

City of Mission Kansas



Annual Budget 2010

**City of Mission
2010 Budget
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CITY OF MISSION, KANSAS

Mayor

Laura L. McConwell

City Council

Ward I

Sue Grosdidier
Lawrence Andre

Ward II

John Weber
Steven D. Schowengerdt

Ward III

Connie Footlick
Debbie Kring

Ward IV

David Shepard
Suzanne Gibbs

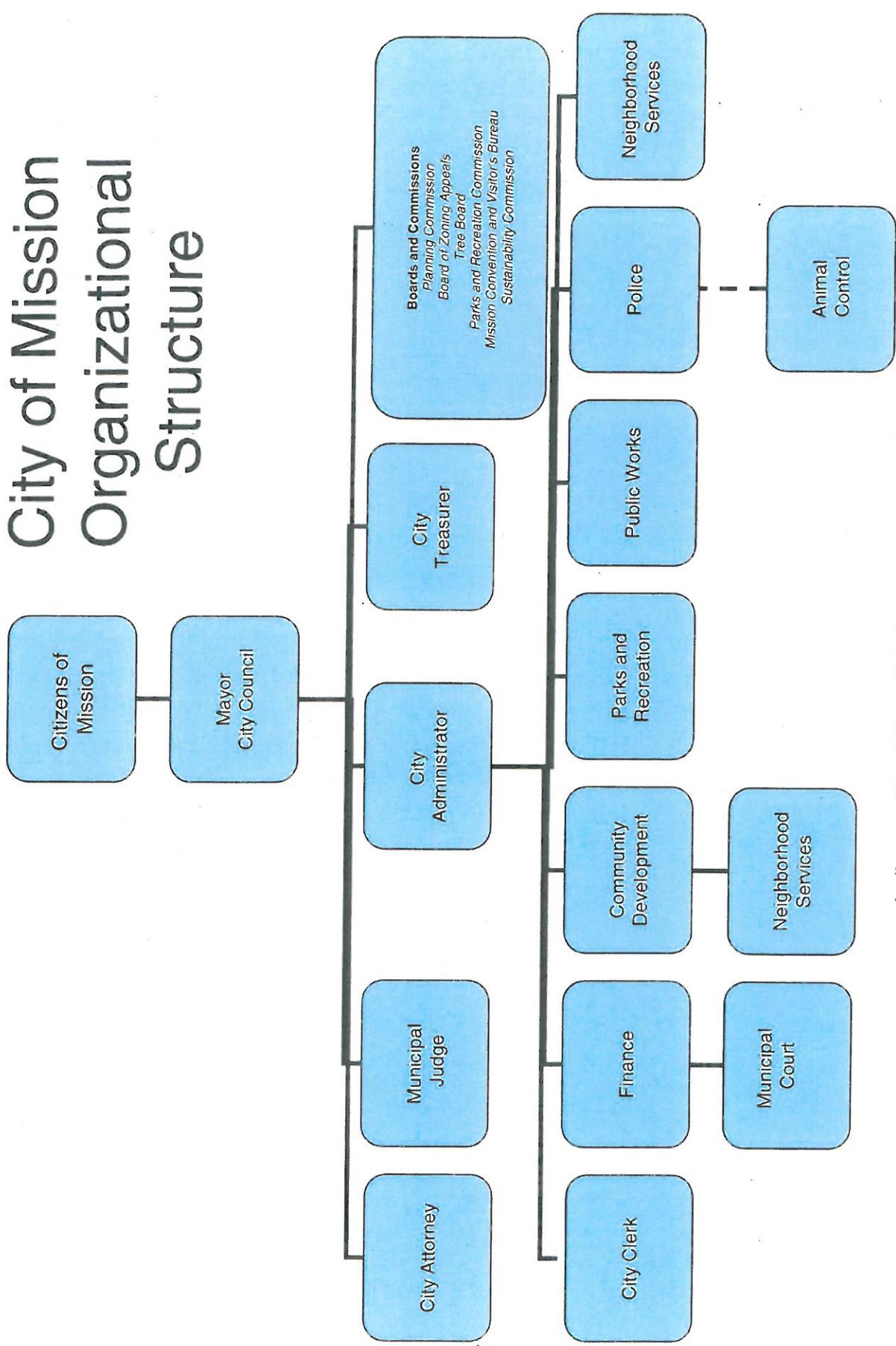
Administration

City Administrator: Michael Scanlon
Assistant City Administrator/Finance Director: Laura Smith
City Clerk: Martha Sumrall
Treasurer: Donald Chamblin
Municipal Judge: Keith E. Drill
Police Chief: Randal Wilson
Public Works Director: Leslee Fonseca
Parks & Recreation Director: Christy Humerickhouse
Community Development Director: Martin Rivarola

Attorney

David K. Martin

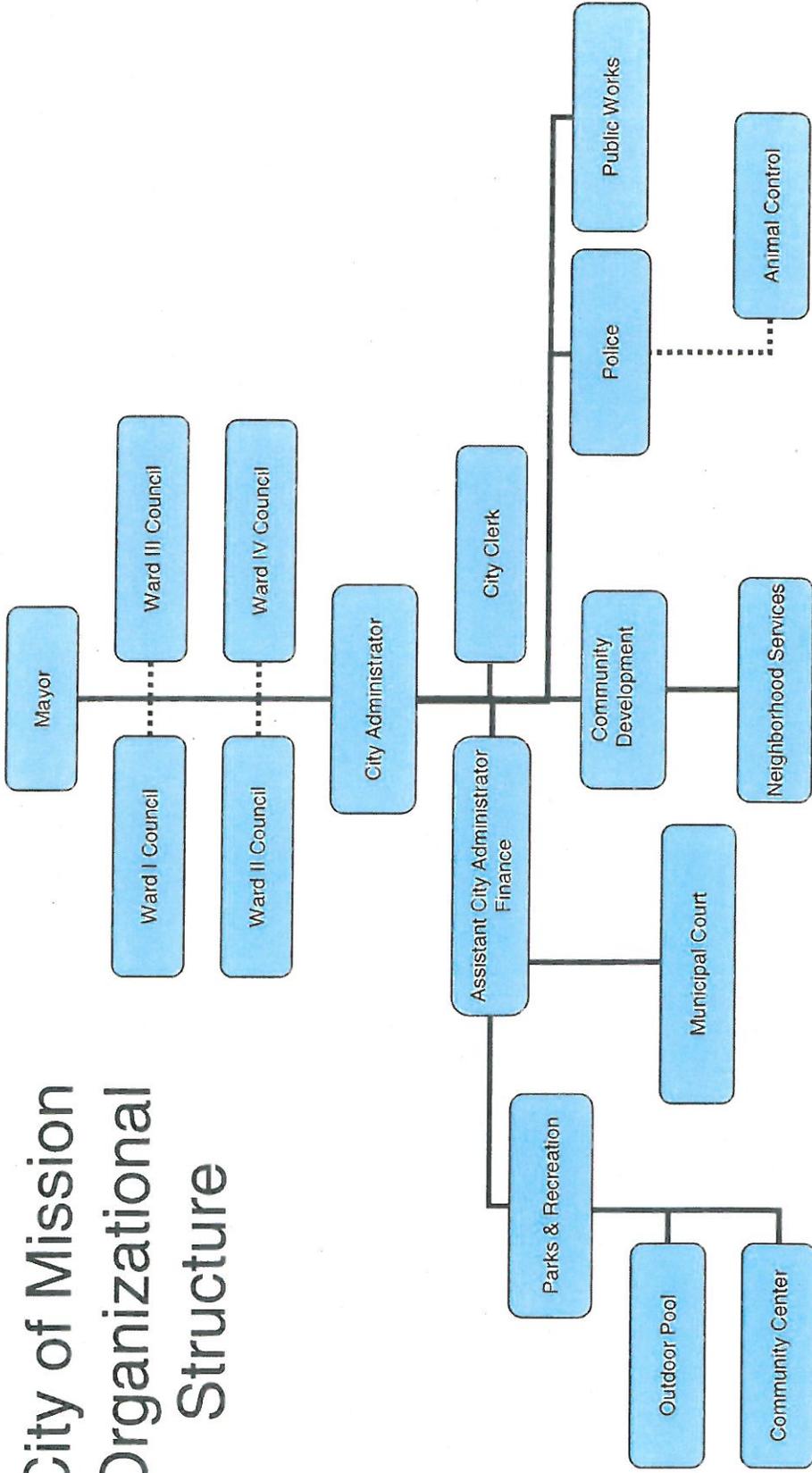
City of Mission Organizational Structure



———— Indicates Direct Line of Authority/Supervision

- - - - - Indicates Administrative or Advisory Role

City of Mission Organizational Structure



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

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Executive Summary



City of MISSION

City Hall - 6090 Woodson Road - Mission, Kansas 66202

Administrative Offices (913) 676-8350

www.missionks.org

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

The City of Mission Leadership Team is pleased to present the 2010 budget. It is a balanced budget, as required by law. The primary focus of this budget is to maintain the City's existing high service levels and sound financial position, while also minimizing the tax burden on citizens.

The budgets for the past four years, including the 2010 budget, have been driven by decisions made by the City Council during the 2007 budget process. At that time, Mission faced a number of challenges, the most obvious of which was accounting for the revenue decreases associated with the closure and demolition of the Mission Mall. Additionally, we knew we would be investing significant dollars in the construction of Rock Creek flood control projects as well as evaluating other critical infrastructure needs. The City Council carefully and thoughtfully evaluated the needs and priorities of the community and expressed their desire to take steps to create a financial plan that looked beyond December 31, 2007. In an effort to reach that goal, they agreed to a mill levy increase and an increase in storm water utility fees for 2007 and established a moratorium on future mill levy increases for the next four years.

We approached the 2010 budget with these parameters in mind, while also remaining focused on the goals previously established by the Council. These goals form the foundation for Mission's annual budget process and include:

- Efficient use of human and capital resources
- Delivery of high quality services
- Increased investment in infrastructure
- Continued diversification of revenue
- Maintenance of appropriate fund balances
- Encouraging density to relieve long-term pressure on the budget

We start the budget process each year by updating and reviewing a five-year financial forecast model. This forecast uncovers and documents trends in revenues and expenditures, and serves as a guide for the Council in adopting long-term financial policies that allow for responsible shifts in priorities. The forecast also points out areas where efficiency in service delivery can be improved. This planning approach causes us to think more strategically and assists us in becoming better stewards of public funds, making sure that all tax policies are fairly administered, processes for public expenditures are carefully examined, and long-term financial planning and policies are reviewed, refined and followed.

The annual 5-year forecast was presented in March 2009. The model is based on assumptions and historical data and suggests that City could continue to generally maintain the status quo through 2010 without creating a negative fund balance. While

this was good news for the current year's budget considerations, it also keeps the future challenge in front of the Governing Body.

The benefit of having to work within strict revenue parameters since 2006 is that the City of Mission was well-positioned to respond to and manage the economic downturn in the fall of 2008. Our conservative revenue projections and careful management of expenditures allowed us to continue to operate in a "business as usual" environment while many other local government entities struggle to respond. In an effort to create even more flexibility, staff proposed a series of budget reductions for the 2009 budget to ensure even more predictability and stability for the 2010 budget.

At the outset of the annual budget process the City Council adopts a budget resolution which outlines and clarifies specific policies for the current fiscal year. Staff then uses these policies and priorities to create the structure for decision-making when compiling the final budget to be recommended to the Governing Body. Even with clear goals and objectives, the annual budget process is not without its challenges. The 2010 Budget seeks to maintain a realistic base budget that can be managed over several years with minimal "peaks and valleys".

Revenue projections for the 2010 Budget are very conservative and anticipated to decrease by 2.91% from 2009. Sales tax continues to be the largest revenue source for the City's General Fund. Although the City has experienced some slowing in sales tax revenue growth, receipts seem to have leveled off at levels consistent with when the Mission Mall was fully operational. Sales tax revenues for 2010 were budgeted at 100% of 2009 estimated.

The largest decrease in revenues for 2010 results from shifting Transient Guest Tax receipts from the General Fund to the Mission Convention and Visitors Bureau (MCVB) Fund. Additionally, General Fund miscellaneous revenues decreased because 2009 receipts included approximately \$250,000 resulting from the sale of the Community Center parking lot to Essex for a senior housing project.

General Fund expenditures of \$11,805,821 for 2010 represent growth of approximately 5.23% overall. This includes a capital reserve of approximately \$100,000 in order to accommodate the purchase of a new public safety radio system and an increase in the transfer from the General Fund to the Capital Improvement Fund for infrastructure projects.

Personal Services

The largest expenditure category in the General Fund continues to be Personal Services. It takes human resources – people – to deliver our services. The growth in Personal Services in 2010 is essentially flat at 0.36% or \$21,981 over 2009 Estimated. The slight increase can be attributed to increases in health/welfare benefit costs and increased contributions to mandatory retirement programs (KPERs & KP&F).

Several measures have been implemented in recent fiscal years to control the growth of Personal Services line items. Vacant positions are frozen and filled only after careful demonstration of need. Job responsibilities are frequently reviewed, allowing the City to review the possibility for increased efficiency and cost effectiveness through combining or outsourcing positions. In 2009, merit increases for employees who meet established

performance criteria were given in one-time lump-sum distributions to help control growth in base salaries. Merit increases in 2010 will be similarly managed.

In an effort to provide greater flexibility in the General Fund, we continue to allocate personnel costs to other funds, i.e. Storm water Utility, Capital Improvement or Special Highway, as appropriate, based on the estimated percentage of staff time dedicated in these areas.

Contractual Services and Commodities

Contractual services and commodities make up the next largest share of the General Fund expenses, accounting for approximately \$3,488,194 in the 2010 Budget. Both contractual services line and commodities expenditures are expected to decrease with the 2010 Budget. These decreases can be attributed to the careful and consistent management of the Departmental Budgets by the Department Heads. When you consider the fact that the majority of the expenses in each category are essentially “non-discretionary” the challenges are increased.

Below is a listing of the “Top 10” Contractual Service and Commodity expenditures included in the 2010 General Fund Budget.

Top 10 Contractual Service Expenditures	2010 Proposed Budget
Professional/Computer Services ¹	\$496,401
Solid Waste Contract	\$325,000*
Traffic Signals	\$292,500
Contract Services/Mtce Agreements ²	\$241,725
Street Lights	\$226,000
Electricity	\$205,000
Natural Gas/Water/Sewer	\$204,250
Contract Instructors at Community Center	\$198,750
Insurance	\$129,310
Assistance Programs	\$ 99,000
Top 10 Total	\$2,417,936
Total Contractual Services 2010 Budget	\$3,238,277
Percent of 2010 Contractual Services	75%

*Expense is included in Transfers/Reserves/Contingencies line item for 2010

¹ Includes HR consulting services, land use attorney fees, architect/engineering fees, audit services, municipal court defense fees, and computer services

² Includes rental/lease agreements on copiers, financial software, HVAC service/maintenance, ALERT, KC Metro Crime Commission, uniform rental, pest control, NEACC, Prisoner care and Juvenile Intake

Top 10 Commodities Expenditures	2010 Proposed Budget
Fuel	\$141,000
Equipment and Supplies	\$117,500
Postage	\$ 46,200
Office Supplies	\$ 35,550
Cleaning Supplies	\$ 33,000
Sand/Salt	\$ 31,017
Building Mtce/Repairs	\$ 30,500
Vehicle Repair	\$ 25,000
Food Services	\$ 21,000
Clothing/Uniforms	\$ 19,500
Top 10 Total	\$500,267
Total Commodities 2010 Budget	\$574,917
Percent of 2010 Commodities	87%

Capital Expenditures

Capital expenditures in the General Fund increased by 36.35% over 2009 Estimated primarily as a result a \$100,000 reserve set aside for replacement of the public safety radio system should federal grant funds not be available.

Transfers

A transfer in the amount of \$1,125,000 to the Capital Improvement Fund is budgeted for 2010. Dedicating significant resources to the repair and replacement of our infrastructure remains one of the top priorities in the City's annual budget.

2010 Budget Resolution Highlights

The 2010 Budget Resolution highlights fourteen (14) policy or issue-oriented goals that have been incorporated into the current fiscal year budget. Each one is discussed in more detail below:

- 1. Continue to create a long-term fund balance with a target of 25% of our total General Fund revenues as the goal.**

The City has been slowly rebuilding fund balance for the last several years. General Fund reserves (fund balance) are simply the funds that help level out significant peaks and valleys in the annual operating budget. Because of an estimated decline in revenues over the next two years, we anticipate spending down fund balances for the short-term. Beginning with the 2012 budget, the City Council will need to start building back fund balances to a target goal of 25% of total General Fund revenues. By continuing to set targets and build fund balance, we demonstrate an understanding of the need for long-term planning.

We may not reach the goal in any one specific year, but keeping the target in front of us is an important step. The fund balance in the 2010 Budget decreases by 69.15%.

2. Continue to make significant General Fund contribution to the Capital Improvement Fund.

Historically, conservative spending patterns have left the City with substandard infrastructure and masked long-term financial problems, specifically facility maintenance and replacement. We have consistently been transferring a significant portion of General Fund Revenues to the CIP Fund. For 2010, the transfer has been budgeted at \$1,125,000 and has been recommended to increase by \$125,000 each year until we reach an annual contribution level of \$1,750,000 in 2015. These transfers to the Capital Improvement Fund are important to ensure we can complete the critical infrastructure projects that have been started.

3. Continue the replacement of equipment based on the 10-year Vehicle/Equipment Replacement schedule.

For the past several years, we have been working to inventory, assess and plan for the replacement of vehicles and equipment in each operating department. The goal of a 10-year Replacement Plan is to provide the decision-makers with needs that have been quantified over a multi-year horizon. This allows capital purchases to be equalized, ideally avoiding dramatic annual spikes. Additionally, we continually evaluate the merits of lease/purchase to maximize the dollars available in any particular fiscal year. We have had success in leasing police vehicles and fitness equipment for the Community Center. The capital outlay line items in the various departmental budgets reflect the items approved for replacement on the 10-year Equipment Replacement plan.

4. Maintain the Franchise and Mill Rate Rebate program at 100% of the City franchise fees, 75% of the total City mill, exclusive of stormwater and any City special assessments and 50% of the Solid Waste Utility Fees.

In 2007, the City Council revised the Franchise Fee and Property Tax Rebate program to refund a larger portion of the applicable property taxes. Residents who meet certain income requirements may apply to the City to have these fees rebated to them on an annual basis. For 2009, a rebate of 50% of the solid waste utility fee was also added. Participation levels in the program have increased steadily each year. The 2010 Budget includes rebate expenditures at levels equivalent to those estimated for 2009.

5. Increase employee health insurance contributions by 1.5%

Several years ago, the City Council reinstated a policy of requiring employee contributions to health insurance premiums. We started with a contribution of 5% and have been increasing employee contributions by 1.5% each year. For 2010, the employer/employee split of the plan premium is 86/14% respectively. This same cost sharing formula was applied to the dental plan for 2010. The City continues to pay 100% of the premium contribution for the vision plan. Mission's

employee benefit package remains very competitive with other municipal employers in the metropolitan area.

6. Direct staff to research and propose options for eliminating certain fees and charges and consolidating City functions where possible.

Staff will continue to research and explore opportunities for joint efficiencies with both public and private sector partners. In 2009, we began contracting with Johnson County to perform plan review and building inspection services. This not only resulted in staff efficiencies, but brings a higher level of building inspection to our residents and businesses.

7. Maintain the current Storm Water Utility fee equivalent to \$6.00 monthly per ERU (2,600 sq. ft. of impervious surface). For all Storm water Utility customers with more than 10 ERU of impervious surface, we will establish an additional base fee of \$500 annually.

Although we have made significant progress in the last several years with respect to storm water improvements, we know we continue to have a significant number of storm water improvement projects throughout the City. The immediate focus continues to be on the Rock Creek improvements, in an effort to remove revenue-generating commercial properties from the 100-year flood plain, but the 2010 Budget begins to contemplate moving throughout the community. The "super-user" storm water fee is consistent with requiring those parcels which generate significantly higher amounts of storm water run-off to carry more of the responsibility for the cost of maintenance and improvements.

8. Maintain the current rates for the Solid Waste Utility in 2010 and maintain the current level of services including recycling, trash, bulky-item pickup and yard waste.

In 2009, the City created a Solid Waste Utility to assist in covering the rising costs of solid waste services. The City's General Fund could no longer absorb all costs associated with solid waste services, and in order to preserve current service levels, the Council deemed it necessary to implement the Solid Waste Utility. Each residential household is assessed \$10.08/month (\$121.06 annually) on their tax bill for the utility. All revenues are dedicated to pay for residential trash, recycling, yard waste and bulky item collection. The 2010 Budget includes a transfer of \$325,000 from the General Fund to the Solid Waste Utility to cover the balance of the expenses. The trash program introduced in 2009 will now become the standard model for trash delivery throughout Johnson County by 2012, and Mission is well-positioned to respond.

9. Continue to evaluate ways to diversify revenues and reduce ongoing expenses.

The City must continue to pursue additional revenue diversification. According to ICMA'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 \$2.54 of sales tax, making Mission too dependent on sales tax. While we continue to see improvement in our ratio, we need remain focused on the need to balance revenue streams.

10. Continue to work toward a cost recovery goal in the Parks & Recreation Department of 80%.

In 2005, we began to address the fact that the subsidy from the General Fund to Parks & Recreation was growing at a rate that was not sustainable. We completed a performance audit of the Department and made several recommendations to the City Council regarding appropriate benchmarks and potential cost recovery goals. During the 2007 budget process, the City Council established a cost-recovery goal for the Community Center of 80-85% and a total cost-recovery goal for the Department of 70-75%. When the goal was established, the Department's cost recovery rate was just slightly more than 50%. The 2010 Budget represents cost recovery for the Community Center at 71% (excluding capital expenditures) and 20% cost-recovery for the Outdoor Pool. The Department's total cost-recovery for 2010 is 67%. The Department and Administration continue to evaluate a variety of both revenue enhancement and cost reduction strategies and alternatives to help us achieve the Council's cost-recovery goal.

