Annual Budget Report

2013

City of

Liberty

missouri

CITY OF LIBERTY, MISSOURI
FISCAL YEAR 2013 BUDGET
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CITY OF LIBERTY, MISSOURI
LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
AS OF JANUARY 1, 2013

ELECTED OFFICIALS

TITLE	NAME
Mayor	Greg Canuteson
Council Member, First Ward	Paul Jenness
Council Member, First Ward	Harold A. Phillips
Council Member, Second Ward	Greg Duncan
Council Member, Second Ward	Jeff Moore
Council Member, Third Ward	Lyndell Brenton
Council Member, Third Ward	Jeff Watt
Council Member, Fourth Ward	Michael Hagan
Council Member, Fourth Ward	S. Nick King

APPOINTED OFFICIALS

Municipal Court Judge	Thomas C. Capps
Municipal Prosecutor	Thomas C. McGiffin
City Administrator	Curt Wenson
Assistant City Administrator/Finance Director	Dan Estes
Deputy City Clerk	Janet Pittman
Economic Development Director	Karan Johnson
Fire Chief	Michael Snider
Human Resources Director	Amy Brusven
Information Technology Services Director	Tony Sage
Parks & Recreation Director	Janet Snook
Police Chief	James Simpson
Planning & Development Director	Vacant
Public Works Director	Steven P. Hansen
Utilities Director	Charles Stevens

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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.
- Complete construction of the Flintlock Flyover.
- 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 Hotel Tax to support future economic development, public art, and conference center.
- 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.

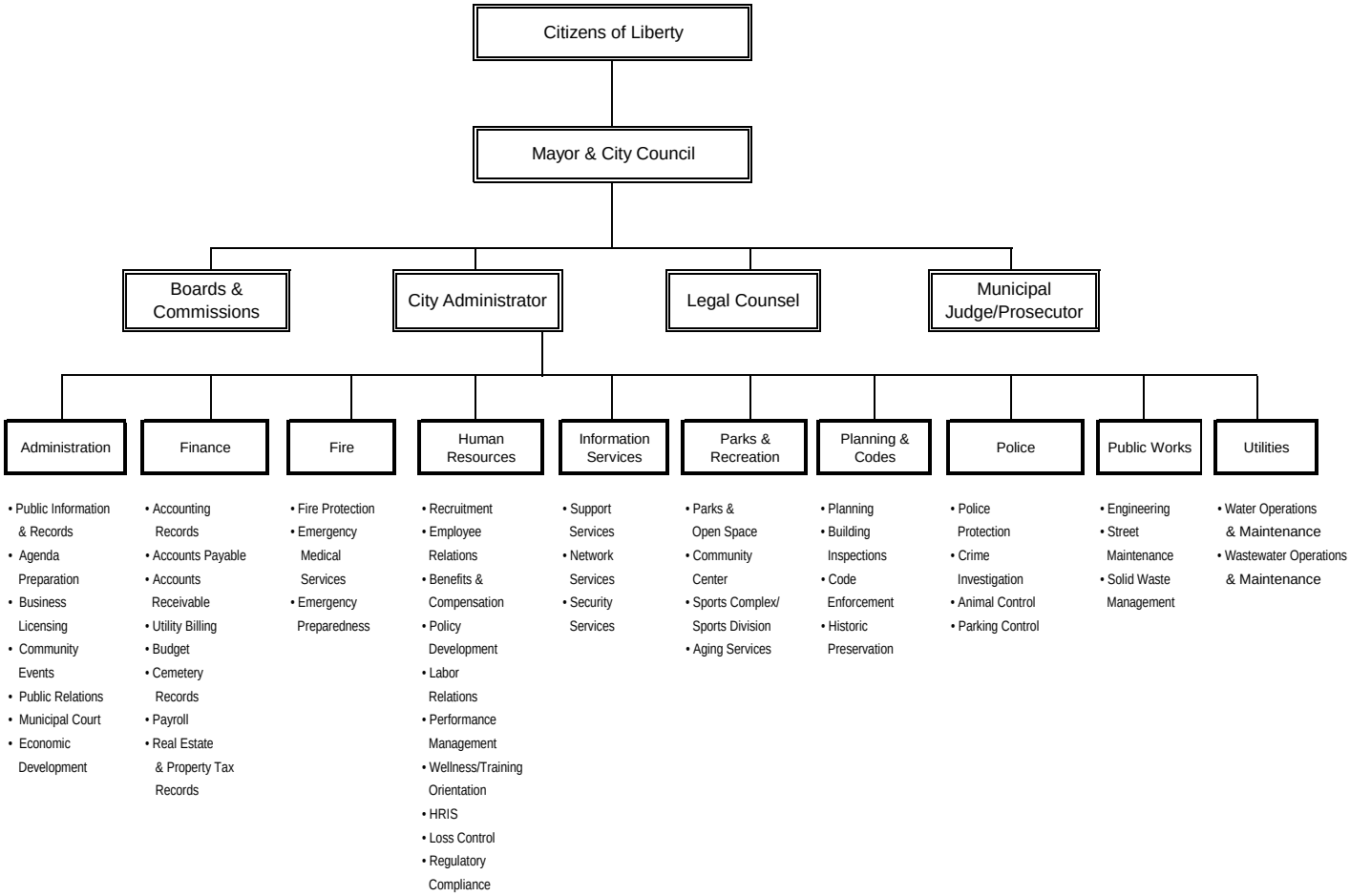
Retain, promote, and enhance the distinctive character and civic amenities of the City of Liberty.

- 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.

The City of Liberty missouri



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BUDGET MESSAGE

December 12, 2013

Honorable Mayor and Members of the City Council:

For your consideration is the proposed fiscal year 2013 budget for the City of Liberty. Preparation of the 2013 budget has again been a very challenging task. 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 2013. This is significant given the requirements of the last few years. Though revenue and expense budgets were built conservatively, it must be understood that they are forecasts and not absolutes. As such, they will need to be monitored closely in 2013, and we make that commitment.

The following will provide fiscal data and discussion on select City of Liberty budgets and will serve as the Council Action Report. Attachments providing additional fiscal details also provided.

2013 OVERVIEW – ALL FUNDS

Most City funds have experienced revenue pressure as the issues impacting the national economy have also been experienced in Liberty. For 2013, City revenues budgets are expected to turn a corner with core revenues approximating pre-recession levels. However to date, revenue growth has not kept pace with possible growth in expenditures. Confronted with this revenue reality, there could have been the temptation to categorically raise fees, taxes and charges. In consideration to the overall economy and impact on Liberty residents, care was taken to only address revenue adjustments when there were not any other options. Council is empowered to raise City property tax rates to the maximum allowed under State law, but opted for 2013 to maintain a revenue-neutral levy rate, which resulted in a slight reduction in levy rates from prior levels. Aside from planned 2013 adjustments to water, wastewater and sanitation utility user fees, all other fees and charges assessed to Liberty residents will stay at 2012 levels.

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 and current revenue constraints, the City has been required to address employee costs in order to minimize overall community service impacts. Over the last few years, positions have been reduced, salary adjustments have not been awarded at historic intervals, health insurance plans reorganized and other benefits have been eliminated.

One notable difference in 2013 focused on the City employee retirement plan. Confronted with a plan that was not market competitive, the City will elevate this plan to one comparable to other local cities. This action in will increase both City and employee costs. As such this increased benefit represents a shared relationship.

While expenditures have been under pressure, the City was able to address sorely needed employee salary adjustments in 2011 by implementing a 2% across the board salary increase at mid-year. This increase was maintained for 2012 and will be maintained in 2013. No additional salary adjusts have been budgeted in 2013.

2013 will show significant and exciting activity within the infrastructure services areas. These activities will be discussed in the Capital Improvement Plan section. Lastly, utility services are a segment of the budget again seeing increasing expense requirements. While numerous efficiencies have been implemented within City utility budgets over the last year, the need to generate revenues does require utility rate adjustments. We will discuss these requirements during the Utility sections on this report.

The following table represents the revenue, expenditures, and interfund transfers for the City's total proposed operating and capital budgets for 2013.

Fund	2013 Proposed Revenue	2013 Proposed Expenditures
General Fund	15,811,870	16,460,660
Limited Capital-Grant Funds	384,990	384,990
Capital Sales Tax Fund	2,778,290	3,713,240
Capital Construction Bond	5,510,000	5,790,540
Transportation Sales Tax Fund	1,726,210	1,652,940
Park Sales Tax Fund	813,160	321,510
Fire Sales Tax Fund	843,600	328,940
Cable System Fund	350	19,060
Park Operating Fund	3,299,890	3,623,330
Police Training Fund	18,700	30,000
Cemetery Maintenance Fund	41,090	41,750
Fairview Cemetery Trust Fund	4,200	-
Mt. Memorial Cemetery Trust Fund	200	-
Frank Hughes Memorial Trust	150	-
Loss Control Fund	16,400	132,450
Triangle TIF Phase A	781,010	598,460
Triangle TIF Series 2007	663,060	487,330
Triangle TIF Project E-1	182,520	182,520
Triangle TIF Project F	828,310	828,310
Triangle TIF CCHC	186,680	149,430
Triangle TIF Blue Jay Crossing	362,280	362,280
Roger's Plaza TIF	496,160	513,230
NID Debt Service Fund	40,390	89,160
PFA Debt Service Fund	200,030	200,030
Water Fund	4,849,660	4,748,990
Water Capital Fund	-	1,117,620
Wastewater Fund	7,674,440	7,025,270
Wastewater Capital Fund	-	841,000
Solid Waste Fund	1,349,670	1,431,080
Sub Total	48,863,310	51,074,120
Interfund Transfers		
General Fund	648,020	47,750
Transportation Fund	-	294,020
Park Sales Tax	-	354,540
Park Operating Fund	402,440	79,000
PFA Construction-Sports Complex	10,000	-
Frank Hughes Memorial Trust	-	150
Fire Sales Tax	-	285,000
Cemetery Maintenance Fund	49,250	47,750
Fairview Cemetery Fund	-	1,300
Mt. Memorial Fund	-	200
Water Fund	-	1,087,620
Water Capital Fund	1,087,620	-
Wastewater Fund	-	781,000
Wastewater Capital Fund	781,000	-
Total Transfers	2,978,330	2,978,330
Total Including Transfers	51,841,640	54,052,450

GENERAL FUND

As noted previously, development of the General Fund Budget has proven to be a challenge. As we know, the national and local economies have been in a recession for the past several years. Overall economic improvement/stabilization has been slow to be realized. Positively, Liberty appears to be showing signs of revenue stabilization and there is the belief that a corner has been turned. The proposed 2013 revenue budget has been prepared conservatively, but reconciled to the revenue rebound seen in 2012. The City expenditures will see increases predominately due to market-driven health insurance increases, a more accurate representation in 2013 of certain overtime costs and expense additions associated with upgraded employee retirement plan.

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 tax, sales tax, utility franchise fees and Court fines, plus other charges for services including permitting, licenses, and ambulance transport charges.

The net 2013 General Fund Budget does represent an effectively balanced budget, with revenues budgeted at $16,459,890 and 2013 expenditures set at $16,508,410. The slight negative imbalance is of $48,520 is due to the cost of a matching grant requirement associated with the installation of a CNG filling complex. Given the future savings anticipated with reduced fuel costs associated with CNG usage versus gasoline, the City is treating this cost as a future investment justifying usage of 2013 Fund Balance.

The following provides budgetary detail and discussion on the 2013 General Fund.

Revenues
Comparative Table

	2011 Final	2012 Forecast	2013 Budget
Property	4,209,879	4,106,299	4,117,340
Franchise Fees	3,878,488	3,703,450	3,948,000
Sales Taxes	3,339,600	3,370,510	3,494,980
Other Taxes	1,086,671	1,123,488	1,116,000
Licenses & Permits	443,914	237,400	337,400
Operating Grants	355,892	401,466	459,070
Charges for Services	1,079,854	1,088,846	1,069,300
Interest	14,148	20,074	20,000
Fines & Forfeitures	567,055	579,725	590,500
Miscellaneous	725,268	494,784	659,280
Transfers In	426,000	336,000	648,020
Total General Fund	16,126,769	15,462,043	16,459,890

Discussion
2013 General Fund Revenue Highlight:

- All revenues are believed to be conservatively budgeted with reconciled assumptions discussed in the Budget Committee meeting on 2013 revenues

- Budgeted 2013 core revenues show a favorable balance of $517,600 when compared to the 2012 forecast
    - Core revenues are all revenues exclusive of one-time revenues and transfers-in from other funds

- Property taxes for 2013 are budgeted at $4,117,340 and are projected to be $11,000 unfavorable when compared to 2012
    - This is due to Council establishing the 2012 levy rate at a revenue neutral level for 2013 revenues

- 2013 Sales Tax Revenue budget of $3,494,000 is $124,500 favorable to the 2012 forecast
    - The increase is due to additional retail within the Liberty Triangle TIF project and a stabilizing economy
    - One area of concern that cannot be quantified is the impact Missouri Supreme Court ruling on out of state vehicle purchases for cities that do not have a local use tax, such as Liberty

- 2013 Franchise Fees set at $3,948,000 are favorable to the 2012 forecast by $244,600
    - Projections include increased electrical franchise fees due to the opening of the auto supply plants
    - Anticipates firming up of natural gas commodity prices
    - As is the case with the two above items, revenues are dependent on weather
        - Warm winter equals reduced natural gas revenues

- 2013 Transfers In of $648,020 shows an increase of $312,000 from the 2012 forecast
    - This favorable balance is the result of a transfer in from the Transportation Sales Tax Fund. In 2009, the City had concerns of that fund's ability to pay required debt service payments and transferred $708,000 from the General Fund to the Transportation Sales Tax Fund. With rebounding sales tax and development related revenues, the transfer is no longer needed. The City will redirect the transfer back to the General Fund over the next two years. For 2013, the transfer will be $294,000. This transfer in was a major contributor in the 2013 budget balancing process.

- A $283,400 budget for Utility Overhead Fees reflects calculations of actual, non-allocated expenses paid in the General Fund for support of the Water and Sanitary Sewer Funds.
    - In the past, this revenue item was based on a percent of utility fund revenue
    - In 2013, it is increased by $18,000 to account for the expanded General Fund communications function

Expenditures
Comparative Table

Item	2011 Final	2012 Forecast	Recommended 2013 Budget
General Fund Recap	-		
Salaries and Benefits	10,820,388	11,449,453	11,862,020
Non-Salary Expenses	3,668,837	3,888,249	4,009,860
Capital Expenditures	670,491	389,526	636,530
Total All Costs	15,159,715	15,727,229	16,508,410
Mayor and Council	120,344	127,845	137,140
Administration	908,692	889,318	990,350
Human Resources	234,591	209,233	219,280
Finance	651,991	690,377	708,830
Police	4,649,103	4,721,799	5,086,220
Fire	3,818,928	3,967,223	4,203,690
Aging Services	256,353	268,219	335,600
Public Works	2,324,329	2,333,301	2,469,180
Planning	531,422	553,634	578,780
Information Services	1,361,794	1,402,908	1,434,970
City Wide	302,170	563,373	344,370

Discussion
The proposed 2013 General Fund Budget is set at $16,508,410. Like the 2012 budget submittal, staff was not asked to submit an "optimal budget" as we knew that revenue constraints did not allow for such considerations. The initial 2013 Budget was set at $16,727,480. Based on anticipated revenues, expenditures were required to be reduced.

This requirement was complicated because certain planned expenditures contained in the initial budget are expected to increase costs by approximately $617,850.

- The salary burden for the expanded retirement plant will increase costs by $316,200
    - This is a shared cost item as employees are required to contribute 4% of their salaries as their match to the increased benefit

- Health insurance costs are budgeted to increase by $105,200
    - The budget assume the City maintains its current employer/employee cost share relationship

- A more accurate representation of overtime expenses will increase expenditure by $95,800 and Public Works operating expenses will increase by $100,650

Budget Committee and Staff partnered in the review of the 2013 General Fund budget. Based on a collective review, the following reductions were made to 2013:

- Booked salary savings at approximately $153,800
  - This is accounting for normal turnover expected to occur in 2013, but is $28,800 higher than 2012
  - Overall department reductions of $65,270

With the total reductions shown above, the 2013 General Fund expenditure budget of $16,508,410 is now within the range of budgeted revenues.

The historical reductions implemented prior to 2013 were necessary given the then state of our local economy. It is believed that 2013 is a transition year reflecting continued economic stabilization and growth. Many of the actions taken over the last few years are not recommended to be continued into the future. It is important to compensate our employees appropriately. Failure to provide salary adjustments in future years exposes the City to the loss of skilled service providers. As part of the possible process to mitigate this issue, the Budget Committee and staff will prepare a 5-year forecast of the General Fund so to allow for better prediction of the City's main budget. This will hopefully provide data Council can use to determine appropriate service levels and what revenue enhancements are needed.

Fund Balance
Comparative Table

	2011 Final	2012 Forecast	2013 Recommended Budget
Beginning Fund Balance	3,019,830	3,986,884	3,721,699
Total Current Core Revenue	15,161,860	14,767,063	15,284,690
From Transfers In	691,406	601,400	931,420
Total Core Revenue with Transfers In	15,853,266	15,368,463	16,216,110
From One Time	273,503	93,580	243,780
Total Revenue	16,126,769	15,462,043	16,459,890
Total Expenditures	15,159,715	15,727,228	16,460,660
Transfers Out	-	-	47,750
Total Expenditures and Transfers Out	15,159,715	15,727,228	16,508,410
Total Revenue Less Total Expenditures and Transfers Out	967,054	(265,185)	(48,520)
Total Ending Fund Balance	3,986,884	3,721,699	3,673,179
Less: Reservation of Fund Balance			
Encumbrances , Prepaid Items & Inventory	626,241	523,000	400,000
Net Ending Fund Balance	3,360,643	3,198,699	3,273,179
Net Ending Fund Balance Percentage	22%	20%	20%
Goal	17%	20%	20%

Discussion

Ending fund balance represents a fiscal safeguard in the event of unforeseen expenses or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenses) or transition to new revenue realities (permanent loss of revenues). To this end, the Budget Committee has recommended a revised fund balance goal of 20% of expenditures. The 2013 Budget does show the goal of 20% will be met.

PARK OPERATING FUND

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

Comparative Tables

Combined Operations

	2011 Final	2012 Forecast	2013 Budget
Beginning Fund Balance	18,718	262,770	316,557
Revenues			
Property Tax	742,100	725,221	720,450
Sports Complex / Sports Programs	1,006,749	1,100,079	1,107,520
Community Center	1,550,459	1,460,260	1,458,020
Charges for Services	10,330	12,000	13,900
Miscellaneous	2,570	380	-
Interest	28	2	-
General Fund Transfer	-	-	47,750
Park Sales Tax Transfer	450,000	450,000	354,540
Frank Hughes Library Interest	119	143	150
Total Revenues	3,762,355	3,748,085	3,702,330
			-
Total Resources	3,781,073	4,010,855	4,018,887
Expenditures			
Administration	783,179	736,796	406,030
Frank Hughes Library	4,772	1,639	3,100
Park Maintenance	650,076	688,771	607,630
Sports Complex/Sports Programs	841,683	932,572	1,206,020
Community Center	1,238,593	1,334,520	1,479,550
Total Expenditures	3,518,303	3,694,298	3,702,330
Revenue Over/(Under) Expenditures	244,052	53,787	-
Ending Fund Balance	262,770	316,557	316,557
Less: Encumbrances	33,315	-	-
Unreserved Ending Fund Balance	229,455	316,557	316,557

Discussion

This year's budget was developed with a focus to provide a clearer view on program revenues/expenses and the required Park Sales Tax subsidies through a process titled "Park Accounting". Additionally, full-time position allocations were refined with emphasis to improve efficiency, accountability and effectiveness. 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.

Parks Accounting Budget Transactions

	2013 Budget	With Allocations and Reorganization ---------->						
	W/O Parks Accounting	Administration	Park Open Space	Sports Programs	Community Center	Frank Hughes	Net Change	Total 2013 Budget
Beginning Fund Balance	316,557	-	-	-	-	-	-	316,557
Revenues								
Property Tax	720,450	717,500	-	-	-	2,950	-	720,450
Sports Complex / Sports Programs	1,107,520	-	-	1,107,520	-	-	-	1,107,520
Community Center	1,458,020	-	-	-	1,458,020	-	-	1,458,020
Charges for Services	13,900	13,900	-	-	-	-	-	13,900
General Fund Transfer	47,750	47,750	-	-	-	-	-	47,750
Park Sales Tax Transfer	450,000	234,510	-	98,500	21,530	-	(95,460)	354,540
Frank Hughes Library Interest	150	-	-	-	-	150	-	150
Total Revenues	3,797,790	1,013,660	-	1,206,020	1,479,550	3,100	(95,460)	3,702,330
Total Resources	4,114,347	1,013,660	-	1,206,020	1,479,550	3,100	(95,460)	4,018,887
Expenditures								
Administration								
Program Salary	545,103	(275,143)	-	-	-	-	(275,143)	269,960
Program Non-Salary	172,620	(105,550)	-	-	-	-	(105,550)	67,070
Transfers	69,000	-	-	-	-	-	-	69,000
Frank Hughes Library								
Non-Salary	3,100	-	-	-	-	-	-	3,100
Park Maintenance								
Administration Allocation - Salary	-	-	64,876	-	-	-	64,876	64,876
Administration Allocation - NS	-	-	19,860	-	-	-	19,860	19,860
Program Salary	534,110	-	(145,026)	-	-	-	(145,026)	389,084
Program Non-Salary	133,810	-	-	-	-	-	-	133,810
Sports Programs								
Administration Allocation - Salary	-	-	-	91,340	-	-	91,340	91,340
Administration Allocation - NS	-	-	-	43,550	-	-	43,550	43,550
Parks Open Space Allocation - Salary	-	-	-	148,852	-	-	148,852	148,852
Program Salary	251,548	-	-	-	-	-	-	251,548
Program Non-Salary	660,730	-	-	-	-	-	-	660,730
Transfers	10,000	-	-	-	-	-	-	10,000
Community Center								
Administration Allocation	-	-	-	-	145,840	-	145,840	145,840
Administration Allocation - NS	-	-	-	-	42,140	-	42,140	42,140
Parks Open Space Allocation	-	-	-	-	41,355	-	41,355	41,355
Program Salary	682,935	-	-	-	-	-	-	682,935
Program Non-Salary	567,280	-	-	-	-	-	-	567,280
Total Expenditures	3,630,236	(380,693)	(60,290)	283,742	229,335	-	72,094	3,702,330
Revenue Over/(Under) Expenditures	167,554							-
Ending Fund Balance	484,111							316,557
Less: Encumbrances	-							-
Unreserved Ending Fund Balance	484,111							316,557

Parks Accounting Fund Balance Report

	Program Budgets---------->			
	Parks (Adm + Open Space)	Sports Programs	Community Center	Frank Hughes
Beginning Fund Balance	316,557			
Revenues				
Property Tax	717,500	-	-	2,950
Sports Complex / Sports Programs	-	1,107,520	-	-
Community Center	-	-	1,458,020	-
Charges for Services	13,900	-	-	-
General Fund Transfer	47,750	-	-	-
Park Sales Tax Transfer	234,510	98,500	21,530	-
Frank Hughes Library Interest	-	-	-	150
Total Revenues	1,013,660	1,206,020	1,479,550	3,100
Total Resources	1,330,217	1,206,020	1,479,550	3,100
Expenditures				
Administration				
Program Salary	269,960	-	-	-
Program Non-Salary	67,070	-	-	-
Transfers	69,000	-	-	-
Frank Hughes Library				
Non-Salary	-	-	-	3,100
Park Maintenance				
Administration Allocation - Salary	64,876	-	-	-
Administration Allocation - NS	19,860	-	-	-
Program Salary	389,084	-	-	-
Program Non-Salary	133,810	-	-	-
Sports Programs				
Administration Allocation - Salary	-	91,340	-	-
Administration Allocation - NS	-	43,550	-	-
Parks Open Space Allocation - Salary	-	148,852	-	-
Program Salary	-	251,548	-	-
Program Non-Salary	-	660,730	-	-
Transfers	-	10,000	-	-
Community Center				
Administration Allocation	-	-	145,840	-
Administration Allocation - NS	-	-	42,140	-
Parks Open Space Allocation	-	-	41,355	-
Program Salary	-	-	682,935	-
Program Non-Salary	-	-	567,280	-
Total Expenditures	1,013,660	1,206,020	1,479,550	3,100
Revenue Over/(Under) Expenditures	-	-	-	-
Ending Fund Balance	316,557			
Less: Encumbrances	-			
Unreserved Ending Fund Balance	316,557			

Parks Accounting Discussion

As noted, the Parks Budget was restructured in 2013 to better allocate program expenses, 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 expenses and determine to which program segments these costs were actually benefiting. Prior to this review, certain salary and non-salary expenses were budgeted in the Administration budget segment only. Additionally certain Open Space

Management program expenses fully captured within that budget location, when in fact the service 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 those other programs budgets.

The "before" snapshot of Parks operations showed that both the Community Center and Sports Programs were self-sufficient and provided resourced to the general parks operation. The "after" snapshot shows a different, but more predictable outcome. Reviewers will note that both programs require some level of subsidy from the Park Sales Tax fund.

Park Department Priorities

The following summary provides the 2013 mission and goals for the Parks Department:

Mission/Goals

- Our mission is "Creating Community Connections"
- Use partnerships and alliances as leverage to enhance programs and services
- Plan and design a City-wide trails system
- Develop a 10 Year Capital Improvement Plan for the Department
    - Coupling Park Fund and Park Sales Tax Budgets into a unified resource
- Begin completing projects in-house that address deferred maintenance items
- Plan, develop, and implement the MPRA's Did You Know program
- Begin the department accreditation process
- Grow Fund Balance to 17%

The 2013 Parks Fund is balanced. Revenues and expense are budgeted at $3,702,330. The expenditure budget no longer includes the payment of $100,000 for the HVAC / Roof replacement. That cost is now funded in the Park Sales Tax Budget

The Liberty Parks and Recreation Department, like all local governments, continues to face financial challenges. With aging facilities requiring more repairs and rising expenditures, staff must continue to find new and more efficient ways to operate. Management believes the position reorganization implemented in 2013 will further assist in that effort. With focus on specific building and maintenance trades, specialization will replace generalization in our capacity to maintain our Parks infrastructure. The department will continue to utilize staff across all division boundaries to provide the citizens with well-maintained facilities and programs. This initiative will provide savings for the department.

The last significant change in the 2013 budget is 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 2013 by the receipt of General Fund resources.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Roadway CIP represents the primary funding source of City non-utility infrastructure requirements. The CIP is comprised of two unique funds, the Transportation and Capital Sales Tax Fund, which combine their respective resources to accomplish a unified source of infrastructure funding. Ancillary to the sales tax revenues, the CIP has the Roadway Development Fee (Transportation Sales Tax Fund), County Road Levy/Road District Funds (Capital Sales Tax Fund) 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 2013 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 is in an exciting position to leverage Federal, State and matching funds from KCMO. The following project detail shows all proposed projects within the five-year CIP.

Project Detail is as follows:

$10.828M - Pay As You Go

- $4.031M - Street Restoration
- $1.975M - Public Works Equipment
- $1.273M - Storm Water Improvements
- $0.793M – Heartland Meadows Sewer Project & Future Contingency (Subject to Further Review)
- $0.767M – Transfer Back to the General Fund
- $0.500M - General Transportation Improvements
- $0.454 – Flintlock Loan Payback to MoDOT
- $0.411M – Franklin Street Engineering – Reimbursed by Bonds (new)
- $0.300M – Project(s) Contingency
- $0.239M - KCATA ($0.048 annually)
- $0.075M - NPDES Expenses
- $0.010M - Heartland Meadows NID

$9.210M - Bond Projects

- $5.041M – MTFC Loan Payback - $5.0M from Cost Share Source
- $1.909M – Franklin Street Project (new)
- $1.510M – Bond Fund Contingency - Required Three Year Spend-down
- $0.750M – Public Works Land Contingency

$9.282M - Debt Service

- $6.172M - Current Roadway Bonds
  - Paid off in 2016
- $1.095M – Neighborhood Improvements + Contingency Bonds – 10 Year Bond
- $0.795M - I35/M291 – 18 Year Bond
- $0.494M – Liberty Drive – 18 Year Bond
- $0.452M – Franklin Street Project – 17 Year Bond (new)
- $0.274M – Public Works Land Bond – 18 Year Bond

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 and Roadway Development Fee. In addition to these revenue sources, federal grants and developer contributions 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.

Roadway Development Taxes are fees paid by developers when they build in Liberty. The charges vary depending on the type of development implemented, but in general, are based on vehicle traffic, as represented by trips per peak hour. As this revenue source is only generated as development activity occurs, budget and future projections must be adjusted in accordance with forecasted economic events.

The following provides budgetary detail and discussion on the 2013 Transportation Sales Tax Fund.

Comparative Table

	2011 Final	2012 Forecast	2013 Budget	2014 Projection	2015 Projection	2016 Projection	2017 Projection
Beginning Fund Balance	903,828	489,537	1,327,984	1,107,234	713,394	804,404	1,000,164
				-			
Revenues							
Transportation Sales Tax	1,691,369	1,760,210	1,848,720	1,848,720	1,848,720	1,848,720	1,848,720
Sales Tax Transfer	(159,274)	(196,240)	(222,510)	(222,510)	(222,510)	(222,510)	(222,510)
Flintlock							
Federal Earmark Grant	-	12,132,000	-	-	-	-	-
KCMO Participation	-	1,800,000	-	-	-	-	-
MoDOT Advance	-	1,361,400	-	-	-	-	-
Roadway Development Tax-Residential	3,936	6,000	5,000	5,000	5,000	-	-
Roadway Development Tax-Commercial	97,533	200,000	95,000	95,000	95,000	-	-
Roadway Development Tax-Industrial	14,700	-	-	-	-	-	-
Interest	332	813	-	-	-	-	-
Interest Restricted	11	-	-	-	-	-	-
Bond Proceeds	-	55,439	-	-	-	-	-
Total Revenues	1,648,607	17,119,622	1,726,210	1,726,210	1,726,210	1,626,210	1,626,210
Total Resources	2,552,434	17,609,159	3,054,194	2,833,444	2,439,604	2,430,614	2,626,374
Expenditures							
Debt Service							
Road Development Bond Principal	1,585,000	700,000	1,405,000	1,470,000	1,510,000	1,355,000	-
Road Development Bond Interest	344,805	185,675	199,590	128,900	76,850	27,100	-
Service Fees	810	500	500	500	500	500	-
Cost of Issuance	-	53,756	-	-	-	-	-
Total Debt Service	1,930,615	939,931	1,605,090	1,599,400	1,587,350	1,382,600	-
Pay-As-You Go							
MoDOT Flintlock Payback	-	-	-	-	-	-	453,800
Flintlock Flyover	-	15,293,400	-	-	-	-	-
I35/M291 Design	84,282	-	-	-	-	-	-
KCATA Bus Service	48,000	47,844	47,850	47,850	47,850	47,850	47,850
Total Pay-As-You-Go Expenses	132,282	15,341,244	47,850	47,850	47,850	47,850	501,650
Transfers Out							
Trans Back to GF for Funds Not Needed	-	-	294,020	472,800	-	-	-
Total Expenditures and Transfers Out	2,062,897	16,281,175	1,946,960	2,120,050	1,635,200	1,430,450	501,650
Total Revenue Over(Under) Expenditures	(414,290)	838,447	(220,750)	(393,840)	91,010	195,760	1,124,560
Total Ending Fund Balance	489,537	1,327,984	1,107,234	713,394	804,404	1,000,164	2,124,724
Reserved for Encumbrances	2,965	-	-	-	-	-	-
Net Ending Fund Balance	486,572	1,327,984	1,107,234	713,394	804,404	1,000,164	2,124,724

Discussion

Committee Coordination

The 2013 Transportation Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

Financial

Sales tax revenues within any of the Special Purpose Sale Tax Funds are generated on a smaller retail base than the General Sales Tax. These taxes do not include sales tax collections from domestic utilities.

For 2013, sales tax revenues are budgeted at $1,626,210. To reflect a conservative outlook for 2013 development activity, the City is budgeting $100,000 in Roadway Development Tax revenues. Total revenue for the 2013 Transportation Sales Tax Fund is set at $1,726,210.

Total expenditures and transfers out are proposed to be $1,946,960 and are comprised of required debt service expense for the 2005 Roadway Development bonds in the amount of $1,605,090, KCATA bus service contract support of $47,850 and $294,020 for the transfer out to the General Fund.

In 2009, the City had concerns of that fund's ability to pay required debt service payments and transferred $708,000 from the General Fund to the Transportation Sales Tax Fund. With rebounding sales tax and development related revenues, the transfer is no longer needed. The City will redirect the transfer back to the General Fund over the next two years.

Proposed expenses are unfavorable when compared to budgeted revenues in the amount of $220,750. This is a planned action and will leave a projected ending fund balance of $1,107,234. This fund balance must be carried over into 2014 and be utilized for future debt service payments.

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 where possible to fund transportation projects. This fund also receives funding 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 2013 Capital Sales Tax Fund.

Comparative Table

	2011 Final	2012 Forecast	2013 Budget	2014 Projection	2015 Projection	2016 Projection	2017 Projection
Capital Sales Tax - Pay-As-You-Go/Debt Service			-				
Beginning Fund Balance	4,194,921	4,129,933	3,763,647	2,828,697	2,678,477	2,688,012	2,700,252
Revenues							
Capital Improvement Sales Tax	1,535,131	1,563,970	1,626,210	1,626,210	1,626,210	1,626,210	1,626,210
SRTS Grant	6,721	-	-	-	-	-	-
Federal Grant-MDNR	271,473	-	-	-	-	-	-
Clay Co Road Fund - 2011	-	89,507	-	-	-	-	-
Clay Co Road Fund - Current Formula	-	87,374	153,790	153,790	153,790	153,790	153,790
Road District- Capital - Current Formula	233,000	837,191	338,330	338,330	338,330	338,330	338,330
Road District - General Fund - Current Formula (40%)	(93,410)	-	(96,430)	(96,430)	(96,430)	(96,430)	(96,430)
Clay Co Road Fund - Settlement - Direct to City	-	-	268,670	-	-	-	-
Road District- Capital - Settlement from Road District	-	-	604,740	-	-	-	-
Road District - General Fund - Delta	-	-	(132,020)	-	-	-	-
Interest	14,426	17,115	15,000	15,000	12,500	12,500	10,000
Sale of Public Property	13,391	-	-	-	-	-	-
Miscellaneous Income	297	-	-	-	-	-	-
Lease Proceeds	-	200,000	-	-	-	-	-
Franklin Engineering Bond Proceeds	-		-	411,000	-	-	-
I35/M291- Engineering Payback Side	-	1,005,932	-	-	-	-	-
Bond Proceeds - Cost of Issuance	-	74,189	-	-	-	-	-
Total Revenues	1,981,029	3,875,278	2,778,290	2,447,900	2,034,400	2,034,400	2,031,900

Expenditures	2011 Final	2012 Forecast	2013 Budget	2014 Projection	2015 Projection	2016 Projection	2017 Projection
2012 GO Bond Cost of Issuance	-	74,189	-	-	-	-	-
Minor Computer Equipment	4,985	-	-	-	-	-	-
Public Works Legal Fees	-	2,288	-	-	-	-	-
Public Works Minor Equipment	1,526	7,129	-	-	-	-	-
Public Works Capital Equipment - 2011 Encumbrance	-	107,215	-	-	-	-	-
Public Works Capital Equipment	288,545	600,000	349,780	349,780	349,780	349,780	349,780
Public Works Capital Equipment - Lease Interest	-	-	4,650	4,090	3,100	2,090	1,060
Public Works Capital Equipment - Lease Principal	-	-	40,570	41,130	42,120	43,130	44,160
Public Works Equipment Rental	20,000	-	-	-	-	-	-
Richfield Road Project	13,856	119,980	-	-	-	-	-
MDNR Stimulus Project	123,370	-	-	-	-	-	-
SRTS Project	9,723	-	-	-	-	-	-
Street Restoration - Base	754,905	1,045,031	658,000	658,000	658,000	658,000	658,000
Street Restorations - Sunset/Clardy	-	335,000	-	-	-	-	-
General Transportation Improvements	-	100,000	100,000	100,000	100,000	100,000	100,000
Street Restoration CO Road District funds	-	-	741,390	-	-	-	-
MTFC Application Fee	15,000	-	-	-	-	-	-
I35/M291 Interchange Project - Engineering Only	356,498	649,430	-	-	-	-	-
Flintlock Overpass Project	7,800	157,244	-	-	-	-	-
NPDES Expense	12,891	14,018	15,000	15,000	15,000	15,000	15,000
Storm water Improvements	14,018	252,840	254,600	254,600	254,600	254,600	254,600
Manor Hill Storm Water Improvements Engineering	-	325,000	-	-	-	-	-
Ruth Ewing Water Extension	-	258,000	-	-	-	-	-
Ruth Ewing Water Private Extension	-	47,000	-	-	-	-	-
Heartland Meadows NID	22,136	21,260	9,870	-	-	-	-
Project Contingencies	-	-	300,000	-	-	-	-
Franklin - Engineering Pay As You Go	-	-	411,000	-	-	-	-
Heartland Meadows Project	295,781	125,939	193,150	600,000	-	-	-
Total Pay-As-You-Go	1,941,034	4,241,563	3,078,010	2,022,600	1,422,600	1,422,600	1,422,600
Debt Service Payments							
I35/M291	-	-	171,980	144,200	146,150	143,000	144,775
I35/M291 Construction MTFC Loan Interest	-	-	45,100	-	-	-	-
Liberty Drive	-	-	114,280	94,150	97,150	95,050	92,950
Neighborhood Projects + Contingency	-	-	239,470	213,850	213,175	212,300	216,200
Public Works Land	-	-	64,400	51,550	50,500	54,350	53,125
Sports Complex Lease	104,983	-	-	-	-	-	-
Franklin	-	-	-	71,770	95,290	94,860	189,940
Total Debt Service Payments	104,983	-	635,230	575,520	602,265	599,560	696,990
Total Expenditures	2,046,017	4,241,563	3,713,240	2,598,120	2,024,865	2,022,160	2,119,590
Revenue Favorable/(Unfavorable) to Expense	(64,988)	(366,285)	(934,950)	(150,220)	9,535	12,240	(87,690)
Fund Balances							
Reserved for:							
Encumbrances	662,593	-	-	-	-	-	-
Heartland Meadows NID	31,135	9,872	-	-	-	-	-
Debt Service	1,575,710	635,230	575,520	602,265	599,560	696,990	693,240
Loan to Park Fund	495,000	395,000	295,000	195,000	95,000	-	-
Developer Funds	384,326	384,326	384,326	384,326	384,326	-	-
Undesignated Fund Balance	981,169	2,339,219	1,573,851	1,496,886	1,609,126	2,003,262	1,919,322
Ending Fund Balance	4,129,933	3,763,647	2,828,697	2,678,477	2,688,012	2,700,252	2,612,562

Capital Sales Tax - Bond Project Fund	2011 Final	2012 Forecast	2013 Budget	2014 Projection	2015 Projection	2016 Projection	2017 Projection
Beginning Fund Balance		-	1,791,014	1,510,474	1,510,474		
Bond Proceeds							
I35/M291 City Construction Match		1,054,068	-	-	-		
I35/M291 Construction - Funding Advance		5,000,000	-	-	-		
KCMO - I35/M291 Local Payment to Liberty		1,008,990	-	-	-		
State Cost Share - 2012		552,590	-	-	-		
State Cost Share - 2013		-	5,000,000	-	-		
Federal STP Funds - 2013		5,550,000	-	-	-		
Liberty Drive - Local		1,363,510	-	-	-		
Liberty Drive - Federal Fund		-	510,000	-	-		
Neighborhood Projects		1,472,000	-	-	-		
Bonded Project Contingencies		500,000	-	-	-		
Public Works Land		750,000	-	-	-		
Franklin		-	-	1,909,000	-		
Total Resources		17,251,158	5,510,000	1,909,000	-		
Project Expenditures							
Required Bond Spend-down		-	-	-	1,510,474		
I35/M291							
MODOT Payment - Liberty 2nd Deposit		912,041	-	-	-		
MoDOT Payment - STP/Cost Share/Loan Elements		11,102,593	-	-	-		
Liberty ROW Payment		100,000	-	-	-		
MTCF loan Principal Payment		-	5,000,000	-	-		
MTCF loan Interest Payment		-	40,540	-	-		
Liberty Drive							
Total Budget		1,824,906	-	-	-		
Engineering - 2012		48,604	-	-	-		
Neighborhood Projects							
Engineering - $158K - 2012		158,000	-	-	-		
Construction - $1.3.14M - 2012		1,314,000	-	-	-		
Public Works Land		-	750,000	-	-		
Franklin		-		1,909,000	-		
Total Project Expenditures		15,460,144	5,790,540	1,909,000	1,510,474		
Revenue Favorable/(Unfavorable) to Expense		1,791,014	(280,540)	-	(1,510,474)		
Reserved Ending Fund Balance		1,791,014	1,510,474	1,510,474	-		

Discussion

Committee Coordination

The 2013 Capital Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. Liberty Road District #5 Board Members approved the Road District Transfers into the Capital Sales Tax on 11/30/2012.

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 2013 resources for the Capital Sales Tax from all sources are budgeted at $8,288,290. Capital Sales Tax revenues account for $1,626,210 of the total. Combined County Road Levy, Road District revenues and associated settlement funds are anticipated to be $1,137,080. Federal/State Grants are budgeted at $5,510,000.

Total proposed expenditures from all sources for 2013 are $9,503,780. Project detail can be found in the above financial.

Income is unfavorable to expenses and will show a deficit of $1,215,490. This is the planned spend-down of fund balance. End of the year fund balance is projected to be $4,339,171.

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 sourced of Fire capital funding.

The following provides budgetary detail and discussion on the 2013 Fire Sales Tax Fund.

Comparative Table

	2011 Final	2012 Forecast	2013 Budget
Beginning Fund Balance	115,743	336,694	277,160
Revenues			
Fire Sales Tax	846,351	880,110	924,360
Sales Tax Transfers	(77,936)	(98,110)	(111,260)
Interest	498	989	500
Sale of Public Property	53,000	12,079	-
Miscellaneous Revenue	30,000	30,000	30,000
Lease Proceeds	396,528	1,308,319	-
Total Revenues	1,248,441	2,133,387	843,600
Expenditures			
Building Maintenance	-	-	4,000
Minor Equipment	20,875	-	5,000
Future Fire Apparatus	-	-	-
Future Ambulance Debt Service	-	-	-
Lease Principal 2011 Ambulance	-	74,654	76,910
Lease Interest 2011 Ambulance	-	11,336	9,080
Lease Principal 2010 Ambulance	22,733	47,443	-
Lease Interest 2010 Ambulance	1,600	1,225	-
Lease Principal 2012 Ladder Truck	-	-	105,760
Lease Interest 2012 Ladder Truck	-	-	25,500
Lease Service Fee - Ladder Truck	4,280	12,356	-
Lease Principal 2012 Tanker Truck	-	-	29,060
Lease Interest 2012 Tanker Truck	-	-	3,330
Lease Service Fees - Tanker Truck	-	1,615	-
Vehicles - Ladder Truck	-	1,144,748	-
Vehicles - Tanker Truck	-	149,600	-
Vehicles - Other	444,852	63,868	61,300
Capital Equipment	21,191	191,076	9,000
Construction	151,959	210,000	-
General Fund Transfer	360,000	285,000	285,000
Total Expenditures	1,027,490	2,192,921	613,940
Total Revenue Over/(Under) Expenditures	220,951	(59,534)	229,660
Projected Ending Available Fund Balance	336,694	277,160	506,820

Discussion

Committee Coordination

The 2013 Fire Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

Financial

2013 represents the continuation of the process where the majority of sale 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 2013 Fire Sales Tax Revenue budget is established at $843,600 and is comprised of $813,100 in sales tax revenue, $30,000 from the Liberty Hospital, and $500 from the interest earnings.

Budgeted expenditures and transfers total $613,940. They are comprised of $249,640 in debt service payments, $285,000 transfer into the General Fund to support fire staffing and $79,300 for the acquisition of vehicles and other capital equipment.

Revenues to expenditures are favorable and will add $229,660 to the fund balance, which will be reserved for future acquisition of fire vehicles and equipment.

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.

The following provides budgetary detail and discussion on the 2013 Parks Sales Tax Fund.

Comparative Table

	2011 Final	2012 Forecast	2013 Budget
Beginning Fund Balance	198,689	278,112	295,792
Revenues			
Sales Tax	846,218	880,110	924,360
Sales Tax Transfers	(77,935)	(98,110)	(111,260)
Interest	251	360	60
MO Dept of Conservation Grant	-	42,774	-
Midwest Public Risk	2,501	2,500	-
Total Revenues	771,035	827,634	813,160
Expenditures			
Park Fund Transfer	450,000	450,000	354,540
Land Improvements	42,819	-	-
Community Center Lease	198,794	195,950	195,510
Recreation Software System	-	65,000	26,000
Pour-in-place Park Improvements	-	67,004	-
Community Center Feasibility Study	-	32,000	-
Capital Sales Tax Fund Repayment	-	-	100,000
Total Expenditures	691,613	809,954	676,050
Total Revenue Over(Under) Expenditures	79,422	17,680	137,110
Total Ending Fund Balance	278,112	295,792	432,902

Discussion

Committee Coordination

The 2013 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.

Financial

The 2013 Parks Sales Tax Revenue budget is established at $813,160 and shows a slight decrease of $14,474 from the 2012 forecast, which is due to grant funds received in 2012.

The total 2013 budgeted expenditures and transfers total $676,050. 2013 goals of the Parks Department reflected in this budget are to pay down debt and build up fund balance. The 2012 purchase of recreation reservation software system will be paid off in 2013 and $26,000 is budgeted for that item. $354,540 will be transferred out to the Park Fund. This transfer provided a resource for Park operations. Also funded is $196,000 for the required Community Center expansion debt service bond payment.

Projected income is favorable to expenses and this fund will operate with a $137,000 surplus. This surplus will build fund balance, which is projected to show $432,902 at year end.

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 2013 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 Sewer 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 expenses) must exceed debt service payments by 20%. This creates a mathematical standard which requires net revenues available for debt service to not be less than 120% of the annual debt principal and interest amounts. When the standard is below 100%, the applicable fund is using either cash generated from prior periods and/or General Fund resources to pay current year expenses and debt service costs.

Comparative Tables

Water Fund

Item	2011 Final	2012 Forecast	2013 Budget
WATER FUND OPERATIONS			
Beginning Cash Balances	157,059	571,958	1,259,773
OPERATING REVENUE			
Water Protection ARRA Grant	88,608	-	-
Interest Earnings	3,581	5,109	4,500
Interest Earnings-1998 Bonds	4,637	648	500
Interest Earnings-2002 Bonds	2,404	-	-
Sale of Public Property	7,145	3,146	-
Sales Tax Discount	1,960	1,246	1,400
Misc Income	772	6,687	5,000
Water Sales	4,253,759	4,900,000	4,329,260
Tank Sales	538	541	-
Sale For Resale	127,473	122,526	130,000
Penalties	56,321	49,525	50,000
Miscellaneous Services	33,429	49,881	45,000
Rental Income	7,183	7,183	-

Item	2011 Final	2012 Forecast	2013 Budget
Water Taps	18,618	25,000	10,000
Infrastructure Maint Fee - Fire Hydrants	-	-	50,000
Infrastructure Maint Fee - Clarifier - Lime Silo - Capital	244,453	244,000	194,000
System Development Charge	54,515	56,251	30,000
Developer Capital Contributions	80,113	-	-
TOTAL OPERATING REVENUE	4,985,508	5,471,742	4,849,660
OPERATING EXPENDITURES			
Finance Utility Billing	214,641	220,522	250,680
Water System Maintenance	574,459	666,182	1,052,693
Water Supply and Processing	1,554,302	2,078,789	2,035,805
Water Administration + Capital and Depreciation	2,010,467	2,769,434	2,497,430
2011 Emergency Water Main Breaks	297,619	-	-
TOTAL OPERATING WATER EXPENSES	4,651,488	5,734,927	5,836,609
Add: Encumbrances	53,794	-	-
REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENSES	280,226	(263,185)	(986,949)
LESS DEPRECIATION AND AMORTIZATION	932,083	951,000	970,000
TOTAL CASH OUTFLOW	3,665,611	4,783,927	4,866,609
TOTAL DEBT SERVICE PRINCIPAL	905,000	-	430,000
CASH INFLOW OVER/(UNDER) CASH OUTFLOW	414,897	687,815	(446,949)
Ending Cash Balance	571,956	1,259,773	812,824
WATER FUND CAPITAL FUND			
Beginning Cash Balance	46,886	381,905	30,031
REVENUES			
Transfers In from Water Operating	200,500	1,056,325	893,620
Interest	74	-	-
Infrastructure Maint Fee	244,453	244,000	194,000
Total Revenues	445,027	1,300,325	1,087,620
CAPITAL			
Capital Outlay Expenses	110,008	1,078,375	923,620
Infrastructure Maintenance Fee Projects	-	573,824	194,000
TOTAL - ALL CAPITAL EXPENSES	110,008	1,652,199	1,117,620
Capital Fund Income/(Loss)	335,019	(351,874)	(30,000)
Ending Cash Balance	381,905	30,031	31

Wastewater Fund

Item	2011 Final	2012 Forecast	2013 Budget
WASTEWATER OPERATING FUND			
Beginning Cash Balance	156,165	233,755	585,513
OPERATING REVENUE			
Interest Earnings	1,765	1,333	1,200
Interest Earnings On Bond Reserve	3,455	3,297	3,600
Interest Special Assessments	87	-	-
Interest - Facility Reserve	390	371	450
Interest - Adv for Construction	34	34	36
Interest Earnings - SRF	162,768	154,464	151,150
Interest Earnings-SRF Rebate	13	21	20
Contributions-Facility Replacement	-	5,860	5,860
Developer Capital Contributions	89,912	-	-
Miscellaneous Income	773	-	-
Wastewater Charges	5,420,599	6,273,527	7,408,820
Wastewater Surcharges	10,234	10,039	10,000
Penalties	73,756	76,647	78,300
Wastewater Connection Fee	22,850	24,000	15,000
TOTAL OPERATING REVENUE	5,786,636	6,549,593	7,674,436
OPERATING EXPENDITURES			
Finance Utility Billing	249,652	254,876	307,670
Wastewater System Maintenance	367,159	573,516	661,382
Wastewater Treatment	147,578	197,171	175,840
KCMO Sewage Treatment Fees	3,474,749	3,554,903	4,392,261
Water Administration + Capital and Depreciations	1,614,102	1,778,370	2,269,120
TOTAL EXPENSES	5,853,239	6,358,835	7,806,273
REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENSES	(66,603)	190,758	(131,837)
LESS DEPRECIATION AND AMORITIZATION	724,193	741,000	748,800
TOTAL CASH OUTFLOW	5,129,046	5,617,835	7,057,473
TOTAL DEBT SERVICE PRINCIPAL	580,000	580,000	605,000
CASH INFLOW FAVORABLE/(UNFAVORABLE) TO CASH OUTFLOW	77,590	351,758	11,963
Total Ending Cash Balance	233,755	585,513	597,476
WASTEWATER CAPITAL FUND			
Beginning Cash	-	65,000	65,000
REVENUES			
Transfers In	65,000	233,968	781,000
Total Revenues	65,000	233,968	781,000
CAPITAL			
Total Capital Expenses	-	233,968	841,000
Ending Cash	65,000	65,000	5,000

Solid Waste Fund

Item	2011 Final	2012 Forecast	2013 Requested Budget
Beginning Fund Balance	293,282	153,961	112,368
Revenues			
Refuse Collection Fees	1,112,240	1,268,709	1,309,180
Recycling Rebate	45,599	38,965	39,000
Recycling Fees	(1,346)	-	-
Interest Earnings	941	1,489	1,490
Total Revenue	1,157,434	1,309,164	1,349,670
Expenses			
City of Liberty Internal Costs	47,398	63,133	86,280
Sanitation Collection Fees	1,193,146	1,232,309	1,289,200
Hazardous Waste Program	31,212	30,315	30,600
Street Maintenance	25,000	25,000	25,000
	1,296,755	1,350,756	1,431,080
Revenue Favorable/(Unfavorable) to Expenses	(139,321)	(41,593)	(81,410)
Ending Fund Balance	153,961	112,368	30,958

Discussion

Water and Wastewater Fund Overview

The City Council, Budget Committee and staff have been focused since 2008 on an ongoing plan 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 engage to assist in bringing solutions

Goals for fiscal stability need to be established and met

Since the Water and Sewer Funds were not meeting bond requirements and at times spending more than they earned in the past, it was understood the fiscal distress did not occur overnight and the path to righting performance should be stair-stepped over five action steps.

1 - 100% bond coverage in (i.e. meeting all obligations)
2 - Funding for infrastructure rehabilitation backlog
3 - 120% bond covenant requirement compliance
4 - Depreciation component in rates for needed repairs
5 - Water Fund 45 day reserve balance for emergencies

Of these goals, #1, #2, #3 and #4 have been met. This Step Approach will require commitment by current and future Councils, but will not be just a function of raising user rates. While raising 2013 rates is required now and will certainly be required in the future, complementary focus has been afforded on improving system efficiencies. These focuses have resulted in a dampening of the required rate adjustments.

