

City of Mission

CITY COUNCIL WORK SESSION

July 15, 2020

5:30 p.m.

Virtual Meeting via Zoom

AGENDA

1. CIP Worksession and Review of Capital Funds

Staff will present a draft 5-Year Capital Improvement Program (CIP) for 2021-2025 and review the specific revenues and anticipated projects for the street, stormwater and parks and recreation program plans.

2. Adjournment

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



MEMORANDUM

Date: July 14, 2020
To: Mayor and City Council
From: Laura Smith, City Administrator
RE: 2021 Budget - 2021-2025 Capital Improvement Program (CIP)

Over the last 10-12 years, the City has taken steps to develop and maintain a multi-year Capital Improvement Program (CIP) focused around three primary program areas: streets, stormwater, and parks and recreation.

Capital infrastructure projects are generally large in scope and often take several years to secure adequate funding, which makes it more appropriate to handle them outside of the General Fund. The CIP's revenues and expenses are developed and approved as part of the annual budget process, but can be adjusted as circumstances evolve. The CIP is used to plan for and forecast future investment in public improvements and facilities with the following objectives in mind:

- Integrate the CIP into the Annual Budget in order to provide a comprehensive financial plan for accomplishing the goals of the City.
- Leverage City resources against available federal, state and county funds in such a manner that the present and future citizens of Mission will be provided with the highest level of services and facilities without adverse financial impacts in the future.
- Support decisions and actions that assist in maintaining the City's bond rating.

Similar to the General Fund budget we reviewed a few weeks ago, this first conversation surrounding the 2021-2025 Capital Improvement Program should be viewed as fluid. Staff has prepared a draft Capital Improvement Program that will continue to be refined and developed throughout the remainder of 2020 and into the first of next year. The coronavirus pandemic has impacted not only several revenue sources, but has also slowed our work on the street and stormwater asset inventories. While we had hoped to be further along in those processes, we will bring forward the information as it becomes available.

The packet materials include a spreadsheet for each program area, and in the case of the stormwater program, two scenarios have been provided. Where applicable, the new project worksheets will be developed in advance of final consideration of the budget to provide additional detail and context for each project included in the 2021-2025 CIP.



MEMORANDUM

CIP Debt Summary

The City has consciously used debt to address both deferred infrastructure needs as well as to complete projects which exceed the City's cash flow abilities over a 1-2 year period. The amount of debt issued over the last 10 years is not insignificant, but must be evaluated in relationship to the overall increase in the City's net assets, and the useful life of the assets being constructed or repaired.

With the exception of the debt associated with the acquisition of the streetlight system (paid from the general fund), all other existing City debt is related to capital infrastructure projects. A summary of the City's outstanding debt for streets, stormwater and parks and recreation is provided in the packet, including total annual debt service. The summary includes recent 2020A Refunding, which provided the City with approximately \$828,000 in interest savings over the next ten years.

Annual debt service requirements remain constant at approximately \$4 million/year through 2022, then decrease significantly in 2023, and again in 2024. All current debt supported by the capital project funds will be retired by 2031. The use of debt financing in the next 2-3 years would need to be carefully evaluated as both the Street Sales Tax and Parks and Recreation Sales Tax will be expiring. There are several large projects which can only be accomplished through the use of debt financing, but advancing them to construction will present some significant challenges and careful use of this financing approach.

Stormwater Program

Revenues in the City's stormwater program come primarily from:

1. Stormwater utility fees assessed annually to each parcel in the City of Mission (~\$2.5 million annually)
2. Drainage district revenues (~\$85,000 annually)
3. Gateway Special Assessment (~\$599,000 annually)

The stormwater utility fee is currently set at \$28/ERU/month, and was last adjusted in 2017. The 2021-2025 CIP anticipates no changes to the stormwater utility fee over the five year program, but if the Gateway Special Assessment is taken out of consideration, there will potentially be a need to raise additional revenues. With the exception of the Gateway Special Assessment, which goes at risk of not being paid annually if the project is stalled, none of the revenues which support the stormwater program are particularly susceptible to COVID-19 impacts.