11. Implement a Transportation Utility Fund to replace the Special Highway funds that will be eliminated with the 2010 Budget.

With the increased budget pressures at all levels of government, we anticipate losing Special Highway funds which have historically been provided through the State of Kansas. Funds were preserved for the State's current fiscal year budget, but are likely to be eliminated in the near future. These funds generate approximately \$285,000 annually to be used for the repair and maintenance of streets and roads. Street repair and replacement is a critical need in our community and staff will be working to prepare a Transportation Utility Fund for Council consideration as an alternative revenue source in 2010 and beyond.

12. Continue the practice of completing a performance audit of one operating department annually.

The performance audit process continues to prove a beneficial management tool in both the annual budget process and day-to-day operations. We anticipate the next Department to undergo an audit will be Public Works so that we may ensure we are maximizing our opportunities and effectiveness as we pursue departmental accreditation. Additionally, since 2007 the City has participated in the ICMA Center for Performance Measurement benchmarking system. We are

in our second full year of tracking data in six service areas: code enforcement, facilities management, fleet management, human resources, parks and recreation and police services. The performance measurement data is an important decision-making tool.

Conclusion

Mission continues to enjoy a very favorable fiscal position and one of the lowest mill levies in Johnson County. The City is demonstrating its commitment to maintaining and replacing infrastructure and to providing residents with additional amenities such as trails and high-quality commercial redevelopment. These are all intended to not only maintain but enhance property values throughout the community.

I would like to thank the department directors and their staff for their efforts in not only preparing the 2010 budget, but for exhibiting outstanding stewardship in managing the City's resources on a daily basis. Many thanks and credit is due to the Mayor and the City Council for providing vision and direction to the city staff on the preparation of the 2010 budget. The Governing Body is committed to providing quality city services in the most cost efficient manner.

Respectfully submitted,



Michael J. Scanlon
City Administrator

CITY OF MISSION, KANSAS

RESOLUTION NO. 755

A RESOLUTION ESTABLISHING TAX RATES AND FINANCIAL POLICIES FOR BUDGET YEAR 2010 FOR THE CITY OF MISSION, KANSAS.

WHEREAS, the City of Mission must continue to provide basic services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, it is important to fund the replacement and repair of critical infrastructure such as storm water, streets, sidewalks, equipment, and public buildings; and

WHEREAS, city revenues are historically out of balance and growing slower due to a short-term decline of the city's retail sector; and

WHEREAS, the City of Mission, State of Kansas and the United States are facing a sharp economic decline which has not been seen for at least three decades; and

WHEREAS, the City of Mission has proactively created a redevelopment vision that will bring increased density to our commercial corridor to diversify revenue sources and lower the per capita cost of basic services; and

WHEREAS, the City Council is committed to the property tax moratorium that will maintain the City's overall mill rate 13.215 through the 2010 budget,

NOW, THEREFORE, be it ordained by the Governing Body of the City of Mission:

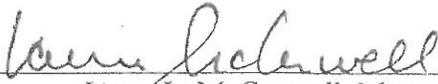
Section 1. After due deliberation and consideration, the governing body has determined that in order to maintain the public services that are essential for the citizens of this City, we will implement the following financial policies as part of the 2010 budget. These policies include:

1. During the next two years because of an estimated sharp decline in revenues the city will need to spend down fund balances in the short-term. Starting in 2012 the City will need to start building back fund balances to a target goal of 25% of our total General Fund revenues.
2. Continue to make significant General Fund contributions to the Capital Improvement Fund. In 2010 that contribution will be \$1,125,000 and will increase by \$125,000 over the next 5 years to a level of \$1,750,000 per year in 2015.
3. Continue the replacement of equipment based on the 10-year Vehicle/Equipment replacement schedule with slight modifications over the next two years.
4. Maintain the Franchise and Mill Rate Rebate program at 100% of the City Franchise Fees, 75% of the total City Mill exclusive of storm water and any City special assessments, and 50% of the Solid Waste Utility Fees.
5. Increase Employee Health Insurance Contributions by 1.5%.
6. Direct staff to research and propose options for eliminating certain fees and charges and consolidating City functions where possible.

7. Maintain the current Storm Water Utility Fee equivalent to \$6.00 monthly per ERU (2,600 sq. ft. of impervious surface). For all Stormwater Utility customers with more than 10 ERU of impervious surface we will establish an additional base fee of \$500 annually.
8. Maintain the current rates for the Solid Waste Utility in 2010 and maintain the current level of services, including recycling, trash, bulky-item pickup and yard waste.
9. Continue to evaluate ways to diversify revenues and reduce ongoing expenses.
10. Continue to work toward a cost recovery goal in the Parks & Recreation Department of 80%
11. Implement a Transportation Utility Fund to replace the Special Highway funds that will be eliminated with the 2010 Budget.
12. Continue the practice of completing a performance audit of one operating department annually.

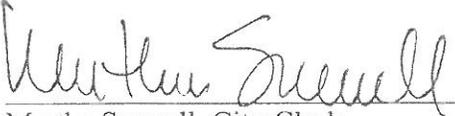
PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MISSION
on this 20th day of May 2009

APPROVED BY THE MAYOR on this 20th day of May 2009.



Laura L. McConwell, Mayor

ATTEST:



Martha Sumrall, City Clerk

– 2010 Budget by the Numbers –

- Total General Fund Budget for 2010 (excluding transfers) – **\$10,290,821**
- Largest Revenue Source in the 2010 Budget – Sales and Use Taxes – **\$3,680,000**
- Total City Property Tax Rate – **13.217 mills**
- Decrease in Total Assessed Valuation 2009 to 2010 – **(-\$9,189,503)**
- Estimated Property Tax Collections General Fund – **\$1,439,000**
- Department Budgets for 2010
 - Police – **\$3,346,825**
 - Public Works - **\$1,730,817**
 - Administration - **\$547,300**
 - Community Development - **\$465,076**
 - Legislative - **\$255,175**
 - Parks & Recreation - **\$2,837,785**
 - Neighborhood Services - **\$318,800**
 - General Overhead - **\$408,175**
 - Municipal Court - **\$422,916**
- Largest Expenditure Category for 2010 – Personal Services – **\$6,160,475**
- Number of budgeted Full-Time Employees for 2010 - **67**
- Largest Reserve Item / Transfer – CIP Transfer – **\$1,125,000**
- Largest Single Line Item (non Personnel) – Solid Waste / Recycling – **\$620,000**
 - **\$325,000 transfer from General Fund, \$300,000 budgeted in Solid Waste Utility**
- Growth in Contractual Services – **(-7.18%)**
- Combined growth in Personal Services and Commodities – **(-1.11%)**
- Growth in Capital Outlay (includes \$150,000 reserve for radio replacement) – **36.35%**

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 that while property values have historically increased in this area of the country, and in Johnson County, the most recent valuation year saw a decrease in overall property values in our community. Increasing property values will consequently increase the taxes that citizens pay unless the mill levy is reduced by a comparable level. Decreasing property values will consequently reduce the revenue available to the City unless the mill levy is increased. The City will annually review the effect of 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.

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 Community Investment Program (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 Community Investment 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 Community Investment 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 community investment 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 or existing life/health/safety needs;
- unprogrammed cash reserves are insufficient to pay project costs; or
- the life of the project or asset financed is five years or longer.

Structure 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.

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, including STAR 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 outlined in City Council Policy 112.

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 in accordance with City Council Policy 112.

ARBITRAGE LIABILITY 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.

Debt 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.

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 is 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 and Solid Waste 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.

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.

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. 79-2929 et. 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 financial 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 15th, 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 Summaries

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Fund Overview - 2010 Budget

	General Fund	Storm Water	Bond & Interest	Special Highway	Special Alcohol
Beginning Fund Balance	\$ 1,987,463	\$ 1,248,319	\$ 184,659	\$ 113,666	\$ 11,917
REVENUES					
Property Taxes	\$ 1,449,000	\$ 128,888	\$ 132,095	\$ -	\$ -
Sales and Use Taxes	\$ 3,680,000	\$ -	\$ -	\$ -	\$ -
Franchise Tax Fees	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Alcohol Tax	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Fuel Tax	\$ -	\$ -	\$ -	\$ 282,490	\$ -
Transient Guest Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 442,500	\$ -	\$ -	\$ -	\$ -
Police Fines	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 260,000	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 50,000	\$ 15,000	\$ 1,500	\$ -	\$ -
Miscellaneous and Other	\$ 150,000	\$ 2,500	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Revenues	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Parks Special Event Revenues	\$ 95,000	\$ -	\$ -	\$ -	\$ -
Community Center Revenues	\$ 1,620,000	\$ -	\$ -	\$ -	\$ -
Event/Sponsorship Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	\$ -	\$ -	\$ 110,000	\$ -	\$ -
Solid Waste Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Utility Fees	\$ -	\$ 650,000	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 10,431,500	\$ 796,388	\$ 243,595	\$ 282,490	\$ 40,000
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 10,431,500	\$ 796,388	\$ 243,595	\$ 282,490	\$ 40,000
EXPENDITURES					
Personal Services	\$ 6,160,475	\$ 100,000	\$ -	\$ 50,000	\$ 16,917
Contractual Services	\$ 2,913,277	\$ 50,000	\$ -	\$ 25,000	\$ 35,000
Commodities	\$ 574,917	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 684,200	\$ 340,000	\$ -	\$ 220,000	\$ -
Debt Service	\$ -	\$ 650,000	\$ 165,000	\$ -	\$ -
Contingency/Reserves/Transfers	\$ 1,472,952	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,805,821	\$ 1,140,000	\$ 165,000	\$ 295,000	\$ 51,917
Ending Fund Balance	<u>\$ 613,142</u>	<u>\$ 904,707</u>	<u>\$ 263,254</u>	<u>\$ 101,156</u>	<u>\$ -</u>

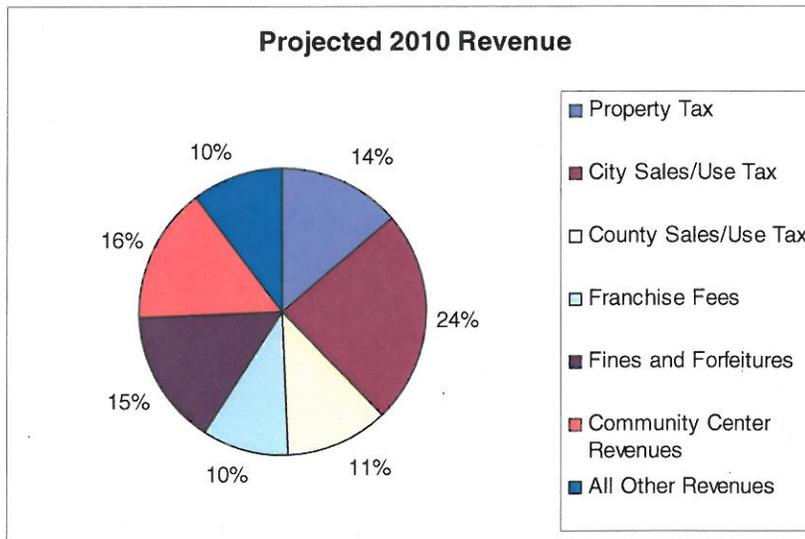
Special Parks & Recreation	Debt Service Sls Tx Bond	CIP	Solid Waste Utility	MCVB	RC Drainage #1	RC Drainage #2
\$ 27,355	\$ 760,475	\$ 1,530,894	\$ 125,800	\$ 80,646	\$ 6,831	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,966	\$ 83,249
\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 10,000	\$ 50,000	\$ 5,000	\$ -	\$ 500	\$ 1,000
\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ -	\$ -
\$ -	\$ -	\$ 133,333	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 360,000	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 40,000	\$ 460,000	\$ 6,833,333	\$ 365,000	\$ 62,000	\$ 5,466	\$ 84,249
\$ -	\$ -	\$ 1,775,000	\$ 325,000	\$ -	\$ -	\$ -
\$ 40,000	\$ 460,000	\$ 8,608,333	\$ 690,000	\$ 62,000	\$ 5,466	\$ 84,249
\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 50,000	\$ 620,000	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
\$ 50,000	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 500,000	\$ 4,503,687	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 100,000	\$ -	\$ 30,000	\$ 98,000	\$ 7,500	\$ 75,000
\$ 50,000	\$ 600,000	\$ 9,128,687	\$ 660,000	\$ 98,000	\$ 7,500	\$ 75,000
\$ 17,355	\$ 620,475	\$ 1,010,540	\$ 155,800	\$ 44,646	\$ 4,797	\$ 9,249

Revenue Sources

Introduction

The City of Mission has worked to develop a more diverse base of revenues to fund its operational and capital needs. The purpose of this section is to describe the major revenue sources and trends and how these affect the City. Special emphasis is placed on five major revenue sources in the General Fund. This set of revenues is significant in that they collectively represent 90% of the City's projected current revenues in 2010. Current revenues are those funds that the City has budgeted to collect in 2010. Current revenue does not include beginning fund balance, interfund transfers and bond proceeds. Each major revenue source is described on the following pages. Excluding interfund transfers, bond proceeds and projected beginning fund balance, current revenues projected in the 2010 budget total \$10,431,500. These five major revenue sources and their contribution to the overall revenues are summarized below:

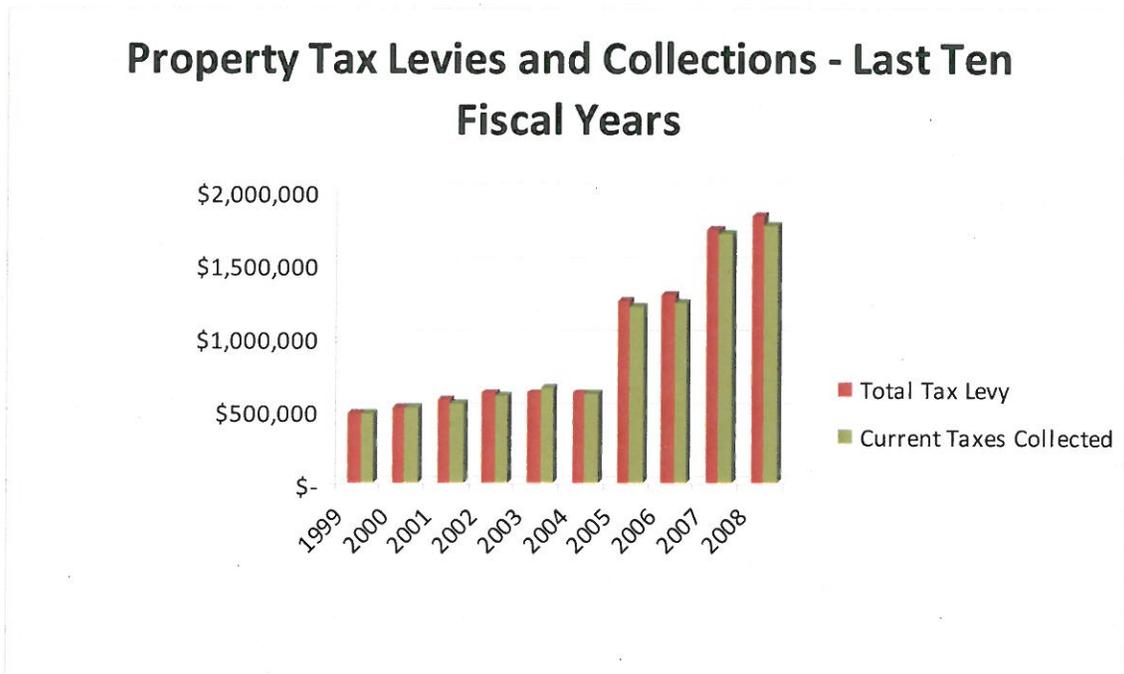
Major Revenue Summary – General Fund		
Revenue Source	Projected 2010 Revenue	Percent of total Current Revenues
Property Tax	\$1,449,000	14%
City Sales/Use Tax	\$2,500,000	24%
County Sales/Use Tax	\$1,180,000	11%
Franchise Fees	\$1,000,000	10%
Fines and Forfeitures	\$1,600,000	15%
Community Center Revenues	\$1,620,000	16%
All Other Revenues	\$1,082,500	10%
Total Projected 2010 Revenues	\$10,431,500	100%



Ad Valorem Property Tax

General Fund ad valorem property taxes are budgeted at \$1,449,000 and comprise 14% of total General Fund current revenues. Bond and Interest Fund ad valorem property taxes comprise \$132,095 or 54% of total Bond and Interest Fund current Revenues. Storm water Utility Fund ad valorem property taxes comprise \$128,888 or 16% of total current revenues.

Property taxes are collected on the assessed valuation of taxable real estate and tangible personal property. The County Clerk provides the estimated assessed valuation used in the calculation of property taxes necessary to fund the budget.



Total assessed valuation in Mission has increased gradually over the last several years. However, the 2009 assessed valuation shows a decline of approximately 7% City-wide over 2008. This is consistent with property values throughout Johnson County and represents the first time the County has experienced a decrease in property values.

Based on the projected assessed valuation, the mill levy is calculated to fund ad valorem property tax revenue requirements. The Mission City Council has historically been committed to maintaining low property tax rates. Since 2004, the City has used 5-year financial forecasting models to assist in considering and adjusting the mill levy to ensure a more appropriate balance of revenue sources and to ensure plan for current and future capital and operating needs. Effective with the 2007 Budget, the City Council expressed a desire to effectively hold the mill rate constant for a period of four years. This self-imposed moratorium is in place through the 2010 Budget and the effective City property tax rate for 2010 is 13.217 mills. The 2009 mill funds the 2010 budget.

Sales and Use Taxes

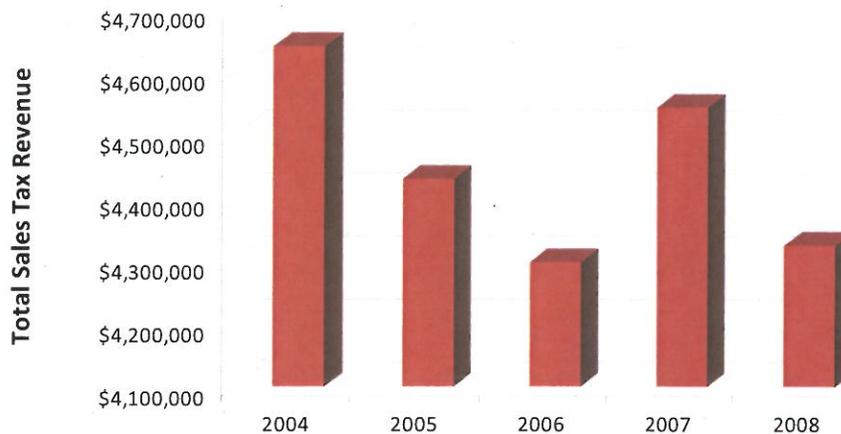
City Sales and Use Tax

The City's primary source of income is a 1% tax on items and services purchased within the City. City sales tax revenues budgeted for 2010 in the General Fund total \$2,500,000. City sales tax revenues are projected to comprise 24% of total General Fund current revenues. The City had historically experienced relatively small but steady growth in sales tax revenues annually. In 2005, the former Mission Mall was demolished to make way for an anticipated \$300 million mixed-use redevelopment project. The City Council anticipated and planned for a decrease in sales tax revenues. The Gateway redevelopment project is progressing more slowly than anticipated, delaying additional sales tax from this project. Sales tax projections used to develop the 2010 budget are very conservative, and remain essentially flat when compared to the 2009 budget.

The City also receives a ¼-cent sales tax dedicated to repayment of bonds issued for the expansion of the Community Center. This revenue is deposited in the Sales Tax Bond Fund and, with the exception of interest earnings, comprises 100% of the Sales Tax Bond Fund's annual revenues. The sales tax will expire the earlier of 2012 or once adequate funds are received to retire the outstanding debt. At current collection rates, the City anticipates retiring the bonds in the spring of 2011.

The City also receives use tax revenues. These revenues are collected on items or services purchased outside of Mission but delivered for use within the City.

Annual City Sales Tax Comparison 2004-2008



County Sales and Use Tax

The City's allocation of the Countywide sales tax is made up of several components: 1) the City's share of the countywide 0.6% sales tax, and 2) the City's share of two countywide special sales taxes. The first is for the jail, the second for public safety. The proceeds are distributed by the State Department of Revenue and are based on different distribution formulas. Total County sales and uses taxes budgeted for 2010 are \$1,180,000. County sales and use taxes are projected to comprise 11% of total General Fund current revenues.

Franchise Fees

The City levies franchise fees on electric, gas, telephone and cable companies operating within the City limits. Due to the variable nature of this revenue sources, more emphasis is placed on total franchise revenues. Telephone and cable franchise fees are related to the City's population, which has remained fairly stable. Electric and gas franchise fees, while also population driven, are also largely influenced by large/intensive commercial users as well as the weather. Franchise revenues are projected to comprise 10% of total General Fund current revenues. Franchise revenues budgeted for 2010 total \$1,000,000, which is equal to estimated 2009 receipts and 98% of 2008 actual receipts.



Fines and Forfeitures

Fines and forfeitures are revenues collected as a result of law enforcement activity, primarily traffic enforcement in the City. The Mission Police Department and Municipal

Court handle a significant volume of tickets/court cases when compared to other cities of similar size. Annual revenues for 2010 are budgeted at \$1,600,000 and represent 15% of total revenues in the General Fund.

Community Center Revenues

Revenue for the Sylvester Powell, Jr. Community Center is generated through memberships, facility rental fees and fees collected for programs and services. The revenue budgeted for all activities at the Center for 2010 is \$1,620,000 or 16% of total General Fund revenues.

REVENUE OVERVIEW - 2010 BUDGET

GENERAL FUND

Description	Key 2010 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 2009 of \$128,223,747 (11.182 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

Countywide Sales Tax (cont.)		total population of the County. The County share shall be calculated by the percentage of people residing in unincorporated areas.
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.
Countywide Sales Tax – Jail	Based on historical receipts and trends. This is the City's share of the countywide .25% Jail sales tax.	The portion of the Countywide Sales Tax due to the passage of the Jail 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.
Parks Special Event Fees	Based on department estimates and historical receipts.	Fees for summer, winter and spring break camps at the Community Center.