Established a Citizen Based Utility Taskforce

A substantial amount of prior analysis work and review underpins the 2013 budget. The City Council decided in 2009 that it would be appropriate to secure advice and guidance from knowledgeable Liberty residents. These persons were assigned to a taskforce, met for a 12-week period and offered recommendations to the City Council. Their work product was added to the analysis City staff and the Budget Committee and provided enhancements in the overall action plan relative to City utilities.

In recapping, the Utility Taskforce recommended:

Item	Recommendation
Sewer Treatment Operations	1) Contract with a competent engineering firm to re-evaluate sewage treatment by an operated sewage treatment plant
	2) Evaluate sewage metering and I&I for Liberty's west sewage line
	3) Move to bi-monthly billing and take advantage of the bi-monthly and lower rate charged by KCMO for treatment expense
Water Treatment Operations	4) Liberty should resume operations of the plant with Liberty management and personnel
Water System Metering to Customers	5) Undertake a meter replacement program
Water System Supply Policies & Procedures	6) All ordinances and policies be codified in a single procedure
	7) Future contracts for wholesale water sales contain provisions that protect Liberty from possible sale of water at prices below actual cost of production

All but one of the recommendations has either been implemented or is the process of being implemented. Recommendation #3 was made moot when KCMO did away with the preferential bi-monthly rate category.

2013 User Rate Recommendations

Based on the above list of action items and the 2013 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

- Bottom-line Impact – 9.5% increase equaling $7.39 per month for the **average** utility customer
- Individual elements
    - Water – 1% increase, representing an additional $0.29 per month
    - Wastewater – 18.0% increase, representing an additional $6.62 per month
    - Solid Waste – 4% increase, representing an additional of $.48 per month
- Dependent on individual customer usage, percentage increase/decrease, as well as costs may vary up or down

The 2013 user rate structure will be as follows:

	Base for 2012	2013 Recommended Increase
Water		1.00%
Monthly Customer Charge	5.38	5.43
Volume Charges		
Minimum - under 1,001 gals	2.59	2.62
First 1,001 to 2,000 gals	5.54	5.60
Next 18,000 gals	4.54	4.59
Next 80,000 gals	4.12	4.16
Over 100,000 gals	3.22	3.25
Wastewater		18.00%
Monthly Customer Charge	4.780	5.64
Volume Charges		
First 1,000 gals	4.05	4.78
Over 1,000 gals	8.83	10.42
Solid Waste		4.00%
Per Household	12.09	12.57
Sales Tax Percent on Water	0.01	0.01

Based on average residential customer water usage, the average monthly cost will be as follows:

	Base for 2012	Recommended 2013
Residential Average		
Water	26.77	27.06
Wastewater	36.78	43.40
Solid Waste	12.09	12.57
Tax	0.27	0.27
Maintenance Fee	2.00	2.00
Total	77.91	85.30
Monthly Increase		7.39
% Increase		9.5%

Other Budgets

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

Staff looks forward to engaging Council on any additional questions or concerns relative to the 2013 budget.

Dan Estes
Assistant City Administrator/Finance Director

Curt Wenson
City Administrator

Attachments

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

<u>Operating Policies</u>

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. While a fund balance of at least 15% of annual expenditures is desirable, other financial circumstances may cause that rate to vary. Water and Sewer operating reserves shall be maintained at a level equal to two months of operating expenditures.

Policy Purpose It is desirable to have cash on hand in order to avoid cash flow interruptions, to be able to make vendor payments on a timely basis, to generate interest income and to reduce the need to borrow money.

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.

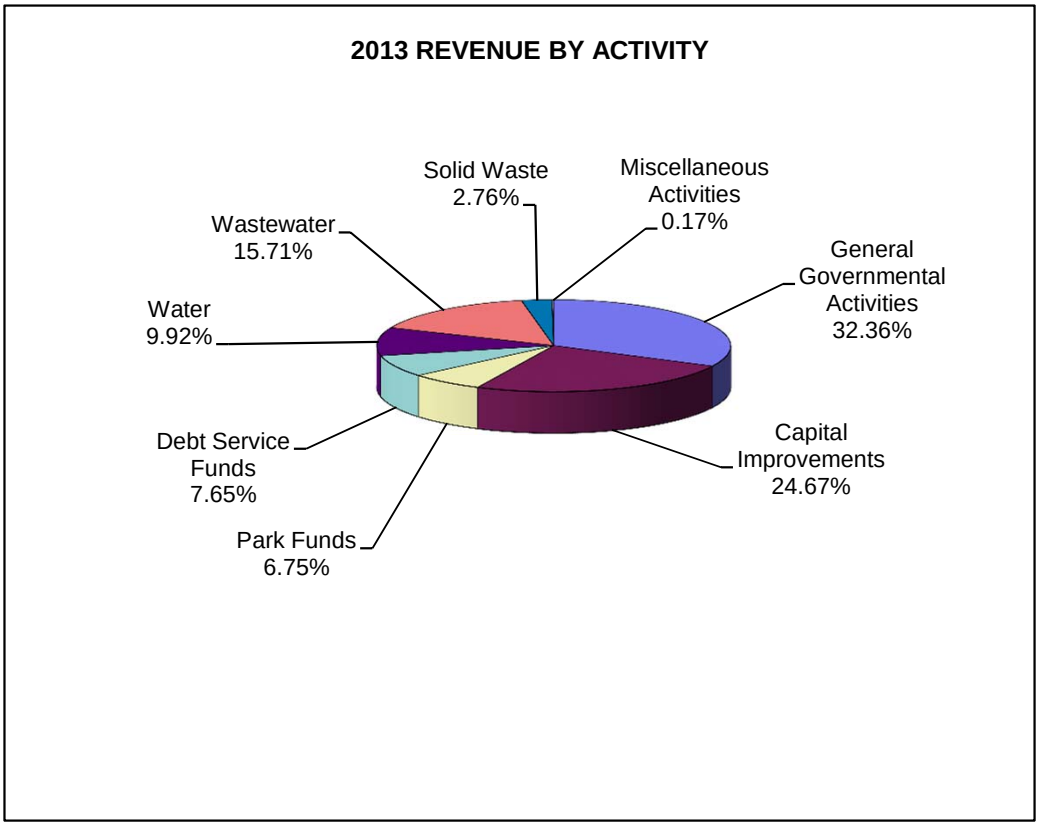
REVENUE DETAIL

City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2013

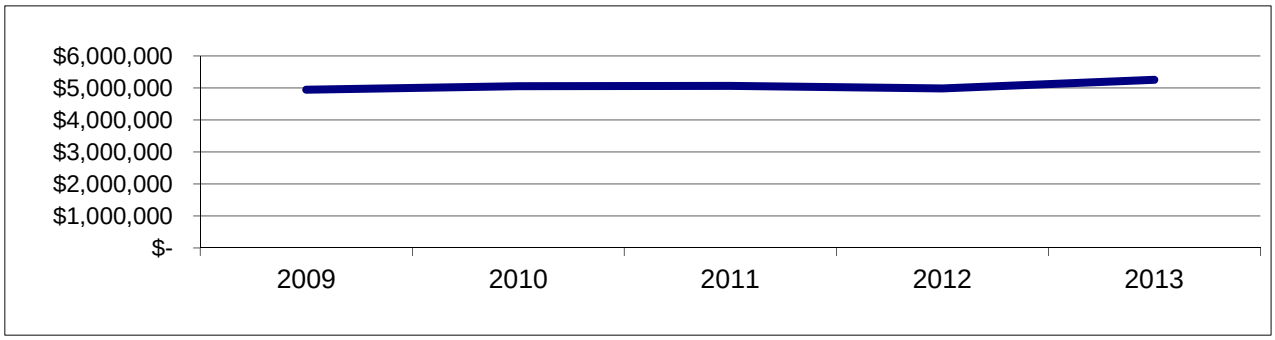
Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	$ 15,811,870	32.36%
Limited Capital-Grant Funds	384,990	0.79%
Capital Sales Tax Fund	2,778,290	5.69%
Capital Construction Bond	5,510,000	11.28%
Transportation Sales Tax Fund	1,726,210	3.53%
Parks Sales Tax Fund	813,160	1.66%
Fire Sales Tax Fund	843,600	1.73%
Cable System Fund	350	0.00%
Park Operating Fund	3,299,890	6.75%
Police Training Fund	18,700	0.04%
Cemetery Maintenance Fund	41,090	0.08%
Fairview Cemetery Trust Fund	4,200	0.01%
Mt. Memorial Cemetery Trust Fund	200	0.00%
Frank Hughes Memorial Trust Fund	150	0.00%
Loss Control Fund	16,400	0.03%
TIF Debt Service Fund	3,500,020	7.16%
NID Debt Service Fund	40,390	0.08%
PFA Debt Service Fund	200,030	0.41%
Water Operating Fund	4,849,660	9.92%
Wastewater Operating Fund	7,674,440	15.71%
Solid Waste Fund	1,349,670	2.76%
	$ 48,863,310	100.00%

City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2013

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	$ 15,811,870	32.36%
Capital Improvements	12,056,600	24.67%
Park Funds	3,299,890	6.75%
Debt Service Funds	3,740,440	7.65%
Water	4,849,660	9.92%
Wastewater	7,674,440	15.71%
Solid Waste	1,349,670	2.76%
Miscellaneous Activities	80,740	0.17%
	$ 48,863,310	100.0%



Property Taxes



Percentage of Budgeted 2013 Property Tax Revenue to Total Revenue **10.76%**

Authority

State statute: Section 94.340, 90.500
City ordinance: Ord. 9482, August 24, 2009

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 %
Commercial/Industrial	32 %
Agricultural	12 %

Tax Levy

The City's tax rates per $100 assessed valuation are:

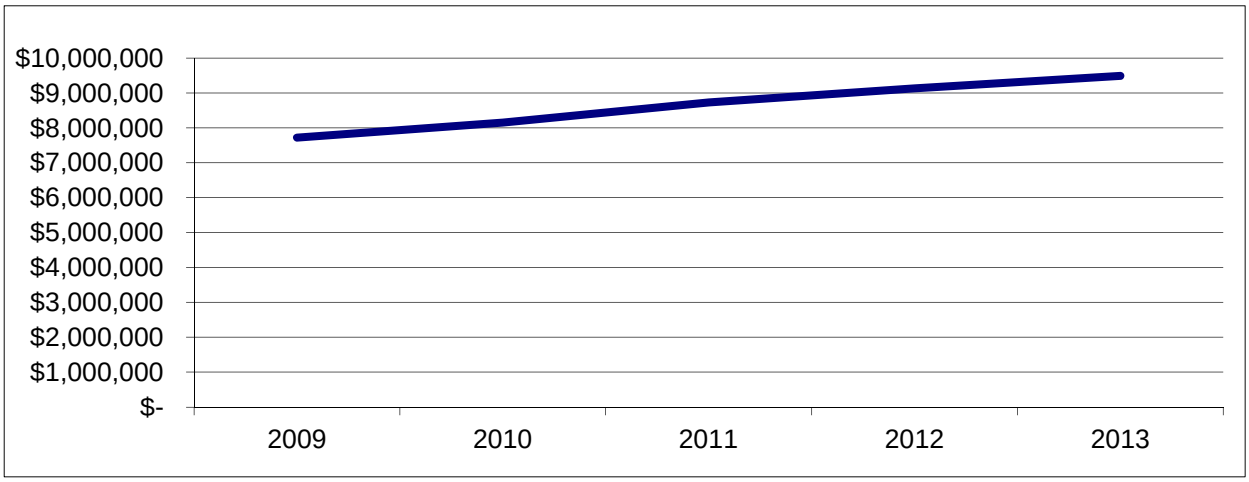
	2012 Levy	Statutory Maximum	Vote Required
General	$ 0.8417	$ 1.00	yes
Parks	0.1483	$ 0.40	yes
Total	$ 0.9900		

Forecast

Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2013 is based on the City's current tax levy and 2012 assessed values as reported by the Clay County Assessor's Office.

Account # 3001 to 3009				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$4,149,232	$4,224,779	$4,209,880	$ 4,106,299	$4,117,340
Park Funds	731,666	744,963	742,100	725,221	720,450
TIF Fund	64,102	88,987	119,067	153,978	417,760
TOTAL	$4,945,001	$5,058,730	$5,071,047	$ 4,985,498	$5,255,550
Increase (decrease)		**2.30%**	**0.24%**	**-1.69%**	**5.42%**

Sales Taxes



Percentage of Budgeted 2013 Sales Tax Revenue to Total Revenue **19.41%**

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.

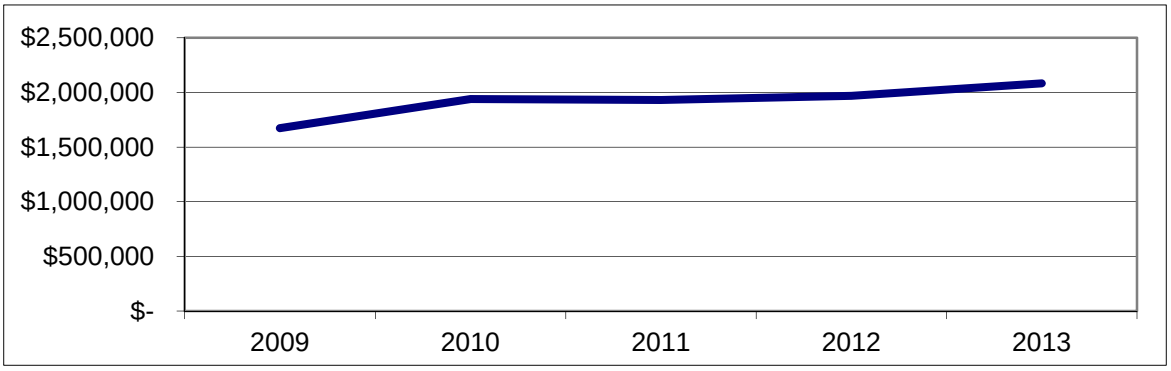
Levy Rate

	Rate	Effective Date	Sunset Date
General Sales Tax	1.00%	4/1/1975	None
Capital Improvements 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
TOTAL	2.50%		

Forecast Sales tax revenue has experienced revenue pressure as the issues impacting the national economy has also been experienced in Liberty. The 2013 budget shows an increase over 2012 projected revenue primarily due to additional business added to the TIF districts.

Account # 3021 to 3029				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General	$ 3,164,198	$ 3,159,178	$ 3,339,600	$ 3,370,510	$ 3,494,980
Capital Sales Tax	1,356,951	1,448,168	1,535,130	1,563,970	1,626,210
Transportation Sales Tax	1,251,952	1,440,730	1,532,095	1,563,970	1,626,210
Parks Sales Tax	712,942	723,882	768,283	782,000	813,100
Fire Sales Tax	712,938	723,880	768,414	782,000	813,100
TIF Debt Service	517,987	652,633	784,314	1,070,191	1,112,580
TOTAL	$ 7,716,968	$ 8,148,472	$ 8,727,836	$ 9,132,641	$ 9,486,180
Increase (Decrease)		**5.59%**	**7.11%**	**4.64%**	**3.87%**

Electric Franchise Fees



Percentage of Budgeted 2013 Electric Franchise Fee Revenue to Total Revenue **4.26%**

Authority State statute: Section 94.360
City ordinance: Ord. 5634, October 24, 1988

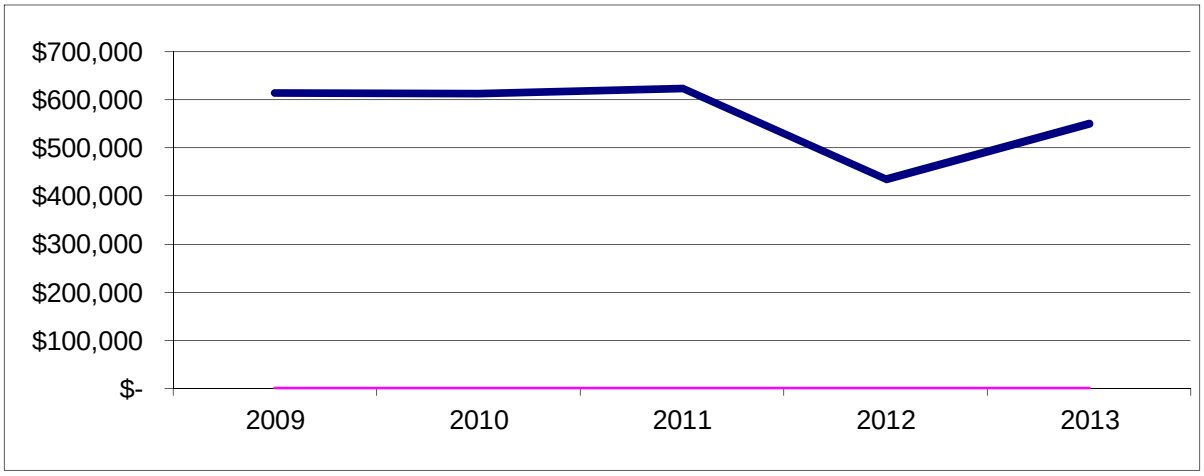
Description A gross receipts tax levied on the sale of electrical energy to residential, commercial, and industrial customers.

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

Forecast Factors impacting revenue include temperature, population and utility rates. The 2013 budget does not reflect a change in rates for the coming year over projected and assumed historical usage.

Account # 3011				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 1,673,565	$ 1,939,600	$ 1,930,977	$ 1,969,350	$ 2,082,000
Increase/(decrease)		**15.90%**	**-0.44%**	**1.99%**	**5.72%**

Gas Franchise Fees



Percentage of Budgeted 2013 Gas Franchise Fee Revenue to Total Revenue **1.13%**

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

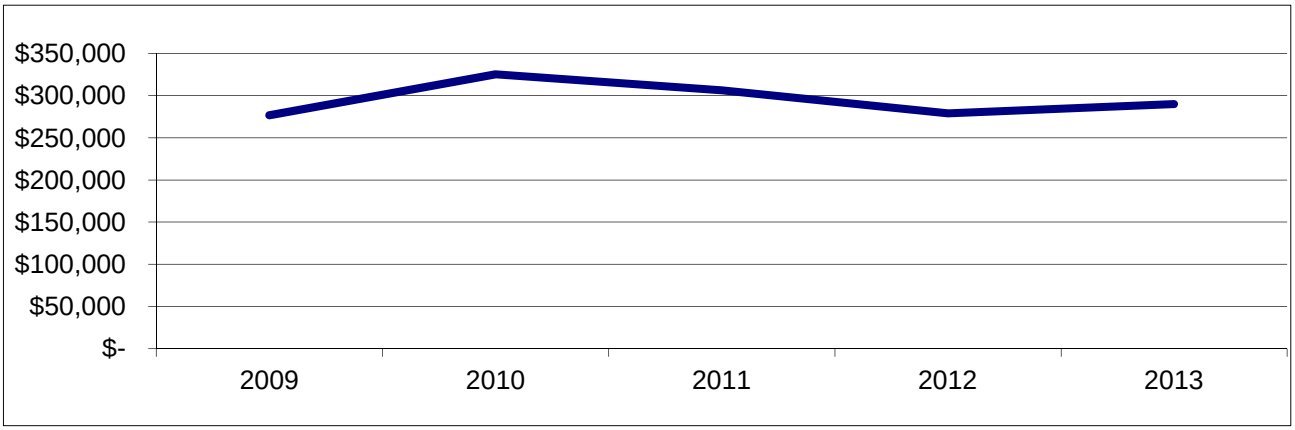
The City's gas franchise fee is 5%.

Forecast

Factors impacting revenue growth include temperature, population, and changes in utility rates. The 2013 budget reflects an increase from 2012 projections and is reflective of higher natural gas commodity prices.

Account # 3012				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 615,116	$ 613,267	$ 623,814	$ 435,100	$ 550,000
Increase (decrease)		**-0.30%**	**1.72%**	**-30.25%**	**26.41%**

Telephone Franchise Fees



Percentage of Budgeted 2013 Telephone Franchise Fee Revenue to Total Revenue **0.59%**

Authority State statute: Section 94.360
City ordinance: Ord. 4427, September 28, 1981

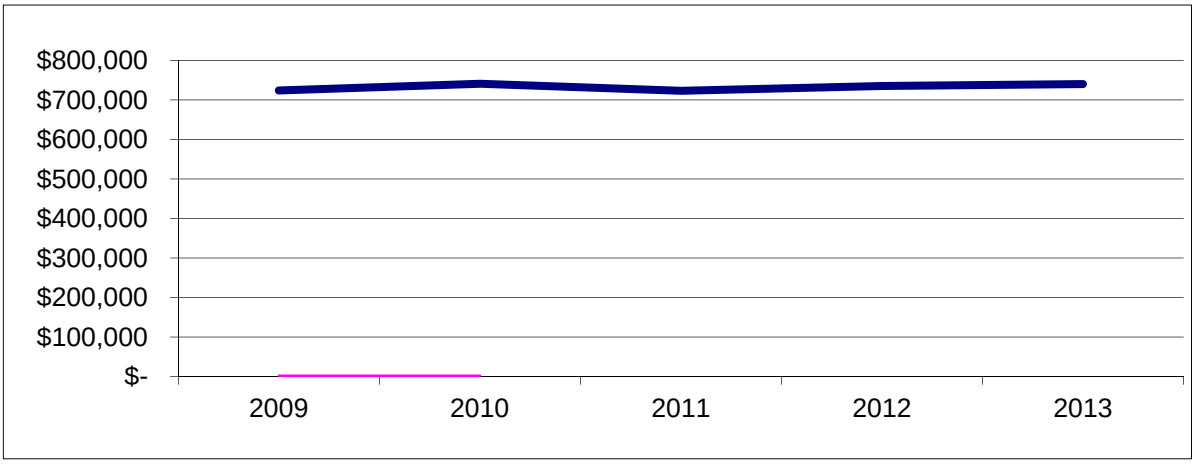
Description A gross receipts tax levied on the sale of telephone services to residential, commercial and industrial customers.

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

Forecast Factors impacting revenue growth are population and changes in utility rates. The 2013 budget reflects no rate changes for the coming year.

Account # 3013				Projected	Budgeted
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 276,663	$ 325,423	$ 306,421	$ 279,000	$ 290,000
Increase (decrease)		**17.62%**	**-5.84%**	**-8.95%**	**3.94%**

Gasoline Tax



Percentage of Budgeted 2013 Gasoline Tax Revenue to Total Revenue **1.51%**

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

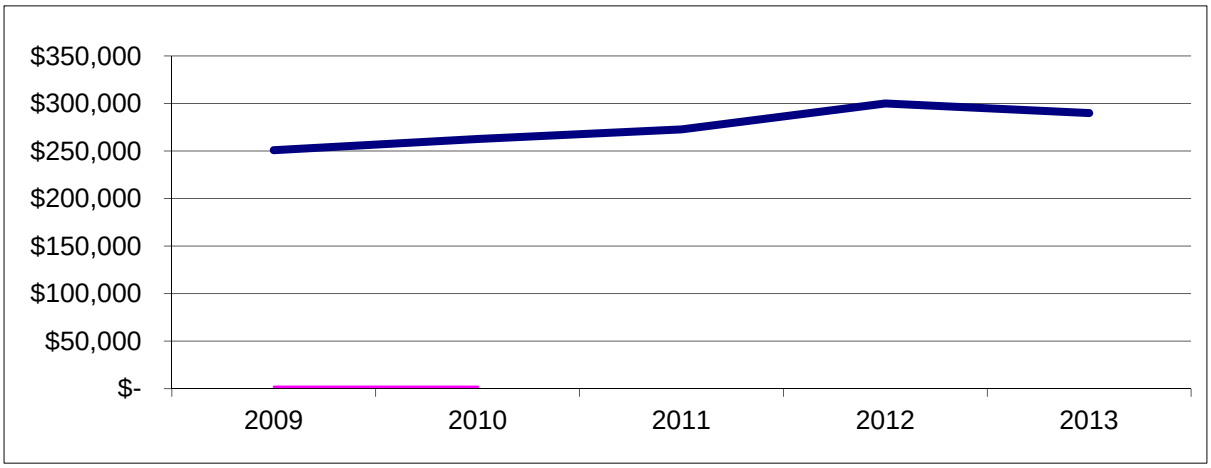
The current tax rate of $0.17/gal became effective on 4/1/96.

Forecast

The 2013 proposed budget increased slightly from 2012 projections based on current fuel usage. Due to the higher cost of fuel, it is estimated that usage will not increase significantly.

Account # 3034				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 723,864	$ 741,171	$ 723,182	$ 735,000	$ 740,000
Increase (decrease)		**2.39%**	**-2.43%**	**1.6%**	**0.68%**

Vehicle Tax



Percentage of Budgeted 2013 Vehicle Tax Revenue to Total Revenue **0.59%**

Authority State statute: 94.560
City ordinance: N/A

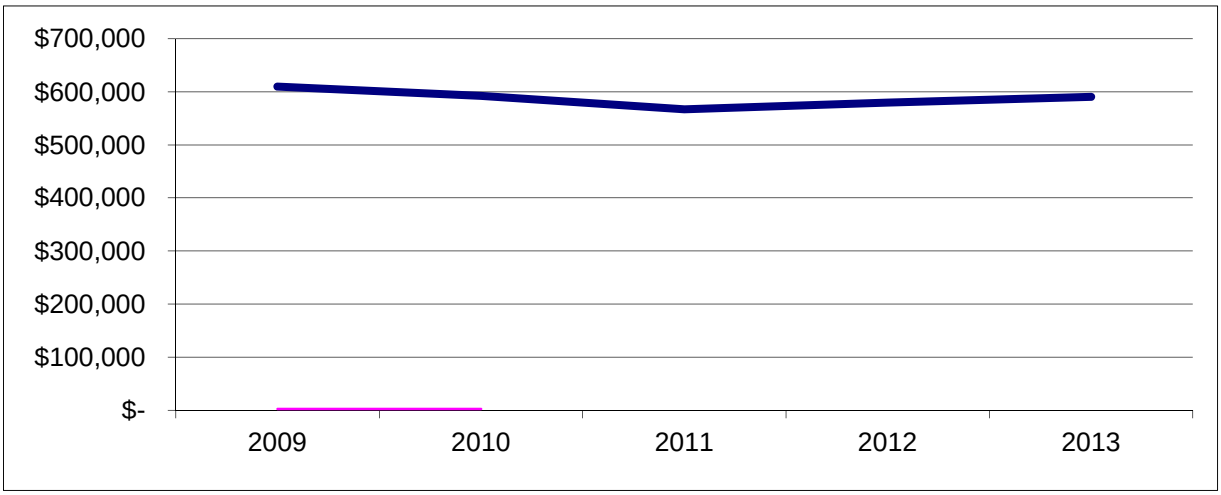
Description The City share of the State of Missouri Motor Vehicle Sales Tax. Amounts are distributed to cities based on where the vehicle is titled.

Tax Levy N/A

Forecast The 2013 budget assumes a slight increase based on the current economy projections and trend of actual receipts.

Account # 3035				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 251,137	$ 262,870	$ 272,967	$ 300,000	$ 290,000
Increase (decrease)		**4.67%**	**3.84%**	**9.90%**	**-3.33%**

Fines and Forfeitures



Percentage of Budgeted 2013 Fines and Forfeitures Revenue to Total Revenue **1.21%**

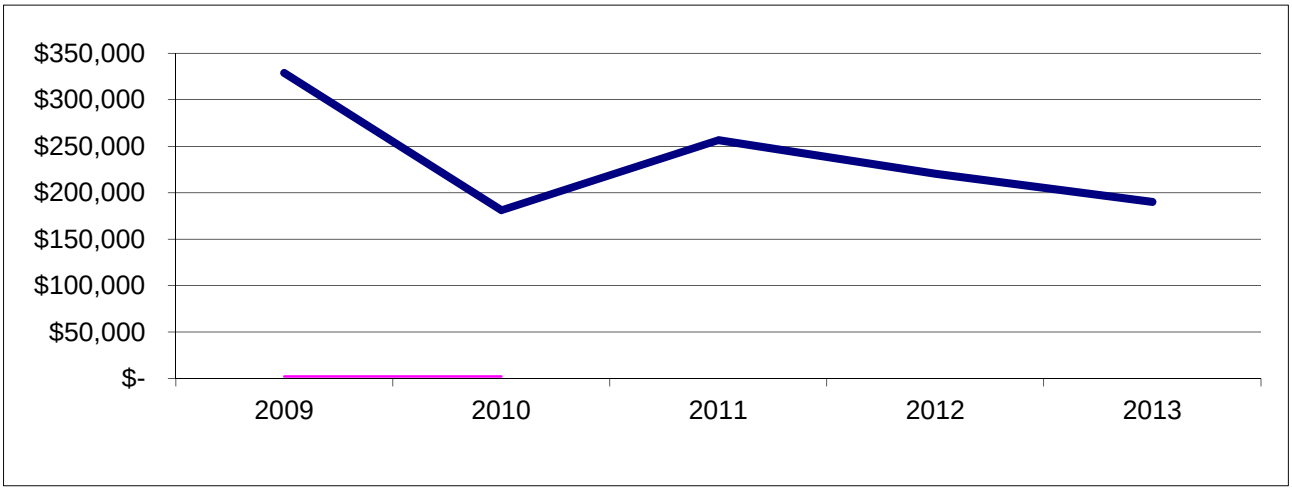
Authority State statute: N/A
City ordinance: Ord. 4521, June 14, 1982
Ord. 4956, April 22, 1985
Ord. 7268, June 24,1996

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 in 2013 are projected to increase based on historical actual revenue averages and the prior year addition of police staffing dedicated to traffic enforcement.

Account # 3350 to 3357				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 609,694	$ 592,336	$ 567,055	$ 579,725	$ 590,500
Increase (decrease)		**-2.85%**	**-4.27%**	**2.23%**	**1.86%**

Construction and Development Fees



Percentage of Budgeted 2013 Construction and Development Fee Revenue to Total Revenue **0.39%**

Authority

State statute: N/A
City resolution: Res. 2272, December 18, 2006

Description

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

Fee Schedule

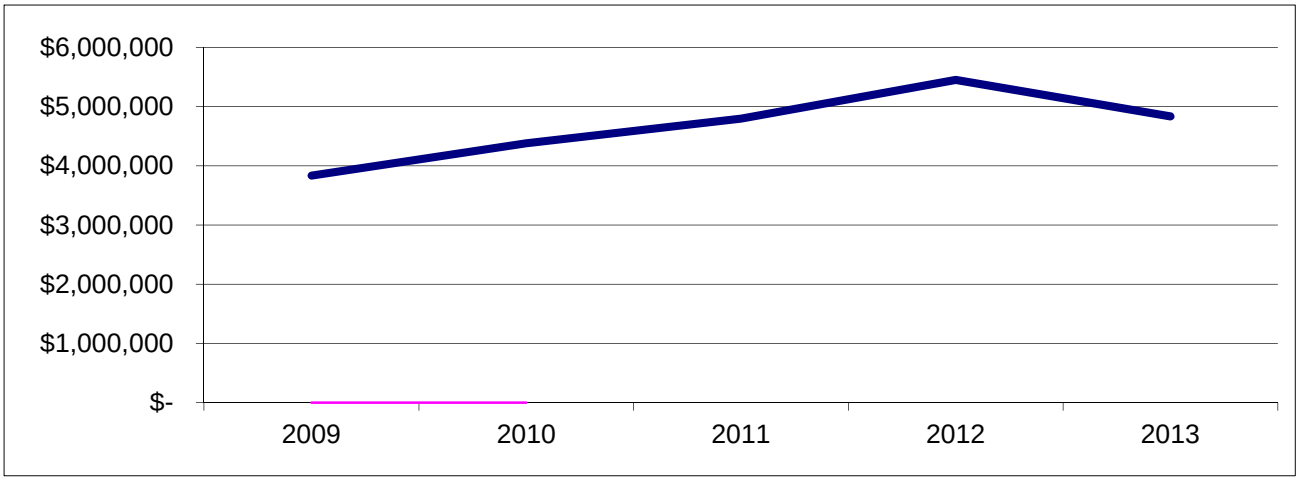
Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.

Forecast

The City's construction activity is projected to decrease due to the current economic uncertainty.

Account # 3071, 3211 to 3229				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 328,777	$ 181,119	$ 256,475	$ 220,546	$ 190,200
Increase (decrease)		**-44.91%**	**41.61%**	**-14.01%**	**-13.76%**

Water Sales



Percentage of Budgeted 2013 Water Sales Revenue to Total Revenue **9.90%**

Authority

State statute: N/A
City ordinance: Ord. 9991, December 17, 2012

Description

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

Fee Schedule

Rates as of January 1, 2013:

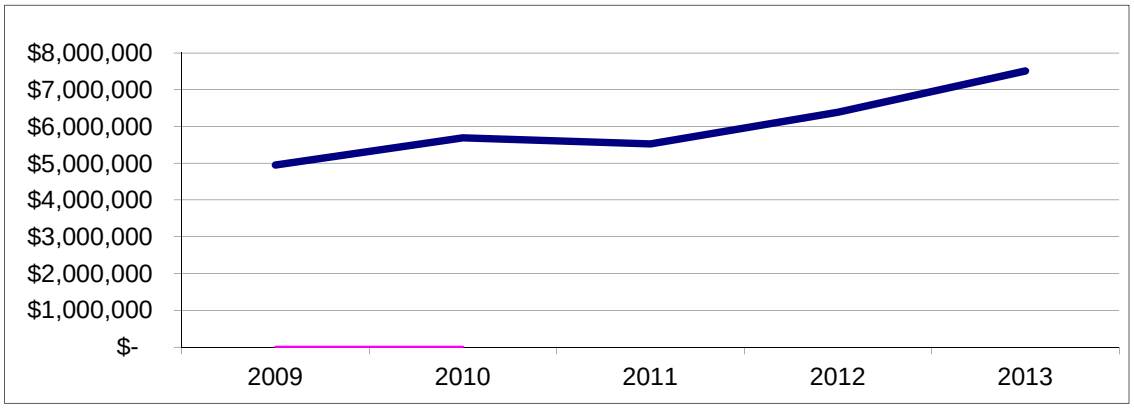
Monthly Customer Charge:	$5.43
Minimum Volume Charge:	$2.62
1,001 to 2,000 gallons:	$5.60 per 1,000 gallons
2,001 to 20,000 gallons:	$4.59 per 1,000 gallons
20,001 to 100,000 gallons:	$4.16 per 1,000 gallons
Over 100,000 gallons:	$3.25 per 1,000 gallons

Forecast

The 2013 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond convenants and the generation of capital improvement funds.

Account # 3901 to 3971 **Fund Category**	**2009**	**2010**	**2011**	**Projected 2012**	**Budgeted 2013**
Water Sales	$ 3,620,995	$ 4,215,687	$ 4,614,300	$ 5,276,129	$ 4,678,260
System Development	92,770	38,015	54,515	56,251	30,000
Sales For Resale	122,229	129,916	127,473	122,526	130,000
Total	$ 3,835,994	$ 4,383,619	$ 4,796,288	$ 5,454,906	$ 4,838,260
Increase (Decrease)		**14.28%**	**9.41%**	**13.73%**	**-11.30%**

Wastewater Charges



Percentage of Budgeted 2013 Wastewater Charges Revenue to Total Revenue **15.37%**

Authority State statute: N/A
City ordinance: Ord. 9992, December 17, 2012

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

Fee Schedule Rates as of January 17, 2013:

Residential and Commercial Accounts:

Monthly Customer Charge:	$5.64	
Minimum Volume Charge:	$4.78	
1,001 gallons or more:	$10.42	per 1,000 gallons

Car Washes:

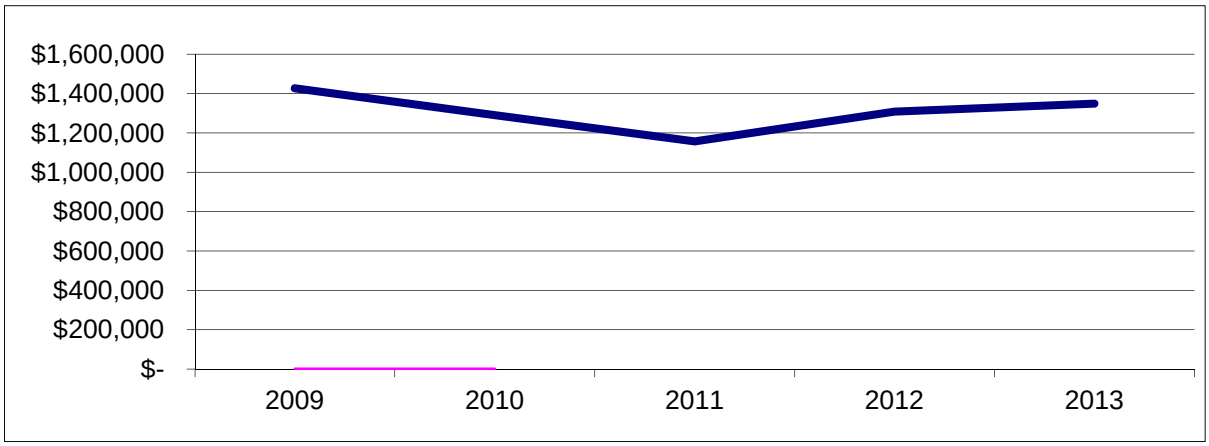
Monthly Customer Charge:	$4.78	
1,001 gallons or more:	$9.93	per 1,000 gallons

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 2013 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to possible increases in KCMO wastewater treatment costs.

Acount # 3901 to 3975				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
Wastewater Charges	$ 4,912,189	$5,674,500	$5,504,590	$6,360,213	$ 7,497,120
Connection Fees	33,770	15,175	22,850	24,000	15,000
	$ 4,945,959	$5,689,675	$5,527,440	$6,384,213	$ 7,512,120
Increase (decrease)		**15.52%**	**-2.99%**	**15.54%**	**17.88%**

Solid Waste and Recycling Charges



Percentage of 2013 Budgeted Solid Waste Fee Revenue to Total Revenue **2.76%**

Authority State statute: N/A
City resolution: Res. 2539 December 19, 2011

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.

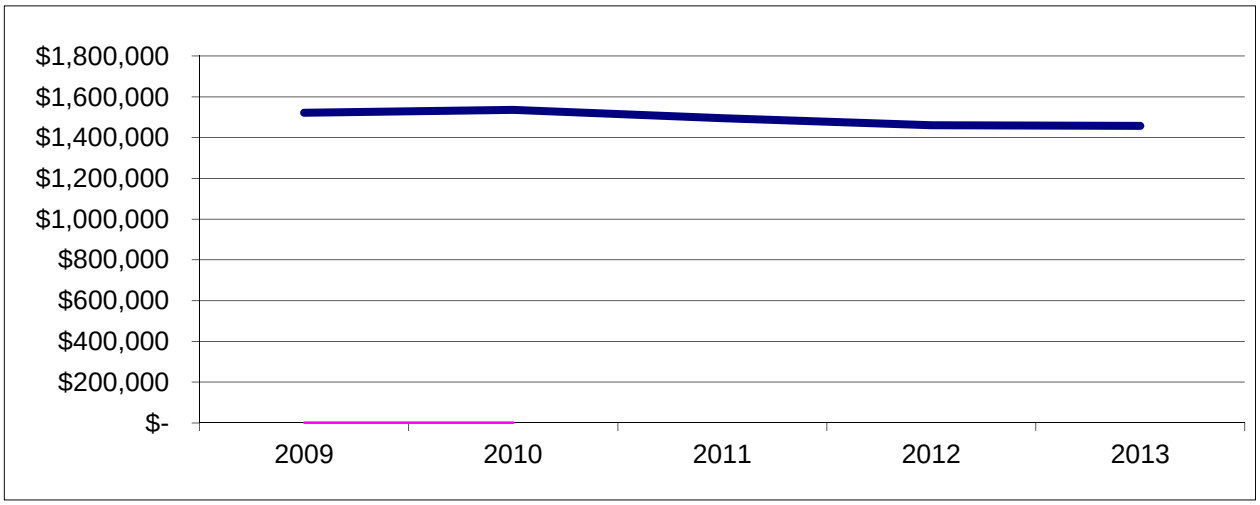
Fee Schedule Rates as of January 1, 2013:

Monthly customer charge: $12.57
with seniors receiving a 50% reduction in sanitation rates.

Forecast A new contract was negotiated for sanitation services in 2009 reducing the cost of service to the City. This decrease was passed on to the citizens resulting in lower sanitation rates. Any annual rate increases are based on CPI.

Account # 3241 to 3243				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
Solid Waste Fund	$ 1,427,469	$ 1,289,412	$1,156,493	$ 1,307,675	$ 1,348,180
Increase (decrease)		**-9.67%**	**-10.31%**	**13.07%**	**3.10%**

Community Center



Percentage of Budgeted 2013 Community Center Revenue to Total Revenue **2.98%**

Authority

State statute: N/A
City ordinance: Ord. 6153, July 22, 1991
City resolution: Res.2272, December 18, 2006

Description

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

Fee Schedule

Annual Pass rates for residents:

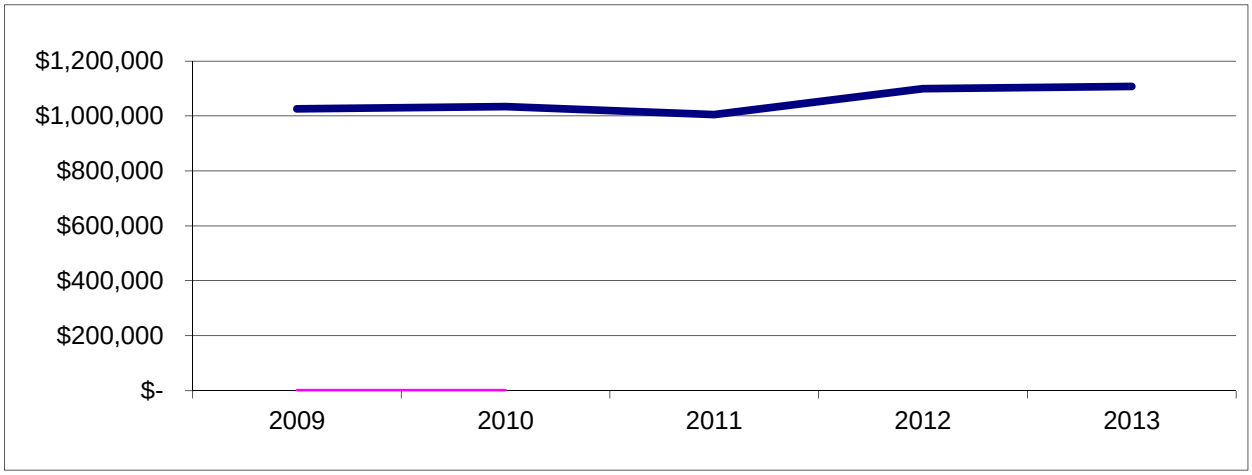
	Annual	Summer	Daily
Family	$ 550	$ 190	n/a
Youth	$ 185	$ 75	$ 5.50
Adult	$ 275	$ 95	$ 7.25
Senior Citizen	$ 225	$ 85	$ 6.25

Forecast

The community center has maintained Annual Pass rates since 2007. Annual Pass revenue is a a percentage total charges for services. The 2013 budget reflects historical trends of total user fees.

Account # 8001 to 8810				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
Community Center	$ 1,521,743	$ 1,536,524	$ 1,494,725	$ 1,460,260	$ 1,458,020
Increase (decrease)		**0.97%**	**-2.72%**	**-2.31%**	**-0.15%**

Sports Complex/Sports Programs



Percentage of Budgeted 2013 Fountain Bluff Sports Complex Revenue to Total Revenue **2.27%**

Authority Voter Approval: April 1998
City resolution: 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 2013 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				**Projected**	**Budgeted**
Fund Category	**2009**	**2010**	**2011**	**2012**	**2013**
Sports Complex/Sports Programs	$ 1,026,409	$1,034,203	$ 1,004,844	$1,100,079	$1,107,520
Increase (decrease)		**0.76%**	**-2.84%**	**9.48%**	**0.68%**

GENERAL FUND

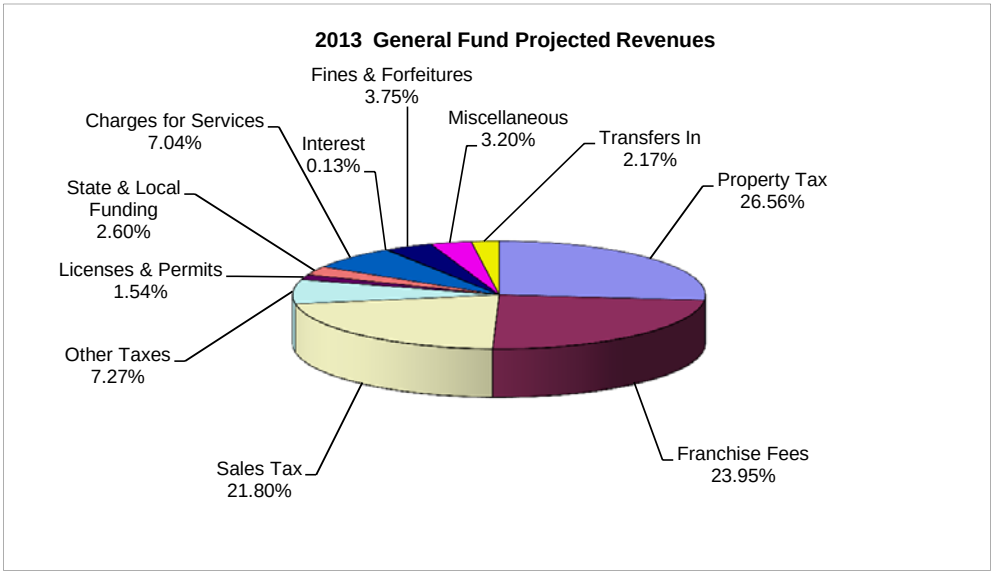
City of Liberty, Missouri
General Fund Summary
Fiscal Year 2013

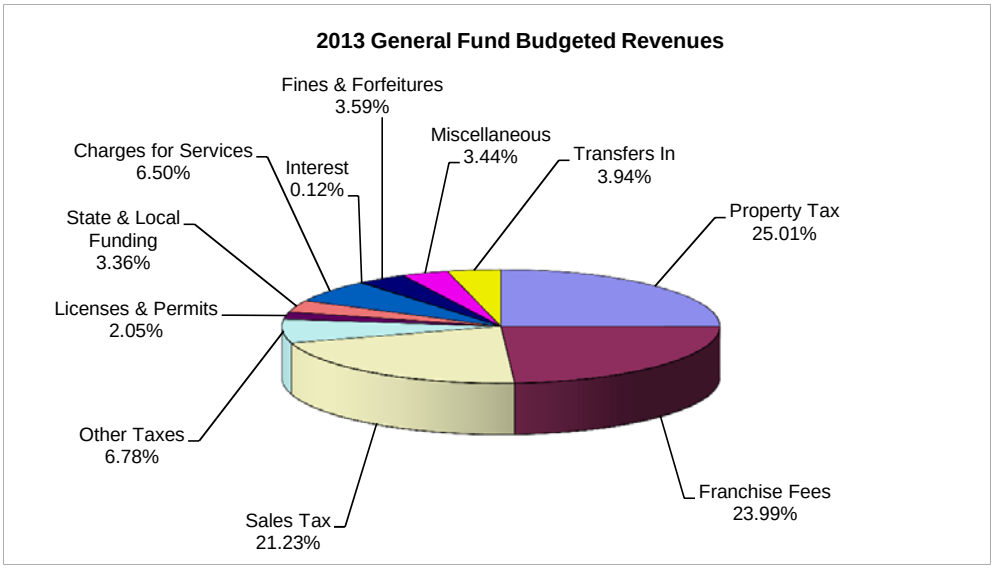
	2009	2010	2011	2012 Projected	2013 Budget
REVENUES					
Property Tax	$ 4,149,232	$ 4,224,779	$ 4,209,879	$ 4,106,299	$ 4,117,340
Franchise Fees	3,481,730	3,941,471	3,878,488	3,703,450	3,948,000
Sales Tax	1,794,163	2,312,578	3,339,600	3,370,510	3,494,980
Other Tax	1,067,803	1,086,111	1,086,671	1,123,488	1,116,000
License & Permits	389,111	316,962	443,914	237,400	337,400
Operating Grants	492,015	458,832	355,892	401,466	552,650
Charges for Services	1,173,412	1,061,788	1,079,854	1,088,846	1,069,300
Interest	54,689	16,835	14,148	20,075	20,000
Fines & Forfeitures	609,694	592,336	567,055	579,725	590,500
Miscellaneous	499,051	1,435,967	725,268	494,784	565,700
Transfers In	1,071,871	841,000	426,000	336,000	648,020
Total Revenues	$ 14,782,772	$ 16,288,659	$ 16,126,769	$ 15,462,043	$ 16,459,890

EXPENDITURES					
Council	$ 111,425	$ 124,196	$ 120,343	$ 127,845	$ 137,140
Administration	896,877	954,860	908,692	889,318	990,350
Human Resources	255,412	218,040	234,591	209,233	219,280
Finance	589,731	622,097	651,990	690,377	708,830
Police	4,356,065	4,400,003	4,649,103	4,721,799	5,086,220
Fire	3,786,834	3,977,323	3,818,928	3,967,223	4,203,690
Parks (Aging)	259,166	299,650	256,353	268,219	335,600
Public Works	2,373,594	2,288,318	2,324,329	2,333,300	2,469,180
Development	734,107	575,614	531,422	553,634	578,780
Information Services	859,232	1,466,936	1,361,794	1,402,908	1,434,970
City Wide Programs	855,760	692,491	302,170	563,373	344,370
Total Expenditures	$ 15,078,204	$ 15,619,528	$ 15,159,715	$ 15,727,229	$ 16,508,410

GENERAL FUND REVENUES

	2012 Projected	2013 Budget
Property Tax	$ 4,106,299	$ 4,117,340
Franchise Fees	3,703,450	3,948,000
Sales Tax	3,370,510	3,494,980
Other Taxes	1,123,488	1,116,000
Licenses & Permits	237,400	337,400
State & Local Funding	401,466	552,650
Charges for Services	1,088,846	1,069,300
Interest	20,075	20,000
Fines & Forfeitures	579,725	590,500
Miscellaneous	494,784	565,700
Transfers In	336,000	648,020
	$ 15,462,043	$ 16,459,890





City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2013

Account Number	Account Name	2009	2010	2011	2012 Projected	2013 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	$ 3,012,289	$ 3,103,628	$ 3,186,716	$ 3,060,618	$ 3,041,740
10.10.3002	Personal Property Taxes	774,230	739,241	610,057	638,489	640,110
10.10.3003	Railroad & Utility Taxes	76,847	80,603	96,957	106,347	120,490
10.10.3004	Surtax	248,107	260,485	273,176	255,973	270,000
10.10.3009	Delinquent Charges	37,759	40,822	42,973	44,872	45,000
Total Property Taxes		$ 4,149,232	$ 4,224,779	$ 4,209,879	$ 4,106,299	$ 4,117,340
Franchise Fees						
10.10.3011	Electric	$ 1,673,565	$ 1,939,600	$ 1,930,977	$ 1,969,350	$ 2,082,000
10.10.3012	Gas	615,116	613,267	623,814	435,100	550,000
10.10.3013	Telephone	276,663	325,423	306,421	279,000	290,000
10.10.3014	Cable TV	297,808	320,715	322,051	330,000	330,000
10.10.3016	Cell Phones	618,578	625,493	695,225	690,000	696,000
10.10.3017	Telecom Fees	-	116,973	-	-	-
Total Franchise Fees		$ 3,481,730	$ 3,941,471	$ 3,878,488	$ 3,703,450	$ 3,948,000
Sales Tax						
10.10.3021	General Fund	$ 3,316,173	$ 3,417,452	$ 3,651,339	$ 3,762,970	$ 3,939,990
10.10.3026	Sales Tax Transfer-Capital	(1,300,429)	(846,600)	-	-	-
10.10.3028	Sales Tax Transfer-TIF	(117,473)	-	(311,739)	-	-
10.10.3029	Sales Tax Transfer-Other	(104,107)	(258,273)	-	(392,460)	(445,010)
Total Sales Tax		$ 1,794,163	$ 2,312,578	$ 3,339,600	$ 3,370,510	$ 3,494,980
Other Taxes						
10.10.3032	Financial Institution Tax	$ 5,951	$ 6,487	$ 13,347	$ 6,000	$ 6,000
10.10.3032	Cigarette Tax	86,850	75,583	77,175	82,488	80,000
10.10.3034	State Gasoline Tax	723,864	741,171	723,182	735,000	740,000
10.10.3035	State Vehicle Tax	251,137	262,870	272,967	300,000	290,000
Total Other Taxes		$ 1,067,803	$ 1,086,111	$ 1,086,671	$ 1,123,488	$ 1,116,000
Licenses & Permits						
10.20.3051	Craftsman License	$ 19,615	$ 19,022	$ 30,820	$ 50,000	$ 35,000
10.20.3052	Occupational License	182,859	186,806	250,420	60,000	185,000
10.20.3053	Liquor & Beer	21,036	19,785	18,210	25,000	25,000
10.20.3054	Liquor Dispensing	-	6,921	7,947	8,000	8,000
10.20.3057	Dog License	6,080	4,520	4,420	4,400	4,400
10.20.3059	Miscellaneous License	4,243	-	-	-	-
10.20.3071	Building Permits	155,278	79,907	132,097	90,000	80,000
Total Licenses & Permits		$ 389,111	$ 316,962	$ 443,914	$ 237,400	$ 337,400
State, Local & Federal Funding						
10.30.3103	MARC Funds	$ 106,008	$ 96,455	$ 101,034	$ 91,844	$ 91,200
10.30.3104	Historic Preservation Grant	4,078	5,922	-	-	-
10.30.3117	Clay County Senior Serv	-	9,500	25,000	50,000	115,000
10.30.3122	KCATA Section 9	5,484	5,484	5,484	5,500	5,500
10.30.3127	Police Grants	46,128	10,858	28,185	16,000	16,000
10.30.3132	T.R.I.M. Grant	-	-	-	8,142	-
10.30.3141	Road District Funds	233,650	233,650	93,909	228,450	228,450
10.30.3151	School District-SRO	96,667	89,773	101,862	92,500	95,000

