

Annual Budget Report 2018



City of
Liberty
missouri

CITY OF LIBERTY, MISSOURI
 FISCAL YEAR 2017 BUDGET
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CITY OF LIBERTY, MISSOURI
 LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
 AS OF JANUARY 1, 2018

ELECTED OFFICIALS

TITLE	NAME
Mayor	Lyndell Brenton
Council Member, First Ward	Paul Jenness
Council Member, First Ward	Harold A. Phillips
Council Member, Second Ward	Greg Duncan
Council Member, Second Ward	Rae Moore
Council Member, Third Ward	Jeff Watt
Council Member, Third Ward	Kevin Graham
Council Member, Fourth Ward	Michael Hagan
Council Member, Fourth Ward	Gene Gentrup

APPOINTED OFFICIALS

Municipal Court Judge	Thomas C. Capps
Municipal Prosecutor	Thomas C. McGiffin
Assistant Municipal Prosecutor	Mary M Parrish
City Administrator	Curt Wenson
Assistant City Administrator/Finance Director	Dan Estes
Deputy City Clerk	Janet Pittman
Economic Development Director	Karan Johnson
Fire Chief	P. Michael Snider
Human Resources Director	Amy Blake
Information Technology Services Director	Tony Sage
Interim Parks & Recreation Director	BJ Staab
Police Chief	James Simpson
Public Works Director	Andy Noll
Utilities Director	Brian Hess
Planning & Development Director	Katherine Sharp



STRATEGIC GOALS

Commit to a well-managed, quality new growth and redevelopment effort consistent with the guidance provided by Liberty's plans and community values.

- Complete South Liberty Parkway.
- Complete the Triangle.
- Encourage residential, commercial, and industrial development, particularly along South Liberty Parkway.
- Encourage development of innovation/science and technology business parks.
- Evaluate redevelopment opportunities along Highway 291 corridor.
- Evaluate funding opportunities for encouraging refurbishing of older neighborhoods throughout the city.
- Begin master planning north Liberty, preparing for future growth.

Maintain and expand infrastructure in a timely and fiscally responsible manner.

- Adopt a Capital Improvements Plan that will review, prioritize, and develop implementation plans for the construction and maintenance of water, sanitary and storm sewer, street, and trails infrastructure needs throughout the City of Liberty.
- Develop and adopt a Comprehensive Funding Plan necessary to implement the Infrastructure Master Plan.

Improve the City's economic vitality and tax base in order to fund current and projected service and capital needs.

- Adopt a 3.375 cent Use Tax - This would modernize the revenue stream, with the trend of online shopping growing every year, it is anticipated that sales tax revenues will decline. The Use Tax revenues will help fund improvements within our Parks and recreation department, enhancements to our Community Center, and the building of a new animal shelter.
- Encourage sustainable commercial/sales tax revenue producing development throughout the city.
- Improve and enhance interchanges and nearby development to facilitate travel into Liberty.

Encourage civic education, involvement, and collaboration.

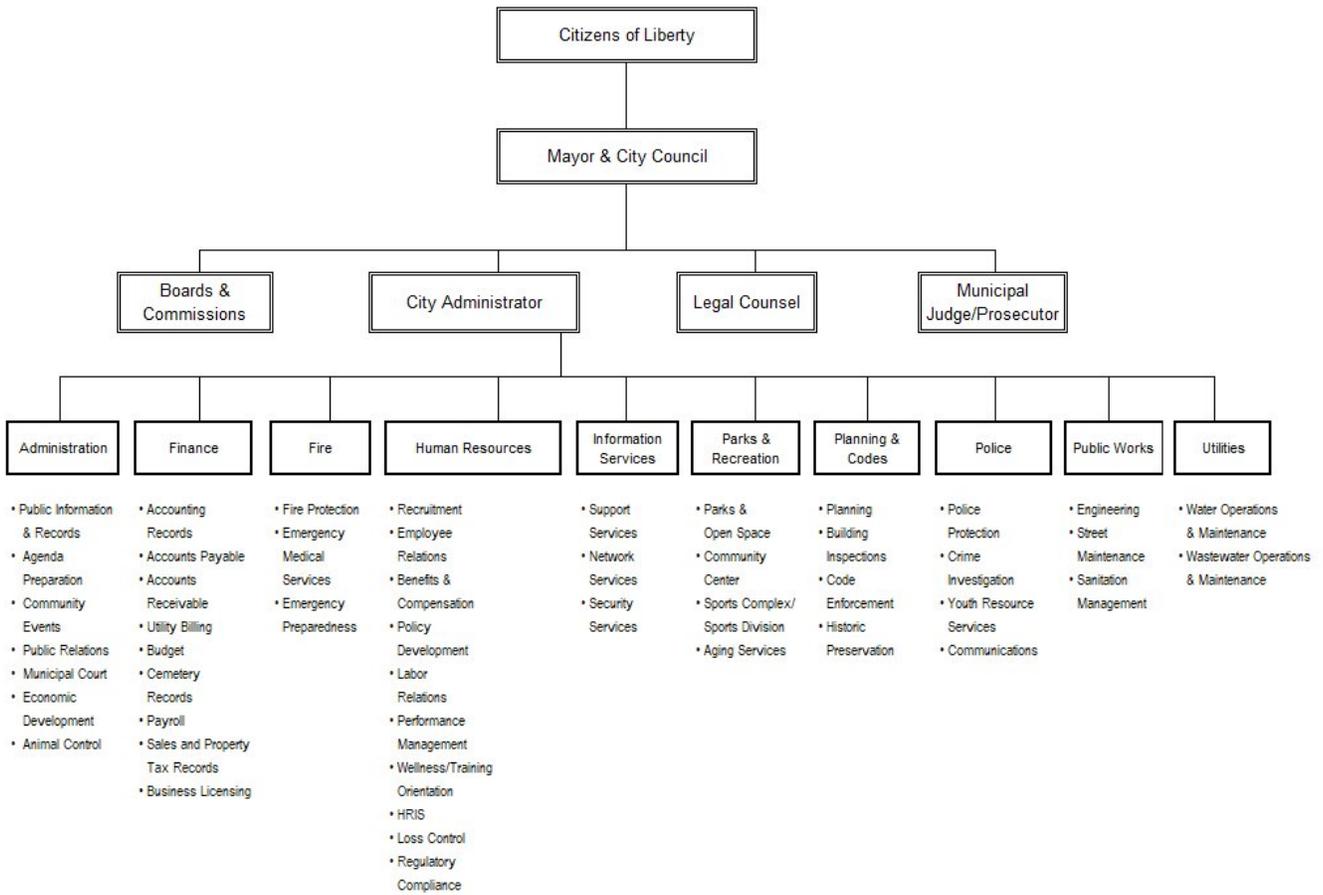
- Explore and expand social media communication opportunities and strategies.
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on the City's cable channel.
- Provide additional opportunities for input from citizens and stakeholders.
- Work with other organizations to gain their support of proposed community projects.

Retain, promote, and enhance the distinctive character and civic amenities of the City of Liberty.

- Improve the Downtown Square by encouraging Historic Downtown Liberty, Inc. to create new dollar resources.
- Implement programs to enhance the unique nature of the City's historic districts.
- Encourage formation of neighborhood associations.
- Encourage neighborhood beautification; i.e., plantings, "green and clean" activities, public art, etc.

Enhance/increase City services by:

- Attracting, developing and retaining committed professional city employees.
- Planning for, constructing, and maintaining required municipal facilities associated with growth of the community and meeting the needs of its professional staff and employees.



AWARD FOR DISTINGUISHED BUDGET PREPARATION

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Liberty, Missouri, for its Annual Budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**City of Liberty
Missouri**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director

BUDGET MESSAGE



December 11, 2017

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2018 budget for the City of Liberty. The Budget Committee and City staff have spent numerous hours discussing and analyzing Liberty's overall fiscal position to create a budget that maintains service levels for 2018. Though revenue and expense budgets were built realistically with consensus from Administration and the Budget Committee, it must be understood that they are forecasts and not absolutes. As such, they will need to be monitored closely in 2018, and we make that commitment.

The following will present discussion on select City of Liberty budgets and will expand on the Council Action Report for the 2018 budget adoption. Attachments providing budgetary details are also provided.

2018 HIGHLIGHTS

For 2018, City revenues budgets are expected to show a continued growth with core revenues equaling and/or exceeding prior year levels. However, this improved revenue position has not kept pace with possible growth in expenditures. Confronted with this revenue reality, there could have been the temptation to categorically raise fees, property taxes and charges. Giving consideration to the impact on Liberty residents, care was taken to only address revenue adjustments when there were not any other options. Council could have raised City property tax rates to the maximum allowed under State law, but opted in 2017 to establish the levy rate at a Tax Neutral Levy based on 2008 basis, which with the growth in the property tax base resulted in a slight increase in revenues. Aside from planned 2018 adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2017 levels.

In 2015, the City saw the groundbreaking of a \$80.6M retail redevelopment project known as Liberty Commons. This retail redevelopment project is being funded through Tax Incremental Funding/Community Improvement District/Transportation Development District assistance, partially opened in late 2016 and about 90% opened by late 2017. This project has transformed what was once an underperforming and antiquated prime Liberty retail location with a variety of modern, national retail shops, restaurants and a hotel.

In April 2017, the voters approved a ½ cent Public Safety Sales Tax. The Public Safety Sales Tax will be used to fund 3 additional Firefighters/EMTS and 4 additional Police Officers. Effective October 1, 2017 a new salary structure was implemented for Firefighters and Certified Police Officers and

compression adjustments were provided for this categorized staff. Implementation of a five year step plan with 2017 being considered the first year will provide a 3% salary adjustment thru 2021. The General Fund will maintain 2016 salary funding levels for both Fire and Police and all step plan and benefit cost increases will be a cost to the Public Safety Sales Tax. All new positions for Fire and Police in 2018 will be charged directly to Public Safety Sales Tax. A committee that consists of four Citizens, four Union Representatives, one Council Member and both Chiefs was developed. They will meet once a year to ensure the funds that pertain to the Public Safety Sales Tax are being spent as the voters intended them to be used.

In November 2015, the voters approved a 3/8 cent Economic Development Sales Tax and a 5% Transient Guest Tax. The Transient Guest Tax will be used to support tourism within Liberty. The Economic Development Sales Tax will be used primarily to complete the construction of South Liberty Parkway and rehabilitate the Historic Liberty downtown infrastructure. Both of these projects started in 2016. Also in 2015, the City issued \$12.985M in general obligation bonds, which partially funds the building of South Liberty Parkway - Phase II. Additionally, the City issued \$17.055M in special obligation bonds. Of that amount, \$10.5M is dedicated to South Liberty Parkway - Phase II, \$5.0M for the Downtown Reconstruction Project and \$1.4M for various Park improvement projects. The amount tied to Park improvements will be paid back from the Park Sales Tax Fund. All borrowings were issued with favorable long-term interest rates. The Downtown Re-Construction was completed by late 2017, with just a few minor items that need to be addressed and South Liberty Parkway is about 85% completed by the end of 2017. The new projected completion date for the South Liberty Parkway project is 2018.

In 2012, Liberty voters approved \$95M in sewer revenue bonds so to allow for the construction of a wastewater treatment plant and all necessary system improvements. The City has been awarded \$80M in a low interest State Revolving Fund (SRF) loan by the Missouri Department of Natural Resources. In 2015, the City closed on the loan with a borrowing level at \$79.0M. The loan interest rate will be effectively 2.22% for 20 years. The SRF loan, with its Federal loan interest subsidy, is expected to save \$40M in interest costs over the life of the borrowing, when compared to conventional, market debt. Combining both actions will provide Liberty citizens control over their sewage treatment expenditures and the real possibility of long-term, future user rate stabilization. The East side of town was fully operational by January 2017 while the West side was flowing and fully operational in April 2017.

2018 will again show significant and exciting activity within the infrastructure services areas. Beyond those described above, the City will see the continuation of the South Liberty Parkway Phase II and will prepare for the reconstruction of the I35 Interchange - Kansas Street - M291 Project. Project engineering is ongoing with anticipated completion and bidding by the end of 2018. Construction is projected to begin as early as the winter of 2018/2019 and construction lasting over two construction seasons. This project is comprised of two MoDOT projects (I35 Interchange and the M291 Intersection) and a City project (Kansas Street). All three projects will be bid at the same time, awarded together and all managed by MoDOT with city input. Funding for this project are provided by Federal Grants, local Liberty MoDOT and Shoal Creek TIF Funds. These items will be more fully discussed in the CIP section of this narrative.

COMPENSATION DISCUSSION

City services fall into four large service areas - **general municipal services - park services - utility services - infrastructure services**. General municipal and park services are personnel

driven services and the majority of the associated budgets are represented by employee salaries and benefits. In order to address prior year revenue reductions, the City was required to reduce employee costs in order to minimize overall community service impacts. Starting in 2008 and continuing through 2010, City staffing levels were reduced, salary freezes were put in place, health insurance plans were reorganized and other benefits were eliminated. Since mid-2011, with revenues stabilizing/increasing and fund balance growing, Council has been able to transition compensation focus and has made measured, positive adjustments. In 2012, employees saw the implementation of a vacation/comp time buy-back opportunity. In 2013, the City made a significant upgrade to the employee retirement plan. Confronted with a plan that was not market competitive, the City has elevated this plan to one comparable to other local cities. This action did increase both City and employee costs. As such this increased benefit represents a shared relationship. In 2013, the City awarded a 2% salary adjustment of which 1% was added to the employee's base pay in January 2014. Employee salaries were increased in 2014 by an additional 2%. With the 2013 carry forward, employees enjoyed a total 3% adjustment in 2014. In 2015 and 2016, employees were provided a 3% salary increase. In 2017 employees enjoyed a 3% pay adjustment for all personnel not covered by the Public Safety Sales Tax. The 2018 budget includes allowances for an additional 3% adjustment for non-PSST staffing. Beyond 2018, future compensation increases for non-PSST staffing will require additional revenues from either existing or new sources.

Salary adjustments for personnel covered by the Public Safety Sales Tax were discussed earlier in this memo.

TOTAL BUDGET SUMMARY

The following table presents the 2018 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	2018 Revenue	2018 Expenditures
General Fund	18,417,720	19,039,680
Public Safety Sales Tax Fund	2,553,830	1,829,000
Transient Bed Tax Fund	256,820	310,400
Economic Development Sales Tax Fund	1,915,370	2,539,130
Economic Development Sales Tax Bond Fund	3,553,420	14,386,340
Capital Sales Tax Fund	2,562,810	2,331,250
Transportation Sales Tax Fund	2,086,890	1,374,230
Park Sales Tax Fund	1,043,450	613,250
Park Sales Tax Bond Fund		-
Fire Sales Tax Fund	1,127,170	1,290,390
Cable System Fund	310	5,310
Park Operating Fund	3,562,690	4,183,320
Police Training Fund	10,810	8,920
Police Inmate Security Fund	4,550	5,500
Cemetery Maintenance Fund	42,900	54,750
Fairview Cemetery Trust Fund	8,860	-
PFA Construction-Sports Complex		10,000
Mt. Memorial Cemetery Trust Fund	340	-
Frank Hughes Memorial Trust	250	-
Loss Control Fund	51,550	220,700
TIF Bond Projects	2,657,200	2,002,990
TIF Pay Go Projects	2,174,610	2,174,610
Liberty Commons TIF	2,378,250	1,821,360
Water Fund	5,798,680	5,688,300
Water Capital Fund	-	1,409,850
Wastewater Fund	9,216,970	7,867,130
Wastewater Capital Fund	-	1,090,250
Wastewater WWTP Fund	-	-
Solid Waste Fund	1,685,890	1,671,460
Total Before Transfers	61,111,340	71,928,120
Interfund Transfers		
General Fund	893,530	47,750
Transient Bed Tax Fund	-	2,000
Economic Development Sales Tax Fund	623,800	-
Economic Development Sales Tax Bond Fund	2,200,000	-
Transportation Fund	-	887,630
Capital Sales Tax Fund	-	1,953,020
Park Sales Tax	-	620,810
Park Operating Fund	679,630	59,000
PFA Construction-Sports Complex	10,000	-
Frank Hughes Memorial Trust	-	250
Fire Sales Tax	-	336,500
Cemetery Maintenance Fund	51,950	47,750
Fairview Cemetery Fund	-	3,860
Mt. Memorial Fund	-	340
Water Fund	-	244,000
Water Capital Fund	244,000	-
Wastewater Fund	-	1,088,000
Wastewater Capital Fund	1,088,000	500,000
Wastewater WWTP Fund	-	-
Total Transfers	5,790,910	5,790,910
Total Including Transfers	66,902,250	77,719,030

GENERAL FUND

As noted previously, development of the General Fund budget has and will continue to be a challenge. The City continues to see growth in certain revenues (Sales Tax and Development related fee), but experiences revenue degradation in others (Court Fines and Telecom Franchise Fees). The proposed 2018 revenue budget has been prepared with Administration and Budget Committee consensus. The City expenditures will see increases predominately due to employee compensation, market-driven health insurance and other employee benefit costs increases and additional debt service costs resulting from the purchase of IT and Police capital equipment.

The General Fund accounts for the primary day-to-day activities of the City, such as police protection, fire safety, ambulance service, public works including street maintenance, code enforcement, aging services, and all general administration of the City. Primary support for these activities comes from property taxes, sales tax, utility franchise fees and other taxes. Court fines, charges for services including permitting, licenses, and ambulance transport charges provide additional revenue support.

The 2018 General Fund Budget does represent a positive budget, with revenues of 19,311,248 and expenditures of \$19,087,427.

The following provides budgetary detail and discussion on the 2018 General Fund.

Revenues Comparative Table

	<u>2016 Final</u>	<u>2017 Forecast</u>	<u>2018 Budget</u>
PROPERTY	4,207,520	4,316,800	4,442,366
FRANCHISE FEES	3,544,972	3,492,922	3,625,500
SALES TAXES	4,205,191	4,390,426	4,518,722
OTHER TAXES	1,256,168	1,275,178	1,270,730
LICENSES & PERMITS	509,749	516,433	443,300
OPERATING GRANTS	548,845	584,796	638,700
CHARGES FOR SERVICES	1,322,039	1,211,618	1,479,650
INTEREST	16,460	27,791	25,000
FINES & FORFEITURES	422,220	273,000	284,500
MISCELLANEOUS	730,932	1,649,214	1,689,250
TRANSFERS IN	613,530	693,530	893,530
TOTAL	<u>17,377,625</u>	<u>18,431,708</u>	<u>19,311,248</u>

Discussion

2018 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.

- Total budgeted 2018 revenues show a favorable balance of \$879,160 when compared to the 2017 forecast.

- Budgeted 2018 core revenues show a favorable balance of \$623,786 when compared to the 2017 forecast.
 - Increases from 2017 are predominately due to increase Sales Tax, Property Taxes and Charges for Services revenues.
 - Core revenues are all revenues, exclusive of one-time revenues and transfers-in from other funds.

- Property taxes for 2018 are budgeted at a favorable level when compared to 2017 and are anticipated to show \$125,566 in revenue growth due to increase property values.

- 2018 Sales Tax Revenue budget of \$4,518,722 is \$128,295 favorable to the 2017 forecast.
 - The 2018 budget reflects a mature sales tax base within the City of Liberty and includes the additional impact of Liberty Commons.

- 2018 Franchise Fees set at \$3,625,500 are favorable to the 2017 forecast by \$132,578.
 - Projections assume more normal winter heating and summer cooling seasons; while also taking declining mobile phone franchise fees into consideration.
- 2018 transfers in of \$893,530 show an increase of \$200,000 from the 2017 forecast.
- A \$358,400 budget for Utility Overhead Fees reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Sanitary Sewer Funds.
 - In 2018, this number increased primarily due to cost within the General Fund to get the Wastewater Treatment Plant up and running. In the past, this revenue item was based on a percentage of utility fund revenue.

Expenditures
Comparative Table

	<u>2016 Final</u>	<u>2017 Forecast</u>	<u>2018 Budget</u>
Salaries and Benefits	12,916,237	13,627,073	14,924,198
Non-Salary Expenses	3,781,325	3,988,553	4,050,688
Capital Expenditures	1,047,923	1,097,330	1,333,910
Less: PSST Salary and Benefits	-	(303,557)	(1,221,369)
Total All Costs	<u>17,745,485</u>	<u>18,409,400</u>	<u>19,087,427</u>
<u>Department Recap</u>			
Mayor and Council	141,121	164,228	191,405
Administration	1,090,088	1,175,187	1,292,983
Human Resources	262,660	268,634	278,639
Finance	738,256	755,159	815,491
Police	5,429,125	5,449,459	5,518,663
Fire	4,591,419	4,807,856	4,999,993
Aging Services	339,922	366,669	368,347
Public Works	2,272,412	2,329,317	2,478,831
Planning	640,221	683,590	753,036
Information Services	2,032,359	2,219,662	2,388,289
City Wide	207,902	189,641	1,750
Total All Costs	<u>17,745,485</u>	<u>18,409,400</u>	<u>19,087,427</u>

Discussion

The proposed 2018 General Fund Budget is set at \$19,087,427. Like prior year budget submittals, staff was not asked to submit an “optimal budget” (defined as a budget that addresses new program and additional staffing), as we knew that 2018 revenue constraints did not allow for such considerations.

As such the 2018 General Fund Budget should be considered a “maintenance of effort” budget. Services provided in 2017 will be maintained in 2018.

The following prioritizations were made within the 2018 budget:

- As employees are our primary service providers and quality employees equate to quality services, the Management Team was determined to make all efforts to retain existing staff and felt that providing an employee compensation increase in 2018 was a priority.
- Compensation budget elements
 - Proposes a 3% salary adjustment

- Assumes a 10% mid-year cost increase for health insurance/other benefits and maintains the same cost-sharing relationship as 2017
- Projects additional costs due to the employee retirement program
- Certain budget actions were taken within the Salary/Benefit section to reduce the budget
 - Anticipated salary savings due to normal turnover was budgeted as a contra line item
- Additional reductions were made within the Non-salary and Capital lines
 - The Management Team believes these prioritized reductions are manageable in 2018, but could result in service disruptions if required to continue beyond 2018
- Certain costs were transferred out of the General Fund Budget into a reimbursable safety expense program maintained by our insurance carrier.

The overall trajectory of the General Fund budget is consistent with the multiple study sessions held with Council. While the numbers may change, the need for the City to have more revenue from growth and/or taxation has not diminished. Nor has the need for us to find collective ways to partner with other agencies in an effort to cost consolidate. In the absence of those items happening, there will be a need in the future to reduce the services and programs that we now offer. This last action would not be desirable for a first-class city such as ours to take.

Fund Balance
Comparative Table

	2016 Final	2017 Forecast	2018 Budget
Total Current Core Revenue	16,172,512	16,263,842	16,887,628
From Transfers In	896,937	1,001,930	1,251,930
Total Core Revenue with Transfers In	17,069,449	17,265,772	18,139,558
From One Time	308,183	1,166,316	1,171,690
Total Revenue	<u>17,377,632</u>	<u>18,432,088</u>	<u>19,311,248</u>
Salary and Non-Salary Expenditures	16,649,810	17,264,320	17,705,767
Capital Expenditures	1,047,923	1,097,330	1,333,910
Total Expenditures	17,697,733	18,361,650	19,039,677
Transfers Out	47,750	47,750	47,750
Total Expenditure and Transfers	<u>17,745,483</u>	<u>18,409,400</u>	<u>19,087,427</u>
Total Revenue Less Total Expenditures and Transfers	<u>(367,851)</u>	<u>22,688</u>	<u>223,821</u>
Total Ending Fund Balance With Loss Control	<u>3,109,206</u>	<u>3,085,359</u>	<u>3,140,030</u>
Fund Balance Percentage With Loss Control	<u>19%</u>	<u>18%</u>	<u>18%</u>

Discussion

Ending fund balance represents a fiscal safeguard in the event of unforeseen expenditures or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenditures) or transition to new revenue realities (permanent loss of revenues). To this end, the City Council has approved a fund balance range of 18% to 22% of revenues. The 2018 budget is at within that range at a 18% level.

PARK OPERATING FUND

The Park Operating Fund includes four major divisions: Administration, Open Space Management, Sports Programs and Community Center Programs.

Comparative Table

	2016 Final	2017 Forecast	2018 Budget
Revenues			
Property Tax	741,407	752,556	774,640
Grants	9,963	-	-
Sports Complex / Sports Programs	922,379	924,079	985,000
Community Center	1,594,679	1,662,122	1,676,655
Charges for Services	13,447	9,443	13,000
Contributions	31,590	7,100	
Lease Proceeds	40,850	20,203	60,000
Miscellaneous/Other	11,046	619,196	44,400
Interest	4,221	9,345	9,000
Transfer from the Cemetery Maintenance Fund	57,750	57,750	47,750
Park Sales Tax Transfer	511,277	422,423	620,808
Transfer in from the Trans Sales Tax Fund	5,000	10,500	10,820
Frank Hughes Library Interest	161	270	250
Total Revenues	3,943,770	4,494,987	4,242,323
Expenditures			
Administration	-	-	-
Employee Compensation	274,038	260,601	247,697
Non-Salary	45,452	74,372	101,980
Transfers	69,000	49,000	49,000
Park Foundation			
Non-Salary		16,000	
Frank Hughes Library	-	-	-
Non-Salary	962	900	1,130
Park Maintenance	-	-	-
Employee Compensation	493,893	519,953	560,796
Non-Salary	165,907	114,519	146,647
Sports Programs	-	-	-
Employee Compensation	540,097	538,263	589,848
Non-Salary	553,148	564,508	565,180
Transfers Out to Park Operations	-	-	-
PFA Transfers	10,000	10,002	10,000
Community Center	-	-	-
Employee Compensation	1,101,717	1,188,091	1,295,535
Non-Salary	695,977	1,135,288	674,510
Transfers Out to Park Operations	-	-	-
Total Expenditures	3,950,191	4,471,497	4,242,323
Revenue Over/(Under) Expenditures	(6,421)	23,490	-
Ending Fund Balance	469,369	492,859	492,859
Fund Balance Percent - % Revenue	12%	11%	12%

Discussion

This year's budget was developed with the continued focus to provide a clearer view on program revenues/ expenditures using the process titled "Park Accounting" developed in 2013. The Parks Department is committed to maintaining the high level of public parks with basic core services, while providing quality recreation opportunities for the citizens and improving community partnerships.

This operational budget should also be considered a "maintenance of effort" budget. While basic services are being maintained and being refined to be more efficient, no service expansions have been funded. Certain Park improvements are being made in 2018 through the Park Sales Tax Budget. Those capital items will be discussed in that section.

Parks Accounting

As noted, the Parks Budget was restructured in 2013 to better allocate program expenditures and provide a truer representation of program bottom-lines, assist management with a more accurate budget for management purposes and allow for a redirection of the Park Sales Tax subsidy.

To accomplish this effort, Parks management was required to review position and non-salary expenditures and determine which program segments these costs were actually benefiting. Prior to this review, certain salary and non-salary expenditures were budgeted in the Administration's segment only. Additionally, certain Open Space Management program expenditures were fully captured within that budget location, when in fact the services were provided for the Sports and Community Center programs. The review process led to the reallocation of both salary and non-salary administrative costs to the other programs' budgets.

Park Department Priorities

The following summary provides the 2018 mission and goals for the Parks Department:

Mission/Vision

- Staff mission remains "Creating Community Connections"
- Implementing the Park Board's Vision - "Liberty, a Destination"

Goals/Objectives

- Continue the Capital Improvement Plan for the Department
 - Coupling Park Fund and Park Sales Tax Budgets into a unified resource
- Continue to complete in-house and capital projects that address deferred maintenance items
- Continue to use partnerships and alliances as leverage to enhance programs, services, and improvements
- Complete remaining 2015 Special Obligation Bond projects
- Continue to use partnerships and alliances as leverage to enhance programs, services, and improvements
- Identify funding for the rejuvenation of three parks

Financial

The 2018 Parks Fund is balanced. Revenues and expenditures are budgeted at \$4,242,323. The 2018 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Parks Accounting analysis documents \$47,750 in salary costs expended by Parks for our cemeteries. With this information, Parks will be kept whole in 2018 by the receipt of General Fund resources.

The fund balance requirement for the Parks Department speaks to a percentage range of 10% to 14%, with a goal of 12%. The 2018 budget is at the desired level of 11.6%.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Roadway CIP represents the primary funding source for City non-utility, street and road infrastructure requirements. The CIP is comprised of three funds, the Transportation, Capital and Economic Development Sales Tax Funds, which combine their respective resources to accomplish a unified source of street and road infrastructure funding. Those items funded from the Economic Development Sales Tax Fund must be associated with economic development opportunities. In addition to the sales tax revenues, the CIP utilizes County Road Levy/Road District Funds and grants as additional primary revenue sources.

The City has constructed the CIP to encompass a five-year period. It attempts to reconcile the voter communications made at the time of the November 2008 election, which authorized the extension of the sales tax funding sources, to current economic realities, infrastructure requirements and grant opportunities. Further, the CIP blends a mix of pay-as-you-go projects with long-term bonding. While establishing a five-year spending plan, it also provides for the 2018 budget and commits the City to multi-year spending requirements beyond the five years.

The local revenues described above have been budgeted realistically. With these funds, the City will leverage Federal/State grant funds, as they become available.

The following summary shows all proposed projects within the five-year CIP and their funding:

Projects to be accomplished from the CIP total \$50.9 million and are divided between the various funding sources.

Projects from the Transportation and Capital Sales Tax Funds total \$50.78 million and are:

2018 - 2022 CIP Expenditures

\$13.63M - Pay As You Go

- \$7.60M - Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.08M - Public Works Equipment - Building Maintenance
- \$1.54M - Storm Water Improvements
- \$1.03M - MoDOT Flintlock Payback - Completed in 2019
- \$0.72M - City Landscaping and Beautification Funds
- \$0.65M - Project Contingencies - Conistor Street
- \$0.40M - Capital Engineer
- \$0.24M - KCATA (\$0.048 annually)
- \$0.02M - Financial Fees

\$14.39M - Roadway Projects

- City cost sourced from the Eco/Devo Sales Tax Fund
- I35 Interchange - Kansas Street - M291 Projects
- \$23.35M Total Project Cost Estimate
- \$04.95M I35 Interchange
 - City Cost = 25% (\$4.95M in 2018 and \$0.91M prior)
- \$9.40M - 2018 South Liberty Parkway
- \$0.04M - 2018 Misc. Downtown Reconstruction Costs

\$6.41M - Transfers Out

- \$2.15M - Transfer from Transportation Sales Tax to Eco/Devo Sales Tax for SLP2 debt service
- \$1.70M - Transfer from Capital Sales Tax to Eco/Devo Sales Tax for I35 Interchange and Kansas Street projects
- \$1.53M - To the General Fund to Support Street Maintenance General Fund costs
- \$0.98M - Transfer from Transportation Sales Tax to Eco/Devo Sales Tax for Kansas Street debt service
- \$0.05M - Transfer from Transportation Sales Tax to Parks for public right of way landscaping support

\$16.35M - Debt Service/Loan Costs

Projects from the Economic Development Sales Tax Fund are:

\$37.52M - Bond Projects

- \$26.19M - South Liberty Parkway - Phase II and Phase I
- \$4.99M - Downtown Reconstruction Project
- \$5.82M - I35/M521 Interchange - Kansas Street - M291 Reconstruction/Improvements Project
- \$0.52M - Bonds Construction

In mid-2017, the reconstruction of the South Liberty Interchange was completed. This rebuilt interchange has and will continue to complement the City's construction of South Liberty Parkway Phase II and provide seamless access to south Liberty. The completion of South Liberty Parkway Phase II will open the area to significant, future development activities.

TRANSPORTATION SALES TAX FUND

The Transportation Sales Tax Fund is one of the funds comprising the CIP.

This budget segment is funded primarily by a Transportation Sales Tax. In addition to these revenue sources, federal grants will be/may be utilized.

In November 2008, voters approved increasing the ¼-cent Transportation Sales Tax to a ½-cent. Further, they approved extending this tax until December 2030.

The following provides budgetary detail and discussion on the **2018 Transportation Sales Tax Fund**.

Comparative Table

	<u>2016 Final</u>	<u>2017 Forecast</u>	<u>2018 Budget</u>
Beginning Fund Balance	934,973	780,698	888,776
<u>Revenues</u>			
Transportation Sales Tax	2,309,004	2,445,130	2,553,830
Sales Tax Transfer	(332,405)	(383,290)	(466,940)
Interest	750	957	
Total Revenues	<u>1,977,350</u>	<u>2,062,797</u>	<u>2,086,890</u>
<u>Expenditures</u>			
<u>Pay-As-You Go</u>			
MoDOT Flintlock Payback		513,588	513,600
Street Maintenance	-	350,000	350,000
City Landscaping Funds - Parks	6,564	15,450	15,690
Park ROW/Public Parking Mowing Contract	-	75,775	76,130
City Transportation Enhancement Funds	-	-	50,000
City Transportation Enhancement Funds - Signs		36,660	
KCATA Bus Service	44,477	47,852	47,850
Total Capital Outlay	<u>51,254</u>	<u>1,039,325</u>	<u>1,053,270</u>
<u>Transfers Out</u>			
Transfer to Eco/Devo Sales Tax Fund for SLP2	430,000	430,000	430,000
Transfer to Eco/Devo Sales Tax Fund for Kansas			193,800
City Landscaping Funds - Transfer to Parks	5,000	10,500	10,820
Transfer to Debt Service (South Liberty Inter)	1,542,360	321,885	320,960
Trans Back to GF	103,010	153,010	253,010
Total Transfers	<u>2,080,370</u>	<u>915,395</u>	<u>1,208,590</u>
Total Expenditures and Transfers	<u>2,131,624</u>	<u>1,954,720</u>	<u>2,261,860</u>
Total Revenue Favorable/(unfavorable) to Expenditures	<u>(154,274)</u>	<u>108,078</u>	<u>(174,970)</u>
Total Ending Fund Balance	<u>780,698</u>	<u>888,776</u>	<u>713,806</u>

Discussion

Committee Coordination

The 2018 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2018 Financial

Sales tax revenues within any of the Special Purpose Sales Tax Funds are generated on a smaller retail base than the General Sales Tax. These revenues do not include sales tax collections from domestic utilities. For 2018, sales tax revenues are budgeted at \$2,086,890.

Total expenditures and transfers out are proposed to be \$2,261,860. Included in this amount are expenses of \$513,600 for the payback to MoDOT on their interest free loan used to fund our share of construction for the Flintlock Flyover project (additional payment will be made in 2019), \$350,000 in street maintenance, \$76,130 to allow for the contracting of mowing on public right-of-way, \$15,690 for right-of-way landscaping supplies, \$50,000 for City transportation enhancement funds and KCATA bus service contract support in the amount of \$47,850. Transfers out to other funds amount to \$1,208,590. Of that amount \$430,000 and \$193,800 is transferred to the Economic Development Sales Tax Fund as a resource for that fund debt service payments attached to the South Liberty Parkway - Phase II project and Kansas Street Project. An additional Transfer Out in the amount of \$253,010 provides resources to the General Fund for public works functions paid from the General Fund. \$320,960 represents a transfer to the Debt Service subfund

for General Obligation Bond payments. Lastly, \$10,820 is transferred to the Parks Fund to support Parks staffing related to public right-of-way landscaping efforts.

Proposed expenditures are unfavorable when compared to budgeted revenues in a deficit amount of (\$174,970). This will generate a projected ending fund balance of \$713,806. This fund balance must be carried over into 2019 and be utilized for future debt service payments and possible KCATA cost increases.

CAPITAL FUND

The Capital Sales Tax Fund is the City's other fund comprising the CIP. This fund's primary revenue source is the ½-cent Capital Sales Tax. In addition to sales tax revenues, federal and state funding is leveraged to fund transportation projects. This fund also receives revenues from the County road levy through both direct allocations and funds received from Liberty Special Road District #5.

The following provides budgetary detail and discussion on the **2018 Capital Sales Tax Fund**.

Comparative Table

	<u>2016 Final</u>	<u>2017 Forecast</u>	<u>2018 Budget</u>
Beginning Fund Balance	4,711,837	4,159,942	3,398,941
<u>Revenues</u>			
Capital Improvement Sales Tax	2,307,893	2,445,130	2,553,830
TIF Sales Tax Transfers	(327,431)	(383,290)	(466,940)
Clay Co Road Fund - Current Formula - City Direct	195,658	144,745	169,920
Clay County - Sales Tax Distribution - City Direct	-	30,000	58,020
Road District - Current Formula	187,980	187,980	237,980
Interest	20,274	13,473	10,000
Sale of Public Property	63,860	8,200	
Miscellaneous Income	25	39,030	
Special Assessments	9,498	4,700	
Total Revenues	<u>2,457,757</u>	<u>2,489,967</u>	<u>2,562,810</u>
<u>Expenditures</u>			
Capital Engineer	69,858	54,357	75,700
Street Maintenance Supplies	143,662	143,336	159,140
Public Works Equipment/Buildings	671,078	524,355	408,350
Street Restoration - Overlay	869,962	658,000	658,000
General Transportations Improvements	-	60,000	50,000
Storm Water Funding	563,511	338,543	311,000
Debt Service Payments	584,830	665,540	666,380
Project Contingencies		650,000	
Transfer Outs	103,010	153,020	1,953,020
Other	3,741	3,818	2,680
Total Expenses	<u>3,009,653</u>	<u>3,250,968</u>	<u>4,284,270</u>
Revenue Favorable(Unfavorable) To Expense and Transfers	<u>(551,895)</u>	<u>(761,000)</u>	<u>(1,721,460)</u>
Ending Fund Balance	<u>4,159,942</u>	<u>3,398,941</u>	<u>1,677,481</u>

Committee Coordination

The 2018 Capital Sales Tax budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. Liberty Road District #5 board members approved the Road District budget, which contains the transfers into the Capital Sales Tax Fund.

2018 Financial

The Capital Sales Tax Fund is separated for budget management purposes into two major categories - 1) Pay-As-You-Go/Debt Service and 2) Bond Projects. Total 2018 resources for the Capital Sales Tax from all sources are budgeted at \$2,562,810. Capital Sales Tax revenues account for \$2,086,890 of the total. Combined County Road Levy and Road District revenues are anticipated to be \$475,920.

Total proposed expenditures from all sources for 2018 are \$4,284,270. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$3,617,890. Debt Service amounts are budgeted at \$666,380.

Income unfavorable to expenditures will show a combined deficit of (\$1,721,460). This is the planned spend-down of fund balance. End of the year fund balance is projected to be \$1,677,481. City fund balance policy requires the reservation of \$1.0M in available CIP funds for emergencies. Those reservations are found within the Capital Sales Tax fund balance.

FIRE SALES TAX FUND

Authorized under RSMo 321.242 and approved at ¼-cent, the Fire Sales Tax is a supplementary source of funding for fire operations within the City of Liberty, but is the primary source of Fire capital funding.

The following provides budgetary detail and discussion on the 2018 Fire Sales Tax Fund.

Comparative Table

	2016 final	2017 Forecast	2018 Budget
Beginning Fund Balance	1,165,482	1,136,632	1,483,707
<u>Revenues</u>			
Fire Sales Tax	1,153,962	1,222,570	1,276,920
Sales Tax Transfers	(163,117)	(191,650)	(233,470)
Interest	6,340	9,475	800
Sale of Public Property	182,500	160,500	33,101
Miscellaneous Revenue (Hosp. Contract)	6,735	49,817	49,817
Lease Proceeds	-	3,165,000	
Total Revenues	1,186,421	4,415,712	1,127,168
<u>Expenditures</u>			
Financial Fees			
Building Maintenance	314	-	53,000
Minor Equipment	24,772	-	5,000
Cost of Issuance 2014 Lease	-	-	
Lease Principal 2014 Pumpers	205,000	209,000	214,000
Lease Interest 2014 Pumpers	35,416	31,296	27,100
2017 Ambulance Purchase	-	996,340	
2017 Ambulance Debt Service - Principal	-	-	143,240
2017 Ambulance Debt Service - Interest	-	-	24,285
Lease Principal 2011 Ambulance	84,098	-	
Lease Interest 2011 Ambulance	1,892	-	-
Vehicles - Other	82,353	-	-
Capital Equipment	205,421	6,270	299,087
Computer Equipment	-	-	61,400
Construction	845	2,249,869	
Construction Lease Principal 2014	64,000	66,000	67,000
Construction Lease Interest 2014	11,115	9,829	8,510
Construction Lease Principal - 2017	-	-	191,770
Construction Lease Interest -2017	-	-	65,150
Transfer to Debt Service	163,535	163,533	130,850
General Fund Transfer	336,510	336,500	336,500
Total Expenditures	1,215,271	4,068,636	1,626,892
Total Revenue Over(Under) Expenditures	(28,850)	347,075	(499,724)
Ending Fund Balance	1,136,632	1,483,707	983,983

Discussion

Committee Coordination

The 2018 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

2018 - 2022 CIP Expenditures

\$6.81M - Total Expenses

- \$1.45M - Fire Station Construction Projects debt service - 2027 Payoff
- \$1.32M - Transfer to the General Fund - continuation of salary support
- \$1.20M - 2015 purchase of three fire pumpers debt service - 2023 pay off
- \$0.94M - 2017 ambulance purchase debt service - 2022 pay off
- \$0.65M - 2012 purchase of fire ladder truck debt service - 2022 pay off
- \$0.38M - 2014 Fire State construction projects debt service - 2023 pay off
- \$0.42M - Capital equipment
- \$0.25M - Fire vehicle purchases
- \$0.06M - Minor Equipment
- \$0.08M - Building maintenance
- \$0.06M - Computer Equipment

Financial

The 2018 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. Prior to 2011, the majority of revenue generated by the ¼-cent Fire Sales Tax was transferred to the General Fund to support expanded fire staffing levels found in that fund. This left little within the Fire Sales Tax Fund to secure capital equipment and fund the maintenance of fire stations. This action is consistent with voter communications held in 2008.

The 2018 Fire Sales Tax revenue budget is established at \$1,127,168 and is comprised of \$1,043,450 in sales tax revenues, \$33,101 from the sale of retired equipment and \$49,817 from Liberty Hospital.

Budgeted expenditures and transfers total \$1,626,892. They are comprised of \$871,905 in debt service payments, a \$336,500 transfer into the General Fund to support fire staffing, and \$418,487 for the acquisition of other capital equipment and building maintenance.

Comparing revenues to expenditures, you will find a unfavorable deficit balance of (\$499,724). The 2018 anticipated fund balance is \$983,983. That amount will be carried over for future year usage.

PARK SALES TAX FUND

The Park Sales Tax is authorized under RSMo. 644.032. While this tax can have a dual purpose of providing a taxation source for storm water improvements and/or support for local parks, the City’s ballot language was for a ¼-cent Park Sales Tax. As approved, this tax can only be used for Park purposes. It should be clarified that while the City has accounted for this tax as a “capital” tax, use of the funding source is not limited to just capital, but can be for both capital and operational costs.

In 2015, the City issued \$1,400,000 in Special Obligation Bonds for certain Park improvement projects. With this a separate bond fund has been established to account for these items. The debt service costs associated with the bonds are captured in the Pay-As-You-Go section of the Park Sales Tax Fund.

The following provides budgetary detail and discussion on the 2018 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Pay-As-You-Go Fund Comparative Table

	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	403,991	478,882	436,156
<u>Revenues</u>			(0.18284)
Sales Tax	1,144,477	1,222,570	1,276,920
Sales Tax Transfers	(163,115)	(191,650)	(233,470)
Parks LWCF Grant - DNR	58,500	-	
Sale of Public Property	5,000	-	
Reimbursed Expense	-	24,720	-
Total Revenues	1,044,862	1,055,640	1,043,450
<u>Pay Go Expenditures</u>			
Park Fund Transfer - Parks	189,433	142,189	216,790
Park Fund Transfer - Community Center	137,228	189,410	228,390
Park Fund Transfer -Sports Complex	184,616	90,824	175,628
2015 Special Obligation Bond Principal	80,000	85,000	90,000
2015 Special Obligation Bond Interest	34,237	32,400	30,650
Debt Service Fees	99	-	
CC Lease Interest	15,000	10,200	5,100
CC Lease Principal	160,000	170,000	170,000
Trail System Maintenance	41,755	32,000	130,000
Project: Bennett Park Tennis Resurfacing	-	49,440	
Project: Church of the Nazarene Lease - Parking Lot	-	25,000	
Project: Outdoor Pool Liner Replacement	-	41,920	
Project: LCC HVAC replacement	-	26,909	
Project: Outdoor Pool Concrete Repairs	-	-	105,000
Project: Roof Repairs not covered by insurance	-	38,385	
Project: Natatorium Air Quality	-	68,581	
Vehicles	-	44,733	40,000
Sportsfield Equipment (61)	54,301	-	22,500
Capital Equipment - LCC personal lift	56,177	-	20,000
Total Expenditures	969,971	1,098,366	1,234,058
Total Revenue Over(Under) Expenditures	74,891	(42,727)	(190,608)
Total Ending Fund Balance	478,882	436,156	245,548

Discussion

Committee Coordination

The 2018 Parks Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

2018 - 2022 CIP Expenditures

\$4.93M - Total Expense

- \$3.10M - Transfer to Park Fund - continuation of op support

2018 - 2022 CIP Expenditures - Cont.

- \$0.59M - Special Obligation Bond Debt Service
- \$0.18M - Community Center lease - paid off in 2018
- \$0.38M - Trail System Maintenance
- \$0.18M - Vehicles
- \$0.13M - Capital Equipment
- \$0.12M - Sports Field Equipment
- \$0.10M - Pool Improvements
- \$0.15M - Technology Upgrades

Financial

The 2018 Parks Sales Tax Revenue budget is established at \$1,043,450, of which all is anticipated to come from sales tax revenues.

2018 budgeted expenditures and transfers total \$1,234,058. Funds in the amount of \$620,808 will be transferred out to the Park Fund to support those operations. Also funded is \$175,100 for the required Community Center expansion debt service bond payment. \$120,650 will be expended on debt service attached to the 2015 Special Obligation bonds. \$317,500 will be used for Park system improvements, vehicles and equipment.

Projected income is unfavorable to expenditures in the amount of \$(190,608). Year-end fund balance is projected to be \$245,548.

Bond Fund Comparative Table

<u>Park 2015 Special Obligation Bond Subfund</u>	<u>2016 Final</u>	<u>2017 Forecast</u>	<u>2018 Projection</u>
Beginning Fund Balance	1,314,086	934,113	99,692
Bond Proceeds/Interest	8,062	7,052	
<u>Expenditures</u>			
<u>Bond Projects</u>			
SO Project: Sports Complex Field Improvements	87,517	110,661	
SO Project: Trail Entry reconstruction	-	143,184	
SO Project: Shade & Fountains at FBSC	127,814	-	
SO Project: Operations Facility, phase 1	38,410	-	
SO Project: LCC Audio/Lighting Replace	63,535	-	
SO Project: Stocksdale Park rest room	12,108	145,684	
SO project: Sprayground replacement	-	203,448	
SO Project: Soccer venue improvements	58,651	238,495	
SO Project: Playground addition	-	-	99,692
Contingency	-	-	-
Total	388,035	841,473	99,692
Proceeds Favorable/(Unfavorable) to Expenses	(379,973)	(834,421)	(99,692)
Ending Fund Balance	934,113	99,692	(0)

Committee Coordination

The 2018 Parks Sales Tax Bond Fund budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

ECONOMIC DEVELOPMENT SALES TAX FUND

Authorized under RSMo 67.1305 and approved by Liberty voters on November 4, 2014 at 3/8¢ for a term of April 1, 2015 to March 31, 2035, the revenues from the Economic Development Sales Tax will primarily be used to complete the construction of South Liberty Parkway - Phase II, Water services for South Liberty Parkway - Phase I and provide funding for infrastructure improvements to Liberty’s Historic Downtown. This funding source will also be used to support both internal and external costs associated with economic development.

In 2015, the City issued both General and Special Obligation Bonds to fund the South Liberty Parkway Phase II and Downtown Reconstruction Projects. Consistent with treatment in other funds, the bond proceeds will be separated from the Pay-As-You-Go budget elements. This is done to insure the two revenue sources are not comingled.

In 2018, the budget show transfers in from the Capital Sales Tax Fund to support future funding for I35-Kansas Street - M291 corridor improvements.

The following provides budgetary detail and discussion on the 2018 Economic Development Sales Tax Budget.

Discussion

Committee Coordination

The 2018 Economic Sales Tax Budget (both the Pay-As-You-Go and Bond sub-funds) was reviewed by the Liberty Economic Development Sales Tax Board. That board found said submittal consistent with voter intent.

Pay-As-You-Go Sub-Fund Comparative Table

	<u>2016 Final</u>	<u>2017 Forecast</u>	<u>2018 Budget</u>
Beginning Fund Balance	1,169,592	1,138,246	1,227,602
<u>REVENUES</u>			
Sales Taxes	1,728,673	1,833,850	1,915,370
Interest Earnings Other	11,533	-	-
Transfer In From The Transportation Sales Tax Fund - Kansas			193,800
Transfer In From The Transportation Sales Tax Fund - SLP	430,000	430,000	430,000
Total Revenues	<u>2,170,206</u>	<u>2,263,850</u>	<u>2,539,170</u>
<u>EXPENDITURES</u>			
Liberty Economic Development Corporation	56,729	63,150	69,065
Total Economic Develop Managers Office	193,120	169,667	231,985
Other Eco/Dev Expenses	10,817	14,368	-
Total Economic Development Support Expenditures	<u>260,665</u>	<u>247,185</u>	<u>301,050</u>
Transfer Out to GO Debt Service	1,038,166	888,960	881,838
Transfer Out to SO Debt Service	902,722	1,038,350	1,356,240
Total Transfer Out to Debt Service	<u>1,940,888</u>	<u>1,927,309</u>	<u>2,238,077</u>
Total Expenses and Transfers	<u>2,201,553</u>	<u>2,174,494</u>	<u>2,539,127</u>
Revenues Favorable/(Unfavorable) to Expenditures	<u>(31,346)</u>	<u>89,356</u>	<u>43</u>
Ending Fund Balance	<u>1,138,246</u>	<u>1,227,602</u>	<u>1,227,645</u>

Bond Sub-Fund Comparative Table

	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	28,026,373	24,701,140	8,632,930
REVENUES			
Transfer In from Capital Sales Tax Bond Fund for SLP	2,471,627	-	
Transfer In from Capital Sales Tax Fund	-	-	1,700,000
Raising Cane's sidewalk fee			23,888
Transfer in from the Eco/Devo Pay-As-You-Go Funds		-	-
Transfer in from the Wastewater Capital for SLP		-	500,000
Special Obligation Bonds - Kansas Street			3,469,525
General Obligation Bonds - SLP		-	-
General Obligation Bond - SLP Premium	-	-	-
Special Obligation Bonds - SLP		-	-
Special Obligation Bonds - SLP Premium		-	-
Special Obligation Bonds - Downtown		-	-
Special Obligation Bonds - Downtown Premium		-	-
Interest Earning Due to Bond Proceeds - Downtown		-	-
Interest Earning Due to Bond Proceeds - SLP	142,078	165,939	60,000
Total Bond Proceeds	2,613,705	165,939	5,753,413
EXPENDITURES			
South Liberty Parkway Expenditures	3,249,450	13,201,779	9,407,133
Downtown Rehabilitation Expenses	2,689,489	2,082,371	33,500
135 Bridge/Kansas Street/M291 Project Expenditures		950,000	4,945,710
Total Bond Expenditures	5,938,939	16,234,149	14,386,343
Ending Fund Balance	24,701,140	8,632,930	(0)

Financial

A five member board will administer the tax and make recommendations to the City Council on its usage. The City Council is the final approving authority of expenditures. The tax is not considered an economic development tax unless recommended by the governing board and approved by the Council. Said recommendation and approval is not expected to occur, so the revenue amount shown is gross collection absent of any TIF diversion.

Sales Tax revenues are anticipated to be \$1,915,370 in 2018 revenues. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$430,000 annual Transfer In from the Transportation Sales Tax Fund. This revenue source is 100% dedicated to pay bond debt associated with the South Liberty Parkway Phase II project. The total revenue budget for 2018 is \$ 2,539,170.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2018 and beyond. Total economic development support expenditures are budgeted at \$301,050 in 2018.

With the issuance of General and Special Obligation bonds applicable to the South Liberty Parkway Phase II and Downtown Reconstruction projects, the City will be incurring debt service expenses. While the debt associated with General Obligation bonds are normally paid back by a property tax debt levy, these bonds will be paid back by sales tax revenues from this fund. The 2015 bonds were issued in a very favorable market and interest rates were below the levels anticipated in the City's election conversations with the voters. The net result was the ability for the City to issue additional bonds as to provide additional project funds of \$1.8M. This was done at a lower interest pay back cost. As shown above, the City anticipated total debt service over the life of the bonds of \$38.8M. Actual debt service costs will be \$38.4M. Debt Service expense for 2018 will be \$2,238,077. Total expenditures for the Economic Development Sales Tax Fund are budgeted at \$2,539,127.

The 2018 ending fund balance is projected to be \$1,227,645. This fund balance can be held for future debt service payments or used for additional economic development support.

TRANSIENT GUEST TAX

Authorized under RSMo 94.837 and approved by Liberty voters on November 4, 2014 at 5%, the Transient Guest Tax is a tax on the charges for all sleeping room paid by the transient guests of hotels and motels situated in the City of Liberty. The revenues from the Transient Guest Tax will support tourism.

Comparative Table

	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	69,681	142,769	142,741
<u>Revenues</u>			
Transient Guest Tax	190,904	174,293	256,820
Web Design Grant	-	4,750	-
Sponsorships	-	1,500	-
Misc Revenue	-	240	-
Interest	488	1,021	-
Total Revenues	191,392	181,804	256,820
<u>Expenditures</u>			
HDLI Tourism Coordination			
Base Contract	20,000	20,000	20,000
Web site content/content maintenance	-	2,625	-
Digital Ads	-	-	2,000
Print Advertising	-	1,726	15,000
Other	28,003	-	-
Festivals & Events Grants/Promotion	-	12,000	15,000
Hometown Holiday s/Christmas Lights Upgrade	-	16,214	10,000
Part Time Paid Staff for Tourism	-	-	9,000
Consultant (as needed) for Tourism Activities	-	19,500	-
Contract Services (HDL)	48,003	72,065	71,000
City - Festival Costs			
Public Safety & Staff Festival Overtime	18,770	19,532	25,000
Festival Supplies	-	1,292	6,000
4th of July Celebration	20,493	33,248	33,000
4th July event insurance	831	655	1,000
Total Festival Costs	40,094	54,727	65,000
Downtown Summer Concert Series			
Misc Expense (band)	-	-	27,000
Recreation Supplies	8,100	5,517	-
Total Downtown Summer Concert Series	8,100	5,517	27,000
Hometown Holiday s			
Special Events	8,630	1,085	7,100
Minor Equipment	-	-	-
Total Hometown Holiday s	8,630	1,085	7,100
Wayfinding			
Design - Consulting Services	5,212	20,539	-
Site Wayfinding	-	-	20,000
Kiosks Capital	-	-	35,000
Total Wayfinding	5,212	20,539	55,000
Art Funding			
Liberty Arts Events	1,015	1,786	5,000
Revolving Sculpture Program	-	1,722	25,000
Matching Grant Program for the Arts	-	10,000	10,000
Total Art Funding	1,015	13,508	40,000
Public Information			
Consultant	-	-	25,000
Advertising	5,250	12,391	20,300
Total Public Information	5,250	12,391	45,300
Administration of Revenue	2,000	2,000	2,000
Total Expenditures	118,304	181,833	312,400
Revenue Favorable/(Unfavorable) to Expenditures	73,088	(29)	(55,580)
Ending Fund Balance	142,769	142,741	87,161

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2018, the tax is expected to generate \$256,820 in revenues. Expenditures are anticipated to be \$312,400, reflecting programmed tourism expenditures. The ending fund balance is forecasted to be \$87,161.

ENTERPRISE FUNDS

The City of Liberty has three enterprise funds - the Water Fund, the Wastewater Fund, and the Sanitation Fund. The following provides narrative on the 2018 budget for each of these funds.

Enterprise funds are used for the purpose of tracking activities of the City that are operated in a manner similar to private business. All costs of the activity should be included in the determination of rates charged to customers, including depreciation, capital outlay costs and debt. The City does not include depreciation in rates at this time.

The Water and Wastewater funds have additional operating requirements attached to bond covenants applicable to outstanding revenue bonds. These covenants require that net operating income (operating revenues less operating expenditures) must exceed debt service payments by 10%. This creates a mathematical standard which requires net revenues available for debt service to not be less than 110% of the annual debt principal and interest amounts.

Comparative Tables

Water Fund

Item	2016 Final	2017 Forecast	2018 Budget
Rate Increase	6.90%	3.70%	4.30%
User Fee Income	5,302,862	5,338,609	5,781,813
Interest Expense	14,026	13,578	13,050
Sales of Public Property	40,500	-	-
Other Income	225,990	82,437	3,820
Capital Contributions - Non Cash	-	-	-
Total	5,583,378	5,434,624	5,798,683
Total Expense	5,820,606	6,666,232	5,932,306
Less: Interest Expense	61,684	61,900	46,700
Less: Depreciation/Amortization	1,271,752	1,400,000	1,400,000
Less: Capital	244,000	1,317,000	244,000
Operating Expense	4,243,169	3,887,333	4,241,606
Operating Income	1,340,209	1,547,292	1,557,077
Operating Income For Ratio Calculation	1,340,209	1,547,292	1,557,077
Interest	61,684	61,900	46,700
Bond Principal	487,755	510,749	526,800
Total Debt	549,439	572,649	573,500
Bond Ratio	244%	270%	272%

WATER FUND CAPITAL FUND	2016 Final	2017 Forecast	2018 Budget
Beginning Cash Balance	1,714,254	1,252,862	2,359,678
<u>Revenues</u>			
Transfers In from Water Operating	-	1,073,000	-
Interest	6,744	10,386	10,000
Lease Proceeds	757	-	-
Sales of Public Property	40,500	-	-
Infrastructure Maint Fee	244,000	244,000	244,000
Total Revenues	292,001	1,327,386	254,000
<u>Capital Outlay Expenses</u>			
Bond/Lease Debt	-	-	-
Engineering Design	91,043	44,138	20,000
Construction Contract	160,025	110,793	245,000
Vehicles	186,539	-	476,600
Capital Equipment	19,344	30,639	10,250
Capital Equipment	55,731	-	658,000
Engineering Design	5,461	-	-
Construction Contract	235,250	35,000	-
Total Expenses	753,393	220,570	1,409,850
Capital Fund Income/(Loss)	(461,392)	1,106,816	(1,155,850)
Ending Cash Balance	1,252,862	2,359,678	1,203,828

Wastewater Fund

Item	2016 Final	2017 Forecast	2018 Budget
Proposed Rate Increase	5.92%	5.92%	5.64%
<u>Operating Fund</u>			
User Income	8,251,871	8,453,462	9,070,870
Interest Earnings	134,654	140,314	144,600
Interest Earning-Capital Fund	11,039	-	-
Other Income	48,117	1,666	1,500
Other Income - Capital Fund (Sales of Assets)	48,384	-	-
Other Income - Insurance Settlement	218,855	-	-
Capitalized Interest	-	-	-
Lease Proceeds	-	-	-
Contributed Capital - Non Cash	365,713	-	-
Operating Income	9,078,633	8,595,442	9,216,970
	9,078,633	8,595,442	9,216,970
Total Expense	8,831,037	8,689,928	8,955,133
Less: Interest Expense	129,043	1,057,471	1,333,085
Less: Depreciation/Amortization	824,284	2,850,000	2,850,000
Less: Cost of Issuance	-	-	-
Less: Capital	-	1,088,000	1,088,000
Operating Expense	7,877,710	3,694,457	3,684,048
Operating Income	1,200,923	4,900,986	5,532,922
Operating Income for Ratio Calculation	835,210	4,900,986	5,532,922
All Interest	129,043	1,057,471	1,333,085
Prior Year Interest Adjust to Retained Earnings	61,400	-	-
All Principal	616,700	1,407,880	2,217,430
Total Debt	807,143	2,465,351	3,550,515
Bond Ratio	103.5%	198.8%	156%

WASTEWATER CAPITAL FUND			
	2016 Final	2017 Forecast	2018 Budget
Beginning Cash	1,471,319	1,045,562	1,093,169
<u>Revenues</u>			
	-	-	-
Bond Revenues	58,712	-	-
Transfers In	-	1,088,000	1,088,000
Sale of Public Property	48,384	-	-
Interest	11,039	-	-
Total Revenues	118,135	1,088,000	1,088,000
<u>Capital Expenses</u>			
Transfer into WWTP Capital - Costs not covered by SRF	162,820	430,000	-
Plant Capital Equipment Replacement	-	210,000	210,000
Payment to Eco/Devo Sales Tax Budget for Utility Costs of SLP2	-	-	500,000
PRI Remaining Commitments	-	-	30,000
Vehicles	242,595	29,265	105,000
Capital Equipment	26,488	123,000	10,250
Computer Software	-	-	-
Engineering Design	50,951	47,493	165,000
Construction Contract	1,738	179,167	360,000
PRI Vehicle Crossing	-	21,468	-
Capital Equipment	59,300	-	210,000
Total Capital Expenses	543,892	1,040,393	1,590,250
Ending Cash	1,045,562	1,093,169	590,919

Solid Waste Fund

	2016 Final	2017 Forecast	2018 Budget
Rate Increase	4.0%	4.7%	4.5%
Beginning Fund Balance	7,649	793	4,901
<u>Revenues</u>			
Refuse Collection Fees	1,566,611	1,603,768	1,683,228
Recycling Rebate	6,181	15,461	2,500
Interest Earnings	293	421	160
Total Revenues	1,573,085	1,619,650	1,685,888
<u>Expenditures</u>			
Regular Salaries	27,632	23,220	24,990
Overtime	78	34	100
Health Savings Account	672	562	160
Pension Expenses	2,158	2,158	1,540
Opt Out Ins	307	645	890
FICA	2,113	1,688	1,990
Lagers	1,887	1,936	2,470
Worker's Comp	7	24	80
Health Insurance	4,233	2,246	2,600
Life Insurance	7	5	10
Dental Insurance	216	215	280
Vision Insurance-VSP	33	42	70
Disability Ins	15	15	20
Outside Printing	140	152	250
Misc Fees	247	-	-
Mobile Phones	-	165	150
Software Maintenance	631	650	650
Financial Services	17,715	19,744	18,780
Sanitation Collection Fees	1,452,553	1,505,373	1,558,570
Hazardous Waste Program	31,426	31,668	32,480
Miscellaneous Fees	15,696	18,000	18,270
Street Maintenance	20,000	-	-
Uncollectible Accounts	2,129	2,500	2,540
Postage	45	4,500	4,570
Total Expenditures	1,579,940	1,615,542	1,671,460
Income	(6,855)	4,108	14,428
Ending Fund Balance	793	4,901	19,329

Discussion

Water and Wastewater Fund Overview

The City Council, Budget Committee and staff have been focused since 2008 on ongoing plans to improve the operations of the utility funds. Underlying the plan was the belief that transparent communication was needed to fully state to the community the needs and action steps to be implemented to address both funds' future operations.

In broad terms, with many items coordinating with one another, the goals and actions steps can be categorized as follows:

- Goals for fiscal stability need to be established and met
- System efficiencies must be improved
- Existing infrastructure repaired and replaced
- Budgets reflect appropriate and realistic assumptions
- Support systems created to mitigate rate increase impact on most vulnerable residents
- Citizens engaged to assist in bringing solutions

2018 User Rate Recommendations

Based on the above list of action items and the 2018 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

Bottom-line Impact - a 4.94% increase costing \$4.99 per month for the **average** utility customer

Individual average customer elements

- Water - 4.3% increase, representing an additional \$1.31 per month
- Wastewater - 5.64% increase, representing an additional \$2.98 per month
- Solid Waste - 4.5% increase, representing an additional of \$0.70 per month

Dependent on individual customer usage, percentage increase/decrease, as well as costs may vary up or down.

The segment attached to wastewater increases is consistent with the Sewer Treatment Plant discussion held with the community at the time of the Sewer Bond election.

The 2018 user rate structure will be as follows:

	Base for 2017	2018 Recommended Increase
Water		
Monthly Customer Charge	6.39	6.66
Volume Charges		
Minimum - under 1001 gals	3.07	3.2
First 1,001 to 2,000 gals	6.58	6.86
Next 18,000 gals	5.4	5.63
Next 80,000 gals	4.89	5.1
Over 100,000 gals	3.83	3.99
Wastewater		
Monthly Customer Charge	7.06	7.46
Volume Charges		
First 1,000 gals	6	6.34
Over 1,000 gals	13.06	13.8
Solid Waste		
Per Household	15.59	16.29
Sales Tax Percent on Water	0.01	0.01

Other Budgets

The budget attachments accompanying this memo will provide additional detail on the other City budgets not communicated above.

Additional supporting detail is available upon request.

Staff looks forward to engaging Council on any additional questions or concerns relative to the 2018 budget.