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.	The governing body sets an annual self-sufficiency rate or goal for the department who then establishes membership, rental and program fees.
Fines	Primarily court fines. Based on departmental estimates.	Fines are set by a combination of State law, municipal code and judge's actions.
Interest Income	Based on the percentage return on investments and available cash balances.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased.
Charges for Services	Based on historical receipts and trends.	Primarily made up of court costs and administrative expenses charged to North East Animal Control. Also includes weed and nuisance abatement fees.
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 \$6/ERU. Also includes annual charge of \$500 for all users with ERU of 10 or more.
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 2009 of \$128,223,747 (1.005 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	The basis of this tax is the levy of a

	from the County.	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.	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 2009 of \$128,223,747 (1.030mills).	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.

BOND AND INTEREST FUND (cont.)

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	Based upon debt service needs and the availability of funds.	Transfers from the General Fund or Capital Improvement Fund may be authorized during the budget process as appropriate.

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.
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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.
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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.
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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.	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 approximately 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.
Intergovernmental Revenue		Includes reimbursement of county, state or federal funds allocated to capital projects.

SOLID WASTE UTILITY FUND

Solid Waste Utility fees	Established with 2009 budget at \$10.08/household per month and collected on property tax bill	Fees are used to supplement General Fund contribution for contractual trash services provided to all single-family residences.
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.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased

Debt Service

Overview and Debt Financing Principles

Local governments are often faced with increasing demands for services and infrastructure improvements. These demands generally exceed the corresponding revenue necessary to finance the services and improvements. This produces a need to finance public facilities and infrastructure. Through debt financing, the City can construct improvements in advance of or as the need arises rather than delaying projects. Debt financing more fairly distributed the costs of the improvements to the users of the project over its lifetime.

The goal of Mission's debt policy is to maintain the ability to provide high quality essential city services and improvements in a cost effective manner. Policy makers weight this goal against maintaining the ability to borrow at the lowest possible rates. The City uses a formally established Debt Policy (see pg. 15) when determining when financing projects with long term debt.

Outstanding Debt

The following provides a summary of the City's outstanding debt issues. The City's bonds have received a credit rating of "A1" by Moody's Investors Service.

General Obligation Debt Supported by Taxes

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Principal Outstanding As of 6-15-09</u>
10-1-04	\$ 1,235,000	Acquisition of Mohawk Park	9-1-2014	\$ 790,000
12-15-05	6,050,000	Flood Control	9-1-2015	4,415,000 ^(a)
5-1-07	750,000	Taxable Bonds – Mission Pet Mart	9-1-2018	750,000
6-15-09	22,975,000	2009 Refunding	9-1-2029	<u>22,975,000^(b)</u>
Total				\$28,930,000

^(a) This issue is exempt from the legal debt limit.

^(b) \$21,420,000 of this issue is exempt from the legal debt limit.

General Obligation Debt Supported Primarily by Special Assessments

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Principal Outstanding As of 6-15-09</u>
9-15-02	\$132,000	Storm Sewer Improvements	9-1-2012	\$45,000

General Obligation Debt Supported by Other Sources

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Principal Outstanding As of 6-15-09</u>
6-15-02	\$3,800,000	Sales Tax (Community Center)	9-1-2012	\$1,790,000*

* This issue is exempt from the legal debt limit.

General Obligation Temporary Notes

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Principal Outstanding As of 6-15-09</u>
12-15-06	\$3,115,000	Flood Control	9-1-2009	\$ 1,065,000 ^(a)
5-1-07	3,250,000	Public Works Building	3-1-2011	1,670,000 ^(b)
10-1-07	7,010,000	Flood Control - Gateway	9-1-2010	7,010,000 ^{(a)(b)}
2-1-08	7,615,000	Flood Control - Gateway	9-1-2010	7,615,000 ^{(a)(b)}
2-1-08	3,235,000	Flood Control	9-1-2010	3,235,000 ^(a)
9-15-08	6,800,000	Flood Control	9-1-2011	<u>6,800,000^{(a)(b)}</u>
Subtotal				\$ 27,395,000
Less: Amount to be defeased by the 2009 A Bonds				<u>\$(23,095,000)</u>
Total				\$ 4,300,000

(a) These issues are exempt from the legal debt limit.

(b) These issues were called and prepaid by the 2009A Refunding Bonds

Revenue Bonds

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Principal Outstanding As of 6-15-09</u>
10-13-04	\$1,160,000	Target Public Improvements	9-1-2011	\$535,000

Legal Debt Margin

Percentage of legal debt margin used measures the City's ability to issued bonded debt. Direct bonded debt is debt for which the City has pledged its full faith and credit. The debt limit establishes a maximum dollar limitation calculated under existing law. The debt limitations outlined by K.S.A. 10-308 provide that the debt of the City is limited to 30% of assessed valuation

CITY INDEBTEDNESS

2008 Equalized Assessed Tangible Valuation ^(a)	\$149,715,422
Debt Limit Ratio	30%
Debt Limit	\$ 44,914,627
Outstanding Debt Subject to Debt Limit ^(b)	(4,765,000)
Debt Authority Remaining June, 2009	\$ 40,149,627

(a) The 2008 Equalized Assessed Tangible Valuation consists of the taxable assessed value of real estate, personal property, utilities and the equalized value of motor vehicles.

(b) 6-15-09 G.O. Bonds and Temporary Notes Outstanding	\$ 58,160,000*
Less: Bonds for Sanitary or Storm Sewer Improvements, Utility Improvements, and Refundings	(53,395,000)
Total Outstanding Debt Subject to Debt Limit as of 6-15-09	\$ 4,765,000

NOTE: G.O. Bonds and temporary notes issued to finance sanitary or storm sewer improvements, utility improvements, and refunding bonds are not subject to the debt limit.

Annual Debt Service

The following table provides a summary of the City's annual debt service requirements (principal and interest) on current debt obligations from the budget year through the final year of debt retirement. The City has never in its history defaulted on the payment of any of its debt obligations.

Annual Long-Term Debt Service Payments Including the Bonds and Excluding all Temporary Notes

<u>Year</u>	<u>G.O. Debt Supported by Taxes</u>		<u>G.O. Debt Supported Primarily by Special Assessments</u>	
	<u>Principal</u>	<u>Principal & Interest^(a)</u>	<u>Principal</u>	<u>Principal & Interest</u>
2010	2,190,000	3,389,233.71	10,000	11,200.00
2011	2,405,000	3,383,292.52	10,000	10,825.00
2012	2,470,000	3,386,265.52	10,000	10,425.00
2013	2,535,000	3,376,696.52		
2014	2,605,000	3,363,407.02		
2015	2,215,000	2,881,099.52		
2016	1,555,000	2,136,620.52		
2017	1,615,000	2,142,195.02		

**Annual Long-Term Debt Service Payments Including the Bonds and
Excluding all Temporary Notes (cont.)**

<u>Year</u>	<u>G.O. Debt Supported by Taxes</u>		<u>G.O. Debt Supported Primarily by Special Assessments</u>	
	<u>Principal</u>	<u>Principal & Interest^(a)</u>	<u>Principal</u>	<u>Principal & Interest</u>
2018	1,675,000	2,142,525.02		
2019	1,645,000	2,047,450.02		
2020	870,000	1,206,650.02		
2021	905,000	1,205,545.02		
2022	940,000	1,201,856.26		
2023	985,000	1,205,496.26		
2024	1,025,000	1,200,925.00		
2025	460,000	587,750.00		
2026	485,000	590,670.00		
2027	510,000	591,905.00		
2028	535,000	591,405.00		
2029	<u>560,000</u>	<u>589,120.00</u>		
Total	\$28,930,000 ^(b)	\$38,098,634.95	\$45,000	\$48,312.50

<u>Year</u>	<u>G.O. Debt Supported by Other Sources</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Principal & Interest</u>	<u>Principal</u>	<u>Principal & Interest</u>
2010	440,000	496,260.00	180,000	194,417.50
2011	455,000	494,100.00	185,000	192,307.50
2012	<u>475,000</u>	<u>495,900.00</u>		
Total	\$1,790,000	\$1,943,052.50	\$535,000	\$567,291.25

^(a) Includes the Bonds at an assumed average annual rate of 4.05%.

^(b) 69.2% is expected to be retired within ten years.

Each year, the City prepares and evaluates a five-year community investment (capital improvement) program. In preparing the plan, the City forecasts projected revenues and expenditures for the plan period and beyond. Part of this forecasting process involves analyzing the impact of future debt service payments. The forecast reveals that all future debt service payments may be made with no property tax increases.

Classification and Compensation Plan

In FY 2004 the City of Mission initiated a review and update of our classification and the corresponding salary ranges. The process also included a general comparison of benefit packages in the marketplace. Additionally, a consistent and objective pay-for-performance system was implemented to assist in annually evaluating and rewarding individual employee performance.

Since 2004, the City has conducted an analysis of survey data collected by the Mid-America Regional Council (MARC) to support a pay philosophy of maintaining both internal equity and external competitiveness. The established salary ranges start at a market-valued minimum with a 45% spread to the maximum salary. The FY 2010 Budget contains funding for the following classifications effective January 1, 2010.

**City of Mission, Kansas
2010 Salary Schedule**

Range Adjust: -1.50%

Position Title	Pay Grade	Pay Range		
Administrative Assistant	8	27,388	TO	39,712
Office Assistant	11	31,704	TO	45,972
Administrative Supervisor	20	49,184	TO	71,317
HR Assistant/Deputy City Clerk	17	42,487	TO	61,607
City Clerk	23	56,937	TO	82,559
Finance Director/Asst City Administrator	32	88,328	TO	128,076
City Administrator	34	97,381	TO	141,203
Assistant Court Clerk	11	31,704	TO	45,972
Court Clerk	13	34,955	TO	50,684
Court Administrator	19	46,842	TO	67,921
Laborer/Equipment Operator I	11	31,704	TO	45,972
Laborer/Equipment Operator II	13	34,955	TO	50,684
Mechanic	13	34,955	TO	50,684
Asst Public Works Superintendent	19	46,842	TO	67,921
Public Works Superintendent	26	65,911	TO	95,572
Public Works Director	30	80,116	TO	116,168
Neighborhood Services Coordinator	19	46,842	TO	67,953
Neighborhood Services Officer	14	36,702	TO	53,218
Planner	19	46,842	TO	67,921
Community Development Director	30	80,116	TO	116,168
Maintenance Worker	10	30,195	TO	43,782
Maintenance Supervisor	13	34,955	TO	50,684
Facilities Supervisor	20	49,184	TO	71,317
Aquatics Coordinator	13	34,955	TO	50,684
Program Supervisor	20	49,184	TO	71,317
Program Coordinator	15	38,537	TO	55,879
Rental/Event Coordinator	15	38,537	TO	55,879
Multi-Media/Public Relations Coordinator	17	42,487	TO	61,607
Parks & Recreation Director	30	80,116	TO	116,168
Police Records Clerk	13	34,955	TO	50,684
Police Officer	17	42,487	TO	61,607
Police Detective	19	46,842	TO	67,921
Police Sergeant	21	51,644	TO	74,883
Police Lieutenant	24	59,784	TO	86,687
Captain (Investigations, Operations, Staff & Support)	27	69,207	TO	100,351
Deputy Chief of Police	29	76,301	TO	110,636
Chief of Police	32	88,328	TO	128,076

Staffing Level Summary

Department/Division Position	Actual 2008	Estimated 2009	Budgeted 2010
<u>Legislative</u>			
Mayor	1.00	1.00	1.00
Councilmember	8.00	8.00	8.00
Total	9.00	9.00	9.00
<u>Administration</u>			
City Administrator	1.00	1.00	1.00
Finance Director/Asst City Administrator	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
PT Office Assistant*	1.00	1.00	1.00
Total Full Time	4.00	4.00	4.00
*Total Regular Part Time	1.00	1.00	1.00
<u>Municipal Court</u>			
Municipal Court Administrator	-	1.00	1.00
Court Clerk	1.00	2.00	2.00
Assistant Court Clerk	2.00	1.00	1.00
Bailiff**	2.00	2.00	2.00
Judge**	1.00	1.00	1.00
Judge Pro Tem**	1.00	1.00	1.00
Total Full Time	3.00	4.00	4.00
**Total Part Time	4.00	4.00	4.00
<u>Neighborhood Services</u>			
Neighborhood Services Director	1.00	1.00	-
Neighborhood Services Officer	1.00	1.00	1.00
Neighborhood Services Coordinator	-	-	1.00
Project Intern	1.00	1.00	-
Total Full Time	3.00	3.00	2.00
<u>Public Works</u>			
Director of Infrastructure	1.00	-	-
Director of Public Works	-	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00
Assistant Public Works Superintendent	1.00	1.00	1.00
Maintenance Worker II	4.00	3.00	3.00
Maintenance Worker I	2.00	3.00	3.00
Mechanic	2.00	1.00	1.00
PT Administrative Assistant*	1.00	1.00	1.00
Total Full Time	10.00	10.00	10.00
*Total Regular Part Time	1.00	1.00	1.00

Department/Division Position	Actual 2008	Estimated 2009	Budgeted 2010
Community Development			
Director of Community Development	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Total Full Time	3.00	3.00	3.00

Parks & Recreation

Outdoor Pool

Aquatic Coordinator*	1.00	1.00	1.00
Total	1.00	1.00	1.00

*Salary and Benefits shared between outdoor pool and Community Center

Community Center

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	1.00	1.00
Rental/Event Coordinator	1.00	1.00	1.00
Multi-Media/Publications Coordinator	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00
Office Assistant	2.00	2.00	2.00
Total	13.00	12.00	12.00
*Total Regular Part Time	1.00	2.00	2.00

Police

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	4.00	4.00
Sergeant	3.00	4.00	4.00
Detective	2.00	2.00	2.00
Police Officer	14.00	14.00	14.00
Part-time Officer	2.00	2.00	2.00
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
Total	31.00	31.00	31.00
**Total Part Time	3.00	3.00	3.00

City Total	86	88	87
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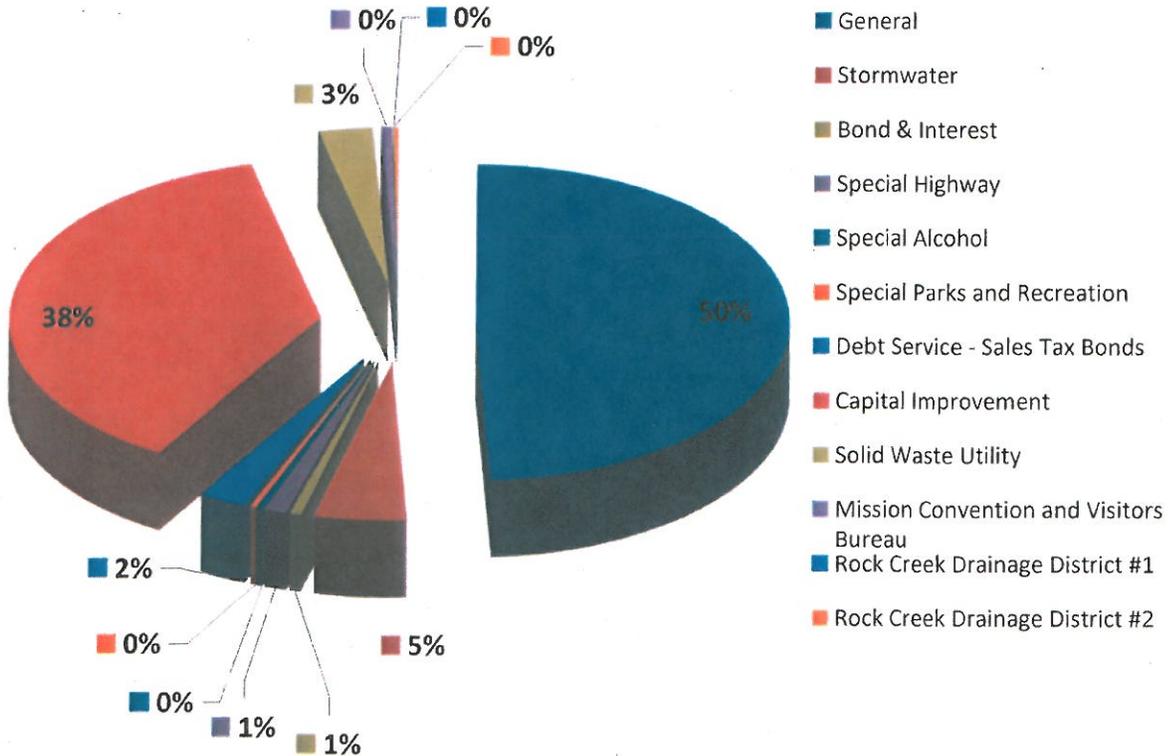
Classification by Time			
Full Time	68	68	67
Regular Part Time	18	19	19



Budget By Fund

2010 Budget Expenditures by Fund		
Fund	Expenditures	% of Total Expenditures
General	\$ 11,805,821	49.0%
Stormwater	\$ 1,140,000	4.7%
Bond & Interest	\$ 165,000	0.7%
Special Highway	\$ 295,000	1.2%
Special Alcohol	\$ 51,917	0.2%
Special Parks and Recreation	\$ 50,000	0.2%
Debt Service - Sales Tax Bonds	\$ 600,000	2.5%
Capital Improvement	\$ 9,128,687	37.9%
Solid Waste Utility	\$ 660,000	2.7%
Mission Convention and Visitors Bureau	\$ 98,000	0.4%
Rock Creek Drainage District #1	\$ 7,500	0.0%
Rock Creek Drainage District #2	\$ 75,000	0.3%
Total	\$ 24,076,925	100%

2010 Budget Expenditures by Fund



Fund: General

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 2,123,554	\$ 2,462,968	\$ 1,987,463
REVENUES			
Taxes			
Property Tax	\$ 1,488,988	\$ 1,475,000	\$ 1,304,000
Delinquent Property Tax	\$ 24,209	\$ 10,000	\$ 10,000
Motor Vehicle Tax	\$ 134,223	\$ 135,000	\$ 135,000
City Sales and Use Tax	\$ 2,597,009	\$ 2,500,000	\$ 2,500,000
County Sales and Use Tax	\$ 824,079	\$ 775,000	\$ 775,000
County Sales and Use Tax - Jail	\$ 205,873	\$ 202,500	\$ 202,500
County Sales and Use Tax - Pub Safety	\$ 205,873	\$ 202,500	\$ 202,500
Franchise Tax	\$ 1,019,740	\$ 1,000,000	\$ 1,000,000
Alcohol Tax	\$ 48,273	\$ 40,000	\$ 40,000
Transient Guest Tax	\$ 27,869	\$ 25,000	\$ -
Subtotal Taxes	<u>\$ 6,576,136</u>	<u>\$ 6,365,000</u>	<u>\$ 6,169,000</u>
Licenses and Permits	\$ 333,434	\$ 317,500	\$ 317,500
Jo Co Plan Review/Inspection Fees	\$ -	\$ 100,000	\$ 125,000
Police Fines	\$ 1,578,461	\$ 1,600,000	\$ 1,600,000
Charges for Services	\$ 280,176	\$ 260,000	\$ 260,000
Interest	\$ 49,712	\$ 50,000	\$ 50,000
Miscellaneous and Other	\$ 125,093	\$ 291,500	\$ 150,000
Pool Revenues	\$ 57,601	\$ 45,000	\$ 45,000
Parks Special Event Revenues	\$ 150,797	\$ 95,000	\$ 95,000
Community Center Revenues	<u>\$ 1,630,640</u>	<u>\$ 1,620,000</u>	<u>\$ 1,620,000</u>
TOTAL REVENUES	\$ 10,782,050	\$ 10,744,000	\$ 10,431,500
EXPENDITURES			
Personal Services	\$ 5,442,214	\$ 6,138,494	\$ 6,160,475
Contractual Services	\$ 3,005,021	\$ 3,138,515	\$ 2,913,277
Commodities	\$ 500,787	\$ 583,515	\$ 574,917
Capital Outlay	\$ 328,804	\$ 470,960	\$ 684,200
Contingency/Reserves/Transfers	<u>\$ 1,165,810</u>	<u>\$ 1,052,869</u>	<u>\$ 1,472,952</u>
TOTAL EXPENDITURES	\$ 10,442,636	\$ 11,384,353	\$ 11,805,821
Additional Budget reductions		\$ (164,848)	
REVISED EXPENDITURES		\$ 11,219,505	
FUND BALANCE DECEMBER 31	\$ 2,462,968	\$ 1,987,463	\$ 613,142

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 legally or by sound financial management to be accounted for in another fund.