MEMORANDUM

Over the last ten years, the City has completed nearly \$30 million of stormwater improvements along the Rock Creek Channel, removing significant sections of private commercial properties from the 100-Year floodplain. Stormwater utility fee revenues have historically been set to cover existing debt service, leaving very limited funds for new projects or system maintenance. This has resulted in ongoing challenges as there are still significant issues to be addressed in both primary and secondary stormwater systems throughout the City.

In 2019, BHC Rhodes was hired to begin updating and consolidating existing information on the City's stormwater infrastructure, specifically the secondary stormwater system. Portions of the system not currently mapped in the Johnson County AIMS system were identified and uploaded into the system allowing the City to apply for and receive funding to complete a condition assessment of the secondary system. This condition assessment is now complete, and the data can be used to assist in identifying and prioritizing stormwater projects throughout the secondary system to replace failing infrastructure.

Beyond 2020 no specific stormwater projects are identified in the 2021-2025 CIP. Once the condition rating process is complete, staff will begin to develop specific projects to be programmed in future years. With the Gateway on track last summer into fall, it was anticipated that with the Gateway special assessment revenues, the City would be able to proactively consider and program additional stormwater projects.

The only large capital project specifically identified in the 2021-2025 stormwater program is the Rock Creek Channel project (just west of Nall to Roeland Drive). The \$5.2 million project is currently under construction and includes repair of the private parking/common areas of the Roeland Court Townhomes, installation of various retaining walls along the channel, and restoration of the parking lot serving the MD Management building.

The spreadsheets show a repair and maintenance fund to address pipe/system failures which are occurring with greater frequency. A total of \$1.0 million is currently shown in the 5-Year Program for this purpose in the scenario which does not include the Gateway Special Assessment revenues, but would still need to be adjusted in out years to balance the budget unless the stormwater utility fee is increased. The scenario which includes the Gateway assessment allocated \$2.15 million for repairs/maintenance and provides additional revenues which could be available for larger projects.

As specific projects are identified, the City will also have the opportunity to apply for SMAC funding which, if secured, will stretch the City's dollars even further. Staff will provide a brief status update on the stormwater inventory during the work session.



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Street Program

Currently, three revenue streams support the City's street and transportation network projects:

1. Special Highway funds (gas tax) distributed by the State (\$225,000 annually)
2. ¼-cent Sales Tax for Streets (~\$580,000 annually)
3. Mill levy dedicated to street maintenance (~\$1.1 million annually)

Factors influencing the 2021-2025 Street Program Plan include:

- Expiration/renewal of the ¼-cent Street Sales Tax (sunsets March 31, 2022)
- Ability to cash flow large projects (i.e. Foxridge)
- Re-evaluation of the residential street maintenance program

Similar to the stormwater asset work, staff is working with Stantec to develop a plan for the street and transportation network. Also slowed by the pandemic, we will begin discussing a revised program in August, and these conversations will continue, even after the 2021 budget is adopted.

Work in the residential neighborhoods has slowed over the last couple of years, but resources have been put to work on several larger scale projects such as Broadmoor (Martway to Johnson Drive) and currently the Lamar Reconstruction and Resurfacing project (Shawnee Mission Parkway to Foxridge). These improvements benefit residents and visitors alike.

The 2021-2025 Street Program Plan does include negative fund balances in the out years. Is driven by the expiration of the street sales tax and by Foxridge project. We know there are many long term decisions to be made as we evaluate the residential street program, considering both appropriate construction standards, and the time horizon over which we desire to build a maintenance program. Although there are not yet any specific street segments identified, the program includes a total of \$1.15 million in 2020 and 2021 for residential street maintenance.

