

City of Mission Kansas



2012 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
Will Vandenberg

Ward III

Connie Footlick
Debbie Kring

Ward IV

David Shepard
Suzanne Gibbs

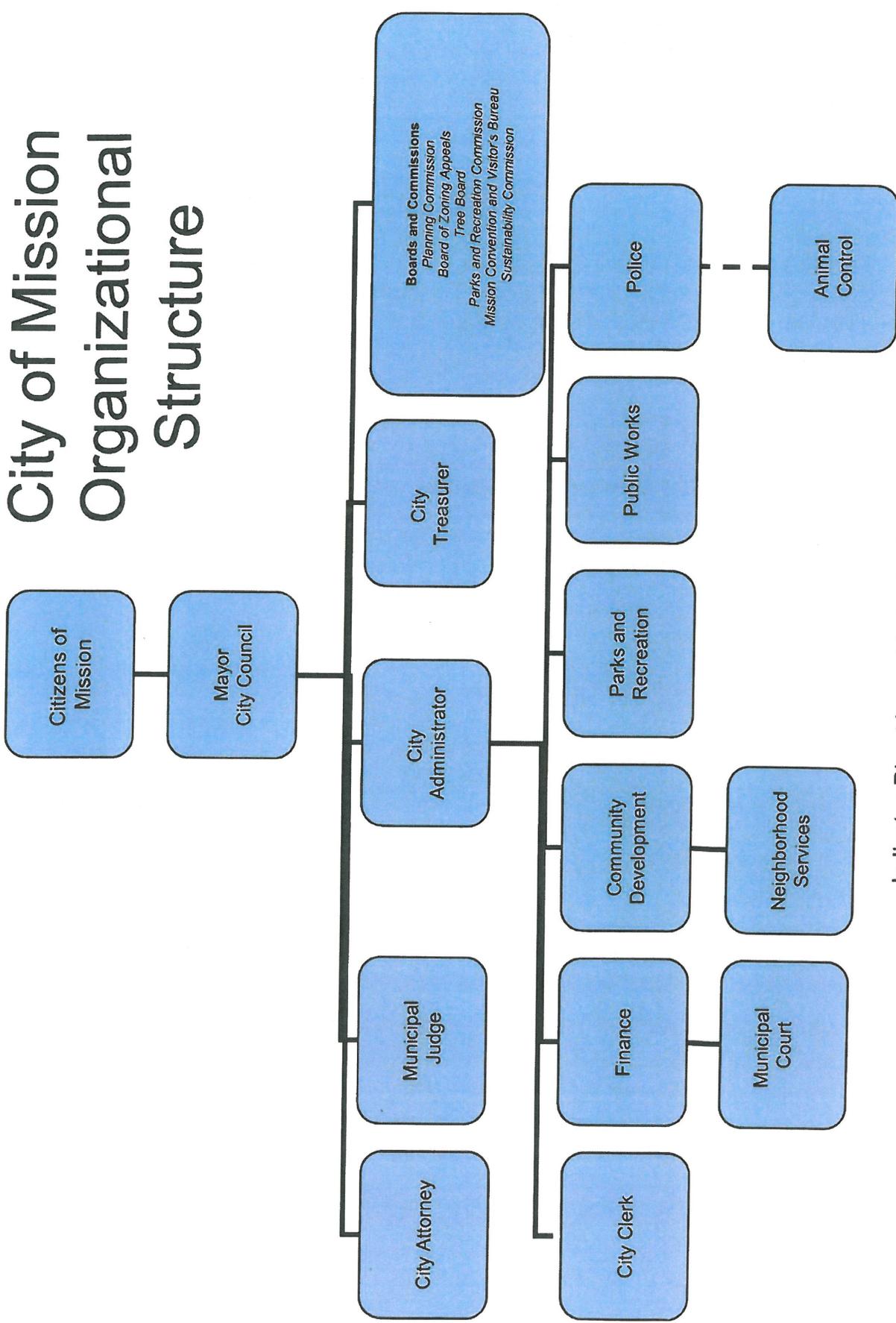
Administration

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: John Simmons
Parks & Recreation Director: Christy Humerickhouse
Community Development Director/Interim Public Works Director: Martin Rivarola

Attorney

David K. Martin

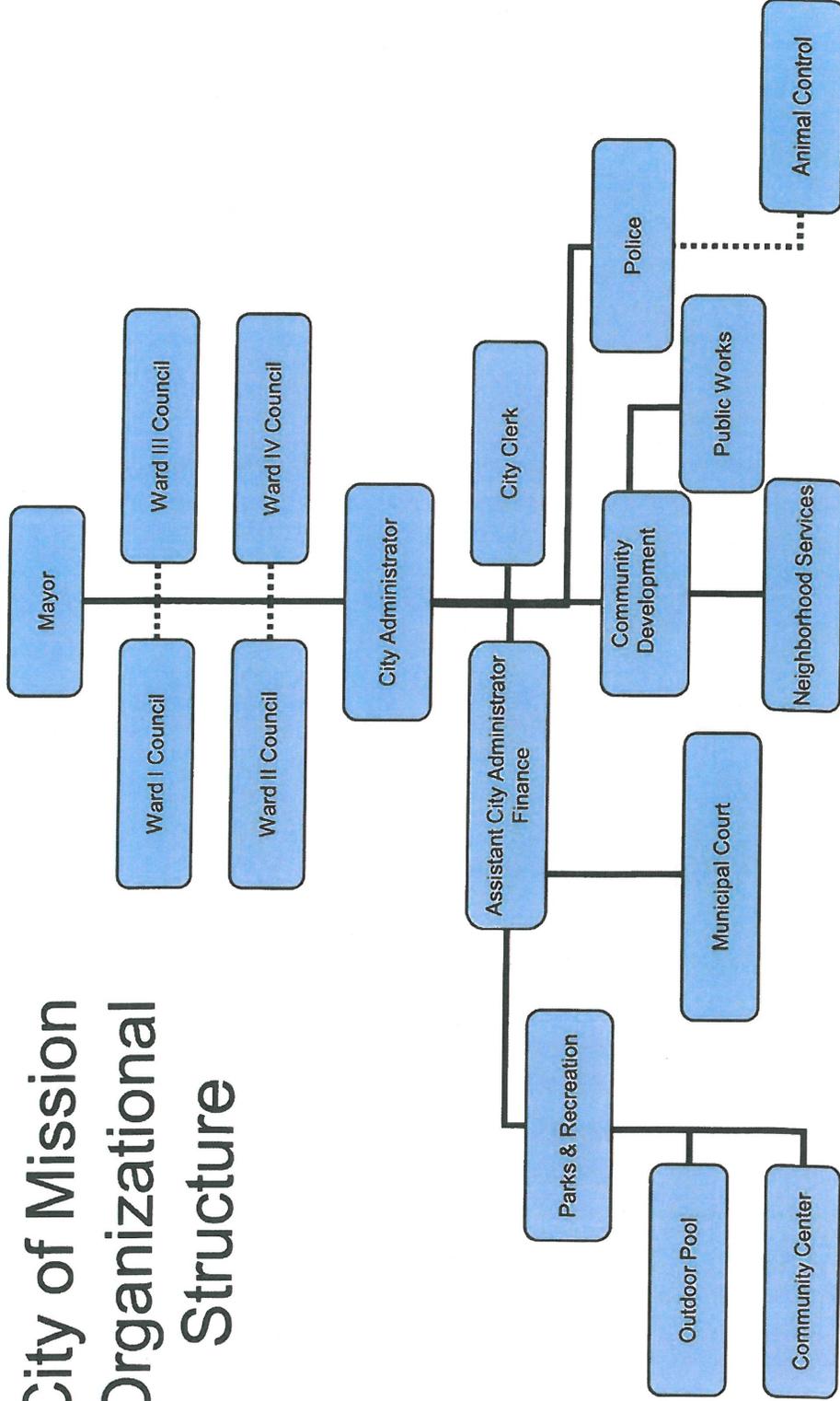
City of Mission Organizational Structure



———— Indicates Direct Line of Authority/Supervision

----- Indicates Administrative or Advisory Role

City of Mission Organizational Structure

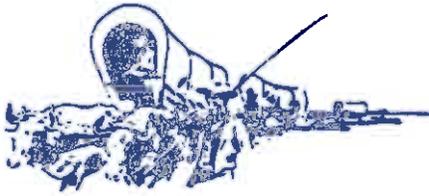


_____ Indicates Direct Line of Authority/Supervision
 - - - - - Indicates Administrative or Advisory Role

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EXECUTIVE SUMMARY

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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 2012 Budget. It is a balanced budget, as required by law. We tried a very citizen-focused approach in preparing our budget this year. We did not jump to conclusions; we took time to present information, solicit opinions and listen for alternatives. The key elements of the 2012 budget process are described in the sections below:

- The Economic Backdrop
- Critiques and Criticisms
- The 2012 Budget
- Going Beyond - Thinking Strategically

The Economic Backdrop

“The times are tough, the choices are difficult, and in the end it all has to balance. “

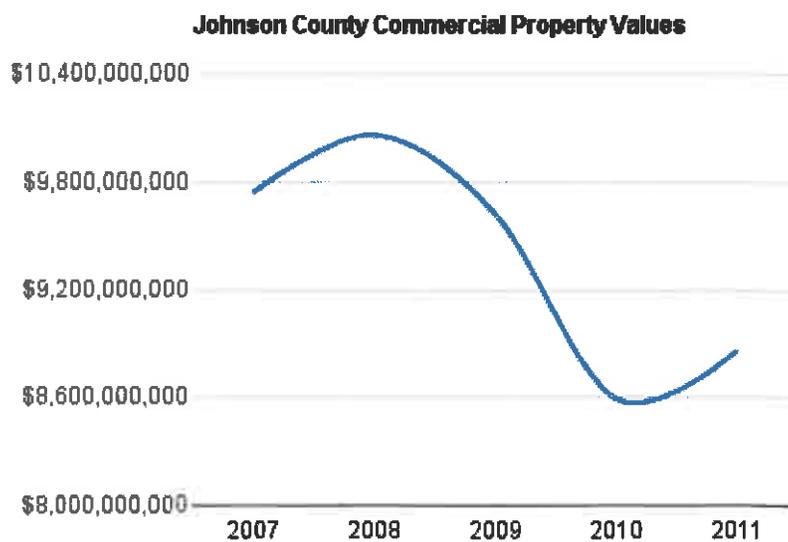
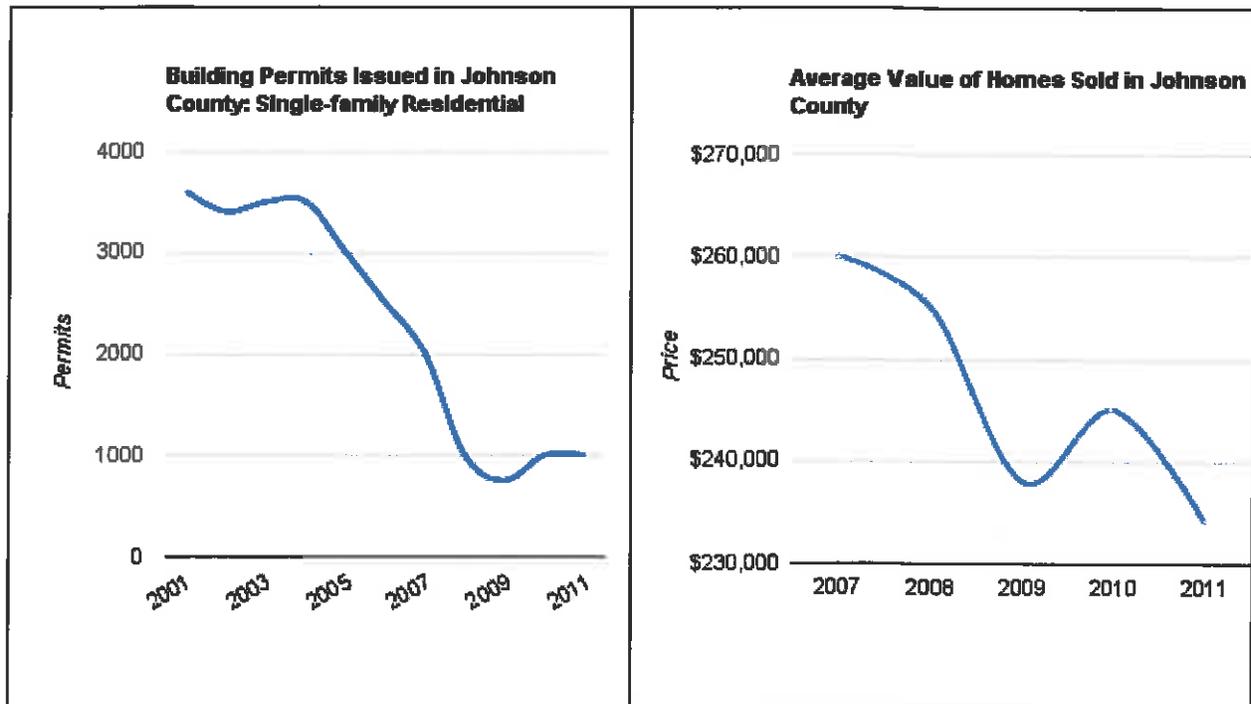
This quote not only describes Mission’s 2012 budget, but the environment that small business owners, families, and not-for-profit organizations find themselves living in. According to official reports, the “Great Recession” ended in June 2009. So why, if we are already two full years into the recovery, does it feel as bad or worse as the fall of 2008? What makes this so bad? Why is the recovery taking so long?

A large contributor to the current problem is a housing market stuck at historic lows and showing few signs of a sustained recovery. In 2005, Tim Underwood, President and CEO of the Kansas City Home Builders Association (KCHBA), was going to any group that would listen with the message that, “We’re building the wrong products and banks are financing the wrong projects. The demographics of our area don’t fit what we should be building, and when this housing market crashes it will have a significant impact.” Most people did not heed Tim’s warning, including many in his own association. The Kansas City metropolitan area did not escape the housing boom and bust, and we will likely feel the effects for decades to come.

However, solely blaming the housing market is too simplistic. We (and this is the big WE as in World) overbuilt and overextended in almost every sector, particularly in the US housing market. We have built too many roads and too much road capacity. We have constructed expansive sewer systems, water systems, and electrical systems. In short, we are “over-leveraged” in our

infrastructure. As a country, we cannot afford to maintain what we have built, and we will have to contract our thinking and our budgets in order to be sustainable.

