000	485,000	485,000	485,000	485,000	
0.25% Gateway Street Sales Tax Revenues			41,250	271,973	297,298	307,325	
Transfers from other Funds							
<b>Sub-total</b>	<b>1,287,207</b>	<b>1,270,000</b>	<b>1,336,857</b>	<b>1,628,186</b>	<b>1,653,511</b>	<b>1,663,538</b>	
<i>External Revenue</i>							
CARS Reimbursements	3,015,000	-	325,000	1,900,000	-	1,500,000	
Special Highway	241,480	243,460	243,460	243,460	243,460	243,460	
Federal SAFETEA-LU (Martway)							
Federal BR/STP (Johnson Drive)	2,800,000						
Miscellaneous Revenues	165,000						
<b>Sub-total</b>	<b>6,221,480</b>	<b>243,460</b>	<b>568,460</b>	<b>2,143,460</b>	<b>243,460</b>	<b>1,743,460</b>	
<i>Debt Proceeds</i>							
Jo Drive (2013C)							
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Street Revenues</b>	<b>7,508,687</b>	<b>1,513,460</b>	<b>1,905,317</b>	<b>3,771,646</b>	<b>1,896,971</b>	<b>3,406,998</b>	
<b>Expenses</b>							
<i>Capital Projects</i>							
Martway (Broadmoor to Woodson)	250,000						
Johnson Drive (Lamar to Nall)	8,927,549						
Foxridge (56th to 51st)		134,113	656,285				
Foxridge (51st to Lamar)				788,900	3,860,500		
Johnson Drive (Metcalfe to Lamar)							
Full-depth Reconstruction Projects (non-CARS eligible)	0	50,000	100,000	100,000	100,000	100,000	
<b>Sub-total</b>	<b>9,177,549</b>	<b>184,113</b>	<b>756,285</b>	<b>888,900</b>	<b>3,960,500</b>	<b>100,000</b>	
<i>Maintenance Programs</i>							
Street Maintenance Program (seal and mill/overlay)	350,000	350,000	350,000	350,000	350,000	350,000	
PW Maintenance Programs (sidewalks, traffic safety)	65,000	65,000	75,000	75,000	75,000	75,000	
Bridge Maintenance	10,000	10,000	10,000	10,000	10,000	10,000	
Administrative Costs	15,000	15,000	15,000	15,000	15,000	15,000	
<b>Sub-total</b>	<b>440,000</b>	<b>440,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	
<i>Debt Service</i>							
Nall Avenue Debt Service (2011A)	2,372,194	877,613					
Johnson Drive/Martway Debt Service (2011-1)	490,578						
Johnson Drive/Martway Debt Service (2012A)	470,945	473,845	470,870	472,045	472,316	471,660	\$1,417,078 (2022)
Jo Drive - Street Portion (2013C)	31,767	270,563	271,063	271,463	266,763	267,063	\$1,073,614 (2023)
<b>Sub-total</b>	<b>3,365,484</b>	<b>1,622,021</b>	<b>741,933</b>	<b>743,508</b>	<b>739,079</b>	<b>738,723</b>	
<b>Total Street Expenses</b>	<b>12,983,033</b>	<b>2,246,134</b>	<b>1,948,218</b>	<b>2,082,408</b>	<b>5,149,579</b>	<b>1,288,723</b>	
<b>Ending Balance</b>	<b>737,989</b>	<b>5,315</b>	<b>(37,587)</b>	<b>1,651,652</b>	<b>(1,600,957)</b>	<b>517,319</b>	

## Stormwater Program Plan (2014-2019)

	2014	2015	2016	2017	2018	2019	
<b>Revenues</b>							
<b>Beginning Balance</b>	750,792	504,419	1,433	(508,104)	(1,090,011)	(1,855,855)	
<i>Local Revenue</i>							
Stormwater Utility Fund Revenues	2,100,000	2,125,000	2,125,000	2,125,000	1,875,000	1,875,000	
Drainage District Revenues	80,000	80,000	80,000	80,000	80,000	80,000	
Transfer from General Fund for Debt Service							
Gateway Revenues							
<b>Sub-total</b>	<b>2,180,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>1,955,000</b>	<b>1,955,000</b>	
<i>Extenal Revenue</i>							
SMAC Revenues							
Miscellaneous Revenues							
<b>Sub-total</b>	-	-	-	-	-	-	
<i>Debt Proceeds</i>							
<b>Sub-total</b>	-	-	-	-	-	-	
<b>Total Stormwater Revenues</b>	<b>2,180,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>2,205,000</b>	<b>1,955,000</b>	<b>1,955,000</b>	
<b>Expenses</b>							
<i>Capital Projects</i>							
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<i>Maintenance Programs</i>							
Repair and Maintenance Fund	-	20,000	50,000	50,000	50,000	50,000	
Stormwater Administrative Costs	50,000	50,000	50,000	50,000	50,000	50,000	
Miscellaneous Engineering							
Stormwater Master Plan: Phase II Study	68,000						
PES - Secondary System at Outlook				35,000			
PES - Secondary System at Horton				35,000			
<b>Sub-total</b>	<b>118,000</b>	<b>70,000</b>	<b>100,000</b>	<b>170,000</b>	<b>100,000</b>	<b>100,000</b>	
<i>Debt Service/Loan Repayment</i>							
KDHE ARRA Loan Repayment	6,562	6,562	6,562	6,562	6,562	6,562	<u>Remaining Debt Service/ Year Retires</u> \$ 75,465 (2031)
GO Series 2009A	1,620,048						\$7,836,616 (2029)
GO Series 2010A	369,113	367,913	366,613	367,813	368,738	369,388	\$ 364,763 (2020)
GO Series 2010B	279,131	279,131	279,131	279,131	279,131	279,131	\$8,307,281 (2029)
GO Series 2013C - Stormwater Portion	33,519	283,075	283,375	283,575	283,675	283,675	\$1,137,225 (2023)
GO Series 2014-A	-	343,027	324,838	321,838	1,389,838	1,741,438	
GO Series 2014-B	-	1,358,278	1,354,018	1,357,988	292,900	-	
<b>Sub-total</b>	<b>2,308,373</b>	<b>2,637,986</b>	<b>2,614,537</b>	<b>2,616,907</b>	<b>2,620,844</b>	<b>2,680,194</b>	
<b>Total Stormwater Expenses</b>	<b>2,426,373</b>	<b>2,707,986</b>	<b>2,714,537</b>	<b>2,786,907</b>	<b>2,720,844</b>	<b>2,780,194</b>	
<b>Ending Balance</b>	<b>504,419</b>	<b>1,433</b>	<b>(508,104)</b>	<b>(1,090,011)</b>	<b>(1,855,855)</b>	<b>(2,681,049)</b>	

