City of Mission

CITY COUNCIL WORKSESSION
July 13, 2016
6:00 p.m.
Mission City Hall, 6090 Woodson

AGENDA

1. **2017 Budget - Parks & Recreation CIP Program Plan and Miscellaneous Funds - Laura Smith**

2. **Adjournment**

Mission City Hall
6090 Woodson, Mission, Kansas
913-676-8350

Date: July 8, 2016
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: 2017 Budget Memo - Parks & Recreation CIP, Public Facilities and Other Funds

---

Last week we started our review of the multi-year Community Investment Program (CIP), focused on the Street and Stormwater Program Plans. Staff identified several unresolved issues impacting each program area and recommended a very conservative budget approach in each, with a commitment to review and revise them throughout the year as more information becomes available. At the July 13th worksession, we will turn our attention to the Parks & Recreation Program Plan, other public facility needs, and the remaining funds that comprise the City's overall budget.

Parks & Recreation Program Plan

The Parks & Recreation Program Plan addresses the capital infrastructure needs of the Sylvester Powell, Jr. Community Center, the Mission Family Aquatic Center (including debt service), the seven (7) outdoor parks (see attached chart), and trails throughout our City. With the construction of the Community Center in 1999, the City made a significant commitment to providing quality parks and recreation services to the residents of Mission. This investment in Parks & Recreation, and the corresponding expenses, resulted in an increasing number of competing priorities. Particularly as stormwater and street infrastructure needs continued to grow.

In November 2012, Mission residents approved a ⅜-cent parks and recreation sales tax with a 10-year sunset. The sales tax, which became effective in April 2013, generates revenues that may be used for parks and recreation activities including debt service, capital improvements and operations. The sales tax allowed the City to construct the new outdoor aquatic facility (bonded with GO Series 2013C) that opened in 2014.

In 2015-2016, city officials, staff, citizens and a consultant team participated in the development of a Parks Master Plan. The Plan was the City's first comprehensive guide to assist in resource allocation and decision-making related to the delivery of parks and recreation services. The Master Plan provides recommendations on how to maintain and enhance our parks, recreation facilities, and programs to meet public needs and expectations over the next 5-10 years.

The Council adopted the Parks Master Plan at the June 15, 2016 meeting, and it is now time to begin to prioritize and evaluate the recommendations for inclusion in future budgets. The 2017-2021 Parks & Recreation CIP Program does not detail any of the specific recommendations included in the plan. Instead, a lump sum "placeholder" is included to ensure that funds are available to begin implementing recommendations once we have reviewed and prioritized projects. The sales tax revenue stream that supports the majority of this plan is projected to remain strong throughout the next 5 years. However, similar to our discussions surrounding the street sales tax, we need to be cognizant of the sunset in 2023 as we program future improvements.

Parks & Recreation Program Plan expenses are categorized in three general areas: capital projects, maintenance/operations and debt/lease service payments. In addition to the facility and equipment replacement needs that are currently programmed for the outdoor pool and the Community Center, there is a conscious effort to build reserve funds to help account for both unforeseen expenses and to help level out peaks and valleys in facility expenses. The goal is to use the sales tax revenue stream to address current needs, as well as to help protect the future.

Items of note in the 2017 Parks & Recreation Program Plan include funds to add a second slide to the MFAC ($95,000) and completion of the sidewalk and parking lot repairs at the Community Center. The budget shows funds to replace carpet and chairs in the south (A&B) conference rooms, but the Department is currently exploring options to repurpose that space to provide better/new opportunities for revenue generation. These projects were left in the budget, but as the review and evaluation of alternatives continues, staff may bring forward a recommendation to use those funds for another purpose.

The HVAC and mechanical system needs of the Community Center continue to be the area that causes the most concern with regard to maintenance and/or replacement. In January 2016, we entered into a contract with a new firm to maintain and repair these critical systems. We are creating an inventory of all equipment that includes identified maintenance issues and estimated remaining life-cycle. As that is completed, it will provide clearer direction on how costs should be allocated in future years.