Parks & Recreation Program

The Parks & Recreation Program Plan addresses the capital infrastructure needs of the Sylvester Powell, Jr. Community Center (SPJCC), the Mission Family Aquatic Center (MFAC), the City's eight (8) outdoor parks, and trails located throughout Mission. The program is funded primarily with:

1. ⅜-cent Sales Tax for Parks and Recreation (~\$875,000 annually)



MEMORANDUM

2. Special Parks and Recreation funds (alcohol tax) distributed by the State (~\$75,000 annually)

Debt service on the MFAC takes about 60% of the sales tax revenues generated. Maintenance and upkeep of the Community Center continues to demand significant resources as well. The remaining funds are continually being evaluated and prioritized to implement recommendations outlined in the 2015 Parks Master Plan.

Staff was in the process of long-range conceptual planning for improvements at Mohawk Park when the COVID-19 pandemic slowed progress significantly. The goal is, through a public visioning and input process, to build out a conceptual master plan for each major park and then develop plans for implementation. We hope to resume work on Mohawk Park soon, and then would continue similar work for Broadmoor Park, Waterworks Park, Streamway Park and Andersen Park. It is anticipated that these plans would drive multi-year funding strategies that would be presented in discussions surrounding renewal of the Parks and Recreation sales tax.

The outdoor aquatic center was the primary driver for the request put before Mission voters in 2012, and improvements to the outdoor parks would seem the most appropriate focal point for conversations about renewal.

A number of items at the Community Center have been deferred for 1-2 years in order to gauge the longer term COVID-19 impacts on the facility and the loss of revenues. Staff also continues to pursue an energy audit of the Community Center anticipates a number of recommendations will be forthcoming to address the issues identified, including the potential for future cost savings. Staff will provide an update on this project during the work session.

The 2021-2025 plan shows a positive fund balance through the end of 2022. The negative fund balance in 2023 can be attributed to the expiration of the sales tax at the end of the first quarter. Similar to our discussions surrounding the street sales tax, we need to be cognizant of its sunset as we continue to prioritize and program future improvements.

Summary

Based on the large number of “unknowns” that continue to surround all three program areas, the draft 2021-2025 Capital Improvement Program (CIP) still feels very much like a work in progress. As discussed previously, our discussions and decisions will continue in the months ahead, but the following assumptions for the 2021 budget have tentatively been made:



MEMORANDUM

Stormwater

- Maintenance of the stormwater utility fee at \$28/ERU/month
- Completion of a comprehensive stormwater condition assessment/inventory to help plan and guide future expenditures
- Inclusion of repair and maintenance budget funds as available

Streets

- Continued dedication of revenue generated by 7 mills of General Fund property tax to the Street Program
- Review Stantec street program scenarios to determine preferred course of action for the future
- Consider and approve plan to renew the Street Sales Tax via mail ballot Spring 2021

Parks & Recreation

- Complete conceptual master plan for Mohawk Park by October 2020.
- Complete conceptual master plans for Broadmoor Park, Waterworks Park, Streamway Park and Andersen Park by May 2021.
- Develop plan to renew Parks and Recreation Sales Tax via mail ballot Spring 2022.

We look forward to the conversations and questions during Wednesday night's work session.

CITY OF MISSION OUTSTANDING DEBT SUMMARY (NON-GENERAL FUND)