General Fund Revenues (continued)

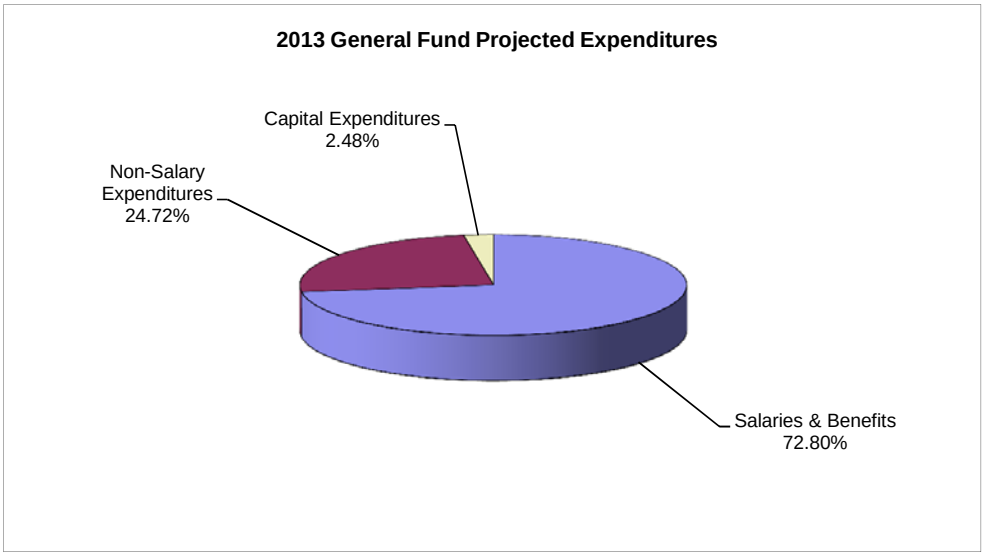
Account Number	Account Name	2009	2010	2011	2012 Projected	2013 Budget
State, Local & Federal Funding (continued)						
10.30.3155	Fire Suppression Grant	$ -	$ 7,191	$ 198	$ 2,610	$ 1,500
10.30.3159	Freedom House Grant	-	-	220	-	-
Total State, Local & Federal Funding		$ 492,015	$ 458,832	$ 355,892	$ 495,046	$ 552,650
Charges for Police Services						
10.40.3201	Police Reports	$ 6,788	$ 6,878	$ 6,659	$ 6,500	$ 6,500
10.40.3201	Dog Care	10,264	13,724	10,375	10,200	11,000
10.40.3203	Court Fees	1,756	1,692	1,626	1,600	1,600
Total Charges for Police Services		$ 18,808	$ 22,294	$ 18,660	$ 18,300	$ 19,100
Charges for Engineering Services						
10.40.3211	Public Improvements	$ 12,459	$ 16,853	$ 48,038	$ 29,209	$ 30,000
10.40.3212	Plat Filing	1,066	2,454	2,628	2,000	2,000
10.40.3218	Parking Permits	5	25	30	-	-
10.40.3219	Right of Way Permits	7,146	5,450	6,515	5,500	6,000
Total Charges for Engineering Services		$ 20,676	$ 24,782	$ 57,211	$ 36,709	$ 38,000
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	$ 72,250	$ 36,653	$ 28,594	$ 45,000	$ 35,000
10.40.3222	Planning Service Fee	9,343	6,383	6,498	14,640	7,000
10.40.3224	Electrical Inspection Fee	23,651	13,269	11,454	12,534	11,000
10.40.3225	Plumbing Inspection Fee	13,647	7,608	6,063	6,916	6,000
10.40.3226	Mechanical Inspection Fee	33,726	12,304	14,072	14,380	13,000
10.40.3227	Examinations	206	200	485	367	200
10.40.3226	Other	-	13	-	-	-
Total Charges for Planning & Inspection		$ 152,823	$ 76,429	$ 67,166	$ 93,837	$ 72,200
Charges for Emergency Services						
10.40.3231	Ambulance	$ 115	$ -	$ 25	$ 25	$ -
10.40.3232	Ambulance Billing 911	1,800,093	1,722,417	1,545,185	1,639,975	1,680,000
10.40.3233	Ambulance Write Off	(819,103)	(784,134)	(608,393)	(700,000)	(740,000)
Total Charges for Emergency Services		$ 981,105	$ 938,283	$ 936,817	$ 940,000	$ 940,000
Interest						
10.50.3301	Interest Income	$ 54,689	$ 16,835	$ 14,148	$ 20,075	$ 20,000
Total Interest		$ 54,689	$ 16,835	$ 14,148	$ 20,075	$ 20,000
Fines & Forfeitures						
10.60.3350	Court Costs	$ 57,008	$ 54,767	$ 52,329	$ 55,000	$ 55,000
10.60.3351	Court Fines	526,287	515,904	497,285	510,000	520,000
10.60.3352	Forfeited Cash Bond	7,420	7,310	4,799	5,000	5,000
10.60.3353	Parking Fines	11,387	5,405	3,850	2,125	2,000
10.60.3357	Inmate Maintenance	7,592	8,950	8,792	7,600	8,500
Total Fines & Forfeitures		$ 609,694	$ 592,336	$ 567,055	$ 579,725	$ 590,500
Miscellaneous Revenue						
10.70.3601	Sale of Publication	$ 489	$ 336	$ 448	$ 141	$ 400
10.70.3602	GIS Data Requests	-	-	25	60	-
10.70.3641	Sale of Public Property	-	72,851	23,042	19,200	15,000
10.70.3651	Access Transportation	1,900	1,520	1,590	1,900	1,900
10.70.3652	Senior Activities	-	500	-	2,258	2,000
10.70.3653	Senior Services Admin.	-	-	3,500	6,000	8,400
10.70.3655	Senior Education Classes	-	-	1,293	-	-

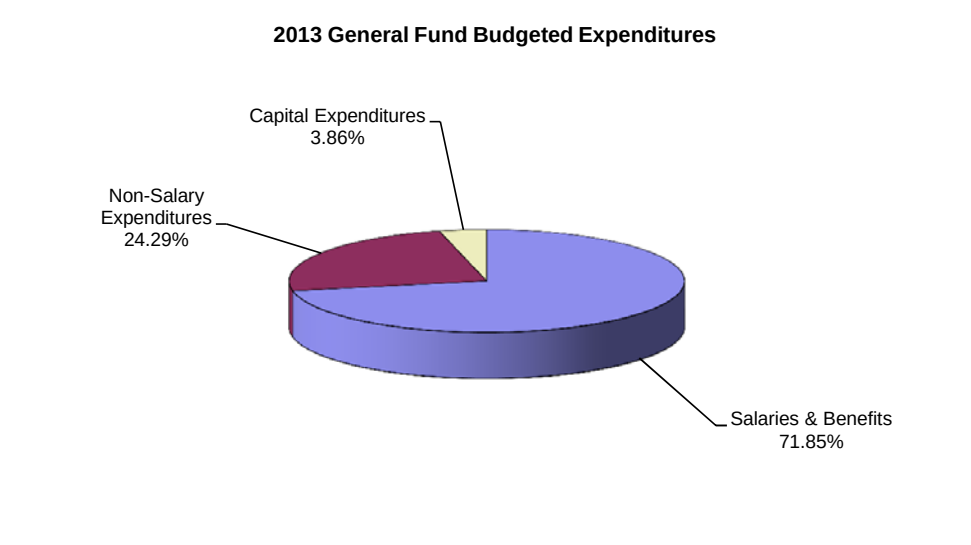
General Fund Revenues (continued)

Account Number	Account Name	2009	2010	2011	2012 Projected	2013 Budget
Miscellaneous Revenue (continued)						
10.70.3661	Reimbursed Exp-GF	$ 1,287	$ 3,260	$ 16,655	$ 1,000	$ 1,000
10.70.3664	Reimbursed Exp-Police	631	50	623	20	100
10.70.3666	Project Cost Reimburse	-	-	675	-	-
10.70.3712	Tower Lease Revenue	43,774	88,121	81,574	61,775	62,000
10.70.3713	Pay Phone Comm-Police	3	-	-	-	-
10.70.3722	Telecom Settlement	362,729	443,872	-	-	-
10.70.3723	ICMA Forfeiture Fee	57,684	-	-	-	-
10.70.3770	TIF Administrative Fee	2,235	1,955	6,185	5,000	5,000
10.70.3785	Overhead Fees-Utilities	-	265,406	265,406	265,400	283,400
10.70.3789	Misc Income-Police	320	3,638	1,300	1,300	1,300
10.70.3791	Miscellaneous Income	28,000	81,407	49,449	37,150	54,000
10.70.3793	Lease Proceeds	-	473,052	273,503	-	131,200
Total Miscellaneous Revenue		$ 499,051	$ 1,435,967	$ 725,268	$ 401,204	$ 565,700
Transfers In						
10.80.3801	Utility Fund Transfers	$ 32,231	$ -	$ -	$ -	$ -
10.80.3803	Transportation Sales Tax	-	-	-	-	294,020
10.80.3807	Park & Rec Fund Transfers	-	66,000	66,000	51,000	69,000
10.80.3809	Other Transfers	93,991	-	-	-	-
10.80.3811	Fire Sales Tax Transfers	945,650	775,000	360,000	285,000	285,000
Total Transfers In		$ 1,071,871	$ 841,000	$ 426,000	$ 336,000	$ 648,020
Total General Fund Revenues		$ 14,782,772	$ 16,288,659	$ 16,126,769	$ 15,462,043	$ 16,459,890

GENERAL FUND EXPENDITURES

	2012 Projected	2013 Budget
Salaries & Benefits	$ 11,449,453	$ 11,862,020
Non-Salary Expenditures	3,888,249	4,009,860
Capital Expenditures	389,527	636,530
	$ 15,727,229	$ 16,508,410





CITY COUNCIL

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YEAR 2013 BUDGET DETAIL

CITY COUNCIL

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.10.101.02.4001	Salaries	$ 20,800	$ 21,000	$ 22,600	$ 24,000	$ 24,000
10.10.101.02.4002	Part-time	3,200	3,000	1,400	-	-
10.10.101.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	3,498	3,500
10.10.101.02.4101	Social Security	887	868	997	1,541	2,100
10.10.101.02.4104	Workers Compensation	78	66	45	34	40
10.10.101.02.4105	Health Insurance	59,871	71,839	64,902	71,280	77,840
10.10.101.02.4106	Life Insurance	134	104	104	92	80
10.10.101.02.4107	Dental Insurance	2,709	2,909	3,081	2,976	2,560
10.10.101.02.4112	Vision Insurance	-	-	240	390	300
10.10.101.04.5001	General Supplies	396	181	301	121	400
10.10.101.04.5120	Outside Printing	233	-	81	150	200
10.10.101.06.5210	Training Travel	-	169	99	453	500
10.10.101.06.5251	Registration Fees	270	355	525	440	500
10.10.101.08.5397	Contract Labor	-	1,000	-	-	-
10.10.101.16.5715	Casualty Insurance	384	270	198	110	120
10.10.101.38.5803	Meeting Expense	1,994	1,271	1,718	1,120	1,200
10.10.101.38.5810	Publications	-	-	-	-	50
10.10.101.38.5811	Membership Dues	18,960	18,953	19,458	21,475	21,500
10.10.101.38.5826	Mayor's Forums	250	-	-	-	250
10.10.101.38.5989	Miscellaneous Expenses	1,259	465	1,102	165	2,000
TOTALS		$ 111,425	$ 124,196	$ 120,343	$ 127,845	$ 137,140

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ADMINISTRATION DEPARTMENT

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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 a part-time 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 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 through an established business plan, while aligning the organization's goals with 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; tourism; 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 with the City's master developer for the Science and Technology Park; 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; social media sites and Mayor's forums.

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.

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 five times per month with an average case load of 350 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 attorney requests. Dockets are prepared for each court session and all defendants are researched thru the ALERT system for records checks. 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, two full-time Court Technicians, Municipal Judge, and the City Prosecutor.

Staffing Levels:

The Administration Department's proposed staffing levels for FY2013, along with a brief look at historical staffing levels, are as follows:

	2009	2010	2011	2012	2013 Budget
Administrative Assistant	2	2	2	2	0
Administrative Assistant (part-time)	0	0	0	0	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	0	0	0	0	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
Communication/Public Relations Specialist	0	0	0	0	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	0	1	1	1	1
Municipal Court Technician	1	2	2	2	2
Total	9	11	11	11	12

Previous Year's Goals and Objectives:

The Administration Department's FY2012 goals and objectives were as follows:

1. Transition Business/Occupation License renewals from July 1st of each year to annually on the anniversary date. This change will facilitate the timely processing of Business/Occupation License renewals, while more effectively utilizing staff resources.

   Objective: Transition all Business/Occupation License renewals to an annual anniversary date.

   Update: The division successfully completed the transition to annual anniversary date renewals in 2012, significantly reducing the turnaround time required to process renewal applications.

2. Continue to market the Science and Technology Park to reach the Project Schedule for development within the contract with BioRealty. Develop and implement the Downtown Task Force 2011 report recommendations.

   Objective: Market the Science and Technology Park to reach Project Schedule development contained in the BioRealty contract; and develop/implement the Downtown Task Force 2011 report recommendations.

   Update: In 2012 the City's second Chapter 100 project was approved for LMV Auto Assembly Plant. Staff was successful in obtaining a $936,000 CDBG grant to complete public utilities and 169 Hwy improvements for the LMV project. Because of favorable bidding, there will remain excess funds and staff has secured these funds to utilize in the Science & Technology Park for road and water line construction.

   Several proposals were prepared for projects associated with KCADC of which Liberty was a finalist for four of them. One of the prospects was LMV and the other three were considering the Science and Tech Park.

   As part of implementation of the Downtown Task Force, a group of students from William Jewell, ACIR, was created and their first project downtown started implementation; an infrastructure inventory. The City purchased property downtown adjacent to Clay County Archives. Staff has worked with HDLI and LEDC to implement a transient guest tax, a recommendation from the Task Force.

3. Develop a social media policy and submit for approval to the Management Team and City Administrator; and develop a City presence on Facebook.

   Objective: Social media outlets offer affordable vehicles for expanding City communications and reach a growing audience that is turning away from email and traditional websites. Social media also encourages and promotes multi-channel communications, and as a result, has the potential to engage citizens and customers in a new way.

   Update: Staff from several departments continues to work on development of a social media policy. Issues related to IS system security and records retention are currently the focus of staff research.

4. Continue expanding the City's cable channel content and explore integration of cable channel content into the City's website.

   Objective: Recognizing that people access information in a wide variety of ways, the cable channel remains a valuable tool in disseminating information to Liberty residents. Continued expansion and refinement of this and other City media, can result in a more informed and engaged citizenry.

   Update: In addition to regular updates to existing content, new content was added in a variety of areas including, educational information related to stormwater, photo galleries and information from a community partner. Communications manager continues to work with IS staff on integration of cable channel content into the City's website.

5. Municipal Court staff will work with the technology staff in the Police Department and establish new policies and procedures for video court on Friday mornings. This will allow the Judge to arraign the prisoners by connecting directly to the Clay County Jail holding area, with a laptop. The City Police Officers will no longer be required to transport the defendants back and forth from the Clay County Jail. This has been both a safety issue and a staffing issue for the City Police Department.

   Objective: Establish a video arraignment process in 2012.

   Update: Friday, March 16, 2012, was the first Friday morning video court. New policies are in place and this process should be much more efficient for both the Municipal Court and the Police Department.

FY2013 Goals and Objectives:

The Administration Department's FY2013 strategic goals and objectives include the following:

1. In response to numerous inquiries and the growing popularity of food trucks, Clerk's Division staff will review the current prohibition against mobile vending and research potential City Code amendments.

   Objective: Present a proposed Vending from Vehicles Pilot Program for City Council's consideration.

2. In response to defendants requesting municipal court to accept on-line traffic payments, as a result of finance no longer accepting phone in credit card payments.

   Objective: To contact court vendors and implement a system to allow e-payment options which will be a reduction to foot traffic, call volumes, and will increase collections.

3. If new communications position is approved, assume greater support for Parks and Recreation Department's communications, including Rec Flash, maintenance / development of website content and assistance with other Parks & Rec communications efforts.

Objective: Provide consistent and useable messaging to constituents through all communications vehicles.

4. Develop a social media policy and submit for approval to the Management Team and City Administrator; and develop a City presence on Facebook.

   Objective: Social media outlets offer affordable vehicles for expanding City communications and reach a growing audience that is turning away from email and traditional websites. Social media also encourages and promotes multi-channel communications, and as a result, has the potential to engage citizens and customers in a new way.

YEAR 2013 BUDGET DETAIL

CITY ADMINISTRATOR

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.20.001.02.4001	Salaries	$ 306,296	$ 276,351	$ 271,979	$ 252,710	$ 240,960
10.20.001.02.4002	Part-time	-	-	-	6,375	19,500
10.20.001.02.4004	Overtime	-	-	24	100	500
10.20.001.02.4017	Health Insurance Rebate	-	-	-	36	60
10.20.001.02.4101	Social Security	21,977	19,767	19,316	19,339	19,960
10.20.001.02.4102	LAGERS Retirement Program	12,291	15,202	17,683	18,982	24,820
10.20.001.02.4103	ICMA Deferred Comp	2,256	-	-	-	-
10.20.001.02.4104	Workers Compensation	912	762	514	384	430
10.20.001.02.4105	Health Insurance	26,973	31,869	32,671	29,059	27,330
10.20.001.02.4106	Life Insurance	126	138	131	100	80
10.20.001.02.4107	Dental Insurance	1,703	1,956	2,204	1,792	1,470
10.20.001.02.4112	Vision Insurance	-	-	128	216	220
10.20.001.02.4116	Disability Insurance	203	244	244	175	120
10.20.001.04.5001	General Supplies	3,710	4,301	3,306	5,000	5,000
10.20.001.04.5110	Copier Lease	5,524	5,501	5,739	5,988	6,000
10.20.001.04.5120	Outside Printing	61	62	581	-	-
10.20.001.06.5210	Training Travel	33	-	122	645	500
10.20.001.06.5251	Registration Fees	20	150	-	300	300
10.20.001.08.5399	Miscellaneous Fees	-	-	626	-	-
10.20.001.12.5453	Mobile Phones	646	697	-	-	-
10.20.001.14.5521	Vehicle Fuel	227	277	-	-	-
10.20.001.14.5541	Vehicle Maintenance	32	364	-	-	-
10.20.001.16.5715	Casualty Insurance	5,004	3,462	2,532	1,401	1,470
10.20.001.18.5601	Minor Equipment	53	261	-	-	-
10.20.001.38.5803	Meeting Expense	182	499	130	500	500
10.20.001.38.5810	Publications	213	337	329	200	300
10.20.001.38.5811	Membership Dues	6,569	6,545	6,172	6,246	9,200
10.20.001.38.5989	Miscellaneous Expenses	507	1,231	198	3,651	500
TOTALS		$ 395,519	$ 369,975	$ 364,629	$ 353,199	$ 359,220

YEAR 2013 BUDGET DETAIL

CITY CLERK

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.20.021.02.4001	Salaries	$ 80,709	$ 80,292	$ 81,102	$ 81,912	$ 81,910
10.20.021.02.4002	Part-time	-	-	2,835	-	-
10.20.021.02.4004	Overtime	1,468	1,221	1,193	1,357	1,800
10.20.021.02.4017	Health Insurance Rebate	-	-	48	48	-
10.20.021.02.4101	Social Security	5,944	5,926	6,174	6,170	6,400
10.20.021.02.4102	LAGERS Retirement Program	3,698	4,483	5,352	6,249	8,630
10.20.021.02.4103	ICMA Deferred Comp	353	-	-	-	-
10.20.021.02.4104	Workers Compensation	318	264	173	124	140
10.20.021.02.4105	Health Insurance	15,620	15,422	15,600	17,088	17,770
10.20.021.02.4106	Life Insurance	72	69	69	61	50
10.20.021.02.4107	Dental Insurance	1,003	998	1,026	1,001	970
10.20.021.02.4112	Vision Insurance	-	-	90	180	180
10.20.021.02.4116	Disability Insurance	162	162	162	141	120
10.20.021.04.5001	General Supplies	870	75	151	12	200
10.20.021.04.5120	Outside Printing	3,103	4,649	5,573	5,041	5,500
10.20.021.06.5210	Training Travel	-	275	-	-	1,100
10.20.021.06.5251	Registration Fees	-	263	-	-	800
10.20.021.08.5311	Legal Fees	82,290	163,500	104,676	92,999	100,000
10.20.021.08.5399	Miscellaneous Fees	1,347	550	1,097	1,094	2,000
10.20.021.16.5715	Casualty Insurance	744	510	372	207	220
10.20.021.18.5601	Minor Equipment	-	750	-	-	-
10.20.021.38.5811	Membership Dues	55	35	70	70	150
10.20.021.38.5989	Miscellaneous Expenses	136	-	-	-	-
TOTALS		$ 197,893	$ 279,443	$ 225,764	$ 213,754	$ 227,940

YEAR 2013 BUDGET DETAIL

PUBLIC RELATIONS

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.20.031.02.4001	Salaries	$ 61,659	$ 61,200	$ 61,812	$ 69,120	$ 114,750
10.20.031.02.4002	Part-time	770	-	-	-	-
10.20.031.02.4101	Social Security	4,416	4,353	4,445	5,151	8,780
10.20.031.02.4102	LAGERS Retirement Program	2,775	3,367	4,019	5,185	11,820
10.20.031.02.4103	ICMA Deferred Comp	459	-	-	-	-
10.20.031.02.4104	Workers Compensation	156	132	100	97	190
10.20.031.02.4105	Health Insurance	10,427	9,860	8,802	9,726	22,750
10.20.031.02.4106	Life Insurance	36	35	35	39	50
10.20.031.02.4107	Dental Insurance	640	637	655	639	1,240
10.20.031.02.4112	Vision Insurance	-	-	60	120	300
10.20.031.02.4116	Disability Insurance	81	81	81	71	120
10.20.031.04.5120	Printing - Liberty Citizen	1,894	631	-	-	-
10.20.031.06.5210	Training Travel	-	-	-	-	3,000
10.20.031.06.5251	Registration Fees	-	-	-	50	1,800
10.20.031.08.5371	Advertising	-	-	-	73	-
10.20.031.08.5399	Miscellaneous Fees	-	-	10,468	-	-
10.20.031.16.5715	Casualty Insurance	912	630	462	263	280
10.20.031.38.5808	Postage-Liberty Citizen	400	400	-	-	-
10.20.031.38.5811	Membership Dues	375	375	375	375	880
10.20.031.38.5989	Miscellaneous Expenses	596	575	1,182	1,019	1,900
TOTALS		$ 85,597	$ 82,276	$ 92,496	$ 91,928	$ 167,860

YEAR 2013 BUDGET DETAIL

MUNICIPAL COURT

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.20.131.02.4001	Salaries	130,299	143,438	$ 145,764	$ 146,916	$ 146,920
10.20.131.02.4002	Part-time	11,596	-	-	-	-
10.20.131.02.4004	Overtime	4,972	5,568	5,084	5,195	3,440
10.20.131.02.4015	Opt Out (Health Insurance)	-	1,164	3,492	3,498	3,500
10.20.131.02.4017	Health Insurance Rebate	-	-	-	36	60
10.20.131.02.4101	Social Security	10,176	10,496	10,659	11,287	11,770
10.20.131.02.4102	LAGERS Retirement Program	3,911	5,009	7,329	8,756	11,840
10.20.131.02.4103	ICMA Deferred Comp	624	-	-	-	-
10.20.131.02.4104	Workers Compensation	456	384	271	228	260
10.20.131.02.4105	Health Insurance	40,413	43,069	40,603	39,777	40,460
10.20.131.02.4106	Life Insurance	154	172	175	153	130
10.20.131.02.4107	Dental Insurance	2,599	2,988	2,771	2,911	2,480
10.20.131.02.4112	Vision Insurance	-	-	182	361	360
10.20.131.02.4116	Disability Insurance	186	241	298	213	180
10.20.131.04.5001	General Supplies	1,168	1,184	1,788	1,085	1,500
10.20.131.04.5110	Copier Lease & Usage	1,320	1,274	1,468	1,672	1,700
10.20.131.04.5120	Outside Printing	3,443	677	2,524	-	3,200
10.20.131.06.5210	Training Travel	1,523	1,886	-	3,225	3,000
10.20.131.06.5251	Registration Fees	545	620	-	1,425	750
10.20.131.08.5311	Legal Fees	835	2,025	1,225	1,900	1,500
10.20.131.08.5399	Miscellaneous Fees	1,319	733	733	676	1,000
10.20.131.16.5715	Casualty Insurance	1,944	1,344	984	545	580
10.20.131.38.5810	Publications	123	190	229	253	250
10.20.131.38.5811	Membership Dues	260	610	225	325	450
10.20.131.38.5812	Clothing Expenses	-	93	-	-	-
TOTALS		$ 217,869	$ 223,165	$ 225,804	$ 230,437	$ 235,330

HUMAN RESOURCES DEPARTMENT

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Human Resources Department
Program Narrative

Mission Statement:

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

Services:

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

Human Resources has a workforce of two full-time employees (one position currently frozen) 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 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 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 Department's proposed staffing levels for FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Human Resources Coordinator	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Manager	1	0	0	0	0
Total	3	2	2	2	2

Previous Year's Goals and Objectives:

The Human Resources Department's FY2012 goals and objectives were as follows:

1. Assist City with understanding and enhancement of loss control coverage.

Update: HR continues to meet with departments on loss control, training, and wellness initiatives to ensure current requirements and needs are met.

2. Continue management of 3rd party risk transfer requirements.

   Update: HR continues to work with department contacts on certificates of insurance language and needs.

3. Watch upcoming legislation that affects current policies.

   Update: HR continues to monitor trends and changes in health care, retirement, policy and union legislation.

4. Enhance training opportunities for all employees.

   Update: HR continues to research creative methods to provide continuing education opportunities.

5. Complete positive labor negotiations with Fire and Police Department union groups.

   Update: HR continues to meet and confer with union and public safety to address needs.

FY2013 Goals and Objectives:

The Human Resources Department's FY2013 goals and objectives include the following:

1. Assist City with understanding and enhancement of loss control coverage.
2. Continue management of 3rd party risk transfer requirements.
3. Watch upcoming legislation that affects current policies.
4. Enhance training opportunities for all employees.
5. Complete positive labor negotiations with Fire and Police Department union groups.

YEAR 2013 BUDGET DETAIL

HUMAN RESOURCES

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.25.011.02.4001	Salaries	$ 175,439	$ 134,428	$ 134,278	$ 136,145	$ 136,210
10.25.011.02.4004	Overtime	-	-	-	138	200
10.25.011.02.4101	Social Security	12,616	9,805	9,729	10,186	10,440
10.25.011.02.4102	LAGERS Retirement Program	7,812	7,396	7,539	9,972	14,050
10.25.011.02.4103	ICMA Deferred Comp	1,254	-	-	-	-
10.25.011.02.4104	Workers Compensation	480	408	270	193	220
10.25.011.02.4105	Health Insurance	26,534	22,061	18,927	20,610	22,760
10.25.011.02.4106	Life Insurance	109	69	78	61	50
10.25.011.02.4107	Dental Insurance	1,666	3,372	1,309	1,278	1,240
10.25.011.02.4112	Vision Insurance	-	-	135	150	-
10.25.011.02.4116	Disability Insurance	244	162	162	141	120
10.25.011.04.5001	General Supplies	1,250	1,528	1,057	1,056	1,100
10.25.011.04.5058	Loss Control Supplies-Refund	1,547	-	-	-	-
10.25.011.06.5210	Training Travel	337	172	4,442	300	300
10.25.011.06.5259	City-Wide Training	1,154	906	139	1,200	1,000
10.25.011.08.5372	Recruitment Expenses	-	-	1,240	234	200
10.25.011.08.5399	Miscellaneous Fees	13,771	15,929	22,001	16,450	16,400
10.25.011.16.5715	Casualty Insurance	3,498	3,396	2,748	1,726	1,810
10.25.011.38.5804	Special Events	612	701	856	483	4,300
10.25.011.38.5810	Publications	-	213	100	100	100
10.25.011.38.5811	Membership Dues	995	460	700	980	950
10.25.011.38.5989	Miscellaneous Expenses	6,095	17,035	28,879	7,830	7,830
TOTALS		$ 255,412	$ 218,040	$ 234,591	$ 209,233	$ 219,280

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FINANCE DEPARTMENT

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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; and 5) accurately bill and fairly collect City utility bills.

Staffing Levels:

The Finance Department's proposed staffing levels for FY2013, along with a brief look at historical General Fund staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Accountant	0	1	1	1	1
Accounting Manager	1	1	1	1	1
Administrative Assistant	1	0	0	0	0
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Assistant	1	0	0	0	0
Finance Director	1	0	0	0	0
Assistant City Administrator	0	1	1	1	1
Finance Technician	2	4	4	4	4
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Receptionist	1	0	0	0	0
Total	13	13	13	13	13

Complementary positions are funded within the City of Liberty Utility Funds. Total staffing for Finance for all funds is 13 positions.

Previous Year's Goals and Objectives:

The Finance Department's FY2012 goals and objectives were as follows:

1. Develop a five-year financial plan for General Fund and Utility Funds operation budgets.

   Objective: Ensure fiscal modeling capacity that will allow Management and Council the ability to understand long-term financial implications of changing revenue patterns and expense decisions.

   - Develop the 2012 Budget and extend base for five years
   - Discuss and obtain consensus on inflationary expenditure indices
   - Alter expenses to reflect out-year projections
   - Alter future revenue projects to show contraction, stable and moderate growth
   - Present finding and offer recommendations

   Update: *Goal completed with presentation to Budget Committee planned in April/May 2013.*

2. Analyze a process to use the lockbox banking system for utility payments.

   Objective: To improve customer service and improve efficiencies within the Finance department.

   - Compute internal hard costs of implementing a laser bill mailed in an envelope instead of the current postcard method
   - Determine the overall costs to send bills to an outside printer to print and mail excluding internal staffing
   - Analyze costs for lockbox payments
   - Note added enhancements relative to customer service and utilization of staff time
   - Make recommendation to Council

   Update: Goal completed with funding included to implement the change in 2013

3. Study the feasibility of the County processing City property tax billings and collections.

   Objective: Engage County and City staff to determine ability to incorporate City real estate and personal property tax billing into a single unified County tax bill – Support analysis with expense savings, improved collections and future cost avoidance.

   - Discuss possibility with County collector
   - Compute internal hard costs of billing exclusive of staffing
   - Determine overall collection rate differences to see if there is added revenue
   - Estimate future internal software billing replacement costs
   - Analyze cost and revenues to determine fiscal impact
   - Note added enhancements relative to customer service
   - Make recommendation to Council

Update: Goal completed with recommendation made to the Budget Committee. Action deferred until 2013 to better understand if there were any County implementation issues, which there were none. Planning to make transition in 2013.

4. Implement GASB 54 procedures for reporting fund balance.

   Objective: Utilizing GFOA best practices and incorporating GASB 54 requirements, develop a policy for reporting fund balance on financial reports.

   - Develop policy and required implementation plans for Budget Committee review
   - Conduct a Council study session to present policy to full council and conclude with adoption

   Update: Goal partially met – Finalization deferred to 2013.

5. 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
   - Dependent on the outcome of the Items 2) and 3) above, the Finance Department will be able to free up staff from clerical duties
   - 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: Goal not met – Deferred until 2013 due to implementation of 2) and 3) above in 2013.

FY2013 Goals and Objectives:

The Finance Department's FY2013 goals and objectives include the following:

1. Implement the outsourcing of utility bill printing and lockbox collections.

   Objective: To improve customer service and improve efficiencies within the Finance department.

   - Review and redesign the City utility bill so to provide greater customer communication on utility costs and usage within a letter sized utility bill
   - Coordinate with bank service provider all necessary steps to invoke lockbox collection

- Coordinate with Information Systems and the Utility software provider to implement redesigned bill
- Coordinate with Information Systems and the Web payment software provider to develop an E-Bill option that mirrors the redesigned bill and so allow customer the option to go paperless
- Coordinate with the mailing house provider their process/printing schedules and implement required changes in City internal processes so to allow the rendering of timely customer bills
- Train staff on the new process and the required changes
- Coordinate with Public Information a customer pre-implementation mailing to inform customer of the pending change
- Implement process in May/June 2013

2. Implement the transition from City billing of local property taxes to a consolidated County tax bill.

   Objective: To improve customer service and improve efficiencies within the Finance department.

   - Validate with surrounding cities their successful results with County billing of local property taxes
   - Conduct staff review of County property tax reporting to ensure it meets the City's needs
   - Upon validation of items 1) and 2), establish a contract with the County for collection services and secure Council approval of the same
   - Coordinate with Information Systems download of delinquent tax files for transfer to the County for inclusion of 2013 property tax bill issuance
   - Coordinating with Public Information and the County, inform the Liberty community of the pending change for 2013 tax billing and associated payments

3. Present multi-year/five year financial plan to the Budget Committee for feedback and refinement.

   Objective: To establish a collaborative long-term financial model on all City funds for use in determining future service levels and/or funding requirements.

   - Include funded and unfunded departmental CIP requirements to the financial model
   - Present model findings by fund to the Budget Committee and collaboratively discuss and adjust as required
   - Calculate and communicate Utility Fund future rate requirements
   - Revalidate CIP for the Special Purpose Sales Tax Funds
   - Communicate what can be done and what cannot with funding enhancements
   - Present General Fund revenue alternatives required to remedy potential funding shortfalls
   - Present Park Fund revenue alternative required to remedy potential funding shortfalls
   - Recommend to the Budget Committee suggested employee compensation priorities with the intent of those priorities becoming Council policy

- Recommend to the Budget Committee a five-year utility rate plan and seek approval by Council of the same

4. 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
   - Dependent on the outcome of the Items 2) and 3) above, the Finance Department will be able to free up staff from clerical duties
   - 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

5. Implement GASB 54 procedures for reporting fund balance.

   Objective: Utilizing GFOA best practices and incorporating GASB 54 requirements, develop a policy for reporting fund balance on financial reports.

   - Develop policy and required implementation plans for Budget Committee review
   - Conduct a Council study session to present policy to full council and conclude with adoption

6. Establish succession planning within the Finance Department.

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

   - With implementation of efficiency improvements created by utility bill outsourcing and County collection of property tax, identify time savings generated by staff
   - With additional available time, establish technical tasks that can now be picked and, thus, expose staff to additional Finance department activities and requirements
   - Determine potential future leaders 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

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YEAR 2013 BUDGET DETAIL

ACCOUNTING & FINANCE

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.30.130.02.4001	Salaries	$ 333,622	$ 378,021	$ 383,100	$ 397,993	$ 400,100
10.30.130.02.4002	Part-time	11,916	-	-	-	-
10.30.130.02.4004	Overtime	-	-	-	500	500
10.30.130.02.4015	Opt Out (Health Insurance)	-	3,492	6,984	7,784	8,060
10.30.130.02.4017	Health Insurance Rebate	-	-	84	72	-
10.30.130.02.4101	Social Security	25,283	28,070	28,733	30,466	31,180
10.30.130.02.4102	LAGERS Retirement Program	13,909	20,985	25,345	31,487	42,100
10.30.130.02.4103	ICMA Deferred Comp	2,522	-	-	-	-
10.30.130.02.4104	Workers Compensation	1,200	1,002	701	585	670
10.30.130.02.4105	Health Insurance	35,879	41,094	40,521	43,325	47,500
10.30.130.02.4106	Life Insurance	217	252	251	217	200
10.30.130.02.4107	Dental Insurance	2,373	2,502	2,567	3,027	3,320
10.30.130.02.4112	Vision Insurance	-	-	265	498	470
10.30.130.02.4116	Disability Insurance	353	511	509	438	380
10.30.130.04.5001	General Supplies	7,504	3,198	4,196	5,641	5,000
10.30.130.04.5110	Copier Lease	2,141	1,948	2,149	1,955	2,100
10.30.130.04.5120	Outside Printing	4,201	4,409	5,337	4,670	5,000
10.30.130.06.5210	Training Travel	75	308	4,200	4,320	5,000
10.30.130.06.5251	Registration Fees	655	345	801	1,000	1,000
10.30.130.08.5306	Audit Fees	53,840	50,320	56,830	53,385	55,500
10.30.130.08.5346	Financial Services	23,127	19,933	19,712	26,830	26,000
10.30.130.08.5371	Advertising	148	68	97	-	-
10.30.130.08.5379	Legal Ads	-	-	-	150	400
10.30.130.08.5397	Contract Labor	-	-	1,370	4,750	2,800
10.30.130.08.5399	Miscellaneous Fees	34,429	31,408	35,674	35,745	36,000
10.30.130.12.5453	Mobile Phones	637	693	-	-	-
10.30.130.14.5541	Vehicle Maintenance	-	47	-	28	-
10.30.130.14.5551	Office Equipment Maintenance	2,266	1,083	1,088	1,200	1,200
10.30.130.14.5591	Software Maintenance	100	100	100	200	200
10.30.130.16.5715	Casualty Insurance	6,186	4,272	3,120	1,717	1,800
10.30.130.18.5601	Minor Equipment	-	120	1,538	1,000	1,000
10.30.130.18.5603	Minor Software	-	-	33	-	-
10.30.130.38.5801	Over/Short	350	481	(9)	164	100
10.30.130.38.5803	Meeting Expense	158	127	105	100	100
10.30.130.38.5808	Postage	25,524	26,093	24,782	30,000	30,000
10.30.130.38.5810	Publications	23	191	-	50	50
10.30.130.38.5811	Membership Dues	1,093	1,025	1,646	1,000	1,000
10.30.130.38.5989	Miscellaneous Expenses	-	-	164	80	100
TOTALS		$ 589,731	$ 622,097	$ 651,990	$ 690,377	$ 708,830

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POLICE DEPARTMENT

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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.

7. Parking Control Unit

   (Position un-filled since 2009) Parking Control enforcement for the Central Business District is handled by Volunteers in Police Services (VIPS) program efforts.

8. Animal Control Unit

   The Animal Control Unit of the Liberty Police Department serves as a support function for the Patrol Division of the police department. 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 is responsible for staffing and maintaining the City's animal shelter, working with local veterinarians, and promoting responsible pet ownership.

Staffing Levels:

The Police Department's proposed staffing levels for FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Administrative Assistant	1	0.5	0.5	0.5	0.5
Animal Control Officer	2	2	2	2	2
Animal Shelter Attendant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	8	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	1	1	1	0
Parking Control Officer	1	0	0	0	0
Police Captain	1	1	1	1	2
Police Chief	1	1	1	1	1
Police Corporal	3	4	4	4	4
Police Lieutenant	5	4	4	4	2
Police Officer	25	24	25	26	25
Police Sergeant	4	6	6	5	6
Records Technician	3	3	3	3	3
Support Services Supervisor	0	0	0	1	1
Total	57.5	56	58	59	57

Previous Year's Goals and Objectives:

The Police Department's FY2012 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: Revise and update the police department policy and procedure manual to reduce risk and stay ahead of litigation trends, and to communicate clear and concise guidance to employees. Further policy and procedure revisions are planned with integration 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 revised and updated police department policy and procedure manual was implemented August 1, 2012. The new manual helps reduce risk and stay ahead of litigation trends, and communicates clear and concise guidance to employees. Efforts toward further policy and procedure revisions commenced September 1, 2012 with planned integration 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.

2. Operations Program:

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

   Objective: Provide the best available training through cooperation with the Department Training Unit. Upgrade the department's resources to effectively handle emotionally disturbed persons through training and development of the department's cadre of Crisis Intervention Team trained officers. In addition, address continued community concerns about traffic safety and speeding violators through targeted traffic enforcement efforts in high accident areas and residential neighborhoods.

   Update: The skills of Crisis Intervention Team police officers specially trained to handle emotionally disturbed persons were enhanced through training. In 2012, one more officer received basic Crisis Intervention training, two officers received advanced Crisis Intervention training, and two School Resource Officers received youth focused Crisis Intervention training. The department continued to address community concerns about traffic safety through targeted traffic enforcement efforts in high accident areas. In 2012, officers issued 808 total traffic citations in the Kansas Street corridor (827 were issued for the same high accident area in 2011). This past year, the total number of traffic accidents in the Kansas Street corridor decreased 6.3%, from 636 in 2011, to 596 in 2012.

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 utilizing personnel and budgetary resources to accomplish the department's primary goals.

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

   Update: In 2012 the Criminal Investigations Unit achieved a 57% 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. To address internet predator crimes the department continues to contribute a detective part time to the Western Missouri Cyber Crimes Task Force (WMCCTF). In 2012 a specially trained Liberty Police Department detective assisted the WMCCTF in conducting seven search warrants for investigation of internet predators.

4. Youth Resource Services

   The goal of School Resource Officers 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 provide SRO support while working in conjunction with the Liberty School District for the planned grade re-configuration of the school buildings. Evaluate and adapt available police resources for continued instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6th grade students in the school district.

Update: The SRO program was successfully continued in support of the Liberty School District. In 2012 the 10-week LIFE educational program was presented to all 6th grade students in the Liberty School District by Liberty Police Department School Resource Officers. The instruction of the LIFE program resulted in graduation ceremonies in honor of more than 900 6th grade middle school students who successfully completed the program. 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. The curriculum also includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. In addition, there is a component which covers sexual harassment in the school setting.

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: Equipment is in compliance with narrowband requirements in advance of January 1st, 2013 federal government deadline. Continue to participate in the regional public safety radio consolidation effort.

Update: Equipment is in compliance with 2013 federally mandated narrowband requirements. FCC requirements anticipated by 2019 will require the City to move to another complete radio system. The existing system will be obsolete and unusable by that time, and additional narrow-banding requirements would exceed the capacity of our current system. To address these issues, the department continues to participate in the regional public safety radio consolidation effort with other local agencies through the Clay County Public Safety Dispatch Consortium. The Consortium was brought into existence in 2012 to explore the merits and possible efficiencies of shared services, technology, and equipment within Clay County. In 2012, the consortium engaged the services of a professional consulting firm for a public safety answering points (PSAP) Consolidation Feasibility Study.

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. Provide support for the implementation of a municipal court video arraignment system. Such a system will enhance the efficiency of cooperative efforts between municipal court and police department personnel for arraignment of persons held in jail for municipal charges.

Update: Technical support was provided in 2012 which resulted in the implementation of the municipal court video arraignment system. This system has enhanced the efficiency of cooperative efforts between municipal court and police department personnel for arraignment of persons held in jail for municipal charges. Also in 2012, through a partnership with Coplogic, Inc. the department implemented a web based reporting system which empowers citizens to file minor vandalism, stealing, identity theft, telephone harassment, and lost property information reports over the internet. The Citizens Online Police Reporting System can now be accessed through the City of Liberty website www.ci.liberty.mo.us. The online reporting system should only be used when a crime is not in progress and there is no suspect information. In 2012, citizens filed 149 crime reports online. This is estimated to have saved over 223 hours of time for police officers (1.5 hours officer time per report). Such time savings enables officers to focus on other high priority community needs.

7. Animal Control Unit

   Provide quality service to citizens through animal ordinance enforcement and education, while supporting and improving the co-existence of domestic animals and humans.

   Objective: Through support and assistance provided by Volunteers in Police Services (VIPS) program efforts with the Animal Control staff, continue a decreased rate of euthanasia through partnership with PetSmart Charities Adoption Program and public awareness efforts in support of quality adoption dispositions for shelter animals.

   Update: In 2012 the total number of animals taken in at the Animal Shelter was 535 - of that number, 198 had to be euthanized. This equates to a euthanasia rate of 37%. Other animals were successfully adopted, returned to their owners, or transferred to rescue groups or other agencies. The overall euthanasia rate has been substantially reduced in recent years in large part due to continued partnership with the PetSmart Charities Adoption Program and through the efforts of volunteers through the Volunteers in Police Services (VIPS) program.

FY2013 Goals and Objectives:

The Police Department's FY2013 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: Efforts toward further policy and procedure revisions will continue with planned integration through Midwest Public Risk and Lexipol. Such efforts commenced September 1, 2012 shortly after the revised and updated police department policy and

procedure manual was implemented. 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. In addition, the department will also conduct risk management data analysis for the past four years concerning officer injuries, lost work time, and workers' compensation claims. The risk management study will be conducted with the purpose of identifying and mitigating risks to decrease injuries for officers.

2. Operations Program:

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

   Objective: Leverage existing resources and provide quality training through the focused efforts and increased development of training elements within the department. The department will increase concentration on defensive tactics training. One police officer will be sent to a handcuffing and expandable baton training course with the aim of expanding in house defensive tactics training. In addition, specially trained personnel will expand in house *Verbal Judo* conflict communications training of officers. Such conflict communications training improves an officer's interpersonal skills, confidence and effectiveness in responding to others, and enhances their ability to maintain mental and emotional safety. The department will also continue to address ongoing community concerns about traffic safety and traffic violators through targeted enforcement efforts in high accident areas and residential neighborhoods. In addition, the department will enhance impaired driver enforcement efforts through a new Missouri Department of Transportation grant.

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: Maintain a yearly case clearance rate of 50% within the criminal investigations unit. In addition, a study of photographic lineups for suspect identification by victims and witnesses will be conducted. The aim of the study is to ensure department compliance with anticipated state legislation concerning police lineups.

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 utilize and balance existing SRO personnel resources to effectively handle the increased duties necessitated by the two high schools in the

Liberty School District. Continue to provide SRO support while working in conjunction with the school district for the planned grade re-configuration of the school buildings. Evaluate and adapt available police resources for continued 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. The curriculum also includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. In addition, there is a component which covers sexual harassment in the school setting.

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: FCC requirements anticipated by 2019 will require the City to move to another complete radio system. The existing system will be obsolete and unusable by that time, and additional narrow-banding requirements would exceed the capacity of our current system. To address these issues, the department continues to participate in the regional public safety radio consolidation effort with other local agencies through the Clay County Public Safety Dispatch Consortium. The Consortium was brought into existence in 2012 to explore the merits and possible efficiencies of shared services, technology, and equipment within Clay County. In 2012, the consortium engaged the services of a professional consulting firm for a public safety answering points (PSAP) Consolidation Feasibility Study.

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 research costs and 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.

7. Animal Control Unit

Provide quality service to citizens through animal ordinance enforcement and education, while supporting and improving the co-existence of domestic animals and humans.

Objective: Through support and assistance provided by Volunteers in Police Services (VIPS) program efforts with the Animal Control staff, continue focus on maintaining a decreased rate of euthanasia through partnership with PetSmart Charities Adoption Program and public awareness efforts in support of quality adoption dispositions for shelter animals.

