City of Mission KANSAS

2006 Budget

CITY OF MISSION, KANSAS

Mayor

Laura L. McConwell

City Council

Ward I
Sue Grosdidier
Phillip A. Perry

Ward II
John Weber
Steven D. Schowengerdt

Ward III
Connie Footlick
Debbie Kring

Ward IV
David Shepard
Suzanne Gibbs

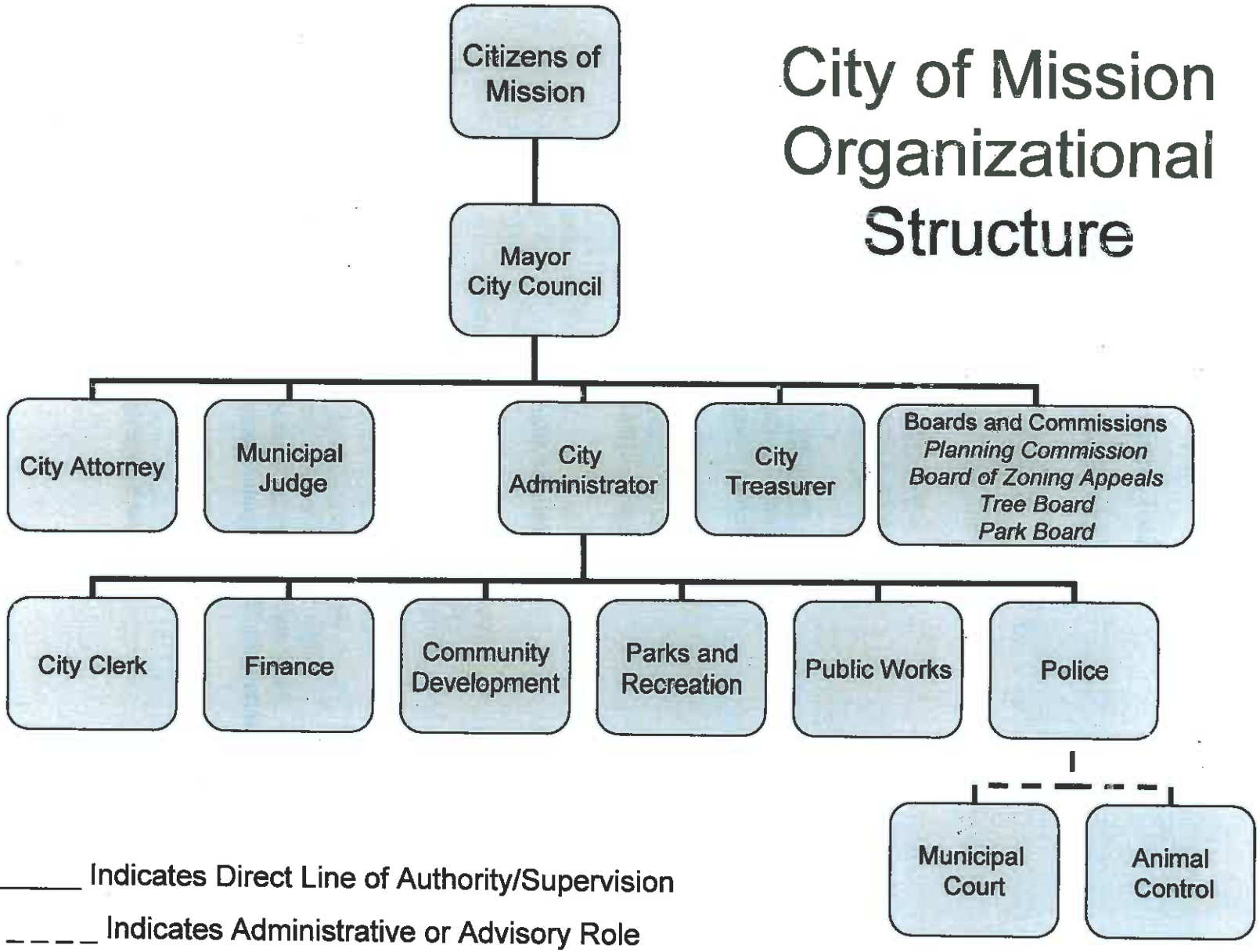
Administration

City Administrator: Michael Scanlon
Finance Director: Laura Gay
City Clerk: Martha Sumrall
Treasurer: Donald Chamblin
Municipal Judge: Keith E. Drill
Police Chief: Randal Wilson
Public Works Director: Stephen Weeks
Parks and Recreation Director: Steven Corry
Community Development Director: Martin Rivarola

Attorney

David K. Martin

City of Mission Organizational Structure



_____ Indicates Direct Line of Authority/Supervision

_ _ _ _ _ Indicates Administrative or Advisory Role

EXECUTIVE SUMMARY

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City of MISSION
City Hall - 6090 Woodson Road - Mission, Kansas 66202
Administrative Offices (913) 676-8350
www.missionks.org

Mayor and City Council
6090 Woodson Road
Mission, KS 66202

Dear Mayor and Councilmembers:

In 2005, the City Council made several significant policy changes that impacted the Operating Budget (General Fund). The changes were intended to have long-term positive impacts on the City's bottom line and included:

- Shifting all Public Works expenses for street and curb repairs to the Special Highway Fund.
- Reducing employee costs in the General Fund.
- Increasing the General Fund contribution to the Capital Improvement Fund.
- Charging a Storm Water Utility Fee equivalent to $4.00 per ERU (2,600 sq. ft. of impervious surface) plus 1 Mill.
- Increasing user fees and charges.
- Levying an additional 1.0246 Mills for a $125,000 contribution to the City's Debt Service Fund.
- Levying an additional 2.8689 Mills in the City's General Fund to maintain the existing basic-services level.

The policy decisions, coupled with the restructuring of revenue sources in the 2004 Budget offered short-term stability for the next 2-3 years, as is evidenced in the Five-Year Financial Forecast presented during the budget preparation process. (Table I).

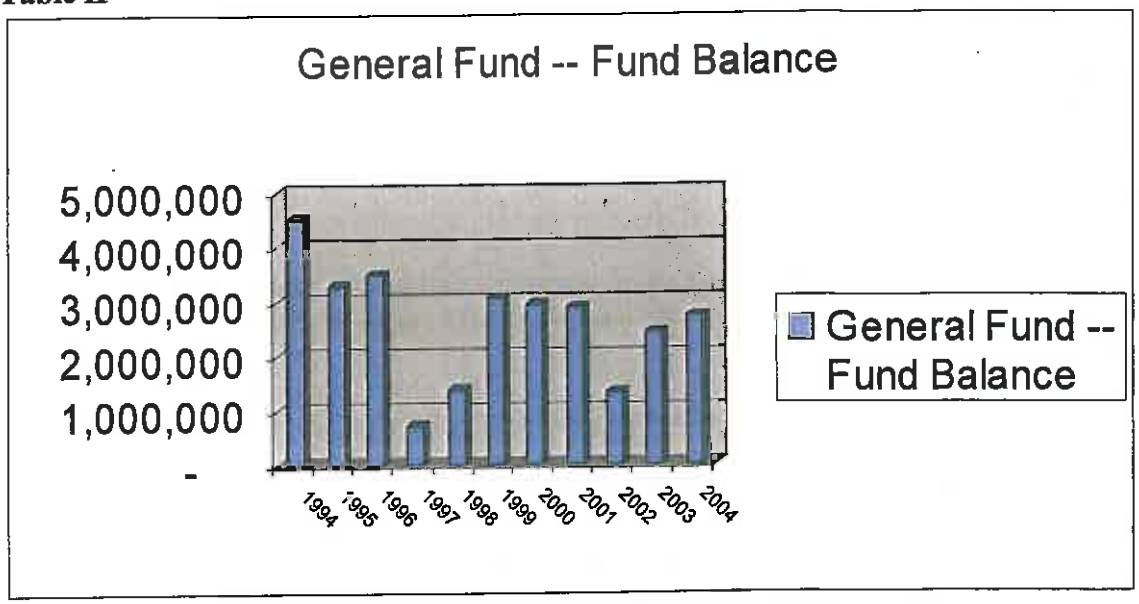
Table I

Table I - Forecast for 2006 - 2010

	Year				
	2006	2007	2008	2009	2010
Beginning Fund Balance	1,041,792	711,251	230,289	(376,141)	(1,119,885)
Revenues	8,988,632	9,218,734	9,494,009	9,778,816	10,076,091
Expenditures	9,319,173	9,699,695	10,100,439	10,522,560	10,967,283
Ending Fund Balance	711,251	230,289	(376,141)	(1,119,885)	(2,011,077)
Ending Fund Balance w/Transfers Added Back	1,711,251	1,230,289	623,859	(119,885)	(1,011,077)

The ability to maintain fund balances in the near-term is a direct result of the City's ability to build back fund balances in the last two years. Table II below highlights General Fund fund balances over the last ten years. Fund balances declined, in part, because of increasing subsidies to parks and recreation programs, elimination of local government transfers from the State, and increases in employee benefit costs.

Table II



Our success in rebuilding fund balances for the short-term allowed the 2006 budget process to focus on maintenance of existing programs and services without requiring major policy changes or decisions. Although we've been able to maintain the status quo with the 2006 Budget, several long term funding concerns remain and will need to be addressed in upcoming budget cycles.

2006 Adopted Budget

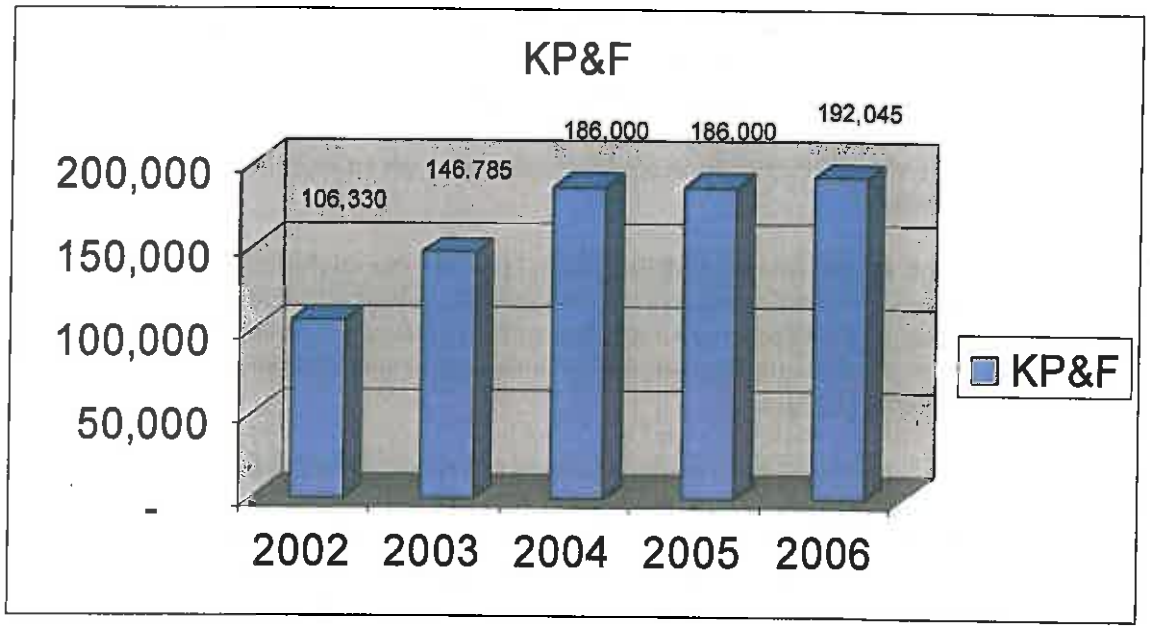
The 2006 Budget takes into account several different issues facing the community in the coming year, these include:

- The loss in sales tax revenues at the Mission Center Mall (estimated at $325,000).
- No increase in the City's Mill rate.
- Continuation of Franchise Rebate and Mill Rebate program for those who qualify.
- A 30% increase in employee health insurance rates.
- A budgeted 6% available merit pool for full-time employees.
- The continued transfer of $950,000 for capital improvements.
- Holding the total growth in Contractual Services, Commodities and Capital Outlay to $0 or less.
- All Capital Outlay in the 2006 Budget must correspond directly to the previously adopted 10-year equipment replacement plan for each department.

Expenditures in the 2006 Adopted General Fund Budget total $9,754,377, which represents an increase of 4.66% ($434,685) over 2005. This increase can be found primarily in two departments (Police and Parks and Recreation).

The Police Department Budget increased by 9.43% or $240,396. Of the total increase, approximately 95% ($227,466) was reflected in Personal Services. A combination of merit increases, KP&F contributions, and health insurance make up the bulk of the $227,466 increase. Table III shows the impact of the almost doubling of employer contributions that has occurred in the KP&F retirement plan over the last four years. Our contributions to KP&F are mandated by State Law.

Table III



Controlling employee costs overall will continue to be a goal for the City. We must be aggressive and creative in preparing for ongoing increases in health/welfare benefit costs as well as mandatory contributions to a public retirement system that faces financial challenges. With personal services costs comprising 55% of the General Fund expenditures, we are committed to finding even more effective and efficient methods of delivering high quality services to the citizens of Mission.

The increase in the Parks and Recreation Department budget is 9.98% ($233,336) over 2005. Once again, this increase is a primarily a function personnel costs. Although we reduced hours at the Community Center and Swimming Pool, the expansion of the facility in 2004 created a much larger base of costs for us to work from.

When the facility was expanded, funding was identified to pay principal and interest for the debt issued for the project. However, no money was identified for the ongoing operations. Although the intent was never for the Community Center to be 100% self-sufficient, over the next 12-18 months, the City Council will need to make decisions regarding the appropriate level of the subsidy for parks and recreation programs in the future. The 2006 budgeted subsidy for Parks

and Recreation Programs is $1,163,569. The actual subsidies for 2004 and 2003 were $867,747 and $665,351, respectively. The subsidy has increased annually since 1997, and continues to be one of the factors that contribute to eroding fund balances.

Long-term financial threats

The increasing subsidy to Parks and Recreation programs and the temporary loss of sales tax from Mission Mall pose the City's most immediate financial threats. However, there are other significant issues that will need to be addressed in the next 1-2 years.

Sales Tax Dependency

The City continues to be over reliant on sales and compensating use taxes. Mission receives almost 50% of our total annual revenue from sales and use taxes. According to the International City Management Association's "Revenue Guide for Local Government," a city should try to have a 1:1 relationship between property tax and sales tax revenues. Currently the City of Mission's ratio is $1 of property tax for every $4 of sales tax, making us too dependent on sales tax to balance our budget.

Even though we have several exciting redevelopment opportunities on the horizon, continuing to explore ways to diversify revenues will help us alleviate the cyclical nature of this particular revenue source. Relying too heavily on an erratic source of revenue keeps the City from being able to develop appropriate long-term plans for the maintenance and replacement of our infrastructure and public facilities.

The City Council's commitment to an increased transfer of General Fund Sales Tax dollars to the Capital Improvement Fund allows us to develop and adopt 10-year capital improvement plans. However, if economic conditions change and we cannot meet our budgeted sales tax revenues, these important projects are delayed and deferred. This impacts our citizens in both the short and long term as facilities deteriorate and the cost to repair and replace them increased over time.

Property Tax Balanced with Service Delivery

As in every other community, elected officials debate the policy question of how to appropriate match the cost of service delivery to property taxes revenues. Should every citizen in the community share in all or a portion of the costs of the services they receive?

For example, should citizens pay for:

- Trash service? (2006 Cost = $355,000)
- Streetlights? (2006 Cost = $180,000)
- 50% of the cost of Police Services? (2006 Cost = $1,394,950)
- 50% of the Parks and Recreation Subsidy? (2006 Cost = $581,784)

If we total these costs ($2,311,734) and exclude residents from being required to pay any other operating costs, what portion of the residential mill rate and franchise fees would pay for these services? **The answer is about 41.00%.**

This means that the majority of funding for what many cities would consider "basic" services are being paid for from sales tax revenues and our fund balance.

Future Trends and Issues

If, as a community, we are going to continue to rely on Sales Tax we need to redouble our efforts at attracting sales tax generators. If we agree on the need to attract new businesses that will contribute to sales tax revenues, it will likely create a ripple effect that may make commercial property unaffordable for small retailers, potentially knocking them out of the market. It's important to note that less than 3% of our total sales taxes revenues come from businesses between Lamar and Nall on Johnson Drive.

Continued reliance on Sales Tax will have a more dramatic affect on small business owners in Mission than any potential increase that could occur in property taxes. If we are not successful in generating more Sales Tax revenues, residential property owners will also be impacted because we will be forced to look at cuts in basic service delivery in order to balance the City's budget. **For the near term we will be able to contain our mill rate at its current level, but without an increase in other revenue sources or reductions in expenses, the current trends are not sustainable.**

The 2006 Adopted Budget represents the culmination of many months of work by the Staff and the City Council. I believe it keeps the City's financial ship headed in the right direction and positions us to weather the impending decline in sales tax revenue as the Mission Mall and other areas are redeveloped. I look forward to continuing to work with the members of the Governing Body as we explore various alternatives to the long-term funding challenges facing our community. Taxpayers, patrons, residents and elected officials will all need to work together to ensure the long-term viability of the City of Mission.

Sincerely,

Mike Scanlon
City Administrator

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FINANCIAL POLICIES
AND
PROVISIONS

Financial Policies and Provisions

General Provisions

The City of Mission's financial policies and provisions, compiled below, set forth the basic framework for the overall fiscal management of the City. These policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs and budgets.

Financial policies aid the City by improving financial management, improving financial position, and improving the credit-worthiness of the City. They also serve to insure that all financial transactions conducted by or on behalf of the City, its agencies, departments, officials, and authorized agents, shall be made in a manner and method which provides for the most proficient and effective management of the financial resources and funds of the City. These policies provide for the maximum protection of the City taxpayer, in accordance with and utilizing established financial management practices, accounting standards, and auditing requirements.

The City Council shall be responsible to establish and authorize policies and procedures for the management of all financial resources and transactions of the City. The City Administrator, Finance Director, and other City officials shall adopt administrative procedures necessary to implement the financial policies.

It is the policy of the City to maintain sound financial practices and policies which are viable and current according to generally accepted accounting principles, auditing standards and financial management experience, and which are consistent and comply with all applicable state and federal laws. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

Revenue Provisions

The City will attempt to maintain a diversified and stable revenue system to shelter it from short term fluctuations in any one revenue source.

The City will attempt to obtain additional revenue sources as a way of ensuring a stable balanced budget.

The City will establish user charges and fees at a level relative to the cost of providing the service.

The City acknowledges the fact that property values continue to increase in this area of the country. Increasing property values will consequently increase the taxes that citizens pay unless the mill levy is reduced by a comparable level. The City will annually review the effect of increasing property values and will take that into consideration when establishing the mill levy rate.