Sometimes it is hard to think about how these larger, more global issues specifically impact Mission and our annual budget process. I have tried provide some quick examples of the impact on our small piece of the world from the building and housing perspective.



Mission is somewhat fortunate because, as a built-out community, we have not and will not run the large risks associated with budgets built around expansive housing subdivisions that will never develop. How do you pay for residential infrastructure that is already built and has no homes? Johnson County is just starting to find out.

Increasing property values have driven the Johnson County economy for almost a century. With only a couple of minor exceptions in the last 70-80 years, property tax was a stable, upward sloping revenue source. In most local communities, as long as you maintained your property tax rate and values kept increasing your budget was fairly easy to manage. But our future is more likely to be the **Great Contraction**, when values either decline or stagnate for long periods of time, and local Budgets get even more difficult to balance.

But, I don't want to leave you with a simplistic belief that once housing comes back it will all be good because it won't. As an organization, history will show that we were an early adapter in the "**Great Contraction.**" We started talking about a long-term value contraction as an organization long before many of these terms were even coined.

The revenue and funding models of the past 70-80 years WILL NOT WORK. All sectors and all governments will have to adjust, and some are likely to crash along the way. We have to find non-value based revenue sources. Whether for stormwater or street infrastructure, providing a stable revenue source and investing in infrastructure maintenance will be critical to our long-term success. We need to continue our approach of exploring the opportunities to decouple services from our tax base into a utility fee based models.

Critiques and Criticisms

As elected officials and appointed staff it is sometimes hard to accept the critiques and criticisms we hear. But, understanding our critics is very important if we want to build long-standing and sustainable public policy.

Over the last ten years our community has consistently demonstrated that we can take on the tough issues. From having the first comprehensive solid waste plan, integrating transit into our planning frameworks, establishing a form-base code, and weathering an economic storm, we continue to move forward. We are committed to making our community a better place to work, live, and recreate. While many cities find themselves in a state of limbo, we move on. The momentum that we have created can carry us to places beyond our dreams if we commit to progress. But, with forward movement and progress come critics.

To build sustainable public policy you have to listen to the critics and the criticisms. Considering opposing viewpoints can provide a better path, a better set of choices, and an even better resolution, but only when you take time to stop and listen.

This year's budget process was different than in years past. We scheduled an update of our Citizen Survey at the same time so that we could take into account what our citizens were thinking. Through public meetings we sought the input and thoughts of our residents and businesses. What could we do better? What do you want us to consider? What are we missing?

We have encouraged participation in our budget process through newspaper ads, e-newsletters, web site information, Facebook, tweets, and even asking for help through the SaveMission.org web site. If you were out there and you wanted to talk to the City about the 2012 Budget, we were there and ready to listen.

Princeton professor Cornel West said the following in regards to his criticism of President Obama:

"You've got to be a thermostat rather than a thermometer. A thermostat shapes the climate of opinion; a thermometer just reflects it."

We often seem to have many thermometers in our community telling us what is wrong, but thermometers do not shape the future. Thermometers simply tell you the temperature - not a whole lot of help if you are hot. Thermostats, on the other hand, can regulate the climate of public opinion, and it is the thermostats that set our community-wide agenda. **We need to be the thermostats!**

The 2012 Budget

The 2012 Budget continues to represent a commitment to hold or reduce General Fund operating expenditures and to make significant infrastructure investments. Revenues and expenditures in the General Fund are essentially flat, even when you factor in increased health insurance, KPERS/KPF and unemployment costs in our fixed salary costs. To make the 2012 budget work we have had to eliminate, hold open and contract various positions city-wide. We offered early retirements in 2011 to help ease future budgets. We are doing things at every level and in every direction to bring costs down in the long-term. This approach must continue as we go forward.

The 2012 Budget holds Contractual Services and Commodities in the General Fund virtually constant when compared to our 2011 Estimates. We have significantly increased the amount of Capital Outlay dollars available to Departments in the hope that by infusing capital we won't lose ground with our equipment and fleet replacement needs. We had pushed our Police cars beyond their expected life and maintenance is starting to eat us up.

We continue to transfer money out of our General Fund for Stormwater Debt and the residential solid waste contract. We have been trimming expenses over the last three years and we are now down to the bone. We have reached a point where pulling dollars out in one area tends to cause problems somewhere else.

Going Beyond - Thinking Strategically

The 2012 Budget is conservative and sets a foundation which we need to challenge ourselves to think beyond. As we move through the 2012 fiscal year, we need to focus on strategic investments that are critical during this "**Great Contraction.**" These are items that go directly to maintaining the infrastructure of our community and underpinning our long-term property values. These are efforts to rebuild our General Fund Fund Balance; all important investments in Mission's future.

In addition, we need to continue to explore every conceivable consolidation, collaboration, or collective buying option that could reduce expenses. Every dollar we can cut improves our Fund Balance, and all of our employees are keenly aware of this.

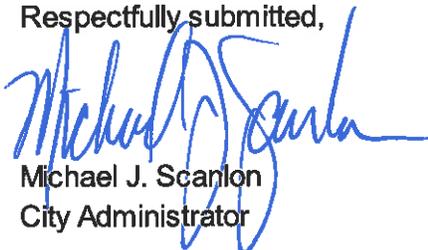
It is important to remember that many of our employees will be heading into their third year without receiving any increase in their base pay. Many of our employees are taking home net paychecks that are in some cases 5% less than what they received two to three years ago. The longer this trend continues, the longer the **Great Contraction** continues. **So, when are we going to stop adding to the problem?**

Summary

If we make the right strategic investments, if we are willing to consider alternative service delivery models, if we shore up our Fund Balances and if we can create a strategic plan we can meet the challenge of the "Great Contraction." **Are we up to the task? I think we are.**

I would like to thank the Department Directors and their staff for their efforts in not only preparing the 2012 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 in preparing the 2012 Budget. The Governing Body is committed to providing quality city services in the most cost efficient manner.

Respectfully submitted,



Michael J. Scanlon
City Administrator

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CITY OF MISSION, KANSAS

RESOLUTION NO. 836

A RESOLUTION ESTABLISHING TAX RATES AND FINANCIAL POLICIES FOR BUDGET YEAR 2012 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 parks, storm water structures, streets, sidewalks, equipment, and public facilities; 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 wants to create a more transparent method for paying for services and has been proactive in the development of a stormwater utility, solid waste utility and transportation utility and associated fee structures; and

WHEREAS, the City Council is committed through the development of transparent fees that pay for necessary infrastructure improvements to continue a moratorium on Property Tax rates through the 2014 budget.

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

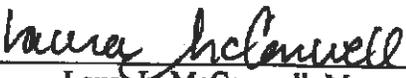
Section 1. After due deliberation and consideration, the governing body has determined that in order to maintain the public services that are essential for the citizens of this City, we will implement the following financial policies as part of the 2012 budget. These policies include,

1. Hold our fund balances steady and any additional revenues that are in excess of what is currently budgeted will be used to build back fund balances to a targeted goal of 25% of our total General Fund revenues or approximately \$2.5 million.
2. Place before voters a ¼ cent sales tax necessary to supplement the overall financing of our street program.
3. The General Fund will make a \$500,000 contribution to debt service to help retire debt related to Rock Creek Stormwater improvements. As additional resources become available from the various districts that support the Rock Creek improvements, this contribution should be eliminated and the General Fund repaid for the monies that were transferred.
4. The 10-year Vehicle/Equipment replacement schedule should be fully funded; however, the 2012 budget only allocates about 75% of the funding required.

5. Maintain the Franchise and Mill Rate Rebate program at 100% of the City Franchise Fees, 75% of the total City Mill exclusive of all City special assessments and CUFs, and still allow for a 50% rebate of the Solid Waste Utility Fee.
6. Increase Employee Health Insurance Contributions by 1.5% for 2012. In December, 2003 the City Council established an employee contribution policy of 5% for 2004 and increasing by 1.5% on an annual basis. The contribution rate in 2012 will be 17%.
7. Direct staff to research and propose options to the Property Tax over the next two years with the possible elimination of the mill by 2014. Any fees established would be offsets to the current property tax rates.
8. Maintain the current utility rates for the Stormwater Utility, Solid Waste Utility and Transportation Utility as established by Resolution No. 833, Resolution No. 834 and Resolution No. 835.
9. Maintain the current mill rates of 10.500 mills in Rock Creek Drainage District #1 and Rock Creek Drainage District #2.
10. The city has set a cost recovery goal in the Parks & Recreation Department of 80%. The 2012 budget estimates that the city will recover 74% of our Park & Recreation expenditures.
11. Continue to explore efficiency improvements in all service areas, including the review of possible outsourcing options that could decrease costs.
12. A Reduction in the Administrative Overhead costs (Administration, General Overhead, Legislative) of 25% over the 2010 Actuals.
13. With infrastructure as a priority, increase the Public Works Budget by 4% to allow for increased staffing for street, sidewalk and curb maintenance. Cost \$125,000.
14. Develop a Strategic Plan for the City of Mission.
15. The Sylvester Powell Jr. Community Center has significant deferred maintenance, and the city council directs staff to present a short-term plan to catch up on the deferred maintenance, as well establish a building reserve fund for future repairs.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MISSION on this 17th day of August 2011.

APPROVED BY THE MAYOR on this 17th day of August 2011.



 Laura E. McConwell, Mayor

ATTEST:



 Martha Sumrall, City Clerk

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 using 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, in recent valuation years the City has seen 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. A special ¼-cent sales tax was enacted in December 2011 to be dedicated to street repair and maintenance. This special ¼-cent sales tax will sunset in ten (10) years.

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 has established a goal of maintaining 25% of General Fund revenues as a reserve in this fund. From time to time, short-term, planned draw-down of reserves may occur based on specific needs and priorities established by the Council.

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 ten days prior to the hearing. The City then must hold a public hearing and forward amended budget forms to the County Clerk for certification.

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Debt Financing Policy

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 Director. In developing such recommendations, the Finance Director 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 Director shall gather information 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 time frame 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 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 Director or his/her designee.

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 Director 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 Director. The utilization of the Financial Advisor for certain Long-Term Debt issuance will be at the discretion of the Finance Director and City Administrator 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.

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

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

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

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

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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, Stormwater Utility Fund, Solid Waste Utility Fund and Transportation 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.

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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 policies 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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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. Current revenues are those funds that the City has budgeted to collect in 2012. Current revenue does not include beginning fund balance, interfund transfers or bond proceeds.

Each major revenue source is described, by fund, on the following pages. Special emphasis is placed on several major revenue sources in the General Fund (see Table 1 below). This set of revenues is significant in that they collectively represent 90% of the City's projected current General Fund revenues in 2012.

The Stormwater Utility and Transportation Utility fees continue to provide transparent and dedicated revenue streams for infrastructure improvements city-wide.

TABLE 1 - GENERAL FUND REVENUES

Revenue Source	Projected Gen Fund Revenue 2012	Percent of total Current Revenues
Property Tax	\$1,367,912	14%
City Sales/Use Tax	\$2,450,000	25%
County Sales/Use Tax	\$1,025,000	10%
Franchise Fees	\$1,000,000	10%
Fines and Forfeitures	\$1,515,000	15%
Community Center Revenues	\$1,600,000	16%
All Other Revenues	\$1,012,500	10%
Total Projected 2012 General Fund Revenues	\$9,970,412	100%

Ad Valorem Property Tax

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 historically increased gradually. However, for the last three years, the City has experienced a decrease in overall property values. The 2011 assessed valuation shows a decline of approximately 2% City-wide from 2010.

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. The City Council held the mill rate constant for a period of four years (2007-2010). For the 2011 Budget the City Council decreased the General Fund levy by one mill and eliminated the mill levy in the the Stormwater Utility Fund. The mill levy was held constant for the 2012 Budget. The effective City property tax rate for 2011 is 11.371 mills (10.326 for the General Fund and 1.045 for the Bond and Interest Fund). The 2011 mill funds the 2012 budget.

General Fund ad valorem property taxes are budgeted at \$1,367,912 and comprise 14% of total General Fund revenues in 2012. Bond and Interest Fund ad valorem property taxes total \$136,755 or 93% of total Bond and Interest Fund Revenues in the 2012 Budget.

Sales and Use Taxes

City Sales and Use Tax

The City's largest single source of income is a 1% tax on items and services purchased within the City. 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.

City sales/use tax revenues budgeted for 2012 in the General Fund total \$2,450,000 and comprise 25% of total General Fund revenues. The City had historically experienced relatively small but steady growth in sales tax revenues annually, and the City relies on conservative projections to develop the annual budget.

Since 2002, the City also received a ¼-cent sales tax dedicated to repayment of bonds issued for the expansion of the Community Center. The revenue was deposited in the Sales Tax Bond Fund and, with the exception of interest earnings, comprised 100% of the Sales Tax Bond Fund's annual revenues. Collections sufficient to retire the debt were achieved in the 2011 fiscal year and the sales tax was retired September 30, 2011.

A special ¼-cent sales tax was enacted in December 2011 to be dedicated to street repair and maintenance. This special ¼-cent sales tax will sunset in ten (10) years.

County Sales and Use Tax

The City's allocation of the Countywide sales/use 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 2012 are \$1,025,000. County sales and use taxes are projected to comprise 10% of total General Fund 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, rate increases/decreases and the weather. Franchise revenues are projected to comprise 10% of total General Fund revenues. Franchise revenues budgeted for 2012 total \$1,000,000, which is roughly equal to actual collections for the previous two fiscal years.

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 2012 are budgeted at \$1,515,000 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 2012 is \$1,600,000 or 16% of total General Fund revenues.

Stormwater Utility Fees

The City established a stormwater utility in 2005 to provide an on-going, dedicated revenue source to fund stormwater improvements throughout the community. The fee is applied based on the amount of impervious surface on a property. The fee is set per equivalent residential unit (ERU) which is equal to 2,600 sq. ft. During the 2011 Budget process the ERU rate was adjusted from \$6/mo per ERU to \$19/mo per ERU. This adjustment reflects the revenue stream necessary to support the debt service requirements resulting from the more than \$25 million in capital projects completed in the last five years. The ERU for 2012 was maintained at \$19/mo and Stormwater Utility fees totaling \$1,718,892 were certified to Johnson County as a part of the 2012 Budget.