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YEAR 2013 BUDGET DETAIL

POLICE ADMINISTRATION

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.500.02.4001	Salaries	$ 149,849	$ 114,102	$ 118,143	$ 117,513	$ 173,590
10.40.500.02.4004	Overtime	110	94	89	250	500
10.40.500.02.4015	Opt Out (Health Insurance)	-	-	873	3,498	3,500
10.40.500.02.4017	Health Insurance Rebate	-	-	16	-	-
10.40.500.02.4101	Social Security	11,010	8,250	7,497	9,177	13,320
10.40.500.02.4102	LAGERS Retirement Program	8,172	5,452	9,369	11,129	25,010
10.40.500.02.4103	ICMA Deferred Comp	1,003	-	-	-	-
10.40.500.02.4104	Workers Compensation	420	354	997	2,104	3,890
10.40.500.02.4105	Health Insurance	15,620	14,871	9,200	4,863	17,380
10.40.500.02.4106	Life Insurance	60	52	48	46	70
10.40.500.02.4107	Dental Insurance	1,003	988	655	958	1,550
10.40.500.02.4112	Vision Insurance	-	-	30	240	420
10.40.500.02.4116	Disability Insurance	162	71	112	106	150
10.40.500.04.5001	General Supplies	351	8,501	13,398	15,500	15,500
10.40.500.04.5054	Grant Supplies	4,815	1,262	6,903	-	500
10.40.500.04.5099	Miscellaneous Supplies	-	-	4,252	5,600	5,600
10.40.500.04.5120	Outside Printing	-	718	217	1,100	1,100
10.40.500.06.5210	Training Travel	5,605	215	2,138	4,501	3,000
10.40.500.06.5251	Registration Fees	-	-	225	500	500
10.40.500.06.5252	Lodging	-	-	763	1,000	1,000
10.40.500.06.5253	Meals Per Diem	-	-	111	250	250
10.40.500.06.5259	Other Training Costs	-	108	-	556	-
10.40.500.08.5330	Grant Match Fees	-	-	767	-	1,000
10.40.500.08.5336	Testing Fees	-	1,400	1,082	1,000	1,000
10.40.500.08.5356	Medical Fees	-	33	1,400	1,000	1,000
10.40.500.08.5372	Recruitment Costs	145	-	-	-	-
10.40.500.08.5399	Miscellaneous Fees	749	3,068	4,724	8,500	8,500
10.40.500.12.5453	Mobile Phones	9,297	12,257	2,500	400	2,000
10.40.500.14.5521	Vehicle Fuel	57,794	72,589	98,374	116,000	116,000
10.40.500.14.5541	Vehicle Maintenance	2,153	49,796	73,918	40,000	35,000
10.40.500.14.5551	Equipment Maintenance	-	825	536	1,270	1,270
10.40.500.16.5711	Property Insurance	138	174	180	177	210
10.40.500.16.5715	Casualty Insurance	252,128	321,752	290,592	368,589	399,630
10.40.500.18.5601	Minor Equipment	1,834	-	30,850	57,745	57,750
10.40.500.18.5606	Vehicle Changeover Costs	-	-	13,156	-	27,630
10.40.500.24.6003	Lease Principal	-	-	-	32,102	81,080
10.40.500.24.6013	Lease Interest	-	-	-	2,737	1,770
10.40.500.24.6023	Lease Service Fees	-	-	1,320	-	-
10.40.500.36.7101	Vehicles	-	-	193,192	-	131,200
10.40.500.36.7201	Capital Equipment	-	23,235	-	15,174	15,640
10.40.500.36.7203	Software	-	-	29,288	-	-
10.40.500.38.5803	Meeting Expense	92	494	764	1,300	1,000
10.40.500.38.5810	Publications	150	694	941	1,000	1,000
10.40.500.38.5811	Membership Dues	655	1,455	1,417	2,800	2,800
10.40.500.38.5812	Clothing Expense	28,120	28,251	42,247	33,000	33,000
10.40.500.38.5989	Miscellaneous Expenses	-	418	438	600	600
TOTALS		$ 551,438	$ 671,477	$ 962,719	$ 862,285	$ 1,185,910

YEAR 2013 BUDGET DETAIL

POLICE PATROL UNIT

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.501.02.4001	Salaries	$ 1,389,495	$ 1,379,688	$ 1,400,986	$ 1,440,886	$ 1,447,380
10.40.501.02.4002	Part-time	38,386	41,779	41,825	42,290	43,500
10.40.501.02.4004	Overtime	107,542	106,279	123,243	120,273	115,000
10.40.501.02.4015	Opt Out (Health Insurance)	-	8,730	28,809	27,687	24,530
10.40.501.02.4017	Health Insurance Rebate	-	-	96	96	-
10.40.501.02.4101	Social Security	111,627	111,840	116,731	121,421	124,380
10.40.501.02.4102	LAGERS Retirement Program	97,494	114,642	130,750	150,422	232,560
10.40.501.02.4103	ICMA Deferred Comp	9,422	-	-	-	-
10.40.501.02.4104	Workers Compensation	55,836	47,256	35,738	34,647	40,740
10.40.501.02.4105	Health Insurance	229,300	220,728	177,175	212,053	238,660
10.40.501.02.4106	Life Insurance	965	864	878	783	700
10.40.501.02.4107	Dental Insurance	13,027	14,227	13,357	13,683	14,400
10.40.501.02.4112	Vision Insurance	-	-	920	1,686	1,840
10.40.501.02.4116	Disability Insurance	2,004	2,017	1,973	1,748	1,500
10.40.501.04.5001	General Supplies	3,716	-	-	-	-
10.40.501.04.5006	Vehicle Supplies	186	235	235	500	500
10.40.501.04.5050	SWAT Team Supplies	-	1,140	701	1,000	1,000
10.40.501.04.5051	Armory Supplies	10,455	14,063	10,985	14,000	14,000
10.40.501.04.5099	Miscellaneous Supplies	1,804	2,309	-	(49)	-
10.40.501.06.5329	Contra Labor	244	144	96	-	-
10.40.501.08.5356	Medical Fees	298	-	-	-	-
10.40.501.08.5399	Miscellaneous Fees	71	-	-	-	-
10.40.501.12.5453	Mobile Phones	2,226	-	-	-	-
10.40.501.14.5541	Vehicle Maintenance	23,811	331	246	-	-
10.40.501.14.5551	Office Equipment Maintenance	458	-	-	-	-
10.40.501.14.5559	Misc. Equipment Maintenance	3,231	4,200	2,242	2,500	2,500
10.40.501.18.5601	Minor Equipment	3,747	16,761	94	-	-
10.40.501.18.5602	Neighborhood Watch Equipment	327	415	659	500	500
10.40.501.38.5803	Meeting Expense	296	-	-	-	-
10.40.501.38.5811	Membership Dues	235	-	-	-	-
TOTALS		$ 2,106,201	$ 2,087,651	$ 2,087,739	$ 2,186,126	$ 2,303,690

YEAR 2013 BUDGET DETAIL

POLICE INVESTIGATION UNIT

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.502.02.4001	Salaries	$ 223,254	$ 251,035	$ 253,088	$ 260,953	$ 254,940
10.40.502.02.4004	Overtime	12,422	18,645	14,915	11,512	12,000
10.40.502.02.4015	Opt Out (Health Insurance)	-	3,492	10,185	7,578	7,010
10.40.502.02.4017	Health Insurance Rebate	-	-	48	48	-
10.40.502.02.4101	Social Security	15,999	20,187	20,845	20,862	20,960
10.40.502.02.4102	LAGERS Retirement Program	14,947	21,021	24,231	26,806	40,000
10.40.502.02.4103	ICMA Deferred Comp	1,748	-	-	-	-
10.40.502.02.4104	Workers Compensation	7,842	6,576	4,921	5,250	5,640
10.40.502.02.4105	Health Insurance	35,291	30,273	13,933	23,958	28,510
10.40.502.02.4106	Life Insurance	166	173	172	151	140
10.40.502.02.4107	Dental Insurance	2,533	2,633	2,693	2,640	2,560
10.40.502.02.4112	Vision Insurance	-	-	185	342	380
10.40.502.02.4116	Disability Insurance	386	406	404	353	300
10.40.502.04.5001	General Supplies	1,046	-	-	-	-
10.40.502.04.5005	Photo Processing	381	-	-	-	-
10.40.502.04.5099	Miscellaneous Supplies	47	21	-	-	-
10.40.502.04.5110	Copier Lease & Usage	199	-	-	-	-
10.40.502.06.5210	Training Travel	25	-	-	(533)	-
10.40.502.08.5399	Miscellaneous Fees	2,938	-	-	-	-
10.40.502.14.5541	Vehicle Maintenance	3,600	-	-	-	-
10.40.502.14.5559	Misc. Equipment Maintenance	556	-	-	-	-
10.40.502.18.5601	Minor Equipment	1,292	5,473	-	-	-
10.40.502.38.5802	Metro Drug Squad	6,347	7,408	6,220	8,700	9,000
10.40.502.38.5803	Meeting Expense	96	-	-	-	-
10.40.502.38.5810	Publications	387	-	-	-	-
10.40.502.38.5811	Membership Dues	200	-	-	-	-
10.40.502.38.5812	Clothing Expense	-	-	-	1,500	-
10.40.502.38.5989	Miscellaneous Expense	40	-	-	-	-
TOTALS		$ 331,742	$ 367,342	$ 351,839	$ 370,120	$ 381,440

YEAR 2013 BUDGET DETAIL

YOUTH RESOURCE SERVICES

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.507.02.4001	Salaries	$ 138,413	$ 138,461	$ 134,650	$ 140,781	$ 140,650
10.40.507.02.4004	Overtime	12,519	11,102	9,248	13,276	13,520
10.40.507.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	3,498	3,500
10.40.507.02.4017	Health Insurance Rebate	-	-	48	48	-
10.40.507.02.4101	Social Security	11,289	11,170	10,887	11,859	12,060
10.40.507.02.4102	LAGERS Retirement Program	10,112	11,651	11,694	15,287	23,020
10.40.507.02.4103	ICMA Deferred Comp	726	-	-	-	-
10.40.507.02.4104	Workers Compensation	5,238	4,392	3,336	3,263	3,900
10.40.507.02.4105	Health Insurance	18,498	18,199	14,512	16,104	17,780
10.40.507.02.4106	Life Insurance	109	104	103	91	80
10.40.507.02.4107	Dental Insurance	1,504	1,635	1,667	1,337	1,590
10.40.507.02.4116	Disability Insurance	162	162	162	141	120
10.40.507.04.5001	General Supplies	1,456	-	-	-	-
10.40.507.04.5099	Miscellaneous Supplies	-	1,000	-	-	-
10.40.507.08.5395	Lease Payments	4,400	4,000	4,200	5,000	5,000
10.40.507.08.5399	Miscellaneous Fees	40	-	-	-	-
10.40.507.14.5541	Vehicle Maintenance	179	-	-	-	-
10.40.507.14.5559	Misc. Equipment Maintenance	-	-	19	100	100
10.40.507.18.5601	Minor Equipment	270	8	-	-	-
TOTALS		$ 204,916	$ 203,630	$ 194,017	$ 210,785	$ 221,320

YEAR 2013 BUDGET DETAIL

POLICE COMMUNICATIONS

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.511.02.4001	Salaries	$ 348,144	$ 343,027	$ 370,305	$ 379,724	$ 377,480
10.40.511.02.4004	Overtime	26,274	29,933	31,814	33,653	30,000
10.40.511.02.4015	Opt Out (Health Insurance)	-	-	-	1,752	3,500
10.40.511.02.4017	Health Insurance Rebate	-	-	96	132	60
10.40.511.02.4101	Social Security	27,375	27,072	28,995	30,753	31,170
10.40.511.02.4102	LAGERS Retirement Program	16,849	20,464	25,065	31,527	43,620
10.40.511.02.4103	ICMA Deferred Comp	2,394	-	-	-	-
10.40.511.02.4104	Workers Compensation	1,146	960	693	593	680
10.40.511.02.4105	Health Insurance	63,246	66,904	74,630	75,546	74,240
10.40.511.02.4106	Life Insurance	332	311	334	303	270
10.40.511.02.4107	Dental Insurance	4,435	4,537	5,077	5,003	4,860
10.40.511.02.4112	Vision Insurance	-	-	348	696	700
10.40.511.02.4116	Disability Insurance	582	569	623	565	480
10.40.511.04.5001	General Supplies	1,793	-	-	-	-
10.40.511.04.5052	Property Room Supplies	1,252	742	1,185	1,000	1,000
10.40.511.04.5053	Jail Supplies	287	7	47	499	500
10.40.511.04.5099	Miscellaneous Supplies	-	161	-	-	-
10.40.511.08.5372	Recruitment Costs	90	-	-	-	-
10.40.511.08.5373	Prisoner Housing Expense	21,957	36,635	34,846	34,000	34,000
10.40.511.14.5551	Office Equipment Maintenance	173	-	-	-	-
10.40.511.14.5559	Misc. Equipment Maintenance	26,898	31,955	19,879	26,000	26,000
10.40.511.18.5601	Minor Equipment	1,581	696	-	-	-
10.40.511.38.5808	Postage	-	6	-	-	-
10.40.511.38.5812	Clothing Expense	83	-	20	-	-
TOTALS		$ 544,890	$ 563,978	$ 593,955	$ 621,746	$ 628,560

YEAR 2013 BUDGET DETAIL

POLICE RECORDS UNIT

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.512.02.4001	Salaries	$ 248,395	$ 267,351	$ 247,244	$ 248,190	$ 148,660
10.40.512.02.4004	Overtime	2,075	1,075	1,183	1,000	1,000
10.40.512.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	6,705	7,010
10.40.512.02.4017	Health Insurance Rebate	-	-	48	96	-
10.40.512.02.4101	Social Security	18,761	20,302	17,486	17,838	11,720
10.40.512.02.4102	LAGERS Retirement Program	14,579	17,040	18,925	18,322	18,780
10.40.512.02.4103	ICMA Deferred Comp	1,862	-	-	-	-
10.40.512.02.4104	Workers Compensation	3,240	2,712	1,986	591	250
10.40.512.02.4105	Health Insurance	31,200	28,411	26,370	18,594	11,520
10.40.512.02.4106	Life Insurance	181	173	156	147	110
10.40.512.02.4107	Dental Insurance	2,369	2,357	2,071	1,673	970
10.40.512.02.4112	Vision Insurance	-	-	60	150	180
10.40.512.02.4116	Disability Insurance	339	325	376	357	240
10.40.512.04.5001	General Supplies	4,925	134	2	-	-
10.40.512.04.5110	Copier Lease & Usage	4,151	2,868	2,754	5,500	5,500
10.40.512.04.5120	Outside Printing	102	-	-	-	-
10.40.512.08.5393	Regional Alert System	12,835	11,981	10,709	12,000	12,000
10.40.512.14.5559	Misc. Equipment Maintenance	345	207	271	1,600	1,600
10.40.512.14.5591	Software Maintenance	-	1,188	1,188	1,600	1,600
10.40.512.18.5601	Minor Equipment	6,342	4,434	-	400	400
10.40.512.38.5808	Postage	149	528	231	550	550
10.40.512.38.5810	Publications	83	-	-	-	-
TOTALS		$ 351,933	$ 362,830	$ 334,553	$ 335,313	$ 222,090

YEAR 2013 BUDGET DETAIL

ANIMAL CONTROL UNIT

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.513.02.4001	Salaries	$ 134,671	$ 73,006	$ 57,260	$ 63,073	$ 62,840
10.40.513.02.4002	Part-time	13,340	13,787	14,458	14,399	15,370
10.40.513.02.4004	Overtime	4,711	1,681	3,236	4,000	4,000
10.40.513.02.4017	Health Insurance Rebate	-	-	80	96	-
10.40.513.02.4101	Social Security	11,219	6,533	5,601	6,036	6,290
10.40.513.02.4102	LAGERS Retirement Program	7,627	4,291	3,093	5,180	9,760
10.40.513.02.4103	ICMA Deferred Comp	726	-	-	-	-
10.40.513.02.4104	Workers Compensation	4,380	3,672	2,053	1,058	1,280
10.40.513.02.4105	Health Insurance	20,814	11,089	8,503	10,440	11,520
10.40.513.02.4106	Life Insurance	72	31	47	61	50
10.40.513.02.4107	Dental Insurance	1,643	1,051	776	723	700
10.40.513.02.4112	Vision Insurance	-	-	36	72	70
10.40.513.02.4116	Disability Insurance	244	169	118	101	120
10.40.513.04.5001	General Supplies	811	116	243	500	500
10.40.513.04.5003	Medical Supplies	3,778	2,952	5,380	3,200	3,200
10.40.513.04.5008	Building Maintenance	841	583	4,891	3,000	4,000
10.40.513.04.5009	Maintenance Materials	696	666	40	500	500
10.40.513.04.5010	Chemicals	608	1,695	1,132	2,000	2,000
10.40.513.04.5013	Food	836	925	1,071	1,000	1,000
10.40.513.04.5099	Miscellaneous Supplies	663	403	-	-	-
10.40.513.08.5356	Medical Fees	58	-	-	-	-
10.40.513.08.5358	Veterinary Services	9,830	6,881	5,003	8,000	8,000
10.40.513.08.5381	Refuse Collection Fees	398	66	-	500	500
10.40.513.08.5389	Other Fees	-	40	-	100	100
10.40.513.12.5401	Electric	2,692	3,195	5,562	2,600	2,600
10.40.513.12.5421	Natural Gas	3,899	3,269	2,967	4,000	4,000
10.40.513.14.5541	Vehicle Maintenance	373	-	-	14	-
10.40.513.14.5551	Office Equipment Maintenance	-	125	-	-	-
10.40.513.14.5559	Misc. Equipment Maintenance	3,593	6,577	2,065	4,000	4,000
10.40.513.14.5571	Building Maintenance	6	55	494	440	440
10.40.513.14.5575	Grounds/Landscaping Maint.	-	-	43	200	200
10.40.513.16.5711	Property Insurance	102	126	126	131	170
10.40.513.18.5601	Minor Equipment	15	110	-	-	-
10.40.513.38.5811	Membership Dues	30	-	-	-	-
TOTALS		$ 228,676	$ 143,095	$ 124,280	$ 135,424	$ 143,210

YEAR 2013 BUDGET DETAIL

PARKING CONTROL UNIT

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.40.514.02.4001	Salaries	$ 21,421	$ -	$ -	$ -	$ -
10.40.514.02.4101	Social Security	1,392	-	-	-	-
10.40.514.02.4102	LAGERS Retirement Program	942	-	-	-	-
10.40.514.02.4103	ICMA Deferred Comp	207	-	-	-	-
10.40.514.02.4104	Workers Compensation	972	-	-	-	-
10.40.514.02.4105	Health Insurance	8,529	-	-	-	-
10.40.514.02.4106	Life Insurance	30	-	-	-	-
10.40.514.02.4107	Dental Insurance	534	-	-	-	-
10.40.514.02.4116	Disability Insurance	68	-	-	-	-
10.40.514.14.5541	Vehicle Maintenance	2,174	-	-	-	-
TOTALS		$ 36,269	$ -	$ -	$ -	$ -

FIRE DEPARTMENT

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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.

RESPONSE TIMES

Type	2009	2010	2011	2012 Projected
Dispatch to Enroute	1.38	1.42	1.37	1.38
Enroute to On Scene	3.60	3.77	3.81	3.74
Dispatch to On Scene	4.98	5.19	5.17	5.12

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	2009	2010	2011	2012 Projected
Fire	2,897	3,336	3,338	3,316
EMS Pt. Contacts	3,138	3,299	3,232	3,148
EMS Pt. Transports	2,665	2,367	2,290	2,256
Total Responses	3,741	4,265	4,200	4,198

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.

3. 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.

4. 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.

5. 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 FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Administrative Assistant	1	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Deputy Fire Chief	1	1	1	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	0	0	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	10	9	9	9	9
Firefighter/Paramedic	23	22	22	24	24
Total	50	46.5	46.5	48.5	48.5

Previous Year's Goals and Objectives:

The Fire Department's FY2012 goals and objectives were as follows:

1. Complete a strategic plan for the department.

   Objective: Utilizing the labor/management initiative will continue to work cooperatively with Local 42 members to complete a comprehensive review of all divisions within the department. The completed review will allow the department to increase its current efficiencies, while also enhancing the divisions to better serve its internal and external customers.

   Update: The FD began a strategic planning process in late 2010. A formal and comprehensive review has been completed for all divisions. The process will be completed in 2012 with a formal document prepared to assist the department in advancing forward with a planned direction.

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

   Objective: Utilizing the labor/management initiative the Department will continue to evaluate established needs and future needs to provide updated resources to maintain service delivery.

   Update: The Fire Department completed year two (2) of the defined building, apparatus, and equipment replacement plan. In 2012 the Department replaced all seven (7) Monitor/Defibrillators, an aerial truck, two (2) staff vehicles, upgraded Station No. 1 emergency power generator, installed an emergency power generator at Station No. 3,

modified Station No. 1 bay doors, and worked towards the replacement of Station No. 3's parking lots and drives.

3. Complete the ISO review by mid-year 2012.

   Objective: The Department will continue to coordinate and compile the needed information from the Fire Department, Water Utilities Department, Police Communications, and GIS to provide ISO the necessary information to conduct a review of the City's Fire Service. The City currently maintains an ISO rating of 4.

   Update: The FD completed the information collection process in early 2012 in preparation of an ISO review. The review was conducted at the beginning of the second quarter of 2012. In August of 2012, ISO advised the department would formally receive an improved rating of 3 on December 1, 2012.

4. Research opportunities to increase staffing levels.

   Objective: The Department will continue to research possible grant opportunities, while also reviewing our current staffing and funding to determine if there are opportunities to increase our current staffing levels, working to meet established NFPA standards.

   Update: The FD continually is monitoring staffing levels as well as ways to increase staffing levels to meet established NFPA standards. During 2012 several ideas were considered in addition to the researching of grant opportunities.

5. Establish an eligibility list for the position of Firefighter/Paramedic.

   Objective: Utilizing the labor/management initiative the Department will publicize, review, and rate potential candidates for the position of Firefighter/Paramedic to establish and maintain and eligibility list for future hiring opportunities.

   Update: The FD, as suggested in the Memorandum of Understanding, conducted several processes to establish an eligibility list for the position of Firefighter/Paramedic. During these processes though the candidates that were recommended to move forward were all offered positions due to newly vacated positions. A list was not able to be maintained throughout 2012 due to consistent vacancies being filled, requiring multiple hiring processes in 2012.

FY2013 Goals and Objectives:

The Fire Department's FY2013 goals and objectives include the following:

1. Research opportunities to increase staffing levels as established by NFPA.

   Objective: The FD will continue to research possible grant opportunities, while also reviewing current staffing and funding to determine if there are opportunities to increase our current staffing levels as established by NFPA.

2. Monitor and Reduce Response Times

   Objective: The FD will continue to monitor current response times as well as look to improve the “Dispatch to Enroute” time to an average of 1.25 minutes.

3. Continue to update and implement the Department’s established building, apparatus, and equipment replacement plan.

   Objective: Utilizing the labor/management initiative the Department will continue to evaluate established needs and future needs to provide updated resources to maintain service delivery.

4. Prepare and complete a promotional process for the position of Captain.

   Objective: Utilizing the established General Operating Guideline as created through our labor/management partnership the department will conduct its bi-annual process to establish an internal eligibility list for the position of Captain. The process will be completed as outlined by the end of the first quarter of 2013.

5. Establish an eligibility list for the position of Firefighter/Paramedic.

   Objective: Utilizing the labor/management initiative the Department will publicize, review, and rate potential candidates for the position of Firefighter/Paramedic to establish and maintain and eligibility list for future hiring opportunities.

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YEAR 2013 BUDGET DETAIL

FIRE ADMINISTRATION

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.50.300.02.4001	Salaries	$ 129,266	$ 132,611	$ 105,886	$ 114,768	$ 114,770
10.50.300.02.4004	Overtime	-	94	89	-	-
10.50.300.02.4101	Social Security	9,594	8,775	7,720	8,575	8,780
10.50.300.02.4102	LAGERS Retirement Program	11,767	11,988	12,515	14,805	19,420
10.50.300.02.4103	ICMA Deferred Comp	948	-	-	-	-
10.50.300.02.4104	Workers Compensation	396	330	1,752	4,009	4,860
10.50.300.02.4105	Health Insurance	10,427	17,600	13,465	15,747	17,380
10.50.300.02.4106	Life Insurance	72	52	112	46	40
10.50.300.02.4107	Dental Insurance	640	1,264	524	958	930
10.50.300.02.4112	Vision Insurance	-	-	120	240	240
10.50.300.02.4116	Disability Insurance	81	49	115	106	90
10.50.300.04.5001	General Supplies	2,493	2,585	2,507	2,440	2,500
10.50.300.04.5005	Photo Processing	26	-	-	-	-
10.50.300.04.5009	Maintenance Materials	338	314	491	554	500
10.50.300.04.5010	Chemicals	-	169	-	-	-
10.50.300.04.5013	Food	854	844	821	965	1,000
10.50.300.04.5017	Equipment Supplies	15	-	6	-	-
10.50.300.04.5099	Miscellaneous Supplies	73	-	72	37	-
10.50.300.04.5110	Copier Lease	965	1,184	1,177	1,166	1,200
10.50.300.04.5120	Outside Printing	-	-	230	250	-
10.50.300.06.5251	Registration Fees	520	120	-	951	-
10.50.300.06.5253	Lodging & Meals	17	-	-	35	-
10.50.300.06.5259	Training Costs	-	-	-	1,965	2,000
10.50.300.08.5369	Pest Control/Cleaning	509	1,134	866	964	1,000
10.50.300.08.5372	Recruitment	90	-	-	-	-
10.50.300.08.5381	Refuse Collection Fees	1,865	317	-	-	-
10.50.300.08.5392	Employment Testing	440	-	970	-	1,500
10.50.300.08.5399	Miscellaneous Fees	(843)	-	1,035	233	1,040
10.50.300.12.5401	Electric	18,270	20,668	16,615	13,959	21,000
10.50.300.12.5421	Natural Gas	12,660	7,818	7,301	5,931	9,000
10.50.300.14.5521	Vehicle Fuel	106	4,282	1,198	3,872	4,000
10.50.300.14.5541	Vehicle Maintenance	5,551	5,311	4,236	755	500
10.50.300.14.5551	Office Equipment Maintenance	189	4,035	1,994	-	1,500
10.50.300.14.5553	Emergency Mgnt Maintenance	314	4,387	1,097	10,606	5,000
10.50.300.14.5559	Misc. Equipment Maintenance	-	13	255	-	-
10.50.300.14.5571	Building Maintenance	19,829	13,947	17,925	14,918	15,000
10.50.300.14.5575	Grounds/Landscaping Maint.	480	80	283	798	750
10.50.300.16.5711	Property Insurance	2,742	3,420	4,158	4,664	5,220
10.50.300.16.5715	Casualty Insurance	2,052	1,422	1,038	580	610
10.50.300.18.5601	Minor Equipment	-	35	-	-	-
10.50.300.24.6003	Lease Principal	-	44,724	23,123	-	-
10.50.300.24.6013	Lease Interest	-	3,943	1,210	-	-
10.50.300.24.6021	Lease Transaction Fees	-	150	-	-	-

YEAR 2013 BUDGET DETAIL

FIRE ADMINISTRATION (continued)

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.50.300.36.7201	Capital Equipment	-	138,023	31,810	24,742	-
10.50.300.38.5808	Postage	-	9	382	745	750
10.50.300.38.5811	Membership Dues	375	954	604	612	650
10.50.300.38.5812	Clothing Expense	435	438	769	662	750
TOTALS		$ 233,555	$ 433,090	$ 264,468	$ 251,658	$ 241,980

YEAR 2013 BUDGET DETAIL

EMERGENCY SERVICES

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.50.301.02.4001	Salaries	$ 1,991,064	$ 1,960,265	$ 1,942,619	$ 1,991,130	$ 1,991,900
10.50.301.02.4002	Part-time	176	145	401	714	750
10.50.301.02.4003	Out of Class	6,350	6,774	8,200	8,638	10,000
10.50.301.02.4004	Overtime	217,429	290,629	288,614	291,831	277,000
10.50.301.02.4015	Opt Out (Health Insurance)	-	13,968	30,846	29,294	28,030
10.50.301.02.4017	Health Insurance Rebate	-	-	592	664	120
10.50.301.02.4101	Social Security	160,225	165,013	166,490	173,874	176,000
10.50.301.02.4102	LAGERS Retirement Program	244,060	265,179	289,926	316,264	424,610
10.50.301.02.4103	ICMA Deferred Comp	11,601	-	-	-	-
10.50.301.02.4104	Workers Compensation	124,817	104,670	101,462	104,367	139,310
10.50.301.02.4105	Health Insurance	317,797	305,248	274,682	314,721	364,210
10.50.301.02.4106	Life Insurance	1,404	1,313	1,316	1,142	1,050
10.50.301.02.4107	Dental Insurance	22,032	22,578	22,693	23,816	23,700
10.50.301.02.4110	Employee Assistance Program	-	27	-	-	-
10.50.301.02.4112	Vision Insurance	-	-	498	1,268	1,300
10.50.301.02.4115	Detail Allowance	139	56	130	150	150
10.50.301.02.4116	Disability Insurance	2,979	2,938	3,038	2,717	2,280
10.50.301.04.5001	General Supplies	291	163	106	100	-
10.50.301.04.5006	Vehicle Supplies	327	107	163	1,872	1,500
10.50.301.04.5009	Maintenance Materials	320	130	115	-	-
10.50.301.04.5017	Equipment Supplies	6	488	876	750	500
10.50.301.04.5018	Minor Tools	-	-	17	300	300
10.50.301.04.5019	Radio Supplies	458	1,556	1,071	2,912	3,000
10.50.301.04.5020	Station Supplies	5,529	6,470	6,541	6,544	6,500
10.50.301.04.5099	SCBA Supplies	2,519	4,620	3,716	4,025	4,000
10.50.301.06.5259	Training Costs	-	150	-	325	330
10.50.301.14.5521	Vehicle Fuel	20,625	26,460	35,058	35,399	37,500
10.50.301.14.5541	Vehicle Maintenance	49,772	40,388	59,079	32,538	40,000
10.50.301.14.5551	Maintenance-Office Equipment	-	-	-	374	-
10.50.301.14.5552	Radio Maintenance	1,354	621	2,292	1,901	2,000
10.50.301.14.5559	Misc. Equipment Maintenance	2,687	6,972	10,360	8,166	8,000
10.50.301.16.5715	Casualty Insurance	41,796	38,953	33,282	25,137	26,380
10.50.301.18.5601	Minor Equipment	-	1,180	5,415	2,370	2,000
10.50.301.38.5812	Clothing Expense	11,402	13,642	18,598	16,980	19,500
10.50.301.38.5813	Protective Clothing	5,142	11,647	20,380	21,628	22,000
TOTALS		$ 3,242,299	$ 3,292,348	$ 3,328,578	$ 3,421,911	$ 3,613,920

YEAR 2013 BUDGET DETAIL

EMS SERVICES

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.50.311.02.4001	Salaries	$ 72,165	$ 41,783	$ 7,500	$ -	$ -
10.50.311.02.4101	Social Security	5,226	3,029	553	-	-
10.50.311.02.4102	LAGERS Retirement Program	8,013	5,059	983	-	-
10.50.311.02.4103	ICMA Deferred Comp	537	-	-	-	-
10.50.311.02.4104	Workers Compensation	216	174	78	-	-
10.50.311.02.4105	Health Insurance	10,427	6,472	776	-	-
10.50.311.02.4106	Life Insurance	36	20	3	-	-
10.50.311.02.4107	Dental Insurance	640	372	53	-	-
10.50.311.02.4116	Disability Insurance	81	47	7	-	-
10.50.311.04.5003	Medical Supplies	36,458	32,968	40,767	43,149	44,000
10.50.311.04.5010	Chemicals	986	502	748	800	850
10.50.311.06.5259	Training Costs	-	-	10,957	10,000	10,820
10.50.311.08.5356	Medical Director Fees	7,200	7,200	7,200	9,600	12,000
10.50.311.08.5399	Miscellaneous Fees	-	150	-	150	150
10.50.311.12.5453	Mobile Phones	1,153	1,289	-	1,674	1,750
10.50.311.14.5521	Vehicle Fuel	12,568	17,859	24,689	23,224	24,500
10.50.311.14.5541	Vehicle Maintenance	16	2,201	1,782	3,697	11,000
10.50.311.14.5559	Misc. Equipment Maintenance	4,842	4,579	7,363	3,960	4,000
10.50.311.16.5715	Casualty Insurance	1,170	810	594	335	350
10.50.311.18.5601	Minor Equipment	650	2,363	1,625	7,350	5,000
10.50.311.38.5811	Membership Dues	835	1,064	835	835	840
10.50.311.38.5812	Clothing Expense	914	152	1,085	-	-
TOTALS		$ 164,133	$ 128,092	$ 107,597	$ 104,774	$ 115,260

YEAR 2013 BUDGET DETAIL

TRAINING DIVISION

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.50.315.02.4001	Salaries	$ 23,733	$ -	$ -	$ 31,260	$ 56,900
10.50.315.02.4004	Overtime	1,689	-	-	5,500	3,000
10.50.315.02.4101	Social Security	1,829	-	-	2,812	4,580
10.50.315.02.4102	LAGERS Retirement Program	2,822	-	-	5,183	11,030
10.50.315.02.4103	ICMA Deferred Comp	475	-	-	-	-
10.50.315.02.4104	Workers Compensation	-	-	1,134	2,874	3,080
10.50.315.02.4105	Health Insurance	3,154	-	-	5,700	12,010
10.50.315.02.4106	Life Insurance	13	-	-	13	30
10.50.315.02.4107	Dental Insurance	214	-	-	303	620
10.50.315.02.4112	Vision Insurance	-	-	-	-	70
10.50.315.02.4116	Disability Insurance	27	-	-	30	60
10.50.315.04.5001	General Supplies	984	293	50	500	500
10.50.315.04.5024	CERT Supplies	-	17	1,789	497	1,000
10.50.315.06.5251	Registration Fees	-	50	150	-	-
10.50.315.06.5253	Lodging & Meals	-	-	-	1,781	1,750
10.50.315.06.5259	Training Costs	-	-	370	6,887	7,000
10.50.315.14.5521	Vehicle Fuel	-	-	-	-	3,000
10.50.315.14.5541	Vehicle Maintenance	-	-	-	385	500
10.50.315.16.5715	Casualty Insurance	1,014	708	522	292	310
10.50.315.38.5811	Membership Dues	-	-	-	229	330
TOTALS		$ 35,954	$ 1,068	$ 4,016	$ 64,246	$ 105,770

YEAR 2013 BUDGET DETAIL

FIRE PREVENTION

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.50.321.02.4001	Salaries	$ 70,843	$ 70,843	$ 71,932	$ 72,542	$ 71,990
10.50.321.02.4004	Overtime	9,263	12,571	8,259	10,017	10,000
10.50.321.02.4101	Social Security	5,760	6,047	5,804	6,134	6,270
10.50.321.02.4102	LAGERS Retirement Program	8,892	9,871	10,745	11,641	15,090
10.50.321.02.4103	ICMA Deferred Comp	529	-	-	-	-
10.50.321.02.4104	Workers Compensation	666	564	1,816	3,724	4,220
10.50.321.02.4105	Health Insurance	10,427	9,860	8,802	9,726	10,740
10.50.321.02.4106	Life Insurance	36	35	35	30	30
10.50.321.02.4107	Dental Insurance	640	637	655	639	620
10.50.321.02.4116	Disability Insurance	81	81	81	71	60
10.50.321.04.5001	General Supplies	199	332	369	569	750
10.50.321.04.5021	Supplies-Learn Not To Burn	-	6,827	-	744	750
10.50.321.04.5099	Fire Prevention Supplies	714	2,445	2,582	5,144	2,200
10.50.321.06.5251	Registration Fees	-	-	1,250	750	1,000
10.50.321.14.5521	Vehicle Fuel	697	985	1,200	1,095	1,200
10.50.321.14.5541	Vehicle Maintenance	-	2	-	115	500
10.50.321.16.5715	Casualty	1,128	780	570	317	340
10.50.321.38.5810	Publications	788	810	-	976	-
10.50.321.38.5811	Membership Dues	180	35	80	50	500
10.50.321.38.5812	Clothing Expense	50	-	89	350	500
TOTALS		$ 110,893	$ 122,726	$ 114,270	$ 124,634	$ 126,760

PARKS-AGING SERVICES DEPARTMENT

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Aging Services Department
Program Narrative

Mission Statement:

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

   The Administration Division is responsible for the operation of the Silver Center, Liberty Access Transportation, Meals on Wheels, and Senior Programming. This division also provides administrative support to the Liberty Community Christmas Tree Program. Grants received from the Mid-America Regional Council (MARC), Kansas City Area Transportation Authority (KCATA), and Clay County Senior Services for the operation of all programs are administered through this division.

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 50 and older.

Staffing Levels:

The Aging Services Department's proposed staffing levels for FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Administrative Assistant	1	1	1	1	1
Bus Driver	2	1	1	1	1
Senior Center Technician	1	1	1	1	1
Senior Services Manager	1	1	1	1	1
Total	5	4	4	4	4

Previous Year's Goals and Objectives:

The Aging Services FY2012 goals and objectives were as follows:

1. Develop the "Over 50 After 5" program.

   Objective: Develop programs specifically geared towards the growing baby boomer population.

   Update: A variety of programs have been offered in 2012 ranging from support groups, book clubs, educational seminars on Medicare, day trips, intro to Facebook, book clubs and more. During the last quarter of 2012 several community volunteers were identified to assist with developing a full curriculum of enrichment classes for this growing demographic.

2. Begin the accreditation process for the Silver Center.

   Objective: To achieve a standard developed by impartial consumers, stakeholders, and professionals indicating the center has achieved an appropriate level of organizational proficiency and ability to continually improve the quality of service being delivered.

   Update: Several policy documents have been produced. A group of volunteers has been assembled to work through the public input portion of the accreditation process.

3. Research a potential replacement vehicle for the Liberty Access program

   Objective: To determine the most cost-effective vehicle for the operation of this program and develop the necessary bid documents to complete this purchase.

   Update: A grant application has been forwarded to Clay County which requests the replacement of the older of the two vehicles.

4. Continue to seek funding assistance through grant funding and program development.

   Objective: By seeking additional funding sources, Aging Services will be able to continue providing the core services the division was developed to offer City of Liberty residents.

   Update: In addition to funding from MidAmerica Regional Council, Kansas City Area Transportation Authority successfully received funding from Clay County Senior Services for the operation of transportation and the Silver Center. Staff requested funding from the same sources for the 2013 operations budget. Smaller funding sources have been identified in area businesses that sponsor special events. In 2012, financial and in-kind sponsors included: Humana, Benton House, Kendallwood Retirement Apartments, Omron, and American Home Care.

FY2013 Goals and Objectives:

The Aging Services Department's FY2013 goals and objectives include the following:

1. Continue the accreditation process for the Silver Center by completing the public input portion of the process. Completion of the entire process is projected for 2014.

   Objective: To achieve a standard developed by impartial consumers, stakeholders, and professionals indicating the center has achieved an appropriate level of organizational proficiency and ability to continually improve the quality of service being delivered

2. Continue and expand Over 50 After 5:00 program.

   Objective: Continue successful programs/opportunities developed in 2012. Increase program offerings by 15%. Increase public awareness of programs with direct mailings, newsflashes, press releases and other media as needed. Seek new meeting locations within the community such as coffee shops, HOA community rooms, LPS, and the like.

3. Purchase new bus for Liberty Access.

   Objective: To determine the most cost-effective vehicle for the operation of this program and develop the necessary bid documents to complete this purchase.

4. Seek funding assistance through sponsorship program.

   Objective: Develop a comprehensive sponsorship program for other organizations to provide financial and in-kind contributions to the Senior Services division.

5. Expand and improve programs and special events offered for participants at the Silver Center.

   Objective: Restructure special events. Expand Silver Center hours; develop and distribute a direct mail brochure.

6. Research potential transportation scheduling software programs.

   Objective: To determine the most cost-effective software program for scheduling for the operation of this program and develop the necessary bid documents to complete this purchase.

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YEAR 2013 BUDGET DETAIL

AGING SERVICES - ADMINISTRATION

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.60.481.02.4001	Salaries	$ 40,743	$ 40,440	$ 43,848	$ 47,256	$ 56,580
10.60.481.02.4017	Health Insurance Rebate	-	-	48	48	-
10.60.481.02.4101	Social Security	3,119	3,097	3,361	3,621	4,330
10.60.481.02.4102	LAGERS Retirement Program	1,834	2,226	2,856	3,549	5,830
10.60.481.02.4103	ICMA Deferred Comp	303	-	-	-	-
10.60.481.02.4104	Workers Compensation	132	108	75	68	90
10.60.481.02.4105	Health Insurance	5,193	5,070	4,776	5,220	5,760
10.60.481.02.4106	Life Insurance	36	35	35	30	30
10.60.481.02.4107	Dental Insurance	363	361	371	361	350
10.60.481.04.5001	General Supplies	705	217	333	279	480
10.60.481.04.5063	Christmas Tree Commission	579	350	824	1,420	1,150
10.60.481.04.5099	Miscellaneous Supplies	-	98	27	27	-
10.60.481.04.5110	Copier Lease	284	265	98	-	1,050
10.60.481.04.5120	Outside Printing	-	-	-	63	150
10.60.481.06.5210	Training Travel	-	-	-	25	3,060
10.60.481.06.5249	Other Travel	640	595	175	127	270
10.60.481.16.5715	Casualty Insurance	660	462	342	195	210
10.60.481.18.5601	Minor Equipment	-	-	4,795	-	60
10.60.481.38.5803	Meeting Expense	104	8	117	125	390
10.60.481.38.5811	Membership Dues	190	20	45	210	220
10.60.481.38.5989	Miscellaneous Expense	75	-	38	-	110
TOTALS		$ 54,961	$ 53,351	$ 62,163	$ 62,624	$ 80,120

YEAR 2013 BUDGET DETAIL

AGING SERVICES - ACCESS BUS SERVICE

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.60.482.02.4001	Salaries	$ 85,198	$ 63,132	$ 63,928	$ 64,404	$ 64,400
10.60.482.02.4002	Part-time	834	7,873	9,486	11,465	15,600
10.60.482.02.4004	Overtime	-	77	-	-	200
10.60.482.02.4017	Health Insurance Rebate	-	-	48	48	-
10.60.482.02.4101	Social Security	6,380	5,119	5,281	5,585	6,140
10.60.482.02.4102	LAGERS Retirement Program	3,834	3,477	4,148	4,849	6,650
10.60.482.02.4104	Workers Compensation	3,312	2,784	1,872	1,431	1,870
10.60.482.02.4105	Health Insurance	20,351	15,830	15,096	15,564	16,500
10.60.482.02.4106	Life Insurance	94	69	69	61	50
10.60.482.02.4107	Dental Insurance	1,280	1,274	1,309	1,278	1,240
10.60.482.02.4116	Disability Insurance	156	81	81	71	60
10.60.482.04.5120	Outside Printing	313	313	-	310	320
10.60.482.06.5251	Registration Fees	-	108	-	-	-
10.60.482.08.5399	Miscellaneous Fees	-	11	-	-	-
10.60.482.12.5453	Mobile Phones	3,792	4,293	-	-	-
10.60.482.14.5521	Vehicle Fuel	6,119	7,012	10,326	10,947	12,380
10.60.482.14.5541	Vehicle Maintenance	12,792	7,316	6,565	14,713	11,190
10.60.482.16.5715	Casualty Insurance	1,392	960	702	398	420
10.60.482.24.6001	Lease Principal-Access Bus	-	16,834	16,535	17,109	-
10.60.482.24.6011	Lease Interest-Access Bus	-	717	1,016	443	-
10.60.482.24.6021	Service Fees-Access Bus	-	400	-	-	-
10.60.482.36.7101	Capital Outlay-Access Bus	-	50,478	-	-	50,000
10.60.482.38.5812	Clothing Expense	-	-	101	-	480
10.60.482.38.5989	Miscellaneous Expense	-	-	52	-	-
TOTALS		$ 145,846	$ 188,157	$ 136,617	$ 148,676	$ 187,500

YEAR 2013 BUDGET DETAIL

AGING SERVICES - SILVER CENTER

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.60.483.02.4001	Salaries	$ 25,669	$ 25,885	$ 26,419	$ 25,800	$ 25,800
10.60.483.02.4002	Part-time	9,428	9,187	8,426	9,749	14,670
10.60.483.02.4004	Overtime	-	-	19	56	330
10.60.483.02.4101	Social Security	2,686	2,670	2,627	2,681	3,120
10.60.483.02.4102	LAGERS Retirement Program	1,138	1,392	1,663	1,952	2,690
10.60.483.02.4103	ICMA Deferred Compensation	190	-	-	-	-
10.60.483.02.4104	Workers Compensation	672	564	430	412	550
10.60.483.02.4105	Health Insurance	5,193	5,634	5,826	5,706	5,760
10.60.483.02.4106	Life Insurance	36	35	35	30	30
10.60.483.02.4107	Dental Insurance	363	361	371	361	350
10.60.483.02.4116	Disability Insurance	81	81	81	71	60
10.60.483.04.5001	General Supplies	564	211	204	295	540
10.60.483.04.5004	Recreation Supplies	940	1,077	644	1,114	-
10.60.483.04.5099	Program Supplies	2,209	2,302	3,511	2,054	5,160
10.60.483.06.5210	Training Travel	384	-	27	625	650
10.60.483.06.5249	Other Travel	87	234	271	211	320
10.60.483.06.5251	Registration Fees	-	-	-	10	-
10.60.483.08.5354	Meals On Wheels	4,979	3,550	3,325	1,655	3,680
10.60.483.08.5355	Sr. Education Classes	-	-	270	312	-
10.60.483.08.5399	Miscellaneous Fees	2,940	2,980	3,030	3,085	3,600
10.60.483.16.5715	Casualty Insurance	384	270	198	110	120
10.60.483.18.5601	Minor Equipment	60	1,531	9	444	400
10.60.483.18.5611	Equipment Rental	177	-	-	-	-
10.60.483.38.5810	Publications	143	143	143	150	150
10.60.483.38.5811	Membership Dues	35	35	43	35	-
TOTALS		$ 58,359	$ 58,141	$ 57,573	$ 56,918	$ 67,980

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PUBLIC WORKS DEPARTMENT

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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 funded projects and water and sanitary enterprise fund projects; 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 refurnishing 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 FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Administrative Assistant	2	2	2	2	2
Building Maintenance Technician	2	2	2	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Engineer	2	1	1	1	1
Mechanic	1	1	1	0	0
Project Inspector	1	1	1	0	0
Public Works Director	1	1	1	1	1
Public Works Maintenance Supervisor	2	0	0	0	0
Public Works Maintenance Worker I	10	6	6	7	7
Public Works Maintenance Worker II	6	9	9	5	5
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	2	2
Total	31	27	27	21	21

Previous Year's Goals and Objectives:

The Public Works Department's FY2012 goals and objectives were as follows:

1. Provide effective and efficient management of the department's resources including personnel, budgeted funds, equipment and supplies.

2. Ensure that all new developments and capital projects comply with the City's technical specifications and design criteria for construction of public infrastructure, ordinance and policies.

3. Provide and manage public works services that support residential, commercial and industrial development projects.

4. Respond to inquiries from residents and other departments in a timely manner.

5. Provide support in the development of the City's CIP program and provide quality project management and inspection during construction of capital projects.

6. Attend MARC,MoDOT, MDNR and other local jurisdictional meetings to effectively participate in local, regional, and state activities as they relate to the City of Liberty's public works issues.

7. Continue to develop and maintain databases including information related to the City's infrastructure for the sanitary sewer system, storm sewer system and water system.

8. Provide the necessary building maintenance, repair, and remodeling services to ensure a safe and well maintained City Hall facility, in order to conduct City related business with the community.

9. Inspect, install, maintain and repair the City's school flashing signals, traffic signals, street signs and, traffic pavement markings.

10. Provide snow removal services to ensure safe traffic flow within the community.

11. Manage the City's contract for solid waste/recycling curbside collection; household hazardous waste program and; drop-off recycling collection program.

12. Provide an enhanced pavement maintenance program along with a tracking and data management program;

    - Street Sweeping: Sweep entire city once per year; business areas once per month and; major roadways once per month.
    - Cracksealing: Seal cracks on approximately 14 centerline miles of roadway.
    - Pothole: Patching and road repairs as required.

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YEAR 2013 BUDGET DETAIL

ENGINEERING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.70.201.02.4001	Salaries	$ 405,975	$ 243,668	$ 285,207	$ 292,473	$ 288,180
10.70.201.02.4004	Overtime	11,202	6,777	8,052	5,997	8,000
10.70.201.02.4017	Health Insurance Rebate	-	-	80	48	-
10.70.201.02.4101	Social Security	30,151	18,541	21,540	22,289	22,660
10.70.201.02.4102	LAGERS Retirement Program	18,679	13,887	19,082	22,393	30,510
10.70.201.02.4103	ICMA Deferred Comp	3,009	-	-	-	-
10.70.201.02.4104	Workers Compensation	5,856	4,914	4,011	4,197	4,730
10.70.201.02.4105	Health Insurance	47,869	27,007	35,331	42,045	42,430
10.70.201.02.4106	Life Insurance	219	129	157	145	130
10.70.201.02.4107	Dental Insurance	3,533	2,102	2,781	2,944	2,650
10.70.201.02.4112	Vision Insurance	-	-	297	602	570
10.70.201.02.4116	Disability Insurance	434	271	353	306	240
10.70.201.04.5001	General Supplies	4,754	3,849	3,240	3,000	3,200
10.70.201.04.5110	Copier Lease & Usage	2,830	2,277	2,481	2,000	2,000
10.70.201.04.5120	Outside Printing	204	-	-	-	300
10.70.201.04.5121	Microfilming	-	-	558	600	600
10.70.201.06.5210	Training Travel	-	1,464	1,406	1,272	2,000
10.70.201.06.5251	Registration Fees	-	2,108	885	625	2,000
10.70.201.08.5329	Contra Labor	-	-	-	500	-
10.70.201.08.5371	Advertising	327	-	-	-	-
10.70.201.08.5399	Miscellaneous Fees	4,262	6,883	5,905	4,873	5,500
10.70.201.12.5453	Mobile Phones	727	1,126	-	500	500
10.70.201.14.5521	Vehicle Fuel	7,359	7,701	8,894	9,295	10,000
10.70.201.14.5541	Vehicle Maintenance	7,477	5,303	4,923	5,000	5,000
10.70.201.14.5544	Storm Water Improvements	-	98,248	-	-	-
10.70.201.14.5551	Office Maintenance	60	-	-	400	500
10.70.201.14.5556	Street/Traffic Lights	1,089	42,108	53,910	26,423	57,000
10.70.201.14.5559	Misc Equipment Maintenance	14	-	47	150	300
10.70.201.16.5715	Casualty	7,044	4,872	3,558	1,958	2,060
10.70.201.18.5601	Minor Equipment	34	74	255	700	600
10.70.201.38.5803	Meeting Expense	167	101	199	250	500
10.70.201.38.5810	Publications	144	188	88	150	200
10.70.201.38.5811	Membership Dues	1,386	976	1,812	1,500	1,500
10.70.201.38.5989	Miscellaneous Expenses	240	677	616	672	500
TOTALS		$ 565,046	$ 495,250	$ 465,666	$ 453,307	$ 494,360

YEAR 2013 BUDGET DETAIL

BUILDING MAINTENANCE

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.70.221.02.4001	Salaries	$ 34,140	$ 34,173	$ 34,482	$ 34,874	$ 34,820
10.70.221.02.4004	Overtime	899	985	4,584	1,679	1,500
10.70.221.02.4101	Social Security	2,385	2,418	2,741	2,672	2,780
10.70.221.02.4102	LAGERS Retirement Program	1,577	1,943	2,544	2,742	3,740
10.70.221.02.4103	ICMA Deferred Comp	256	-	-	-	-
10.70.221.02.4104	Workers Compensation	1,320	1,104	826	817	1,000
10.70.221.02.4105	Health Insurance	10,427	10,352	9,840	10,884	12,010
10.70.221.02.4106	Life Insurance	36	35	35	30	30
10.70.221.02.4107	Dental Insurance	640	637	655	639	620
10.70.221.08.5381	Refuse Collection Fees	2,304	243	-	-	-
10.70.221.08.5397	Contract Labor	30,420	15,000	16,250	16,250	17,000
10.70.221.08.5399	Miscellaneous Fees	-	-	16,885	1,000	1,500
10.70.221.12.5401	Electric	63,121	69,553	78,095	80,000	84,000
10.70.221.12.5402	Energy Efficiency Upgrade	6,803	-	-	6,803	6,800
10.70.221.12.5421	Natural Gas	14,273	13,258	16,399	14,076	15,000
10.70.221.14.5571	Building Maintenance	-	-	300	414	-
10.70.221.14.5572	Facilities Maintenance	54,976	33,236	81,254	53,168	50,000
10.70.221.14.5576	City Hall Maintenance	-	98	-	-	-
10.70.221.16.5711	Property Insurance	6,384	7,969	9,690	10,833	12,080
10.70.221.16.5715	Casualty Insurance	546	372	270	157	170
10.70.221.24.6001	Principal-MDNR	-	5,076	5,252	-	-
10.70.221.24.6011	Interest-MDNR	-	1,727	1,551	-	-
10.70.221.38.5812	Clothing Expense	3,522	295	413	500	500
10.70.221.38.5989	Miscellaneous Expense	-	-	-	12,109	12,110
TOTALS		$ 234,029	$ 198,473	$ 282,064	$ 249,647	$ 255,660

YEAR 2013 BUDGET DETAIL

STREET MAINTENANCE

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.70.225.02.4001	Salaries	$ 447,132	$ 405,356	$ 409,682	$ 447,408	$ 467,900
10.70.225.02.4004	Overtime	43,070	26,273	31,510	19,896	30,000
10.70.225.02.4017	Health Insurance Rebate	-	-	281	305	-
10.70.225.02.4101	Social Security	36,092	31,669	33,001	33,657	38,090
10.70.225.02.4102	LAGERS Retirement Program	20,765	22,557	27,477	34,385	51,290
10.70.225.02.4103	ICMA Deferred Comp	1,979	-	-	-	-
10.70.225.02.4104	Workers Compensation	23,226	19,476	16,255	18,848	22,980
10.70.225.02.4105	Health Insurance	101,008	88,176	81,181	97,641	121,420
10.70.225.02.4106	Life Insurance	675	424	387	375	340
10.70.225.02.4107	Dental Insurance	5,540	5,169	4,774	5,723	6,350
10.70.225.02.4112	Vision Insurance	-	-	334	920	1,160
10.70.225.02.4116	Disability Insurance	863	807	795	733	630
10.70.225.04.5001	General Supplies	11,818	14,390	9,485	8,757	9,000
10.70.225.04.5009	Maintenance Materials	13	-	-	-	-
10.70.225.04.5018	Small Tools	57	52	-	-	-
10.70.225.04.5099	Miscellaneous Supplies	2,092	485	-	-	-
10.70.225.06.5251	Registration Fees	178	45	534	145	300
10.70.225.08.5381	Refuse Collection Fees	855	138	-	-	-
10.70.225.08.5397	Contract Labor	16,563	10,005	11,933	17,489	10,000
10.70.225.08.5399	Miscellaneous Fees	3,515	2,836	3,384	3,182	3,400
10.70.225.12.5401	Electric	1,136	229	6,792	9,935	9,950
10.70.225.12.5402	MDNR Energy Efficiency Loan	5,319	-	-	5,319	5,320
10.70.225.12.5405	Electric - Street Lights	522,756	633,482	597,940	620,000	620,000
10.70.225.12.5406	Electric - Traffic Signals	9,607	10,347	22,890	26,828	25,000
10.70.225.12.5421	Natural Gas	2,881	2,849	2,733	2,235	3,800
10.70.225.14.5521	Vehicle Fuel	14,870	17,907	26,215	33,518	34,000
10.70.225.14.5541	Vehicle Maintenance	64,778	61,296	83,323	40,000	42,000
10.70.225.14.5551	Office Equipment Maintenance	120	965	1,970	2,688	2,800
10.70.225.14.5556	Traffic Light Maintenance	25,888	2,080	-	-	-
10.70.225.14.5559	Misc. Equipment Maintenance	2,787	2,462	-	236	-
10.70.225.14.5571	Building Maintenance	6,329	3,988	5,428	5,000	5,000
10.70.225.14.5574	Tree Maintenance	2,900	700	835	-	-
10.70.225.15.5621	Asphalt - Street Repairs	38,514	74,560	42,616	50,000	65,000
10.70.225.15.5622	Gravel - Street Repairs	7,137	12,668	12,059	8,307	12,500
10.70.225.15.5624	Supplies - Street Repairs	1,352	1,687	6,310	5,659	-
10.70.225.15.5631	Sand - Snow Removal	4,179	5,064	3,394	2,500	5,000
10.70.225.15.5632	Salt - Snow Removal	67,160	45,000	40,000	40,000	40,000
10.70.225.15.5633	Chemicals - Snow Removal	5,938	2,995	8,283	3,000	7,500
10.70.225.15.5634	Supplies-Snow Removal	9,928	8,128	10,741	10,021	12,000
10.70.225.15.5641	Paint - Street Marking	5,658	2,487	25,381	17,601	22,500
10.70.225.15.5644	Supplies - Street Marking	23,288	27,504	-	(64)	-
10.70.225.15.5653	Materials-Secondary Roads	1,587	4,948	-	-	-
10.70.225.15.5663	Chemicals - Storm Drainage	3,000	9,265	9,454	19,907	12,000
10.70.225.15.5664	Supplies - Storm Drainage	5,958	1,382	3,811	474	-
10.70.225.16.5711	Property Insurance	4,278	5,340	6,492	7,245	8,090

YEAR 2013 BUDGET DETAIL

STREET MAINTENANCE (continued)

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.70.225.16.5715	Casualty Insurance	5,592	3,864	2,826	1,560	1,640
10.70.225.18.5601	Minor Equipment	2,625	3,794	2,744	3,618	5,000
10.70.225.18.5611	Equipment Rental	2,428	2,624	4,386	15,569	7,500
10.70.225.24.6001	Principal-MDNR	-	4,283	4,424	-	-
10.70.225.24.6011	Interest-MDNR	-	1,036	895	-	-
10.70.225.38.5811	Membership Dues	18	18	21	18	-
10.70.225.38.5812	Clothing Expense	8,843	10,814	10,217	6,500	6,500
10.70.225.38.5813	Protective Clothing	2,225	2,969	3,402	3,209	3,200
TOTALS		$ 1,574,519	$ 1,594,595	$ 1,576,598	$ 1,630,347	$ 1,719,160

PLANNING & DEVELOPMENT DEPARTMENT

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Planning & Development Department
Program Narrative

Mission Statement:

The 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 & Codes 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 plan reviews, processing and issuing building permits, serving as staff to the Board of Appeals and providing and enforcing the City Codes for citizens, staff and other municipalities.

    - 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.

2. Community Development

    - 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. An average of 75 applications for certificates of appropriateness is 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 monthly historic district walking tours and 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 and City liaison to Liberty Arts Squared festival committee .

- 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 posses great knowledge of the City Code to follow all policies and procedures, which results in the timely abatement of nuisances.

3. <u>Planning</u>

The Planning 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 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 FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Administrative Assistant	2	1	1	1	1
Assistant Development Director	0	0	0	0	0
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
Development Director	1	1	0	0	0
Historic Preservation Planner	0	0	0	0	0
Planner	2	1	0	1	1
Planning & Economic Development Manager	1	0	0	0	0
Senior Building Inspector	1	1	1	1	1
Special Projects Manager	0	0	0	0	0
Total	12	9	7	8	8

Previous Year's Goals and Objectives:

The Planning & Development Department's FY2012 goals and objectives were as follows:

1. Increase consistency through inspections and scheduling procedures.

   Objective: Perform all inspections in a consistent and professional manner.

   Update: Codes and ordinances are applied and enforced in a consistent and fair manner.