The City levies a 1% local sales tax. It is the Council's goal to dedicate one half of this tax to finance capital improvement projects. A special ¼ cent sales tax was enacted in 2002 to repay bonds issued for construction of the Community Center. Upon repayment of the debt, this sales tax will sunset.

Expenditure Provisions

The City will manage expenditures to assure that service will be efficient and cost effective in carrying out the public policy directives established by the Council.

The City will continue to support a scheduled level of maintenance and replacement of its infrastructure, fleet, and other equipment and facilities.

Reserve Provisions

The City will maintain a reserve in the General Operating Fund which represents approximately 60-90 days of anticipated operating expenses.

Capital Project Provisions

The City will annually develop a five year plan for capital improvements in accordance with City policies.

The City will adopt an annual capital budget based on the five year capital improvement plan.

Cash Management/Investment Provisions

The City will deposit all funds on the same day the funds are received.

The City will collect revenues aggressively, including past due bills of any type.

The Council follows an investment policy that emphasizes the preservation of principal, while seeking to obtain the best available rate of return. The policy fully complies with statutes concerning the investment of idle funds by municipalities in Kansas.

The Finance Director, City Administrator, City Treasurer, and Mayor will regularly review the status of the City's investments, the return on the investments, and the outlook of existing market conditions and other factors affecting the City's investment decisions.

Debt Service Provisions

The City has adopted a formal debt policy which governs the type, amount and length of any long-term debt issued by the City Council.

When general obligation debt is issued, the City will seek to obtain interest costs that are the lowest attainable in the market. The City will seek to maintain good financial policies and financial reporting to aid in the acquisition of the best market rates.

The City will comply with the legal debt margin established by the statutes.

Accounting, Auditing, and Financial Reporting Provisions

The City will follow the Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) for budget preparation and financial reporting.

The City will submit to an annual audit by an independent certified public accountant to gain an unqualified opinion.

The City will prepare a Comprehensive Annual Financial Report (CAFR) and submit it for consideration to the Governmental Finance Officers Association for their Certificate of Achievement for Excellence in Financial Reporting.

The City will follow the standards of full disclosure in all financial reporting and bond offering statements.

Budget Amendment Policy

The process of amending the City's budget is outlined and authorized by K.S.A. 79-2929a. Amendments to the City's budget are allowed only in the event of an increase in the original budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To amend the budget the City is required to publish a Notice of Hearing 10 days prior to the hearing. The City then must hold a public hearing and forward amended budget forms to the County Clerk for certification.

Annual Budget Adoption

Policy

It is the policy of the City Council to plan for the orderly operation of the City by the adoption of an annual budget of all anticipated revenues and expenditures according to K.S.A. 79-2929et. Seq.

Responsibilities

The City Council is responsible for adopting an annual budget for all funds for which the City is responsible.

The City Administrator is responsible for recommending a balanced budget to the Council for adoption.

The Finance Director is responsible for establishing the budget schedule; evaluating department requests; estimating revenues, expenses, and financial impacts of budget proposals; ensuring compliance with applicable state budget laws; providing the Council with the information necessary for it to make responsible decisions; and administering the policy and procedures.

Budget Development Process

During the first quarter of each year, the Finance Director and the City Administrator establish the calendar for adoption of the annual operating budget for the following year. The calendar is designed to allow sufficient time for preparation of budget requests, public comment, staff and administrator review, Council consideration, and publication and submission deadlines established by statute. All dates are to be considered mandatory deadlines unless otherwise modified by the City Administrator.

The Finance Director shall issue budget forms and instructions to departments around the first week of March. All departments shall submit their budget requests according to the schedule and instructions.

The Finance Director will review and evaluate the budget requests, and assist the City Administrator in formulating a budget to be recommended to the Council. Departments shall be prepared to fully explain and justify their requests to the City Administrator.

The City Administrator will formulate a recommended budget and submit it to the Council for consideration in late May or early June. The Council will meet in work sessions and committee meetings to consider and discuss the budget. The Council may invite officials, departments, and agencies to present additional information or justifications concerning their requests.

After review by the Council and action to set a public hearing date, the Finance Director will publish the proposed budget and notice of public hearing in the City's official newspaper. The public hearing shall be scheduled at least 10 days later than the publication of the proposed budget, but no later than August 15, in accordance with the statutes.

The Council will hold a public hearing on the date and at the time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the proposed budget. The public hearing may or may not be scheduled on the same date as formal adoption of the budget.

The Council shall adopt an annual budget and the Finance Director will file it with the County Clerk on or before August 25th.

Financial Structure

Basis of Presentation

In determining the agencies or entities which comprise the City for financial reporting purposes, the criteria of oversight responsibility over such agencies or entities, special financing relationships and scope of public service provided by the agencies or entities used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no other agencies or entities which should be included in the financial statements of the City.

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equities, revenues, and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds. The following fund types and account groups are used by the City.

Fund Structure

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types:

- **The General Fund** is the principal fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

- **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. This includes the Special Highway Fund, Special Parks and Recreation Fund, Special Alcohol Fund, and Stormwater Utility Fund.

- **The Debt Service Funds** are used to account for the accumulation of resources for and the payment of principal, interest and other related costs of the City's general obligation bonds. This includes the Bond and Interest Fund and the Debt Service Sales Tax Bond Fund.

- **Capital Project Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities. This includes the Capital Improvement Fund, Special Projects Fund and Building Fund.

Basis of Accounting

The modified accrual basis of accounting is utilized by all governmental and agency fund types. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, i.e. amounts measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt. Significant revenues which are considered susceptible to accrual include delinquent property taxes (on the basis of amounts expected to be collected within 60 days of year-end); sales, utility and franchise taxes; interest; and certain State and Federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred. The City has implemented GASB 34, which will use the accrual basis in some financial statements.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, funds are virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if susceptible-to-accrual criteria are not met.

Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Budgetary Basis and Ending Cash Position

The final budget adopted by the City Council must be a balanced budget, where total resources equal total obligations. The State Budget Law prohibits a budget which projects spending in excess of available resources. The Budget Law further prohibits unappropriated balances in funds supported by general tax levies. The City's budget is prepared on the modified accrual basis and assumes that prior year's ending cash balances will be fully utilized to balance the budget.
While the Fund Balance is not an annual source of revenue to fund operations of the City, year-end carryovers are used to fund future year operating and capital budgets. It is critical that adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls. The State Budget Law requires that budgeted ending fund balances be zero. However, revenue estimates are conservative and the City does not expect to expend budgeted reserves. Therefore, the City expects to finish the budget year with a fund balance.

Encumbrances, which represent purchase orders, contracts, and other commitments, are treated as budgetary expenditures in the year incurred.

Additional Considerations

In order to insure that Kansas public agencies will conduct their financial affairs in a fiscally responsible manner, the State Legislature enacted a cash-basis law in 1933 (K.S.A. 10-1101 to 10-1122) which makes it unlawful for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check or other evidence of indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose. The essence of the cash basis law is to prohibit municipalities from spending more than they receive annually in operating revenues, and to prevent the issuance of short-term debt to cover operating expenditures.

The Kansas Statutes and the Director of Accounts and Reports provide for municipal record keeping in conformance with the cash-basis and budget laws of the State of Kansas. Separate funds are maintained for specific purposes and projects in accordance with state law, the State Division of Accounts and Reports, Department of Administration, bond covenants, tax levies, commitments for grants and ordinances and resolutions passed by the City Council. Revenues and expenditures are accounted for and an annual report produced showing revenues received, encumbrances and expenditures against budgeted revenues and expenditures.

Annual audits of the City's financial records are performed by a firm of certified public accountants in accordance with generally accepted auditing standards. The annual audit is filed with the State Division of Accounts and Reports.

City of Mission, Kansas
Debt Financing Policy

PURPOSE

The Debt Financing Policy Statement sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policy that:

(1) the City obtain financing only when necessary,
(2) the process for identifying the timing and amount of debt or other financing be as efficient as possible,
(3) the most favorable interest rate and other related costs be obtained, and
(4) when appropriate, future financial flexibility be maintained.

Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other City obligations permitted to be issued or incurred under Kansas law, shall only be used to purchase capital assets that cannot reasonably be acquired from either available current revenues or fund balances. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning.

Evidence of this commitment to capital planning will be demonstrated through periodic adjustment of the City's Comprehensive Plan and the annual adoption of a Capital Improvement Plan (CIP) identifying the benefits, costs and method of funding each capital improvement planned for the succeeding five years, ten-year equipment replacement schedule and an annual Five-Year Financial forecast.

RESPONSIBILITY FOR POLICY

The primary responsibility for developing debt financing recommendations rests with the Finance Officer. In developing such recommendations, the Finance Officer shall be assisted by the City Administrator and City's outside Financial Advisor (FA), the three of whom shall comprise the Debt Management Committee. The responsibilities of this Committee shall be to:

- meet at least semi-annually to consider the need for debt financing and assess progress on the current Capital Improvement Program and any other program/improvement deemed necessary by the City Administrator;
- meet at least annually to test adherence to this policy statement and to review applicable debt ratios serving as benchmarks;

- review changes in federal and state legislation that affect the City's ability to issue debt and report such findings to the City Council as appropriate;
- review annually the provisions of resolutions authorizing issuance of general obligation bonds of the City;
- review semi-annually the opportunities for refinancing current debts;; and
- review annually the services provided by the City's financial advisor, bond counsel, paying agents and other debt financing service providers.

Prior to each meeting, the Finance Officer shall prepare a written report on the financial status of the City's current Capital Improvement Program. The report shall be based in part on information collected from departmental managers for the City and shall include a projection of near term financing needs compared to available resources, an analysis of the impact of contemplated financings on the property tax rate and user charges, and a final financing recommendation. In developing financing recommendations, the Debt Management Committee shall consider:

- the length of time proceeds of obligations are expected to remain on hand and their related carrying costs;
- the options for interim financing including short term and inter-fund borrowing, taking into consideration federal and state reimbursements;
- the effect of proposed actions on the tax rate and user charges;
- trends in bond markets;
- trends in interest rates; and,
- other factors as deemed appropriate.

USE OF DEBT FINANCING

Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The City will use debt financing only for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:

- when the project is included in the City's five-year capital improvement program; or when the project involves acquisition of equipment that cannot be purchased outright without causing an unacceptable spike in the property tax rate; or
- when the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City; and
- when the project's useful life, or when the projected service life of the equipment, will be equal to or exceed the term of the financing; and,
- when there are designated revenues sufficient to service a debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements:

Factors which favor pay-as-you-go financing include circumstances where:

- the project can be adequately funded from available current revenues and fund balances;
- the project can be completed in an acceptable timeframe given the available revenues;
- additional debt levels could adversely affect the City's credit rating or repayment sources; or
- market conditions are unstable or suggest difficulties in marketing a debt.

Factors which favor long-term debt financing include circumstances where:

- revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
- market conditions present favorable interest rates and demand for City debt financing;
- a project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;
- a project is immediately required to meet or relieve capacity needs and existing
- unprogrammed cash reserves are insufficient to pay project costs; or
- the life of the project or asset financed is five years or longer.

STRUCURE AND TERM OF LONG-TERM DEBT FINANCING

Term of Debt

City Debt Obligations will be structured to achieve the lowest possible net interest cost to the City given market conditions, the urgency of the capital project, and the nature and type of any security provided. Moreover, to the extent possible, the City will design the repayment of its overall Debt issues so as to recapture rapidly its credit capacity for future use. As a benchmark, the City shall strive to repay at least 25% of the principal amount of its general obligation bonds, excluding special assessment bonds, within five years and at least 75% within ten years.

General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to assume new general obligation bonds beyond what it retires each year (see Assumption

of Additional Long-Term Obligations below). Generally, this process will compare City Council approved benchmarks relative to key demographic data of the City.

These benchmarks shall include, at a minimum, ratios reflecting Long-Term Debt per capita, Long-Term Debt as a percent of taxable value, Long-Term Debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net Long-Term Debt of all local taxing jurisdictions. This process shall also examine the direct costs and quantifiable benefits of any proposed expenditures.

The decision on whether to assume new general obligation bonds shall, in part, be based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) the City's ability to assume new general obligation bonds as determined by the aforementioned benchmarks.

Revenue Bonds

For the City to issue new revenue bonds, projected annual revenues as defined by the ordinance authorizing such issuance, shall be at a rate greater than 100% of the issue's average annual debt service. If necessary, annual adjustments to the City's rate structures will be considered in order to maintain an acceptable coverage factor.

Special Assessment Bonds

The City shall maintain a watchful attitude over the issuance of special assessment bonds for benefit district improvements. While the City's share of any benefit district project may fluctuate, under Kansas law, the City will not pay more than 95% of any proposed costs related to a benefit district. A report on the findings of the Debt Management Committee will be submitted to the City Administrator prior to the City Council approval of any special assessment bond issue.

Tax Increment (Economic Development) Bonds

The City shall follow City Council Policy 106 which outlines the procedure for considering applications for Tax Increment Financing (TIF) used for economic development and redevelopment purposes in accordance with the provisions of K.S.A 12-1770 through 12-1780. In addition the City shall use all relevant portions of City Council Policy 106 for the issuance of any other type of Economic Development Bonds.

Assumption of Additional Long-Term Obligations

The City shall not assume more tax-supported general obligation bond debt (excluding special assessment bonds) without first conducting an objective analysis as to the

community's ability to assume and support additional general obligation bond service payments. Whenever appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.

Asset Life

The City will consider long-term financing for the acquisition, replacement, or expansion of physical assets (including land) only if a capital project has a useful life of longer than the term of the bond issue supporting it. Long-Term Debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed.

Length of Long-Term Debt

City Long-Term Debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users.

The City normally shall issue bonds with an average life of 10 years or less for general obligation bonds and 20 years for revenue bonds and special assessment bonds. (However, there may be special circumstances when the cost of a project necessitates a bond life greater than 10 years.) When feasible, the structure of general obligation bonds will reduce principal at a faster rate than amortization of revenue bonds or special assessment bonds. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting no later than the second fiscal year after the bond issue, unless the City is required to issue Capital Appreciation Bonds (CABs).

Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. All bonds shall be callable only at par.

Long-Term Debt Structuring

At a minimum, the City, the City will seek to amortize general obligation bonds with level principal and interest costs-over the life of the issue. Pushing higher costs to future years in order to reduce short-term budget liabilities will be considered only when natural disasters or extraordinary or unanticipated external factors make the short-term cost of general obligation bonds prohibitive.

Variable Rate Long-Term Obligations

The City may choose to issue bonds that pay a rate of interest that varies according to pre-determined formula or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions.

LONG-TERM DEBT ADMINISTRATION AND FINANCING

Financing Proposals

Any capital financing proposal of a City division, agency, or utility involving the pledge or other extension of the City's credit through sale of bonds, execution of loans or leases, or otherwise involving directly or indirectly the lending or pledging of the City's credit, shall be referred to the Finance Officer or his/her designee.

Bond Fund

All payment of general obligation bonds and special assessment bonds shall be from the City's Bond & Interest Fund. The fund balance (as calculated at year-end) in the Bond & Interest Fund will be maintained at a level equal to or greater than the total principal and interest payable from that fund for the upcoming semi-annual debt service payment

Bond Counsel

The City will utilize external bond counsel for all Long-Term Debt issues. All Long-Term Debt issued by the City will include a written opinion by Bond Counsel affirming that the City is authorized to issue the Long-Term Debt, stating that the City has met all Federal and State constitutional and statutory requirements necessary for issuance, and determining a Long-Term Debt federal income tax status.

Underwriter's Counsel

City payment for Underwriters Counsel will be authorized for negotiated sales by the Finance Officer on a case-by-case basis depending on the nature and complexity of the transaction and the needs expressed by the underwriters.

Financial Advisor

The City will utilize an external Financial Advisor, to be selected for a term of up to three years, through a competitive process administered by the City's Finance Officer. The

utilization of the Financial Advisor for certain Long-Term Debt issuance will be at the discretion of the Finance Officer on a case-by-case basis. For each City bond sale the financial advisor will provide the City with information on pricing and underwriting fees for comparable sales by other issuers. Upon expiration of a three-year contract, the City has the option, after a request-for proposal process, of extending or signing a new contract with the existing Financial Advisor for another three-year period.

Temporary Notes

Use of short-term borrowing, such as temporary notes, will be undertaken only if the transaction cost plus interest on the notes are less than the cost of internal financing, or available cash or reserves are insufficient to meet project needs or current obligations.

Credit Enhancements

Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the net service payments on the bonds.

Lease/Purchase Agreements

The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a "pay-as-you-go" basis. Although lifetime costs of lease may be higher than other financing options or if the asset were purchased outright, this will not preclude lease-purchase agreements from being considered by the City as a funding option for certain capital projects.

Competitive Sale of Long-Term Debt

The City, as a matter of policy, shall seek to issue its general or revenue bond obligations in a competitive sale unless it is determined by the Debt Management Committee that such a sale method will not produce the best results for the City. In such instances where the City, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may at the election of the City Council, enter into negotiation for sale of the bonds.

Refunding of Long-Term Debt

Periodic reviews of all outstanding Long-Term Debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints)

if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants essential to operations and management.

City staff and the Financial Advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding Long-Term Debt. As a general rule, the present value savings of a particular refunding will exceed 3% of the refunded debt service.

Refunding issues that produce a net present value savings of less than 3% will be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless there is a compelling public policy objective.

Conduit Financings

The City may sponsor conduit financings in the form of Industrial Revenue Bonds for those activities (i.e. economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall service and policy objectives as determined by the City Council.

All conduit financings must insulate the City completely from any credit risk or exposure and must first be approved by the City Administrator before being submitted to the City Council. All conduit financings will require an appropriate issuance fee as determined by the Debt Management Committee.

ARBITRAGE LIABILTY MANAGEMENT

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law.

General

Federal arbitrage legislation intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will not issue obligations except for identifiable projects with very good prospects of timely initiation. Temporary notes and subsequent general obligation bonds will be issued timely as project contracts are awarded so that all issues will be spent quickly.

Responsibility

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel, Financial Advisor, and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise.

CREDIT RATINGS

Rating Agency Relationships

The Finance Officer and the Debt Management Committee shall be responsible for maintaining relationships with the rating agencies that currently assign ratings to the City's various debt obligations. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new Long-Term Debt issuance.

Use of Rating Agencies

The Debt Management Committee shall be responsible for determining whether or not a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

Minimum Long-Term Rating Requirements

The City's minimum rating requirement for its direct, general obligation debt is a rating of "A2" or higher. If a given Long-Term Debt cannot meet this requirement based on its underlying credit strength, then credit enhancement may be sought to ensure that the minimum rating is achieved. If credit enhancement is unavailable or is determined by the Debt Management Committee to be uneconomical, then the obligations may be issued without a rating.