Street Debt Summary 2019-2031												
Issue	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2012A	\$470,060	\$472,718	\$474,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013C (street portion)	\$267,263	\$267,363	\$267,363	\$271,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Totals	\$737,323	\$740,081	\$741,663	\$271,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Stormwater Debt Summary 2019-2031												
Issue	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
KDHE Loan	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562	\$6,562
2010A	\$364,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010B	\$969,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013C (stormwater portion)	\$283,575	\$283,375	\$283,075	\$287,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014A	\$1,050,538	\$1,052,838	\$1,054,738	\$1,060,313	\$1,061,563	\$457,188	\$461,325	\$470,050	\$472,150	\$473,800	\$0	\$0
2019A	\$218,163	\$216,038	\$218,563	\$615,918	\$613,815	\$615,953	\$617,453	\$613,023	\$613,050	\$617,100	\$0	\$0
2020A	\$0	\$1,239,615	\$1,240,525	\$507,625	\$503,925	\$1,110,125	\$674,025	\$666,225	\$283,325	\$284,200	\$0	\$0
Annual Totals	\$2,893,098	\$2,798,428	\$2,803,463	\$2,477,418	\$2,185,865	\$2,189,828	\$1,759,365	\$1,755,860	\$1,375,087	\$1,381,662	\$6,562	\$6,562

Parks and Recreation Debt Summary 2019-2031												
Issue	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2013B	\$529,100	\$530,000	\$530,450	\$530,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Totals	\$529,100	\$530,000	\$530,450	\$530,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Annual Debt Service Totals	\$4,159,521	\$4,068,509	\$4,075,576	\$3,279,493	\$2,185,865	\$2,189,828	\$1,759,365	\$1,755,860	\$1,375,087	\$1,381,662	\$6,562	\$6,562
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Stormwater Program Plan (2020 - 2025) - No Gateway Assessment

	2020	2021	2022	2023	2024	2025	
Revenues							
Beginning Balance	5,844,962	700,228	400,020	84,777	84,777	95,579	
<i>Local Revenue</i>							
Stormwater Utility Fund Revenues	2,530,000	2,605,000	2,605,000	2,605,000	2,605,000	2,605,000	
Drainage District Revenues	88,000	115,000	115,000	115,000	115,000	115,000	
Gateway Special Benefit District Revenues	599,000	-	-	-	-	-	
Sub-total	3,217,000	2,720,000	2,720,000	2,720,000	2,720,000	2,720,000	
<i>Extenal Revenue</i>							
SMAC Revenues	115,000	-	-	-	-	-	
Miscellaneous Revenues	20,000	10,000	-	-	-	-	
RCHA CID Revenues	18,220	18,220	18,220	18,220	18,220	18,220	
Sub-total	153,220	28,220	18,220	18,220	18,220	18,220	
<i>Debt Proceeds</i>							
Sub-total	-	-	-	-	-	-	
Total Stormwater Revenues	3,370,220	2,748,220	2,738,220	2,738,220	2,738,220	2,738,220	
Expenses							
<i>Capital Projects</i>							
Rock Creek Channel (Nall to Roeland Drive)	5,039,432						
Design/Construction Inspection	519,918						
Property Acquisition	-						
Construction	4,519,514						
51st & Lamar Stormwater Repairs	59,240						
Sub-total	5,098,672	-	-	-	-	-	
<i>Maintenance Programs</i>							
Repair and Maintenance Projects	294,425	200,000	200,000	200,000	200,000	200,000	
50th/Dearborn Drainage	184,975						
Rock Creek Channel Failure	109,450						
Miscellaneous Engineering	228,759	50,000	50,000	50,000	50,000	50,000	
Sub-total	523,184	250,000	250,000	250,000	250,000	250,000	
<i>Debt Service/Loan Repayment</i>							
KDHE Loan Repayment	6,562	6,562	6,562	6,562	6,562	6,562	Remaining Debt Service/ Year Retires
GO Series 2010A	364,763	-	-	-	-	-	\$45,934/2031
GO Series 2010B	969,497	-	-	-	-	-	\$0
GO Series 2013C - Stormwater Portion	283,575	283,375	283,075	287,000	-	-	\$0/refunded by 2020A
GO Series 2014-A	1,050,538	1,052,838	1,054,738	1,060,313	1,061,563	1,061,563	\$2,334,513/2029
GO Series 2019A (Rock Creek/RCHA)	218,163	216,038	218,563	615,918	613,815	613,815	\$3,076,579/2029
GO Series 2020A (Refunding of 2010B)	-	1,239,615	1,240,525	507,625	503,925	1,110,125	\$1,907,775/2029
Sub-total	2,893,098	2,798,428	2,803,463	2,477,418	2,185,865	2,792,065	
Total Stormwater Expenses	8,514,954	3,048,428	3,053,463	2,727,418	2,435,865	3,042,065	
Annual Surplus/(Deficit)	(5,144,734)	(300,208)	(315,243)	10,802	302,355	(303,845)	
Ending Fund Balance	700,228	400,020	84,777	95,579	387,132	(208,266)	