2. Establish coordination amongst various programs and departments to ensure quality service to customers.

   Objective: Engage in the development and review of city-wide policy issues.

   Update: Planning and Development staff participate in and support city-wide policy issues.

3. Provide a "clearinghouse" of information for local community and arts organizations.

   Objective: Support resident initiatives to address neighborhood needs and priorities and provide citizens with information on City policies, programs and services.

Update: Information is provided to citizens via NewsFlashes, press releases, website, and directly upon request. Resident initiatives are supported through the Neighborhood Enhancement Grant program.

4. Ensure that our City has healthy neighborhoods by providing leadership and oversight of City Council goal actions related to neighborhood betterment.

   Objective: Continue to ensure that our city has healthy neighborhoods by providing leadership and oversight of programs related to neighborhood betterment.

   Update: Community Development continues to enforce the historic preservation program and manage neighborhood improvement programs.

5. Monitor all related nuisances for quick abatement and City Code compliance.

   Objective: Continue coordination of abatement procedures with Public Works for forced mows and property maintenance issues.

   Update: Code enforcement continues to promptly address nuisance complaints and monitor for compliance.

FY2013 Goals and Objectives:

The Development Department's FY2013 goals and objectives include the following:

1. Coordinate the development process for well-managed, quality growth and redevelopment.

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

2. Ensure codes and ordinances are maintained and adhered to for the general welfare of the community.

   Objective: Provide education and information to the community about building, land use, nuisance, and safety regulations.

3. Provide quality and timely administrative services for staff and customer needs

   Objective: Promote excellent customer service within the department.

4. Monitor and recommend building code and ordinance changes to adapt to new technology.

   Objective: Continue to attend all training that becomes available regarding building inspection practices and procedures.

5. Maintain Liberty's status as a Certified Local Government

   Objective: Update the Historic Resources Inventory form for each historic property in cooperation with the State Historic Preservation Office.

YEAR 2013 BUDGET DETAIL

PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.80.151.02.4001	Salaries	$ 358,582	$ 275,741	$ 230,748	$ 240,267	$ 246,720
10.80.151.02.4002	Part-time	-	1,040	4,316	3,669	-
10.80.151.02.4004	Overtime	1,001	81	144	1,100	1,000
10.80.151.02.4017	Health Insurance Rebate	-	-	144	160	-
10.80.151.02.4018	Health Savings (HSA)	-	-	-	-	60
10.80.151.02.4101	Social Security	26,476	20,252	17,468	18,524	18,950
10.80.151.02.4102	LAGERS Retirement Program	15,146	14,510	13,453	16,486	20,890
10.80.151.02.4103	ICMA Deferred Comp	2,487	-	-	-	-
10.80.151.02.4104	Workers Compensation	2,346	1,962	1,630	1,702	1,940
10.80.151.02.4105	Health Insurance	43,898	36,709	27,678	31,362	41,240
10.80.151.02.4106	Life Insurance	216	160	126	138	140
10.80.151.02.4107	Dental Insurance	3,051	2,396	2,236	2,587	2,550
10.80.151.02.4112	Vision Insurance	-	-	72	132	140
10.80.151.02.4116	Disability Insurance	440	325	372	340	300
10.80.151.04.5001	General Supplies	3,735	2,800	2,481	2,400	2,400
10.80.151.04.5099	Miscellaneous Supplies	-	-	-	63	-
10.80.151.04.5110	Copier Lease	2,081	2,065	2,481	2,142	1,600
10.80.151.04.5120	Outside Printing	100	62	290	300	300
10.80.151.06.5210	Training Travel	-	35	730	500	500
10.80.151.06.5251	Registration Fees	295	335	498	1,000	1,000
10.80.151.06.5259	Training Costs	-	-	-	164	-
10.80.151.08.5361	Recording Fees	514	623	777	820	800
10.80.151.08.5379	Legal Ads	691	481	960	800	800
10.80.151.08.5397	Contract Labor	9,997	3,003	-	-	-
10.80.151.12.5453	Mobile Phones	159	-	-	-	-
10.80.151.14.5521	Vehicle Fuel	271	211	538	600	600
10.80.151.14.5541	Vehicle Maintenance	172	255	499	1,507	2,000
10.80.151.14.5551	Equipment Maintenance	772	212	-	-	-
10.80.151.16.5715	Casualty Insurance	5,934	4,098	3,588	1,642	1,730
10.80.151.38.5803	Meeting Expense	116	190	138	200	200
10.80.151.38.5808	Postage	-	41	82	100	200
10.80.151.38.5810	Publications	1,125	586	4,425	1,192	500
10.80.151.38.5811	Membership Dues	2,134	1,146	487	800	800
10.80.151.38.5821	Demolition Costs	-	1,006	-	-	-
TOTALS		$ 481,739	$ 370,324	$ 316,362	$ 330,697	$ 347,360

YEAR 2013 BUDGET DETAIL

BUILDING AND CODES

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.80.153.02.4001	Salaries	$ 174,549	$ 135,807	$ 142,527	$ 143,244	$ 142,510
10.80.153.02.4002	Part-time	12,331	15,692	15,295	15,657	17,160
10.80.153.02.4017	Health Insurance Rebate	-	-	96	132	-
10.80.153.02.4101	Social Security	13,842	11,229	11,664	11,943	12,220
10.80.153.02.4102	LAGERS Retirement Program	7,838	7,461	9,182	10,697	14,680
10.80.153.02.4103	ICMA Deferred Comp	957	-	-	-	-
10.80.153.02.4104	Workers Compensation	3,816	3,203	3,701	5,179	5,900
10.80.153.02.4105	Health Insurance	26,007	20,491	19,392	24,288	23,530
10.80.153.02.4106	Life Insurance	145	104	104	91	80
10.80.153.02.4107	Dental Insurance	2,006	1,635	1,680	1,640	1,590
10.80.153.02.4112	Vision Insurance	-	-	126	252	250
10.80.153.02.4116	Disability Insurance	325	203	162	141	120
10.80.153.04.5001	General Supplies	1,631	1,560	975	484	1,120
10.80.153.04.5009	Maintenance Materials	-	-	-	12	-
10.80.153.04.5120	Outside Printing	-	-	-	-	100
10.80.153.06.5210	Training Travel	-	6	-	170	430
10.80.153.06.5251	Registration Fees	200	100	779	150	600
10.80.153.14.5521	Vehicle Fuel	3,269	3,992	4,845	6,040	6,500
10.80.153.14.5541	Vehicle Maintenance	1,219	580	1,747	266	2,100
10.80.153.16.5715	Casualty Insurance	3,696	2,550	2,232	1,028	1,080
10.80.153.18.5601	Minor Equipment	-	-	-	200	200
10.80.153.38.5803	Meeting Expense	27	9	-	150	150
10.80.153.38.5810	Publications	108	-	-	100	100
10.80.153.38.5811	Membership Dues	212	386	287	473	400
10.80.153.38.5812	Clothing Expense	40	283	254	300	300
10.80.153.38.5832	Safety Equipment	151	-	-	300	300
10.80.153.38.5989	Miscellaneous Expenses	-	-	12	-	-
TOTALS		$ 252,368	$ 205,290	$ 215,060	$ 222,937	$ 231,420

INFORMATION TECHNOLOGY SERVICES DEPARTMENT

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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, 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, 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 to all City departments. The goal of the ITS Department is to assist our customers in achieving their mission by applying appropriate technology services to their business needs. The department's staff strives to understand and exceed customer expectations in providing these services. The primary IT services provided include: 1) 24/7 computer operations and systems support; 2) citywide telephone and WAN/LAN administration; 3) access to citywide electronic mail and internet, including the City's website; 4) Geographic Information Services, including geographical analysis and mapping services; 5) acquisition, development, enhancement and/or maintenance of computerized business systems; 6) project management for large multi-departmental automation projects; 7) system integration management and workflow solutions; 8) consultation for a wide variety of vendor platforms; 9) technical research and evaluation projects; and 10) Information Security Operations.

Staffing Levels:

The Information Technology Services Department's proposed staffing levels for FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
GIS Specialist II	1	1	1	1	1
Information Services Director	1	1	1	1	1
Information Systems Specialist I	0	0	0	2	2
Information Systems Specialist II	1	1	1	1	1
Information Systems Specialist III	2	2	2	2	2
Total	5	5	5	7	7

Previous Year's Goals and Objectives:

The Information Technology Services Department's FY2012 goals and objectives were as follows:

1. Data Center Consolidation

Objective: Continued efforts of consolidating data operations through virtualization and storage area networking infrastructure.

Update: Staff has continued the migration/consolidation of server infrastructure via shared virtualization platforms. This virtualized infrastructure provides for a lower cost of ownership\support while maximizing the utilization and capital investment. This effort has streamlined maintenance and management of this infrastructure while increasing the business continuity service provided via this framework.

2. Security

Objective: Continued evaluation and additional development of IT Services network security service plan to ensure adequate protection of the City's intellectual assets. Perform a third party audit of the City's current IT security practices/policies to validate the City's current security position.

Update: Staff has developed a formal Information Security Policy and Computer Security Incident Policy that complies with Criminal Justice Information Service (CJIS). These policies will serve as formal guidelines for acceptable use, ensuring that adequate computer security practices and infrastructure security framework exist and project the City's intellectual assets. Staff anticipates formal adoption prior to April of 2013.

3. On-line Service Enhancements

Objective: Continued emphasis on deploying more and improved on-line e-commerce services. Implement on-line bill pay for the Municipal Court operations. Implement additional on-line services for the Parks & Recreation department.

Update: Parks and Recreation's on-line services have been completed. These services allow for a more convenient on-line self-service experience for class registration and class information. Staff has additionally been working to implement on-line bill pay for Municipal Courts. This project is 90% complete, and is awaiting the vendor's delivery of custom interface for our financials. It is anticipated that this project will be complete in April of 2013.

4. GIS Services

Objective: Continue to develop more interactive mapping services to provide even greater operational transparency and information to the public.

Update: Staff continues to scale GIS applications across citywide operations. GIS division has conducted a water meter inventory, which will assist in development of a meter replacement strategy. Additionally, GIS has developed management tools to assist in tracking and reporting key service delivery metrics associated with street maintenance activities.

5. Mass Notification System

Objective: Establish a City-wide mass notification system for emergency and time sensitive notifications to Liberty residents.

Update: Staff has spent numerous months consolidating data across various enterprise systems to develop an accurate emergency call list. In December of this year, staff was notified that the service we currently subscribed to would be taken over by a new service provider. Staff is awaiting conversion confirmation at which time we can assess this new service provider and platform.

6. Improving Disaster Recovery

   Objective: Continue expanding the City's disaster recovery (DR) site by upgrading the virtualization infrastructure, adding additional fiber lines to the DR site, and improving redundancy to critical applications.

   Update: In December of 2012, Council approved the expansion of a Fiber Optics Lease Agreement with Unite Private Networks. This agreement provides the needed telecommunications infrastructure that will ultimately provide the transport medium for DR services. This fiber construction is anticipated to be complete by June 2013.

FY2013 Goals and Objectives:

The Information Technology Services Department's FY2013 goals and objectives include the following:

1. Data Center Consolidation (continued)

   Objective: Continued implementation efforts of consolidating data operations through virtualization and storage area networking infrastructure. Implement additional network routing designs to increase fiber ring redundancy to provide greater operational resiliency.

2. Security (continued)

   Objective: Continued evaluation and development of IT Services Network Security Service Plan to ensure adequate protection of the City's intellectual assets. Perform a third party audit of the City's current IT security practices/policies to validate the City's current security position.

3. On-line Service Enhancements

   Objective: Continued emphasis on deploying improved on-line e-commerce services. Completion of on-line bill pay services for the Municipal Court operations. Roll-out of Parks and Recreation on-line theater ticket sales. Develop and deploy paperless utility billing option. Investigate on-line building permit and inspection services options.

4. Communications Enhancements

   Objective: Assist Public Relations division in the deployment of Social media functionality to allow for increased citizen communications and collaboration. Explore broadcasting options for Fountain Bluff Complex sporting events. Implement CodeRed notification system for mass notification, to include public safety emergency announcements, storm warning announcements, and utility outage notifications.

5. GIS Services

Objective: Continue to develop more interactive mapping services to provide even greater operational transparency and information to the public. Develop and deploy additional asset tracking components within GIS. Integrate additional utility infrastructure information to better serve maintenance crews and provide needed data elements for capital planning and replacement analysis. Continue to expand GIS data sets to actively support Public Policy discussions.

YEAR 2013 BUDGET DETAIL

INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.90.132.02.4001	Salaries	$ 308,426	$ 318,179	$ 350,808	$ 381,589	$ 380,890
10.90.132.02.4004	Overtime	1,164	5,451	965	4,743	10,000
10.90.132.02.4015	Opt Out (Health Insurance)	-	-	-	3,356	5,260
10.90.132.02.4017	Health Insurance Rebate	-	-	100	30	-
10.90.132.02.4101	Social Security	22,381	23,595	25,524	29,390	29,900
10.90.132.02.4102	LAGERS Retirement Program	13,935	17,808	20,636	25,297	32,170
10.90.132.02.4103	ICMA Deferred Comp	2,259	-	-	-	-
10.90.132.02.4104	Workers Compensation	642	540	464	538	500
10.90.132.02.4105	Health Insurance	40,110	41,718	48,124	53,582	54,830
10.90.132.02.4106	Life Insurance	170	168	191	181	170
10.90.132.02.4107	Dental Insurance	2,537	2,579	3,152	2,851	2,990
10.90.132.02.4112	Vision Insurance	-	-	223	435	270
10.90.132.02.4116	Disability Insurance	300	313	342	310	310
10.90.132.04.5001	General Supplies	750	679	818	864	1,000
10.90.132.06.5210	Training Travel	77	6,934	14,947	11,000	11,000
10.90.132.06.5251	Registration Fees	565	23,555	29,118	27,850	30,000
10.90.132.06.5259	Other Training	36	548	65	1,000	1,000
10.90.132.08.5304	Internet Service Fees	34,000	24,911	24,984	42,730	42,370
10.90.132.08.5399	Miscellaneous Fees	-	96	-	10	-
10.90.132.12.5451	Telephone Expense	64,150	38,206	197	5,087	-
10.90.132.12.5453	Mobile Phones	17,359	23,456	49,020	40,860	54,610
10.90.132.12.5455	Telecommunication Circuits	116,944	110,903	97,160	113,270	117,060
10.90.132.14.5521	Vehicle Fuel	-	-	-	333	350
10.90.132.14.5541	Vehicle Maintenance	-	29	75	294	500
10.90.132.14.5551	Office Equipment Maintenance	-	-	13,816	-	-
10.90.132.14.5555	Computer Maintenance	26,878	22,080	17,495	35,290	37,000
10.90.132.14.5586	Telephone System Maint	6,772	6,772	3,753	-	13,400
10.90.132.14.5591	Software Maintenance	177,576	237,230	203,335	202,732	231,000
10.90.132.16.5711	Property Insurance	1,296	1,620	1,974	2,190	2,510
10.90.132.16.5715	Casualty Insurance	5,640	3,900	3,420	2,400	1,640
10.90.132.18.5601	Minor Equipment	10,643	11,228	20,595	16,486	12,000
10.90.132.18.5603	Minor Software	30	1,980	10,650	10,268	10,000
10.90.132.18.5605	Minor Computer Equipment	4,578	118,610	104,259	189,680	130,000
10.90.132.20.5210	Training Travel	-	754	1,113	-	-
10.90.132.20.5261	Data Development	-	3,456	3,915	12,500	15,000
10.90.132.24.6001	Lease Principal	-	83,133	55,963	107,131	109,630
10.90.132.24.6003	Lease Principal	-	17,641	48,795	-	-
10.90.132.24.6011	Lease Interest	-	2,125	-	7,864	5,370
10.90.132.24.6013	Lease Interest	-	838	9,299	-	-
10.90.132.36.7201	Capital Equip-Lease Purchase	-	291,477	174,253	-	-
10.90.132.36.7202	Computer Equipment	-	24,243	22,055	70,567	91,940
10.90.132.38.5803	Meeting Expense	12	15	66	-	-
10.90.132.38.5810	Publications	-	166	124	200	300
TOTALS		$ 859,232	$ 1,466,936	$ 1,361,794	$ 1,402,908	$ 1,434,970

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CITY WIDE

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YEAR 2013 BUDGET DETAIL

CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
10.95.140.02.4001	Salaries	$ -	$ -	$ -	$ -	$ (153,800)
10.95.140.02.4004	Overtime	-	5,281	5,065	18,500	18,500
10.95.140.02.4101	Social Security	-	391	373	72,083	12,800
10.95.140.02.4102	LAGERS Retirement Program	-	412	438	-	-
10.95.140.02.4104	Workers Compensation	-	-	3,176	-	-
10.95.140.02.4110	Employee Assistance Program	5,289	4,335	3,342	4,400	4,400
10.95.140.08.5330	Grant Match Fees	-	-	-	-	64,520
10.95.140.08.5333	Compensation Reserve	(100,000)	-	-	-	-
10.95.140.08.5364	Marketing	-	-	-	80,000	40,000
10.95.140.08.5365	Economic Development Costs	-	302	31,951	48,869	58,100
10.95.140.08.5389	Other Fees	-	785	6,823	27,204	7,100
10.95.140.08.5391	Election Expense	19,619	22	11,021	-	11,000
10.95.140.08.5397	Contract Labor-Ambulance Billing	108,318	91,416	96,721	100,000	100,000
10.95.140.08.5399	Misc. - J James Bank Museum	18,060	4,515	-	-	-
10.95.140.08.5816	Unemployment Claims	-	50,000	17,881	15,000	15,000
10.95.140.14.5504	Stormwater/Sanitary Back-up	-	7,894	-	-	-
10.95.140.14.5583	Additional Landscaping	-	-	-	15,000	15,000
10.95.140.18.5601	Minor Equipment	-	-	-	13,000	-
10.95.140.36.7301	Land Acquisition	-	-	-	40,497	-
10.95.140.36.7501	Engineering-Ruth Ewing/Grover	-	4,028	18,623	417	-
10.95.140.36.7555	Liberty Corners Improvements	-	15,162	-	-	-
10.95.140.38.5804	Special Events	1,287	-	456	5,000	5,000
10.95.140.38.5822	Partnership-Community Growth	50,000	55,000	55,000	55,000	55,000
10.95.140.38.5823	HDLI-Historic Downtown	35,000	25,000	25,000	25,000	30,000
10.95.140.38.5824	TRIM Grant Program	-	-	-	8,293	-
10.95.140.38.5989	Miscellaneous Expenses	-	-	13,692	3,060	-
10.95.140.40.5310	Celebration Liberty	5,900	10,900	10,558	10,000	10,500
10.95.140.40.5314	Event Insurance	3,588	2,050	2,050	2,050	3,500
10.95.140.40.5331	HR Software	-	-	-	20,000	-
10.95.140.42.5999	Miscellaneous Transfers	708,698	415,000	-	-	47,750
TOTALS		$ 855,760	$ 692,491	$ 302,170	$ 563,373	$ 344,370

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

Cost of Asset: $284,550.72
Date Purchased: January 1, 2010
Purpose: New Phone System

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
		$ -	$ -	$ -	$ 284,550.72
11/01/09	4.93%	28,348.53		28,348.53	$ 256,202.19
01/01/10	4.93%	54,784.74	2,125.40	56,910.14	201,417.45
01/01/11	4.93%	46,674.41	10,235.73	56,910.14	154,743.04
01/01/12	4.93%	49,046.33	7,863.81	56,910.14	105,696.71
01/01/13	**4.93%**	**51,538.79**	**5,371.34**	**56,910.13**	**54,157.92**
01/01/14	4.93%	54,157.92	2,752.22	56,910.14	-
		$ 284,550.72	$ 28,348.50	$ 312,899.22	

Cost of Asset: $ 99,248
Date Purchased: September 1, 2012
Purpose: Police Cars

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
09/01/11		$ -	$ -	$ -	$ 99,248.00
03/01/12	3.00%	16,051.00	1,488.72	17,539.72	83,197.00
09/01/12	3.00%	16,051.00	1,247.96	17,298.96	67,146.00
03/01/13	**3.00%**	**16,537.00**	**1,007.19**	**17,544.19**	**50,609.00**
09/01/13	**3.00%**	**16,536.00**	**759.14**	**17,295.14**	**34,073.00**
03/01/14	3.00%	17,037.00	511.10	17,548.10	17,036.00
09/01/14	3.00%	17,036.00	255.54	17,291.54	-
		$ 99,248.00	$ 5,269.65	$ 104,517.65	

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

Cost of Asset: $ 396,530
Date Purchased: September 1, 2012
Purpose: Ambulances

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
09/01/11		$ -	$ -	$ -	$ 396,530.00
03/01/12	3.00%	37,327.00	5,947.95	43,274.95	359,203.00
09/01/12	3.00%	37,327.00	5,388.05	42,715.05	321,876.00
03/01/13	**3.00%**	**38,455.00**	**4,828.14**	**43,283.14**	**283,421.00**
09/01/13	**3.00%**	**38,456.00**	**4,251.32**	**42,707.32**	**244,965.00**
03/01/14	3.00%	39,618.00	3,674.48	43,292.48	205,347.00
09/01/14	3.00%	39,618.00	3,080.21	42,698.21	165,729.00
03/01/15	3.00%	40,816.00	2,485.94	43,301.94	124,913.00
09/01/15	3.00%	40,815.00	1,873.70	42,688.70	84,098.00
03/01/16	3.00%	42,049.00	1,261.47	43,310.47	42,049.00
09/01/16	3.00%	42,049.00	630.74	42,679.74	-
		$ 396,530.00	$ 33,422.00	$ 429,952.00	

Cost of Asset: $174,253.46
Date Purchased: January 1, 2010
Purpose: Networking System

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
		$ -	-	$ -	$ 174,253.46
8/27/2011		58,084.49	-	58,084.49	116,168.97
8/28/2012		58,084.49	-	58,084.49	58,084.48
8/29/2013		**58,084.48**	**-**	**58,084.48**	**-**
		$ 174,253.46	$ -	$ 174,253.46	

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

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

Amount Issued: $48,881.58

Date Issued: September 2005

Purpose: Energy Efficiency - MDNR Loan Payable for Traffic Signals

Year	Interest Rate	February 1 Interest	February 1 Principal	August 1 Interest	Total Payments	Debt Balance
						$ 48,881.58
2006	3.25%	$ 653.11	$ 3,904.17	$ 761.72	$ 5,319.00	44,977.41
2007	3.25%	730.88	3,888.58	699.54	5,319.00	41,088.83
2008	3.25%	667.69	4,015.98	635.33	5,319.00	37,072.85
2009	3.25%	602.43	4,147.56	569.01	5,319.00	32,925.29
2010	3.25%	535.04	4,283.45	500.51	5,319.00	28,641.84
2011	3.25%	465.43	4,423.79	429.78	5,319.00	24,218.05
2012	3.25%	393.54	4,568.74	356.72	5,319.00	19,649.31
2013	**3.25%**	**319.30**	**4,718.43**	**281.27**	**5,319.00**	**14,930.88**
2014	3.25%	242.63	4,873.02	203.35	5,319.00	10,057.86
2015	3.25%	163.44	5,032.68	122.88	5,319.00	5,025.18
2016	3.25%	81.66	5,025.18	39.77	5,146.61	-
TOTALS		$ 4,855.15	$ 48,881.58	$ 4,599.88	$ 58,336.61	

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PARK FUND

Park Fund
Program Narrative

Mission Statement

The Parks and Recreation Department's mission is to enhance the quality of life for the citizens of Liberty through a mix of organized recreational, cultural, and social programs and the utilization of community owned facilities. The Department seeks to "Create Community Connections."

Services:

1. Administration

   The Parks Administration Division provides management support to the Sports Complex, Community Center, Parks and Open Space, and Aging Services divisions. This division is responsible for: developing and managing the budget; increasing public input and awareness of Parks and Recreation; implementing the Development Department's Parks and Open Space Master Plan; and working closely with the Park and Recreation Board, City Council, Park Charitable Fund, and the Cemetery Advisory Committee. The staff in the Administration Division attends annual training on a local, state and national level; administer the Cooperative Use Agreement with Liberty Public Schools; and produce three brochures per year which outlines all recreational programs offered by the Park Department divisions.

2. Parks and Open Space

   The Parks and Open Space Division maintains and improves facilities and grounds for all parks and trails, the Community Center, Frank Hughes Library, and city cemeteries; mows several miles of street right-of-ways 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 Tree Liberty to promote tree planting and maintenance, as well as planting, care, and removal of park trees and street trees.

3. Sports Complex/Sports Programs

   The Sports Complex/Sports Programs Division is responsible for recreational and competitive sports programming at the Sports Complex, Liberty area sports fields, and Liberty Public Schools, providing year-round adult and youth leagues for teams and individuals with various skill levels and interests. This Division oversees the operation of 8 multi-use softball/baseball fields, 6 soccer fields, 1 baseball field, 4 practice fields, 3 concession stands, and 65 acres of undeveloped land. This Division also hosts multiple state and national tournaments each year as well as a variety of other tournaments and sports related special events.

4. Community Center

The Liberty Community Center provides the community with year-round aquatic and fitness programs for adults and youth with a wide variety of interests and skill levels. This Division also provides citizens with opportunities to enrich their cultural experiences through the Liberty Community Center Performing Arts Theatre. Various facilities such as meeting rooms, theatre, pools, and gymnasium can be rented from the Community Center, offering the community with venues for special events as well as generating additional revenue to support the overall function of the Community Center and Park Department.

Staffing Levels:

The Park Department's proposed staffing levels for FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	2	2	2	1
Building Maintenance Technician	2	1	1	1	1
Community Center Manager	1	1	1	1	1
Custodian	2	1	1	1	1
Events Coordinator	0	0	0	0	1
Horticulturist	0	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Marketing/Special Events Coordinator	1	1	1	1	0
Mechanic	0	0	0	0	1
Mechanical Systems Specialist	0	0	0	0	1
Office Assistant	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Parks Crew Chief	2	3	3	3	2
Parks Director	1	1	1	1	1
Parks Maintenance Worker I	4	4	4	4	0
Parks Maintenance Worker II	4	2	2	2	3
Parks & Open Spaces Manager	1	1	1	1	1
Parks Supervisor	1	0	0	0	1
Recreation Coordinator	3	2	2	2	3
Senior Recreation Coordinator	3	3	3	3	3
Sports Complex Manager	1	1	1	1	1
Theater Coordinator	1	1	1	1	1
Total	33	29	29	29	28

Previous Year's Goals and Objectives:

The Park Department's FY2012 goals and objectives were as follows:

1. Monitor and manage the Park Department's operation budget during 2012 to achieve a five percent savings.

Objective: Utilize savings to reduce debt liability associated with the HVAC/roof loan, develop and prioritize possible year-end projects with the guidance of Park Board.

Update: Through conservative spending, the Department realized a 4.6% savings which was prioritized by the Park Board for critical repairs and to improve the fund balance.

2. Installation and implementation of new software program for activities, membership, facility, and venue operation by May 2012.

   Objective: Provide for more efficiency with financial procedures; improve customer interaction offered through on-line registration; consolidate programs utilized for venue and facility.

   Update: The new software system was installed and is operational.

3. Continue to build a photo library for use in marketing promotions.

   Objective: Utilize photos to develop photo gallery on-line for programs offered through the department. These photos will also be utilized to update website pages and develop year end video.

   Update: All divisions are making a conscious effort to photograph activities and events for use in publications and promotions.

4. Expand Summer Concert Series to include three free outdoor events on the downtown square.

   Objective: Provide free activities to the community through the expansion of summer concerts.

   Update: The Summer Concert Series included two Friday night concerts and an expansion of Liberty4thFest with a concert the evening prior to the 4th. All concerts were held on the Square with one occurring in June, July, and August.

5. Review the mission statement, develop a vision statement with possible redesign of the Department logo

   Objective: Ensure that the Department is working to achieve the goals of the citizens of Liberty providing staff with a clear direction. The logo redesign would feature a timeless design updating the image of the Department.

   Update: The Department's new mission is "Creating Community Connections."

6. Continue to enhance and develop the volunteer program

   Objective: Promotion of the volunteer program will enhance the services provided by the Parks Department.

   Update: With volunteer assistance, thousands of meals-on-wheels were delivered, several "Over 50 After 5" programs were offered, Eagle Scout projects were completed, and youth sports leagues and tournaments were held.

7. Provide staff with monthly Department updates and host quarterly all-staff meetings.

   Objective: Improve staff awareness of what is occurring in all divisions of the Department providing staff the opportunity to ask questions and voice concerns.

   Update: Due to the transition period between directors only one all-staff meeting was held.

8. Develop a trail plan to address expansion, including construction methods and materials.

   Objective: To provide a higher level of connectivity in the trails and sidewalks throughout the City of Liberty.

   Update: Parks and Open Space staff has begun work to identify potential trail corridors throughout the City with the assistance of the Planning and Public Works Department staff. By year's end, staff anticipates that a new trail segment at Seven Hills will be designed.

FY2013 Goals and Objectives:

The Park Department's FY2013 goals and objectives include the following:

1. Implement the new organizational structure designed in-house by a staff team.

   Objective: The structure developed provides for higher efficiency, especially with respect to using higher skilled crews to complete tasks in-house.

2. Complete the trail planning begun in FY 2012.

   Objective: To provide a higher level of connectivity in the trails and sidewalks throughout the City of Liberty.

3. Continue compiling photos in a photo library for use in marketing materials.

   Objective: Utilize photos to develop photo gallery on-line for programs offered through the department. These photos will also be utilized to update website pages and develop year end video.

4. Plan, develop, and implement the Missouri Parks and Recreation Association's "Did You Know" program.

   Objective: The program is designed as a two-way communication platform that connects citizens with the value of parks and recreation as it relates to their health, wellness, property values, safety, personal growth, and quality of life, as well as importance for environmental protection.

5. Implement at least five new programs for the fiscal year.

   Objective: Implementing new programs ensures that the department is keeping its offerings fresh and relevant as well as meeting the changing needs of the community.

6. Begin the National Recreation and Parks Accreditation process with a target for completion in Fall 2014.

   Objective: Accreditation is a distinguished mark of excellence that affords external recognition of an organization's commitment to quality and improvement.

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City of Liberty, Missouri
Park Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 18,717	$ 262,769	$ 262,769	$ 316,556
Revenues				
Property Tax	$ 742,100	$ 712,900	$ 725,221	$ 720,450
Sports Complex/Sports Programs	1,006,749	1,088,640	1,100,079	1,107,520
Community Center	1,550,459	1,470,600	1,460,260	1,458,020
Charges for Services	10,330	15,600	12,000	13,900
Miscellaneous	2,570	-	380	-
Interest	28	-	2	-
General Fund Transfer	-	-	-	47,750
Park Sales Tax Transfer	450,000	450,000	450,000	354,540
Frank Hughes Library Interest	119	850	143	150
Total Revenues	$ 3,762,355	$ 3,738,590	$ 3,748,085	$ 3,702,330
Total Resources	$ 3,781,072	$ 4,001,359	$ 4,010,854	$ 4,018,886
Expenditures				
Administration	$ 783,179	$ 780,030	$ 736,796	$ 406,030
Frank Hughes Library	4,772	3,120	1,639	3,100
Park Maintenance	650,076	377,900	688,771	607,630
Sports Complex/Sports Programs	841,683	907,600	932,572	1,206,020
Community Center	1,238,593	1,369,890	1,334,520	1,479,550
Total Expenditures	$ 3,518,303	$ 3,438,540	$ 3,694,298	$ 3,702,330
Revenue Over/(Under) Expenditures	$ 244,052	$ 300,050	$ 53,787	$ -
Ending Fund Balance	$ 262,769	$ 562,819	$ 316,556	$ 316,556
Less: Encumbrances	33,315	-	-	-
Unreserved Ending Fund Balance	$ 229,454	$ 562,819	$ 316,556	$ 316,556

YEAR 2013 BUDGET DETAIL

PARK - ADMINISTRATION

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
60.60.415.02.4001	Salaries	$ 391,539	$ 377,958	$ 417,734	$ 395,270	$ 200,250
60.60.415.02.4002	Part-time	7,816	8,277	9,438	11,913	-
60.60.415.02.4004	Overtime	1,449	-	640	2,894	-
60.60.415.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	3,498	2,280
60.60.415.02.4017	Health Insurance Rebate	-	-	192	188	-
60.60.415.02.4101	Social Security	29,315	28,220	31,893	40,342	15,500
60.60.415.02.4102	LAGERS Retirement Program	17,686	20,513	24,347	30,372	20,860
60.60.415.02.4103	ICMA Deferred Comp	2,715	-	-	-	-
60.60.415.02.4104	Workers Compensation	4,134	3,462	2,516	2,110	980
60.60.415.02.4105	Health Insurance	60,904	55,928	47,926	48,191	27,810
60.60.415.02.4106	Life Insurance	284	251	236	225	100
60.60.415.02.4107	Dental Insurance	3,542	3,418	3,671	3,163	1,560
60.60.415.02.4112	Vision Insurance	-	-	372	679	440
60.60.415.02.4116	Disability Insurance	393	339	203	225	180
60.60.415.04.5001	General Supplies	1,949	2,255	1,619	1,186	2,000
60.60.415.04.5004	Recreation Supplies	4,187	6,495	26,093	14,539	23,610
60.60.415.04.5009	Maintenance Materials	-	19,668	14,141	1,390	-
60.60.415.04.5099	Miscellaneous Supplies	-	1,345	-	-	-
60.60.415.04.5120	Outside Printing	25,276	20,843	20,059	20,889	22,500
60.60.415.06.5210	Training Travel	863	835	3,838	3,603	1,010
60.60.415.06.5251	Registration Fees	2,418	805	4,533	3,529	1,660
60.60.415.06.5253	Lodging & Meals	1,150	1,200	6,084	8,637	2,800
60.60.415.06.5259	Other Training	250	745	1,259	595	1,300
60.60.415.08.5346	Financial Services	36,053	36,975	35,194	32,300	-
60.60.415.08.5371	Advertising	-	25	-	-	-
60.60.415.08.5381	Refuse Collection Fees	-	283	-	-	-
60.60.415.08.5399	Miscellaneous Fees	5,561	5,241	5,716	678	5,260
60.60.415.12.5453	Mobile Phones	-	1,685	1,920	5,719	1,250
60.60.415.14.5551	Office Equipment Maintenance	5,934	8,066	10,397	9,724	1,700
60.60.415.14.5559	Misc. Equipment Maintenance	-	-	-	89	-
60.60.415.16.5711	Property Insurance	18,126	22,854	27,944	30,600	-
60.60.415.16.5715	Casualty	20,207	13,964	12,240	8,570	-
60.60.415.38.5803	Meeting Expense	1,033	2,116	2,268	1,125	1,800
60.60.415.38.5808	Postage	9,826	3,084	220	1,151	220
60.60.415.38.5810	Publications	-	-	-	295	-
60.60.415.38.5811	Membership Dues	1,492	1,385	993	-	1,960
60.60.415.38.5812	Clothing Expenses	-	-	-	2,107	-
60.60.415.42.5590	Interfund Transfer-General Fund	-	66,000	66,000	51,000	69,000
TOTALS		$ 654,103	$ 715,982	$ 783,179	$ 736,796	$ 406,030

YEAR 2013 BUDGET DETAIL

PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
60.60.418.14.5571	Building Maintenance	$ 460	$ -	$ 4,040	$ 859	$ 2,300
60.60.418.16.5711	Property Insurance	480	600	732	780	800
TOTALS		$ 940	$ 600	$ 4,772	$ 1,639	$ 3,100

YEAR 2013 BUDGET DETAIL

PARK - MAINTENANCE

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
60.60.420.02.4001	Salaries	$ 373,904	$ 377,593	$ 397,860	$ 403,794	$ 313,400
60.60.420.02.4002	Part-time	-	7,369	3,115	4,815	19,000
60.60.420.02.4004	Overtime	4,077	3,801	4,398	5,865	2,190
60.60.420.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	9,330	3,330
60.60.420.02.4017	Health Insurance Rebate	-	-	480	428	-
60.60.420.02.4101	Social Security	28,116	29,540	30,948	31,773	25,640
60.60.420.02.4102	LAGERS Retirement Program	16,932	20,905	26,104	31,064	32,560
60.60.420.02.4103	ICMA Deferred Comp	2,198	-	-	-	-
60.60.420.02.4104	Workers Compensation	19,806	16,607	12,367	10,643	9,820
60.60.420.02.4105	Health Insurance	64,706	61,479	57,938	54,523	43,810
60.60.420.02.4106	Life Insurance	417	390	389	337	190
60.60.420.02.4107	Dental Insurance	4,717	4,498	5,047	5,303	3,450
60.60.420.02.4112	Vision Insurance	-	-	187	360	210
60.60.420.02.4116	Disability Insurance	770	754	802	638	360
60.60.420.04.5001	General Supplies	282	244	260	310	250
60.60.420.04.5004	Recreation Supplies	1,656	9,880	5,337	5,615	2,000
60.60.420.04.5009	Maintenance Materials	3,069	974	3,564	3,898	2,500
60.60.420.04.5010	Chemicals	1,010	875	1,899	1,397	3,000
60.60.420.04.5018	Small Tools	219	2,011	376	514	800
60.60.420.04.5120	Outside Printing	-	-	125	62	-
60.60.420.04.5210	Training & Travel	-	-	-	-	505
60.60.420.04.5251	Registration Fees	-	-	-	-	2,540
60.60.420.06.5253	Lodging & Meals	-	-	-	-	1,315
60.60.420.06.5259	Training Costs	-	-	-	-	480
60.60.420.08.5381	Refuse Collection Fees	2,198	69	-	-	-
60.60.420.08.5399	Miscellaneous Fees	32	11	-	-	-
60.60.420.12.5401	Electric	14,906	17,701	18,268	17,053	19,100
60.60.420.12.5421	Natural Gas	2,045	1,765	1,663	1,489	1,900
60.60.420.12.5431	Water Service	1,698	218	-	-	-
60.60.420.12.5453	Mobile Phones	2,522	2,870	2,880	1,197	860
60.60.420.14.5521	Vehicle Fuel	13,757	16,052	23,307	22,473	25,500
60.60.420.14.5522	Diesel Fuel	4,469	6,248	7,301	4,556	7,100
60.60.420.14.5541	Vehicle Maintenance	7,126	4,589	5,776	6,443	6,500
60.60.420.14.5557	Ballfield Lights	-	-	4,590	1,678	1,800
60.60.420.14.5559	Misc Equipment Maintenance	12,499	8,725	9,411	10,959	11,000
60.60.420.14.5571	Building Maintenance	6,799	6,038	2,552	3,611	10,000
60.60.420.14.5574	Tree Maintenance	-	-	-	2,414	6,500
60.60.420.14.5575	Grounds Maintenance	-	-	-	-	3,500
60.60.420.14.5578	Trails Maintenance	11,289	5,905	-	900	5,100
60.60.420.14.5582	Playground/Sprayground Maint.	-	-	-	8,679	14,000
60.60.420.14.5583	Landscaping	31,591	14,742	17,112	15,456	8,200
60.60.420.18.5611	Equipment Rental	-	-	204	-	-
60.60.420.16.5711	Property/IM/DP	-	-	-	-	10,400
60.60.420.16.5715	Casualty	-	-	-	-	4,620
60.60.420.36.7201	Capital Equipment	-	-	-	17,500	-
60.60.420.38.5808	Postage	80	-	-	-	-
60.60.420.38.5810	Publications	-	-	254	160	-
60.60.420.38.5811	Membership Dues	35	-	-	-	-
60.60.420.38.5812	Clothing Expense	1,599	1,561	2,071	3,534	4,200
TOTALS		$ 634,526	$ 625,159	$ 650,076	$ 688,771	$ 607,630

YEAR 2013 BUDGET DETAIL

PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
61.60.458.02.4001	Salaries	$ 70,888	$ 66,588	$ 67,466	$ 67,932	$ 268,640
61.60.458.02.4002	Part-time	100,938	102,769	120,966	129,881	101,810
61.60.458.02.4004	Overtime	3,518	1,205	31	370	5,780
61.60.458.02.4015	Opt Out (Health Insurance)	-	-	-	-	3,850
61.60.458.02.4017	Rebate for Health Insurance	-	-	48	48	70
61.60.458.02.4101	Social Security	13,356	12,807	14,182	14,703	31,760
61.60.458.02.4102	LAGERS Retirement	3,191	3,664	4,377	5,100	28,650
61.60.458.02.4103	ICMA Deferred Comp	618	-	-	-	-
61.60.458.02.4104	Workers Compensation	12,488	10,471	2,970	2,992	6,610
61.60.458.02.4105	Health Insurance	11,963	16,783	16,464	16,104	41,250
61.60.458.02.4106	Life Insurance	79	69	69	62	170
61.60.458.02.4107	Dental Insurance	833	722	742	724	2,420
61.60.458.02.4112	Vision Insurance	-	-	72	144	410
61.60.458.02.4116	Disability Insurance	95	81	81	71	320
61.60.458.04.5001	General Supplies	1,519	1,280	1,221	1,056	1,500
61.60.458.04.5003	Medical Supplies	-	-	112	1,714	250
61.60.458.04.5004	Recreation Supplies	91,036	96,335	81,176	98,331	100,000
61.60.458.04.5007	Concession Supplies	115,986	110,229	108,729	114,579	109,000
61.60.458.04.5009	Maintenance Materials	6,200	6,553	5,492	6,469	4,500
61.60.458.04.5010	Chemicals	4,431	5,775	8,613	12,800	7,000
61.60.458.04.5018	Minor Tools	756	563	65	54	500
61.60.458.04.5099	Miscellaneous Supplies	17,307	9,505	5,068	14,343	10,900
61.60.458.04.5120	Outside Printing	2,220	2,283	3,232	3,057	2,500
61.60.458.06.5210	Training Travel	-	-	-	-	1,080
61.60.458.06.5251	Registration Fees	-	-	-	-	830
61.60.458.06.5253	Lodging & Meals	-	-	-	-	3,530
61.60.458.04.8071	Merchandise for Resale	11,976	8,400	8,000	10,900	8,000
61.60.458.06.5259	Training Costs	-	-	-	-	260
61.60.458.08.5346	Financial Services	-	-	-	-	20,400
61.60.458.08.5381	Refuse Collection Fees	2,133	286	-	270	300
61.60.458.08.5397	Contract Labor	256,976	268,411	248,760	267,317	270,000
61.60.458.08.5399	Miscellaneous Fees	129	-	-	-	-
61.60.458.12.5401	Electric	72,344	71,820	72,966	78,537	76,300
61.60.458.12.5431	Water Service	-	7,417	3,108	3,604	8,000
61.60.458.12.5453	Mobile Phones	-	-	-	422	1,650
61.60.458.14.5521	Vehicle Fuel	2,373	2,396	4,786	2,000	7,880
61.60.458.14.5541	Vehicle Maintenance	-	-	-	-	1,200
61.60.458.14.5551	Office Equipment Maintenance	-	-	-	-	1,280
61.60.458.14.5557	Ballfield Lights Maintenance	9,123	3,319	11,005	17,414	1,750
61.60.458.14.5559	Misc Equip Maintenance	11,476	44,634	11,397	11,981	13,500
61.60.458.14.5571	Building Maintenance	-	-	-	1,000	2,000
61.60.458.14.5575	Grounds & Landscaping	7,909	11,496	7,955	14,922	8,000
61.60.458.16.5711	Property/IM/DP	-	-	-	-	9,900
61.60.458.16.5715	Casualty	-	-	-	-	4,620
61.60.458.18.5611	Equipment Rental	2,794	2,304	1,964	1,058	2,500
61.60.458.38.5801	Over/Short	650	-	-	-	-
61.60.458.38.5808	Postage	584	327	245	335	550
61.60.458.38.5811	Membership Dues	25,273	10,075	10,168	9,015	12,500

YEAR 2013 BUDGET DETAIL

PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
61.60.458.38.5812	Clothing Expense	60	-	1,024	450	1,100
61.60.458.38.5989	Miscellaneous Expenses	1,404	1,622	9,129	12,813	11,000
61.60.458.42.5997	PFA Construction Fund	10,000	10,000	10,000	10,000	10,000
TOTALS		$ 872,627	$ 890,188	$ 841,683	$ 932,572	$ 1,206,020

YEAR 2013 BUDGET DETAIL

PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
65.60.417.08.8101	Aqua Tot Program	$ 96	$ -	$ -	$ -	$ -
65.60.417.08.8103	Parent Tot Program	96	-	-	-	-
65.60.417.08.8105	Novice Swimmer Program	96	-	-	-	-
65.60.417.08.8107	Advance Novice Swimmer	96	-	-	-	-
65.60.417.08.8109	Intermediate Swimmer	96	-	-	-	-
65.60.417.08.8111	Swim Team Stroke Clinic	5,551	1,896	1,920	1,309	1,300
65.60.417.08.8112	Competitive Stroke	-	-	-	-	70
65.60.417.08.8113	Swim Team Competitive Maint	-	4,888	6,185	6,118	6,090
65.60.417.08.8114	Pre-Season Conditioning	-	840	980	1,148	1,330
65.60.417.08.8115	High School Pre-Season Conditioning	-	1,771	1,470	1,470	840
65.60.417.08.8116	Triathlon Conditioning	-	4,407	3,724	2,695	3,850
65.60.417.08.8117	Water Aerobics	22,885	22,296	21,117	20,882	22,000
65.60.417.08.8121	Adaptive Aquatics	-	676	123	-	70
65.60.417.08.8122	Semi-Competitive Swim Lessons	-	2,205	2,695	2,135	1,750
65.60.417.08.8123	Semi-Private Swim Lessons	-	7,896	6,856	7,100	6,300
65.60.417.08.8124	Swim Team	21,450	20,752	21,611	19,585	20,500
65.60.417.08.8125	Private Swim Lessons	37,966	29,696	20,304	18,788	20,000
65.60.417.08.8126	Developmental Stroke	96	-	675	-	400
65.60.417.08.8127	Lifeguard Training	7,231	6,059	5,457	6,181	6,200
65.60.417.08.8201	Fitness Aerobics	28,685	31,751	32,014	31,267	25,000
65.60.417.08.8202	Silver Sneakers Aerobics	2,051	1,848	1,890	2,730	4,100
65.60.417.08.8226	Weight Training	15,567	17,352	15,181	13,375	12,320
65.60.417.08.8227	Massage Therapy	154	-	46	-	-
65.60.417.08.8232	Adult Fitness	18,093	15,329	1,428	199	875
65.60.417.08.8301	Youth Tumbling	2,891	2,548	3,447	3,410	3,500
65.60.417.08.8302	Youth Educational Programs	-	378	2,173	1,291	820
65.60.417.08.8305	Youth Dance	2,821	1,435	2,496	2,127	1,750
65.60.417.08.8306	Cheerleading	-	-	392	-	700
65.60.417.08.8601	Martial Arts	490	3,561	56	-	-
65.60.417.08.8605	Adult Dance	-	-	140	-	-
65.60.417.08.8606	Adult Education Program	-	350	-	-	-
65.60.417.08.8607	Group Trips	12,478	3,794	-	-	-
65.60.417.08.8608	Tennis Lessons	3,927	4,659	4,459	4,867	4,900
65.60.417.08.8611	Golf	1,530	1,460	886	577	1,050
65.60.417.08.8613	Arts & Crafts Classes	-	-	294	-	-
65.60.417.08.8615	Dog Obedience Classes	4,242	3,129	3,332	3,003	3,150
65.60.417.08.8701	Child Care Program	606	465	572	419	500
65.60.417.08.8805	Birthday Parties	270	392	433	6	250
65.60.417.08.8807	Splash Camp	368	188	191	16	200
65.60.417.08.8808	Kids' Camp	299	218	108	170	250
65.60.417.08.8809	Preschool Activities	756	1,334	2,389	899	650
65.60.417.08.8810	Theater Promotions	4,657	1,506	2,325	7,344	3,300
TOTALS		$ 195,545	$ 195,077	$ 167,366	$ 159,111	$ 154,015

YEAR 2013 BUDGET DETAIL

PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
65.60.491.02.4001	Salaries	$ 276,205	$ 270,131	$ 272,870	$ 275,568	$ 411,820
65.60.491.02.4002	Part-time	264,651	261,412	253,679	249,538	265,000
65.60.491.02.4004	Overtime	6,582	2,120	115	241	4,570
65.60.491.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	3,498	4,560
65.60.491.02.4017	Health Insurance Rebate	-	-	96	96	-
65.60.491.02.4101	Social Security	40,869	40,088	39,772	42,745	52,430
65.60.491.02.4102	LAGERS Retirement Program	12,513	15,038	17,973	21,113	43,300
65.60.491.02.4103	ICMA Deferred Comp	1,704	-	-	-	-
65.60.491.02.4104	Workers Compensation	22,821	19,133	13,407	12,831	15,030
65.60.491.02.4105	Health Insurance	48,069	45,773	42,606	43,986	68,230
65.60.491.02.4106	Life Insurance	257	242	242	214	270
65.60.491.02.4107	Dental Insurance	2,823	2,718	2,793	2,896	4,030
65.60.491.02.4112	Vision Insurance	-	-	96	192	480
65.60.491.02.4116	Disability Insurance	386	406	406	354	410
65.60.491.04.5001	General Supplies	8,988	7,812	6,036	9,066	6,000
65.60.491.04.5003	Medical Supplies	164	525	250	75	300
65.60.491.04.5004	Recreation Supplies	2,781	1,832	2,475	3,094	2,900
65.60.491.04.5007	Concession Supplies	11,720	11,175	16,767	14,437	18,000
65.60.491.04.5009	Maintenance Materials	28,905	19,426	21,056	25,661	26,000
65.60.491.04.5010	Chemicals	12,552	11,731	9,471	12,784	13,000
65.60.491.04.5099	Miscellaneous Supplies	-	452	-	-	-
65.60.491.04.5120	Outside Printing	208	186	307	356	500
65.60.491.06.5210	Training Travel	-	-	-	-	190
65.60.491.06.5251	Registration Fees	-	-	-	-	340
65.60.491.06.5253	Lodging & Meals	-	-	-	-	400
65.60.491.06.5259	Training Costs	-	-	-	-	980
65.60.491.08.5346	Financial Services	-	-	-	(147)	20,400
65.60.491.08.5371	Advertising	2,361	144	163	-	150
65.60.491.08.5381	Refuse Collection Fees	2,640	83	-	-	-
65.60.491.08.5397	Contract Labor	5,295	1,750	2,520	2,040	2,800
65.60.491.08.5399	Miscellaneous Fees	7,555	8,051	7,596	8,244	8,000
65.60.491.12.5401	Electric	115,696	123,615	120,137	113,334	125,600
65.60.491.12.5421	Natural Gas	31,291	32,305	29,398	17,710	25,000
65.60.491.12.5431	Water Service	-	19,263	20,953	22,863	24,000
65.60.491.12.5453	Mobile Phones	2,522	2,880	2,880	1,543	1,680
65.60.491.14.5521	Vehicle Fuel	-	-	-	-	2,060
65.60.491.14.5541	Vehicle Maintenance	-	-	-	-	500
65.60.491.14.5551	Maintenance - Office Equipment	-	-	-	-	5,310
65.60.491.14.5559	Misc Equipment Maintenance	13,631	9,109	6,225	7,529	8,000
65.60.491.14.5571	Building Maintenance	82,800	88,757	74,798	112,386	75,000
65.60.491.14.5575	Grounds/Landscaping	132	740	167	105	6,300
65.60.491.14.5581	HVAC/Roof Loan Payment	-	-	-	100,000	-
65.60.491.14.5591	Software Maintenance	303	323	303	361	325
65.60.491.16.5711	Property/IM/DP	-	-	-	-	9,900
65.60.491.16.5731	Casualty	-	-	-	-	4,620
65.60.491.18.5601	Minor Equipment	11,270	75,820	61,986	7,441	20,000

YEAR 2013 BUDGET DETAIL

PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
65.60.491.24.6001	Debt Service Principal	-	10,640	33,537	56,200	43,050
65.60.491.24.6011	Debt Service Interest	-	1,316	3,339	3,753	1,660
65.60.491.36.7201	Capital Equipment	332,977	-	-	-	-
65.60.491.36.7402	Building Improvements	558,469	-	-	-	-
65.60.491.38.5801	Over/Short	(1)	28	12	(94)	-
65.60.491.38.5808	Postage	2,963	1,918	2,013	2,388	1,400
65.60.491.38.5811	Membership Dues	-	35	43	35	40
65.60.491.38.5812	Clothing Expense	728	883	1,181	859	900
65.60.491.38.5989	Miscellaneous Expenses	89	170	68	114	100
TOTALS		$ 1,912,919	$ 1,089,775	$ 1,071,227	$ 1,175,409	$ 1,325,535

City of Liberty, Missouri
Debt Service Shedule
Lease/Purchase Agreements

Cost of Asset: $57,635
Date Purchased: February 10, 2010
Purpose: Fitness Equipment - Phase I