Rating Agency Requirements

Full disclosure of operations and open lines of communication shall be made to rating agencies used by the City. The Debt Management Committee, with assistance of the City's Financial Advisor, shall prepare the necessary materials and presentations to the rating agencies. Credit rating will be sought from any rating agency as recommended by the City's Debt Management Committee.

Financial Disclosure

The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

Official statements accompanying Long-Term Debt issues, Comprehensive Annual Financial Reports, and continuing disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the

National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The Department of Finance shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

City of Mission
Long-Term Debt Management Policy

TERMINOLOGY

Arbitrage. Arbitrage refers to the rebate amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess earnings have occurred.

General Obligation Bonds. Bonds backed by the full faith and credit of the City. The taxing power may be an unlimited ad valorem tax or a limited tax, usually on real estate and personal property. A special tax rate is levied for the Bond & Interest Fund annually to pay for general obligation Long-Term Debt service. Because it is secured by an unlimited tax levy, this structure has strong marketability and lower interest costs.

Municipal Leases Agreements. The City enters into a lease agreement with another party (typically a third-party vendor) to lease an asset over a defined period of time at a prearranged annual payment. Lease payments are made primarily from general fund revenues.

Revenue Bonds. Bonds secured by revenues generated by the facility from dedicated user fees. Planning for such issues generally is more complex because future costs and revenues directly affect each other. Credit enhancement (e.g., insurance or letter of credit) may be needed because of the limited source of Long-Term Debt service payments that may be available in outlying years.

Special Assessment Bonds. Bonds issued to develop facilities and basic infrastructure for the benefit of properties within the benefit district. Assessments are levied on properties benefited by the project.

Temporary Notes. Notes are issued to provide temporary financing, to be repaid by long-term financing. This type of bridge financing has a maximum maturity of four years under Kansas law.

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FUND AND REVENUE OVERVIEW

2006 Budget Highlights

- The City property tax supporting the 2006 Budget for a $150,000 home is approximately $171.
- In 2005, the total mills levied by all taxing units in the City totaled 94.133. The City of Mission's mill rate represents approximately 11% of a property owner's total tax bill.
- The adopted 2006 Budget totals $17,626,752 and includes funding for operations, maintenance, capital improvements and debt service for 2006.
- City and County sales tax provides 69% of revenues in the General Fund budget.
- Residential property tax provides 9% of revenues in the General Fund budget.

2006 Property Tax Information

Property taxes pay for basic city services and help support police services, streets and parks and recreation. All of these aspects are vital components of making Mission a safe and thriving community.

The 2006 Budget recommended maintaining a stable mill levy rate. Mission's property tax rate is less than half that in most Johnson County and other comparable cities throughout the state. In fact, Overland Park is the only other first or second class city in the entire state with a lower mill levy rate than the City of Mission.

The competitive mill levy rate translates into more money in your pocket as a home or business owner in the City of Mission. If you own a $150,000 home in Mission, you pay about $171 in property taxes to the City in 2005. If your same house was in Merriam or Roeland Park however, you would pay $333 or $379, or twice what you pay in Mission. The following table highlights the current mill levy of other cities in Johnson County.

City	2005 Total Levy	Difference from Mission (mills)
Mission	9.935	0
Overland Park	9.037	(-0.898)
Prairie Village	15.843	5.908
Merriam	19.275	9.34
Shawnee	20.856	10.921
Roeland Park	21.981	12.046
Leawood	24.233	14.298
Olathe	24.932	14.997
Lenexa	26.513	16.578

The following table illustrates representative property tax payments to the City of Mission for various property types.

City of Mission
2006 Representative Tax Payments

Property Type	Market Value	City of Mission 2006 Budget Tax Amount
Home	$150,000	$171.38
Office Building	$1,000,000	$2,483.75
Car Dealership	$1,250,000	$3,104.69
Shopping Center	$10,000,000	$24,837.50

Note: This estimate is based on preliminary information. The actual mill levy will be finalized following the County's certification of the final assessed valuation.

The City of Mission's assessed valuation for 2006 is estimated to increase by 2.7% over the assessed valuation included in the 2005 Budget. This is based on the County Appraiser's valuation estimates for real property that were distributed by the County Clerk's office for budget planning purposes. The assessed valuation estimates used in the 2006 Budget process are as follows:

	Assessed Valuation		
	2005 Budget	2006 Budget	% Change
Real Estate	$ 111,725,247	$ 115,386,996	3.2
Personal Property	8,927,451	8,607,368	-3.7
Utilities	4,708,428	4,852,372	3.0
TOTAL	$ 125,361,126	$ 128,846,736	2.7

The total 2006 Budget, as recommended, is $17,626,752. The maximum expenditure limit established by for the General Fund operating budget is $10,641,421. The General Fund budget supports the ongoing operations and maintenance of the City, such as police and park operations, as well as services, such as routine street maintenance, snow removal and trash disposal. The remaining expenses are distributed among other funds to provide for stormwater improvements, capital project construction and maintenance, debt service obligations as well as other statutory obligations of the City.

REVENUE OVERVIEW - 2006 BUDGET

GENERAL FUND

Description	Key 2006 Projection Factors	Applicable Laws
Local Ad Valorem Property Tax	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on a projected assessed valuation in 2005 of $128,846,736 (7.91 mills).	The basis of this tax is the assessed valuation of taxable real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
City Sales Tax	Based on historical receipts and trends.	The City levies a 1% tax on all nonexempt sales within the City. In 2002 the City levied an additional .25% to pay for bonds related to expansion of the Sylvester Powell Jr. Community Center.
Compensating Use Tax	Based on historical receipts and trends.	The compensating use tax is a sales tax placed on equipment, goods and materials purchased outside of a city or county for use in said city or county. Use Tax revenues attributed to purchases made by Mission residents or businesses are reimbursed to the City. This tax has a city and county component.
Countywide Sales Tax	Based on historical receipts and trends. This is the City's share of the countywide .6% sales tax.	The proceeds of the countywide sales tax are distributed by the State Department of Revenue based on the following formula: One half of all revenue collected within the County shall be apportioned among the County and cities in the proportion of each entity's total taxing effort in the preceding year relative to the total taxing effort of all cities and the County in the preceding year. The remaining one half of the revenue shall be apportioned to the County and cities in the proportion each entity's population has relative to the total population of the County. The County share shall be calculated by the percentage of people residing in unincorporated areas.

GENERAL FUND (continued)		
County wide Sales Tax-Public Safety	Based on historical receipts and trends. This is the City's share of the countywide .25% Public Safety sales tax.	The portion of the Countywide Sales Tax due to the passage of the Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional .25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
Motor Vehicle Tax	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Alcohol Tax	Based on estimates received from the County.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer or drinking establishment. 70% of the taxes paid within the City limits are returned to the respective cities and must be allocated 1/3 to each of the following funds: General, Special Parks and Recreation, and Special Alcohol.
Utility Franchise Fees	Based on historical receipts and trends.	The City levies a franchise tax of 5% of gross receipts from the electric, gas, cable, and telephone utilities operating within the City limits. Cable and telephone fees are generally driven by population and are relatively stable. Electric and gas fees are driven not only by population but also by weather, and may fluctuate more dramatically.
Occupational Licenses	Based on historical receipts and trends.	The governing body sets fees charged for businesses operating within the City.
Other Licenses	Based on historical receipts and trends.	The governing body sets licensing fees (animal, liquor, etc.) for certain regulated activities within the City.
Construction Permits	Based on historical receipts and trends.	The governing body sets fees for permitting new construction and redevelopment within the City. Fees are linked to the value of the construction.
Pool Fees	Based on department estimates and historical receipts and trends.	Admission fees are set by the governing body. Concession fees are set by the department.
Community Center Fees	Based on department estimates and historical receipts and trends.	Admission fees are set by governing body. Concession fees are set by the department.
Fines	Primary court fines. Based on departmental estimates.	Fines are set by a combination of State law, municipal code and judge's actions.

GENERAL FUND (continued)		
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative and are slightly lower than historical trends.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased.
Miscellaneous Revenue	Based on historical receipts and trends. Based on the nature of these revenues, it is difficult to make accurate estimates.	Various revenues of a miscellaneous nature including, but not limited to, copy fees, sale of books and maps, and various reimbursements.

STORMWATER FUND		
Storm Water Utility Fee	Based on equivalent residential units (ERUs) within the City.	Equal to approximately 1 mill and $4/ERU.
Local Ad Valorem Property Tax	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on a projected assessed valuation in 2005 of $128,846,736 (1.00 mills).	The basis of this tax is the assessed valuation of taxable real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative and are slightly lower than historical trends.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased

BOND AND INTEREST FUND		
Local Ad Valorem Property Tax	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on a projected assessed valuation in 2006 of $128,846,736 (1.025mills).	The basis of this tax is the assessed valuation of taxable and real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its' jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid, had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Special Assessments	Based on expected special assessment receipts from improvements in special assessment districts. At the formation of the district, an annual amount of special assessments is determined and scheduled until the improvements are paid for.	K.S.A. 12-6a02 authorizes cities to levy and collect special assessments upon property in the area deemed by the governing body of the city to be benefited by improvements.
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative and are slightly lower than historical trends.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased
Transfers from CIP Fund	Based upon debt service needs and the availability of funds from the Capital Improvement Program (CIP) Fund.	

SPECIAL HIGHWAY FUND		
Fuel Tax	Based on historical receipts and trends, and estimates provided by the League of Kansas Municipalities.	This is derived from a state tax on motor vehicle fuel and special fuel sales. The tax is apportioned to the County and cities based on statutory formulas. The city's portion is determined on a per capita basis.

SPECIAL ALCOHOL FUND		
Alcohol Tax	Based on estimates received from the County.	The State levies a 10% surtax on the sale of alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within the City limits are returned to the respective cities and must be allocated 1/3 to each of the following funds: General, Special Parks and Recreation, and Special Alcohol.

SPECIAL PARKS AND RECREATION FUND		
Alcohol Tax	Based on estimates received from the County.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by and club, caterer, or drinking establishment. 70% of the taxes paid within the City limits are returned to the respective cities and must be allocated 1/3 to each of the following funds: General, Special Parks and Recreation, and Special Alcohol.

CAPITAL IMPROVEMENT FUND		
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative and are slightly lower than historical trends.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased
Transfer From General Fund-City Sales Tax	Based on one half of the City's local sales tax.	Council goals suggest that one half of the City's local sales tax receipts be transferred to fund capital improvement projects.
Bond Proceeds	Not included in budget.	Council may authorize the issuance of debt to finance capital improvement projects.

Fund Overview - 2006 Budget

	General Fund	Storm Water	Bond & Interest	Special Highway
Beginning Fund Balance	**$ 2,139,881**	**$ 16,101**	**$ 10,771**	**$ 442,057**
REVENUES				
Property Taxes	$ 1,037,233	$ 145,059	$ 147,891	$ -
Sales and Use Taxes	$ 3,933,688	$ -	$ -	$ -
Franchise Tax Fees	$ 714,257	$ -	$ -	$ -
Alcohol Tax	$ 59,838	$ -	$ -	$ -
Fuel Tax	$ -	$ -	$ -	$ 293,880
Licenses and Permits	$ 161,223	$ -	$ -	$ -
Police Fines	$ 856,878	$ -	$ -	$ -
Charges for Services	$ 140,100	$ -	$ -	$ -
Interest	$ 61,177	$ -	$ 1,000	$ 5,000
Miscellaneous and Other	$ 10,000	$ -	$ -	$ -
Pool Revenues	$ 70,390	$ -	$ -	$ -
Parks Special Event Revenues	$ 35,195	$ -	$ -	$ -
Community Center Revenues	$ 1,302,214	$ -	$ -	$ -
Special Assessments	$ -	$ -	$ 125,000	$ -
Stormwater Utility Fees	$ -	$ 377,733	$ -	$ -
TOTAL REVENUES	**$ 8,382,193**	**$ 522,792**	**$ 273,891**	**$ 298,880**
Transfers in	$ -	$ -	$ 332,338	$ -
TOTAL RESOURCES	**$ 8,382,193**	**$ 522,792**	**$ 606,229**	**$ 298,880**
EXPENDITURES				
Personal Services	$ 5,352,068	$ 50,893	$ -	$ 65,000
Contractual Services	$ 2,485,597	$ 50,000	$ -	$ -
Commodities	$ 539,900	$ -	$ -	$ -
Capital Outlay	$ 426,812	$ 438,000	$ -	$ 675,937
Debt Service	$ -	$ -	$ 617,000	$ -
Contingency/Reserves/Transfers	$ 1,717,697	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 10,522,074**	**$ 538,893**	**$ 617,000**	**$ 740,937**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Special Alcohol	Special Parks & Recreation	Debt Service Sls Tx Bond	Capital Improvement	Special Projects	Building Fund
$ 71,375	$ 242,132	$ 653,311	$ 3,055,000	$ 145,318	$ 186,927
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 585,000	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 59,838	$ 59,838	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 1,000	$ 15,000	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 59,838	$ 59,838	$ 586,000	$ 15,000	$ -	$ -
$ -	$ -	$ -	$ 950,000	$ -	$ -
$ 59,838	$ 59,838	$ 586,000	$ 965,000	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 131,213	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 301,970	$ -	$ 851,049	$ 145,318	$ 186,927
$ -	$ -	$ 490,000	$ 3,168,951	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 131,213	$ 301,970	$ 490,000	$ 4,020,000	$ 145,318	$ 186,927
$ -	$ -	$ 749,311	$ -	$ -	$ -

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BUDGET BY FUND

Special Alcohol	Special Parks & Recreation	Debt Service Sls Tx Bond	Capital Improvement	Special Projects	Building Fund
$ 71,375	$ 242,132	$ 653,311	$ 3,055,000	$ 145,318	$ 186,927
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 585,000	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 59,838	$ 59,838	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 1,000	$ 15,000	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 59,838	$ 59,838	$ 586,000	$ 15,000	$ -	$ -
$ -	$ -	$ -	$ 950,000	$ -	$ -
$ 59,838	$ 59,838	$ 586,000	$ 965,000	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 131,213	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 301,970	$ -	$ 851,049	$ 145,318	$ 186,927
$ -	$ -	$ 490,000	$ 3,168,951	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 131,213	$ 301,970	$ 490,000	$ 4,020,000	$ 145,318	$ 186,927
$ -	$ -	$ 749,311	$ -	$ -	$ -

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Fund: General

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	**$ 2,426,468**	**$ 2,727,019**	**$ 2,139,881**
REVENUES			
Taxes			
Property Tax	$ 606,265	$ 973,454	$ 925,000
Delinquent Property Tax	$ 39,766	$ 32,800	$ 12,233
Motor Vehicle Tax	$ 87,482	$ 88,000	$ 100,000
City Sales and Use Tax	$ 2,794,490	$ 2,724,000	$ 2,823,688
County Sales and Use Tax	$ 759,468	$ 750,000	$ 750,000
County Sales and Use Tax - Jail	$ 189,867	$ 175,000	$ 180,000
County Sales and Use Tax - School	$ 189,867	$ 175,000	$ 180,000
Franchise Tax	$ 714,843	$ 723,000	$ 714,257
Alcohol Tax	$ 61,424	$ 61,300	$ 59,838
Licenses and Permits	$ 150,055	$ 200,000	$ 161,223
Police Fines	$ 874,144	$ 850,000	$ 856,878
Charges for Services	$ 183,258	$ 190,000	$ 140,100
Interest	$ 61,178	$ 80,000	$ 61,177
Miscellaneous and Other	$ 8,069	$ 10,000	$ 10,000
Pool Revenues	$ 53,790	$ 70,000	$ 70,390
Parks Special Event Revenues	$ 56,382	$ 35,000	$ 35,195
Community Center Revenues	$ 1,382,508	$ 1,595,000	$ 1,302,214
TOTAL REVENUES	**$ 8,212,856**	**$ 8,732,554**	**$ 8,382,193**
EXPENDITURES			
Personal Services	$ 4,587,751	$ 4,875,104	$ 5,352,068
Contractual Services	$ 2,302,566	$ 2,441,060	$ 2,485,597
Commodities	$ 453,213	$ 516,615	$ 539,900
Capital Outlay	$ 343,397	$ 536,913	$ 426,812
Contingency/Reserves/Transfers	$ 225,378	$ 950,000	$ 950,000
TOTAL EXPENDITURES	**$ 7,912,305**	**$ 9,319,692**	**$ 9,754,377**
FUND BALANCE DECEMBER 31	**$ 2,727,019**	**$ 2,139,881**	**$ 767,697**

Fund Sources: Property Tax, Sales and Use Taxes, Motor Vehicle Tax, Police Fines, Franchise Fees, Permits and Licenses, Parks & Recreation Program Fees.

Guidelines: Used to account for resources traditionally associated with government which are not required legaly or by sound financial management to be accounted for in another fund.

Fund: Stormwater

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	**$ -**	**$ 9,923**	**$ 16,101**
REVENUES			
Taxes			
Property Tax	$ -	$ 128,445	$ 128,846
Delinquent Property Tax	$ -	$ -	$ -
Motor Vehicle Tax	$ -	$ -	$ 16,213
Interest	$ -	$ -	$ -
Stormwater Utility Fees		$ 377,733	$ 377,733
Transfer from General Fund	$ 32,000	$ -	$ -
TOTAL REVENUES	**$ 32,000**	**$ 506,178**	**$ 522,792**
EXPENDITURES			
Personal Services	$ -	$ 41,875	$ 50,893
Contractual Services	$ 22,077	$ -	$ 50,000
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ 458,125	$ 438,000
Contingency/Reserves/Transfers	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 22,077**	**$ 500,000**	**$ 538,893**
FUND BALANCE DECEMBER 31	**$ 9,923**	**$ 16,101**	**$ -**

Fund Sources: Property Tax, Interest, Transfers and Stormwater Utility fees

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

Fund: Special Highway

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	**$ 1,605,472**	**$ 1,266,464**	**$ 442,057**
REVENUES			
Fuel Tax	**$ 285,617**	**$ 295,580**	**$ 293,880**
Interest	$ -	$ 10,000	$ 5,000
Transfer from General Fund	$ -	$ -	$ -
TOTAL REVENUES	**$ 285,617**	**$ 305,580**	**$ 298,880**
EXPENDITURES			
Personal Services	$ -	$ 49,544	$ 65,000
Contractual Services	$ -	$ -	$ -
Commodities	$ -	$ -	$ -
Capital Outlay	$ 624,625	$ 1,080,443	$ 675,937
Debt Service	$ -	$ -	$ -
Contingency/Reserves/Transfers	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 624,625**	**$ 1,129,987**	**$ 740,937**
FUND BALANCE DECEMBER 31	**$ 1,266,464**	**$ 442,057**	**$ -**

Fund Sources: Motor Fuel Tax, C.A.R.S. and Interest

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 personal services expenses for employee performing these functions. Accounts for monies sent quarterly from the State Treasuer's office in compliance with K.S.A. 79-3452C.