Stormwater Program Plan (2020 - 2025) - Gateway Assessment

	2020	2021	2022	2023	2024	2025	
Revenues							
Beginning Balance	5,844,962	685,228	783,020	900,777	900,777	1,194,579	
<i>Local Revenue</i>							
Stormwater Utility Fund Revenues	2,535,000	2,530,000	2,605,000	2,605,000	2,605,000	2,605,000	
Drainage District Revenues	88,000	99,000	99,000	99,000	99,000	99,000	
Gateway Special Benefit District Revenues	599,000	599,000	599,000	599,000	599,000	599,000	
Sub-total	3,222,000	3,228,000	3,303,000	3,303,000	3,303,000	3,303,000	
<i>Extenal Revenue</i>							
SMAC Revenues	115,000	-	-	-	-	-	
Miscellaneous Revenues	-	-	-	-	-	-	
RCHA CID Revenues	18,220	18,220	18,220	18,220	18,220	18,220	
Sub-total	133,220	18,220	18,220	18,220	18,220	18,220	
<i>Debt Proceeds</i>							
Sub-total	-	-	-	-	-	-	
Total Stormwater Revenues	3,355,220	3,246,220	3,321,220	3,321,220	3,321,220	3,321,220	
Expenses							
<i>Capital Projects</i>							
Rock Creek Channel (Nall to Roeland Drive)	5,039,432						
Design/Construction Inspection	519,918						
Property Acquisition	-						
Construction	4,519,514						
51st & Lamar Stormwater Repairs	59,240						
Sub-total	5,098,672	-	-	-	-	-	
<i>Maintenance Programs</i>							
Repair and Maintenance Projects	294,425	300,000	350,000	500,000	500,000	500,000	
50th/Dearborn Drainage	184,975						
Rock Creek Channel Failure	109,450						
Miscellaneous Engineering	228,759	50,000	50,000	50,000	50,000	50,000	
Sub-total	523,184	350,000	400,000	550,000	550,000	550,000	
<i>Debt Service/Loan Repayment</i>							
KDHE Loan Repayment	6,562	6,562	6,562	6,562	6,562	6,562	Remaining Debt Service/ Year Retires
GO Series 2010A	364,763	-	-	-	-	-	\$45,934/2031
GO Series 2010B	969,497	-	-	-	-	-	\$0
GO Series 2013C - Stormwater Portion	283,575	283,375	283,075	287,000	-	-	\$0/refunded by 2020A
GO Series 2014-A	1,050,538	1,052,838	1,054,738	1,060,313	1,061,563	1,061,563	\$2,334,513/2029
GO Series 2019A (Rock Creek/RCHA)	218,163	216,038	218,563	615,918	613,815	613,815	\$3,076,579/2029
GO Series 2020A (Refunding of 2010B)		1,239,615	1,240,525	507,625	503,925	1,110,125	\$1,907,775/2029
Sub-total	2,893,098	2,798,428	2,803,463	2,477,418	2,185,865	2,792,065	
Total Stormwater Expenses	8,514,954	3,148,428	3,203,463	3,027,418	2,735,865	3,342,065	
Annual Surplus/(Deficit)	(5,159,734)	97,792	117,757	293,802	585,355	(20,845)	
Ending Fund Balance	685,228	783,020	900,777	1,194,579	1,486,132	1,173,734	