Transportation Utility Fees

During the 2011 Budget process, the City Council focused attention on funding for street and transportation infrastructure needs. A Transportation Utility Fee (TUF) was established to be used in conjunction with Special Highway funds and other intergovernmental revenue sources.

A TUF is a charge to properties based on the number of vehicle trips (actual or estimated) each property generates over a period of time. The central rationale for a TUF is that, like a municipal water or wastewater utility, transportation should be funded at least in part by linking a property's consumption of transportation services to the cost of providing and maintaining those services. The Transportation Utility Fee certified to Johnson County for the 2012 Budget totaled \$800,248.

REVENUE OVERVIEW - 2012 BUDGET

GENERAL FUND

Description	Key 2012 Projection Factors	Applicable Laws
Local Ad Valorem Property Tax	Ley is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on a projected assessed valuation in 2011 of \$117,943,524 (10.326 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 ley 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. This .25% was retired September 30, 2011.
Compensating Use Tax	Based on historical receipts and trends.	The compensating use tax is a sales tax placed on equipment, goods and materials purchased outside of a city or county for use in said city or county. Use Tax revenues attributed to purchases made by Mission residents or businesses are reimbursed to the City. This tax has a city and county component.
Countywide Sales Tax	Based on historical receipts and trends. This is the City's share of the countywide .6% sales tax.	The proceeds of the countywide sales tax are distributed by the State Department of Revenue based on the following formula: One half of all revenue collected within the County shall be apportioned among

		the County and cities in the proportion of each entity's total taxing effort in the preceding year relative to the total taxing effort of all cities and the County in the preceding year. The remaining one half of the revenue shall be apportioned to the County and cities in the proportion each entity's population has relative to the total population of the County. The County share shall be calculated by the percentage of people residing in unincorporated areas.
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.
Licensing Fees	Based on department estimates and historical receipts.	Fees for business and liquor licensing.
Jo County Plan Review and Inspection Fees	Based on department estimates.	The City contracts with Johnson County for building inspection and plan review services. Fees are collected based on the schedule established by the County.
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.	Annual memberships, daily admissions and concession sales at the outdoor pool.
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, sale of fixed assets and various reimbursements.

STORMWATER FUND

Storm Water Utility Fee	Based on equivalent residential units (ERUs) within the City.	Equal to approximately \$19/ERU.
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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.
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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 2011 of \$117,943,524 (1.045 mills).	The basis of this tax is the assessed valuation of taxable and real and tangible personal property in each county and special taxing district. State law requires that all real and tangible personal property shall be assessed at fair market value. Property is classified into various classes and assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid, had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Special Assessments	Based on expected special assessment receipts from improvements in special assessment districts. At the formation of the district, an annual amount of special assessments is determined and scheduled until the improvements are paid for.	K.S.A. 12-6a02 authorizes cities to levy and collect special assessments upon property in the area deemed by the governing body of the city to be benefited by improvements.
Interest Income	Based on the percentage return on investments and available cash balances. Due to the variable nature of	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased

	this revenue source, projections are conservative.	
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.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased
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	Due to the variable nature of this revenue source, projections are conservative.	
Transfer From General Fund-City Sales Tax	Reviewed and established annually during the budget process depending on infrastructure or debt service needs.	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 fee	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

TRANSPORTATION FUND

Transportation Utility fee	Established with 2011 budget. Fee is based on land use and trip generation determined for each specific property.	Based on a per-trip calculation for every land-use in the City using the Trip Generation (8th Edition, 3 Volume set) Informational Report of the Institute of Transportation Engineers (ITE).
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
City Sales Tax	Based on historical trends.	In December 2011, voters approved and the City levied a .25% additional sales tax to be dedicated to street and infrastructure improvements.

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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 distributes 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 weigh 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 to finance projects with debt.

Outstanding Debt

The following provides a summary of the City's outstanding debt issues as of December 31, 2011. Debt service schedules are maintained and updated as necessary by the Finance Director.

The City's bonds have received a credit rating of "Aa3" by Moody's Investors Service.

General Obligation Debt Supported by Taxes

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding at 12-31-11
10/1/04	\$ 1,235,000	Acquisition of Mohawk Park	9/1/2014	\$ 410,000
5/1/07	\$ 750,000	Mission Pet Mart - Taxable	9/1/2018	\$ 565,000
6/15/09	\$22,910,000	2009 Refunding	9/1/2029	\$17,350,000
8/12/10	\$ 3,200,000	GO Series 2010A	9/1/2020	\$ 2,915,000
12/15/10	\$ 6,945,000	2005A and 2009A Partial Refunding	9/1/2029	\$ 6,945,000
3/15/11	\$ 4,440,000	Nall Ave Improvements	9/1/2015	\$ 4,000,000

General Obligation Debt Supported Primarily by Special Assessments

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding at 12-31-11
9/15/02	\$132,000	Storm Sewer Improvements	9/1/2012	\$ 10,000

General Obligation Debt Supported Primarily by Other Sources (Sales Tax)

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding at 12-31-11
6/15/02	\$ 3,800,000	Expansion of Comm Center	9/1/2012*	\$ 475,000

*Will be retired March 1, 2012, saving approximately \$10,450 in interest costs.

General Obligation Temporary Notes

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding at 12-31-11
12/27/11	\$ 485,000	Street Design Jo Drive and Martway	9/1/2014	\$ 485,000

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.

Classification and Compensation Plan

The City of Mission maintains a classification and compensation plan with corresponding salary ranges for all authorized full-time positions. Additionally, a consistent and objective pay-for-performance system is used 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 2012 Budget contains funding for the following classifications effective January 1, 2012.

**City of Mission, Kansas
2012 Salary Schedule**

Range Adjust: 0.0%

Proposed 2012

Position Title	Pay Grade	Pay Range		
Administrative Assistant	8	27,689	TO	40,149
Office Assistant	11	32,053	TO	46,478
Administrative Supervisor	20	49,725	TO	72,101
HR Assistant/Deputy City Clerk	17	42,954	TO	62,285
Senior Accountant	17	42,954	TO	62,285
City Clerk	23	57,563	TO	83,467
Finance Director/Asst City Administrator	32	89,300	TO	129,484
City Administrator	34	98,452	TO	142,756
Assistant Court Clerk	11	32,053	TO	46,478
Court Clerk	13	35,339	TO	51,242
Court Administrator	19	47,357	TO	68,668
Laborer/Equipment Operator I	11	32,053	TO	46,478
Laborer/Equipment Operator II	13	35,339	TO	51,242
Mechanic	13	35,339	TO	51,242
Capital Projects Coordinator	15	38,961	TO	56,494
Asst Public Works Superintendent	19	47,357	TO	68,668
Public Works Superintendent	26	66,636	TO	96,623
Public Works Director	30	80,997	TO	117,446
Neighborhood Services Coordinator	19	47,357	TO	68,668
Neighborhood Services Officer	14	37,106	TO	53,803
Planner	21	52,212	TO	75,706
Community Development Director	30	80,997	TO	117,446
Maintenance Worker	10	30,527	TO	44,264
Maintenance Supervisor	13	35,339	TO	51,242
Facilities Supervisor	20	49,725	TO	72,101
Aquatics Coordinator	13	35,339	TO	51,242
Program Supervisor	20	49,725	TO	72,101
Program Coordinator	15	38,961	TO	56,494
Rental/Event Coordinator	15	38,961	TO	56,494
Parks & Recreation Director	30	80,997	TO	117,446
Police Records Clerk	13	35,339	TO	51,242
Police Officer	17	42,954	TO	62,285
Police Detective	19	47,357	TO	68,668
Police Sergeant	21	52,212	TO	75,706
Police Lieutenant	24	60,441	TO	87,640
Captain (Operations, Staff & Support)	27	69,968	TO	101,455
Chief of Police	32	89,300	TO	129,484

BUDGET BY FUND

Fund Overview - 2012 Budget

	General Fund	Storm Water	Bond & Interest	Special Highway
Beginning Fund Balance	\$1,302,995	\$308,740	\$6,396	\$60,766
REVENUES				
Property Taxes	\$1,367,912	\$0	\$136,755	\$0
Sales and Use Taxes	\$3,475,000	\$0	\$0	\$0
Franchise Tax Fees	\$1,000,000	\$0	\$0	\$0
Alcohol Tax	\$33,000	\$0	\$0	\$0
Fuel Tax	\$0	\$0	\$0	\$264,760
Transient Guest Tax	\$0	\$0	\$0	\$0
Licenses and Permits	\$250,000	\$0	\$0	\$0
Police Fines	\$1,515,000	\$0	\$0	\$0
Charges for Services	\$275,000	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0
Interest	\$1,500	\$500	\$150	\$0
Miscellaneous and Other	\$228,000	\$2,500	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Pool Revenues	\$60,000	\$0	\$0	\$0
Parks Special Event Revenues	\$165,000	\$0	\$0	\$0
Community Center Revenues	\$1,600,000	\$0	\$0	\$0
Event/Sponsorship Revenues	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$10,426	\$0
Solid Waste Utility Fees	\$0	\$0	\$0	\$0
Stormwater Utility Fees	\$0	\$1,690,500	\$0	\$0
Transportation Utility Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$9,970,412	\$1,693,500	\$147,331	\$264,760
Transfers in	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	<u>\$9,970,412</u>	<u>\$1,693,500</u>	<u>\$147,331</u>	<u>\$264,760</u>
EXPENDITURES				
Personal Services	\$6,148,100	\$50,000	\$0	\$10,000
Contractual Services	\$2,803,568	\$25,000	\$0	\$0
Commodities	\$487,068	\$5,000	\$0	\$0
Capital Outlay	\$205,395	\$1,246,965	\$0	\$260,294
Debt Service	\$0	\$650,000	\$149,005	\$0
Contingency/Reserves/Transfers	<u>\$670,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$10,314,131	\$1,976,965	\$149,005	\$270,294
Ending Fund Balance	<u>\$959,276</u>	<u>\$25,275</u>	<u>\$4,722</u>	<u>\$55,232</u>

Special Alcohol	Special Parks & Recreation	Debt Service Sls Tx Bond	CIP	Solid Waste Utility	MCVB	Transportation	RC Drainage #1	RC Drainage #2
\$4,557	\$168,295	\$534,759	\$829,474	\$4,158	\$58,896	\$117,513	\$1,845	\$3,169
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,224	\$73,471
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$32,500	\$32,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$4,500,000	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$500	\$10	\$0	\$0	\$50	\$0
\$0	\$0	\$0	\$100,000	\$7,500	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$42,400	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$361,000	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$770,000	\$0	\$0
\$32,500	\$32,500	\$0	\$5,100,500	\$368,510	\$62,400	\$770,000	\$5,274	\$73,471
\$0	\$0	\$0	\$1,150,000	\$250,000	\$0	\$0	\$0	\$0
<u>\$32,500</u>	<u>\$32,500</u>	<u>\$0</u>	<u>\$6,250,500</u>	<u>\$618,510</u>	<u>\$62,400</u>	<u>\$770,000</u>	<u>\$5,274</u>	<u>\$73,471</u>
\$2,500	\$0	\$0	\$75,000	0	\$0	\$0	\$0	\$0
\$30,000	\$0	\$0	\$50,000	0	\$88,033	\$0	\$0	\$0
\$0	\$0	\$0	\$0	600000	\$0	\$0	\$0	\$0
\$0	\$35,408	\$0	\$4,250,000	0	\$0	\$312,744	\$0	\$0
\$0	\$0	\$485,450	\$1,200,000	0	\$0	\$457,256	\$5,224	\$73,471
\$0	\$0	\$0	\$1,000,000	18000	\$0	\$0	\$0	\$0
\$32,500	\$35,408	\$485,450	\$6,575,000	\$618,000	\$88,033	\$770,000	\$5,224	\$73,471
<u>\$4,557</u>	<u>\$165,387</u>	<u>\$49,309</u>	<u>\$504,974</u>	<u>\$4,668</u>	<u>\$33,263</u>	<u>\$117,513</u>	<u>\$1,895</u>	<u>\$3,169</u>

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	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$2,507,748	\$1,324,492	\$1,302,995
REVENUES			
Taxes			
Property Tax	\$1,402,193	\$1,199,173	\$1,217,912
Delinquent Property Tax	\$10,331	\$24,910	\$15,000
Motor Vehicle Tax	\$134,450	\$135,431	\$135,000
City Sales/Use Tax	\$2,473,104	\$2,667,480	\$2,450,000
County Sales/Use Tax	\$673,201	\$748,410	\$675,000
County Sales/Use Tax - Jail	\$181,309	\$187,100	\$175,000
County Sales/Use Tax - Pub Safety	\$152,510	\$187,100	\$175,000
Franchise Tax	\$1,011,213	\$1,044,690	\$1,000,000
Alcohol Tax	\$33,697	\$33,900	\$33,000
Transient Guest Tax		\$0	\$0
Subtotal Taxes	\$6,072,008	\$6,228,194	\$5,875,912
Licenses and Permits	\$145,534	\$163,750	\$150,000
Jo Co Plan Review/Inspection Fees	\$93,059	\$97,765	\$100,000
Police Fines	\$1,489,054	\$1,298,195	\$1,515,000
Charges for Services	\$255,190	\$241,175	\$275,000
Interest	\$2,568	\$1,615	\$1,500
Miscellaneous and Other	\$203,362	\$56,223	\$175,000
Pool Revenues	\$67,592	\$56,390	\$60,000
Parks Special Event Revenues	\$166,796	\$181,290	\$165,000
Mission Square PILOTS	\$26,563	\$53,125	\$53,000
Community Center Revenues	<u>\$1,579,670</u>	<u>\$1,580,258</u>	<u>\$1,600,000</u>
TOTAL REVENUES	\$10,101,396	\$9,957,980	\$9,970,412
EXPENDITURES			
Personnel Services	5,961,032	\$5,996,745	\$6,148,100
Contractual Services	2,736,112	\$2,777,706	\$2,803,568
Commodities	476,375	\$502,335	\$487,068
Capital Outlay	338,012	\$117,171	\$205,395
Contingency/Reserves/Transfers	<u>\$1,773,120</u>	<u>\$585,520</u>	<u>\$670,000</u>
TOTAL EXPENDITURES	\$11,284,651	\$9,979,477	\$10,314,131
FUND BALANCE DECEMBER 31	\$1,324,492	\$1,302,995	\$959,276