Vicki McClure
Assistant Finance Director

Dan Estes
Assistant City Administrator/Finance Director

Curt Wenson
City Administrator

Attachments

Other Funds

Public Safety Sales Tax

TIF Funds

Special Revenue Funds:

Cable Reserve Fund

Cemetery Maintenance Fund

Mt. Memorial Trust Fund

Fairview Memorial Trust Fund

Frank Hughes Memorial Trust

Limited Capital Fund

Police Training Fund

Police Inmate Security Fund

Loss Control Fund

City of Liberty, Missouri
Public Safety Sales Tax
Fiscal Year 2018

Item	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	-	-	295,376
<u>Revenues</u>			
PSST Sales Tax	-	611,282	2,553,830
Interest	-	-	
Total Revenues	-	611,282	2,553,830
<u>Expenditures</u>			
<u>Police</u>			
Training	-	11,470	11,470
<u>PSST New Positions</u>			
Salaries	-	-	160,000
Overtime	-	-	10,610
Social Security	-	-	13,060
LAGERS Retirement Program	-	-	25,590
Workers Compensation	-	-	8,740
Health Insurance	-	-	65,950
Life Insurance	-	-	70
Dental Insurance	-	-	2,500
Vision Insurance	-	-	830
Disability Insurance	-	-	200
Total Salaries & Benefits	-	-	287,550
<u>Non-Salary Expenses</u>			
Training	-	-	22,440
Minor Equipment	-	-	3,720
Uniforms	-	-	3,720
Total Non-Salary Expenses	-	-	29,880
<u>Capital Expenditures</u>			
Vehicles	-	-	18,030
Total Capital Expenditures	-	-	18,030
Total PSST New Positions	-	-	335,460
Total Police Expenditures	-	11,470	346,930
<u>Fire</u>			
<u>PSST New Positions</u>			
Salaries	-	-	128,070
Overtime	-	-	18,190
Social Security	-	-	11,190
LAGERS Retirement Program	-	-	31,600
Workers Compensation	-	-	12,200
Health Insurance	-	-	49,460
Life Insurance	-	-	50
Dental Insurance	-	-	1,870
Vision Insurance	-	-	420
Disability Insurance	-	-	150
Total Salaries & Benefits	-	-	253,200
<u>Non-Salary Expenses</u>			
Clothing Expense	-	-	7,500
Total Non-Salary Expenses	-	-	7,500
Total PSST New Positions	-	-	260,700
Total All Expenditures	-	11,470	607,630
<u>Transfers In</u>			
Transfer In of PSST Costs from the General Fund	-	304,436	1,221,371
Total Transfers	-	304,436	1,221,371
Total Expenditures and Transfers	-	315,906	1,829,001
Total Revenue Favorable/(unfavorable) to Expenditures	-	295,376	724,829
Total Ending Fund Balance	-	295,376	1,020,205

City of Liberty, Missouri
TIF DEBT
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 4,174,813	\$ 4,603,371	\$ 4,942,215
Revenues			
Real Estate Tax - City PILOTS	\$ 93,415	\$ 93,012	\$ 92,343
TIF Sales Tax- City	941,021	936,700	986,703
TIF Tax - County PILOTS	713,117	709,980	717,115
TIF Sales Tax - County	278,314	331,050	345,370
CID Sales Tax	452,838	342,650	455,060
Interest Earnings-Reserve	383	9,575	2,630
Miscellaneous Income	9,926	7,500	8,200
Transfers In	-	-	-
Zoological Sales Tax	34,540	47,016	49,779
Total Revenues	\$ 2,523,554	\$ 2,477,483	\$ 2,657,200
Expenditures			
Legal Fees			
Administrative Fees	\$ 4,549	\$ 6,606	\$ 6,780
TIF Reimbursable Fees	-	75	-
Miscellaneous Fees	15,087	12,414	13,010
Bond Principal	1,250,000	1,260,000	1,220,000
Bond Interest	811,968	762,363	726,004
Debt Service Fees	13,394	7,182	7,196
Developer Reimbursement	-	90,000	30,000
Total Expenditures	\$ 2,094,998	\$ 2,138,640	\$ 2,002,990
Revenue Over(Under) Expense	\$ 428,556	\$ 338,843	\$ 654,210
Ending Fund Balance	\$ 4,603,369	\$ 4,942,214	\$ 5,596,425

City of Liberty, Missouri
TIF Pay Go
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 480,153	\$ 390,818	\$ 361,641
Revenues			
Real Estate Tax	\$ 58,685	\$ 60,117	\$ 60,120
TIF Sales Tax - City	597,127	570,472	638,260
TIF Tax - County/School/Hosp	447,993	458,833	468,640
TIF Sales Tax - County	267,212	205,247	223,420
CID Sales Tax	580,666	734,380	733,620
Zoological Sales Tax	29,314	48,048	50,550
Total Revenues	<u>\$ 1,980,997</u>	<u>\$ 2,077,098</u>	<u>\$ 2,174,610</u>
Total Resources	<u>\$ 2,461,150</u>	<u>\$ 2,467,916</u>	<u>\$ 2,536,251</u>
Expenditures			
Administrative Fees	\$ 9,876	\$ 9,988	\$ 9,460
Miscellaneous Fees	7,225	8,045	8,476
Developer Reimbursements	2,053,233	2,088,242	2,156,674
Total Expenditures	<u>\$ 2,070,334</u>	<u>\$ 2,106,275</u>	<u>\$ 2,174,610</u>
Revenue Over(Under) Expense	<u>\$ (89,337)</u>	<u>\$ (29,177)</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 390,816</u>	<u>\$ 361,641</u>	<u>\$ 361,641</u>

City of Liberty, Missouri
 Liberty Commons TIF Project
 Fiscal Year 2018

	2016	Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 17,954,811		\$ 5,230,969	\$ 3,195,149
Revenues				
Real Estate Tax	\$ -		\$ -	\$ 43,127
Hotel Rebate	-		-	64,900
TIF Sales Tax - City	100,381		252,000	579,780
Real Estate Tax - County/School/Hosp	-		-	336,803
TIF Sales Tax - County	-		102,000	214,180
CID Sales Tax	11,346		245,000	814,720
Zoological Sales Tax	256		24,000	30,600
TDD Sales Tax	9,878		100,000	291,640
Interest Earnings-Reserve	1,376		6,150	2,500
Contributions-Developers	-		-	-
Bond Proceeds	-		-	-
Total Revenues	\$ 123,236		\$ 729,150	\$ 2,378,250
Total Resources	\$ 18,078,047		\$ 5,960,119	\$ 5,573,399
Expenditures				
Project Legal Fees	\$ -		\$ -	\$ -
Administrative Fees	363		2,180	2,300
TIF Reimbursable Fees	14,411		4,326	-
Contract Labor	-		-	-
Miscellaneous Fees	1,855		-	11,280
Developer Reimbursements	10,615,454		950,684	-
Debt Service Interest	2,214,996		1,804,070	1,804,070
Debt Service Fees	-		3,710	3,710
Bond Cost of Issuance	-		-	-
Total Expenditures	\$ 12,847,078		\$ 2,764,970	\$ 1,821,360
Revenue Over(Under) Expense	\$ (12,723,842)		\$ (2,035,820)	\$ 556,890
Restricted Cash - Project Fund	\$ 950,664		\$ 5	\$ 5
Restricted Cash - Bond Pymt	180		-	-
Restricted DSR - Bond Proceeds	2,688,364		2,688,300	2,688,300
Restricted DSR - Bus Inter	-		278,935	278,935
Restricted Cash - Cap Int	1,503,837		-	-
Restricted Cash - Project Fund	7		7	7
Restricted Fund For Debt Service Held by City	87,916		227,902	784,792
Net Ending Fund Balance	\$ 5,230,969		\$ 3,195,149	\$ 3,752,039

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2018

	2016	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 34,654	\$ 34,654	\$ 33,269
Revenues			
Interest Earnings	\$ 179	\$ 305	\$ 310
Total Revenues	<u>\$ 179</u>	<u>\$ 305</u>	<u>\$ 310</u>
Total Resources	<u>\$ 34,833</u>	<u>\$ 34,959</u>	<u>\$ 33,579</u>
Expenditures			
Software Maintenance	\$ 793	\$ 305	\$ 310
Capital Equipment	-	-	-
Minor Equipment	771	100	5,000
Total Expenditures	<u>\$ 1,564</u>	<u>\$ 405</u>	<u>\$ 5,310</u>
Revenue Over(Under) Expenditures	\$ (1,385)	\$ (100)	\$ (5,000)
Ending Fund Balance	<u>\$ 33,269</u>	<u>\$ 34,554</u>	<u>\$ 28,269</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2018

	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	72,637	53,081	25,773
REVENUE			
Charges for Services-Burial Permits	32,022	26,241	26,500
Charges for Services-Engraving Services	960	300	300
Interest Earnings	387	304	300
Misc-Contributions for Maintenance	-	11	-
Sale of Lots	11,475	14,000	14,000
Misc-Sale of Columbarium Niche	1,800	1,800	1,800
TOTAL REVENUES	<u>46,644</u>	<u>42,656</u>	<u>42,900</u>
TRANSFERS IN			
Misc-Contributions from Trust Funds	2,160	3,650	4,200
Transfers In from General Fund	47,750	47,750	47,750
TOTAL REVENUES AND TRANSERS IN	<u>96,554</u>	<u>94,056</u>	<u>94,850</u>
Total Resources	<u>169,191</u>	<u>147,137</u>	<u>120,623</u>
EXPENDITURES			
Supplies-Cemetery Committee	543	614	500
Supplies-Misc Supplies	150	75	-
Engraving Fees	135	-	-
Fees-Contract Labor-Open/Close	10,300	8,150	10,000
Fees-Miscellaneous Fees	77	-	-
Utilities-Electric	234	223	250
Maintenance-Grounds/Landscaping	1,647	590	1,000
Maintenance-Mowing Contract	37,450	41,970	42,000
Maintenance-Headstone	880	403	1,000
Minor Equipment - Trash Receptacles	6,945	11,224	-
Capital - Monument Sign	-	365	-
Capital - Dirt Storage Bunker	-	-	-
TOTAL EXPENSES	<u>58,360</u>	<u>63,614</u>	<u>54,750</u>
TRANSFERS OUT			
Transfers out to Park Fund for Labor	57,750	57,750	47,750
TOTAL TRANSFERS OUT	<u>57,750</u>	<u>57,750</u>	<u>47,750</u>
TOTAL EXPENSE AND TRANSFERS OUT	<u>116,110</u>	<u>121,364</u>	<u>102,500</u>
Revenues Favorable/(Unfavorable) to Expenses and Transfers Out	<u>(19,556)</u>	<u>(27,308)</u>	<u>(7,650)</u>
Columbarium Reserve	3,150	4,500	5,850
Undesignated Fund Balance	49,931	21,273	12,273
ENDING FUND BALANCE	<u>53,081</u>	<u>25,773</u>	<u>18,123</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	33,755	33,755	33,755
Revenues			
Interest Earnings	188	300	340
Total Revenues	188	300	340
Total Resources	33,943	34,055	34,095
Expenditures			
Interfund Transfer-Cemetery Maintenance	188	300	340
Total Expenditures	188	300	340
Total Revenue Over(Under) Expenditures	-	-	-
Ending Fund Balance	33,755	33,755	33,755

City of Liberty, Missouri
Fairview Cemetery Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	369,812	373,637	378,637
Revenues			
Interest Earnings	1,979	3,350	3,860
Sale of Lots	3,825	5,000	5,000
Total Revenues	5,804	8,350	8,860
Total Resources	375,616	381,987	387,497
Expenditures			
Interfund Transfer-Cemetery Maintenance	1,979	3,350	3,860
Total Expenditures	1,979	3,350	3,860
Total Revenue Over(Under) Expenditures	3,825	5,000	5,000
Ending Fund Balance	373,637	378,637	383,637

City of Liberty, Missouri
Frank Hughes Memorial Library Trust Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	30,000	30,000	30,000
Revenues			
Interest Earnings	161	274	250
Total Revenues	161	274	250
Total Resources	30,161	30,274	30,250
Expenditures			
Interfund Transfer-Parks	161	274	250
Total Expenditures	161	274	250
Total Revenue Over(Under) Expenditures	-	-	-
Ending Fund Balance	30,000	30,000	30,000

City of Liberty, Missouri
Police Inmate Security Fund
Fiscal Year 2018

	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	-	3,189	3,074
Revenues			
Interest Earnings	-	35	50
Inmate Maintenance Fee	5,891	4,350	4,500
Total Revenues	5,891	4,385	4,550
Total Resources	5,891	7,574	7,624
Expenditures			
Biometric Supplies	2,702	3,000	4,000
Minor Equipment	-	1,500	1,500
Total Expenditures	2,702	4,500	5,500
Total Revenue Over(Under) Expenditures	3,189	(115)	(950)
Ending Fund Balance	3,189	3,074	2,124

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2018

	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	4,881	1,639	(798)
Revenues			
Interest Earnings	8	10	10
Police Grants	-	1,166	-
Police Training	5,890	4,200	4,500
Arrest Costs Recoupment	3,689	3,600	3,300
Post Training Funds	2,958	3,000	3,000
Total Revenues	12,544	11,976	10,810
Total Resources	17,425	13,615	10,012
Expenditures			
Police Training Travel	6,460	4,500	3,920
Police Registration Fees	9,326	9,000	5,000
Police Training Costs	-	912	-
Civilian Training Costs	-	-	-
Total Expenditures	15,786	14,412	8,920
Total Revenue Over(Under) Expenditures	(3,242)	(2,437)	1,890
Ending Fund Balance	1,639	(798)	1,092

City of Liberty, Missouri
Loss Control
Fiscal Year 2018

	2016 Final	2017 Forecast	2018 Budget
Beginning Fund Balance	330,354	271,068	224,533
Revenues			
Interest Earnings	1,644	1,810	2,000
Loss Control MPR Refund	23,059	23,330	24,500
Loss Control Credit-Reimbursement	47,834	96,194	15,000
Wellness Credits - Reimbursements	11,594	14,704	10,000
Accident Reimbursement		46	50
Insurance Settlement		127,397	-
Total Revenues	84,132	263,481	51,550
Expenditures			
General Supplies/Administration	2,060	2,490	-
General Supplies/HR	536	274	-
General Supplies/Public Works	77	-	-
General Supplies/City Wide	15,667	12,000	5,000
Civic HR Software			7,600
Training Travel/Finance	686	199	-
Training Travel/PD	39,413	880	5,500
Training Travel/ Fire	14,484	32,000	-
Training Travel/Development	3,498	-	-
Training Travel/City Wide	10,932	1,604	4,500
Fire Wellness Assessment (Baseline)	-	-	35,000
Registration Fees/PD	-	32,325	57,000
Lodging/PD			5,500
Minor Equipment - Fire Dept	17,394	21,625	-
Minor Equipment/PW	90	760	-
Minor Equipment/IT	-	1,000	-
Insurance Deductible/Finance	-	10,000	-
Insurance Deductible/PD	8,381	62,108	-
Insurance Deductible/FD	484	40,939	-
Insurance Deductible/Community Services	-	40,734	-
Insurance Deductible/PW	20,669	20,559	-
Insurance Deductible/City Wide	32	-	50,000
Miscellaneous Fees/City Wide - Wellness Program	12,890	12,900	12,900
Minor Equipment/City Wide	-	-	-
Protective Clothing/FD	33,350	14,120	37,700
Protective Clothing/PW		3,500	-
Total Expenditures	143,418	310,016	220,700
Total Revenue Over(Under) Expenditures	(59,286)	(46,535)	(169,150)
Ending Fund Balance	271,068	224,533	55,383

FISCAL POLICIES



FISCAL POLICIES

The City of Liberty has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan for the funding of services and facilities required by the public. The principles of prudent financial management require that a set of operating, accounting, capital and revenue policies be followed to ensure that this responsibility is met. These are not ordinances but rather internal guidelines that have been established over time. Many of the operating, accounting, revenue, and capital improvement policies are based on the Government Finance Officers Association's (GFOA) recommended best practices in addition to standards established by the Governmental Accounting Standards Board (GASB.)

The fiscal policies of the City of Liberty have specific objectives designed to ensure the continued fiscal health of the City:

- To maintain the policy-making ability of the City Council by ensuring that important fiscal decisions are not driven by emergencies or financial problems
- To allow policy decisions to be made timely by the City Council based on financial reports being delivered to Council on a regular basis
- To provide sound financial principles to guide the Council and management team in making current and long range decisions
- To use sound revenue policies which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs and users
- To protect and maintain the City's credit rating
- To provide a system of internal controls sufficient to ensure compliance with the budget as adopted by the City Council

Operating Policies

Operating expenditures will not exceed operating revenues

Policy Purpose: To ensure that the City provides services within the limits of revenues and avoids the need to issue debt for operating purposes

Financial reports will be prepared and delivered to Council and management on a regular basis

Policy Purpose To ensure that financial decisions are made in a timely manner and not as a response to an emergency

The City will maintain a competitive pay structure for all employees

Policy Purpose To ensure that the City is able to attract and maintain a qualified work force it is vital that the pay structure of the City is maintained at the market rate

Accounting Policies

The City will use generally accepted accounting principles (GAAP) in all financial systems and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB) which is the legal authority charged with defining GAAP.

Policy Purpose Sound financial management requires adherence to a set of accounting procedures so that Council and citizens may have confidence in the financial reports produced and distributed.

A public accounting firm will perform an independent annual audit. The public accounting firm will present a final report to Council detailing results of operations and will include a management letter detailing any recommended changes.

Policy Purpose It is vital that citizens have confidence in the financial reports distributed by the City. An annual audit ensures that an independent third party has reviewed the detailed records of the City and has concurred that the financial records are true and accurate.

The Finance Department will monitor all financial systems on a monthly basis and will provide mid-year reports to the City Council on the status of the system.

Policy Purpose It is important that the City Council makes long-term financial decisions based on timely information. This policy will avoid making short-term decisions with negative long-term consequences.

The City shall review the operating fund balance on an annual basis. The City desires to maintain as a goal an unassigned General Fund balance of 20% of projected annual operating revenue, an unassigned Parks Fund balance of 12% of projected annual operating revenue, and an unassigned Capital Improvement Plan (CIP) Fund balance of \$1,000,000 within the combined Transportation and Capital Sales Tax Funds. Water and Sewer operating reserves shall be maintained at a level equal to 45 days of each fund's annual operating expenses less annual depreciation and capital outlays.

Policy Purpose It is desirable to have cash on hand in order to avoid cash flow interruptions, to be able to take advantage of grant opportunities so to further leverage City resources, to provide the capacity to protect governmental services and to ensure capacity to plan such services in the event of permanent revenue loss.

Enterprise fund fees shall be based on the cost of providing services including operational, debt service and capital structure costs.

Policy Purpose The credit rating of the City is based on the ability to pay for system operations, make debt service payments and provide for maintenance and replacement of system equipment and infrastructure.

Revenue Policies

The City of Liberty Shall Maintain A Diversified Revenue Base

Policy Purpose Reliance on a single revenue source can severely impact City services should the economic forces behind that single revenue source experience a downturn.

One Time Revenues Shall Only Be Used For One Time Projects

Policy Purpose Funding of on-going operations from non-reoccurring revenues adversely impacts future budgets when additional revenues will have to be generated if the programs are to be continued.

All Revenue Forecasts Shall Be Conservative

Policy Purpose City services should not be funded based on overly optimistic revenue projections because service levels would have to be reduced should revenues not meet forecasted projections.

All City Funds Will Be Invested In Accordance With the Written Investment Policy

Policy Purpose The written investment policy is designed to insure the safety of City assets and to insure that investments are made in accordance with City Council policy.

User Fees Shall Be Reviewed Annually

Policy Purpose Sound financial management requires that those who use the service should pay for the costs of specialized services that serve only certain portions of the population. Annual reviews of such fees are necessary to insure that fees charged continue to cover the costs of the service.

Capital Improvement Policies

The City will develop a multi-year capital improvements plan, update it annually and will make all capital improvements in accordance with the plan.

Policy Purpose A long-range capital plan provides citizens with the assurance that the City will maintain the capital infrastructure system and provides them with a timeline for when such improvements will be made. The plan must be updated annually to ensure that it has the flexibility to meet changing citizen needs or expectations.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the orderly replacement of capital equipment from current revenues.

Policy Purpose Failure to maintain capital assets at a usable level leads to higher maintenance costs and shortens the useful life of assets.

REVENUE DETAIL

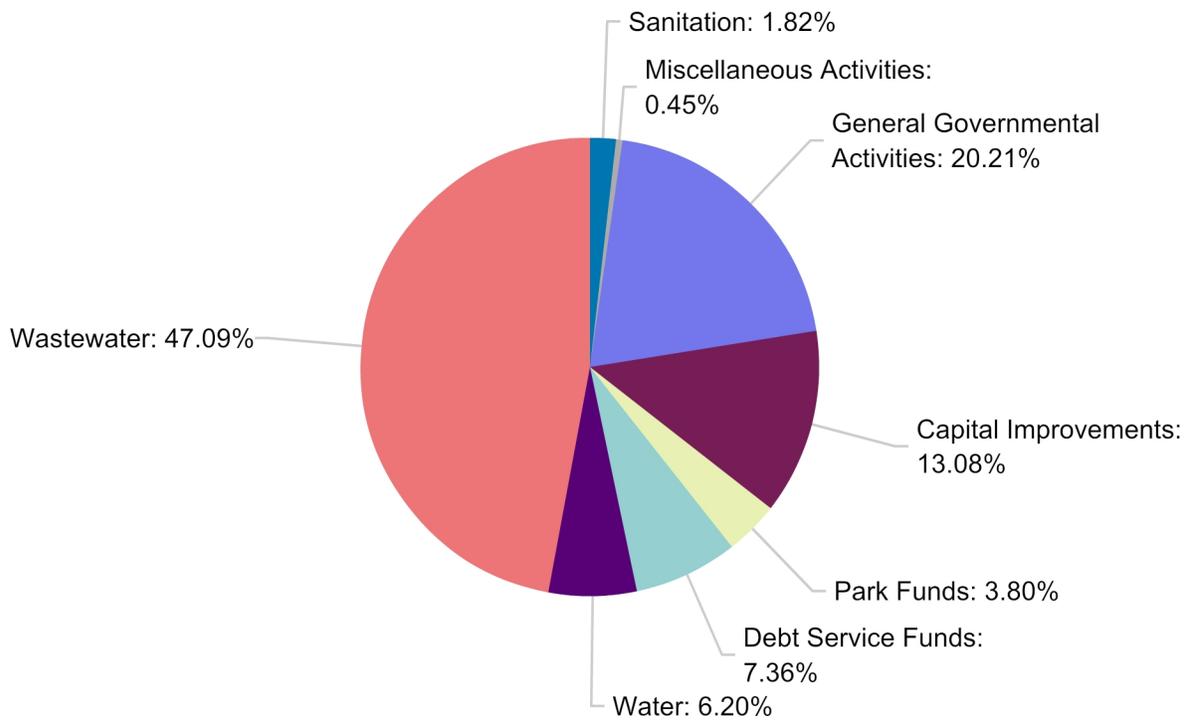
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2018

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 18,417,720	30.14%
Economic Development Sales Tax Fund	5,468,790	8.95%
Public Safety Sales Tax Fund	2,553,830	4.18%
Capital Sales Tax Fund	2,562,810	4.19%
Transportation Sales Tax Fund	2,086,890	3.41%
Parks Sales Tax Fund	1,043,450	1.71%
Fire Sales Tax Fund	1,127,170	1.84%
Cable Reserve Fund	310	0.00%
Park Operating Fund	3,562,690	5.83%
Transient Bed Tax	256,820	0.42%
Police Training Fund	10,810	0.02%
Police Inmate Security Fund	4,550	0.01%
Cemetery Maintenance Fund	42,900	0.07%
Fairview Cemetery Trust Fund	8,860	0.01%
Mt. Memorial Cemetery Trust Fund	340	0.00%
Frank Hughes Memorial Trust Fund	250	0.00%
Loss Control Fund	51,550	0.08%
TIF Debt Service Fund	7,210,060	11.80%
Water Operating Fund	5,798,680	9.49%
Wastewater Operating Fund	9,216,970	15.08%
Wastewater Capital Fund	—	0.00%
Wastewater Treatment Facility Fund	—	0.00%
Sanitation Fund	1,685,890	2.76%
	<u>\$ 61,111,340</u>	<u>100.0%</u>

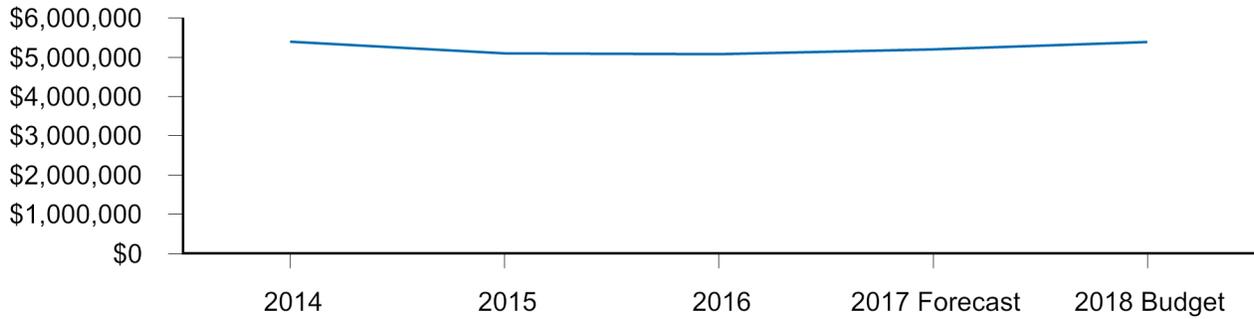
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2018

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 18,115,810	20.21%
Capital Improvements	11,728,780	13.08%
Park Funds	3,405,030	3.8%
Debt Service Funds	6,600,260	7.36%
Water	5,557,180	6.2%
Wastewater	42,212,670	47.09%
Sanitation	1,627,580	1.82%
Miscellaneous Activities	400,700	0.45%
	\$ 89,648,010	100.0%

2018 REVENUE BY ACTIVITY



Property Tax



Percentage of 2018 Proposed Property Tax Revenue to Total Revenue **8.81%**

Authority State Statute: Section 94.340, 90.500
 City Ordinance: Ord. 10782, August 21, 2017

Description Every person owning real property on January 1 of any calendar year is liable for taxes, with certain exemptions such as those for charitable, educational, and religious purposes. All taxable real property is assessed by the County Assessor, in accordance with a two-year assessment and equalization maintenance plan, at the following percentages of true market value:

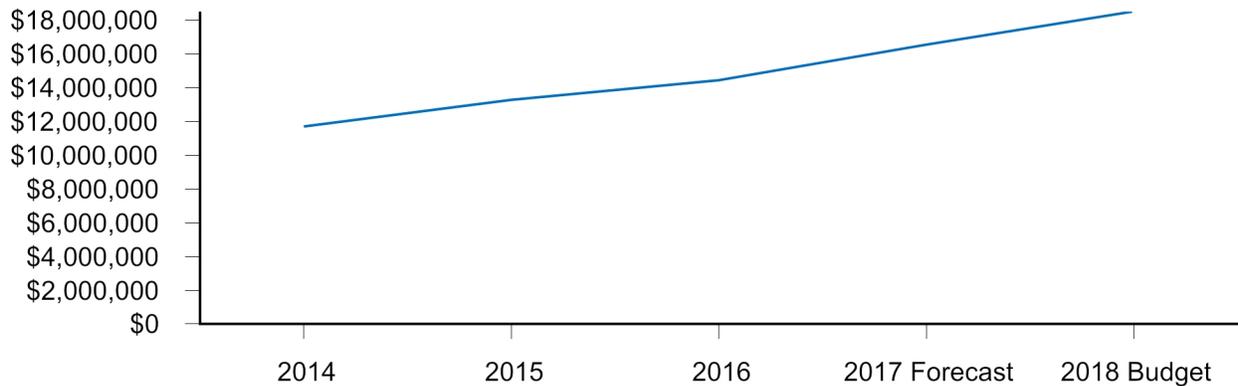
Residential	19%
Personal	33%
Commercial/Industrial	32%
Agricultural	12%

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2018 is based on the City's current tax levy and 2017 assessed values as reported by the Clay County Assessor's Office

Account # 3001 to 3009

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	4,451,882	4,191,683	4,207,520	4,316,800	4,442,370
Park Fund	783,178	746,103	741,407	752,557	774,640
TIF Fund	156,780	156,285	122,601	123,630	167,100
TOTAL	5,391,840	5,094,071	5,071,528	5,192,987	5,384,110
Increase (decrease)		(5.52)%	(0.44)%	2.39%	3.68%

Sales Tax



Percentage of 2018 Proposed Sales Tax Revenue to Total Revenue

30.30%

Authority	State Statute:	Section 94.500	General, voter approved November 5, 1974
		Section 94.577	Capital Improvements, voter approved April 7, 1998
		Section 644.032	Parks, voter approved August 8, 2000
		Section 321.242	Fire, voter approved August 8, 2000
		Section 94.705	Transportation, voter approved November 6, 2001
		Section 67.1305	Economic Development, voter approved November 4, 2014
		Section 94.902.1	Public Safety Sales Tax, voter approved August 4, 2017

Levy Rate		Rate	Effective Date	Sunset Date
General Sales Tax		1.00%	4/1/1975	None
Capital Sales Tax		0.50%	12/1/2010	12/31/2030
Parks Sales Tax		0.25%	1/1/2001	None
Fire Sales Tax		0.25%	1/1/2001	None
Transportation Sales Tax		0.25%	4/1/2002	12/31/2030
Transportation Sales Tax		0.25%	4/1/2009	12/31/2030
Economic Development Sales Tax		0.38%	4/1/2015	3/31/2035
Public Safety Sales Tax		0.50%	10/1/2017	None
Total		3.38%		

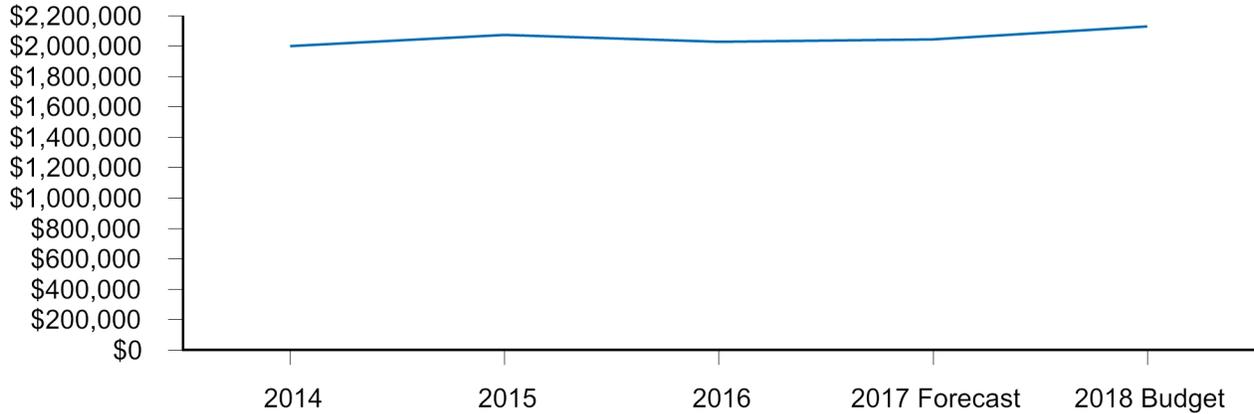
Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2018 is based on the City's current tax levy and 2017 assessed values as reported by the Clay County Assessor's Office

Account # 3021 to 3029

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
General Sales Tax	\$ 3,913,090	\$ 4,004,850	\$ 4,205,191	\$ 4,390,426	\$ 4,518,720
Capital Sales Tax	1,824,317	1,874,300	1,980,463	2,828,420	2,086,890
Parks Sales Tax	1,817,559	1,867,891	1,976,600	2,061,840	2,086,890
Fire Sales Tax	912,079	912,079	937,070	993,680	1,064,400
Transportation Sales Tax	1,817,559	1,867,891	1,976,600	2,061,840	2,086,890
Economic Dev Sales Tax	—	1,260,422	1,728,673	1,833,850	1,915,370
Public Safety Sales Tax	—	—	—	611,282	2,553,830
TIF Debt Service	1,409,428	1,485,638	1,638,527	1,759,170	2,204,740
TOTAL	\$11,694,032	\$13,273,071	\$14,443,124	\$ 16,540,508	\$ 18,517,730

Increase (decrease)		13.50%	8.82%	14.52%	11.95%
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Electric Franchise Fees



Percentage of 2018 Proposed Electric Franchise Fee Revenue to Total Revenue **1.27%**

Authority State Statute: Section 94.360
City Ordinance: Ord. 5634, October 24, 1988

Description A gross receipts tax levied on the sale of electrical energy to residential, commercial, and industrial customers.

Tax Levy The City's electric franchise fee is 6%

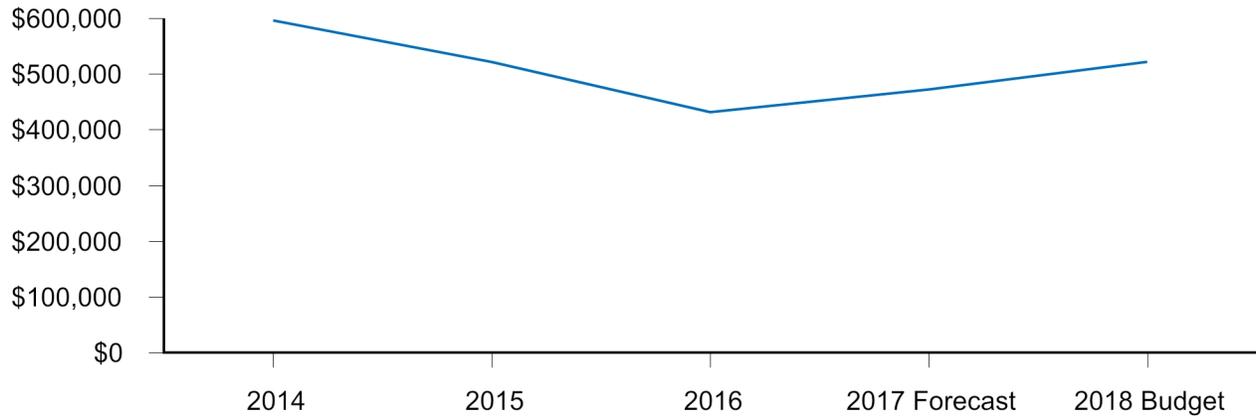
Forecast Factors impacting revenue include temperature, population and utility rates. The 2018 budget does not reflect a change in rates for the coming year over projected and assumed historical usage. The 2018 budget reflects normalized summer demand.

Account # 3011

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	\$ 1,999,904	\$ 2,073,476	\$ 2,028,823	\$ 2,043,239	\$ 2,130,010

Increase (decrease) **3.68%** **(2.15)%** **0.71%** **4.25%**

Gas Franchise Fees



Percentage of 2018 Proposed Gas Franchise Fee Revenue to Total Revenue

0.85%

Authority

State Statute: Section 94.360

City Ordinance: Ord. 4653, June 13, 1983

Description

A gross receipts tax levied on the sale of natural gas to residential, commercial, and industrial customers.

Tax Levy

The City's gas franchise fee is 5%

Forecast

Factors impacting revenue growth include temperature, population and changes in utility rates. The 2018 budget reflects an increase from 2017 forecasts and is reflective of improved natural gas pricing and normalized usage/demand.

Account # 3012

Fund Category

	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	\$ 595,994	\$ 521,830	\$ 431,715	\$ 472,510	\$ 521,900

Increase (decrease)

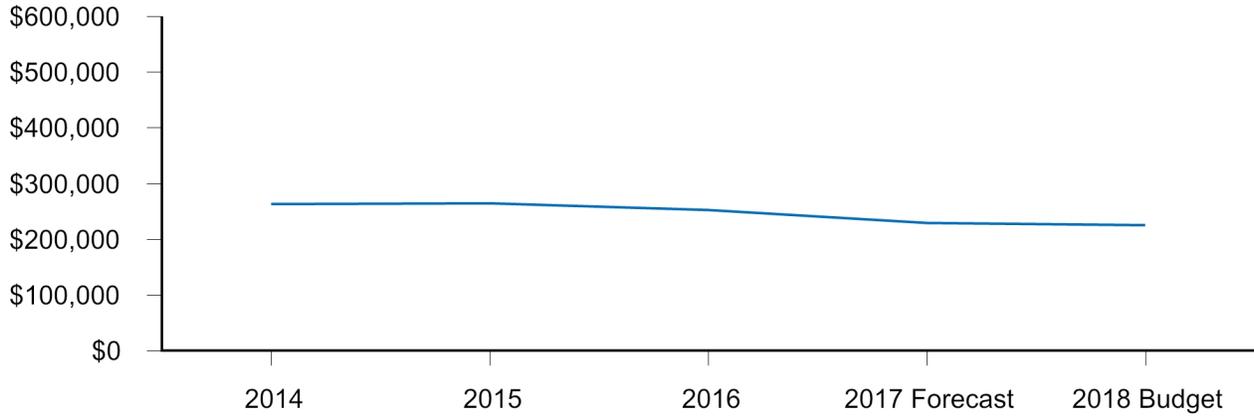
(12.44)%

(17.27)%

9.45%

10.45%

Telephone Franchise Fees



Percentage of 2018 Proposed Telephone Franchise Fee Revenue to Total Revenue **0.37%**

Authority State Statute: Section 94.360
 City Ordinance: Ord. 4427, September 28, 1981

Description A gross receipts tax levied on the sale of telephone services to residential, commercial and industrial customers.

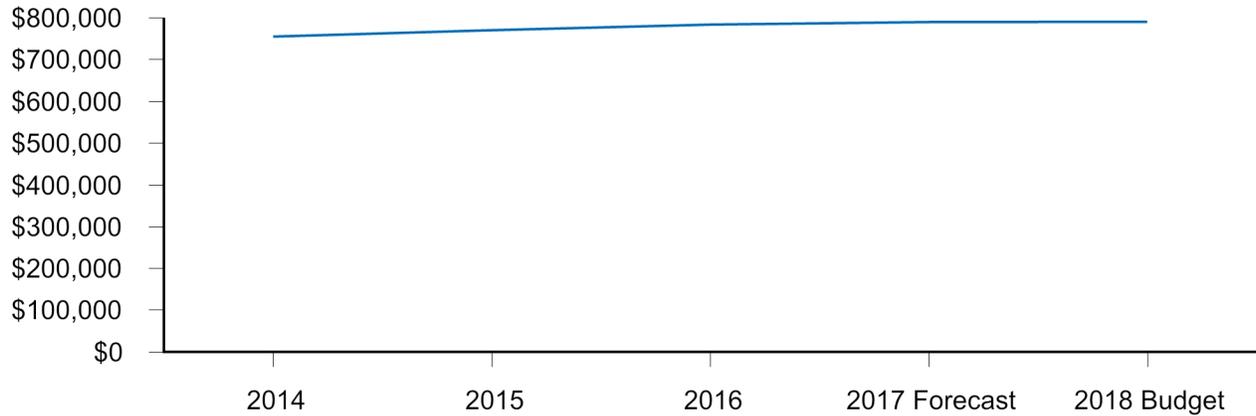
Tax Levy The City's telephone franchise fee is 6%

Forecast Factors impacting revenue growth are population, usage, and changes in utility rates. The 2018 budget reflects no rate changes for the coming year.

Account # 3013

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	\$ 263,003	\$ 264,500	\$ 252,299	\$ 228,922	\$ 225,000
Increase (decrease)		0.57%	(4.61)%	(9.27)%	(1.71)%

Gasoline Tax



Percentage of 2018 Proposed Gasoline Tax Revenue to Total Revenue **1.29%**

Authority State Statute: Article IV of the Constitution, Section 30(b)
 City Ordinance: N/A

Description The City receives a share of the state-levied motor fuel tax based on population as of the most recent census. These funds are restricted to the construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning of streets, and for the payment of related debt.

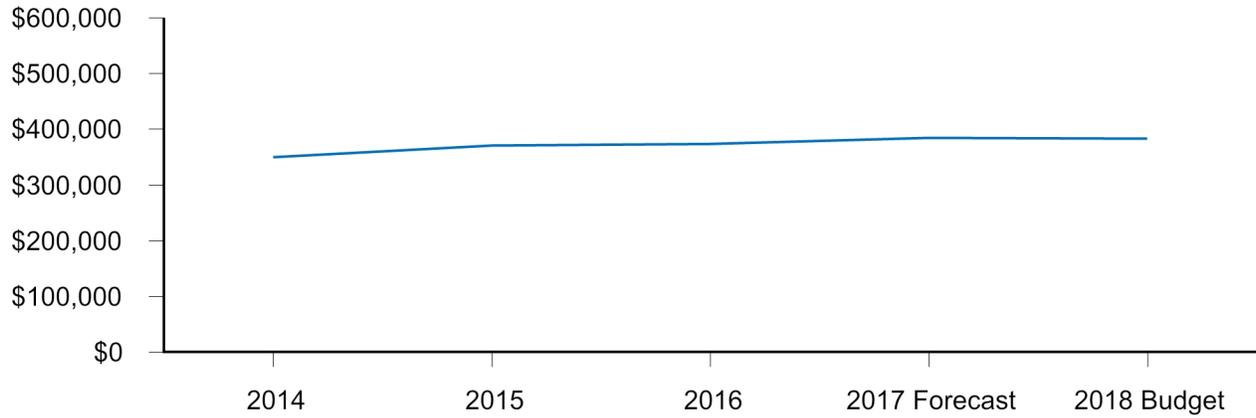
Tax Levy The current tax rate of \$0.17/gal became effective on 04/01/1996

Forecast The 2018 proposed budget shows no change from 2017 forecasts and assumes that cost of fuel and usage will remain the same.

Account # 3034

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	\$ 754,665	\$ 769,770	\$ 783,324	\$ 790,116	\$ 790,120
Increase (decrease)		2.00%	1.76%	0.87%	—%

Vehicle Tax



Percentage of 2018 Proposed Vehicle Tax Revenue to Total Revenue **0.63%**

Authority State Statute: Section 94.560
City Ordinance: N/A

Description The City share of the State of Missouri Motor Vehicle Sales Tax. Amounts are distributed to cities based on where the vehicle is titled.

Tax Levy N/A

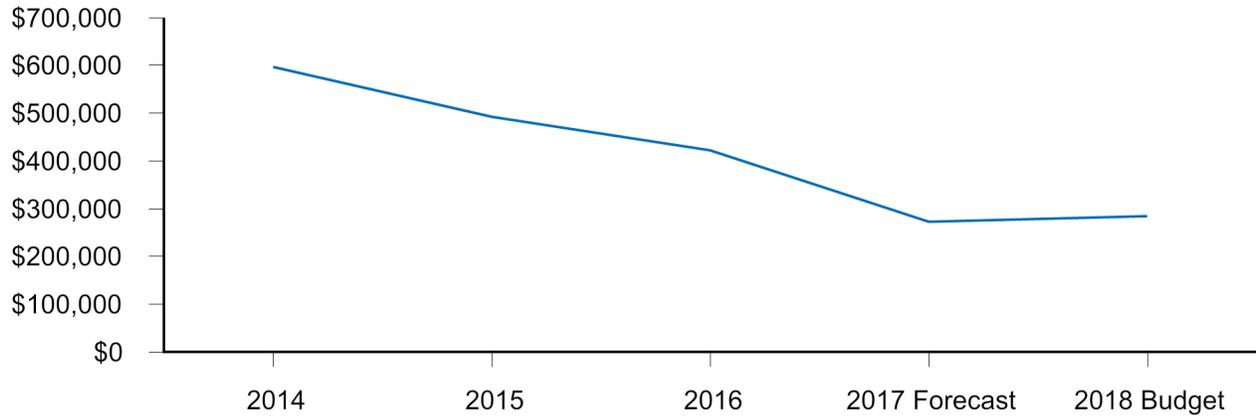
Forecast The 2018 budget assumes a slight increase based on the economy and trend of actual receipts.

Account # 3035

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	\$ 349,453	\$ 370,489	\$ 373,454	\$ 384,507	\$ 383,110

Increase (decrease) 6.02% 0.80% 2.96% (0.36)%

Fines and Forfeitures



Percentage of 2018 Proposed Fines and Forfeitures Revenue to Total Revenue **0.47%**

Authority State Statute: N/A
 City Ordinance: Ord. 4521, June 14, 1982
 Ord. 4956, April 22, 1985
 Ord. 7268, June 24, 1996

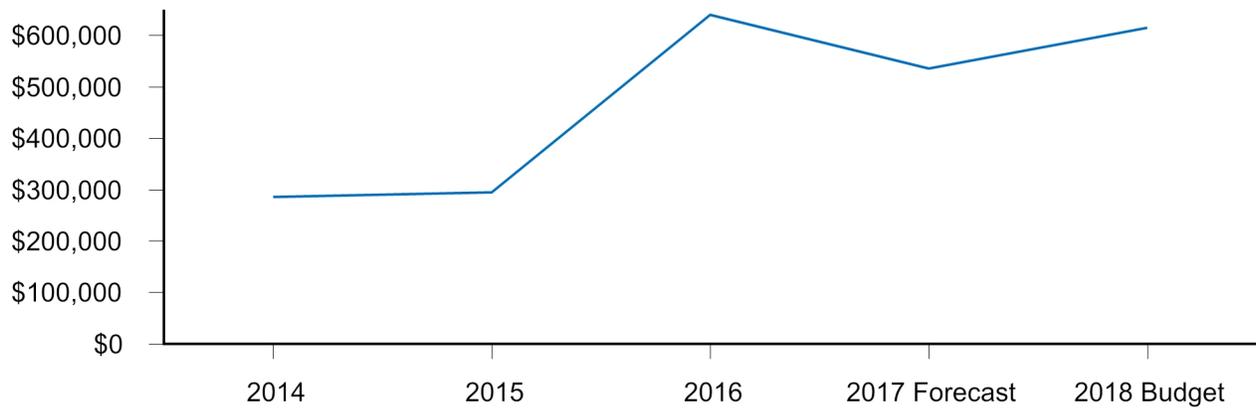
Description Includes fines levied by the municipal court, monies forfeited when a defendant fails to make a scheduled court appearance, and additional charges to offset the cost of operating the court and training law enforcement officials.

Forecast Fines and forfeitures budgeted in 2018 show a small increase from 2017 forecasts. With the addition of Police staff the traffic unit should be better supported.

Account # 3350 to 3357

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	\$ 596,861	\$ 492,674	\$ 422,221	\$ 273,000	\$ 284,500
Increase (decrease)		(17.46)%	(14.30)%	(35.34)%	4.21%

Construction and Development Fees



Percentage of 2018 Proposed Construction and Development Fee Revenue to Total Revenue **1.01%**

Authority

State Statute: N/A
 City Ordinance: Res. 2272, December 18, 2006

Description

Includes building permits, charges for engineering services, and planning and inspection fees.

Fee Schedule

Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.

Forecast

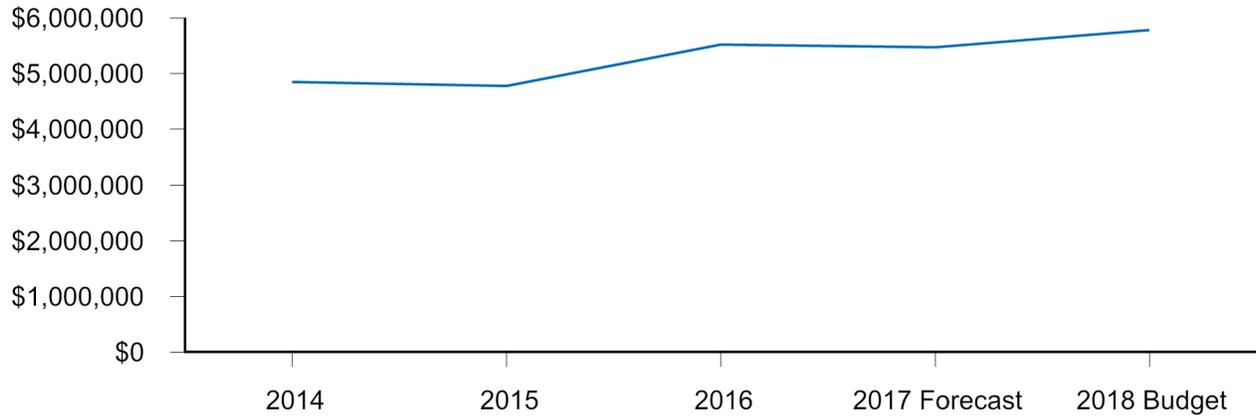
The City's construction activity is projected to increase due to the improvement of current economic conditions.

Account # 3071, 3211 to 3229

Fund Category

	2014	2015	2016	2017 Forecast	2018 Budget
General Fund	\$ 286,006	\$ 294,822	\$ 639,979	\$ 535,369	\$ 615,000
Increase (decrease)		3.08%	117.07%	(16.35)%	14.87%

Water Sales



Percentage of 2018 Proposed Construction and Development Fee Revenue to Total Revenue **9.46%**

Authority State Statute: N/A
City Ordinance: Ord. 10839, December 18, 2017

Description Fees generated from the sale of water are restricted to water operating and capital purposes.

Fee Schedule As of January 1, 2018 monthly residential water rates will be:

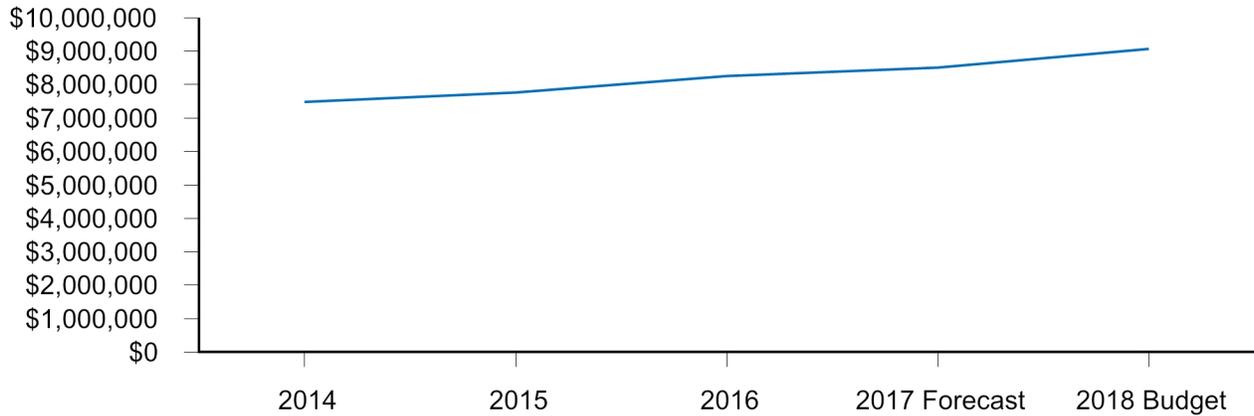
- Monthly Customer Charge: \$6.66
- Minimum: \$3.20
- First 2,000 gal.: \$6.86 per 1,000 gal
- Next 18,000 gal.: \$5.63 per 1,000 gal
- Next 80,000 gal.: \$5.10 per 1,000 gal
- Over 100,000 gal.: \$3.99 per 1,000 gal

Forecast The 2018 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account # 3901 to 3971

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
Water Sales	\$ 4,671,748	\$ 4,605,695	\$ 5,152,733	\$ 5,304,178	\$ 5,444,410
System Develop	22,631	23,363	216,387	16,173	187,400
Sales For Resale	152,380	145,388	150,129	148,670	150,000
Total	\$ 4,846,759	\$ 4,774,446	\$ 5,519,249	\$ 5,469,021	\$ 5,781,810
Increase (decrease)		(1.49)%	15.60%	(0.91)%	5.72%

Wastewater Charges



Percentage of 2018 Proposed Wastewater Charges Revenue to Total Revenue **14.84%**

Authority State Statute: N/A
City Ordinance: Ord. 10840, December 18, 2017

Description Fees paid by users of the wastewater system. Revenue is restricted to wastewater operating and capital purposes.

Fee Schedule Monthly rates January 1, 2018:

Monthly Customer Charge:	\$	7.06
Minimum Volume Charge:	\$	6.00
1,001 Gallons or More	\$13.06 per 1,000 gal.	

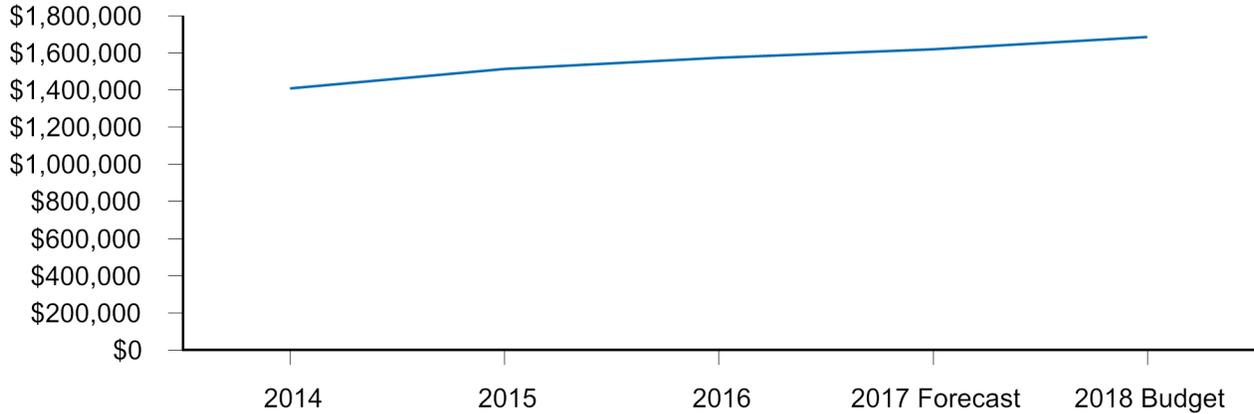
Commercial rates are calculated per 1,000 gallons of water used. Residential rates are calculated per 1,000 gallons of water used during the winter months of December to March.

Forecast The 2017 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to possible increases in KCMO wastewater treatment costs.

Account # 3901 to 3975

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
Wastewater Charges	\$ 7,470,070.81	\$ 7,752,905.95	\$ 8,166,222.48	\$ 8,500,475	\$ 8,985,320
Connection Fees	8,478.75	4,158	85,648.34	6,180	85,550
Total	7,478,549.56	7,757,063.95	8,251,870.82	8,506,655	9,070,870
Increase (decrease)		3.72%	6.38%	3.09%	6.63%

Solid Waste and Recycling Charges



Percentage of 2018 Proposed Solid Waste Fee Revenue to Total Revenue **2.76%**

Authority State Statute: N/A
City Ordinance: Res. 2938, December 18, 2017

Description Fees are generated from solid waste and curbside recycling charges. The City contracts with private haulers for collection and disposal of trash. Fees are designed to cover the cost of the contracts plus administrative overhead.

Fee Schedule Rates as of January, 2018:

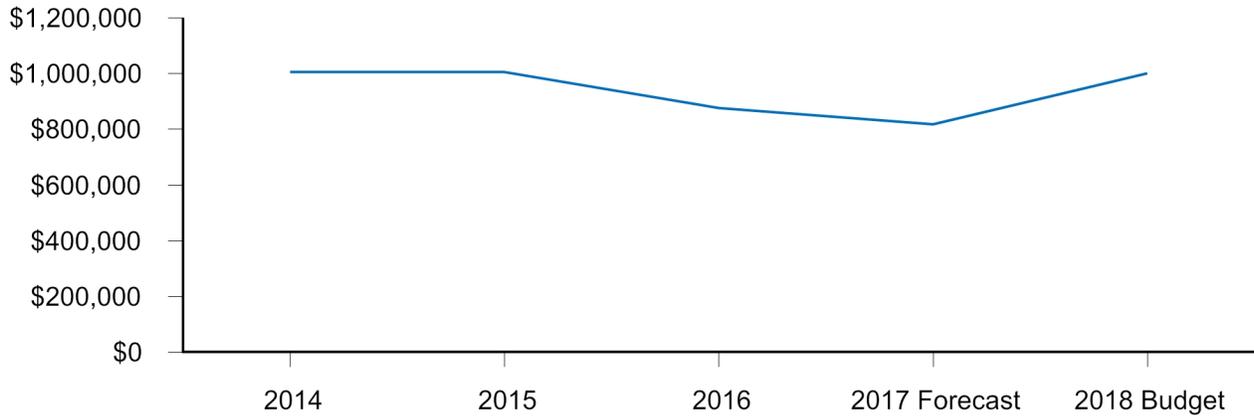
Monthly customer charge: \$15.59
with seniors receiving 50% reduction in sanitation rates.

Forecast The City contracts for sanitation services and increased or decreased costs are passed on to the citizens. Any annual rate increases are based on CPI.

Account # 3241 to 3243

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
Solid Waste	\$ 1,408,567	\$ 1,513,407	\$ 1,572,792	\$ 1,619,229	\$ 1,685,730
Increase (decrease)		7.44%	3.92%	2.95%	4.11%

Sports Complex/Sports Programs



Percentage of 2018 Proposed Fountain Bluff Sports Complex Revenue to Total Revenue **1.61%**

Authority

State Statute: April 1998
 City Ordinance: Res. 1862, October 24, 1997

Description

Includes revenue for competitive and recreational programs as well as revenues from facility rentals, concessions, and gate admissions.

Fee Schedule

Events range from facility rentals to Sports Complex sponsored tournaments with fees varying accordingly.

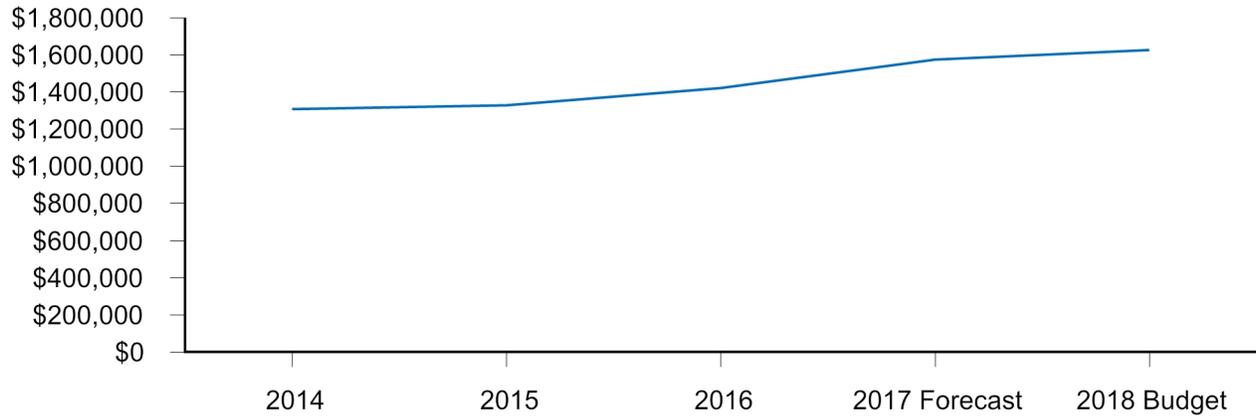
Forecast

The 2018 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

Account #8065 to 8617

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
Sports Complex/Sports Programs	\$ 1,005,101	\$ 875,602	\$ 922,379	\$ 924,079	\$ 985,000
Increase (decrease)		(12.88)%	5.34%	0.18%	6.59%

Community Center



Percentage of 2018 Proposed Community Center Revenue to Total Revenue **2.74%**

Authority State Statute: N/A
 City Ordinance: Ord. 6153, July 22, 1991
 City resolution: Res. 2743, April 13th, 2015

Description Resident and nonresident passes to the community center for use of the facility as well as revenue from programs offered at the center such as swim lessons and aerobics.

Fee Schedule Annual pass rates for residents effective August 1, 2015:

	Annual	Summer	Daily
Youth (18 & under)	\$ 225.00	\$ 90.00	\$ 6.50
Adult	\$ 330.00	\$ 115.00	\$ 8.75
Adult plus one adult	\$ 570.00	\$ 195.00	N/A
Collegiate	N/A	\$ 115.00	N/A
Senior Citizen (60 & older)	\$ 270.00	\$ 100.00	\$ 7.50
Family	\$ 660.00	\$ 230.00	N/A
Additional Dependent	\$ 60.00	\$ 20.00	N/A

Forecast The 2018 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

Account # 8001 to 8810

Fund Category	2014	2015	2016	2017 Forecast	2018 Budget
Community Center	\$ 1,327,788	\$ 1,420,761	\$ 1,594,679	\$ 1,662,124	\$ 1,676,650
Increase (decrease)		7.00%	12.24%	4.23%	0.87%

GENERAL FUND

City of Liberty, Missouri
General Fund Summary
Fiscal Year 2018

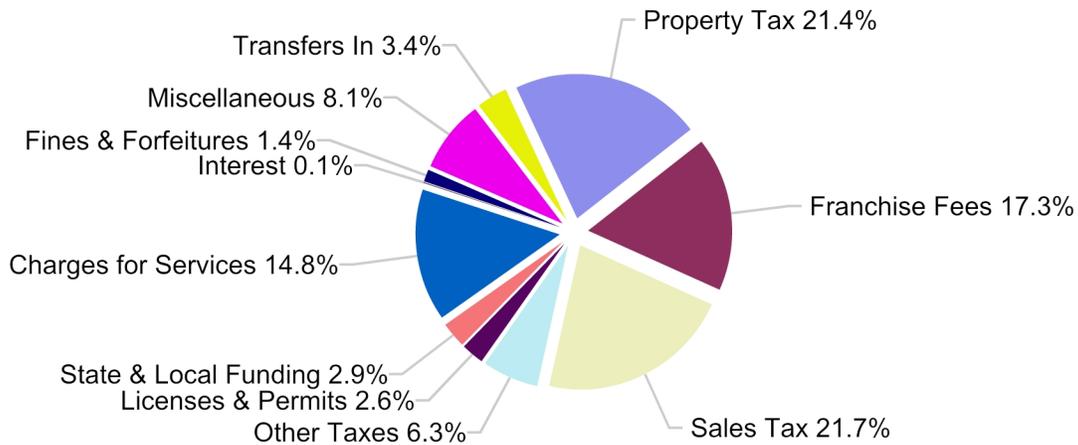
	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES					
Property Tax	\$ 4,451,882	\$ 4,191,683	\$ 4,207,520	\$ 4,316,800	\$ 4,442,370
Franchise Fees	3,826,361	3,760,453	3,544,972	3,492,922	3,625,500
Sales Tax	3,913,090	4,004,850	4,205,191	4,390,426	4,518,720
Other Tax	1,205,247	1,246,598	1,256,168	1,275,178	1,270,730
License & Permits	394,857	339,463	509,749	516,434	443,300
Federal Grants	—	2,597	—	—	—
Operating Grants	470,410	493,628	548,845	584,795	638,700
Charges for Services	1,073,439	1,122,423	1,321,040	2,992,002	1,479,650
Interest	12,702	13,627	16,460	27,791	25,000
Fines & Forfeitures	596,861	492,674	422,221	273,000	284,500
Miscellaneous	626,376	928,485	730,931	1,634,739	1,178,690
Transfers In	866,800	610,020	613,530	693,530	893,530
Total Revenues	\$ 17,438,025	\$ 17,206,501	\$ 17,376,627	\$ 20,197,617	\$ 18,800,690

EXPENDITURES					
Council	\$ 128,590	\$ 130,692	\$ 141,121	\$ 164,228	\$ 191,410
Administration	1,115,673	1,251,249	1,090,089	1,147,837	1,208,820
Human Resources	244,036	253,797	262,660	268,218	278,640
Finance	761,548	711,287	738,230	755,160	815,490
Police	6,181,495	5,213,508	5,429,127	5,553,954	5,497,540
Fire	4,439,807	4,558,707	4,591,418	4,991,958	4,999,980
Community Services	310,373	328,116	339,923	359,472	367,770
Public Works	2,361,249	2,338,926	2,272,412	2,329,320	2,478,830
Development	598,519	628,387	640,221	683,592	753,030
Information Services	1,288,601	2,127,451	2,032,359	2,217,148	2,388,290
City Wide Programs	323,977	212,944	207,902	186,430	1,750
Total Expenditures	\$ 17,753,868	\$ 17,755,064	\$ 17,745,462	\$ 18,657,317	\$ 18,981,550

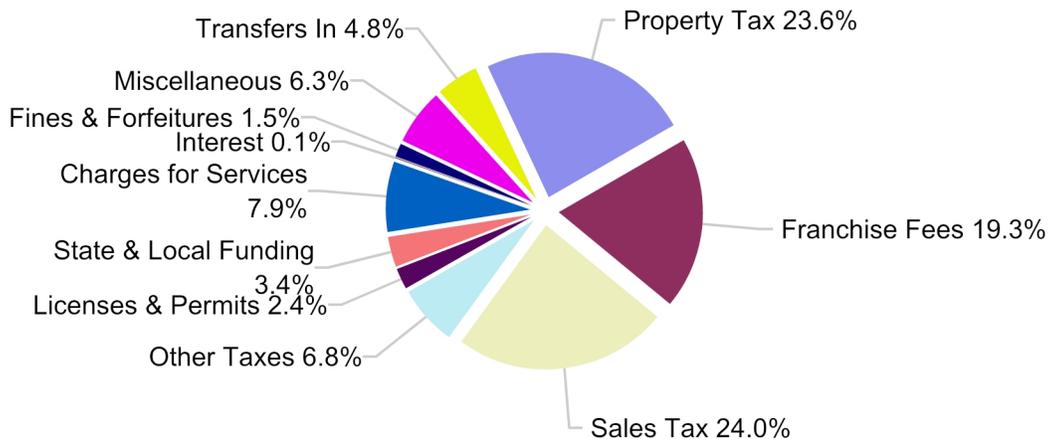
GENERAL FUND REVENUES

	2017 Forecast	2018 Budget
Property Tax	\$ 4,316,800	\$ 4,442,370
Franchise Fees	3,492,922	3,625,500
Sales Tax	4,390,426	4,518,720
Other Taxes	1,275,178	1,270,730
Licenses & Permits	516,434	443,300
State & Local Funding	584,795	638,700
Charges for Services	2,992,002	1,479,650
Interest	27,791	25,000
Fines & Forfeitures	273,000	284,500
Miscellaneous	1,634,738.76	1,178,690
Transfers In	693,530	893,530
	\$ 20,197,616.76	\$ 18,800,690

2017 General Fund Forecasted Revenues



2018 General Fund Budgeted Revenues



City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2018

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 2,962,266	\$ 2,967,977	\$ 3,022,400	\$ 3,070,000	\$ 3,163,570
10.10.3002	Personal Property Taxes	960,993	746,155	706,405	763,800	800,700
10.10.3003	Railroad & Utility Taxes	146,588	159,460	177,519	178,000	173,100
10.10.3004	Surtax	269,749	268,333	272,727	275,000	275,000
10.10.3009	Delinquent Charges	112,285	49,758	28,469	30,000	30,000
Total Property Taxes		\$ 4,451,881	\$ 4,191,683	\$ 4,207,520	\$ 4,316,800	\$ 4,442,370
Franchise Fees						
10.10.3011	Electric	\$ 1,999,904	\$ 2,073,476	\$ 2,028,823	\$ 2,043,239	\$ 2,130,010
10.10.3012	Gas	595,994	521,830	431,715	472,510	521,900
10.10.3013	Telephone	263,003	264,500	252,299	228,922	225,000
10.10.3014	Cable TV	350,627	361,466	350,758	336,184	335,000
10.10.3016	Cell Phones	616,832	539,181	481,377	412,067	413,590
Total Franchise Fees		\$ 3,826,360	\$ 3,760,453	\$ 3,544,972	\$ 3,492,922	\$ 3,625,500
Sales Tax						
10.10.3021	General Fund	\$ 4,474,423	\$ 4,596,634	\$ 4,857,651	\$ 5,157,026	\$ 5,452,570
10.10.3026	Sales Tax Transfer-Capital	—	—	—	—	—
10.10.3029	Sales Tax Transfer-Other	(561,332)	(591,785)	(652,460)	(766,600)	(933,850)
Total Sales Taxes		\$ 3,913,091	\$ 4,004,849	\$ 4,205,191	\$ 4,390,426	\$ 4,518,720
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 10,941	\$ 12,850	\$ 19,772	\$ 17,500	\$ 17,500
10.10.3033	Cigarette Tax	90,188	93,488	79,618	83,055	80,000
10.10.3034	State Gasoline Tax	754,665	769,770	783,324	790,116	790,120
10.10.3035	State Vehicle Tax	349,453	370,489	373,454	384,507	383,110
Total Other Taxes		\$ 1,205,247	\$ 1,246,597	\$ 1,256,168	\$ 1,275,178	\$ 1,270,730
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 200,880	\$ 204,200	\$ 180,684	\$ 194,922	\$ 220,000
10.20.3052	Business License-New	20,017	15,289	44,657	34,615	30,000
10.20.3053	Liquor & Beer	21,798	20,728	23,114	23,174	25,500
10.20.3054	Liquor Dispensing	8,956	10,000	11,143	11,275	11,000
10.20.3057	Dog License	4,250	3,965	4,205	4,160	4,400
10.20.3059	Miscellaneous License	50	—	—	—	—
10.20.3061	Fun Run/5K Events	1,200	2,400	1,200	1,200	2,400
10.20.3068	Business Patio Permits	200	—	—	—	—
10.20.3071	Building Permits	137,506	82,881	244,747	247,088	150,000
Total Licenses & Permits		\$ 394,857	\$ 339,463	\$ 509,750	\$ 516,434	\$ 443,300

General Fund Revenues (continued)

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
Federal Grants						
10.25.3072	Police Grant - BVP	\$ —	\$ 2,597	\$ —	\$ —	\$ —
Total Federal Grants		\$ —	\$ 2,597	\$ —	\$ —	\$ —
State, Local & Federal Funding						
10.30.3103	MARC Funds	\$ 105,387	\$ 117,116	\$ 137,813	\$ 132,426	\$ 133,740
10.30.3104	Historic Preservation Grant	—	—	—	—	—
10.30.3117	Clay County Senior Services	105,000	105,000	105,000	105,000	90,750
10.30.3122	KCATA Section 9	—	—	34,850	—	—
10.30.3127	Police Grants	13,712	7,729	16,752	19,062	10,000
10.30.3132	T.R.I.M. Grant	—	—	—	—	—
10.30.3141	Road District Funds	132,520	132,020	133,020	222,530	294,410
10.30.3151	School District-SRO	113,790	125,268	121,410	105,777	109,800
10.30.3155	Fire Suppression Grant	—	—	—	—	—
10.30.3199	Private Funds Grant	—	6,495	—	—	—
Total State, Local & Federal Funding		\$ 582,858	\$ 470,409	\$ 493,628	\$ 475,900	\$ 574,220
Charges for Police Services						
10.40.3201	Police Reports	\$ 6,785	\$ 7,605	\$ 8,300	\$ 7,728	\$ 7,750
10.40.3202	Dog Care	7,977	7,909	7,673	5,975	6,000
10.40.3203	Court Fees	1,487	1,231	1,090	889	900
10.40.3207	Alarm Permit	—	—	—	—	—
Total Charges for Police Services		\$ 18,518	\$ 16,249	\$ 16,745	\$ 17,075	\$ 18,700
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 9,559	\$ 113,717	\$ 123,459	\$ 56,000	\$ 30,000
10.40.3212	Plat Filing	729	1,875	588	803	2,000
10.40.3218	Parking Permits	20	25	—	45	—
10.40.3219	Right-of-Way Permits	11,509	8,409	18,040	9,330	10,000
Total Charges for Engineering Services		\$ 23,842	\$ 21,817	\$ 124,026	\$ 144,736	\$ 37,000
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 41,548	\$ 20,189	\$ 118,854	\$ 115,539	\$ 105,000
10.40.3222	Planning Service Fee	37,639	26,321	34,941	33,087	35,000
10.40.3224	Electrical Inspection Fee	15,622	15,429	37,531	27,859	20,000
10.40.3225	Plumbing Inspection Fee	11,871	14,814	33,165	22,449	20,000
10.40.3226	Mechanical Inspection Fee	20,001	10,857	26,515	23,169	22,000
10.40.3227	Examinations	—	305	2,142	—	400
10.40.3229	Other	—	—	—	—	220,600
Total Charges for Planning & Inspection		\$ 92,551	\$ 126,681	\$ 87,915	\$ 224,421	\$ 299,400

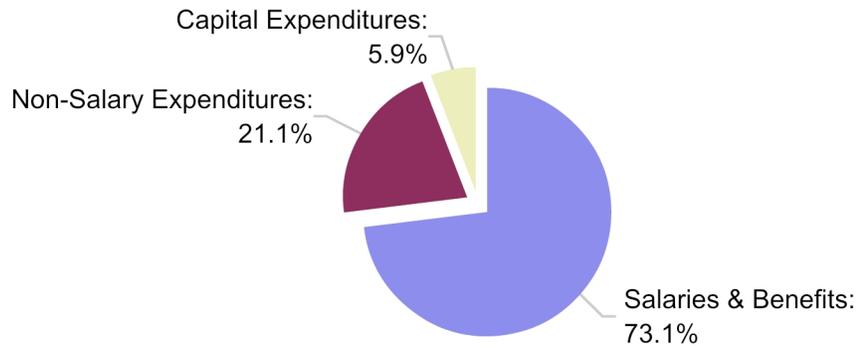
Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
Charges for Emergency Services						
10.40.3231	Ambulance	\$ —	\$ —	\$ —	\$ —	\$ —
10.40.3232	Ambulance Billing 911	1,551,531	1,544,061	1,798,937	1,798,937	1,890,190
10.40.3233	Ambulance Write Off	(642,841)	(650,325)	(890,192)	890,192	(890,190)
Total Charges for Emergency Services		\$ 908,690	\$ 893,736	\$ 908,745	\$ 2,689,129	\$ 1,000,000
Interest						
10.50.3301	Interest Income	\$ 12,702	\$ 13,627	\$ 16,460	\$ 27,791	\$ 25,000
Total Interest		\$ 12,702	\$ 13,627	\$ 16,460	\$ 27,791	\$ 25,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 47,600	\$ 39,982	\$ 35,368	\$ 24,000	\$ 25,000
10.60.3351	Court Fines	516,622	420,633	364,060	240,000	250,000
10.60.3352	Forfeited Cash Bond	22,230	21,255	18,329	4,500	4,500
10.60.3353	Parking Fines	2,461	4,150	4,465	4,500	5,000
10.60.3357	Inmate Maintenance Fee	7,948	6,654	—	—	—
Total Fines & Forfeitures		\$ 596,861	\$ 492,674	\$ 422,222	\$ 273,000	\$ 284,500
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 681	\$ 333	\$ 581	\$ 500	\$ 500
10.70.3602	GIS Data Requests	10	110	—	15	—
10.70.3641	Sale of Public Property	—	9,503	3,394	6,505	7,000
10.70.3651	Access Transportation	1,610	700	1,030	1,400	1,400
10.70.3652	Senior Activities	—	100	1,100	—	—
10.70.3653	Senior Services Admin.	8,400	7,700	7,700	8,400	8,400
10.70.3655	Senior Center Programs	9,882	6,921	4,674	3,646	4,000
10.70.3659	Loss Control Reimburse	1,712	—	—	—	—
10.70.3661	Reimbursed Exp-GF	—	—	13,069	739	1,000
10.70.3664	Reimbursed Exp-Police	32	556	360	—	500
10.70.3666	Project Cost Reimburse	—	—	—	—	—
10.70.3712	Tower Lease Revenue	65,776	52,753	57,600	57,600	28,800
10.70.3722	Telecom Settlement	—	—	—	44,435	—
10.70.3770	TIF Administrative Fee	29,040	19,769	27,431	27,568	33,000
10.70.3785	Overhead Fees-Utilities	283,400	283,400	283,400	308,400	358,400
10.70.3789	Misc Income-Police	1,535	1,200	1,950	2,000	2,000
10.70.3791	Miscellaneous Income	75,073	34,329	9,367	40,000	50,000
10.70.3793	Lease Proceeds	135,000	395,368	308,182	421,103	—
10.70.3794	Bond Proceeds	—	100,000	—	700,778	671,690
10.70.3795	Tax Special Assessments	14,225	14,000	11,092	11,650	12,000
10.70.3799	Bond Premium	—	1,744	—	—	—
Total Miscellaneous Revenue		\$ 626,376	\$ 928,486	\$ 730,930	\$ 1,634,739	\$ 1,178,690
Transfers In						
10.80.3801	Eco/Devo Sales Tax Fund	\$ —	\$ —	\$ —	\$ —	\$ —
10.80.3803	Transportation Sales Tax Fund	512,800	254,020	103,010	153,010	253,010

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
Transfers In (continued)						
10.80.3804	Capital Sales Tax Fund	—	—	103,010	153,010	253,010
10.80.3805	Transient Guest Tax Fund	—	2,000	2,000	2,000	2,000
10.80.3807	Park & Rec Fund	69,000	69,000	69,000	49,000	49,000
10.80.3811	Fire Sales Tax Fund	285,000	285,000	336,510	336,510	336,510
Total Transfers In		\$ 866,800	\$ 610,020	\$ 613,530	\$ 693,530	\$ 893,530
Total General Fund Revenues		\$17,520,634	\$17,119,341	\$17,137,802	\$20,172,081	\$18,611,660

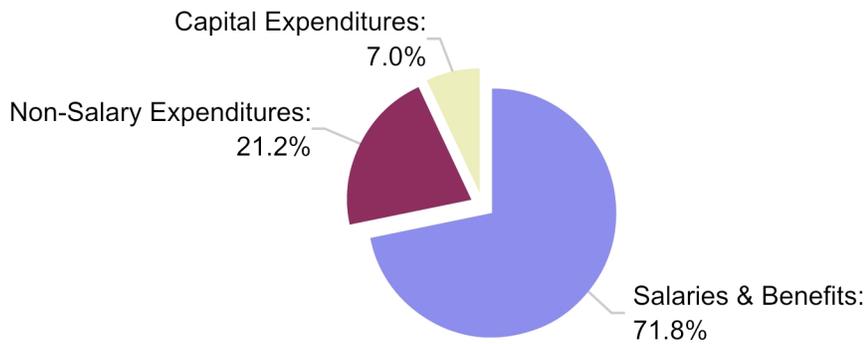
GENERAL FUND EXPENDITURES

	2017 Forecast	2018 Budget
Salaries & Benefits	\$ 13,632,510	\$ 13,702,790
Non-Salary Expenditures	3,931,260.3	4,050,730
Capital Expenditures	1,097,332	1,333,910
	\$ 18,661,102.3	\$ 19,087,430

2017 General Fund Forecasted Expenditures



2018 General Fund Budgeted Expenditures



YEAR 2018 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.10.101.02.4001	Salaries	\$ 24,000	\$ 24,000	\$ 23,200	\$ 24,237	\$ 24,000
10.10.101.02.4015	Opt Out (Health Insurance)	10,476	8,738	12,075	4,054	3,500
10.10.101.02.4018	Health Savings Account	281	610	1,938	7,280	11,490
10.10.101.02.4101	Social Security	1,720	1,577	1,804	2,135	2,980
10.10.101.02.4104	Workers Compensation	60	63	9	35	60
10.10.101.02.4105	Health Insurance	73,057	76,315	75,967	98,974	111,490
10.10.101.02.4106	Life Insurance	80	81	66	63	50
10.10.101.02.4107	Dental Insurance	2,647	3,417	4,142	4,781	4,610
10.10.101.02.4112	Vision Insurance	906	1,181	1,049	1,137	1,200
10.10.101.04.5001	General Supplies	337	85	138	398	400
10.10.101.04.5120	Outside Printing	—	—	—	128	100
10.10.101.06.5210	Training Travel	1,042	794	742	496	500
10.10.101.06.5251	Registration Fees	520	—	—	—	500
10.10.101.16.5715	Casualty Insurance	105	99	78	72	11,480
10.10.101.38.5803	Meeting Expense	1,907	360	2,125	3,703	1,500
10.10.101.38.5810	Publications	—	—	—	—	50
10.10.101.38.5811	Membership Dues	11,020	12,429	15,814	14,985	16,000
10.10.101.38.5989	Miscellaneous Expenses	433	945	1,972	1,750	1,500
TOTALS		\$ 128,590	\$ 130,692	\$ 141,121	\$ 164,228	\$ 191,410

Administration Department Program Narrative

Mission Statement:

Provide exceptional City management and leadership using an established business plan, in order to ensure superior City services are provided to the citizens of Liberty; maintain/manage the City's records; administer/maintain/manage occupational and business licenses; develop/maintain community partnerships; perform contract management; provide elected official support; develop/manage legislative initiatives with elected officials at federal, state and local levels; manage economic development activities within the City; provide staff support to various boards; provide effective communications to the public through various media formats; and provide efficient and effective Municipal Court services.