Fund: Special Alcohol

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	$ 37,821	$ 99,245	$ 71,375
REVENUES			
Alcohol Tax	$ 61,424	$ 65,000	$ 59,838
Interest	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -
TOTAL REVENUES	$ 61,424	$ 65,000	$ 59,838
EXPENDITURES			
Personal Services	$ -	$ -	$ -
Contractual Services	$ -	$ 92,870	$ 131,213
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -
Contingency/Reserves/Transfers	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ 92,870	$ 131,213
FUND BALANCE DECEMBER 31	$ 99,245	$ 71,375	$ -

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

Guidelines: To be used for treating or preventing alcohol/drug abuse. In 2006, approximately $25,000 will be reserved to cover a portion of the City's expenses for the DARE Officer.

Fund: Special Parks & Recreation

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	**$ 322,733**	**$ 242,132**	**$ 242,132**
REVENUES			
Alcohol Tax	**$ 61,424**	**$ 65,000**	**$ 59,838**
Interest	$ -	$ -	$ -
Transfer from General Fund	$ -	$ -	$ -
TOTAL REVENUES	**$ 61,424**	**$ 65,000**	**$ 59,838**
EXPENDITURES			
Personal Services	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -
Commodities	$ -	$ -	$ -
Capital Outlay	$ 142,025	$ 65,000	$ 301,970
Debt Service	$ -	$ -	$ -
Contingency/Reserves/Transfers	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 142,025**	**$ 65,000**	**$ 301,970**
FUND BALANCE DECEMBER 31	**$ 242,132**	**$ 242,132**	**$ -**

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.

Fund: Debt Service - Sales Tax Bonds

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	**$ 452,985**	**$ 562,311**	**$ 653,311**
REVENUES			
Sales Tax	**$ 596,281**	**$ 585,000**	**$ 585,000**
Interest	$ 3,215	$ 1,000	$ 1,000
Transfer from General Fund	$ -	$ -	$ -
TOTAL REVENUES	**$ 599,496**	**$ 586,000**	**$ 586,000**
EXPENDITURES			
Personal Services	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Debt Service	$ 490,170	$ 495,000	$ 490,000
Contingency/Reserves/Transfers	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 490,170**	**$ 495,000**	**$ 490,000**
FUND BALANCE DECEMBER 31	**$ 562,311**	**$ 653,311**	**$ 749,311**

Fund Sources: Dedicated Sales Tax

Guidelines: Established to account for revenues received from 1/4 of one percent sales tax pledged to retire the Series 2002A General Obligation Bonds issued to expand the Community Center.

Fund: Capital Improvement

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	$ -	$ -	$ 3,055,000
REVENUES			
Bond Proceeds	$ -	$ 3,055,000	$ -
Interest	$ -	$ -	$ 15,000
Transfer from General Fund	$ -	$ 1,250,000	$ 950,000
TOTAL REVENUES	$ -	$ 4,305,000	$ 965,000
EXPENDITURES			
Personal Services	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -
Commodities	$ -	$ -	$ -
Capital Outlay	$ -	$ 1,250,000	$ 851,049
Debt Service	$ -	$ -	$ 3,168,951
Contingency/Reserves/Transfers	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ 1,250,000	$ 4,020,000
FUND BALANCE DECEMBER 31	$ -	$ 3,055,000	$ -

Fund Sources: Sales Tax, Interest and the proceeds of various debt issues.

Guidelines: Used to account for resources used to construct and maintain infrastructure city-wide.

Fund: Special Projects

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	**$ 964,165**	**$ 145,318**	**$ 145,318**
REVENUES			
Bond Proceeds	$ -	$ -	$ -
Interest	$ -	$ -	$ -
Transfer from General Fund	$ 190,000	$ -	$ -
TOTAL REVENUES	**$ 190,000**	**$ -**	**$ -**
EXPENDITURES			
Personal Services	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -
Commodities	$ -	$ -	$ -
Capital Outlay	$ 127,460	$ -	$ 145,318
Debt Service	$ -	$ -	$ -
Contingency/Reserves/Transfers	$ 881,387	$ -	$ -
TOTAL EXPENDITURES	**$ 1,008,847**	**$ -**	**$ 145,318**
FUND BALANCE DECEMBER 31	**$ 145,318**	**$ 145,318**	**$ -**

Fund Sources: Transfers from other funds.

Guidelines: Previously used for the City's Capital Improvement Program. This fund will be eliminated following the 2006 fiscal year as these expenses are now accounted for in the Capital Improvement Fund.

Fund: Building Fund

	Actual 2004	Estimated 2005	Budget 2006
FUND BALANCE JANUARY 1	**$ 1,436,350**	**$ 186,927**	**$ 186,927**
REVENUES			
Bond Proceeds	$ -	$ -	$ -
Interest	$ 6,855	$ -	$ -
Transfer from General Fund	$ 14,818	$ -	$ -
TOTAL REVENUES	**$ 21,673**	**$ -**	**$ -**
EXPENDITURES			
Personal Services	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -
Commodities	$ -	$ -	$ -
Capital Outlay	$ 821,096	$ -	$ 186,927
Debt Service	$ -	$ -	$ -
Contingency/Reserves/Transfers	$ 450,000	$ -	$ -
TOTAL EXPENDITURES	**$ 1,271,096**	**$ -**	**$ 186,927**
FUND BALANCE DECEMBER 31	**$ 186,927**	**$ 186,927**	**$ -**

Fund Sources: Transfers from other funds.

Guidelines: Previously used for new building construction, land and building improvements. This fund will be eliminated following the 2006 fiscal year as these expenses are now accounted for in the Capital Improvement Fund.

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BUDGET BY DEPARTMENT
GENERAL FUND

Fund: General

	Actual 2004	Estimated 2005	Budget 2006	2005/2006 Percent Increase
FUND BALANCE JANUARY 1	**$ 2,426,468**	**$ 2,727,019**	**$ 2,139,881**	**-21.53%**
REVENUES				
Taxes				
Property Tax	$ 606,265	$ 973,454	$ 925,000	-4.98%
Delinquent Property Tax	$ 39,766	$ 32,800	$ 12,233	-62.70%
Motor Vehicle Tax	$ 87,482	$ 88,000	$ 100,000	13.64%
City Sales and Use Tax	$ 2,794,490	$ 2,724,000	$ 2,823,688	3.66%
County Sales and Use Tax	$ 759,468	$ 750,000	$ 750,000	0.00%
County Sales and Use Tax - Jail	$ 189,867	$ 175,000	$ 180,000	2.86%
County Sales and Use Tax - School	$ 189,867	$ 175,000	$ 180,000	2.86%
Franchise Tax	$ 714,843	$ 723,000	$ 714,257	-1.21%
Alcohol Tax	$ 61,424	$ 61,300	$ 59,838	-2.38%
Licenses and Permits	$ 150,055	$ 200,000	$ 161,223	-19.39%
Police Fines	$ 874,144	$ 850,000	$ 856,878	0.81%
Charges for Services	$ 183,258	$ 190,000	$ 140,100	-26.26%
Interest	$ 61,178	$ 80,000	$ 61,177	-23.53%
Miscellaneous and Other	$ 8,069	$ 10,000	$ 10,000	0.00%
Pool Revenues	$ 53,790	$ 70,000	$ 70,390	0.56%
Parks Special Event Revenues	$ 56,382	$ 35,000	$ 35,195	0.56%
Community Center Revenues	$ 1,382,508	$ 1,595,000	$ 1,302,214	-18.36%
TOTAL REVENUES	**$ 8,212,856**	**$ 8,732,554**	**$ 8,382,193**	**-4.01%**
EXPENDITURES				
Personal Services	$ 4,587,751	$ 4,875,104	$ 5,352,068	9.78%
Contractual Services	$ 2,302,566	$ 2,441,060	$ 2,485,597	1.82%
Commodities	$ 453,213	$ 516,615	$ 539,900	4.51%
Capital Outlay	$ 343,397	$ 536,913	$ 426,812	-20.51%
Contingency/Reserves/Transfers	$ 225,378	$ 950,000	$ 950,000	0.00%
TOTAL EXPENDITURES	**$ 7,912,305**	**$ 9,319,692**	**$ 9,754,377**	**4.66%**
FUND BALANCE DECEMBER 31	**$ 2,727,019**	**$ 2,139,881**	**$ 767,697**	**-64.12%**

General Fund Totals by Department

Administration	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	348,442	433,338	474,570	9.51%
Contractual Services	146,400	71,250	72,250	1.40%
Commodities	12,860	7,565	7,500	-0.86%
Capital Outlay	16,434	21,486	8,000	-62.77%
Total	**524,136**	**533,639**	**562,320**	**5.37%**

Legislative	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	52,964	54,478	51,690	-5.12%
Contractual Services	183,548	126,756	153,715	21.27%
Commodities	689	0	0	0.00%
Capital Outlay	8,557	9,727	9,727	0.00%
Total	**245,758**	**190,961**	**215,132**	**12.66%**

General Overhead	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	1,239	-	-	0.00%
Contractual Services	58,743	251,971	211,632	-16.01%
Commodities	4,156	32,100	31,500	-1.87%
Capital Outlay	-	60,000	60,000	0.00%
Total	**64,138**	**344,071**	**303,132**	**-11.90%**

Municipal Court	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	149,409	222,585	225,100	1.13%
Contractual Services	11,262	18,600	18,000	-3.23%
Commodities	11,245	8,000	8,000	0.00%
Capital Outlay	12,949	5,500	6,000	9.09%
Total	**184,865**	**254,685**	**257,100**	**0.95%**

Public Works	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	695,708	605,137	624,710	3.23%
Contractual Services	907,133	1,005,263	946,950	-5.80%
Commodities	163,556	175,400	180,200	2.74%
Capital Outlay	36,501	102,500	98,840	-3.57%
Total	**1,802,898**	**1,888,300**	**1,850,700**	**-1.99%**

Community Development	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	64,944	145,899	146,025	0.09%
Contractual Services	18,018	95,600	97,600	2.09%
Commodities	113	5,000	4,600	-8.00%
Capital Outlay	-	24,000	6,500	-72.92%
Total	**83,074**	**270,499**	**254,725**	**-5.83%**

Parks and Recreation - Total	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	1,283,301	1,311,583	1,500,423	14.40%
Contractual Services	685,939	637,000	748,900	17.57%
Commodities	190,458	202,950	223,300	10.03%
Capital Outlay	200,729	186,500	98,745	-47.05%
Total	**2,360,427**	**2,338,033**	**2,571,368**	**9.98%**

Pool	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	139,650	145,898	149,800	2.67%
Contractual Services	50,837	57,700	59,300	2.77%
Commodities	34,693	44,000	43,300	-1.59%
Capital Outlay	19,039	68,500	-	-100.00%
Total	244,219	316,098	252,400	-20.15%

Parks / Special Events	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	47,723	58,433	123,245	110.92%
Contractual Services	6,175	17,200	33,400	94.19%
Commodities	30,346	29,150	41,500	42.37%
Capital Outlay	-	15,000	-	-100.00%
Total	84,243	119,783	198,145	65.42%

Community Center	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	934,436	953,272	1,051,066	10.26%
Contractual Services	588,695	526,500	608,200	15.52%
Commodities	108,587	114,000	119,000	4.39%
Capital Outlay	181,530	95,500	91,245	-4.46%
Total	1,813,248	1,689,272	1,869,511	10.67%

Parks Administration	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	161,493	153,980	176,312	14.50%
Contractual Services	40,232	35,600	48,000	34.83%
Commodities	16,832	15,800	19,500	23.42%
Capital Outlay	160	7,500	7,500	0.00%
Total	218,717	212,880	251,312	18.05%

Police Department	Actual 2004	Estimated 2005	Budget 2006	Percent Increase over 2005 Estimated
Personal Services	1,991,743	2,102,064	2,329,550	10.82%
Contractual Services	291,523	234,620	236,550	0.82%
Commodities	70,136	85,600	84,800	-0.93%
Capital Outlay	68,228	127,200	139,000	9.28%
Total	2,421,630	2,549,504	2,789,900	9.43%

General Fund Total	7,686,926	8,369,692	8,804,377

General Fund Summary

Personal Services	4,587,751	4,875,104	5,352,068
Contractual Services	2,302,566	2,441,060	2,485,587
Commodities	453,213	516,615	539,900
Capital Outlay	343,397	536,913	426,812
Total	7,686,926	8,369,692	8,804,377

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General Fund: Administration

Program Description

The Administration Department includes the City Administrator, Director of Finance, City Clerk and Code Enforcement offices. The City Administrator provides the Governing Body with information and implements municipal policies, overseeing the day to day operations of the City.

The Director of Finance is responsible for human resources, administrative support and insurance/risk management, and is also responsible for the administration and coordination of the City's financial services including accounting, payroll, debt service, and internal auditing.

The City Clerk maintains, coordinates and administers municipal records and municipal activities. The City Clerk handles a wide range of administrative functions that deal with interaction of the City with the citizens of Mission, the governing body, and city administration.

Goal

To provide leadership, control, and direction for the coordination of City operations in accordance with the policies established by the Governing Body.

Objectives

- Promote organizational excellence.
- Provide solid financial control.
- Monitor, supervise, direct, control, and promote organizational activities.
- Coordinate and maintain records of animal licenses, occupational licenses, and all other licenses, permits and fees collected by the City.
- Respond to citizen inquires and requests for service.
- Proactively address property maintenance code issues.

Administration

	Actual 2004	Estimated 2005	Budget 2006
Summary by Character			
Personnel Services	$ 348,442	$ 433,338	$ 474,570
Contractual Services	$ 146,400	$ 71,250	$ 72,250
Commodities	$ 12,860	$ 7,565	$ 7,500
Capital Outlay	$ 16,434	$ 21,486	$ 8,000
Department Total	**$ 524,136**	**$ 533,639**	**$ 562,320**
Authorized Positions			
Full-Time Positions	4.00	5.00	5.00
Part-time Positions	1.00	1.00	1.00
Seasonal Positions	-	-	-
Department Total	**5.00**	**6.00**	**6.00**
Classifications			
City Administrator	1.00	1.00	1.00
Finance Officer	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
HR Assistant/Deputy City Clerk	1.00	1.00	1.00
Code Enforcement Officer	-	1.00	1.00
Sr. Clerical Assistant	1.00	1.00	1.00
Department Total	**5.00**	**6.00**	**6.00**

The Code Enforcement Officer was transferred from Public Works to Administration in 2005.

Part-time salaries in the Administration Department include the City Attorney whose services are provided on a contract basis.

Administration

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-10-101-01	Full Time Salaries	$ 231,988	$ 271,480	$ 309,865
01-10-101-02	Part Time Salaries	$ 41,329	$ 48,520	$ 49,000
01-10-101-04	Overtime	$ 1,148	$ 4,000	$ 4,000
01-10-102-01	Health/Life/Disability	$ 34,842	$ 49,000	$ 49,000
01-10-102-02	Social Security	$ 20,572	$ 21,038	$ 23,705
01-10-102-03	KPERS	$ 8,054	$ 15,000	$ 15,000
01-10-102-04	Employment Security	$ 483	$ 1,300	$ 500
01-10-102-05	Workers Compensation	$ 712	$ 500	$ 1,000
01-10-102-06	City Pension	$ 8,926	$ 22,500	$ 22,500
01-10-102-07	Administrative Charges/Pension Plan	$ 387	$ -	$ -
	Total Personnel Services	**$ 348,442**	**$ 433,338**	**$ 474,570**
Contractual Services				
01-10-201-08	Telephone	$ 10,461	$ 2,750	$ 2,750
01-10-202-02	Travel/Commercial - Staff	$ 787	$ 3,000	$ 3,000
01-10-202-03	Lodging/Meals - Staff	$ 3,454	$ 3,000	$ 3,000
01-10-202-04	Parking/Tolls - Staff	$ 23	$ 100	$ 100
01-10-202-05	Mileage - Staff	$ 919	$ 2,000	$ 2,000
01-10-202-07	Hotel Meals Council Do Not Use	$ 755	$ -	$ -
01-10-202-08	Parking Tolls Council Do Not Use	$ 306	$ -	$ -
01-10-203-01	Registration/Tuition - Staff	$ 3,809	$ 3,000	$ 3,000
01-10-205-01	Insurance - Building/Equipment	$ 15,053	$ -	$ -
01-10-205-02	Notary Bonds	$ 75	$ 100	$ 100
01-10-206-01	Professional Organizations	$ 1,369	$ 2,800	$ 2,800
01-10-206-02	Municipal Organizations	$ 270	$ 1,000	$ 1,000
01-10-206-03	Periodicals/Books/Publications	$ 711	$ 1,000	$ 1,000
01-10-206-04	Legal Publications	$ 2,460	$ -	$ -
01-10-206-05	Professional Services	$ 22,879	$ 50,000	$ 50,000
01-10-206-06	Attorney Services	$ 1,197	$ -	$ -
01-10-207-02	Finance/Audit	$ 16,010	$ -	$ -
01-10-208-03	Holiday Parties Do Not Use	$ 106	$ -	$ -
01-10-208-04	Public Relations	$ 1,814	$ -	$ 1,000
01-10-208-05	Meeting Expenses	$ 1,397	$ -	$ 500
01-10-208-09	Chamber of Commerce	$ 90	$ -	$ -
01-10-208-13	Employee Recognition	$ 458	$ -	$ 500
01-10-212-05	City Hall Repairs/ Equipment	$ 643	$ -	$ -
01-10-212-06	Service Contracts	$ 2,301	$ 1,000	$ -
01-10-214-02	Taxes - Property	$ 5,506	$ -	$ -
01-10-214-03	Printing	$ 1,312	$ 1,200	$ 1,200
01-10-214-04	Dog Tags	$ -	$ 300	$ 300

01-10-214-05	Computer Services	$ 41,858	$ -	$ -
01-10-214-07	Newsletter	$ 6,488	$ -	$ -
01-10-214-13	Website Development/Maintenance	$ 3,024	$ -	$ -
01-10-215-03	Miscellaneous	$ 864	$ -	$ -
	Total Contractual Services	**$ 146,400**	**$ 71,250**	**$ 72,250**
Commodities				
01-10-301-01	Office Supplies	$ 7,779	$ 5,000	$ 5,000
01-10-301-02	Clothing	$ -	$ -	$ -
01-10-301-04	Postage	$ 3,864	$ -	$ -
01-10-301-05	Printed Forms	$ 1,216	$ 2,565	$ 2,500
	Total Commodities	**$ 12,860**	**$ 7,565**	**$ 7,500**
Capital Outlay				
01-10-401-01	Office Machines	$ 30	$ -	$ 500
01-10-401-02	Office Furnishings	$ -	$ -	$ -
01-10-402-03	Computer Systems	$ 13,089	$ 1,231	$ 2,500
01-10-407-05	Contingency	$ 3,315	$ 20,255	$ 5,000
	Total Capital Outlay	**$ 16,434**	**$ 21,486**	**$ 8,000**
	Administration Total	**$ 524,136**	**$ 533,639**	**$ 562,320**

General Fund: Legislative

Program Description

The City Council, the legislative and policy-making body of the City, is composed of eight elected citizens. Two Council members are elected from each of four wards and serve staggered 4-year terms. The Mayor is elected independently from the city-at-large and serves as the presiding officer at official meetings and as the City's chief elected official.