Other Building and Facility Needs

As a part of the proposed 2017 budget, staff focused on addressing current needs and priorities responsibly while maintaining the conversation about planning for the future. Over the last 2-3 budgets, we have been able to make progress in rebuilding fund balance and to make facility and equipment reserves a part of our conversation and goals. As evidenced in the Parks & Recreation Program Plan, most of our success in this area has been related to the facility maintenance needs at the Community Center. As we discussed last month, we will also need to ensure that the City's other public buildings (City Hall/Police Station and Public Works) remain part of the ongoing conversation.

The Public Works facility, constructed in 2007, may not have significant needs today, but after ten years, we have still not made progress toward creation of a reserve fund. And, with the exception of funds being collected through Municipal Court fees for ADA improvements (approximately $87,000), we do not have a facility reserve for City Hall/Police Station where the needs are more evident. They are both structural and cosmetic, and include:

- ADA improvements
- Carpet replacement
- Parking Lot maintenance
- HVAC needs
- Other exterior (sidewalks, steps) maintenance
- Efficient space allocation to meet service needs

Outside of the $250,000 reserve included in the proposed 2017 General Fund Budget, there are no specific recommendations for facility improvements or reserves included at this time. They will need to be included in discussions regarding capital needs over the next year. In future years, we anticipate adding a Public Facility Program Plan to the 5-year CIP.

Other Funds

The General Fund and the various funds that support the Community Investment Program make up the majority of the City's total annual budget. There are a few other miscellaneous funds which are required to be maintained separately and they are highlighted below.

Special Alcohol Fund

One-third of the alcohol tax funds allocated to the City from the state must be set aside in a separate fund and reserved for the treatment and/or prevention of drug and alcohol abuse. Historically, the City has contributed the majority of these funds ($30,000 recommended for 2017) to the Drug and Alcoholism Council. The Drug and Alcoholism Council (DAC), a program supported by the United Community Services of Johnson County, offers grants each year to various organizations within the county that provide alcohol and drug abuse prevention and treatment programs. The grants are structured in such a manner that the awarded organizations have access to funds from multiple participating jurisdictions. The governing body of each jurisdiction has the ultimate authority and responsibility to determine which organizations receive funds.

Approximately $15,000 is allocated to off-set expenses associated with the DARE program in our local elementary schools. The balance of the alcohol tax funds available in 2017 (estimated $15,000) is recommended to be held in reserve to determine whether it is an appropriate revenue stream to support costs associated with the mental health co-responder program.

Solid Waste Utility Fund

This fund accounts for the utility fees collected from single-family residential properties which are used to support the annual trash, recycling and yard waste contract with Deffenbaugh. Total annual fees per household in 2017 are estimated at $189.48, of which residents pay $163.08 (86%) through their annual real estate property tax bill. The balance of the fees have been made up with a subsidy/transfer from the General Fund, averaging approximately $85,000 annually. The 2017 contract is estimated at $565,000. Rebates of the solid waste utility fee, which are part of the Franchise/Utility Fee rebate program administered by Neighborhood Services, are also budgeted expenses in this fund. They are estimated at $5,000 for 2017.

Mission Convention and Visitors Bureau (MCVB) Fund

The Mission Convention and Visitors Bureau was formed by City ordinance in February of 2009. This organization replaces the former Mission Business Development Committee (MBDC), first established

in August of 2003 to assist in the revitalization and redevelopment of the Mission business district. In addition to the sponsorship/event revenues that were generated by the MBDC, they were initially provided with $450,000 to help support their activities, particularly the Business Improvement Grant Program. This funding level was determined by matching the amount the City had approved to reimburse Target for the demolition of their property when it was redeveloped.

The mission of the MCVB is to bring visitors and citizens together to share in the spirit of our community events and to patronize our local businesses. The MCVB has managed and promoted annual special events, published the Mission Magazine and coordinated the holiday adoption program. There have been a number of changes in roles and responsibilities for the MCVB over the last two years, and we continue to evaluate and assess their role going forward. Revenues that support the MCVB include:

- Transient Guest Tax Revenues (9% hotel/motel tax)
- Sponsorships
- Vendor/Event fees
- Contributions from City's General Fund

The revenues/expenses of the MCVB for the last five years are highlighted in the table below.