Services:

1. City Administrator

The Administration Division of the Administration Department incorporates the overall administrative functions of the City and is made up of the City Administrator; the Assistant City Administrator; the Assistant to the City Administrator; the Economic and Business Development Manager; and an Administrative Assistant. The City Administrator serves as the Chief Administrative Officer and the Chief Financial Officer for the City organization and reports directly to the Mayor and City Council. The Assistant City Administrator currently serves as the Finance Director and reports directly to the City Administrator. The Assistant to the City Administrator also serves in an oversight role in many City organizational functions; manages the Municipal Court Division and the Animal Control Division; and reports directly to the City Administrator. The Economic & Business Development Manager provides oversight and manages all economic development activities and projects. The Administrative Assistant provides support to the Administration Department including the Clerk's Division and the Public Relations Division. Together with the Department Directors, the City Administrator sets the goals of the organization aligning the organization's goals with the City Council goals.

The Administration Division is also responsible for providing support for the Mayor and City Council by answering Mayor/Council questions on various issues; researching various issues; providing notification of upcoming community/public activities/meetings at the local, regional, state and federal levels; providing calendar/schedule management; coordinating various meetings/events; making travel arrangements for Mayor and Council members to attend City business related conferences/events/meetings; preparing City Council regular session and study session agendas/minutes/packets (in conjunction with the Clerk Division); managing the coordination/distribution of Council Service Requests (CSRs) among all City departments for solution/resolution; and coordinating activities/meetings for City Council appointed Boards/Commissions and Committees.

2. Economic Development

The goal of this program is to coordinate economic development activities with other City departments, developers and outside community partners to bring new businesses to the City of Liberty and enhance existing business locations. The City of Liberty believes (1) the components of an economic development program include commercial/retail development; industrial recruitment; office recruitment; existing industry expansion and retention; central business district development; entrepreneur development; and targeted industry recruitment; (2) economic development is an ongoing and sustainable process aimed at addressing the economic growth of the community; (3) the City of Liberty realizes that a strong, diverse and resilient local economy is critical to our planned development; and (4) economic development provides jobs and income for a large number of our citizens; as well as a stream of revenues that contribute to the public facilities and services that all of Liberty's residents enjoy.

The Economic and Business Development Manager coordinates all economic and business development activities within the City and works closely with the Liberty Economic Development Corporation (LEDC) in recruiting new business activity. The Economic and Business Development Manager maintains and monitors the outcomes and successes of economic development projects; creates new ways to attract and enhance business development through incentives; updates the Economic Development Policy; works with state representatives on funding opportunities; works towards the sale and development of the City's property in Heartland Meadows; submits incentive proposals to LEDC and KCADC; works with Historic Downtown Liberty to create and educate business and property owners about enhancement opportunities; and submits reports and documents to the City Council for consideration. The City's economic development web page is monitored and maintained by the Economic and Business Development Manager.

3. City Clerk

The City Clerk Division oversees various licensing activities including regulation of occupation; craftsman; alcoholic beverage licenses; and liquor dispensing permits. As Records Custodian, the Deputy City Clerk is responsible for managing official records of the City, including ordinances, resolutions and minutes of the City Council. In addition, the Division keeps the Code of Ordinances updated and assists in interpreting the City Code. The Deputy City Clerk prepares action reports; ordinances and resolutions for Council consideration; and attests and certifies official documents and copies. The Deputy City Clerk accepts documents required for candidate filing in local elections; certifies candidates to the County Board of Election Commissioners; prepares notices of elections; and submits official local election results to City Council for acknowledgement.

The Deputy City Clerk attends all regular session City Council meetings and prepares the City Council meeting minutes, while the Assistant Deputy City Clerk attends all City Council Study Session meetings and prepares the City Council Study Session meeting summary notes. The City Clerk Division is also responsible for the City Council agenda management/packet preparation and electronic distribution of this information. The Division's budget includes: Code supplements and records management expenses; general legal fees and license processing expenses; as well as salary and benefits for two full-time employees which are the Deputy City Clerk and Assistant Deputy City Clerk.

4. Public Relations

The Public Relations Division is responsible for conducting, developing, coordinating, and/or overseeing a wide array of programs that are designed to communicate, educate and engage Liberty residents and customers. These programs include, but are not limited to: citizen newsletters; election issue education publications; cable channel programming; the City website; media relations; News Flashes (email news service); citizen surveys; opinion polls; public forums; and special events, including Liberty4thFest.

The Public Relations Division also oversees the City's social media platforms, which currently include Twitter, Facebook and YouTube. At the end of 2017, the City's Facebook page added more than 2,533 followers, ending the year just shy of 10,000 followers with 9,809. In the last year, the City's Twitter feed gained more than 700 new followers to end the year with 5,279 followers. The Public Relations Division works with all City departments to develop pertinent content and to ensure responses to social media interactions are timely and customer service oriented.

Internally, the Public Relations Division provides public relations counsel to administration and staff and offers website maintenance training to City staff in order to enable timely and relevant updates to the City's website. Externally, the Public Relations Division works with community partners to identify collaborative ways to market and promote the City of Liberty and its amenities to diverse audiences. The Public Relations Division currently consists of a full-time Communications Manager and a full-time Marketing & Special Events Supervisor, both of which are funded through the Administration budget. A third full-time position, a Marketing Coordinator, is dedicated to and funded through the Parks & Recreation Department.

5. Municipal Court

The Municipal Court handles all traffic tickets and City ordinance violations written by the Police Department, Animal Control, Code Enforcement, and Parking Control. Municipal Court is held four times per month with an average case load of 250 cases per docket. Municipal Court Staff is responsible for the data entry, case preparation and docketing of all citations into the proper court dates. Staff responds to heavy call volumes from the general public and attorneys. Dockets are prepared for each court session and all defendants are researched thru the REGIS system to check for warrants. After court, ticket dispositions are entered in the court software system in an accurate and timely manner. Court continues to maintain 100% compliance in meeting the Department of Revenue seven (7) day conviction reporting requirement. Staff consists of the Court Administrator, one full-time Court Technician, and the Municipal Judge.

6. Prosecutor Office

The Prosecutor's Office is responsible for the filing of all citations written by the Police Department, Animal Control, Code Enforcement and Parking Control. The Prosecutor Clerk is responsible for preparing the Prosecutor files and having all police reports, criminal history and driving records ready for the Prosecutor to review for the determination of what action will be taken on all cases presented before him. The Prosecutors office attends all four court sessions and prepares and completes all plea recommendation's to go before the Judge for approval. The office consists of a Prosecutor, Associate Prosecutor and a Prosecutor Clerk.

7. Animal Control Unit

The Animal Control Unit is responsible for staffing and maintaining the City's animal shelter, working with local veterinarians, and promoting responsible pet ownership. This unit works to maintain a high quality of service while protecting and serving the public and pets by enforcing all ordinances and laws pertaining to domestic animal care and control. The Animal Control Unit formerly served as a support function for the Patrol Division of the police department, but was reorganized in 2014 under the supervision of the Administration department.

Staffing Levels:

The Administration Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Administrative Assistant	0	0	1	0	0
Administrative Assistant (part-time)	1	1	0	0	0
HR/Admin Specialist	0	0	0	0	1
Animal Control Officer	0	2	2	2	3
Animal Shelter Attendant	0	0.5	1	1	0
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	1	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	0	0	0	1	1
Communication/Public Relations Specialist	1	1	1	0	0
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
Total	12	14.5	15	14	15

Previous Year's Goals and Objectives:

The Administration Department's FY2017 goals and objectives were as follows:

1. Evaluate and pursue manufacturing/industrial users that will add new employees and investment into the community.

Objective: Investigate future manufacturing/industrial development opportunities to increase the community's employment base and future tax base.

Update: Two development opportunity areas have been concentrated on; the north (Heartland Meadows and Heartland Meadows II) and the south (along South Liberty Parkway).

2. Reevaluate and identify key development opportunities within the community.

Objective: Identify development requirements/needs for areas evaluated for growth.

Update: We have identified infrastructure needs and continue to find financial resources to address them.

3. Work to increase our housing opportunities.

Objective: Investigate housing options and development that will provide housing choices within the community.

Update: Housing choices have been identified and are now under construction; Copper Ridge (multifamily); Cottages at Bluebird Creek (affordable senior living); Homestead (single-family) and downtown housing opportunities.

4. Expand our community focused incentive programs.

Objective: When appropriate, evaluate additional Chapter 353 residential areas and/or commercial grant programs which results in improvements to property and increases sales tax base.

Update: Evaluation of residential 353 areas will occur in 2018.

FY2018 Goals and Objectives:

The Administration Department's FY2018 strategic goals and objectives include the following:

1. Explore and evaluate value of existing and emerging social media platforms.

Objective: To expand community engagement.

2. Create a review team to begin planning for the redesign process for the City of Liberty website.

Objective: To develop a website that continues to meet changing technology and user needs.

3. Cultivate content providers from community partners for the VisitLibertyMo.com website.

Objective: To continue building and expanding a website that provides potential tourists with the information they need to plan visits to Liberty.

4. Work with newly formed Tourism Committee, community partners and marketing agency to build Liberty as a tourist destination.

Objective: To increase overnight stays at Liberty hotels, grow visitor spending and grow local sales tax collections.

YEAR 2018 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.20.001.02.4001	Salaries	\$ 257,139	\$ 246,255	\$ 213,590	\$ 245,458	\$ 246,910
10.20.001.02.4002	Part-time	18,005	16,699	16,408	—	—
10.20.001.02.4004	Overtime	—	—	—	100	1,030
10.20.001.02.4015	Opt Out (Health Insurance)	—	—	292	—	—
10.20.001.02.4017	Health Insurance Rebate	—	—	—	—	—
10.20.001.02.4018	Health Savings Account	—	—	514	3,201	4,860
10.20.001.02.4101	Social Security	20,132	20,919	16,209	17,924	19,340
10.20.001.02.4102	LAGERS Retirement	25,347	25,045	16,998	22,450	24,020
10.20.001.02.4104	Workers Compensation	660	738	82	340	660
10.20.001.02.4105	Health Insurance	30,985	32,500	31,999	40,232	41,490
10.20.001.02.4106	Life Insurance	64	65	47	50	50
10.20.001.02.4107	Dental Insurance	1,440	1,503	1,517	1,845	1,740
10.20.001.02.4112	Vision Insurance	436	436	352	291	310
10.20.001.02.4116	Disability Insurance	183	196	129	135	140
10.20.001.04.5001	General Supplies	2,319	2,464	2,293	3,943	4,500
10.20.001.04.5110	Copier Lease	3,605	3,698	4,456	5,449	5,500
10.20.001.04.5120	Outside Printing	—	—	128	62	100
10.20.001.06.5210	Training Travel	563	41	—	—	1,000
10.20.001.06.5251	Registration Fees	1,113	199	455	—	500
10.20.001.06.5259	Other Training	—	—	—	—	—
10.20.001.08.5365	Eco Devo	32,923	116,899	3,691	—	—
10.20.001.08.5389	Other Fees	6,004	—	—	—	—
10.20.001.08.5397	Contract Labor	—	2,540	—	—	—
10.20.001.08.5399	Miscellaneous Fees	20	—	—	—	—
10.20.001.16.5715	Casualty Insurance	1,283	1,172	802	651	3,520
10.20.001.18.5601	Minor Equipment	1,108	1,879	1,658	—	300
10.20.001.38.5803	Meeting Expense	1,408	995	568	143	500
10.20.001.38.5810	Publications	201	233	158	—	150
10.20.001.38.5811	Membership Dues	6,380	7,570	8,246	9,843	10,000
10.20.001.38.5989	Miscellaneous Expenses	374	2,538	1,395	901	1,000
TOTALS		\$ 411,689	\$ 484,584	\$ 321,988	\$ 353,018	\$ 367,620

YEAR 2018 BUDGET DETAIL
CITY CLERK

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.20.021.02.4001	Salaries	\$ 94,252	\$ 98,904	\$ 101,880	\$ 105,385	\$ 108,080
10.20.021.02.4004	Overtime	1,291	662	965	1,061	1,030
10.20.021.02.4015	Opt Out (Health Insurance)	—	—	—	—	—
10.20.021.02.4018	Health Savings Account	1,481	1,667	1,957	2,925	3,710
10.20.021.02.4101	Social Security	6,899	7,130	7,427	7,984	8,630
10.20.021.02.4102	LAGERS Retirement Program	9,459	9,260	8,845	10,246	10,720
10.20.021.02.4104	Workers Compensation	214	247	35	150	290
10.20.021.02.4105	Health Insurance	18,565	19,355	20,338	20,668	21,400
10.20.021.02.4106	Life Insurance	53	54	45	36	40
10.20.021.02.4107	Dental Insurance	953	995	1,083	1,072	1,060
10.20.021.02.4112	Vision Insurance	277	277	277	276	290
10.20.021.02.4116	Disability Insurance	131	140	119	97	100
10.20.021.04.5001	General Supplies	1,013	1,330	1,037	998	1,000
10.20.021.04.5120	Outside Printing	3,109	2,620	3,426	4,485	5,000
10.20.021.06.5210	Training Travel	657	505	—	150	1,000
10.20.021.06.5251	Registration Fees	607	582	723	314	700
10.20.021.08.5311	Legal Fees	158,189	80,035	45,499	64,241	75,000
10.20.021.08.5399	Miscellaneous Fees	1,013	873	1,068	795	800
10.20.021.16.5715	Casualty Insurance	192	178	125	102	2,520
10.20.021.18.5601	Minor Equipment	—	—	—	1,385	1,000
10.20.021.38.5811	Membership Dues	1,931	70	70	270	300
TOTALS		\$ 300,284	\$ 224,884	\$ 194,919	\$ 222,640	\$ 242,670

YEAR 2018 BUDGET DETAIL
PUBLIC RELATIONS

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.20.031.02.4001	Salaries	\$ 117,576	\$ 109,228	\$ 135,044	\$ 130,142	\$ 134,270
10.20.031.02.4004	Overtime	—	—	820	—	—
10.20.031.02.4015	Opt Out (Health Insurance)	—	2,041	3,500	—	—
10.20.031.02.4018	Health Savings Account	2,378	1,545	2,422	3,153	4,240
10.20.031.02.4101	Social Security	8,855	8,432	10,457	10,006	10,600
10.20.031.02.4102	LAGERS Retirement Program	11,642	7,970	11,987	12,585	13,160
10.20.031.02.4104	Workers Compensation	286	303	42	184	350
10.20.031.02.4105	Health Insurance	16,220	12,858	15,889	18,716	18,980
10.20.031.02.4106	Life Insurance	53	34	29	18	20
10.20.031.02.4107	Dental Insurance	953	722	933	1,072	1,060
10.20.031.02.4112	Vision Insurance	145	20	—	78	80
10.20.031.02.4116	Disability Insurance	131	88	59	48	50
10.20.031.04.5120	Outside Printing	—	62	10,775	10,414	12,000
10.20.031.06.5210	Training Travel	968	3,712	—	1,607	4,100
10.20.031.06.5251	Registration Fees	615	1,432	382	600	2,250
10.20.031.08.5364	Marketing	1,297	6,429	908	—	—
10.20.031.08.5371	Advertising	—	100	—	500	500
10.20.031.08.5399	Miscellaneous Fees	23	—	2	—	—
10.20.031.16.5715	Casualty Insurance	245	227	164	138	2,520
10.20.031.38.5811	Membership Dues	780	1,150	1,150	1,200	1,200
10.20.031.38.5989	Miscellaneous Expenses	1,796	2,650	3,134	10,998	7,000
TOTALS		<u>\$ 163,962</u>	<u>\$ 159,002</u>	<u>\$ 197,696</u>	<u>\$ 201,459</u>	<u>\$ 212,380</u>

YEAR 2018 BUDGET DETAIL
ANIMAL CONTROL

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.20.051.02.4001	Salaries	\$ —	\$ 68,380	\$ 56,412	\$ 69,423	\$ 103,730
10.20.051.02.4002	Part-time	—	14,398	21,628	643	—
10.20.051.02.4004	Overtime	—	1,710	2,020	4,000	4,120
10.20.051.02.4015	Opt Out	—	—	1,539	—	—
10.20.051.02.4017	Health Insurance Rebate	—	—	—	—	—
10.20.051.02.4018	Health Savings Account	—	1,667	294	3,758	5,760
10.20.051.02.4101	Social Security	—	6,406	6,220	7,630	8,690
10.20.051.02.4102	LAGERS Retirement Program	—	6,096	3,660	10,822	16,720
10.20.051.02.4104	Workers Compensation	—	2,060	2,178	2,686	2,580
10.20.051.02.4105	Health Insurance	—	11,678	8,528	16,252	17,140
10.20.051.02.4106	Life Insurance	—	54	29	39	40
10.20.051.02.4107	Dental Insurance	—	720	656	1,137	1,310
10.20.051.02.4112	Vision Insurance	—	133	140	257	290
10.20.051.02.4116	Disability Insurance	—	—	22	44	50
10.20.051.04.5001	General Supplies	—	1,964	1,046	1,000	1,000
10.20.051.04.5003	Medical Supplies	—	2,276	1,265	3,000	3,000
10.20.051.04.5008	Building Maintenance	—	1,468	4,357	2,156	3,750
10.20.051.04.5010	Chemicals	—	710	948	1,000	1,000
10.20.051.04.5013	Food	—	1,274	1,337	1,500	1,500
10.20.051.06.5210	Training Travel	—	451	250	500	500
10.20.051.06.5251	Registration Fees	—	—	49	—	500
10.20.051.08.5346	Financial Fees	—	8	—	—	—
10.20.051.08.5358	Veterinary Services	—	1,713	606	4,000	4,000
10.20.051.08.5381	Refuse Collection Fees	—	—	—	—	200
10.20.051.08.5389	Miscellaneous Fees	—	10	—	100	100
10.20.051.12.5401	Electric	—	3,178	3,137	2,000	2,000
10.20.051.12.5421	Natural Gas	—	1,967	1,169	2,100	2,100
10.20.051.12.5453	Mobile Phones	—	560	—	—	500
10.20.051.14.5521	Vehicle Fuel	—	1,982	1,126	2,000	2,000
10.20.051.14.5541	Vehicle Maintenance	—	1,682	277	3,000	3,000
10.20.051.14.5559	Misc. Equipment Maintenance	—	2,927	1,365	3,000	3,000
10.20.051.14.5571	Building Maintenance	—	36	2,559	5,179	3,750
10.20.051.14.5575	Grounds/Landscaping	—	—	—	96	200
10.20.051.16.5711	Property Insurance	—	187	193	214	230
10.20.051.16.5715	Casualty	—	—	—	—	6,160
10.20.051.18.5601	Minor Equipment	—	370	—	—	—
10.20.051.38.5811	Membership Dues	—	—	30	—	—
10.20.051.38.5812	Clothing Expenses	—	748	1,647	1,000	1,000
TOTALS		\$ —	\$ 136,813	\$ 124,688	\$ 148,536	\$ 199,920

YEAR 2018 BUDGET DETAIL
MUNICIPAL COURT

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.20.131.02.4001	Salaries	\$ 150,188	\$ 153,588	\$ 157,044	\$ 138,324	\$ 110,030
10.20.131.02.4004	Overtime	3,865	2,732	3,261	3,760	3,870
10.20.131.02.4015	Opt Out (Health Insurance)	3,492	3,496	3,412	416	—
10.20.131.02.4017	Health Insurance Rebate	—	—	—	—	—
10.20.131.02.4101	Social Security	10,930	11,212	11,459	9,520	8,710
10.20.131.02.4102	LAGERS Retirement Program	11,724	11,235	10,740	9,158	8,970
10.20.131.02.4104	Workers Compensation	378	418	165	168	310
10.20.131.02.4105	Health Insurance	39,816	41,531	42,784	37,150	32,750
10.20.131.02.4106	Life Insurance	133	135	113	68	50
10.20.131.02.4107	Dental Insurance	2,445	2,541	2,766	1,741	1,250
10.20.131.02.4112	Vision Insurance	569	663	663	441	350
10.20.131.02.4116	Disability Insurance	131	140	119	52	50
10.20.131.04.5001	General Supplies	1,529	1,291	1,163	2,016	2,000
10.20.131.04.5110	Copier Lease & Usage	1,662	1,497	1,689	1,768	1,800
10.20.131.04.5120	Outside Printing	3,591	998	1,391	2,467	3,500
10.20.131.06.5210	Training Travel	2,735	2,498	2,697	3,853	3,500
10.20.131.06.5251	Registration Fees	850	1,000	975	1,650	1,000
10.20.131.08.5311	Legal Fees	3,175	8,585	6,900	3,505	750
10.20.131.08.5346	Financial Services	481	465	445	568	750
10.20.131.08.5399	Miscellaneous Fees	926	842	728	1,501	1,500
10.20.131.14.5551	Maintenance-Office Equip	—	—	—	—	—
10.20.131.16.5715	Casualty Insurance	506	464	319	260	3,790
10.20.131.18.5601	Minor Purchase	—	—	998	3,348	350
10.20.131.38.5810	Publications	285	311	386	—	250
10.20.131.38.5811	Membership Dues	325	325	580	250	500
10.20.131.38.5812	Clothing Expenses	—	—	—	200	200
TOTALS		\$ 239,737	\$ 245,966	\$ 250,798	\$ 222,184	\$ 186,230

YEAR 2018 BUDGET DETAIL
PROSECUTORS OFFICE

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.20.121.02.4001	Salaries	\$ —	\$ —	\$ —	\$ 11,972	\$ 48,340
10.20.121.02.4002	Part-time	—	—	—	—	—
10.20.121.02.4004	Overtime	—	—	—	500	2,060
10.20.121.02.4015	Opt Out	—	—	—	—	—
10.20.121.02.4017	Health Insurance Rebate	—	—	—	—	—
10.20.121.02.4018	Health Savings Account	—	—	—	—	—
10.20.121.02.4101	Social Security	—	—	—	1,855	3,850
10.20.121.02.4102	LAGERS Retirement Program	—	—	—	1,378	2,940
10.20.121.02.4103	ICMA Deferred Comp	—	—	—	—	—
10.20.121.02.4104	Workers Compensation	—	—	—	66	140
10.20.121.02.4105	Health Insurance	—	—	—	6,314	13,260
10.20.121.02.4106	Life Insurance	—	—	—	18	40
10.20.121.02.4107	Dental Insurance	—	—	—	297	620
10.20.121.02.4112	Vision Insurance	—	—	—	99	210
10.20.121.02.4116	Disability Insurance	—	—	—	—	—
10.20.121.04.5001	General Supplies	—	—	—	200	500
10.20.121.04.5110	Copier Lease & Usage	—	—	—	—	—
10.20.121.04.5120	Outside Printing	—	—	—	500	500
10.20.121.06.5210	Training Travel	—	—	—	300	1,000
10.20.121.06.5251	Registration Fees	—	—	—	200	1,200
10.20.121.08.5311	Legal Fees	—	—	—	3,000	6,000
10.20.121.08.5346	Financial Fees	—	—	—	—	—
10.20.121.08.5372	Recruitment Expenses	—	—	—	—	—
10.20.121.08.5399	Miscellaneous Fees	—	—	—	100	200
10.20.121.16.5715	Casualty	—	—	—	—	2,520
10.20.121.18.5601	Minor Purchase	—	—	—	200	500
10.20.121.38.5810	Publications	—	—	—	100	100
10.20.121.38.5811	Membership Dues	—	—	—	200	200
10.20.121.38.5812	Clothing Expenses	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 27,299</u>	<u>\$ 84,180</u>

Human Resources & Risk Management Department Program Narrative

Mission Statement:

The mission of the Human Resources & Risk Management Department is to be stewards to the internal community of this organization. Human Resources & Risk Management strives to maintain integrity to the internal structures by offering employees a safe and rewarding place to work, learn and grow, while promoting acceptance of strategic growth and change, through continued enhancement of policies and processes.

Services:

The Human Resources & Risk Management Department provides organizational and risk management to the employees and divisions within the City of Liberty. The department is responsible for the oversight of all human capital, risk mitigation and organizational functioning within the City. Each employee is impacted daily with the services provided.

Human Resources & Risk Management has a workforce of two full-time employees and one Part-time employee who oversee and manage over \$40 million worth of benefits, programs, insurance and liability for the City of Liberty. This estimate includes insurance plans such as auto, electronic data processing, property, casualty, inland marine, workers' compensation, employee benefits and salaries. Human Resources & Risk Management also coordinates policy review and development; labor relations; employee relations; staff development and training; internal strategic direction; leadership development and succession planning; compensation management; performance management; recruitment; new hire orientation; benefits open enrollment; drug and alcohol testing; Human Resource Information System (HRIS) oversight; and federal and state law compliance. The Human Resources & Risk Management staff works diligently to provide these programs and services in a timely, cost effective method to ensure proper internal expenditures of taxpayer dollars.

Staffing Levels:

The Human Resources & Risk Management Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
HR/Admin Specialist	0	0	0	0	0.5
Human Resources Coordinator	1	1	1	0	0
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	0	0	0	1	0
Assistant Director of HR & Risk Mgmt	0	0	0	0	1
Total	2	2	2	2	2.5

Previous Year's Goals and Objectives:

The Human Resources & Risk Management Department's FY2017 goals and objectives were as follows:

1. Wellness Awareness and Activities

Objective: Implement wellness strategies into the daily work routine of all employees to assist in the reduction of overall health and workers' compensation costs.

Update: In partnership with the Parks & Recreation Health/Wellness Division, participation in wellness initiatives increased.

2. Training Activities

Objective: Enhance the training opportunities and promote specific career development for employees.

Update: Training for job related certifications remain to be top priority citywide.

3. Healthcare Cost Containment

Objective: Continue to research and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's complete benefit package.

Update: Through membership in MPR, the benefit package continues to be strong, affordable and competitive.

FY2018 Goals and Objectives:

The Human Resources Department's FY2018 goals and objectives include the following:

1. Organizational Development

Objective: Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.

2. Training Activities

Objective: Enhance the training opportunities and promote specific career development for employees.

3. Healthcare Cost Containment

Objective: Continue to research and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's complete benefit package.

YEAR 2018 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.25.011.02.4001	Salaries	\$ 141,468	\$ 150,615	\$ 160,608	\$ 168,323	\$ 171,870
10.25.011.02.4018	Health Savings Account	897	1,218	1,730	2,849	3,620
10.25.011.02.4101	Social Security	10,357	10,992	11,712	12,602	13,420
10.25.011.02.4102	LAGERS Retirement Program	14,010	13,909	13,813	15,975	16,670
10.25.011.02.4104	Workers Compensation	342	391	57	236	450
10.25.011.02.4105	Health Insurance	25,019	25,970	27,100	27,682	28,950
10.25.011.02.4106	Life Insurance	106	54	45	36	40
10.25.011.02.4107	Dental Insurance	1,217	1,270	1,383	1,318	1,250
10.25.011.02.4112	Vision Insurance	426	331	331	331	350
10.25.011.02.4116	Disability Insurance	132	140	119	97	100
10.25.011.04.5001	General Supplies	940	1,304	947	1,389	1,000
10.25.011.06.5210	Training Travel	4,841	3,856	3,494	—	—
10.25.011.06.5259	City-Wide Training	1,104	1,812	1,048	590	500
10.25.011.08.5399	Miscellaneous Fees	23,740	23,740	24,240	23,335	24,000
10.25.011.16.5715	Casualty Insurance	1,580	1,442	989	808	2,520
10.25.011.38.5804	Special Events	6,448	3,158	1,771	1,117	1,000
10.25.011.38.5810	Publications	476	476	952	—	—
10.25.011.38.5811	Membership Dues	1,130	100	480	899	900
10.25.011.38.5989	Miscellaneous Expenses	9,804	13,018	11,839	10,631	12,000
TOTALS		\$ 244,036	\$ 253,797	\$ 262,660	\$ 268,218	\$ 278,640

Finance Department Program Narrative

Mission Statement:

To ensure the fiscal integrity of the City of Liberty by exercising due diligence and control over the City's assets and resources. Additionally, Finance will provide quality service and support to both internal and external customers through the efficient and effective use of sound business principles.

Services:

The Finance Department is responsible for the Accounting and Finance Division as well as the Utility Billing Division; however, the Utility Billing Division is part of the Utility Funds rather than the General Fund.

The functions of the Finance Department encompasses: 1) budget development and fiscal monitoring/oversight of all developed and approved budgets; 2) safekeeping of all the City's assets, including cash, investments, capital equipment, and infrastructure; 3) accurately record all financial transactions; 4) providing meaningful reports to management, City Council and the citizens of Liberty in compliance with all City codes, City policies, and other regulatory bodies; 5) accurately bill and fairly collect City utility bills.

Staffing Levels:

The Finance Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Accountant	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Accounts Payable Specialist	—	—	—	1	1
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Manager	1	—	—	—	—
Finance Technician	4	4	3	3	3
Lead Finance Technician	—	—	1	—	—
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	2	2	2	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Total	14	14	14	14	14

Finance positions are split between the City General Fund and City Utility Funds. Total staffing for Finance for all funds is 14 positions.

Previous Year's Goals and Objectives:

The Finance Department's FY2017 goals and objectives were as follows:

1. Continue succession planning within the Finance Department

Objective: This is an ongoing requirement. Ensure that current institutional knowledge and skill in budgeting/accounting processes is not lost with the pending goals and objectives transition within the Finance Department by creating leadership and training paths for Finance staff.

- Push down technical tasks once done by the professional staff to the technicians and expose that staff to additional Finance department activities and requirements.
- Determine potential future leaders at all requirement levels within Finance and commit to expanded opportunities for these staff members to include:
 - More detailed advance one-on-one training and exposure to governmental accounting, budgeting and State law impacting municipalities
 - Management training classes
 - GFOA Training opportunities
- Ensure creation of structured work files and standard operating procedures so to establish a library of Finance Department processes.

Update: Ongoing

2. IntelliLink Purchasing Card Project Management

Objective: In order to streamline logging and approval processes, improve general ledger financial interfacing efficiencies, increase reporting capabilities, monitor compliance, and enhance accountability while reducing potential risk/fraud of the purchasing card (p-card) statement transactions, an online p-card management program (Visa IntelliLink) will be implemented.

- Implementation will be done in phases.
- June 2017, cardholders, delegates and department approvers for Finance, IT, Parks and Wastewater Treatment Plant will be trained and using the online IntelliLink Program.
- By, December 2017, 100% of all City departments will be using the IntelliLink Program for all p-card transactions, including receipt imaging.

Update: Completed in 2017

3. Create a City of Liberty Finance Internet portal.

Objective: Utilizing new created financial reports, provide the public with transparency and accountability of the usage of public funds.

- Accomplishing this task will require a reordering of current staff responsibilities
- With the additional capacity created, professional staff will be able to delegate more technical functions to support staff

- With this newly created professional staff capacity, there will be the creations of easy to understand balance sheet, investment, income statements and detail transaction reports

With assistance from Information Services and Public Information, a Finance Portal will be created on the City Internet. This will allow easy access by the public to review and question City expenditures and financial position

Update: Began implementing OpenGov platform in 2017, will continue with budgeting, reporting, and transparency in 2018.

4. To monitor and review all outstanding Tax Incremental Financing (TIF) bonds.

Objective: To work with the City's Financial Advisors to review the 2007 TIF bonds and see if it would be beneficial for these bonds to be refinanced and generate a positive net value.

- The revenue that has been generated from the retail projects in this district has been greater than the current debt service requirements.
- By refinancing, this will lessen the life of this bond by 7 years.
- These bonds are currently scheduled to be paid off in 2029.

Update: 2007 TIF Bonds to be refinanced in beginning of 2018

5. Support Council discussions on future compensation plan recommendations.

Objective: Public Safety Sales Tax (PSST)

- Secured State authorization for this tax in 2016.
- Authorization to be placed on the April 4, 2017 ballot.
- Authorization for the City to pursue a ½ percent sales tax, provided under section 94.902.1 RSMo.
- Projected to generate \$2.5M per year
 - Dedicated exclusively for Public Safety expenditures
 - Maintain current General Fund spending base for public safety, no supplanting.
- Collaborated with Firefighters Local 42 and Fraternal Order of Police to develop plan that provides a solid improvement to Liberty public safety.
- Funds will be used to provide:
 - Additional staffing and safety Improvements in 2018
 - Recruitment of Police and Fire/EMS
 - Retention of Police and Fire/EMS

Update: Passed by Voters in 2017

FY2018 Goals and Objectives:

1. Continue succession planning within the Finance Department

Objective: This is an ongoing requirement. Ensure that current institutional knowledge and skill in budgeting/accounting processes is not lost with the pending goals and objectives transition within the Finance Department by creating leadership and training paths for Finance staff.

- Push down technical tasks once done by the professional staff to the technicians and expose that staff to additional Finance department activities and requirements.
- Determine potential future leaders at all requirement levels within Finance and commit to expanded opportunities for these staff members to include:
 - More detailed advance one-on-one training and exposure to governmental accounting, budgeting and State law impacting municipalities
 - Management training classes
 - GFOA Training opportunities
- Ensure creation of structured work files and standard operating procedures so to establish a library of Finance Department processes.

2. OpenGov Implementation

Objective. In partnership with IT Services we began implementing a Business Intelligence (BI) platform that will provide Transparency to the public. It will also be a gateway for employees to see what is happening with the financials of their respective departments. This platform will allow staff to see transactions in real-time. Once fully implemented the Budget Book and CAFR processes will be streamlined.

3. To monitor and review all outstanding Tax Incremental Financing (TIF) bonds.

Objective: To work with the City's Financial Advisors to review the 2007 TIF bonds and see if it would be beneficial for these bonds to be refinanced and generate a positive net value.

- The revenue that has been generated from the retail projects in this district has been greater than the current debt service requirements.
- By refinancing, this will lessen the life of this bond by 7 years.
- These bonds are currently scheduled to be paid off in 2029.

4. Support Council discussions on support for existing City services and provide Capital improvements that citizens expect.

Objective: Use Tax

- Will be on the April 3, 2018 ballot.
- Authorization to be placed on the April 4, 2017 ballot.
- Authorization for the City to pursue a 3/8 percent sales tax
- Projected to generate \$750K per year
 - To be used for:
 - Animal Shelter Replacement
 - City Park Rejuvenation

- Community Center Improvements
- Neighborhood Park Improvements
- Maintain and improve City Services

5. Coordinate with IT and the Utility departments to plan and start the implementation of a city-wide water meter replacement program. This goal has been pending for a number of years and will be considered an organization priority in 2016.

Objective: Ensure aged water meters are replaced so to provide the most accurate customer water usage readings that will then allow for the analysis of future utility rate requirements for both the Water and Wastewater Funds. Additionally, this will set the foundation for a “smart” meter platform and provide for a robust customer data web-based interface.

- Using current sampling data, combined with APWA meter replacement recommendations, provide the Budget Committee with an overall fiscal analysis of projected revenue improvements that could be generated with a meter replacement program.
- Calculate the investment costs required to accomplish the replacement program and suggest financing mechanism and associated debt costs.
- Calculate the net income that could be realized for such a program.
- Secure required financing.
- In 2018, start the replacement of all water meters. All replaced meters will be equipped with Advanced Metering Infrastructure (AMI) capacities. Establish a goal to have all meters replaced by Spring 2019.
- As density of meter replacement allows, convert from automatic meter reading (AMR) to AMI reading process, so to provide customers with “smart” metering capacities.

YEAR 2018 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.30.130.02.4001	Salaries	\$ 415,483	\$ 407,894	\$ 395,653	\$ 416,290	\$ 454,570
10.30.130.02.4004	Overtime	57	37	188	277	540
10.30.130.02.4015	Opt Out (Health Insurance)	6,984	5,972	3,649	5,582	7,880
10.30.130.02.4018	Health Savings Account	897	1,415	3,594	8,246	7,250
10.30.130.02.4101	Social Security	30,878	29,552	28,967	31,653	35,970
10.30.130.02.4102	LAGERS Retirement Program	39,346	36,671	34,273	40,009	44,670
10.30.130.02.4104	Workers Compensation	1,032	1,082	140	(453)	1,210
10.30.130.02.4105	Health Insurance	55,806	53,814	60,473	59,171	66,130
10.30.130.02.4106	Life Insurance	167	164	138	113	120
10.30.130.02.4107	Dental Insurance	3,162	3,300	3,588	3,594	3,970
10.30.130.02.4112	Vision Insurance	675	624	591	652	870
10.30.130.02.4116	Disability Insurance	372	404	309	255	290
10.30.130.04.5001	General Supplies	3,216	3,098	3,192	2,500	2,500
10.30.130.04.5110	Copier Lease	2,388	2,461	2,590	2,400	2,400
10.30.130.04.5120	Outside Printing	2,246	1,892	2,106	2,100	2,300
10.30.130.06.5210	Training Travel	3,270	2,979	32	4,000	4,500
10.30.130.06.5251	Registration Fees	85	460	135	400	500
10.30.130.08.5306	Audit Fees	61,100	54,400	76,358	62,591	57,480
10.30.130.08.5346	Financial Services	34,125	33,399	36,682	37,198	36,000
10.30.130.08.5379	Legal Ads	78	118	107	150	150
10.30.130.08.5397	Contract Labor	—	—	3,255	—	—
10.30.130.08.5399	Miscellaneous Fees	80,738	67,745	72,907	75,000	75,000
10.30.130.14.5551	Office Equip Maintenance	1,207	1,600	1,310	854	850
10.30.130.14.5591	Software Maintenance	100	100	100	100	200
10.30.130.16.5715	Casualty Insurance	1,571	1,433	981	799	8,240
10.30.130.18.5601	Minor Equipment	1,175	—	4,395	300	500
10.30.130.38.5801	Over/Short	658	(1,039)	1,005	100	100
10.30.130.38.5803	Meeting Expense	30	109	68	50	50
10.30.130.38.5808	Postage	12,995	—	285	—	—
10.30.130.38.5810	Publications	30	—	—	50	50
10.30.130.38.5811	Membership Dues	1,643	1,067	1,070	1,100	1,200
10.30.130.38.5989	Miscellaneous Expenses	32	535	88	79	—
TOTALS		\$ 761,548	\$ 711,287	\$ 738,230	\$ 755,160	\$ 815,490

Police Department Program Narrative

Mission Statement:

The primary mission of the Liberty Police Department is to assist in creating as good a lifestyle as possible for all City residents with an environment free from crime and disorder accomplished through dedicated service to the community in a manner that is fair, but firm.

Services:

1. Administration

The Administration Department includes the administrative, planning, budgeting, organizing and directing of everyday functions of the department. The goal of the Administration Budget Program is to provide organized and focused administrative services to the entire Liberty Police Department in order to permit the operations services to concentrate more fully on community service and positive individual citizen contacts.

2. Police Patrol Unit

The Patrol Division encompasses the basic, traditional idea of police service; the uniformed patrol. It is a 24/7/365 operation and is the most visible, contact-intensive function of the Liberty Police Department. Within the Patrol Operations Program is the Traffic Safety Unit, which investigates the majority of motor vehicle accidents, and conducts targeted enforcement for traffic violations.

3. Police Investigation Unit

The Criminal Investigations Unit serves as a support function for the police department's Patrol Division. Primary responsibilities include: processing crime scenes and investigating crimes involving persons and property by conducting interviews with suspects, victims, and witnesses; conducting background investigations of prospective police department employees including truth verification; presenting completed criminal investigations for prosecution; and reporting case clearance statistics.

4. Police Youth Resource Services Unit

The Police Youth Resource Services Unit includes the School Resource Officer (SRO) Unit of the Liberty Police Department and the Liberty Intervention Focusing on Education (LIFE) program.

5. Police Communications Unit

The Communications Unit encompasses all relevant communication needs for Liberty public safety including 911 lines, administrative phone lines, non-emergency phones, two-way radio traffic, and the tracking of calls for services to ensure service levels are maintained. The Communications Unit is also responsible for the operation and maintenance of the on-site

prisoner holding facility. Additional primary responsibilities include dispatching police, fire, and ambulance service, monitoring the weather radio and activating storm sirens when necessary, entering data into the CAD System as well as entering, modifying, and removing records from REJIS, Mules, and NCIC. The Communications Unit is also responsible for receiving all after business hour calls for water, wastewater, and street department emergencies.

6. Police Records Unit

All of the records functions and related budget items within the Liberty Police Department are the responsibility of the Records Unit. All reports, citations, and other items of record are forwarded to this unit for the proper filing and dissemination to inside and outside customers. The Records Unit is also responsible for vendor accounts payable.

Staffing Levels:

The Police Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Parking Control Officer	—	—	—	0.5	0.5
Animal Control Officer	2	2	—	—	—
Animal Shelter Attendant	0.5	0.5	—	—	—
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	—	—	—	—	—
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	2	2
Police Officer	25	25	25	25	29
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
Total	57.5	57.5	55	55.5	59.5

Previous Year's Goals and Objectives:

The Police Department's FY2017 goals and objectives were as follows:

1. Administration Program:

Provide organized, focused administrative services to the entire Liberty Police Department in order to permit the Operations services to focus more completely on community service and positive individual citizen contacts.

Objective: Support wellness initiatives in conjunction with the Human Resources Department, with the focus on improving employee quality of life and mitigation of health risks; along with efforts to reduce employee injuries, lost work time, and workers' compensation claims. Continue to support employee driver safety practices to reduce accidents by maintaining a safe driver training program. Continue to maintain and update policy and procedure revisions through Midwest Public Risk and Lexipol. Lexipol is a leading provider of risk management resources for public safety organizations and offers a high level of customization for the department's policy and procedure manual revision. Lexipol is also recognized for a proactive approach in decreasing liability exposure through technical and legal expertise.

Update: The department continues to monitor and analyze risk management data concerning officer injuries, lost work time, and workers' compensation claims. The goal of risk management data analysis is to aid the department in identifying and mitigating injuries and health risks for officers and help with the planning of wellness initiatives. A new defensive tactics training program was started for officers in 2016, and continued in 2017. All field employees in the past year completed Smith Driver safety training, an ongoing program to improve driver safety practices. In addition, the department continues to comply with Department of Transportation random drug and alcohol testing requirements.

2. Operations Program:

Protect the increasingly limited resources of the Liberty Police Department while maintaining the highest standards of service.

Objective: Continue work with other area law enforcement agencies in cooperative efforts to enhance operations procedures. Maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. Ensure compliance with increased Missouri POST training standards starting in 2017. Pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency, and defensive tactics. Maintain and further develop the department's equipment replacement schedule. Ensure all officers are trained in the proper use of e-ticketing and achieve full system implementation. Continue to support community outreach efforts such as Coffee With a Cop and Tweet Alongs.

Update: Through Midwest Public Risk, the department continued training officers, City officials and local media by using MILO Range, a video interactive use of force, tactical judgment, and firearms training system. Due to aging equipment with increasing performance issues, police duty pistols were replaced in 2017. Significant savings was gained by trading in the older models. The department continues to work with other area law enforcement agencies in cooperative efforts to enhance operations procedures. The department continues to share equipment resources with area law enforcement agencies through mutual aid agreements. In 2017, all officers were trained in the proper use of e-ticketing and the system has been fully implemented. In furtherance of community outreach efforts, Liberty Police Officers have continued the Coffee with a Cop program. Coffee with a Cop is a national initiative supported by the United States Department of Justice, Office of Community Oriented Policing Services and provides unique opportunities for community members to interact with officers in a positive environment, ask questions, and learn more about the department. In furtherance of

community outreach, the department continues the “Tweet Along” program. With support from City communications staff riding along with an officer, during a particular shift, tweets are sent out about police activity, which helps to show the variety of activity officers encounter in just a short period of time. The use of tweet alongs by police departments has continued to increase across the country. They are simple and low cost, and Twitter followers get an inside look at law enforcement activity with the opportunity to interact in real time. The department continues to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency to help ensure compliance with increased Missouri POST training standards.

3. Criminal Investigations Unit:

To professionally support the patrol division of the Liberty Police Department and the community by managing criminal investigations through priority assignment of cases while utilizing personnel and budgetary resources to accomplish the department’s primary goals.

Objective: Strive for a yearly case clearance rate of 50% within the criminal investigations unit.

Update: In 2017 the Criminal Investigations Unit achieved a 60% total case clearance rate. Offenses are cleared in one of two ways - by arrest or by exceptional means, in accordance with Uniform Crime Reporting (UCR) program guidelines. The Federal Bureau of Investigation’s UCR Program collects, publishes, and archives crime statistics from law enforcement agencies across the nation.

4. Youth Resource Services

The goal of School Resource Officer (SRO) program is to foster a community environment in which our children can learn and grow free from fear, by establishing and maintaining a line of communication and mutual respect between police, students, parents, educators, and other members of the community; and to positively impact the youth of our community through role modeling, education, and law enforcement, with or without formal referral to the criminal justice system.

Objective: Continue to develop and maintain successful working relationships with new school district security personnel. Continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6th grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is a component which covers intellectual property and copyright laws, and another that covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. The School Resource Officer Program will also continue the Junior Police Academy (JPA) program in the summer with select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work.

An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes include basic law enforcement/laws and procedures, patrol tactics/use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.

Update: School Resource Officers (SRO's) developed working relationships with new school district security personnel. The program successfully continues with existing resources in support of the Liberty School District, with focus on the two high schools and four middle schools. In 2017 the 10-week LIFE educational program was presented to all 6th grade students in the Liberty School District by Liberty Police Department SRO's. The instruction of the LIFE program resulted in graduation ceremonies in honor of approximately 950 6th grade middle school students who successfully completed the program. In the summer of 2017, the department successfully hosted a 3rd Junior Police Academy (JPA).

5. Communications Unit

To ensure that calls for service are answered and appropriate resources are dispatched to handle incidents; ensure that the communications system is adequately maintained, and if outages are encountered in any part of the system, repairs are facilitated in an expedient manner.

Objective: Continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. Continue Mid-America Regional Council (MARC) technological upgrades in the communications center for future enhancements to the emergency 911 system. Continue to supplement shift coverage with part time Communications Officers. Continue Public safety answering points (PSAP) consolidation discussions with area agencies while monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines.

Update: Public safety answering points (PSAP) consolidation discussions continued with area agencies. Further consolidation discussions continue to involve monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines. Due to attrition of Communications personnel, hiring efforts to achieve full staffing continued throughout 2017.

6. Records Unit

To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available, within budget constraints, to accomplish the department primary goals.

Objective: Leverage technologies as a means to offset increased service demands with limited resources. With the purpose of reducing data entry, minimizing errors, improving efficiency and enhancing coordination between the police department and municipal court, the department will progress towards full implementation of a mobile (electronic) ticketing system.

Mobile ticketing or “e-ticketing” for law enforcement uses in-car computer data to populate the fields of a traffic citation, such as driver information and vehicle registration. A hard copy from a printer mounted in the patrol car is provided to the violator. As necessary, an officer can efficiently generate additional citations with such a system. A fully integrated mobile ticketing system with additional software can grant immediate accessibility of citation information for both police and court personnel. Such a fully integrated mobile ticketing system would significantly enhance the efficiency of operations for both police department and court personnel. As another means to leverage technology, the department will implement new software in support of a property and evidence bar code tracking system. Efforts will continue to complete the backlog of arrest jackets, maintain audit of records retention requirements, and continue off-site secure storage of long term required retention for certain police records.

Update: Achieved full allotted staffing level for the Records Unit by hiring and training another replacement Records Technician in 2017. The Police Department continues to pursue options to enhance the efficiency of operations for both police department and court personnel. Full implementation of a mobile (electronic) ticketing system was achieved in 2017. Property and evidence tracking software and equipment was purchased in 2017, with implementation planned for 2018. Progress towards reducing the backlog of arrest jackets continued along with auditing for records retention requirements. The Records Unit continues to maintain an off-site secure storage solution for long term required retention of police records.

FY2018 Goals and Objectives:

The Police Department’s FY2018 goals and objectives include the following:

FY2018 Goals and Objectives:

The Police Department’s FY2018 goals and objectives include the following:

1. Administration Program:

Provide organized, focused administrative services to the entire Liberty Police Department in order to permit the Operations services to focus more completely on community service and positive individual citizen contacts.

Objective: Support wellness initiatives in conjunction with the Human Resources Department, with the focus on improving employee quality of life and mitigation of health risks; along with efforts to reduce employee injuries, lost work time, and workers’ compensation claims. Continue to support employee driver safety practices to reduce accidents by maintaining a safe driver training program. Continue to maintain and update policy and procedure revisions through Midwest Public Risk and Lexipol. Lexipol is a leading provider of risk management resources for public safety organizations and offers a high level of customization for the department’s policy and procedure manual revision. Lexipol is also recognized for a proactive approach in decreasing liability exposure through technical and legal expertise. Continue efforts to maintain and remodel police department facilities in City Hall. Continue hiring processes to achieve full staffing with the four additional police officers funded for 2018 through the passing of the Public Safety Sales Tax.

2. Operations Program:

Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.

Objective: Continue work with other area law enforcement agencies in cooperative efforts to enhance operations procedures. To help with this aim, the department is working with other area law enforcement agencies in development of a peer support program for Department employees and their families. The Liberty Police Department recognizes the value of providing an "in-house" resource for employees and their family members to support them in managing both professional and personal crisis. Once implemented, the Peer Support Team may be utilized to support other City Departments and personnel and should work in cooperation with peer support teams of other agencies and/or City Departments in multi-agency and/or multi-department incidents. The department will continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. The department will ensure compliance with Missouri POST training standards and pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency, and defensive tactics. Special focus will be given to continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. The department will enhance crime analysis procedures through existing resources. The use of e-ticketing will continue to promote traffic safety. Community outreach efforts such as Coffee With a Cop and Tweet Alongs will continue. The department will maintain and further develop the equipment replacement schedule.

3. Criminal Investigations Unit:

To professionally support the patrol division of the Liberty Police Department and the community by managing criminal investigations through priority assignment of cases while utilizing personnel and budgetary resources to accomplish the department's primary goals.

Objective: Strive for a yearly case clearance rate of 50% within the criminal investigations unit.

4. Youth Resource Services

The goal of School Resource Officer (SRO) program is to foster a community environment in which our children can learn and grow free from fear, by establishing and maintaining a line of communication and mutual respect between police, students, parents, educators, and other members of the community; and to positively impact the youth of our community through role modeling, education, and law enforcement, with or without formal referral to the criminal justice system.

Objective: Continue to maintain successful working relationships with school district administrative and security personnel. Continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6th grade students in the school district. The

LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is a component which covers intellectual property and copyright laws, and another that covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. The School Resource Officer Program will also continue the Junior Police Academy (JPA) program in the summer with select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes include basic law enforcement/laws and procedures, patrol tactics/use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.

5. Communications Unit

To ensure that calls for service are answered and appropriate resources are dispatched to handle incidents; ensure that the communications system is adequately maintained, and if outages are encountered in any part of the system, repairs are facilitated in an expedient manner.

Objective: Continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. Continue Mid-America Regional Council (MARC) technological upgrades in the communications center for future enhancements to the emergency 911 system. Continue Public safety answering points (PSAP) consolidation discussions with area agencies while monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines. Continue to supplement shift coverage with part time Communications Officers, and strive to achieve full staffing in 2018.

6. Records Unit

To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available, within budget constraints, to accomplish the department primary goals.

Objective: Leverage technologies as a means to offset increased service demands with limited resources. Implement newly purchased software in support of a property and evidence bar code tracking system. Efforts will continue to complete the backlog of arrest jackets, maintain audit of records retention requirements, and continue off-site secure storage of long term required retention for certain police records.

YEAR 2018 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.500.02.4001	Salaries	\$ 190,041	\$ 190,170	\$ 183,630	\$ 200,522	\$ 223,250
10.40.500.02.4004	Overtime	19,944	13,857	8,417	9,409	11,740
10.40.500.02.4015	Opt Out (Health Insurance)	3,492	3,496	6,417	—	—
10.40.500.02.4018	Health Savings Account	—	—	—	1,292	2,590
10.40.500.02.4101	Social Security	16,104	15,664	14,873	15,679	18,170
10.40.500.02.4102	LAGERS Retirement	31,238	26,977	27,270	30,448	34,240
10.40.500.02.4104	Workers Compensation	6,111	7,658	1,228	5,060	10,280
10.40.500.02.4105	Health Insurance	12,296	13,178	7,365	37,664	39,630
10.40.500.02.4106	Life Insurance	66	67	54	45	40
10.40.500.02.4107	Dental Insurance	1,247	1,379	1,568	1,622	1,560
10.40.500.02.4112	Vision Insurance	304	344	380	458	490
10.40.500.02.4116	Disability Insurance	96	105	82	71	80
10.40.500.04.5001	General Supplies	11,307	18,494	17,108	10,500	10,500
10.40.500.04.5099	Miscellaneous Supplies	708	3,344	1,359	3,600	3,600
10.40.500.04.5120	Outside Printing	94	—	114	600	600
10.40.500.06.5210	Training Travel	5,203	3,569	3,176	3,120	—
10.40.500.06.5251	Registration Fees	15,929	13,538	14,424	—	—
10.40.500.06.5252	Lodging	3,856	5,260	4,262	5,000	—
10.40.500.06.5253	Meals Per Diem	2,192	2,979	560	2,500	2,750
10.40.500.08.5336	Testing Fees	3,579	3,208	1,602	4,000	4,000
10.40.500.08.5356	Medical Fees	—	—	—	1,000	1,000
10.40.500.08.5372	Recruitment Fees	75	—	—	—	—
10.40.500.08.5392	Employment Testing	134	—	681	1,280	1,500
10.40.500.08.5399	Miscellaneous Fees	9,943	17,585	17,170	18,500	18,500
10.40.500.12.5453	Mobile Phones	5,142	5,610	6,281	7,500	7,500
10.40.500.14.5521	Vehicle Fuel	79,447	49,968	41,982	40,000	48,000
10.40.500.14.5541	Vehicle Maintenance	59,386	28,224	28,576	30,000	35,000
10.40.500.14.5551	Equipment Maintenance	95	—	50	1,270	1,270
10.40.500.14.5552	Radio Maintenance	—	—	8,361	12,541	13,000
10.40.500.14.5571	Building Maintenance	—	10,100	4,626	—	—
10.40.500.16.5711	Property Insurance	236	243	261	289	320
10.40.500.16.5715	Casualty Insurance	348,364	349,070	359,951	391,354	200,590
10.40.500.18.5601	Minor Equipment	114,468	25,408	21,125	30,000	36,000
10.40.500.18.5606	Vehicle Changeover Costs	21,188	26,929	24,093	22,000	22,000
10.40.500.24.6003	Lease Principal	156,834	220,331	260,331	258,948	265,640
10.40.500.24.6013	Lease Interest	44,546	44,526	40,593	34,878	33,420
10.40.500.24.6021	Debt Service Fees	188	188	188	—	—
10.40.500.24.6024	Cost of Issuance	680	837	—	—	—
10.40.500.36.7101	Vehicles	132,680	101,864	89,178	140,831	140,000
10.40.500.36.7201	Capital Equipment	28,628	37,091	18,604	36,000	120,000
10.40.500.36.7216	Public Safety Radio System	771,599	—	—	—	—
10.40.500.38.5803	Meeting Expense	789	1,744	2,015	1,500	2,000
10.40.500.38.5810	Publications	233	448	35	1,000	1,000
10.40.500.38.5811	Membership Dues	2,350	3,255	3,465	3,490	3,490
10.40.500.38.5812	Clothing Expense	44,110	41,533	48,672	40,000	48,000
10.40.500.38.5989	Miscellaneous Expenses	484	1,005	—	600	600
TOTALS		\$2,145,404	\$1,289,246	\$1,270,123	\$1,404,571	\$1,362,350

YEAR 2018 BUDGET DETAIL
POLICE PATROL UNIT

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.501.02.4001	Salaries	\$1,459,253	\$1,433,740	\$1,572,059	\$1,557,959	\$1,775,460
10.40.530.02.4099	Less: PSST Salary & Benefits	—	—	—	—	(529,060)
10.40.501.02.4002	Part-time	30,878	21,371	23,081	14,892	25,000
10.40.501.02.4004	Overtime	152,426	165,364	189,688	152,000	162,610
10.40.501.02.4015	Opt Out (Health Insurance)	32,156	37,876	36,720	37,953	37,970
10.40.501.02.4018	Health Savings Account	215	605	1,167	16,749	30,150
10.40.501.02.4101	Social Security	122,159	121,334	133,963	133,169	155,390
10.40.501.02.4102	LAGERS Retirement Program	236,039	213,423	246,291	260,073	300,930
10.40.501.02.4104	Workers Compensation	59,361	72,678	113,661	104,948	100,510
10.40.501.02.4105	Health Insurance	235,976	222,572	246,600	215,714	233,800
10.40.501.02.4106	Life Insurance	680	711	633	492	520
10.40.501.02.4107	Dental Insurance	12,925	13,368	14,232	12,929	13,410
10.40.501.02.4112	Vision Insurance	2,935	2,914	3,074	3,048	3,470
10.40.501.02.4116	Disability Insurance	1,470	1,435	1,315	1,063	1,200
10.40.501.04.5006	Vehicle Supplies	95	—	249	500	—
10.40.501.04.5050	SWAT Team Supplies	1,585	3,414	1,581	3,000	5,000
10.40.501.04.5051	Armory Supplies	20,272	20,654	20,059	20,000	30,000
10.40.501.06.5251	Registration Fees	—	—	1,040	—	—
10.40.501.14.5541	Vehicle Maintenance	—	503	60	—	—
10.40.501.14.5551	Equipment Maintenance	—	—	29	1,500	1,500
10.40.501.14.5559	Misc. Equipment Maintenance	3	510	269	2,000	2,500
10.40.501.18.5602	Neighborhood Watch Equip	500	305	2,349	3,500	5,000
10.40.501.38.5812	Clothing Expenses	—	—	—	—	—
TOTALS		\$2,368,926	\$2,332,775	\$2,608,120	\$2,541,489	\$2,355,360

YEAR 2018 BUDGET DETAIL
POLICE INVESTIGATION UNIT

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.502.02.4001	Salaries	\$ 269,809	\$ 277,685	\$ 261,006	\$ 310,422	\$ 337,240
10.40.502.02.4004	Overtime	21,825	33,500	28,071	34,000	40,000
10.40.502.02.4015	Opt Out (Health Insurance)	3,492	3,496	7,000	5,104	3,500
10.40.502.02.4018	Health Savings Account	—	—	—	3,661	7,330
10.40.502.02.4101	Social Security	21,634	22,973	21,632	26,247	29,690
10.40.502.02.4102	LAGERS Retirement Program	44,751	42,321	41,501	50,282	58,210
10.40.502.02.4104	Workers Compensation	10,195	13,171	2,123	9,560	19,310
10.40.502.02.4105	Health Insurance	36,711	41,834	27,908	46,213	50,350
10.40.502.02.4106	Life Insurance	126	124	102	96	90
10.40.502.02.4107	Dental Insurance	2,218	2,474	2,513	3,056	2,930
10.40.502.02.4112	Vision Insurance	611	644	626	766	780
10.40.502.02.4116	Disability Insurance	321	348	267	258	250
10.40.502.38.5802	Metro Drug Squad	11,261	8,000	8,000	8,000	8,000
TOTALS		\$ 422,955	\$ 446,570	\$ 400,748	\$ 497,665	\$ 557,680

YEAR 2018 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.507.02.4001	Salaries	\$ 142,376	\$ 147,116	\$ 150,954	\$ 128,460	\$ 126,130
10.40.507.02.4004	Overtime	12,770	19,823	22,054	21,200	17,000
10.40.507.02.4018	Health Savings Account	—	—	—	1,546	3,090
10.40.507.02.4101	Social Security	11,180	12,051	12,466	11,342	11,190
10.40.507.02.4102	LAGERS Retirement Program	23,631	22,503	24,915	23,059	21,930
10.40.507.02.4104	Workers Compensation	5,928	7,359	1,153	3,752	7,330
10.40.507.02.4105	Health Insurance	33,379	34,621	37,515	34,374	31,370
10.40.507.02.4106	Life Insurance	79	79	68	45	40
10.40.507.02.4107	Dental Insurance	1,544	1,595	1,775	1,523	1,240
10.40.507.02.4112	Vision Insurance	327	325	265	198	210
10.40.507.02.4116	Disability Insurance	193	206	178	122	100
10.40.507.08.5395	Lease Payments	4,800	4,800	2,400	—	—
10.40.507.14.5559	Misc. Equipment Maintenance	—	—	—	—	100
TOTALS		\$ 236,207	\$ 250,478	\$ 253,744	\$ 225,621	\$ 219,730

YEAR 2018 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.511.02.4001	Salaries	\$ 381,676	\$ 391,706	\$ 400,903	\$ 359,965	\$ 426,650
10.40.511.02.4002	Part-time	4,140	6,458	5,723	5,990	7,000
10.40.511.02.4004	Overtime	67,959	61,795	56,579	61,500	73,800
10.40.511.02.4015	Opt Out (Health Insurance)	3,492	6,996	10,412	9,829	10,500
10.40.511.02.4017	Health Insurance Rebate	—	—	—	—	—
10.40.511.02.4018	Health Savings Account	—	—	—	1,077	2,160
10.40.511.02.4101	Social Security	33,307	33,942	34,388	36,324	39,790
10.40.511.02.4102	LAGERS Retirement Program	44,694	41,107	40,126	46,068	48,750
10.40.511.02.4104	Workers Compensation	1,039	1,158	163	689	1,340
10.40.511.02.4105	Health Insurance	79,093	79,266	73,166	82,404	88,070
10.40.511.02.4106	Life Insurance	250	269	225	159	160
10.40.511.02.4107	Dental Insurance	4,605	4,825	5,240	5,489	5,670
10.40.511.02.4112	Vision Insurance	1,452	1,578	1,448	1,485	1,690
10.40.511.02.4116	Disability Insurance	440	350	297	326	400
10.40.511.04.5052	Property Room Supplies	815	696	1,703	2,000	2,500
10.40.511.04.5053	Jail Supplies	147	263	430	1,000	1,000
10.40.511.04.5099	Miscellaneous Supplies	—	—	—	—	—
10.40.511.08.5373	Prisoner Housing Expense	34,241	27,634	21,164	25,000	25,000
10.40.511.14.5559	Misc. Equipment Maintenance	12,355	13,938	28,818	30,000	35,000
10.40.511.38.5812	Clothing Expense	—	—	141	—	—
TOTALS		\$ 669,706	\$ 671,981	\$ 680,926	\$ 669,305	\$ 769,480

YEAR 2018 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.512.02.4001	Salaries	\$ 157,776	\$ 152,532	\$ 150,824	\$ 148,930	\$ 162,590
10.40.512.02.4004	Overtime	411	5,143	2,425	4,200	4,200
10.40.512.02.4015	Opt Out (Health Insurance)	6,984	2,474	3,412	5,352	6,830
10.40.512.02.4018	Health Savings Account	—	—	1,333	1,786	1,800
10.40.512.02.4101	Social Security	12,481	11,841	11,689	12,208	13,420
10.40.512.02.4102	LAGERS Retirement Program	16,356	14,396	10,833	14,944	16,660
10.40.512.02.4104	Workers Compensation	389	430	60	234	440
10.40.512.02.4105	Health Insurance	6,361	19,854	19,074	6,625	5,710
10.40.512.02.4106	Life Insurance	106	99	84	66	70
10.40.512.02.4107	Dental Insurance	1,561	1,712	2,074	1,788	1,930
10.40.512.02.4112	Vision Insurance	397	496	456	293	290
10.40.512.02.4116	Disability Insurance	261	257	220	177	200
10.40.512.04.5110	Copier Lease & Usage	2,377	2,367	2,879	5,500	5,500
10.40.512.08.5393	Regional Alert System	8,771	8,978	8,185	10,000	10,000
10.40.512.14.5559	Misc. Equipment Maintenance	161	247	300	600	600
10.40.512.14.5591	Software Maintenance	1,188	1,478	1,426	1,600	1,600
10.40.512.18.5601	Minor Equipment	—	33	—	500	600
10.40.512.38.5808	Postage	238	122	195	500	500
TOTALS		\$ 215,818	\$ 222,458	\$ 215,468	\$ 215,303	\$ 232,940

YEAR 2018 BUDGET DETAIL
ANIMAL CONTROL UNIT

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.513.02.4001	Salaries	\$ 63,833	\$ —	\$ —	\$ —	\$ —
10.40.513.02.4002	Part-time	13,184	—	—	—	—
10.40.513.02.4004	Overtime	4,050	—	—	—	—
10.40.513.02.4018	Health Savings (HSA)	1,476	—	—	—	—
10.40.513.02.4101	Social Security	6,160	—	—	—	—
10.40.513.02.4102	LAGERS Retirement Program	5,858	—	—	—	—
10.40.513.02.4104	Workers Compensation	1,770	—	—	—	—
10.40.513.02.4105	Health Insurance	11,149	—	—	—	—
10.40.513.02.4106	Life Insurance	53	—	—	—	—
10.40.513.02.4107	Dental Insurance	684	—	—	—	—
10.40.513.02.4112	Vision Insurance	87	—	—	—	—
10.40.513.02.4116	Disability Insurance	—	—	—	—	—
10.40.513.04.5001	General Supplies	542	—	—	—	—
10.40.513.04.5003	Medical Supplies	2,441	—	—	—	—
10.40.513.04.5008	Building Maintenance	832	—	—	—	—
10.40.513.04.5010	Chemicals	377	—	—	—	—
10.40.513.04.5013	Food	1,474	—	—	—	—
10.40.513.08.5358	Veterinary Services	2,266	—	—	—	—
10.40.513.08.5389	Other Fees	40	—	—	—	—
10.40.513.12.5401	Electric	2,375	—	—	—	—
10.40.513.12.5421	Natural Gas	2,108	—	—	—	—
10.40.513.14.5559	Misc. Equipment Maintenance	1,350	—	—	—	—
10.40.513.14.5571	Building Maintenance	179	—	—	—	—
10.40.513.14.5575	Grounds/Landscaping Maint.	—	—	—	—	—
10.40.513.16.5711	Property Insurance	194	—	—	—	—
TOTALS		\$ 122,479	\$ —	\$ —	\$ —	\$ —

YEAR 2018 BUDGET DETAIL
PARKING CONTROL UNIT

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.40.514.02.4001	Salaries	\$ —	\$ —	\$ —	\$ —	\$ —
10.40.514.02.4002	Part-Time	—	—	—	9,360	18,720
10.40.514.02.4004	Overtime	—	—	—	—	—
10.40.514.02.4101	Social Security	—	—	—	716	1,430
10.40.514.02.4102	LAGERS Retirement Program	—	—	—	—	—
10.40.514.02.4103	ICMA Deferred Comp	—	—	—	—	—
10.40.514.02.4104	Workers Compensation	—	—	—	465	960
10.40.514.02.4105	Health Insurance	—	—	—	—	—
10.40.514.02.4106	Life Insurance	—	—	—	—	—
10.40.514.02.4107	Dental Insurance	—	—	—	—	—
10.40.514.02.4116	Disability Insurance	—	—	—	—	—
10.40.514.04.5001	General Supplies	—	—	—	—	—
10.40.514.06.5210	Training Travel	—	—	—	—	—
10.40.514.06.5251	Registration Fees	—	—	—	—	—
10.40.514.14.5521	Vehicle Fuel	—	—	—	—	—
10.40.514.14.5541	Vehicle Maintenance	—	—	—	—	—
10.40.514.16.5715	Casualty	—	—	—	—	—
10.40.514.38.5812	Clothing Expense	—	—	—	—	—
TOTALS		\$ —	\$ —	\$ —	\$ 10,541	\$ 21,110

Fire Department Program Narrative

Mission Statement:

To meet the needs of the patrons of the City of Liberty in a professional and timely manner.

Services:

1. Administration

Fire administration is lead and managed by the Fire Chief. The Fire Chief also serves as the Director of EMS and the Director of Emergency Management for the City. Fire administration is responsible for planning, organizing, leading, and evaluation all aspects of the department, which includes: Emergency Services, Emergency Medical Services, Fire Prevention, and Training. In addition, it is the primary responsibility of the administration to secure and provide the necessary resources to enable the employees to provide and maintain the service level the citizens have come to expect. The administration has and continues to provide fiscal accountability while increasing the efficiencies of the department.

2. Emergency Services

The Fire Department's Emergency Services Division contains all aspects in regards to the City's capability to respond to and mitigate fire and emergency medical incidents. This includes, but is not limited to: fire, extrications, rescue, medical emergencies, hazardous materials, special rescues, environmental emergencies, water rescues, and all other threats to life, safety, and property. The high level of preparedness to mitigate emergency incidents is maintained through training, occupancy use, occupancy familiarization, public education, maintenance and familiarization of equipment, resource identification, and physical fitness.

The Operation Division is staffed by three shifts working 24 hours on and 48 hours off rotation. All shifts are staffed with a minimum of one shift commander (Assistant Chief) and 11 personnel (3 Captains and 8 Firefighters) of which at least five are Emergency Medical Technician-Paramedics. Staffing will increase to one shift commander and 12 personnel on March 1, 2018.

RESPONSE TIMES

Type	2012	2013	2014	2015	2016	2017
Dispatch to Enroute	1.36	1.33	1.40	1.38	1.31	1.36
Enroute to On Scene	3.88	3.96	4.04	4.23	3.47	3.83
Dispatch to On Scene	5.24	5.29	5.44	5.61	4.78	5.19
911 to On Scene	6.04	6.20	6.71	6.88	6.08	6.51

The response times shown above are in minutes. It must be noted that these response times do not exclude incidents that are responded to as non-emergency or incidents that require personnel to “stage” for scene safety prior to arriving on scene.

RESPONSES

Response Type	2012	2013	2014	2015	2016	2017
EMS Pt. Transports	2,357	2,365	2,243	2,318	2,169	2,324
Total Responses	4,299	3,853	3,786	3,931	3,877	4,377

The Emergency Services Division’s personnel not only maintain preparedness for and respond to emergency incidents, they also are responsible for carrying out daily non-emergency activities including: customer service activities, public relations, hydrant inspections, company inspections, car seat installations, and company based training.

1. Emergency Medical Services

The Fire Department’s Emergency Medical Services (EMS) Division contains the City’s Advanced Life Support (ALS) service in regards to personnel, apparatus, equipment, state and federal licensing, and medical system protocols.

The EMS Division is responsible for responding to, treating, and transporting ill and injured parties that are in the City of Liberty and the surrounding hospital district, that is not covered by the other entities. The City currently has three ambulances staffed 24 hours per day. All Fire Department personnel are state and/or nationally licensed to the Emergency Medical Technician-Basic or Emergency Medical Technician-Paramedic level. All apparatus within the Fire Department respond to medical emergencies with a minimum of one paramedic on each apparatus maintaining Advanced Life Support (ALS) status at all times.