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
		$ -	$ -	$ -	$ 57,635.00
06/03/10	4.25%	1,503.91	204.12	1,708.03	56,131.09
07/03/10	4.25%	1,509.23	198.80	1,708.03	54,621.86
08/03/10	4.25%	1,514.58	193.45	1,708.03	53,107.28
09/03/10	4.25%	1,519.94	188.09	1,708.03	51,587.34
10/03/10	4.25%	1,525.32	182.71	1,708.03	50,062.02
11/03/10	4.25%	1,530.73	177.30	1,708.03	48,531.29
12/03/10	4.25%	1,536.15	171.88	1,708.03	46,995.14
01/03/11	4.25%	1,541.59	166.44	1,708.03	45,453.55
02/03/11	4.25%	1,547.05	160.98	1,708.03	43,906.50
03/03/11	4.25%	1,552.53	155.50	1,708.03	42,353.97
04/03/11	4.25%	1,558.03	150.00	1,708.03	40,795.94
05/03/11	4.25%	1,583.54	144.49	1,728.03	39,212.40
06/03/11	4.25%	1,569.08	138.95	1,708.03	37,643.32
07/03/11	4.25%	1,574.64	133.39	1,708.03	36,068.68
08/03/11	4.25%	1,580.22	127.81	1,708.03	34,488.46
09/03/11	4.25%	1,585.81	122.22	1,708.03	32,902.65
10/03/11	4.25%	1,591.43	116.60	1,708.03	31,311.22
11/03/11	4.25%	1,597.07	110.96	1,708.03	29,714.15
12/03/11	4.25%	1,602.72	105.31	1,708.03	28,111.43
01/03/12	4.25%	1,608.40	99.63	1,708.03	26,503.03
02/03/12	4.25%	1,614.09	93.94	1,708.03	24,888.94
03/03/12	4.25%	1,619.81	88.22	1,708.03	23,269.13
04/03/12	4.25%	1,625.55	82.48	1,708.03	21,643.58
05/03/12	4.25%	1,631.30	76.73	1,708.03	20,012.28
06/03/12	4.25%	1,637.08	70.95	1,708.03	18,375.20
07/03/12	4.25%	1,642.88	65.15	1,708.03	16,732.32
08/03/12	4.25%	1,648.70	59.33	1,708.03	15,083.62
09/03/12	4.25%	1,654.54	53.49	1,708.03	13,429.08
10/03/12	4.25%	1,660.40	47.63	1,708.03	11,768.68
11/03/12	4.25%	1,666.28	41.75	1,708.03	10,102.40
12/03/12	4.25%	1,672.18	35.85	1,708.03	8,430.22
01/03/13	**4.25%**	**1,678.10**	**29.93**	**1,708.03**	**6,752.12**
02/03/13	**4.25%**	**1,684.05**	**23.98**	**1,708.03**	**5,068.07**
03/03/13	**4.25%**	**1,690.01**	**18.02**	**1,708.03**	**3,378.06**
04/03/13	**4.25%**	**1,696.00**	**12.03**	**1,708.03**	**1,682.06**
05/03/13	**4.25%**	**1,682.06**	**-**	**1,682.06**	**-**
		$ 57,635.00	$ 3,848.11	$ 61,483.11	

City of Liberty, Missouri
Debt Service Shedule
Lease/Purchase Agreements

Cost of Asset: $ 50,425
Date Purchased: 01/01/2011
Purpose: Fitness Equipment - Phase II

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
		$ -	$ -	$ -	$ 50,425.00
02/15/11	4.25%	1,310.49	178.59	1,489.08	49,114.51
03/15/11	4.25%	1,315.13	173.95	1,489.08	47,799.38
04/15/11	4.25%	1,319.79	169.29	1,489.08	46,479.59
05/15/11	4.25%	1,324.46	164.62	1,489.08	45,155.13
06/15/11	4.25%	1,329.16	159.92	1,489.08	43,825.97
07/15/11	4.25%	1,333.86	155.22	1,489.08	42,492.11
08/15/11	4.25%	1,338.59	150.49	1,489.08	41,153.52
09/15/11	4.25%	1,343.33	145.75	1,489.08	39,810.19
10/15/11	4.25%	1,348.09	140.99	1,489.08	38,462.10
11/15/11	4.25%	1,352.86	136.22	1,489.08	37,109.24
12/15/11	4.25%	1,357.65	131.43	1,489.08	35,751.59
01/15/12	4.25%	1,362.46	126.62	1,489.08	34,389.13
02/15/12	4.25%	1,367.29	121.79	1,489.08	33,021.84
03/15/12	4.25%	1,372.13	116.95	1,489.08	31,649.71
04/15/12	4.25%	1,376.99	112.09	1,489.08	30,272.72
05/15/12	4.25%	1,381.86	107.22	1,489.08	28,890.86
06/15/12	4.25%	1,386.76	102.32	1,489.08	27,504.10
07/15/12	4.25%	1,401.99	97.41	1,499.40	26,102.11
08/15/12	4.25%	1,406.96	92.44	1,499.40	24,695.15
09/15/12	4.25%	1,411.94	87.46	1,499.40	23,283.21
10/15/12	4.25%	1,416.94	82.46	1,499.40	21,866.27
11/15/12	4.25%	1,421.96	77.44	1,499.40	20,444.31
12/15/12	4.25%	1,426.99	72.41	1,499.40	19,017.32
01/15/13	**4.25%**	**1,432.05**	**67.35**	**1,499.40**	**17,585.27**
02/15/13	**4.25%**	**1,437.12**	**62.28**	**1,499.40**	**16,148.15**
03/15/13	**4.25%**	**1,442.21**	**57.19**	**1,499.40**	**14,705.94**
04/15/13	**4.25%**	**1,447.32**	**52.08**	**1,499.40**	**13,258.62**
05/15/13	**4.25%**	**1,452.44**	**46.96**	**1,499.40**	**11,806.18**
06/15/13	**4.25%**	**1,457.59**	**41.81**	**1,499.40**	**10,348.59**
07/15/13	**4.25%**	**1,462.75**	**36.65**	**1,499.40**	**8,885.84**
08/15/13	**4.25%**	**1,467.93**	**31.47**	**1,499.40**	**7,417.91**
09/15/13	**4.25%**	**1,473.13**	**26.27**	**1,499.40**	**5,944.78**
10/15/13	**4.25%**	**1,478.35**	**21.05**	**1,499.40**	**4,466.43**
11/15/13	**4.25%**	**1,483.58**	**15.82**	**1,499.40**	**2,982.85**
12/15/13	**4.25%**	**1,488.84**	**10.56**	**1,499.40**	**1,494.01**
01/15/14	4.25%	1,494.01	5.29	1,499.30	-
		$ 50,425.00	$ 3,377.86	$ 53,802.86	

City of Liberty, Missouri
Debt Service Shedule
Lease/Purchase Agreements

Cost of Asset: $ 48,817
Date Purchased: 02/15/2012
Purpose: Fitness Equipment - Phase III

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
		$ -	$ -	$ -	$ 48,817.06
02/15/12	4.25%	1,353.63	172.89	1,526.52	47,463.43
03/15/12	4.25%	1,358.42	168.10	1,526.52	46,105.01
04/15/12	4.25%	1,363.23	163.29	1,526.52	44,741.78
05/15/12	4.25%	1,368.06	158.46	1,526.52	43,373.72
06/15/12	4.25%	1,372.90	153.62	1,526.52	42,000.82
07/15/12	4.25%	1,377.77	148.75	1,526.52	40,623.05
08/15/12	4.25%	1,382.65	143.87	1,526.52	39,240.40
09/15/12	4.25%	1,387.54	138.98	1,526.52	37,852.86
10/15/12	4.25%	1,392.46	134.06	1,526.52	36,460.40
11/15/12	4.25%	1,397.39	129.13	1,526.52	35,063.01
12/15/12	4.25%	1,402.34	124.18	1,526.52	33,660.67
01/15/13	**4.25%**	**1,407.31**	**119.21**	**1,526.52**	**32,253.36**
02/15/13	**4.25%**	**1,412.29**	**114.23**	**1,526.52**	**30,841.07**
03/15/13	**4.25%**	**1,417.29**	**109.23**	**1,526.52**	**29,423.78**
04/15/13	**4.25%**	**1,422.31**	**104.21**	**1,526.52**	**28,001.47**
05/15/13	**4.25%**	**1,427.35**	**99.17**	**1,526.52**	**26,574.12**
06/15/13	**4.25%**	**1,432.40**	**94.12**	**1,526.52**	**25,141.72**
07/15/13	**4.25%**	**1,437.48**	**89.04**	**1,526.52**	**23,704.24**
08/15/13	**4.25%**	**1,442.57**	**83.95**	**1,526.52**	**22,261.67**
09/15/13	**4.25%**	**1,447.68**	**78.84**	**1,526.52**	**20,813.99**
10/15/13	**4.25%**	**1,452.80**	**73.72**	**1,526.52**	**19,361.19**
11/15/13	**4.25%**	**1,457.95**	**68.57**	**1,526.52**	**17,903.24**
12/15/13	**4.25%**	**1,463.11**	**63.41**	**1,526.52**	**16,440.13**
01/15/14	4.25%	1,468.29	58.23	1,526.52	14,971.84
02/15/14	4.25%	1,473.49	53.03	1,526.52	13,498.35
03/15/14	4.25%	1,478.71	47.81	1,526.52	12,019.64
04/15/14	4.25%	1,483.95	42.57	1,526.52	10,535.69
05/15/14	4.25%	1,489.21	37.31	1,526.52	9,046.48
06/15/14	4.25%	1,494.48	32.04	1,526.52	7,552.00
07/15/14	4.25%	1,499.77	26.75	1,526.52	6,052.23
08/15/14	4.25%	1,505.09	21.43	1,526.52	4,547.14
09/15/14	4.25%	1,510.42	16.10	1,526.52	3,036.72
10/15/14	4.25%	1,515.76	10.76	1,526.52	1,520.96
11/15/14	4.25%	1,520.96	5.39	1,526.35	-
		$ 48,817.06	$ 3,084.45	$ 51,901.51	

City of Liberty, Missouri
Debt Service Schedule
Inter-Fund Transfers

Amount of Loan: $119,026.25

Loan Date: December 31, 2004

Loaning Fund: General Fund

Receiving Fund: Parks - Sports Complex/Sports Programs

Purpose: Reimbursement of loan received for Sports Complex construction

Year	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
2004					$ 119,026.25
2005	0.00%	-	-	-	119,026.25
2006	0.00%	10,000.00	-	10,000.00	109,026.25
2007	0.00%	10,000.00	-	10,000.00	99,026.25
2008	0.00%	10,000.00	-	10,000.00	89,026.25
2009	0.00%	10,000.00	-	10,000.00	79,026.25
2010	0.00%	10,000.00	-	10,000.00	69,026.25
2011	0.00%	10,000.00	-	10,000.00	59,026.25
2012	0.00%	10,000.00	-	10,000.00	49,026.25
2013	**0.00%**	**10,000.00**	**-**	**10,000.00**	**39,026.25**
2014	0.00%	10,000.00	-	10,000.00	29,026.25
2015	0.00%	10,000.00	-	10,000.00	19,026.25
2016	0.00%	10,000.00	-	10,000.00	9,026.25
2017	0.00%	9,026.25	-	9,026.25	-
		$ 119,026.25	$ -	$ 119,026.25	

SPECIAL REVENUE FUNDS

City of Liberty, Missouri
Fairview Cemetery Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 346,906	$ 346,906	$ 346,906	$ 352,236
Revenues				
Interest Earnings	$ 1,375	$ 1,750	$ 1,100	$ 1,300
Sale of Lots	-	3,000	5,330	2,900
Total Revenues	$ 1,375	$ 4,750	$ 6,430	$ 4,200
Total Resources	$ 348,281	$ 351,656	$ 353,336	$ 356,436
Expenditures				
Interfund Transfer-Cemetery Maintenance	$ 1,375	$ 1,750	$ 1,100	$ 1,300
Total Expenditures	$ 1,375	$ 1,750	$ 1,100	$ 1,300
Total Revenue Over(Under) Expenditures	$ -	$ 3,000	$ 5,330	$ 2,900
Ending Fund Balance	$ 346,906	$ 349,906	$ 352,236	$ 355,136

YEAR 2013 BUDGET DETAIL

FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
40.50.3301	Interest Earnings	$ 5,500	$ 1,656	$ 1,375	$ 1,100	$ 1,300
40.70.3691	Sale of Cemetery Lots	2,475	3,825	-	5,330	2,900
TOTALS		$ 7,975	$ 5,481	$ 1,375	$ 6,430	$ 4,200
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	$ 5,500	$ 1,656	$ 1,375	$ 1,100	$ 1,300
TOTALS		$ 5,500	$ 1,656	$ 1,375	$ 1,100	$ 1,300

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 33,755	$ 33,755	$ 33,755	$ 33,755
Revenues				
Interest Earnings	$ 134	$ 200	$ 140	$ 200
Total Revenues	$ 134	$ 200	$ 140	$ 200
Total Resources	$ 33,889	$ 33,955	$ 33,895	$ 33,955
Expenditures				
Interfund Transfer-Cemetery Maintenance	$ 134	$ 200	$ 140	$ 200
Total Expenditures	$ 134	$ 200	$ 140	$ 200
Total Revenue Over(Under) Expenditures	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 33,755	$ 33,755	$ 33,755	$ 33,755

YEAR 2013 BUDGET DETAIL

MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
41.50.3301	Interest Earnings	$ 550	$ 165	$ 134	$ 140	$ 200
TOTALS		$ 550	$ 165	$ 134	$ 140	$ 200
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	$ 550	$ 165	$ 134	$ 140	$ 200
TOTALS		$ 550	$ 165	$ 134	$ 140	$ 200

City of Liberty, Missouri
Frank Hughes Memorial Library Trust Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Revenues				
Interest Earnings	$ 119	$ 850	$ 143	$ 150
Total Revenues	$ 119	$ 850	$ 143	$ 150
Total Resources	$ 30,119	$ 30,850	$ 30,143	$ 30,150
Expenditures				
Interfund Transfer-Parks	$ 119	$ 850	$ 143	$ 150
Total Expenditures	$ 119	$ 850	$ 143	$ 150
Total Revenue Over(Under) Expenditures	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 30,000	$ 30,000	$ 30,000	$ 30,000

YEAR 2013 BUDGET DETAIL

FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
42.50.3301	Interest Earnings	$ 489	$ 146	$ 119	$ 143	$ 150
TOTALS		$ 489	$ 146	$ 119	$ 143	$ 150
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	$ 489	$ 146	$ 119	$ 143	$ 150
TOTALS		$ 489	$ 146	$ 119	$ 143	$ 150

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 43,523	$ 31,857	$ 31,857	$ 39,837
Revenues				
Interest Earnings	$ 132	$ 200	$ 130	$ 200
Police Training	8,802	10,000	9,000	9,000
Arrest Costs Recoupment	4,543	6,000	4,000	5,000
Post Training Funds	3,953	4,300	4,350	4,500
Total Revenues	$ 17,430	$ 20,500	$ 17,480	$ 18,700
Total Resources	$ 60,953	$ 52,357	$ 49,337	$ 58,537
Expenditures				
Police Training Travel	$ 4,641	$ 5,000	$ 4,500	$ 5,000
Police Registration Fees	19,799	20,000	3,500	20,000
Police Training Costs	4,620	5,000	-	5,000
Civilian Training Costs	36	-	1,500	-
Total Expenditures	$ 29,096	$ 30,000	$ 9,500	$ 30,000
Total Revenue Over(Under) Expenditures	$ (11,666)	$ (9,500)	$ 7,980	$ (11,300)
Ending Fund Balance	$ 31,857	$ 22,357	$ 39,837	$ 28,537

YEAR 2013 BUDGET DETAIL

POLICE TRAINING FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
69.50.3301	Interest Earnings	$ 856	$ 237	$ 132	$ 130	$ 200
69.60.3354	Police Training Fees	9,500	9,140	8,802	9,000	9,000
69.60.3355	Arrest Cost Recoupment	5,785	6,194	4,543	4,000	5,000
69.60.3356	Post Training Funds	4,461	4,331	3,953	4,350	4,500
TOTALS		$ 20,602	$ 19,902	$ 17,430	$ 17,480	$ 18,700
	EXPENDITURES					
69.40.501.06.5210	Police Training Travel	$ 5,511	$ 12,818	$ 4,641	$ 4,500	$ 5,000
69.40.501.06.5251	Police Registration Fees	1,813	15,093	19,799	3,500	20,000
69.40.501.06.5259	Police Training Costs	3,036	4,620	4,620	-	5,000
69.40.504.06.5210	Civilian Registration Fees	295	-	36	1,500	-
TOTALS		$ 10,655	$ 32,531	$ 29,096	$ 9,500	$ 30,000

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2013

	2011 Final	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 121,250	$ 70,999	$ 70,999	$ 71,957
Revenues				
Charges for Services-Burial Permits	$ 18,900	$ 30,000	$ 23,400	$ 25,000
Charges for Services-Engraving Services	-	-	920	640
Interest Earnings	400	500	271	250
Misc-Contributions for Maintenance	-	-	25	-
Misc-Sale of Lots	-	5,400	15,975	8,000
Misc-Sale of Columbarium Niche	-	-	7,200	7,200
Total Revenues	$ 19,300	$ 35,900	$ 47,791	$ 41,090
Transfers In				
Misc-Contributions from Trust Funds	$ 1,509	$ 23,950	$ 1,280	$ 1,500
Transfers In from General Fund	-	-	-	47,750
Total Transfers In	$ 1,509	$ 23,950	$ 1,280	$ 49,250
Total Revenues and Transfers In	$ 20,809	$ 59,850	$ 49,071	$ 90,340
Total Resources	$ 142,059	$ 130,849	$ 120,070	$ 162,297
Expenditures				
Supplies-Cemetery Committee	$ -	$ 2,000	$ 2,080	$ 2,000
Supplies-Misc Supplies	150	150	100	150
Fees-Contract Labor-Open/Close	8,350	10,000	9,900	10,000
Fees-Miscellaneous Fees	7	100	50	100
Utilities-Electric	244	300	300	300
Maintenance-Grounds/Landscaping	110	200	300	200
Maintenance-Mowing Contract	21,586	28,000	25,500	28,000
Maintenance-Headstone	169	1,000	970	1,000
Culvert Construction Project	29,471	-	-	-
Columbarium Construction Project	10,974	34,973	8,913	-
Total Expenditures	$ 71,061	$ 76,723	$ 48,113	$ 41,750
Transfers Out				
Transfers out to Park Fund for Labor	$ -	$ -	$ -	$ 47,750
Total Transfers Out	$ -	$ -	$ -	$ 47,750
Total Expenditures and Transfers Out	$ 71,061	$ 76,723	$ 48,113	$ 89,500
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	$ (50,252)	$ (16,873)	$ 958	$ 840
Columbarium Reserve	$ -	$ -	$ 1,800	$ 1,800
Undesignated Fund Balance	-	-	70,157	70,997
Ending Fund Balance	$ 70,999	$ 54,126	$ 71,957	$ 72,797

YEAR 2013 BUDGET DETAIL

CEMETERY MAINTENANCE FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
73.40.3681	Burial Permits	$ 37,400	$ 28,350	$ 18,900	$ 23,400	$ 25,000
73.40.3681	Engraving Services	-	-	-	920	640
73.50.3301	Interest	1,720	563	400	271	250
73.70.3671	Contributions for Maintenance	-	-	-	25	-
73.70.3691	Sale of Lots	7,425	11,475	-	15,975	8,000
73.70.3692	Sale of Columbarium Niche	-	-	-	7,200	7,200
73.80.3671	Transfers In-Contributions	6,050	1,821	1,509	1,280	1,500
73.80.3802	Transfers In-General Fund	-	-	-	-	47,750
TOTALS		$ 52,595	$ 42,209	$ 20,809	$ 49,071	$ 90,340
	EXPENDITURES					
73.70.226.04.5073	Supplies-Cemetery Committee	$ -	$ -	$ -	$ 2,080	$ 2,000
73.70.226.04.5099	Miscellaneous Supplies	75	150	150	100	150
73.70.226.08.5397	Contract Labor	-	3,450	8,350	9,900	10,000
73.70.226.08.5399	Miscellaneous Fees	-	57	7	50	100
73.70.226.12.5401	Electric	215	318	244	300	300
73.70.226.14.5575	Grounds/Landscaping	-	-	110	300	200
73.70.226.14.5577	Mowing Contract	39,450	27,300	21,586	25,500	28,000
73.70.226.14.5579	Headstone Maintenance	630	645	169	970	1,000
73.70.226.36.7510	Construction Contract	-	-	40,445	8,913	-
73.70.226.42.5996	Interfund Transfers-Park Fund	-	-	-	-	47,750
TOTALS		$ 40,370	$ 31,920	$ 71,061	$ 48,113	$ 89,500

City of Liberty, Missouri
Loss Control Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 167,437	$ 115,506	$ 161,617	$ 268,048
Revenues				
Interest Earnings	$ 474	$ 360	$ 388	$ 400
Workers Comp Dividends	87,362	40,000	67,656	-
Loss Control MPR Refund	17,308	12,000	16,436	16,000
Loss Control Credit-Reimbursement	81,034	46,490	-	-
Accident Reimbursement	-	-	27,092	-
Property Liability Refund	-	-	103,665	-
Total Revenues	$ 186,178	$ 98,850	$ 215,237	$ 16,400
Expenditures				
Training Travel	$ 17,845	$ 16,500	$ 21,104	$ 20,000
Insurance Deductible	69,731	40,000	61,451	40,000
Equipment	43,038	46,490	19,211	69,950
Maintenance	37,633	-	-	-
Supplies	15,971	-	4,541	-
Miscellaneous Fees	5,280	-	-	-
Transfers Out-Park Sales Tax	2,500	-	2,500	2,500
Total Expenditures	$ 191,997	$ 102,990	$ 108,806	$ 132,450
Total Revenue Over(Under) Expenditures	$ (5,819)	$ (4,140)	$ 106,431	$ (116,050)
Ending Fund Balance	$ 161,617	$ 111,366	$ 268,048	$ 151,998

YEAR 2013 BUDGET DETAIL

LOSS CONTROL FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
75.50.3301	Interest Earnings	$ 1,547	$ 506	$ 474	$ 388	$ 400
75.70.3657	Workers Comp Dividends	130,416	107,405	87,362	67,656	-
75.70.3658	Loss Control Marcit Refund	33,722	16,057	17,308	16,436	16,000
75.70.3659	Loss Control Credit-Reimbursement	45,469	55,093	81,034	-	-
75.70.3724	Accident Reimbursement	223,654	-	-	27,092	-
	Property Liability Refund	-	-	-	103,665	-
TOTALS		$ 434,809	$ 179,060	$ 186,178	$ 215,237	$ 16,400
	EXPENDITURES					
75.20.780.06.5210	Administration Training Travel	$ -	$ -	$ 2,481	$ 840	$ 20,000
75.25.780.04.5001	HR General Supplies	-	-	-	467	-
75.30.780.18.5601	Finance Minor Equipment	3,194	484	-	-	-
75.40.780.04.5001	Police General Supplies	-	-	14,777	1,590	-
75.40.780.06.5210	Police Training Travel	1,677	3,618	3,632	5,638	-
75.40.780.18.5601	Police Minor Equipment	440	-	3,136	-	20,950
75.40.790.08.5314	Police Insurance Deductible	9,390	900	6,298	2,757	10,000
75.50.780.04.5001	Fire General Supplies	-	-	-	675	-
75.50.780.06.5210	Fire Training Travel	6,200	3,960	5,225	1,908	-
75.50.780.18.5601	Fire Minor Equipment	1,218	-	3,695	935	25,000
75.50.780.36.7201	Fire Capital Equipment	-	-	-	13,025	12,000
75.50.790.08.5314	Fire Insurance Deductible	5,608	329	9,376	-	10,000
75.60.780.18.5601	Parks Minor Equipment	5,033	-	-	-	-
75.60.780.36.7201	Parks Capital Equipment	15,950	-	-	-	-
75.60.780.36.7402	Parks Building Improvements	-	6,211	-	-	-
75.60.780.42.5975	Interfund Transfers-Park Sales Tax	-	-	2,500	2,500	2,500
75.60.790.08.5314	Parks Insurance Deductible	1,250	-	25,000	30,392	10,000
75.70.780.04.5001	Public Works General Supplies	2,230	90	-	-	-
75.70.780.06.5210	Public Works Training Travel	2,635	-	323	361	-
75.70.780.18.5601	Public Works Minor Equipment	-	-	5,401	2,566	-
75.70.780.36.7201	Public Works Capital Equipment	-	10,564	-	-	12,000
75.70.790.08.5314	Public Works Insurance Deductible	8,009	18,445	5,472	26,817	5,000
75.80.790.08.5314	Development Insurance Deductible	-	-	-	1,484	-
75.90.780.06.5210	IS Training Travel	-	881	-	14	-
75.90.780.18.5601	IS Minor Equipment	-	-	-	2,340	-
75.90.780.36.7201	IS Capital Equipment	-	-	10,488	-	-
75.95.780.04.5001	City-Wide General Supplies	1,540	1,494	1,194	1,809	-
75.95.780.06.5210	City-WideTraining & Travel	1,266	6,118	6,183	12,343	-
75.95.780.08.5399	City-Wide Miscellaneous Fees	-	-	5,280	-	-
75.95.780.18.5601	City-Wide Minor Equipment	4,898	15,189	-	345	-
75.95.780.36.7201	City-Wide Capital Equipment	-	-	20,317	-	-
75.95.790.08.5314	City-Wide Insurance Deductible	248,765	14,548	23,586	-	5,000
75.95.790.14.5556	City-Wide Street/Taffic Lights	-	44,299	37,633	-	-
TOTALS		$ 319,303	$ 127,129	$ 191,997	$ 108,806	$ 132,450

DEBT SERVICE FUNDS

City of Liberty, Missouri
NID Debt Service Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 90,655	89,841	89,841	83,931
Revenues				
Interest Earnings	$ 107	$ 360	$ 100	$ 80
Interest On Special Assessments	7,133	40,000	3,560	880
Miscellaneous Income	-	12,000	480	480
Special Assessments	83,251	46,490	82,770	38,950
Total Revenues	$ 90,490	$ 98,850	$ 86,910	$ 40,390
Total Resources	$ 181,145	$ 188,691	$ 176,751	$ 124,321
Expenditures				
Bond Principal Payments	$ 80,000	$ 16,500	$ 85,000	$ 85,000
Bond Interest	10,781	40,000	7,320	3,660
Paying Agent Fees	523	46,490	500	500
Total Expenditures	$ 91,304	$ 102,990	$ 92,820	$ 89,160
Revenues Over (Under)	$ (813)	$ (4,140)	$ (5,910)	$ (48,770)
Ending Fund Balance	$ 89,841	$ 85,701	$ 83,931	$ 35,161

YEAR 2013 BUDGET DETAIL

NEIGHBORHOOD IMPROVEMENT DISTRICT FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
87.50.3301	Interest Earnings	$ 114	$ 95	$ 88	$ 100	$ 80
87.50.3302	Interest Earnings-Bonds	363	58	19	-	-
87.50.3304	Interest-Special Assessments	13,614	10,498	7,133	3,560	880
87.70.3791	Miscellaneous Income	78,382	78,382	83,251	480	480
87.70.3795	Special Assessments	-	-	-	82,770	38,950
TOTALS		$ 92,473	$ 89,033	$ 90,490	$ 86,910	$ 40,390
	EXPENDITURES					
87.30.130.24.6001	Bond Principal	$ 75,000	$ 80,000	$ 80,000	$ 85,000	$ 85,000
87.30.130.24.6011	Bond Interest	16,891	13,981	10,781	7,320	3,660
87.30.130.24.6021	Paying Agent Fees	261	-	523	500	500
TOTALS		$ 92,152	$ 93,981	$ 91,304	$ 92,820	$ 89,160

City of Liberty, Missouri
Debt Service Schedule
General Obligation Bonds

Amount Issued: $825,000

Date Issued: December 19, 2002

Purpose: Refunding Neighborhood Improvement District Bonds
for Heartland Meadows Redevelopment Project

		May 1		November 1	Total	Bond
Year	Interest Rate	Interest	Principal	Interest	Payments	Balance
2002					$ -	$ 825,000
2003	5.50%	14,601.11	60,000	17,675.00	92,276.11	765,000
2004	5.50%	17,675.00	60,000	16,025.00	93,700.00	705,000
2005	5.50%	16,025.00	60,000	14,375.00	90,400.00	645,000
2006	5.25%	14,375.00	65,000	12,668.75	92,043.75	580,000
2007	5.25%	12,668.75	65,000	10,962.50	88,631.25	515,000
2008	5.25%	10,962.50	70,000	9,125.00	90,087.50	445,000
2009	3.63%	9,125.00	75,000	7,765.63	91,890.63	370,000
2010	3.88%	7,765.63	80,000	6,215.63	93,981.26	290,000
2011	4.13%	6,215.63	80,000	4,565.63	90,781.26	210,000
2012	4.25%	4,565.63	85,000	2,759.38	92,325.01	125,000
2013	**4.38%**	**2,759.38**	**85,000**	**900.00**	**88,659.38**	**40,000**
2014	5.80%	900.00	40,000	-	40,900.00	-
TOTALS		$ 117,638.63	$ 825,000	$ 103,037.52	$ 1,045,676.15	

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City of Liberty, Missouri
Public Facilities Authority Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 782,049	$ 229,508	$ 229,508	$ 225,355
Revenues				
Interest Earnings - Community Center	$ 23	$ 30	$ 23	$ 30
Interest Earnings - Sports Complex	6	-	-	-
Lease Payments - Sports Complex	104,978	-	-	-
Lease Payments - Community Center	198,794	200,000	195,921	200,000
Total Revenues	$ 303,800	$ 200,030	$ 195,944	$ 200,030
Total Resources	$ 1,085,848	$ 429,538	$ 425,452	$ 425,385
Expenditures				
Legal Fees	$ -	$ 1,330	$ 1,330	$ 1,330
Principal Payments-Community Center	135,000	140,000	140,000	145,000
Principal Payments-Sports Complex	640,000	-	-	-
Bond Interest-Community Center	60,999	56,000	55,945	51,000
Bond Interest-Sports Complex	17,120	-	-	-
Bond Service Fees-Community Center	2,700	2,700	2,700	2,700
Bond Service Fees-Sports Complex	400	-	-	-
Postage-Community Center	122	-	122	-
Total Expenditures	$ 856,340	$ 200,030	$ 200,097	$ 200,030
Total Revenue Over(Under) Expenditures	$ (552,540)	$ -	$ (4,153)	$ -
Ending Fund Balance	$ 229,508	$ 229,508	$ 225,355	$ 225,355

YEAR 2013 BUDGET DETAIL

PUBLIC FACILITIES AUTHORITY FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
88.50.3301	Interest-Community Center	$ 31	$ 23	$ 23	$ 23	$ 30
88.50.3309	Interest - Sports Complex	81	58	6	-	-
88.70.3792	Lease Pmts - Sports Complex	658,102	663,601	104,978	-	-
88.70.3793	Lease Pmts - Community Center	204,956	198,420	198,794	195,944	200,000
TOTALS		$ 863,170	$ 862,102	$ 303,800	$ 195,967	$ 200,030
	EXPENDITURES					
88.30.146.08.5311	Legal Fees	$ -	$ 6,000	$ -	$ 1,330	$ 1,330
88.30.146.24.6001	Bond Principal-Community Center	130,000	130,000	135,000	140,000	145,000
88.30.146.24.6002	Bond Principal-Sports Complex	575,000	605,000	640,000	-	-
88.30.146.24.6011	Bond Interest-Community Center	69,831	65,623	60,999	55,945	51,000
88.30.146.24.6012	Bond Interest-Sports Complex	81,399	50,273	17,120	-	-
88.30.146.24.6021	Paying Agent Fees-Community Center	2,700	2,700	2,700	2,700	2,700
88.30.146.24.6023	Paying Agent Fees-Sports Complex	2,400	2,300	400	-	-
88.30.146.38.5808	Postage-Community Center	122	122	122	122	-
88.30.146.38.5828	Postage-Sports Complex	118	98	-	-	-
TOTALS		$ 861,570	$ 862,114	$ 856,340	$ 200,097	$ 200,030

City of Liberty, Missouri
Debt Service Schedule
Leasehold Revenue Bonds

Amount Issued: $3,640,000

Date Issued: January 15, 2003

Purpose: Refunding Bonds - Community Center plus Expansion Construction

Year	Interest Rate	April 1 Interest	April 1 Principal	October 1 Interest	Total Payments	Bond Balance
2003				$ 105,135.11	$ 105,135.11	$ 3,640,000
2004	4.00%	73,923.13	280,000	68,323.13	422,246.26	3,360,000
2005	4.00%	68,323.13	330,000	61,723.13	460,046.26	3,030,000
2006	4.00%	61,723.13	350,000	54,723.13	466,446.26	2,680,000
2007	4.00%	54,723.13	360,000	47,523.13	462,246.26	2,320,000
2008	4.00%	47,523.13	580,000	35,923.13	663,446.26	1,740,000
2009	3.10%	35,923.13	130,000	33,908.13	199,831.26	1,610,000
2010	3.38%	33,908.13	130,000	31,714.38	195,622.51	1,480,000
2011	3.60%	31,714.38	135,000	29,284.38	195,998.76	1,345,000
2012	3.75%	29,284.38	140,000	26,659.38	195,943.76	1,205,000
2013	**3.88%**	**26,659.38**	**145,000**	**23,850.00**	**195,509.38**	**1,060,000**
2014	4.50%	23,850.00	150,000	20,475.00	194,325.00	910,000
2015	4.50%	20,475.00	160,000	16,875.00	197,350.00	750,000
2016	4.50%	16,875.00	165,000	13,162.50	195,037.50	585,000
2017	4.50%	13,162.50	175,000	9,225.00	197,387.50	410,000
2018	4.50%	9,225.00	410,000	-	419,225.00	-
TOTALS		$ 547,292.55	$ 3,640,000	$ 578,504.53	$ 4,765,797.08	

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TIF FUNDS

City of Liberty, Missouri
Roger's Plaza TIF Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 988,958	$ 1,020,114	$ 1,020,114	$ 1,032,560
Revenues				
Real Estate Tax	$ 28,281	$ 34,450	$ 36,657	$ 31,920
TIF Sales Tax - City	80,585	83,900	106,360	106,360
TIF Tax - County/School/Hosp	203,661	262,870	262,874	230,220
TIF Sales Tax - County	21,693	29,360	37,224	37,220
CID Sales Tax	84,952	74,750	74,750	61,080
Miscellaneous Income	-	-	-	29,260
Interest Earnings	407	300	70	100
Transfers In	568,000	-	517,605	-
Totals Revenues	$ 987,579	$ 485,630	$ 1,035,540	$ 496,160
Expenditures				
Bond Principal	$ -	$ 120,000	$ 120,000	$ 135,000
Bond Interest	385,424	383,400	383,400	375,130
Paying Agent Fees	1,829	-	1,829	1,900
Project Legal Fees	1,170	1,500	260	1,200
Contract Labor	-	2,000	-	-
Transfers Out-Debt Service	568,000	-	517,605	-
Total Expenditures	$ 956,423	$ 506,900	$ 1,023,094	$ 513,230
Revenue Over(Under) Expenditures	$ 31,156	$ (21,270)	$ 12,446	$ (17,070)
Debt Service Reserve	$ 913,044	$ 913,044	$ 1,015,962	$ 994,692
Undesignated Fund Balance	107,070	85,800	16,597	20,797
Ending Fund Balance	$ 1,020,114	$ 998,844	1,032,560	1,015,490

YEAR 2013 BUDGET DETAIL

ROGER'S PLAZA TIF FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
23.10.3001	Real Estate Tax	$ 2,179	$ 23,640	$ 28,281	$ 36,657	$ 31,920
23.10.3029	Sales Tax Transfers	-	150,833	80,585	106,360	106,360
23.10.3036	TIF County Pilots-County/School/Hosp	26,791	158,540	203,661	262,874	230,220
23.10.3038	TIF County Sales Tax-County General	17,349	25,031	21,693	37,224	37,220
23.15.3503	CID Sales Tax	-	165,902	84,952	74,750	61,080
23.70.3791	Miscellaneous Income	-	-	-	-	29,260
23.80.3810	Transfers In	-	83,504	-	-	-
84.50.3302	Interest Earnings-Reserve	-	3,587	407	70	100
84.70.3794	Bond Proceeds	-	5,710,000	-	-	-
84.80.3813	Special Allocation Fund	-	494,838	568,000	517,605	-
TOTALS		$ 46,318	$ 6,815,875	$ 987,579	$ 1,035,540	$ 496,160
	EXPENDITURES					
23.70.668.08.5311	Legal Fees	$ 19,283	$ 14,295	$ 1,170	$ 260	$ 1,200
23.70.668.08.5371	Advertising	-	25	-	-	-
23.70.668.08.5397	Contract Labor	4,889	1,778	-	-	-
23.70.668.08.5399	Miscellaneous Fees	159	-	-	-	-
23.70.668.42.5995	Transfer-Debt Service Fund	-	494,838	568,000	517,605	-
84.30.130.24.6001	Principal Payments	-	-	-	120,000	135,000
84.30.130.24.6011	Bond Interest	-	157,382	385,424	383,400	375,130
84.30.130.24.6021	Paying Agent Fees	-	2,500	1,829	1,829	1,900
84.30.130.24.6024	Cost of Issuance	-	174,200	-	-	-
84.30.130.42.5994	Transfer-Construction	-	83,504	-	-	-
84.70.668.08.5850	Developer Reimbursement	-	4,877,796	-	-	-
TOTALS		$ 24,331	$ 5,806,318	$ 956,423	$ 1,023,094	$ 513,230

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

	Interest	April 1		October 1		Total	Bond
Year	Rate	Principal	Interest	Principal	Interest	Payments	Balance
2010						$ -	$5,710,000
2010	6.750%		-	-	157,381.88	157,381.88	5,710,000
2011	6.750%		192,712.50		192,712.50	385,425.00	5,710,000
2012	6.750%	60,000	192,712.50	60,000	190,687.50	503,400.00	5,590,000
2013	**6.750%**	**65,000**	**188,662.50**	**70,000**	**186,468.75**	**510,131.25**	**5,455,000**
2014	6.750%	70,000	184,106.25	75,000	181,743.75	510,850.00	5,310,000
2015	6.750%	80,000	179,712.50	80,000	176,512.50	516,225.00	5,150,000
2016	6.750%	85,000	173,812.50	90,000	170,943.75	519,756.25	4,975,000
2017	6.750%	95,000	167,906.25	95,000	164,700.00	522,606.25	4,785,000
2018	6.750%	105,000	161,493.75	105,000	157,950.00	529,443.75	4,575,000
2019	6.750%	110,000	154,406.25	115,000	150,693.75	530,100.00	4,350,000
2020	6.750%	120,000	146,812.50	125,000	142,762.50	534,575.00	4,105,000
2021	6.750%	130,000	138,543.75	135,000	134,156.25	537,700.00	3,840,000
2022	6.750%	145,000	129,600.00	150,000	124,706.25	549,306.25	3,545,000
2023	6.750%	150,000	119,643.75	155,000	114,581.25	539,225.00	3,240,000
2024	6.750%	165,000	109,350.00	170,000	103,781.25	548,131.25	2,905,000
2025	6.750%	180,000	98,043.75	185,000	91,968.75	555,012.50	2,540,000
2026	6.750%	195,000	85,725.00	200,000	79,143.75	559,868.75	2,145,000
2027	6.750%	210,000	72,393.75	215,000	65,306.25	562,700.00	1,720,000
2028	6.750%	225,000	58,050.00	230,000	50,456.25	563,506.25	1,265,000
2029	6.750%	240,000	42,693.75	250,000	34,593.75	567,287.50	775,000
2030	6.750%	775,000	26,156.25	-	-	801,156.25	-
TOTALS		$3,205,000	$2,622,537.50	$2,505,000	$ 2,671,250.63	$ 11,003,788.13	

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City of Liberty, Missouri
Blue Jay Drive TIF Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 10,893	$ (9,867)	$ (9,867)	$ -
Revenues				
Real Estate Tax	$ 23,031	$ 23,200	$ 23,201	$ 22,100
TIF Sales Tax -City	54,950	57,110	84,090	84,090
TIF Tax - County/School/Hosp	150,353	167,070	166,377	159,400
TIF Sales Tax - County	16,629	19,990	29,000	29,430
CID Sales Tax	55,999	45,690	67,260	67,260
Total Revenues	$ 300,962	$ 313,060	$ 369,928	$ 362,280
Total Resources	$ 311,855	$ 303,193	$ 360,061	$ 362,280
Expenditures				
Developer Reimbursements	$ 321,722	$ 313,060	$ 360,061	$ 362,280
Total Expenditures	$ 321,722	$ 313,060	$ 360,061	$ 362,280
Revenue Over(Under) Expense	$ (20,760)	$ -	$ 9,867	$ -
Ending Fund Balance	$ (9,867)	$ (9,867)	$ -	-

YEAR 2013 BUDGET DETAIL

BLUE JAY DRIVE TIF FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
24.10.3001	Real Estate Tax	$ -	$ 6,588	$ 22,036	$ 23,201	$ 22,100
24.10.3009	Delinquent Charges	-	-	995	-	-
24.10.3029	Sales Tax Transfers	10,597	45,777	54,950	84,090	84,090
24.10.3036	TIF County Pilots-County/School/Hosp	-	55,647	150,353	166,377	159,400
24.10.3038	TIF County Sales Tax-County General	3,123	18,079	16,629	29,000	29,430
24.15.3504	CID Sales Tax	2,367	54,334	55,999	67,260	67,260
TOTALS		$ 16,087	$ 180,425	$ 300,962	$ 369,928	$ 362,280
	EXPENDITURES					
24.70.665.08.5311	Legal Fees	$ 8,534	$ 7,351	$ -	$ -	$ -
24.70.665.08.5371	Advertising	-	25	-	-	-
24.70.665.08.5397	Contract Labor	1,339	564	-	-	-
24.70.665.08.5399	Miscellaneous Fees	114	-	-	-	-
24.70.665.08.5860	Developer Reimbursements	-	167,691	321,722	360,061	362,280
TOTALS		$ 9,988	$ 175,631	$ 321,722	$ 360,061	$ 362,280

City of Liberty, Missouri
Triangle Project F TIF Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -
Revenues				
Real Estate Tax	$ -	$ 30,400	30,403	$ 30,400
TIF Sales Tax - City	47,634	82,140	135,201	135,200
TIF Tax - County/School/Hosp	-	218,020	218,020	218,020
TIF Sales Tax - County	-	28,750	103,177	47,320
CID Sales Tax	309,522	348,110	294,257	397,370
Total Revenues	$ 357,156	$ 707,420	$ 781,058	$ 828,310
Total Resources	$ 357,156	$ 707,420	$ 781,058	$ 828,310
Expenditures				
Developer Reimbursements	$ 357,156	$ 707,420	$ 781,058	$ 828,310
Total Expenditures	$ 357,156	$ 707,420	$ 781,058	$ 828,310
Revenue Over(Under) Expense	$ -	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -	$ -

YEAR 2013 BUDGET DETAIL

TRIANGLE PROJECT F TIF FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
26.10.3001	Real Estate	$ -	$ -	$ -	$ 30,403	$ 30,400
26.10.3029	Sales Tax Transfer	-	-	47,634	135,201	135,200
26.10.3036	TIF County Pilots-County/School/Hosp	-	-	-	218,020	218,020
26.10.3038	TIF County Sales Tax-County General	-	-	-	103,177	47,320
26.15.3504	CID Sales Tax	-	-	309,522	294,257	397,370
TOTALS		$ -	$ -	$ 357,156	$ 781,058	$ 828,310
	EXPENDITURES					
26.70.666.08.5860	Developer Reimbursement	$ -	$ -	$ 357,156	$ 781,058	$ 828,310
TOTALS		$ -	$ -	$ 357,156	$ 781,058	$ 828,310

City of Liberty, Missouri
Triangle Project E-1 TIF Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -
Revenues				
TIF Sales Tax - City	$ 7,665	$ 123,760	$ 123,760	$ 135,200
TIF Sales Tax - County	-	86,620	35,000	47,320
Total Revenues	$ 7,665	$ 210,380	$ 158,760	$ 182,520
Total Resources	$ 7,665	$ 210,380	$ 158,760	$ 182,520
Expenditures				
Developer Reimbursements	$ 7,665	$ 210,380	$ 158,760	$ 182,520
Total Expenditures	$ 7,665	$ 210,380	$ 158,760	$ 182,520
Revenue Over(Under) Expenditures	$ -	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -	$ -

YEAR 2013 BUDGET DETAIL

TRIANGLE PROJECT E-1 TIF FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
37.10.3029	Sales Tax Transfers	$ -	$ -	$ 7,665	$ 123,760	$ 135,200
37.10.3038	TIF County Sales Tax-County General	-	-	-	35,000	47,320
TOTALS		$ -	$ -	$ 7,665	$ 158,760	$ 182,520
	EXPENDITURES					
37.70.666.08.5860	Developer Reimbursement	$ -	$ -	$ 7,665	$ 158,760	$ 182,520
TOTALS		$ -	$ -	$ 7,665	$ 158,760	$ 182,520

City of Liberty, Missouri
Triangle Project B-1 TIF Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 320,274	$ 361,962	$ 361,962	$ 403,212
Revenues				
Real Estate Tax	$ 6,226	$ 5,320	$ 5,321	$ 5,290
TIF Sales Tax - City	54,443	60,340	66,630	66,630
TIF Tax - County/School/Hosp	25,736	38,310	38,155	38,150
TIF Sales Tax - County	18,538	21,110	23,319	23,310
CID Sales Tax	26,975	48,270	53,300	53,300
Special Allocation Fund	246,631	-	-	-
Totals Revenues	$ 378,549	$ 173,350	$ 186,724	$ 186,680
Expenditures				
Bond Principal	$ -	$ 55,000	$ 55,000	$ 60,000
Bond Interest	88,279	88,530	88,525	87,430
Debt Service Fees	248,581	2,000	1,950	2,000
Total Expenditures	$ 336,860	$ 145,530	$ 145,475	$ 149,430
Revenue Over(Under) Expenditures	$ 41,689	$ 27,820	$ 41,249	$ 37,250
Debt Service Reserve	$ 215,705	$ 215,705	$ 215,705	$ 215,705
Undesignated Fund Balance	146,257	174,077	187,507	224,757
Ending Fund Balance	$ 361,962	$ 389,782	$ 403,212	$ 440,462

YEAR 2013 BUDGET DETAIL

TRIANGLE PROJECT B-1 TIF FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUE					
25.10.3001	Real Estate Tax	$ -	$ -	$ 6,226	$ -	$ -
25.10.3029	Sales Tax Transfers	-	72,717	54,443	-	-
25.10.3036	TIF County Pilots-County/School/Hosp	-	19,098	25,736	-	-
25.10.3038	TIF County Sales Tax-County General	4,221	11,049	18,538	-	-
25.15.3505	CID Project B-1	-	7,629	26,975	-	-
82.10.3001	Real Estate Tax	-	-	-	5,321	5,290
82.10.3029	Sales Tax Transfers	-	-	-	66,630	66,630
82.10.3036	TIF County Pilots-County/School/Hosp	-	-	-	38,155	38,150
82.10.3038	TIF County Sales Tax-County General	-	-	-	23,319	23,310
82.15.3505	CID Sales Tax Project B-1	-	-	-	53,300	53,300
82.70.3794	Bond Proceeds	-	2,379,531	-	-	-
82.80.3813	Transfers In-Special Allocation Fund	-	-	246,631	-	-
TOTALS		$ 4,221	$ 2,490,023	$ 378,549	$ 186,725	$ 186,680
	EXPENDITURES					
25.70.664.42.5995	Interfund Transfers-Debt Service Fund	$ -	$ -	$ 246,631	$ -	$ -
82.30.130.24.6001	Bond Principal	-	2,070,000	-	55,000	60,000
82.30.130.24.6011	Bond Interest	-	41,400	88,279	88,525	87,430
82.30.130.24.6016	Special Obligation Bond Interest	-	10,145	-	-	-
82.30.130.24.6021	Debt Service Fees	-	-	1,950	1,950	2,000
82.30.130.24.6024	Cost of Issuance	-	52,426	-	-	-
TOTALS		$ -	$ 2,173,971	$ 336,860	$ 145,475	$ 149,430

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: $2,395,000

Date Issued: September 1, 2010

Purpose: Refunding of 2007 Special Obligation Bonds (CCHC Lots) - Project B-1

		September 1		Total	Bond
Year	Interest Rate	Interest	Principal	Payments	Balance
				$ -	$ 2,395,000
2011	2.00%	88,279.10	-	88,279.10	2,395,000
2012	2.00%	88,525.00	55,000	143,525.00	2,340,000
2013	**2.00%**	**87,425.00**	**60,000**	**147,425.00**	**2,280,000**
2014	2.00%	86,225.00	70,000	156,225.00	2,210,000
2015	3.00%	84,825.00	75,000	159,825.00	2,135,000
2016	3.00%	82,575.00	80,000	162,575.00	2,055,000
2017	2.50%	80,175.00	85,000	165,175.00	1,970,000
2018	3.00%	78,050.00	85,000	163,050.00	1,885,000
2019	3.13%	75,500.00	90,000	165,500.00	1,795,000
2020	3.13%	72,687.50	95,000	167,687.50	1,700,000
2021	3.50%	69,718.76	105,000	174,718.76	1,595,000
2022	3.50%	66,043.76	105,000	171,043.76	1,490,000
2023	3.50%	62,368.76	110,000	172,368.76	1,380,000
2024	4.00%	58,518.76	115,000	173,518.76	1,265,000
2025	4.00%	53,918.76	120,000	173,918.76	1,145,000
2026	4.00%	49,118.76	125,000	174,118.76	1,020,000
2027	4.00%	44,118.76	135,000	179,118.76	885,000
2028	4.38%	38,718.76	140,000	178,718.76	745,000
2029	4.38%	32,593.76	145,000	177,593.76	600,000
2030	4.38%	26,250.00	155,000	181,250.00	445,000
2031	4.38%	19,468.76	145,000	164,468.76	300,000
2032	4.38%	13,125.00	300,000	313,125.00	-
TOTALS		$ 1,358,229.20	$ 2,395,000	$ 3,753,229.20	

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City of Liberty, Missouri
Triangle Phase B (Series 2007) TIF Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 988,488	$ 943,407	$ 943,407	$ 1,059,776
Revenues				
Real Estate Tax	$ 24,056	$ 23,940	$ 23,946	$ 23,800
TIF Sales Tax- City	176,826	174,530	184,110	215,060
TIF Tax - County/School/Hosp	165,769	171,720	171,718	171,710
TIF Sales Tax - County	51,261	61,080	64,443	75,270
CID Sales Tax	143,766	139,620	147,300	172,040
Interest Earnings	892	100	48	20
Miscellaneous Income	3,740	-	4,934	5,160
Transfers In	125,759	-	-	-
Total Revenues	$ 692,068	$ 570,990	$ 596,499	$ 663,060
Expenditures				
Bond Principal	240,000	150,000	150,000	165,000
Bond Interest	334,322	324,600	324,600	316,880
Paying Agent Fees	407	2,000	450	450
Legal Fees	22,134	5,000	5,080	5,000
Contract Labor	1,537	2,000	-	-
Developer Reimbursement	12,990	-	-	-
Interfund Transfers	125,759	-	-	-
Total Expenditures	$ 737,149	$ 483,600	$ 480,130	$ 487,330
Revenue Over(Under) Expense	$ (45,081)	$ 87,390	$ 116,369	$ 175,730
Restricted Project Debt Service Reserve	747,971	747,953	747,953	747,950
Restricted Business Interuption	48,174	48,214	48,214	48,200
Restricted Fund-Trustee Held Debt Service	75,113	75,113	75,113	75,113
Restricted Fund-City Held Debt Service	72,148	159,517	188,496	364,243
Ending Fund Balance	$ 943,407	$ 1,030,797	$ 1,059,776	$ 1,235,506

YEAR 2013 BUDGET DETAIL

LIBERTY TRIANGLE PHASE B (SERIES 2007) TIF FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
20.50.3301	Interest Earnings	$ 6,182	$ 1,804	$ -	$ -	$ -
20.80.3810	Transfers In-TIF Debt Service	12,431	-	-	-	-
21.50.3301	Interest Earnings	2,369	613	742	-	-
21.80.3810	Transfers In-TIF Triangle Phase A	-	-	76,980	-	-
22.50.3302	Interest Earnings-Reserve	-	-	56	-	-
22.80.3810	Transfers In	7,296	-	48,779	-	-
83.10.3001	Real Estate Tax	27,798	23,519	24,056	23,946	23,800
83.10.3023	CID Sales Tax	112,833	-	-	-	-
83.10.3028	Sales Tax-Transfer Triangle	(22,427)	-	-	-	-
83.10.3029	Sales Tax Transfers	152,484	159,702	176,826	184,110	215,060
83.10.3036	TIF County Pilots-County/School/Hosp	199,056	176,361	165,769	171,718	171,710
83.10.3039	TIF Sales Tax-County Phase B	48,378	57,210	51,261	64,443	75,270
83.15.3505	CID Project B-1	-	138,061	143,766	147,300	172,040
83.50.3302	Interest Earnings-Reserve	2,120	237	93	48	20
83.70.3791	Miscellaneous Income	-	477	3,740	4,934	5,160
83.80.3805	Transfers In-Triangle B CID	70,653	-	-	-	-
TOTALS		$ 619,173	$ 557,984	$ 692,068	$ 596,499	$ 663,060
	EXPENDITURES					
20.70.660.42.5994	Interfund Transfers-TIF	$ -	$ -	$ 76,980	$ -	$ -
21.70.660.08.5371	Advertising	129	25	-	-	-
21.70.660.08.5399	Miscellaneous Fees	39,174	4,734	-	-	-
21.70.660.42.5994	Interfund Transfers-TIF	-	-	48,779	-	-
22.70.660.08.5311	Legal Fees	24,105	10,945	21,634	-	-
22.70.660.08.5371	Advertising	-	25	-	-	-
22.70.660.08.5397	Contract Labor	-	3,650	1,537	-	-
22.70.660.08.5399	Miscellaneous Fees	4,195	1,528	-	-	-
22.70.660.08.5861	City Cost Reimbursement	-	(7,351)	-	-	-
83.30.130.08.5311	Legal Fees	-	-	500	-	-
83.30.130.24.6001	Bond Principal	120,000	1,685,000	240,000	150,000	165,000
83.30.130.24.6011	Bond Interest	437,838	430,838	334,322	324,600	316,880
83.30.130.24.6016	Special Obligation Bond Interest	82,800	31,255	-	-	-
83.30.130.24.6021	Paying Agent Fees	3,166	1,753	407	450	450
83.70.660.08.5311	Legal Fees	-	-	-	5,080	5,000
83.70.660.08.5850	Developer Reimbursement	-	-	12,990	-	-
83.70.660.42.5995	Interfund Transfers-Special Allocation	7,296	-	-	-	-
TOTALS		$ 718,701	$ 2,162,404	$ 737,149	$ 480,130	$ 487,330