Goal

To represent and serve the citizens and community of Mission.

Objectives

- Function as the City's legislative body.
- Develop ordinances, resolutions, and policies for the betterment of the community.
- Authorize budget allocations to provide quality services within available resources.
- Empower appointed officers and employees to provide and improve municipal government.
- Inform constituents and encourage citizen participation.
- Establish short term and long range plans and objectives.
- Direct annual financial audit.

Legislative

	Actual 2004	Estimated 2005	Budget 2006
Summary by Character			
Personal Services	$ 52,964	$ 54,478	$ 51,690
Contractual Services	$ 183,548	$ 126,756	$ 153,715
Commodities	$ 689	$ -	$ -
Capital Outlay	$ 8,557	$ 9,727	$ 9,727
Department Total	**$ 245,758**	**$ 190,961**	**$ 215,132**
Authorized Positions			
Full-time Positions	-	-	-
Part-time Positions	9.00	9.00	9.00
Seasonal Positions	-	-	-
Department Total	**9.00**	**9.00**	**9.00**
Classifications			
Mayor	1.00	1.00	1.00
Councilmember	8.00	8.00	8.00
Department Total	**9.00**	**9.00**	**9.00**

Legislative

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-09-101-03	Wages and Salaries	$ 45,600	$ 45,600	$ 45,600
01-09-102-01	Health Insurance	$ 2,851	$ 2,750	$ -
01-09-102-02	Social Security	$ 3,308	$ 3,488	$ 3,490
01-09-102-03	KPERS	$ 1,179	$ 2,400	$ 2,400
01-09-102-04	Employment Security	$ 26	$ 100	$ 50
01-09-102-05	Workers Compensation	$ -	$ 140	$ 150
	Total Personnel Services	**$ 52,964**	**$ 54,478**	**$ 51,690**
Contractual Services				
01-09-201-07	Telephone - Mayor's Office	$ 2,418	$ 2,140	$ 2,400
01-09-202-06	Travel/Commercial--Mayor/Council	$ 3,536	$ 5,000	$ 7,500
01-09-202-07	Lodging and Meals	$ 13,027	$ 12,000	$ 17,000
01-09-202-08	Parking and Tolls	$ 363	$ 700	$ 550
01-09-202-09	Mileage	$ 162	$ 1,026	$ 1,375
01-09-203-02	Registration - Mayor/Council	$ 8,425	$ 4,617	$ 12,000
01-09-205-01	Insurance - Public Office E&O	$ 1,501	$ 1,540	$ 1,540
01-09-206-01	Professional Organizations	$ 980	$ 77	$ 1,500
01-09-206-02	Municipal Orgs (NLC / LKM)	$ 14,381	$ 8,341	$ 12,500
01-09-206-03	Periodicals/Books	$ 219	$ 154	$ 300
01-09-208-01	Annual Celebrations	$ 27,889	$ 10,000	$ 10,000
01-09-208-02	Election Expense	$ 2,153	$ -	$ 3,000
01-09-208-03	Holiday Parties	$ 4,886	$ 5,500	$ 5,500
01-09-208-04	Public Relations	$ 12,698	$ 9,234	$ 10,000
01-09-208-05	Meeting Expenses	$ 272	$ 1,026	$ 1,000
01-09-208-06	Utility Assistance	$ -	$ 2,625	$ 2,500
01-09-208-07	Economic Development	$ 13,845	$ 30,500	$ 30,500
01-09-208-08	Human Service Fund (UCS)	$ 4,165	$ 4,500	$ 4,950
01-09-208-09	Chamber of Commerce	$ 3,020	$ 5,500	$ 5,500
01-09-208-10	Johnson County Minor Home Repair	$ -	$ 6,300	$ 6,300
01-09-208-11	Services for Seniors	$ 1,500	$ 1,500	$ 1,500
01-09-208-12	MARC	$ 1,402	$ 1,402	$ 1,800
01-09-208-13	Property Tax Rebate Program	$ -	$ -	$ 500
01-09-212-07	Volunteer Action Center	$ -	$ 1,000	$ 1,000
01-09-214-03	Printing	$ 271	$ 74	$ 1,000
01-09-214-07	Newsletter	$ 5,636	$ 12,000	$ 12,000
01-09-215-03	Miscellaneous	$ 60,800	$ -	$ -
	Total Contractual Services	**$ 183,548**	**$ 126,756**	**$ 153,715**

Commodities				
01-09-301-01	Office Supplies	$ 350	$ -	$ -
01-09-301-04	Printing	$ 339	$ -	$ -
	Total Commodities	**$ 689**	**$ -**	**$ -**
Capital Outlay				
01-09-407-05	Contingency	$ 8,557	$ 9,727	$ 9,727
	Total Capital Outlay	**$ 8,557**	**$ 9,727**	**$ 9,727**
	Legislative Total	**$ 245,758**	**$ 190,961**	**$ 215,132**

General Fund: General Overhead

Program Description

Functions and obligations which cannot properly be charged to a particular department are grouped under the heading of General Overhead. Included in General Overhead are funds for liability insurance, utilities for City Hall, office supplies, postage, building and grounds maintenance, professional services, contingencies, general legal expense and other expenses of a city-wide nature.

Objectives

- Efficiently monitor utility costs.
- Control losses through an effective safety program.
- Maintain City Hall and other City facilities.

General Overhead

	Actual 2004	Estimated 2,005	Budget 2006
Summary by Character			
Personnel Services	$ 1,239	$ -	$ -
Contractual Services	$ 58,743	$ 251,971	$ 211,632
Commodities	$ 4,156	$ 32,100	$ 31,500
Capital Outlay	$ -	$ 60,000	$ 60,000
Department Total	**$ 64,138**	**$ 344,071**	**$ 303,132**

General Overhead

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-07-144-01	Internal Service MBDC	$ 1,239	$ -	$ -
	Total Personnel Services	**$ 1,239**	**$ -**	**$ -**
Contractual Services				
01-07-201-01	Electricity	$ 2,912	$ 18,000	$ 18,000
01-07-201-03	Heating Gas	$ 2,583	$ 8,000	$ 8,500
01-07-201-05	Water and Sewer	$ 697	$ 3,500	$ 3,500
01-07-201-08	Telephone other than cell	$ -	$ 5,250	$ 1,000
01-07-204-01	Advertising	$ 564	$ 600	$ 600
01-07-205-01	Insurance	$ -	$ 59,000	$ 59,000
01-07-206-03	Periodicals/Books	$ -	$ 500	$ 500
01-07-206-04	Legal Publications	$ 1,375	$ 1,539	$ 2,000
01-07-206-05	Professional Services	$ 7,050	$ 18,000	$ 18,000
01-07-207-02	Finance/Audit	$ 1,700	$ 17,500	$ 17,500
01-07-207-07	Pre-employment/Hiring Expense	$ 9,580	$ -	$ -
01-07-210-02	Janitorial Services	$ 4,382	$ 14,082	$ 14,500
01-07-212-06	Service Contracts	$ 657	$ 6,000	$ 6,000
01-07-213-02	Rentals and Leases	$ -	$ 3,500	$ 4,032
01-07-214-02	Property Taxes	$ -	$ 9,500	$ 8,000
01-07-214-05	Computer Services	$ 24,566	$ 80,000	$ 45,000
01-07-214-06	Codification	$ -	$ 4,000	$ 2,500
01-07-214-13	Website Development	$ 2,678	$ 3,000	$ 3,000
	Total Contractual Services	**$ 58,743**	**$ 251,971**	**$ 211,632**
Commodities				
01-07-301-01	Office Supplies	$ 338	$ 2,100	$ 1,500
01-07-301-04	Postage	$ 1,720	$ 15,000	$ 15,000
01-07-305-02	Maintenance/Repairs City Hall	$ 2,098	$ 15,000	$ 15,000
	Total Commodities	**$ 4,156**	**$ 32,100**	**$ 31,500**
Capital Outlay				
01-07-402-03	Computer Systems/Software	$ -	$ 60,000	$ 60,000
01-07-404-06	Equipment Replacement	$ -	$ -	$ -
	Total Capital Outlay	**$ -**	**$ 60,000**	**$ 60,000**
	General Overhead Total	**$ 64,139**	**$ 344,071**	**$ 303,132**

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General Fund: Municipal Court

Program Description

The Municipal Court is the court where alleged violations of City ordinances and the penal statues of Kansas are tried. The court provides a forum in which citizens may receive swift and impartial trial on charges brought against them. The Court's responsibility is to guarantee the lawful rights of all who are brought before it. The Municipal Court hears an average of nearly 1,300 cases each month.

Goal

The Municipal Court justly hears and dispatches all cases brought before it.

Objectives

- Issue warrants for ordinance violations.
- Keep current and up-to-date on entering warrants into system.
- Maintain a diversionary program for D.U.I. cases.
- Maintain a computerized record of municipal violations and the Court's disposition of cases.

Municipal Court

	Actual 2004	Estimated 2005	Budget 2006
Personnel Services			
Personnel Services	$ 149,409	$ 222,585	$ 225,100
Contractual Services	$ 11,262	$ 18,600	$ 18,000
Commodities	$ 11,245	$ 8,000	$ 8,000
Capital Outlay	$ 12,949	$ 5,500	$ 6,000
Department Total	**$ 184,865**	**$ 254,685**	**$ 257,100**
Authorized Positions			
Full-Time Positions	3.00	3.00	3.00
Part-Time Positions	4.00	4.00	4.00
Seasonal Positions	-	-	-
Department Total	**7.00**	**7.00**	**7.00**
Classifications			
Court Clerk	1.00	1.00	1.00
Assistant Court Clerk	2.00	2.00	2.00
Bailiff	2.00	2.00	2.00
Judge	2.00	2.00	2.00
Department Total	**7.00**	**7.00**	**7.00**

Municipal Court

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personal Services				
01-11-101-01	Court Clerk Salaries	$ 74,310	$ 113,200	$ 95,000
01-11-101-02	P-T Judge/Pro-Tem/Clerk	$ 15,093	$ 24,300	$ 24,000
01-11-101-03	Judge Salaries	$ -	$ -	$ 21,600
01-11-101-04	Overtime Salaries	$ 15,597	$ 15,000	$ 15,000
01-11-101-05	Pro-Tem Judge	$ -	$ -	$ 6,000
01-11-101-06	City Attorney - Court	$ 7,738	$ 11,000	$ 10,000
01-11-101-09	City Attorney Appeals - Court	$ 3,722	$ 6,500	$ 4,000
01-11-102-01	Health / Life	$ 17,271	$ 35,000	$ 30,000
01-11-102-02	Social Security	$ 8,028	$ 6,425	$ 7,200
01-11-102-03	KPERS	$ 2,839	$ 3,750	$ 4,300
01-11-102-04	Employment Security	$ 189	$ 475	$ 500
01-11-102-05	Workers Compensation	$ 204	$ 1,435	$ 2,000
01-11-102-06	City Pension	$ 4,210	$ 5,500	$ 5,500
01-11-102-07	Administrative Charge/Pension Plan	$ 208	$ -	$ -
	Total Personal Services	**$ 149,409**	**$ 222,585**	**$ 225,100**
Contractual Services				
01-11-201-08	Telephone	$ 3,895	$ 4,000	$ 4,000
01-11-202-03	Lodging/Meals	$ 168	$ 700	$ 700
01-11-202-04	Parking/Tolls	$ -	$ 100	$ 100
01-11-202-05	Mileage	$ 49	$ 200	$ 200
01-11-203-01	Registration/Tuition	$ 155	$ 500	$ 500
01-11-203-03	Tuition Remburbsement	$ -	$ 600	$ 600
01-11-204-01	Advertising - Classified	$ -	$ -	$ -
01-11-205-01	Insurance-Building, Equipment	$ 491	$ -	$ 500
01-11-205-02	Notary Bonds	$ -	$ 100	$ -
01-11-206-06	City Attorney Services	$ 657	$ -	$ -
01-11-207-07	Pre-employment Expenses	$ 66	$ -	$ -
01-11-208-13	Employee Recognition	$ -	$ 100	$ 100
01-11-209-01	Appeals	$ 702	$ 7,000	$ 5,000
01-11-209-02	Computer Maintenance	$ 5,079	$ 3,000	$ 4,000
01-11-209-03	Defense	$ -	$ 2,000	$ 2,000
01-11-213-02	Equipment Rental	$ -	$ 300	$ 300
	Total Contractual Services	**$ 11,262**	**$ 18,600**	**$ 18,000**
Commodities				
01-11-301-01	Office Supplies	$ 3,654	$ 4,000	$ 4,000
01-11-301-04	Postage	$ 3,495	$ [illegible]	$ -
01-11-301-05	Printed Forms	$ 4,096	$ 4,000	$ 4,000
	Total Commodities	**$ 11,245**	**$ 8,000**	**$ 8,000**

Capital Outlay				
01-11-401-01	Office Machines	$ 4,033	$ 1,000	$ 3,000
01-11-402-03	Computer Systems	$ 8,916	$ 4,500	$ 3,000
01-11-407-05	Contingency	$ -	$ -	$ -
	Total Capital Outlay	**$ 12,949**	**$ 5,500**	**$ 6,000**
	Municipal Court Total	**$ 184,865**	**$ 254,685**	**$ 257,100**

General Fund: Public Works

Program Description

The Public Works Department maintains the City's streets, parks and public buildings. Street maintenance involves snow removal, cleaning, patching, and repairing streets. The street overlay program provides for the overlay of asphalt at regular intervals to help maintain an adequate surface on the streets. In addition, a program exists for the timely replacement of curbs and sidewalks. Park maintenance provides for the mowing of grass and the removal of trash and debris from City facilities and parks. Routine maintenance and repair of public buildings is managed by the Public Works Department.

This Department enforces the City's construction codes through a systematic plan review and inspection program.

Goal

To efficiently maintain the City's streets, rights-of-way, public buildings, and parks and to respond to citizen requests for service.

Objectives

- Continue street sweeping program as well as cleaning out all catch basins.
- Provide mechanical service to all city vehicles.
- Maintain trees, shrubs, and mowing.
- Maintain City streets-overlay program, curbs and sidewalks.
- Maintain the parks in a visually appealing and safe condition for public use.
- Maintain public building facilities.

Public Works

	Actual 2004	Estimated 2005	Budget 2006
Summary by Character			
Personnel Services	$ 695,708	$ 605,137	$ 624,710
Contractual Services	$ 907,133	$ 1,005,263	$ 946,950
Commodities	$ 163,556	$ 175,400	$ 180,200
Capital Outlay	$ 36,501	$ 102,500	$ 98,840
Department Total	**$ 1,802,898**	**$ 1,888,300**	**$ 1,850,700**
Authorized Positions			
Full-Time Positions	15.00	13.00	14.00
Part-Time Positions	1.00	1.00	-
Seasonal Positions	8.00	8.00	8.00
Department Total	**24.00**	**22.00**	**22.00**
Classifications			
Public Works Director	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00
Assistant Superintendent	-	1.00	1.00
Maintenance Worker II	-	-	5.00
Maintenance Worker I	8.00	7.00	3.00
Maintenance Worker (PT)	1.00	1.00	-
Mechanic	2.00	2.00	2.00
Assistant to Director/Deputy City Clerk	1.00	1.00	1.00
Code Enforcement Officer	1.00	-	-
City Engineer	1.00	-	-
Seasonal Labor	8.00	8.00	8.00
Department Total	**24.00**	**22.00**	**22.00**

The Code Enforcement Officer was transferred from Public Works to Administration in 2005.

The City Engineer's position was eliminated in 2004 and services are being provided o a contractual basis.

Public Works

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-20-101-01	Full Time Salaries	$ 398,729	$ 265,000	$ 275,600
01-20-101-02	Part-Time Salaries	$ 105,897	$ 105,247	$ 110,000
01-20-101-04	Overtime Salaries	$ 17,077	$ 30,000	$ 25,000
01-20-102-01	Health/Life	$ 71,960	$ 115,671	$ 120,000
01-20-102-02	Social Security	$ 38,758	$ 30,619	$ 31,410
01-20-102-03	KPERS	$ 15,457	$ 11,185	$ 15,000
01-20-102-04	Employment Security	$ 911	$ 2,700	$ 2,700
01-20-102-05	Workers Compensation	$ 22,866	$ 24,715	$ 25,000
01-20-102-06	City Pension	$ 23,450	$ 20,000	$ 20,000
01-20-102-07	Administration Chgs/City Pensi	$ 603	$ -	$ -
	Total Personnel Services	**$ 695,708**	**$ 605,137**	**$ 624,710**
Contractual Services				
01-20-201-01	Electric	$ 16,788	$ -	$ -
01-20-201-02	Electric Shop	$ 9,425	$ 15,000	$ 15,000
01-20-201-03	Gas	$ 4,501	$ -	$ -
01-20-201-04	Gas Shop	$ 2,933	$ 3,000	$ 3,500
01-20-201-05	Water and Sewer	$ 9,557	$ 8,500	$ 10,000
01-20-201-06	Water and Sewer - Shop	$ 1,764	$ 3,000	$ 3,000
01-20-201-07	Refuse	$ 150	$ 5,000	$ 500
01-20-201-08	Telephone	$ 5,835	$ 2,500	$ 6,000
01-20-201-09	Telephone Shop	$ 2,130	$ 2,000	$ 2,500
01-20-201-10	Traffic Signals KCPL	$ 115,535	$ 115,000	$ 120,000
01-20-201-11	Traffic Signal OP INTERLOCAL	$ -	$ 2,000	$ 2,000
01-20-201-12	Traffic Signals Total Electric	$ 26,819	$ 35,000	$ 35,000
01-20-201-13	Street Lights KCPL	$ 159,706	$ 210,000	$ 180,000
01-20-201-15	Street Lights Streetscape	$ 3,244	$ 4,000	$ 4,000
01-20-202-02	Travel/Commercial	$ 290	$ -	$ -
01-20-202-03	Lodging / Meals	$ 1,988	$ 500	$ -
01-20-202-04	Parking / Tolls	$ 2	$ 50	$ 50
01-20-202-05	Mileage	$ 311	$ 500	$ 500
01-20-203-01	Registration / Tuition	$ 2,641	$ 500	$ 500
01-20-203-02	Planning Commission	$ 1,936	$ 5,000	$ -
01-20-203-03	Tuition Reimbursement	$ -	$ 500	$ 500
01-20-203-04	Workman's Comp Claims	$ 1,315	$ 1,000	$ 1,000
01-20-204-01	Advertising - Classified	$ -	$ 413	$ 400
01-20-205-01	Insurance - Bldg, Equipment	$ 24,093	$ 25,000	$ 25,000