2. Fire Training

The Division Chief-Training/Safety is responsible for coordinating and providing formal training requirements to assist personnel in maintaining individual certifications and licenses. While assisting personnel in maintaining licenses the Training Division is also charged with ensuring required hours are met to provide for a positive review by ISO (20 hours of Fire training per firefighter per month). The Training Division also coordinates hiring processes, new hire training, and promotional processes. In addition, the Training Chief serves as the Department’s Safety Officer during emergency and non-emergency activities while also focusing on providing operational continuity between the three 24 hour shifts.

3. Fire Prevention

The Division Chief-Prevention, also known as the Fire Marshal, is responsible for all fire safety inspections in Liberty. Fire safety inspections are conducted for all commercial properties and businesses requiring an occupancy license. In addition to these initial inspections, several properties will require follow-up visits to ensure compliance has been met. New and remodeled building plans must be reviewed to ensure compliance with the current International Fire Code.

The Fire Prevention Division schedules and provides fire safety education programs; evaluates evacuation plans; provides classes on the proper use of fire extinguishers; and provides smoke detector installations. These programs are structured to enhance public awareness, as well as prevent and prepare Liberty citizens in the event of fire.

Staffing Levels:

The Fire Department's proposed staffing levels for FY2017, along with a brief look at historical staffing levels, are as follows:

	2014	2015	2016	2017	2018 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	12	9	9	12	12
Firefighter/Paramedic	24	24	24	24	27
Total	51.5	48.5	48.5	51.5	54.5

Previous Year's Goals and Objectives:

The Fire Department's FY2017 goals and objectives were as follows:

1. Establish an eligibility list to fill current and future vacancies.

Objective: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT in 2017. The Department will complete an eligibility process to establish a list for each qualification to utilize to fill vacancies and future positions.

Update: The FD conducted three (3) hiring processes in 2017. Two (2) for only Firefighter/Paramedic certified/licensed candidates and one (1) combined process for Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT. The processes enable the Department to hire six (6) new candidates in 2017. The new hires consisted of two (2) Firefighter/Paramedics, two (2) Firefighter/Paramedic Students, and two (2) Firefighter/EMTs.

2. Continue to update and implement the established building, equipment, apparatus replacement plan.

Objective: Utilizing a project team the department will evaluate and create specifications for a live fire training tower. The Department was able to secure property at the City's Waste Water Treatment Plant in 2016. The Department plans to submit a combined RFQ and RFP for a design build project by mid-2017. Staff will also, by the end of the second quarter, complete an RFQ/RFP package for additions and remodels to Fire Station No. 1 and No. 3. The projects were initially planned for 2016, but upon completing additional research it was found that the 2016

funding levels were not suffice to complete the projects as needed. In addition, staff will continue to evaluate for future needs and adjust the plan accordingly.

Update: The Fire Training Tower RFQ/RFP was completed in the first half of 2017, allowing the item to be recommended to the City Council in June of 2017. The selected contractor began final design work and site review shortly thereafter. The site work and building erection is anticipated to begin the first quarter of 2018.

The Fire Station No. 1 and No. 3 projects were completed in April of 2017, allowing the item to be recommended to the City Council in July of 2017. The selected contractor began work on-site in the fourth quarter of 2017 at Fire Station No. 1. Site work at the Fire Station No. 3 project began in February of 2018. The Fire Station No. 1 and No. 3 projects have an anticipated second quarter 2018 completion.

3. The FD will continue to monitor its response times, working towards the goal of an average of a 1.25 minute "Dispatch to Enroute" time.

Objective: The FD will monitor response times on a monthly basis to assist in determining opportunities for improvement. In addition to monitoring response times, the Department will research and implement a new automated alerting system to assist in improving response times.

Update: The FD continues to monitor response times on a monthly basis to find opportunities for improvement. The 2017 average was consistent with years past. In addition, the Department began implementation of a new and updated station alerting system that has proven to be effective in reducing the Dispatch to Enroute time.

4. Create specifications, submit the request to the City Council, and take delivery of four (4) replacement ambulances.

Objective: Utilizing the established Labor/Management Project Team, the Department will finalize specifications and submit the request to purchase four (4) replacement ambulances to the City Council by early second quarter 2017. If approved, the anticipated delivery date will be 120-150 days after the vendor receives the order. The Department would anticipate taking delivery in early fourth quarter 2017. After delivery the Department will complete training and stocking of the ambulances to have them placed in service by mid-fourth quarter 2017.

Update: The Department was able to complete the concept of the four (4) replacement ambulances in the first quarter of 2017. The City Council was presented with the recommendation to purchase four (4) 2017 F550 AEV TraumaHawk Type I ambulances in April of 2017. It is anticipate that delivery of the ambulances will occur in the first quarter of 2018.

5. If the ½ cent Public Safety Sales Tax is approved by our citizens, staff will work with IAFF Local 42 to implement a plan to improve safety, employee attraction, and employee retention.

Objective: The citizens of Liberty will vote to decide if a ½ cent Public Safety Sales Tax shall be approved in April. In the event the voters do approve the sales tax, the Department will work with IAFF Local 42 to finalize plans to improve the Department's ability to attract new employees, retain employees, and improve their safety by hiring three (3) additional Firefighter/Paramedics or EMTs based on availability. The increased staff will provide one (1) additional minimum staffing personnel for each of the Department's three (3) shifts.

Update: The Public Safety Sales Tax was approved in April of 2017 with 75.2% of the in favor of implementing the tax. City Staff worked with IAFF Local 42 throughout out the process to create a plan to improve safety, employee attraction, and employee retention. Employee safety is improved by increasing the minimum staffing of Pumper 2 from two (2) personnel to three (3). Employee attraction was improved by increasing the starting Firefighter/EMT and Firefighter/Paramedic salary to a market competitive rate. Employee retention was met by partially fixing salary compression and implementation of a long term pay plan.

FY2018 Goals and Objectives:

The Fire Department's FY2018 goals and objectives include the following:

1. Establish an eligibility list to fill current and future vacancies.

Objective: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT in 2018. The Department will complete an eligibility process to establish a list for each qualification to utilize to fill vacancies and future positions.

2. Monitor and review opportunities to reduce response times, working towards the goal of an average of a 1.25 minute "Dispatch to Enroute" time.

Objective: The FD will monitor response times on a monthly basis to assist in determining opportunities for improvement. In addition to monitoring response times, the Department will research and implement a new automated alerting system to assist in improving response times.

3. The FD will obtain a formal review by the Insurance Service Office (ISO) pertaining to its Public Protection Class (PPC).

Objective: The FD will contact ISO requesting a formal review of its PPC, in anticipation of steps previously taken will improve the department from its current PPC rating of 3.

4. The FD will complete implementation of new policies outlining required and best practices for our department.

Objective: Utilizing Lexipol, the Department will complete the implementation of new department wide polices.

5. Implement a formal Career Development Plan (CDP).

Objective: Utilizing the established Labor/Management partnership the Department will review current requirements and establish needed requirements to formally adopt a CDP for all positions within the organization.

YEAR 2018 BUDGET DETAIL
FIRE ADMINISTRATION

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.50.300.02.4001	Salaries	\$ 118,260	\$ 121,812	\$ 131,228	\$ 139,647	\$ 152,270
10.50.300.02.4002	Part-time	—	—	—	—	7,320
10.50.300.02.4004	Overtime	—	157	6,726	8,302	—
10.50.300.02.4018	Health Savings Account	—	—	—	1,292	2,590
10.50.300.02.4101	Social Security	8,620	8,880	10,039	11,032	12,410
10.50.300.02.4102	LAGERS Retirement Program	20,129	21,611	24,862	27,667	30,390
10.50.300.02.4104	Workers Compensation	7,556	9,474	1,497	5,412	10,760
10.50.300.02.4105	Health Insurance	19,799	21,723	22,779	22,538	22,310
10.50.300.02.4106	Life Insurance	40	40	35	28	30
10.50.300.02.4107	Dental Insurance	912	1,129	1,076	1,014	930
10.50.300.02.4112	Vision Insurance	265	263	272	269	280
10.50.300.02.4116	Disability Insurance	98	104	92	74	70
10.50.300.04.5001	General Supplies	4,065	2,014	3,610	2,521	3,000
10.50.300.04.5009	Maintenance Materials	352	224	528	752	750
10.50.300.04.5013	Food	1,901	1,583	1,410	2,168	2,250
10.50.300.04.5099	Miscellaneous Supplies	236	10	—	17	—
10.50.300.04.5110	Copier Lease	922	1,020	1,987	2,623	2,690
10.50.300.04.5120	Outside Printing	110	62	—	630	1,880
10.50.300.06.5251	Registration Fees	—	1,656	—	—	—
10.50.300.06.5253	Lodging & Meals	—	—	127	458	—
10.50.300.06.5259	Training Costs	3,596	2,833	2,347	4,552	4,500
10.50.300.08.5369	Pest Control/Cleaning	1,410	1,465	1,655	1,003	2,110
10.50.300.08.5372	Recruitment	—	—	—	—	—
10.50.300.08.5392	Employment Testing	2,627	2,648	1,706	3,146	7,530
10.50.300.08.5399	Miscellaneous Fees	44	54	—	(10)	—
10.50.300.12.5401	Electric	19,360	23,428	21,381	18,123	21,500
10.50.300.12.5421	Natural Gas	8,708	9,318	5,254	8,440	8,500
10.50.300.12.5453	Mobile Phones	—	—	—	—	6,940
10.50.300.14.5521	Vehicle Fuel	3,818	2,675	2,557	3,438	3,250
10.50.300.14.5541	Vehicle Maintenance	4,582	4,306	472	1,108	1,000
10.50.300.14.5551	Office Equipment Maint	—	290	—	—	—
10.50.300.14.5552	Radio Maintenance	—	—	7,644	—	—
10.50.300.14.5553	Emergency Mgmt Maint	32,812	8,045	18,627	23,024	18,000
10.50.300.14.5559	Misc. Equipment Maintenance	—	209	255	514	—
10.50.300.14.5571	Building Maintenance	29,076	19,161	21,456	17,518	23,500
10.50.300.14.5575	Grounds/Landscaping	196	514	138	794	1,000
10.50.300.14.5591	Software Maintenance	—	1,754	—	700	—
10.50.300.16.5711	Property Insurance	5,839	5,945	6,363	7,149	7,850
10.50.300.16.5731	General Liability	—	—	—	—	300
10.50.300.16.5715	Casualty Insurance	533	489	343	286	2,690
10.50.300.18.5601	Minor Equipment	4,143	3,229	3,018	1,000	2,500
10.50.300.38.5808	Postage	126	266	426	374	600
10.50.300.38.5811	Membership Dues	429	762	691	1,851	5,090
10.50.300.38.5812	Clothing Expense	129	942	736	750	1,250
TOTALS		\$ 300,693	\$ 280,095	\$ 301,336	\$ 320,204	\$ 368,040

YEAR 2018 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.50.301.02.4001	Salaries	\$1,973,633	\$2,039,349	\$1,943,768	\$2,148,877	\$2,512,060
10.50.330.02.4099	Less: PSST Salary & Benefits	—	—	—	—	(692,330)
10.50.301.02.4002	Part-time	—	97	28	500	500
10.50.301.02.4003	Out of Class	7,837	15,329	17,375	34,071	62,700
10.50.301.02.4004	Overtime	436,560	389,355	372,670	344,567	291,000
10.50.301.02.4015	Opt Out (Health Insurance)	20,952	26,074	26,599	29,691	31,320
10.50.301.02.4017	Health Insurance Rebate	—	—	—	—	—
10.50.301.02.4018	Health Savings Account	4,681	3,100	4,746	34,164	62,350
10.50.301.02.4101	Social Security	179,210	181,469	172,615	198,607	226,430
10.50.301.02.4102	LAGERS Retirement	435,636	470,454	476,101	565,941	639,240
10.50.301.02.4104	Workers Compensation Program	176,108	221,654	266,529	236,470	239,110
10.50.301.02.4105	Health Insurance	402,292	408,196	404,387	450,825	477,300
10.50.301.02.4106	Life Insurance	1,026	1,064	786	708	740
10.50.301.02.4107	Dental Insurance	21,059	22,515	23,700	25,862	26,550
10.50.301.02.4112	Vision Insurance	3,173	3,854	3,801	5,008	6,060
10.50.301.02.4115	Detail Allowance	4	10	28	59	—
10.50.301.02.4116	Disability Insurance	2,190	2,243	1,777	1,684	1,850
10.50.301.04.5001	General Supplies	1,938	3,718	2,855	1,757	2,000
10.50.301.04.5006	Vehicle Supplies	567	663	347	1,773	2,500
10.50.301.04.5009	Maintenance Materials	620	321	1,131	391	500
10.50.301.04.5017	Equipment Supplies	3,027	496	635	525	1,000
10.50.301.04.5018	Minor Tools	9	544	1	165	—
10.50.301.04.5019	Radio Supplies	593	1,742	6,503	9,856	12,000
10.50.301.04.5020	Station Supplies	7,607	5,894	5,928	7,462	7,500
10.50.301.04.5099	SCBA Supplies	5,290	6,393	1,113	2,949	3,000
10.50.301.06.5251	Registration Fees	209	—	—	—	2,520
10.50.301.06.5259	Training Costs	464	97	1,584	1,840	—
10.50.301.08.5399	Miscellaneous Fees	81	—	—	—	—
10.50.301.14.5521	Vehicle Fuel	37,055	25,721	18,477	25,726	32,000
10.50.301.14.5541	Vehicle Maintenance	71,728	33,893	37,558	45,071	47,500
10.50.301.14.5551	Office Equipment Maint	—	—	—	—	—
10.50.301.14.5552	Radio Maintenance	913	1,539	4,356	14,500	15,500
10.50.301.14.5559	Misc. Equipment Maintenance	1,557	10,581	1,098	4,170	9,000
10.50.301.16.5715	Casualty Insurance	23,020	21,265	14,760	11,959	104,740
10.50.301.18.5601	Minor Equipment	1,856	6,640	6,012	8,934	12,000
10.50.301.38.5812	Clothing Expense	28,509	22,399	25,934	31,080	35,770
10.50.301.38.5813	Protective Clothing	25,145	22,394	1,727	—	—
TOTALS		\$3,874,550	\$3,949,063	\$3,844,928	\$4,245,192	\$4,172,410

YEAR 2018 BUDGET DETAIL
EMS SERVICES

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.50.311.04.5003	Medical Supplies	\$ 48,985	\$ 55,331	\$ 54,054	\$ 55,589	\$ 58,000
10.50.311.04.5010	Chemicals	674	718	1,378	1,583	1,750
10.50.311.06.5259	Training Costs	7,675	11,318	2,950	—	—
10.50.311.08.5356	Medical Fees	12,000	12,000	12,000	12,000	12,000
10.50.311.08.5399	Miscellaneous Fees	—	—	150	150	—
10.50.311.12.5453	Mobile Phones	3,542	4,639	4,822	5,205	—
10.50.311.14.5521	Vehicle Fuel	22,001	14,590	11,109	15,277	18,000
10.50.311.14.5541	Vehicle Maintenance	9,886	35,255	34,603	25,473	24,500
10.50.311.14.5559	Misc. Equipment Maintenance	1,945	7,056	1,306	3,495	—
10.50.311.16.5715	Casualty Insurance	305	281	—	—	—
10.50.311.18.5601	Minor Equipment	9,460	128	1,793	6,000	—
10.50.311.38.5811	Membership Dues	835	1,790	—	—	—
10.50.311.38.5812	Clothing Expense	80	—	141	—	—
TOTALS		\$ 117,387	\$ 143,107	\$ 124,305	\$ 124,772	\$ 114,250

YEAR 2018 BUDGET DETAIL
TRAINING DIVISION

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.50.315.02.4001	Salaries	\$ —	\$ —	\$ 74,232	\$ 84,859	\$ 92,690
10.50.315.02.4004	Overtime	—	—	33,109	5,448	—
10.50.315.02.4018	Health Savings (HSA)	—	—	—	773	1,550
10.50.315.02.4101	Social Security	—	—	8,071	6,513	7,210
10.50.315.02.4102	LAGERS Retirement Program	—	—	21,803	18,914	20,350
10.50.315.02.4104	Workers Compensation	5,354	6,957	1,151	4,041	7,730
10.50.315.02.4105	Health Insurance	—	—	18,675	17,144	15,690
10.50.315.02.4106	Life Insurance	—	—	23	18	20
10.50.315.02.4107	Dental Insurance	—	—	692	659	620
10.50.315.02.4112	Vision Insurance	—	—	198	198	210
10.50.315.02.4116	Disability Insurance	—	—	59	48	50
10.50.315.04.5001	General Supplies	482	374	99	481	500
10.50.315.04.5024	CERT Supplies	—	—	—	—	—
10.50.315.04.5025	CPR Training Supplies	—	184	784	291	750
10.50.315.06.5251	Registration Fees	60	—	225	—	—
10.50.315.06.5253	Lodging & Meals	—	—	—	—	—
10.50.315.06.5259	Training Costs	14,997	31,664	9,135	—	34,500
10.50.315.14.5521	Vehicle Fuel	—	—	1,360	1,746	2,300
10.50.315.14.5541	Vehicle Maintenance	199	1,905	363	1,610	1,000
10.50.315.16.5715	Casualty Insurance	271	248	171	140	2,060
10.50.315.38.5811	Membership Dues	104	333	234	334	330
TOTALS		\$ 21,467	\$ 41,666	\$ 170,384	\$ 143,217	\$ 187,560

YEAR 2018 BUDGET DETAIL
FIRE PREVENTION

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.50.321.02.4001	Salaries	\$ 64,883	\$ 69,718	\$ 71,122	\$ 78,933	\$ 88,840
10.50.321.02.4004	Overtime	12,435	17,556	25,283	15,236	—
10.50.321.02.4018	Health Savings (HSA)	—	—	—	773	1,550
10.50.321.02.4101	Social Security	5,196	6,362	7,038	6,802	6,920
10.50.321.02.4102	LAGERS Retirement Program	13,738	16,890	20,295	19,995	19,520
10.50.321.02.4104	Workers Compensation	6,849	8,012	1,241	4,349	7,410
10.50.321.02.4105	Health Insurance	11,557	14,351	15,220	15,354	15,680
10.50.321.02.4106	Life Insurance	24	27	23	18	20
10.50.321.02.4107	Dental Insurance	557	936	692	659	620
10.50.321.02.4112	Vision Insurance	50	198	198	198	210
10.50.321.02.4116	Disability Insurance	59	70	59	48	50
10.50.321.04.5001	General Supplies	900	1,418	1,619	2,512	2,500
10.50.321.04.5021	Supplies-Learn Not To Burn	719	120	120	1,000	1,000
10.50.321.04.5024	CERT Supplies	—	389	313	1,027	1,250
10.50.321.04.5099	Fire Prevention Supplies	5,500	4,268	4,616	5,789	6,000
10.50.321.06.5251	Registration Fees	—	355	—	1,630	1,650
10.50.321.14.5521	Vehicle Fuel	1,090	1,287	555	534	1,000
10.50.321.14.5541	Vehicle Maintenance	154	341	1,375	303	1,000
10.50.321.16.5715	Casualty	297	273	280	344	—
10.50.321.38.5810	Publications	1,331	1,608	—	1,346	1,000
10.50.321.38.5811	Membership Dues	50	95	30	669	750
10.50.321.38.5812	Clothing Expense	320	502	384	1,054	750
TOTALS		\$ 125,710	\$ 144,775	\$ 150,464	\$ 158,573	\$ 157,720

Community Services Department Program Narrative

Mission Statement:

The Community Services division exists to enhance the quality of life for Liberty's senior adults and physically challenged citizens by providing transportation, home delivered meals, and programming which may enhance their spiritual, intellectual, physical and social well-being.

Services:

1. Administration

This division provides administrative support to the Liberty Community Christmas Tree Commission which provides food and gifts for the disadvantaged and senior population of the community at the holidays. This division also provides administrative support to Meals on Wheels, a program that provides a hot and nutritious meal and daily personal contact to Liberty residents. This organization is governed by a Board of Directors, independent of the City of Liberty. This division also develops programming for the 50+ population and administers the department's volunteer program.

2. Access Transportation Services

The Access Transportation Services Division provides transportation for Liberty citizens aged 60 and older, as well as physically challenged adults.

3. Senior Silver Center

The Liberty Silver Senior Center enhances the quality of life for Liberty's senior adults and physically challenged citizens by providing nutritional meals and a variety of activities for adults aged 60 and older.

Staffing Levels:

The Community Services Division's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Administrative Assistant	1	1	1	—	—
Bus Driver	1	1	1	1	1
Manager	1	1	1	—	—
Recreation Program Coordinator	1	1	1	3	3
Senior Center Technician	1	1	1	—	—
Total	5	5	5	4	4

Previous Year's Goals and Objectives:

The Community Services Division FY2017 goals and objectives were as follows:

1. Continually work to improve the transportation for the elderly and disabled of the community.

Objective: Research and purchase a new bus in 2017.

Update: Bus purchased in 2017. In addition, the department logo and phone number has been added to all four of the buses, making them readily recognizable to the community.

2. Collaborate with the Meals on Wheels Board regarding possible expansion of the program.

Objective: Assist the Board in their efforts to stabilize, optimize and strategize for the future.

Update: In 2017, after significant discussion and review, the Board has determined community education of the program and fundraising for the program as their top two priorities for the upcoming years.

3. Continually work to improve the programs and services provided at the Liberty Silver Center.

Objective: Evaluate current program offerings and expand with new programs as determined is appropriate.

Update: In 2017, the program provided 10,882 meals, up from 9680 in 2016. The Liberty Silver Center also added 230 new guests.

FY2018 Goals and Objectives:

The Community Services Division's FY2018 goals and objectives include the following:

1. Offer Efficient and Sustainable Programs and Services that Meet the needs of the Liberty Community

Objective: Deliver comprehensive recreation programs **relevant** to the 60+ community; expand the **variety** of programs offered in response to community interest. Research all ways to incorporate **evidence based** programming to the Silver Center and our 60+ programs as we strive for gold level MARC funding.

2. Professional Development

Objective: Serve Tracker - New Program Software - train and become efficient users of the new software program. Learn reports that can be generated with the new software that will benefit grant opportunities (MARC, CCSS, and others as available).

3. Marketing/Program Promotion

Objective: Promote programs and services that will enlighten leadership and increase participation in programs and services through the AAAG, press releases, weekly Council updates, monthly Park Board reports, and social media.

YEAR 2018 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.60.481.02.4001	Salaries	\$ 54,264	\$ 55,896	\$ 50,370	\$ 26,970	\$ 39,140
10.60.481.02.4002	Part-time	—	—	125	—	—
10.60.481.02.4018	Health Savings Account	—	—	1,075	895	1,800
10.60.481.02.4101	Social Security	4,153	4,278	3,863	2,223	3,130
10.60.481.02.4102	LAGERS Retirement Program	5,376	5,202	4,083	1,510	3,890
10.60.481.02.4104	Workers Compensation	133	146	21	45	100
10.60.481.02.4105	Health Insurance	6,361	6,672	5,569	2,720	5,710
10.60.481.02.4106	Life Insurance	27	27	21	15	20
10.60.481.02.4107	Dental Insurance	345	360	358	345	440
10.60.481.02.4112	Vision Insurance	78	78	78	65	80
10.60.481.02.4116	Disability Insurance	—	—	—	40	50
10.60.481.04.5001	General Supplies	382	297	393	450	480
10.60.481.04.5063	Christmas Tree Commission	793	827	68	650	1,150
10.60.481.04.5064	Meals on Wheels	—	—	145	5,000	10,400
10.60.481.04.5099	Miscellaneous Supplies	—	—	—	5,200	6,270
10.60.481.04.5110	Copier Lease	1,363	1,724	3,339	3,332	—
10.60.481.04.5120	Outside Printing	62	404	—	835	230
10.60.481.06.5210	Training Travel	4,479	4,072	—	209	500
10.60.481.06.5249	Other Travel	568	613	781	—	—
10.60.481.06.5251	Registration Fees	—	—	187	500	500
10.60.481.06.5253	Lodging and Meals	—	—	—	—	1,000
10.60.481.08.5371	Advertising	—	—	110	—	—
10.60.481.08.5399	Miscellaneous Fees	50	—	—	3,100	1,600
10.60.481.12.5453	Mobile Phones	—	150	—	—	—
10.60.481.16.5715	Casualty Insurance	184	170	125	110	1,270
10.60.481.18.5601	Minor Equipment	35	999	681	220	100
10.60.481.38.5803	Meeting Expense	175	172	130	250	370
10.60.481.38.5808	Postage	—	—	14	—	—
10.60.481.38.5811	Membership Dues	528	561	468	180	180
10.60.481.38.5812	Clothing	—	—	—	—	100
10.60.481.38.5989	Miscellaneous Expense	102	1,025	750	357	550
TOTALS		\$ 79,459	\$ 83,672	\$ 72,752	\$ 55,221	\$ 79,060

YEAR 2018 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.60.482.02.4001	Salaries	\$ 66,372	\$ 68,976	\$ 71,683	\$ 73,128	\$ 74,730
10.60.482.02.4002	Part-time	12,583	10,095	11,288	12,492	18,030
10.60.482.02.4004	Overtime	—	—	—	—	—
10.60.482.02.4015	Opt Out (Health Insurance)	3,492	3,496	3,412	3,324	3,320
10.60.482.02.4018	Health Savings Account	1,481	1,667	1,774	1,968	2,160
10.60.482.02.4101	Social Security	6,251	6,276	6,564	6,856	7,520
10.60.482.02.4102	LAGERS Retirement Program	6,917	6,684	6,351	7,311	7,620
10.60.482.02.4104	Workers Compensation	2,620	3,154	483	2,094	4,250
10.60.482.02.4105	Health Insurance	4,884	5,005	5,118	5,397	5,720
10.60.482.02.4106	Life Insurance	53	54	44	24	20
10.60.482.02.4107	Dental Insurance	1,084	995	1,083	1,072	1,060
10.60.482.02.4112	Vision Insurance	211	211	211	211	220
10.60.482.02.4116	Disability Insurance	65	70	59	48	50
10.60.482.04.5001	General Supplies	—	—	—	200	200
10.60.482.04.5120	Outside Printing	386	—	386	152	250
10.60.482.06.5210	Training Travel	—	—	—	—	100
10.60.482.06.5251	Registration Fees	—	—	—	—	1,200
10.60.482.08.5371	Advertising	—	—	—	—	—
10.60.482.08.5399	Miscellaneous Fees	—	—	34	197	1,800
10.60.482.12.5453	Mobile Phones	—	—	—	—	—
10.60.482.14.5521	Vehicle Fuel	12,784	7,398	6,115	8,760	10,000
10.60.482.14.5541	Vehicle Maintenance	7,248	6,777	6,650	15,100	15,100
10.60.482.14.5559	Misc Equipment Maintenance	—	—	—	—	220
10.60.482.16.5715	Casualty Insurance	367	335	327	389	4,100
10.60.482.18.5601	Minor Equipment	—	—	—	1,150	600
10.60.482.18.5606	Vehicle Change Over	—	—	—	—	—
10.60.482.24.6001	Lease - Principal	—	—	—	—	16,480
10.60.482.24.6011	Lease - Interest	—	—	—	—	1,500
10.60.482.36.7101	Capital Outlay-Access Bus	—	—	44,665	60,778	—
10.60.482.38.5812	Clothing Expense	—	261	200	639	650
10.60.482.38.5989	Miscellaneous Expense	48	—	—	—	—
TOTALS		\$ 126,844	\$ 121,456	\$ 166,448	\$ 201,290	\$ 176,900

YEAR 2018 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.60.483.02.4001	Salaries	\$ 56,172	\$ 58,771	\$ 31,737	\$ 32,366	\$ 33,300
10.60.483.02.4002	Part-time	509	10,774	20,809	29,761	33,580
10.60.483.02.4004	Overtime	—	—	—	—	—
10.60.483.02.4015	Opt Out (Health Insurance)	1,746	—	—	—	—
10.60.483.02.4018	Health Savings Account	—	—	—	773	1,550
10.60.483.02.4101	Social Security	4,201	5,074	3,939	4,795	5,230
10.60.483.02.4102	LAGERS Retirement Program	5,734	4,060	2,700	3,145	3,310
10.60.483.02.4104	Workers Compensation	851	1,117	174	867	1,900
10.60.483.02.4105	Health Insurance	14,497	21,195	18,675	17,144	15,690
10.60.483.02.4106	Life Insurance	51	42	23	18	20
10.60.483.02.4107	Dental Insurance	479	933	692	659	620
10.60.483.02.4112	Vision Insurance	166	264	198	198	210
10.60.483.02.4116	Disability Insurance	126	111	59	48	50
10.60.483.04.5001	General Supplies	349	208	2,245	2,569	800
10.60.483.04.5004	Recreation Supplies	15	217	30	67	530
10.60.483.04.5099	Miscellaneous Supplies	2,131	3,268	977	2,724	4,040
10.60.483.06.5210	Training Travel	169	598	—	—	110
10.60.483.06.5249	Other Travel	275	313	199	350	—
10.60.483.06.5251	Registration Fees	—	20	209	90	1,300
10.60.483.08.5354	Meals On Wheels	6,817	8,459	12,294	4,470	—
10.60.483.08.5355	Senior Center Programs	6,098	6,053	5,042	660	—
10.60.483.08.5371	Advertising	—	—	—	200	200
10.60.483.08.5399	Miscellaneous Fees	2,842	1,322	332	902	2,200
10.60.483.14.5551	Equipment Maintenance	—	—	—	—	4,500
10.60.483.16.5715	Casualty Insurance	105	99	93	105	1,270
10.60.483.18.5601	Minor Equipment	700	45	276	800	1,400
10.60.483.38.5810	Publications	—	—	—	—	—
10.60.483.38.5811	Membership Dues	37	45	20	250	—
10.60.483.38.5812	Clothing	—	—	—	—	250
10.60.483.38.5989	Misc. Other	—	—	—	—	340
TOTALS		\$ 104,069	\$ 122,988	\$ 100,723	\$ 102,961	\$ 112,400

Public Works Department Program Narrative

Mission Statement:

The Public Works Department's mission is to strive to ensure that existing facilities are maintained effectively and efficiently; that new infrastructure is properly managed and constructed; that emergency services are provided during times of manmade and natural disasters; and that the standards and quality necessary for new public works construction and permitted construction by private contractors and utilities meet the community's expectations in a cost effective and responsive manner as envisioned by the City Council and established community priorities.

Services:

1. Engineering

The Engineering division assists in the development and management of the City's Capital Improvement Plan (CIP) which includes capital sales tax, transportation sales tax, and economic development sales tax funded projects. Engineering assists with water and sanitary enterprise fund projects and provides for the inspection of all infrastructure projects; and manages the City's right-of-way permitting program. The Engineering division also supports the Operations division with "in-house" engineering related functions; provides plan reviews and inspections for all private developer infrastructure construction; and interfaces with other governmental organizations.

2. Building Maintenance

The Building Maintenance Division provides services associated with the maintenance and upkeep of the City Hall facility. This division provides oversight and management of the contract maintenance of the building's environmental systems and the custodial services provided by an outside vendor. Any projects pertaining to renovating and refurbishing the facility are also managed by this department.

3. Street Maintenance

The Street Maintenance program is within the Operations division of the Public Works department. This division is responsible for traffic striping; installing and/or replacing street signs, curbs, gutters and sidewalks; street sweeping; snow removal; mowing rights-of-ways; drainage system maintenance; and pavement maintenance/repairs.

4. Solid Waste/Recycling

The City provides a weekly trash and recycling collection service to the citizens of Liberty through an independent contractor. The City also participates in the Mid-America Regional Council's household hazardous waste program and provides a drop-off recycle site.

Staffing Levels:

The Public Works Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Administrative Assistant	2	2	2	2	1
Capital Review Engineer	1	1	1	1	—
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	—	—	1	1	1
Project Inspector	—	1	1	2	2
Public Works Crew Chief	—	2	2	3	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	7	4	—	—	3
Public Works Maintenance Worker II	5	6	9	8	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	2	1	1	—	—
Total	21	21	21	21	17

Previous Year's Goals and Objectives:

The Public Works Department's FY2017 goals and objectives were as follows:

1. Manage major Capital Improvement projects

Objective: Complete construction of South Liberty Parkway, Phase 2 design build project by the end of 2018.

Update: Project is on schedule to complete construction by the end of 2018

2. Manage major Capital Improvement projects

Objective: Complete construction of Downtown Improvement project.

Update: Project is complete. Will monitor completed improvements during maintenance period to identify any defects in the work that need repair.

3. Manage major transportation network improvements.

Objective: Cooperate with MoDOT to identify and secure funding for the construction of improvements from I-35 to MO291 along Kansas Street. Cooperate with MoDOT to complete the design of the identified improvements. Cooperate with MoDOT to start construction of the designed improvements in 2019.

Update: Project is in the final design phase with planned bidding in January 2019, construction starting March 2019 and existing 152 bridge demolition in June 2019.

4. City Hall Energy Upgrades

Objective: Research energy performance contracting to complete energy upgrades at City Hall.

Update: One potential vendor has provided a rehabilitation scenario. Reviewing budget impacts.

5. Street Light Network

Objective: Research options of limiting the expense of the street light network by focusing on owning and operating the street light network versus leasing the street light network

Update: Completed an initial review of in house operation however pending legislation and small cell wireless deployment have delayed further review as research into potential impacts of legislation and small cell wireless continue.

6. Storm Water Infrastructure

Objective: Research and determine if performing capital storm water infrastructure construction with in-house staff is more cost effective than contracting construction services.

Update: Research complete, no significant benefit identified without significant increase in funding and staffing.

FY 2018 Goals and Objectives:

The Public Works Department's FY2018 goals and objectives include the following:

1. Manage major Capital Improvement projects

Objective: Complete construction of South Liberty Parkway, Phase 2 design build project by the end of 2018.

1. Manage major transportation network improvements.

Objective: Complete design of Kansas Street Corridor improvements and secure needed additional Right-of-Way and temporary easements. Bid project in January of 2019.

2. Manage major storm water infrastructure improvements.

Objective: Complete Clay County Savings Bank Emergency Storm Water replacement project by the fall of 2018.

Objective: Complete map of steel storm water pipes and identify sections that need rehabilitation. Research cost effective rehabilitation methods and integrate needed rehabilitation into storm water master plan.

3. Manage Solid Waste and Recycling contract.

Objective: Issue a request for proposals for solid waste and recycling services which will continue contracted services beyond the existing contract expiration date of December 2019.

1. Implementation of Energov software update.

Objective: Implement the software update to increase the efficient and effective tracking of development and privately financed infrastructure construction projects from the initial discussion phase through the construction and project closeout and public acceptance phase.

YEAR 2018 BUDGET DETAIL
ENGINEERING

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.70.201.02.4001	Salaries	\$ 205,731	\$ 189,817	\$ 197,169	\$ 216,593	\$ 239,950
10.70.201.02.4002	Part-time	—	—	—	—	—
10.70.201.02.4004	Overtime	5,968	3,197	2,376	4,977	5,310
10.70.201.02.4017	Health Insurance Rebate	—	—	—	—	—
10.70.201.02.4018	Health Savings Account	771	1,158	1,994	4,639	6,560
10.70.201.02.4101	Social Security	15,460	18,157	19,611	16,669	19,260
10.70.201.02.4102	LAGERS Retirement Program	20,990	22,931	19,481	23,509	26,200
10.70.201.02.4104	Workers Compensation	6,202	6,535	861	3,593	5,560
10.70.201.02.4105	Health Insurance	33,060	39,085	36,769	37,606	41,870
10.70.201.02.4106	Life Insurance	85	86	58	48	50
10.70.201.02.4107	Dental Insurance	1,855	2,094	1,997	2,021	2,120
10.70.201.02.4112	Vision Insurance	265	298	265	304	320
10.70.201.02.4116	Disability Insurance	115	105	77	76	100
10.70.201.04.5001	General Supplies	3,316	2,856	6,767	2,409	2,500
10.70.201.04.5110	Copier Lease & Usage	3,257	2,949	2,634	1,343	1,800
10.70.201.04.5120	Outside Printing	—	—	—	50	—
10.70.201.04.5121	Microfilming	—	—	—	—	—
10.70.201.06.5210	Training Travel	3,358	2,149	1,858	800	2,000
10.70.201.06.5251	Registration Fees	1,079	416	150	500	3,350
10.70.201.08.5371	Advertising	—	—	—	—	800
10.70.201.08.5397	Contract Labor	26,652	—	—	—	—
10.70.201.08.5399	Miscellaneous Fees	8,840	9,987	7,831	8,400	8,500
10.70.201.12.5453	Mobile Phones	663	1,130	450	800	3,000
10.70.201.14.5521	Vehicle Fuel	7,746	4,409	3,588	4,320	5,000
10.70.201.14.5541	Vehicle Maintenance	4,147	2,731	2,831	1,803	2,500
10.70.201.14.5544	Storm Water Improvements	—	—	—	—	—
10.70.201.14.5551	Office Maintenance	—	—	—	—	—
10.70.201.14.5556	Street/Traffic Lights	44,605	37,173	22,170	36,163	31,300
10.70.201.14.5559	Misc Equipment Maintenance	—	—	—	—	—
10.70.201.16.5715	Casualty	1,798	1,640	1,480	1,656	6,680
10.70.201.18.5601	Minor Equipment	4,629	—	—	—	—
10.70.201.38.5803	Meeting Expense	—	368	189	150	210
10.70.201.38.5810	Publications	—	159	—	90	750
10.70.201.38.5811	Membership Dues	1,671	1,575	1,771	1,430	1,450
10.70.201.38.5812	Clothing Expense	—	175	100	200	450
10.70.201.38.5989	Miscellaneous Expenses	2,132	833	724	642	—
TOTALS		\$ 404,395	\$ 352,012	\$ 333,201	\$ 370,791	\$ 417,590

YEAR 2018 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.70.221.02.4001	Salaries	\$ 25,845	\$ 37,417	\$ 45,024	\$ 46,507	\$ 47,770
10.70.221.02.4004	Overtime	3,589	3,025	2,609	3,003	3,090
10.70.221.02.4015	Opt Out (Health Ins)	1,310	1,310	—	—	—
10.70.221.02.4018	Health Savings Account	—	—	—	1,077	2,160
10.70.221.02.4101	Social Security	2,240	3,194	3,625	3,847	4,050
10.70.221.02.4102	LAGERS Retirement Program	1,476	3,888	4,064	4,836	5,040
10.70.221.02.4104	Workers Compensation	1,521	2,833	561	634	2,410
10.70.221.02.4105	Health Insurance	3,333	3,410	7,075	6,388	5,720
10.70.221.02.4106	Life Insurance	7	14	23	18	20
10.70.221.02.4107	Dental Insurance	151	187	392	413	440
10.70.221.02.4112	Vision Insurance	—	39	78	78	80
10.70.221.02.4116	Disability Insurance	—	35	59	48	50
10.70.221.04.5001	General Supplies	65	40	—	100	250
10.70.221.04.5008	Maintenance Supplies	—	—	—	—	2,500
10.70.221.06.5251	Registration Fees	192	—	—	—	—
10.70.221.08.5381	Refuse Collection Fees	—	—	—	—	—
10.70.221.08.5397	Contract Labor	16,247	16,247	16,280	19,970	20,400
10.70.221.08.5399	Miscellaneous Fees	136	—	250	500	500
10.70.221.12.5401	Electric	71,384	83,624	83,026	83,490	85,000
10.70.221.12.5402	Energy Efficiency Upgrade	6,803	6,803	—	—	—
10.70.221.12.5421	Natural Gas	11,568	13,315	8,791	10,251	13,000
10.70.221.14.5571	Building Maintenance	224	143	216	—	—
10.70.221.14.5572	Facilities Maintenance	91,373	81,498	81,143	74,115	57,500
10.70.221.14.5576	City Hall Maintenance	—	—	—	—	—
10.70.221.16.5711	Property Insurance	13,512	13,759	14,528	15,741	16,870
10.70.221.16.5715	Casualty Insurance	149	137	101	91	1,270
10.70.221.18.5601	Minor Equipment	1,083	—	—	—	—
10.70.221.24.6001	Principal-MDNR	—	—	6,232	6,394	5,410
10.70.221.24.6011	Interest-MDNR	—	—	571	409	130
10.70.221.38.5812	Clothing Expense	—	—	—	300	1,050
10.70.221.38.5989	Miscellaneous Expense	12,180	12,328	13,956	14,041	14,000
TOTALS		\$ 264,387	\$ 283,245	\$ 288,605	\$ 292,251	\$ 288,710

YEAR 2018 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.70.225.02.4001	Salaries	\$ 454,698	\$ 460,258	\$ 474,681	\$ 479,108	\$ 510,080
10.70.225.02.4004	Overtime	44,497	22,440	22,306	33,771	48,410
10.70.225.02.4015	Opt Out (Health Ins)	—	—	1,108	3,324	3,320
10.70.225.02.4017	Health Insurance Rebate	—	—	—	—	—
10.70.225.02.4018	Health Savings Account	5	—	101	6,279	11,340
10.70.225.02.4101	Social Security	35,973	34,550	36,150	40,616	43,850
10.70.225.02.4102	LAGERS Retirement Program	49,939	44,628	37,235	51,474	54,450
10.70.225.02.4104	Workers Compensation	36,484	44,838	44,910	46,101	45,700
10.70.225.02.4105	Health Insurance	125,306	127,056	112,596	124,193	135,110
10.70.225.02.4106	Life Insurance	334	322	241	202	200
10.70.225.02.4107	Dental Insurance	5,463	5,674	5,168	5,489	5,410
10.70.225.02.4112	Vision Insurance	1,125	1,151	1,108	1,369	1,540
10.70.225.02.4116	Disability Insurance	626	631	475	445	460
10.70.225.04.5001	General Supplies	19,269	14,652	16,217	11,635	11,000
10.70.225.04.5018	Small Tools	716	—	—	—	—
10.70.225.04.5099	Miscellaneous Fees	—	—	—	—	—
10.70.225.06.5251	Registration Fees	1,021	—	200	—	—
10.70.225.08.5381	Refuse Collection Fees	—	—	—	—	—
10.70.225.08.5397	Contract Labor	19,093	10,573	26,568	9,040	3,000
10.70.225.08.5399	Miscellaneous Fees	3,789	8,352	6,825	5,630	4,000
10.70.225.12.5401	Electric	8,672	9,664	6,246	8,042	8,500
10.70.225.12.5402	MDNR Energy Efficiency Loan	5,319	5,319	—	—	—
10.70.225.12.5405	Electric - Street Lights	592,645	709,207	647,684	655,242	665,000
10.70.225.12.5406	Electric - Traffic Signals	8,291	9,730	9,061	10,789	11,500
10.70.225.12.5421	Natural Gas	2,121	3,133	2,438	2,552	3,000
10.70.225.12.5453	Mobile Phones	—	76	2,159	2,600	3,000
10.70.225.14.5521	Vehicle Fuel	56,469	36,741	24,758	37,864	38,000
10.70.225.14.5541	Vehicle Maintenance	69,409	36,795	61,254	56,988	40,000
10.70.225.14.5551	Office Equipment Maintenance	1,488	1,488	1,584	1,988	3,000
10.70.225.14.5556	Traffic Light Maintenance	—	—	—	—	—
10.70.225.14.5559	Misc. Equipment Maintenance	—	—	—	—	—
10.70.225.14.5571	Building Maintenance	11,384	12,788	9,781	19,944	9,000
10.70.225.14.5574	Tree Maintenance	—	2,300	580	—	—
10.70.225.15.5621	Asphalt - Street Repairs	—	—	—	—	—
10.70.225.15.5622	Gravel - Street Repairs	—	—	—	—	—
10.70.225.15.5624	Supplies - Street Repairs	—	—	—	—	—
10.70.225.15.5631	Sand - Snow Removal	1,119	—	—	1,097	—
10.70.225.15.5632	Salt - Snow Removal	52,000	51,515	56,957	10,000	55,000
10.70.225.15.5633	Chemicals - Snow Removal	16,070	10,349	9,280	8,883	6,500
10.70.225.15.5634	Supplies-Snow Removal	28,046	13,008	8,120	7,463	7,500
10.70.225.15.5641	Paint - Street Marking	—	—	—	—	—
10.70.225.15.5644	Supplies - Street Marking	—	—	—	—	—
10.70.225.15.5653	Materials - Secondary Roads	—	—	—	—	—
10.70.225.15.5663	Chemicals - Storm Drainage	—	59	—	—	—
10.70.225.15.5664	Supplies - Storm Drainage	—	—	—	—	—
10.70.225.16.5711	Property Insurance	8,302	7,730	8,271	8,844	8,800

10.70.225.16.5715	Casualty Insurance	1,431	1,309	896	725	25,660
10.70.225.18.5601	Minor Equipment	9,691	2,029	150	6,806	2,500
10.70.225.18.5611	Equipment Rental	6,214	2,482	1,794	1,800	—
10.70.225.24.6001	Principal-MDNR	—	—	5,025	—	—
10.70.225.24.6011	Interest-MDNR	—	—	121	—	—
10.70.225.38.5811	Membership Dues	6	20	10	—	—
10.70.225.38.5812	Clothing Expense	9,593	8,804	7,024	5,975	5,200
10.70.225.38.5813	Protective Clothing	5,859	3,998	1,524	—	2,500
TOTALS		<u>\$1,692,467</u>	<u>\$1,703,669</u>	<u>\$1,650,605</u>	<u>\$1,666,278</u>	<u>\$1,772,530</u>

Planning & Development Department Program Narrative

Mission Statement:

The Planning and Development Department's mission is to maintain and enhance the quality of life within Liberty by providing responsible and comprehensive land use services; promoting healthy neighborhoods through preservation; and applying adopted codes to ensure safety and quality of construction. The department is committed to providing its citizens, businesses and elected and appointed officials with information and professional expertise used to support decisions and enhance the understanding of the development process.

Services:

1. Building Division

- Building Inspections

The services in this program include the inspection activities necessary to ensure that residential, commercial, institutional, and industrial structures conform to the adopted building codes with approved plans for life and safety. The activities included with this program are preliminary construction meetings, blueprint reviews, processing and issuing building permits, serving as staff to the Board of Appeals and providing and enforcing the City Codes for citizens, staff. Building Inspections will issue over 1000 building permits and conduct over 3000 building inspections within a year.

- Residential Rental Occupancy Code

The services in this program include the enforcement of the Residential Rental Occupancy Code established in 1987. The activities in this program include performing routine rental inspections for compliance, establishing and maintaining a current data base of owners and property locations, take complaints from tenants or landlords, keep accurate records of all inspections and re-inspections, work with local organizations to achieve future goals for rental housing.

- Dangerous Buildings

The services in this program are to establish a practical method for repairing, vacating or ordering the demolition of buildings and structures which may endanger the life, health and welfare of the general public. The activities in this program include site inspections, code interpretations, public hearings, taking complaints and having a large grasp of the Liberty City Code. The program works with property owners to abate all dangerous conditions. These conditions may include abandoned homes and homes with occupants. This program works closely with the Division of Youth Services, Clay County Health Department and the Division of Aging Services.

2. Community Development Division

- Historic Preservation

This program provides support and outreach to the residents of Liberty's historic districts. Staff provides support and analysis to the Historic District Review Commission. Services include technical assistance for homeowners; providing preservation information via the web site and quarterly newsletter; and review and processing of applications for certificates of appropriateness. On average, 75 applications for certificates of appropriateness are processed each year. This program is responsible for maintaining Liberty's status as a Certified Local Government and complying with state requirements for maintaining a local preservation program, which includes updating the historic resources survey; providing annual commissioner training; and providing design guidelines for historic properties. Staff provides support to the Preservation & Development Commission, and serves as liaison to the Clay County Archives, Clay County Historical Society, Historic Liberty, and Historic Downtown Liberty. Staff organizes opportunities for citizen involvement in history and preservation activities through historic district walking tours, seminars and Preservation Month activities.

- Neighborhood Planning

This program provides services associated with public outreach, neighborhood revitalization and organization, and City partnerships. The services provided ensure a comprehensive and effective response to neighborhood needs through the coordination of City services, and leadership on public information and citizen participation activities. Staff provides support to the Liberty Arts Commission overseeing projects such as Make Music Day, the Rotating Sculpture Program and administration of multiple art grants. The Neighborhood Enchantment Grants are also administered through the Community Development Division.

- Code Enforcement

The services in this program include ordinance enforcement for all nuisance and property maintenance complaints. These activities include the enforcement of weeds; trash; abandoned vehicles; homes in need of repairs; illegal signage; dumping, etc. The program has a large call complaint ratio, so the officer must keep accurate records of all conversations and inspections for abatement of the nuisances. The Code Enforcement officer must possess great knowledge of the City Code to follow all policies and procedures, which results in the timely abatement of nuisances.

3. Planning & Zoning Division

The Planning and Zoning Division plays a central role in guiding Liberty's immediate and long-term development. The majority of the day-to-day work for a planner in the department pertains to reviewing applications for development, rezoning, variance requests, plan or code amendments, lot split or plat applications, and special use permits for the City as well as meeting with the public and applicants. The permit process varies depending on the size

and complexity of a project and also according to the zoning of the property. Staff also conducts routine inspections of commercial property for adherence to the zoning ordinance and city code and responds to violation complaints. Staff from the Planning Division provides support to the Planning and Zoning Commission, Board of Zoning Adjustment, and the City Council on development matters. Planning staff works with the development community, citizens, and elected and appointed officials on a daily basis. Providing answers to phone and walk-in inquiries regarding zoning, signage, codes and development is an important public service offered through the Planning and Zoning Division. Staff administers the City's Unified Development Ordinance, Comprehensive Plan, maps and zoning regulations, as well as studies and evaluates land use conditions. Planners also collect preliminary materials and information on planning and zoning issues and concerns which sometimes lead to changes within the City Code.

Staffing Levels:

The Planning & Development Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	1	1	—
Planning & Development Director	—	—	—	—	1
Rental Inspector (part-time)	—	1	1	1	1
Senior Building Inspector	1	1	1	1	1
Total	8	9	9	9	9

Previous Year's Goals and Objectives:

The Planning & Development Department's FY2017 goals and objectives were as follows:

1. Goal: Update the City's comprehensive plan.

Objective: Initiate the process of updating the comprehensive plan.

Update: This process was not initiated due to lack of funding and staffing levels.

2. Goal: Initiate an Art's Grant project with the Liberty Art's Commission.

Objective: Initiate an Art's Grant project utilizing Transient Guest Tax Funds, to promote tourism.

Update: The art's grants project and sculpture program were initiated in 2017. One Annual Grant up to \$5,000 is awarded annually. In 2017 the Annual Grant was awarded to The Corbin Theatre. Five Mini Grants up to \$1,000 are awarded annually. In 2017 recipients were: The Artisan Gallery, Kathak Rhythms, The J: Tangled Roots Wall of Respect, Harriman Jewell Series and The Liberty Symphony Orchestra. In 2017 one temporary sculpture was installed, Plumb Twisted by Jacob Burmood. Up to six temporary sculptures will be installed in 2018.

3. Goal: Coordinate the development process for well-managed, quality growth and redevelopment.

Objective: Coordinate the review of proposed development projects with all City departments.

Update: Staff held a bi monthly review of all projects presented to our department. This coordination and cooperation from all departments continues to be a great way to review proposals and achieve well managed quality growth.

4. Goal: Provide quality and timely administrative services for staff and customer needs

Objective: Promote excellent customer service within the department.

Update: Staff strives to promote excellent customer service within all areas of the department. Management continues to encourage a culture of appreciation, and expects friendly and efficient service from staff members.

5. Goal: Ensure nuisance, building and development codes are maintained and adhered to for the general welfare of the community.

Objective: Enforce codes and ordinances in a consistent and fair manner.

Update: Staff continues to enforce codes and ordinances in a consistent and fair manner.

FY2018 Goals and Objectives:

The Planning and Development Department's FY2018 goals and objectives include the following:

1. Goal: Continue to maintain current inspection and permitting services with the increased construction development within the community along with anticipated growth along the South Liberty Parkway.

Objective: Looking ahead at 2019, we anticipate the need to fill the frozen planner and building inspector positions to assist with the growth and demand with our plan review/ permitting/ inspection services.

2. Goal: Update the City's comprehensive plan.

Objective: Once sufficient staffing is achieved, begin the process of updating the comprehensive plan.

3. Goal: Bring Code Enforcement up to date in record keeping.

Objective: Transition our Code Enforcement records from a paper system to digital.

4. Goal: Have a well trained staff that are current in all aspects of their profession and can provide concise and up to date information to both elected officials and the citizens of Liberty.

Objective: Staff should seek out relevant training opportunities including conferences, local trainings and web based instruction to stay up to date on current trends and issues.

5. Goal: Expand the Local Historic Districts.

Objective: Initiate the process to expand the local historic districts or local landmarks.

YEAR 2018 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.80.151.02.4001	Salaries	\$ 261,246	\$ 267,707	\$ 282,279	\$ 307,819	\$ 334,200
10.80.151.02.4002	Part-time	—	—	—	—	—
10.80.151.02.4004	Overtime	—	—	—	—	—
10.80.151.02.4017	Health Insurance Rebate	—	—	—	—	—
10.80.151.02.4018	Health Savings Account	1,762	2,277	2,766	4,203	5,420
10.80.151.02.4101	Social Security	19,180	19,713	20,668	23,453	25,980
10.80.151.02.4102	LAGERS Retirement Program	25,863	24,670	23,204	27,067	32,270
10.80.151.02.4104	Workers Compensation	2,754	3,023	420	3,974	3,370
10.80.151.02.4105	Health Insurance	44,694	45,873	38,604	40,094	42,260
10.80.151.02.4106	Life Insurance	106	92	62	71	70
10.80.151.02.4107	Dental Insurance	2,250	2,319	2,680	2,804	2,740
10.80.151.02.4112	Vision Insurance	554	554	541	553	580
10.80.151.02.4116	Disability Insurance	196	210	170	145	150
10.80.151.04.5001	General Supplies	1,035	860	1,877	1,400	2,400
10.80.151.04.5110	Copier Lease	2,043	1,859	2,163	1,171	2,580
10.80.151.04.5120	Outside Printing	62	45	87	300	300
10.80.151.06.5210	Training Travel	542	95	311	409	1,000
10.80.151.06.5251	Registration Fees	798	523	791	1,200	1,200
10.80.151.08.5309	Zoning Regulations Update	—	—	—	—	—
10.80.151.08.5361	Recording Fees	489	855	997	1,685	2,000
10.80.151.08.5379	Legal Ads	311	1,143	599	516	1,000
10.80.151.08.5397	Contract Labor	—	—	—	—	—
10.80.151.14.5521	Vehicle Fuel	363	323	203	400	600
10.80.151.14.5541	Vehicle Maintenance	533	674	115	1,000	1,000
10.80.151.14.5551	Equipment Maintenance	—	—	—	—	—
10.80.151.16.5715	Casualty Insurance	1,510	1,379	950	779	7,890
10.80.151.38.5803	Meeting Expense	300	149	1,090	306	1,000
10.80.151.38.5808	Postage	—	—	4	50	50
10.80.151.38.5810	Publications	423	443	537	395	400
10.80.151.38.5811	Membership Dues	514	725	1,032	700	700
10.80.151.38.5821	Demolition Costs	—	—	—	—	—
TOTALS		\$ 367,530	\$ 375,511	\$ 382,152	\$ 420,494	\$ 469,160

YEAR 2018 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.80.153.02.4001	Salaries	\$ 153,766	\$ 163,404	\$ 173,957	\$ 167,698	\$ 171,860
10.80.153.02.4002	Part-time	4,500	12,420	16,037	16,810	18,210
10.80.153.02.4017	Health Insurance Rebate	—	—	—	—	—
10.80.153.02.4018	Health Savings Account	—	—	—	1,850	3,710
10.80.153.02.4101	Social Security	11,799	13,048	14,100	14,065	14,820
10.80.153.02.4102	LAGERS Retirement Program	15,216	15,163	11,606	16,026	16,680
10.80.153.02.4104	Workers Compensation	8,273	9,313	1,328	5,129	9,910
10.80.153.02.4105	Health Insurance	26,406	29,796	31,243	28,845	29,000
10.80.153.02.4106	Life Insurance	80	81	66	54	50
10.80.153.02.4107	Dental Insurance	1,561	1,607	1,563	1,485	1,500
10.80.153.02.4112	Vision Insurance	316	374	372	355	370
10.80.153.02.4116	Disability Insurance	131	140	113	97	100
10.80.153.04.5001	General Supplies	773	1,060	740	870	1,120
10.80.153.04.5009	Maintenance Materials	—	—	—	—	—
10.80.153.04.5120	Outside Printing	319	715	187	100	100
10.80.153.06.5210	Training Travel	6	665	21	20	20
10.80.153.06.5251	Registration Fees	605	129	497	600	600
10.80.153.08.5399	Miscellaneous Fees	210	—	—	—	—
10.80.153.12.5453	Mobile Phones	100	—	—	—	—
10.80.153.14.5521	Vehicle Fuel	4,119	3,161	2,581	4,996	6,500
10.80.153.14.5541	Vehicle Maintenance	739	381	2,214	2,100	2,100
10.80.153.16.5715	Casualty Insurance	943	862	623	548	5,770
10.80.153.18.5601	Minor Equipment	186	23	—	200	200
10.80.153.38.5803	Meeting Expense	135	—	90	150	150
10.80.153.38.5810	Publications	25	—	51	100	100
10.80.153.38.5811	Membership Dues	354	290	292	400	400
10.80.153.38.5812	Clothing Expense	286	115	290	300	300
10.80.153.38.5832	Safety Equipment	142	132	100	300	300
10.80.153.38.5989	Miscellanieous Expenses	—	—	—	—	—
TOTALS		<u>\$ 230,989</u>	<u>\$ 252,876</u>	<u>\$ 258,069</u>	<u>\$ 263,098</u>	<u>\$ 283,870</u>

Information Technology Services Department Program Narrative

Mission Statement:

To successfully integrate people, processes, and technology by fostering partnerships and consistently delivering solutions that serve as the foundation of City operations. The values of the Information Technology Services (ITS) Department focus on technology assisted service delivery, project management, security, risk mitigation and customer service while maintaining openness, honesty, and integrity. ITS staff realizes solutions are dependent upon the customer's specific needs. The ITS vision is to lead by providing innovative, high quality, secure and cost effective information technology solutions that position Liberty as a best place to live, work, and visit.

Services:

The ITS Department provides a variety of professional information technology and communications services and cyber security services to all City departments. The goal of the ITS Department is to assist City staff in achieving their mission by applying appropriate technological and cyber security services to their business objectives. The department's staff strives to understand and exceed customer expectations in providing these services. IT Services includes: 1) 24/7 computer operations and systems support; 2) city-wide telephone and WAN/LAN administration; 3) IT Cyber Security Services, including user training; 4) access to city-wide electronic mail and internet, including the City's website; 5) Geographic Information Services, including geographical analysis and mapping services; 6) acquisition, development, enhancement and/or maintenance of computerized business systems; 7) project management for large multi-departmental automation projects; 8) system integration management and workflow solutions; 9) consultation for a wide variety of vendor platforms; 10) technical research and evaluation projects; 11) building access control and video security monitoring and 12) Citywide fiber management

Staffing Levels:

The Information Technology Services Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
GIS Specialist I	1	1	1	1	1
GIS Specialist III	1	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	—	1	1	1	1
Information Systems Specialist I	1	1.5	1.5	2	2
Information Systems Specialist II	2	1	1	2	1
Information Systems Specialist III	—	1	1	—	1
Senior Information System Specialist	2	1	1	1	1
Total	8	8.5	8.5	9	9

Previous Year's Goals and Objectives:

The Information Technology Services Department's FY2017 goals and objectives were as follows:

1. Network routing infrastructure expansion/upgrade/replacement

Objective: Network routing infrastructure expansion is a key component of city-wide operations. Expansion of networking services is necessary in several key areas of the City's operations due to demand greater availability of services, increased security and continued capacity across the City's network. This will require additional equipment allocation and replacement of existing equipment across multiple years starting in 2017 and will continue to require replacement every 5-7 years or sooner depending on security requirements and vendor support.

Update: Project was postponed due to 2017 budget reductions. Project is anticipated to be completed in 2018.

2. Fiber Expansion

Objective: Continuing the expansion of the City's fiber optic network services to those City facilities which remain restricted by legacy telecommunication infrastructure remains a top priority. Currently two locations, Fire Station #3 and the Animal Shelter still remain on legacy telecommunication infrastructure limiting access to much of the city technological resources. Work continues on addressing design elements of the existing fiber ring to improvements to increase resilience to better support overall operations and limit the impact of fiber outage from certain areas of the City's current fiber design.

Update: Council approved a contract with Unite Private Network, authorizing the expansion of fiber optic services to Fire Station #3 and the Animal Shelter. Additionally, fiber optic services were added to service the new Waste Water Treatment Facility. Additional fiber network services were added to provide greater operational redundancy throughout the City's fiber ring, provide by Unite Private Network.

3. Redundant Internet Service

Objective: Citywide operations are increasing more reliant on internet services and connectivity to support their daily operations. Availability of internet services is no longer a nice to have option as it a core requirement need to run operations and support critical city service. Implementation of load balancing technology and redundant internet circuits will provide the city redundant failure over services need to support today's operations. Additionally staff will need to secure more bandwidth to support this requirement of this service. Staff will incorporate this as part of the Fiber expansion project listed above if possible.

Update: Additional Internet Service provider as well as load balancing technology was implemented to provide the City a higher level of redundancy for internet related services. Additional Internet bandwidth was secured in 2017, to be implemented early 2018.

4. Community Development and Infrastructure Software Upgrade

Objective: Upgrade the City's EnerGov software was anticipated to be completed in 2016 however delayed due to lack of IT staffing and limited funding. This project slated to start in late 2017 with a completion date in 2018. This Upgrade will provide for many new On-line services to include new On-line Permitting, Inspections, Some License Renewals and many others self-service to come in the future.

Update: Project postponed due to 2017 budget reductions. Due to uncertain funding resources and limited funding availability, IT staff will be performing this upgrade internally with some limited professional services hours from the vendor.

FY2018 Goals and Objectives:

The Information Technology Services Department's FY2018 goals and objectives include the following:

1. Network routing infrastructure expansion/upgrade/replacement

Objective: Network routing infrastructure expansion is a key component of city-wide operations. Expansion of networking services is necessary in several key areas of the City's operations due to demand greater availability of services, increased security (including MACsec) and continued capacity across the City's network. This will require additional equipment allocation and replacement of existing equipment across multiple years starting in 2018 and will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.

2. Community Development and Infrastructure Software Upgrade

Objective: Provide for many new On-line services to include new On-line Permitting, Inspections, some License Renewals and many others self-service to come in the future. This project slated to start in late 2017 was postponed due to budget reductions. Due to uncertain funding resources and limited funding availability, IT staff will attempt to perform this upgrade internally with limited professional services hours from the vendor. Full implementation, due to limited IT Staff resources, not anticipated until 2019.

3. Secure On-Premise File Storage

Objective: Provide citywide file transfer and file level storage via web-based file transfer technology and secure store services, while maintaining a variety of compliance regulations.

4. OpenGov Implementation

Objective: IT Services in partnership with the Finance Department are implementing a Business Intelligence (BI) platform to increase efficiencies and enable stakeholders to collaborate with a single source of truth to improve decision making and enable deeper analysis for greater operational intelligence. This platform when fully implemented will be able to better forecast spending in real-time, while analyzing financial and performance data

in an easy to use portal. Additionally, this BI platform will streamline the analysis process will eliminating cumbersome and time consuming data extraction process. Once fully implemented this platform will offer automation of the Budget Book and CAFR documentation as well as offer financial transparency directly through a comprehensive Open data portal.

5. Security Infrastructure

Objective: Continued improvement of the City's network and end-point protection. The City's cybersecurity infrastructure is expanding due to the rapidly expanding threat landscape. Additional investment and implementation of perimeter firewall technology, zero-day threats technology (via sandbox services), enhanced mail security and end-point protection technology, data level protection are necessary in providing safe and secure operational platforms.

6. Water Treatment Plant Infrastructure Upgrade.

Objective: IT Staff will upgrade the City's Water Treatment Plant Scada infrastructure, server infrastructure and some perimeter security components. IT Staff will transition existing plant operation systems to a highly scalable virtual environment, allowing for greater operational redundancy, while increasing the coordination and management of plant operations. IT perimeter security improvements will be implemented to provide increased security of Water Treatment assets while centralizing the management and monitoring of SCADA perimeter firewall assets.

YEAR 2018 BUDGET DETAIL
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.90.132.02.4001	Salaries	\$ 409,541	\$ 419,435	\$ 451,056	\$ 492,361	\$ 534,860
10.90.132.02.4002	Part-time	6,081	13,144	—	—	—
10.90.132.02.4004	Overtime	2,947	7,782	10,300	10,206	10,930
10.90.132.02.4015	Opt Out (Health Insurance)	3,056	1,748	1,167	—	—
10.90.132.02.4018	Health Savings Account	1,720	3,604	6,583	8,250	7,880
10.90.132.02.4101	Social Security	31,079	32,676	34,202	39,165	42,350
10.90.132.02.4102	LAGERS Retirement Program	39,503	36,365	36,700	46,883	52,600
10.90.132.02.4104	Workers Compensation	789	1,107	189	757	1,450
10.90.132.02.4105	Health Insurance	53,206	55,507	64,725	89,268	104,900
10.90.132.02.4106	Life Insurance	132	135	134	122	130
10.90.132.02.4107	Dental Insurance	2,579	2,843	3,334	3,813	4,030
10.90.132.02.4112	Vision Insurance	655	676	691	839	980
10.90.132.02.4116	Disability Insurance	192	175	211	228	250
10.90.132.04.5001	General Supplies	1,336	2,125	2,822	1,500	1,500
10.90.132.06.5210	Training Travel	7,674	15,416	14,216	3,000	11,000
10.90.132.06.5251	Registration Fees	5,879	29,369	1,548	25,000	26,000
10.90.132.06.5259	Other Training	788	490	436	1,000	1,000
10.90.132.08.5301	Computer Programming	—	—	58,993	—	—
10.90.132.08.5304	Internet Service Fees	17,697	34,328	65,441	91,650	80,650
10.90.132.12.5451	Telephone Expense	8,712	5,407	2,413	4,000	4,000
10.90.132.12.5453	Mobile Phones	39,447	50,332	48,514	60,000	60,000
10.90.132.12.5455	Telecommunication Circuits	99,224	104,634	93,632	132,000	131,350
10.90.132.14.5521	Vehicle Fuel	270	211	108	350	350
10.90.132.14.5541	Vehicle Maintenance	2,445	110	690	1,000	1,000
10.90.132.14.5551	Office Equipment	1,393	6,491	2,298	1,500	1,500
10.90.132.14.5552	Radio Maintenance	—	—	717	—	1,100
10.90.132.14.5555	Computer Maintenance	60,665	74,654	29,664	45,000	45,000
10.90.132.14.5586	Telephone System Maint	45,947	38,012	14,240	44,500	40,500
10.90.132.14.5591	Software Maintenance	242,894	349,188	388,788	362,150	337,150
10.90.132.16.5711	Property Insurance	2,812	2,860	3,060	3,352	3,600
10.90.132.16.5715	Casualty Insurance	1,431	1,309	935	806	7,870
10.90.132.18.5601	Minor Equipment	20,045	57,407	45,490	25,000	25,000
10.90.132.18.5603	Minor Software	1,481	56,635	30,053	25,000	20,000
10.90.132.18.5605	Minor Computer Equipment	81,288	143,197	66,736	178,690	111,690
10.90.132.18.5614	Facilities Security Equipment	—	—	—	—	10,000
10.90.132.20.5210	Training Travel	687	—	—	—	—
10.90.132.20.5259	Other Training	—	—	—	—	—
10.90.132.20.5261	Data Development	5,432	3,454	2,500	2,500	7,000
10.90.132.24.6001	Lease Principal	56,910	79,074	141,000	194,853	375,380
10.90.132.24.6011	Lease Interest	—	—	17,147	12,034	23,490
10.90.132.36.7202	Computer Equipment	31,995	497,393	390,999	307,010	300,000
10.90.132.38.5803	Meeting Expense	69	44	72	1,000	1,000
10.90.132.38.5810	Publications	599	117	556	300	300
10.90.132.38.5812	Clothing Expense	—	—	—	2,061	500
TOTALS		\$1,288,601	\$2,127,451	\$2,032,359	\$2,217,148	\$2,388,290

YEAR 2018 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
10.95.140.02.4001	Salaries	\$ —	\$ —	\$ —	\$ —	\$ (200,000)
10.95.140.02.4004	Overtime	11,267	—	—	—	—
10.95.140.02.4018	Health Savings Account	6	—	—	—	—
10.95.140.02.4101	Social Security	827	—	—	—	—
10.95.140.02.4102	LAGERS Retirement Program	1,666	—	—	—	—
10.95.140.02.4104	Workers Compensation	—	—	—	536	—
10.95.140.02.4105	Health Insurance	1,054	—	—	—	—
10.95.140.02.4106	Life Insurance	9	—	—	—	—
10.95.140.02.4107	Dental Insurance	162	—	—	—	—
10.95.140.02.4110	Employee Assistance	3,630	3,651	3,715	5,010	5,000
10.95.140.02.4112	Vision Insurance	6	—	—	—	—
10.95.140.02.4116	Disability Insurance	20	—	—	—	—
10.95.140.08.5311	Legal Fees - EMS	—	—	—	28,474	15,000
10.95.140.08.5364	Marketing	176	—	—	—	—
10.95.140.08.5365	Economic Development Costs	3,459	—	—	—	—
10.95.140.08.5389	Other Fees	11,233	—	7,000	4,272	—
10.95.140.08.5391	Election Expense	10,047	9,134	—	7,637	40,000
10.95.140.08.5397	Contract Labor-Amb Billing	85,781	94,335	96,508	49,639	52,000
10.95.140.08.5816	Unemployment Claims	—	—	—	—	7,500
10.95.140.14.5583	Additional Landscaping	544	—	—	—	—
10.95.140.16.5715	Casualty Insurance	—	—	—	—	—
10.95.140.36.7201	Capital Equipment	—	—	10,000	—	—
10.95.140.36.7301	Land Acquisition	—	—	—	—	—
10.95.140.36.7501	Engineering-Ruth Ewing/Gro	—	—	—	—	—
10.95.140.38.5804	Special Events	15,263	12,892	—	10,000	10,000
10.95.140.38.5805	Uncollectible Accounts	9,537	—	—	—	—
10.95.140.38.5808	Postage	—	11,080	9,997	14,500	14,500
10.95.140.38.5812	Clothing Expense	—	—	6,743	—	—
10.95.140.38.5822	Partnership-Comm Growth	55,000	—	—	—	—
10.95.140.38.5823	HDLI-Historic Downtown	30,000	10,000	10,000	10,000	10,000
10.95.140.38.5824	TRIM Grant Program	—	—	—	—	—
10.95.140.38.5989	Miscellaneous Expenses	22,053	22,809	16,004	8,612	—
10.95.140.40.5310	Celebration Liberty	12,437	1,293	184	—	—
10.95.140.40.5314	Event Insurance	2,050	—	—	—	—
10.95.140.42.5999	Miscellaneous Transfers	47,750	47,750	47,750	47,750	47,750
TOTALS		\$ 323,977	\$ 212,944	\$ 207,902	\$ 186,430	\$ 1,750

City of Liberty, Missouri
Debt Service Schedule
Missouri Department of Natural Resources Loan

Amount Issued: \$69,459.72

Date Issued: May 2005

Purpose: Energy Efficiency - MDNR Loan Payable for City Hall

Year	Interest Rate	February 1		August 1	Total Payment	Debt Balance
		Principal	Interest	Interest		
2005						\$ 69,459.72
2006	3.45%	\$ 3,909.71	\$ 1,724.05	\$ 1,169.24	\$ 6,803.00	65,550.01
2007	3.45%	4,580.69	1,130.74	1,091.57	6,803.00	60,969.32
2008	3.45%	4,740.09	1,051.72	1,011.19	6,803.00	56,229.23
2009	3.45%	4,905.04	969.95	928.01	6,803.00	51,324.19
2010	3.45%	5,075.72	885.34	841.94	6,803.00	46,248.47
2011	3.45%	5,252.34	797.79	752.87	6,803.00	40,996.13
2012	3.45%	5,435.11	707.18	660.71	6,803.00	35,561.02
2013	3.45%	5,624.24	613.43	565.33	6,803.00	29,936.78
2014	3.45%	5,819.95	516.41	466.64	6,803.00	24,116.83
2015	3.45%	6,022.46	416.02	364.52	6,803.00	18,094.37
2016	3.45%	6,232.03	312.13	258.84	6,803.00	11,862.34
2017	3.45%	6,448.89	204.63	149.48	6,803.00	5,413.45
2018	3.45%	5,413.45	93.38	36.32	5,543.15	—
TOTALS		\$ 69,459.72	\$ 9,422.77	\$ 8,296.66	\$ 87,179.15	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$60,000

Date Issued: December 19, 2013

Purpose: In-Car Video System

Year	Interest Rate	June 1		December 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
2013							\$ 60,000
2014	3%	\$ 810	\$ 10,000	\$ 900		\$ 11,710	50,000
2015	3%	750	10,000	750		11,500	40,000
2016	3%	600	10,000	600		11,200	30,000
2017	3%	450	15,000	450		15,900	15,000
2018	3%	225	15,000	225		15,450	—
TOTALS		\$ 2,835	\$ 60,000	\$ 2,925		\$ 65,760	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$1,346,078

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Police General Fund

Year	Interest Rate	June 1		December 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
2013							\$ 1,346,078
2014	3%	\$ 18,173	\$ 72,761	\$ 20,191	\$	111,125	1,273,317
2015	3%	19,100	127,331	19,100		165,531	1,145,986
2016	3%	17,191	127,331	17,191		161,713	1,018,655
2017	3%	15,279	131,879	15,279		162,437	886,776
2018	3%	13,302	136,427	13,302		163,031	750,349
2019	3%	11,255	140,975	11,255		163,485	609,374
2020	3%	9,140	145,523	9,140		163,803	463,851
2021	3%	6,957	150,069	6,957		163,983	313,782
2022	3%	4,707	154,617	4,707		164,031	159,165
2023	3%	2,388	159,165	2,388		163,941	—
TOTALS		\$ 117,492	\$ 1,346,078	\$ 119,510	\$	1,583,080	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$100,000

Date Issued: October 29, 2015

Purpose: Police Vehicles

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2015							\$ 100,000
2016	2%	\$ 30,000	\$ 1,011.11	\$ 700.00	\$ 31,711.11		70,000
2017	2%	35,000	700.00	350.00	36,050.00		35,000
2018	2%	35,000	350.00	—	35,350.00		—
TOTALS		\$ 100,000	\$ 2,061.11	\$ 1,050	\$ 103,111.11		

City of Liberty, Missouri
Debt Service Schedule
Lease/Purchase Agreement

Cost of Asset: \$395,367.70

Date Purchased: July 20, 2015

Purpose: Computer Equipment

Year	Rent	Interest	Principal	Principal Balance	Concluding Payments
				\$ 395,367.70	\$ 403,275.05
2015	\$ 79,073.54	\$ —	\$ 79,073.54	316,294.16	322,620.04
2016	79,073.54	8,575.07	70,498.47	237,220.62	241,965.03
2017	79,073.54	6,522.68	72,550.86	158,147.08	161,310.02
2018	79,073.54	4,410.54	74,663.00	79,073.54	80,655.01
2019	79,073.54	2,236.91	76,836.63	—	—
Totals	\$ 395,367.70	\$ 21,745.20	\$ 373,622.50		

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$683,741

Date Issued: December 22, 2016

Purpose: Police Vehicles, IT Equipment

Year	Interest Rate	June 1		December 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
2016							\$ 729,165.14
2017	1.63%	\$5,249.01	\$220,870.8	\$5,943.20		\$ 232,063.01	508,294.34
2018	1.63%	4,142.70	241,375.84	4,142.70		249,661.24	266,918.5
2019	1.63%	2,175.32	247,342.14	2,175.32		251,692.78	19,576.36
2020	1.63%	159.55	9,788.14	159.55		10,107.24	9,788.22
2021	1.63%	79.77	9,788.14	79.77		9,947.68	0.08
TOTALS		\$ 11,806	\$ 729,165	\$ 12,501		\$ 753,472	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Amount Issued: \$471,000

Date Issued: December 7, 2017

Purpose: IT Minor Equipment/Equipment

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Balance
3/1/2018			\$ 2,912.35	\$ 2,912.35	471,000.00
9/1/2018	2.65%	91,000.00	6,379.43	97,379.43	380,000.00
3/1/2019			5,062.97	5,062.97	
9/1/2019	2.65%	125,000.00	5,146.89	130,146.89	255,000.00
3/1/2020			3,416.29	3,416.29	
9/1/2020	2.65%	125,000.00	3,453.83	128,453.83	130,000.00
3/1/2021			1,732.07	1,732.07	
9/1/2021	2.65%	130,000.00	1,760.78	131,760.78	—
		<u>\$ 471,000.00</u>	<u>\$ 29,864.61</u>	<u>\$ 500,864.61</u>	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Amount Issued: \$240,000

Date Issued: December 7, 2017

Purpose: Police Capital/Community Services

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Payment
3/1/2018			\$ 1,484.00	\$ 1,484	\$ 240,000.00
9/1/2018	2.65%	65,000.00	3,250.67	68,250.67	175,000.00
3/1/2019			2,331.63	2,331.63	
9/1/2019	2.65%	85,000.00	2,370.28	87,370.28	90,000.00
3/1/2020			1,205.75	1,205.75	
9/1/2020	2.65%	90,000.00	1,219.00	91,219	—
		<u>\$ 240,000.00</u>	<u>\$ 11,861.33</u>	<u>\$ 251,861.33</u>	

PARK FUND

Park Fund Program Narrative

Mission Statement

The Parks and Recreation Department seeks to “Create Community Connections.” Our department is powered by a team of dedicated professionals who are committed to community impact, improvement, and innovation. We believe that creating community connections by providing the highest quality parks, programs, services, and facilities is essential to a prosperous and healthy community.