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 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$737,467	(\$26,180)	\$308,740
REVENUES			
Taxes			
Property Tax	\$126,296	\$134	\$0
Delinquent Property Tax	\$941	\$2,297	\$0
Motor Vehicle Tax	\$11,815	\$11,773	\$0
Interest	\$563	\$46	\$500
Stormwater Utility Fees	\$631,844	\$1,649,943	\$1,690,500
Intergovernmental Revenue	\$273,507	\$170,230	\$0
Miscellaneous Revenue	\$1,125	\$0	\$2,500
Transfer from General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$1,046,092	\$1,834,423	\$1,693,500
EXPENDITURES			
Personnel Services	\$44,638	\$46,780	\$50,000
Contractual Services	\$368,957	\$14,815	\$25,000
Commodities	\$0	\$0	\$5,000
Capital Outlay/Debt Service	\$866,144	\$787,908	\$1,246,965
Transfer to CIP for Debt Service	\$530,000	\$650,000	\$650,000
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$1,809,738	\$1,499,503	\$1,976,965
FUND BALANCE DECEMBER 31	(\$26,180)	\$308,740	\$25,275

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

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

Fund: Bond & Interest

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$171,273	\$17,761	\$6,396
REVENUES			
Taxes			
Property Tax	\$129,159	\$121,291	\$123,221
Delinquent Property Tax	\$965	\$2,355	\$1,000
Motor Vehicle Tax	\$12,388	\$12,511	\$12,534
Interest	\$136	\$18	\$150
Special Assessments	\$16,725	\$11,200	\$10,426
Transfer from General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$159,373	\$147,375	\$147,331
EXPENDITURES			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$162,885	\$158,740	\$149,005
Contingency/Reserves/Transfers	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$312,885	\$158,740	\$149,005
FUND BALANCE DECEMBER 31	\$17,761	\$6,396	\$4,722

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: Transportation

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$0	\$0	\$117,513
REVENUES			
Interest	\$0	\$88	\$0
Transportation Utility Fees	\$0	\$782,567	\$770,000
Miscellaneous Revenue	\$0	\$1,618	\$0
Transfer from General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$0	\$784,273	\$770,000
EXPENDITURES			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$197,822	\$312,744
Debt Service	\$0	\$468,938	\$457,256
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$0	\$666,760	\$770,000
FUND BALANCE DECEMBER 31	\$0	\$117,513	\$117,513

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

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

Fund: Special Highway

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$202,504	\$176,488	\$60,766
REVENUES			
Fuel Tax	\$263,626	\$250,352	\$264,760
Interest	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0
Transfer from General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$263,626	\$250,352	\$264,760
EXPENDITURES			
Personnel Services	\$54,205	\$50,000	\$10,000
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$100,437	\$316,074	\$260,294
Debt Service	\$135,000	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$289,642	\$366,074	\$270,294
FUND BALANCE DECEMBER 31	\$176,488	\$60,766	\$55,232

Fund Sources: Motor Fuel Tax, County Assisted Road System (CARS) reimbursements, interest and transfers from other funds.

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

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$21,156	\$5,158	\$4,557
REVENUES			
Alcohol Tax	\$33,697	\$33,910	\$32,500
Interest	\$0	\$0	\$0
Transfer from General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$33,697	\$33,910	\$32,500
EXPENDITURES			
Personnel Services	\$15,000	\$0	\$2,500
Contractual Services	\$34,695	\$34,511	\$30,000
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$49,695	\$34,511	\$32,500
FUND BALANCE DECEMBER 31	\$5,158	\$4,557	\$4,557

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

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

Fund: Special Parks & Recreation

	<u>Actual 2010</u>	<u>Estimated 2011</u>	<u>Budget 2012</u>
FUND BALANCE JANUARY 1	\$159,888	\$153,908	\$168,295
REVENUES			
Alcohol Tax	\$33,697	\$33,910	\$32,500
Interest	\$0	\$0	\$0
Miscellaneous	\$5,830	\$0	\$0
Transfer from General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$39,527	\$33,910	\$32,500
EXPENDITURES			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$45,507	\$19,523	\$35,408
Debt Service	\$0	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$45,507	\$19,523	\$35,408
FUND BALANCE DECEMBER 31	\$153,908	\$168,295	\$165,387

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 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$770,124	\$773,337	\$534,759
REVENUES			
Sales Tax	\$498,888	\$305,357	\$0
Interest	\$585	\$165	\$0
Transfer from General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$499,473	\$305,522	\$0
EXPENDITURES			
Personnel Services	0	\$0	\$0
Contractual Services	0	\$0	\$0
Commodities	0	\$0	\$0
Capital Outlay	0	\$0	\$0
Debt Service	\$496,260	\$494,100	\$485,450
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$50,000</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$496,260	\$544,100	\$485,450
FUND BALANCE DECEMBER 31	\$773,337	\$534,759	\$49,309

Fund Sources: 1/4 of 1% General Sales tax

Guidelines: Established to account for revenues received from 1/4 of one percent sales tax pledged to retire the Series 2002-A General Obligation Bonds issued to expand the Community Center. Sales tax sunsets the earlier of collection of funds sufficient to retire debt or 2012. Sales tax collections allowed for sales tax to sunset on September 30, 2011.

Fund: Capital Improvement

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$815,465	(\$453,906)	\$829,474
REVENUES			
Bond Proceeds	\$10,250,663	\$4,863,840	\$4,500,000
Interest	\$430	\$413	\$500
Intergovernmental Revenue	\$730,290	\$1,591,452	\$500,000
Miscellaneous Revenue	\$8,096	\$4,597	\$25,000
Special Benefit District Revenue	\$0	\$0	\$0
Sale of Property	\$0	\$0	\$0
West Gateway Plan Review Fees	\$70,296	\$0	\$10,000
Mission Pet Mart Loan	\$64,350	\$64,360	\$65,000
Transfers	<u>\$2,509,467</u>	<u>\$990,000</u>	<u>\$1,150,000</u>
TOTAL REVENUES	\$13,633,592	\$7,514,662	\$6,250,500
EXPENDITURES			
Personnel Services	\$69,636	\$75,000	\$75,000
Contractual Services	\$146,875	\$50,000	\$50,000
Commodities	\$0	\$0	\$0
Capital Outlay	\$2,456,630	\$3,500,000	\$4,250,000
Debt Service	\$12,229,822	\$2,421,281	\$1,200,000
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$185,000</u>	<u>\$1,000,000</u>
TOTAL EXPENDITURES	\$14,902,963	\$6,231,281	\$6,575,000
FUND BALANCE DECEMBER 31	(\$453,906)	\$829,474	\$504,974

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

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

Fund: Solid Waste Utility

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$93,116	(\$37,118)	\$4,158
REVENUES			
Interest	\$71	\$9	\$10
Special Assessments	\$356,802	\$358,157	\$361,000
Trash Bag Sales	\$2,352	\$2,174	\$2,500
Yard Waste Stickers	\$289	\$428	\$500
Recycling Rebate	\$0	\$3,833	\$4,500
Transfer from General Fund	<u>\$100,033</u>	<u>\$260,000</u>	<u>\$250,000</u>
TOTAL REVENUES	\$459,547	\$624,601	\$618,510
EXPENDITURES			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$589,781	\$583,325	\$600,000
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$18,000</u>
TOTAL EXPENDITURES	\$589,781	\$583,325	\$618,000
FUND BALANCE DECEMBER 31	(\$37,118)	\$4,158	\$4,668

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

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

Fund: Mission Convention and Visitors Bureau

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$127,598	\$77,561	\$58,896
REVENUES			
Transient Guest Tax Receipts	\$19,500	\$20,641	\$20,000
Interest	\$0	\$0	\$0
Event Sponsorship/Revenue	\$46,320	\$46,873	\$42,400
Art Council Revenue	\$2,065	\$4,181	\$0
Holiday Adoption Revenue	\$3,422	\$4,640	\$0
Miscellaneous Revenue	\$385	\$0	\$0
TOTAL REVENUES	\$71,693	\$76,335	\$62,400
EXPENDITURES			
MCVB General Expenses	\$2,973	\$1,823	\$2,000
Newsletter	\$1,144	\$1,315	\$0
Spirit of Mission Event	\$18,039	\$19,793	\$6,000
Arts & Eats Festival	\$34,833	\$27,641	\$30,000
Holiday Lights Event	\$8,814	\$8,923	\$15,000
Mission Merchants	\$895	\$3,309	\$1,000
MCVB Magazine	\$49,396	\$25,022	\$34,033
Arts Council Expenses	\$2,774	\$4,166	\$0
Holiday Adoptions	\$2,862	\$3,008	\$0
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$121,730	\$95,000	\$88,033
FUND BALANCE DECEMBER 31	\$77,561	\$58,896	\$33,263

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.

Rock Creek Drainage District #1

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$12,083	\$0	\$1,845
REVENUES			
Taxes	\$4,966	\$1,845	\$5,224
Interest	\$7	\$0	\$50
Special Assessments	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$4,973	\$1,845	\$5,274
EXPENDITURES			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$17,056	\$0	\$5,224
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$17,056	\$0	\$5,224
FUND BALANCE DECEMBER 31	\$0	\$1,845	\$1,895

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

Guidelines: For construction, maintenance, repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the storm drainage district. May also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains.

Rock Creek Drainage District #2

	Actual 2010	Estimated 2011	Budget 2012
FUND BALANCE JANUARY 1	\$82,333	\$4,128	\$3,169
REVENUES			
Taxes	\$84,126	\$80,167	\$73,471
Interest	\$67	\$0	\$0
Special Assessments	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Transfers from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	\$84,193	\$80,167	\$73,471
EXPENDITURES			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Commodities	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$162,399	\$41,126	\$73,471
Contingency/Reserves/Transfers	<u>\$0</u>	<u>\$40,000</u>	<u>\$0</u>
TOTAL EXPENDITURES	\$162,399	\$81,126	\$73,471
FUND BALANCE DECEMBER 31	\$4,128	\$3,169	\$3,169

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

Guidelines: For construction, maintenance, repair or replacement of storm sewers and storm drains contained within the storm drainage district or within the watershed in the City that contributed to the storm drainage flowing into and/or out of the drainage district. May also be used for debt service associated with the construction, maintenance, repair or replacement of same storm sewers and drains.

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GENERAL FUND BY DEPARTMENT

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	Actual 2010	Estimated 2011	Budget 2012	2011/2012 Percent Change
FUND BALANCE JANUARY 1	\$2,507,748	\$1,324,492	\$1,302,995	-1.62%
REVENUES				
Taxes				
Property Tax	\$1,402,193	\$1,199,173	\$1,217,912	1.56%
Delinquent Property Tax	\$10,331	\$24,910	\$15,000	-39.78%
Motor Vehicle Tax	\$134,450	\$135,431	\$135,000	-0.32%
City Sales and Use Tax	\$2,473,104	\$2,667,480	\$2,450,000	-8.15%
County Sales and Use Tax	\$673,201	\$748,410	\$675,000	-9.81%
County Sales/Use Tax - Jail	\$181,309	\$187,100	\$175,000	-6.47%
County Sales/Use Tax - Public Safety	\$152,510	\$187,100	\$175,000	-6.47%
Franchise Tax	\$1,011,213	\$1,044,690	\$1,000,000	-4.28%
Alcohol Tax	\$33,697	\$33,900	\$33,000	-2.65%
Subtotal Taxes	\$6,072,008	\$6,228,194	\$5,875,912	-5.66%
Licenses and Permits	\$145,534	\$163,750	\$150,000	-8.40%
Jo Co Plan Review/Inspection Fees	\$93,059	\$97,765	\$100,000	2.29%
Police Fines	\$1,489,054	\$1,298,195	\$1,515,000	16.70%
Charges for Services	\$255,190	\$241,175	\$275,000	14.03%
Interest	\$2,568	\$1,615	\$1,500	-7.12%
Miscellaneous and Other	\$203,362	\$56,223	\$175,000	211.28%
Pool Revenues	\$67,592	\$56,390	\$60,000	6.40%
Parks Special Event Revenues	\$166,796	\$181,290	\$165,000	-8.99%
Misslon Square PILOTS	\$26,563	\$53,125	\$53,000	-0.24%
Community Center Revenues	<u>\$1,579,670</u>	<u>\$1,580,258</u>	<u>\$1,600,000</u>	1.25%
TOTAL REVENUES	\$10,101,395	\$9,957,980	\$9,970,412	0.12%
EXPENDITURES				
Personnel Services	5,961,032	\$5,996,745	\$6,148,100	2.52%
Contractual Services	2,736,112	\$2,777,706	\$2,803,568	0.93%
Commodities	476,375	\$502,335	\$487,068	-3.04%
Capital Outlay	338,012	\$117,171	\$205,395	75.30%
Contingency/Reserves/Transfers	<u>\$1,773,120</u>	<u>\$585,520</u>	<u>\$670,000</u>	14.43%
TOTAL EXPENDITURES	\$11,284,651	\$9,979,477	\$10,314,131	3.35%
FUND BALANCE DECEMBER 31	\$1,324,492	\$1,302,995	\$959,276	-26.38%

General Fund Totals by Department

Administration	Actual 2010	Estimated 2011	Budget 2012	Percent Change from 2011 Estimated
Personal Services	526,901	478,938	502,450	4.91%
Contractual Services	65,316	38,320	30,338	-20.83%
Commodities	2,322	2,064	1,350	-34.59%
Capital Outlay	2,145	2,527	0	-100.00%
Total	596,683	521,849	534,138	2.35%

Legislative	Actual 2010	Estimated 2011	Budget 2012	Percent Change from 2011 Estimated
Personal Services	53,010	53,779	58,050	7.94%
Contractual Services	199,772	153,244	102,880	-32.87%
Commodities	858	695	700	0.72%
Capital Outlay	0	1,502	0	-100.00%
Total	253,639	209,220	161,630	-22.75%

General Overhead	Actual 2010	Estimated 2011	Budget 2012	Percent Change from 2011 Estimated
Personal Services	0	0	0	#DIV/0!
Contractual Services	354,040	378,718	243,200	-35.78%
Commodities	43,174	58,759	46,250	-21.29%
Capital Outlay	24,789	34,665	205,395	492.51%
Total	422,004	472,142	494,845	4.81%