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

	Interest	April 1		October 1		Total	Bond
Year	Rate	Principal	Interest	Principal	Interest	Payments	Balance
2007			$ -	-	-	$ -	$7,840,000
2008	5.00%	-	220,168.75	20,000	220,168.75	460,337.50	7,820,000
2009	5.00%	60,000	219,668.75	60,000	218,168.75	557,837.50	7,700,000
2010	5.00%	100,000	216,668.75	100,000	214,168.75	630,837.50	7,500,000
2010		-	-	1,585,000	-	1,585,000.00	5,915,000
2011	5.00%	70,000	166,737.50	70,000	164,987.50	471,725.00	5,775,000
2012	5.00%	75,000	163,237.50	75,000	161,362.50	474,600.00	5,625,000
2013	**5.25%**	**80,000**	**159,487.50**	**85,000**	**157,387.50**	**481,875.00**	**5,460,000**
2014	5.25%	90,000	155,156.25	95,000	152,793.75	492,950.00	5,275,000
2015	5.25%	100,000	150,300.00	100,000	147,675.00	497,975.00	5,075,000
2016	5.25%	105,000	145,050.00	105,000	142,293.75	497,343.75	4,865,000
2017	5.25%	105,000	139,537.50	110,000	136,781.25	491,318.75	4,650,000
2018	5.50%	120,000	133,893.75	125,000	130,593.75	509,487.50	4,405,000
2019	5.50%	130,000	127,156.25	130,000	123,581.25	510,737.50	4,145,000
2020	5.50%	140,000	120,006.25	145,000	116,156.25	521,162.50	3,860,000
2021	5.50%	155,000	112,168.75	155,000	107,906.25	530,075.00	3,550,000
2022	5.50%	170,000	103,643.75	170,000	98,968.75	542,612.50	3,210,000
2023	5.88%	180,000	94,293.75	180,000	89,006.25	543,300.00	2,850,000
2024	5.88%	200,000	83,718.75	195,000	77,843.75	556,562.50	2,455,000
2025	5.88%	215,000	72,115.63	215,000	65,800.00	567,915.63	2,025,000
2026	5.88%	225,000	59,484.38	230,000	52,875.00	567,359.38	1,570,000
2027	5.88%	250,000	46,118.75	250,000	38,775.00	584,893.75	1,070,000
2028	5.88%	255,000	31,431.25	260,000	23,940.63	570,371.88	555,000
2029	5.88%	275,000	16,303.13	280,000	8,225.00	579,528.13	-
TOTALS		$3,100,000	$2,736,346.89	$4,740,000	$ 2,649,459.38	$13,225,806.27	

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City of Liberty, Missouri
Triangle Phase A TIF Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 1,512,116	$ 1,702,129	$ 1,702,129	$ 1,894,067
Revenues				
Real Estate Tax	$ 37,472	$ 34,470	$ 34,450	$ 34,250
TIF Sales Tax - City	362,211	355,960	370,040	370,040
TIF Tax - County/School/Hosp	269,846	248,080	247,047	247,050
TIF Sales Tax - County	109,463	124,600	129,517	129,500
Interest Earnings	159	120	168	170
Reimbursed Expenditures	-	-	96,980	-
Total Revenues	$ 779,151	$ 763,230	$ 878,202	$ 781,010
Expenditures				
Bond Principal	$ 225,000	$ 235,000	$ 235,000	$ 255,000
Bond Interest	362,837	351,470	351,462	339,460
Debt Service Fee	-	7,200	2,822	4,000
Legal Fees	1,300	1,500	-	-
City Reimbursed Expenditures	-	-	96,980	-
Total Expenditures	$ 589,137	$ 595,170	$ 686,264	$ 598,460
Revenue Over(Under) Expense	$ 190,013	$ 168,060	$ 191,938	$ 182,550
Restricted Debt Service Reserve	$ 665,356	$ 665,356	$ 665,356	$ 665,356
Restricted Business Interruption	500,017	500,017	500,017	500,017
Restricted Fund-Trustee Held Debt Service	268,840	268,840	266,281	266,281
Surplus Fund Held by Trustee - Debt Buy Down/Distribution	33,719	33,719	33,719	33,719
Restricted Project Funds	111,744	111,744	14,764	15,000
Restricted Fund - City Held Debt Service	156,171	324,231	447,649	629,963
Ending Fund Balance	$ 1,702,129	$ 1,870,189	$ 1,894,067	$ 2,076,617

YEAR 2013 BUDGET DETAIL

LIBERTY TRIANGLE PHASE A TIF FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
86.10.3001	Real Estate Tax	$ 34,126	$ 35,241	$ 37,472	$ 34,450	$ 34,250
86.10.3028	Sales Tax Transfer-Triangle	309,757	-	-	-	-
86.10.3029	Sales Tax Transfers	-	291,181	362,211	370,040	370,040
86.10.3036	TIF County Pilots-County/School/Hosp	233,148	253,077	269,846	247,047	247,050
86.10.3038	TIF County Sales Tax-County General	89,123	119,542	109,463	129,517	129,500
86.50.3301	Interest Earnings	361	-	-	-	-
86.50.3302	Interest Earnings-Bonds	243	146	159	168	170
86.70.3661	Reimbursed Expense	-	-	-	96,980	-
TOTALS		$ 666,757	$ 699,187	$ 779,151	$ 878,202	$ 781,010
	EXPENDITURES					
86.30.130.08.5311	Legal Fees	$ -	$ -	$ 1,300	$ -	$ -
86.30.130.08.5399	Administrative Fees	-	-	-	96,980	-
86.30.130.24.6001	Bond Principal	265,000	290,000	225,000	235,000	255,000
86.30.130.24.6011	Bond Interest	387,025	375,103	362,837	351,462	339,460
86.30.130.24.6021	Paying Agent Fees	1,697	7,116	-	2,822	4,000
86.30.130.42.5994	Interfund Transfers-Construction Fund	12,431	-	-	-	-
TOTALS		$ 666,152	$ 672,219	$ 589,137	$ 686,264	$ 598,460

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: $7,795,000

Date Issued: December 14, 2004

Purpose: Liberty Triangle Redevelopment Bonds - Phase A

	Interest	March 1		September 1		Total	Bond
Year	Rate	Principal	Interest	Principal	Interest	Payments	Balance
2005			$ 104,067.19		$ 208,134.38	$ 312,201.57	$ 7,795,000
2006	4.00%		208,134.38	190,000	208,134.38	606,268.76	7,605,000
2007	4.00%	110,000	204,334.38	115,000	202,134.38	631,468.76	7,380,000
2008	4.00%	120,000	199,834.38	125,000	197,434.38	642,268.76	7,135,000
2009	4.38%	130,000	194,934.38	135,000	192,090.63	652,025.01	6,870,000
2010	4.38%	145,000	189,137.50	145,000	185,965.63	665,103.13	6,580,000
2011	5.00%	110,000	182,793.75	115,000	180,043.75	587,837.50	6,355,000
2012	5.00%	115,000	177,168.75	120,000	174,293.75	586,462.50	6,120,000
2013	**5.00%**	**125,000**	**171,293.75**	**130,000**	**168,168.75**	**594,462.50**	**5,865,000**
2014	5.00%	140,000	164,918.75	140,000	161,418.75	606,337.50	5,585,000
2015	5.00%	150,000	157,918.75	150,000	154,168.75	612,087.50	5,285,000
2016	5.38%	150,000	150,418.75	155,000	146,387.50	601,806.25	4,980,000
2017	5.38%	160,000	142,221.88	160,000	137,921.88	600,143.76	4,660,000
2018	5.38%	170,000	133,621.88	175,000	129,053.13	607,675.01	4,315,000
2019	5.38%	185,000	124,350.00	190,000	119,378.13	618,728.13	3,940,000
2020	5.75%	200,000	114,271.88	205,000	108,521.88	627,793.76	3,535,000
2021	5.75%	215,000	102,628.13	220,000	96,446.88	634,075.01	3,100,000
2022	5.75%	230,000	90,121.88	235,000	83,509.38	638,631.26	2,635,000
2023	5.75%	245,000	76,753.13	255,000	69,709.38	646,462.51	2,135,000
2024	5.75%	265,000	62,378.13	275,000	54,759.38	657,137.51	1,595,000
2025	5.88%	285,000	46,853.13	295,000	38,481.25	665,334.38	1,015,000
2026	5.88%	500,000	29,815.63	515,000	15,128.13	1,059,943.76	-
TOTALS		$ 3,750,000	$ 3,027,970.38	$ 4,045,000	$ 3,031,284.45	$ 13,854,254.83	

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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

   - Utilities Services Division

     The Utilities Services Division operates and maintains the City of Liberty's water treatment plant, which went into service in 1962. This Division 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. The Utilities Services Division provides operations and maintenance for the City's 12 raw water wells.

   - Utilities Maintenance Division

     The Utilities Maintenance Division is responsible for operating, repairing, and maintaining 178 miles of drinking water distribution mains, 1,494 fire hydrants and 2,508 water distribution system valves within the City limits.

   - Utilities Construction Division

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

2. Wastewater

   - Utilities Services Division

     The Utilities Services Division is responsible for the operations and maintenance of the City's five (5) wastewater pumping stations. This Division is also responsible for the operations and maintenance of all City wastewater force mains and associated structures.

- Utilities Maintenance Division

  This Division is responsible for operating, repairing and maintaining 171 miles of wastewater collection lines and 4,141 manholes within the City limits.

- Utilities Construction Division

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

Staffing Levels:

The Utilities Department proposed staffing levels for FY2013, along with a brief look at historical staffing levels, are as follows:

Position Title	2009	2010	2011	2012	2013 Budget
Construction Manager-Wastewater Collection	0	0	0	1	1
Construction Manager-Water Distribution	0	0	0	1	1
Construction Worker I	0	0	0	1	1.5
Crew Chief	0	0	0	2	2
Lead Operator-Water Treatment Operations	0	0	1	1	1
Maintenance Mechanic-Water Treatment Operations	0	0	1	1	1
Maintenance Supervisor-Water Treatment Operations	0	0	1	1	1
Maintenance Worker I	0	0	4	5	8
Maintenance Worker II	0	0	2	2	2
Operator-Water Treatment Operations	0	0	3	4	4
Utilities Director	0	0	1	1	1
Utilities Operations Manager	0	0	1	1	1
Utilities Services Manager	0	0	1	1	1
Total	0	0	15	22	25.5

Previous Year's Goals and Objectives:

The Utilities Department FY2012 goals and objectives were as follows:

<u>Utilities Services Division 2012 Goals:</u>

1. Implement Chemical Process Optimization to produce better drinking water quality and reduce treatment costs.

   Update: Installed potassium permanganate chemical feed system and began operations in late 2012.

2. Continue development of 5 year Capital Improvement Plan (CIP) with cost estimates obtained.

Update: The 5 year CIP has been updated with current and future project cost estimates updated.

3. Implement identified solution, aeration systems, to the chloramine alternative for disinfection by-product (DBP's) water quality concerns.

   Update: Installed an active mixing and aeration system at the Gordon Water Tower. This system is guaranteed by vendor to lower the DBP's by 35 – 50%.

4. Complete recommendations in Final Report - Remedial Process Optimization Study for Lee Chemical superfund site in order to gather data and provide framework for path forward to retire Lee Chemical site.

   Update: The first phase of this project was completed in 2012. The Division is awaiting comments from the Missouri Department of Natural Resources (MDNR) and Region VII Environmental Protection Agency (EPA) staff on documents submitted.

5. Complete a field trial according to requirements of Missouri Department of Natural Resources and Environmental Protection Agency protocols to return Well #2 to drinking water production, rather than using this resource on Lee Chemical discharge dilution.

   Update: The Department has received approval from two (2) of the three (3) MDNR Divisions who are required, before final approval is given for returning this well back into providing raw water to the water treatment plant for producing drinking water. Anticipate returning to drinking water production by the end of 2013.

6. Successfully operate Water Treatment Plant High Service Pumps with Variable Frequency Drive's (VFD's) per engineer's Standard Operating Procedures and training.

   Update: Operators successfully operated the water treatment plant with new VFD's, for the duration of the Gordon Tower rehabilitation, repair and painting project during the summer of 2012.

7. Complete an engineering and related services contract for conducting a facility plan and anti-degradation review to determine if the City of Liberty can permit, fund, construct, operate and maintain a wastewater treatment facility, and associated collection system improvements to provide the most sustainable solution for the City's future.

   Update: The anti-degradation review that is required by MDNR was completed and a draft operating permit was received by the City of Liberty for the proposed wastewater treatment facility. The facility plan is in the final stages of completion by the engineering company, the expected completion date is March 2013.

<u>Utilities Maintenance Division 2012 Goals:</u>

1. Implement the new UDF program designed by outside engineering firm.
   - Better document with accuracy each and every valve location.
   - Identify what line each valve and fire hydrant is connected to.
   - Identify how each line is connected to other lines.

Update: Division has received necessary training by engineering firm to fully implement UDF program in 2013. Staff conducted several field trials in 2012. The Department recommended hiring four (4) full time employees for this program to be fully implemented in 2013.

2. Implement the sawing, flushing, and televising of each and every sanitary sewer line.
    - Populate the new computerized manhole inspection forms during this procedure.
    - Locate missing or unfound manholes.
    - Identify line connection and direction of flow.
    - Fully understand the dynamics of the three sewer basins.
    - Clean and televise Basin 1 in 2012 (54.07 miles).

    Update: Staff began using the new Electronic Manhole Inspection Form in 2012 and has a much better understanding of the dynamics of the three (3) wastewater collection system basins. The Department recommended purchasing a new Jet-Vac Truck in 2012 and delivery of this new equipment is expected in March 2013. Staff cleaned and televised 4.31 miles of Basin 1 out of the 54.07 miles within Basin 1 in 2012.

3. Monitor and more accurately control expenditures for Division.
    - See that each and every invoice is labeled with the proper account number and other pertinent information.
    - Track all vendor documents in relation to submittals or bids made and store in their appropriate locations.
    - Continue development of 5 Year Capital Improvement Plan (CIP) with cost estimates obtained.

    Update: Division Manager has made sure that each and every invoice is labeled with the appropriate information. Accurate tracking of all vendor documents in relation to submittals has occurred. The 5 year CIP has been updated with current and future project costs estimates updated.

4. Reorganize by section the placement of all inventories to stream-line usage and re-stocking procedures.
    - Partition into the five categories that exist with all items in each category.
    - Assign water inventory categories to the distribution crew and make them responsible to keep it up to date and fully stocked.
    - Assign sanitary sewer inventory categories to the collection crew and make them responsible to keep it up to date and fully stocked.

    Update: Reorganized by section the placement of all indoor inventories to stream-line usage and re-stocking procedures. Staff partitioned water inventory items into five categories. Assigned water inventory categories to the distribution crew and make them responsible to keep it up to date and fully stocked. Assigned sanitary sewer inventory categories to the collection crew and make them responsible to keep it up to date and fully stocked.

5. Refine leak tracking vs. benchmarking spreadsheet

    - Educate operators on Criteria for Optimized Distribution Systems.
    - Begin processes for obtaining certification from Partnership for Safe Water for distribution system optimization.
    - Use software developed for program to track associated benchmark metrics.

    Update: Staff has refined existing spreadsheet and tracked all watermain breaks during 2012. Staff was trained in late 2012 to begin using the tracking spreadsheet from the Optimized Distribution System workbook for watermain breaks occurring in 2013 and beyond.

<u>Utilities Construction Division 2012 Goals:</u>

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

2. Repair and update city wastewater collection and water main systems.

3. Provide a safe working environment for each and every project in 2012.

    Update:
    - *Interviewed and hired Utilities Construction Worker*
    - *Built and set-up Utilities Construction Office in Utilities Maintenance Building*
    - *Completed Fairview St. manhole to manhole sewer main replacement*
    - *Completed the Birmingham & Ruth Ewing watermain project to provide water service to Liberty citizens in that area*
    - *Completed construction of the Jackson St. Pressure Reducing Vault for emergency water use needs from Kansas City to serve the pressure needs of surrounding area in the event of a Liberty water treatment plant failure*
    - *Completed spot repairs on 8" sewer line on Groom St.*
    - *Completed spot repairs on sewer mains in other areas of City*
    - *Attended and completed Competent Person Training*
    - *Replaced broken and faulty water valves and fire hydrants*
    - *Completed construction of Ruth Ewing & Clay Brooke Dr. watermain, to improve water flow for the Uni-Directional Flushing program*
    - *Completed construction of watermain looping project on Hillcrest St*.

Objectives:
- Be proactive in maintenance and repair of city wastewater collection and water main systems.
- Obtain competitive material prices from reliable and quality vendors.

FY2013 Goals and Objectives:
The Utilities Department FY2013 strategic goals and objectives include the following:

Utilities Services Division 2013 Goals:

1. Complete recommendations in Final Report - Remedial Process Optimization Study for Lee Chemical Superfund Site: sampling, data analysis and recommendations for future optimization activities to be completed in 2013 to provide framework for path forward on the retirement of Lee Chemical site activities. Conduct presentation to City Council at Council work session.

2. Complete requirements of Missouri Department of Natural Resources (MDNR) and Environmental Protection Agency (EPA) to return Well #2 to drinking water production, rather than using this resource on Lee Chemical discharge dilution.

3. Complete the engineering and related services contract for the Liberty Wastewater Treatment Facility - facility plan by March 2013. Assist the Finance Department and engineering team as necessary to prepare for bond election.

4. Develop 20 year Capital Improvement Plan (CIP) with cost estimates obtained.

5. Complete contract for the sandblasting and painting of the water treatment plant clarifiers (3) and associated lime silo equipment.

6. Complete contract for the cleaning of the filter media in (7) filters at the water treatment plant.

7. Optimize the chemical dosing management, to minimize costs and improve water quality.

8. Replace Rush Creek Lift Station, Water District #4 vaults and KCMO #1 & #2 vault flow meters to ensure accuracy of wastewater flow and delivered water flows.

9. Begin required compliance monitoring for Stage 2 Disinfection By-Product (DBP's) rule, for the City of Liberty's drinking water. City must begin compliance with rule by October 1, 2013.

10. Complete replacement of the WTP lime feeder equipment to improve lime dose accuracy and consistency, while reducing maintenance requirements.

11. Complete engineering effort for hydrogeological study of well field and identify the best alternative for long-term water supply and drought protection. Conduct presentation to City Council at Council work session.

12. Initiate well field predictive maintenance program and produce three (3) year work schedule for well maintenance.

Utilities Maintenance Division 2013 Goals:

1. Fully implement the new UDF program using the recommended four (4) new full time employees beginning in April 2013.

2. Continue to locate the missing distribution system valves identified in the City of Liberty GIS system.

3. Replace up to 34 fire hydrants and 51 water distribution valves as recommended in the 2013 budget.

4. Complete the routine cleaning and televising of Basin 1 wastewater collection system.

5. Complete the required training by the (4) wastewater collection system operators to be certified for the National Pipeline Assessment and Certification Program (PACP).

6. Completion of the required home study course by the (4) wastewater collection system operators – Operations and Maintenance of Wastewater Collection Systems.

7. Develop and complete contract for cleaning and televising, Basin 1, by outside contractor of wastewater collection system pipes that are in easements or are large diameter pipes beyond the City of Liberty's equipment abilities.

8. Begin contract with selected engineering team for the 2013 Wastewater Collection System Master Plan and Associated Services project.

9. Complete contract and present recommendations from the 2013 Distribution System Optimization and Pressure Management Project.

10. Continue easement and rights-of-way clearing and mowing operations for access requirements.

<u>Utilities Construction Division 2013 Goals:</u>

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

2. Repair and update city wastewater collection and water main systems.

3. Provide a safe working environment for each and every project in 2013.

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

5. Continue learning new safety and excavation techniques to safely increase production.

6. Complete construction of an 8" watermain extension north on La Frenz Road to Hwy. H.

7. Complete construction of an 8" watermain replacement from Glen Hendren south approximately 800 feet after construction is completed on Hwy. 291/I-35 roadways.

8. Construct 8" watermain tie-in connections from Liberty Dr. Project to neighborhoods south of Liberty Dr.

9. Complete construction of an 8" wastewater collection system extension for the 42 acre Science and Technology Park.
10.

11. Complete construction of the 24” Brookview Garden Wastewater Trunk Collection System Relocation Project.

WATER OPERATING FUND

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City of Liberty, Missouri
Water Operating Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Cash Balances	157,059	571,883	571,883	1,259,699
Operating Revenue				
Water Protection ARRA Grant	$ 88,608	$ -	$ -	$ -
Interest Earnings	3,507	-	5,109	4,500
Interest Earnings-1998 Bonds	4,637	-	648	500
Interest Earnings-2002 Bonds	2,404	-	-	-
Sale of Public Property	7,145	-	3,146	-
Sales Tax Discount	1,960	1,400	1,246	1,400
Miscellaneous Income	773	-	6,687	5,000
Water Sales	4,253,759	4,147,140	4,900,000	4,329,260
Tank Sales	538	300	541	-
Sale For Resale	127,473	140,450	122,526	130,000
Penalties	56,321	50,000	49,525	50,000
Miscellaneous Services	33,429	30,000	49,881	45,000
Rental Income	7,183	7,180	7,183	-
Water Taps	18,618	1,000	25,000	10,000
Infrastructure Maintenance Fee	-	244,000	-	50,000
Infrastructure Maintenance Fee-Capital	244,453	-	244,000	194,000
System Development Charge	54,515	30,000	56,251	30,000
Developer Capital Contributions	80,113	-	-	-
Total Operating Revenue	$ 4,985,436	$ 4,651,470	$ 5,471,743	$ 4,849,660
Operating Expenses				
Finance Utility Billing	$ 214,641	$ 202,040	$ 220,522	$ 250,680
Water System Maintenance	574,459	639,990	666,182	1,052,690
Water Supply & Processing	1,554,302	2,075,910	2,078,789	2,035,810
Water Administration/Capital/Depreciation	2,010,467	1,736,510	2,769,434	2,497,430
Emergency Repairs Water Main Breaks	297,620	-	-	-
Total Operating Expenses	$ 4,651,489	$ 4,654,450	$ 5,734,927	$ 5,836,610
Add Encumbrances	$ 53,794	$ -	$ -	$ -
Revenue Favorable/(Unfavorable) to Expenses	$ 280,153	$ (2,980)	$ (263,184)	$ (986,950)
Less Depreciation and Amortization	$ 932,083	$ 1,258,000	$ 951,000	$ 970,000
Total Cash Outflow	$ 3,665,611	$ 3,396,450	$ 4,783,927	$ 4,866,610
Total Debt Service Principal	$ 905,000	$ 905,000	$ -	$ 430,000
Cash Inflow Over/(Under) Cash Outflow	$ 414,824	$ 350,020	$ 687,816	$ (446,950)
Ending Cash Balance	$ 571,883	$ 921,903	$ 1,259,699	$ 812,749

YEAR 2013 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
UTILITY BILLING						
90.30.133.02.4001	Salaries	$ 209,695	83,216	$ 94,041	$ 83,896	$ 85,360
90.30.133.02.4002	Part-time	14,187	10,257	774	-	-
90.30.133.02.4004	Overtime	172	45	-	-	1,500
90.30.133.02.4015	Opt Out (Health Insurance)	-	-	-	709	950
90.30.133.02.4107	Health Insurance Rebate	-	-	58	47	-
90.30.133.02.4101	Social Security	16,642	6,928	6,922	6,302	6,720
90.30.133.02.4102	LAGERS Retirement Program	9,058	4,479	5,306	6,127	9,050
90.30.133.02.4103	ICMA Deferred Comp	1,547	-	-	-	-
90.30.133.02.4104	Workers Compensation	3,498	2,106	1,170	1,290	1,420
90.30.133.02.4105	Health Insurance	35,119	13,923	15,669	14,909	17,160
90.30.133.02.4106	Life Insurance	135	65	65	53	50
90.30.133.02.4107	Dental Insurance	2,663	1,009	1,089	1,102	1,180
90.30.133.02.4112	Vision Insurance	-	-	90	188	180
90.30.133.02.4116	Disability Insurance	388	154	152	130	120
90.30.133.04.5001	General Supplies	3,751	2,470	1,848	1,750	2,000
90.30.133.04.5120	Outside Printing	3,714	2,388	1,640	2,044	9,630
90.30.133.06.5210	Training Travel	-	131	44	290	1,500
90.30.133.06.5251	Registration Fees	-	228	-	130	300
90.30.133.08.5346	Financial Services	14,296	17,695	19,866	21,820	27,750
90.30.133.08.5371	Advertising	-	-	-	250	250
90.30.133.08.5397	Contract Labor	-	-	9,750	13,100	11,000
90.30.133.08.5399	Miscellaneous Fees	17,070	760	1,038	1,589	2,000
90.30.133.12.5453	Mobile Phones	-	-	3,200	1,700	2,000
90.30.133.14.5521	Vehicle Fuel	4,308	3,633	3,052	3,438	3,450
90.30.133.14.5541	Vehicle Maintenance	3,752	1,304	5,850	2,490	1,500
90.30.133.14.5551	Office Maintenance	660	139	-	300	300
90.30.133.14.5591	Software Maintenance	12,094	5,216	6,740	7,679	7,700
90.30.133.16.5711	Property Insurance	24	30	42	75	90
90.30.133.16.5715	Casualty Insurance	3,120	2,152	1,896	868	910
90.30.133.18.5601	Minor Equipment	4,000	-	-	2,000	2,000
90.30.133.38.5801	Over/Short	(18)	(10)	(30)	(150)	40
90.30.133.38.5803	Meeting Expense	-	-	-	40	40
90.30.133.38.5805	Uncollectible Accounts	31,194	19,645	20,216	20,000	20,000
90.30.133.38.5808	Postage	21,307	17,237	13,835	20,826	29,000
90.30.133.38.5811	Membership Dues	18	18	21	30	30
90.30.133.38.5812	Clothing Expenses	415	249	296	500	500
90.30.133.38.5817	Damage Claims	3,827	-	-	5,000	5,000
TOTAL UTILITY BILLING		$ 416,635	$ 195,467	$ 214,641	$ 220,522	$ 250,680

YEAR 2013 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	$ 29,763	$ 135,526	$ 131,800	$ 227,388	$ 335,390
90.70.801.02.4004	Overtime	1,883	28,725	22,078	19,482	22,000
90.70.801.02.4015	Opt Out (Health Insurance)	-	-	-	1,167	1,750
90.70.801.02.4017	Health Insurance Rebate	-	-	74	100	-
90.70.801.02.4101	Social Security	2,376	11,992	11,793	18,620	27,480
90.70.801.02.4102	LAGERS Retirement Program	1,150	9,375	10,254	15,527	36,990
90.70.801.02.4103	ICMA Deferred Comp	182	-	-	-	-
90.70.801.02.4104	Workers Compensation	5,538	4,638	4,395	9,343	15,490
90.70.801.02.4105	Health Insurance	3,479	34,264	29,445	47,040	95,310
90.70.801.02.4106	Life Insurance	24	143	130	151	180
90.70.801.02.4107	Dental Insurance	243	2,562	2,239	3,197	5,410
90.70.801.02.4112	Vision Insurance	-	-	130	524	1,050
90.70.801.02.4116	Disability Insurance	54	338	307	354	400
90.70.801.04.5001	General Supplies	8,466	5,314	5,753	8,197	8,500
90.70.801.04.5009	Maintenance Materials	18,004	23,576	233	-	-
90.70.801.04.5010	Chemicals	2,084	3,039	430	800	1,000
90.70.801.04.5011	Water Meters	15,352	34,058	(612)	10,000	100,000
90.70.801.04.5012	Fire Hydrants	11,988	8,241	5,550	18,005	50,000
90.70.801.04.5015	Mains & Lines Supplies	66,031	-	82,656	-	-
90.70.801.04.5018	Small Tools	1,919	2,068	240	2,200	2,000
90.70.801.06.5259	Training Costs	517	622	1,286	1,308	1,500
90.70.801.08.5305	Missouri One Call Fee	3,954	4,507	3,831	2,700	5,500
90.70.801.08.5318	Water Protection Program	-	76,664	98,454	-	-
90.70.801.08.5381	Refuse Collection Fees	938	162	-	-	-
90.70.801.08.5397	Contract Labor	37,212	15,734	38,106	19,230	48,280
90.70.801.08.5399	Miscellaneous Fees	786	430	279	-	-
90.70.801.12.5401	Electric	14,391	18,623	9,083	6,500	6,500
90.70.801.12.5421	Natural Gas	4,134	3,711	3,470	3,000	4,000
90.70.801.12.5453	Mobile Phones	3,122	3,635	4,750	3,500	6,790
90.70.801.14.5501	Overlay Program	166,831	2,744	25,360	-	5,000
90.70.801.14.5521	Vehicle Fuel	14,915	19,165	26,167	28,000	33,250
90.70.801.14.5532	Mains & Lines Maintenance	16,298	-	303	129,734	148,000
90.70.801.14.5541	Vehicle Maintenance	8,174	19,172	21,531	27,110	49,000
90.70.801.14.5559	Equipment Maintenance	436	350	1,903	1,700	2,000
90.70.801.14.5571	Building Maintenance	2,657	983	8,299	13,093	3,000
90.70.801.14.5591	Software Maintenance	-	-	-	-	8,640
90.70.801.16.5715	Casualty Insurance	1,442	1,008	888	614	650
90.70.801.16.5732	Liability Deductible	-	1,112	9,968	-	-
90.70.801.18.5601	Minor Equipment	3,718	7,038	3,449	32,700	7,700
90.70.801.18.5611	Equipment Rental	2,043	1,245	3,134	7,000	9,000
90.70.801.24.6016	Lease Interest-Dump Truck	-	-	-	-	3,530
90.70.801.38.5811	Membership Dues	18	18	21	400	300
90.70.801.38.5812	Clothing Expenses	4,277	4,102	4,060	4,500	4,500
90.70.801.38.5813	Protective Clothing	4,416	3,775	3,222	3,000	2,600
90.70.801.38.5989	Miscellaneous Expense	248	179	-	-	-
TOTAL WATER SYSTEM MAINTENANCE		$ 459,062	$ 488,839	$ 574,459	$ 666,184	$ 1,052,690

YEAR 2013 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	$ -	$ -	$ 348,005	$ 381,555	$ 375,330
90.70.802.02.4002	Part-time	-	-	(879)	-	-
90.70.802.02.4004	Overtime	-	-	14,966	8,206	9,350
90.70.802.02.4015	Opt Out (Health Insurance)	-	-	1,310	1,604	1,750
90.70.802.02.4101	Social Security	-	-	26,661	29,191	29,560
90.70.802.02.4102	LAGERS Retirement Program	-	-	12,724	27,736	39,800
90.70.802.02.4104	Worker's Compensation	-	-	5,113	14,370	16,100
90.70.802.02.4105	Health Insurance	-	-	50,099	62,310	68,630
90.70.802.02.4106	Life Insurance	-	-	200	388	210
90.70.802.02.4107	Dental Insurance	-	-	2,997	3,819	4,100
90.70.802.02.4112	Vision Insurance	-	-	365	878	1,000
90.70.802.02.4116	Disability Insurance	-	-	197	351	460
90.70.802.04.5001	General Supplies	-	-	2,933	4,670	6,000
90.70.802.04.5008	Building Maintenance	-	-	530	950	1,000
90.70.802.04.5009	Maintenance Materials	-	-	1,948	3,150	3,500
90.70.802.04.5010	Chemicals	-	-	308,000	333,250	300,000
90.70.802.04.5014	Lab Supplies	-	-	25,851	15,750	16,000
90.70.802.04.5018	Minor Tools	-	-	2,293	4,100	5,000
90.70.802.06.5210	Training Travel	-	-	-	500	1,000
90.70.802.06.5251	Registration Fees	-	-	-	500	3,000
90.70.802.06.5259	Training Costs	-	-	2,567	1,825	3,500
90.70.802.08.5342	Outside Engineering	-	-	61,241	66,475	80,000
90.70.802.08.5343	Lee Chemical Operation	-	-	-	17,373	15,000
90.70.802.08.5345	Misc Fees-Lee Chemical	-	3,900	-	20,395	56,060
90.70.802.08.5365	Lab Fees	-	-	15,599	16,000	44,500
90.70.802.08.5370	Lime Sludge Disposal Fees	-	-	1,025	220,097	115,000
90.70.802.08.5378	OMI Contract Fees	1,337,361	1,553,337	-	-	-
90.70.802.08.5390	Water Purchases-Kansas City	88,374	97,790	111,813	124,000	125,000
90.70.802.08.5397	Contract Labor	-	-	1,142	29,101	51,030
90.70.802.08.5399	Miscellaneous Fees	24,097	52,895	21,710	35,869	36,210
90.70.802.12.5401	Electric	-	-	298,440	285,000	275,000
90.70.802.12.5413	Electric-Lee Chemical	-	-	5,549	1,200	6,000
90.70.802.12.5421	Natural Gas	-	98	7,036	6,100	9,000
90.70.802.12.5453	Mobile Phones	-	-	2,640	2,300	6,790
90.70.802.14.5521	Vehicle Fuel	-	-	5,561	5,750	6,000
90.70.802.14.5534	Water Plant Maintenance	11,995	69,227	77,279	140,545	129,000
90.70.802.14.5535	Well Field Maintenance	3,219	48,824	44,579	85,883	70,000
90.70.802.14.5537	Water Towers Maintenance	1,400	-	8,650	16,666	21,500
90.70.802.14.5541	Vehicle Maintenance	-	-	12,883	5,450	9,000
90.70.802.14.5559	Misc Equipment Maintenance	-	4,747	6,188	11,190	11,500
90.70.802.14.5571	Building Maintenance	-	-	5,349	20,375	6,000
90.70.802.14.5591	Software Maintenance	10,297	17,439	9,452	6,790	8,640
90.70.802.14.5599	Reimburse OMI Repairs	363	397	-	-	-
90.70.802.16.5711	Property Insurance	22,411	28,008	30,486	30,402	33,890
90.70.802.18.5601	Minor Equipment	-	-	7,773	21,195	16,000
90.70.802.18.5603	Minor Software	-	-	-	750	-
90.70.802.18.5611	Equipment Rental	-	-	3,605	5,100	8,500
90.70.802.38.5811	Membership Dues	-	-	-	280	400
90.70.802.38.5812	Clothing Expenses	-	-	6,963	5,800	7,500
90.70.802.38.5813	Protective Clothing	-	-	2,303	3,600	3,000
90.70.802.38.5989	Miscellaneous Expense	-	-	1,159	-	-
TOTAL WATER SUPPLY AND PROCESSING		$ 1,499,517	$ 1,876,662	$ 1,554,302	$ 2,078,789	$ 2,035,810

YEAR 2013 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	$ 74,903	$ 49,048	$ 115,476	$ 118,210	$ 108,460
90.70.803.02.4004	Overtime	1,664	694	-	500	1,000
90.70.803.02.4017	Health Insurance Rebate	-	-	23	46	-
90.70.803.02.4101	Social Security	5,658	3,684	8,571	8,987	8,380
90.70.803.02.4102	LAGERS Retirement Program	3,446	2,737	4,763	8,909	11,280
90.70.803.02.4103	ICMA Deferred Comp	559	-	-	-	-
90.70.803.02.4104	Worker's Compensation	384	324	468	1,037	460
90.70.803.02.4105	Health Insurance	9,246	4,964	9,681	11,843	12,240
90.70.803.02.4106	Life Insurance	45	28	45	40	30
90.70.803.02.4107	Dental Insurance	506	352	714	745	720
90.70.803.02.4112	Vision Insurance	-	-	81	150	150
90.70.803.02.4116	Disability Insurance	96	62	93	92	90
90.70.803.04.5001	General Supplies	-	-	348	300	300
90.70.803.04.5016	Homeland Security Supplies	8,081	-	-	-	-
90.70.803.04.5120	Outside Printing & Supplies	8,826	1,894	-	-	-
90.70.803.06.5210	Training Travel	-	-	522	2,500	2,800
90.70.803.06.5251	Registration Fees	-	-	575	950	1,500
90.70.803.06.5259	Training Costs	-	-	255	1,000	750
90.70.803.08.5312	Water/Sewer Rate Study	21,002	-	-	-	-
90.70.803.08.5319	Distribution System Study	-	-	-	112,786	30,010
90.70.803.08.5385	Overhead Fees-General Fund	-	132,703	132,700	132,700	141,700
90.70.803.12.5453	Mobile Phones	-	-	-	330	-
90.70.803.14.5559	Misc. Equipment Maint.	-	-	-	-	3,160
90.70.803.16.5715	Casualty Insurance	1,188	822	720	525	530
90.70.803.18.5601	Minor Equipment	-	-	957	150	300
90.70.803.38.5811	Membership Dues	-	-	396	1,005	550
90.70.803.44.8002	Amortization Expense	29,030	29,030	-	-	-
TOTALS		$ 164,634	$ 226,341	$ 276,388	$ 402,805	$ 324,410
FINANCING COSTS						
90.70.803.24.6011	Bond Interest	$ 413,160	$ 370,871	$ 355,685	$ 114,016	$ 114,000
90.70.803.24.6021	Bond Service Fees	1,408	1,408	1,358	1,286	1,400
TOTALS		$ 414,567	$ 372,278	$ 357,042	$ 115,302	$ 115,400
OTHER EXPENSES						
90.70.803.42.5999	Transfers Out-Other	$ 32,231	$ -	$ 444,953	$ 1,300,325	$ 1,087,620
90.70.803.44.8001	Depreciation Expense	933,543	924,710	932,083	951,000	970,000
TOTALS		$ 965,774	$ 924,710	$ 1,377,036	$ 2,251,325	$ 2,057,620
TOTAL WATER ADMINISTRATION		$ 1,544,975	$ 1,523,330	$ 2,010,467	$ 2,769,432	$ 2,497,430
EMERGENCY WATER MAIN BREAKS						
90.70.815.02.4004	Overtime	$ -	$ -	$ 25,781	$ -	$ -
90.70.815.02.4101	Social Security	-	-	1,925	-	-
90.70.815.02.4102	LAGERS Retirement Program	-	-	1,532	-	-
90.70.815.04.5001	General Supplies	-	-	2,467	-	-
90.70.815.04.5009	Maintenance Materials	-	-	6,501	-	-
90.70.815.04.5015	Mains & Lines Supplies	-	-	6,218	-	-
90.70.815.08.5397	Contract Labor	-	-	61,043	-	-
90.70.815.08.5399	Miscellaneous Fees	-	-	99,219	-	-
90.70.815.14.5501	Overlay Program	-	-	74,639	-	-
90.70.815.18.5601	Minor Equipment	-	-	10,037	-	-
90.70.815.18.5611	Equipment Rental	-	-	8,256	-	-
TOTALS		$ -	$ -	$ 297,620	$ -	$ -
TOTAL WATER OPERATING		$ 3,920,189	$ 4,084,299	$ 4,651,489	$ 5,734,927	$ 5,836,610

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

		April 1		October 1		
Year	Interest Rate	Interest	Principal	Interest	Total Payments	Bond Balance
					$ -	$ 4,335,000
2012				85,669.61	85,669.61	4,335,000
2013	**3.000%**	**56,693.13**	**430,000**	**56,693.13**	**543,386.26**	**3,905,000**
2014	3.000%	50,243.13	445,000	50,243.13	545,486.26	3,460,000
2015	3.000%	43,568.13	455,000	43,568.13	542,136.26	3,005,000
2016	3.000%	36,743.13	470,000	36,743.13	543,486.26	2,535,000
2017	3.000%	29,693.13	485,000	29,693.13	544,386.26	2,050,000
2018	1.750%	22,418.13	500,000	22,418.13	544,836.26	1,550,000
2019	2.100%	18,043.13	505,000	18,043.13	541,086.26	1,045,000
2020	2.375%	12,740.63	515,000	12,740.63	540,481.26	530,000
2021	2.500%	6,625.00	530,000	6,625.00	543,250.00	-
TOTALS		$ 276,767.54	$ 4,335,000	$ 362,437.15	$ 4,974,204.69	

WATER CAPITAL FUND

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City of Liberty, Missouri
Water Capital Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Cash Balances	46,886	381,905	381,905	30,031
Revenue				
Transfers In from Water Operating	$ 200,500	$ 544,740	$ 1,056,325	$ 893,620
Interest	74	-	-	-
Infrastructure Maintenance Fee	244,453	244,000	244,000	194,000
Total Revenue	$ 445,027	$ 788,740	$ 1,300,325	$ 1,087,620
Capital				
Capital Outlay Expenses	$ 110,008	$ 544,740	$ 1,078,375	$ 923,620
Infrastructure Maintenance Fee Projects	-	244,000	573,824	194,000
Total All Capital Expenses	$ 110,008	$ 788,740	$ 1,652,199	$ 1,117,620
Capital Fund Income/(Loss)	$ 335,019	$ -	$ (351,874)	$ (30,000)
Ending Cash Balance	$ 381,905	$ 381,905	$ 30,031	$ 31

YEAR 2013 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUE					
94.50.3301	Interest Earnings	$ 35	$ -	$ 74	$ -	$ -
94.80.3810	Transfers In-Water Operating	-	-	200,500	1,056,325	893,620
94.90.3966	Transfers In-Infrastructure Maint. Fee	-	224,470	244,453	244,000	194,000
TOTAL REVENUE		$ 35	$ 224,470	$ 445,027	$ 1,300,325	$ 1,087,620
	EXPENSES					
UTILITY BILLING						
94.30.133.36.7101	Vehicles	$ -	$ -	$ -	$ -	$ 25,000
TOTALS		$ -	$ -	$ -	$ -	$ 25,000
SYSTEM MAINTENANCE						
94.70.801.18.5601	Minor Equipment	$ -	$ -	$ 18,804	$ -	$ -
94.70.801.36.7101	Vehicles	-	-	-	27,587	127,620
94.70.801.36.7201	Capital Equipment	-	-	-	211,659	24,000
94.70.801.36.7402	Building Improvements	-	-	-	40,875	-
94.70.801.36.7501	Engineering Design	-	-	-	76,580	131,420
94.70.801.36.7510	Construction Contract	-	-	-	82,700	142,250
94.70.801.42.5999	Interfund Transfers	35	-	-	-	-
TOTALS		$ 35	$ -	$ 18,804	$ 439,401	$ 425,290
WATER TREATMENT						
94.70.802.18.5605	Minor Computer Equipment	$ -	$ -	$ 4,882	$ -	$ -
94.70.802.36.7101	Vehicles	-	-	-	-	88,630
94.70.802.36.7201	Capital Equipment	-	-	-	459,586	195,700
94.70.802.36.7202	Computer Equipment	-	-	-	15,000	-
94.70.802.36.7501	Engineering Design	-	-	-	164,388	-
94.70.802.36.7510	Construction Contract	-	-	-	-	189,000
94.70.802.36.7537	Infrastructure Maint. Fee Projects	-	-	-	573,824	194,000
TOTALS		$ -	$ -	$ 4,882	$ 1,212,798	$ 667,330
TOTAL EXPENSES		$ 35	$ -	$ 23,686	$ 1,652,199	$ 1,117,620

WASTEWATER OPERATING FUND

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City of Liberty, Missouri
Wastewater Operating Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Cash Balance	$ 156,165	$ 233,754	$ 233,754	$ 585,511
Operating Revenue				
Interest Earnings	$ 1,765	$ 100	$ 1,333	$ 1,200
Interest Earnings On Bond Reserve	3,455	2,000	3,297	3,600
Interest Special Assessments	87	-	-	-
Interest - Facility Reserve	390	300	371	450
Interest - Adv for Construction	34	20	34	40
Interest Earnings - SRF	162,768	159,100	154,464	151,150
Interest Earnings - SRF Rebate	13	10	21	20
Contributions-Facility Replacement	-	5,860	5,860	5,860
Developer Capital Contributions	89,912	-	-	-
Miscellaneous Income	773	-	-	-
Wastewater Charges	5,420,600	6,289,390	6,273,527	7,408,820
Wastewater Surcharges	10,234	10,000	10,039	10,000
Penalties	73,756	70,000	76,647	78,300
Wastewater Connection Fee	22,850	10,000	24,000	15,000
Total Operating Revenue	$ 5,786,637	$ 6,546,780	$ 6,549,593	$ 7,674,440
Operating Expenses				
Finance Utility Billing	$ 249,653	$ 242,360	$ 254,876	$ 307,670
Wastewater System Maintenance	367,159	548,810	573,516	661,380
Wastewater Treatment	147,578	165,230	197,171	175,840
KCMO Wastewater Treatment Fees	3,474,749	4,003,610	3,554,903	4,392,260
Wastewater Administration	1,614,102	1,779,420	1,778,370	2,269,120
Total Operating Expenses	$ 5,853,240	$ 6,739,430	$ 6,358,836	$ 7,806,270
Revenue Favorable/(Unfavorable) to Expenses	$ (66,604)	$ (192,650)	$ 190,757	$ (131,830)
Less Depreciation and Amoritization	$ 724,193	$ 780,000	$ 741,000	$ 748,800
Total Cash Outflow	$ 5,129,047	$ 5,959,430	$ 5,617,836	$ 7,057,470
Total Debt Service Principal	$ 580,000	$ 580,000	$ 580,000	$ 605,000
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	$ 77,589	$ 7,350	$ 351,757	$ 11,970
Total Ending Cash Balance	$ 233,754	$ 241,104	$ 585,511	$ 597,481

YEAR 2013 BUDGET DETAIL

WASTEWATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
WASTEWATER UTILITY BILLING						
92.30.134.02.4001	Salaries	$ -	$ 103,833	$ 115,749	$ 107,110	$ 108,950
92.30.134.02.4004	Overtime	-	58	-	-	2,000
92.30.134.02.4015	Opt Out (Health Insurance)	-	-	-	893	1,190
92.30.134.02.4017	Health Insurance Rebate	-	-	74	60	-
92.30.134.02.4101	Social Security	-	7,657	8,432	8,045	8,570
92.30.134.02.4102	LAGERS Retirement Program	-	5,716	6,772	7,826	11,550
92.30.134.02.4104	Workers Compensation	-	654	1,340	1,541	1,810
92.30.134.02.4105	Health Insurance	-	17,768	19,988	19,042	21,940
92.30.134.02.4106	Life Insurance	-	84	83	69	70
92.30.134.02.4107	Dental Insurance	-	1,289	1,392	1,154	990
92.30.134.02.4112	Vision Insurance	-	-	116	222	200
92.30.134.02.4116	Disability Insurance	-	197	194	166	150
92.30.134.04.5001	General Supplies	-	73	1,672	1,960	1,960
92.30.134.04.5120	Outside Printing	-	2,297	2,035	2,200	11,620
92.30.134.06.5210	Training Travel	-	131	-	300	1,500
92.30.134.06.5251	Registration Fees	-	228	-	130	330
92.30.134.08.5311	Legal Fees	-	-	-	-	250
92.30.134.08.5346	Financial Services	-	26,186	29,779	31,647	43,920
92.30.134.08.5371	Advertising	-	-	20	-	-
92.30.134.08.5397	Contract Labor	-	-	9,964	12,664	13,610
92.30.134.08.5399	Miscellaneous Fees	-	973	1,162	2,483	2,800
92.30.134.14.5521	Vehicle Fuel	-	1,139	3,885	4,410	4,360
92.30.134.14.5541	Vehicle Maintenance	-	60	-	1,500	1,500
92.30.134.14.5551	Office Equipment Maintenance	-	-	-	350	350
92.30.134.14.5591	Software Maintenance	-	4,040	4,776	5,012	5,100
92.30.134.16.5711	Property Insurance	-	6	18	34	50
92.30.134.16.5715	Casualty Insurance	-	786	1,572	758	770
92.30.134.18.5601	Minor Equipment	-	-	-	2,000	2,000
92.30.134.38.5805	Uncollectible Accounts	-	23,534	25,935	23,000	25,000
92.30.134.38.5808	Postage	-	13,310	14,697	19,715	29,190
92.30.134.38.5811	Membership Dues	-	-	-	60	60
92.30.134.38.5812	Clothing Expenses	-	-	-	280	280
92.30.134.38.5817	Damage Claims	-	7,768	-	245	5,600
TOTAL WASTEWATER UTILITY BILLING		$ -	$ 217,788	$ 249,653	$ 254,876	$ 307,670

YEAR 2013 BUDGET DETAIL

WASTEWATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
WASTEWATER SYSTEM MAINTENANCE						
92.70.901.02.4001	Salaries	$ 244,139	$ 149,760	$ 125,580	$ 228,163	$ 228,230
92.70.901.02.4002	Part-time	-	-	-	-	20,800
92.70.901.02.4004	Overtime	53,109	28,200	22,078	19,803	21,000
92.70.901.02.4015	Opt Out (Health Insurance)	-	-	-	1,167	1,750
92.70.901.02.4017	Health Insurance Rebate	-	-	74	52	-
92.70.901.02.4101	Social Security	21,494	13,000	10,793	18,564	20,790
92.70.901.02.4102	LAGERS Retirement Program	12,651	9,913	10,253	15,604	25,850
92.70.901.02.4103	ICMA Deferred Comp	1,101	-	-	-	-
92.70.901.02.4104	Workers Compensation	22,014	18,456	10,934	8,583	10,800
92.70.901.02.4105	Health Insurance	52,054	34,264	29,445	48,191	49,430
92.70.901.02.4106	Life Insurance	235	143	130	144	110
92.70.901.02.4107	Dental Insurance	3,649	2,562	2,238	3,106	3,180
92.70.901.02.4112	Vision Insurance	-	-	130	384	300
92.70.901.02.4116	Disability Insurance	569	337	306	354	270
92.70.901.04.5001	General Supplies	3,820	2,556	1,952	2,900	2,600
92.70.901.04.5009	Maintenance Materials	1,630	1,830	-	70	-
92.70.901.04.5015	Mains & Lines Supplies	12,702	14,278	1,919	-	-
92.70.901.04.5018	Small Tools	683	660	-	-	500
92.70.901.06.5210	Training Travel	-	-	-	-	4,300
92.70.901.08.5305	Missouri One Call Fee	-	-	-	2,700	-
92.70.901.08.5397	Contract Labor	2,744	2,418	2,390	25,673	53,000
92.70.901.08.5399	Miscellaneous Fees	430	432	-	-	-
92.70.901.12.5401	Electric	188	208	896	1,000	1,000
92.70.901.12.5453	Mobile Phones	-	-	3,200	1,900	6,790
92.70.901.14.5501	Overlay Program	21,950	2,950	23,585	10,000	20,000
92.70.901.14.5521	Vehicle Fuel	12,745	16,426	22,429	23,000	26,200
92.70.901.14.5525	Court Louis Lift Station	-	-	-	2,000	2,000
92.70.901.14.5532	Mains & Lines Maintenance	67,690	65,004	44,931	42,250	43,500
92.70.901.14.5541	Vehicle Maintenance	3,736	1,254	12,432	13,000	10,000
92.70.901.14.5559	Equipment Maintenance	1,033	1,525	37	7,685	2,400
92.70.901.14.5591	Software Maintenance	-	-	-	1,500	10,140
92.70.901.16.5715	Casualty Insurance	26,039	18,006	15,780	68,587	71,720
92.70.901.16.5732	Liability Deductible	-	3,300	20,000	1,699	-
92.70.901.18.5601	Minor Equipment	2,075	829	1,983	22,087	7,500
92.70.901.18.5603	Minor Software	-	-	-	-	2,200
92.70.901.24.6011	Interest-Lease	-	-	-	-	7,790
92.70.901.24.6016	Lease Interest-Dump Truck	-	-	-	-	3,530
92.70.901.38.5812	Clothing Expenses	2,399	2,246	2,061	2,250	2,500
92.70.901.38.5813	Protective Clothing	-	-	1,603	1,100	1,200
92.70.901.38.5989	Miscellaneous Expenses	46	-	-	-	-
TOTAL WASTEWATER SYSTEM MAINTENANCE		$ 570,927	$ 390,557	$ 367,159	$ 573,516	$ 661,380