The Park Board’s vision is for Liberty to be a Destination - Liberty Parks and Recreation desires to be a key player in the creation of a destination community that retains current and attracts new residents, businesses, and visitors to Liberty.

Cost centers are aligned with physical assets and are important in assessing the fiscal performance of the facilities in the system. Cost center categories are Administration, Parks and Natural Resources, Liberty Community Center, and Sports Complex/Sports Programs. Operational divisions have been created within common service areas - Administration, Parks and Natural Resources, Recreation Programs, Facility and Membership Services, and Community Services.

Services:

1. Administration

The Parks and Recreation Administration Division provides management support to the Parks and Natural Resources, Recreation Programs, Facility and Membership Services, and Community Services divisions. This division is responsible for: developing and managing the budget; increasing public input and awareness of Parks and Recreation; implementing the development of the Department's Parks and Open Space Master Plan; and working closely with the Parks and Recreation Board, City Council, Parks and Recreation Foundation, and the Cemetery Advisory Committee. Staff in the Administration Division attend annual training on a local, state and national level; administer the Cooperative Use Agreement with Liberty Public Schools; solicit partnerships and sponsorships; and produce community-wide special events.

2. Parks and Natural Resources

The Parks and Resources Division maintains and improves facilities and grounds for all parks and trails, the Community Center, Fountain Bluff Sports Complex, Frank Hughes Library, and City cemeteries; oversees the operation of multi-use softball/baseball fields, soccer fields, practice spaces, and concession stands; mows several acres of green space and assists with citywide snow removal; administers a citywide beautification program with flowerbeds in medians, bump-outs, roundabouts, and parks; coordinates planning for park and trail enhancement and expansion; works with Planning and Development to approve park dedications and landscaping plans for new developments; and coordinates a community

forestry program, working closely with Tree Board and Heartland Tree Alliance to promote tree planting and maintenance, as well as planting, care, and removal of public trees.

3. Recreation Programs

The Recreation Programs Division is responsible for designing, coordinating, and implementing a comprehensive public recreation program for the community. Monitoring trends in the community, in local participation, and in field of recreation are essential tasks for this division which offers a wide array of recreational and competitive programming at the Fountain Bluff Sports Complex, Liberty area sports fields, Liberty Community Center, and Liberty Public Schools. The Division provides adult and youth leagues for teams and individuals, aerobics and fitness classes, a variety of aquatics programs, and instructional classes year-round for individuals of all ages and abilities. This Division also hosts multiple state and national tournaments each year as well as a variety of other tournaments and community special events.

4. Facility and Membership Services

The Liberty Community Center provides the community with a one-stop shop for healthy and active living, housing a fitness center, natatorium, and gymnasium for membership use. This Division also provides citizens with opportunities to enrich their cultural experiences through the Liberty Community Center Performing Arts Theatre. The Community Center hosts the Liberty Silver Center weekdays from 9am to 2pm. Various facilities such as meeting rooms, theater, pools, and gymnasium can be rented from the Liberty Community Center, offering the community venues for special events as well as generating revenue to support the overall function of the Community Center.

Staffing Levels:

The Park Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	—	—	1	—	—
Events Coordinator	1	1	—	—	—
Special Projects Manager	—	—	—	—	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	—	—	1
Maintenance Supervisor	—	1	1	1	1
Marketing/Special Events Coordinator	—	—	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	1	—	—	—	—
Community Center Manager	1	1	1	1	1
Office Assistant	1	1	1	—	—
Office /Facility Supervisor	1	1	1	2	2
Parks Crew Chief	2	1	1	1	2
Parks Maintenance Worker I	—	1	1	3	4
Parks Maintenance Worker II	3	3	3	1	1
Parks and Natural Resources Manager	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	1	2	2	2	1
Recreation Coordinator	3	2	2	3	2
Senior Recreation Coordinator	3	3	3	3	3
Customer Care Team Supervisor	1	1	1	1	1
Total	27	27	28	28	30

Previous Year's Goals and Objectives:

The Park Department's FY2017 goals and objectives include the following:

1. Create a healthy community.

Objective: Continue to support LCHAT in its partnerships and efforts to select and implement evidence-based strategies that impact the health of the Liberty Community. (\$5,000)

Objective: Create a walkability/bikability resident interest group. (\$0)

Update: No updates on this

2. Enhance community center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs, including but not limited to maintenance of the building EIFS and brick tuck pointing. (\$74,000)

Objective: Replace failing HVAC unit installed with the original construction of the Liberty Community Center. (\$20,000)

Objective: Improve natatorium air quality with the installation of a UV system. (\$130,000)

Objective: Replace the outdoor pool liner. (\$50,000)

Update: Additional HVAC repairs and replacements were a part of the expenses incurred in 2017. In addition to the replacement of the gymnasium HVAC unit (\$19,570) the child watch unit was also replaced (\$7340) at the same time, providing a cost savings. Other significant repairs were made to the natatorium HVAC unit (Dectron) repairs @ \$20,717 and the theater compressor replacement @ \$18,750. Repairs were made through the LCC operations budget; HVAC replacements were provided through the Parks Sales Tax fund.

The outdoor pool liner was replaced @ \$41,920 and the natatorium air quality UV system was replaced at \$68,581.

3. Rejuvenate existing parks and amenities.

Objective: Continue trail maintenance and overlay projects. The Wilshire Park Trail is scheduled for maintenance. (\$26,000)

Objective: Resurface the Bennett Park Tennis Courts per consultant recommendation and in partnership with the Liberty Public Schools. (\$25,000)

Objective: Continue road mapping efforts with the Liberty Parks and Recreation Charitable Fund. (\$0)

Update: The Wilshire Park trail project used 2017 funds encumbered until 2018 when the project can be completed. The Bennett Park tennis courts were completed as proposed. The Liberty Parks and Recreation Charitable Fund held its first annual campaign and successfully raised \$60,000.

4. Increase recreation program offerings.

Objective: Engage in partnership opportunities for youth sports programs to increase generated revenues. (\$258,000)

Update: The sports division partnered with Alliance Futbol Club and increased soccer league participation in both Spring and Fall seasons.

5. Succession planning.

Objective: Develop a strategy for succession planning for the administration level positions. (\$0)

Update: Administration continues to work on succession planning within the department

FY2018 Goals and Objectives:

The Park Department's FY2018 goals and objectives include the following:

1. Create a healthy community

Objective: The Parks and Recreation department's Health and Wellness Team continues to lead the City of Liberty's employee wellness programs. The Parks department will continue to support LCHAT with staff time and funding to improve community health. (\$5,000)

2. Enhance Community Center Facilities and Services

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs, including but not limited to:

Replace Shower stalls and carpet in the men's and women's locker rooms (budget \$10,000 and \$5,000 respectively); upgrade LCC security system (\$13,000), replace the outdoor pool concrete deck (\$91,000), EFIS repairs (\$5,000) and fitness equipment lease program (\$60,000).

3. Rejuvenate existing parks and amenities.

Objective: Continue trail maintenance and overlay projects. The Stocksdale Park Trail is scheduled for maintenance. (\$28,000)

Objective: Replace culverts on Cates Creek with a bridge (\$30,000)

4. Complete 2015 Special Obligation Bond Projects

Objective: Complete the final 2 playground projects in 2018 located at Arthur's Hill Park and Liberty Community Center. (\$85,000)

5. Succession planning.

Objective: Develop a strategy for succession planning for the administration level positions. (\$0)

City of Liberty, Missouri
Park Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 475,790	\$ 469,369	\$ (167,538)
Revenues			
Property Tax	\$ 741,407	\$ 752,557	\$ 774,640
Grants	9,964	—	—
Sports Complex/Sports Programs	1,109,173	1,019,569	1,165,030
Community Center	1,785,345	1,877,086	1,970,040
Charges for Services	13,447	9,443	13,000
Miscellaneous/Other	32,091	26,645	44,000
Transfer from Cemetery Maintenance Fund	57,750	57,750	47,750
Park Sales Tax Transfer	189,433	142,189	216,790
Transfer in from Transportation Sales Tax Fund	5,000	10,500	10,820
Frank Hughes Library Interest	161	270	250
Total Revenues	\$ 3,943,771	\$ 3,896,009	\$ 4,242,320
Total Resources	\$ 4,419,561	\$ 4,365,378	\$ 4,074,782
Expenditures			
Administration			
Employee Compensation	\$ 274,038	\$ 260,601	\$ 247,700
Non-Salary	45,452	74,371	101,980
Transfers	69,000	49,000	49,000
Frank Hughes Library			
Non-Salary	962	900	1,130
Park Maintenance			
Employee Compensation	493,893	519,953	560,790
Non-Salary	165,908	114,509	146,650
Sports Complex/Sports Programs			
Employee Compensation	540,098	538,263	589,850
Non-Salary	553,147	1,102,771	565,180
Transfers Out to Park Operations			
PFA Transfers	10,000	10,000	10,000
Community Center			
Employee Compensation	1,101,718	1,188,091	1,295,530
Non-Salary	695,976	674,457	674,510
Total Expenditures	\$ 3,950,192	\$ 4,532,916	\$ 4,242,320
Revenue Over/(Under) Expenditures	\$ (6,421)	\$ (636,907)	\$ —
Ending Fund Balance	\$ 469,369	\$ (167,538)	\$ (167,538)

YEAR 2018 BUDGET DETAIL
PARK - ADMINISTRATION

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$522,104	\$530,491	\$532,582	\$540,000	\$551,340
60.10.3002	Personal Property Tax	168,531	131,470	124,477	128,400	139,800
60.10.3003	Railroad & Utility	25,828	28,096	31,275	31,100	30,500
60.10.3004	Surtax	47,528	47,279	48,056	48,057	48,000
60.10.3009	Delinquent Charges	19,187	8,767	5,016	5,000	5,000
60.30.3132	T.R.I.M. Grant	10,000	10,000	9,964	—	—
60.40.8063	Shelter Rentals	10,544	11,535	11,075	9,013	10,000
60.40.8065	Ballfield Rentals	2,935	6,106	2,372	430	3,000
60.50.3301	Interest Earnings	597	—	—	—	—
60.70.3641	Sale of Public Property	5,000	—	—	—	—
60.70.3661	Reimbursed Expense	292	345	390	18,648	44,000
60.70.3671	Contributions	7,500	2,045	31,590	7,100	—
60.70.3791	Other Income	65	350	111	897	—
60.80.3671	Contributions-Hughes Trust	114	114	161	270	250
60.80.3801	Transfer In-Park Sales Tax Fund	190,099	173,918	189,433	142,189	216,790
60.80.3803	Transfer In-Trans Sales Tax	—	5,000	5,000	10,500	10,820
60.80.3809	Transfer In-Other	47,750	47,750	57,750	57,750	47,750
TOTALS		<u>\$1,058,074</u>	<u>\$1,003,266</u>	<u>\$1,049,252</u>	<u>\$999,354</u>	<u>\$1,107,250</u>

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 197,523	\$ 203,132	\$ 201,728	\$ 179,819	\$ 176,560
60.60.415.02.4002	Part-time	—	—	222	—	—
60.60.415.02.4004	Overtime	1,136	460	728	232	300
60.60.415.02.4015	Opt Out (Health Insurance)	2,415	2,155	758	693	830
60.60.415.02.4018	Health Savings Account	987	1,748	3,693	4,140	4,540
60.60.415.02.4101	Social Security	14,929	15,378	15,111	13,756	13,940
60.60.415.02.4102	LAGERS Retirement Program	19,861	19,144	17,443	17,391	17,310
60.60.415.02.4104	Workers Compensation	1,117	1,260	175	16,687	4,530
60.60.415.02.4105	Health Insurance	27,497	27,281	31,879	26,045	27,770
60.60.415.02.4106	Life Insurance	70	66	54	30	40
60.60.415.02.4107	Dental Insurance	1,467	1,781	1,876	1,440	1,480
60.60.415.02.4112	Vision Insurance	428	423	313	301	290
60.60.415.02.4116	Disability Insurance	106	80	57	67	110
60.60.415.04.5001	General Supplies	101	401	217	195	200
60.60.415.04.5004	Recreation Supplies	13,312	10,166	8,785	8,792	8,500
60.60.415.04.5009	Maintenance Materials	—	86	—	—	—
60.60.415.04.5120	Outside Printing	23,698	22,319	2,403	11,152	12,000
60.60.415.06.5210	Training Travel	904	2,061	822	1,286	550
60.60.415.06.5251	Registration Fees	1,290	3,263	788	3,014	1,000
60.60.415.06.5253	Lodging & Meals	2,297	3,145	868	3,146	1,000
60.60.415.06.5259	Other Training	9	199	139	—	—
60.60.415.08.5346	Financial Services	—	40	—	—	—
60.60.415.08.5371	Advertising	—	—	150	13	—
60.60.415.08.5399	Miscellaneous Fees	13,044	13,206	12,850	26,315	16,000
60.60.415.08.8811	Summer Band Program	—	—	—	3,000	3,000
60.60.415.12.5453	Mobile Phones	6,397	6,889	6,889	6,654	6,500
60.60.415.14.5521	Vehicle Fuel	139	—	—	—	—
60.60.415.14.5551	Office Equipment	1,529	2,020	2,248	2,214	1,800
60.60.415.16.5711	Property Insurance	244	244	—	—	—
60.60.415.16.5715	Liability Insurance	—	—	—	—	4,280
60.60.415.18.5601	Minor Equipment	—	988	—	—	—
60.60.415.36.7202	Computer Equipment	—	—	—	—	40,000
60.60.415.36.7301	Land Acquisition	10,687	—	—	—	—
60.60.415.38.5803	Meeting Expense	1,853	1,122	1,047	1,381	2,500
60.60.415.38.5808	Postage	1,169	39	—	200	200
60.60.415.38.5811	Membership Dues	985	3,261	3,245	1,725	2,200
60.60.415.38.5812	Clothing Expenses	—	—	—	284	250
60.60.415.38.5989	Other	—	—	5,000	5,000	2,000
60.60.415.42.5990	Interfund Transfer-General	69,000	69,000	69,000	49,000	49,000
TOTALS		<u>\$ 414,194</u>	<u>\$ 411,357</u>	<u>\$ 388,488</u>	<u>\$ 383,972</u>	<u>\$ 398,680</u>

YEAR 2018 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 1,399	\$ 371	\$ 226	\$ 127	\$ 200
60.60.418.16.5711	Property Insurance	896	862	736	773	930
TOTALS		<u>\$ 2,295</u>	<u>\$ 1,233</u>	<u>\$ 962</u>	<u>\$ 900</u>	<u>\$ 1,130</u>

YEAR 2018 BUDGET DETAIL

PARK - MAINTENANCE

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 316,027	\$ 314,568	\$ 333,772	\$ 342,910	\$ 358,090
60.60.420.02.4002	Part-time	14,005	8,394	6,719	11,483	10,500
60.60.420.02.4004	Overtime	1,923	1,038	4,638	2,546	2,700
60.60.420.02.4015	Opt Out (Health Insurance)	8,279	7,078	6,979	8,313	4,630
60.60.420.02.4018	Health Savings Account	90	1,043	3,498	6,314	9,230
60.60.420.02.4101	Social Security	25,478	24,719	25,985	27,893	29,470
60.60.420.02.4102	LAGERS Retirement Program	31,723	29,786	27,818	31,904	35,590
60.60.420.02.4104	Workers Compensation	11,208	14,102	24,740	20,206	16,700
60.60.420.02.4105	Health Insurance	37,369	44,312	54,963	63,024	87,780
60.60.420.02.4106	Life Insurance	187	193	173	146	150
60.60.420.02.4107	Dental Insurance	3,233	2,946	3,739	4,134	4,550
60.60.420.02.4112	Vision Insurance	323	424	525	788	1,090
60.60.420.02.4116	Disability Insurance	453	423	343	292	310
60.60.420.04.5001	General Supplies	580	485	1,940	383	400
60.60.420.04.5004	Recreation Supplies	6,400	2,282	961	183	2,000
60.60.420.04.5009	Maintenance Materials	2,385	3,992	5,054	12,000	8,000
60.60.420.04.5010	Chemicals	1,148	1,826	1,627	2,617	2,200
60.60.420.04.5018	Small Tools	3,341	3,554	3,365	3,169	3,500
60.60.420.04.5120	Outside Printing	—	411	187	52	100
60.60.420.06.5210	Training & Travel	962	835	—	412	410
60.60.420.06.5251	Registration Fees	1,549	2,181	3,849	1,773	1,500
60.60.420.06.5253	Lodging & Meals	1,380	842	—	274	300
60.60.420.06.5259	Training Costs	117	345	220	—	—
60.60.420.08.5371	Advertising	—	11	258	—	100
60.60.420.08.5399	Miscellaneous Fees	10	—	—	280	280
60.60.420.12.5401	Electric	14,327	17,506	16,402	9,999	12,000
60.60.420.12.5421	Natural Gas	1,275	1,291	953	1,081	1,100
60.60.420.12.5453	Mobile Phones	773	714	714	497	500
60.60.420.14.5521	Vehicle Fuel	16,878	12,491	10,186	13,135	13,500
60.60.420.14.5522	Diesel Fuel	9,750	1,396	3,425	3,554	4,000
60.60.420.14.5541	Vehicle Maintenance	8,759	9,894	6,425	3,980	7,800
60.60.420.14.5551	Office Equipment	—	—	286	—	—
60.60.420.14.5557	Ballfield Lights	—	379	51	—	—
60.60.420.14.5559	Misc. Equipment Maintenance	11,756	6,760	12,054	6,601	11,000
60.60.420.14.5571	Building Maintenance	10,658	4,007	4,888	7,700	8,000
60.60.420.14.5574	Tree Maintenance	18,387	20,485	18,203	11,600	15,000
60.60.420.14.5575	Grounds Maintenance	15,657	10,730	7,982	2,423	4,000
60.60.420.14.5578	Trails Maintenance	242	—	6,596	2,503	7,500
60.60.420.14.5582	Playground/Sprayground	9,375	13,230	11,880	3,202	3,500
60.60.420.14.5583	Landscaping	7,763	3,214	4,078	3,831	4,200
60.60.420.16.5711	Property/IM/DP	11,634	11,135	10,169	11,597	12,180
60.60.420.16.5715	Casualty	3,279	3,078	3,646	4,083	17,670
60.60.420.18.5601	Minor Equipment	—	—	6,118	142	1,000
60.60.420.18.5611	Equipment Rental	471	—	414	—	500
60.60.420.36.7307	Neighborhood Parks	—	—	4,112	1,400	—
60.60.420.36.7308	Stocksdale Park	—	—	16,796	—	—
60.60.420.38.5811	Membership Dues	118	471	105	405	410
60.60.420.38.5812	Clothing Expense	2,325	3,541	2,965	2,495	3,000
60.60.420.38.5989	Other	45	—	—	3,138	1,000
TOTALS		<u>\$ 611,642</u>	<u>\$ 586,112</u>	<u>\$ 659,801</u>	<u>\$ 634,462</u>	<u>\$ 707,440</u>

YEAR 2018 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
61.40.8065	Field Rental	53,979	79,632	75,537	81,925	95,000
61.40.8071	Merchandise for Resale	6,101	1,099	90	—	—
61.40.8072	Sponsorship	26,375	27,342	33,272	20,850	35,000
61.40.8076	Sports Complex	192,690	184,815	194,130	182,998	205,000
61.40.8080	Gate Admissions	45,807	1,150	1,485	2,000	3,000
61.40.8306	Youth Cheerleading	—	1,955	—	—	—
61.40.8408	Adult Kickball League	—	330	—	—	—
61.40.8421	Softball-Adult League	99,210	110,205	—	—	—
61.40.8422	Softball-Adult Tournaments	35,495	—	—	—	—
61.40.8424	Adult Sports Leagues	—	70	126,698	118,650	130,000
61.40.8425	Adult Sports Tournaments	—	—	1,520	—	2,000
61.40.8431	Baseball-Adult League	900	—	—	—	—
61.40.8432	Baseball-Adult Tournaments	900	—	—	—	—
61.40.8451	Adult Volleyball League	21,790	15,570	—	—	—
61.40.8461	Adult Basketball League	22,864	10,120	—	—	—
61.40.8463	Adult Basketball Open Gym	2,115	17,263	—	—	—
61.40.8508	Little Kickers	10,306	12,938	—	—	—
61.40.8509	Youth Sports Programs	—	(40)	54,338	51,891	50,000
61.40.8510	Tiny Tot T-Ball	7,195	8,265	35	—	—
61.40.8511	Bitty Basketball	4,121	5,955	—	—	—
61.40.8514	Bitty Flag Football	1,835	1,910	—	—	—
61.40.8521	Softball Team League	—	(720)	—	—	—
61.40.8522	Softball Individual League	27,179	19,312	—	—	—
61.40.8523	Softball Tournaments	2,690	—	—	—	—
61.40.8524	You Sports Leagues	—	—	421,985	441,980	455,000
61.40.8525	Youth Sport Tournaments	—	—	11,170	23,785	7,000
61.40.8531	Baseball Team League	25,575	49,677	—	—	—
61.40.8532	Baseball Individual League	58,623	35,160	—	—	—
61.40.8533	Baseball Tournaments	38,615	(350)	—	—	—
61.40.8541	Football Team Leagues	—	—	—	—	—
61.40.8542	Football Individual League	52,242	40,166	—	—	—
61.40.8551	Basketball Team League	56,162	69,390	—	—	—
61.40.8552	Basketball Individual League	52,836	50,853	—	—	—
61.40.8553	Basketball Tournaments	12,997	—	—	—	—
61.40.8561	Teeball Leagues	17,522	18,761	—	—	—
61.40.8572	Soccer Individual League	121,137	108,549	—	—	—
61.40.8582	Volleyball Individual League	7,841	6,225	—	—	—
61.40.8617	Sports Camps/Clinics	—	—	2,120	—	3,000
61.50.3301	Interest Earnings	1,380	1,047	2,086	4,252	4,000
61.70.3791	Miscellaneous Income	13,052	662	92	414	400
61.80.3804	Transfers In-Parks Sales Tax	96,112	251,811	184,616	90,824	175,630
TOTALS		<u>\$ 1,115,646</u>	<u>\$ 1,129,122</u>	<u>\$ 1,109,174</u>	<u>\$ 1,019,569</u>	<u>\$ 1,165,030</u>

YEAR 2018 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
EXPENDITURES						
61.60.458.02.4001	Salaries	\$ 226,698	\$ 258,174	\$ 243,520	\$ 250,547	\$ 279,670
61.60.458.02.4002	Part-time	131,771	164,369	174,393	149,770	139,000
61.60.458.02.4004	Overtime	3,872	1,787	7,637	4,171	1,230
61.60.458.02.4015	Opt Out (Health Insurance)	5,020	5,477	3,062	2,807	840
61.60.458.02.4018	Health Savings Account	90	2,450	2,119	6,504	9,530
61.60.458.02.4101	Social Security	27,759	32,329	32,113	31,288	32,920
61.60.458.02.4102	LAGERS Retirement	22,104	19,025	19,499	21,631	27,670
61.60.458.02.4104	Workers Compensation	8,691	11,685	1,951	8,989	15,930
61.60.458.02.4105	Health Insurance	37,208	41,523	52,246	59,111	78,540
61.60.458.02.4106	Life Insurance	135	148	84	58	70
61.60.458.02.4107	Dental Insurance	2,428	2,543	2,805	2,620	3,400
61.60.458.02.4112	Vision Insurance	461	524	561	616	850
61.60.458.02.4116	Disability Insurance	119	187	107	151	200
61.60.458.04.5001	General Supplies	962	1,430	999	871	700
61.60.458.04.5003	Medical Supplies	224	354	144	—	—
61.60.458.04.5004	Recreation Supplies	91,392	86,393	90,806	84,062	90,000
61.60.458.04.5007	Concession Supplies	111,820	97,126	95,024	71,786	90,000
61.60.458.04.5009	Maintenance Materials	3,795	5,582	3,873	3,939	3,900
61.60.458.04.5010	Chemicals	6,947	9,708	12,341	12,731	10,500
61.60.458.04.5018	Minor Tools	—	609	1,490	2,234	1,500
61.60.458.04.5099	Miscellaneous Supplies	9,445	8,143	6,592	6,485	5,500
61.60.458.04.5120	Outside Printing	2,450	900	—	105	—
61.60.458.04.8071	Merchandise for Resale	2,920	—	—	—	—
61.60.458.06.5210	Training Travel	334	524	—	436	—
61.60.458.06.5251	Registration Fees	1,429	600	522	1,235	600
61.60.458.06.5253	Lodging & Meals	1,330	1,054	—	—	—
61.60.458.06.5259	Training Costs	359	468	211	137	100
61.60.458.08.5346	Financial Services	8,354	17,400	22,752	17,000	17,000
61.60.458.08.5371	Advertising	195	—	60	—	—
61.60.458.08.5397	Contract Labor	254,729	195,548	181,355	212,481	202,000
61.60.458.12.5401	Electric	67,609	72,893	73,654	80,459	80,000
61.60.458.12.5431	Water Service	5,021	4,340	3,886	5,300	5,300
61.60.458.12.5453	Mobile Phones	1,298	1,042	533	500	500
61.60.458.14.5521	Vehicle Fuel	6,485	11,198	8,187	7,490	7,400
61.60.458.14.5541	Vehicle Maintenance	—	—	441	6,340	—
61.60.458.14.5551	Office Equip Maintenance	2,947	3,922	4,692	3,534	3,600
61.60.458.14.5557	Ballfield Lights Maintenance	—	—	—	—	—
61.60.458.14.5559	Misc Equip Maintenance	4,389	11,683	6,456	8,761	4,200
61.60.458.14.5571	Building Maintenance	3,767	2,959	4,328	1,568	1,800
61.60.458.14.5575	Grounds/Landscaping	5,984	13,300	10,591	8,549	6,000
61.60.458.16.5711	Property/IM/DP	11,076	10,923	11,302	12,504	13,530
61.60.458.16.5715	Casualty	3,279	2,473	2,337	2,615	10,380

YEAR 2018 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
EXPENDITURES						
61.60.458.18.5601	Minor Equipment	—	5,828	—	180	—
61.60.458.18.5611	Equipment Rental	1,867	1,474	160	2,050	1,500
61.60.458.38.5801	Over/Short	—	6	19	(3)	—
61.60.458.38.5803	Meeting Expense	1,291	306	125	—	—
61.60.458.38.5808	Postage	432	34	—	—	—
61.60.458.38.5811	Membership Dues	7,660	1,977	710	1,335	370
61.60.458.38.5812	Clothing Expense	602	981	510	825	800
61.60.458.38.5989	Miscellaneous Expenses	14,374	18,177	9,048	9,000	8,000
61.60.458.42.5997	Transfer to PFA Constr Fund	10,000	10,000	10,000	10,000	10,000
TOTALS		<u>\$1,111,122</u>	<u>\$1,139,576</u>	<u>\$1,103,245</u>	<u>\$1,112,772</u>	<u>\$1,165,030</u>

YEAR 2018 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
65.40.8001	Youth Resident Annual Pass	\$15,911	\$20,784	\$23,890	\$18,566	\$20,000
65.40.6002	Youth Non-Resident Annual Pass	—	—	—	—	—
65.40.8003	Adult Resident Annual Pass	198,980	242,561	318,682	332,043	337,050
65.40.8004	Adult Non-Resident Annual Pass	—	—	—	—	—
65.40.8005	Senior Resident Annual Pass	83,307	104,999	171,669	189,886	195,000
65.40.8006	Senior Non-Resident Annual	—	—	—	—	—
65.40.8009	Family Resident Annual Pass	351,657	384,290	440,450	479,486	485,000
65.40.8010	Family Non-Resident Annual	—	—	—	—	—
65.40.8021	Youth Resident Summer Pass	4,350	3,570	4,337	4,702	4,700
65.40.8022	Youth Non-Resident Summer	—	—	—	—	—
65.40.8023	Adult Resident Summer Pass	8,523	9,116	11,848	10,115	10,110
65.40.8024	Adult Non-Resident Summer	—	—	—	—	—
65.40.8025	Senior Resident Summer Pass	310	808	1,101	710	710
65.40.8029	Family Resident Summer Pass	25,643	23,480	26,474	22,255	22,250
65.40.8030	Family Non-Resident Summer	—	—	—	—	—
65.40.8041	Youth Resident Daily Pass	37,230	46,324	49,595	55,519	55,550
65.40.8042	Youth Non-Resident Daily Pass	—	—	—	—	—
65.40.8043	Adult Resident Daily Pass	45,103	56,299	54,888	57,580	57,600
65.40.8044	Adult Non-Resident Daily Pass	—	—	—	—	—
65.40.8045	Senior Resident Daily Pass	1,588	2,665	3,818	2,864	2,850
65.40.8046	Senior Non-Resident Daily Pass	1,222	—	—	—	—
65.40.8047	Handicapped Daily Pass	—	1,530	2,585	2,312	1,700
65.40.8048	Handicapped Non-Resident Daily	—	—	—	—	—
65.40.8049	Silver Sneakers Pass	15,175	18,035	27,650	26,794	26,800
65.40.8051	Meeting/Craft Rooms Rental	64,854	47,338	52,442	58,241	60,000
65.40.8055	Gym Rental	—	—	—	—	—
65.40.8057	Pool Rental	9,085	5,952	11,488	5,554	7,200
65.40.8059	Theater Rental	88,159	70,747	114,463	111,928	100,000
65.40.8067	Lock Rental	450	—	—	—	—
65.40.8071	Merchandise for Resale	76	6	—	—	100
65.40.8076	Concessions	28,977	23,502	10,051	8,994	9,000
65.40.8101	Aqua Tot	6,224	6,562	—	—	—
65.40.8102	Swimming Programs	—	192	63,986	55,822	59,320
65.40.8103	Parent Tot Aquatics	13,115	14,327	—	—	—
65.40.8105	Novice Aquatics	21,287	23,271	—	—	—
65.40.8107	Advanced Novice Aquatics	12,137	13,104	—	—	—
65.40.8109	Intermediate Aquatics	3,473	5,440	—	—	—
65.40.8111	Swim Team Stroke Clinic	1,680	2,520	—	—	—
65.40.8112	Competitive Stroke	—	235	—	—	—
65.40.8113	Swim Team Competitive Stroke	8,170	6,315	—	—	—
65.40.8114	Pre-Season Conditioning	870	590	—	—	—
65.40.8115	Girls High School Pre-Season	1,680	402	—	—	—
65.40.8116	Triathlon Conditioning	3,528	2,917	—	—	—
65.40.8117	Water Aerobics	54,637	47,924	—	—	—
65.40.8119	Water Arthritis	4,530	—	—	—	—
65.40.8122	Semi-Competitive Swim Lessons	195	—	—	—	—
65.40.8123	Semi-Private Swim Lessons	7,840	5,960	—	—	—
65.40.8124	Swim Team	34,025	24,028	—	—	—
65.40.8125	Private Swim	42,750	69,006	83,635	78,261	71,000
65.40.8126	Developmental Stroke	2,080	1,868	—	—	—
65.40.8127	Lifeguard Training	6,862	5,663	—	—	—
65.40.8128	Speciality Swim Programs	—	—	46,291	57,480	44,760
65.40.8201	Aerobics	41,351	29,234	—	—	—

YEAR 2018 BUDGET DETAIL
PARK - COMMUNITY CENTER (continued)

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
65.40.8202	Silver Sneaker Fitness	1,094	1,968	—	—	—
65.40.8223	Personal Training	—	560	30,664	26,127	18,000
65.40.8225	Fitness Testing/Bio Analog	—	60	1,800	8,945	—
65.40.8226	Weight Training Teen/Adult	8,934	19,966	—	—	—
65.40.8227	Massage Therapy	8,362	750	3,706	6,321	33,150
65.40.8229	Commit to Get Fit	—	—	—	—	7,000
65.40.8231	Youth Fitness	—	168	—	—	—
65.40.8232	Adult Fitness	5,037	9,595	—	—	5,700
65.40.8233	Group Fitness	—	—	1,400	908	—
65.40.8301	Youth Tumbling	10,114	22,226	—	—	—
65.40.8302	Youth Educational Programs	5,810	1,230	—	—	—
65.40.8305	Youth Dance	379	190	—	—	—
65.40.8306	Youth Cheerleading (7-12)	—	3,843	—	—	—
65.40.8601	Martial Arts	6,863	5,302	—	—	—
65.40.8602	Community Programs	—	(70)	13,843	18,280	16,150
65.40.8608	Tennis Lessons	5,860	2,801	—	—	—
65.40.8611	Golf	—	—	—	—	—
65.40.8613	Arts & Crafts Classes	30	3,235	—	—	—
65.40.8615	Dog Obedience Class	4,600	5,160	—	—	—
65.40.8701	Child Care	4,317	2,685	116	66	—
65.40.8805	Birthday Parties	1,800	2,970	1,620	1,275	3,600
65.40.8806	Youth Camps	—	25	20,837	21,090	21,200
65.40.8807	Splash Camp	6,191	4,696	—	—	—
65.40.8808	Kids' Camp	5,691	9,444	—	—	—
65.40.8809	Preschool Activities	558	—	—	—	—
65.40.8810	Theater Ticket Sales	5,116	2,393	1,350	—	1,150
65.50.3301	Interest Earnings	2,733	2,668	2,135	5,093	5,000
65.70.3641	Sale of Public Property	—	10,706	2,381	—	—
65.70.3791	Miscellaneous Other	26,041	743	4,786	256	—
65.70.3793	Lease Proceeds	121,000	—	44,137	20,203	60,000
65.80.3804	Transfers In-Park Sales Tax	72,212	178,045	137,228	189,410	228,390
TOTALS		<u>\$1,549,776</u>	<u>\$1,612,923</u>	<u>\$1,785,346</u>	<u>\$1,877,086</u>	<u>\$1,970,040</u>

YEAR 2018 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 1,345	\$ 2,088	\$ 975	\$ 1,485	\$ 1,480
65.60.417.08.8113	Swim Team Competitive Maint	5,786	3,990	3,335	2,309	2,340
65.60.417.08.8114	Pre-Season Conditioning	637	420	260	366	420
65.60.417.08.8115	H.S. Pre-Season Conditioning	1,197	294	432	—	—
65.60.417.08.8116	Triathlon Conditioning	2,589	2,064	921	564	—
65.60.417.08.8117	Water Aerobics	21,053	9,385	420	—	—
65.60.417.08.8121	Swim Team Basics	—	—	—	2,001	2,050
65.60.417.08.8122	Semi-Competitive Swim Lessons	70	—	420	140	120
65.60.417.08.8123	Semi-Private Swim Lessons	5,592	3,792	4,872	4,366	3,910
65.60.417.08.8124	Swim Team	24,785	19,239	21,923	18,629	19,480
65.60.417.08.8125	Private Swim Lessons	30,016	47,632	50,430	54,683	44,790
65.60.417.08.8127	Lifeguard Training	2,823	3,497	3,631	2,840	3,840
65.60.417.08.8130	Starts and Turns	—	—	—	1,357	1,400
65.60.417.08.8201	Aerobics	30,031	15,276	(18)	—	—
65.60.417.08.8202	Silver Sneakers Aerobics	4,242	2,037	—	—	—
65.60.417.08.8226	Weight Training	8,219	5,597	—	—	—
65.60.417.08.8227	Massage Therapy	5,803	591	—	1,504	—
65.60.417.08.8229	Commit to Get Fit	5,191	10,521	1,152	1,866	920
65.60.417.08.8231	Youth Fitness	—	50	—	—	—
65.60.417.08.8232	Adult Fitness	125	—	40	—	3,900
65.60.417.08.8233	Group Fitness	—	27	113	—	—
65.60.417.08.8301	Youth Tumbling	5,051	11,053	8,908	—	—
65.60.417.08.8302	Youth Educational Programs	2,772	1,397	—	—	—
65.60.417.08.8305	Youth Dance	210	137	—	—	—
65.60.417.08.8306	Cheerleading	3,801	8,106	826	—	—
65.60.417.08.8601	Martial Arts	—	145	—	—	1,180
65.60.417.08.8602	Community Programs	—	—	1,263	7,671	—
65.60.417.08.8606	Adult Education Program	—	720	—	—	—
65.60.417.08.8608	Tennis Lessons	4,050	1,644	—	—	—
65.60.417.08.8611	Golf	—	—	—	—	—
65.60.417.08.8613	Arts & Crafts Classes	1,418	2,609	669	—	—
65.60.417.08.8615	Dog Obedience Classes	3,822	3,434	4,488	—	4,590
65.60.417.08.8701	Child Care Program	63	69	122	49	800
65.60.417.08.8805	Birthday Parties	156	376	429	414	1,800
65.60.417.08.8806	Youth Camps	—	—	2,210	5,713	2,280
65.60.417.08.8807	Splash Camp	114	433	—	500	150
65.60.417.08.8808	Kids' Camp	458	407	539	—	—
65.60.417.08.8810	Theater Promotions	1,900	1	—	5,698	—
65.60.417.18.5601	Minor Equipment	—	1,900	—	—	—
TOTALS		<u>\$ 173,319</u>	<u>\$ 158,931</u>	<u>\$ 108,360</u>	<u>\$ 112,155</u>	<u>\$ 95,450</u>

YEAR 2018 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 402,057	\$ 427,152	\$ 437,188	\$ 486,476	\$ 508,050
65.60.491.02.4002	Part-time	223,594	311,555	434,030	444,691	487,560
65.60.491.02.4004	Overtime	5,467	2,080	6,458	1,118	3,300
65.60.491.02.4015	Opt Out (Health Insurance)	7,566	4,515	4,920	7,516	7,350
65.60.491.02.4018	Health Savings Account	1,124	5,956	8,925	13,270	16,140
65.60.491.02.4101	Social Security	47,422	55,812	66,016	71,763	78,210
65.60.491.02.4102	LAGERS Retirement Program	39,293	38,157	37,032	48,505	60,070
65.60.491.02.4104	Workers Compensation	17,598	20,355	16,262	19,499	31,810
65.60.491.02.4105	Health Insurance	74,778	86,926	84,925	89,122	96,550
65.60.491.02.4106	Life Insurance	227	259	211	188	200
65.60.491.02.4107	Dental Insurance	3,826	4,464	4,498	4,660	4,880
65.60.491.02.4112	Vision Insurance	1,033	966	967	1,014	1,130
65.60.491.02.4116	Disability Insurance	356	349	284	269	280
65.60.491.04.5001	General Supplies	12,094	13,145	10,783	6,574	8,910
65.60.491.04.5003	Medical Supplies	172	287	283	647	300
65.60.491.04.5004	Recreation Supplies	2,205	3,991	5,582	6,041	6,150
65.60.491.04.5007	Concession Supplies	16,625	10,830	6,409	6,170	6,000
65.60.491.04.5009	Maintenance Materials	27,294	32,432	36,365	35,005	35,000
65.60.491.04.5010	Chemicals	10,392	15,586	15,623	15,970	16,000
65.60.491.04.5120	Outside Printing	231	1,832	312	611	250
65.60.491.06.5210	Training Travel	38	674	—	—	—
65.60.491.06.5251	Registration Fees	1,744	505	560	—	—
65.60.491.06.5253	Lodging & Meals	194	1,011	—	—	—
65.60.491.06.5259	Training Costs	100	850	2,773	2,360	3,210
65.60.491.08.5346	Financial Services	8,036	16,422	22,530	24,093	24,000
65.60.491.08.5371	Advertising	255	528	452	200	500
65.60.491.08.5397	Contract Labor	56,507	34,805	27,170	24,103	—
65.60.491.08.5399	Miscellaneous Fees	4,474	4,436	6,704	9,584	9,200
65.60.491.12.5401	Electric	111,882	140,748	136,716	126,983	125,000
65.60.491.12.5421	Natural Gas	26,072	26,085	18,340	24,991	25,000
65.60.491.12.5431	Water Service	20,904	17,669	25,319	30,022	33,000
65.60.491.12.5453	Mobile Phones	1,827	2,937	2,437	3,003	3,000
65.60.491.14.5521	Vehicle Fuel	96	224	989	1,276	1,200
65.60.491.14.5551	Maintenance - Office Equipment	4,594	5,762	5,922	4,497	4,800
65.60.491.14.5559	Misc Equipment Maintenance	12,734	16,416	10,019	11,542	15,020
65.60.491.14.5571	Building Maintenance	70,364	56,845	101,199	109,993	94,890
65.60.491.14.5575	Grounds/Landscaping	413	899	1,292	6,646	1,000
65.60.491.14.5591	Software Maintenance	746	8,014	8,406	486	900
65.60.491.16.5711	Property/IM/DP	11,076	10,923	11,302	12,135	12,750
65.60.491.16.5715	Casualty Insurance	3,279	2,473	2,337	2,615	17,080
65.60.491.18.5601	Minor Equipment	7,626	49,741	14,032	16,913	22,960
65.60.491.24.6001	Debt Service Principal	19,334	35,521	43,000	64,144	44,040

YEAR 2018 BUDGET DETAIL

PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2014	2015	2016	2017	2018
EXPENDITURES						
65.60.491.24.6011	Debt Service Interest	489	1,905	1,749	1,876	1,460
65.60.491.24.6024	Cost of Issuance	609	—	—	—	—
65.60.491.36.7201	Capital Equipment	—	90,910	63,737	5,109	60,000
65.60.491.38.5801	Over/Short	—	166	(289)	(1)	—
65.60.491.38.5803	Meeting Expense	326	593	436	1,769	400
65.60.491.38.5808	Postage	1,219	1,485	15	900	900
65.60.491.38.5811	Membership Dues	718	163	20	50	40
65.60.491.38.5812	Clothing Expense	2,399	5,459	4,328	4,805	5,000
65.60.491.38.5989	Miscellaneous Expenses	1,076	950	768	1,189	1,100
TOTALS		\$1,262,485	\$1,571,768	\$1,689,336	\$1,750,392	\$1,874,590

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$64,603

Date Issued: December 22, 2016

Purpose: Parks Exercise Equipment

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						\$64,602.92
2017	1.63%	\$465.00	\$20,144.00	\$527.00	\$ 21,136.00	44,458.92
2018	1.63%	362.00	22,014.00	362.00	22,738.00	22,444.92
2019	1.63%	183.00	22,445.00	183.00	22,811.00	(0.08)
2020	1.63%	—	—	—	—	(0.08)
2021	1.63%	—	—	—	—	(0.08)
TOTALS		<u>\$ 1,010.00</u>	<u>\$ 64,603.00</u>	<u>\$ 1,072.00</u>	<u>\$ 66,685.00</u>	

SPECIAL REVENUE FUNDS

City of Liberty, Missouri
Fairview Cemetery Trust Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 369,813	\$ 373,638	\$ 378,128
Revenues			
Interest Earnings	\$ 1,979	\$ 3,350	\$ 3,860
Sale of Lots	3,825	5,000	5,000
Total Revenues	<u>\$ 5,804</u>	<u>\$ 8,350</u>	<u>\$ 8,860</u>
Total Resources	<u>\$ 375,617</u>	<u>\$ 381,988</u>	<u>\$ 386,988</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 1,979	\$ 3,860	\$ 3,860
Total Expenditures	<u>\$ 1,979</u>	<u>\$ 3,860</u>	<u>\$ 3,860</u>
Total Revenue Over(Under) Expenditures	<u>\$ 3,825</u>	<u>\$ 4,490</u>	<u>\$ 5,000</u>
Ending Fund Balance	<u><u>\$ 373,638</u></u>	<u><u>\$ 378,128</u></u>	<u><u>\$ 383,128</u></u>

YEAR 2018 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 1,423	\$ 1,374	\$ 1,979	\$ 3,350	\$ 3,860
40.70.3691	Sale of Cemetery Lots	3,975	6,075	3,825	5,000	5,000
TOTALS		<u>\$ 5,398</u>	<u>\$ 7,449</u>	<u>\$ 5,804</u>	<u>\$ 8,350</u>	<u>\$ 8,860</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 1,423	\$ 1,374	\$ 1,979	\$ 3,860	\$ 3,860
TOTALS		<u>\$ 1,423</u>	<u>\$ 1,374</u>	<u>\$ 1,979</u>	<u>\$ 3,860</u>	<u>\$ 3,860</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 181	\$ 300	\$ 340
Total Revenues	<u>\$ 181</u>	<u>\$ 300</u>	<u>\$ 340</u>
Total Resources	<u>\$ 33,936</u>	<u>\$ 34,055</u>	<u>\$ 34,095</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 181	\$ 300	\$ 340
Total Expenditures	<u>\$ 181</u>	<u>\$ 300</u>	<u>\$ 340</u>
Total Revenue Over(Under) Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 33,755</u></u>	<u><u>\$ 33,755</u></u>	<u><u>\$ 33,755</u></u>

YEAR 2018 BUDGET DETAIL
MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 132	\$ 127	\$ 181	\$ 300	\$ 340
	TOTALS	<u>\$ 132</u>	<u>\$ 127</u>	<u>\$ 181</u>	<u>\$ 300</u>	<u>\$ 340</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.599	Cemetery Maintenance Fund	\$ 132	\$ 127	\$ 181	\$ 300	\$ 340
	TOTALS	<u>\$ 132</u>	<u>\$ 127</u>	<u>\$ 181</u>	<u>\$ 300</u>	<u>\$ 340</u>

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 161	\$ 274	\$ 250
Total Revenues	<u>\$ 161</u>	<u>\$ 274</u>	<u>\$ 250</u>
Total Resources	<u>\$ 30,161</u>	<u>\$ 30,274</u>	<u>\$ 30,250</u>
Expenditures			
Interfund Transfer-Parks	\$ 161	\$ 274	\$ 250
Total Expenditures	<u>\$ 161</u>	<u>\$ 274</u>	<u>\$ 250</u>
Total Revenue Over(Under) Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>

YEAR 2018 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 114	\$ 114	\$ 161	\$ 274	\$ 250
TOTALS		<u>\$ 114</u>	<u>\$ 114</u>	<u>\$ 161</u>	<u>\$ 274</u>	<u>\$ 250</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 114	\$ 114	\$ 161	\$ 274	\$ 250
TOTALS		<u>\$ 114</u>	<u>\$ 114</u>	<u>\$ 161</u>	<u>\$ 274</u>	<u>\$ 250</u>

City of Liberty, Missouri
 Transient Guest Tax Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ —	\$ 78,339	\$ 76,811
Revenues			
Taxes	\$ 190,905	\$ 174,293	\$ 256,820
Web Design Grant	\$ —	\$ 4,750	\$ —
Interest	\$ 488	\$ 240	\$ —
Total Revenues	\$ 191,393	\$ 179,283	\$ 256,820
Total Resources	\$ 191,393	\$ 257,622	\$ 333,631
Expenditures			
Employee Compensation	\$ 18,771	\$ 19,532	\$ 25,000
Printing & Supplies	8,100	6,809	6,000
Fees	26,535	65,812	106,300
Non Capital Equipment	—	—	—
Capital Outlays	—	—	35,000
Misc Expenses	57,648	86,658	138,100
Interfund Trnsfrs	2,000	2,000	2,000
Total Expenditures	\$ 113,054	\$ 180,811	\$ 312,400
Total Revenue Over(Under) Expenditures	\$ 78,339	\$ (1,528)	\$ (55,580)
Ending Fund Balance	\$ 78,339	\$ 76,811	\$ 21,231

YEAR 2018 BUDGET DETAIL
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ —	\$ 136,532	\$ 190,905	\$ 174,293	\$ 256,820
67.30.3145	Web Design Grant	—	—	—	4,750	—
67.50.3301	Interest	—	63	488	240	—
TOTALS		<u>\$ —</u>	<u>\$ 136,595</u>	<u>\$ 191,393</u>	<u>\$ 179,283</u>	<u>\$ 256,820</u>
EXPENDITURES						
67.20.031.08.5342	Consultant Fees	\$ —	\$ —	\$ —	\$ (1,021)	\$ 25,000
67.20.031.08.5371	Tourism Advertising	—	—	5,250	12,391	20,300
67.20.061.02.4001	Regular	—	716	—	—	—
67.20.061.02.4002	Part-Time	—	45	—	—	—
67.20.061.02.4004	Overtime	—	11,332	15,101	19,532	25,000
67.20.061.02.4018	Health Savings - HSA	—	6	—	—	—
67.20.061.02.4101	Social Security	—	887	1,306	—	—
67.20.061.02.4102	Retirement - LAGERS	—	1,570	2,363	—	—
67.20.061.02.4105	Health Insurance	—	3,043	—	—	—
67.20.061.02.4106	Life Insurance	—	9	—	—	—
67.20.061.02.4107	Dental Insurance	—	180	—	—	—
67.20.061.02.4112	Vision Insurance - VSP	—	35	—	—	—
67.20.061.02.4116	Disability Insurance	—	15	—	—	—
67.20.061.04.5004	Festival Supplies	—	—	—	6,809	6,000
67.20.061.08.5310	4th of July Celebration	—	10,500	20,493	33,248	33,000
67.20.061.08.5314	Special Event Insurance	—	802	831	655	1,000
67.20.061.08.5342	Consulting Services -	—	—	5,212	20,539	—
67.20.061.36.7201	Captial Equip - Kiosk	—	—	—	—	35,000
67.20.061.38.5823	HDLI Contract	—	20,000	48,003	72,065	71,000
67.20.061.38.5853	Site Wayfinding	—	—	—	—	20,000
67.20.061.38.5989	Miscellaneous Expense	—	—	—	—	—
67.20.061.42.5990	Interfund Transfer-General	—	2,000	2,000	2,000	2,000
67.60.415.04.5004	Downtown Concert Supplies	—	8,000	8,100	—	—
67.60.415.08.5397	Contract Labor	—	—	—	—	27,000
67.60.415.18.5601	Minor Equip - Christmas Tree	—	7,774	—	—	—
67.60.415.38.5804	Hometown Holiday Supplies	—	—	8,630	1,085	7,100
67.80.061.38.5804	Special Events - Art Grant	—	—	1,015	13,508	40,000
TOTALS		<u>\$ —</u>	<u>\$ 66,914</u>	<u>\$ 118,304</u>	<u>\$ 180,811</u>	<u>\$ 312,400</u>

City of Liberty, Missouri
 Police Training Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 21,496	\$ 18,255	\$ 14,653
Revenues			
Interest Earnings	\$ 8	\$ 10	\$ 10
Police Training	5,890	4,200	4,500
Arrest Costs Recoupment	3,689	3,600	3,300
Post Training Funds	2,958	3,000	3,000
Total Revenues	<u>\$ 12,545</u>	<u>\$ 10,810</u>	<u>\$ 10,810</u>
Total Resources	<u>\$ 34,041</u>	<u>\$ 29,065</u>	<u>\$ 25,463</u>
Expenditures			
Police Training Travel	6,460	4,500	3,920
Police Registration Fees	9,326	9,000	5,000
Police Training Costs	—	912	—
Total Expenditures	<u>\$ 15,786</u>	<u>\$ 14,412</u>	<u>\$ 8,920</u>
Total Revenue Over(Under) Expenditures	<u>\$ (3,241)</u>	<u>\$ (3,602)</u>	<u>\$ 1,890</u>
Ending Fund Balance	<u>\$ 18,255</u>	<u>\$ 14,653</u>	<u>\$ 16,543</u>

YEAR 2018 BUDGET DETAIL

POLICE TRAINING FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
69.50.3301	Interest Earnings	\$ 95	\$ 36	\$ 8	\$ 10	\$ 10
69.60.3354	Police Training Fees	7,919	6,661	5,890	4,200	4,500
69.60.3355	Arrest Cost Recoupment	4,241	3,807	3,689	3,600	3,300
69.60.3356	Post Training Funds	3,922	3,528	2,958	3,000	3,000
TOTALS		<u>\$ 16,177</u>	<u>\$ 14,032</u>	<u>\$ 12,545</u>	<u>\$ 10,810</u>	<u>\$ 10,810</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 5,916	\$ 6,340	\$ 6,460	\$ 4,500	\$ 3,920
69.40.501.06.5251	Police Registration Fees	13,562	24,108	9,326	9,000	5,000
69.40.501.06.5259	Police Training Costs	733	200	—	912	—
TOTALS		<u>\$ 20,211</u>	<u>\$ 30,648</u>	<u>\$ 15,786</u>	<u>\$ 14,412</u>	<u>\$ 8,920</u>

City of Liberty, Missouri
 Police Inmate Security Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	—	3,189	6,971
Revenues			
Interest Earnings	—	35	50
Inmate Maintenance Fee	5,891	4,350	4,500
Total Revenues	5,891	4,385	4,550
Total Resources	5,891	7,574	11,521
Expenditures			
Biometric Supplies	2,702	3,000	4,000
Minor Equipment	—	1,500	1,500
Total Expenditures	2,702	1,859	5,500
Total Revenue Over(Under) Expenditures	3,189	3,782	5,971
Ending Fund Balance	3,189	6,971	12,942

YEAR 2018 BUDGET DETAIL
POLICE INMATE SECURITY FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
71.50.3301	Interest Earnings	\$ —	\$ —	\$ —	\$ 35	\$ 50
71.60.3357	Inmate Maintenance Fee	\$ —	\$ —	\$ 5,891	\$ 4,350	\$ 4,500
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ 5,891</u>	<u>\$ 4,385</u>	<u>\$ 4,550</u>
EXPENDITURES						
71.40.501.04.505	Biometric Supplies	\$ —	\$ —	\$ 2,702	\$ 3,000	\$ 4,000
71.40.501.18.560	Minor Equipment	—	—	—	1,500	1,500
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,702</u>	<u>\$ 4,500</u>	<u>\$ 5,500</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 89,551	\$ 69,972	\$ 45,064
Revenues			
Charges for Services-Burial Permits	\$ 32,000	\$ 26,241	\$ 26,500
Charges for Services-Engraving Services	960	300	300
Interest Earnings	387	304	300
Misc-Contributions for Maintenance	—	—	—
Misc-Sale of Lots/Columbarium Niche	13,275	15,800	15,800
Total Revenues	\$ 46,622	\$ 42,645	\$ 42,900
Transfers In			
Misc-Contributions from Trust Funds	\$ 2,160	\$ 1,899	\$ 4,200
Transfers In from General Fund	47,750	27,850	47,750
Total Transfers In	\$ 49,910	\$ 29,749	\$ 51,950
Total Revenues and Transfers In	\$ 96,532	\$ 72,394	\$ 94,850
Total Resources	\$ 186,083	\$ 142,366	\$ 139,914
Expenditures			
Supplies-Cemetery Committee	\$ 543	\$ 614	\$ 500
Supplies-Miscellaneous	150	75	—
Fees-Contract Labor-Open/Close	10,300	8,150	10,000
Fees-Miscellaneous	212	—	—
Utilities-Electric	234	223	250
Maintenance-Grounds/Landscaping	1,647	590	1,000
Maintenance-Mowing Contract	37,450	41,970	42,000
Maintenance-Headstone	880	403	1,000
Minor Equipment	—	11,224	—
Construction Projects	6,945	365	—
Total Expenditures	\$ 58,361	\$ 63,614	\$ 54,750
Transfers Out			
Transfers out to Park Fund for Labor	\$ 57,750	\$ 57,750	\$ 47,750
Total Transfers Out	\$ 57,750	\$ 33,688	\$ 47,750
Total Expenditures and Transfers Out	\$ 116,111	\$ 97,302	\$ 102,500
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	\$ (19,579)	\$ (24,908)	\$ (7,650)
Columbarium Reserve	2,700	2,700	2,700
Undesignated Fund Balance	67,272	42,364	34,714
Ending Fund Balance	\$ 69,972	\$ 45,064	\$ 37,414

YEAR 2018 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 23,550	\$ 23,150	\$ 32,000	\$ 26,241	\$ 26,500
73.40.3684	Engraving Services	—	320	960	300	300
73.50.3301	Interest	373	341	387	304	300
73.70.3671	Contributions for	406	—	—	—	—
73.70.3691	Sale of Lots	11,925	18,225	11,475	14,000	14,000
73.70.3692	Sale of Columbarium Niche	—	1,200	1,800	1,800	1,800
73.80.3671	Transfers In-Contributions	1,555	1,501	2,160	1,899	4,200
73.80.3802	Transfers In-General Fund	47,750	47,750	47,750	27,850	47,750
TOTALS		<u>85,559</u>	<u>92,487</u>	<u>96,532</u>	<u>72,394</u>	<u>94,850</u>
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery	\$ 1,195	\$ 1,957	\$ 543	\$ 614	\$ 500
73.70.226.04.5099	Miscellaneous Supplies	178	150	150	75	—
73.70.226.08.5344	Engraving Fees	—	—	135	—	—
73.70.226.08.5397	Contract Labor	8,325	8,950	10,300	8,150	10,000
73.70.226.08.5399	Miscellaneous Fees	72	—	77	—	—
73.70.226.12.5401	Electric	259	255	234	223	250
73.70.226.14.5575	Grounds/Landscaping	306	425	1,647	590	1,000
73.70.226.14.5577	Mowing Contract	26,740	31,690	37,450	41,970	42,000
73.70.226.14.5579	Headstone Maintenance	101	200	880	403	1,000
73.70.226.18.5601	Minor Equipment	—	6,836	—	11,224	—
73.70.226.36.7510	Construction Contract	—	11,188	6,945	365	—
73.70.226.42.5996	Interfund Transfers-Park	47,750	47,750	57,750	57,750	47,750
TOTALS		<u>\$ 84,925</u>	<u>\$ 109,400</u>	<u>\$ 116,110</u>	<u>\$ 121,364</u>	<u>\$ 102,500</u>

City of Liberty, Missouri
 Loss Control Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 330,354	\$ 271,069	\$ 111,636
Revenues			
Interest Earnings	\$ 1,644	\$ 1,810	\$ 2,000
Property Liability Refund	—	—	—
Workers Comp Dividends	—	—	—
Loss Control MPR Refund	23,059	23,330	24,500
Loss Control Credit-Reimbursement	47,834	96,194	15,000
Wellness Credits	11,594	14,704	10,000
Accident Reimbursement	—	46	50
Total Revenues	\$ 84,131	\$ 136,084	\$ 51,550
Total Resources	414,485	407,153	163,186
Expenditures			
Supplies	\$ 18,340	\$ 14,764	\$ 5,000
Training Travel	70,692	67,008	72,500
Miscellaneous Fees	—	12,900	12,900
Meeting Expense	—	—	—
Minor Equipment	(8,530)	22,385	—
Equipment	33,350	14,120	45,300
Fire Wellness Assessment	—	—	35,000
Insurance Deductible	29,564	164,340	50,000
Total Expenditures	\$ 143,416	\$ 295,517	\$ 220,700
Total Revenue Over(Under) Expenditures	\$ (59,285)	\$ (159,433)	\$ (169,150)
Ending Fund Balance	\$ 271,069	\$ 111,636	\$ (57,514)

YEAR 2018 BUDGET DETAIL
LOSS CONTROL FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 953	\$ 1,159	\$ 1,644	\$ 1,810	\$ 2,000
75.70.3656	Property/Liability Dividends	39,406	97,794	—	—	—
75.70.3657	Workers Comp Dividends	—	5,397	—	—	—
75.70.3658	Loss Control MPR Refund	18,938	21,881	23,059	23,330	24,500
75.70.3659	Loss Control Credit-Reimb	—	—	47,834	96,194	15,000
75.70.3663	Wellness Credit-Reimbursement	—	—	11,594	14,704	10,000
75.70.3724	Accident Reimbursement	—	—	—	46	50
TOTALS		<u>\$ 59,297</u>	<u>\$ 126,231</u>	<u>\$ 84,132</u>	<u>\$ 136,084</u>	<u>\$ 51,550</u>
EXPENDITURES						
75.20.780.04.5001	Administration General Supplies	\$ —	\$ —	\$ 2,060	\$ 2,490	\$ —
75.20.780.06.5210	Administration Training Travel	—	—	694	—	—
75.25.780.04.5001	HR General Supplies	—	—	536	274	—
75.25.780.06.5210	HR Training Travel	3,112	—	985	—	—
75.25.780.18.5601	HR Minor Equipment	—	—	380	—	—
75.25.780.36.7203	HR Software	—	—	—	—	7,600
75.30.780.06.5210	Finance Training Travel	1,258	—	686	199	—
75.40.780.04.5001	Police General Supplies	120	—	—	—	—
75.40.780.06.5210	Police Training Travel	—	—	39,413	880	5,500
75.40.780.06.5251	Police Registration Fees	—	—	—	32,325	57,000
75.40.780.06.5252	Police Lodging	—	—	—	—	5,500
75.40.780.18.5601	Police Minor Equipment	—	—	(39,284)	—	—
75.40.790.08.5314	Police Insurance Deductible	28,156	1,541	8,381	62,108	—
75.50.780.06.5210	Fire Training Travel	—	—	—	32,000	—
75.50.780.06.5259	Fire Training Costs	—	—	14,484	—	—
75.50.780.08.5389	Fire Wellness Physicals	—	—	—	—	35,000
75.50.780.18.5601	Fire Minor Equipment	—	—	17,394	21,625	—
75.50.780.38.5813	Fire Protective Clothing	—	—	33,350	14,120	37,700
75.50.790.08.5314	Fire Insurance Deductible	—	1,281	484	40,939	—
75.60.780.18.5601	Parks Minor Equipment	—	988	—	—	—
75.60.790.08.5314	Parks Insurance Deductible	1,300	6,355	—	40,734	—
75.70.780.04.5001	PW General Supplies	—	—	77	—	—
75.70.780.18.5601	PW Minor Equipment	—	—	90	760	—
75.70.790.08.5314	PW Insurance Deductible	4,835	22,084	20,669	20,559	—
75.90.780.06.5210	IS Training Travel	2,941	300	3,498	—	—
75.95.780.04.5001	City-Wide General Supplies	7,978	92	15,667	12,000	5,000
75.95.780.06.5210	City-Wide Training & Travel	602	910	10,932	1,604	4,500
75.95.780.08.5399	City-Wide Miscellaneous Fees	476	—	—	12,900	12,900
75.95.780.18.5601	City-Wide Minor Equipment	—	329	12,890	—	—
75.95.780.38.5803	City-Wide Meeting Expense	480	—	—	—	—
75.95.790.08.5314	City-Wide Insurance Deductible	10,000	3,358	32	—	50,000
TOTALS		<u>\$ 61,258</u>	<u>\$ 37,238</u>	<u>\$ 143,417</u>	<u>\$ 295,517</u>	<u>\$ 220,700</u>

City of Liberty, Missouri
Public Safety Sales Tax Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ —	\$ —	\$ 295,376
Revenues			
PSST Sales Tax	\$ —	\$ 611,282	\$ 2,553,830
Interest	—	—	—
Total Revenues	\$ —	\$ 611,282	\$ 2,553,830
Total Resources	\$ —	\$ 611,282	\$ 2,849,206
Expenditures			
Police			
Employee Compensation	\$ —	\$ —	\$ 287,550
Training	—	11,470	33,900
Minor Equipment	—	—	3,720
Uniforms	—	—	3,710
Capital Expenditures	—	—	18,030
Transfers In from General Fund - Police	—	117,405	529,060
Fire			
Employee Compensation	\$ —	\$ —	\$ 253,200
Clothing Expense	—	—	7,500
Transfers in from General Fund - Fire	—	187,031	692,330
Total Expenditures	\$ —	\$ 315,906	\$ 1,829,000
Total Revenue Over(Under) Expenditures	\$ —	\$ 295,376	\$ 724,830
Ending Fund Balance	\$ —	\$ 295,376	\$ 1,020,206

YEAR 2018 BUDGET DETAIL
PUBLIC SAFETY SALES TAX FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
59.10.3028	PSST Sales Tax	\$ —	\$ —	\$ —	\$ 611,282	\$2,553,830
59.50.3301	Interest	—	—	—	—	—
TOTALS		\$ —	\$ —	\$ —	\$ 611,282	\$2,553,830
EXPENDITURES						
59.40.501.02.4001	Salaries	\$ —	\$ —	\$ —	\$ —	\$ 160,000
59.40.501.02.4004	Overtime	—	—	—	—	10,610
59.40.501.02.4101	Social Security	—	—	—	—	13,060
59.40.501.02.4102	LAGERS Retirement Program	—	—	—	—	25,590
59.40.501.02.4104	Workers Compensation	—	—	—	—	8,740
59.40.501.02.4105	Health Insurance	—	—	—	—	65,950
59.40.501.02.4106	Life Insurance	—	—	—	—	70
59.40.501.02.4107	Dental Insurance	—	—	—	—	2,500
59.40.501.02.4112	Vision Insurance	—	—	—	—	830
59.40.501.02.4116	Disability Insurance	—	—	—	—	200
59.40.500.06.5259	Training	—	—	—	11,470	33,900
59.40.500.18.5601	Minor Equipment	—	—	—	—	3,720
59.40.500.38.5812	Uniforms	—	—	—	—	3,710
59.40.500.36.7101	Vehicles	—	—	—	—	18,030
59.50.301.02.4001	Salaries	—	—	—	—	128,070
59.50.301.02.4004	Overtime	—	—	—	—	18,190
59.50.301.02.4101	Social Security	—	—	—	—	11,190
59.50.301.02.4102	LAGERS Retirement Program	—	—	—	—	31,600
59.50.301.02.4104	Workers Compensation	—	—	—	—	12,200
59.50.301.02.4105	Health Insurance	—	—	—	—	49,460
59.50.301.02.4106	Life Insurance	—	—	—	—	50
59.50.301.02.4107	Dental Insurance	—	—	—	—	1,870
59.50.301.02.4112	Vision Insurance	—	—	—	—	420
59.50.301.02.4116	Disability Insurance	—	—	—	—	150
59.50.300.38.5812	Clothing Expense	—	—	—	—	7,500
59.40.530.02.4099	Transfer In of PSST Costs from the General Fund	—	—	—	117,405	529,060
59.50.330.02.4099	Transfer In of PSST Costs from the General Fund	—	—	—	187,031	692,330
TOTALS		\$ —	\$ —	\$ —	\$ 315,906	\$1,829,000