**Parks & Recreation Program Plan (2014-2019)**

	2014	2015	2016	2017	2018	2019	
<b>Revenues</b>							
<b>Beginning Balance</b>	3,696,342	323,154	83,168	195,550	500,209	936,455	
<i>Local Revenue</i>							
Mowhawk Park Mill Levy (1 mill)	134,400						
0.375% Parks & Recreation Sales Tax Revenues	736,890	735,000	725,000	725,000	725,000	725,000	
0.375% Gateway Parks & Recreation Sales Tax Revenues	-	-	61,890	407,959	445,946	460,991	
<b>Sub-total</b>	<b>871,290</b>	<b>735,000</b>	<b>786,890</b>	<b>1,132,959</b>	<b>1,170,946</b>	<b>1,185,991</b>	
<i>External Revenue</i>							
Special Parks & Recreation Revenues	34,000	42,800	42,800	42,800	42,800	42,800	
Mission Crossing Development Funds							
<b>Sub-total</b>	<b>34,000</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>	<b>42,800</b>	
<i>Debt Proceeds</i>							
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Parks and Recreation Revenues</b>	<b>905,290</b>	<b>777,800</b>	<b>829,690</b>	<b>1,175,759</b>	<b>1,213,746</b>	<b>1,228,791</b>	
<b>Expenses</b>							
<i>Capital Projects</i>							
Mission Crossing Park		85,000					
Outdoor Pool Construction	3,046,504						
Outdoor Park Improvements Fund	75,000	50,000	50,000	50,000	50,000	50,000	
Outdoor Pool Improvements/Equipment Replacement				Addition of second slide tower	95,000		
SPJCC Improvements/Equipment Replacement	214,400	220,500	40,350	102,100	101,400	231,500	
Roof Repairs/Evaluation	20,000	Dishwashers (2)	2,500	A&B Carpet/Flooring	10,000	Small Kaivac	4,000
Cooling Tower/Chiller	125,000	Refurbish Indoor Water Slide	12,000	Aerobics Room Sound	13,000	Gym Dividers (2)	20,000
Conference Center Video	15,000	Wallpaper	20,000	Step Equipment	3,000	Star Track Spinner Bikes (1/2)	10,400
Adult Lounge Furniture	2,000	Conference Center Carpet	25,000	Pool Vacuums	6,000	6' Rectangular Tables	8,200
						Pool Pak Replacement	65,000
Star Track Spinner Bikes (1/2)	10,400	Flat Panel TVs	5,000	Gymnastic Mats	6,500	Round Tables (42)	7,500
						Meeting Room Sound System	2,000
Natorium Painting	10,000	Large Kaivac	7,000	Stoves (2)	1,500	Star Track Spinner Bikes (1/2)	10,400
Refurbish Basketball Goals	12,000	Steam Room Re-tiling	10,000	Pool Resurfacing	50,000		
Seated Rider Scrubber	16,000	Waterline Main Repairs	50,000			Locker Room Flooring	40,000
Small Kaivac	4,000	Hot Tub retile	17,000			Elevator Replacement	25,000
		MTX Equipment	52,000				
		Recedar Sauna	20,000				
<b>Sub-total</b>	<b>3,335,904</b>	<b>355,500</b>	<b>90,350</b>	<b>247,100</b>	<b>151,400</b>	<b>281,500</b>	
<i>Maintenance/Operations</i>							
Parks Master Plan	70,000						
Facility Reserve Funds (SPJCC/Outdoor Aquatic Facility)	40,000	50,000	50,000	50,000	50,000	50,000	
Transfer to General Fund for Operations	100,000	25,000					
<b>Sub-total</b>	<b>210,000</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	
<i>Debt Service/Lease Payments</i>							
Mohawk Park Debt Service (2004-A)	144,900						
Outdoor Aquatic Facility Debt Service (2013B)	530,038	529,650	526,450	529,000	531,100	527,250	
Cardio Equipment Lease	43,380	43,380	43,380	45,000	45,000	45,000	
HVAC Controller Lease	14,256	14,256	7,128				
<b>Sub-total</b>	<b>732,574</b>	<b>587,286</b>	<b>576,958</b>	<b>574,000</b>	<b>576,100</b>	<b>572,250</b>	
<b>Total Parks &amp; Recreation Expenses</b>	<b>4,278,478</b>	<b>1,017,786</b>	<b>717,308</b>	<b>871,100</b>	<b>777,500</b>	<b>903,750</b>	
<b>Ending Balance</b>	<b>323,154</b>	<b>83,168</b>	<b>195,550</b>	<b>500,209</b>	<b>936,455</b>	<b>1,261,496</b>	
							<b>Remaining Debt Service/ Year Retires</b>
							\$2,120,000 (2023) on-going lease