Fund: Stormwater

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 658,959	\$1,006,423	\$1,248,319
REVENUES			
Taxes			
Property Tax	\$ 134,086	\$ 137,972	\$ 120,000
Delinquent Property Tax	\$ 2,462	\$ 1,500	\$ 2,500
Motor Vehicle Tax	\$ 12,853	\$ 13,924	\$ 6,388
Interest	\$ 19,153	\$ 15,000	\$ 15,000
Stormwater Utility Fees	\$ 608,382	\$ 590,000	\$ 650,000
Miscellaneous Revenue	\$ -	\$ 2,500	\$ 2,500
Transfer from General Fund	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 776,935	\$ 760,896	\$ 796,388
EXPENDITURES			
Personal Services	\$ 146,832	\$ 150,000	\$ 100,000
Contractual Services	\$ 63,639	\$ 50,000	\$ 50,000
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 100,000	\$ 340,000
Transfer to CIP for Debt Service	\$ 219,000	\$ 219,000	\$ 650,000
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 429,471	\$ 519,000	\$1,140,000
FUND BALANCE DECEMBER 31	\$1,006,423	\$1,248,319	\$ 904,707

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

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

Fund: Bond & Interest

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ (4,681)	\$ 87,147	\$ 184,659
REVENUES			
Taxes			
Property Tax	\$ 62,114	\$ 141,439	\$ 122,000
Delinquent Property Tax	\$ 77,835	\$ -	\$ 2,500
Motor Vehicle Tax	\$ 13,175	\$ 14,273	\$ 7,595
Interest	\$ 2,038	\$ 1,500	\$ 1,500
Special Assessments	\$ 101,563	\$ 110,000	\$ 110,000
Transfer from General Fund	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 256,726	\$ 267,212	\$ 243,595
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ 164,898	\$ 169,700	\$ 165,000
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 164,898	\$ 169,700	\$ 165,000
FUND BALANCE DECEMBER 31	\$ 87,147	\$ 184,659	\$ 263,254

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

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

Fund: Special Highway

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 441,340	\$ 257,857	\$ 113,666
REVENUES			
Fuel Tax	\$ 280,135	\$ 252,680	\$ 282,490
Interest	\$ -	\$ -	\$ -
CARS Revenue	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 280,135	\$ 252,680	\$ 282,490
EXPENDITURES			
Personal Services	\$ 113,694	\$ 150,000	\$ 50,000
Contractual Services	\$ -	\$ 25,000	\$ 25,000
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ 107,962	\$ 221,871	\$ 220,000
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ 241,962	\$ -	\$ -
TOTAL EXPENDITURES	\$ 463,618	\$ 396,871	\$ 295,000
FUND BALANCE DECEMBER 31	\$ 257,857	\$ 113,666	\$ 101,156

Fund Sources: Motor Fuel Tax, County Assisted Road System (CARS) reimbursements 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 Treasurer's office in compliance with K.S.A. 79-3452C.

Fund: Special Alcohol

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 50,208	\$ 37,204	\$ 11,917
REVENUES			
Alcohol Tax	\$ 48,273	\$ 40,000	\$ 40,000
Interest	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 48,273	\$ 40,000	\$ 40,000
EXPENDITURES			
Personal Services	\$ -	\$ 30,000	\$ 16,917
Contractual Services	\$ 61,277	\$ 35,287	\$ 35,000
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 61,277	\$ 65,287	\$ 51,917
FUND BALANCE DECEMBER 31	\$ 37,204	\$ 11,917	\$ -

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

Guidelines: To be used for treating or preventing alcohol/drug abuse. A portion of the funds are dedicated to Mission's DARE Officer.

Fund: Special Parks & Recreation

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 286,782	\$ 162,355	\$ 27,355
REVENUES			
Alcohol Tax	\$ 48,274	\$ 40,000	\$ 40,000
Interest	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 48,274	\$ 40,000	\$ 40,000
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ 25,000	\$ -
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ 128,909	\$ 150,000	\$ 50,000
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ 43,792	\$ -	\$ -
TOTAL EXPENDITURES	\$ 172,701	\$ 175,000	\$ 50,000
FUND BALANCE DECEMBER 31	\$ 162,355	\$ 27,355	\$ 17,355

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 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 727,081	\$ 770,475	\$ 760,475
REVENUES			
Sales Tax	\$ 525,055	\$ 475,000	\$ 450,000
Interest	\$ 11,504	\$ 10,000	\$ 10,000
Transfer from General Fund	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 536,559	\$ 485,000	\$ 460,000
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ 493,165	\$ 495,000	\$ 500,000
Contingency/Reserves/Transfers	\$ -	\$ -	\$ 100,000
TOTAL EXPENDITURES	\$ 493,165	\$ 495,000	\$ 600,000
FUND BALANCE DECEMBER 31	\$ 770,475	\$ 760,475	\$ 620,475

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. Sales tax sunsets the earlier of collection of funds sufficient to retire debt or 2012.

Fund: Capital Improvement

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ (676,335)	\$ 5,952,260	\$ 1,530,894
REVENUES			
Bond Proceeds	\$ 17,595,680	\$ -	\$ 4,500,000
Interest	\$ 92,790	\$ 75,000	\$ 50,000
Intergovernmental Revenue	\$ 5,502,724	\$ 3,000,000	\$ 2,000,000
Miscellaneous Revenue	\$ 165,956	\$ 250,000	\$ 150,000
Special Benefit District Revenue	\$ -	\$ -	\$ 133,333
Transfers	\$ 1,512,547	\$ 619,000	\$ 1,775,000
TOTAL REVENUES	\$ 24,869,697	\$ 3,944,000	\$ 8,608,333
EXPENDITURES			
Personal Services	\$ 71,266	\$ 75,000	\$ 75,000
Contractual Services	\$ -	\$ 50,000	\$ 50,000
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ 9,148,202	\$ 2,750,000	\$ 4,500,000
Debt Service	\$ 9,021,634	\$ 5,490,366	\$ 4,503,687
Contingency/Reserves/Transfers	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 18,241,102	\$ 8,365,366	\$ 9,128,687
FUND BALANCE DECEMBER 31	\$ 5,952,260	\$ 1,530,894	\$ 1,010,540

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

Guidelines: Accounts for resources used to construct and maintain infrastructure city-wide in accordance with approved 5-Year Capital Improvement plan.

Fund: Solid Waste Utility

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ -	\$ -	\$ 125,800
REVENUES			
Taxes	\$ -	\$ -	\$ -
Interest	\$ -	\$ 5,000	\$ 5,000
Special Assessments	\$ -	\$ 360,000	\$ 360,000
Transfer from General Fund	\$ -	\$ 420,800	\$ 325,000
TOTAL REVENUES	\$ -	\$ 785,800	\$ 690,000
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ 620,000	\$ 620,000
Commodities	\$ -	\$ 10,000	\$ 10,000
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ 30,000	\$ 30,000
TOTAL EXPENDITURES	\$ -	\$ 660,000	\$ 660,000
FUND BALANCE DECEMBER 31	\$ -	\$ 125,800	\$ 155,800

Fund Sources: Solid Waste Utility Charge, Interest and Transfers from other funds.

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

Fund: Mission Convention and Visitors Bureau

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 88,555	\$ 88,777	\$ 80,646
REVENUES			
Transient Guest Tax Receipts	\$ -	\$ 52,869	\$ 25,000
Interest	\$ -	\$ -	\$ -
Event Sponsorship/Revenue	\$ 43,184	\$ 37,000	\$ 37,000
Miscellaneous Revenue	\$ -	\$ -	\$ -
Transfer from School Bond Fund	\$ 22,500	\$ -	\$ -
TOTAL REVENUES	\$ 65,684	\$ 89,869	\$ 62,000
EXPENDITURES			
MCVB General Expenses	\$ 2,216	\$ 5,000	\$ 5,000
Newsletter	\$ 1,051	\$ 5,000	\$ 5,000
Spirit of Mission Event	\$ 12,444	\$ 15,000	\$ 15,000
Arts & Eats Festival	\$ 32,241	\$ 45,000	\$ 45,000
Holiday Lights Event	\$ 11,706	\$ 18,000	\$ 18,000
Contingency/Reserves/Transfers	\$ 5,804	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES	\$ 65,462	\$ 98,000	\$ 98,000
FUND BALANCE DECEMBER 31	\$ 88,777	\$ 80,646	\$ 44,646

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

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

Fund: Rock Creek Drainage District #1

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ 4,848	\$ 7,097	\$ 6,831
REVENUES			
Taxes	\$ 2,249	\$ 4,984	\$ 4,966
Interest	\$ -	\$ 500	\$ 500
Special Assessments	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 2,249	\$ 5,484	\$ 5,466
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ 5,750	\$ 7,500
TOTAL EXPENDITURES	\$ -	\$ 5,750	\$ 7,500
FUND BALANCE DECEMBER 31	\$ 7,097	\$ 6,831	\$ 4,797

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

Guidelines: For construction, maintenance repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the storm drainage district.

Fund: Rock Creek Drainage District #2

	Actual 2008	Estimated 2009	Budget 2010
FUND BALANCE JANUARY 1	\$ -	\$ -	\$ -
REVENUES			
Taxes	\$ -	\$ 87,600	\$ 83,249
Interest	\$ -	\$ 500	\$ 1,000
Special Assessments	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Transfers from Other Funds	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ 88,100	\$ 84,249
EXPENDITURES			
Personal Services	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Contingency/Reserves/Transfers	\$ -	\$ 88,100	\$ 75,000
TOTAL EXPENDITURES	\$ -	\$ 88,100	\$ 75,000
FUND BALANCE DECEMBER 31	\$ -	\$ -	\$ 9,249

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

Guidelines: For construction, maintenance repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the storm drainage district.

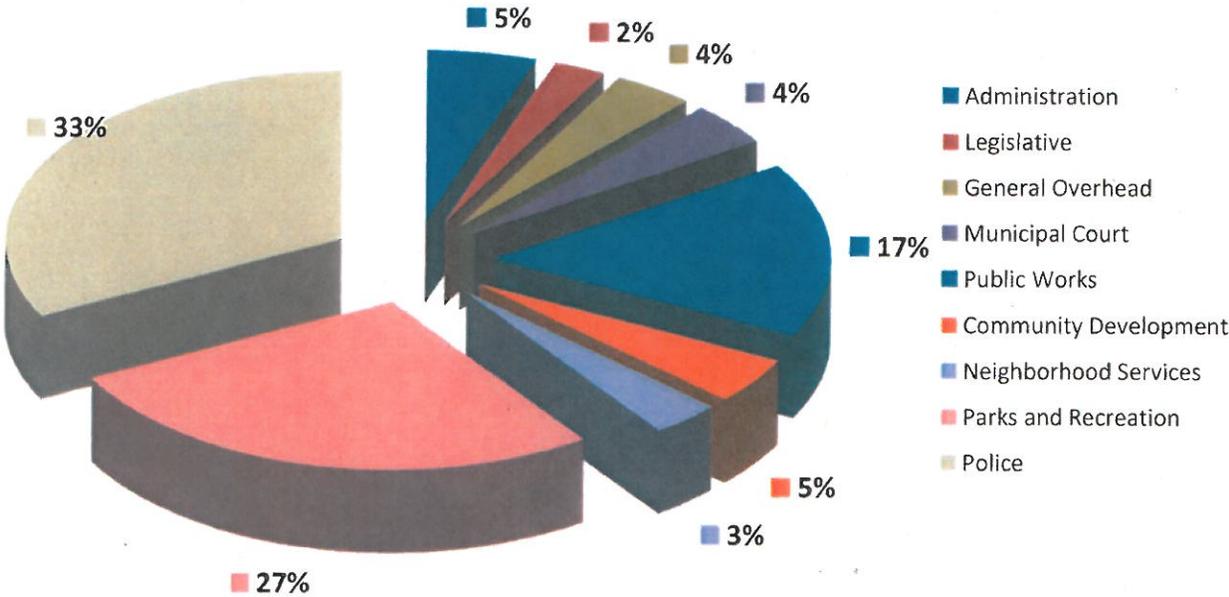
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General Fund by Department

2010 Budget Totals by Department		
Department	Budget 2010	% of Total Budget
Administration	\$ 547,300	5%
Legislative	\$ 255,175	2%
General Overhead	\$ 408,175	4%
Municipal Court	\$ 422,916	4%
Public Works	\$ 1,730,817	17%
Community Development	\$ 465,076	5%
Neighborhood Services	\$ 318,800	3%
Parks and Recreation	\$ 2,837,785	27%
Police	\$ 3,346,825	32%
Total Budget	\$ 10,332,869	100%

2010 Budget Totals by Department



Fund: General

	Actual 2008	Estimated 2009	Budget 2010	2009/2010 Percent Increase
FUND BALANCE JANUARY 1	\$ 2,123,554	\$ 2,462,968	\$ 1,987,463	-19.31%
REVENUES				
Taxes				
Property Tax	\$ 1,488,988	\$ 1,475,000	\$ 1,304,000	-11.59%
Delinquent Property Tax	\$ 24,209	\$ 10,000	\$ 10,000	0.00%
Motor Vehicle Tax	\$ 134,223	\$ 135,000	\$ 135,000	0.00%
City Sales and Use Tax	\$ 2,597,009	\$ 2,500,000	\$ 2,500,000	0.00%
County Sales and Use Tax	\$ 824,079	\$ 775,000	\$ 775,000	0.00%
County Sales and Use Tax - Jail	\$ 205,873	\$ 202,500	\$ 202,500	0.00%
County Sales and Use Tax - School	\$ 205,873	\$ 202,500	\$ 202,500	0.00%
Franchise Tax	\$ 1,019,740	\$ 1,000,000	\$ 1,000,000	0.00%
Alcohol Tax	\$ 48,273	\$ 40,000	\$ 40,000	0.00%
Transient Guest Tax	\$ 27,869	\$ 25,000	\$ -	-100.00%
Subtotal Taxes	\$ 6,576,136	\$ 6,365,000	\$ 6,169,000	-3.08%
Licenses and Permits	\$ 333,434	\$ 317,500	\$ 317,500	0.00%
Jo Co Plan Review/Inspection Fees	\$ -	\$ 100,000	\$ 125,000	25.00%
Police Fines	\$ 1,578,461	\$ 1,600,000	\$ 1,600,000	0.00%
Charges for Services	\$ 280,176	\$ 260,000	\$ 260,000	0.00%
Interest	\$ 49,712	\$ 50,000	\$ 50,000	0.00%
Miscellaneous and Other	\$ 125,093	\$ 291,500	\$ 150,000	-48.54%
Pool Revenues	\$ 57,601	\$ 45,000	\$ 45,000	0.00%
Parks Special Event Revenues	\$ 150,797	\$ 95,000	\$ 95,000	0.00%
Community Center Revenues	\$ 1,630,640	\$ 1,620,000	\$ 1,620,000	0.00%
TOTAL REVENUES	\$ 10,782,050	\$ 10,744,000	\$ 10,431,500	-2.91%
EXPENDITURES				
Personal Services	\$ 5,442,214	\$ 6,138,494	\$ 6,160,475	0.36%
Contractual Services	\$ 3,005,021	\$ 3,138,515	\$ 2,913,277	-7.18%
Commodities	\$ 500,787	\$ 583,515	\$ 574,917	-1.47%
Capital Outlay	\$ 328,804	\$ 470,960	\$ 684,200	45.28%
Contingency/Reserves/Transfers	\$ 1,165,810	\$ 1,052,869	\$ 1,472,942	39.90%
TOTAL EXPENDITURES	\$ 10,442,636	\$ 11,384,353	\$ 11,805,811	
Additional Budget Reductions	\$ -	\$ (164,848)	\$ -	
REVISED EXPENDITURES	\$ 10,442,636	\$ 11,219,505	\$ 11,805,811	5.23%
FUND BALANCE DECEMBER 31	\$ 2,462,968	\$ 1,987,463	\$ 613,152	-69.15%

General Fund Totals by Department

	Actual 2008	Estimated 2009	Budget 2010	Percent Increase over 2009 Estimated
Administration				
Personal Services	410,723	509,500	464,750	-8.78%
Contractual Services	90,296	83,452	73,850	-11.51%
Commodities	5,325	2,700	3,700	37.04%
Capital Outlay	449	5,000	5,000	0.00%
Total	506,792	600,652	547,300	-8.88%
Legislative				
Personal Services	52,754	53,125	53,225	0.19%
Contractual Services	200,729	207,670	196,250	-5.50%
Commodities	268	700	700	0.00%
Capital Outlay	344	5,000	5,000	0.00%
Total	254,095	266,495	255,175	-4.25%
General Overhead				
Personal Services	-	-	-	0.00%
Contractual Services	340,663	314,550	317,175	0.83%
Commodities	37,946	49,000	46,000	-6.12%
Capital Outlay	10,523	44,000	45,000	2.27%
Total	389,132	407,550	408,175	0.15%
Municipal Court				
Personal Services	233,305	333,200	365,200	9.60%
Contractual Services	22,257	38,060	23,416	-38.48%
Commodities	6,646	9,300	7,800	-16.13%
Capital Outlay	478	2,000	26,500	1225.00%
Total	262,686	382,560	422,916	10.55%
Neighborhood Services				
Personal Services	134,032	188,700	183,350	-2.84%
Contractual Services	460,199	537,482	116,800	-78.27%
Commodities	12,484	15,650	16,650	6.39%
Capital Outlay	1,422	2,000	2,000	0.00%
Total	608,138	743,832	318,800	-57.14%
Public Works				
Personal Services	604,646	756,800	719,400	-4.94%
Contractual Services	678,871	624,800	750,550	20.13%
Commodities	182,341	167,367	162,367	-2.99%
Capital Outlay	58,861	119,500	98,500	-17.57%
Total	1,524,719	1,668,467	1,730,817	3.74%
Community Development				
Personal Services	222,181	232,700	239,700	3.01%
Contractual Services	74,350	113,926	213,926	87.78%
Commodities	1,387	4,450	4,450	0.00%
Capital Outlay	1,672	7,000	7,000	0.00%
Total	299,590	358,076	465,076	29.88%

General Fund Totals by Department

	Actual 2008	Estimated 2009	Budget 2010	Percent Increase over 2009 Estimated
Parks and Recreation - Total				
Personal Services	1,319,757	1,547,500	1,519,000	-1.84%
Contractual Services	853,722	911,250	914,035	0.31%
Commodities	143,902	190,400	190,250	-0.08%
Capital Outlay	68,236	155,000	214,500	38.39%
Total	2,385,616	2,604,150	2,837,785	1.20%

	Actual 2008	Estimated 2009	Budget 2010	Percent Increase over 2009 Estimated
Pool				
Personal Services	90,996	140,000	126,900	-9.36%
Contractual Services	53,078	59,750	59,435	-0.53%
Commodities	28,768	37,900	37,750	-0.40%
Capital Outlay	3,855	25,000	30,000	20.00%
Total	176,697	262,650	254,085	-3.26%

	Actual 2008	Estimated 2009	Budget 2010	Percent Increase over 2009 Estimated
Community Center				
Personal Services	1,228,761	1,407,500	1,392,100	-1.09%
Contractual Services	800,644	851,500	854,600	0.36%
Commodities	115,133	152,500	152,500	0.00%
Capital Outlay	64,381	130,000	164,500	41.92%
Total	2,208,918	2,541,500	2,583,700	1.66%

	Actual 2008	Estimated 2009	Budget 2010	Percent Increase over 2009 Estimated
Police Department				
Personal Services	2,464,816	2,698,450	2,615,850	-3.06%
Contractual Services	283,935	307,325	307,275	-0.02%
Commodities	110,488	144,072	143,000	-0.74%
Capital Outlay	186,819	226,960	280,700	23.66%
Total	3,046,059	3,376,807	3,346,825	-0.89%

General Fund Total 9,276,828 10,608,589 10,332,869

	Actual 2008	Estimated 2009	Budget 2010	Percent Increase over 2009 Estimated
General Fund Summary				
Personal Services	5,442,214	6,319,975	6,160,475	-2.52%
Contractual Services	3,005,021	3,138,515	2,913,277	-7.18%
Commodities	500,787	583,639	574,917	-1.49%
Capital Outlay	328,804	566,460	664,200	20.79%

Total 9,276,828 10,608,589 10,332,869 -2.60%



Legislative

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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 2008	Estimated 2009	Budget 2010
Summary by Character			
Personal Services	\$ 52,754	\$ 53,125	\$ 53,225
Contractual Services	\$ 200,729	\$ 207,670	\$ 196,250
Commodities	\$ 268	\$ 700	\$ 700
Capital Outlay	\$ 344	\$ 5,000	\$ 5,000
Department Total	\$ 254,095	\$ 266,495	\$ 255,175
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 2008	Estimated 2009	Budget 2010
Personnel Services				
01-09-101-03	Wages and Salaries	\$ 48,000	\$ 48,000	\$ 48,000
01-09-102-01	Health Insurance	\$ -	\$ -	\$ -
01-09-102-02	Social Security	\$ 3,672	\$ 3,675	\$ 3,675
01-09-102-03	KPERS	\$ 729	\$ 700	\$ 800
01-09-102-04	Employment Security	\$ 102	\$ 500	\$ 500
01-09-102-05	Workers Compensation	\$ 250	\$ 250	\$ 250
	Total Personnel Services	\$ 52,754	\$ 53,125	\$ 53,225
Contractual Services				
01-09-201-07	Telephone - Mayor's Office	\$ 2,726	\$ 4,000	\$ 3,500
01-09-202-06	Travel/Commercial--Mayor/Council	\$ 8,763	\$ 10,500	\$ 10,000
01-09-202-07	Lodging and Meals	\$ 18,473	\$ 20,000	\$ 20,000
01-09-202-08	Parking and Tolls	\$ 1,057	\$ 1,000	\$ 1,000
01-09-202-09	Mileage	\$ 2,038	\$ 2,000	\$ 2,000
01-09-203-02	Registration - Mayor/Council	\$ 11,880	\$ 8,000	\$ 12,000
01-09-205-01	Insurance - Public Office E&O	\$ 3,500	\$ 3,000	\$ 3,000
01-09-206-01	Professional Organizations	\$ 450	\$ 500	\$ 500
01-09-206-02	Municipal Orgs (NLC / LKM)	\$ 6,367	\$ 14,000	\$ 12,000
01-09-206-03	Periodicals/Books	\$ 93	\$ 300	\$ 250
01-09-208-01	Annual Celebrations	\$ 20,807	\$ 15,000	\$ 15,000
01-09-208-02	Election Expense	\$ 7,023	\$ 5,000	\$ 5,000
01-09-208-03	Holiday Parties	\$ 7,113	\$ 7,000	\$ 7,500
01-09-208-04	Public Relations	\$ 18,361	\$ 18,770	\$ 18,000
01-09-208-05	Meeting Expenses	\$ 1,555	\$ 2,500	\$ 2,000
01-09-208-06	Franchise Rebate Program	\$ 9,287	\$ 15,000	\$ 15,000
01-09-208-07	Economic Development	\$ 1,530	\$ 5,000	\$ 3,500
01-09-208-08	Human Service Fund (UCS)	\$ 5,800	\$ 6,100	\$ 7,000
01-09-208-09	Chamber of Commerce	\$ 2,550	\$ 5,000	\$ 2,500
01-09-208-10	Johnson County Minor Home Repair	\$ 13,738	\$ 5,000	\$ 5,000
01-09-208-11	Services for Seniors	\$ -	\$ 1,500	\$ -
01-09-208-12	MARC	\$ 1,811	\$ 2,500	\$ 2,000
01-09-208-13	Property Tax Rebate Program	\$ 10,867	\$ 12,000	\$ 12,000
01-09-208-14	EasyRide Contract	\$ 12,720	\$ 14,000	\$ 14,000
01-09-208-15	Johnson County Utility Assistance	\$ 5,000	\$ 5,000	\$ 5,000
01-09-212-07	Volunteer Action Center	\$ 1,000	\$ 1,000	\$ 1,000
01-09-214-03	Printing	\$ 88	\$ 1,000	\$ 500
01-09-214-07	Newsletter	\$ 25,532	\$ 20,000	\$ 16,000
01-09-215-03	Miscellaneous	\$ 600	\$ 3,000	\$ 1,000
	Total Contractual Services	\$ 200,729	\$ 207,670	\$ 196,250
Commodities				
01-09-301-01	Office Supplies	\$ 268	\$ 500	\$ 500
01-09-301-04	Printing	\$ -	\$ 200	\$ 200
	Total Commodities	\$ 268	\$ 700	\$ 700

Legislative

<u>Account Number</u>	<u>Account Title</u>	<u>Actual 2008</u>	<u>Estimated 2009</u>	<u>Budget 2010</u>
Capital Outlay				
01-09-407-05	Contingency	\$ 344	\$ 5,000	\$ 5,000
	Total Capital Outlay	\$ 344	\$ 5,000	\$ 5,000
	Legislative Total	\$ 254,095	\$ 266,495	\$ 255,175



Administration

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General Fund: Administration

Program Description

The Administration Department includes the City Administrator, Assistant City Administrator/Director of Finance, City Clerk, HR Resources Assistant and Accountant.