TIF FUNDS

City of Liberty, Missouri
Roger's Plaza
Fiscal Year 2018

	2016 Actual		2017 Forecast		2018 Budget
Beginning Fund Balance	\$ 1,174,678	\$	1,270,101	\$	1,216,955
Revenues					
Real Estate Tax	\$ 29,499	\$	29,499	\$	28,490
Sales Tax Transfers	156,564		142,478		139,960
County PILOTS	225,194		225,157		218,500
County Sales Tax	37,555		52,310		49,010
CID Sales Tax	143,150		129,030		147,920
Zoological Sales Tax	5,057		6,146		7,000
Interest Earnings-Reserve	114		2,895		2,300
Transfers In	174,899		—		—
Total Revenues	\$ 772,032	\$	587,515	\$	593,180
Expenditures					
Bond Principal	\$ 175,000	\$	210,000	\$	210,000
Bond Interest	344,756		332,606		319,440
Administrative Fees	3,870		2,000		2,180
Paying Agent Fees	5,576		1,855		1,870
Miscellaneous Fees	4,257		4,200		4,020
Developer Reimbursement	—		90,000		30,000
Transfers Out	143,150		—		—
Total Expenditures	\$ 676,609	\$	640,661	\$	567,510
Revenue Over(Under) Expenditures	\$ 95,423	\$	(53,146)	\$	25,670
Restricted Cash - Bond Pymt	\$ 48,179	\$	48,179	\$	48,179
Restricted Cash - EATS	21,203		21,203		21,203
Restricted Cash - Bond Proceeds	571,022		571,022		571,022
Restricted Cash - Business Inter	200,007		200,007		200,007
Restricted Cash - TIF	1,001		1,001		1,001
Restricted Cash - CID Revenues	201,827		201,827		201,827
Undesignated Fund Balance	226,861		173,715		199,385
Ending Fund Balance	\$ 1,270,101	\$	1,216,955	\$	1,242,625

YEAR 2018 BUDGET DETAIL
ROGER'S PLAZA TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
23.10.3001	Real Estate Tax	\$ 29,994	\$ 29,982	\$ —	\$ —	\$ —
23.10.3029	Sales Tax Transfers	156,371	—	—	—	—
23.10.3036	TIF County PILOTS-County/	212,000	222,318	—	—	—
23.10.3038	TIF County Sales Tax-County	7,412	—	—	—	—
23.15.3503	CID Sales Tax	138,363	20,038	—	—	—
23.15.3549	Zoological Sales Tax	9,989	—	—	—	—
27.15.3503	CID Sales Tax	172,588	166,462	174,899	—	—
84.10.3001	Real Estate Tax	—	—	29,499	29,499	28,490
84.10.3029	Sales Tax Transfers-City Sales	18,646	145,875	156,564	142,478	139,960
84.10.3036	County PILOTS	—	—	225,194	225,157	218,500
84.10.3038	County Sales Tax	—	30,226	37,555	52,310	49,010
84.15.3503	CID Captured by TIF	—	114,760	143,150	129,030	73,960
84.15.3504	CID Pledged by Agreement	—	—	—	—	73,960
84.15.3549	Zoological Sales Tax	—	11,219	5,057	6,146	7,000
84.50.3302	Interest Earnings-Reserve	101	103	114	2,895	2,300
84.70.3661	Reimbursed Expense-General	—	—	—	—	—
84.80.3813	Transfers In-Special Allocation	—	845,835	—	—	—
TOTALS		\$ 745,464	\$ 1,586,81	\$ 772,032	\$ 587,515	\$ 593,180

EXPENDITURES						
23.70.668.08.5311	Legal Fees	\$ —	\$ —	\$ —	\$ —	\$ —
23.70.668.08.5341	Administrative Fees	—	277	—	—	—
23.70.668.08.5399	Miscellaneous Fees	—	4,037	—	—	—
23.70.668.42.5995	Transfer-Debt Service Fund	—	845,835	—	—	—
27.70.668.08.5341	Administrative Fees	1,726	1,665	1,749	—	—
27.70.668.08.5365	Reimbursable Fees	138,363	134,798	143,150	—	—
27.70.668.08.5399	Miscellaneous Fees	—	—	—	—	—
27.70.668.42.5995	Transfer-Debt Service Fund	—	—	—	—	—
84.30.130.24.6001	Principal Payments	145,000	160,000	175,000	210,000	210,000
84.30.130.24.6011	Bond Interest	365,850	355,725	344,756	332,606	319,440
84.30.130.24.6021	Paying Agent Fees	—	—	5,576	1,855	1,870
84.70.668.08.5311	Legal Fees	—	—	—	—	—
84.70.668.08.5341	Administrative Fees	—	—	2,121	2,000	2,180
84.70.668.08.5365	Reimbursable Fees	67	—	—	75	—
84.70.668.08.5397	Contract Labor	182	—	—	—	—
84.70.668.08.5399	Miscellaneous Fees	5,628	1,437	4,257	4,200	4,020
84.70.668.08.5850	Developer Reimbursement	31,291	—	—	90,000	30,000
84.80.668.08.5995	Transfer-Debt Service Fund	—	—	—	—	—
TOTALS		\$ 688,107	\$ 1,503,77	\$ 676,609	\$ 640,736	\$ 567,510

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$5,710,000

Date Issued: May 01, 2010

Purpose: Roger's Plaza Project

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2010							\$5,710,000
2010		—	—	—	157,381.88	157,381.88	5,710,000
2011		—	192,712.5	—	192,712.5	385,425	5,710,000
2012		60,000	192,712.5	60,000	190,687.5	503,400	5,590,000
2013		65,000	188,662.5	70,000	186,468.75	510,131.25	5,455,000
2014		70,000	184,106.25	75,000	181,743.75	510,850	5,310,000
2015		80,000	179,212.5	80,000	176,512.5	515,725	5,150,000
2016		85,000	173,812.5	90,000	170,943.75	519,756.25	4,975,000
2017		95,000	167,906.25	95,000	164,700	522,606.25	4,785,000
2018		105,000	161,493.75	105,000	157,950	529,443.75	4,575,000
2019		110,000	154,406.25	115,000	150,693.75	530,100	4,350,000
2020		120,000	146,812.5	125,000	142,762.5	534,575	4,105,000
2021		130,000	138,543.75	135,000	134,156.25	537,700	3,840,000
2022		145,000	129,600	150,000	124,706.25	549,306.25	3,545,000
2023		150,000	119,643.75	155,000	114,581.25	539,225	3,240,000
2024		165,000	109,350	170,000	103,781.25	548,131.25	2,905,000
2025		180,000	98,043.75	185,000	91,968.75	555,012.5	2,540,000
2026		195,000	85,725	200,000	79,143.75	559,868.75	2,145,000
2027		210,000	72,393.75	215,000	65,306.25	562,700	1,720,000
2028		225,000	58,050	230,000	50,456.25	563,506.25	1,265,000
2029		240,000	42,693.75	250,000	34,593.75	567,287.5	775,000
2030		775,000	26,156.25	—	—	801,156.25	—
TOTALS		\$ 3,205,000	\$ 2,622,037.5	\$ 2,505,000	\$ 2,671,250.63	\$ 11,003,288.13	

City of Liberty, Missouri
Blue Jay Drive TIF Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 39,075	\$ 39,693	\$ 39,693
Revenues			
Real Estate Tax	\$ 16,178	\$ 16,180	\$ 15,440
TIF Sales Tax - City	84,190	82,000	120,030
TIF Tax - County/School/Hosp	123,504	123,484	120,580
TIF Sales Tax - County	25,019	29,450	42,010
CID Sales Tax	78,751	76,000	108,520
Zoological Sales Tax	3,374	(4,900)	6,790
Transfers	79,547	—	—
Total Revenues	\$ 410,563	\$ 322,214	\$ 413,370
Total Resources	\$ 449,638	\$ 361,907	\$ 453,063
Expenditures			
Administrative Fees	\$ 2,303	\$ 2,300	\$ 2,300
Miscellaneous Fees	1,353	2,360	2,180
Developer Reimbursements	326,357	327,350	408,890
Transfers	79,932	—	—
Total Expenditures	\$ 409,945	\$ 332,010	\$ 413,370
Revenue Over(Under) Expense	\$ 618	\$ —	\$ —
Ending Fund Balance	\$ 39,693	\$ 39,693	\$ 39,693

YEAR 2018 BUDGET DETAIL
BLUE JAY DRIVE TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
24.10.3001	Real Estate Tax	\$ 16,738	\$ 16,731	\$ 16,178	\$ 16,180	\$ 15,440
24.10.3029	Sales Tax Transfers	77,224	82,040	84,190	82,000	120,030
24.10.3036	TIF County PILOTS-County	58,965	124,061	123,504	123,484	120,580
24.10.3038	TIF County Sales Tax-County	27,286	21,483	25,019	29,450	42,010
24.15.3503	CID Captured by TIF	—	—	—	76,000	54,260
24.15.3504	CID Sales Tax	74,759	75,946	78,751	—	54,260
24.15.3549	Zoological Sales Tax	6,375	5,652	3,374	(4,900)	6,790
28.15.3504	CID Sales Tax	75,514	76,714	79,547	—	—
TOTALS		<u>\$ 336,861</u>	<u>\$ 402,627</u>	<u>\$ 410,563</u>	<u>\$ 322,214</u>	<u>\$ 413,370</u>

EXPENDITURES

24.70.665.08.5311	Legal Fees	\$ 895	\$ —	\$ —	\$ —	\$ —
24.70.665.08.5341	Administrative Fees	2,033	2,033	2,303	2,300	2,300
24.70.665.08.5365	TIF Reimbursable Fees	903	10,837	—	—	—
24.70.665.08.5397	Contract Labor	152	—	—	—	—
24.70.665.08.5399	Miscellaneous Fees	1,077	2,253	1,353	2,360	2,180
24.70.665.08.5860	Developer Reimbursements	305,507	310,277	326,357	327,350	408,890
28.70.665.08.5341	Administrative Fees	7,305	75,946	78,751	—	—
28.70.665.08.5365	Other Miscellaneous Fees	455	420	385	—	—
28.70.665.08.5399	Miscellaneous Fees	68,209	767	796	—	—
TOTALS		<u>\$ 386,536</u>	<u>\$ 402,533</u>	<u>\$ 409,945</u>	<u>\$ 332,010</u>	<u>\$ 413,370</u>

City of Liberty, Missouri
Triangle TIF Project F
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 379,187	\$ 304,263	\$ 304,263
Revenues			
Real Estate Tax	\$ 17,037	\$ 18,470	\$ 19,270
TIF Sales Tax - City	334,985	348,830	361,200
TIF Tax - County/School/Hosp	130,058	140,940	150,480
TIF Sales Tax - County	183,608	122,080	126,420
CID Sales Tax	501,915	564,300	574,200
Zoological Sales Tax	19,379	35,270	35,890
Total Revenues	\$ 1,186,982	\$ 1,229,890	\$ 1,267,460
Total Resources	\$ 1,566,169	\$ 1,664,703	\$ 1,609,076
Expenditures			
Administrative Fee	\$ 2,718	\$ 2,830	\$ 2,300
Miscellaneous Fees	2,354	2,353	2,720
Developer Reimbursements	1,256,834	1,224,707	1,262,440
Total Expenditures	\$ 1,261,906	\$ 1,229,890	\$ 1,267,460
Revenue Over(Under) Expense	\$ (74,924)	\$ —	\$ —
Ending Fund Balance	\$ 304,263	\$ 304,263	\$ 304,263

YEAR 2018 BUDGET DETAIL
TRIANGLE PROJECT F TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
26.10.3001	Real Estate	\$ 19,766	\$ 19,758	\$ 17,037	\$ 18,470	\$ 19,270
26.10.3009	Delinquent Charges	—	—	—	—	—
26.10.3029	Sales Tax Transfer-City	310,889	326,482	334,985	348,830	361,200
26.10.3036	TIF County PILOTS	139,706	146,505	130,058	140,940	150,480
26.10.3038	TIF County Sales Tax-County	224,895	173,115	183,608	122,080	126,420
26.15.3503	CID Captured by TIF	—	—	—	564,300	287,100
26.15.3504	CID Sales Tax	539,265	525,004	501,915	—	287,100
26.15.3549	Zoological Sales Tax	42,467	38,945	19,379	35,270	35,890
TOTALS		<u>\$1,276,988</u>	<u>\$1,229,809</u>	<u>\$1,186,982</u>	<u>\$1,229,890</u>	<u>\$1,267,460</u>
EXPENDITURES						
26.70.666.08.5341	Administrative Fees	\$ 2,289	\$ 2,501	\$ 2,718	\$ 2,830	\$ 2,300
26.70.666.08.5399	Miscellaneous Fees	2,552	2,651	2,354	2,353	2,720
26.70.666.08.5860	Developer Reimbursement	1,279,839	1,237,260	1,256,834	1,224,707	1,262,440
TOTALS		<u>\$1,284,680</u>	<u>\$1,242,412</u>	<u>\$1,261,906</u>	<u>\$1,229,890</u>	<u>\$1,267,460</u>

City of Liberty, Missouri
Triangle TIF Project E
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 43	\$ (1)	\$ (1)
Revenues			
Real Estate Tax	\$ 6,922	\$ 6,920	\$ 6,940
TIF Tax - County/School/Hosp	52,842	52,840	54,190
Total Revenues	<u>\$ 59,764</u>	<u>\$ 59,760</u>	<u>\$ 61,130</u>
Total Resources	<u>\$ 59,807</u>	<u>\$ 59,759</u>	<u>\$ 61,129</u>
Expenditures			
Administrative Fee	\$ 125	\$ 130	\$ 130
Miscellaneous Fees	956	960	980
Developer Reimbursements	58,727	58,670	60,020
Total Expenditures	<u>\$ 59,808</u>	<u>\$ 59,760</u>	<u>\$ 61,130</u>
Revenue Over(Under) Expense	<u>\$ (44)</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ (1)</u></u>	<u><u>\$ (1)</u></u>	<u><u>\$ (1)</u></u>

YEAR 2018 BUDGET DETAIL
 TRIANGLE PROJECT E TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
32.10.3001	Real Estate Tax	\$ —	\$ 5	\$ 6,922	\$ 6,920	\$ 6,940
32.10.3036	TIF County PILOTS-County/	—	39	52,842	52,840	54,190
TOTALS		<u>\$ —</u>	<u>\$ 44</u>	<u>\$ 59,764</u>	<u>\$ 59,760</u>	<u>\$ 61,130</u>
EXPENDITURES						
32.70.667.08.5341	Administrative Fees	\$ —	\$ —	\$ 125	\$ 130	\$ 130
32.70.667.08.5399	Miscellaneous Fees	\$ —	\$ 1	\$ 956	\$ 960	\$ 980
32.70.667.08.5860	Developer Reimbursement	—	—	58,727	58,670	60,020
TOTALS		<u>—</u>	<u>1</u>	<u>59,808</u>	<u>59,760</u>	<u>61,130</u>

City of Liberty, Missouri
Triangle TIF Project E-1
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 45,231	\$ 29,369	\$ —
Revenues			
Real Estate Tax	\$ 12,610	\$ 12,610	\$ 12,600
Delinquent Charges	—	—	—
TIF Sales Tax - City	113,601	92,810	93,430
TIF Tax - County/School/Hosp	96,264	96,250	98,360
TIF Sales Tax - County	37,906	32,500	32,710
Zoological Sales Tax	4,269	4,650	4,680
Total Revenues	264,650	238,820	241,780
Total Resources	\$ 309,881	\$ 268,189	\$ 241,780
Expenditures			
Administrative Fees	\$ 2,303	\$ 2,300	\$ 2,300
Miscellaneous Fees	1,742	1,740	1,780
Developer Reimbursements	276,467	264,149	237,700
Total Expenditures	\$ 280,512	\$ 268,189	\$ 241,780
Revenue Over(Under) Expense	\$ (15,862)	\$ (29,369)	\$ —
Ending Fund Balance	\$ 29,369	\$ —	\$ —

YEAR 2018 BUDGET DETAIL
TRIANGLE PROJECT E-1 TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
37.10.3001	Real Estate Tax	\$ 13,046	\$ 13,041	\$ 12,610	\$ 12,610	\$ 12,600
37.10.3009	Delinquent Charges	6,315	—	—	—	—
37.10.3029	Sales Tax Transfers	98,981	123,545	113,601	92,810	93,430
37.10.3036	TIF County PILOTS	92,211	96,699	96,264	96,250	98,360
37.10.3038	TIF County Sales Tax-County	33,425	33,752	37,906	32,500	32,710
37.15.3549	Zoological Sales Tax	6,352	7,095	4,269	4,650	4,680
TOTALS		<u>\$ 250,330</u>	<u>\$ 274,132</u>	<u>\$ 264,650</u>	<u>\$ 238,820</u>	<u>\$ 241,780</u>
EXPENDITURES						
37.70.666.08.534	Administrative Fees	\$ 2,193	\$ 1,714	\$ 2,303	\$ 2,300	\$ 2,300
37.70.666.08.539	Miscellaneous Fees	1,785	1,750	1,742	1,740	1,780
37.70.666.08.586	Developer Reimbursement	229,721	274,500	276,467	264,149	237,700
TOTALS		<u>\$ 233,699</u>	<u>\$ 277,964</u>	<u>\$ 280,512</u>	<u>\$ 268,189</u>	<u>\$ 241,780</u>

City of Liberty, Missouri
Triangle TIF Project E-2
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 18,582	\$ 19,072	\$ 19,071
Revenues			
Real Estate Tax	\$ 4,577	\$ 4,577	\$ 4,530
TIF Sales Tax - City	64,351	46,832	63,600
TIF Tax - County/School/Hosp	34,942	34,936	34,710
TIF Sales Tax - County	20,678	21,217	22,280
CID Sales Tax	—	94,080	50,900
Zoological Sales Tax	2,293	3,228	3,190
Total Revenues	\$ 126,841	\$ 204,870	\$ 179,210
Total Resources	\$ 145,423	\$ 223,942	\$ 198,281
Expenditures			
Administrative Fee	\$ 2,303	\$ 2,303	\$ 2,300
Miscellaneous Fees	632	632	630
Developer Reimbursements	123,416	201,936	176,280
Total Expenditures	\$ 126,351	\$ 204,871	\$ 179,210
Revenue Over(Under) Expense	\$ 490	\$ (1)	\$ —
Ending Fund Balance	\$ 19,072	\$ 19,071	\$ 19,071

YEAR 2018 BUDGET DETAIL
TRIANGLE PROJECT E-2 TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
38.10.3001	Real Estate Tax	\$ 1,306	\$ 7,376	\$ 4,577	\$ 4,577	\$ 4,530
38.10.3029	Sales Tax Transfers	27,865	56,700	64,351	46,832	63,600
38.10.3036	TIF County PILOTS-County	9,230	54,692	34,942	34,936	34,710
38.10.3038	TIF County Sales Tax-County	—	6,533	20,678	21,217	22,280
38.15.3503	CID Captured by TIF	—	—	—	47,040	25,450
38.15.3504	CID Pledged by Agreement	—	—	—	47,040	25,450
38.15.3549	Zoological Sales Tax	689	3,539	2,293	3,228	3,190
TOTALS		<u>\$ 39,090</u>	<u>\$ 128,840</u>	<u>\$ 126,841</u>	<u>\$ 204,870</u>	<u>\$ 179,210</u>
EXPENDITURES						
38.70.662.08.534	Administrative Fees	\$ 958	\$ 1,714	\$ 2,303	\$ 2,303	\$ 2,300
38.70.662.08.539	Miscellaneous Fees	169	990	632	632	630
38.70.662.08.586	Developer Reimbursement	23,672	121,845	123,416	201,936	176,280
TOTALS		<u>\$ 24,799</u>	<u>\$ 124,549</u>	<u>\$ 126,351</u>	<u>\$ 204,871</u>	<u>\$ 179,210</u>

City of Liberty, Missouri
Triangle TIF Project E-4
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ (188)	\$ (189)	\$ (1)
Revenues			
Real Estate Tax	\$ 1,360	\$ 1,360	\$ 1,340
TIF Tax - County/School/Hosp	10,384	10,383	10,320
Total Revenues	<u>\$ 11,744</u>	<u>\$ 11,743</u>	<u>\$ 11,660</u>
Total Resources	<u>\$ 11,556</u>	<u>\$ 11,554</u>	<u>\$ 11,659</u>
Expenditures			
Administrative Fee	\$ 125	\$ 125	\$ 130
Miscellaneous Fees	188	—	190
Developer Reimbursements	11,432	11,430	11,340
Total Expenditures	<u>\$ 11,745</u>	<u>\$ 11,555</u>	<u>\$ 11,660</u>
Revenue Over(Under) Expense	<u>\$ (1)</u>	<u>\$ 188</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ (189)</u></u>	<u><u>\$ (1)</u></u>	<u><u>\$ (1)</u></u>

YEAR 2018 BUDGET DETAIL
TRIANGLE PROJECT E-4 TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
35.10.3001	Real Estate Tax	\$ 1,407	\$ 1,407	\$ 1,360	\$ 1,360	\$ 1,340
35.10.3036	TIF County PILOTS-County	9,947	10,431	10,384	10,383	10,320
TOTALS		<u>\$ 11,354</u>	<u>\$ 11,838</u>	<u>\$ 11,744</u>	<u>\$ 11,743</u>	<u>\$ 11,660</u>
EXPENDITURES						
35.70.663.08.5341	Administrative Fees	\$ —	\$ 117	\$ 125	\$ 125	\$ 130
35.70.663.08.5399	Miscellaneous Fees	182	377	188	—	190
35.70.663.08.5860	Developer Reimbursement	11,173	11,532	11,432	11,430	11,340
TOTALS		<u>\$ 11,355</u>	<u>\$ 12,026</u>	<u>\$ 11,745</u>	<u>\$ 11,555</u>	<u>\$ 11,660</u>

City of Liberty, Missouri
Triangle Project B-1 TIF Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 564,061	\$ 614,988	\$ 708,647
Revenues			
Real Estate Tax	\$ 4,113	\$ 4,113	\$ 4,130
TIF Sales Tax - City	90,418	95,000	96,290
TIF Tax - County/School/Hosp	31,398	31,393	32,250
TIF Sales Tax - County	26,842	34,000	33,700
CID Sales Tax	57,846	89,000	84,000
Zoological Sales Tax	3,443	5,900	5,260
Transfers In	—	—	—
Totals Revenues	\$ 214,060	\$ 259,406	\$ 255,630
Expenditures			
Miscellaneous Fees	\$ 266	\$ 572	\$ 570
Bond Principal	80,000	85,000	85,000
Bond Interest	82,575	80,175	78,050
Debt Service Fees	292	—	290
Interfund Transfer	—	—	—
Total Expenditures	\$ 163,133	\$ 165,747	\$ 163,910
Revenue Over(Under) Expenditures	\$ 50,927	\$ 93,659	\$ 91,720
Debt Service Reserve	\$ 215,705	\$ 215,705	\$ 215,705
Undesignated Fund Balance	399,283	492,942	584,662
Ending Fund Balance	\$ 614,988	\$ 708,647	\$ 800,367

YEAR 2018 BUDGET DETAIL
TRIANGLE PROJECT B-1 TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUE						
25.10.3038	TIF County Sales Tax-County	33,865	4,767	—	—	—
25.15.3505	CID Project B-1	12,169	—	—	—	—
25.15.3549	Zoological Sales Tax	7,126	—	—	—	—
82.10.3001	Real Estate Tax	4,603	4,601	4,113	4,113	4,130
82.10.3029	Sales Tax Transfers	111,696	86,402	90,418	95,000	96,290
82.10.3036	TIF County PILOTS-County/	32,532	34,116	31,398	31,393	32,250
82.10.3038	Sales Tax-County	—	11,392	26,842	34,000	33,700
82.15.3503	CID Captured by TIF	—	—	—	89,000	42,000
82.15.3504	CID Pledged by Agreement	—	—	—	—	42,000
82.15.3505	CID Project B-1	36,037	48,583	57,846	—	—
82.15.3549	Zoological Sales Tax	—	4,943	3,443	5,900	5,260
82.80.3813	Transfers In-Special Allocation	—	57,927	—	—	—
TOTALS		<u>\$ 238,028</u>	<u>\$ 252,731</u>	<u>\$ 214,060</u>	<u>\$ 259,406</u>	<u>\$ 255,630</u>
EXPENDITURES						
25.70.664.42.5995	Interfund Transfers-Debt Service	\$ —	\$ 57,927	\$ —	\$ —	\$ —
82.30.130.08.5399	Miscellaneous Fees	594	920	266	572	570
82.30.130.24.6001	Bond Principal	70,000	75,000	80,000	85,000	85,000
82.30.130.24.6011	Bond Interest	86,225	84,825	82,575	80,175	78,050
82.30.130.24.6021	Debt Service Fees	292	292	292	—	290
TOTALS		<u>\$ 157,111</u>	<u>\$ 218,964</u>	<u>\$ 163,133</u>	<u>\$ 165,747</u>	<u>\$ 163,910</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$1,565,000

Date Issued: December 13, 2017

Purpose: Refunding of 2010 Special Obligation Bonds (CCHC Lots)

Year	Interest Rate	September 1		Total Payment	Bond Balance
		March 1 Interest	Principal		
2017					1,565,000
2018	2.65%	9,676.92	95,000	21,197.06	1,470,000
2019	2.65%	19,585.71	85,000	19,910.33	1,385,000
2020	2.65%	18,555.15	90,000	18,759.06	1,295,000
2021	2.65%	17,254.00	100,000	17,540.06	1,195,000
2022	2.65%	15,922.00	100,000	16,185.61	1,095,000
2023	2.65%	14,589.35	100,000	14,831.17	995,000
2024	2.65%	13,330.24	105,000	13,476.72	890,000
2025	2.65%	11,858.01	110,000	12,054.56	780,000
2026	2.65%	10,392.42	110,000	10,564.67	670,000
2027	2.65%	8,926.82	120,000	9,074.78	550,000
2028	2.65%	7,368.47	120,000	7,449.44	430,000
2029	2.65%	5,729.15	125,000	5,824.11	305,000
2030	2.65%	4,063.70	130,000	4,131.06	175,000
2031	2.65%	2,331.63	120,000	2,370.28	55,000
2032	2.65%	736.85	55,000	744.94	—
TOTALS		\$ 160,320	\$ 1,565,000	\$ 174,113.85	\$ 1,899,434.27

City of Liberty, Missouri
Triangle TIF Phase B
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 1,754,018	\$ 2,137,346	\$ 2,478,991
Revenues			
Real Estate Tax - City PILOTS	\$ 29,831	\$ 29,430	\$ 29,770
TIF Sales Tax- City	262,054	269,560	278,950
TIF Tax - County PILOTS	227,723	224,660	232,450
TIF Sales Tax - County	84,375	94,350	97,630
CID Sales Tax	251,842	190,327	223,140
Interest Earnings-Reserve	185	6,500	150
Miscellaneous Income	9,926	8,300	8,200
Zoological Sales Tax	9,487	13,890	13,950
Transfers - CID	823,963	—	—
Total Revenues	\$ 1,699,386	\$ 837,017	\$ 884,240
Expenditures			
Administrative Fees	\$ 2,428	\$ 2,303	\$ 2,300
TIF Reimbursable Fees	—	—	—
Miscellaneous Fees	4,121	4,065	4,200
Bond Principal	210,000	215,000	245,000
Bond Interest	282,644	271,619	259,790
Debt Service Fees	4,876	2,385	2,390
Transfers - CID	811,989	—	—
Total Expenditures	\$ 1,316,058	\$ 495,372	\$ 513,680
Revenue Over(Under) Expense	\$ 383,328	\$ 341,645	\$ 370,560
Restricted Cash			
Restricted Cash - Bond Payment	\$ 133,668.29	\$ 251,724.37	\$ 251,724.37
Restricted Cash - Redemption	615.02	619.9	619.9
Restricted Cash - EATS	54,643.57	130,567.89	130,567.89
Restricted Cash - Bond Proceeds	747,974.61	749,486.81	749,486.81
Restricted Cash - Business Interruption	535,922.44	749,478.9	749,478.9
Restricted Cash - CID	446,036.13	177,619.13	177,619.13
Restricted Fund For Debt Service Held by City	218,486.43	419,494.02	790,054.02
Ending Fund Balance	\$ 2,137,346	\$ 2,478,991	\$ 2,849,551

YEAR 2018 BUDGET DETAIL
LIBERTY TRIANGLE PHASE B (SERIES 2007) TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
21.50.3301	Interest Earnings	\$ 26	\$ —	\$ —	\$ —	\$ —
29.15.3502	CID Sales Tax Series 2007	741,704	736,629	823,963	—	—
83.10.3001	Real Estate Tax	30,096	32,325	29,831	29,430	29,770
83.10.3009	Delinquent Charges	1,178	—	—	—	—
83.10.3029	Sales Tax Transfers	230,565	258,995	262,054	269,560	278,950
83.10.3036	TIF County PILOT-County	212,716	239,692	227,723	224,660	232,450
83.10.3039	TIF Sales Tax-County Phase B	62,976	64,138	84,375	94,350	97,630
83.15.3503	CID Captured by TIF	—	—	—	190,327	111,570
83.15.3504	CID Pledged by Agreement	—	—	—	—	111,570
83.15.3505	CID Project B-1	143,138	151,992	251,842	—	—
83.15.3549	Zoological Sales Tax	17,454	15,889	9,487	13,890	13,950
83.50.3302	Interest Earnings-Reserve	129	147	185	6,500	150
83.70.3791	Miscellaneous Income	7,119	8,277	9,926	8,300	8,200
TOTALS		<u>\$1,447,101</u>	<u>\$1,508,084</u>	<u>\$1,699,386</u>	<u>\$ 837,017</u>	<u>\$ 884,240</u>
EXPENDITURES						
22.70.660.08.5397	Contract Labor	683	—	—	—	—
29.70.660.08.5365	Other Misc Fees-CID Sales Tax	455	420	385	—	—
29.70.660.08.5399	Miscellaneous Fees-CID Sales	143,138	151,992	251,842	—	—
29.70.664.08.5399	Miscellaneous Fees - CCHC	48,206	48,583	57,846	—	—
29.70.666.08.5399	Miscellaneous Fees - Project F	539,265	525,004	501,915	—	—
83.30.130.08.5341	Administrative Fees	—	479	2,428	2,303	2,300
83.30.130.08.5365	Reimbursable Fees	13,075	3,091	—	—	—
83.30.130.08.5399	Miscellaneous Fees	5,937	5,891	4,121	4,065	4,200
83.30.130.24.6001	Bond Principal	265,000	200,000	210,000	215,000	245,000
83.30.130.24.6011	Bond Interest	307,950	293,275	282,644	271,619	259,790
83.30.130.24.6021	Debt Service Fees	2,491	—	4,876	2,385	2,390
TOTALS		<u>\$1,326,200</u>	<u>\$1,228,735</u>	<u>\$1,316,057</u>	<u>\$ 495,372</u>	<u>\$ 513,680</u>

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$7,840,000

Date Issued: October 10, 2007

Purpose: Liberty Triangle Redevelopment Bonds - Series 2007 Projects

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2007							\$ 7,840,000
2008	5.00%	—	220,168.75	20,000	220,168.75	460,337.5	7,820,000
2009	5.00%	60,000	219,668.75	60,000	218,168.75	557,837.5	7,700,000
2010	5.00%	100,000	216,668.75	100,000	214,168.75	630,837.5	7,500,000
2010				1,585,000		1,585,000	5,915,000
2011	5.00%	70,000	164,387.5	70,000	162,637.5	467,025	5,775,000
2012	5.00%	75,000	160,887.5	75,000	159,012.5	469,900	5,625,000
2013	5.25%	80,000	157,137.5	85,000	155,037.5	477,175	5,460,000
2014	5.25%	90,000	152,806.25	95,000	150,443.75	488,250	5,275,000
2014				80,000		80,000	5,195,000
2015	5.25%	100,000	147,950	100,000	145,325	493,275	4,995,000
2016	5.25%	105,000	142,700	105,000	139,943.75	492,643.75	4,785,000
2017	5.25%	105,000	137,187.5	110,000	134,431.25	486,618.75	4,570,000
2018	5.50%	120,000	131,543.75	125,000	128,243.75	504,787.5	4,325,000
2019	5.50%	130,000	124,806.25	130,000	121,231.25	506,037.5	4,065,000
2020	5.50%	140,000	117,656.25	145,000	113,806.25	516,462.5	3,780,000
2021	5.50%	155,000	109,818.75	155,000	105,556.25	525,375	3,470,000
2022	5.50%	170,000	101,293.75	170,000	96,618.75	537,912.5	3,130,000
2023	5.88%	180,000	91,943.75	180,000	86,656.25	538,600	2,770,000
2024	5.88%	200,000	81,368.75	195,000	75,493.75	551,862.5	2,375,000
2025	5.88%	215,000	69,765.63	215,000	63,450	563,215.63	1,945,000
2026	5.88%	225,000	57,134.38	230,000	50,525	562,659.38	1,490,000
2027	5.88%	250,000	43,768.75	250,000	36,425	580,193.75	990,000
2028	5.88%	255,000	29,081.25	260,000	21,590.63	565,671.88	475,000
2029	5.88%	275,000	13,953.13	200,000	5,875	494,828.13	—
TOTALS		\$ 3,100,000	\$ 2,691,696.89	\$ 4,740,000	\$ 2,604,809.38	\$ 13,136,506.27	

City of Liberty, Missouri
Triangle TIF Phase A
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 1,687,228	\$ 843,631	\$ 802,153
Revenues			
Real Estate Tax-City PILOTS	\$ 29,972	\$ 29,970	\$ 29,950
City Sales Tax	431,984	429,660	471,500
Delinquent Charges	—	—	—
TIF Tax - County PILOTS	228,802	228,770	233,910
TIF Sales Tax - County	129,542	150,390	165,030
Interest Earnings	84	180	180
Zoological Sales Tax	16,553	21,490	23,580
Total Revenues	\$ 836,937	\$ 860,460	\$ 924,150
Expenditures			
Bond Principal	\$ 785,000	\$ 750,000	\$ 680,000
Bond Interest	101,993	77,963	68,720
Miscellaneous	6,443	3,577	4,220
Administrative Fee	—	2,303	2,300
Paying Agent Fees	2,650	2,650	2,650
Total Expenditures	\$ 896,086	\$ 836,493	\$ 757,890
Revenue Over(Under) Expense	\$ (59,149)	\$ (41,478)	\$ 105,979
Restricted Cash			
Restricted Cash - Bond Payment	\$ 48,873	\$ 32,427	\$ 32,427
Restricted Cash - Redemption	63	4,151	4,151
Restricted Cash - Pilots	1	—	—
Restricted Cash - EATS	202,284	218,861	218,861
Restricted DSR - Business Interruption	443,525	444,242	444,242
Restricted Fund For Debt Service Held by City	89,735	108,768	275,028
Ending Fund Balance	\$ 1,628,079	\$ 802,153	\$ 908,132

YEAR 2018 BUDGET DETAIL
LIBERTY TRIANGLE PHASE A TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
86.10.3001	Real Estate Tax	\$ 32,331	\$ 31,059	\$ 29,972	\$ 29,970	\$ 29,950
86.10.3009	Delinquent Charges	—	—	—	—	—
86.10.3029	Sales Tax Transfers	377,191	405,600	431,984	429,660	471,500
86.10.3036	TIF County Pilots-County	198,279	230,299	228,802	228,770	233,910
86.10.3038	TIF County Sales Tax-County	75,910	57,105	129,542	150,390	165,030
86.15.3549	Zoological Sales Tax	29,076	23,294	16,553	21,490	23,580
86.50.3302	Interest Earnings-Bonds	176	161	84	180	180
TOTALS		<u>\$ 712,963</u>	<u>\$ 747,518</u>	<u>\$ 836,937</u>	<u>\$ 860,460</u>	<u>\$ 924,150</u>
EXPENDITURES						
86.30.130.08.5311	Legal Fees	\$ —	\$ 5,000	\$ —	\$ —	\$ —
86.30.130.08.5341	Administrative Fees	—	—	—	2,303	2,300
86.30.130.08.5399	Miscellaneous	5,495	6,903	6,443	3,577	4,220
86.30.130.24.6001	Bond Principal	560,000	5,635,000	785,000	750,000	680,000
86.30.130.24.6011	Bond Interest	316,350	253,319	101,993	77,963	68,720
86.30.130.24.6021	Paying Agent Fees	4,187	25,893	2,650	2,650	2,650
86.30.130.24.6024	Cost of Issuance	—	100,000	—	—	—
TOTALS		<u>\$ 886,032</u>	<u>\$6,026,115</u>	<u>\$ 896,086</u>	<u>\$ 836,493</u>	<u>\$ 757,890</u>

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$4,435,000

Date Issued: May 5, 2015

Purpose: Refunding TIF Series 2004

Year	Interest Rate	March 1		September 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							4,435,000
2015	2.700%			500,000	38,584.50	538,584.50	3,935,000
2016	2.700%	315,000	54,270.00	470,000	49,882.50	889,152.50	3,150,000
2017	2.700%	525,000	45,562.50	225,000	41,107.50	836,670.00	2,400,000
2018	2.700%	340,000	36,652.50	340,000	32,062.50	748,715.00	1,720,000
2019	2.700%	350,000	27,472.50	350,000	22,747.50	750,220.00	1,020,000
2020	2.700%	360,000	18,022.50	355,000	13,162.50	746,185.00	305,000
2021	2.700%	305,000	8,370.00	—	4,050.00	317,420.00	—
TOTALS		\$ 2,195,000	\$ 190,350.00	\$ 2,240,000	\$ 201,597.00	\$ 4,826,947.00	

*Debt Service Reserve \$443,500 + Interest

City of Liberty, Missouri
 Liberty Commons TIF Project
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 17,953,724	\$ 5,216,704	\$ 3,180,884
Revenues			
Real Estate Tax - City Pilots	\$ —	\$ —	\$ 43,130
TIF Sales Tax - City	100,381	252,000	579,780
TIF Real Estate Tax - County Pilots	—	—	336,800
TIF Sales Tax - County	—	102,000	214,180
Hotel Rebate	—	—	64,900
CID Sales Tax	11,346	245,000	489,540
CID Special Assessment	—	—	325,180
Zoological Sales Tax	256	24,000	30,600
TDD Sales Tax	9,878	100,000	291,640
Interest Earnings-Reserve	1,376	6,150	2,500
Transfers	8,298	—	—
Total Revenues	\$ 131,535	\$ 729,150	\$ 2,378,250
Expenditures			
Administrative Fees	\$ 363	\$ 2,180	\$ 2,300
TIF Reimbursable Fees	14,411	4,326	—
Miscellaneous Fees	1,855	—	11,280
Developer Reimbursements	10,615,454	950,684	—
Bond Principal	—	—	—
Bond Interest	2,214,996	1,804,070	1,804,070
Debt Service Fees	—	3,710	3,710
Transfers - CID/TDD	21,476	—	—
Total Expenditures	\$ 12,868,555	\$ 2,764,970	\$ 1,821,360
Revenue Over(Under) Expense	\$(12,737,020)	\$(2,035,820)	\$ 556,890
Restricted Cash			
Restricted Cash - Project Fund	\$ 950,664	\$ 5	\$ 5
Restricted Cash - Bond Payment	180	470	470
Restricted Cash - EATS	—	78,117	78,117
Restricted Cash - Bond Proceeds	2,688,364	2,690,261	2,690,261
Restricted Cash - Business Interruption	—	279,121	279,121
Restricted Cash - Capitalized Int	1,503,837	114	114
Restricted Cash - CID	—	17,511	17,511
Restricted Cash - TDD	—	8,642	8,642
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	73,651	106,635	663,525
Ending Fund Balance	\$ 5,216,704	\$ 3,180,884	\$ 3,737,774

YEAR 2018 BUDGET DETAIL
LIBERTY COMMONS TIF FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
16.10.3001	Real Estate	\$ —	\$ —	\$ —	\$ —	\$ 43,130
16.10.3009	Delinquent Charges	—	—	—	—	—
16.10.3023	Hotel Rebate	—	—	—	—	64,900
16.10.3029	Sales Tax Transfers	—	—	100,381	252,000	579,780
16.10.3036	Tif County Pilots	—	—	—	—	336,800
16.10.3038	County Sales Tax	—	—	—	102,000	214,180
16.15.3503	CID Captured by TIF	—	—	—	—	244,770
16.15.3504	CID Pledged by Agreement	—	—	11,346	245,000	244,770
16.15.3505	CID Spec Ass Capt by TIF	—	—	—	—	162,590
16.15.3506	CID Spec Ass Pledged	—	—	—	—	162,590
16.15.3549	Zoological Sales Tax	—	—	256	24,000	30,600
16.16.3551	TDD Captured by TIF	—	—	9,878	100,000	145,820
16.16.3552	TDD Pledged By Agreement	—	—	—	—	145,820
16.50.3302	Interest Earnings - Reserve	—	547	1,376	6,150	2,500
16.70.3794	Bond Proceeds	—	40,157,000	—	—	—
17.15.3504	Transfers - CID	—	—	4,169	—	—
17.15.3505	Transfers - CID Special	—	—	—	—	—
18.15.3551	Transfers - TDD	—	—	4,130	—	—
TOTALS		\$ —	\$40,157,547	\$ 131,536	\$ 729,150	\$ 2,378,250
EXPENDITURES						
16.70.675.08.5311	Legal Fees	37,389	395,613	—	—	—
16.70.675.08.5341	Administrative Fees	—	—	363	2,180	2,300
16.70.675.08.5365	Reimbursable Fees	28,902	19,413	14,411	4,326	—
16.70.675.08.5397	Contract Labor	—	—	—	—	—
16.70.675.08.5399	Miscellaneous Fees	—	—	1,855	—	11,280
16.70.675.08.5860	Developer Reimbursement	—	20,128,038	10,615,45	950,684	—
16.70.675.24.6001	Bond Principal	—	—	—	—	—
16.70.675.24.6011	Bond Interest	—	—	2,214,996	1,804,070	1,804,070
16.70.675.24.6021	Debt Service Fees	—	1,500	—	3,710	3,710
16.70.675.24.6024	Cost of Issuance	—	1,641,882	—	—	—
17.70.675.08.5341	Administrative Fees	—	—	59	—	—
17.70.675.08.5365	TIF Reimbursable Fees	—	476	70	—	—
17.70.675.08.5399	Miscellaneous Fees	—	—	11,346	—	—
18.70.675.08.5341	Administrative Fees	—	—	53	—	—
18.70.675.08.5365	TIF Reimbursable Fees	—	610	70	—	—
18.70.675.08.5399	Miscellaneous Fees	—	—	9,878	—	—
TOTALS		\$ 66,291	\$22,187,532	\$ 12,868,55	\$ 2,764,970	\$ 1,821,360

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$31,065,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015A

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						\$31,065,000
2015		—	—	410,926.77	410,926.77	31,065,000
2016		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2017		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2018		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2019	5.125%	340,000	902,034.38	893,321.88	2,135,356.26	30,725,000
2020	5.125%	415,000	893,321.88	882,687.5	2,191,009.38	30,310,000
2021	5.125%	455,000	882,687.5	871,028.13	2,208,715.63	29,855,000
2022	5.125%	520,000	871,028.13	857,703.13	2,248,731.26	29,335,000
2023	5.125%	565,000	857,703.13	843,225	2,265,928.13	28,770,000
2024	5.125%	625,000	843,225	827,209.38	2,295,434.38	28,145,000
2025	5.125%	695,000	827,209.38	809,400	2,331,609.38	27,450,000
2026	5.750%	785,000	809,400	786,831.25	2,381,231.25	26,665,000
2027	5.750%	860,000	786,831.25	762,106.25	2,408,937.5	25,805,000
2028	5.750%	970,000	762,106.25	734,218.75	2,466,325	24,835,000
2029	5.750%	1,065,000	734,218.75	703,600	2,502,818.75	23,770,000
2030	5.750%	1,185,000	703,600	669,531.25	2,558,131.25	22,585,000
2031	5.750%	1,225,000	669,531.25	634,312.5	2,528,843.75	21,360,000
2032	5.750%	1,130,000	634,312.5	601,825	2,366,137.5	20,230,000
2033	5.750%	1,230,000	601,825	566,462.5	2,398,287.5	19,000,000
2034	5.750%	1,355,000	566,462.5	527,506.25	2,448,968.75	17,645,000
2035	5.750%	1,475,000	527,506.25	485,100	2,487,606.25	16,170,000
2036	6.000%	1,615,000	485,100	436,650	2,536,750	14,555,000
2037	6.000%	1,750,000	436,650	384,150	2,570,800	12,805,000
2038	6.000%	1,920,000	384,150	326,550	2,630,700	10,885,000
2039	6.000%	980,000	326,550	297,150	1,603,700	9,905,000
2040	6.000%	790,000	297,150	273,450	1,360,600	9,115,000
2041	6.000%	860,000	273,450	247,650	1,381,100	8,255,000
2042	6.000%	940,000	247,650	219,450	1,407,100	7,315,000
2043	6.000%	1,020,000	219,450	188,850	1,428,300	6,295,000
2044	6.000%	1,105,000	188,850	155,700	1,449,550	5,190,000
2045	6.000%	1,200,000	155,700	119,700	1,475,400	3,990,000
2046	6.000%	3,990,000	119,700	—	4,109,700	—
TOTALS		\$ 31,065,000	\$ 18,713,506.29	\$ 18,222,398.68	\$ 68,000,904.97	

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						9,095,000
2015		—	—	—	—	9,095,000
2016		—	592,690.83	—	592,690.83	9,095,000
2017		—	773,075	—	773,075	9,095,000
2018		—	773,075	—	773,075	9,095,000
2019		—	773,075	—	773,075	9,095,000
2020		—	773,075	—	773,075	9,095,000
2021		—	773,075	—	773,075	9,095,000
2022		—	773,075	—	773,075	9,095,000
2023		—	773,075	—	773,075	9,095,000
2024		—	773,075	—	773,075	9,095,000
2025		—	773,075	—	773,075	9,095,000
2026		—	773,075	—	773,075	9,095,000
2027		—	773,075	—	773,075	9,095,000
2028		—	773,075	—	773,075	9,095,000
2029		—	773,075	—	773,075	9,095,000
2030		—	773,075	—	773,075	9,095,000
2031		—	773,075	—	773,075	9,095,000
2032		—	773,075	—	773,075	9,095,000
2033		—	773,075	—	773,075	9,095,000
2034		—	773,075	—	773,075	9,095,000
2035		—	773,075	—	773,075	9,095,000
2036		—	773,075	—	773,075	9,095,000
2037		—	773,075	—	773,075	9,095,000
2038		—	773,075	—	773,075	9,095,000
2039		—	773,075	—	773,075	9,095,000
2040		—	773,075	—	773,075	9,095,000
2041		—	773,075	—	773,075	9,095,000
2042		—	773,075	—	773,075	9,095,000
2043		—	773,075	—	773,075	9,095,000
2044		—	773,075	—	773,075	9,095,000
2045		—	773,075	—	773,075	9,095,000
2046	8.50%	9,095,000	773,075	—	9,868,075	—
TOTALS		\$ 9,095,000	\$ 23,784,940.83	\$ —	\$ 32,879,940.83	

ENTERPRISE FUNDS

Utilities Department Program Narrative

Mission Statement:

To operate, adapt and maintain the City of Liberty's water and wastewater systems at the highest standards, to provide ultimate quality, reliable and efficient water and wastewater services that exceed the public's expectation as well as regulatory requirements by sustaining and improving public support through education and involvement, now and in the future.

Services:

1. Water and Wastewater

- Utilities Production & Treatment Division

The Production & Treatment Division operates and maintains the City of Liberty's water treatment plant, which went into service in 1962. Production plant staff is responsible for collecting all drinking water samples throughout the City, including the Lee Chemical Superfund site as necessary for monitoring water quality and complying with all State and Federal regulations. Staff also provides operations and maintenance for the City's 12 raw water wells. Additionally, the division operates and maintains the City of Liberty's Wastewater Treatment Facility which enters service in 2017. Operating under a NPDES permit the goal is to meet or exceed State and Federal Regulations. Sampling tasks include Industrial Pollution Pretreatment (IPP), regulatory, and process control. Plant staff also maintains and operates the City's six (6) lift stations.

- Utilities Maintenance (Operations) Division

The Utilities Maintenance Division is responsible for operating, repairing, and maintaining the city's water distribution system consisting of 189.3 miles of drinking water distribution mains, 1,587 fire hydrants and 3,560 water distribution system valves within the City limits. This Division is also responsible for operating, repairing, and maintaining the collection system consisting of 186 miles of wastewater collection lines and 4,332 manholes within the City limits. This Division is also responsible for the operations and maintenance of all City wastewater force mains and associated structures.

- Utilities Construction Division

The Utilities Construction Division is responsible for the oversight and management related to the construction of City water distribution and collection system infrastructure projects. This Division constructs new infrastructure and replaces failing infrastructure including; water mains, fire hydrants, valves, wastewater collection mains and manholes. This Division assists other Departments with their underground infrastructure projects as well.

- Utilities Meter Services Division

The Utilities Meter Services Division is responsible for the installation, reading, and repair or replacement of all City meters. Currently there are an estimated 10,677 meters both residential as well as commercial within the City limits.

Staffing Levels:

The Utilities Department proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2014	2015	2016	2017	2018 Budget
Utilities Manager - Collections	1	1	1	1	1
Util Collection Worker I	2	2	3	3	5
Util Collection Worker II	1	1	1	1	1
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	—	—	1	1	1
Utilities Manager - Distribution	1	1	1	1	1
Util Distribution Worker I	6	6	5	5	5
Util Distribution Worker II	1	1	2	2	2
Util Water Service Specialist	—	—	—	—	1
Util Meter Service Technician	—	—	—	—	2
Utilities Manager - Production	1	1	1	1	1
Util Prod/Treatment Tech I	—	—	—	—	9
Production Technician	6	6	6	5	—
WWTP - IPP Coordinator	—	—	—	—	1
Util Treatment Manager	—	—	1	1	1
Treatment Technician	—	—	2	4	—
Utilities Worker - Prod/Treatment	—	—	—	2	1
Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	1	1
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
Total	26	26	31	34	39

Previous Year's Goals and Objectives:

The Utilities Department FY2017 goals and objectives were as follows:

Utilities Production & Treatment Division 2017 Goals:

1. To paint the exterior of the Water Production Plant buildings.

Objective: To restore to like new the appearance of the facility

Update: This work is waiting on roof repair to be completed.

2. Continue removal of lime sludge from east lime sludge lagoon. Use project to estimate if more annual disposal is necessary to keep up with water plant residuals produced.

Objective: To keep up with the lime sludge (Water plant residuals) that is produced by the Water Production Plant.

Update: Two consecutive years of removal and disposal have been completed.

3. Remove the old insulation from each of the last four wells, and install a sprayed on insulation resistant to vectors.

Objective: The sprayed insulation make the well houses look cleaner and provide pest control effect.

Update: Completed.

4. Initiate cross-training between Water Production and the Wastewater Treatment Plant personnel in order to produce highly trained technicians prepared for future challenges.

Objective: Achieve flexible, capable staff that is highly skilled and competent.

Update: This effort has been deferred to a future start date awaiting WWTP startup and punchlist item completion.

5. Establish operational procedures to standardize process and maintenance tasks necessary for correct and routine care of the new Wastewater Treatment plant.

Objective: Achieve understanding and efficiency in plant procedures.

Update: Completed.

Utilities Maintenance (Operations) Division 2017 Goals:

1. Continue to implement and streamline UDF program.

Objective: To get all Distribution employees trained in UDF program operation and concentrate on maximizing our production.

Update: New employees have been trained on UDF equipment/policy. Continue to rotate staff into UDF program to ensure competency and proficiency with flushing procedures.

2. Continue the efforts to locate all distribution valves and valves in the off position for more reliable data within the GIS system.

Objective: To improve the flow and loop of entire distribution system.

Update: Continue to notify GIS Specialist of necessary mapping change's as needed. 2 Valves were found in the off position and 25 valves, that were previously unfound, were located.

3. Continue the replacement of old or malfunctioning fire hydrants throughout the distribution system.

Objective: To remove and replace all outdated poorly operational hydrants throughout the distribution system.

Update: 32 Fire Hydrants were repaired or replaced in 2017.

4. Complete the routine cleaning of basin 2 and begin routine cleaning of basin 3, continue televising basin 2 of the wastewater collection system.

Objective: To have documentation and records of the wastewater collection system showing the condition of city assets, and to track and repair defects/deficiencies that need attention for improving the system.

Update: The Utilities Collections division has continued work on Basin 2 cleaning and televising with 136,319 feet cleaned and 74,743 feet televised

5. Develop and implement a yearly root control program.

Objective: To reduce the liability of the City on sewer backup claims by creating a maintenance schedule. Also to reduce the number of customer complaint sewer issues.

Update: The Utilities Collections division has implemented a neighborhood root control program. This program prioritizes the heavy root problem neighborhoods first and then works through the neighborhoods with less risk. The purpose is to get the biggest problem areas every year and the least problem areas once every 2-3 years.

6. Identify and repair broken areas of sewer main through televising of basins.

Objective: To find and repair problem areas in the city sewer system as to reduce liability on City infrastructure.

Update: The Utilities collections division has identified a few areas that need repairs. We are currently in the process of scheduling repairs with the Construction division.

Utilities Construction Division 2017 Goals:

1. Complete assigned projects efficiently, professionally and in a timely matter.

Objective: To gather vendor pricing, schedule utility locations, and move necessary equipment to project location.

Update: Competitive pricing gathered, one call locating utilized, equipment moved in a safe matter.

2. Repair and update city Wastewater Collection and Water Distribution Systems

Objective: To have manpower and equipment ready and available for any situation.

Update: Along with assigned projects Construction Utilities assisted Utilities Collections and Distribution with emergency repairs.

3. Provide a safe working environment for each and every project in 2017.

Objective: To follow safety programs and maintain safety equipment.

Update: Staff has taken safety classes and watched safety videos though out the year.

4. Complete projects with no damage to any existing utilities.

Objective: To make sure Missouri One Call guidelines are followed and take care while excavating around all utilities.

Update: No damage reported for the year 2017.

5. Finish construction of the Water and Sewer improvements on Moss Street.

Objective: Spring 2017 Completion.

Update: Completed in Spring 2017

6. Replace the Liberty Landing Aerial Sewer Crossing.

Objective: Replace deteriorating piers on the 15" Sewer creek crossing. Late Spring 2017 start.

Update: Engineering delays and easement issues has pushed this project to Summer 2018

7. Clay Court to Wilshire Blvd Water and Sewer Repair.

Objective: Repair exposed Sewer main in creek and replace the 8" water line broken in the creek. Summer 2017 start.

Update: Completed fall 2017

8. Begin Nashua Rd 16" Valve Replacement.

Objective: Replace existing valves that are not in good working condition to reduce the number of residents out of water if a break arises. Late Summer or Fall 2017 start.

Update: 5 of 7 Valves replaced in 2017, will be completed Spring 2018

FY2018 Goals and Objectives:

The Utilities Department FY2018 strategic goals and objectives include the following:

Utilities Production & Treatment Division 2018 Goals:

1. Replace legacy control equipment from three (3) high service pumps.

Objective: To integrate new controls into new SCADA system for increased data acquisition, and to reduce the points of failure within the control system.

2. Continue removal of lime solids from east lime solids lagoon. Use project data to change annual disposal amount if more is necessary to keep up with water plant residuals production.

Objective: Beneficial reuse of the lime solids (WTP residuals) produced by the Water Production Plant.

3. Implement new Liberty Industrial Pretreatment Program (IPP) for the protection of the new WWTP.

Objective: Cooperatively manage permitting and monitoring activities with permitted industries within Liberty.

4. Continue cross-training between Water Production and the Wastewater Treatment Plant personnel in order to produce highly trained technicians prepared for future challenges.

Objective: Achieve flexible, capable staff that is highly skilled and competent.

5. Establish operational procedures to standardize process and maintenance tasks necessary for correct and routine care of the new Wastewater Treatment plant, pursue operational excellence within each staffing group.

Objective: Operational Excellence.

6. Complete the upgrade of the existing Supervisory Control and Data Acquisition (SCADA) system.

Objective: Install like components throughout our entire utilities system, and allow Connection of the new WWTP SCADA and the existing WTP SCADA system for

ease of access from either of the two plants or remotely by staff.

7. Complete the transition into computerized maintenance management (CMMS) for each of the two plants.

Objective: Regular scheduling of preventive maintenance activities, recordation of corrective maintenance projects, and the storage of data associated with each.

Utilities Maintenance (Operations) Division 2018 Goals:

1. Continue to implement UDF program to ensure optimum quality drinking water.

Objective: New employees have been trained on UDF equipment/policy. Continue to rotate staff into UDF program to ensure competency and proficiency with flushing procedures to improve ease of transmission and distribution throughout the system.

2. Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system due to the fact that they have become substandard and a liability.

Objective: Hydrants have been selected and purchased for CIP (Capitol Improvement Project) replacement. There are a total of 25 hydrants throughout the City scheduled for replacement.

3. Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.

Objective: To ensure a safe work environment of competency and proficiency.

4. Continue the cleaning and televising of city flow basins.

Objective: To have documentation and records of the wastewater collection system showing the condition of city assets, and to track and repair defects/deficiencies that need attention for improving the system.

5. Continue with yearly root control sawing program

Objective: To reduce the liability of the City on sewer backup claims by creating a maintenance schedule. Also to reduce the number of customer complaint sewer issues.

6. Identify and repair broken areas of sewer main through televising of basins.

Objective: To find and repair problem areas in the city sewer system as to reduce liability on City infrastructure.

Utilities Construction Division 2018 Goals:

1. Complete assigned projects efficiently, professionally and in a timely manner.

Objective: To have materials, equipment and staff available and in good working condition for the assigned projects.

2. Repair and update city Wastewater Collection and Water Distribution Systems

Objective: To have manpower and equipment ready and available for any situation.

3. Provide a safe working environment for each and every project in 2018.

Objective: To follow safety programs and maintain safety equipment and take any classes offered to make projects safer.

4. Complete 16" Valve Replacement, and replace piers at the 15" Aerial Sewer Crossing along with any other projects assigned.

Objective: Finish 16" Valve replacement this spring and complete the 15" Aerial Sewer crossing this summer.

Utilities Meter Services Division 2018 Goals:

1. To deliver the Finance department 12 accurate, 30 day cycle readings per calendar year.

Objective: To ensure customers are receiving the most accurate and consistent up to date bills as possible.

2. To replace all malfunctioning water meters in a timely manner.

Objective: To minimize lost revenue, and to ensure fair billing for all customers.

3. To have all employees up to date on training pertinent to our department, i.e. flagger training, confined spaces, and competent persons.

Objective: To ensure the safety of all persons involved with the job at hand.

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Rate Increase	6.90%	3.70%	4.30%
Income			
User Fee Income	\$ 5,302,862	\$ 5,452,848	\$ 5,594,410
Interest Earnings	14,026	23,964	13,050
Sale of Public Property	40,500	—	—
Other Income	225,991	98,610	191,220
Total Income	<u>\$ 5,583,379</u>	<u>\$ 5,575,422</u>	<u>\$ 5,798,680</u>
Operating Expense			
Total Expense	\$ 5,820,618	\$ 6,660,965	\$ 5,932,300
Less: Interest Expense	61,684	60,900	44,840
Less: Depreciation/Amortization	1,271,752	1,400,000	1,400,000
Less: Capital	244,000	1,317,000	244,000
Total Operating Expense	<u>\$ 7,398,054</u>	<u>\$ 9,438,865</u>	<u>\$ 7,621,140</u>
Operating Income	<u>\$ 1,340,197</u>	<u>\$ 1,692,357</u>	<u>\$ 1,555,220</u>
Operating Income For Ratio Calculation	<u>\$ 1,340,197</u>	<u>\$ 1,692,357</u>	<u>\$ 1,555,220</u>
Total Debt and Interest	<u>\$ 549,439</u>	<u>\$ 572,649</u>	<u>\$ 573,500</u>
Debt Ratio	244%	296%	271%
Ending Combined Cash	<u>\$ 1,281,489</u>	<u>\$ 1,744,139</u>	<u>\$ 1,202,418</u>
45 Days Cash Outflow	\$ 560,818	\$ 649,262	\$ 558,777
WATER FUND OPERATIONS			
Total Operating Revenue	<u>\$ 5,536,135</u>	<u>\$ 5,565,036</u>	<u>\$ 5,798,680</u>
Operating Expenses			
Total Finance Utility Billing	\$ 305,360	\$ 341,464	\$ 342,500
Total Water System Maintenance	955,176	1,044,871	1,115,360
Total Water Supply and Processing	2,430,827	2,024,055	2,270,150
Total Water Administration	2,129,255	3,250,575	2,204,290
Total Water Operating Expenses	<u>\$ 5,820,618</u>	<u>\$ 6,660,965</u>	<u>\$ 5,932,300</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>\$ (284,483)</u>	<u>\$ (1,095,929)</u>	<u>\$ (133,620)</u>
Total Cash Inflow	<u>\$ 5,536,135</u>	<u>\$ 5,565,036</u>	<u>\$ 5,798,680</u>
Total Cash Outflow	<u>\$ 4,548,866</u>	<u>\$ 5,260,965</u>	<u>\$ 4,532,300</u>
Total Cash Generated/(Consumed) Before Debt Service	<u>\$ 987,269</u>	<u>\$ 304,071</u>	<u>\$ 1,266,380</u>
Total Debt Service Principal	<u>\$ 487,755</u>	<u>\$ 510,749</u>	<u>\$ 526,800</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>\$ 499,514</u>	<u>\$ (206,678)</u>	<u>\$ 739,580</u>

	2016 Actual	2017 Forecast	2018 Budget
WATER CAPITAL FUND			
Beginning Cash Balance	\$ 1,714,254	\$ 1,819,717	\$ 2,617,011
Revenues			
Transfers In from Water Operating	\$ —	\$ 1,073,000	\$ —
Interest	6,744	10,386	—
Federal Grants	—	—	—
	758	—	—
Sale of Public Property	40,500	—	—
Infrastructure Maintenance Fee	244,000	244,000	244,000
Total Revenues	<u>\$ 292,002</u>	<u>\$ 1,327,386</u>	<u>\$ 244,000</u>
Capital Outlay Expenses			
Principal	\$ —	\$ —	\$ —
Engineering Design	—	44,138	20,000
Construction Contract	—	145,793	245,000
Vehicles	186,539	—	476,600
Building Improvements	—	—	—
Capital Equipment	—	30,639	668,250
Computer Software	—	—	—
Infra Maintenance Fee Projects	—	—	—
Total Expenses	<u>\$ 186,539</u>	<u>\$ 220,570</u>	<u>\$ 1,409,850</u>
Infrastructure Maintenance Fee Projects			
Water Meters	\$ —	\$ —	\$ —
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
TOTAL - ALL CAPITAL EXPENSES	<u>\$ 186,539</u>	<u>\$ 220,570</u>	<u>\$ 1,409,850</u>
Capital Fund Income/(Loss)	\$ 105,463	\$ 1,106,816	\$ (1,165,850)
Ending Cash Balance	<u><u>\$ 1,819,717</u></u>	<u><u>\$ 2,926,533</u></u>	<u><u>\$ 1,451,161</u></u>

YEAR 2018 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
90.50.3301	Interest Earnings	\$ 4,990	\$ 3,040	\$ 5,966	\$ 11,461	\$ 11,050
90.50.3302	Int Earnings-1998 Bond	877	1,022	1,316	2,117	2,000
90.70.3641	Sale of Public Property	2,363	—	—	—	—
90.70.3661	Reimbursed Expense	—	—	—	—	—
90.70.3721	Insurance Settlement	—	—	6,878	79,555	—
90.70.3786	Sales Tax Discount	1,737	1,707	2,010	882	1,820
90.70.3791	Miscellaneous Income	15,754	4,215	716	2,000	2,000
90.70.3794	Bond Proceeds	—	—	—	—	—
90.70.3999	Capital Contributions	31,348	59,305	—	—	—
90.90.3901	Metered Sales	4,314,102	4,258,361	4,748,102	4,897,937	5,109,510
90.90.3911	Tank Sales	506	111	1,160	992	900
90.90.3921	Sale for Resale	152,380	145,388	150,129	148,670	150,000
90.90.3931	Penalties	53,210	52,111	57,849	60,849	60,000
90.90.3941	Miscellaneous Service	32,309	20,106	22,261	65,206	20,000
90.90.3951	Rental Income	7,813	14,365	—	—	—
90.90.3961	Water Taps	17,168	12,634	74,009	35,194	10,000
90.90.3966	Infrastructure Maint Fee	246,641	248,008	249,352	244,000	244,000
90.90.3971	System Dev Charge	22,631	23,363	216,387	16,173	187,400
TOTALS		<u>\$ 4,903,829</u>	<u>\$ 4,843,736</u>	<u>\$ 5,536,135</u>	<u>\$ 5,565,036</u>	<u>\$ 5,798,680</u>
EXPENSES						
UTILITY BILLING						
90.30.133.02.4001	Salaries	\$ 103,137	\$ 110,701	\$ 120,467	\$ 119,942	\$ 128,670
90.30.133.02.4002	Part-time	—	240	7,053	1,755	4,000
90.30.133.02.4004	Overtime	1,075	2,557	1,393	2,228	4,120
90.30.133.02.4015	Opt Out (Health Insurance)	—	394	921	2,455	3,370
90.30.133.02.4017	Health Insurance Rebate	—	—	—	—	—
90.30.133.02.4018	Health Savings Account	395	445	3,483	3,244	1,700
90.30.133.02.4101	Social Security	7,681	8,328	9,654	9,570	10,550
90.30.133.02.4102	LAGERS Retirement	10,108	9,743	8,109	11,890	13,100
90.30.133.02.4104	Workers Compensation	2,456	2,225	229	1,672	3,150
90.30.133.02.4105	Health Insurance	29,369	33,139	31,063	27,667	30,370
90.30.133.02.4106	Life Insurance	74	71	58	54	60
90.30.133.02.4107	Dental Insurance	1,220	1,487	1,249	1,397	1,560
90.30.133.02.4112	Vision Insurance	146	225	223	321	400
90.30.133.02.4116	Disability Insurance	120	109	114	129	160
90.30.133.04.5001	General Supplies	2,820	2,808	2,329	2,000	2,000
90.30.133.04.5120	Outside Printing	13,069	13,885	16,220	16,000	—
90.30.133.06.5210	Training Travel	166	506	—	1,500	1,500
90.30.133.06.5251	Registration Fees	—	—	—	300	300
90.30.133.08.5311	Legal Fees	—	—	—	—	—
90.30.133.08.5346	Financial Services	40,265	42,598	51,161	52,133	52,150
90.30.133.08.5371	Advertising	148	—	—	—	—

UTILITY BILLING (continued)

90.30.133.08.5397	Contract Labor	1,630	19,278	—	10,220	—
90.30.133.08.5399	Miscellaneous Fees	1,446	666	679	900	900
90.30.133.12.5453	Mobile Phones	2,386	4,285	4,293	5,130	5,130
90.30.133.14.5521	Vehicle Fuel	2,587	1,708	1,389	2,000	2,000
90.30.133.14.5541	Vehicle Maintenance	945	1,463	645	2,000	2,000
90.30.133.14.5591	Software Maintenance	10,458	1,554	3,782	10,000	10,000
90.30.133.16.5711	Property Insurance	101	107	107	53	—
90.30.133.16.5715	Casualty Insurance	794	743	567	507	5,060
90.30.133.18.5601	Minor Equipment	969	—	1,000	1,500	1,500
90.30.133.38.5801	Over/Short	101	23	268	100	100
90.30.133.38.5803	Meeting Expense	44	22	52	50	50
90.30.133.38.5805	Uncollectible Accounts	15,450	9,167	7,620	25,000	25,000
90.30.133.38.5808	Postage	27,550	32,885	30,786	29,147	29,500
90.30.133.38.5811	Membership Dues	52	91	101	100	100
90.30.133.38.5812	Clothing Expenses	708	618	347	500	500
90.30.133.38.5817	Damage Claims	—	—	—	—	3,500
90.30.133.38.5989	Miscellaneous Expenses	—	—	—	—	—
TOTAL UTILITY BILLING		\$ 277,470	\$ 302,071	\$ 305,362	\$ 341,464	\$ 342,500

YEAR 2018 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 357,837	\$ 380,028	\$ 408,944	\$ 429,587	\$ 455,380
90.70.801.02.4004	Overtime	30,227	30,993	42,902	29,780	48,410
90.70.801.02.4015	Opt Out (Health Insurance)	3,492	3,496	831	—	—
90.70.801.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.801.02.4018	Health Savings Account	897	1,621	5,092	11,492	14,830
90.70.801.02.4099	Contra Salaries & Benefits	—	(3,007)	(40,566)	—	—
90.70.801.02.4101	Social Security	28,208	30,290	33,464	35,085	39,680
90.70.801.02.4102	LAGERS Retirement	36,792	32,502	33,481	42,488	49,270
90.70.801.02.4104	Workers Compensation	24,169	27,975	49,037	55,880	40,360
90.70.801.02.4105	Health Insurance	93,527	88,604	94,508	94,233	107,420
90.70.801.02.4106	Life Insurance	216	191	226	188	190
90.70.801.02.4107	Dental Insurance	4,722	4,588	5,139	5,354	5,680
90.70.801.02.4112	Vision Insurance	1,124	856	768	970	1,240
90.70.801.02.4116	Disability Insurance	467	342	276	332	410
90.70.801.04.5001	General Supplies	4,831	6,192	5,831	6,296	6,500
90.70.801.04.5009	Maintenance Materials	—	—	—	63	1,500
90.70.801.04.5010	Chemicals	1,223	713	835	663	1,000
90.70.801.04.5011	Water Meters	57,369	56,054	84,365	92,725	—
90.70.801.04.5012	Fire Hydrants	65,936	17,265	44,439	4,266	50,000
90.70.801.04.5015	Mains & Lines Supplies	35,554	19,591	6,760	—	—
90.70.801.04.5018	Small Tools	4,141	4,138	3,823	2,267	2,500
90.70.801.06.5251	Registration Fees	—	—	—	—	750
90.70.801.06.5259	Training Costs	4,740	2,312	1,223	1,164	1,500
90.70.801.08.5305	Missouri One Call Fee	6,044	6,517	8,464	3,371	3,300
90.70.801.08.5397	Contract Labor	57,229	41,417	69,208	67,070	65,000
90.70.801.08.5399	Miscellaneous Fees	70	—	—	384	—
90.70.801.12.5401	Electric	6,042	7,081	5,715	3,777	12,000
90.70.801.12.5421	Natural Gas	2,797	3,025	2,122	2,382	1,500
90.70.801.12.5453	Mobile Phones	3,253	3,802	4,308	4,389	4,500
90.70.801.14.5501	Overlay Program	—	—	—	3,846	3,500
90.70.801.14.5521	Vehicle Fuel	24,521	19,450	14,578	22,365	26,000
90.70.801.14.5532	Mains & Lines Maintenance	72,860	130,394	45,974	58,682	80,000
90.70.801.14.5541	Vehicle Maintenance	23,962	22,589	33,653	17,328	20,000
90.70.801.14.5543	Contra Acct - Vehicle Maint	—	—	(43,100)	—	—
90.70.801.14.5559	Misc Equipment Maint	1,726	2,597	3,011	3,932	4,500
90.70.801.14.5571	Building Maintenance	6,212	7,421	4,424	2,909	5,000
90.70.801.14.5591	Software Maintenance	—	30	40	11,640	11,640
90.70.801.16.5715	Casualty Insurance	568	500	390	398	22,540
90.70.801.16.5722	Auto Deductible	5,844	—	—	6,756	—
90.70.801.18.5601	Minor Equipment	5,246	9,811	3,091	4,844	6,500
90.70.801.18.5603	Minor Software	—	—	—	—	—

90.70.801.18.5611	Equipment Rental	7,389	7,899	8,104	4,602	7,000
90.70.801.24.6016	Lease Interest - Dump Truck	—	—	—	1,648	1,180
90.70.801.24.6018	Debt Service Interest	—	—	—	782	680
90.70.801.38.5811	Membership Dues	691	823	310	205	500
90.70.801.38.5812	Clothing Expenses	5,814	7,555	6,326	4,943	6,400
90.70.801.38.5813	Protective Clothing	7,205	5,287	7,180	5,785	7,000
TOTAL WATER SYSTEM MAINTENANCE		<u>\$ 992,945</u>	<u>\$ 980,942</u>	<u>\$ 955,176</u>	<u>\$1,044,871</u>	<u>\$1,115,360</u>