01-20-205-02	Notary Bonds	$	75	$	100	$	100
01-20-206-01	Professional Organization Dues	$	622	$	500	$	500
01-20-206-03	Periodicals/Books/Publications	$	344	$	500	$	500
01-20-206-04	Legal Advertising	$	377	$	500	$	500
01-20-207-03	Engineering/Architect Services	$	17,710	$	50,000	$	25,000
01-20-207-04	Housing Proj - Loan Imp Prog	$	5,979	$	30,000	$	30,000
01-20-207-06	Inspections	$	360	$	500	$	500
01-20-207-07	Pre-Employment Drug Testing	$	278	$	500	$	500
01-20-208-04	Public Relations	$	620	$	1,000	$	1,000
01-20-208-05	Meeting Expense	$	195	$	100	$	100
01-20-208-10	Economic Development	$	5,920	$	20,000	$	10,000
01-20-208-13	Employee Recognition	$	631	$	1,000	$	1,000
01-20-210-01	Building Repairs / Maintenance	$	36,615	$	15,000	$	20,000
01-20-210-02	Janitorial Services	$	-	$	-	$	-
01-20-210-03	Trees / Shrubs Maintenance	$	6,235	$	10,000	$	10,000
01-20-210-04	Tree Board	$	-	$	5,000	$	5,000
01-20-211-02	Overlay Planning	$	28,991	$	-	$	-
01-20-211-03	Curbs/Sidewalks	$	2,903	$	-	$	-
01-20-211-04	Drainage	$	10,388	$	10,000	$	10,000
01-20-212-03	Storm Warning Sirens	$	1,307	$	500	$	500
01-20-212-04	Communications	$	642	$	10,000	$	10,000
01-20-212-06	Service Contracts	$	7,190	$	15,000	$	10,000
01-20-212-07	Vehicle Maintenance	$	861	$	5,000	$	2,500
01-20-212-08	Holiday Decorations	$	6,755	$	5,000	$	5,000
01-20-212-09	Johnson Drive Maintenance	$	27,332	$	15,000	$	15,000
01-20-213-02	Rental Equipment	$	924	$	2,000	$	2,000
01-20-213-03	Laundry / Uniforms	$	7,631	$	6,500	$	7,700
01-20-214-02	Vehicle Registration	$	29	$	100	$	100
01-20-214-03	Printing	$	771	$	500	$	500
01-20-214-04	Computer Services	$	9,485	$	2,500	$	4,500
01-20-214-05	City Solid Waste Program	$	335,001	$	350,000	$	355,000
01-20-215-03	Contigency	$	1	$	-	$	-
01-20-216-01	Nuisance Abatement	$	-	$	5,000	$	5,000
01-20-216-02	Weed Abatement	$	-	$	5,000	$	5,000
	Total Contractual Services	**$**	**907,133**	**$**	**1,005,263**	**$**	**946,950**

Commodities

01-20-301-01	Office Supplies	$	2,351	$	2,500	$	3,000
01-20-301-02	City Maps	$	195	$	1,000	$	-
01-20-301-04	Postage	$	3,567	$	200	$	200
01-20-301-05	Printed Forms	$	266	$	1,000	$	500
01-20-302-01	Misc Clothing Items	$	1,954	$	3,000	$	2,500
01-20-304-01	Shop Chemicals	$	756	$	2,000	$	2,000
01-20-304-02	Fertilizer / Weeds	$	3,291	$	6,000	$	5,000
01-20-304-03	Rodent Control	$	2,824	$	200	$	2,000
01-20-304-04	Misc Supplies	$	322	$	500	$	500
01-20-305-01	Janitor Supplies	$	5,365	$	6,000	$	6,000

01-20-305-02	Building Repair Parts / Plumbing	$	13,701	$	-	$	5,000
01-20-305-03	Tools - Building / Land Maint	$	465	$	2,500	$	1,000
01-20-305-04	Landscape	$	541	$	2,500	$	2,500
01-20-306-01	Gas / Oil	$	17,592	$	25,000	$	30,000
01-20-306-02	Vehicle / Equip Repair Parts	$	38,034	$	30,000	$	30,000
01-20-306-03	Tools - Vehicle / Equip Maint	$	3,628	$	2,500	$	3,000
01-20-307-01	Asphalt Patch	$	6,597	$	20,000	$	20,000
01-20-307-02	Rock	$	1,286	$	3,000	$	3,000
01-20-307-03	Sand / Salt	$	33,624	$	25,000	$	25,000
01-20-307-05	Signs	$	3,120	$	10,000	$	6,000
01-20-307-06	Traffic Paint	$	2,233	$	2,000	$	2,000
01-20-307-07	Park Maintenance	$	20,286	$	30,000	$	30,000
01-20-307-08	Other Street Maintenance	$	1,558	$	500	$	1,000
	Total Commodities	**$**	**163,556**	**$**	**175,400**	**$**	**180,200**

Capital Outlay

01-20-401-01	Office Machines	$	603	$	1,500	$	1,500
01-20-401-02	Office Furnishings	$	688	$	500	$	1,000
01-20-402-03	Computer Systems	$	10,240	$	-	$	-
01-20-403-03	Public Works Vehicles	$	-	$	50,000	$	41,570
01-20-403-06	Public Works - Other Equipment	$	19,565	$	50,000	$	40,465
01-20-404-04	Radios	$	-	$	500	$	14,305
01-20-407-05	Contingency	$	5,405	$	-	$	-
	Total Capital Outlay	**$**	**36,501**	**$**	**102,500**	**$**	**98,840**

	Public Works Total	**$**	**1,802,898**	**$ 1,888,300**	**$ 1,850,700**

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General Fund: Community Development

Program Description

The Community Development Department works to ensure orderly progress through the administration of the Comprehensive Planning, Zoning, and Subdivision review processes. Department staff provides support and assistance to the Planning Commission and Board of Zoning Appeals.

Goal

Improve physical conditions in the community through effective administration of planning, zoning, subdivision, building inspection and code compliance programs.

Objectives

- Prepare an annual update to the Comprehensive Plan and Design Guidelines.
- Effectively manage city redevelopment projects.
- Effectively inform the public regarding development opportunities in Mission.

Community Development

	Actual 2004	Estimated 2005	Budget 2006
Summary by Character			
Personnel Services	$ 64,944	$ 145,899	$ 146,025
Contractual Services	$ 18,018	$ 95,600	$ 97,600
Commodities	$ 113	$ 5,000	$ 4,600
Capital Outlay	$ -	$ 24,000	$ 6,500
Department Total	**$ 83,075**	**$ 270,499**	**$ 254,725**
Authorized Positions			
Full-Time Positions	1.00	2.00	2.00
Part-Time Positions	1.00	-	-
Seasonal Positions	-	-	-
Department Total	**2.00**	**2.00**	**2.00**
Classifications			
Director of Community Development	1.00	1.00	1.00
City Planner	-	1.00	1.00
Planning Intern	1.00	-	-
Department Total	**2.00**	**2.00**	**2.00**

The Intern position was converted to a full-time Planner in 2005.

Community Development

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-23-101-01	Full-Time Salaries	$ 49,908	$ 100,000	$ 114,000
01-23-101-02	Part-Time Salaries	$ 1,920	$ 11,520	$ -
01-23-101-04	Overtime Salaries	$ -	$ -	$ -
01-23-102-01	Health/Life	$ 6,376	$ 16,329	$ 12,600
01-23-102-02	Social Security	$ 3,944	$ 7,650	$ 8,725
01-23-102-03	KPERS	$ 1,745	$ 2,815	$ 4,000
01-23-102-04	Employment Security	$ 93	$ 1,300	$ 200
01-23-102-05	Workers Compensation	$ 125	$ 285	$ 500
01-23-102-06	City Pension	$ 833	$ 6,000	$ 6,000
01-23-102-07	Admin Chgs/City Pension	$ -	$ -	$ -
	Total Personnel Services	**$ 64,944**	**$ 145,899**	**$ 146,025**
Contractual Services				
01-23-201-08	Telephone	$ -	$ -	$ 1,000
01-23-202-02	Commercial Travel	$ 1,044	$ 1,200	$ 2,400
01-23-202-03	Lodging / Meals	$ 150	$ 1,500	$ 2,500
01-23-202-04	Parking / Tolls	$ -	$ 100	$ 100
01-23-202-05	Mileage	$ -	$ 500	$ 500
01-23-203-01	Registration /Tuition	$ -	$ 2,300	$ 2,500
01-23-203-02	Planning Commission	$ -	$ -	$ 5,000
01-23-203-03	Tuition Reimbursement	$ -	$ -	$ 1,000
01-23-206-01	Professional Organizations	$ 215	$ 1,000	$ 1,500
01-23-206-03	Periodicals/Books	$ 525	$ 500	$ 500
01-23-206-04	Advertising	$ -	$ -	$ 2,000
01-23-206-05	Professional Services	$ -	$ 9,000	$ 9,000
01-23-206-06	Land Use Attorney Services	$ 14,999	$ 40,000	$ 35,000
01-23-207-03	Engineer/Architect/Planning Services	$ -	$ 30,000	$ 25,000
01-23-207-07	Pre-Employment Testing	$ -	$ -	$ -
01-23-208-04	Public Relations	$ -	$ 1,000	$ 1,000
01-23-208-05	Meeting Expense	$ 41	$ 500	$ 500
01-23-208-13	Employee Recognition	$ -	$ -	$ 100
01-23-212-06	Service Contracts	$ -	$ 500	$ 500
01-23-214-03	Printing	$ -	$ 2,500	$ 2,500
01-23-214-04	Computer Services	$ 1,043	$ 5,000	$ 5,000
01-23-215-03	Contingency	$ -	$ -	$ -
	Total Contractual Services	**$ 18,018**	**$ 95,600**	**$ 97,600**

Commodities							
01-23-301-01	Office Supplies	$	70	$	2,000	$	500
01-23-301-02	City Maps	$	-	$	-	$	1,000
01-23-301-04	Postage	$	43	$	-	$	100
01-23-301-05	Printed Forms	$	-	$	2,000	$	2,000
01-23-304-04	Miscellaneous Supplies	$	-	$	1,000	$	1,000
	Total Commodities	**$**	**113**	**$**	**5,000**	**$**	**4,600**
Capital Outlay							
01-23-401-01	Office Machines	$	-	$	2,000	$	2,000
01-23-401-02	Office Furnishings	$	-	$	2,000	$	2,000
01-23-403-06	Other Equipment/Software	$	-	$	5,000	$	2,500
01-23-407-05	Contingency	$	-	$	15,000	$	-
	Total Capital Outlay	**$**	**-**	**$**	**24,000**	**$**	**6,500**
	Community Development Total	**$**	**83,074**	**$**	**270,499**	**$**	**254,725**

General Fund: Parks and Recreation

Program Description

The Parks and Recreation Department initiates, develops, and administers recreational programs for Mission residents and non-residents. The Community Center facility houses the majority of recreational classes, programs and special events. Divisions of the Parks and Recreation Department include the Municipal Pool, Special Events, Community Center, and Administration.

Goal

To provide first class facilities and parks, and enhance the quality of life for all residents and visitors through education, recreation, and cultural opportunities.

Objectives

- Provide programs, classes and special events at parks and recreation facilities, and through partnerships throughout the community.
- Coordinate on-going needs assessment for parks and recreation programs and facilities.
- Staff and operate parks and recreation facilities with a customer service focus, emphasizing the effective use of City resources.
- Offer age specific programs for youth, seniors and other demographics.

Parks and Recreation

	Actual 2004	Estimated 2005	Budget 2006
Summary by Character			
Personnel Services	$ 1,283,302	$ 1,311,583	$ 1,500,423
Contractual Services	$ 685,939	$ 637,000	$ 748,900
Commodities	$ 190,458	$ 202,950	$ 223,300
Capital Outlay	$ 200,729	$ 186,500	$ 98,745
Department Total	**$ 2,360,428**	**$ 2,338,033**	**$ 2,571,368**
Authorized Positions			
Full-Time Positions	11.00	14.00	14.00
Part-Time Positions (hours)	55,328.00	56,326.00	56,808.00
Seasonal Positions (hours)	10,240.00	18,292.00	10,296.00
Department Total	**11.00**	**14.00**	**14.00**
Classifications			
Parks & Recreation Director	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00
Program Supervisor	1.00	1.00	1.00
Facility Supervisor	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00
Program Coordinator	1.00	2.00	2.00
Program Assistant	-	1.00	1.00
Corporate Rental Coordinator	1.00	1.00	1.00
Multi-media/Publications Coordinator	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00
Office Assistant	-	1.00	1.00
Aquatic Assistant	1.00	1.00	1.00
Department Total	**11.00**	**14.00**	**14.00**

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Parks and Recreation - Municipal Pool

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-25-101-01	Full Time Salaries	$ 22,877	$ 28,200	$ 30,500
01-25-101-02	Part Time Salaries	$ 92,806	$ 86,800	$ 90,912
01-25-101-03	Other Part Time	$ -	$ -	$ -
01-25-101-04	Overtme Salaries	$ 2,859	$ -	$ -
01-25-102-01	Health / Life Ins	$ 6,298	$ 6,000	$ 10,000
01-25-102-02	Social Security	$ 9,250	$ 8,798	$ 9,288
01-25-102-03	KPERS	$ -	$ 11,000	$ 4,000
01-25-102-04	Employment Security	$ 218	$ 700	$ 500
01-25-102-05	Workers Compensation	$ 4,231	$ 3,400	$ 3,400
01-25-102-06	City Pension	$ 1,112	$ 1,000	$ 1,200
	Total Personnel Services	**$ 139,650**	**$ 145,898**	**$ 149,800**
Contractual Services				
01-25-201-01	Electricity	$ 11,062	$ 13,000	$ 12,500
01-25-201-03	Gas	$ -	$ 500	$ 500
01-25-201-05	Water and Sewer	$ 14,249	$ 13,000	$ 14,500
01-25-201-07	Trash	$ 1,055	$ 1,200	$ 1,200
01-25-201-08	Telephone	$ 459	$ 1,000	$ 800
01-25-203-03	Staff Training/Tuition Reimbursement	$ 1,712	$ 1,200	$ 2,100
01-25-203-04	Workmans Comp Claims	$ -	$ 200	$ 200
01-25-204-01	Marketing / Registration Mtls	$ 270	$ 800	$ 1,000
01-25-205-01	Insurance - Bldg, Equipment	$ 3,351	$ 1,800	$ 3,500
01-25-208-13	Employee Recognition	$ 72	$ 500	$ 500
01-25-210-01	Maint Bldg / Land	$ 3,004	$ 5,000	$ 4,500
01-25-212-05	Other Equipment / Repairs	$ 2,517	$ 3,500	$ 3,500
01-25-213-02	Rental Agreements	$ 775	$ 1,000	$ 1,000
01-25-214-05	Computer Services	$ -	$ 500	$ 500
01-25-214-10	Pool Tags	$ -	$ -	$ -
01-25-214-12	Mission Swim Team	$ 7,500	$ 7,500	$ 8,000
01-25-215-02	Contract Serv/Maintenance Agreem	$ 3,626	$ 2,000	$ 3,500
01-25-215-05	Consultants / Instructors	$ 1,185	$ 5,000	$ 1,500
	Total Contractual Services	**$ 50,837**	**$ 57,700**	**$ 59,300**

Commodities				
01-25-301-01	Office Supplies	$ 1,754	$ 1,000	$ 1,500
01-25-301-02	Clothing	$ 2,592	$ 5,200	$ 4,500
01-25-301-03	Food Service	$ 11,399	$ 16,000	$ 15,000
01-25-301-04	Printing	$ 421	$ 1,200	$ 1,000
01-25-301-08	Equipment and Supplies	$ 3,253	$ 5,000	$ 4,500
01-25-304-02	Cleaning Chemicals	$ 2,505	$ 1,000	$ 2,500
01-25-304-04	Misc Supplies	$ 1,050	$ 600	$ -
01-25-304-05	Pool Chemicals	$ 8,611	$ 8,000	$ 9,500
01-25-305-05	Repair / Parts Maintenance	$ 3,107	$ 6,000	$ 4,800
	Total Commodities	**$ 34,693**	**$ 44,000**	**$ 43,300**

Capital Outlay				
01-25-407-01	Equipment Replacement	$ 11,079	$ 8,500	$ -
01-25-407-02	Filter Elements	$ -	$ -	$ -
01-25-407-03	Pool Imp/ Repair/Design	$ 7,841	$ 40,000	$ -
01-25-407-05	Contingency	$ 120	$ 20,000	$ -
	Total Capital Outlay	**$ 19,039**	**$ 68,500**	**$ -**
	Parks & Rec - Municipal Pool Total	**$ 244,219**	**$ 316,098**	**$ 252,400**

Parks and Recreation - Parks/Special Events

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-26-101-01	Full Time Salaries	$ -	$ -	$ 45,800
01-26-101-02	Part Time Salaries	$ 43,786	$ 42,136	$ 54,750
01-26-101-04	Overtime	$ 135	$ 2,000	$ 2,000
01-26-102-01	Health / Life	$ 22	$ 7,200	$ 9,050
01-26-102-02	Social Security	$ 3,360	$ 3,223	$ 7,695
01-26-102-03	KPERS	$ 10	$ 3,124	$ 3,200
01-26-102-04	Employment Security	$ 79	$ 250	$ 250
01-26-102-05	Workers Compensation	$ -	$ 500	$ 500
01-26-102-06	Pension	$ 331	$ -	$ -
	Total Personnel Services	**$ 47,723**	**$ 58,433**	**$ 123,245**
Contractual Services				
01-26-201-01	Electricity	$ 2,215	$ 2,000	$ 2,500
01-26-201-05	Water and Sewer	$ 1,052	$ -	$ 1,500
01-26-201-07	Trash	$ -	$ -	$ 500
01-26-201-08	Telephone	$ 157	$ 500	$ 500
01-26-203-01	Registration/Materials	$ 400	$ 500	$ 500
01-26-203-02	Worker's Compensation Claims			$ 200
01-26-203-03	Tuition Reimbursement			$ 100
01-26-204-01	Marketing/Public Relations			$ 2,000
01-26-205-01	Insurance - Bldg, Equipment	$ 270	$ 500	$ 500
01-26-207-07	Pre-Employment Drug Testing			$ 300
01-26-208-13	Employee Recognition	$ -	$ 300	$ 300
01-26-212-05	Equipment Repairs	$ 103	$ -	$ 500
01-26-213-02	Rental Equipment	$ -	$ -	$ 1,000
01-26-214-05	Computer Services Software	$ -	$ 200	$ 500
01-26-214-03	Printing			$ 2,500
01-26-214-11	Tennis/Court Eqpt/Mainten	$ 640	$ 500	$ 500
01-26-215-01	Special Programs	$ 721	$ 6,500	$ 12,500
01-26-215-02	Contractor Services	$ 346	$ 200	$ 500
01-26-215-03	Miscellaneous			$ 500
01-26-215-05	Contract Instructors	$ -	$ -	$ 500
01-26-216-03	Equipment Maintenance	$ 97	$ 1,500	$ -
01-26-216-04	Transportation Services	$ 175	$ 4,500	$ 5,500
	Total Contractual Services	**$ 6,175**	**$ 17,200**	**$ 33,400**