Street Program Plan (2021 - 2025)

	2020	2021	2022	2023	2024	2025
Revenues						
Beginning Balance*	1,261,958	1,221,285	1,588,704	415,541	(1,896,084)	(1,570,584)
<i>Local Revenue</i>						
7 mills dedicated to streets	1,050,000	1,102,500	1,102,500	1,102,500	1,102,500	1,102,500
0.25% Street Sales Tax Revenues - existing	580,000	580,000	145,000	-	-	-
Gateway Development - Street Sales Tax Portion	-	-	-	-	-	-
Sub-total	1,630,000	1,682,500	1,247,500	1,102,500	1,102,500	1,102,500
<i>External Revenue</i>						
CARS Reimbursements	485,000	-	319,000	2,617,500	212,000	123,500
Special Highway	245,000	215,000	225,000	225,000	225,000	225,000
SMAC Reimbursements	-	-	-	-	-	-
Grants / Other Outside Funding	68,000	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Sub-total	798,000	215,000	544,000	2,842,500	437,000	348,500
<i>Debt Proceeds</i>						
Sub-total	-	-	-	-	-	-
Total Street Revenues	2,428,000	1,897,500	1,791,500	3,945,000	1,539,500	1,451,000
Expenses						
<i>Capital Projects</i>						
UBAS Treatment Lamar (SMP to Foxridge)	1,131,350	-	-	-	-	-
UBAS Treatment - Jo Drive (Lamar to Roe)	-	40,000	638,000	-	-	-
Foxridge (51st to Lamar)	-	-	835,000	5,235,000	-	-
Mill and Overlay - Roe (SMP to 63rd St)	-	-	-	-	464,000	-
UBAS Treatment - Nall (Martway to SMP)	-	-	-	-	-	247,000
Full-depth Reconstruction Projects (non-CARS eligible)	-	300,000	300,000	300,000	300,000	300,000
Sub-total	1,131,350	340,000	1,773,000	5,535,000	764,000	547,000
<i>Maintenance Programs</i>						
Residential Street Program	500,000	350,000	350,000	350,000	350,000	350,000
PW Maintenance Programs (sidewalks, traffic safety)	75,000	75,000	75,000	75,000	75,000	75,000
Bridge Maintenance/Administrative Costs	25,000	25,000	25,000	25,000	25,000	25,000
Sub-total	600,000	450,000	450,000	450,000	450,000	450,000
<i>Debt Service</i>						
Johnson Drive/Martway Debt Service (2012A)	470,060	472,718	474,300	-	-	-
Jo Drive - Street Portion (2013C)	267,263	267,363	267,363	271,625	-	-
Sub-total	737,323	740,081	741,663	271,625	-	-
Total Street Expenses	2,468,673	1,530,081	2,964,663	6,256,625	1,214,000	997,000
Ending Balance	1,221,285	1,588,704	415,541	(1,896,084)	(1,570,584)	(1,116,584)

Parks & Recreation Program Plan (2021-2025)