YEAR 2018 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ 390,331	\$ 373,236	\$ 384,781	\$ 379,591	\$ 401,630
90.70.802.02.4004	Overtime	19,745	24,485	22,045	14,588	15,450
90.70.802.02.4015	Opt Out (Health Insurance)	2,619	1,748	1,167	—	—
90.70.802.02.4018	Health Savings Account	1,303	1,467	320	4,877	8,760
90.70.802.02.4101	Social Security	30,005	28,778	29,287	29,607	32,580
90.70.802.02.4102	LAGERS Retirement	40,379	37,914	30,266	35,004	40,450
90.70.802.02.4104	Workers Compensation	17,967	22,079	3,426	12,768	23,980
90.70.802.02.4105	Health Insurance	80,856	81,490	86,283	92,143	102,930
90.70.802.02.4106	Life Insurance	183	177	153	123	130
90.70.802.02.4107	Dental Insurance	4,298	4,368	4,573	4,495	4,670
90.70.802.02.4112	Vision Insurance	1,132	1,113	1,103	1,122	1,260
90.70.802.02.4116	Disability Insurance	305	315	291	249	280
90.70.802.04.5001	General Supplies	5,719	3,961	9,744	11,156	5,000
90.70.802.04.5008	Building Maintenance	586	146	563	2,128	1,000
90.70.802.04.5009	Maintenance Materials	8,320	8,967	9,118	8,612	6,000
90.70.802.04.5010	Chemicals	285,421	277,500	260,935	222,458	260,000
90.70.802.04.5014	Lab Supplies	27,830	29,212	34,972	15,256	22,000
90.70.802.04.5018	Minor Tools	3,266	3,068	6,701	7,580	3,500
90.70.802.06.5210	Training Travel	—	60	191	—	400
90.70.802.06.5251	Registration Fees	—	—	249	—	1,000
90.70.802.06.5259	Training Costs	558	1,241	2,887	1,546	2,000
90.70.802.08.5342	Outside Engineering	—	—	—	—	20,000
90.70.802.08.5343	Lee Chemical Operation	2,850	—	—	—	6,000
90.70.802.08.5345	Misc Fees-Lee Chemical	56,790	125,429	381,426	96,734	100,000
90.70.802.08.5365	Lab Fees	18,418	14,022	13,824	16,780	19,000
90.70.802.08.5370	Lime Sludge Disposal Fees	154,240	382,001	349,893	350,000	350,000
90.70.802.08.5390	Water Purchases-Kansas C	127,494	115,043	140,579	151,786	145,000
90.70.802.08.5397	Contract Labor	47,546	45,082	28,774	33,742	30,000
90.70.802.08.5399	Miscellaneous Fees	29,985	11,572	13,957	2,987	15,000
90.70.802.12.5401	Electric	274,375	296,465	325,003	244,994	300,000
90.70.802.12.5413	Electric-Lee Chemical	8,576	7,517	1,162	992	1,000
90.70.802.12.5421	Natural Gas	7,871	9,083	5,732	7,725	8,000
90.70.802.12.5453	Mobile Phones	4,058	4,494	3,631	2,346	3,000
90.70.802.14.5521	Vehicle Fuel	5,656	3,766	3,408	3,822	4,500
90.70.802.14.5534	Water Plant Maintenance	143,941	49,012	40,238	60,977	70,000
90.70.802.14.5535	Well Field Maintenance	66,083	73,123	56,618	84,202	75,000
90.70.802.14.5537	Water Towers Maintenance	75,532	65,682	68,279	39,763	72,500
90.70.802.14.5541	Vehicle Maintenance	1,560	1,677	6,144	2,414	3,000
90.70.802.14.5559	Misc Equipment Maint	16,507	2,869	5,717	3,106	5,000
90.70.802.14.5571	Building Maintenance	6,756	4,838	274	4,291	4,000
90.70.802.14.5591	Software Maintenance	11,220	20,112	15,401	424	16,000

90.70.802.16.5711	Property Insurance	37,912	38,597	41,296	44,380	42,640
90.70.802.16.5715	Liability Insurance	—	—	—	—	17,390
90.70.802.18.5601	Minor Equipment	21,098	16,866	25,154	13,549	15,000
90.70.802.18.5611	Equipment Rental	—	—	628	6,014	8,000
90.70.802.38.5811	Membership Dues	71	236	550	—	600
90.70.802.38.5812	Clothing Expenses	2,377	1,931	5,811	3,966	3,500
90.70.802.38.5813	Protective Clothing	4,594	1,071	3,769	3,437	2,000
90.70.802.38.5832	Safety Equipment	—	—	—	2,321	1,000
90.70.802.38.5989	Miscellaneous Expense	908	1,225	4,501	—	—
TOTAL WATER SUPPLY AND PROCESSING		<u>\$2,047,241</u>	<u>\$2,193,038</u>	<u>\$2,430,824</u>	<u>\$2,024,055</u>	<u>\$2,270,150</u>

YEAR 2018 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 107,040	\$ 174,029	\$ 170,978	\$ 178,769	\$ 187,960
90.70.803.02.4004	Overtime	262	—	—	944	1,060
90.70.803.02.4015	Opt Out (Health Insurance)	—	420	420	420	420
90.70.803.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.803.02.4018	Health Savings Account	689	1,630	2,059	2,593	2,820
90.70.803.02.4101	Social Security	7,862	12,858	12,600	13,635	14,710
90.70.803.02.4102	LAGERS Retirement Program	10,515	15,242	14,334	17,246	18,260
90.70.803.02.4104	Worker's Compensation	548	636	92	337	640
90.70.803.02.4105	Health Insurance	14,210	19,395	19,669	23,044	25,070
90.70.803.02.4106	Life Insurance	41	53	44	40	40
90.70.803.02.4107	Dental Insurance	861	1,260	1,342	1,323	1,310
90.70.803.02.4112	Vision Insurance	223	312	307	320	350
90.70.803.02.4116	Disability Insurance	94	130	114	105	110
90.70.803.02.4150	Pension Expense	—	(35,835)	103,968	74,950	75,000
90.70.803.04.5001	General Supplies	103	30	62	281	—
90.70.803.04.5120	Outside Printing & Supplies	—	—	—	—	—
90.70.803.06.5210	Training Travel	288	1,370	—	557	750
90.70.803.06.5251	Registration Fees	—	50	—	250	500
90.70.803.06.5259	Training Costs	—	—	—	—	—
90.70.803.08.5319	Distribution System Study	—	—	—	—	—
90.70.803.08.5361	Recording Fees	—	162	—	—	—
90.70.803.08.5346	Financial Services	—	—	—	—	—
90.70.803.08.5385	Overhead Fees-General Fund	141,700	141,700	141,700	154,200	179,200
90.70.803.12.5453	Mobile Phones	32	—	—	801	—
90.70.803.14.5552	Radio Maintenance	—	—	239	149	—
90.70.803.14.5559	Misc Equipment Maintenance	—	—	4,296	35	—
90.70.803.16.5715	Casualty Insurance	463	426	—	—	3,430
90.70.803.18.5601	Minor Equipment	—	—	—	—	—
90.70.803.38.5803	Meeting Expense	—	—	—	—	800
90.70.803.38.5811	Membership Dues	118	1,523	2,771	1,676	2,000
90.70.803.44.8002	Amortization Expense	—	—	48,918	—	—
90.70.803.44.8004	Loss on Sale of Assets	4,786	—	76,810	—	—
TOTALS		\$ 289,835	\$ 335,391	\$ 600,723	\$ 471,675	\$ 514,430
90.70.803.24.6011	Bond Interest	99,796	90,831	61,684	60,900	44,840
90.70.803.24.6016	Lease Interest-Dump Truck	—	—	—	—	—
90.70.803.24.6021	Bond Service Fees	463	914	13	1,000	1,020
90.70.803.24.6024	Cost of Issuance	—	—	—	—	—
TOTALS		\$ 100,259	\$ 100,259	\$ 61,697	\$ 61,900	\$ 45,860

90.70.803.42.5999 Transfers Out-Other	1,187,620	1,183,500	244,000	1,317,000	244,000
90.70.803.44.8001 Depreciation Expense	1,096,835	1,197,678	1,222,834	1,400,000	1,400,000
TOTALS	<u>\$2,284,455</u>	<u>\$2,381,178</u>	<u>\$1,466,834</u>	<u>\$2,717,000</u>	<u>\$1,644,000</u>
TOTAL WATER ADMINISTRATION	<u>\$2,674,549</u>	<u>\$2,816,828</u>	<u>\$2,129,254</u>	<u>\$3,250,575</u>	<u>\$2,204,290</u>
GRAND TOTAL WATER OPERATING EXPENSES	<u>\$5,992,201</u>	<u>\$6,284,363</u>	<u>\$5,820,618</u>	<u>\$2,704,538</u>	<u>\$5,932,300</u>

YEAR 2018 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUE						
94.25.3078	Water Protection Grant	\$ 10,690	\$ 14,781	\$ —	\$ —	\$ —
94.50.3301	Interest Earnings	2,753	4,639	6,744	10,386	—
94.70.3641	Sale of Public Property	20,270	—	40,500	—	—
94.70.3793	Lease Proceeds	—	—	758	—	—
94.70.3794	Bond Proceeds	—	—	—	—	—
94.80.3810	Transfers In-Water Operating	993,620	939,500	—	1,073,000	—
94.80.3819	Transfers In-Infrastructure Maint. Fee	194,000	244,000	244,000	244,000	244,000
TOTAL REVENUE		<u>\$1,221,333</u>	<u>\$1,202,920</u>	<u>\$ 292,002</u>	<u>\$1,327,386</u>	<u>\$ 244,000</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.30.133.36.7101	Vehicles	\$ —	\$ —	\$ (186,539)	\$ —	\$ —
94.70.801.24.6008	Principal -Special Obligation	—	—	—	—	—
94.70.801.36.7101	Vehicles	—	—	186,539	—	476,600
94.70.801.36.7201	Capital Equipment	—	—	—	30,639	10,250
94.70.801.36.7203	Computer Software	—	—	—	—	—
94.70.801.36.7402	Building Improvements	—	(31,085)	—	—	—
94.70.801.36.7501	Engineering Design	—	(51,840)	—	44,138	20,000
94.70.801.36.7510	Construction Contract	—	82,925	—	145,793	245,000
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 220,570</u>	<u>\$ 751,850</u>
WATER TREATMENT						
94.70.802.36.7201	Capital Equipment	—	—	—	—	658,000
94.70.802.36.7501	Engineering Design	—	—	—	—	—
94.70.802.36.7510	Construction Contract	—	—	—	—	—
94.70.802.36.7537	Infrastructure Maint. Fee Projects	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 658,000</u>
TOTAL EXPENSES		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 220,570</u>	<u>\$1,409,850</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$4,335,000

Date Issued: December 29, 2011

Purpose: Waterworks Refunding Revenue Bonds - Series 2011

Year	Interest Rate	October 1		Total Payment	Bond Balance
		April 1 Interest	Principal		
2011					\$ 4,335,000
2012		—	—	85,669.61	4,335,000
2013	3.000%	56,693.13	430,000	543,386.26	3,905,000
2014	3.000%	50,243.13	445,000	545,486.26	3,460,000
2015	3.000%	43,568.13	455,000	542,136.26	3,005,000
2016	3.000%	36,743.13	470,000	543,486.26	2,535,000
2017	3.000%	29,693.13	485,000	544,386.26	2,050,000
2018	1.750%	22,418.13	500,000	544,836.26	1,550,000
2019	2.100%	18,043.13	505,000	541,086.26	1,045,000
2020	2.375%	12,740.63	515,000	540,481.26	530,000
2021	2.500%	6,625	530,000	543,250	—
TOTALS		\$ 276,767.54	\$ 4,335,000	\$ 362,437.15	\$4,974,204.69

Special Obligation Bonds

Series 2013

Amount Issued: \$117,000

Date Issued: December 19, 2013

Purpose: Utility Dump Truck (50% Water - 50% Wastewater)

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payments	Bond Balance
2013						\$ 117,000
2014	3.00%	1,579.50	17,000	1,755	20,334.50	100,000
2015	3.00%	1,500.00	25,000	1,500	28,000.00	75,000
2016	3.00%	1,125.00	25,000	1,125	27,250.00	50,000
2017	3.00%	750.00	25,000	750	26,500.00	25,000
2018	3.00%	375.00	25,000	375	25,750.00	—
TOTALS		\$ 5,329.50	\$ 117,000	\$ 5,505	\$ 127,834.50	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Water Fund

Year	Interest Rate	June 1		December 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
2013							\$ 34,406
2014	3.00%	464	1,860	516		2,840	32,546
2015	3.00%	488	3,255	488		4,231	29,291
2016	3.00%	439	3,255	439		4,133	26,036
2017	3.00%	391	3,371	391		4,153	22,665
2018	3.00%	340	3,487	340		4,167	19,178
2019	3.00%	288	3,603	288		4,179	15,575
2020	3.00%	234	3,719	234		4,187	11,856
2021	3.00%	178	3,836	178		4,192	8,020
2022	3.00%	120	3,952	120		4,192	4,068
2023	3.00%	61	4,068	61		4,190	—
TOTALS		\$ 3,003	\$ 34,406	\$ 3,055		\$ 40,464	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

Purpose: F350, F750, SCADA Design
50% Water, 50% Sewer Vehicles - 100% Scada

Year	Interest Rate	December 1		Total Payment	Bond Balance
		June 1 Interest	Principal		
2016					58,500.47
2017	1.63%	421.15	9,877.60	10,775.53	48,622.87
2018	1.63%	396.28	10,805.08	11,597.64	37,817.79
2019	1.63%	308.21	12,605.93	13,222.35	25,211.86
2020	1.63%	205.48	12,605.93	13,016.89	12,605.93
2021	1.63%	102.74	12,605.93	12,811.41	—
TOTALS		\$ 1,433.86	\$ 58,500.47	\$ 61,423.82	

City of Liberty
Wastewater Operating and Wastewater Capital Funds
Fiscal Year 2018

WASTEWATER FUND	2016 Actual	2017 Forecast	2018 Budget
Proposed Rate Increase	5.92%	5.92%	5.64%
Operating Fund			
User Fee Income	\$ 8,251,871	\$ 8,506,655	\$ 9,070,870
Interest Earnings	145,688	140,297	144,600
Other Income	315,356	1,666	1,500
Contributed Capital - Non Cash	365,713	—	—
Total Operating Income	<u>\$ 9,078,628</u>	<u>\$ 8,648,618</u>	<u>\$ 9,216,970</u>
Total Expense	\$ 8,521,345	\$ 8,688,530	\$ 8,955,130
Less: Interest Expense	129,043	1,057,471	1,333,090
Less: Depreciation/Amortization	824,284	2,850,000	2,850,000
Less: Capital	—	1,088,000	1,088,000
Total Operating Expense	<u>\$ 7,568,018</u>	<u>\$ 3,693,059</u>	<u>\$ 3,684,040</u>
Operating Income	<u>\$ 1,510,610</u>	<u>\$ 4,955,559</u>	<u>\$ 5,532,930</u>
Operating Income for Ratio Calculation	<u>\$ 1,144,897</u>	<u>\$ 4,955,559</u>	<u>\$ 5,532,930</u>
Total Debt and Interest	<u>\$ 807,143</u>	<u>\$ 2,465,351</u>	<u>\$ 3,550,515</u>
Bond Ratio	142%	201%	156%
Ending Combined Cash After R&R Replacement Fund Escrow	<u>\$ 146,667</u>	<u>\$ (1,960,258)</u>	<u>\$ (2,462,508)</u>
45 days Cash Outflow - Excludes Principal Costs	\$ 987,134	\$ 719,991	\$ 752,688
WASTEWATER OPERATING FUND	2016 Actual	2017 Forecast	2018 Budget
Total Operating Revenue	<u>\$ 8,800,350</u>	<u>\$ 8,648,618</u>	<u>\$ 9,216,970</u>
Operating Expenses			
Total Finance Utility Billing Expenses	\$ 367,603	\$ 413,514	\$ 440,770
Total Wastewater System Maintenance Expenses	629,479	845,842	975,590
Total Wastewater Treatment Expenses	6,050,298	1,712,365	1,349,070
Total Wastewater Administration Expenses	1,473,965	5,716,809	6,189,700
Total Wastewater Expenses	<u>\$ 8,521,345</u>	<u>\$ 8,688,530</u>	<u>\$ 8,955,130</u>

Revenue Favorable/(Unfavorable) to Expenses	\$ 279,005	\$ (39,912)	\$ 261,840
Total Cash Inflow	\$ 8,428,774	\$ 8,648,618	\$ 9,216,970
Total Cash Outflow	\$ 7,697,061	\$ 5,838,530	\$ 6,105,130
Total Debt Service Principal	\$ 616,700	\$ 1,407,880	\$ 2,217,430
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	\$ 115,013	\$ 1,402,208	\$ 894,410

WASTEWATER CAPITAL FUND

	2016 Actual	2017 Forecast	2018 Budget
Beginning Cash Balance	\$ 1,471,318	\$ 1,368,679	\$ (738,246)
Revenues			
Bond Revenues	—	—	—
Lease Proceeds	758	—	—
Transfers In	—	(1,088,000)	1,088,000
Sale of Public Property	48,384	—	—
Interest	11,039	—	—
Total Revenues	\$ 60,181	\$ (1,088,000)	\$ 1,088,000
Expenses			
Principal - Special Obligation	\$ —	\$ —	\$ —
Transfer into WWTP Capital	162,820	430,000	—
Transfer to Eco/Devo	—	—	500,000
Vehicles	—	29,265	105,000
Capital Equipment	—	333,000	220,250
Computer Software	—	—	—
Sanitary Sewer Crossing Repair	—	47,493	165,000
Engineering Design	—	—	30,000
Plant Capital Replacements	—	—	210,000
Construction Contract	—	179,167	360,000
Total Capital Expenses	\$ 162,820	\$ 1,018,925	\$ 1,590,250
Ending Cash Balance	\$ 1,368,679	\$ (738,246)	\$ (1,240,496)

WASTEWATER TREATMENT FACILITY FUND

	2016 Actual	2017 Forecast	2018 Budget
Beginning Cash Balance	\$ (1,293,999)	\$ (1,222,012)	\$ (1,222,012)
Revenues			
Interest	\$ 5	\$ —	\$ —
Insurance Settlement	218,855	—	—

Transfer In from Wastewater Capital	162,820	—	—
SRF Grant Reimbursement	—	—	—
Total Income	<u>\$ 381,680</u>	<u>\$ —</u>	<u>\$ —</u>
Expenses			
Engineering	\$ —	\$ —	\$ —
Builders Risk Insurance	67,829	—	—
Consulting	—	—	—
Cost of Issuance	—	—	—
Debt Service Fees	13,009	—	—
Capitalized Interest	—	—	—
Property Deductible	10,000	—	—
Storm Repairs	218,855	—	—
Construction Engineering	—	—	—
Construction	—	—	—
Total Expenses	<u>\$ 309,693</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Cash Balance	<u>\$ (1,222,012)</u>	<u>\$ (1,222,012)</u>	<u>\$ (1,222,012)</u>

YEAR 2018 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 5,074	\$ 4,628	\$ 10,162	\$ 19,744	\$ 24,000
92.50.3302	Interest Earnings-Bonds	3,374	2,764	1,144	1,355	1,500
92.50.3305	Interest-Facility Reserve	433	436	655	1,093	1,000
92.50.3308	Interest-Adv for Construction	34	28	44	66	60
92.50.3317	Interest Earnings-SRF	139,307	131,098	122,564	117,863	117,860
92.50.3320	Interest Earnings-SRF Rebate	14	23	80	176	180
92.70.3661	Reimbursed Expense	—	—	—	—	—
92.70.3671	Contributions-Facility Replacement	5,863	5,863	5,863	—	—
92.70.3721	Insurance Settlement	—	—	4,485	—	—
92.70.3791	Miscellaneous Income	243	2,434	37,769	1,666	1,500
92.70.3794	Bond Proceeds	—	—	—	—	—
92.70.3999	Capital Contributions	43,972	182,865	365,713	—	—
92.90.3901	Wastewater Charges	7,368,777	7,643,195	8,052,616	8,381,253	8,871,720
92.90.3902	Wastewater Surcharges	6,061	10,057	7,870	1,828	2,000
92.90.3931	Penalties	95,233	99,655	105,737	117,394	111,600
92.90.3975	Wastewater Connection Fee	8,479	4,158	85,648	6,180	85,550
TOTALS		\$7,676,864	\$8,087,204	\$8,800,350	\$8,648,618	\$9,216,970

EXPENSES

WASTEWATER UTILITY BILLING

92.30.134.02.4001	Salaries	\$ 131,590	\$ 141,128	\$ 153,718	\$ 152,736	\$ 163,560
92.30.134.02.4002	Part-time	—	—	624	—	4,000
92.30.134.02.4004	Overtime	1,368	3,254	1,775	2,291	4,120
92.30.134.02.4015	Opt Out (Health Insurance)	—	496	1,160	3,150	4,320
92.30.134.02.4017	Health Insurance Rebate	—	—	—	—	—
92.30.134.02.4018	Health Savings Account	502	566	4,458	4,134	2,160
92.30.134.02.4101	Social Security	9,800	10,593	11,676	11,972	13,320
92.30.134.02.4102	LAGERS Retirement Program	12,899	12,431	10,342	15,093	16,550
92.30.134.02.4104	Workers Compensation	3,080	2,763	281	2,235	4,200
92.30.134.02.4105	Health Insurance	37,483	42,320	39,678	35,258	38,700
92.30.134.02.4106	Life Insurance	94	90	74	67	70
92.30.134.02.4107	Dental Insurance	1,556	1,899	1,596	1,778	1,980
92.30.134.02.4112	Vision Insurance	186	287	284	401	510
92.30.134.02.4116	Disability Insurance	154	140	146	171	190
92.30.134.04.5001	General Supplies	1,030	1,436	1,696	2,000	2,000
92.30.134.04.5011	Meter Supplies	—	19,413	—	—	—
92.30.134.04.5120	Outside Printing	12,861	13,627	15,492	16,000	16,500
92.30.134.06.5210	Training Travel	211	562	—	1,000	1,000
92.30.134.06.5251	Registration Fees	—	—	—	500	500
92.30.134.08.5311	Legal Fees	—	—	—	250	250
92.30.134.08.5346	Financial Services	54,204	57,638	68,250	70,000	72,000
92.30.134.08.5371	Advertising	148	—	—	—	—
92.30.134.08.5397	Contract Labor	1,180	19,278	—	13,000	5,000
92.30.134.08.5399	Miscellaneous Fees	1,293	952	959	500	500
92.30.134.12.5453	Mobile Phones	—	—	—	1,670	1,670
92.30.134.14.5521	Vehicle Fuel	3,292	2,118	1,767	2,000	2,000
92.30.134.14.5541	Vehicle Maintenance	—	—	347	1,338	1,400
92.30.134.14.5551	Office Equipment Maintenance	—	—	—	250	500
92.30.134.14.5591	Software Maintenance	5,217	5,235	4,430	5,000	5,000
92.30.134.16.5711	Property Insurance	55	52	58	60	60
92.30.134.16.5715	Casualty Insurance	672	620	545	410	6,460
92.30.134.18.5601	Minor Equipment	2,163	—	500	1,000	1,000
92.30.134.38.5801	Over/Short	—	—	—	100	100
92.30.134.38.5803	Meeting Expense	73	—	23	50	50
92.30.134.38.5805	Uncollectible Accounts	22,267	18,363	16,836	30,000	30,000
92.30.134.38.5808	Postage	27,995	31,255	30,336	35,000	37,000
92.30.134.38.5811	Membership Dues	55	109	109	100	100
92.30.134.38.5812	Clothing Expenses	145	—	442	500	500
92.30.134.38.5817	Damage Claims	—	—	—	3,500	3,500
92.30.134.38.5989	Miscellaneous Expenses	—	7,715	—	—	—
TOTAL WASTEWATER UTILITY BILLING		\$ 331,573	\$ 394,340	\$ 367,602	\$ 413,514	\$ 440,770

WASTEWATER SYSTEM MAINTENANCE

92.70.901.02.400	Salaries	\$ 271,112	\$ 288,540	\$ 310,599	\$ 390,492	\$ 440,300
92.70.901.02.400	Overtime	19,639	19,712	17,357	17,492	25,750
92.70.901.02.401	Opt Out (Health Insurance)	3,492	3,496	5,469	9,319	10,150
92.70.901.02.401	Health Insurance Rebate	—	—	—	—	—
92.70.901.02.401	Health Savings - (HSA)	892	438	822	4,980	7,060
92.70.901.02.409	Contra Salaries & Benefits	—	(3,429)	(40,646)	—	—
92.70.901.02.410	Social Security	21,605	23,200	24,997	31,952	36,970
92.70.901.02.410	LAGERS Retirement Program	26,621	25,618	24,195	37,555	45,910
92.70.901.02.410	Workers Compensation	17,551	21,743	32,940	50,270	38,860
92.70.901.02.410	Health Insurance	59,697	49,602	37,065	48,974	69,460
92.70.901.02.410	Life Insurance	120	146	118	135	160
92.70.901.02.410	Dental Insurance	2,955	2,566	1,994	2,734	3,560
92.70.901.02.4112	Vision Insurance	326	297	219	364	600
92.70.901.02.4116	Disability Insurance	270	249	213	239	260
92.70.901.04.500	General Supplies	2,467	2,109	2,442	2,045	2,500
92.70.901.04.500	Maintenance Materials	—	—	—	—	1,500
92.70.901.04.501	Mains & Lines Supplies	10,248	4,190	1,394	—	—
92.70.901.04.501	Small Tools	760	1,052	1,329	1,064	2,000
92.70.901.06.521	Training Travel	—	—	—	—	—
92.70.901.06.525	Registration Fees	—	—	—	—	800
92.70.901.06.525	Training Costs	4,474	666	3,328	4,024	4,500
92.70.901.08.530	Missouri One Call Fee	—	—	—	3,300	3,300
92.70.901.08.539	Contract Labor	19,748	77,218	62,404	60,280	67,000
92.70.901.08.539	Miscellaneous Fees	100	—	—	553	—
92.70.901.12.540	Electric	—	—	—	—	12,000
92.70.901.12.542	Natural Gas	—	—	—	—	1,500
92.70.901.12.543	Water Service	—	—	—	—	2,000
92.70.901.12.545	Mobile Phones	3,422	3,611	3,809	4,000	4,000
92.70.901.14.550	Overlay Program	11,947	—	—	—	—
92.70.901.14.552	Vehicle Fuel	16,365	12,932	11,079	15,577	21,000
92.70.901.14.553	Mains & Lines Maintenance	7,777	25,800	22,157	13,566	25,000
92.70.901.14.554	Vehicle Maintenance	16,399	11,091	9,040	7,902	20,000
92.70.901.14.555	Equipment Maintenance	272	534	5,394	8,222	10,000
92.70.901.14.557	Building Maintenance	281	358	287	1,745	5,000
92.70.901.14.559	Software Maintenance	—	1,500	1,500	23,500	23,500
92.70.901.16.571	Casualty Insurance	52,497	48,420	58,623	69,556	44,530
92.70.901.16.573	Liability Deductible	18,482	48,429	12,523	15,000	15,000
92.70.901.18.560	Minor Equipment	4,772	11,638	3,233	7,355	10,000
92.70.901.18.560	Minor Software	—	—	—	—	—
92.70.901.18.5611	Equipment Rental	—	674	1,292	—	5,000
92.70.901.24.6011	Interest-Lease	—	—	4,839	5,301	3,620
92.70.901.38.581	Clothing Expenses	2,779	2,747	4,561	4,355	6,100
92.70.901.38.581	Protective Clothing	3,264	3,356	4,901	3,991	6,700
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 600,334	\$ 688,503	\$ 629,477	\$ 845,842	\$ 975,590

WASTEWATER TREATMENT

92.70.902.02.4001	Salaries	\$ 41,499	\$ 46,454	\$ 114,089	\$ 273,472	\$ 289,440
92.70.902.02.4004	Overtime	2,731	2,938	7,298	16,092	18,540
92.70.902.02.4018	Health Savings Account	178	200	23	4,238	8,520
92.70.902.02.4101	Social Security	3,121	3,494	8,716	21,731	24,210
92.70.902.02.4102	LAGERS Retirement Program	4,075	5,361	8,365	25,886	30,070
92.70.902.02.4104	Workers Compensation	2,495	3,063	475	6,424	11,310
92.70.902.02.4105	Health Insurance	10,870	12,361	24,289	65,529	65,470
92.70.902.02.4106	Life Insurance	19	24	35	95	100
92.70.902.02.4107	Dental Insurance	467	607	1,211	3,269	3,120
92.70.902.02.4112	Vision Insurance	158	155	285	800	840
92.70.902.02.4116	Disability Insurance	34	49	103	212	210
92.70.902.04.5001	General Supplies	—	—	—	3,804	4,000
92.70.902.04.5009	Maintenance Supplies	—	—	166	15,405	11,500
92.70.902.04.5010	Chemicals	—	—	—	—	40,000
92.70.902.04.5014	Lab Supplies	—	—	139	20,024	23,000
92.70.902.04.5018	Small Tools	—	—	—	—	1,500
92.70.902.06.5251	Registration Fees	—	—	—	—	1,000
92.70.902.06.5259	Training Costs	—	916	2,629	406	4,000
92.70.902.08.5342	Outside Engineering	—	—	15,984	—	—
92.70.902.08.5365	Lab Fees	—	—	—	15,577	16,000
92.70.902.08.5370	Fees-Biosolid Disposal	—	—	—	35,140	40,000
92.70.902.08.5388	Pretreatment Program	—	—	—	—	15,000
92.70.902.08.5394	Wastewater Treatment Fees	4,197,174	4,891,739	5,790,857	704,220	160,000
92.70.902.08.5397	Contract Labor	—	—	—	13,150	28,000
92.70.902.08.5399	Miscellaneous Fees	—	130	100	8,628	5,000
92.70.902.12.5401	Electric	35,172	46,355	50,141	310,267	350,000
92.70.902.12.5421	Natural Gas	—	—	5,888	8,770	10,000
92.70.902.12.5431	Water Service	—	—	—	—	3,500
92.70.902.12.5453	Mobile Phones	—	—	—	644	700
92.70.902.14.5521	Vehicle Fuel	—	—	—	1,380	1,500
92.70.902.14.5525	Lift Station Maintenance	37,170	54,505	19,124	19,818	30,000
92.70.902.14.5541	Vehicle Maintenance	—	—	—	312	1,500
92.70.902.14.5571	Building Maintenance	—	—	—	1,046	4,000
92.70.902.14.5591	Software Maintenance	—	—	—	22,848	22,850
92.70.902.16.5711	Property Insurance	5,716	5,819	—	100,000	100,000
92.70.902.16.5715	Casualty Insurance	—	—	—	(2,881)	8,690
92.70.902.18.5601	Minor Equipment	—	—	382	9,035	8,000
92.70.902.36.7202	Computer Equipment	—	—	—	524	2,000
92.70.902.38.5812	Clothing Expenses	—	—	—	3,000	3,000
92.70.902.38.5813	Protective Clothing	—	—	—	3,500	2,500
TOTAL WASTEWATER TREATMENT		\$4,340,879	\$5,074,170	\$6,050,299	\$1,712,365	\$1,349,070

WASTEWATER ADMINISTRATION

92.70.903.02.4001	Salaries	\$ 109,094	\$ 174,596	\$ 171,224	\$ 178,437	\$ 187,460
92.70.903.02.4004	Overtime	262	—	—	720	—
92.70.903.02.4015	Opt Out (Health Insurance)	—	454	455	455	450
92.70.903.02.4017	Health Insurance Rebate	—	—	—	—	—
92.70.903.02.4018	Health Savings Account	681	1,612	2,039	2,561	2,790
92.70.903.02.4101	Social Security	8,018	12,901	12,617	13,567	14,600
92.70.903.02.4102	LAGERS Retirement Program	10,430	15,268	14,357	17,164	18,120
92.70.903.02.4104	Workers Compensation	547	636	92	327	630
92.70.903.02.4105	Health Insurance	14,155	19,344	19,601	22,798	24,780
92.70.903.02.4106	Life Insurance	40	52	44	40	40
92.70.903.02.4107	Dental Insurance	858	1,260	1,341	1,318	1,300
92.70.903.02.4112	Vision Insurance	222	311	306	318	340
92.70.903.02.4116	Disability Insurance	93	130	114	104	110
92.70.903.02.4150	Pension Expense	—	(22,041)	63,724	65,000	65,000
92.70.903.04.5001	General Supplies	—	—	693	979	1,500
92.70.903.06.5210	Training Travel	—	—	34	3,707	2,700
92.70.903.06.5251	Registration Fee	—	—	—	—	750
92.70.903.08.5311	Legal Fees	—	12,524	21,767	3,953	4,000
92.70.903.08.5312	Water/Wastewater Rate Study	—	—	—	—	—
92.70.903.08.5346	Financial Services	—	—	—	—	—
92.70.903.08.5361	Recording Fees	—	27	—	200	250
92.70.903.08.5385	Overhead Fees - General Fund	141,700	141,700	141,700	154,200	179,200
92.70.903.08.5391	Election Expense	—	—	—	—	—
92.70.903.08.5399	Miscellaneous Fees	—	—	—	785	800
92.70.903.12.5453	Mobile Phones	—	—	—	1,000	1,000
92.70.903.14.5533	KC Wastewater Line Maint.	5,863	5,863	5,863	—	—
92.70.903.14.5552	Radio Maintenance	—	—	239	1,080	1,080
92.70.903.14.5559	Misc. Equipment Maintenance	—	—	6,016	1,472	2,500
92.70.903.16.5715	Casualty Insurance	37,652	45,142	38,946	36,924	3,430
92.70.903.38.5803	Meeting Expense	—	—	—	—	800
92.70.903.38.5805	Uncollectible Accounts	1,765	—	—	38	—
92.70.903.38.5808	Postage	807	180	75	52	100
92.70.903.38.5811	Membership Dues	—	1,198	2,355	929	1,000
92.70.903.44.8002	Amortization Expense	—	—	—	—	—
TOTALS		<u>\$ 332,187</u>	<u>\$ 411,157</u>	<u>\$ 503,602</u>	<u>\$ 508,128</u>	<u>\$ 514,730</u>
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 141,194	\$ 95,051	\$ 64,041	\$ 61,070	\$ 54,440
92.70.903.24.6017	SRF Interest Expense	208,648	254,713	60,163	991,100	1,275,030
92.70.903.24.6021	Bond Service Fees	24,699	25,004	21,876	197,500	—
92.70.903.24.6022	SRF Administrative Expense	—	—	—	21,011	—
92.70.903.24.6024	Cost of Issuance	—	63,000	—	—	407,500
TOTALS		<u>\$ 374,541</u>	<u>\$ 437,768</u>	<u>\$ 146,080</u>	<u>\$ 1,270,681</u>	<u>\$ 1,736,970</u>
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$ 785,289	\$ 839,994	\$ 824,284	\$ 2,850,000	\$ 2,850,000
TOTALS		<u>\$ 785,289</u>	<u>\$ 839,994</u>	<u>\$ 824,284</u>	<u>\$ 2,850,000</u>	<u>\$ 2,850,000</u>
TRANSFERS OUT						
92.70.903.42.5991	Operating Transfer KC Reserve	\$ —	\$ —	\$ —	\$ —	\$ —
92.70.903.42.5993	Capital Improvements	1,157,220	980,000	—	1,088,000	1,088,000
TOTALS		<u>\$ 1,157,220</u>	<u>\$ 980,000</u>	<u>\$ —</u>	<u>\$ 1,088,000</u>	<u>\$ 1,088,000</u>
TOTAL WASTEWATER ADMINISTRATION		<u>\$ 2,649,237</u>	<u>\$ 2,668,919</u>	<u>\$ 1,473,966</u>	<u>\$ 5,716,809</u>	<u>\$ 6,189,700</u>
TOTAL EXPENSES		<u>\$ 7,922,022</u>	<u>\$ 8,825,930</u>	<u>\$ 8,521,345</u>	<u>\$ 2,783,140</u>	<u>\$ 8,955,130</u>

YEAR 2018 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ 1,543	\$ 4,947	\$ 11,039	\$ —	\$ —
96.70.3641	Sale of Public Property	\$ —	\$ 6,500	\$ 48,384	\$ —	\$ —
96.70.3793	Lease Proceeds	—	—	758	—	—
96.70.3794	Bond Proceeds	—	—	—	160,000	—
96.80.3809	Other-WWTF Transfer	495,962	—	—	—	—
96.80.3810	Transfers In-Wastewater	1,157,220	980,000	—	(1,088,000)	1,088,000
TOTALS		<u>\$1,654,725</u>	<u>\$ 991,447</u>	<u>\$ 60,181</u>	<u>\$ (928,000)</u>	<u>\$1,088,000</u>
EXPENSES						
96.70.901.24.6008	Principal-Special Obligation	\$ —	\$ —	\$ —	\$ —	\$ —
96.70.901.36.7101	Vehicles	—	—	—	29,265	105,000
96.70.901.36.7201	Capital Equipment	—	—	—	123,000	10,250
96.70.901.36.7203	Computer Software	—	—	—	—	—
96.70.901.36.7402	Building Improvements	—	—	—	—	—
96.70.901.36.7501	Engineering Design	—	—	—	47,493	165,000
96.70.901.36.7510	Construction Contract	—	—	—	179,167	360,000
96.70.901.36.7545	Sanitary Sewer Crossing Rpr	—	—	—	—	30,000
96.70.902.36.7201	Capital Equipment	197,214	—	—	210,000	210,000
96.70.902.42.5994	Transfer to Eco/Devo	—	—	—	—	500,000
96.70.902.36.7218	Plant Capital Replacements	—	—	—	—	210,000
96.70.901.42.5996	Transfers Out-WWTF Capital	—	—	162,820	430,000	—
TOTALS		<u>\$ 197,214</u>	<u>\$ —</u>	<u>\$ 162,820</u>	<u>\$1,018,925</u>	<u>\$1,590,250</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$6,180,000

Date Issued: November 30, 2005

Purpose: State Revolving Fund Program

Date	Rate	Principal	Interest	Debt Earnings	Estimated Net	DNR Fee	Trustee Fee	Total Payment	Debt Balance
									\$ 6,180,000
7/1/2006		\$ —	\$161,184.95	\$112,879.92	\$ 48,305.03	\$ —	\$928.93	\$ 49,233.96	\$ 6,180,000
1/1/2007		—	137,503.75	96,295.67	41,208.08	—	928.93	42,137.01	6,180,000
7/1/2007	3.25%	205,000	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/2008		—	134,172.50	93,173.13	40,999.37	—	898.12	41,897.49	5,975,000
7/1/2008	3.25%	210,000	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/2009		—	130,760.00	89,980.14	40,779.86	—	866.55	41,646.41	5,765,000
7/1/2009	3.30%	220,000	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/2010		—	127,130.00	86,635.11	40,494.89	—	833.48	41,328.37	5,545,000
7/1/2010	3.50%	225,000	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/2011		—	123,192.50	83,214.05	39,978.45	—	799.66	40,778.11	5,320,000
7/1/2011	4.25%	235,000	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/2012		—	118,198.75	79,540.25	38,658.50	—	764.34	39,422.84	5,085,000
7/1/2012	5.00%	245,000	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/2013		—	112,073.75	75,570.68	36,503.07	—	727.51	37,230.58	4,840,000
7/1/2013	4.00%	255,000	112,073.75	75,570.68	291,503.07	24,200	727.51	316,430.58	4,585,000
1/1/2014		—	106,973.75	71,661.46	35,312.29	—	689.18	36,001.47	4,585,000
7/1/2014	4.00%	265,000	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/2015		—	101,673.75	67,632.22	34,041.53	—	649.35	34,690.88	4,320,000
7/1/2015	4.00%	275,000	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/2016		—	96,173.75	63,450.93	32,722.82	—	608.01	33,330.83	4,045,000
7/1/2016	4.00%	290,000	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/2017		—	90,373.75	59,041.56	31,332.19	—	564.42	31,896.61	3,755,000
7/1/2017	4.13%	300,000	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/2018		—	84,186.25	54,480.15	29,706.10	—	519.33	30,225.43	3,455,000
7/1/2018	5.25%	315,000	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/2019		—	75,917.50	49,234.83	26,682.67	—	471.98	27,154.65	3,140,000
7/1/2019	5.25%	330,000	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/2020		—	67,255.00	43,731.36	23,523.64	—	422.38	23,946.02	2,810,000
7/1/2020	5.25%	345,000	67,255.00	43,731.36	368,523.64	14,050	422.38	382,996.02	2,465,000
1/1/2021		—	58,198.75	37,966.97	20,231.78	—	370.52	20,602.30	2,465,000
7/1/2021	4.75%	365,000	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/2022		—	49,530.00	32,291.67	17,238.33	—	315.66	17,553.99	2,100,000
7/1/2022	4.75%	380,000	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/2023		—	40,505.00	26,400.22	14,104.78	—	258.54	14,363.32	1,720,000
7/1/2023	4.75%	400,000	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/2024		—	31,005.00	20,221.16	10,783.84	—	198.41	10,982.25	1,320,000

7/1/2024	4.75%	420,000	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/2025		—	21,030.00	13,751.92	7,278.08	—	135.28	7,413.36	900,000
7/1/2025	4.75%	440,000	21,030.00	13,751.92	447,278.08	4,500	135.28	451,913.36	460,000
1/1/2026		—	10,580.00	6,994.16	3,585.84	—	69.14	3,654.98	460,000
7/1/2026	4.60%	460,000	10,580.00	6,994.16	463,585.84	2,300	69.14	465,954.98	—
TOTALS		6,180,000	3,594,052	2,415,415	7,358,637	368,925	23,111	7,750,673	

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$353,460.59

Date Issued: August 30, 2012

Purpose: Sewer Vacuum Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 353,460.59
2013	2.33%	47,531.39	8,242.70	55,774.09	305,929.20
2014	2.33%	48,639.82	7,134.27	55,774.09	257,289.38
2015	2.33%	49,774.10	5,999.99	55,774.09	207,515.28
2016	2.33%	50,934.83	4,839.26	55,774.09	156,580.45
2017	2.33%	52,122.64	3,651.46	55,774.10	104,457.81
2018	2.33%	51,626.91	2,435.96	54,062.87	52,830.90
2019	2.33%	52,830.90	1,232.02	54,062.92	—
TOTALS		\$ 353,460.59	\$ 33,535.66	\$ 386,996.25	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$117,000

Date Issued: December 19, 2013

Purpose: Utility Dump Truck (50% Water - 50% Wastewater)

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
2013					\$ 117,000.00
2014	3.00%	1,579.50	17,000.00	20,334.50	100,000.00
2015	3.00%	1,500.00	25,000.00	28,000.00	75,000.00
2016	3.00%	1,125.00	25,000.00	27,250.00	50,000.00
2017	3.00%	750.00	25,000.00	26,500.00	25,000.00
2018	3.00%	375.00	25,000.00	25,750.00	—
TOTALS		\$ 5,329.50	\$ 117,000.00	\$ 5,505.00	\$ 127,834.50

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater Fund

Year	Interest Rate	June 1		December 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
2013							\$ 34,406
2014	3.00%	464	1,860	516		2,840	32,546
2015	3.00%	488	3,255	488		4,231	29,291
2016	3.00%	439	3,255	439		4,133	26,036
2017	3.00%	391	3,371	391		4,153	22,665
2018	3.00%	340	3,487	340		4,167	19,178
2019	3.00%	288	3,603	288		4,179	15,575
2020	3.00%	234	3,719	234		4,187	11,856
2021	3.00%	178	3,836	178		4,192	8,020
2022	3.00%	120	3,952	120		4,192	4,068
2023	3.00%	61	4,068	61		4,190	—
TOTALS		\$ 3,003	\$ 34,406	\$ 3,055		\$ 40,464	

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$2,765,000

Date Issued: October 28, 2015

Purpose: Wastewater Revenue Refunding Bonds

Year	Interest Rate	February 1		August 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 2,765,000
2016	2.50%	260,000	18,433.33	31,660.42	310,093.75	2,505,000
2017	2.50%	255,000	32,008.33	28,281.25	315,289.58	2,250,000
2018	2.50%	260,000	28,750	25,013.19	313,763.19	1,990,000
2019	2.50%	265,000	25,427.78	21,682.29	312,110.07	1,725,000
2020	2.50%	270,000	22,041.67	18,389.58	310,431.25	1,455,000
2021	2.50%	280,000	18,591.67	14,769.1	313,360.77	1,175,000
2022	2.50%	285,000	15,013.89	11,186.81	311,200.7	890,000
2023	2.50%	290,000	11,372.22	7,541.67	308,913.89	600,000
2024	2.50%	295,000	7,666.67	3,854.86	306,521.53	305,000
2025	2.50%	305,000	3,897.22	—	308,897.22	—
TOTALS		\$ 2,765,000	\$ 183,202.78	\$ 162,379.17	\$ 3,110,581.95	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

Purpose: F350, F750,
50% Water, 50% Sewer

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						\$ 58,500.47
2017	1.63%	421.15	9,877.60	476.78	10,775.53	48,622.87
2018	1.63%	396.28	10,805.08	396.28	11,597.64	37,817.79
2019	1.63%	308.21	12,605.93	308.21	13,222.36	25,211.86
2020	1.63%	205.48	12,605.93	205.48	13,016.88	12,605.93
2021	1.63%	102.74	12,605.93	102.74	12,811.41	—
TOTALS		\$ 1,433.86	\$ 58,500.47	\$ 1,489.49	\$ 61,423.82	

YEAR 2018 BUDGET DETAIL
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUE						
97.50.3302	Interest Earnings - Reserve	\$ —	\$ —	\$ 5	\$ —	\$ —
97.70.3721	Insurance Settlement	—	—	218,855	—	—
97.70.3797	SRF Grant Reimbursement	—	—	—	—	—
97.80.3814	Transfers In-Wastewater	—	—	162,820	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ 381,680</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENSES						
97.78.952.16.5712	Property Deductible	\$ —	\$ —	\$ 10,000	\$ —	\$ —
97.78.952.16.5741	Builders Risk Insurance	\$ —	\$ 45,219	\$ 67,829	\$ —	\$ —
97.78.952.24.6021	Debt Service Fees	—	—	13,009	—	—
97.78.952.24.6024	Cost of Issuance	—	546,673	—	540,892	—
97.78.952.24.6025	Capitalized Interest	—	—	71,520	—	—
97.78.952.36.7501	Engineering Design	—	—	505	—	—
97.78.952.36.7502	Construction Engineering	—	—	—	—	—
97.78.952.36.7510	Construction Contract	—	—	16,261,819	30,355,970	—
97.78.952.36.7518	Consulting Services	—	—	272,176	—	—
97.78.952.38.5817	Storm Damage Repairs	—	—	218,855	—	—
97.78.952.42.5999	Transfers Out-Wastewater	495,962	—	—	—	—
TOTALS		<u>\$ 495,962</u>	<u>\$ 591,892</u>	<u>\$ 16,915,713</u>	<u>\$ 30,896,862</u>	<u>\$ —</u>

Debt Service Schedule

Revenue Bonds

Amount Issued: \$79,000,000

Date Issued: November 10, 2015

Purpose: State Revolving Fund Loan Program - Wastewater Treatment Facility

Interest Rate: 1.22%

Admin Fee: 1.00%

Payment Date	Interest	Principal	Total P&I	Annual Payment	Principal Balance	Admin Fee	Total P&I+ Admin Fee	Annual Outlay
11/1/2015					79,000,000			
7/1/2016	618,438.33	—	618,438.33		79,000,000	—	618,438.33	
1/1/2017	481,900	—	481,900	1,100,338.33	79,000,000	—	481,900	1,100,338.33
7/1/2017	481,900	—	481,900		79,000,000	—	481,900	
1/1/2018	562,000.07	775,000	1,337,000.07	1,818,900.07	78,225,000	395,000.00	1,732,000.07	2,213,900.07
7/1/2018	556,227.12	779,500	1,335,727.12		77,445,500	391,125.00	1,726,852.12	
1/1/2019	550,422.15	784,500	1,334,922.15	2,670,649.27	76,661,000	387,227.50	1,722,149.65	3,449,001.77
7/1/2019	544,581.62	789,500	1,334,081.62		75,871,500	383,305.00	1,717,386.62	
1/1/2020	538,709.08	794,500	1,333,209.08	2,667,290.7	75,077,000	379,357.50	1,712,566.58	3,429,953.2
7/1/2020	532,804.52	799,000	1,331,804.52		74,278,000	375,385.00	1,707,189.52	
1/1/2021	526,864.39	1,206,000	1,732,864.39	3,064,668.91	73,072,000	371,390.00	2,104,254.39	3,811,443.91
7/1/2021	517,906.19	1,217,250	1,735,156.19		71,854,750	365,360.00	2,100,516.19	
1/1/2022	508,873.28	1,229,250	1,738,123.28	3,473,279.47	70,625,500	359,273.75	2,097,397.03	4,197,913.21
7/1/2022	499,760.34	1,240,500	1,740,260.34		69,385,000	353,127.50	2,093,387.84	
1/1/2023	490,572.7	1,999,000	2,489,572.7	4,229,833.04	67,386,000	346,925.00	2,836,497.7	4,929,885.54
7/1/2023	475,868.22	2,024,000	2,499,868.22		65,362,000	336,930.00	2,836,798.22	
1/1/2024	461,000.12	2,049,000	2,510,000.12	5,009,868.34	63,313,000	326,810.00	2,836,810.12	5,673,608.34
7/1/2024	445,961.28	2,074,000	2,519,961.28		61,239,000	316,565.00	2,836,526.28	
1/1/2025	430,751.71	2,100,000	2,530,751.71	5,050,712.99	59,139,000	306,195.00	2,836,946.71	5,673,472.99
7/1/2025	415,371.4	2,126,000	2,541,371.4		57,013,000	295,695.00	2,837,066.4	
1/1/2026	399,820.36	2,152,000	2,551,820.36	5,093,191.76	54,861,000	285,065.00	2,836,885.36	5,673,951.76
7/1/2026	384,091.48	2,178,000	2,562,091.48		52,683,000	274,305.00	2,836,396.48	
1/1/2027	368,184.74	2,205,000	2,573,184.74	5,135,276.22	50,478,000	263,415.00	2,836,599.74	5,672,996.22
7/1/2027	352,100.16	2,232,000	2,584,100.16		48,246,000	252,390.00	2,836,490.16	
1/1/2028	335,830.61	2,260,000	2,595,830.61	5,179,930.77	45,986,000	241,230.00	2,837,060.61	5,673,550.77
7/1/2028	319,383.22	2,287,000	2,606,383.22		43,699,000	229,930.00	2,836,313.22	
1/1/2029	302,743.74	2,315,000	2,617,743.74	5,224,126.96	41,384,000	218,495.00	2,836,238.74	5,672,551.96
7/1/2029	285,919.31	2,344,000	2,629,919.31		39,040,000	206,920.00	2,836,839.31	
1/1/2030	268,902.8	2,373,000	2,641,902.8	5,271,822.11	36,667,000	195,200.00	2,837,102.8	5,673,942.11
7/1/2030	251,694.22	2,402,000	2,653,694.22		34,265,000	183,335.00	2,837,029.22	
1/1/2031	234,293.56	2,431,000	2,665,293.56	5,318,987.78	31,834,000	171,325.00	2,836,618.56	5,673,647.78
7/1/2031	216,693.71	2,461,000	2,677,693.71		29,373,000	159,170.00	2,836,863.71	
1/1/2032	198,894.67	2,491,000	2,689,894.67	5,367,588.38	26,882,000	146,865.00	2,836,759.67	5,673,623.38

7/1/2032	180,896.44	2,521,000	2,701,896.44		24,361,000	134,410.00	2,836,306.44		
1/1/2033	162,691.91	2,552,000	2,714,691.91	5,416,588.35	21,809,000	121,805.00	2,836,496.91	5,672,803.35	
7/1/2033	144,288.18	2,583,000	2,727,288.18		19,226,000	109,045.00	2,836,333.18		
1/1/2034	125,671.04	2,615,000	2,740,671.04	5,467,959.22	16,611,000	96,130.00	2,836,801.04	5,673,134.22	
7/1/2034	106,847.6	2,647,000	2,753,847.6		13,964,000	83,055.00	2,836,902.6		
1/1/2035	87,810.73	2,679,000	2,766,810.73	5,520,658.33	11,285,000	69,820.00	2,836,630.73	5,673,533.33	
7/1/2035	68,560.45	2,722,000	2,790,560.45		8,563,000	56,425.00	2,846,985.45		
1/1/2036	49,018.5	2,755,000	2,804,018.5	5,594,578.95	5,808,000	42,815.00	2,846,833.5	5,693,818.95	
7/1/2036	29,256.02	2,788,000	2,817,256.02		3,020,000	29,040.00	2,846,296.02		
1/1/2036	9,273	3,020,000	3,029,273	5,846,529.02	—	15,100.00	3,044,373	5,890,669.02	
TOTALS	\$ 14,522,778.97	\$ 79,000,000	\$ 93,522,778.97				\$ 9,274,961.25	\$ 102,797,740.22	\$ 102,797,740.21

Average annual payment 5,014,523.91
Monthly payment 417,876.99

City of Liberty, Missouri
Sanitation Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 6,137	\$ (16,414)	\$ (16,010)
Revenue			
Refuse Collection Charges	\$ 1,566,611	\$ 1,603,768	\$ 1,683,230
Recycling Rebate	6,181	15,461	2,500
Interest Earnings	293	421	160
Total Revenue	\$ 1,573,085	\$ 1,573,064	\$ 1,627,580
Total Resources	\$ 1,579,222	\$ 1,556,650	\$ 1,611,570
Expenses			
City's Internal Costs	\$ 75,961	\$ 78,501	\$ 80,410
Sanitation Collection Fees	1,452,553	1,505,373	1,558,570
Hazardous Waste Program	31,426	31,668	32,480
Miscellaneous Fees	15,696	5,766	18,270
Street Maintenance	20,000	—	—
Total Expenses	\$ 1,595,636	\$ 1,621,308	\$ 1,689,730
Total Revenue Over/(Under) Expenses	\$ (22,551)	\$ 404	\$ 140
Ending Fund Balance	\$ (16,414)	\$ (16,010)	\$ (15,870)

YEAR 2018 BUDGET DETAIL

SANITATION

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
98.40.3241	Refuse Collection Charges	\$1,396,045	\$1,501,006	\$1,566,611	\$1,603,768	\$1,683,230
98.40.3242	Recycle Rebate	12,522	12,402	6,181	15,461	2,500
98.50.3301	Interest Earnings	170	167	293	421	160
TOTALS		<u>\$1,408,737</u>	<u>\$1,513,575</u>	<u>\$1,573,085</u>	<u>\$1,619,650</u>	<u>\$1,685,890</u>

SANITATION UTILITY BILLING

EXPENSES						
98.30.135.02.4001	Salaries	\$ 22,748	\$ 21,990	\$ 27,632	\$ 23,220	\$ 24,990
98.30.135.02.4004	Overtime	17	11	78	34	100
98.30.135.02.4015	Opt Out (Health Insur)	—	131	307	645	890
98.30.135.02.4018	Health Savings Account	90	122	672	562	160
98.30.135.02.4101	Social Security	1,667	1,639	2,113	1,688	1,990
98.30.135.02.4102	LAGERS Retirement	2,250	1,985	1,887	1,936	2,470
98.30.135.02.4104	Workers Compensation	—	—	1	24	80
98.30.135.02.4105	Health Insurance	5,224	5,323	4,233	2,246	2,600
98.30.135.02.4106	Life Insurance	12	11	7	5	10
98.30.135.02.4107	Dental Insurance	238	244	216	215	280
98.30.135.02.4112	Vision Insurance	34	38	33	42	70
98.30.135.02.4116	Disability Insurance	17	14	15	15	20
98.30.135.04.5120	Outside Printing	185	182	140	152	250
98.30.135.08.5346	Financial Services	14,442	15,093	17,715	19,744	18,780
98.30.135.08.5397	Contract Labor	1,180	895	—	—	—
98.30.135.08.5399	Miscellaneous Fees	123	247	247	—	—
98.30.135.12.5453	Mobile Phones	—	—	—	165	150
98.30.135.14.5591	Software Maintenance	595	613	631	650	650
98.30.135.38.5805	Uncollectible Accounts	343	2,491	2,129	2,500	2,540
98.30.135.38.5808	Postage	1,023	43	45	4,500	4,570
TOTALS		<u>\$ 50,188</u>	<u>\$ 51,072</u>	<u>\$ 58,101</u>	<u>\$ 58,343</u>	<u>\$ 60,600</u>

SANITATION PUBLIC WORKS

EXPENSES						
98.70.227.02.4104	Workers Compensation	\$ 54	\$ 60	\$ 6	\$ —	\$ —
98.70.227.02.4150	Pension Expense	—	(745)	2,158	2,158	1,540
98.70.227.08.5381	Sanitation Collection Fees	1,339,392	1,399,097	1,452,553	1,505,373	1,558,570
98.70.227.08.5389	Hazardous Waste Pr	30,911	30,997	31,426	31,668	32,480
98.70.227.08.5399	Miscellaneous Fees	17,121	19,857	15,696	18,000	18,270
98.70.227.14.5501	Street Maintenance	25,000	15,000	20,000	—	—
98.70.227.38.5805	Uncollectible Accounts	2,789	—	—	—	—
98.70.227.38.5808	Postage	—	—	—	—	—
TOTALS		<u>\$1,415,267</u>	<u>\$1,464,266</u>	<u>\$1,521,839</u>	<u>\$1,557,199</u>	<u>\$1,610,860</u>

CAPITAL FUNDS

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 4,711,839	\$ 4,159,542	\$ 4,776,091
Revenues			
Capital Improvement Tax	\$ 2,307,893	\$ 2,445,130	\$ 2,553,830
Sales Taxes	(327,431)	383,290	(466,940)
Clay County Road Fund	195,658	144,745	169,920
Road District Capital	187,980	217,980	296,000
Interest	20,274	13,473	10,000
Sale of Public Property	63,860	8,200	—
MoDot Fund Reimbursement	—	—	—
Special Assessments	9,498	4,700	—
Transfer in-Capital Construction Bond Fund	—	—	—
Total Revenues	\$ 2,457,732	\$ 3,217,518	\$ 2,562,810
Expenditures			
Public Works Equipment	\$ 671,455	\$ 524,356	\$ 408,350
Financial Services	3,741	3,818	2,680
Capital Engineer Salary & Benefits	69,858	54,356	75,700
General Transportation Improvements	—	60,000	50,000
Restoration Program - Overlay	869,962	658,000	658,000
Street Maintenance Supplies	143,662	143,336	159,140
Stormwater Funding	563,511	338,543	311,000
Debt Service Payments	584,830	665,540	666,380
Transfers In-General Fund	103,010	153,020	1,953,020
Total Expenditures	\$ 3,010,029	\$ 2,600,969	\$ 4,284,270
Revenue Favorable/(Unfavorable) to Expense	(552,297)	616,549	(1,721,460)
Ending Fund Balance	\$ 4,159,542	\$ 4,776,091	\$ 3,054,631

YEAR 2018 BUDGET DETAIL

CAPITAL SALES TAX FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$2,104,936	\$2,170,192	\$2,307,893	\$2,445,130	\$2,553,830
50.10.3029	Sales Tax Transfers	(280,619)	(295,892)	(327,431)	383,290	(466,940)
50.30.3142	Clay County Road Fund	189,151	187,586	195,658	144,745	169,920
50.30.3152	Road District-Capital	214,903	187,980	187,980	217,980	296,000
50.50.3301	Interest Earnings	15,808	18,759	20,274	13,473	10,000
50.70.3641	Sale of Public Property	18,580	17,245	63,860	8,200	—
50.70.3661	MoDOT Fund Reimbursement	—	85,572	—	—	—
50.70.3787	Road District-Past Liability	—	—	—	—	—
50.70.3791	Miscellaneous Income	—	—	—	39,030	—
50.70.3793	Lease Proceeds	—	—	—	—	—
50.70.3794	Bond Proceeds	—	—	—	—	—
50.70.3795	Special Assessments	7,050	20,177	9,498	4,700	—
50.80.3809	Other Transfers In-Capital Const	183,280	—	—	—	—
TOTALS		\$2,453,089	\$2,391,619	\$2,457,732	\$3,256,548	\$2,562,810

EXPENDITURES

50.70.201.08.5311	Legal Fees	\$ —	\$ —	\$ 363	\$ —	\$ —
50.70.201.08.5346	Financial Services	—	1,296	1,922	2,682	2,680
50.70.201.14.5552	Radio Maintenance	—	—	5,494	4,234	1,500
50.70.201.18.5601	Public Works Minor Equipment	11,425	—	—	18,413	—
50.70.201.24.6024	Cost of Issuance	—	—	—	—	—
50.70.201.36.7201	Public Works Capital Equipment	310,792	91,932	612,543	448,631	398,960
50.70.211.02.4001	Salaries	46,183	47,568	48,998	35,749	51,990
50.70.211.02.4002	Part-Time	—	—	156	—	—
50.70.211.02.4101	Social Security	3,293	3,398	3,502	2,676	3,980
50.70.211.02.4102	LAGERS Retirement Program	4,573	4,425	4,214	3,396	4,940
50.70.211.02.4104	Workers Compensation	153	263	33	113	210
50.70.211.02.4105	Health Insurance	10,947	11,481	12,176	11,852	13,850
50.70.211.02.4106	Life Insurance	21	22	18	9	20
50.70.211.02.4107	Dental Insurance	487	508	553	430	500
50.70.211.02.4112	Vision Insurance	159	159	159	105	170
50.70.211.02.4116	Disability Insurance	52	56	48	26	40
50.70.225.14.5541	Vehicle Maintenance	—	21,359	—	—	—
50.70.262.08.5363	Downtown Design Study	5,000	1,029	1,080	1,136	—
50.70.262.08.5365	Project Contingency-Conistor	—	—	—	650,000	—
50.75.606.14.5626	Maintenance Projects	52,000	74,737	—	60,000	50,000
50.75.607.14.5501	Restoration Program	672,061	1,091,143	869,962	658,000	658,000
50.75.607.14.5621	Asphalt-Street Repairs	113,018	108,347	76,286	74,919	84,870
50.75.607.14.5622	Gravel/Rock-Street Repairs	10,669	14,743	9,374	17,321	10,610
50.75.607.14.5641	Paint-Street Marking	32,686	19,589	23,239	29,744	31,830

YEAR 2018 BUDGET DETAIL
CAPITAL SALES TAX FUND (continued)

Account Number	Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Forecast	2018 Budget
50.75.607.14.5663	Chemicals-Storm Drainage	26,921	22,134	34,763	21,352	31,830
50.76.623.36.7501	I35/M291 Interchg Engineering	1,556	—	—	—	—
50.76.626.36.7501	Flintlock Engineering	—	—	—	—	—
50.77.653.08.7522	NPDES Expenses	7,875	6,600	9,725	11,250	11,000
50.77.653.36.7510	Capital Stormwater Impr	56,822	404,472	553,786	327,293	300,000
50.77.673.36.7510	Manor Hill Construction Contract	—	—	—	—	—
50.79.259.36.7501	Neighborhood Project Engineering Design	115,462	—	—	—	—
50.79.859.36.7501	Heartland Meadows Engineering	298,023	—	—	—	—
50.79.859.36.7515	Heartland Meadows Proj Cont	6,530	—	—	—	—
50.95.140.24.6001	Principal-I35/M291	85,000	90,000	—	—	—
50.95.140.24.6003	Principal-Liberty Dr	55,000	60,000	—	—	—
50.95.140.24.6004	Principal-Neighborhood Project	160,000	165,000	—	—	—
50.95.140.24.6005	Principal-Public Works	30,000	30,000	—	—	—
50.95.140.24.6006	Lease Principal-Public Works	41,376	42,198	43,183	44,190	—
50.95.140.24.6008	Principal-Special Obligation Bond	3,519	6,159	6,159	6,379	6,600
50.95.140.24.6010	Principal-Franklin Street	—	—	—	—	—
50.95.140.24.6011	Interest-I35/M291	59,200	56,150	—	—	—
50.95.140.24.6013	Interest-Liberty Dr	52,221	37,150	—	—	—
50.95.140.24.6014	Interest-Neighborhood Project	86,528	113,530	—	—	—
50.95.140.24.6015	Interest-Public Works	21,550	20,500	—	—	—
50.95.140.24.6016	Lease Interest	2,427	3,022	2,038	1,031	—
50.95.140.24.6018	Interest-Special Obligation	1,856	1,848	1,662	1,478	1,290
50.95.140.24.6020	Interest-Franklin Street	—	—	—	—	—
50.95.140.24.6021	Debt Serv Fees-MAMU	376	376	376	—	—
50.95.140.24.6024	Cost of Issuance - 2012 Bond	—	—	—	—	—
50.95.140.42.5992	Interfund Transfer-General	—	—	103,010	153,020	1,953,020
50.96.601.24.6001	Principal - GO Bonds - I35/M291	—	—	90,000	95,000	95,000
50.96.601.24.6003	Principal - GO Bonds - Liberty Dr	—	—	60,000	60,000	65,000
50.96.601.24.6004	Principal - GO Bonds - N Project	—	—	170,000	180,000	185,000
50.96.601.24.6005	Principal - GO Bonds - PW Land	—	—	35,000	35,000	35,000
50.96.601.24.6010	Principal - GO Bonds - Franklin	—	—	15,000	95,000	100,000
50.96.601.24.6011	Interest - GO Bonds - I35/M291	—	—	53,000	49,780	46,930
50.96.601.24.6013	Interest - GO Bonds - Liberty Dr	—	—	35,050	32,950	31,080
50.96.601.24.6014	Interest - GO Bonds - N Project	—	—	42,300	36,200	30,730
50.96.601.24.6015	Interest - GO Bonds - PW Land	—	—	19,350	18,130	17,080
50.96.601.24.6020	Interest - GO Bonds - Franklin	—	—	65,130	63,480	60,560
TOTALS		<u>\$2,385,761</u>	<u>\$2,551,194</u>	<u>\$3,009,652</u>	<u>\$3,250,969</u>	<u>\$4,284,270</u>

City of Liberty, Missouri
 General Obligation Refunding and Improvement Bonds
 Series 2012

Amount Issued: \$2,005,000

Date Issued: August 01, 2012

Purpose: I35/M291 Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 2,005,000
2013		105,000	36,528.33	30,450	171,978.33	1,900,000
2014		85,000	30,450	28,750	144,200	1,815,000
2015		90,000	28,750	27,400	146,150	1,725,000
2016		90,000	27,400	25,600	143,000	1,635,000
2017		95,000	25,600	24,175	144,775	1,540,000
2018		95,000	24,175	22,750	141,925	1,445,000
2019		100,000	22,750	21,250	144,000	1,345,000
2020		105,000	21,250	19,675	145,925	1,240,000
2021		105,000	19,675	17,575	142,250	1,135,000
2022		110,000	17,575	15,375	142,950	1,025,000
2023		115,000	15,375	13,650	144,025	910,000
2024		120,000	13,650	11,850	145,500	790,000
2025		120,000	11,850	10,050	141,900	670,000
2026		125,000	10,050	8,175	143,225	545,000
2027		130,000	8,175	6,225	144,400	415,000
2028		135,000	6,225	4,200	145,425	280,000
2029		140,000	4,200	2,100	146,300	140,000
2030		140,000	2,100	—	142,100	—
TOTALS		\$ 2,005,000	\$ 325,778.33	\$ 289,250	\$2,620,028.33	

City of Liberty, Missouri
 General Obligation Refunding and Improvement Bonds
 Series 2012

Amount Issued: \$1,325,000

Date Issued: August 01, 2012

Purpose: Liberty Drive Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 1,325,000
2013		70,000	24,155.83	20,125	114,280.83	1,255,000
2014		55,000	20,125	19,025	94,150	1,200,000
2015		60,000	19,025	18,125	97,150	1,140,000
2016		60,000	18,125	16,925	95,050	1,080,000
2017		60,000	16,925	16,025	92,950	1,020,000
2018		65,000	16,025	15,050	96,075	955,000
2019		65,000	15,050	14,075	94,125	890,000
2020		65,000	14,075	13,100	92,175	825,000
2021		70,000	13,100	11,700	94,800	755,000
2022		75,000	11,700	10,200	96,900	680,000
2023		75,000	10,200	9,075	94,275	605,000
2024		80,000	9,075	7,875	96,950	525,000
2025		80,000	7,875	6,675	94,550	445,000
2026		85,000	6,675	5,400	97,075	360,000
2027		85,000	5,400	4,125	94,525	275,000
2028		90,000	4,125	2,775	96,900	185,000
2029		90,000	2,775	1,425	94,200	95,000
2030		95,000	1,425	—	96,425	—
TOTALS		\$ 1,325,000	\$ 215,855.83	\$ 191,700	\$1,732,555.83	

City of Liberty, Missouri
 General Obligation Refunding and Improvement Bonds
 Series 2012

Amount Issued: \$1,830,000

Date Issued: August 01, 2012

Purpose: Neighborhood Projects & Contingencies

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 1,830,000
2013		175,000	35,939.17	28,525	239,464.17	1,655,000
2014		160,000	28,525	25,325	213,850	1,495,000
2015		165,000	25,325	22,850	213,175	1,330,000
2016		170,000	22,850	19,450	212,300	1,160,000
2017		180,000	19,450	16,750	216,200	980,000
2018		185,000	16,750	13,975	215,725	795,000
2019		190,000	13,975	11,125	215,100	605,000
2020		195,000	11,125	8,200	214,325	410,000
2021		200,000	8,200	4,200	212,400	210,000
2022		210,000	4,200	—	214,200	—
TOTALS		\$ 1,830,000	\$ 186,339.17	\$ 150,400	\$ 2,166,739.17	

City of Liberty, Missouri
 General Obligation Refunding and Improvement Bonds
 Series 2012

Amount Issued: \$730,000.