Municipal Court	Actual 2010	Estimated 2011	Budget 2012	Percent Change from 2011 Estimated
Personal Services	351,834	370,376	392,800	6.05%
Contractual Services	18,214	20,713	16,650	-19.62%
Commodities	12,016	8,634	8,500	-1.55%
Capital Outlay	826	370	0	-100.00%
Total	382,890	400,093	417,950	4.46%

Neighborhood Services	Actual 2010	Estimated 2011	Budget 2012	Percent Change from 2011 Estimated
Personal Services	119,680	125,779	139,300	10.75%
Contractual Services	57,636	82,852	127,500	53.89%
Commodities	4,107	1,483	500	-66.28%
Capital Outlay	1,308	1,022	0	-100.00%
Total	182,730	211,136	267,300	26.60%

Public Works	Actual 2010	Estimated 2011	Budget 2012	Percent Change from 2011 Estimated
Personal Services	752,203	696,249	793,500	13.97%
Contractual Services	760,043	828,640	899,200	8.52%
Commodities	185,621	164,952	143,350	-13.10%
Capital Outlay	12,781	500	0	-100.00%
Total	1,710,648	1,690,341	1,836,050	8.62%

General Fund Totals by Department

	Actual 2010	Estimated 2011	Budget 2012	Percent Change from 2011 Estimated
Community Development				
Personal Services	253,477	257,958	268,700	4.16%
Contractual Services	171,199	124,926	183,250	46.69%
Commodities	1,133	723	2,400	231.95%
Capital Outlay	3,325	500	0	-100.00%
Total	429,135	384,107	454,350	18.29%
Parks and Recreation - Total				
Personal Services	1,418,194	1,400,271	1,466,900	4.76%
Contractual Services	811,561	832,358	808,650	-2.85%
Commodities	134,231	138,532	161,500	16.58%
Capital Outlay	113,824	63,200	0	-100.00%
Total	2,477,810	2,434,361	2,437,050	0.11%
Pool				
Personal Services	102,897	97,771	105,900	8.31%
Contractual Services	47,800	44,465	43,550	-2.06%
Commodities	31,463	34,631	29,500	-14.82%
Capital Outlay	5,943	0	0	#DIV/0!
Total	188,103	176,867	178,950	1.18%
Community Center				
Personal Services	1,315,297	1,302,500	1,361,000	4.49%
Contractual Services	763,762	787,893	765,100	-2.89%
Commodities	102,768	103,901	132,000	27.04%
Capital Outlay	107,881	63,200	0	-100.00%
Total	2,289,707	2,257,494	2,258,100	0.03%
Police Department				
Personal Services	2,485,733	2,613,395	2,526,400	-3.33%
Contractual Services	298,331	317,935	391,900	23.26%
Commodities	92,913	126,493	122,500	-3.16%
Capital Outlay	179,014	12,885	0	-100.00%
Total	3,055,991	3,070,708	3,040,800	-0.97%
General Fund Total	9,511,530	9,393,957	9,644,113	
General Fund Summary				
Personal Services	5,961,032	5,996,745	6,148,100	2.52%
Contractual Services	2,736,112	2,777,706	2,803,568	0.93%
Commodities	476,375	502,335	487,050	-3.04%
Capital Outlay	338,012	117,171	205,395	75.30%
Total	9,511,530	9,393,957	9,644,113	2.66%

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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 2010	Estimated 2011	Budget 2012
Summary by Character			
Personnel Services	\$53,010	\$53,779	\$58,050
Contractual Services	\$199,772	\$153,244	\$102,880
Commodities	\$858	\$695	\$700
Capital Outlay	\$0	\$1,502	\$0
Department Total	\$253,640	\$209,220	\$161,630
Authorized Positions			
Full-time Positions	0.00	0.00	0.00
Part-time Positions	9.00	9.00	9.00
Seasonal Positions	0.00	0.00	0.00
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

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-09-101-03	Wages and Salaries	\$48,150	\$48,300	\$52,000
01-09-102-01	Health Insurance	\$0	\$0	\$0
01-09-102-02	Social Security	\$3,684	\$3,695	\$3,700
01-09-102-03	KPERS	\$848	\$921	\$1,000
01-09-102-04	Employment Security	\$79	\$613	\$1,100
01-09-102-05	Workers Compensation	\$250	\$250	\$250
	Total Personnel Services	\$53,010	\$53,779	\$58,050
Contractual Services				
01-09-201-07	Telephone - Mayor's Office	\$2,416	\$2,035	\$0
01-09-202-06	Travel/Commercial--Mayor/Council	\$5,326	\$2,357	\$4,770
01-09-202-07	Lodging and Meals	\$11,472	\$9,362	\$11,905
01-09-202-08	Parking and Tolls	\$974	\$151	\$625
01-09-202-09	Mileage	\$1,037	\$840	\$1,355
01-09-203-02	Registration - Mayor/Council	\$4,777	\$4,582	\$3,730
01-09-205-01	Insurance - Public Office E&O	\$4,500	\$4,500	\$3,000
01-09-206-01	Professional Organizations	\$250	\$2,390	\$350
01-09-206-02	Municipal Orgs (NLC / LKM)	\$10,184	\$9,380	\$10,000
01-09-206-03	Periodicals/Books	\$1,291	\$685	\$0
01-09-208-01	Annual Celebrations	\$31,698	\$33,436	\$15,000
01-09-208-02	Election Expense	\$8,770	\$12,500	\$9,000
01-09-208-03	Holiday Parties	\$4,746	\$4,631	\$2,000
01-09-208-04	Public Relations	\$19,651	\$25,587	\$9,500
01-09-208-05	Meeting Expenses	\$1,766	\$689	\$500
01-09-208-06	Franchise Rebate Program	\$10,120	\$0	\$0
01-09-208-07	Economic Development	\$0	\$0	\$0
01-09-208-08	Human Service Fund (UCS)	\$6,090	\$6,636	\$6,395
01-09-208-09	Chamber of Commerce	\$5,556	\$6,911	\$2,750
01-09-208-10	Johnson County Minor Home Repair	\$5,600	\$0	\$0
01-09-208-11	Services for Seniors	\$0	\$0	\$0
01-09-208-12	MARC	\$1,847	\$2,232	\$1,000
01-09-208-13	Property Tax Rebate Program	\$26,579	\$0	\$0
01-09-208-14	EasyRide Contract	\$14,394	\$0	\$0
01-09-208-15	Johnson County Utility Assistance	\$5,000	\$0	\$0
01-09-212-07	Volunteer Action Center	\$0	\$0	\$1,000
01-09-214-03	Printing	\$405	\$0	\$0
01-09-214-07	Newsletter	\$15,214	\$24,315	\$20,000
01-09-215-03	Miscellaneous	\$108	\$25	\$0
	Total Contractual Services	\$199,772	\$153,244	\$102,880

Legislative (cont)

Commodities

01-09-301-01	Office Supplies	\$858	\$695	\$500
01-09-301-04	Printing	\$0	\$0	\$200
	Total Commodities	\$858	\$695	\$700

Capital Outlay

01-09-407-05	Contingency	\$0	\$1,502	\$0
	Total Capital Outlay	\$0	\$1,502	\$0

Legislative Total	\$253,639	\$209,220	\$161,630
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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 Senior 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 2010	Estimated 2011	Budget 2012
Summary by Character			
Personnel Services	\$526,901	\$478,938	\$502,450
Contractual Services	\$65,316	\$38,320	\$30,338
Commodities	\$2,322	\$2,064	\$1,350
Capital Outlay	\$2,145	\$2,527	\$0
Department Total	\$596,684	\$521,849	\$534,138

Authorized Positions

Full-Time Positions	5.00	5.00	5.00
Part-time Positions	0.00	0.00	0.00
Seasonal Positions	0.00	0.00	0.00
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
Senior Accountant	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 to the Capital Improvement Fund and the Stormwater Utility Fund.

A portion of the Finance Director/Asst City Administrator's annual salary and benefits and benefits are charged to the Capital Improvement Fund.

The salary for the City Attorney whose services are provided on a contractual basis contractual basis are included in the Personal Services line items in Administration.

Administration

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-10-101-01	Full Time Salaries	\$349,951	\$337,418	\$323,000
01-10-101-02	Part Time Salaries	\$68,459	\$29,948	\$30,000
01-10-101-04	Overtime	\$2,444	\$212	\$1,500
01-10-102-01	Health/Life/Disability	\$36,886	\$39,682	\$55,000
01-10-102-02	Social Security	\$26,584	\$21,591	\$29,000
01-10-102-03	KPERS	\$23,769	\$26,350	\$30,000
01-10-102-04	Employment Security	\$1,284	\$4,902	\$10,000
01-10-102-05	Workers Compensation	\$2,500	\$1,000	\$1,200
01-10-102-06	City Pension	\$15,003	\$17,835	\$22,000
01-10-102-07	Administrative Charges/Pension Plan	\$20	\$0	\$750
	Total Personnel Services	\$526,901	\$478,938	\$502,450
Contractual Services				
01-10-201-08	Telephone	\$1,208	\$1,911	\$1,320
01-10-202-02	Travel/Commercial - Staff	\$2,498	\$460	\$1,700
01-10-202-03	Lodging/Meals - Staff	\$5,136	\$2,700	\$4,712
01-10-202-04	Parking/Tolls - Staff	\$167	\$190	\$425
01-10-202-05	Mileage - Staff	\$377	\$1,082	\$750
01-10-203-01	Registration/Tuition - Staff	\$13,991	\$5,147	\$2,600
01-10-203-03	Tuition Reimbursement	\$0	\$0	\$0
01-10-205-02	Notary Bonds	\$50	\$57	\$100
01-10-206-01	Professional Organizations	\$2,366	\$1,592	\$2,481
01-10-206-02	Municipal Organizations	\$0	\$50	\$1,500
01-10-206-03	Periodicals/Books/Publications	\$399	\$414	\$0
01-10-206-04	Legal Publications	\$0	\$0	\$0
01-10-206-05	Professional Services	\$23	\$4,235	\$1,000
01-10-208-04	Public Relations	\$6,147	\$12,700	\$5,000
01-10-208-05	Meeting Expenses	\$1,419	\$781	\$250
01-10-208-13	Employee Recognition	\$547	\$497	\$0
01-10-212-06	Service Contracts	\$0	\$0	\$0
01-10-213-02	Equipment Rental	\$0	\$0	\$0
01-10-214-03	Printing	\$2,536	\$148	\$1,000
01-10-214-04	Dog Tags	\$0	\$0	\$0
01-10-214-05	Computer Services	\$723	\$32	\$0
01-10-215-03	Miscellaneous	\$29	\$15	\$0
01-10-215-04	Sustainability Expenses	\$27,702	\$6,309	\$7,500
	Total Contractual Services	\$65,316	\$38,320	\$30,338
Commodities				
01-10-301-01	Office Supplies	\$2,163	\$2,024	\$1,250
01-10-301-02	Clothing	\$51	\$0	\$0
01-10-301-04	Postage	\$58	\$40	\$0
01-10-301-05	Printed Forms	\$50	\$0	\$100
	Total Commodities	\$2,322	\$2,064	\$1,350

Administration (cont.)**Capital Outlay**

01-10-401-01	Office Machines	\$1,198	\$684	\$0
01-10-401-02	Office Furnishings	\$0	\$1,086	\$0
01-10-402-03	Computer Systems	\$1,743	\$757	\$0
01-10-407-05	Contingency	\$0	\$0	\$0
01-10-407-10	Sustainability Assets	(\$797)	\$0	\$0

	Total Capital Outlay	\$2,145	\$2,527	\$0
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	Administration Total	\$596,683	\$521,849	\$534,138
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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 the Police Department facilities

General Overhead

	Actual 2010	Estimated 2011	Budget 2012
Summary by Character			
Personnel Services	\$0	\$0	\$0
Contractual Services	\$354,040	\$378,718	\$243,200
Commodities	\$43,174	\$58,759	\$46,250
Capital Outlay	\$24,789	\$34,665	\$205,395
Department Total	\$422,003	\$472,142	\$494,845

General Overhead

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
		\$0	\$0	\$0
	Total Personnel Services	\$0	\$0	\$0
Contractual Services				
01-07-201-01	Electricity	\$30,934	\$33,903	\$30,000
01-07-201-03	Heating Gas	\$6,139	\$6,463	\$6,500
01-07-201-05	Water and Sewer	\$4,132	\$2,370	\$4,500
01-07-201-08	Telephone other than cell	\$3,702	\$3,701	\$4,000
01-07-203-03	Tuition Reimbursement	\$0	\$5,552	\$8,500
01-07-204-01	Advertising	\$150	\$0	\$500
01-07-205-01	Insurance	\$30,945	\$29,682	\$35,000
01-07-206-03	Periodicals/Books	\$1,047	\$437	\$0
01-07-206-04	Legal Publications	\$4,089	\$4,835	\$7,500
01-07-206-05	Professional Services	\$55,596	\$52,615	\$20,000
01-07-207-02	Finance/Audit	\$19,875	\$19,765	\$20,000
01-07-207-07	Pre-employment/Hiring Expense	\$127	\$520	\$200
01-07-210-02	Janitorial Services	\$0	\$0	\$500
01-07-212-06	Service Contracts	\$20,761	\$32,432	\$22,000
01-07-213-02	Rentals and Leases	\$23,083	\$20,048	\$20,000
01-07-214-02	Property Taxes	\$24,706	\$25,285	\$20,000
01-07-214-05	Computer Services	\$116,724	\$132,183	\$35,000
01-07-214-06	Codification	\$6,610	\$1,952	\$3,500
01-07-214-13	Website Development	\$5,405	\$6,975	\$5,500
01-07-215-03	Contingency	\$15	\$0	\$0
	Total Contractual Services	\$354,040	\$378,718	\$243,200
Commodities				
01-07-301-01	Office Supplies	\$3,127	\$4,743	\$2,250
01-07-301-04	Postage	\$14,907	\$15,237	\$16,000
01-07-304-04	Misc Supplies	\$1,080	\$0	\$0
01-07-305-01	Janitorial Supplies	\$3,110	\$2,868	\$4,000
01-07-305-02	Maintenance/Repairs City Hall	\$20,950	\$35,911	\$24,000
	Total Commodities	\$43,174	\$58,759	\$46,250
Capital Outlay				
01-07-402-03	Computer Systems/Software	\$638	\$0	\$0
01-07-404-06	Equipment Replacement	\$24,151	\$34,665	\$205,395
	Total Capital Outlay	\$24,789	\$34,665	\$205,395
	General Overhead Total	\$422,004	\$472,142	\$494,845

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General Fund: Municipal Court

Program Description

The Municipal Court is the court where alleged violations of City ordinances and the penal statutes of Kansas are tried. The court provides a forum in which citizens may receive swift and impartial trial on charges brought against them. The Court's responsibility is to guarantee the lawful rights of all who are brought before it. The Municipal Court hears an average of nearly 1,500 cases each month.