The City Administrator provides the Governing Body with information and implements municipal policies, overseeing the day to day operations of the City.

The Assistant City Administrator/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
- Administer classification and compensation system and employee benefits in accordance with City Council policy

Administration

	Actual 2008	Estimated 2009	Budget 2010
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Summary by Character

Personnel Services	\$ 410,723	\$ 509,500	\$ 464,750
Contractual Services	\$ 90,296	\$ 83,452	\$ 73,850
Commodities	\$ 5,325	\$ 2,700	\$ 3,700
Capital Outlay	\$ 449	\$ 5,000	\$ 5,000
Department Total	\$ 506,792	\$ 600,652	\$ 547,300

Authorized Positions

Full-Time Positions	4.00	4.00	4.00
Part-time Positions	1.00	1.00	1.00
Seasonal Positions	-	-	-
Department Total	5.00	5.00	5.00

Classifications

City Administrator	1.00	1.00	1.00
Finance Director/Asst City Administrator	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
Office Assistant (PT)	1.00	1.00	1.00
Department Total	5.00	5.00	5.00

A portion of the City Administrator's annual salary and benefits are charged to the Capital Improvement Fund and the Stormwater Utility Fund.

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

Administration

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
01-10-101-01	Full Time Salaries	\$ 245,802	\$ 295,000	\$ 265,000
01-10-101-02	Part Time Salaries	\$ 84,532	\$ 90,000	\$ 90,000
01-10-101-04	Overtime	\$ 897	\$ -	\$ -
01-10-102-01	Health/Life/Disability	\$ 22,175	\$ 45,000	\$ 40,250
01-10-102-02	Social Security	\$ 22,225	\$ 30,000	\$ 25,000
01-10-102-03	KPERS	\$ 14,863	\$ 19,000	\$ 17,500
01-10-102-04	Employment Security	\$ 772	\$ 2,000	\$ 1,500
01-10-102-05	Workers Compensation	\$ 1,123	\$ 2,500	\$ 2,500
01-10-102-06	City Pension	\$ 18,153	\$ 25,000	\$ 22,000
01-10-102-07	Administrative Charges/Pension Plan	\$ 180	\$ 1,000	\$ 1,000
	Total Personnel Services	\$ 410,723	\$ 509,500	\$ 464,750

Contractual Services

01-10-201-08	Telephone	\$ 2,565	\$ 5,000	\$ 3,000
01-10-202-02	Travel/Commercial - Staff	\$ 2,434	\$ 3,000	\$ 3,000
01-10-202-03	Lodging/Meals - Staff	\$ 5,621	\$ 5,000	\$ 5,000
01-10-202-04	Parking/Tolls - Staff	\$ 481	\$ 300	\$ 500
01-10-202-05	Mileage - Staff	\$ 1,413	\$ 500	\$ 1,500
01-10-203-01	Registration/Tuition - Staff	\$ 5,417	\$ 4,000	\$ 6,000
01-10-203-03	Tuition Reimbursement	\$ -	\$ -	\$ -
01-10-205-02	Notary Bonds	\$ 75	\$ 100	\$ 100
01-10-206-01	Professional Organizations	\$ 2,655	\$ 5,000	\$ 3,000
01-10-206-02	Municipal Organizations	\$ -	\$ 500	\$ 250
01-10-206-03	Periodicals/Books/Publications	\$ 773	\$ 100	\$ 1,000
01-10-206-04	Legal Publications	\$ -	\$ -	\$ -
01-10-206-05	Professional Services	\$ 240	\$ 8,000	\$ 1,500
01-10-208-04	Public Relations	\$ 4,091	\$ 10,000	\$ 7,500
01-10-208-05	Meeting Expenses	\$ 974	\$ 1,000	\$ 1,000
01-10-208-13	Employee Recognition	\$ 235	\$ 750	\$ 500
01-10-212-06	Service Contracts	\$ -	\$ -	\$ -
01-10-213-02	Equipment Rental	\$ -	\$ 200	\$ 200
01-10-214-03	Printing	\$ 745	\$ 1,000	\$ 1,000
01-10-214-04	Dog Tags	\$ 12	\$ 300	\$ 300
01-10-214-05	Computer Services	\$ 20	\$ 1,000	\$ 500
01-10-215-03	Miscellaneous	\$ 2,930	\$ 500	\$ 500
01-10-215-04	Sustainability Expenses	\$ 59,616	\$ 37,202	\$ 37,500
	Total Contractual Services	\$ 90,296	\$ 83,452	\$ 73,850

Administration

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Commodities				
01-10-301-01	Office Supplies	\$ 3,614	\$ 1,500	\$ 2,500
01-10-301-02	Clothing	\$ 538	\$ -	\$ -
01-10-301-04	Postage	\$ 16	\$ 200	\$ 200
01-10-301-05	Printed Forms	\$ 1,157	\$ 1,000	\$ 1,000
	Total Commodities	\$ 5,325	\$ 2,700	\$ 3,700
Capital Outlay				
01-10-401-01	Office Machines	\$ -	\$ 1,000	\$ 500
01-10-401-02	Office Furnishings	\$ -	\$ 1,500	\$ 1,000
01-10-402-03	Computer Systems	\$ 449	\$ 2,000	\$ 3,000
01-10-407-05	Contingency	\$ -	\$ 500	\$ 500
01-10-804-05	Cost of Bond Issue	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ 449	\$ 5,000	\$ 5,000
	Administration Total	\$ 506,792	\$ 600,652	\$ 547,300



General Overhead

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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 and loss control program
- Maintain City Hall and other City facilities

General Overhead

Actual 2008	Estimated 2009	Budget 2010
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Summary by Character

Personnel Services	\$ -	\$ -	\$ -
Contractual Services	\$ 340,663	\$ 314,550	\$ 317,175
Commodities	\$ 37,946	\$ 49,000	\$ 46,000
Capital Outlay	\$ 10,523	\$ 44,000	\$ 45,000
Department Total	\$ 389,132	\$ 407,550	\$ 408,175

General Overhead

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
		\$ -	\$ -	\$ -
	Total Personnel Services	\$ -	\$ -	\$ -
Contractual Services				
01-07-201-01	Electricity	\$ 24,591	\$ 28,000	\$ 26,000
01-07-201-03	Heating Gas	\$ 9,354	\$ 11,000	\$ 10,000
01-07-201-05	Water and Sewer	\$ 1,181	\$ 3,500	\$ 2,500
01-07-201-08	Telephone other than cell	\$ 3,766	\$ 500	\$ 4,000
01-07-204-01	Advertising	\$ -	\$ 3,000	\$ 500
01-07-205-01	Insurance	\$ 37,305	\$ 42,250	\$ 46,475
01-07-206-03	Periodicals/Books	\$ 1,502	\$ 500	\$ 1,500
01-07-206-04	Legal Publications	\$ 9,401	\$ 5,000	\$ 10,000
01-07-206-05	Professional Services	\$ 44,336	\$ 40,000	\$ 45,000
01-07-207-02	Finance/Audit	\$ 21,140	\$ 25,000	\$ 22,000
01-07-207-07	Pre-employment/Hiring Expense	\$ 111	\$ 500	\$ 200
01-07-210-02	Janitorial Services	\$ 13,786	\$ 4,000	\$ 4,000
01-07-212-06	Service Contracts	\$ 10,162	\$ 20,000	\$ 12,000
01-07-213-02	Rentals and Leases	\$ 10,843	\$ 10,000	\$ 10,000
01-07-214-02	Property Taxes	\$ 14,053	\$ 10,000	\$ 10,000
01-07-214-05	Computer Services	\$ 126,598	\$ 100,000	\$ 100,000
01-07-214-06	Codification	\$ 4,660	\$ 2,500	\$ 5,000
01-07-214-13	Website Development	\$ 4,939	\$ 6,300	\$ 5,500
01-07-215-03	Contingency	\$ 2,935	\$ 2,500	\$ 2,500
	Total Contractual Services	\$ 340,663	\$ 314,550	\$ 317,175
Commodities				
01-07-301-01	Office Supplies	\$ 3,828	\$ 4,000	\$ 4,000
01-07-301-04	Postage	\$ 18,216	\$ 25,000	\$ 22,000
01-07-304-04	Misc Supplies	\$ 898	\$ -	\$ 1,000
01-07-305-01	Janitorial Supplies	\$ 3,352	\$ -	\$ 4,000
01-07-305-02	Maintenance/Repairs City Hall	\$ 11,652	\$ 20,000	\$ 15,000
	Total Commodities	\$ 37,946	\$ 49,000	\$ 46,000
Capital Outlay				
01-07-402-03	Computer Systems/Software	\$ 3,227	\$ 5,000	\$ 5,000
01-07-404-06	Equipment Replacement	\$ 7,296	\$ 39,000	\$ 40,000
	Total Capital Outlay	\$ 10,523	\$ 44,000	\$ 45,000
	General Overhead Total	\$ 389,132	\$ 407,550	\$ 408,175

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Municipal Court

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Municipal Court

	Actual 2008	Estimated 2009	Budget 2010
Personnel Services			
Personnel Services	\$ 233,305	\$ 333,200	\$ 365,200
Contractual Services	\$ 22,257	\$ 38,060	\$ 23,416
Commodities	\$ 6,646	\$ 9,300	\$ 7,800
Capital Outlay	\$ 478	\$ 2,000	\$ 26,500
Department Total	\$ 262,686	\$ 382,560	\$ 422,916

Authorized Positions

Full-Time Positions	3.00	4.00	4.00
Part-Time Positions	4.00	4.00	4.00
Seasonal Positions	-	-	-
Department Total	7.00	8.00	8.00

Classifications

Municipal Court Administrator*	-	1.00	1.00
Court Clerk	1.00	2.00	2.00
Assistant Court Clerk**	2.00	1.00	1.00
Bailiff	2.00	2.00	2.00
Judge	1.00	1.00	1.00
Judge Pro Tem	1.00	1.00	1.00
Department Total	7.00	8.00	8.00

*Municipal Court Administrator's position was authorized in the 2009 budget as a result of an internal performance audit.

**Assistant Court Clerk's position was reclassified to Court Clerk in 2009

Municipal Court

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personal Services				
01-11-101-01	Full-Time Salaries	\$ 83,675	\$ 150,000	\$ 160,000
01-11-101-02	Part-Time Salaries	\$ 37,096	\$ 25,000	\$ 25,000
01-11-101-03	Judge Salaries	\$ 16,043	\$ 38,000	\$ 38,000
01-11-101-04	Overtime Salaries	\$ 17,735	\$ 18,500	\$ 18,500
01-11-101-06	City Attorney - Court	\$ 27,378	\$ 16,000	\$ 30,000
01-11-101-09	City Attorney Appeals - Court	\$ 8,595	\$ 7,500	\$ 9,000
01-11-102-01	Health / Life	\$ 13,696	\$ 35,000	\$ 43,000
01-11-102-02	Social Security	\$ 15,269	\$ 18,000	\$ 18,000
01-11-102-03	KPERS	\$ 5,952	\$ 12,000	\$ 10,000
01-11-102-04	Employment Security	\$ 368	\$ 2,000	\$ 1,500
01-11-102-05	Workers Compensation	\$ 2,250	\$ 3,000	\$ 2,500
01-11-102-06	City Pension	\$ 5,129	\$ 8,000	\$ 9,500
01-11-102-07	Administrative Charge/Pension Plan	\$ 120	\$ 200	\$ 200
	Total Personal Services	\$ 233,305	\$ 333,200	\$ 365,200
Contractual Services				
01-11-201-08	Telephone	\$ 2,066	\$ 2,000	\$ 2,100
01-11-202-03	Lodging/Meals	\$ -	\$ 750	\$ 650
01-11-202-04	Parking/Tolls	\$ -	\$ 100	\$ 100
01-11-202-05	Mileage	\$ -	\$ 300	\$ 250
01-11-203-01	Registration/Tuition	\$ 150	\$ 500	\$ 500
01-11-203-03	Tuition Reimbursement	\$ 779	\$ 560	\$ 566
01-11-204-01	Advertising - Classified	\$ -	\$ 500	\$ 500
01-11-205-01	Insurance-Building, Equipment	\$ 500	\$ 500	\$ 500
01-11-205-02	Notary Bonds	\$ -	\$ 100	\$ -
01-11-206-05	Professional Services	\$ 6,725	\$ 20,000	\$ 5,000
01-11-207-07	Pre-employment Expenses	\$ 33	\$ 250	\$ 250
01-11-208-13	Employee Recognition	\$ 100	\$ 500	\$ 500
01-11-209-02	Computer Maintenance	\$ 7,436	\$ 10,000	\$ 7,500
01-11-209-03	Defense	\$ 4,468	\$ 2,000	\$ 5,000
01-11-213-02	Equipment Rental	\$ -	\$ -	\$ -
	Total Contractual Services	\$ 22,257	\$ 38,060	\$ 23,416
Commodities				
01-11-301-01	Office Supplies	\$ 2,843	\$ 2,500	\$ 2,800
01-11-301-04	Postage	\$ -	\$ 300	\$ -
01-11-301-05	Printed Forms	\$ 3,803	\$ 6,500	\$ 5,000
	Total Commodities	\$ 6,646	\$ 9,300	\$ 7,800

Municipal Court

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Capital Outlay				
01-11-401-01	Office Machines	\$ 478	\$ 1,000	\$ -
01-11-402-03	Computer Systems	\$ -	\$ 1,000	\$ 1,500
01-11-407-05	Contingency	\$ -	\$ -	\$ 25,000
	Total Capital Outlay	\$ 478	\$ 2,000	\$ 26,500
	Municipal Court Total	\$ 262,686	\$ 382,560	\$ 422,916



Neighborhood Services

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General Fund: Neighborhood Services

Program Description

The Neighborhood Services Department oversees the administration of code enforcement, rental licensing and inspections, a variety of neighborhood and direct assistance programs, and the City's solid waste management program.

The Department reports to the Community Development Director.

Goal

To maintain the livability and quality of Mission's residential and commercial areas through support, enforcement, assistance programs, and community projects.

Objectives

- Proactively promote quality housing
- Proactively provide support to residential neighborhoods
- Perform inspections of residential and commercial properties
- Proactively address property maintenance code issues
- Administer a rental licensing and inspection program
- Create and promote city-sponsored assistance programs
- Respond to citizen inquiries and requests for service

Neighborhood Services

	Actual 2008	Estimated 2009	Budget 2010
Summary by Character			
Personnel Services	\$ 134,032	\$ 188,700	\$ 183,350
Contractual Services	\$ 460,199	\$ 537,482	\$ 116,800
Commodities	\$ 12,484	\$ 15,650	\$ 16,650
Capital Outlay	\$ 1,422	\$ 2,000	\$ 2,000
Department Total	\$ 608,138	\$ 743,832	\$ 318,800

Authorized Positions

Full-Time Positions	3.00	3.00	2.00
Part-Time Positions	-	-	-
Seasonal Positions	-	-	-
Department Total	3.00	3.00	2.00

Classifications

Neighborhood Services Director	1.00	1.00	-
Neighborhood Services Officer	1.00	1.00	1.00
Neighborhood Services Coordinator*	-	-	1.00
Project Intern	1.00	1.00	-
Department Total	3.00	3.00	2.00

The Neighborhood Services Director's position was reclassified to the position of Neighborhood Services Coordinator. The Department included a full-time project intern in 2008.

Neighborhood Services

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
01-15-101-01	Full-Time Salaries	\$ 97,570	\$ 130,000	\$ 130,000
01-15-101-02	Part-Time Salaries	\$ -	\$ -	\$ -
01-15-101-04	Overtime Salaries	\$ 943	\$ 2,500	\$ 2,500
01-15-102-01	Health/Life	\$ 14,892	\$ 25,000	\$ 24,150
01-15-102-02	Social Security	\$ 8,479	\$ 11,000	\$ 11,000
01-15-102-03	KPERS	\$ 4,902	\$ 9,000	\$ 6,500
01-15-102-04	Employment Security	\$ 260	\$ 1,000	\$ 500
01-15-102-05	Workers Compensation	\$ 1,500	\$ 2,000	\$ 2,000
01-15-102-06	City Pension	\$ 5,372	\$ 8,000	\$ 6,500
01-15-102-07	Admin Chgs/City Pension	\$ 114	\$ 200	\$ 200
	Total Personnel Services	\$ 134,032	\$ 188,700	\$ 183,350

Contractual Services

01-15-201-08	Telephone	\$ -	\$ -	\$ -
01-15-202-02	Commercial Travel	\$ 725	\$ 2,500	\$ 2,500
01-15-202-03	Lodging / Meals	\$ 2,811	\$ 3,000	\$ 3,000
01-23-202-04	Parking / Tolls	\$ 7	\$ 50	\$ 50
01-15-202-05	Mileage	\$ 455	\$ 800	\$ 800
01-15-203-01	Registration	\$ 755	\$ 2,500	\$ 2,500
01-15-203-03	Tuition Reimbursement	\$ 759	\$ 1,000	\$ 1,000
01-15-204-01	Advertising	\$ 1,189	\$ 750	\$ 750
01-15-205-01	Insurance	\$ 100	\$ 100	\$ 100
01-15-206-01	Professional Organizations	\$ 393	\$ 1,500	\$ 1,500
01-15-206-03	Periodicals/Books	\$ 71	\$ 400	\$ 400
01-15-206-04	Legal Publications	\$ 4	\$ 100	\$ 100
01-15-206-05	Professional Services	\$ 31,975	\$ 45,000	\$ 45,000
01-15-206-06	Legal Services	\$ 4,991	\$ 6,500	\$ 6,500
01-15-207-04	Housing Project - Loan Imp Program	\$ 3,235	\$ 20,000	\$ 20,000
01-15-207-07	Pre-Employment Testing	\$ 45	\$ -	\$ -
01-15-208-04	Public Relations	\$ 444	\$ 500	\$ 500
01-15-208-13	Employee Recognition	\$ 75	\$ -	\$ 100
01-15-212-06	Service Contracts	\$ 969	\$ -	\$ -
01-15-212-07	Vehicle Maintenance	\$ 103	\$ 250	\$ 250
01-15-214-03	Printing	\$ 8,238	\$ 3,000	\$ 3,000
01-15-214-05	Solid Waste Contract	\$ 383,386	\$ 420,782	\$ -
01-15-215-03	Miscellaneous	\$ 118	\$ 750	\$ 750
01-15-216-001	Nuisance Abatement	\$ 505	\$ 2,500	\$ 3,500
01-15-216-02	Weed Abatement	\$ 755	\$ 2,500	\$ 3,500
01-15-216-04	Mission Possible Program	\$ 10,373	\$ 15,000	\$ 15,000
01-15-216-05	How-To Clinics	\$ 4,811	\$ 3,000	\$ 1,000
01-15-216-06	Neighborhood Grant Program	\$ 2,906	\$ 5,000	\$ 5,000
	Total Contractual Services	\$ 460,199	\$ 537,482	\$ 116,800

Neighborhood Services

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Commodities				
01-15-301-01	Office Supplies	\$ 444	\$ 500	\$ 500
01-15-301-02	Clothing	\$ 184	\$ 1,000	\$ 1,000
01-15-301-04	Postage	\$ 1,869	\$ 1,000	\$ 2,000
01-15-303-04	Safety Supplies	\$ -	\$ 150	\$ 150
01-15-304-04	Miscellaneous Supplies	\$ 381	\$ 500	\$ 500
01-15-306-01	Gas/Oil	\$ 425	\$ 500	\$ 500
01-15-307-09	Paint Supplies	\$ 9,182	\$ 12,000	\$ 12,000
	Total Commodities	\$ 12,484	\$ 15,650	\$ 16,650
Capital Outlay				
01-15-401-01	Office Machines	\$ 422	\$ 500	
01-15-401-02	Office Furnishings	\$ -	\$ 500	\$ 1,000
01-15-402-03	Computer Systems	\$ 1,000	\$ 1,000	\$ 1,000
01-15-407-05	Contingency	\$ -	\$ -	
	Total Capital Outlay	\$ 1,422	\$ 2,000	\$ 2,000
	Neighborhood Services Total	\$ 608,138	\$ 743,832	\$ 318,800



Public Works

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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.