	Transient Guest Taxes	Sponsorships	Vendor/Event Fees	General Fund Contributions	Annual MCVB Expenses	Total Revenues to Expenses*
2011	$20,642	$15,074	$28,374	$27,050	$111,673	($20,533)
2012	$11,498	$ 9,327	$23,789	$27,050	$81,193	($9,528)
2013	$20,268	$13,751	$22,082	$27,050	$83,257	($106)
2014	$23,893	$20,045	$19,318	$27,245	$83,138	$118
2015	$36,785	$1,500	$3,202	$20,000	$46,540	$14,947

*Deficits have been covered by the MCVB fund balance.

The MCVB Budget/Fund focuses on the following activities:

<u>Annual Events</u>

- Battle of the Brisket (3rd weekend in September)
- Holiday Lights Festival

<u>Holiday Adoptions</u>

- Holiday Adoptions for 2015 provided (all covered by donations and gifts)
  - Thanksgiving meal baskets for 57 families

- Holiday meals baskets for 12 families, and meals and gifts for 43 families

Mission Magazine

The Mission Magazine was started in 2010 after the MCVB was approached by a merchants group who wanted the City to publish an advertising/coupon publication. The Barn Players also wanted the MCVB to use transient guest tax dollars to promote their productions. Additionally, ETC Direction Finder Survey showed that residents got the majority of their information about the City from the newsletter, suggesting some form of print media was an important investment for the City. Suzie Gibbs and Mike Scanlon brainstormed ideas about how to use the transient guest tax revenues to address all of these goals, and improve the quality of both, and the Mission Magazine was the result.

Details

- Publish 5 issues each year
- 50/50 editorial to advertising content
- Complete editorial control from cover to cover - work with a Committee
- Writers/editors/photographers/sales staff provided by publisher
- Advertising opportunities are limited to Mission Merchants, with limited exceptions (SM Medical Center, Deffenbaugh, etc.), and designed to be affordable for Mission small businesses
- Mail 12,500 copies of each issue - single family, multi-family and businesses in Mission and single family in surrounding areas. Print an additional 1,000 copies for distribution to local businesses.
- City Newsletter is designed by publisher and included as part of magazine
- General Fund makes same contribution as historically have paid to print/mail newsletter (doubled circulation)

Mission Crossing TIF/CID Fund

This Fund is used to account for the revenues and expenses associated with the Tax Increment Financing District (TIF) and Community Improvement District (CID) associated with the Mission Crossing Development. This is the development at Metcalf/Broadmoor/Martway that includes the Welstone facility, Culvers, Chik-fil-A, and the small retail strip center.

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

Cornerstone Commons CID Fund

This fund is used to account for the revenues and expenses associated with the Community

Improvement District (CID) associated with the Cornerstone Commons Development. The development is located at Barkely/Johnson Drive and includes the Natural Grocer, several restaurants and office space.

All distributions from this fund are done in accordance with a development agreement, and reimburse the developer for certain approved development costs. The CID sales tax (1% additional) is received from the State and calculated/verified and distributed by staff. Payments are made to the developer quarterly.

Summary/Remaining Steps

Following our review on July 13th, we will have completed the presentation of the recommended budget for 2017. We continue to take a very conservative approach, particularly on the street and stormwater front, because there are many unknown variables which have the potential to impact the City's budget. Assessed valuation numbers were provided by the County the last week of June, and staff is completing a final review of revenue estimates to ensure there are no recommended adjustments to the proposed budget.

The proposed budget will be presented publicly at a Community Dialogue at 6:00 p.m. on July 20th, in advance of the regular City Council meeting. This will provide the public with the opportunity to review and comment on the 2017 budget and provides time for that feedback to be addressed in the final budget.

Following the Community Dialogue on July 20th, we will hold the formal public hearing (legally required) on August 3rd, moving to approval of the budget at the August 17th Council meeting. If there are issues you wish to discuss in more detail, or scenarios you would like to have staff cost-out, please contact me at your earliest convenience so that we can provide you with the information you need. The budget is one of, if not the, most important tasks we undertake each year, and I appreciate your commitment to and participation in the process.