Commodities

01-26-301-01	Office Supplies	$ 237	$ -	$ 500
01-26-301-02	Uniforms / Clothing	$ 970	$ 250	$ 1,000
01-26-301-03	Postage	$ -	$ -	$ 300
01-26-301-04	Food Service/Concession Supplies			$ 1,000
01-26-301-05	Printing	$ 483	$ 2,000	$ 2,000
01-26-301-07	Mission Summer Program	$ 20,616	$ 5,000	$ 20,000
01-26-301-08	Equipment / Supplies	$ 591	$ 1,400	$ 1,000
01-26-301-09	Special Events Supplies	$ 7,317	$ 20,000	$ 15,000
01-26-302-08	Seniors Programs	$ 124	$ -	$ -
01-26-304-02	Cleaning Supplies	$ -	$ 500	$ 200
01-26-304-03	Miscellaneous	$ 8	$ -	$ 200
01-26-305-05	Building Maintenance / Repair Parts	$ -	$ -	$ 300
	Total Commodities	**$ 30,346**	**$ 29,150**	**$ 41,500**

Capital Outlay

01-26-407-01	Park Improvements	$ -	$ 15,000	$ -
01-26-407-03	Capital Equipment	$ -	$ -	$ -
01-26-407-12	Contingency	$ -	$ -	$ -
	Total Capital Outlay	**$ -**	**$ 15,000**	**$ -**
	Parks & Rec - Pks/Spec Events Total	**$ 84,243**	**$ 119,783**	**$ 198,145**

Parks and Recreation - Community Center

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-27-101-01	Full Time Salaries	$ 257,494	$ 305,480	$ 362,500
01-27-101-02	Part Time Salaries	$ 518,621	$ 478,714	$ 491,916
01-27-101-03	Other Part Time	$ -	$ -	$ -
01-27-101-04	Overtime	$ 13,542	$ 8,000	$ 9,000
01-27-102-01	Health / Life	$ 56,610	$ 67,500	$ 81,100
01-27-102-02	Social Security	$ 59,820	$ 60,603	$ 66,050
01-27-102-03	KPERS	$ 7,929	$ 8,200	$ 12,000
01-27-102-04	Employment Security	$ 1,408	$ 4,000	$ 5,000
01-27-102-05	Workers Compensation	$ 6,107	$ 7,500	$ 10,000
01-27-102-06	City Pension	$ 12,634	$ 13,275	$ 13,500
01-27-102-07	Administrative Chgs / Pension	$ 270	$ -	$ -
	Total Personnel Services	**$ 934,436**	**$ 953,272**	**$ 1,051,066**
Contractual Services				
01-27-201-01	Electric	$ 109,848	$ 102,500	$ 108,000
01-27-201-03	Gas	$ 56,059	$ 52,000	$ 63,000
01-27-201-05	Water and Sewer	$ 28,682	$ 15,000	$ 25,000
01-27-201-07	Trash Service	$ 2,396	$ 1,800	$ 2,400
01-27-201-08	Telephone	$ 8,363	$ 13,000	$ 10,000
01-27-202-02	Travel / Commercial	$ 9	$ 1,200	$ 1,200
01-27-202-03	Lodging / Meals	$ -	$ 800	$ -
01-27-202-04	Parking / Tolls	$ 4	$ 100	$ -
01-27-202-05	Mileage Staff	$ 258	$ 500	$ 500
01-27-203-01	Registration / Tuition	$ 2,549	$ 1,500	$ 3,500
01-27-203-02	Staff Training	$ 1,388	$ 4,000	$ -
01-27-203-03	Tuition Reimbursement	$ 988	$ 1,000	$ -
01-27-203-04	Workman's Comp Claims	$ -	$ -	$ 300
01-27-204-01	Marketing / Public Relations	$ 8,983	$ 15,000	$ 18,000
01-27-205-01	Insurance - Building, Equipment	$ 32,916	$ 36,000	$ 36,000
01-27-206-03	Periodicals/Books/Publications	$ 18	$ -	$ -
01-27-207-07	Pre-Employment Drug Testing	$ 1,660	$ 1,800	$ 1,800
01-27-208-13	Employee Recognition	$ 1,427	$ 1,500	$ 1,500
01-27-210-01	Maint - Bldg / Land	$ 31,954	$ 25,000	$ 32,000
01-27-212-05	Equipment / Repairs	$ 32,026	$ 30,000	$ 32,000
01-27-213-02	Rental Equipment	$ 14,479	$ 40,000	$ 25,000
01-27-214-03	Printing	$ 33	$ -	$ 15,000
01-27-214-05	Computer Services / Software	$ 4,993	$ 9,000	$ 9,000
01-27-214-10	Registration Materials	$ 86	$ 500	$ -

01-27-214-12	Swim Programs	$	2,269	$	1,000	$	2,500
01-27-215-01	Seasonal Programs	$	12,711	$	6,500	$	15,000
01-27-215-02	Contract Services / Maint. Agreements	$	75,279	$	36,000	$	72,000
01-27-215-03	Miscellaneous	$	4,771	$	2,000	$	-
01-27-215-04	Field Trips	$	1,229	$	800	$	-
01-27-215-05	Contract Instructors	$	153,319	$	128,000	$	133,000
01-27-215-06	Transportation Services	$	-	$	-	$	1,500
	Total Contractual Services	**$**	**588,695**	**$**	**526,500**	**$**	**608,200**

Commodities

01-27-301-01	Office Supplies	$	12,142	$	12,000	$	12,000
01-27-301-02	Clothing	$	5,979	$	5,000	$	6,000
01-27-301-03	Food services / Concession Supplies	$	4,606	$	5,500	$	5,000
01-27-301-04	Postage	$	8,173	$	6,000	$	9,000
01-27-301-05	Printing	$	7,150	$	14,500	$	9,000
01-27-301-08	Equipment & Supplies	$	25,033	$	25,000	$	25,000
01-27-301-09	Special Event Supplies	$	-	$	-	$	5,500
01-27-304-02	Cleaning Supplies	$	23,962	$	23,500	$	23,500
01-27-304-04	Misc Supplies	$	655	$	2,000	$	1,000
01-27-304-05	Pool Chemicals	$	6,662	$	8,000	$	8,000
01-27-305-05	Bldg Maint / Repair / Parts	$	14,225	$	12,500	$	15,000
	Total Commodities	**$**	**108,587**	**$**	**114,000**	**$**	**119,000**

Capital Outlay

01-27-407-01	Eqpt and Eqpt Replacement	$	71,878	$	30,500	$	91,245
01-27-407-03	Construction/Repair	$	91,863	$	50,000	$	-
01-27-407-05	Contingency	$	15,925	$	15,000	$	-
01-27-407-07	Morrow Trust Fund - DO NOT USE!	$	1,863	$	-	$	-
	Total Capital Outlay	**$**	**181,530**	**$**	**95,500**	**$**	**91,245**

Parks and Recreation - Community Center Total	**$**	**1,813,248**	**$**	**1,689,272**	**$**	**1,869,511**

Parks and Recreation - Administration

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-28-101-01	Full Time Salaries	$ 105,693	$ 104,500	$ 114,200
01-28-101-02	Part Time Salaries	$ 14,053	$ -	$ -
01-28-101-03	Other Part Time	$ -	$ 3,500	$ 12,000
01-28-101-04	Overtime Salaries	$ 2,271	$ 2,000	$ 2,000
01-28-102-01	Health / Life	$ 20,175	$ 24,438	$ 25,875
01-28-102-02	Social Security	$ 9,172	$ 8,415	$ 9,807
01-28-102-03	KPERS	$ 3,880	$ 4,000	$ 5,230
01-28-102-04	Employment Security	$ 216	$ 500	$ 500
01-28-102-05	Workers Compensation	$ 70	$ 120	$ 200
01-28-102-06	City Pension	$ 5,850	$ 6,507	$ 6,500
01-28-102-07	Administrative Chgs / Pension	$ 112	$ -	$ -
	Total Personnel Services	**$ 161,493**	**$ 153,980**	**$ 176,312**
Contractual Services				
01-28-201-03	Gas	$ 26	$ -	$ -
01-28-201-08	Telephone	$ 554	$ 500	$ 500
01-28-202-01	Commercial Travel	$ -	$ 500	$ 1,000
01-28-202-02	Mileage	$ 65	$ 500	$ 300
01-28-202-04	Parking / Tolls	$ 2	$ 50	$ -
01-28-203-01	Registration / Staff Training	$ 1,666	$ 2,000	$ 2,000
01-28-203-04	Workers Compensation Claims	$ -	$ 200	$ 200
01-28-204-01	Marketing and Public Relations	$ 9,105	$ 9,800	$ 12,000
01-28-204-02	Marketing/PR - DON'T USE	$ 2,854	$ -	$ -
01-28-205-01	Bldg Liability Insurance	$ 532	$ -	$ -
01-28-207-07	Pre-Employment/Drug Testing	$ -	$ -	$ 200
01-28-208-13	Employee Recognition	$ 3,566	$ 1,000	$ 3,500
01-28-210-01	Maintenance - Building/Land	$ -	$ -	$ 500
01-28-212-06	Service Contracts	$ 608	$ 800	$ 800
01-28-214-05	Computer Services	$ 1,637	$ 1,000	$ 2,500
01-28-214-07	Printing / Postage	$ 15,254	$ 16,000	$ 18,000
01-28-214-13	OFC Operatio/Lease/Internet	$ 4,363	$ 3,250	$ -
01-28-215-02	Contract Service Agreements	$ [illegible]	$ -	$ 6,000
01-28-215-03	Miscellaneous	$ [illegible]	$ -	$ 500
	Total Contractual Services	**$ 40,232**	**$ 35,600**	**$ 48,000**
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]

Commodities

01-28-301-01	Office Supplies	$ 15,827	$ 8,000	$ 16,000
01-28-301-02	Copier Lease	$ -	$ 2,800	$ -
01-28-301-03	Clothing	$ -	$ -	$ 200
01-28-301-04	Postage	$ 1,000	$ 2,000	$ 2,000
01-28-301-05	Printing	$ 5	$ 3,000	$ 500
01-28-301-08	Equipment and Supplies	$ -	$ -	$ 800
	Total Commodities	**$ 16,832**	**$ 15,800**	**$ 19,500**

Capital Outlay

01-28-401-01	Office Machines	$ 160	$ 5,000	$ 7,500
01-28-407-01	Office Equipment	$ -	$ -	$ -
01-28-407-03	Office Relocation	$ -	$ -	$ -
01-28-407-05	Contingency	$ -	$ 2,500	$ -
	Total Capital Outlay	**$ 160**	**$ 7,500**	**$ 7,500**

Parks and Recreation - Administration Total	**$ 218,717**	**$ 212,880**	**$ 251,312**

General Fund: Police

Program Description

The Administrative Officers of the Police Department are responsible for developing and implementing departmental policy, providing management controls over daily department administrative and line functions, and are the focal point for interaction with other city departments and the community. Regular Patrol Officers respond to calls for service within the City, identifying criminal activities, apprehending offenders, making Municipal and District Court appearances, enforcing traffic laws, and investigating vehicle accidents. The Investigations unit gathers and processes evidence for solving crime and prosecuting criminal suspects. They investigate hit and run accidents and support department crime prevention efforts by spotting trends in criminal activity.

Goal

To provide safety and security for all persons within the city with responsive and professional services. To work within the moral and legal standards of the community, by forming a partnership between the community and the police department employees.

Objectives

- Continue to support the philosophy of Community Policing in all phases of the department.
- Improve the efficiency and effectiveness of patrol services and investigations by adding new technology and through the implementation of updated crime fighting techniques.
- Support projects involving drug and alcohol awareness and child abuse prevention, including the DARE (Drug Abuse Resistance Education) Program.
- Build a better working relationship with other departments within the City and with other police agencies.
- Study ways of improving police services to the public without increasing costs to taxpayers.
- Work with developers and new business in the City in an effort to build a proper relationship to help prevent crime.

Police

	Actual 2004	Estimated 2005	Budget 2006
Summary by Character			
Personnel Services	$ 1,715,564	$ 1,788,588	$ 1,958,500
Contractual Services	$ 291,523	$ 234,620	$ 236,550
Commodities	$ 70,136	$ 85,600	$ 84,800
Capital Outlay	$ 68,228	$ 127,200	$ 139,000
Department Total	**$ 2,145,451**	**$ 2,236,008**	**$ 2,418,850**
Authorized Positions			
Full-time Positions	28.00	28.00	28.00
Part-Time Positions	5.00	7.00	7.00
Seasonal Positions		-	-
Department Total	**33.00**	**35.00**	**35.00**
Classifications			
Chief of Police	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Captain	3.00	3.00	3.00
Lieutenant	5.00	5.00	5.00
Sergeant	3.00	3.00	3.00
Detective	2.00	2.00	3.00
Police Officer	13.00	13.00	12.00
Part-time Officer	2.00	4.00	4.00
Records Clerk	1.00	1.00	1.00
Assistant Records Clerk	1.00	1.00	1.00
School Crossing Guard	1.00	1.00	1.00
Department Total	**33.00**	**35.00**	**35.00**

Police

Account Number	Account Title	Actual 2004	Estimated 2005	Budget 2006
Personnel Services				
01-30-101-01	Full Time Salaries	$ 1,363,388	$ 1,428,925	$ 1,550,000
01-30-101-02	Part Time Salaries	$ 33,020	$ 39,663	$ 60,000
01-30-101-04	Overtime	$ 64,915	$ 45,000	$ 60,000
01-30-102-01	Health / Life	$ 254,241	$ 275,000	$ 288,500
01-30-102-02	Social Security	$ 109,932	$ 115,789	$ 127,755
01-30-102-03	KPERS	$ 1,932	$ 2,800	$ 2,800
01-30-102-04	Employment Security	$ 2,587	$ 8,000	$ 8,000
01-30-102-05	Workers Compensation	$ 27,292	$ 25,363	$ 30,000
01-30-102-06	Administrative Chgs/Pension Pl	$ 3,213	$ 5,000	$ 5,000
01-30-102-07	KP&F Retirement	$ 131,194	$ 156,544	$ 196,695
01-30-102-08	NEACC Money Purch Pln	$ -	$ -	$ 800
01-30-102-09	Admin Chgs 125 Plan	$ 30	$ -	$ -
	Total Personnel Services	**$ 1,991,743**	**$ 2,102,084**	**$ 2,329,550**
Contractual Services				
01-30-201-08	Telephone	$ 31,931	$ 8,500	$ 13,000
01-30-202-02	Commercial Travel	$ 3,224	$ 3,500	$ 4,000
01-30-202-03	Lodging / Meals	$ 9,882	$ 7,000	$ 10,000
01-30-202-04	Parking / Tolls / Misc	$ 769	$ 500	$ 750
01-30-202-05	Mileage Reimbursement	$ 1,811	$ 700	$ 1,200
01-30-203-01	Registration / Tuition / Other	$ 10,026	$ 12,000	$ 12,000
01-30-203-02	Firing range	$ 1,260	$ 10,000	$ 10,000
01-30-203-03	Tuition Reimbursement	$ 1,687	$ 2,500	$ 2,000
01-30-203-04	Training / Junior College	$ 7,172	$ 2,000	$ 2,000
01-30-204-01	Advertising - Classified	$ 1,036	$ 2,000	$ 1,500
01-30-205-01	Insurance - Bldg, Equipment	$ 21,649	$ 700	$ 700
01-30-205-02	Notary Bonds	$ 300	$ 120	$ 300
01-30-206-01	Professional Organizations	$ 3,069	$ 3,200	$ 3,200
01-30-206-03	Periodicals/Books/Publications	$ 649	$ 800	$ 750
01-30-206-05	Professional Services	$ 3,375	$ 1,800	$ 3,000
01-30-207-07	Pre-employment exams	$ 2,877	$ 3,000	$ 2,800
01-30-208-04	Public Relations	$ 3,778	$ 2,500	$ 2,750
01-30-208-13	Employee Recognition	$ 2,954	$ 3,000	$ 3,000
01-30-210-01	DARE Special Exp.	$ -	$ 1,000	$ -
01-30-212-04	Communications / Radios	$ 4,240	$ 6,000	$ 5,000
01-30-212-05	Other Equipment / Radar / Repair / MI	$ 4,662	$ 5,500	$ 5,000
01-30-212-06	Service Contracts/Rentals	$ 5,492	$ 12,000	$ 9,000
01-30-212-07	Vehicle Maintenance	$ 20,639	$ 20,000	$ 10,000

01-30-213-02	Equipment Rental	$	-	$	100	$	100
01-30-213-03	Uniform Dry Cleaning	$	3,711	$	5,500	$	4,500
01-30-214-02	Vehicle Registration	$	-	$	150	$	200
01-30-214-05	Computer Services	$	41,771	$	24,000	$	24,000
01-30-214-06	Animal Control / Care	$	57,378	$	61,000	$	63,000
01-30-214-07	Animal Boarding Fee	$	-	$	300	$	300
01-30-214-08	Prisoner Care	$	23,135	$	20,250	$	25,000
01-30-214-09	Crime Prevention	$	1,825	$	2,500	$	2,500
01-30-214-10	DARE Supplies	$	2,793	$	2,000	$	3,500
01-30-214-11	Local Law Enforcement Blk Grant Exp	$	5,521	$	1,000	$	-
01-30-214-12	Bullet Proof Vest Grant	$	(893)	$	-	$	-
01-30-214-13	Juvenile Intake Assessment Center	$	8,629	$	8,500	$	8,500
01-30-215-03	Miscellaneous	$	5,170	$	1,000	$	3,000
	Total Contractual Services	**$**	**291,523**	**$**	**234,620**	**$**	**236,550**

Commodities

01-30-301-01	Office Supplies	$	8,872	$	6,000	$	9,000
01-30-301-02	Copy Machine Supplies	$	326	$	2,000	$	1,200
01-30-301-03	Imaging	$	391	$	800	$	500
01-30-301-04	Postage	$	3,767	$	500	$	500
01-30-301-05	Printed Forms	$	2,285	$	2,500	$	2,600
01-30-301-06	Other Operating Supplies	$	1,523	$	3,000	$	3,000
01-30-302-01	Unifrms / Lthr / Protect Vests	$	20,630	$	20,000	$	10,000
01-30-302-02	Equipment - General	$	-	$	-	$	10,000
01-30-303-01	Forensics Supplies	$	-	$	5,000	$	3,000
01-30-303-02	Property and Evidence Supplies	$	-	$	2,200	$	2,200
01-30-303-03	Booking Facility Supplies	$	-	$	1,000	$	1,000
01-30-306-01	Fuel	$	31,058	$	40,000	$	40,000
01-30-306-02	Fleet Tire Replacement	$	1,283	$	2,600	$	1,800
	Total Commodities	**$**	**70,136**	**$**	**85,600**	**$**	**84,800**

Capital Outlay

01-30-401-01	Office Machine	$	[illegible]	$	1,000	$	1,000
01-30-402-02	Office Furnishings	$	1,188	$	1,000	$	1,000
01-30-402-03	Computer Systems	$	57,719	$	5,000	$	5,000
01-30-403-01	Police Vehicles	$	[illegible]	$	60,000	$	88,000
01-30-404-03	Handguns / Shotguns	$	4,895	$	14,200	$	5,000
01-30-404-04	Radios	$	2,696	$	3,000	$	3,000
01-30-404-05	Radar	$	[illegible]	$	5,000	$	5,000
01-30-404-06	Other Equipment	$	1,118	$	15,000	$	12,500
01-30-404-07	Video Recorder	$	613	$	11,000	$	8,000
01-30-404-08	Motorcycles	$	[illegible]	$	9,000	$	8,000

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STATISTICAL SECTION

CITY OF MISSION, KANSAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
December 31, 2004
(Unaudited)

Year Ended December 31	Total Tax Levy	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Tax Collections		Total Tax Collections	Ratio of Total Tax Collections to Tax Levy
1995	$ 408,577	$ 388,874	95.2%	$ 7,609		$ 396,483	97.0%
1996	$ 404,269	$ 402,734	99.6%	$ 13,158		$ 415,892	102.9%
1997	$ 432,054	$ 409,530	94.8%	$ 4,767		$ 414,297	95.9%
1998	$ 438,654	$ 429,740	97.9%	$ (340)	(1)	$ 429,400	97.9%
1999	$ 474,862	$ 468,950	98.8%	$ 4,640		$ 473,590	99.7%
2000	$ 516,974	$ 515,575	99.7%	$ 3,521		$ 519,096	100.4%
2001	$ 562,622	$ 537,527	95.5%	$ 3,967		$ 541,494	96.2%
2002	$ 614,100	$ 591,283	96.3%	$ 5,577		$ 596,860	97.2%
2003	$ 614,437	$ 647,533	105.4%	$ 6,478		$ 654,011	106.4%
2004	$ 613,444	$ 606,489	98.9%	$ 39,766		$ 646,255	105.3%

(1) - Debit balance due to adjustments to assessed values.