The Public Works Department is also responsible for the administration of the City's stormwater utility program and works with the City Administrator and Finance Director to recommend appropriate stormwater utility fees to the City Council as a part of the annual budget process.

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 public works vehicles and equipment
- 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
- Perform snow removal activities

Public Works

	Actual 2008	Estimated 2009	Budget 2010
Summary by Character			
Personnel Services	\$ 604,646	\$ 756,800	\$ 719,400
Contractual Services	\$ 678,871	\$ 624,800	\$ 750,550
Commodities	\$ 182,341	\$ 167,367	\$ 162,367
Capital Outlay	\$ 58,861	\$ 119,500	\$ 98,500
Department Total	\$ 1,524,719	\$ 1,668,467	\$ 1,730,817

Authorized Positions

Full-Time Positions	12.00	11.00	11.00
Part-Time Positions	1.00	1.00	1.00
Seasonal Positions	6.00	6.00	6.00
Department Total	19.00	18.00	18.00

Classifications

Director of Infrastructure	1.00	-	-
Director of Public Works	-	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00
Assistant Public Works Superintendent	1.00	1.00	1.00
Maintenance Worker II	4.00	3.00	3.00
Maintenance Worker I	2.00	3.00	3.00
Mechanic	1.00	1.00	1.00
PT Administrative Assistant	1.00	1.00	1.00
Seasonal Labor	6.00	6.00	6.00
Department Total	17.00	17.00	17.00

Public Works

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
01-20-101-01	Full Time Salaries	\$ 383,817	\$ 435,000	\$ 450,000
01-20-101-02	Part-Time Salaries	\$ 41,660	\$ 40,000	\$ 40,000
01-20-101-04	Overtime Salaries	\$ 11,077	\$ 25,000	\$ 15,000
01-20-102-01	Health/Life	\$ 55,207	\$ 105,000	\$ 73,600
01-20-102-02	Social Security	\$ 33,282	\$ 40,000	\$ 40,000
01-20-102-03	KPERS	\$ 23,388	\$ 33,000	\$ 28,000
01-20-102-04	Employment Security	\$ 923	\$ 3,000	\$ 2,000
01-20-102-05	Workers Compensation	\$ 34,135	\$ 40,000	\$ 40,000
01-20-102-06	City Pension	\$ 21,037	\$ 35,000	\$ 30,000
01-20-102-07	Admin Chgs/City Pension	\$ 120	\$ 800	\$ 800
	Total Personnel Services	\$ 604,646	\$ 756,800	\$ 719,400

Contractual Services

01-20-201-02	Electric Shop	\$ 14,680	\$ 30,000	\$ 25,000
01-20-201-04	Gas Shop	\$ 21,762	\$ 25,000	\$ 25,000
01-20-201-05	Water and Sewer	\$ -	\$ -	\$ -
01-20-201-06	Water and Sewer - Shop	\$ 10,031	\$ 12,000	\$ 12,000
01-20-201-07	Refuse	\$ 1,170	\$ 1,000	\$ 1,500
01-20-201-08	Telephone	\$ 7,200	\$ 3,000	\$ 7,000
01-20-201-10	Traffic Signals KCPL	\$ 230,527	\$ 150,000	\$ 250,000
01-20-201-11	Traffic Signal OP INTERLOCAL	\$ 2,968	\$ 7,500	\$ 7,500
01-20-201-12	Traffic Signals Total Electric	\$ 28,868	\$ 40,000	\$ 35,000
01-20-201-13	Street Lights KCPL	\$ 207,876	\$ 190,000	\$ 220,000
01-20-201-15	Street Lights Streetscape	\$ 5,453	\$ 6,000	\$ 6,000
01-20-202-02	Travel/Commercial	\$ 82	\$ 500	\$ 1,500
01-20-202-03	Lodging / Meals	\$ 762	\$ 1,500	\$ 2,000
01-20-202-04	Parking / Tolls	\$ 24	\$ 100	\$ 100
01-20-202-05	Mileage	\$ 298	\$ 500	\$ 500
01-20-203-01	Registration / Tuition	\$ 436	\$ 1,000	\$ 2,500
01-20-203-03	Tuition Reimbursement	\$ -	\$ 1,000	\$ 2,000
01-20-204-01	Advertising - Classified	\$ 419	\$ 500	\$ 500
01-20-205-01	Insurance - Bldg, Equipment	\$ 30,000	\$ 33,000	\$ 36,500
01-20-205-02	Notary Bonds	\$ -	\$ 100	\$ 100
01-20-206-01	Professional Organization Dues	\$ 1,193	\$ 1,000	\$ 1,500
01-20-206-03	Periodicals/Books/Publications	\$ 359	\$ 750	\$ 500
01-20-206-04	Legal Advertising	\$ 27	\$ 500	\$ 500
01-20-206-05	Professional Services	\$ 405	\$ -	\$ -
01-20-207-03	Engineering/Architect Services	\$ 8,330	\$ 30,000	\$ 25,000
01-20-207-06	Inspections	\$ 34,183	\$ 22,500	\$ 20,000
01-20-207-07	Pre-Employment Drug Testing	\$ 623	\$ 1,000	\$ 1,000
01-20-208-04	Public Relations	\$ 50	\$ 500	\$ 500
01-20-208-05	Meeting Expense	\$ 354	\$ 250	\$ 250
01-20-208-10	Economic Development	\$ 4,740	\$ 6,000	\$ 6,000
01-20-208-13	Employee Recognition	\$ 520	\$ 1,200	\$ 1,200
01-20-210-01	Building Repairs / Maintenance	\$ 17,344	\$ 5,000	\$ 5,000
01-20-210-02	Janitorial Services	\$ 2,529	\$ 1,500	\$ 1,000

Public Works

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
01-20-210-03	Trees / Shrubs Maintenance	\$ 6,563	\$ 7,500	\$ 7,500
01-20-210-04	Tree Board	\$ 4,818	\$ 5,000	\$ 5,000
01-20-211-02	Overlay Planning	\$ -	\$ -	\$ -
01-20-211-03	Curbs/Sidewalks	\$ -	\$ -	\$ -
01-20-211-04	Drainage	\$ -	\$ 500	\$ 500
01-20-212-03	Storm Warning Sirens	\$ 1,485	\$ 800	\$ 800
01-20-212-04	Communications	\$ 75	\$ 500	\$ 500
01-20-212-05	Equipment Repairs	\$ 3,239	\$ 1,000	\$ 1,000
01-20-212-06	Service Contracts	\$ 4,052	\$ 5,000	\$ 5,000
01-20-212-07	Vehicle Maintenance	\$ 2,889	\$ 2,500	\$ 3,500
01-20-212-08	Holiday Decorations	\$ 3,864	\$ 2,000	\$ 2,000
01-20-212-09	Johnson Drive Maintenance	\$ 11,536	\$ 15,000	\$ 15,000
01-20-213-02	Rental Equipment	\$ 2,600	\$ 3,000	\$ 3,000
01-20-213-03	Laundry / Uniforms	\$ 4,357	\$ 5,000	\$ 5,000
01-20-214-02	Vehicle Registration	\$ 25	\$ 100	\$ 100
01-20-214-03	Printing	\$ -	\$ 1,000	\$ 1,000
01-20-214-04	Computer Services	\$ 95	\$ 2,500	\$ 2,500
01-20-215-03	Contingency	\$ 63	\$ 500	\$ 1,000
	Total Contractual Services	\$ 678,871	\$ 624,800	\$ 750,550

Commodities

01-20-301-01	Office Supplies	\$ 1,884	\$ 3,000	\$ 3,000
01-20-301-02	City Maps	\$ 2,819	\$ 100	\$ 100
01-20-301-04	Postage	\$ 36	\$ 500	\$ 500
01-20-301-05	Printed Forms	\$ -	\$ 250	\$ 250
01-20-302-01	Misc Clothing Items	\$ 1,885	\$ 5,000	\$ 5,000
01-20-303-04	Safety Supplies	\$ 2,162	\$ 1,500	\$ 3,000
01-20-304-01	Shop Chemicals	\$ 2,341	\$ 2,000	\$ 2,000
01-20-304-02	Fertilizer / Weeds	\$ 37	\$ 2,500	\$ 2,500
01-20-304-03	Rodent Control	\$ -	\$ 500	\$ 500
01-20-304-04	Misc Supplies	\$ 9,737	\$ 1,500	\$ 2,000
01-20-305-01	Janitor Supplies	\$ 3,487	\$ 5,000	\$ 5,000
01-20-305-02	Building Repair Parts / Plumbing	\$ 1,559	\$ 3,000	\$ 3,000
01-20-305-03	Tools - Building / Land Maint	\$ 175	\$ 1,000	\$ 1,000
01-20-305-04	Landscape	\$ 8,851	\$ 2,500	\$ 3,000
01-20-306-01	Gas / Oil	\$ 29,448	\$ 55,000	\$ 45,000
01-20-306-02	Vehicle / Equip Repair Parts	\$ 22,476	\$ 25,000	\$ 25,000
01-20-306-03	Tools - Vehicle / Equip Maint	\$ 1,856	\$ 2,500	\$ 3,000
01-20-307-01	Asphalt Patch	\$ 10,689	\$ 10,000	\$ 11,000
01-20-307-02	Rock	\$ 422	\$ 1,500	\$ 1,500
01-20-307-03	Sand / Salt	\$ 56,903	\$ 31,017	\$ 31,017
01-20-307-05	Signs	\$ 2,444	\$ 5,000	\$ 5,000
01-20-307-06	Traffic Paint	\$ 1,647	\$ 1,500	\$ 2,500
01-20-307-07	Park Maintenance	\$ 15,841	\$ 5,000	\$ 5,000
01-20-307-08	Other Street Maintenance	\$ 5,644	\$ 2,500	\$ 2,500
	Total Commodities	\$ 182,341	\$ 167,367	\$ 162,367

Public Works

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
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Capital Outlay

01-20-401-01	Office Machines	\$ 150	\$ 1,500	\$ 500
01-20-401-02	Office Furnishings	\$ 98	\$ -	
01-20-402-03	Computer Systems	\$ 3,500	\$ 3,500	\$ 3,500
01-20-403-03	Public Works Vehicles	\$ 13,750	\$ 113,000	\$ 60,000
01-20-403-06	Public Works - Other Equipment	\$ 41,363	\$ -	\$ 33,000
01-20-404-04	Radios	\$ -	\$ -	
01-20-407-05	Contingency	\$ -	\$ 1,500	\$ 1,500
Total Capital Outlay		\$ 58,861	\$ 119,500	\$ 98,500

Public Works Total \$ 1,524,719 \$ 1,668,467 \$ 1,730,817

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Community Development

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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.

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

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
- Effectively manage plan and development review processes
- Maintain efficient permitting and building inspection program

Community Development

	Actual 2008	Estimated 2009	Budget 2010
Summary by Character			
Personnel Services	\$ 222,181	\$ 232,700	\$ 239,700
Contractual Services	\$ 74,350	\$ 113,926	\$ 213,926
Commodities	\$ 1,387	\$ 4,450	\$ 4,450
Capital Outlay	\$ 1,672	\$ 7,000	\$ 7,000
Department Total	\$ 299,590	\$ 358,076	\$ 465,076

Authorized Positions

Full-Time Positions	3.00	3.00	3.00
Part-Time Positions	-	-	-
Seasonal Positions	-	-	-
Department Total	3.00	3.00	3.00

Classifications

Director of Community Development	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Department Total	3.00	3.00	3.00

Community Development

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
01-23-101-01	Full-Time Salaries	\$ 172,818	\$ 170,000	\$ 180,000
01-23-101-02	Part-Time Salaries	\$ -	\$ -	\$ -
01-23-101-04	Overtime Salaries	\$ 750	\$ 2,000	\$ 2,000
01-23-102-01	Health/Life	\$ 17,662	\$ 24,000	\$ 24,000
01-23-102-02	Social Security	\$ 13,179	\$ 14,000	\$ 14,000
01-23-102-03	KPERS	\$ 8,640	\$ 10,000	\$ 9,000
01-23-102-04	Employment Security	\$ 360	\$ 1,000	\$ 500
01-23-102-05	Workers Compensation	\$ 1,000	\$ 1,500	\$ 1,500
01-23-102-06	City Pension	\$ 7,713	\$ 10,000	\$ 8,500
01-23-102-07	Admin Chgs/City Pension	\$ 60	\$ 200	\$ 200
	Total Personnel Services	\$ 222,181	\$ 232,700	\$ 239,700

Contractual Services

01-23-201-08	Telephone	\$ 665	\$ 700	\$ 700
01-23-202-02	Commercial Travel	\$ 2,569	\$ 2,500	\$ 2,500
01-23-202-03	Lodging / Meals	\$ 2,962	\$ 5,150	\$ 4,650
01-23-202-04	Parking / Tolls	\$ 198	\$ 100	\$ 100
01-23-202-05	Mileage	\$ 402	\$ 500	\$ 500
01-23-203-01	Registration /Tuition	\$ 2,800	\$ 2,575	\$ 2,575
01-23-203-02	Planning Commission	\$ 1,848	\$ 7,750	\$ 7,750
01-23-203-03	Tuition Reimbursement	\$ 240	\$ 1,000	\$ 1,000
01-23-206-01	Professional Organizations	\$ 1,087	\$ 1,000	\$ 1,500
01-23-206-03	Periodicals/Books	\$ 44	\$ 500	\$ 500
01-23-206-04	Advertising	\$ 425	\$ 2,000	\$ 2,000
01-23-206-05	Professional Services	\$ 250	\$ 2,500	\$ 2,500
01-23-206-06	Land Use Attorney Services	\$ 9,110	\$ 15,000	\$ 15,000
01-23-206-08	Jo Co Plan/Inspection Fees	\$ -	\$ -	\$ 100,000
01-23-207-03	Engineer/Architect/Planning Services	\$ 49,425	\$ 68,401	\$ 68,401
01-23-207-07	Pre-Employment Testing	\$ -	\$ -	\$ -
01-23-208-04	Public Relations	\$ -	\$ 500	\$ 500
01-23-208-05	Meeting Expense	\$ 349	\$ 1,500	\$ 1,500
01-23-208-13	Employee Recognition	\$ 75	\$ 250	\$ 250
01-23-212-06	Service Contracts	\$ 1,400	\$ -	\$ -
01-23-214-03	Printing	\$ -	\$ 1,500	\$ 1,500
01-23-214-04	Computer Services	\$ 500	\$ 500	\$ 500
01-23-215-03	Contingency	\$ -	\$ -	\$ -
	Total Contractual Services	\$ 74,350	\$ 113,926	\$ 213,926

Commodities

01-23-301-01	Office Supplies	\$ 1,003	\$ 2,000	\$ 2,000
01-23-301-02	City Maps	\$ 85	\$ 250	\$ 250
01-23-301-04	Postage	\$ 81	\$ 1,000	\$ 1,000

Community Development

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
01-23-301-05	Printed Forms	\$ 218	\$ 1,000	\$ 1,000
01-23-304-04	Miscellaneous Supplies	\$ -	\$ 200	\$ 200
	Total Commodities	\$ 1,387	\$ 4,450	\$ 4,450

Capital Outlay

01-23-401-01	Office Machines	\$ 1,629	\$ -	\$ 1,500
01-23-401-02	Office Furnishings	\$ -	\$ 500	\$ 500
01-23-403-06	Other Equipment/Software	\$ 43	\$ 6,500	\$ 5,000
01-23-407-05	Contingency	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ 1,672	\$ 7,000	\$ 7,000

Community Development Total \$ 299,590 \$ 358,076 \$ 465,076



Parks & Recreation
Outdoor Pool
and
Community Center

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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. Programs and services are also offered at the outdoor Municipal Pool and other outdoor park facilities throughout the City. The Parks and Recreation budget is structured into two divisions: Municipal Pool and Community Center.

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
- Prepare and operate outdoor pool

Parks and Recreation

	Actual 2008	Estimated 2009	Budget 2010
Summary by Character			
Personnel Services	\$ 1,319,757	\$ 1,547,500	\$ 1,519,000
Contractual Services	\$ 853,722	\$ 911,250	\$ 914,035
Commodities	\$ 143,902	\$ 190,400	\$ 190,250
Capital Outlay	\$ 68,236	\$ 155,000	\$ 214,500
Department Total	\$ 2,385,617	\$ 2,804,150	\$ 2,837,785

Authorized Positions

Full-Time Positions	14.00	13.00	13.00
Part-Time Positions	1.00	2.00	2.00
Part-Time Positions (hours)	56,326	56,808	56,808
Seasonal Positions (hours)	18,292	10,296	10,296
Department Total	15.00	15.00	15.00

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	1.00	1.00
Rental/Event Coordinator	1.00	1.00	1.00
Multi-media/Publications Coordinator*	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00
Office Assistant (FT)	1.00	1.00	1.00
Office Assistant (PT)	1.00	1.00	1.00
Aquatic Coordinator**	1.00	1.00	1.00
Department Total	15.00	15.00	15.00

*Position was reclassified to regular PT for 2009

**Salary and benefits for Aquatic Coordinator are share between the Outdoor Pool And Community Center Budget

Parks and Recreation - Municipal Pool

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
01-25-101-01	Full Time Salaries	\$ 7,229	\$ 16,000	\$ 10,000
01-25-101-02	Part Time Salaries	\$ 73,870	\$ 95,000	\$ 90,000
01-25-101-04	Overtime Salaries	\$ 1,116	\$ 2,000	\$ 2,000
01-25-102-01	Health / Life Ins	\$ 2,086	\$ 6,000	\$ 4,500
01-25-102-02	Social Security	\$ 6,321	\$ 9,500	\$ 7,900
01-25-102-03	KPERS	\$ 162	\$ 2,000	\$ 1,500
01-25-102-04	Employment Security	\$ 93	\$ 1,000	\$ 500
01-25-102-05	Workers Compensation	\$ -	\$ 7,500	\$ 10,000
01-25-102-06	City Pension	\$ 119	\$ 1,000	\$ 500
	Total Personnel Services	\$ 90,996	\$ 140,000	\$ 126,900
Contractual Services				
01-25-201-01	Electricity	\$ 11,973	\$ 14,000	\$ 14,000
01-25-201-03	Gas	\$ -	\$ 500	\$ 250
01-25-201-05	Water and Sewer	\$ 11,988	\$ 16,500	\$ 14,500
01-25-201-07	Trash	\$ 719	\$ 1,000	\$ 1,000
01-25-201-08	Telephone	\$ 526	\$ 600	\$ 650
01-25-203-03	Staff Training/Tuition Reimbursement	\$ 1,055	\$ 1,700	\$ 1,700
01-25-204-01	Marketing / Registration Mtls	\$ -	\$ 1,000	\$ 1,000
01-25-205-01	Insurance - Bldg, Equipment	\$ 3,500	\$ 3,850	\$ 4,235
01-25-207-07	Pre-Employment Drug Testing	\$ -	\$ 1,100	\$ 1,100
01-25-208-13	Employee Recognition	\$ -	\$ 500	\$ 1,000
01-25-210-01	Maint Bldg / Land	\$ 13,741	\$ 6,000	\$ 7,000
01-25-212-05	Other Equipment / Repairs	\$ 807	\$ 2,500	\$ 2,500
01-25-213-02	Rental Agreements	\$ 785	\$ 1,000	\$ 1,000
01-25-214-05	Computer Services	\$ 220	\$ 500	\$ 500
01-25-214-12	Mission Swim Team	\$ 7,500	\$ 7,500	\$ 7,500
01-25-215-02	Contract Serv/Maintenance Agreem	\$ 263	\$ 1,500	\$ 1,500
01-25-215-05	Consultants / Instructors	\$ -	\$ -	\$ -
	Total Contractual Services	\$ 53,078	\$ 59,750	\$ 59,435
Commodities				
01-25-301-01	Office Supplies	\$ 32	\$ 400	\$ 250
01-25-301-02	Clothing	\$ 2,710	\$ 3,500	\$ 3,500
01-25-301-03	Food Service	\$ 13,474	\$ 11,000	\$ 14,000
01-25-301-04	Printing	\$ 130	\$ -	\$ -
01-25-301-08	Equipment and Supplies	\$ 4,690	\$ 6,500	\$ 6,500
01-25-304-02	Cleaning Chemicals	\$ 1,067	\$ 2,500	\$ 2,000
01-25-304-04	Misc Supplies	\$ -	\$ -	\$ -
01-25-304-05	Pool Chemicals	\$ 5,479	\$ 11,000	\$ 8,000
01-25-305-05	Repair / Parts Maintenance	\$ 1,187	\$ 3,000	\$ 3,500
	Total Commodities	\$ 28,768	\$ 37,900	\$ 37,750