Goal

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

Objectives

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

Municipal Court

	Actual 2010	Estimated 2011	Budget 2012
Personnel Services			
Personnel Services	\$351,834	\$370,376	\$392,800
Contractual Services	\$18,214	\$20,713	\$16,650
Commodities	\$12,016	\$8,634	\$8,500
Capital Outlay	\$826	\$370	\$0
Department Total	\$382,890	\$400,093	\$417,950
Authorized Positions			
Full-Time Positions	4.00	4.00	4.00
Part-Time Positions	6.00	7.00	7.00
Seasonal Positions	0.00	0.00	0.00
Department Total	10.00	11.00	11.00
Classifications			
Municipal Court Administrator	1.00	1.00	1.00
Court Clerk	2.00	2.00	2.00
Assistant Court Clerk	1.00	1.00	1.00
Bailiff	4.00	5.00	5.00
Judge	1.00	1.00	1.00
Judge Pro Tem	1.00	1.00	1.00
Department Total	10.00	11.00	11.00

Municipal Court

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-11-101-01	Full-Time Salaries	\$151,456	\$165,214	\$165,000
01-11-101-02	Part-Time Salaries	\$23,093	\$24,164	\$30,000
01-11-101-03	Judge Salaries	\$30,000	\$30,000	\$30,000
01-11-101-04	Overtime Salaries	\$13,792	\$15,482	\$15,000
01-11-101-06	City Attorney - Court	\$46,017	\$43,641	\$37,000
01-11-101-09	City Attorney Appeals - Court	\$7,502	\$9,072	\$20,000
01-11-102-01	Health / Life	\$37,040	\$33,096	\$42,000
01-11-102-02	Social Security	\$20,968	\$20,978	\$22,000
01-11-102-03	KPERS	\$12,261	\$13,180	\$14,000
01-11-102-04	Employment Security	\$446	\$3,472	\$6,600
01-11-102-05	Workers Compensation	\$2,500	\$2,698	\$3,000
01-11-102-06	City Pension	\$6,651	\$8,304	\$8,000
01-11-102-07	Administrative Charge/Pension Plan	\$108	\$1,075	\$200
	Total Personal Services	\$351,834	\$370,376	\$392,800
Contractual Services				
01-11-201-08	Telephone	\$2,105	\$4,402	\$2,000
01-11-202-03	Lodging/Meals	\$619	\$0	\$450
01-11-202-04	Parking/Tolls	\$0	\$0	\$0
01-11-202-05	Mileage	\$1,778	\$0	\$1,000
01-11-203-01	Registration/Tuition	\$475	\$350	\$500
01-11-203-03	Tuition Reimbursement	\$0	\$0	\$0
01-11-204-01	Advertising - Classified	\$419	\$838	\$0
01-11-205-01	Insurance-Building, Equipment	\$500	\$500	\$500
01-11-205-02	Notary Bonds	\$100	\$100	\$150
01-11-206-05	Professional Services	\$2,400	\$2,400	\$4,800
01-11-207-07	Pre-employment Expenses	\$235	\$1,383	\$150
01-11-208-13	Employee Recognition	\$312	\$341	\$200
01-11-209-02	Computer Maintenance	\$6,620	\$6,402	\$2,400
01-11-209-03	Defense	\$2,652	\$3,997	\$4,500
01-11-213-02	Equipment Rental	\$0	\$0	\$0
	Total Contractual Services	\$18,214	\$20,713	\$16,650
Commodities				
01-11-301-01	Office Supplies	\$6,764	\$4,423	\$3,500
01-11-301-04	Postage	\$0	\$0	\$0
01-11-301-05	Printed Forms	\$5,252	\$4,211	\$5,000
	Total Commodities	\$12,016	\$8,634	\$8,500

Municipal Court (cont.)

Capital Outlay

01-11-401-01	Office Machines	\$88	\$0	\$0
01-11-402-03	Computer Systems	\$0	\$115	\$0
01-11-407-05	Contingency	\$738	\$255	\$0
	Total Capital Outlay	\$826	\$370	\$0

Municipal Court Total \$382,890 \$400,093 \$417,950

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 2010	Estimated 2011	Budget 2012
Summary by Character			
Personnel Services	\$119,680	\$125,779	\$139,300
Contractual Services	\$57,636	\$82,852	\$127,500
Commodities	\$4,107	\$1,483	\$500
Capital Outlay	\$1,308	\$1,022	\$0
Department Total	\$182,731	\$211,136	\$267,300

Authorized Positions

Full-Time Positions	2.00	2.00	2.00
Part-Time Positions	0.00	0.00	0.00
Seasonal Positions	0.00	0.00	0.00
Department Total	2.00	2.00	2.00

Classifications

Neighborhood Services Coordinator	1.00	1.00	1.00
Neighborhood Services Officer	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

Neighborhood Services

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-15-101-01	Full-Time Salaries	\$89,062	\$88,353	\$96,000
01-15-101-02	Part-Time Salaries	\$0	\$0	\$0
01-15-101-04	Overtime Salaries	\$254	\$456	\$1,000
01-15-102-01	Health/Life	\$13,657	\$15,670	\$17,000
01-15-102-02	Social Security	\$6,414	\$6,662	\$8,000
01-15-102-03	KPERS	\$6,137	\$6,308	\$7,500
01-15-102-04	Employment Security	\$137	\$1,105	\$2,100
01-15-102-05	Workers Compensation	\$2,000	\$2,000	\$2,500
01-15-102-06	City Pension	\$2,004	\$5,225	\$5,000
01-15-102-07	Admin Chgs/City Pension	\$15	\$0	\$200
	Total Personnel Services	\$119,680	\$125,779	\$139,300
Contractual Services				
01-15-202-02	Commercial Travel	\$704	\$0	\$700
01-15-202-03	Lodging / Meals	\$1,450	\$80	\$1,500
01-23-202-04	Parking / Tolls	\$0	\$0	\$50
01-15-202-05	Mileage	\$245	\$265	\$800
01-15-203-01	Registration	\$970	\$2,530	\$1,000
01-15-203-03	Tuition Reimbursement	\$714	\$0	\$0
01-15-204-01	Advertising	\$0	\$419	\$0
01-15-205-01	Insurance	\$100	\$100	\$100
01-15-206-01	Professional Organizations	\$415	\$250	\$750
01-15-206-03	Periodicals/Books	\$0	\$0	\$0
01-15-206-04	Legal Publications	\$0	\$0	\$100
01-15-206-05	Professional Services	\$26,330	\$20,065	\$26,000
01-15-206-06	Legal Services	\$0	\$0	\$3,000
01-15-207-04	Housing Project - Loan Imp Program	\$4,332	\$1,791	\$5,000
01-15-207-07	Pre-Employment Testing	\$39	\$0	\$0
01-15-208-04	Public Relations	\$190	\$80	\$500
01-15-208-13	Employee Recognition	\$50	\$25	\$0
01-15-212-06	Service Contracts	\$0	\$0	\$0
01-15-212-07	Vehicle Maintenance	\$0	\$65	\$0
01-15-214-03	Printing	\$70	\$100	\$1,000
01-15-215-03	Miscellaneous	\$417	\$0	\$1,000
01-15-216-01	Nuisance Abatement	\$1,223	\$1,005	\$4,000
01-15-216-02	Weed Abatement	\$2,146	\$4,981	\$4,000
01-15-216-04	Mission Possible Program	\$14,152	\$10,142	\$30,000
01-15-216-05	How-To Clinics	\$83	\$0	\$1,000
01-15-216-06	Neighborhood Grant Program	\$4,006	\$4,199	\$5,000
01-15-216-07	Business Improvement Grant	\$0	\$14,429	\$25,000
01-15-216-08	Tree Trimming Grant Program	\$0	\$5,385	\$0
01-15-216-09	Citizen Rebate Program	\$0	\$11,941	\$12,000
01-15-216-10	Easy Ride	\$0	\$0	\$0
01-15-216-11	Jo Co Utility Assistance	\$0	\$5,000	\$5,000
	Total Contractual Services	\$57,636	\$82,852	\$127,500

Neighborhood Services (cont.)

Commodities

01-15-301-01	Office Supplies	\$184	\$68	\$0
01-15-301-02	Clothing	\$0	\$0	\$0
01-15-301-04	Postage	\$0	\$0	\$0
01-15-303-04	Safety Supplies	\$0	\$0	\$0
01-15-304-04	Miscellaneous Supplies	\$0	\$0	\$0
01-15-306-01	Gas/Oil	\$518	\$508	\$500
01-15-307-09	Paint Supplies	\$3,405	\$907	\$0
	Total Commodities	\$4,107	\$1,483	\$500

Capital Outlay

01-15-401-01	Office Machines	\$0	\$0	\$0
01-15-401-02	Office Furnishings	\$0	\$0	\$0
01-15-402-03	Computer Systems	\$1,308	\$1,000	\$0
01-15-407-05	Contingency	\$0	\$22	\$0
	Total Capital Outlay	\$1,308	\$1,022	\$0

Neighborhood Services Total \$182,730 \$211,136 \$267,300

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 2010	Estimated 2011	Budget 2012
Summary by Character			
Personnel Services	\$752,203	\$696,249	\$793,500
Contractual Services	\$760,043	\$828,640	\$899,200
Commodities	\$185,621	\$164,952	\$143,350
Capital Outlay	\$12,781	\$500	\$0
Department Total	\$1,710,648	\$1,690,341	\$1,836,050

Authorized Positions

Full-Time Positions	11.00	11.00	11.00
Part-Time Positions	1.00	1.00	1.00
Seasonal Positions	6.00	2.00	2.00
Department Total	18.00	14.00	14.00

Classifications

Director of Public Works*	1.00	1.00	0.00
Public Works Superintendent	1.00	1.00	1.00
Capital Project Manager	0.00	1.00	1.00
Assistant Public Works Superintendent	1.00	1.00	1.00
Laborer/Equipment Operator II	4.00	4.00	4.00
Laborer/Equipment Operator I	3.00	2.00	3.00
Mechanic	1.00	1.00	1.00
PT Administrative Assistant	1.00	1.00	1.00
Seasonal Labor	6.00	2.00	2.00
Department Total	18.00	14.00	14.00

In 2010, the City transitioned mowing and some snow removal efforts to contractual labor instead of relying on seasonal staff.

In mid-2011, the Community Development Director was appointed Interim Director of Public works and the ongoing need for the position will be re-evaluated.

Public Works

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-20-101-01	Full Time Salaries	\$475,587	\$436,963	\$450,000
01-20-101-02	Part-Time Salaries	\$33,015	\$41,330	\$50,000
01-20-101-04	Overtime Salaries	\$31,822	\$16,480	\$25,000
01-20-102-01	Health/Life	\$88,717	\$89,577	\$112,000
01-20-102-02	Social Security	\$40,109	\$34,974	\$45,000
01-20-102-03	KPERS	\$36,557	\$27,666	\$42,500
01-20-102-04	Employment Security	\$853	\$6,449	\$11,000
01-20-102-05	Workers Compensation	\$27,252	\$21,000	\$35,000
01-20-102-06	City Pension	\$18,271	\$21,810	\$22,500
01-20-102-07	Admin Chgs/City Pension	\$20	\$0	\$500
	Total Personnel Services	\$752,203	\$696,249	\$793,500
Contractual Services				
01-20-201-02	Electric Shop	\$15,016	\$14,946	\$16,000
01-20-201-04	Gas Shop	\$9,786	\$9,280	\$18,500
01-20-201-05	Water and Sewer	\$0	\$16	\$0
01-20-201-06	Water and Sewer - Shop	\$7,185	\$9,448	\$8,000
01-20-201-07	Refuse	\$1,599	\$4,042	\$5,000
01-20-201-08	Telephone	\$4,938	\$8,225	\$6,000
01-20-201-10	Traffic Signals KCPL	\$266,619	\$299,599	\$290,000
01-20-201-11	Traffic Signal OP INTERLOCAL	\$5,898	\$1,204	\$6,000
01-20-201-12	Traffic Signals Total Electric	\$24,950	\$32,593	\$35,000
01-20-201-13	Street Lights KCPL	\$240,605	\$267,035	\$260,000
01-20-201-15	Street Lights Streetscape	\$7,002	\$6,575	\$6,000
01-20-202-02	Travel/Commercial	\$1,215	\$479	\$2,500
01-20-202-03	Lodging / Meals	\$4,809	\$824	\$5,000
01-20-202-04	Parking / Tolls	\$184	\$12	\$100
01-20-202-05	Mileage	\$1,653	\$1,287	\$2,000
01-20-203-01	Registration / Tuition	\$4,091	\$4,935	\$4,500
01-20-203-03	Tuition Reimbursement	\$1,314	\$0	\$0
01-20-204-01	Advertising - Classified	\$1,823	\$419	\$2,000
01-20-205-01	Insurance - Bldg, Equipment	\$32,063	\$35,000	\$35,000
01-20-205-02	Notary Bonds	\$0	\$0	\$0
01-20-206-01	Professional Organization Dues	\$2,105	\$2,232	\$3,000
01-20-206-03	Periodicals/Books/Publications	\$1,212	\$0	\$0
01-20-206-04	Legal Advertising	\$0	\$47	\$0
01-20-206-05	Professional Services	\$21,285	\$7,511	\$20,000
01-20-207-03	Engineering/Architect Services	\$18,553	\$22,840	\$40,000
01-20-207-06	Inspections	\$3,306	\$1,110	\$4,000
01-20-207-07	Pre-Employment Drug Testing	\$627	\$945	\$1,000
01-20-208-04	Public Relations	\$181	\$1,586	\$1,000
01-20-208-05	Meeting Expense	\$1,924	\$379	\$500
01-20-208-10	Economic Development	\$2,664	\$5,267	\$0

Public Works (cont.)

Contractual Services (cont.)