Mission Parks - a Place to Play

Find Your Perfect Park

	Restrooms (Summer Only)	Picnic Shelter	Pergola	Play-ground	Tennis Courts	Water Fountains	Walking Trail (miles)	Soccer Fields	Softball Fields	Picnic Tables	BBQ Grills	Electricity
Andersen Park 6000 W. 61st St.	✔	✔		2	2	✔				2	✔	✔
Broadmoor Park 5701 Broadmoor	✔	✔		✔			.75	1	1	4	✔	✔
Mohawk Park 67th & Lamar				2			.4	1	1	1		
Park on Beverly 5935 Beverly			✔									
Pearl Harbor Park Martway & Maple			✔									
Streamway Park 51st & Foxridge		✔					.4			2		
Waterworks Park 53rd & Woodson		✔		2			.3	1	1	2	✔	

rent a park

Enjoy the green open spaces, fresh air and sunshine found at Mission's City Parks! Select from seven spacious parks to treat yourself or the entire family to a day of play.

Offering playground equipment, walking trails, shelters, barbeque grills, picnic areas, rest rooms, ball fields and space for special events, Mission's parks are enjoyable places to spend the day!

Rent out a shelter for a maximum of 4 hours or a sports field for up to 1.5 hours. Each rental is subject to a $50 security damage deposit.

$5.00 per hour for a shelter or field for Mission Residents
$10.00 per hour for a shelter or field for Non-Mission Residents

Contact Natalie Lucas, Rental Coordinator, at 913.722.8215, to book your team practices or a fun-filled day of play!

Parks & Recreation Program Plan (2017-2021)

	2016	2017	2018	2019	2020	2021	
Revenues							
Beginning Fund Balance (unreserved)	517,915	412,386	247,961	267,861	240,111	317,511	
Local Revenue							
0.375% Parks & Recreation Sales Tax Revenues	850,000	850,000	825,000	825,000	825,000	800,000	
Transfers/other	6,766						
Sub-total	**856,766**	**850,000**	**825,000**	**825,000**	**825,000**	**800,000**	
External Revenue							
Special Parks & Recreation Revenues	42,800	59,000	59,000	59,000	59,000	59,000	
Sub-total	**42,800**	**59,000**	**59,000**	**59,000**	**59,000**	**59,000**	
Debt Proceeds							
Sub-total	**0**	**0**	**0**	**0**	**0**	**0**	
Total Parks and Recreation Revenues	**899,566**	**909,000**	**884,000**	**884,000**	**884,000**	**859,000**	
Expenses							
Capital Projects							
Mission Crossing Park	109,042						
Park Improvement Fund	50,000	50,000	50,000	50,000	50,000	50,000	
MFAC Improvements/Equipment Replacement		Addition of second slide tower 95,000					
SPJCC Improvements/Equipment Replacement	204,550	291,500	168,000	219,000	112,500	192,500	
	6' Rectangular Tables 8,200	Refrigerators 10,000	Small Kaivac 5,000	Seated Rider Scrubber 16,000	Conference Center Banquet Chairs 30,000	Equipment/Facility Needs TBD 185,000	
	Round Tables (42) 7,500	A&B Carpet/Flooring 20,000	Gym Dividers (2) 25,000	Selectorize Equipment 45,000	Indoor Track Resurfacing 75,000		
	Aerobics Room Sound 2,000	A&B Banquet Chairs 13,000	Star Track Spinner Bikes (1/2) 12,500	Small Kaivac 5,000			
	Step Equipment 4,350	Dance Floor - Conference 3,000	Pool Pak Replacement 65,000	Adult Lounge Furniture 3,000			
	Pool Vacuums 6,000	Pool Resurfacing 50,000	Sound System A&B 10,000	Pool Pak Replacement 65,000			
	Gymnastic Mats 6,500	Conference Center Projectors 15,000	Free Weight Equipment 28,000	Locker Room Flooring 40,000			
	Stoves (2) 2,000	Replace Back-Up Battery Sytem 8,000	Steam Room retiling 15,000	Elevator Maintenance 25,000			
	Flat Panel TVs 5,000	Parking Lot 100,000		Star Track Spinner Bikes (1/2) 12,500			
	Cameras 12,500	Pool Pak Replacement 65,000					
	Phone System 18,000						
	Parking Lot/Sidewalks 125,000						
	Computer Replacement 7,500	Computer Replacement 7,500	Computer Replacement 7,500	Computer Replacement 7,500	Computer Replacement 7,500	Computer Replacement 7,500	
Sub-total	**363,592**	**436,500**	**218,000**	**269,000**	**162,500**	**242,500**	
Maintenance/Operations							
Facility Reserve Funds (SPJCC)	50,000	50,000	50,000	50,000	50,000	50,000	
Facility Reserve Funds (MFAC)	10,000	10,000	10,000	10,000	10,000	10,000	
Transfer to General Fund for Operations							
Sub-total	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	
Debt Service/Lease Payments							
Outdoor Aquatic Facility Debt Service (2013B)	526,450	529,000	531,100	527,750	529,100	$530,000	$1,060,900 (2023)
Cardio Equipment Lease	47,925	47,925	55,000	55,000	55,000	55,000	on-going lease
HVAC Controller Lease	7,128						
Sub-total	**581,503**	**576,925**	**586,100**	**582,750**	**584,100**	**585,000**	
Total Parks & Recreation Expenses	**1,005,095**	**1,073,425**	**864,100**	**911,750**	**806,600**	**887,500**	
Ending Balance (unreserved)	**412,386**	**247,961**	**267,861**	**240,111**	**317,511**	**289,011**	
	SJPCC Reserve 235,000	SJPCC Reserve 285,000	SJPCC Reserve 335,000	SJPCC Reserve 385,000	SJPCC Reserve 435,000	SJPCC Reserve 485,000	
	MFAC Reserve 20,000	MFAC Reserve 30,000	MFAC Reserve 40,000	MFAC Reserve 50,000	MFAC Reserve 60,000	MFAC Reserve 70,000	
	Park Improvement Reserve 100,000	Park Improvement Reserve 150,000	Park Improvement Reserve 200,000	Park Improvement Reserve 250,000	Park Improvement Reserve 300,000	Park Improvement Reserve 350,000	
	Total Reserves 355,000	Total Reserves 465,000	Total Reserves 575,000	Total Reserves 685,000	Total Reserves 795,000	Total Reserves 905,000	
Total Fund Balance	767,386	712,961	842,861	925,111	1,112,511	1,194,011	