Parks and Recreation - Municipal Pool

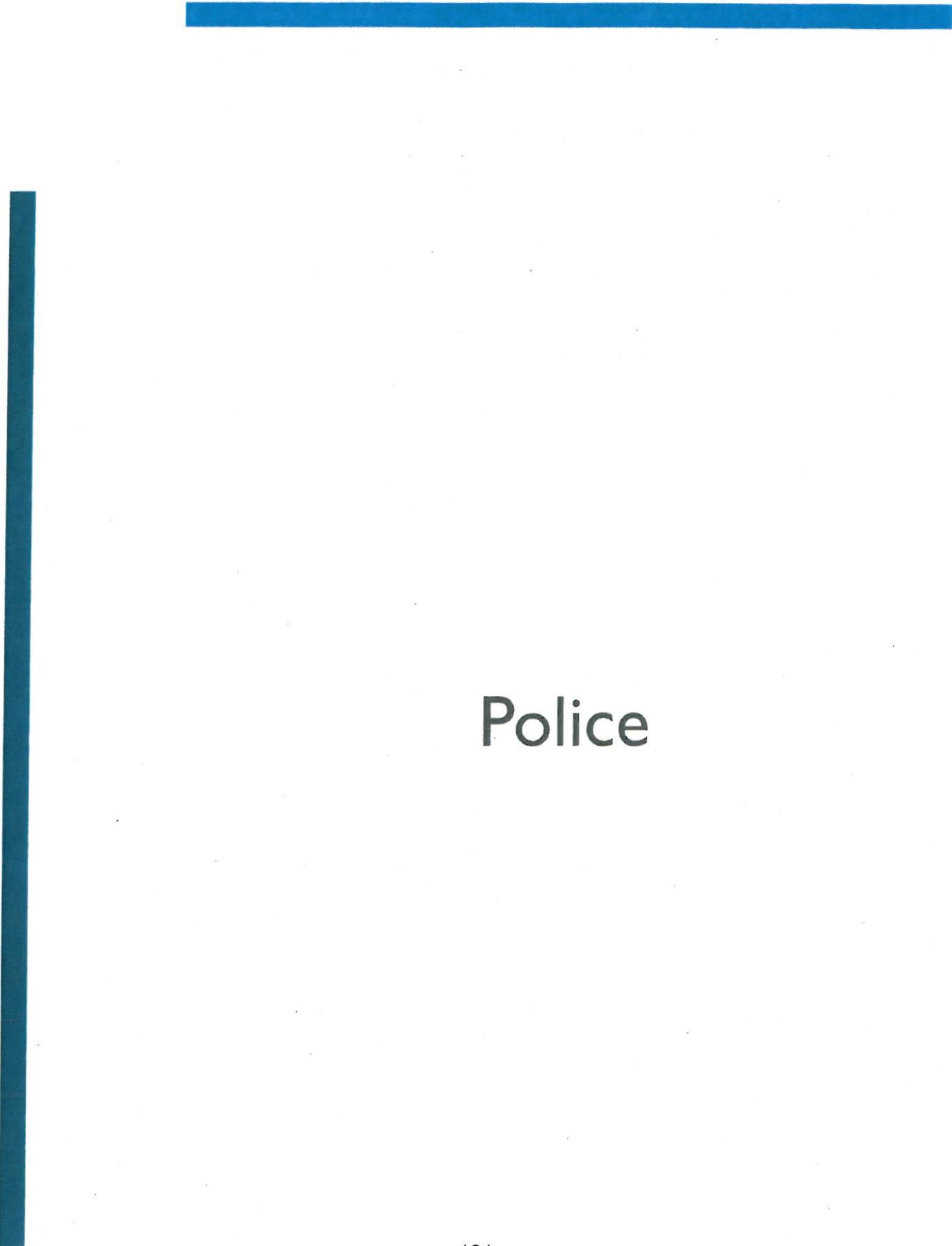
Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Capital Outlay				
01-25-407-01	Equipment Replacement	\$ 3,855	\$ -	\$ -
01-25-407-02	Filter Elements	\$ -	\$ -	\$ -
01-25-407-03	Pool Imp/ Repair/Design	\$ -	\$ 20,000	\$ 25,000
01-25-407-05	Contingency	\$ -	\$ 5,000	\$ 5,000
	Total Capital Outlay	\$ 3,855	\$ 25,000	\$ 30,000
	Parks & Rec - Municipal Pool Total	\$ 176,697	\$ 262,650	\$ 254,085

Parks and Recreation - Community Center

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
01-27-101-01	Full Time Salaries	\$ 497,472	\$ 557,500	\$ 557,500
01-27-101-02	Part Time Salaries	\$ 477,940	\$ 520,000	\$ 510,000
01-27-101-04	Overtime	\$ 16,546	\$ 15,000	\$ 15,000
01-27-102-01	Health / Life	\$ 82,090	\$ 115,000	\$ 119,600
01-27-102-02	Social Security	\$ 76,673	\$ 90,000	\$ 84,000
01-27-102-03	KPERS	\$ 22,282	\$ 32,000	\$ 32,000
01-27-102-04	Employment Security	\$ 1,006	\$ 5,000	\$ 3,500
01-27-102-05	Workers Compensation	\$ 30,184	\$ 40,000	\$ 37,500
01-27-102-06	City Pension	\$ 24,479	\$ 32,000	\$ 32,000
01-27-102-07	Administrative Chgs / Pension	\$ 90	\$ 1,000	\$ 1,000
	Total Personnel Services	\$ 1,228,761	\$ 1,407,500	\$ 1,392,100
Contractual Services				
01-27-201-01	Electric	\$ 149,484	\$ 145,000	\$ 140,000
01-27-201-03	Gas	\$ 121,536	\$ 120,000	\$ 115,000
01-27-201-05	Water and Sewer	\$ 18,405	\$ 25,000	\$ 25,000
01-27-201-07	Trash Service	\$ 2,717	\$ 3,500	\$ 4,500
01-27-201-08	Telephone	\$ 9,899	\$ 10,000	\$ 10,500
01-27-202-02	Travel / Commercial	\$ 1,027	\$ 1,500	\$ 2,000
01-27-202-03	Lodging / Meals	\$ 3,507	\$ 4,000	\$ 4,000
01-27-202-04	Parking / Tolls	\$ 47	\$ 250	\$ 250
01-27-202-05	Mileage Staff	\$ 290	\$ 1,500	\$ 1,500
01-27-203-01	Registration / Tuition	\$ 2,564	\$ 4,000	\$ 4,000
01-27-203-02	Staff Training	\$ 2,175	\$ 2,500	\$ 2,500
01-27-203-03	Tuition Reimbursement	\$ -	\$ -	\$ 1,000
01-27-204-01	Marketing / Public Relations	\$ 13,741	\$ 18,000	\$ 17,000
01-27-205-01	Insurance - Building, Equipment	\$ 45,000	\$ 34,500	\$ 38,000
01-27-205-02	Notary Bonds	\$ 75	\$ -	\$ 100
01-27-206-01	Professional Organizations	\$ 2,655	\$ 1,750	\$ 3,000
01-27-206-03	Periodicals/Books/Publications	\$ 241	\$ -	\$ -
01-27-207-07	Pre-Employment Drug Testing	\$ 4,475	\$ 2,000	\$ 4,000
01-27-208-13	Employee Recognition	\$ 2,650	\$ 4,500	\$ 4,000
01-27-210-01	Maint - Bldg / Land	\$ 71,992	\$ 65,000	\$ 67,000
01-27-212-05	Equipment / Repairs	\$ 17,759	\$ 15,000	\$ 15,000
01-27-212-07	Vehicle Maintenance	\$ 444	\$ 1,000	\$ 1,000
01-27-213-02	Rental Equipment	\$ 8,557	\$ 18,000	\$ 16,000
01-27-214-03	Printing	\$ 19,683	\$ 23,000	\$ 23,000
01-27-214-05	Computer Services / Software	\$ 10,345	\$ 11,000	\$ 13,000
01-27-214-10	Registration Materials	\$ -	\$ -	\$ -
01-27-214-11	Special Programs	\$ 12,050	\$ 20,000	\$ 21,000
01-27-214-12	Swim Programs	\$ 365	\$ 2,000	\$ 2,000
01-27-214-13	Mission Summer Program	\$ 19,905	\$ 23,500	\$ 24,500
01-27-215-01	Seasonal Programs	\$ 2,197	\$ 20,000	\$ 15,000
01-27-215-02	Contract Services / Maint. Agreements	\$ 62,284	\$ 75,000	\$ 70,000
01-27-215-03	Miscellaneous	\$ 434	\$ -	\$ -
01-27-215-04	Field Trips	\$ -	\$ -	\$ -
01-27-215-05	Contract Instructors	\$ 181,141	\$ 195,000	\$ 198,750
01-27-215-06	Transportation Services	\$ 13,001	\$ 5,000	\$ 12,000
	Total Contractual Services	\$ 800,644	\$ 851,500	\$ 854,600

Parks and Recreation - Community Center

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Commodities				
01-27-301-01	Office Supplies	\$ 6,629	\$ 10,000	\$ 10,000
01-27-301-02	Clothing	\$ 1,804	\$ 5,000	\$ 4,000
01-27-301-03	Food services / Concession Supplies	\$ 5,156	\$ 6,000	\$ 7,000
01-27-301-04	Postage	\$ 15,147	\$ 20,000	\$ 20,000
01-27-301-05	Printing	\$ 3,015	\$ 9,000	\$ 9,000
01-27-301-08	Equipment & Supplies	\$ 38,867	\$ 35,000	\$ 39,000
01-27-301-09	Special Event Supplies	\$ 13,737	\$ 18,000	\$ 18,000
01-27-304-02	Cleaning Supplies	\$ 19,029	\$ 28,000	\$ 24,000
01-27-304-04	Misc Supplies	\$ 1,376	\$ -	\$ -
01-27-304-05	Pool Chemicals	\$ 3,657	\$ 8,000	\$ 7,000
01-27-305-05	Bldg Maint / Repair / Parts	\$ 3,469	\$ 10,000	\$ 9,000
01-27-306-01	Gas/Oil	\$ 3,247	\$ 2,500	\$ 5,500
01-27-306-02	Vehicle/Equip Repair Parts	\$ -	\$ 1,000	\$ -
	Total Commodities	\$ 115,133	\$ 152,500	\$ 152,500
Capital Outlay				
01-27-407-01	Eqpt and Eqpt Replacement	\$ 64,381	\$ 128,000	\$ 182,000
01-27-407-03	Construction/Repair	\$ -	\$ -	\$ -
01-27-407-05	Contingency	\$ -	\$ 2,000	\$ 2,500
	Total Capital Outlay	\$ 64,381	\$ 130,000	\$ 184,500
Parks and Recreation - Community Center Total		\$ 2,208,918	\$ 2,541,500	\$ 2,583,700



Police

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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 2008	Estimated 2009	Budget 2010
Summary by Character			
Personnel Services	\$ 2,464,816	\$ 2,698,450	\$ 2,615,850
Contractual Services	\$ 283,935	\$ 307,325	\$ 307,275
Commodities	\$ 110,488	\$ 144,072	\$ 143,000
Capital Outlay	\$ 186,819	\$ 226,960	\$ 280,700
Department Total	\$ 3,046,059	\$ 3,376,807	\$ 3,346,825

Authorized Positions

Full-time Positions	31.00	31.00	31.00
Part-Time Positions	3.00	3.00	3.00
Seasonal Positions	-	-	-
Department Total	34.00	34.00	34.00

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	4.00	4.00
Sergeant	3.00	4.00	4.00
Detective	2.00	2.00	2.00
Police Officer	14.00	14.00	14.00
Part-time Officer	2.00	2.00	2.00
Records Clerk	1.00	1.00	1.00
Assistant Records Clerk	1.00	1.00	1.00
School Crossing Guard (PT)	1.00	1.00	1.00
Department Total	34.00	34.00	34.00

Police

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Personnel Services				
01-30-101-01	Full Time Salaries	\$ 1,647,776	\$ 1,715,750	\$ 1,690,000
01-30-101-02	Part Time Salaries	\$ 6,984	\$ 30,000	\$ 20,000
01-30-101-04	Overtime	\$ 84,692	\$ 75,000	\$ 75,000
01-30-102-01	Health / Life	\$ 301,605	\$ 365,000	\$ 357,650
01-30-102-02	Social Security	\$ 129,788	\$ 170,000	\$ 150,000
01-30-102-03	KPERS	\$ 5,867	\$ 6,000	\$ 6,500
01-30-102-04	Employment Security	\$ 2,612	\$ 7,500	\$ 3,500
01-30-102-05	Workers Compensation	\$ 51,353	\$ 60,000	\$ 60,000
01-30-102-06	Pension Plan	\$ 3,846	\$ 6,000	\$ 5,000
01-30-102-07	KP&F Retirement	\$ 228,570	\$ 260,000	\$ 245,000
01-30-102-08	NEACC Money Purch Pln	\$ 1,723	\$ 3,000	\$ 3,000
01-30-102-09	Admin Chgs 125 Plan	\$ -	\$ 200	\$ 200
	Total Personnel Services	\$ 2,464,816	\$ 2,698,450	\$ 2,615,850

Contractual Services

01-30-201-08	Telephone	\$ 21,794	\$ 17,500	\$ 17,000
01-30-202-02	Commercial Travel	\$ 5,122	\$ 8,000	\$ 8,000
01-30-202-03	Lodging / Meals	\$ 14,386	\$ 15,000	\$ 16,000
01-30-202-04	Parking / Tolls / Misc	\$ 1,366	\$ 500	\$ 500
01-30-202-05	Mileage Reimbursement	\$ 211	\$ 1,000	\$ 1,000
01-30-203-01	Registration / Tuition / Other	\$ 13,792	\$ 12,000	\$ 12,000
01-30-203-02	Firing range	\$ 6,561	\$ 9,000	\$ 8,000
01-30-203-03	Tuition Reimbursement	\$ 5,744	\$ 10,000	\$ 10,000
01-30-203-04	Training / Junior College	\$ 3,574	\$ 2,200	\$ 2,200
01-30-204-01	Advertising - Classified	\$ 840	\$ 1,600	\$ 1,600
01-30-205-01	Insurance - Bldg, Equipment	\$ 800	\$ 1,000	\$ 1,000
01-30-205-02	Notary Bonds	\$ 250	\$ 500	\$ 500
01-30-206-01	Professional Organizations	\$ 2,582	\$ 3,200	\$ 3,200
01-30-206-03	Periodicals/Books/Publications	\$ 1,014	\$ 1,000	\$ 1,000
01-30-206-05	Professional Services	\$ 750	\$ 3,500	\$ 3,500
01-30-207-07	Pre-employment exams	\$ 5,075	\$ 4,000	\$ 4,000
01-30-208-04	Public Relations	\$ 2,877	\$ 2,500	\$ 2,500
01-30-208-13	Employee Recognition	\$ 2,863	\$ 2,500	\$ 2,500
01-30-210-01	DARE Special Exp.	\$ -	\$ -	\$ -
01-30-212-04	Communications / Radios	\$ 2,989	\$ -	\$ -
01-30-212-05	Other Equip/Radar/Repair/Misc	\$ 6,460	\$ 13,000	\$ 13,000
01-30-212-06	Service Contracts/Rentals	\$ 24,687	\$ 22,000	\$ 22,000
01-30-212-07	Vehicle Maintenance	\$ 26,018	\$ 15,000	\$ 18,000
01-30-213-02	Equipment Rental	\$ 778	\$ 300	\$ 750
01-30-213-03	Uniform Dry Cleaning	\$ 4,985	\$ 8,225	\$ 7,000
01-30-214-02	Vehicle Registration	\$ 216	\$ 300	\$ 300
01-30-214-05	Computer Services	\$ 23,901	\$ 15,000	\$ 15,000
01-30-214-06	Animal Control / Care	\$ 71,000	\$ 74,500	\$ 78,225
01-30-214-08	Prisoner Care	\$ 31,885	\$ 47,000	\$ 45,000
01-30-214-09	Crime Prevention	\$ 96	\$ 3,000	\$ 3,000
01-30-214-10	DARE Supplies	\$ 1,102	\$ 3,500	\$ 3,500

Police

Account Number	Account Title	Actual 2008	Estimated 2009	Budget 2010
Contractual Services (cont.)				
01-30-214-11	Local Law Enforcement Blk Grant Exp	\$ -	\$ 1,500	\$ -
01-30-214-12	Bullet Proof Vest Grant	\$ -	\$ 2,500	\$ 2,500
01-30-214-13	Juvenile Intake Assessment Center	\$ -	\$ 3,500	\$ 2,000
01-30-215-03	Miscellaneous	\$ 215	\$ 3,000	\$ 2,500
	Total Contractual Services	\$ 283,935	\$ 307,325	\$ 307,275
Commodities				
01-30-301-01	Office Supplies	\$ 5,856	\$ 10,000	\$ 10,000
01-30-301-02	Copy Machine Supplies	\$ 167	\$ 2,000	\$ 2,000
01-30-301-03	Imaging	\$ 199	\$ 500	\$ 500
01-30-301-04	Postage	\$ 432	\$ 500	\$ 500
01-30-301-05	Printed Forms	\$ 2,962	\$ 4,000	\$ 4,000
01-30-301-06	Other Operating Supplies	\$ 2,708	\$ 5,500	\$ 5,500
01-30-302-01	Uniforms / Lthr / Protect Vests	\$ 10,690	\$ 5,875	\$ 6,000
01-30-302-02	Equipment - General	\$ 3,450	\$ 10,000	\$ 10,000
01-30-303-01	Forensics Supplies	\$ 2,371	\$ 4,000	\$ 5,000
01-30-303-02	Property and Evidence Supplies	\$ 6,808	\$ 4,500	\$ 5,000
01-30-303-03	Booking Facility Supplies	\$ 210	\$ 1,500	\$ 1,500
01-30-306-01	Fuel	\$ 72,197	\$ 92,697	\$ 90,000
01-30-306-02	Fleet Tire Replacement	\$ 2,439	\$ 3,000	\$ 3,000
	Total Commodities	\$ 110,488	\$ 144,072	\$ 143,000
Capital Outlay				
01-30-401-01	Office Machines	\$ -	\$ 10,000	\$ 1,000
01-30-402-02	Office Furnishings	\$ 2,141	\$ 1,500	\$ 1,500
01-30-402-03	Computer Systems	\$ 4,580	\$ 18,700	\$ 10,000
01-30-403-01	Police Vehicles	\$ 116,671	\$ 105,060	\$ 107,500
01-30-404-03	Handguns / Shotguns	\$ 5,034	\$ 5,000	\$ 5,000
01-30-404-04	Radios	\$ -	\$ -	\$ -
01-30-404-05	Radar	\$ -	\$ 4,700	\$ 4,700
01-30-404-06	Other Equipment	\$ 57,950	\$ 15,000	\$ -
01-30-404-07	Video Recorder	\$ 444	\$ -	\$ -
01-30-404-08	Motorcycles	\$ -	\$ -	\$ -
01-30-404-09	Bicycle Patrol	\$ -	\$ 1,000	\$ 1,000
01-30-407-05	Contingency	\$ -	\$ 66,000	\$ 150,000
	Total Capital Outlay	\$ 186,819	\$ 226,960	\$ 280,700
	Police Total	\$ 3,046,059	\$ 3,376,807	\$ 3,346,825



Community Investment Program

Community Investment Program (CIP)

Purpose

A Community Investment Program (CIP) is a major public infrastructure and planning tool for municipalities. The CIP is a statement of the City's policies and financial abilities to manage the physical development and redevelopment of the community. The development of a five-year CIP provides a systematic plan for providing infrastructure improvements within a prioritized framework.

A five-year CIP sets the general schedule within which public improvements are proposed to be undertaken. The plan serves as a guide for the efficient and effective provision of public infrastructure facilities, outlining a timeline and schedule of capital projects for a five-year period of time.

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

Goals and Objectives

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

Community Investment Program Objectives

1. Integrate the CIP budget into the Operating Budget in order to provide a comprehensive financial plan for accomplishing the goals of Mission.
2. Execute the CIP budgetary process in a manner that will provide the Governing Body with an opportunity to respond to community needs.
3. Ensure that all decisions and actions will assist in maintaining the City's bond ratings.
4. Leverage City resources against available federal, state and county funds in such a manner that the present and future citizens of Mission will be provided with the highest level of services and facilities without adverse financial impacts in the future.

Process

The Community Investment Program (CIP) is developed annually by the CIP committee, immediately following the annual budget process. This Committee is responsible for reviewing all proposed capital improvement projects and making recommendations to the Finance & Administration Committee who makes a final recommendation to the Governing Body.

The Community Investment Program Committee consists of the following members: Assistant City Administrator/Finance Director (Chair), Community Development Director, Public Works Director, Parks & Recreation Director, City Planner, Parks & Recreation Facilities Supervisor and the Deputy Police Chief.

The Committee is responsible for an annual review and update of the 5-year CIP. During this review, the City's financial status is re-evaluated and capital needs may be re-prioritized. The annual review process allows the City further flexibility in maintaining and promoting an effective level of service for present and future citizens. The first year of the Plan reflects the approved capital budget for the current fiscal year. The remaining four years represent a schedule and estimate of future capital needs that may be funded given adequate revenues.

Summary

Despite the many benefits of community investment programming, it is important to highlight the fact that the CIP is a fluid document. Changes can occur for many reasons. Revenues can fluctuate as a result of changing economic conditions or shifts in public policy. Private economic decisions can also affect the timing, scale and location of capital projects. Finally, community objectives are difficult to set and may be altered during the annual budget process when priorities are often revised.

In summary, a Community Investment Program should reflect community assets, community needs and community goals. A CIP should also provide guidelines for growth and development.

2010-2014 Community Investment Program

The City of Mission's Community Investment Program (CIP) aims to provide effective and efficient services to improve the quality of life for residents, businesses and visitors in our community. The following principles serve as a guide for evaluating and prioritizing capital project requests recommended to the Governing Body.

- Provide effective and efficient governmental services to residents, businesses and visitors.
- Enhance public health, safety and welfare.
- Consider solutions that extend beyond the City's boundaries.
- Use public investment as a catalyst for economic growth in a manner consistent with the major planning processes the City has performed.
- Safeguard the environment and natural beauty for present and future generations through implementation of sustainable solutions.
- Maintain and sustain effective land use planning.
- Maintain or enhance cultural, recreational, educational and social opportunities.
- Protect existing investment in facilities and infrastructure that are vital in delivering fundamental services to our residents.
- Anticipate future facility and infrastructure needs to best leverage the City's capital resources.
- Comply with applicable state and federal mandates.
- Seek out opportunities for grants and recognition awards.

Funding Sources

The City of Mission's Community Investment Program is funded through a variety of sources, including those listed below:

- Transfers from other Funds
- Stormwater Utility Fund
- Special Parks & Recreation Fund
- Special Highway Fund
- County, State or Federal Fund

Major stormwater projects and arterial street projects are funded through the Johnson County Stormwater Management Advisory Committee (SMAC) or the Johnson County Assisted Road Systems (CARS). The stormwater program has dedicated revenue collected county-wide and reallocated among all cities. The CARS funding is considered and appropriated annually by the Board of County Commissioners.

Special Note for 2010-2014 Community Investment Program

The 2010 Budget Book does not contain a 5-year CIP program. As a result of the economic situation confronting all levels of government and the introduction of federal stimulus program, the plans and projects previously anticipated by the City must be re-evaluated.