	2020	2021	2022	2023	2024	2025
Revenues						
Beginning Fund Balance	1,238,330	1,052,555	682,455	563,505	(625,945)	(1,205,945)
<i>Local Revenue</i>						
0.375% Parks & Recreation Sales Tax Revenues	875,000	875,000	900,000	215,000		
Transfers/other	-	-	-	-	-	-
Sub-total	875,000	875,000	900,000	215,000	-	-
<i>External Revenue</i>						
Special Parks & Recreation Revenues	85,000	85,000	85,000	85,000	85,000	85,000
Grant Proceeds/Other						
Sub-total	85,000	85,000	85,000	85,000	85,000	85,000
<i>Debt Proceeds</i>						
Sub-total	-	-	-	-	-	-
Total Parks and Recreation Revenues	960,000	960,000	985,000	300,000	85,000	85,000
Expenses						
<i>Capital Projects</i>						
Park Systems Improvements	350,000	230,000	150,000	150,000	150,000	150,000
Mohawk Park Restrooms	250,000	Park Signage 80,000	Legacy Park Shade Structure 6,000			
Park Amenities TBD	100,000	Park Amenities TBD 150,000	Park Amenities TBD 144,000	Park Amenities TBD 150,000	Park Amenities TBD 150,000	Park Amenities TBD 150,000
MFAC Improvements/Equipment Replacement	12,000	40,000	52,000	75,000	75,000	75,000
Shade Structure Replacement (\$15,000)	-	Restripe Parking Lot 10,000	Maintenance Slide 2 25,000	MFAC Maintenance TBD 75,000	MFAC Maintenance TBD 75,000	MFAC Maintenance TBD 75,000
MFAC Painting and Maintenance	12,000	UV Light Bulb Replacement 12,000	Shade Structure Replacement 15,000			
Lane Line Replacement (\$12,000)	-	Diving Board Replacement 13,000	Lane Line Replacement 12,000			
		Spray Ground Timer 5,000				
SPJCC Improvements/Equipment Replacement	126,675	395,100	236,500	599,000	305,000	305,000
Conference Center Banquet Chairs (\$24,100)	-	Conference Center Blinds 10,000	Conference Center Carpet 30,000	Locker Room Flooring 30,000	TBD 300,000	TBD 300,000
Resurface Pool Deck	84,300	Natorium Ceiling Repairs 70,000	Conference Center Projectors 18,000	Adult Lounge Counters 9,000		
Indoor Pool Slide Maintenance (\$28,000)	-	Selectorized Weight Equipment 80,000	Conference Center Painting 20,000	North and South Kitchen Counters 20,000		
Conference Center Tables (\$10,000)	-	Steamroom retiling 15,000	Natorium Painting 32,000	Roof Resurfacing 425,000		
Small Kaivac	4,875	Conference Center Banquet Chairs 24,100	Parking Lot seal/restripe 57,000	Pool Resurfacing 100,000		
Indoor Track Resurfacing (\$123,000)	-	Indoor Pool Slide Maintenance 28,000	Touchless fixtures in restrooms/locker rooms 28,000	Adult Lounge Furniture 10,000		
South Kitchen Flooring (\$10,000)	-	Conference Center Tables 10,000	North bathroom remodel 35,000			
Firepanel Upgrade	18,100	Indoor Track Resurfacing 123,000	Chemical Room Maintenance/Repairs 11,500			
Stain/seal Exterior Beams	14,400	South Kitchen Flooring 10,000				
		Replace Chairs in A&B 20,000				
Computer Replacement	5,000	Computer Replacement 5,000	Computer Replacement 5,000	Computer Replacement 5,000	Computer Replacement 5,000	Computer Replacement 5,000
Sub-total Capital Projects	488,675	665,100	438,500	824,000	530,000	530,000
<i>Maintenance/Operations</i>						
Facility Reserve Funds (SPJCC)	50,000	50,000	50,000	50,000	50,000	50,000
Facility Reserve Funds (MFAC)	10,000	10,000	10,000	10,000	10,000	10,000
Sub-total	60,000	60,000	60,000	60,000	60,000	60,000
<i>Debt Service/Lease Payments</i>						
Outdoor Aquatic Facility Debt Service (2013B)	\$529,100	\$530,000	\$530,450	\$530,450		
Cardio Equipment Lease	68,000	75,000	75,000	75,000	75,000	75,000
Sub-total	597,100	605,000	605,450	605,450	75,000	75,000
Total Parks & Recreation Expenses	1,145,775	1,330,100	1,103,950	1,489,450	665,000	665,000
Ending Balance	1,052,555	682,455	563,505	(625,945)	(1,205,945)	(1,785,945)