CITY OF MISSION, KANSAS
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS LAST TEN YEARS
December 31, 2004
(Unaudited)

Year Ended December 31	Special Assessment Billings	Special Assessment Collections
1995	$ 261,314	$ 257,229
1996	$ 221,010	$ 219,390
1997	$ 211,738	$ 216,187
1998	$ 181,953	$ 182,206
1999	$ 140,729	$ 140,151
2000	$ 137,869	$ 135,388
2001	$ 132,222	$ 132,410
2002	$ 126,575	$ 128,442
2003	$ 118,065	$ 119,500
2004	$ 116,220	$ 120,888

CITY OF MISSION, KANSAS
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1) LAST TEN YEARS
December 31, 2004
(Unaudited)

Fiscal Year Dec 31	Taxes	Intergovern-mental	Licenses and Permits	Charges for Services	Fines and Forfeitures	Special Assessments	Interest	Other	Totals
1995	$ 3,169,726	$ 1,222,501	$ 127,537	$ 99,476	$ 229,735	$ 257,229	$ 618,254	$ 41,258	$ 5,765,716
1996	$ 3,304,717	$ 1,720,188	$ 124,158	$ 132,004	$ 218,836	$ 219,390	$ 531,024	$ 28,199	$ 6,278,516
1997	$ 3,199,340	$ 1,490,431	$ 140,712	$ 105,270	$ 221,637	$ 216,187	$ 637,218	$ 68,467	$ 6,079,262
1998	$ 3,459,036	$ 1,532,600	$ 148,704	$ 114,268	$ 339,692	$ 182,206	$ 636,387	$ 46,691	$ 6,459,584
1999	$ 4,124,288	$ 1,794,657	$ 154,022	$ 554,761	$ 382,880	$ 142,544	$ 462,771	$ 47,157	$ 7,663,080
2000	$ 3,607,004	$ 2,162,061	$ 136,799	$ 1,171,532	$ 382,454	$ 135,388	$ 638,333	$ 219,661	$ 8,453,232
2001	$ 3,457,382	$ 2,374,333	$ 152,264	$ 1,358,459	$ 336,080	$ 130,810	$ 409,675	$ 80,993	$ 8,299,996
2002	$ 3,556,131	$ 2,274,727	$ 139,953	$ 1,492,293	$ 433,829	$ 128,442	$ 174,672	$ 34,583	$ 8,234,630
2003	$ 4,004,429	$ 1,927,244	$ 151,410	$ 1,458,250	$ 645,765	$ 119,500	$ 73,331	$ 53,523	$ 8,433,452
2004	$ 4,874,346	$ 1,876,101	$ 150,055	$ 1,593,983	$ 877,194	$ 120,888	$ 93,159	$ 117,421	$ 9,703,147

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds

CITY OF MISSION, KANSAS
TAX REVENUES
LAST TEN YEARS
December 31, 2004
(Unaudited)

Fiscal Year December 31	Property Tax	City Sales Tax	Local Consumer's Use Tax	Franchise Tax	Total
1995	$ 396,483	$ 2,153,826	$ 54,149	$ 565,268	$ 3,169,726
1996	$ 415,892	$ 2,204,763	$ 63,080	$ 620,982	$ 3,304,717
1997	$ 414,297	$ 2,115,557	$ 56,288	$ 613,198	$ 3,199,340
1998	$ 429,447	$ 2,320,855	$ 82,042	$ 626,692	$ 3,459,036
1999	$ 473,737	$ 2,922,136	$ 84,833	$ 643,582	$ 4,124,288
2000	$ 519,599	$ 2,317,715	$ 86,414	$ 683,276	$ 3,607,004
2001	$ 541,494	$ 2,150,912	$ 82,037	$ 682,939	$ 3,457,382
2002	$ 596,860	$ 2,381,463	$ 83,926	$ 493,882	$ 3,556,131
2003	$ 675,451	$ 2,624,473	$ 211,028	$ 493,477	$ 4,004,429
2004	$ 646,255	$ 2,981,406	$ 497,370	$ 749,315	$ 4,874,346

CITY OF MISSION, KANSAS
COMPUTATION OF LEGAL DEBT LIMITATION
December 31, 2004
(Unaudited)

Total Assessed Value	$ 125,488,074
Debt limitation percentage in accordance with K.S.A. 10-308	x 30%
2004 Debt limitation	$ 37,646,422
Bonded indebtedness	$ 5,755,000
Legal debt margin	$ 31,891,422

CITY OF MISSION, KANSAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
December 31, 2004
(Unaudited)

Name of Governmental Unit	Net Debt Outstanding	Percentage Applicable to City of Mission	Amount Applicable to City of Mission
Direct debt:			
City of Mission, Kansas (1)	$ 5,182,045	100.00%	$ 5,182,045
Overlapping debt:			
Johnson County	$ 140,460,000	1.84%	$ 2,584,464
Shawnee Mission School District (U.S.D. 512)	$ 168,180,000	4.34%	$ 7,299,012
Fire District #2	$ 2,030,000	18.44%	$ 374,332
Johnson County Community College	$ 13,270,000	1.84%	$ 244,168
Johnson County Parks & Recreation	$ 5,825,000	1.84%	$ 107,180
Total overlapping debt	$ 329,765,000		$ 10,609,156
Total direct and overlapping debt	$ 334,947,045		$ 15,791,201

(1) General obligation debt outstanding less applicable amounts available in Debt Service Funds

CITY OF MISSION, KANSAS
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS
December 31, 2004
(Unaudited)

Year Ended December 31	Population (1)	Assessed Value	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1995	9470	$ 79,551,647	$ 1,420,000	$ 1,010,319	$ 409,681	0.5	$ 43
1996	9145	$ 79,020,689	$ 1,180,000	$ 956,826	$ 223,174	0.3	$ 24
1997	9145	$ 79,289,543	$ 4,150,000	$ 1,093,376	$ 3,416,624	4.3	$ 374
1998	9145	$ 85,641,170	$ 4,165,000	$ 700,363	$ 6,464,637	4.0	$ 379
1999	9535	$ 101,287,919	$ 3,805,000	$ 794,533	$ 3,010,467	3.0	$ 316
2000	9727	$ 110,844,388	$ 3,425,000	$ 392,730	$ 3,032,270	2.7	$ 312
2001	9727	$ 119,777,509	$ 3,025,000	$ 149,553	$ 2,875,447	2.4	$ 296
2002	9727	$ 116,989,038	$ 5,887,000	$ 179,028	$ 5,707,972	4.9	$ 587
2003	9727	$ 121,887,949	$ 6,585,000	$ 509,195	$ 6,075,805	5.0	$ 625
2004	9727	$ 125,488,074	$ 5,755,000	$ 572,955	$ 5,182,045	4.1	$ 533

(1) Information provided by the Johnson County Economic Research Institute

CITY OF MISSION, KANSAS
RATIO OF ANNUAL DEBT SERVICE
EXPENDITURES FOR GENERAL OBLIGATION DEBT TO GENERAL
GOVERNMENTAL EXPENDITURES
LAST TEN YEARS
December 31, 2004
(Unaudited)

Fiscal Year	Principal	Interest	Total Debt Service	General Governmental Expenditures (1)	Ratio of Debt Service to General Governmental Expenditures
1995	$ 170,000	$ 112,634	$ 282,634	$ 5,765,017	4.9
1996	$ 240,000	$ 92,031	$ 332,031	$ 6,670,415	5.0
1997	$ 70,000	$ 69,256	$ 139,256	$ 6,945,489	2.0
1998	$ 345,000	$ 284,645	$ 629,645	$ 9,607,843	6.5
1999	$ 360,000	$ 221,256	$ 581,256	$ 7,418,225	7.8
2000	$ 380,000	$ 198,601	$ 578,601	$ 8,839,125	6.5
2001	$ 400,000	$ 177,862	$ 577,862	$ 9,457,854	6.1
2002	$ 1,100,000	$ 236,368	$ 1,336,368	$ 11,546,627	11.6
2003	$ 502,000	$ 239,521	$ 741,521	$ 11,847,062	6.3
2004	$ 1,960,000	$ 232,246	$ 2,192,246	$ 13,267,678	16.5

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds.

CITY OF MISSION, KANSAS
MISCELLANEOUS STATISTICS
December 31, 2004
(Unaudited)

Date of Incorporation		1951
Form of Government	Council/Mayor with City Administrator	
Number of full-time employees (excluding police)		28
Area in square miles		2.87
City of Mission facilities and services:		
Miles of streets		44.7
Number of street lights		850
Culture and recreation:		
Community Center		1
Parks		7
Park acreage		30
Swimming pools		2
Tennis courts		1
Police protection:		
Patrol operations total calls for services:		17,029
Dispatched calls		8,836
Officer initiated calls		8,193
Number of stations		1
Number of police personnel and officers		29
Number of patrol units		7
Number of law violations for the year:		
Physical arrests		1,019
Traffic violations		10,012
Parking violations		506
Driving under the Influence (DUI) arrests		213
Facilities and services not included in the reporting entity:		
Education:		
Number of elementary schools		3
Number of elementary school instructors		65
Fire Protection:		
Number of stations		1
Number of fire personnel and officers		20
Number of calls answered		839

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GLOSSARY

Glossary of Terms

Definitions

Accrual Basis
A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

Adopted Budget
Refers to the budgeted amounts approved by the City Council and sent to the County Clerk's Office for certification. The budget is required to be delivered to the County Clerk by no later than the 25th of August.

Ad Valorem Taxes
Ad Valorem taxes, commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Agency Fund
A fund established to account for assets held by Johnson County as a collection or paying agent for individuals, private organizations, other governmental units, or other funds.

Appropriation
An authorization made by the City Council which permits the City to incur obligations and to make expenditures for specific purposes.

Assessed Valuation
A value that is established for real or personal property use as a basis for levying property taxes. The assessed valuation for residential property in Mission is 11.5% of fair market value, and commercial property is 25%.

Assets
Resources owned or held by the City which have monetary value.

Bond
A written promise to pay a sum of money on a specific date at a specific interest rate. Bonds are most frequently sold to raise funds for large capital projects, such as constructing stormwater facilities, a community center, etc.

Budget
A plan of financial operation embodying an estimate of proposed expenditures for a specified period of time (budget fiscal year) indicating all planned revenues and expenditures for the year. The term may be used to describe a plan for an entire jurisdiction, such as "the City of Mission Budget," or it may apply to specific plans or parts of a fiscal plan, such as "the Capital Budget" or "the Police Department Budget."

Budget Amendment
An increase in the published budget expenditure authority at the fund level for a given year's published budget.

Budget Revision
A change in budgeted expenditure authority for any City department which does not result in an increase in the published budget authority of any fund.

Budgetary Basis
This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budgetary Control
The control or management of the City in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAFR
Comprehensive Annual Financial Report. An annual, audited financial report issued by the City stating the results of the previous year's fiscal operations.

Capital Improvement Program (CIP)
A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the long-term needs of the City. Examples of items frequently included in the CIP are new buildings, land acquisition, roads, bridges, culverts, and certain types of vehicles.

Capital Outlay
Expenditures which result in the acquisition of, or addition to, fixed assets.

Capital Projects
Major construction, acquisition, or renovation activities which add value to the City's physical assets or significantly increase their useful life. Also called capital improvements.

CARS
County Assisted Road System

Cash Basis
A basis of accounting in which transactions are recognized only when cash is received or spent.

Commodities
Expendable items which are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Consumer Price Index (CPI)
A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Consumer Use Tax
A sales tax placed on equipment or materials purchased outside of a city or county for use in said city or county.

Contingency
A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services
Services rendered to the City by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service
Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund
A fund established to account for the accumulation of resources for the payment of general long-term debt principal and interest.

Encumbrance
The commitment of appropriated funds to purchase an item or service prior to actual payment. To encumber funds means to set aside or commit funds for a specified future expenditure. Funds are generally encumbered once a contractual obligation has been entered.

Enterprise Fund
A governmental accounting fund in which services provided are financed and operated similar to those of a private business- where the intent is that the costs (expenses, including depreciation) of providing goods and services be financed or recovered primarily through user fees. The City currently has no Enterprise Funds.

Expendable Trust Fund
A fund established to account for assets held by the City in a trustee capacity.

Expenditure
Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Fiscal Policy
The City's policies with respect to revenues, spending, and debt management as these relate to City services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the City's budget and its funding.

Fiscal Year
A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operations. The fiscal year for the City is the same as the calendar year (January 1 – December 31).

Fixed Assets
Assets of a long term character, such as land, buildings, improvements other than buildings, machinery and equipment. The City has established a level of $1,000 for an item to be considered an asset; below $1,000, the item is a commodity.

Franchise Fees
Fees charged utility companies for operating within the City's corporate limits.

Fund
An accounting entity which has a set of self-balancing accounts and which records all financial transactions for specific activities or functions.

Fund Balance
Fund balance is the excess of assets over liabilities.

Fund Type
A group of subfunds that have similar activities, objectives, or funding sources. In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GAAP
Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB 34
New framework and financial reporting model for state and local governments, designed by the Governmental Accounting Standards Board (GASB), to fulfill the requirement of reporting all infrastructure assets in financial statements.

General Fund
The fund used to account for all financial resources except those required to be accounted for in another fund. Revenues are derived primarily from general property taxes, local sales taxes, utility taxes, license and permit fees, and State shared taxes. General Fund expenditures include the costs of general City government.

G.O. Bond
A General Obligation (G.O.) Bond is a bond secured by the issuer's full faith and credit.

Grants
Grants are gifts of money from another government or private source which must be spent to complete a stated program or purpose.

Interfund Transfers
The movement of monies between funds of the City.

Levy
To impose taxes for the support of City activities.

Liability
Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line Item
A specific expenditure category within an agency budget. Examples include postage, rent, paper supplies and travel.

Long Term Debt
Debt with a maturity of more than one year after date of issuance.

Market Value
The appraised price of real property. Market value is also called the "100% value" of property.

Mill
The property tax rate which is based on the valuation of the property. A tax rate of one mill produces one dollar on each $1,000 of assessed property valuation.

Modified Accrual Basis
The basis of accounting is used for governmental funds and expendable trust funds where the measurement focus is on current financial resources measurement. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Motor Vehicle Tax
Tax received from the county for vehicles licensed in Mission and is based on the age and value of the vehicle and is taxed according to the county-wide average tax rate for the previous year.

Object Category
An expenditure classification, referring to the highest and most comprehensive level of classification. These include Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers/Refunds, Debt Service and Losses.

Object Class
An expenditure classification, referring to specific groups of objects, such as salaries and wages, utilities, rent, supplies and materials, and administrative equipment.

Object of Expenditure
An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture/furnishings.

Operating Budget
The annual budget and process which provides a financial plan for the operation of the City and the provision of services for the year. Excluded from the operating budget are one-time capital projects, which are determined by a separate, but interrelated, process.

Operating Expenses
The cost for personnel, materials and equipment required for a department to function.

Pay-As-You-Go Basis
A term used to describe the financial policy which funds capital outlays from current revenues rather than by borrowing.

Personal Services
Expenditures for salaries, wages, and fringe benefits of City employees.

Property Tax
See Ad Valorem Tax

Reserves
Reserves are funds set aside to support unknown or unforeseen disbursements of a legal or emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

Revenue
Funds which the City receives as income.

Revenue Bonds
These bonds are used to finance public improvement projects authorized by the Governing Body, and are backed by revenues or user fees.

Sales Tax
The City of Mission has an ongoing 1 percent sales tax on all retail sales. The City also currently collects one other five year, ¼ cent tax for special infrastructure and development purposes.

Special Alcohol Fund
A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to alcohol and drug abuse prevention and education.

Special Assessment
A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed to primarily benefit the assessed properties.

Special Highway Fund
A fund established in accordance with K.S.A. 79-3425C to account for those revenues received from the state tax on motor fuel. Statutes restrict the use of these funds to non-capital street and highway expenditures.

Special Parks and Recreation Fund
A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to parks and recreational services, programs and facilities.

Tax Base
Objects and/or activities to which a specific tax is applied; state law and/or local ordinances define what makes up the tax base and determines what objects, if any, are exempted from taxation. For example, the City's real property tax base is the market value of all real estate in the City.

Taxes
Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tax Increment Financing (TIF)
A method of financing established in accordance with K.S.A. 12-1770 et seq. This method allows cities to help redevelop property through private investment. Revenues for this method are derived from the increased property tax payments (increment) caused by the higher assessments on the redeveloped property.

User Fees
All fees charged by the City for the use of certain programs or facilities.