01-20-208-13	Employee Recognition	\$1,649	\$275	\$500
01-20-210-01	Building Repairs / Maintenance	\$8,302	\$2,554	\$10,000
01-20-210-02	Janitorial Services	\$0	\$0	\$0
01-20-210-03	Trees / Shrubs Maintenance	\$132	\$66	\$7,500
01-20-210-04	Tree Board	\$1,785	\$4,083	\$5,000
01-20-212-03	Storm Warning Sirens	\$1,829	\$958	\$1,000
01-20-212-04	Communications	\$0	\$0	\$500
01-20-212-05	Equipment Repairs	\$107	\$3,022	\$9,000
01-20-212-06	Service Contracts	\$39,344	\$68,442	\$79,000
01-20-212-07	Vehicle Maintenance	\$5,008	\$6,222	\$9,000
01-20-212-09	Johnson Drive Maintenance	\$5,842	\$0	\$0
01-20-213-02	Rental Equipment	\$3,186	\$2,928	\$6,000
01-20-213-03	Laundry / Uniforms	\$5,413	\$1,971	\$0
01-20-214-02	Vehicle Registration	\$1	\$0	\$100
01-20-214-03	Printing	\$300	\$200	\$500
01-20-214-04	Computer Services	\$4,101	\$16	\$0
01-20-215-03	Contingency	\$436	\$67	\$0
	Total Contractual Services	\$760,043	\$828,640	\$899,200

Commodities

01-20-301-01	Office Supplies	\$4,240	\$500	\$1,000
01-20-301-02	City Maps	\$10	\$0	\$0
01-20-301-04	Postage	\$33	\$58	\$100
01-20-301-05	Printed Forms	\$0	\$0	\$0
01-20-302-01	Uniforms/Clothing	\$3,547	\$690	\$3,000
01-20-303-04	Safety Supplies	\$4,794	\$3,400	\$6,000
01-20-304-01	Shop Chemicals	\$3,074	\$1,230	\$3,000
01-20-304-02	Fertilizer / Weeds	\$417	\$0	\$500
01-20-304-03	Rodent Control	\$0	\$0	\$0
01-20-304-04	Misc Supplies	\$878	\$0	\$0
01-20-305-01	Janitor Supplies	\$2,718	\$2,378	\$3,000
01-20-305-02	Building Repair Parts / Plumbing	\$6,801	\$1,063	\$3,500
01-20-305-03	Tools - Building / Land Maint	\$1,382	\$2,502	\$2,000
01-20-305-04	Landscape	\$2,021	\$215	\$2,000
01-20-306-01	Gas / Oil	\$23,639	\$33,600	\$35,000
01-20-306-02	Vehicle / Equip Repair Parts	\$26,176	\$28,308	\$20,000
01-20-306-03	Tools - Vehicle / Equip Maint	\$2,423	\$6,762	\$5,000
01-20-307-01	Asphalt Patch	\$18,063	\$246	\$0
01-20-307-02	Rock	\$816	\$682	\$1,000
01-20-307-03	Sand / Salt	\$73,787	\$42,770	\$45,000
01-20-307-05	Signs	\$4,885	\$32,771	\$7,500
01-20-307-06	Traffic Paint	\$1,486	\$0	\$750
01-20-307-07	Park Maintenance	\$4,145	\$7,777	\$5,000
01-20-307-08	Other Street Maintenance	\$286	\$0	\$0
	Total Commodities	\$185,621	\$164,952	\$143,350

Public Works (cont.)

Capital Outlay

01-20-401-01	Office Machines	\$0	\$0	\$0
01-20-401-02	Office Furnishings	\$0	0	\$0
01-20-402-03	Computer Systems	\$3,754	\$500	\$0
01-20-403-03	Public Works Vehicles	\$0	\$0	\$0
01-20-403-06	Public Works - Other Equipment	\$8,908	\$0	\$0
01-20-404-04	Radios	\$0	\$0	\$0
01-20-407-05	Contingency	\$119	\$0	\$0
	Total Capital Outlay	\$12,781	\$500	\$0

Public Works Total \$1,710,648 \$1,690,341 \$1,836,050

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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 2009	Estimated 2010	Budget 2011
Summary by Character			
Personnel Services	\$253,477	\$257,958	\$268,700
Contractual Services	\$171,199	\$124,956	\$183,250
Commodities	\$1,133	\$723	\$2,400
Capital Outlay	\$3,325	\$500	\$0
Department Total	\$429,134	\$384,137	\$454,350

Authorized Positions

Full-Time Positions	3.00	3.00	3.00
Part-Time Positions	0.00	0.00	0.00
Seasonal Positions	0.00	0.00	0.00
Department Total	3.00	3.00	3.00

Classifications

Director of Community Developer	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00
Office Assistant	1.00	1.00	1.00
Department Total	4.00	3.00	3.00

The Administrative Assistant's position was reclassified to Office Assistant in 2011.

Community Development

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-23-101-01	Full-Time Salaries	\$190,378	\$195,435	\$195,000
01-23-101-02	Part-Time Salaries	\$3,213	\$0	\$0
01-23-101-04	Overtime Salaries	\$1,638	\$715	\$2,000
01-23-102-01	Health/Life	\$19,155	\$17,549	\$22,500
01-23-102-02	Social Security	\$14,606	\$14,756	\$15,000
01-23-102-03	KPERS	\$13,257	\$14,812	\$15,000
01-23-102-04	Employment Security	\$311	\$2,441	\$4,500
01-23-102-05	Workers Compensation	\$1,500	\$1,500	\$1,500
01-23-102-06	City Pension	\$9,410	\$10,750	\$13,000
01-23-102-07	Admin Chgs/City Pension	\$10	\$0	\$200
	Total Personnel Services	\$253,477	\$257,958	\$268,700
Contractual Services				
01-23-201-08	Telephone	\$425	\$708	\$500
01-23-202-02	Commercial Travel	\$992	\$989	\$1,000
01-23-202-03	Lodging / Meals	\$2,463	\$3,670	\$2,500
01-23-202-04	Parking / Tolls	\$20	\$82	\$100
01-23-202-05	Mileage	\$565	\$1,561	\$1,200
01-23-203-01	Registration /Tuition	\$1,799	\$3,879	\$1,750
01-23-203-02	Planning Commission	\$4,795	\$64	\$4,000
01-23-203-03	Tuition Reimbursement	\$0	\$0	\$0
01-23-206-01	Professional Organizations	\$1,598	\$633	\$1,700
01-23-206-03	Periodicals/Books	\$52	\$0	\$0
01-23-206-04	Advertising	\$70	\$102	\$1,500
01-23-206-05	Professional Services	\$10,577	\$2,500	\$2,500
01-23-206-06	Land Use Attorney Services	\$25,301	\$14,447	\$25,000
01-23-206-08	Jo Co Plan/Inspection Fees	\$52,537	\$55,398	\$90,000
01-23-207-03	Engineer/Architect/Planning Services	\$69,051	\$40,543	\$50,000
01-23-207-07	Pre-Employment Testing	\$0	\$0	\$0
01-23-208-04	Public Relations	\$100	\$164	\$500
01-23-208-05	Meeting Expense	\$203	\$132	\$250
01-23-208-13	Employee Recognition	\$125	\$75	\$0
01-23-212-06	Service Contracts	\$0	\$0	\$0
01-23-214-03	Printing	\$526	(\$21)	\$750
01-23-214-04	Computer Services	\$0	\$0	\$0
01-23-215-03	Contingency	\$0	\$0	\$0
	Total Contractual Services	\$171,199	\$124,926	\$183,250
Commodities				
01-23-301-01	Office Supplies	\$738	\$663	\$200
01-23-301-02	City Maps	\$17	\$50	\$200
01-23-301-04	Postage	\$17	\$10	\$1,000
01-23-301-05	Printed Forms	\$363	\$0	\$1,000
01-23-304-04	Miscellaneous Supplies	\$0	\$0	\$0
	Total Commodities	\$1,133	\$723	\$2,400

Community Development (cont.)

Capital Outlay

01-23-401-01	Office Machines	\$0	\$0	\$0
01-23-401-02	Office Furnishings	\$0	\$0	\$0
01-23-403-06	Other Equipment/Software	\$3,325	\$500	\$0
01-23-407-05	Contingency	\$0	\$0	\$0
	Total Capital Outlay	\$3,325	\$500	\$0
	Community Development Total	\$429,135	\$384,107	\$454,350

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 2010	Estimated 2011	Budget 2012
Summary by Character				
Outdoor Pool	Personnel Services	\$102,897	\$97,771	\$105,900
	Contractual Services	\$47,800	\$44,465	\$43,550
	Commodities	\$31,463	\$34,631	\$29,500
	Capital Outlay	\$5,943	\$0	\$0
	Department Total	\$188,103	\$176,867	\$178,950
Community Center	Personnel Services	\$1,315,297	\$1,302,500	\$1,361,000
	Contractual Services	\$763,762	\$787,893	\$765,100
	Commodities	\$102,768	\$103,901	\$132,000
	Capital Outlay	\$107,881	\$63,200	\$0
	Department Total	\$2,289,708	\$2,257,494	\$2,258,100
TOTAL		\$2,477,811	\$2,434,361	\$2,437,050

Authorized Positions

Full-Time Positions	12.00	12.00	12.00
Part-Time Positions	2.00	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	14.00	14.00	14.00

Classifications

Parks & Recreation Director	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00
Program Supervisor	1.00	1.00	1.00
Facility Supervisor	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00
Program Coordinator (FT)	1.00	0.00	0.00
Program Coordinator (PT)*	1.00	1.00	1.00
Rental/Event 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	14.00	14.00

*Program Coordinator position was transitioned from full-time to part-time in 2011

**Salary and benefits for Aquatic Coordinator are shared between the Outdoor Pool and the Community Center budgets.

Parks and Recreation - Municipal Pool

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-25-101-01	Full Time Salaries	\$11,554	\$15,345	\$16,000
01-25-101-02	Part Time Salaries	\$72,150	\$61,448	\$66,000
01-25-101-04	Overtime Salaries	\$2,594	\$2,594	\$2,500
01-25-102-01	Health / Life Ins	\$1,360	\$1,905	\$2,500
01-25-102-02	Social Security	\$6,633	\$6,057	\$7,000
01-25-102-03	KPERS	\$967	\$1,317	\$1,500
01-25-102-04	Employment Security	\$139	\$992	\$1,800
01-25-102-05	Workers Compensation	\$7,500	\$7,500	\$8,500
01-25-102-06	City Pension	\$0	\$613	\$100
	Total Personnel Services	\$102,897	\$97,771	\$105,900
Contractual Services				
01-25-201-01	Electricity	\$12,253	\$11,072	\$13,000
01-25-201-03	Gas	\$0	\$0	\$250
01-25-201-05	Water and Sewer	\$12,157	\$8,183	\$10,000
01-25-201-07	Trash	\$0	\$0	\$0
01-25-201-08	Telephone	\$460	\$854	\$500
01-25-203-03	Staff Training/Tuition Reimbursement	\$635	\$0	\$800
01-25-204-01	Marketing / Registration Materials	\$0	\$0	\$0
01-25-205-01	Insurance - Bldg, Equipment	\$4,235	\$4,227	\$4,250
01-25-207-07	Pre-Employment Drug Testing	\$0	\$99	\$500
01-25-208-13	Employee Recognition	\$41	\$0	\$0
01-25-210-01	Maint Bldg / Land	\$7,770	\$3,000	\$3,750
01-25-212-05	Other Equipment / Repairs	\$1,374	\$2,658	\$1,500
01-25-213-02	Rental Agreements	\$775	\$775	\$1,000
01-25-214-05	Computer Services	\$0	\$0	\$0
01-25-214-12	Mission Swim Team	\$7,500	\$7,500	\$7,500
01-25-215-02	Contract Serv/Mtce Agreements	\$600	\$6,097	\$500
01-25-215-05	Consultants / Instructors	\$0	\$0	\$0
	Total Contractual Services	\$47,800	\$44,465	\$43,550
Commodities				
01-25-301-01	Office Supplies	\$264	\$443	\$0
01-25-301-02	Clothing	\$2,137	\$3,025	\$2,500
01-25-301-03	Food Service	\$9,826	\$8,730	\$11,000
01-25-301-04	Printing	\$0	\$0	\$0
01-25-301-08	Equipment and Supplies	\$6,519	\$4,130	\$5,500
01-25-303-04	Safety Supplies	\$598	\$194	\$500
01-25-304-02	Cleaning Chemicals	\$901	\$75	\$1,000

Parks and Recreation - Municipal Pool (cont.)

Commodities (cont.)