Streets

Roe Avenue – 63rd Street to Shawnee Mission Parkway

The project will reconstruct Roe Avenue, north of 63rd Street, from a four-lane to a three (one through lane each way plus a center lane). The project includes new curbs and sidewalks, pavement rehabilitation, pavement markings and signing. Traffic signals will be modified to meet the new street layout. The street configuration is slightly different north of 60th Street where Roe Avenue widens to a 5-lane street near Johnson Drive. This is a cooperative project with the cities of Fairway and Prairie Village.

Funding Sources: Capital Improvement Fund, Special Highway Fund, Federal ARRA Grant Funds, CARS, reimbursements from Fairway and Prairie Village

<i>Design/Engineering Costs:</i>	\$ 167,000
<i>Estimated Construction:</i>	\$ 1,414,400
<i>Construction Inspection:</i>	\$ 135,600

Estimated total project costs \$ 1,717,000

Nall Avenue – Shawnee Mission Parkway to 67th Street

Funding Sources: Capital Improvement Fund, CARS

<i>Design/Engineering Costs:</i>	\$ 285,000
<i>Estimated Construction</i>	\$ 2,611,050
<i>Construction Inspection:</i>	\$ 350,000

Estimated total project costs: \$ 3,246,050

Parks/Trails

Rock Creek Trail Phase II – Lamar to Roeland Drive

The first phase of the Rock Creek Trail (Lamar to Metcalf) was completed in December 2008. The second phase (Lamar to Roeland Drive) will complete the trail to the City's eastern boundaries. The trail is a part of the Johnson County Streamway Park Trail system.

Funding Sources: Capital Improvement Fund, Johnson County Parks & Recreation, Kansas Department of Transportation (KDOT) Enhancement Funds

<i>Design/Engineering Costs:</i>	\$ 147,000
<i>Construction:</i>	\$ 615,374
<i>Construction Inspection:</i>	\$ 132,089

Estimated total project costs: \$ 894,463

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Supplemental Information

About Mission

Size and Location

The City of Mission is located in northeastern Johnson County, Kansas, a suburban area of the Kansas City metropolitan area. The City lies adjacent to a major transportation corridor, Interstate 35, and is accessible to the entire metropolitan area. The City has a population of approximately 9,736, and covers an area of approximately 3.0 square miles, of which nearly 100% is developed.

Government and Organization of the City

The City of Mission was incorporated in 1951 and became a City of the Second Class in 1959.

The City operates under a non-partisan Council/Mayor form of government with a City Administrator. The Council is comprised of eight members elected from four wards, with equal representation from each ward. Each ward elects two Councilmembers to four-year terms. The Council is responsible for all policy-making functions of the City.

The City Administrator is appointed by the Mayor and Council and serves as the chief administrative officer of the City. The City Administrator is responsible for the implementation of policies adopted by the Council. The City Administrator is also responsible for all personnel and may advise the City Council on accepted public administration practices, legislation and public policy.

The City's formal relationship with its employees is very good. The City has adopted a Personnel Policy Manual and a pay scale system (based on pay-for-performance). The City pays 86% of the health and dental insurance benefits for eligible employees. The City does not recognize any unions for the purpose of collective bargaining.

Educational Facilities

The City lies within Unified School District No. 512 (Shawnee Mission Schools), which is divided into five attendance areas. Residents of Mission are in the East or North attendance district. District-wide enrollment is approximately 28,000 students. U.S.D. No. 512 provides public education to residents of the City through its five elementary schools, two middle schools, and one senior high school. The District also operates a fine arts educational center located adjacent to one of the elementary schools as well as alternative education, vocational-technical, international studies, and special education schools.

Residents of the City also enjoy access to a number of higher education opportunities in the Kansas City metropolitan area. Johnson County Community College, University of Kansas Regent's Center, and the University of Missouri-Kansas City are all large public institutions offering a variety of associate to doctorate degrees and are located within minutes of City limits. A number of smaller private colleges are also located in nearby cities.

Medical and Health Care Facilities

The City has access to a wide variety of healthcare services throughout the Kansas City metropolitan area. Shawnee Mission Medical Center, the University of Kansas Medical Center, and St. Joseph's Hospital are large full-service hospitals located within three miles of the City. Emergency medical services are provided by Johnson County Med-Act, a program administered by Johnson County. Med-Act responds to all types of medical emergencies and has fully equipped medical vehicles based at the fire station within the City. In addition to medical services available in surrounding communities, the City is also home to approximately 20 doctors and dentists representing a wide variety of medical specialties.

Public Utilities

Kansas City Power & Light supplies electricity to the City and Kansas Gas Service provides natural gas. Local telephone service is provided by AT&T, SureWest Communications, or Time Warner. Water services are provided by Water District No. 1, a quasi-municipal corporation. Sewer service is supplied by the Johnson County Unified Wastewater District, a separate governmental agency organized and governed by the County's Board of County Commissioners.

Police and Fire Protection

The City provides police protection to its residents. There are currently 29 full-time officers employed by the City. The department utilizes 10 fully equipped police vehicles with 24-hour dispatching service.

Johnson County Consolidated Fire District No. 2 (the "Fire District") provides fire protection to residents of the City and the majority of northeastern Johnson County. The Fire District is a separate and distinct governmental entity not under the direct control of the governing bodies of the municipalities it serves. The Fire District operates three stations, with one being located in the City. Equipment used by the Fire District includes six pumper trucks, one ladder truck, and one hazard truck.

Recreational and Cultural

The City offers a variety of recreational opportunities to its residents. There are seven public parks maintained by the City encompassing a total of 30 acres. Most parks are equipped with picnic tables, playground equipment, tennis courts and parking facilities. Some parks contain baseball/softball diamonds and shelters. Numerous activities and sporting clubs are available through the Johnson County Parks and Recreation Commission.

The Johnson County Library operates a full-service branch within the City, which includes book lending, photocopying, a browsing room with current periodicals, study rooms, reference room, children's section, exhibits and many other amenities. Ten churches and synagogues are also located in the City.

The Kansas City metropolitan area is home to many nationally recognized attractions, including the American Royal, the Country Club Plaza shopping area, the Kansas City Zoo, the Nelson-Atkins Museum of Art, Starlight Theater, Union Station-Science City

Museum, Worlds of Fun amusement park, and Oceans of Fun water park. Professional sports teams include the Kansas City Chiefs football team, the Royals baseball team, the Attack indoor soccer team, and the Wizards major league soccer team. The Kansas City Symphony, Lyric Opera, and the State Ballet of Missouri present annual seasons in Kansas City. Johnson County Community College, located southwest of the City, has opened a performing arts center that has become a center of larger cultural events.

Economic Information

Business

Business within the City consists primarily of retail trade and professional services. Three large outside shopping malls support retail trade. These shopping centers include a discount retailer, a full-service grocery store, and a large home/craft supply retailer that serve the shopping needs of many residents of the City and surrounding communities.

The City is home to numerous small to medium-sized office buildings that serve as homes to professional service providers, including approximately eight doctors and 12 dentists. Financial services, such as insurance companies, banks, and accountants, are also well represented among the City's businesses. In addition, the City is adjacent to the major transportation corridors of Johnson Drive, Shawnee Mission Parkway and Interstate 35.

The daytime population of the City is approximately 30,000 as a result of the large number of people who come into the City to work, conduct business and shop. These individuals work in a variety of businesses, most of which are retail. The Mission Center Mall (the "Mall") and the Johnson Drive corridor have historically been the cornerstones of the City's retail activity. The Mall was purchased by a developer in the summer of 2005 who is planning to invest in excess of \$300 million for an 833,000 square-foot mixed-use redevelopment on the site including a 70,000 square-foot aquarium. Although current economic conditions have slowed the project, the developer continues to secure leases for the development.

Johnson Drive consists of approximately two miles of retail and commercial developments that have been established for several decades. Other employers include car dealerships, health care facilities, laboratories, the Shawnee Mission Post Office and Distribution Center, Johnson County offices, State of Kansas Drivers License Bureau, a number of restaurant and fast food establishments, grocery chains and a host of other employers.

Economic Development

Despite being landlocked in its present boundaries and being nearly 100% developed, the City continues to maintain its population and tax base. The governing body continues to have a strong focus on ensuring that the City's economic environment remains healthy through the redevelopment of older areas and by retaining businesses. The City completed community visioning processes in the East and West Gateways to develop comprehensive and cohesive master plans for redevelopment and economic investment. The City has partnered with the neighboring cities of Fairway and Roeland Park to ensure redevelopment in the East Gateway meets the needs of all three communities.

The Gateway Development was approved for approximately \$63 million in STAR Bonds provided through the State of Kansas. This project is anticipated to draw 2.4 million visitors to the City. Hy-Vee recently completed a 4,000 square-foot expansion to its Mission location. Capitol Federal Savings and Commerce Bank both are planning the construction of new facilities in the City in 2010.

In the fall of 2009, the City sold a portion of the parking lot at the City's Community Center to allow for the development of independent senior living facility. The 54-unit facility is expected to be open in 2011.

Major Employers

<u>Employer</u>	<u>Product or Service</u>	<u>Estimated Number of Employees</u>
AT&T Telecommunications ^(a)	Telecommunications	250
ScriptPro	Pharmaceutical automation and robotics	250
HyVee Food Stores	Grocer	250
U.S. Post Office	Government postal service	216
Skillpath Inc.	Training seminars	212
Cumulus Broadcasting ^(b)	Radio station	200
City of Mission	City government	194 ^(c)
National Seminars Group	Business training	165
Target Corporation	Retail	143
Entercom	Radio stations	100
CGI CommuniGroup	Utilities/phone service	100
GMP Validation LLC	Chemist, raw material testing	70

(a) Represents state-wide employment

(b) Formerly Susquehanna, Inc.

(c) Includes full- and part-time employees

Source: Telephone survey of individual employers, July 2008

Financial Institutions

Residents of the City have easy access to the substantial financial and banking institutions located in the greater metropolitan area. The full service bank located in the City is The Mission Bank, with deposits in excess of of \$377 million. In addition, branch offices of Bank of America, National Association; Bank of the West; Capitol Federal Savings Bank; and Commerce Bank, National Association are located in the City.

Comprehensive Plan

The Mission Planning Commission has adopted a Comprehensive Plan that contains detailed guidelines for future development and redevelopment throughout the City. The Planning Commission reviews and updates the plan annually. A new Comprehensive Plan was adopted in June 2007.

By state statute, the Comprehensive Plan is required as a guide for "orderly city development to promote the health, safety, welfare and convenience of the people of a community." As a vibrant city committed to good planning, however, Mission is reviews and updates its comprehensive plan for more than just legal requirements. Continual review and discussion allow the City to actively plan for an ever-evolving, vibrant community. The City's Comprehensive Plan update goes further than the statutory minimum: it promotes a true "Vision" for the people of the Mission community. The *Mission Comprehensive Plan 2007* helps define how community vision for revitalization can be extended citywide, and how the Mission community is redefining and adapting

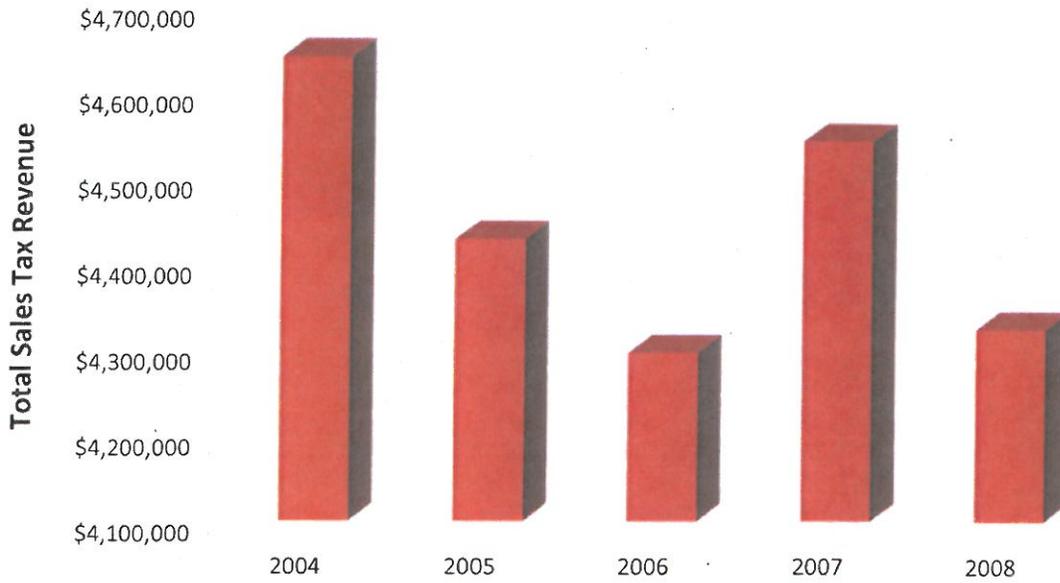
the “big ideas” of mixed use development and multimodal transportation for our needs. The Plan also presents action plans and recommendations not only for the central core business districts of Mission, but also citywide within its neighborhoods.



Statistical Section

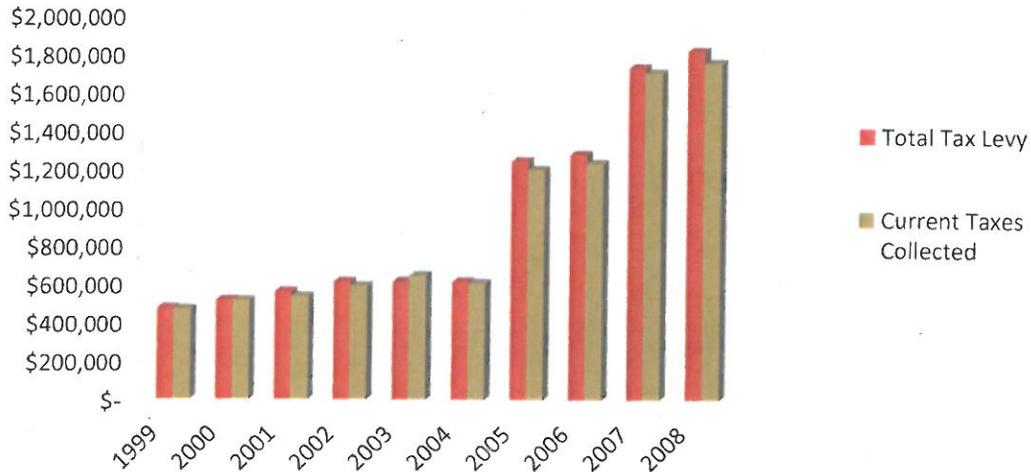
Annual City Sales Tax Comparison	
Year	Total Sales Tax Revenue
2004	\$ 4,641,595
2005	\$ 4,428,871
2006	\$ 4,296,256
2007	\$ 4,542,950
2008	\$ 4,323,982

Annual City Sales Tax Comparison 2004-2008



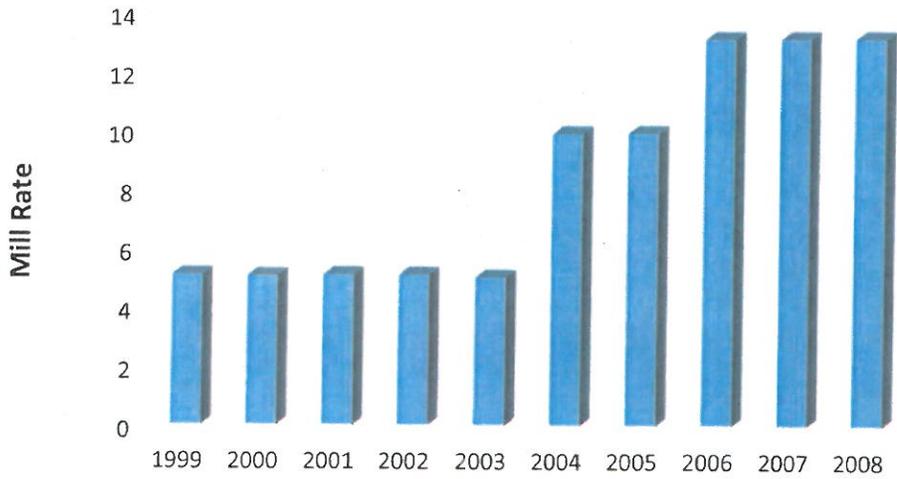
Year Ended Dec. 31	Total Tax Levy	Current Taxes Collected	Percent of Current Taxes Collected
1999	\$ 474,862	\$ 468,950	98.8%
2000	\$ 516,974	\$ 515,575	99.7%
2001	\$ 562,622	\$ 537,527	95.5%
2002	\$ 614,100	\$ 591,283	96.3%
2003	\$ 614,437	\$ 647,533	105.4%
2004	\$ 613,444	\$ 606,489	98.9%
2005	\$ 1,245,425	\$ 1,200,892	96.4%
2006	\$ 1,280,090	\$ 1,232,030	96.2%
2007	\$ 1,733,032	\$ 1,705,570	98.4%
2008	\$ 1,821,495	\$ 1,757,650	96.5%

Property Tax Levies and Collections - Last Ten Fiscal Years



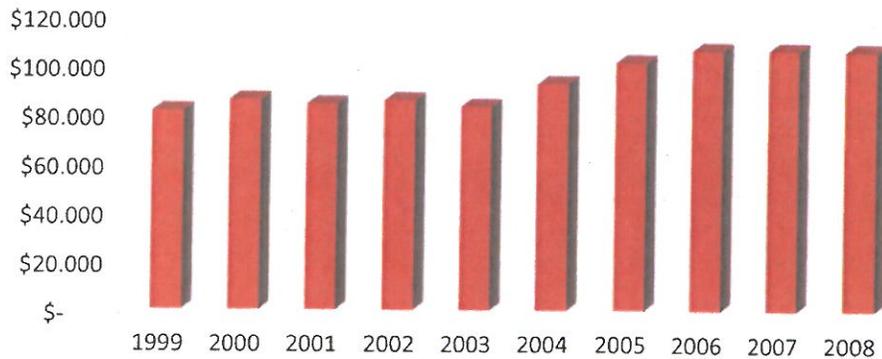
Year	Mill Rate
1999	5.104
2000	5.073
2001	5.124
2002	5.124
2003	5.041
2004	9.935
2005	9.962
2006	13.176
2007	13.198
2008	13.215

Mill Rate History - Last Ten Fiscal Years

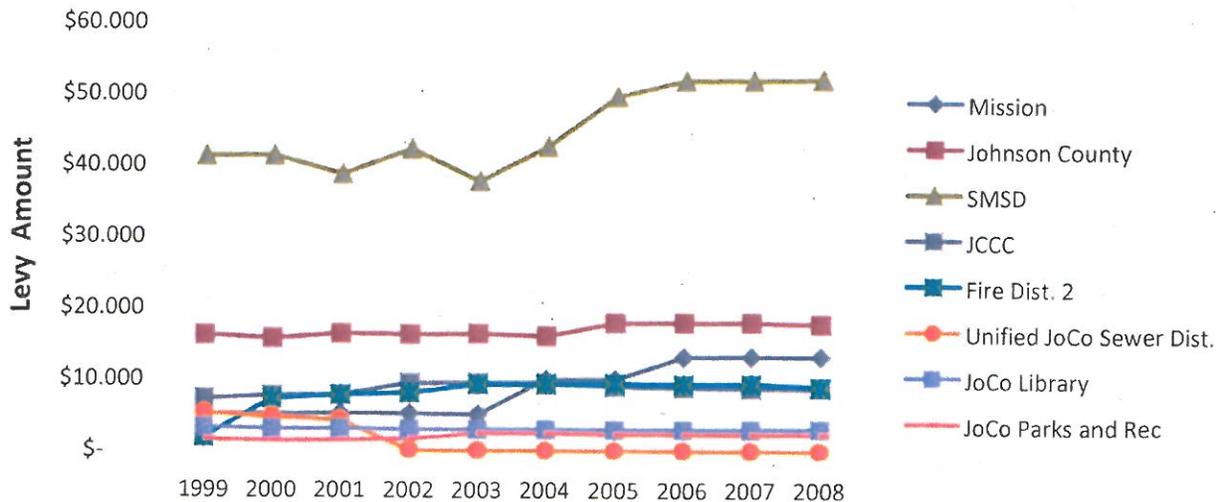


Year Ended Dec. 31	Mission	Johnson County	SMSD	JCCC	Fire Dist. 2	Unified JoCo Sewer Dist.	JoCo Library	JoCo Parks and Rec	Property Tax Total
1999	\$ 5.104	\$ 16.112	\$ 41.246	\$ 7.184	\$ 1.759	\$ 5.166	\$ 3.137	\$ 1.451	\$ 81.159
2000	5.073	15.676	41.327	7.646	7.197	4.647	2.981	1.322	\$ 85.869
2001	5.124	16.333	38.699	7.743	7.703	4.181	2.971	1.382	\$ 84.136
2002	5.124	16.221	42.238	9.428	8.008	0	2.948	1.602	\$ 85.569
2003	5.041	16.381	37.774	9.432	9.24	0	2.954	2.365	\$ 83.187
2004	9.935	16.041	42.655	9.438	9.241	0	2.956	2.367	\$ 92.633
2005	9.962	17.922	49.748	8.96	9.405	0	2.955	2.286	\$ 101.238
2006	13.176	17.949	51.98	8.872	9.335	0	2.96	2.29	\$ 106.562
2007	13.198	17.985	52.008	8.749	9.356	0	2.962	2.295	\$ 106.553
2008	13.215	17.767	52.094	8.768	8.992	0	3.057	2.341	\$ 106.234

Total Annual Property Tax Rate per \$1000



Mill Levy Comparisons: 1999-2008





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, streets, or public facilities such as a community center, city hall or police station.

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.

Community Investment 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 park amenities and improvements.

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 into by the Governing Body.

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

A decrease in net financial resources, these 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

Modified Accrual Basis (cont.) 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% sales tax on all retail sales. The City also currently collects an additional ¼ cent tax for retirement of debt issued in connection with the expansion of the Community Center.

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.

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