City of Mission
Parks & Recreation Reserve Funds

SPJCC Reserve Fund	
Beginning balance 2015	215,000
2015 Expenses	30,000
HVAC Repairs	30,000
Ending Fund Balance 2015	185,000
2016 Reserve contribution	50,000
2016 Expenses	
Ending Fund Balance 2016 (est)	**235,000**
2017 Reserve contribution	50,000
2017 Expenses	
Ending Fund Balance 2017 (est)	**285,000**

MFAC Reserve Fund	
Beginning balance 2015	10,000
2015 Expenses	0
Ending Fund Balance 2015	10,000
2016 Reserve contribution	10,000
2016 Expenses	
Ending Fund Balance 2016 (est)	**20,000**
2017 Reserve contribution	10000
2017 Expenses	
Ending Fund Balance 2017 (est)	**30,000**

Park Improvement Reserve Fund	
Beginning balance 2015	50,000
2015 Expenses	
Ending Fund Balance 2015	50,000
2016 Reserve contribution	50,000
2016 Expenses	
Ending Fund Balance 2016 (est)	**100,000**
2017 Reserve contribution	50000
2017 Expenses	
Ending Fund Balance 2017 (est)	**150,000**

City of Mission Budget Worksheet - 2017 Budget Year

Fund Group: Special Revenue
Fund: Special Alcohol

	Actual 2015	Estimate 2016	Proposed 2017
FUND BALANCE JANUARY 1	**$ 21,626**	**$ 27,423**	**$ 25,223**
REVENUES			
Intergovernmental - Alcohol Tax	$ 57,128	$ 42,800	$ 59,000
TOTAL REVENUES	**$ 57,128**	**$ 42,800**	**$ 59,000**
EXPENDITURES			
Personnel Services			
Full-Time Salaries	$ 15,000	$ 15,000	$ 15,000
Health/Welfare Benefits	-	-	-
Social Security	-	-	-
KPERS	-	-	-
Employment Security	-	-	-
City Pension	-	-	-
	$ 15,000	$ 15,000	$ 15,000
Contractual Services	$ 36,331	$ 30,000	$ 45,000
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -
Transfers to Other Funds	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 51,331**	**$ 45,000**	**$ 60,000**
FUND BALANCE DECEMBER 31	**$ 27,423**	**$ 25,223**	**$ 24,223**

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, and will be evaluated for potential support of the mental health co-responder program currently included in the Police Department budget.