01-25-304-04	Misc Supplies	\$0	\$0	\$0
01-25-304-05	Pool Chemicals	\$9,244	\$8,307	\$7,000
01-25-305-05	Repair / Parts Maintenance	\$1,975	\$9,727	\$2,000
	Total Commodities	\$31,463	\$34,631	\$29,500

Capital Outlay

01-25-407-01	Equipment Replacement	\$0	\$0	\$0
01-25-407-02	Filter Elements	\$0	\$0	\$0
01-25-407-03	Pool Imp/ Repair/Design	\$5,943	\$0	\$0
01-25-407-05	Contingency	\$0	\$0	\$0
	Total Capital Outlay	\$5,943	\$0	\$0

Parks & Recreation - Municipal Pool Total		\$188,103	\$176,867	\$178,950
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Parks and Recreation - Community Center

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-27-101-01	Full Time Salaries	\$559,442	\$517,565	\$540,000
01-27-101-02	Part Time Salaries	\$488,055	\$493,905	\$490,000
01-27-101-04	Overtime	\$15,106	\$23,441	\$15,000
01-27-102-01	Health / Life	\$88,418	\$86,886	\$105,000
01-27-102-02	Social Security	\$80,646	\$79,310	\$82,000
01-27-102-03	KPERS	\$41,162	\$41,776	\$47,000
01-27-102-04	Employment Security	\$1,582	\$13,155	\$22,500
01-27-102-05	Workers Compensation	\$13,996	\$12,500	\$25,000
01-27-102-06	City Pension	\$26,860	\$33,962	\$34,000
01-27-102-07	Administrative Chgs / Pension	\$30	\$0	\$500
	Total Personnel Services	\$1,315,297	\$1,302,500	\$1,361,000
Contractual Services				
01-27-201-01	Electric	\$168,626	\$187,560	\$155,000
01-27-201-03	Gas	\$82,938	\$75,869	\$95,000
01-27-201-05	Water and Sewer	\$14,626	\$22,017	\$19,000
01-27-201-07	Trash Service	\$0	\$2	\$2,000
01-27-201-08	Telephone	\$4,058	\$6,461	\$10,000
01-27-202-02	Travel / Commercial	\$2,104	\$71	\$1,200
01-27-202-03	Lodging / Meals	\$3,677	\$2,239	\$2,800
01-27-202-04	Parking / Tolls	\$125	\$8	\$250
01-27-202-05	Mileage Staff	\$239	\$512	\$750
01-27-203-01	Registration / Tuition	\$2,488	\$600	\$3,000
01-27-203-02	Staff Training	\$2,249	\$1,122	\$2,500
01-27-203-03	Tuition Reimbursement	\$0	\$0	\$0
01-27-204-01	Marketing / Public Relations	\$13,256	\$16,731	\$13,000
01-27-205-01	Insurance - Building, Equipment	\$32,063	\$35,000	\$37,500
01-27-205-02	Notary Bonds	\$0	\$0	\$100
01-27-206-01	Professional Organizations	\$923	\$1,716	\$3,000
01-27-206-03	Periodicals/Books/Publications	\$0	\$197	\$0
01-27-206-05	Professional Services	\$28,114	\$0	\$0
01-27-207-07	Pre-Employment Drug Testing	\$3,219	\$2,337	\$4,000
01-27-208-13	Employee Recognition	\$2,200	\$963	\$0
01-27-210-01	Maint - Bldg / Land	\$64,221	\$82,346	\$53,000
01-27-212-05	Equipment Maintenance	\$9,690	\$17,358	\$12,000
01-27-212-07	Vehicle Maintenance	\$0	\$22	\$500
01-27-213-02	Rental Equipment	\$10,587	\$11,935	\$12,000
01-27-214-03	Printing	\$34,553	\$30,059	\$35,000
01-27-214-05	Computer Services / Software	\$7,251	\$5,276	\$0
01-27-214-11	Special Programs	\$6,136	\$8,249	\$20,000
01-27-214-12	Swim Programs	\$779	\$276	\$2,000
01-27-214-13	Mission Summer Program	\$15,701	\$18,601	\$20,000
01-27-215-01	Seasonal Programs	\$17,607	\$16,552	\$17,000

Parks and Recreation - Community Center (cont.)

Contractual Services (cont.)

01-27-215-02	Contract Services / Maint. Agreements	\$55,945	\$56,633	\$63,000
01-27-215-05	Contract Instructors	\$155,849	\$173,820	\$162,000
01-27-215-06	Transportation Services	\$8,926	\$8,773	\$12,000
01-27-215-10	Mission Square Parking Lot Lease	\$15,612	\$4,588	\$7,500
	Total Contractual Services	\$763,762	\$787,893	\$765,100

Commodities

01-27-301-01	Office Supplies	\$3,362	\$3,510	\$7,000
01-27-301-02	Clothing	\$2,465	\$3,161	\$2,500
01-27-301-03	Food services / Concession Supplies	\$5,704	\$6,099	\$6,500
01-27-301-04	Postage	\$20,223	\$15,870	\$21,500
01-27-301-05	Printing	\$2,067	\$3,202	\$3,500
01-27-301-08	Equipment & Supplies	\$30,870	\$33,619	\$39,000
01-27-301-09	Special Event Supplies	\$6,082	\$9,821	\$15,000
01-27-303-04	Safety Supplies	\$113	\$28	\$0
01-27-304-02	Cleaning Supplies	\$24,722	\$20,270	\$27,000
01-27-304-04	Misc Supplies	\$0	\$0	\$0
01-27-304-05	Pool Chemicals	\$4,793	\$4,070	\$5,500
01-27-305-05	Bldg Maint / Repair / Parts	\$1,943	\$3,779	\$3,000
01-27-306-01	Gas/Oil	\$423	\$454	\$1,500
01-27-306-02	Vehicle/Equip Repair Parts	\$0	\$18	\$0
	Total Commodities	\$102,768	\$103,901	\$132,000

Capital Outlay

01-27-402-03	Computer Systems	\$0	\$0	\$0
01-27-407-01	Eqpt and Eqpt Replacement	\$107,881	\$63,200	\$0
01-27-407-03	Construction/Repair	\$0	\$0	\$0
01-27-407-05	Contingency	\$0	\$0	\$0
	Total Capital Outlay	\$107,881	\$63,200	\$0

Parks & Recreation - Community Center Total	\$2,289,707	\$2,257,494	\$2,258,100
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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 2010	Estimated 2011	Budget 2012
Summary by Character			
Personnel Services	\$2,485,733	\$2,613,395	\$2,526,400
Contractual Services	\$298,331	\$317,935	\$391,900
Commodities	\$92,913	\$126,493	\$122,500
Capital Outlay	\$179,014	\$12,885	\$0
Department Total	\$3,055,991	\$3,070,708	\$3,040,800

Authorized Positions

Full-time Positions	31.00	31.00	31.00
Part-Time Positions	3.00	3.00	3.00
Seasonal Positions	0.00	0.00	0.00
Department Total	34.00	34.00	34.00

Classifications

Chief of Police	1.00	1.00	1.00
Deputy Chief	1.00	1.00	0.00
Captain	3.00	3.00	2.00
Lieutenant	5.00	4.00	4.00
Sergeant	3.00	4.00	6.00
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

Beginning in 2012 the Department was restructured and the Deputy Chief and one Captain's position were reclassified as Sergeants. Total staffing levels remain the same.

Police

Account Number	Account Title	Actual 2010	Estimated 2011	Budget 2012
Personnel Services				
01-30-101-01	Full Time Salaries	\$1,667,145	\$1,743,152	\$1,570,200
01-30-101-02	Part Time Salaries	\$7,290	\$10,897	\$7,500
01-30-101-04	Overtime	\$94,106	\$97,288	\$80,000
01-30-102-01	Health / Life	\$328,911	\$306,442	\$385,000
01-30-102-02	Social Security	\$127,835	\$135,043	\$135,000
01-30-102-03	KPERS	\$5,720	\$6,169	\$6,500
01-30-102-04	Employment Security	\$4,305	\$22,429	\$37,500
01-30-102-05	Workers Compensation	\$30,000	\$34,566	\$45,000
01-30-102-06	Pension Plan	\$3,818	\$5,922	\$6,500
01-30-102-07	KP&F Retirement	\$215,167	\$252,075	\$250,000
01-30-102-08	NEACC Money Purch Pln	\$1,435	-\$588	\$3,000
01-30-102-09	Admin Chgs 125 Plan	\$0	\$0	\$200
	Total Personnel Services	\$2,485,733	\$2,613,395	\$2,526,400
Contractual Services				
01-30-201-08	Telephone	\$15,047	\$19,465	\$18,000
01-30-202-02	Commercial Travel	\$4,105	\$689	\$5,000
01-30-202-03	Lodging / Meals	\$12,407	\$8,266	\$13,000
01-30-202-04	Parking / Tolls / Misc	\$93	\$283	\$500
01-30-202-05	Mileage Reimbursement	\$54	\$153	\$1,000
01-30-203-01	Registration / Tuition / Other	\$14,966	\$7,543	\$12,000
01-30-203-02	Firing range	\$7,893	\$8,207	\$10,000
01-30-203-03	Tuition Reimbursement	\$4,132	\$0	\$0
01-30-203-04	Training / Junior College	\$10	\$2,009	\$15,000
01-30-204-01	Advertising - Classified	\$1,374	\$729	\$600
01-30-205-01	Insurance - Bldg, Equipment	\$1,000	\$1,060	\$1,500
01-30-205-02	Notary Bonds	\$250	\$250	\$500
01-30-206-01	Professional Organizations	\$2,407	\$1,935	\$3,000
01-30-206-03	Periodicals/Books/Publications	\$1,000	\$165	\$250
01-30-206-05	Professional Services	\$16,947	\$230	\$4,500
01-30-207-07	Pre-employment exams	\$4,170	\$8,394	\$10,000
01-30-208-04	Public Relations	\$2,957	\$3,357	\$5,000
01-30-208-13	Employee Recognition	\$3,211	\$3,377	\$1,000
01-30-212-04	Communications / Radios	\$233	\$0	\$2,000
01-30-212-05	Other Equip/Radar/Repair/Misc	\$6,463	\$6,168	\$13,000
01-30-212-06	Service Contracts/Rentals	\$25,925	\$34,533	\$37,000
01-30-212-07	Vehicle Maintenance	\$34,331	\$63,960	\$15,000
01-30-213-02	Equipment Rental	\$0	\$0	\$750
01-30-213-03	Uniform Dry Cleaning	\$5,959	\$7,970	\$7,000
01-30-214-02	Vehicle Registration	\$134	\$295	\$300
01-30-214-05	Computer Services	\$14,273	\$6,701	\$65,000
01-30-214-06	Animal Control / Care	\$75,972	\$75,971	\$80,000
01-30-214-08	Prisoner Care	\$36,680	\$48,825	\$50,000
01-30-214-09	Crime Prevention	\$96	\$900	\$3,000

Police (cont.)

Contractual Services (cont.)

01-30-214-10	DARE Supplies	\$41	\$1,260	\$3,000
01-30-214-11	Local Law Enforcement Blk Grant	\$0	\$0	\$0
01-30-214-12	Bullet Proof Vest Grant	\$5,582	\$5,022	\$12,500
01-30-214-13	Juvenile Intake Assessment Center	\$0	\$0	\$0
01-30-215-03	Miscellaneous	\$620	\$218	\$2,500
	Total Contractual Services	\$298,331	\$317,935	\$391,900

Commodities

01-30-301-01	Office Supplies	\$7,099	\$5,123	\$5,000
01-30-301-02	Copy Machine Supplies	\$192	\$1,049	\$1,000
01-30-301-03	Imaging	\$20	\$0	\$0
01-30-301-04	Postage	\$314	\$267	\$500
01-30-301-05	Printed Forms	\$3,742	\$2,901	\$4,000
01-30-301-06	Other Operating Supplies	\$3,160	\$8,153	\$5,500
01-30-302-01	Unifrms / Lthr / Protect Vests	\$6,713	\$18,095	\$10,000
01-30-302-02	Equipment - General	\$7,353	\$11,180	\$10,000
01-30-303-01	Forensics Supplies	\$754	\$2,081	\$3,500
01-30-303-02	Property and Evidence Supplies	\$2,769	\$1,643	\$3,500
01-30-303-03	Booking Facility Supplies	\$816	\$169	\$1,500
01-30-303-04	Safety Supplies	\$0	\$172	\$0
01-30-306-01	Fuel	\$54,862	\$70,405	\$75,000
01-30-306-02	Fleet Tire Replacement	\$5,121	\$5,255	\$3,000
	Total Commodities	\$92,913	\$126,493	\$122,500

Capital Outlay

01-30-401-01	Office Machines	\$0	\$0	\$0
01-30-402-02	Office Furnishings	\$200	\$2,626	\$0
01-30-402-03	Computer Systems	\$4,595	\$1,899	\$0
01-30-403-01	Police Vehicles	\$49,065	\$6,315	\$0
01-30-404-03	Handguns / Shotguns	\$81	\$2,045	\$0
01-30-404-04	Radios	\$2,188	\$0	\$0
01-30-404-05	Radar	\$2,929	\$0	\$0
01-30-404-06	Other Equipment	\$0	\$0	\$0
01-30-404-07	Video Recorder	\$1,526	\$0	\$0
01-30-404-08	Motorcycles	\$0	\$0	\$0
01-30-404-09	Bicycle Patrol	\$0	\$0	\$0
01-30-407-05	Contingency	\$118,430	\$0	\$0
	Total Capital Outlay	\$179,014	\$12,885	\$0

Police Total **\$3,055,991** **\$3,070,708** **\$3,040,800**

SUPPLEMENTAL INFORMATION

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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 9,323, 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 offers a comprehensive and competitive benefit package 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 27,872 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.

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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.

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 continued to facilitate and encourage redevelopment and investment throughout the community by using comprehensive master plans to attract and secure development that is consistent with the community's design guidelines and standards.

The City Council gave final approval for a mixed use development on the Herff-Jones site at 61st and Metcalf. The developer removed the outdated and dilapidated structure and construction of the project was underway in mid-2011.

The former Capitol Federal Savings & Loan facility will be converted to a transit center in the East Gateway area with the assistance of federal TIGER grant funds. The City was part of a successful TIGER grant application submitted by the Mid-America Regional Council that will provide approximately \$10 million dollars in federal funding for transit related activities, with more than \$250,000 of investments made in the City of Mission.

Major Employers

<u>Employer</u>	<u>Product or Service</u>	<u>Estimated Number of Employees</u>
ScriptPro	Pharmaceutical automation and robotics	500
HyVee Food Stores	Grocer	275
Entercom Kansas City	Radio Broadcasting	250
Skill Path Seminars	Training Consultants	250
City of Mission	Municipal government and services	225

Comprehensive Plan

The Mission City Council has adopted a Comprehensive Plan that contains detailed guidelines for future development and redevelopment throughout the City. The Planning Commission reviews the plan annually. The Comprehensive Plan was last revised in 2011.

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 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* 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.

GLOSSARY

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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)

The CARS program provides funds to the cities of Johnson County to construct and maintain major arterials. Each year the cities submit a 5-year road improvement plan to Johnson County. Using a scoring system, Johnson County selects projects and allocates funds. The County pays 50% of the project's construction and construction inspection costs. Cities are responsible for design, right-of-way, and utility relocation costs.

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 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.

Personnel 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's voters also authorized the collection of an additional ¼ cent tax for street and transportation infrastructure needs.

Solid Waste Utility Fee

A fee assessed to all single-family residential households in the City of Mission to provide for the curbside collection of trash, recycling and yard waste.

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.

Stormwater Utility Fee

Based on the amount of impervious surface on all developed property in the City, the fee is set per equivalent residential unit (ERU) which is equal to 2,600 sq. ft. The rate is reviewed and established annually during the budget process and is dedicated to stormwater improvements and maintenance.

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.

Transportation Utility Fee

A fee assessed to properties based on the number of vehicle trips (actual or estimated) each property generates over a period of time. Based on a per-trip calculation for every land-use in the City using the Trip Generation (8th Edition, 3 Volume set) Informational Report of the Institute of

Transportation Engineers (ITE). The rate is reviewed and established annually during the budget process and is dedicated to street and transportation improvements and maintenance.

User Fees

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

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