Date Issued: August 01, 2012

Purpose: Public Works Facility Land Acquisition

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 730,000
2013		40,000	13,326.39	11,075	64,401.39	690,000
2014		30,000	11,075	10,475	51,550	660,000
2015		30,000	10,475	10,025	50,500	630,000
2016		35,000	10,025	9,325	54,350	595,000
2017		35,000	9,325	8,800	53,125	560,000
2018		35,000	8,800	8,275	52,075	525,000
2019		35,000	8,275	7,750	51,025	490,000
2020		40,000	7,750	7,150	54,900	450,000
2021		40,000	7,150	6,350	53,500	410,000
2022		40,000	6,350	5,550	51,900	370,000
2023		40,000	5,550	4,950	50,500	330,000
2024		45,000	4,950	4,275	54,225	285,000
2025		45,000	4,275	3,600	52,875	240,000
2026		45,000	3,600	2,925	51,525	195,000
2027		45,000	2,925	2,250	50,175	150,000
2028		50,000	2,250	1,500	53,750	100,000
2029		50,000	1,500	750	52,250	50,000
2030		50,000	750	—	50,750	—
TOTALS		\$ 730,000	\$ 118,351.39	\$ 105,025	\$ 953,376.39	

City of Liberty, Missouri
 General Obligation Bonds
 Series 2013

Amount Issued: \$2,075,000

Date Issued: December 19, 2013

Purpose: Franklin Street Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 2,075,000
2014	3.00%	—	13,071.00	32,677.50	45,748.50	2,075,000
2015	3.00%	—	32,677.50	32,677.50	65,355.00	2,075,000
2016	3.00%	15,000.00	32,677.50	32,452.50	80,130.00	2,060,000
2017	3.00%	95,000.00	32,452.50	31,027.50	158,480.00	1,965,000
2018	3.00%	100,000.00	31,027.50	29,527.50	160,555.00	1,865,000
2019	3.00%	105,000.00	29,527.50	27,952.50	162,480.00	1,760,000
2020	3.00%	135,000.00	27,952.50	25,927.50	188,880.00	1,625,000
2021	3.00%	140,000.00	25,927.50	23,827.50	189,755.00	1,485,000
2022	3.00%	145,000.00	23,827.50	21,652.50	190,480.00	1,340,000
2023	3.00%	150,000.00	21,652.50	19,402.50	191,055.00	1,190,000
2024	3.00%	155,000.00	19,402.50	17,077.50	191,480.00	1,035,000
2025	3.30%	160,000.00	17,077.50	14,437.50	191,515.00	875,000
2026	3.30%	165,000.00	14,437.50	11,715.00	191,152.50	710,000
2027	3.30%	170,000.00	11,715.00	8,910.00	190,625.00	540,000
2028	3.30%	175,000.00	8,910.00	6,022.50	189,932.50	365,000
2029	3.30%	180,000.00	6,022.50	3,052.50	189,075.00	185,000
2030	3.30%	185,000.00	3,052.50	—	188,052.50	—
TOTALS		\$ 2,075,000	\$ 351,411	\$ 338,340	\$ 2,764,751	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$65,110

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Public Works

Year	Interest Rate	December 1		Total Payment	Bond Balance
		June 1 Interest	Principal		
2013					\$ 65,110
2014	3.00%	879	3,519	5,375	61,591
2015	3.00%	924	6,159	8,007	55,432
2016	3.00%	831	6,159	7,821	49,273
2017	3.00%	739	6,379	7,857	42,894
2018	3.00%	643	6,599	7,885	36,295
2019	3.00%	544	6,819	7,907	29,476
2020	3.00%	442	7,039	7,923	22,437
2021	3.00%	337	7,259	7,933	15,178
2022	3.00%	228	7,479	7,935	7,699
2023	3.00%	115	7,699	7,929	—
TOTALS		\$ 5,682	\$ 65,110	\$ 5,780	\$ 76,572

City of Liberty, Missouri
 Transportation Sales Tax Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 934,973	\$ 780,698	\$ 888,775
Revenues			
Transportation Sales Tax	\$ 2,309,004	\$ 2,445,130	\$ 2,553,830
Sales Tax Transfer	(332,405)	(383,290)	(466,940)
Roadway Development Tax-Residential	—	—	—
Roadway Development Tax-Commercial	—	—	—
Roadway Development Tax-Industrial	—	—	—
Interest	750	957	—
Interest Restricted	—	—	—
Total Revenues	\$ 1,977,349	\$ 2,062,797	\$ 2,086,890
Total Resources	\$ 2,912,322	\$ 2,843,495	\$ 2,975,665
Expenditures			
Debt Service			
Principal - GO Bond - SLP Interchange	\$ 1,385,000	\$ 195,000	\$ 200,000
Interest - GO Bond - SLP Interchange	157,360	126,885	120,960
Service Fees	213.06	—	—
Cost of Issuance	—	—	—
Total Debt Service	\$1,542,573.06	\$ 321,885	\$ 320,960
Pay-As-You-Go			
Legal Fees	\$ —	\$ —	\$ —
MoDOT Flintlock Payback	—	513,588	513,600
Street Maintenance	—	350,000	350,000
Mowing Contract	—	75,775	76,130
City Landscaping Funds-Parks	6,564	15,450	15,690
City Landscaping Funds-Transfer to Parks	5,000	10,500	10,820
City Transportation Enhancement Funds	—	36,660	50,000
KCATA Bus Service	44,477	47,852	47,850
Total Capital Outlay	\$ 56,041	\$ 1,049,825	\$ 1,064,090
Transfers Out			
Transfers Out-General Fund	\$ 103,010	\$ 153,010	\$ 253,010
Transfer to Eco/Devo Sales Tax Fund for SLP2	430,000	430,000	623,800
Total Transfers	\$ 533,010	\$ 583,010	\$ 876,810
Total Project Expenditures and Transfers	\$ 2,131,624	\$ 1,954,720	\$ 2,261,860
Total Revenue Over/(Under) Expenditures	\$ (154,275)	\$ 108,077	\$ (174,970)
Ending Fund Balance	\$ 780,698	\$ 888,775	\$ 713,805

YEAR 2018 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$2,104,315	\$2,169,958	\$2,309,004	\$2,445,130	\$2,553,830
52.10.3029	Sales Tax Transfers	(286,756)	(302,067)	(332,405)	(383,290)	(466,940)
52.10.3041	Roadway-Residential Tax	18,841	8,563	—	—	—
52.10.3042	Roadway-Commercial Tax	12,884	8,390	—	—	—
52.10.3043	Roadway-Industrial Tax	4,786	15,781	—	—	—
52.50.3301	Interest Earnings	4,357	808	750	957	—
52.50.3302	Interest Earnings Reserve	12	6	—	—	—
52.50.3303	Accrued Bond Interest	—	—	—	—	—
52.70.3791	Miscellaneous Income	626	—	—	—	—
52.70.3794	Bond Proceeds	—	—	—	—	—
TOTALS		\$1,859,065	\$1,901,439	\$1,977,349	\$2,062,797	\$2,086,890
EXPENDITURES						
52.60.420.14.5577	Mowing Contract	\$ —	\$ —	\$ —	\$ 75,775	\$ 76,130
52.60.420.14.5583	Parks Maint-Landscaping	13,659	5,702	6,564	15,450	15,690
52.60.420.42.5996	Interfund Transfer-Parks	—	5,000	5,000	10,500	10,820
52.70.611.08.5311	Legal Fees	—	1,482	—	—	—
52.70.611.08.5346	Financial Services	—	—	—	—	—
52.70.611.24.6001	Principal Payments	1,470,000	1,510,000	—	—	—
52.70.611.24.6011	Bond Interest	220,397	207,560	—	—	—
52.70.611.24.6021	Debt Service Fees	213	213	213	—	—
52.70.611.24.6024	Cost of Issuance	—	—	—	—	—
52.70.626.38.5862	MoDOT Flintlock Payback	—	—	—	513,588	513,600
52.75.607.14.5501	Street Maintenance	—	—	—	350,000	350,000
52.76.623.36.7501	I35/M291-Design	—	—	—	—	—
52.76.624.36.7510	I35/M291-Construction	4,200,000	—	—	—	—
52.80.151.08.5420	Transportation Enhancement	—	—	—	—	50,000
52.95.140.08.5420	Transportation Enhancement	1,500	1,931	—	36,660	—
52.95.140.42.5992	Transfer Out-General Fund	512,800	254,020	103,010	153,010	253,010
52.95.140.42.5994	Transfer Out-Eco/Devo	—	—	430,000	430,000	623,800
52.95.141.08.5399	KC Express Bus Service	41,000	43,220	44,477	47,852	47,850
52.96.601.24.6001	Principal - GO Bonds - SLP	—	—	1,385,000	195,000	200,000
52.96.601.24.6011	Interest - GO Bonds - SLP	—	—	157,360	126,885	120,960
TOTALS		\$6,459,569	\$2,029,128	\$2,131,624	\$1,954,720	\$2,261,860

City of Liberty, Missouri
 General Obligation Bonds
 Series 2013

Amount Issued: \$4,150,000

Date Issued: December 19, 2013

Purpose: South Liberty Interchange Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 4,150,000
2014		—	26,142.00	65,355.00	91,497	4,150,000
2015		—	65,355.00	65,355.00	130,710	4,150,000
2016	3.00%	30,000	65,355.00	64,905.00	160,260	4,120,000
2017	3.00%	195,000	64,905.00	61,980.00	321,885	3,925,000
2018	3.00%	200,000	61,980.00	58,980.00	320,960	3,725,000
2019	3.00%	205,000	58,980.00	55,905.00	319,885	3,520,000
2020	3.00%	275,000	55,905.00	51,780.00	382,685	3,245,000
2021	3.00%	280,000	51,780.00	47,580.00	379,360	2,965,000
2022	3.00%	290,000	47,580.00	43,230.00	380,810	2,675,000
2023	3.00%	300,000	43,230.00	38,730.00	381,960	2,375,000
2024	3.00%	305,000	38,730.00	34,155.00	377,885	2,070,000
2025	3.30%	315,000	34,155.00	28,957.50	378,112.5	1,755,000
2026	3.30%	330,000	28,957.50	23,512.50	382,470	1,425,000
2027	3.30%	340,000	23,512.50	17,902.50	381,415	1,085,000
2028	3.30%	350,000	17,902.50	12,127.50	380,030	735,000
2029	3.30%	360,000	12,127.50	6,187.50	378,315	375,000
2030	3.30%	375,000	6,187.50	—	381,187.5	—
TOTALS		\$ 4,150,000	702,784.50	676,642.50	\$ 5,529,427	

City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 403,830	\$ 478,721	\$ 736,990
Revenues			
Sales Tax	\$ 1,144,477	\$ 1,222,570	\$ 1,276,920
Sales Tax Transfers	(163,115)	(191,650)	(233,470)
Healthy Communities Local Grant	—	—	—
Parks LWCF Grant	58,500	—	—
Sale of Public Property	5,000	—	—
Transfers In - Park Developer Fund	—	—	—
Total Revenues	\$ 1,044,862	\$ 1,030,920	\$ 1,043,450
Total Resources	\$ 1,448,692	\$ 1,397,510	\$ 1,418,335
Expenditures			
Park Fund Transfer-Parks	\$ 189,433	\$ 142,189	\$ 216,790
Park Fund Transfer-Community Center	137,228	189,410	228,390
Park Fund Transfer-Sports Complex	184,616	90,824	175,630
2015 Special Obligation Bond Interest	34,237	—	30,650
2015 Special Obligation Bond Principal	80,000	—	90,000
Community Center Lease Interest	15,000	10,200	5,100
Community Center Lease Principal	160,000	170,000	170,000
Financial Services	99	—	—
Healthy Communities Project	—	—	—
Trail System Maintenance	41,755	32,000	130,000
Trail Design	17,125	51,375	—
Clay Ridge Trail Connection	—	—	—
Project Planning Fees	—	—	—
Project: LCC Flooring Replacement	—	—	—
Project: Land Acquisition	—	—	—
Project: Outdoor Pool Liner Replacement	—	41,920	105,000
Vehicles	—	44,733	40,000
Sportsfield Equipment	54,301	—	—
Capital Equipment	56,177	—	—
Total Expenditures	\$ 969,971	\$ 772,651	\$ 1,191,560
Revenues Over/(Under) Expenditures	\$ 74,891	\$ 258,269	\$ (148,110)
Ending Fund Balance	\$ 478,721	\$ 736,990	\$ 588,880

City of Liberty, Missouri
 Park Sales Tax Bond Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$1,314,086	\$934,113	\$235,825
Revenues			
Bond Proceeds	\$ —	\$ —	\$ —
Interest	8,062	—	—
Total Revenues	\$ 8,062	\$ —	\$ —
Expenditures			
SO Projects:			
FBSC Improvements	\$ 312,392	\$ 349,156	\$ —
LCC Audio/Lighting Replacement	63,535	—	—
Stocksdale Park Restroom	12,108	145,684	—
Sprayground Replacement	—	203,448	—
Total Expenditures	\$ 388,035	\$ 698,288	\$ —
Proceeds Favorable/(Unfavorable) to Expenditures	\$ (379,973)	\$ (698,288)	\$ —
Ending Fund Balance	\$ 934,113	\$ 235,825	\$ 235,825

YEAR 2018 BUDGET DETAIL

PARK SALES TAX FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$1,055,441	\$1,091,505	\$1,144,477	\$1,222,570	\$1,276,920
54.10.3029	Sales Tax Transfers	(140,359)	(147,945)	(163,115)	(191,650)	(233,470)
54.25.3095	MDNR Grant	—	—	—	—	—
54.30.3131	Parks LWCF Grant - DNR	—	—	58,500	—	—
54.30.3144	Healthy Communities	15,000	15,000	—	—	—
54.50.3301	Interest Earnings	1,476	2,706	8,062	—	—
54.70.3641	Sales of Public Property	—	10,750	5,000	—	—
54.70.3791	Miscellaneous Income	16	—	—	—	—
54.70.3794	Bond Proceeds	—	1,395,000	—	—	—
54.70.3799	Bond Premium	—	8,285	—	—	—
54.80.3803	Transfers In - Parks Developer	—	2,750	—	—	—
TOTALS		\$ 931,574	\$2,378,051	\$1,052,924	\$1,030,920	\$1,043,450
EXPENDITURES						
54.60.145.36.7203	Computer Software	\$ —	\$ —	\$ —	\$ —	\$ —
54.60.415.08.5322	Healthy Communities Project	25,000	25,000	—	—	—
54.60.415.08.5323	Project Planning Fees	—	39,000	—	—	—
54.60.415.08.5399	Miscellaneous Fees	4,800	—	—	—	—
54.60.415.14.5581	Project: LCC Hvac	—	—	—	26,909	—
54.60.415.24.6008	SO Bond - Principal	—	—	—	85,000	—
54.60.415.24.6018	SO Bond - Interest	—	—	—	32,400	—
54.60.415.24.6021	Debt Service Fees	—	—	—	—	—
54.60.415.24.6024	Bond Cost of Issuance	—	19,949	—	—	—
54.60.415.42.5996	Interfund Transfer-Parks	190,099	173,918	189,433	142,189	216,790
54.60.415.36.7511	Project: Bennett Park Tennis	—	—	—	49,440	—
54.60.415.36.7330	Project: Church of the	—	—	—	25,000	—
54.60.415.36.7340	Project: Outdoor Pool Liner	—	—	—	41,920	105,000
54.60.415.42.5997	Interfund Transfer-Community	106,072	429,856	137,228	189,410	228,390
54.60.415.42.5998	Interfund Transfer-Sports	62,252	—	184,616	90,824	175,630
54.60.419.36.7201	Capital Equipment-	119,557	—	56,177	—	—
54.60.419.36.7302	Park Operations-Trails & Road	—	—	—	—	—
54.60.420.14.5575	Maintenance Trails & Roads	—	128,420	41,755	32,000	130,000
54.60.420.36.7101	Vehicles	—	27,570	—	44,733	40,000
54.60.420.36.7201	Capital Equipment	—	—	—	—	42,500
54.60.420.36.7302	Trails & Road Repairs	13,315	—	—	—	—
54.60.420.36.7312	Trail Design and Costing	—	—	17,125	51,375	—
54.60.433.14.5575	Stocksdale Maint-Grounds/	—	—	—	—	—
54.60.434.36.7306	Ruth Moore Basketball Courts	—	—	—	—	—
54.60.436.36.7301	Land Acquisition	—	31,715	—	—	—
54.60.436.36.7510	Playground Equipment	—	—	—	—	—
54.60.458.36.7201	Capital Equipment	—	18,621	54,301	—	—
54.60.458.36.7303	General Park Improvements	—	—	—	—	—
54.60.460.36.7206	Theater Equipment	—	63,535	63,535	—	—
54.60.460.36.7303	Sprayground Replacement	—	—	—	203,448	—
54.60.460.36.7308	Stocksdale Park	—	—	12,108	145,684	—
54.60.460.36.7320	FBSC Improvements	—	—	312,392	349,156	—
54.60.491.08.5346	Financial Services	118	—	—	—	—
54.60.491.14.5581	Capital Sales Tax Fund	—	—	—	—	—
54.60.491.24.6001	Debt Service Principal	158,000	160,000	160,000	170,000	170,000
54.60.491.24.6011	Debt Service Interest	23,313	19,800	15,000	10,200	5,100
54.60.491.24.6021	Debt Service Fees	99	99	99	—	—
54.60.491.24.6024	Cost of Issuance	—	—	—	—	—

54.60.491.36.7402	Community Center Bldg	—	70,200	—	—	—
54.60.491.41.5395	Community Center Lease	—	—	—	—	—
54.96.601.24.6008	2015 Special Obligation Bond	—	—	80,000	—	90,000
54.96.601.24.6018	2015 Special Obligation Bond	—	—	34,237	—	30,650
TOTALS			\$ 702,625	\$1,207,683	\$1,358,006	\$1,689,688 \$1,234,060

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$818,000

Date Issued: December 19, 2013

Purpose: Refunding Bonds (2003) - Community Center plus Expansion Construction

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 818,000
2014	3.00%	11,043	158,000	12,270	181,313	660,000
2015	3.00%	9,900	160,000	9,900	179,800	500,000
2016	3.00%	7,500	160,000	7,500	175,000	340,000
2017	3.00%	5,100	170,000	5,100	180,200	170,000
2018	3.00%	2,550	170,000	2,550	175,100	—
TOTALS		<u>\$ 36,093</u>	<u>\$ 818,000</u>	<u>\$ 37,320</u>	<u>\$ 891,413</u>	

City of Liberty, Missouri

Special Obligation Bonds

Series 2015

Amount Issued: \$1,395,000

Date Issued: October 29, 2015

Purpose: Park Projects

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 1,395,000
2016	2.00%	80,000	17,615.46	16,621.88	114,237.34	1,315,000
2017	2.00%	85,000	16,621.88	15,771.88	117,393.76	1,230,000
2018	2.00%	90,000	15,771.88	14,871.88	120,643.76	1,140,000
2019	2.00%	90,000	14,871.88	13,971.88	118,843.76	1,050,000
2020	2.00%	90,000	13,971.88	13,071.88	117,043.76	960,000
2021	2.00%	90,000	13,071.88	12,171.88	115,243.76	870,000
2022	2.00%	90,000	12,171.88	11,271.88	113,443.76	780,000
2023	2.13%	85,000	11,271.88	10,368.76	106,640.64	695,000
2024	2.38%	85,000	10,368.76	9,359.38	104,728.14	610,000
2025	2.50%	85,000	9,359.38	8,296.88	102,656.26	525,000
2026	3.00%	65,000	8,296.88	7,321.88	80,618.76	460,000
2027	3.00%	65,000	7,321.88	6,346.88	78,668.76	395,000
2028	3.00%	65,000	6,346.88	5,371.88	76,718.76	330,000
2029	3.00%	70,000	5,371.88	4,321.88	79,693.76	260,000
2030	3.13%	75,000	4,321.88	3,150	82,471.88	185,000
2031	3.25%	35,000	3,150	2,581.25	40,731.25	150,000
2032	3.38%	35,000	2,581.25	1,990.63	39,571.88	115,000
2033	3.38%	35,000	1,990.63	1,400	38,390.63	80,000
2034	3.50%	40,000	1,400	700	42,100	40,000
2035	3.50%	40,000	700	—	40,700	—
TOTALS		\$ 1,395,000	\$ 176,578.04	\$ 158,962.58	\$1,730,540.62	

City of Liberty, Missouri
Economic Development Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 1,169,592	\$ 1,231,534	\$ 1,541,620
Revenues			
Eco/Dev Sales Tax	\$ 1,728,673	\$ 1,833,850	\$ 1,915,370
Interest Earnings	11,533	165,939	60,000
Transfers In	430,000	430,000	2,823,800
Total Revenues	<u>\$ 2,170,206</u>	<u>\$ 2,429,789</u>	<u>\$ 4,799,170</u>
Total Resources	<u>\$ 3,339,798</u>	<u>\$ 3,661,323</u>	<u>\$ 6,340,790</u>
Expenditures			
LEDC			
Health Insurance	\$ 20,686	\$ 15,970	\$ —
Dental Insurance	941	—	—
Vision Insurance	277	—	—
Miscellaneous Expense	1,729		
Partnership-Community Growth	55,000	56,650	58,350
Total LEDC Expenditures	<u>\$ 78,633</u>	<u>\$ 72,620</u>	<u>\$ 58,350</u>
Administrative Expenditures			
Salary	\$ —	\$ 81,972	\$ 84,430
Social Security	—	6,254	6,460
Lagers	—	7,787	8,020
Workers Comp	—	116	230
Health Insurance	—	8,641	7,980
Life Insurance	—	18	20
Dental Insurance	—	473	440
Vision Insurance	—	95	80
Disability Insurance	—	49	50
Part-Time	9,458	13,949	—
Debt Service Fees	636	419	75,090
Other Fees	78,649	—	—
Total Administrative Expenditures	<u>\$ 88,743</u>	<u>\$ 119,773</u>	<u>\$ 182,800</u>
Debt Service Expenditures			
GO Bond Principal-SLP	\$ 470,000	\$ 485,000	\$ 500,000
GO Bond Interest-SLP	432,722	403,960	381,840
SO Bond Principal-SLP	415,000	425,000	430,000
SO Bond Interest-SLP	284,985	274,990	266,440
SO Bond Principal-Downtown	200,000	205,000	210,000
SO Bond Interest-Downtown	138,181	133,360	129,210
SO Bond Principal - Kansas St	—	—	320,590
SO Bond Interest - Kansas St	—	—	—
Total Debt Service	<u>\$ 1,940,888</u>	<u>\$ 1,927,310</u>	<u>\$ 2,238,080</u>
Total Expenditures	<u>\$ 2,108,264</u>	<u>\$ 2,119,703</u>	<u>\$ 2,479,230</u>
Revenue Over(Under) Expenditures	<u>\$ 61,942</u>	<u>\$ 310,086</u>	<u>\$ 2,319,940</u>
Ending Fund Balance	<u>\$ 1,231,534</u>	<u>\$ 1,541,620</u>	<u>\$ 3,861,560</u>

City of Liberty, Missouri
Economic Development Bond Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 28,026,030	\$ 24,767,153	\$ 11,464,065
Revenues			
Bond Proceeds	\$ —	\$ —	\$ 3,469,530
Interest	142,078	165,939	60,000
Transfers In	2,471,627	—	2,200,000
Total Bond Revenues	<u>\$ 2,613,705</u>	<u>\$ 165,939</u>	<u>\$ 5,729,530</u>
Expenditures			
South Liberty Parkway	\$ 3,183,094	\$ 11,386,656	\$ 9,407,130
Downtown	2,689,488	2,082,371	33,500
Total Bond Expenditures	<u>\$ 5,872,582</u>	<u>\$ 13,469,027</u>	<u>\$ 9,440,630</u>
Proceeds Favorable/(Unfavorable) to Expenditures	<u>\$ (3,258,877)</u>	<u>\$ (13,303,088)</u>	<u>\$ (3,711,100)</u>
Ending Fund Balance	<u><u>\$ 24,767,153</u></u>	<u><u>\$ 11,464,065</u></u>	<u><u>\$ 7,752,965</u></u>

YEAR 2018 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ —	\$ 1,260,422	\$1,728,673	\$ 1,833,850	\$ 1,915,370
56.50.3301	Interest Earnings	—	2,410	11,533	—	—
56.50.3302	Interest Earnings-Reserve	—	20,607	—	—	—
56.50.3311	Interest Earnings	—	—	142,078	165,939	60,000
56.70.3679	Developer Contributions	—	—	—	—	23,890
56.70.3794	Bond Proceeds	—	28,545,000	—	—	3,469,530
56.70.3799	Bond Premium	—	416,550	—	—	—
56.80.3809	Transfers In	—	—	2,471,627	—	2,200,000
56.80.3810	Transfers In	—	—	430,000	430,000	623,800
TOTALS		\$ —	\$30,244,989	\$4,783,911	\$ 2,429,789	\$ 8,292,590
EXPENDITURES						
Eco Devo Administrative Expenses						
56.20.001.02.4001	Salary	\$ —	\$ —	\$ —	\$ 81,972	\$ 84,430
56.20.001.02.4101	Social Security	—	—	—	6,254	6,460
56.20.001.02.4102	Lagers	—	—	—	7,787	8,020
56.20.001.02.4104	Workers Comp	—	—	—	116	230
56.20.001.02.4105	Health Insurance	—	—	—	8,641	7,980
56.20.001.02.4106	Life Insurance	—	—	—	18	20
56.20.001.02.4107	Dental Insurance	—	—	—	473	440
56.20.001.02.4112	Vision Insurance	—	—	—	95	80
56.20.001.02.4116	Disability Insurance	—	—	—	49	50
56.20.001.08.5365	Other Misc Fees	—	—	—	64,263	124,270
56.20.001.08.5822	Partnership - Community Gro	—	—	—	—	60,100
56.70.201.02.4001	Salary	—	—	66,356	—	—
56.40.514.02.4002	Part-Time	—	—	9,458	13,949	—
56.40.514.02.4101	Social Security	—	—	724	—	—
56.95.140.02.4105	Health Insurance	—	—	—	8,150	8,970
Total Eco Devo Administrative Expenses		\$ —	\$ —	\$ 76,538	\$ 191,767	\$ 301,050
Eco Devo South Liberty Parkway Phase II						
56.96.601.24.6001	GO Bond Principal-SLP	\$ —	\$ —	\$ 470,000	\$ 485,000	\$ 500,000
56.96.601.24.6002	SO Bond Principal-SLP	—	—	415,000	425,000	430,000
56.96.601.24.6011	GO Bond Interest-SLP	—	—	432,722	403,960	381,840
56.96.601.24.6012	SO Bond Principal-SLP	—	—	284,985	274,990	266,440
56.70.622.24.6024	Cost of Issuance-SLP	—	127,545	—	—	—
56.70.622.36.7507	Survey Servies-SLP Bonds	—	10,450	—	—	—
56.70.622.36.7509	Relocation Costs-SLP Bond	—	285,750	—	1,815,123	—
56.70.622.36.7510	Construction Contract-SLP Bd	—	7,850	3,108,124	11,371,656	9,400,630
56.70.622.38.5989	Miscellaneous Exp-SLP Bond	—	28,156	74,970	15,000	6,500
Total Eco Devo South Liberty Parkway Phase II		\$ —	\$ 459,751	\$4,785,801	\$14,790,729	\$10,985,410

Eco Devo Projects Program							
56.70.630.02.4001	Salary	—	—	79,584	—	—	
56.70.630.02.4018	Health Savings Acct	—	—	—	—	—	
56.70.630.02.4101	Social Security	—	—	6,058	—	—	
56.70.630.02.4102	Lagers	—	—	6,844	—	—	
56.70.630.02.4105	Health Insurance-LEDC	—	12,770	20,686	—	—	
56.70.630.02.4106	Life Insurance	—	—	23	—	—	
56.70.630.02.4107	Dental Insurance-LEDC	—	360	941	—	—	
56.70.630.02.4112	Vision Insurance-LEDC	—	220	277	—	—	
56.70.630.02.4116	Disability Insurance	—	—	59	—	—	
56.70.630.08.5365	Other Eco/Dev Fees	—	24,548	78,649	—	—	
56.70.630.24.6024	Cost of Issuance	—	316,302	636	419	75,090	
56.70.630.36.7510	Construction Contract	—	154,246	—	—	—	
56.70.630.38.5822	Partnership-Community Growth	—	55,000	55,000	55,000	—	
56.70.630.38.5989	Miscellaneous Expenses	—	25,828	1,729	—	—	
Total Eco Devo Projects Program		\$	—	\$ 589,274	\$ 250,486	\$ 55,419	\$ 75,090

Eco Devo Downtown Reconstruction						
56.70.631.24.6001	GO Bond Principal-Downtown	—	—	—	—	—
56.70.631.24.6011	GO Bond Interest-Downtown	—	—	—	—	—
56.96.601.24.6008	SO Bond Principal - Downtown	—	—	200,000	205,000	210,000
56.96.601.24.6009	SO Bond Principal - Kansas St	—	—	—	—	320,590
56.96.601.24.6018	SO Bond Interest - Downtown	—	—	138,181	133,360	129,210
56.96.601.24.6019	SO Bond Interest - Kansas St	—	—	—	—	—
56.70.631.36.7501	Engineering Design-Downtown	—	—	3,283	1,566	—
56.70.631.36.7504	Project Testing Fees-Downtown	—	—	—	—	—
56.70.631.36.7510	Construction Contract-DT	—	—	2,686,206	2,080,805	33,500
56.76.613.36.7523	I-35/M-152 Bridge - City Match	—	—	—	—	1,500,000
56.76.613.36.7524	Kansas Street/M-291 Project	—	—	—	950,000	3,370,620
Total Eco Devo Downtown Reconstruction		—	—	3,027,670	3,370,731	5,563,920

TOTALS		—	1,049,024	8,140,491	18,408,646	16,925,470
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City of Liberty, Missouri
 General Obligation Bonds
 Series 2015

Amount Issued: \$12,985,000

Date Issued: August 27, 2015

Purpose: South Liberty Parkway Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$12,985,000
2016	5.00%	470,000	224,678.06	208,043.75	902,721.81	12,515,000
2017	5.00%	485,000	208,043.75	195,918.75	888,962.50	12,030,000
2018	4.00%	500,000	195,918.75	185,918.75	881,837.50	11,530,000
2019	4.00%	515,000	185,918.75	175,618.75	876,537.50	11,015,000
2020	3.00%	530,000	175,618.75	167,668.75	873,287.50	10,485,000
2021	3.00%	550,000	167,668.75	159,418.75	877,087.50	9,935,000
2022	3.50%	565,000	159,418.75	149,531.25	873,950.00	9,370,000
2023	2.00%	585,000	149,531.25	143,681.25	878,212.50	8,785,000
2024	3.50%	600,000	143,681.25	133,181.25	876,862.50	8,185,000
2025	3.00%	620,000	133,181.25	123,881.25	877,062.50	7,565,000
2026	3.00%	640,000	123,881.25	114,281.25	878,162.50	6,925,000
2027	4.00%	660,000	114,281.25	101,081.25	875,362.50	6,265,000
2028	4.00%	685,000	101,081.25	87,381.25	873,462.50	5,580,000
2029	3.00%	710,000	87,381.25	76,731.25	874,112.50	4,870,000
2030	3.00%	735,000	76,731.25	65,706.25	877,437.50	4,135,000
2031	3.13%	760,000	65,706.25	53,831.25	879,537.50	3,375,000
2032	3.13%	795,000	53,831.25	41,409.38	890,240.63	2,580,000
2033	3.13%	825,000	41,409.38	28,518.75	894,928.13	1,755,000
2034	3.25%	860,000	28,518.75	14,543.75	903,062.50	895,000
2035	3.25%	895,000	14,543.75	—	909,543.75	—
TOTALS		\$ 12,985,000	\$2,451,024.94	\$2,226,346.88	\$17,662,371.82	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$10,480,000

Date Issued: October 29, 2015

Purpose: South Liberty Parkway Project

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$10,480,000
2016	2.000%	415,000	145,366.18	139,618.75	699,984.93	10,065,000
2017	2.000%	425,000	139,618.75	135,368.75	699,987.50	9,640,000
2018	2.000%	430,000	135,368.75	131,068.75	696,437.50	9,210,000
2019	2.000%	440,000	131,068.75	126,668.75	697,737.50	8,770,000
2020	2.000%	450,000	126,668.75	122,168.75	698,837.50	8,320,000
2021	2.000%	460,000	122,168.75	117,568.75	699,737.50	7,860,000
2022	2.000%	465,000	117,568.75	112,918.75	695,487.50	7,395,000
2023	2.125%	475,000	112,918.75	107,871.88	695,790.63	6,920,000
2024	2.375%	485,000	107,871.88	102,112.50	694,984.38	6,435,000
2025	2.500%	500,000	102,112.50	95,862.50	697,975.00	5,935,000
2026	3.000%	515,000	95,862.50	88,137.50	699,000.00	5,420,000
2027	3.000%	530,000	88,137.50	80,187.50	698,325.00	4,890,000
2028	3.000%	545,000	80,187.50	72,012.50	697,200.00	4,345,000
2029	3.000%	560,000	72,012.50	63,612.50	695,625.00	3,785,000
2030	3.125%	580,000	63,612.50	54,550.00	698,162.50	3,205,000
2031	3.250%	600,000	54,550.00	44,800.00	699,350.00	2,605,000
2032	3.375%	620,000	44,800.00	34,337.50	699,137.50	1,985,000
2033	3.375%	640,000	34,337.50	23,537.50	697,875.00	1,345,000
2034	3.500%	660,000	23,537.50	11,987.50	695,525.00	685,000
2035	3.500%	685,000	11,987.50	—	696,987.50	—
TOTALS		\$10,480,000	\$1,809,756.81	\$1,664,390.63	\$13,954,147.44	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$5,080,000

Date Issued: October 29, 2015

Purpose: Downtown Square Project

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 5,080,000
2016	2.00%	200,000	70,477.60	67,703.13	338,180.73	4,880,000
2017	2.00%	205,000	67,703.13	65,653.13	338,356.26	4,675,000
2018	2.00%	210,000	65,653.13	63,553.13	339,206.26	4,465,000
2019	2.00%	215,000	63,553.13	61,403.13	339,956.26	4,250,000
2020	2.00%	220,000	61,403.13	59,203.13	340,606.26	4,030,000
2021	2.00%	220,000	59,203.13	57,003.13	336,206.26	3,810,000
2022	2.00%	225,000	57,003.13	54,753.13	336,756.26	3,585,000
2023	2.13%	230,000	54,753.13	52,309.38	337,062.51	3,355,000
2024	2.38%	235,000	52,309.38	49,518.75	336,828.13	3,120,000
2025	2.50%	240,000	49,518.75	46,518.75	336,037.50	2,880,000
2026	3.00%	250,000	46,518.75	42,768.75	339,287.50	2,630,000
2027	3.00%	255,000	42,768.75	38,943.75	336,712.50	2,375,000
2028	3.00%	265,000	38,943.75	34,968.75	338,912.50	2,110,000
2029	3.00%	275,000	34,968.75	30,843.75	340,812.50	1,835,000
2030	3.13%	280,000	30,843.75	26,468.75	337,312.50	1,555,000
2031	3.25%	290,000	26,468.75	21,756.25	338,225.00	1,265,000
2032	3.38%	300,000	21,756.25	16,693.75	338,450.00	965,000
2033	3.38%	310,000	16,693.75	11,462.50	338,156.25	655,000
2034	3.50%	320,000	11,462.50	5,862.50	337,325.00	335,000
2035	3.50%	335,000	5,862.50	—	340,862.50	—
TOTALS		\$ 5,080,000	\$ 877,865.14	\$ 807,387.54	\$ 6,765,252.68	

City of Liberty, Missouri
Capital Construction Bond Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 2,458,433	\$ (1)	\$ (1)
Revenues			
Liberty Drive Funding	—	—	—
Interest	13,193	—	—
Total Revenues	<u>13,193</u>	<u>—</u>	<u>—</u>
Total Resources	<u>2,471,626</u>	<u>(1)</u>	<u>(1)</u>
Expenditures			
Liberty Drive Engineering	—	—	—
Liberty Drive Construction	—	—	—
Franklin Construction	—	—	—
Project Contingencies	—	—	—
Interfund Transfers	2,471,627	—	—
Total Expenditures	<u>2,471,627</u>	<u>—</u>	<u>—</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>(2,458,434)</u>	<u>—</u>	<u>—</u>
Ending Fund Balance	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

YEAR 2018 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ 289,808	\$ 220,192	\$ —	\$ —	\$ —
57.50.3301	Interest Earnings	19,672	10,031	13,193	—	—
57.70.3762	KCMO I35/M291 Cost Share	—	—	—	—	—
57.70.3794	Bond Proceeds-Long Term	—	—	—	—	—
TOTALS		<u>\$ 309,480</u>	<u>\$ 230,223</u>	<u>\$ 13,193</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENDITURES						
57.70.611.24.6024	Cost of Issuance-South Liberty Parkway	\$ —	\$ —	\$ —	\$ —	\$ —
57.76.609.36.7501	Engineering Design-Liberty Drive	15,343	3,687	—	—	—
57.76.609.36.7510	Construction Contract-Liberty Drive	1,181,436	1,013,192	—	—	—
57.76.609.36.7515	Project Contingencies	—	—	—	—	—
57.76.623.36.7510	Construction Contract-I35/M291	—	—	—	—	—
57.76.623.42.5993	Interfund Transfers-Capital Impr	—	—	—	—	—
57.79.259.36.7501	Engineering Design-Neighborhood Pr	—	—	—	—	—
57.79.604.36.7510	Construction Contract-Franklin St	1,457,904	31,438	—	—	—
57.79.604.42.5993	Interfund Transfers-Capital Impr	183,280	—	—	—	—
57.95.140.42.5993	Interfund Transfers-Eco/Devo	—	—	2,471,627	—	—
TOTALS		<u>\$2,837,963</u>	<u>\$1,048,317</u>	<u>\$2,471,627</u>	<u>\$ —</u>	<u>\$ —</u>

City of Liberty, Missouri
 Fire Sales Tax Fund
 Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 1,165,482	\$ 1,136,631	\$ 2,319,546
Revenues			
Sales Taxes	\$ 1,153,962	\$ 1,222,570	\$ 1,276,920
Sales Tax Transfers	(163,117)	(191,650)	(233,470)
Interest	6,340	9,475	800
Sale of Public Property	182,500	—	33,100
Miscellaneous Income	6,735	49,817	49,820
Lease Proceeds	—	3,165,000	—
Total Revenues	\$ 1,186,420	\$ 4,255,212	\$ 1,127,170
Total Resources	\$ 2,351,902	\$ 5,391,843	\$ 3,446,716
Expenditures			
Building Maintenance	\$ 314	\$ —	\$ 53,000
Minor Equipment	24,772	—	5,000
Lease Principal-Vehicles	289,098	209,000	214,000
Lease Interest-Vehicles	37,308	31,296	27,100
Lease Principal - 2017 Amb	—	—	143,240
Lease Interest - 2017 Amb	—	—	24,280
Vehicles-Pumpers	82,353	—	—
Vehicles-Other	—	—	—
Capital Equipment	205,421	6,270	299,090
Computer Equipment	—	—	61,400
Construction	845	2,249,869	—
Lease Principal-Construction	64,000	66,000	258,770
Lease Interest-Construction	11,115	9,829	73,660
Transfers Out-General Fund	336,510	336,500	336,500
SO Bond Principal - Pumper	114,221	114,219	116,590
SO Bond Interest - Pumper	16,923	16,923	14,260
SO Bond Principal - Tanker	30,932	31,653	—
SO Bond Interest - Tanker	1,459	738	—
Total Expenditures	\$ 1,215,271	\$ 3,072,297	\$ 1,626,890
Revenues Over/(Under) Expenditures	\$ (28,851)	\$ 1,182,915	\$ (499,720)
Ending Fund Balance	\$ 1,136,631	\$ 2,319,546	\$ 1,819,826

YEAR 2018 BUDGET DETAIL

FIRE SALES TAX FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$1,052,441	\$1,085,019	\$1,153,962	\$1,222,570	\$1,276,920
58.10.3029	Sales Tax Transfers	(140,362)	(147,949)	(163,117)	(191,650)	(233,470)
58.50.3301	Interest Earnings	3,734	4,407	6,340	9,475	800
58.70.3641	Sale of Public Property	—	55,000	182,500	—	33,100
58.70.3791	Miscellaneous Income	30,000	30,000	6,735	49,817	49,820
58.70.3793	Lease Proceeds	2,524,000	—	—	3,165,000	—
TOTALS		<u>\$3,469,813</u>	<u>\$1,026,477</u>	<u>\$1,186,420</u>	<u>\$4,255,212</u>	<u>\$1,127,170</u>
EXPENDITURES						
58.50.325.14.5571	Building Maintenance	\$ —	\$ 52,857	\$ 314	\$ —	\$ 53,000
58.50.325.08.5346	Financial Services	—	—	—	—	—
58.50.325.18.5601	Minor Equipment	—	10,664	24,772	—	5,000
58.50.325.24.6001	Principal-Aerial Fire Truck	106,689	109,073	114,221	114,219	—
58.50.325.24.6002	Principal-Tanker Truck	29,638	30,227	30,932	31,653	—
58.50.325.24.6003	Lease Principal-Constr. Lease	—	50,000	64,000	66,000	258,770
58.50.325.24.6006	Lease Principal-Amb 2011	79,236	81,631	84,098	—	—
58.50.325.24.6007	Lease Principal - Amb 2017	—	—	—	—	143,240
58.50.325.24.6009	Lease Principal-Pumpers	—	159,000	205,000	209,000	214,000
58.50.325.24.6011	Interest-Aerial Fire Truck	14,961	22,071	16,923	16,923	—
58.50.325.24.6012	Interest-Tanker Truck	1,738	2,164	1,459	738	—
58.50.325.24.6013	Lease Interest-Construction	—	9,494	11,115	9,829	73,660
58.50.325.24.6016	Lease Interest-Amb 2011	6,755	4,360	1,892	—	—
58.50.325.24.6017	Lease Interest - Amb 2017	—	—	—	—	24,280
58.50.325.24.6019	Lease Interest-Pumpers 2014	—	30,246	35,416	31,296	27,100
58.50.325.24.6023	Lease Service Fees	—	—	—	—	—
58.50.325.24.6024	Cost of Issuance	12,723	—	—	—	—
58.50.325.36.7101	Vehicles	—	1,906,893	82,353	—	—
58.50.325.36.7103	2017 Ambulance Purchase	—	—	—	996,340	—
58.50.325.36.7102	Fire Apparatus	—	—	—	—	—
58.50.325.36.7201	Capital Equipment	52,434	17,998	205,421	6,270	299,090
58.50.325.36.7202	Computer Equipment	—	—	—	—	61,400
58.50.325.36.7510	Construction Contract	—	598,111	845	2,249,869	—
58.50.325.42.5990	Transfer Out-General Fund	285,000	285,000	336,510	336,500	336,500
58.96.601.24.6001	SO Bond Principal 2012	—	—	—	—	116,590
58.96.601.24.6002	SO Bond Principal 2012	—	—	—	—	—
58.96.601.24.6011	SO Bond Interest 2012	—	—	—	—	14,260
58.96.601.24.6012	SO Bond Interest 2012 Tanker	—	—	—	—	—
TOTALS		<u>\$ 589,174</u>	<u>\$3,369,789</u>	<u>\$1,215,271</u>	<u>\$4,068,637</u>	<u>\$1,626,890</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$1,157,104.39

Date Issued: August 30, 2012

Purpose: Aerial Fire Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 1,157,104.39
2013	2.33%	104,158.26	26,983.67	131,141.93	1,052,946.13
2014	2.33%	106,587.24	24,554.70	131,141.94	946,358.89
2015	2.33%	109,072.85	22,069.09	131,141.94	837,286.04
2016	2.33%	111,616.43	19,525.51	131,141.94	725,669.61
2017	2.33%	114,219.32	16,922.62	131,141.94	611,450.29
2018	2.33%	116,589.27	14,259.02	130,848.29	494,861.02
2019	2.33%	119,308.28	11,540.16	130,848.44	375,552.74
2020	2.33%	122,309.67	8,757.89	131,067.56	253,243.07
2021	2.33%	125,162.07	5,905.63	131,067.70	128,081.00
2022	2.33%	128,081.00	2,986.85	131,067.85	—
TOTALS		<u>\$1,157,104.39</u>	<u>\$ 153,505.14</u>	<u>\$1,310,609.53</u>	

City of Liberty, Missouri
Debt Service Schedule
Lease/Purchase Agreements

Cost of Asset: \$1,921,000

Date Purchased: December 17, 2014

Purpose: Fire Pumper Lease Purchase

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
2014					\$ 1,921,000
2015	2.01%	10,940.10	159,000	19,306.05	1,762,000
2016	2.01%	17,708.10	205,000	17,708.10	1,557,000
2017	2.01%	15,647.85	209,000	15,647.85	1,348,000
2018	2.01%	13,547.40	214,000	13,547.40	1,134,000
2019	2.01%	11,396.70	218,000	11,396.70	916,000
2020	2.01%	9,205.80	222,000	9,205.80	694,000
2021	2.01%	6,974.70	227,000	6,974.70	467,000
2022	2.01%	4,693.35	231,000	4,693.35	236,000
2023	2.01%	2,371.80	236,000	2,371.80	—
		<u>\$ 92,485.80</u>	<u>\$ 1,921,000</u>	<u>\$ 100,851.75</u>	<u>\$ 2,114,337.55</u>

City of Liberty, Missouri
Debt Service Schedule
Lease/Purchase Agreements

Cost of Asset: \$603,000

Date Purchased: December 17, 2014

Purpose: Roof, Sewer, and Parking Lot Projects

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
2014					\$ 603,000
2015	2.01%	3,434.09	50,000	6,060.15	59,494.24
2016	2.01%	5,557.65	64,000	5,557.65	75,115.30
2017	2.01%	4,914.45	66,000	4,914.45	75,828.90
2018	2.01%	4,251.15	67,000	4,251.15	75,502.30
2019	2.01%	3,577.80	68,000	3,577.80	75,155.60
2020	2.01%	2,894.40	70,000	2,894.40	75,788.80
2021	2.01%	2,190.90	71,000	2,190.90	75,381.80
2022	2.01%	1,477.35	73,000	1,477.35	75,954.70
2023	2.01%	743.70	74,000	743.70	75,487.40
		<u>\$ 29,041.49</u>	<u>\$ 603,000</u>	<u>\$ 31,667.55</u>	<u>\$ 663,709.04</u>

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$2,273,538.35

Date Purchased: December 7, 2017

Purpose: Fire Burn Tower/Fire Station 1 and 3 Improvements

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Principal
3/1/2018		—	14,058.04	14,058.04	\$ 2,273,538.35
9/1/2018	2.65%	168,776.73	30,793.81	199,570.54	2,104,761.62
3/1/2019		—	28,043.02	28,043.02	
9/1/2019	2.65%	233,124.93	28,507.82	261,632.75	1,871,636.69
3/1/2020		—	25,074.73	25,074.73	
9/1/2020	2.65%	239,032.67	25,350.28	264,382.95	1,632,604.02
3/1/2021		—	21,752.18	21,752.18	
9/1/2021	2.65%	245,848.14	22,112.72	267,960.86	1,386,755.88
3/1/2022		—	18,476.60	18,476.60	
9/1/2022	2.65%	251,755.88	18,782.84	270,538.72	1,135,000.00
3/1/2023			15,122.30	15,122.30	
9/1/2023	2.65%	215,000.00	15,372.94	230,372.94	920,000.00
3/1/2024			12,325.44	12,325.44	
9/1/2024	2.65%	220,000.00	12,460.89	232,460.89	700,000.00
3/1/2025			9,326.53	9,326.53	
9/1/2025	2.65%	225,000.00	9,481.11	234,481.11	475,000.00
3/1/2026			6,328.72	6,328.72	
9/1/2026	2.65%	235,000.00	6,433.61	241,433.61	240,000.00
3/1/2027			3,197.67	3,197.67	
9/1/2027	2.65%	240,000.00	3,250.67	243,250.67	—
		<u>\$2,273,538.35</u>	<u>\$ 326,251.92</u>	<u>\$2,599,790.27</u>	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$1,033,000

Date Purchased: December 7, 2017

Purpose: Ambulance Purchase/Station Alerting

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Balance
3/1/2018			6,387.38	6,387.38	\$ 1,033,000
9/1/2018	2.65%	153,000	13,991.41	166,991.41	880,000
3/1/2019			11,724.78	11,724.78	
9/1/2019	2.65%	210,000	11,919.11	221,919.11	670,000
3/1/2020			8,976.14	8,976.14	
9/1/2020	2.65%	215,000	9,074.78	224,074.78	455,000
3/1/2021			6,062.24	6,062.24	
9/1/2021	2.65%	225,000	6,162.72	231,162.72	230,000
3/1/2022			3,064.43	3,064.43	
9/1/2022	2.65%	230,000	3,115.22	233,115.22	—
		<u>\$ 1,033,000</u>	<u>\$ 80,478.21</u>	<u>\$1,113,478.21</u>	

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2018

	2016 Actual	2017 Forecast	2018 Budget
Beginning Fund Balance	\$ 34,653	\$ 33,268.24	\$ 33,168.24
Revenues			
Interest Earnings	179	305	310
Total Revenues	\$ 179	\$ 305	\$ 310
Total Resources	\$ 34,832	\$ 33,573.24	\$ 33,478.24
Expenditures			
Software Maintenance	\$ 792.75	\$ 305	\$ 310
Minor Equipment	771.01	100	5,000
Capital Equipment	—	—	—
Total Expenditures	\$ 1,563.76	\$ 405	\$ 5,310
Revenue Over(Under) Expenditures	\$ (1,384.76)	\$ (100)	\$ (5,000)
Ending Fund Balance	\$ 33,268.24	\$ 33,168.24	\$ 28,168.24

YEAR 2018 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2014	2015	2016	2017 Forecast	2018 Budget
REVENUES						
70.50.3305	Interest Earnings	\$ 195	\$ 146	\$ 179	\$ 305	\$ 310
TOTALS		<u>\$ 195</u>	<u>\$ 146</u>	<u>\$ 179</u>	<u>\$ 305</u>	<u>\$ 310</u>
EXPENDITURES						
70.20.031.14.5591	Software Maintenance	\$ 9,060	\$ 8,343	\$ 793	\$ 305	\$ 310
70.20.031.18.5601	Minor Equipment	3,423	651	771	100	5,000
70.20.031.36.7202	Capital Equipment	—	—	—	—	—
TOTALS		<u>\$ 12,483</u>	<u>\$ 8,994</u>	<u>\$ 1,564</u>	<u>\$ 405</u>	<u>\$ 5,310</u>

HUMAN RESOURCES

**Compensation Structure
Salary Grades-2018**

Position Titles	Grades	2017 Minimum		2017 Midpoint		2017 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Animal Shelter Attendant Bus Driver-Parks Custodian-Parks	3	\$ 1,970	\$23,640	\$ 2,608	\$ 31,296	\$ 3,247	\$ 38,964
Customer Service/Office Assistant	4	2,069	24,828	2,740	32,880	3,410	40,920
Meter Service Technician-Finance Police Records Technician	5	2,172	26,064	2,875	34,500	3,579	42,948
Construction Worker I: Parks/PW/Utilities Finance Technician Municipal Court Technician Maintenance Worker I: Parks/PW/Utilities Utility Worker: WP/WWTP	6	2,282	27,384	3,021	36,252	3,760	45,120
Administrative Assistant-Citywide Animal Control Officer Athletic Field Grounds Keeper-Parks Construction Worker II: Parks/PW/Utilities Customer Care Team & Facility Supervisor HR/Administration Specialist Lead Finance Technician Lead Meter Technician-Finance Lead Theater Technician-Parks Maintenance Technician: PW/Utilities Maintenance Worker II: Parks/PW/Utilities Production/Treatment Technician I: WP/WWTP Recreation Coordinator-Parks	8	2,514	30,168	3,330	39,960	4,145	49,740
Mechanical Systems Specialist Utility Lab Technician-WP/WWTP	9	2,641	31,692	3,497	41,964	4,352	52,224
Code Enforcement Officer-Planning Accounting Specialist Horticulturist-Parks Mechanic: Parks/PW/Utilities Office Supervisor-Parks/Finance Crew Chief: Parks/PW/Utilities Production/Treatment Technician II: WP/WWTP Payroll Specialist: Finance	10	2,772	33,264	3,671	44,052	4,570	54,840
Inspector: Building/Project	11	2,911	34,932	3,855	46,260	4,797	57,564
Accountant Finance Analyst IPP Coordinator: WWTP Marketing & Special Events Supervisor: Admin Recreation Supervisor-Parks Special Projects Manager-Parks	12	3,057	36,684	4,047	48,564	5,038	60,456

IS/GIS Specialist I Maintenance Supervisor: Parks/Utilities Parks Supervisor: Grounds/Operations Plant Manager: WP/WWTP Senior Inspector: Building/Project Crew Manager: Parks/PW/Utilities	13	3,209	38,508	4,249	50,988	5,290	63,480
Court Administrator Human Resources Manager Planner	14	3,370	40,440	4,461	53,532	5,553	66,636
GIS Specialist II	15	3,537	42,444	4,685	56,220	5,832	69,984
Accounting Manager Facilities Supervisor: PW	16	3,715	44,580	4,918	59,016	6,122	73,464
Capital Projects Engineer Deputy City Clerk IS Specialist II Support Services Supervisor-Police	17	3,899	46,788	5,164	61,968	6,429	77,148
Chief Building Official City Planner Community Development Manager Construction Manager: Water/Sewer Facilities & Member Services Manager Operations Manager: PW Parks & Natural Resources Manager Recreation Program Manager: Parks	18	4,095	49,140	5,423	65,076	6,751	81,012
Assistant Director: Finance/Parks & Recreation IS/GIS Specialist III	19	4,300	51,600	5,695	68,340	7,088	85,056
Assistant to the City Administrator Communications & PR Manager: Admin	20	4,516	54,192	5,979	71,748	7,443	89,316
Senior IS Specialist Assistant Director-Utilities	21	4,741	56,892	6,278	75,336	7,814	93,768
City Engineer/Assistant Public Works Director Economic & Business Development Manager Information Security Officer: I.S.	22	4,978	59,736	6,591	79,092	8,204	98,448
Division Fire Chief	23	5,228	62,736	6,922	83,064	8,615	103,380
Deputy Fire Chief	24	5,488	65,856	7,268	87,216	9,046	108,552
Human Resource & Risk Management Director Information Technology & Systems Director Parks & Recreation Director	25	5,763	69,156	7,631	91,572	9,497	113,964
Assistant City Administrator/Finance Director Fire Chief Planning & Development Director	27	6,355	76,260	8,413	100,956	10,471	125,652
Public Works Director Utilities Director	28	6,671	80,052	8,833	105,996	10,996	131,952
All Commissioned Police and Communications Officer and All FF/EMT through FF Captain positions listed in attached Step Plans							

Compensation Structure
Salary Grades-2018
Seasonal & Temporary Positions

Position Titles	Dept.	Range Spread			
		1st Year	2nd Year	3rd/4th Year	5th Year & Beyond
Building Attendants Child Care Attendants Concession Attendants Fitness Attendants Field Supervisors Interns-Parks	Parks Parks Parks Parks Parks Parks	\$7.70	\$7.70	\$7.75	\$8.00
Custodians Lifeguards (reg)	Parks Parks	\$7.75	\$8.00	\$8.25	\$8.50
Front Desk Attendants Child Care Lead Complex Maintenance	Parks Parks Parks	\$8.25	\$8.50	\$8.75	\$9.00
Front Desk Open Lifeguard Morning Program Assistant	Parks Parks Parks	\$8.75	\$9.00	\$9.25	\$9.50
Theater Technicians	Parks	\$9.75	\$10.25	\$10.75	\$11.25
Gym Supervisors Complex Supervisors Lifeguard Open	Parks Parks Parks	\$10.50	\$11.00	\$11.50	\$12.00
Interns-Administration, Planning & Development, Public Works Meter Reader Reserve Police Officer Parks Finance Assist.	Various Finance Police Parks	\$11.00	\$11.25	\$11.50	\$11.75
Group Lesson Swim Instructor- Weekday	Parks	\$11.50	\$11.75	\$12.00	\$12.25
Program Assistant	Parks	\$12.00	\$12.25	\$12.50	\$12.75
Theater Custodian	Parks	\$12.50	\$12.75	\$13.00	\$13.25
Tournament Directors	Parks	\$14.00	\$14.25	\$14.50	\$14.75
Group Lesson Swim Instructor - Weekend	Parks	\$18.00	\$18.25	\$18.50	\$18.75

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2018

Description	2014	2015	2016	2017	2018
ADMINISTRATION					
Administrative Assistant	—	—	1	—	—
Administrative Assistant (part-time)	1	1	—	—	—
HR/Admin Specialist	—	—	—	—	1
Animal Control Officer	—	2	2	2	3
Animal Shelter Attendant	—	0.5	1	1	—
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	1	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	—	—	—	1	1
Communication/Public Relations Specialist	1	1	1	—	—
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
TOTAL ADMINISTRATION	12	14.5	15	14	15
HUMAN RESOURCES					
HR/Admin Specialist	—	—	—	—	—
Human Resources Coordinator	1	1	1	—	—
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	—	—	—	1	—
Assistant Director of HR & Risk Mgmt	—	—	—	—	1
TOTAL HUMAN RESOURCES	2	2	2	2	2
FINANCE					
Accountant	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Accounts Payable Specialist	—	—	—	1	1
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Manager	1	—	—	—	—
Finance Technician	4	4	3	3	3
Lead Finance Technician	—	—	1	—	—
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	2	2	2	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
TOTAL FINANCE	14	14	14	14	14
FIRE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	1	1	1	1

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2018

Description	2014	2015	2016	2017	2018
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	12	9	9	12	12
Firefighter/Paramedic	24	24	24	24	27
TOTAL FIRE	51.5	48.5	48.5	51.5	54.5
INFORMATION SERVICES					
GIS Specialist I	1	1	1	1	1
GIS Specialist III	1	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	—	1	1	1	1
Information Systems Specialist I	1	1.5	1.5	2	2
Information Systems Specialist II	2	1	1	2	1
Information Systems Specialist III	—	1	1	—	1
Senior Information System Specialist	2	1	1	1	1
TOTAL INFORMATION SERVICES	8	8.5	8.5	9	9
POLICE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Parking Control Officer	—	—	—	0.5	0.5
Animal Control Officer	2	2	—	—	—
Animal Shelter Attendant	0.5	0.5	—	—	—
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	—	—	—	—	—
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	2	2
Police Officer	25	25	25	25	29
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
TOTAL POLICE	57.5	57.5	55	55.5	59.5
COMMUNITY SERVICES (AGING)					
Administrative Assistant	1	1	1	1	—
Bus Driver	1	1	1	1	—
Recreation Program Coordinator	1	1	1	2	—
Senior Center Technician	1	1	1	—	—
Senior Services Manager	1	1	1	—	—
TOTAL COMMUNITY SERVICES (AGING)	5	5	5	4	—
PUBLIC WORKS					
Administrative Assistant	2	2	2	2	1

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2018

Description	2014	2015	2016	2017	2018
Capital Review Engineer	1	1	1	1	—
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	—	—	1	1	1
Project Inspector	—	1	1	2	2
Public Works Crew Chief	—	2	2	3	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	7	4	—	—	3
Public Works Maintenance Worker II	5	6	9	8	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	2	1	1	—	—
TOTAL PUBLIC WORKS	21	21	21	21	17
DEVELOPMENT SERVICES					
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	1	1	—
Planning & Development Director	—	—	—	—	1
Rental Inspector (part-time)	—	1	1	1	1
Senior Building Inspector	1	1	1	1	1
TOTAL DEVELOPMENT SERVICES	8	9	9	9	9
PARKS & RECREATION					
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	—	—	1	—	—
Events Coordinator	1	1	—	—	—
Special Projects Manager	—	—	—	—	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	—	—	1
Maintenance Supervisor	—	1	1	1	1
Marketing/Special Events Coordinator	—	—	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	1	—	—	—	—
Community Center Manager	1	1	1	1	1
Office Assistant	1	1	1	—	—
Office /Facility Supervisor	1	1	1	2	2
Parks Crew Chief	2	1	1	1	2
Parks Maintenance Worker I	—	1	1	3	4
Parks Maintenance Worker II	3	3	3	1	1
Parks and Natural Resources Manager	1	1	1	1	1

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2018

Description	2014	2015	2016	2017	2018
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	1	2	2	2	1
Recreation Coordinator	3	2	2	3	2
Senior Recreation Coordinator	3	3	3	3	3
Customer Care Team Supervisor	1	1	1	1	1
TOTAL PARKS & RECREATION	27	27	28	28	30
UTILITIES					
Utilities Manager - Collections	1	1	1	1	1
Util Collection Worker I	2	2	3	3	5
Util Collection Worker II	1	1	1	1	1
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	—	—	1	1	1
Utilities Manager - Distribution	1	1	1	1	1
Util Distribution Worker I	6	6	5	5	5
Util Distribution Worker II	1	1	2	2	2
Util Water Service Specialist	—	—	—	—	1
Util Meter Service Technician	—	—	—	—	2
Utilities Manager - Production	1	1	1	1	1
Util Prod/Treatment Tech I	—	—	—	—	9
Production Technician	6	6	6	5	—
WWTP - IPP Coordinator	—	—	—	—	1
Util Treatment Manager	—	—	1	1	1
Treatment Technician	—	—	2	4	—
Utilities Worker - Prod/Treatment	—	—	—	2	1
Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	1	1
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
TOTAL UTILITIES	26	26	31	34	39
TOTALS CITY-WIDE	232	233	237	242	249

BUDGET GLOSSARY AND GENERAL INFORMATION

BUDGET GLOSSARY

ACCOUNT NUMBER - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

ACTIVITY - Departmental efforts that contribute to the achievement of a specific set of program objectives; this is the smallest unit of the program budget.

AD VALOREM - Latin term meaning "value of". Refers to the tax assessed against real property (land and buildings) and personal property (equipment, vehicles, & furniture).

ALLOT - To divide an appropriation into specific line item amounts that can be encumbered or expended during a budget period.

ANNUALIZE - Budget technique whereby expenditures for part of a year are projected forward for a full year for the purpose of preparing an annual budget.

APPRAISED VALUE - An estimate of the property value for the purposes of taxation. The Clay County Assessor establishes appraised values for all taxable property.

APPROPRIATION - An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

ASSESSED VALUE - The value of property for tax levy purposes. The assessed value is set by the Clay County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

ASSESSMENT RATIO - The ratio at which the tax rate is applied to the tax base.

ASSET - Resources held or owned by a government which have on-going value - that is, they benefit more than one accounting period.

AUTHORIZED POSITIONS - The number of employee positions authorized in the budget, some of which may be filled during the course of the budget year.

AVAILABLE (UNDESIGNATED) FUND BALANCES - The funds remaining from prior years activity that are available for appropriation in the current budget year.

BASE BUDGET - The cost of continuing the existing level of services in the current budget year.

BOND - A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

BONDED DEBT - That portion of City debt represented by outstanding bonds.

BOND REFINANCING - The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

BUDGET - A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services to be provided by the City.

BUDGET BASIS - 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.

BUDGET CALENDAR - The schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGETARY CONTROL - The control or management of the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

BUDGET DOCUMENT - The written instrument used by City to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE - The opening section of the budget presented by the City Administrator, which presents the City Council and the Citizens of Liberty with highlights of the most important aspects of the budget.

BUDGET ORDINANCE - The official enactment by the City Council to approve the budget as presented that authorizes staff to obligate and spend revenues.

CAFR - Comprehensive Annual Financial Report.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital Assets are also called fixed assets.

CAPITAL BUDGET - The appropriation of resources for capital assets.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; also referred to as infrastructure.

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital improvements to be incurred each year over a set number of years to meet long term capital needs of the government.

CAPITAL OUTLAY - Fixed assets which have a value of more than \$5000 and have a useful economic life of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is received or spent.

CHARGES FOR SERVICES - Revenue derived by charging a fee only to the specific user of the service.

CITY COUNCIL - The governing body elected by the Citizens of Liberty to provide policy direction for the operations of the City. Currently, this consists of a Mayor who is elected at large and 8 Council Members who are elected from four districts - two Council Members per district.

COMMODITIES - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, and asphalt.

CONSTANT OR REAL DOLLARS - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point of time in the past.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in the cost of living (economic inflation).

CONTINGENCY RESERVE - A budgetary reserve set-aside for emergencies or unforeseen expenditures not included in the budget.

CURRENT TAXES - Taxes levied and due within a one-year period.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of long term debt principal and interest.

DEDICATED TAX - Taxes that are levied to support a specific government program or purpose. Tax Increment Financing taxes is one example.

DELINQUENT TAXES - Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

DEPARTMENT - A major administrative organization unit of the City that includes management responsibility for one or more operating divisions.

DEPRECIATION - The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear. Depreciation is recorded only in enterprise funds for the purpose of calculating net income for such funds.

DEVELOPMENT FEES - Those fees generated by building, development and growth in a community. Included are building permits, site plan review fees, zoning, planning, and subdivision fees.

DISBURSEMENT - The expenditures of money from an account.

DIVISION - An organization unit of the City that indicates management responsibility for a specific activity.

EMPLOYEE (OR FRINGE) BENEFITS - Contributions are made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

ENCUMBRANCE - The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay future cash expenditures.

ENTERPRISE FUND - A fund established to account for operations of the City that sets fees based on recovering costs incurred to provide the service.

EXPENDITURES - A decrease in the net financial resources of the City due to the acquisition of goods or services.

EXPENSE - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

FINES & FORFEITURES - Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

FISCAL POLICY - A government's policy with respect to its revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR - The 12-month period in which the annual operating budget applies. The City of Liberty operates on a calendar year basis of January 1 to December 31.

FRANCHISE FEE - A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Electric, Natural Gas, Telephone, and Cable services.

FULL FAITH AND CREDIT - A pledge of a government's taxing power to repay debt obligations.

FULL-TIME EQUIVALENT POSITION (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

FUND BALANCES - The excess of assets over liabilities and reserves.

GAAP - Generally accepted accounting principles. A uniform minimum standard for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB - Government Accounting Standards Board. The governing body that determines GAAP.

GENERAL FUND - The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

GENERAL OBLIGATION BOND - Bonds that finance a variety of public projects and which the taxing authority of the City backs.

GFOA - Government Finance Officers Association

GRANT - A contribution by a government or other organization to support a specific function or operation.

INTERFUND TRANSFERS - Transfer of resources between two funds of the same governmental unit.

INTEREST EARNINGS - Revenue derived from the investment of cash on hand during the year in securities as specified by the City investment policy.

INTERGOVERNMENTAL REVENUE - Revenue received from Federal, State or local government bodies. Includes payment from other taxing authorities such as the School District.

INTERNAL SERVICE FUND - A fund established to account for the provision of goods or services from one City department or agency to another on a cost reimbursement basis. The City has established the Central Services Fund to account for the repair and maintenance of City vehicles provided at a central location to all operating divisions of the City.

LAPSING APPROPRIATION - An appropriation that expires after a set period of time, generally for the term of the budget year. At the end of the specified period, any unencumbered or unexpended balance lapses.

LEVY - The process of imposing taxes for the support of government activities.

LICENSES, PERMITS, & FEES - Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

LINE ITEM BUDGET - Budget that is prepared on the basis of individual accounts of what is to be spent such as office supplies, paper supplies, or equipment maintenance.

LONG TERM DEBT - Debt that is repaid over a period of time longer than one year.

MAINTENANCE - All materials or contract expenditures used for repair and upkeep of City buildings, equipment, systems, or land.

MATERIALS & SUPPLIES - Expendable operating supplies necessary to conduct daily departmental activity.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized in the period in which a liability is incurred.

N.I.D. (Neighborhood Improvement District) - A method of financing infrastructure improvements through a process of assessing the property owners in the improvement district for the costs of the improvements.

OPERATING BUDGET - The portion of the annual budget that provides a financial plan for the daily operations of government. Excluded from the operating budget are capital project expenditures that are accounted for in the Capital Projects Budget portion of the annual budget.

OPERATING EXPENSES - The cost for personnel, materials and equipment required for a department to function,

OPERATING TRANSFER - A transfer of resources from one fund to another.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality. All revenue raising measures such as the imposition of taxes, special assessments, or service charges require an ordinance.

PAY-AS-YOU-GO BASIS - A financial policy whereby the capital outlays are funded from currently available resources rather than from debt.

PERSONAL SERVICES - The costs associated with compensating employees for their labor, including salaries and fringe benefits.

PFA (PUBLIC FACILITIES AUTHORITY) - Corporation that was organized in 1989 to issue bonds and build the Liberty Community Center. The Center is leased to the City of Liberty over a 20-year term - the same term as the life of the bonds issued to build the Center. Also, it was used as a source of funding the Fountain Bluffs Sports Complex.

PRIOR YEAR ENCUMBRANCES - Obligations are from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

PROGRAM - An activity or set of activities that provides a particular service to the Citizens.

PROGRAM BUDGET - A method of budgeting that allocates money to the functions or activities of a government rather than to specific line items of cost.

PROGRAM MEASUREMENTS - Specific quantitative measures of work performed within a program. The program measures the quantity the efficiency and effectiveness of a given program.

PROPERTY TAXES - Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the properties assessed value.

PUBLIC HEARING - That portion of City Council meetings where the Citizens may present evidence and provide information on both sides of an issue.

RESERVE - An account used to indicate that a portion of a fund balance is restricted to a specific purpose.

RESOLUTION - Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

RESOURCES - Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE - Funds received by a government as a part of daily operations.

REVENUE BONDS - Bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

SALES TAX - A tax placed on the value of goods sold within the City limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

SOURCE OF REVENUE - Classification system whereby revenues are recorded according to the source they came from - that is, taxes, permits, interest, or other.

SUPPLEMENTAL APPROPRIATION - An appropriation of resources made by the City Council after the budget has been formally adopted.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all the people.

TAX BASE - The total value of all real and personal property within the City limits as of January 1 of each year.

TIF (TAX INCREMENT FINANCING) - An economic tool used to finance real estate development costs within a specific area of the City. Additional property taxes generated by development within the TIF area are used to finance the cost of real estate and infrastructure improvements.

TAX LEVY - The product of multiplying the tax rate per \$100 of value times the tax base.

TAX RATE - The amount is based per \$100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the City Council annually and consists of two components: The General Operating Rate and the Park Funds Rate. The City has no property tax levy for debt service, as there are no outstanding general obligation bonds. The City's maximum tax rate for general operations is \$.93 per hundred dollar of value. Any rate above this requires a vote of the Citizens of Liberty. This rate was set in 1985 as part of the statewide reassessment program.

UNRESERVED FUND BALANCES - That portion of a fund's balance that is not restricted to be used for a specific purpose and that is available for appropriation.

USER FEES - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

GENERAL INFORMATION

City Fund Structure

General Fund

This fund is the general operating fund of the City. It accounts for all financial resources that are not required by law or Council policy to be accounted for in another fund.

Special Revenue Funds

These funds account for financial resources that are legally restricted to being spent for specific purposes. Included in this category are the Park Fund, the Police Training Fund and the Cemetery Fund.

Capital Projects Funds

These funds account for financial resources that are restricted to being used for major capital projects or capital equipment purchases.

Debt Service Funds

These funds account for financial resources that are legally restricted to being used to make principal and interest payments on the bonded debt of the City.

Enterprise Funds

These funds account for financial activities that are financed and operated similar to private enterprises. Such funds recover the costs of providing goods or services through user charges based on the level of usage of the service. The City has three enterprise funds: the Water Operating Fund, the Sewer Operating Fund, and the Sanitation Fund.

Non-Expendable Trusts

These funds are used to account for financial resources held in trust by the City for specific purposes and where the principal of the trust can only be used to produce income to support the primary purpose of the trust. The City has three such trust funds - the Fairview Cemetery Trust Fund, the Mt. Memorial Cemetery Trust Fund, and Frank Hughes Memorial Fund. Interest earned on the principal in these funds is used to provide on-going maintenance to the respective cemeteries the trusts are named after.

Budget Process

Budget Adoption

The City of Liberty's budget preparation process is integrated with an annual effort to assess the City's overall financial condition and to identify long-range priorities for capital improvements and new program initiatives.

The budget process begins in July of each year with the preparation of an evaluation of the City's financial condition and long-range estimates for revenues available to meet operating and capital needs. City staff then uses this evaluation as the basis for a set of recommended budget priorities for the next budget year. These priorities are reviewed by Council in a study session and adopted or modified in accordance with Council priorities for the next budget year.

Based on Council priorities, budgets are developed and distributed to all departments in early August. Each department is responsible for developing their budget within the resources available based on revenue projections for the coming year.

The administration and finance departments receive the proposed budgets early in September. They are reviewed by the management analyst for accuracy, completeness and assurance that requested expenditures do not exceed available revenues. Each department head meets first with the management analyst and for a second review with the city administrator and the finance director to discuss the budget priorities for their department and how the proposed budget meets those priorities.

A management team meeting is then held to review all proposed budgets within the context of available resources and competing needs. Priorities are established and projects funded based on available resources.

The proposed budget is then compiled and submitted to the City Council for review. The City Council holds budget review sessions to review the proposed budgets and provide input on policy decisions contained in the budget document. Copies of the proposed budget are made available to the public and press for their review and comment.

A public hearing on the proposed budgets is held the first regular meeting of December to provide a forum for Citizen input. The final budget, as approved or amended by the City Council, is adopted by ordinance the second regular Council meeting in December for implementation on January 1.

Budget Basis

The budgets of the general fund, special revenue funds, capital project funds and debt service funds are prepared on the modified accrual basis of accounting.

Under this system, revenues are recorded on a cash receipt basis unless they are susceptible to accrual. To be susceptible to accrual, revenue must not only be measurable, but it must be received within a short enough span of time to be available to finance current operations of the City. Revenues susceptible to accrual include sales taxes, franchise fees, interest on investments and certain State

or Federal grants. Licenses, permits, fines and miscellaneous revenues are not recorded until received in cash because they usually are not measurable until received.

Expenditures are budgeted for in the year funds are expended. Encumbrances are used during the course of a fiscal year as a budgetary tool, but are closed at year-end and reported as reservations of fund balance. Purchase orders still open at year-end are rolled into the next year's budget and charged to expenditures in the period that cash is expended.

Enterprise funds are budgeted on a full accrual basis. Under this method, revenues are recognized when billed and expenses are recorded when a legal commitment is made.

Budget Amendment Process

Once the budget is adopted by ordinance, the Finance Department monitors the budget on a monthly basis. Expenditure reports are made available to all departments by the 20th of each month. A summary progress report is also made available to the City Council on a quarterly basis.

Operating budgets are monitored on a fund level basis. Any expenditure that would cause a fund to exceed the approved budget must be authorized by the City Council in advance and a budget amendment ordinance prepared to provide the funds necessary for the expenditure.

Capital budgets are monitored on a project basis and a budget amendment ordinance is required for any expenditure that would cause the project to exceed the approved budget.

City of

Liberty
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