City of Mission Budget Worksheet - 2017 Budget Year

Special Revenue
Mission Convention and Visitors Bureau

	Actual 2015	Estimate 2016	Proposed 2017
FUND BALANCE JANUARY 1	**$ 47,126**	**$ 53,660**	**$ 52,660**
REVENUES			
Transient Guest Tax Receipts	$ 36,786	$ 30,000	$ 35,000
Miscellaneous and Other			
Event Sponsorship/Revenue	$ 6,842	$ 30,000	$ 30,000
Holiday Adoption Revenue	8,477	5,000	8,000
Interest	61	-	70
Miscellaneous Revenue	-	-	-
Total for Miscellaneous and Other	$ 15,381	$ 35,000	38,070
TOTAL REVENUES	**$ 52,166**	**$ 65,000**	**$ 73,070**
EXPENDITURES			
Personnel Services	$ -	$ -	$ -
Contractual Services			
MCVB General Expenses	$ 3,031	$ 1,000	$ 3,000
Mission Family Festival	1,181	-	-
Barbeque Contest	335	25,000	25,000
Holiday Lights Event	9,992	10,000	10,000
Mission Merchants	1,605	-	-
MCVB Magazine	21,838	25,000	27,000 *
Holiday Adoptions	7,651	5,000	8,000
Total for Contractual Services	$ 45,633	$ 66,000	$ 73,000
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -
Transfers	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 45,633**	**$ 66,000**	**$ 73,000**
FUND BALANCE DECEMBER 31	**$ 53,660**	**$ 52,660**	**$ 52,730**

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

Guidelines: To be used for the promotion of convention and tourism, attracting people to the City of Mission. *A portion of the magazine expenses are covered by the General Fund (Newsletter 01-09-214-07) in the legislative budget.

City of Mission Budget Worksheet - 2017 Budget Year

Fund Group: Special Revenue
Fund: Mission Crossing TIF/CID

	Actual 2015	Estimate 2016	Proposed 2017
FUND BALANCE JANUARY 1	**$ -**	**$ 26,587**	**$ 26,587**
REVENUES			
Property Taxes -TIF	$ 143,172	$ 75,000	$ 130,000
Sales Tax - TIF	$ 55,163	$ 56,000	$ 60,000
Sales Tax - CID	$ 83,228	$ 56,000	$ 60,000
TOTAL REVENUES	$ 281,563	**$ 187,000**	**$ 250,000**
EXPENDITURES			
Personnel Services	$ -	$ -	$ -
Contractual Services			
TIF Property Tax Reimbursement	$ 143,172	$ 100,000	$ 130,000
TIF Sales Tax Reimbursement	50,370	43,500	60,000
CID Sales Tax Reimbursement	61,433	43,500	60,000
Total for Contractual Services	$ 254,975	$ 187,000	$ 250,000
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -
Transfers to Other Funds	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 254,975**	**$ 187,000**	**$ 250,000**
FUND BALANCE DECEMBER 31	**$ 26,587**	**$ 26,587**	**$ 26,587**

Fund Sources: Revenues from the Tax Increment Financing District (property tax and sales tax) and the Community Improvement District (sales tax) that are associated with the Mission Crossing Development.

Guidelines: To be used for reimbursement of certain development costs.

City of Mission Budget Worksheet - 2017 Budget Year

Fund Group: Special Revenue
Fund: Cornerstone Commons CID

	Actual 2015	Estimate 2016	Proposed 2017
FUND BALANCE JANUARY 1	**$ - **	**$ 6,566**	$ 66
REVENUES			
Sales Tax - CID	$ 6,566	$ 65,000	$ 65,000
TOTAL REVENUES	**$ 6,566**	**$ 65,000**	**$ 65,000**
EXPENDITURES			
Personnel Services	$ -	$ -	$ -
Contractual Services			
CID Sales Tax Reimbursement	$ -	$ 69,000	$ 62,500
Administrative Fee	-	2,500	2,500
Total for Contractual Services	$ -	$ 71,500	65,000
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -
Transfers to Other Funds	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ - **	**$ 71,500**	**$ 65,000**
FUND BALANCE DECEMBER 31	**$ 6,566**	**$ 66**	**$ 66**

Fund Sources: Revenues from the Community Improvement District (sales tax) that are associated with the Cornerstone Commons Development.

Guidelines: To be used for reimbursement of certain development costs.