YEAR 2013 BUDGET DETAIL

WASTEWATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
WASTEWATER TREATMENT						
92.70.902.02.4001	Salaries	$ -	$ -	$ 52,339	$ 49,597	$ 48,630
92.70.902.02.4004	Overtime	-	-	2,326	477	2,000
92.70.902.02.4101	Social Security	-	-	3,993	3,444	3,350
92.70.902.02.4102	LAGERS Retirement Program	-	-	2,068	3,385	4,500
92.70.902.02.4104	Workers Compensation	-	-	-	1,479	2,000
92.70.902.02.4105	Health Insurance	-	-	7,130	8,598	8,800
92.70.902.02.4106	Life Insurance	-	-	29	28	20
92.70.902.02.4107	Dental Insurance	-	-	446	514	490
92.70.902.02.4112	Vision Insurance	-	-	53	117	110
92.70.902.02.4116	Disability Insurance	-	-	27	44	60
92.70.902.08.5378	OMI Contract Fees	387,602	259,381	-	-	-
92.70.902.08.5386	Wastewater Surcharges	15,744	-	-	-	-
92.70.902.08.5394	Wastewater Treatment Fees	2,925,240	3,209,093	3,474,749	3,554,903	4,392,260
92.70.902.08.5399	Miscellaneous Fees	100	-	200	20,200	200
92.70.902.12.5401	Electric	-	-	26,790	25,000	30,000
92.70.902.12.5453	Mobile Phones	-	-	-	-	6,790
92.70.902.14.5525	Lift Station Maintenance	4,174	10,168	43,926	72,823	55,140
92.70.902.14.5591	Software Maintenance	-	-	-	6,880	8,640
92.70.902.16.5711	Property Insurance	2,808	3,509	4,272	4,584	5,110
92.70.902.18.5601	Minor Equipment	-	-	3,980	-	-
TOTAL WASTEWATER TREATMENT		$ 3,335,669	$ 3,482,151	$ 3,622,327	$ 3,752,073	$ 4,568,100

YEAR 2013 BUDGET DETAIL

WASTEWATER OPERATING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
WASTEWATER ADMINISTRATION						
92.70.903.02.4001	Salaries	$ 60,549	$ 46,003	$ 107,124	$ 113,974	$ 108,980
92.70.903.02.4004	Overtime	713	297	-	1,000	500
92.70.903.02.4017	Health Insurance Rebate	-	-	20	43	-
92.70.903.02.4101	Social Security	4,541	3,424	7,933	8,702	8,380
92.70.903.02.4102	LAGERS Retirement Program	2,757	2,547	4,597	8,627	11,280
92.70.903.02.4103	ICMA Deferred Comp	452	-	-	-	-
92.70.903.02.4104	Workers Compensation	312	270	327	433	450
92.70.903.02.4105	Health Insurance	6,900	4,659	9,394	11,422	12,500
92.70.903.02.4106	Life Insurance	35	26	43	39	40
92.70.903.02.4107	Dental Insurance	415	330	691	723	710
92.70.903.02.4112	Vision Insurance	-	-	80	148	150
92.70.903.02.4116	Disability Insurance	76	57	88	89	90
92.70.903.04.5120	Outside Printing	-	120	-	-	-
92.70.903.08.5311	Legal Fees	183	-	-	-	-
92.70.903.08.5312	Water/Wastewater Rate Study	21,002	-	47,046	60,328	-
92.70.903.08.5385	Overhead Fees - General Fund	-	132,703	132,700	132,700	141,700
92.70.903.08.5391	Election Expense	-	-	-	-	11,000
92.70.903.08.5399	Miscellaneous Fees	108,403	-	-	-	-
92.70.903.12.5453	Mobile Phones	-	-	-	330	-
92.70.903.14.5533	KC Wastewater Line Maint. Reserve	5,863	5,863	-	-	-
92.70.903.14.5559	Misc. Equipment Maintenance	-	-	-	-	3,160
92.70.903.16.5715	Casualty Insurance	16,680	46,733	61,296	27,928	29,310
92.70.903.38.5805	Uncollectible Accounts	38,563	4,219	3,611	1,226	1,200
92.70.903.38.5808	Postage	7,174	1,617	314	251	500
92.70.903.38.5811	Membership Dues	-	-	60	1,490	2,120
92.70.903.44.8002	Amortization Expense	13,779	13,779	13,779	13,800	13,800
TOTALS		$ 288,397	$ 262,648	$ 389,101	$ 383,253	$ 345,870
	FINANCING COSTS					
92.70.903.24.6011	Bond Interest	$ 301,222	$ 195,126	$ 187,935	$ 172,640	$ 158,900
92.70.903.24.6017	SRF Interest Expense	251,761	242,658	230,344	236,398	224,150
92.70.903.24.6021	Bond Service Fees	32,819	31,547	31,367	24,911	24,200
TOTALS		$ 585,803	$ 469,331	$ 449,646	$ 433,949	$ 407,250
	OTHER EXPENSES					
92.70.903.44.8001	Depreciation Expense	$ 533,439	$ 707,748	$ 710,414	$ 727,200	$ 735,000
TOTALS		$ 533,439	$ 707,748	$ 710,414	$ 727,200	$ 735,000
	TRANSFERS OUT					
92.70.903.42.5993	Capital Improvements	$ 36,510	$ -	$ 65,000	$ 233,968	$ 781,000
TOTALS		$ 36,510	$ -	$ 65,000	$ 233,968	$ 781,000
TOTAL WASTEWATER ADMINISTRATION		$ 1,444,149	$ 1,439,727	$ 1,614,162	$ 1,778,370	$ 2,269,120
TOTAL EXPENSES		$ 5,350,744	$ 5,530,223	$ 5,853,300	$ 6,358,835	$ 7,806,270

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: $6,295,000

Date Issued: August 1, 2005

Purpose: Wastewater System Revenue Bonds 2005A Issue

		February 1		August 1	Total	Bond
Year	Interest Rate	Interest	Principal	Interest	Payments	Balance
2006	3.00%	$ 122,211.25	$ 240,000	$ 118,611.25	$ 480,822.50	$ 6,055,000
2007	3.00%	118,611.25	285,000	114,336.25	517,947.50	5,770,000
2008	3.25%	114,336.25	290,000	109,623.75	513,960.00	5,480,000
2009	3.50%	109,623.75	300,000	104,373.75	513,997.50	5,180,000
2010	4.25%	104,373.75	310,000	97,786.25	512,160.00	4,870,000
2011	3.75%	97,786.25	325,000	91,692.50	514,478.75	4,545,000
2012	3.50%	91,692.50	335,000	85,830.00	512,522.50	4,210,000
2013	**4.00%**	**85,830.00**	**350,000**	**78,830.00**	**514,660.00**	**3,860,000**
2014	4.00%	78,830.00	640,000	66,030.00	784,860.00	3,220,000
2015	4.00%	66,030.00	260,000	60,830.00	386,860.00	2,960,000
2016	4.00%	60,830.00	265,000	55,530.00	381,360.00	2,695,000
2017	4.00%	55,530.00	270,000	50,130.00	375,660.00	2,425,000
2018	4.00%	50,130.00	265,000	44,830.00	359,960.00	2,160,000
2019	4.00%	44,830.00	265,000	39,530.00	349,360.00	1,895,000
2020	4.00%	39,530.00	265,000	34,230.00	338,760.00	1,630,000
2021	4.20%	34,230.00	265,000	28,665.00	327,895.00	1,365,000
2022	4.20%	28,665.00	265,000	23,100.00	316,765.00	1,100,000
2023	4.20%	23,100.00	270,000	17,430.00	310,530.00	830,000
2024	4.20%	17,430.00	270,000	11,760.00	299,190.00	560,000
2025	4.20%	11,760.00	560,000	-	571,760.00	-
TOTALS		$ 1,355,360.00	$ 6,295,000	$ 1,233,148.75	$ 8,883,508.75	

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	Principal	Rate	Interest	Debt Earnings	Estimated Net	DNR Fee	Trustee Fee	Total Payment	Debt Balance
									$ 6,180,000
7/1/06	$ -		$ 161,184.95	$ 112,879.92	$ 48,305.03	$ -	$ 928.93	$ 49,233.96	6,180,000
1/1/07	-		137,503.75	96,295.67	41,208.08	-	928.93	42,137.01	6,180,000
7/1/07	205,000	3.25%	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/08	-		134,172.50	93,173.13	40,999.37	-	898.12	41,897.49	5,975,000
7/1/08	210,000	3.25%	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/09	-		130,760.00	89,980.14	40,779.86	-	866.55	41,646.41	5,765,000
7/1/09	220,000	3.30%	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/10	-		127,130.00	86,635.11	40,494.89	-	833.48	41,328.37	5,545,000
7/1/10	225,000	3.50%	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/11	-		123,192.50	83,214.05	39,978.45	-	799.66	40,778.11	5,320,000
7/1/11	235,000	4.25%	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/12	-		118,198.75	79,540.25	38,658.50	-	764.34	39,422.84	5,085,000
7/1/12	245,000	5.00%	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/13	**-**		**112,073.75**	**75,570.68**	**36,503.07**	**-**	**727.51**	**37,230.58**	**4,840,000**
7/1/13	**255,000**	**4.00%**	**112,073.75**	**75,570.68**	**291,503.07**	**24,200**	**727.51**	**316,430.58**	**4,585,000**
1/1/14	-		106,973.75	71,661.46	35,312.29	-	689.18	36,001.47	4,585,000
7/1/14	265,000	4.00%	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/15	-		101,673.75	67,632.22	34,041.53	-	649.35	34,690.88	4,320,000
7/1/15	275,000	4.00%	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/16	-		96,173.75	63,450.93	32,722.82	-	608.01	33,330.83	4,045,000
7/1/16	290,000	4.00%	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/17	-		90,373.75	59,041.56	31,332.19	-	564.42	31,896.61	3,755,000
7/1/17	300,000	4.13%	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/18	-		84,186.25	54,480.15	29,706.10	-	519.33	30,225.43	3,455,000
7/1/18	315,000	5.25%	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/19	-		75,917.50	49,234.83	26,682.67	-	471.98	27,154.65	3,140,000
7/1/19	330,000	5.25%	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/20	-		67,255.00	43,731.36	23,523.64	-	422.38	23,946.02	2,810,000
7/1/20	345,000	5.25%	67,255.00	43,731.36	368,523.64	14,050	422.38	382,996.02	2,465,000
1/1/21	-		58,198.75	37,966.97	20,231.78	-	370.52	20,602.30	2,465,000
7/1/21	365,000	4.75%	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/22	-		49,530.00	32,291.67	17,238.33	-	315.66	17,553.99	2,100,000
7/1/22	380,000	4.75%	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/23	-		40,505.00	26,400.22	14,104.78	-	258.54	14,363.32	1,720,000
7/1/23	400,000	4.75%	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/24	-		31,005.00	20,221.16	10,783.84	-	198.41	10,982.25	1,320,000
7/1/24	420,000	4.75%	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/25	-		21,030.00	13,751.92	7,278.08	-	135.28	7,413.36	900,000
7/1/25	440,000	4.75%	21,030.00	13,751.92	447,278.08	4,500	135.28	451,913.36	460,000
1/1/26	-		10,580.00	6,994.16	3,585.84	-	69.14	3,654.98	460,000
7/1/26	460,000	4.60%	10,580.00	6,994.16	463,585.84	2,300	69.14	465,954.98	-
	$ 6,180,000		$ 3,594,052.45	$ 2,415,415.20	$ 7,358,637.25	$ 368,925	$ 23,110.51	$ 7,750,672.76	

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 Principal	August 1 Interest	Total Payments	Bond Balance
		$ -	-	$ -	353,235.15
2013		**47,110.69**	**8,243.12**	**55,353.81**	**306,124.46**
2014		48,298.82	7,143.08	55,441.90	257,825.64
2015		49,425.21	6,017.50	55,442.71	208,400.43
2016		50,577.86	4,865.86	55,443.72	157,822.57
2017		51,757.39	3,687.67	55,445.06	106,065.18
2018		52,421.32	2,482.70	54,904.02	53,643.86
2019		53,643.86	1,257.35	54,901.21	-
TOTALS		$ 353,235.15	$ 33,697.28	$ 386,932.43	

WASTEWATER CAPITAL FUND

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City of Liberty, Missouri
Wastewater Capital Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Cash Balance	-	65,000	65,000	65,000
Revenue				
Transfers In from Wastewater Operating	$ 65,000	$ 191,300	$ 233,968	$ 781,000
Total Revenue	$ 65,000	$ 191,300	$ 233,968	$ 781,000
Expenses				
Capital Outlay Expenses	$ -	$ 191,300	$ 233,968	$ 841,000
Total Expenses	$ -	$ 191,300	$ 233,968	$ 841,000
Capital Fund Income/(Loss)	$ 65,000	$ -	$ -	$ (60,000)
Ending Cash Balance	$ 65,000	$ 65,000	$ 65,000	$ 5,000

YEAR 2013 BUDGET DETAIL

WASTEWATER CAPITAL FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUE					
96.50.3301	Interest Earnings	$ 13	$ -	$ -	$ -	$ -
96.80.3810	Transfers In-Wastewater Operating	36,510	-	65,000	233,968	781,000
TOTALS		$ 36,523	$ -	$ 65,000	$ 233,968	$ 781,000
	EXPENSES					
96.70.901.36.7101	Vehicles	$ -	$ -	$ -	$ 41,293	$ 81,450
96.70.901.36.7201	Capital Equipment	-	-	-	89,767	168,050
96.70.901.36.7501	Engineering Design	-	-	-	102,908	76,000
96.70.901.36.7510	Construction Contract	-	-	-	-	179,000
96.70.901.36.7522	Wastewater Master Plan	-	-	-	-	336,500
TOTALS		$ -	$ -	$ -	$ 233,968	$ 841,000

SOLID WASTE FUND

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City of Liberty, Missouri
Solid Waste Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 293,282	$ 153,961	$ 153,961	$ 112,368
Revenue				
Refuse Collection Charges	$ 1,112,240	$ 1,250,840	$ 1,268,709	$ 1,309,180
Recycling Rebate	45,599	45,000	38,965	39,000
Recycling Fees	(1,346)	-	-	-
Interest Earnings	941	680	1,489	1,490
Total Revenue	$ 1,157,434	$ 1,296,520	$ 1,309,163	$ 1,349,670
Total Resources	$ 1,450,716	$ 1,450,481	$ 1,463,124	$ 1,462,038
Expenses				
City's Internal Costs	$ 47,398	$ 40,410	$ 63,133	$ 86,280
Solid Waste Collection Fees	1,193,146	1,232,310	1,232,308	1,289,200
Hazardous Waste Program	31,212	30,600	30,315	30,600
Street Maintenance	25,000	25,000	25,000	25,000
Total Expenses	$ 1,296,755	$ 1,328,320	$ 1,350,756	$ 1,431,080
Total Revenue Over/(Under) Expenses	$ (139,321)	$ (31,800)	$ (41,593)	$ (81,410)
Ending Fund Balance	$ 153,961	$ 122,161	$ 112,368	$ 30,958

YEAR 2013 BUDGET DETAIL

SOLID WASTE UTILITY BILLING

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
98.30.135.02.4001	Salaries	$ -	$ 10,758	$ 10,959	$ 13,411	$ 21,200
98.30.135.02.4015	Opt Out (Health Insurance)	-	-	-	302	320
98.30.135.02.4017	Rebate for Health Insurance	-	-	16	12	
98.30.135.02.4101	Social Security	-	790	809	1,024	1,650
98.30.135.02.4102	LAGERS Retirement Program	-	592	690	907	2,220
98.30.135.02.4104	Workers Compensation	-	145	159	268	40
98.30.135.02.4105	Health Insurance	-	1,752	1,612	1,645	2,570
98.30.135.02.4106	Life Insurance	-	12	12	11	10
98.30.135.02.4107	Dental Insurance	-	161	162	202	240
98.30.135.02.4112	Vision Insurance	-	-	12	32	40
98.30.135.02.4116	Disability Insurance	-	28	27	27	20
98.30.135.04.5120	Outside Printing	-	3,768	540	2,191	4,810
98.30.135.08.5346	Financial Services	-	6,285	7,817	-	-
98.30.135.08.5397	Contract Labor	-	-	8,874	14,440	9,300
98.30.135.08.5399	Miscellaneous Fees	-	121	4	254	250
98.30.135.14.5591	Software Maintenance	-	-	484	508	510
98.30.135.38.5805	Uncollectible Accounts	-	6,005	6,511	-	-
98.30.135.38.5808	Postage	-	5,044	3,899	-	-
TOTALS		$ -	$ 35,460	$ 42,585	$ 35,234	$ 43,180

YEAR 2013 BUDGET DETAIL

SOLID WASTE PUBLIC WORKS

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
98.70.227.02.4001	Salaries	$ -	$ 544	$ -	$ -	$ -
98.70.227.02.4101	Social Security	-	42	-	-	-
98.70.227.02.4104	Workers Compensation	-	-	600	-	-
98.70.227.08.5346	Financial Services	-	-	-	9,404	12,560
98.70.227.08.5381	Solid Waste Collection Fees	1,382,433	1,133,132	1,193,146	1,232,309	1,289,200
98.70.227.08.5382	Weekend Recycling Center	6,815	-	-	-	-
98.70.227.08.5389	Hazardous Waste Program	27,011	29,354	31,212	30,315	30,600
98.70.227.08.5399	Miscellaneous Fees	3,964	15,614	3,469	11,611	19,000
98.70.227.14.5501	Street Maintenance	-	25,000	25,000	25,000	25,000
98.70.227.38.5801	Over/Short	-	-	-	-	20
98.70.227.38.5805	Uncollectible Accounts	9,798	846	722	3,250	4,000
98.70.227.38.5808	Postage	7,783	501	22	3,636	7,520
TOTALS		$ 1,437,804	$ 1,205,032	$ 1,254,170	$ 1,315,525	$ 1,387,900

CAPITAL FUNDS

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 4,194,920	$ 4,129,933	$ 4,129,933	$ 3,763,648
Revenues				
Capital Improvement Sales Tax	$ 1,692,560	$ 1,668,460	$ 1,563,970	$ 1,848,720
Sales Tax Transfers	(157,430)	(187,550)	-	(222,510)
SRTS Grant	6,721	-	-	-
Federal Grant-MDNR	271,473	-	-	-
Clay County Road Fund Operating-Current Formula	-	87,370	87,374	153,790
Road District Capital-Current Formula	233,000	192,230	837,191	338,330
Road District-General Fund-Current Formula (40%)	(93,409)	(77,070)	-	(96,430)
Interest	14,426	-	17,115	15,000
Sale of Public Property	13,391	-	-	-
Road District-Past Liability	-	1,150,440	1,005,932	741,390
Clay County Road Fund-Delta	-	65,530	89,507	-
Road District-Capital-Delta	-	144,170	-	-
Road District-General Fund-Delta	-	(57,810)	-	-
Additional Past Due General Fund	-	(93,580)	-	-
Miscellaneous Income	297	-	-	-
Lease Proceeds	-	-	200,000	-
Bond Proceeds	-	855,000	74,189	-
Total Revenues	$ 1,981,028	$ 3,747,190	$ 3,875,278	$ 2,778,290
Total Resources	$ 6,175,948	$ 7,877,123	$ 8,005,211	$ 6,541,938
Pay-As-You-Go Expenditures				
Minor Computer Equipment	$ 4,985	$ -	$ -	$ -
Public Works Legal Fees	-	-	2,288	-
Public Works Minor Equipment	1,526	-	7,129	-
Public Works Capital Equipment	288,547	395,000	707,215	349,780
Richfield Road Project	13,856	85,000	119,980	-
MDNR Stimulus Project	123,370	-	-	-
Street Maintenance Equipment Rental	20,000	-	-	-
Public Works-Lease Interest	-	-	-	4,650
Public Works-Lease Principal	-	-	-	40,570
SRTS Project	9,723	-	-	-
General Transportation Improvements	22,651	100,000	100,000	100,000
Street Restoration-Base	732,254	323,000	1,045,031	658,000
Street Restorations - Sunset/Clardy	-	335,000	335,000	-
Street Restoration County Road District Funds	-	1,208,750	-	741,390
I35/M291 Interchange Project-Engineering	356,498	-	649,430	-
I35/M291 Interchange Project-Construction	15,000	-	-	-
Flintlock Overpass Project	7,797	-	157,244	-
NPDES Expense	12,891	15,000	14,018	15,000
Stormwater Improvements	14,018	579,600	252,840	254,600
Manor Hill Stormwater Improvements Engineering	-	-	325,000	-
Ruth Ewing Water Extension	-	258,000	258,000	-
Ruth Ewing Water Private Extension	-	47,000	47,000	-
Franklin-Engineering Pay As You Go	-	-	-	411,000

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Heartland Meadows Sewer Project	295,781	-	125,939	193,150
Heartland Meadows NID	22,136	21,260	21,260	9,870
Project Contingencies		300,000	-	300,000
2012 GO Bond Cost of Issuance	-	-	74,189	-
Total Pay-As-You-Go Expenditures	$ 1,941,032	$ 3,667,610	$ 4,241,563	$ 3,078,010
Debt Service Payments				
I35/M291	$ -	$ 189,260	$ -	$ 171,980
I35/M291 Construction MTFC Loan Interest	-	-	-	45,100
Liberty Drive	-	71,570	-	114,280
Neighborhood Projects + Contingency	-	176,470	-	239,470
Bonded Project Contingencies	-	44,400		64,400
Sports Complex Lease	104,983	-	-	-
Total Debt Service	$ 104,983	$ 481,700	$ -	$ 635,230
Total Project Expenditures	$ 2,046,015	$ 4,149,310	$ 4,241,563	$ 3,713,240
Revenues Over/(Under) Expenditures	$ (64,987)	$ (402,120)	$ (366,285)	$ (934,950)
Ending Fund Balance	$ 4,129,933	$ 3,727,813	$ 3,763,648	$ 2,828,698

YEAR 2013 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
50.20.132.18.5605	Minor Computer Equipment	$ 15,459	$ 51,015	$ 4,985	$ -	$ -
50.20.132.36.7202	Computer Equipment	40,948	78,504	-	-	-
50.40.500.18.5601	Police Minor Equipment	3,152	-	-	-	-
50.40.500.18.5606	Police Vehicle Changeover Costs	19,666	-	-	-	-
50.40.500.36.7101	Police Vehicles	97,174	-	-	-	-
50.40.500.36.7201	Police Capital Equipment	24,508	-	-	-	-
50.50.300.36.7201	Fire Capital Equipment	48,167	-	-	-	-
50.70.201.04.5120	Outside Printing	-	120	-	-	-
50.70.201.08.5311	Public Works Legal Fees	-	-	-	2,288	-
50.70.201.18.5601	Public Works Minor Equipment	-	-	1,526	7,129	-
50.70.201.36.7201	Public Works Capital Equipment	38,926	-	288,547	707,215	349,780
50.70.211.02.4001	Salaries	-	54,881	-	-	-
50.70.211.02.4101	Social Security	-	3,719	-	-	-
50.70.211.02.4102	LAGERS Retirement Program	-	3,019	-	-	-
50.70.211.02.4105	Health Insurance	-	10,352	-	-	-
50.70.211.02.4106	Life Insurance	-	35	-	-	-
50.70.211.02.4107	Dental Insurance	-	637	-	-	-
50.70.211.02.4116	Disability Insurance	-	81	-	-	-
50.70.669.36.7502	Richfield Road Bridge Engineering	-	-	13,856	119,980	-
50.70.669.36.7510	Richfield Road Bridge Construction	-	24,384	-	-	-
50.70.961.14.5532	MDNR Stimulus Sewer Line Maint	10,774	2,801,107	123,370	-	-
50.75.225.18.5611	Street Maintenance Equipment Rental	-	-	20,000	-	-
50.75.254.36.7510	SRTS Construction Contract	-	235,188	9,723	-	-
50.75.254.36.7515	SRTS Project Contingencies	350	-	-	-	-
50.75.606.14.5626	Maintenance Projects	-	-	22,651	100,000	100,000
50.75.607.14.5501	Restoration Program	1,191,345	844,491	732,254	1,380,031	1,399,390
50.76.623.36.7501	I35/M291 Interchange Engineering	-	-	356,498	649,430	-
50.76.623.36.7510	I35/M291 Interchange Construction Contract	-	-	15,000	-	-
50.76.626.36.7501	Flintlock Engineering	885,776	40,423	3,997	157,244	-
50.76.626.36.7506	Flintlock Appraisal Services	17,900	-	3,500	-	-
50.76.626.36.7510	Flintlock Construction Contract	-	-	300	-	-
50.77.653.08.7522	NPDES Expenses	16,867	9,211	12,891	14,018	15,000
50.77.653.36.7510	Capital Stormwater Improvements	27,820	24,246	14,018	252,840	254,600
50.77.672.36.7501	Arthur Engineering	2,564	-	-	-	-
50.77.672.36.7510	Arthur Construction	161,643	-	-	-	-
50.77.673.36.7510	Manor Hill Construction Contract	-	-	-	325,000	-
50.79.259.36.7501	Neighborhood Project Engineering Design	-	-	-	-	411,000
50.79.260.36.7501	College Park Engineering	1,079	-	-	-	-
50.79.260.36.7510	College Park Construction	7,195	-	-	-	-
50.79.261.36.7510	Ruth Ewing Construction Contract	-	-	-	258,000	-
50.79.261.36.7597	Ruth Ewing Public System Improvements	-	-	-	47,000	-
50.79.859.36.7501	Heartland Meadows Engineering	-	31,580	39,884	-	-
50.79.859.36.7505	Heartland Meadows Legal Fees	-	6,753	-	-	-
50.79.859.36.7510	Heartland Meadows Construction Contract	-	-	255,897	125,939	193,150
50.79.859.36.7515	Heartland Meadows Project Contingencies	-	21,768	22,136	21,260	9,870
50.95.140.24.6001	Debt Service Principal-I35/M291	245,000	130,000	-	-	105,000
50.95.140.24.6003	Lease Principal-Liberty Dr	34,400	-	-	-	70,000
50.95.140.24.6004	Lease Principal-Neighborhood Project	-	-	-	-	175,000
50.95.140.24.6005	Lease Principal-Public Works	-	-	-	-	40,000
50.95.140.24.6006	Lease Principal-Public Works	-	-	-	-	40,570
50.95.140.24.6008	Lease Principal-I35/M291 MTFC	-	-	-	-	45,100

YEAR 2013 BUDGET DETAIL

CAPITAL SALES TAX FUND (continued)

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
50.95.140.24.6011	Debt Service Interest-I35/M291	13,626	2,265	-	-	66,980
50.95.140.24.6013	Lease Interest-Liberty Dr	871	-	-	-	44,280
50.95.140.24.6014	Lease Interest-Neighborhood Project	1,638	-	-	-	64,470
50.95.140.24.6015	Lease Interest-Public Works	-	-	-	-	24,400
50.95.140.24.6016	Lease Interest	-	-	-	-	4,650
50.95.140.24.6021	Debt Serv Fees-MAMU	3,712	532	-	-	-
50.95.140.41.5396	Sports Complex Lease	658,102	663,601	104,983	-	-
50.95.674.36.7515	Project Contingencies	-	-	-	74,189	300,000
TOTALS		$ 3,568,661	$ 5,037,912	$ 2,046,016	$ 4,241,563	$ 3,713,240

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: $211,104.33

Date Issued: August 30, 2012

Purpose: Street Sweeper

Year	Interest Rate	February 1 Interest	August 1 Principal	August 1 Interest	Total Payments	Bond Balance
			$ -	-	$ -	211,572.52
2013		**2,122.46**	**40,187.16**	**4,923.21**	**47,232.83**	**171,385.36**
2014		2,043.89	41,376.29	3,982.16	47,402.34	130,009.07
2015		1,550.93	42,341.24	3,019.49	46,911.66	87,667.83
2016		1,046.15	43,328.68	2,034.86	46,409.69	44,339.15
2017		529.27	44,339.15	1,028.20	45,896.62	-
TOTALS		7,292.70	$ 211,572.52	$ 14,987.92	$ 233,853.14	

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 Principal	March 1 Interest	Sept 1 Interest	Total Payments	Bond Balance
			$ -	-	$ -	$ 2,005,000
2013		**105,000.00**	**36,528.33**	**30,450.00**	**171,978.33**	**1,900,000**
2014		85,000.00	30,450.00	28,750.00	144,200.00	1,815,000
2015		90,000.00	28,750.00	27,400.00	146,150.00	1,725,000
2016		90,000.00	27,400.00	25,600.00	143,000.00	1,635,000
2017		95,000.00	25,600.00	24,175.00	144,775.00	1,540,000
2018		95,000.00	24,175.00	22,750.00	141,925.00	1,445,000
2019		100,000.00	22,750.00	21,250.00	144,000.00	1,345,000
2020		105,000.00	21,250.00	19,675.00	145,925.00	1,240,000
2021		105,000.00	19,675.00	17,575.00	142,250.00	1,135,000
2022		110,000.00	17,575.00	15,375.00	142,950.00	1,025,000
2023		115,000.00	15,375.00	13,650.00	144,025.00	910,000
2024		120,000.00	13,650.00	11,850.00	145,500.00	790,000
2025		120,000.00	11,850.00	10,050.00	141,900.00	670,000
2026		125,000.00	10,050.00	8,175.00	143,225.00	545,000
2027		130,000.00	8,175.00	6,225.00	144,400.00	415,000
2028		135,000.00	6,225.00	4,200.00	145,425.00	280,000
2029		140,000.00	4,200.00	2,100.00	146,300.00	140,000
2030		140,000.00	2,100.00		142,100.00	-
TOTALS		$ 2,005,000	$ 325,778.33	$ 289,250.00	$ 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 Principal	March 1 Interest	Sept 1 Interest	Total Payments	Bond Balance
			$ -	-	$ -	$ 1,325,000
2013		**70,000**	**24,155.83**	**20,125**	**114,280.83**	**1,255,000**
2014		55,000	20,125.00	19,025	94,150.00	1,200,000
2015		60,000	19,025.00	18,125	97,150.00	1,140,000
2016		60,000	18,125.00	16,925	95,050.00	1,080,000
2017		60,000	16,925.00	16,025	92,950.00	1,020,000
2018		65,000	16,025.00	15,050	96,075.00	955,000
2019		65,000	15,050.00	14,075	94,125.00	890,000
2020		65,000	14,075.00	13,100	92,175.00	825,000
2021		70,000	13,100.00	11,700	94,800.00	755,000
2022		75,000	11,700.00	10,200	96,900.00	680,000
2023		75,000	10,200.00	9,075	94,275.00	605,000
2024		80,000	9,075.00	7,875	96,950.00	525,000
2025		80,000	7,875.00	6,675	94,550.00	445,000
2026		85,000	6,675.00	5,400	97,075.00	360,000
2027		85,000	5,400.00	4,125	94,525.00	275,000
2028		90,000	4,125.00	2,775	96,900.00	185,000
2029		90,000	2,775.00	1,425	94,200.00	95,000
2030		95,000	1,425.00		96,425.00	-
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 Principal	March 1 Interest	Sept 1 Interest	Total Payments	Bond Balance
			$ -	-	$ -	$ 1,830,000
2013		**175,000**	**35,939.17**	**28,525**	**239,464.17**	**1,655,000**
2014		160,000	28,525.00	25,325	213,850.00	1,495,000
2015		165,000	25,325.00	22,850	213,175.00	1,330,000
2016		170,000	22,850.00	19,450	212,300.00	1,160,000
2017		180,000	19,450.00	16,750	216,200.00	980,000
2018		185,000	16,750.00	13,975	215,725.00	795,000
2019		190,000	13,975.00	11,125	215,100.00	605,000
2020		195,000	11,125.00	8,200	214,325.00	410,000
2021		200,000	8,200.00	4,200	212,400.00	210,000
2022		210,000	4,200.00		214,200.00	-
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 Principal	March 1 Interest	Sept 1 Interest	Total Payments	Bond Balance
			$ -	-	$ -	$ 730,000
2013		**40,000.00**	**13,326.39**	**11,075.00**	**64,401.39**	**690,000**
2014		30,000.00	11,075.00	10,475.00	51,550.00	660,000
2015		30,000.00	10,475.00	10,025.00	50,500.00	630,000
2016		35,000.00	10,025.00	9,325.00	54,350.00	595,000
2017		35,000.00	9,325.00	8,800.00	53,125.00	560,000
2018		35,000.00	8,800.00	8,275.00	52,075.00	525,000
2019		35,000.00	8,275.00	7,750.00	51,025.00	490,000
2020		40,000.00	7,750.00	7,150.00	54,900.00	450,000
2021		40,000.00	7,150.00	6,350.00	53,500.00	410,000
2022		40,000.00	6,350.00	5,550.00	51,900.00	370,000
2023		40,000.00	5,550.00	4,950.00	50,500.00	330,000
2024		45,000.00	4,950.00	4,275.00	54,225.00	285,000
2025		45,000.00	4,275.00	3,600.00	52,875.00	240,000
2026		45,000.00	3,600.00	2,925.00	51,525.00	195,000
2027		45,000.00	2,925.00	2,250.00	50,175.00	150,000
2028		50,000.00	2,250.00	1,500.00	53,750.00	100,000
2029		50,000.00	1,500.00	750.00	52,250.00	50,000
2030		50,000.00	750.00		50,750.00	-
TOTALS		$ 730,000	$ 118,351.39	$ 105,025.00	$ 953,376.39	

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City of Liberty, Missouri
Capital Construction Bond Fund
Fiscal Year 2013

	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ -	$ -	$ 1,791,014
Revenues			
Liberty Drive			
Bond Proceeds	$ 175,000	$ 1,363,510	$ -
Federal STP Funds	-	-	510,000
I35/M291			
Bond Proceeds - City Construction Match	1,483,710	1,054,068	-
Bond Proceeds - KCMO Cost Share Match	2,323,700	1,008,990	-
City Interim Loan	2,323,700	-	-
Short-term Borrowing	10,692,590	5,000,000	-
MO State Cost Share	552,590	552,590	5,000,000
Federal STP Funds	-	5,550,000	-
Neighborhood Projects			
Bond Proceeds	1,842,000	2,722,000	-
Total Revenues	$ 19,393,290	$ 17,251,158	$ 5,510,000
Total Resources	$ 19,393,290	$ 17,251,158	$ 7,301,014
Expenditures			
Liberty Drive			
Engineering	$ 175,000	$ 48,604	$ -
Construction Contract	-	1,824,906	-
I35/M291			
Debt Service Payments	2,323,700	-	-
Engineering	1,100,000	-	-
Construction Contract	13,952,590	12,114,634	-
MTFC Loan Principal Payment	-	-	5,000,000
MTFC Loan Interest Payment	-	-	40,540
Neighborhood Projects			
Engineering	158,000	158,000	-
Construction Contract	1,314,000	1,314,000	-
Bonded Project Contingencies	370,000	-	-
Land Acquisition	-	-	750,000
Total Expenditures	$ 19,393,290	$ 15,460,144	$ 5,790,540
Revenue Over/(Under) Expenditures	$ -	$ 1,791,014	$ (280,540)
Total Ending Fund Balance	$ -	$ 1,791,014	$ 1,510,474

YEAR 2013 BUDGET DETAIL

CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
57.25.3097	STP Grant Funding	$ -	$ -	$ -	$ 5,550,000	$ 510,000
57.70.3762	KCMO I35/M291 Cost Share	-	-	-	1,008,990	-
57.70.3794	Bond Proceeds-Long Term	-	-	-	5,139,578	-
57.70.3796	MO State Cost Share	-	-	-	552,590	5,000,000
57.70.3798	Bond Proceeds Short Term	-	-	-	5,000,000	-
TOTALS		$ -	$ -	$ -	$ 17,251,158	$ 5,510,000
	EXPENDITURES					
57.76.609.36.7501	Engineering Design-Liberty Drive	$ -	$ -	$ -	$ 48,604	$ -
57.76.609.36.7510	Construction Contract-Liberty Drive	-	-	-	1,824,906	
57.76.623.24.6002	KCMO Cost Share Loan-I35/M291	-	-	-	-	-
57.76.623.36.7501	Engineering Design-I35/M291	-	-	-	-	-
57.76.623.36.7510	Construction Contract-I35/M291	-	-	-	12,114,634	-
57.79.259.36.7501	Engineering Design-Neighborhood Projects	-	-	-	158,000	-
57.79.259.36.7510	Construction Contract-Neighborhood Projects	-	-	-	1,314,000	-
57.95.140.24.6008	Debt Service Principal-MTFC - City Wide	-	-	-	-	5,000,000
57.95.140.24.6018	Debt Service Interest-MTFC - City Wide	-	-	-	-	40,540
57.95.674.36.7301	Land Acquisition	-	-	-	-	750,000
TOTALS		$ -	$ -	$ -	$ 15,460,144	$ 5,790,540

City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 903,829	$ 489,539	$ 489,539	$ 1,327,986
Revenues				
Transportation Sales Tax	$ 1,691,369	$ 1,668,460	$ 1,760,210	$ 1,848,720
Sales Tax Transfer	(159,274)	(187,550)	(196,240)	(222,510)
Roadway Development Tax-Residential	3,936	5,000	6,000	5,000
Roadway Development Tax-Commercial	97,533	95,000	200,000	95,000
Roadway Development Tax-Industrial	14,700	-	-	-
Flintlock				
Federal Earmark Grant	-	17,278,000	12,132,000	-
KCMO Participation	-	1,800,000	1,800,000	-
MoDOT Advance	-	2,542,000	1,361,400	-
Interest	343	-	813	-
Bond Proceeds	-	-	55,439	-
Total Revenues	$ 1,648,608	$ 23,200,910	$ 17,119,622	$ 1,726,210
Total Resources	$ 2,552,436	$ 23,690,449	$ 17,609,161	$ 3,054,196
Expenditures				
Debt Service				
Road Development Bond Principal	$ 1,585,000	$ 700,000	$ 700,000	$ 1,405,000
Road Development Bond Interest	344,805	294,350	185,675	199,590
Bond Service Fee	810	500	500	500
Cost of Issuance	-	-	53,756	-
Total Expenditures-Current Debt Service	$ 1,930,615	$ 994,850	$ 939,931	$ 1,605,090
Pay-As-You-Go Expenditures				
Flintlock Flyover	$ -	$ 21,620,000	$ 15,293,400	$ -
I35/M291 Design	84,282	-	-	-
KCATA Bus Service	48,000	52,800	47,844	47,850
Total Discretionary Expenditures	$ 132,282	$ 21,672,800	$ 15,341,244	$ 47,850
Transfers Out				
Transfers Out-General Fund	$ -	$ -	$ -	$ 294,020
Total Project Expenditures	$ 2,062,897	$ 22,667,650	$ 16,281,175	$ 1,946,960
Total Revenue Over/(Under) Expenditures	$ (414,289)	$ 533,260	$ 838,447	$ (220,750)
				-
Ending Fund Balance	$ 489,539	$ 1,022,799	$ 1,327,986	$ 1,107,236

YEAR 2013 BUDGET DETAIL

TRANSPORTATION SALES TAX FUND

Acount Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
52.10.3021	General Sales Tax	$ -	$ 351,815	$ -	$ -	$ -
52.10.3025	Transportation Sales Tax	1,352,350	1,576,814	1,691,369	1,760,210	1,848,720
52.10.3028	Sales Tax Transfer-TIF	(52,383)	-	-	-	-
52.10.3029	Sales Tax Transfers	(48,014)	(136,085)	(159,274)	(196,240)	(222,510)
52.10.3041	Roadway-Residential Tax	16,654	4,542	3,936	6,000	5,000
52.10.3042	Roadway-Commercial Tax	257,795	120,399	97,533	200,000	95,000
52.10.3043	Roadway-Industrial Tax	3,009	7,512	14,700	-	-
52.25.3092	Flintlock Overpass Grant	-	-	-	12,132,000	-
52.30.3113	Flintlock Grant	245	-	-	-	-
52.50.3301	Interest Earnings	2,140	332	332	813	-
52.50.3302	Interest Earnings Reserve	37	10	11	-	-
52.70.3762	KCMO Cost Share	-	-	-	1,800,000	-
52.70.3794	Bond Proceeds	-	-	-	55,439	-
52.70.3796	MO State Cost Share	-	-	-	1,361,400	-
52.80.3802	Transfers In-General	-	415,000	-	-	-
TOTALS		$ 1,531,833	$ 2,340,340	$ 1,648,608	$ 17,119,622	$ 1,726,210
	EXPENDITURES					
52.70.611.08.5311	Legal Fees-S Liberty Pkwy	$ -	$ 7,737	$ -	$ -	$ -
52.70.611.24.6001	Principal Payments	1,315,000	1,445,000	1,585,000	700,000	1,405,000
52.70.611.24.6011	Bond Interest	474,164	413,411	344,805	185,675	199,590
52.70.611.24.6021	Debt Service Fees	1,346	62,998	810	500	500
52.70.611.24.6024	Cost of Issuance	-	-	-	53,756	-
52.70.622.36.7501	S Liberty Phase II-Design	18,252	4,521	-	-	-
52.70.626.36.7501	Flintlock Overpass	-	-	-	15,293,400	-
52.76.621.36.7510	I35/US69/M33-Construction	391,845	-	-	-	-
52.76.623.36.7501	I35/M291-Design	71,255	39,216	84,282	-	-
52.95.140.42.5992	Transfer Out-General Fund	-	-	-	-	294,020
52.95.141.08.5399	KC Express Bus Service	48,082	47,339	48,000	47,844	47,850
TOTALS		$ 2,319,944	$ 2,020,222	$ 2,062,897	$ 16,281,175	$ 1,946,960

City of Liberty, Missouri
General Obligation Refunding and Improvement Bonds
Series 2012

Amount Issued: $4,340,000

Date Issued: August 01, 2012

Purpose: Refunding Series 2005

Year	Interest Rate	March 1 Principal	March 1 Interest	Sept 1 Interest	Total Payments	Bond Balance
			$ -	-	$ -	$ 4,340,000
2013		**5,000**	**88,936.11**	**79,150**	**173,086.11**	**4,335,000**
2014		1,470,000	79,150.00	49,750	1,598,900.00	2,865,000
2015		1,510,000	49,750.00	27,100	1,586,850.00	1,355,000
2016		1,355,000	27,100.00		1,382,100.00	-
TOTALS		$ 4,340,000	$ 244,936.11	$ 156,000	$ 4,740,936.11	

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City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 198,691	$ 278,113	$ 278,113	$ 295,793
Revenues				
Sales Tax	$ 846,218	$ 835,660	$ 880,110	$ 924,360
Sales Tax Transfers	(77,935)	(93,340)	(98,110)	(111,260)
Interest	252	60	360	60
MO Dept. of Conservation Grant	-	-	42,774	-
Midwest Public Risk	2,500	-	2,500	-
Total Revenues	$ 771,035	$ 742,380	$ 827,634	$ 813,160
Total Resources	$ 969,726	$ 1,020,493	$ 1,105,747	$ 1,108,953
Expenditures				
Park Fund Transfer	$ 450,000	$ 450,000	$ 450,000	$ 354,540
Community Center Bond Payment	198,794	196,000	195,950	195,510
Capital Outlay	42,819	65,000	132,004	26,000
Planning Study	-	-	32,000	-
Capital Sales Tax Fund Repayment	-	-	-	100,000
Total Expenditures	$ 691,613	$ 711,000	$ 809,954	$ 676,050
Revenues Over/(Under) Expenditures	$ 79,422	$ 31,380	$ 17,680	$ 137,110
Ending Fund Balance	$ 278,113	$ 309,493	$ 295,793	$ 432,903

YEAR 2013 BUDGET DETAIL

PARK SALES TAX FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
54.10.3027	Parks Sales Tax	$ 768,337	$ 788,450	$ 846,218	$ 880,110	$ 924,360
54.10.3028	Sales Tax Transfer-TIF	(29,368)	-	-	-	-
54.10.3029	Sales Tax Transfers	(26,027)	(64,568)	(77,935)	(98,110)	(111,260)
54.25.3094	MDNR Grant	-	-	-	42,774	-
54.50.3301	Interest Earnings	155	244	252	360	60
54.70.3641	Sale of Public Property	3,850	-	-	-	-
54.80.3809	Transfers In-MPR	-	-	2,500	2,500	-
TOTALS		$ 716,947	$ 724,126	$ 771,035	$ 827,634	$ 813,160
	EXPENDITURES					
54.60.145.36.7203	Computer Software	$ -	$ -	$ -	$ 65,000	$ 26,000
54.60.415.08.5322	Planning Study	-	-	-	32,000	-
54.60.415.42.5996	Transfer Out-Parks & Rec	312,510	450,000	450,000	450,000	234,510
54.60.415.42.5597	Transfer Out-Community Center	-	-	-	-	21,530
54.60.415.42.5998	Transfer Out-Sports Complex	-	-	-	-	98,500
54.60.419.36.7201	Parks Capital Equipment	46,565	-	-	-	-
54.60.419.36.7302	Trails & Road Repairs	14,470	-	-	-	-
54.60.436.36.7510	Playground Equipment	-	-	42,819	67,004	-
54.60.491.14.5581	HVAC/Roof Loan Payment	-	-	-	-	100,000
54.60.491.41.5395	Community Center Lease	204,956	198,420	198,794	195,950	195,510
54.61.458.18.5601	Sports Complex Minor Equipment	7,462	-	-	-	-
54.61.458.36.7201	Sports Complex Capital Equipment	18,275	16,775	-	-	-
54.65.491.36.7201	CCTR Capital Equipment	15,585	23,278	-	-	-
TOTALS		$ 619,823	$ 688,473	$ 691,613	$ 809,954	$ 676,050

City of Liberty, Missouri
Fire Sales Tax Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 115,743	$ 336,693	$ 336,693	$ 277,159
Revenues				
Sales Taxes	$ 846,351	$ 835,660	$ 880,110	$ 924,360
Sales Tax Transfers	(77,936)	(93,340)	(98,110)	(111,260)
Interest	498	200	989	500
Sale of Public Property	46,500	1,500	12,079	-
Miscellaneous Income	36,500	30,000	30,000	30,000
Lease Proceeds	396,528	1,100,000	1,308,319	-
Total Revenues	$ 1,248,440	$ 1,874,020	$ 2,133,387	$ 843,600
Total Resources	$ 1,364,183	$ 2,210,713	$ 2,470,080	$ 1,120,759
Expenditures				
Building Maintenance	$ -	$ -	$ -	$ 4,000
Minor Equipment	20,875	33,000	-	5,000
Lease Principal	22,733	257,090	122,097	211,730
Lease Interest	1,600	12,570	12,561	37,910
Lease Service Fees	4,280	10,000	13,971	-
Vehicles	-	1,152,320	1,358,216	61,300
Capital Equipment	466,043	187,800	191,076	9,000
Construction	151,959	134,630	210,000	-
Transfers Out-General Fund	360,000	285,000	285,000	285,000
Total Expenditures	$ 1,027,490	$ 2,072,410	$ 2,192,921	$ 613,940
Revenues Over/(Under) Expenditures	$ 220,950	$ (198,390)	$ (59,534)	$ 229,660
Ending Fund Balance	$ 336,693	$ 138,303	$ 277,159	$ 506,819

YEAR 2013 BUDGET DETAIL

FIRE SALES TAX FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
58.10.3024	Fire Sales Tax	$ 768,337	$ 788,450	$ 846,351	$ 880,110	$ 924,360
58.10.3028	Sales Tax Transfer-Triangle	(29,368)	-	-		
58.10.3029	Sales Tax Transfers	(26,031)	(64,570)	(77,936)	(98,110)	(111,260)
58.50.3301	Interest Earnings	2,784	46	498	989	500
58.70.3641	Sale of Public Property	-	-	46,500	12,079	-
58.70.3791	Miscellaneous Income	-	-	36,500	30,000	30,000
58.70.3793	Lease Proceeds	-	-	396,528	1,308,319	-
TOTALS		$ 715,722	$ 723,926	$ 1,248,440	$ 2,133,387	$ 843,600
	EXPENDITURES					
58.50.325.14.5571	Building Maintenance	$ -	$ -	$ -	$ -	$ 4,000
58.50.325.18.5601	Minor Equipment	5,610	5,750	20,875	-	5,000
58.50.325.24.6001	Principal-Aerial Fire Truck	-	-	-	-	105,760
58.50.325.24.6002	Principal-Tanker Truck	-	-	-	-	29,060
58.50.325.24.6003	Lease Principal-Amb 2010	-	-	22,733	47,443	-
58.50.325.24.6006	Lease Principal-Amb 2011	-	-	-	74,654	76,910
58.50.325.24.6011	Interest-Aerial Fire Truck	-	-	-	-	25,500
58.50.325.24.6012	Interest-Tanker Truck	-	-	-	-	3,330
58.50.325.24.6013	Lease Interest-Amb 2010	-	-	1,600	1,225	-
58.50.325.24.6016	Lease Interest-Amb 2011	-	-	-	11,336	9,080
58.50.325.24.6023	Lease Service Fees	-	-	4,280	13,971	-
58.50.325.36.7101	Vehicles	-	-	-	1,358,216	61,300
58.50.325.36.7201	Equipment	9,246	-	466,043	191,076	9,000
58.50.325.36.7510	Construction Contract	6,780	-	151,959	210,000	-
58.50.325.42.5990	Transfer Out-General Fund	945,650	775,000	360,000	285,000	285,000
TOTALS		$ 967,286	$ 780,750	$ 1,027,490	$ 2,192,921	$ 613,940

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 Principal	August 1 Interest	Total Payments	Bond Balance
		$ -	-	$ -	1,156,526.29
2013		**104,767.08**	**26,985.03**	**131,752.11**	**1,051,759.21**
2014		106,688.55	24,549.67	131,238.22	945,070.66
2015		109,176.65	22,056.88	131,233.53	835,894.01
2016		111,722.78	19,504.89	131,227.67	724,171.23
2017		114,328.30	16,891.48	131,219.78	609,842.93
2018		115,794.86	14,213.12	130,007.98	494,048.07
2019		118,495.33	11,515.47	130,010.80	375,552.74
2020		122,309.67	8,758.33	131,068.00	253,243.07
2021		125,162.07	5,905.93	131,068.00	128,081.00
2022		128,081.00	2,987.00	131,068.00	-
TOTALS		$ 1,156,526.29	$ 153,367.80	$ 1,309,894.09	

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: $151,214.78

Date Issued: August 30, 2012

Purpose: Fire Tanker Truck

Year	Interest Rate	August 1 Principal	August 1 Interest	Total Payments	Bond Balance
		$ -	-	$ -	151,550.14
2013		**28,786.20**	**3,526.51**	**32,312.71**	**122,763.94**
2014		29,637.98	2,852.44	32,490.42	93,125.96
2015		30,329.18	2,162.86	32,492.04	62,796.78
2016		31,036.49	1,457.58	32,494.07	31,760.29
2017		31,760.29	736.51	32,496.80	-
TOTALS		$ 151,550.14	$ 10,735.90	$ 162,286.04	

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Forecast	2013 Budget
Beginning Fund Balance	$ 71,411	$ 71,467	$ 71,467	$ 68,307
Revenues				
Cable TV Addl Pass Through Fee	$ 7,907	$ 15,500	$ 7,793	$ -
Interest Earnings	297	300	345	350
Total Revenues	$ 8,204	$ 15,800	$ 8,138	$ 350
Total Resources	$ 79,615	$ 87,267	$ 79,605	$ 68,657
Expenditures				
Miscellaneous Fees	$ 54	$ 110	$ -	$ -
Software Maintenance	5,285	9,060	9,030	9,060
Minor Equipment	2,809	5,000	2,268	10,000
Total Expenditures	$ 8,148	$ 14,170	$ 11,298	$ 19,060
Revenue Over(Under) Expenditures	$ 56	$ 1,630	$ (3,160)	$ (18,710)
Ending Fund Balance	$ 71,467	$ 73,097	$ 68,307	$ 49,597

YEAR 2013 BUDGET DETAIL

CABLE RESERVE FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
70.10.3015	Cable TV Additional	$ 17,514	$ 16,623	$ 7,907	$ 7,793	$ -
70.50.3305	Interest Earnings	847	326	297	345	350
TOTALS		$ 18,361	$ 16,949	$ 8,204	$ 8,138	$ 350
	EXPENDITURES					
70.20.031.06.5210	Training Travel	$ 81	$ -	$ -	$ -	$ -
70.20.031.08.5399	Miscellaneous Fees	-	-	54	-	-
70.20.031.14.5591	Software Maintenance	-	-	5,285	9,030	9,060
70.20.031.18.5601	Minor Equipment	2,887	6,502	2,809	2,268	10,000
TOTALS		$ 2,968	$ 6,502	$ 8,148	$ 11,298	$ 19,060

City of Liberty, Missouri
Limited Capital Fund
Fiscal Year 2013

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Beginning Fund Balance	$ 3,786	$ -	$ -	$ -
Revenues				
Grants-Industrial Infrastructure	$ -	$ 938,000	$ 553,008	$ 384,990
Total Revenues	$ -	$ 938,000	$ 553,008	$ 384,990
Expenditures				
Capital Equipment-Grants				
Engineering	$ -	$ 83,000	$ 83,000	$ -
Administration	-	25,000	5,000	20,000
Construction Inspection	-	4,000	4,000	-
Other Professional Services	-	15,700	-	15,700
Storm Sewers	-	102,905	57,365	45,540
Road	-	236,705	205,772	30,930
Wastewater Collection	-	403,760	179,621	224,140
Water Distribution	-	66,930	18,250	48,680
Due to Other Funds	3,786	-	-	-
Total Expenditures	$ 3,786	$ 938,000	$ 553,008	$ 384,990
Revenues Over/(Under) Expenditures	$ (3,786)	$ -	$ -	$ -
Total Ending Fund Balance	$ -	$ -	$ -	$ -

YEAR 2013 BUDGET DETAIL

LIMITED CAPITAL FUND

Account Number	Account Name	2009	2010	2011	2012 Forecast	2013 Budget
	REVENUES					
11.25.3093	SRTS Program	$ 19,125	$ -	$ -	$ -	$ -
11.25.3097	Infrastructure Grant	-	-	-	553,008	384,990
TOTALS		$ 19,125	$ -	$ -	$ 553,008	$ 384,990
	EXPENDITURES					
11.40.500.36.7217	Equipment - Grant Funds	$ 19,125	$ -	$ -	$ -	$ -
11.70.224.14.5504	Stormwater/Sanitary Backup	54,026	-	-	-	-
11.80.726.36.7261	Engineering	-	-	-	83,000	-
11.80.726.36.7262	Administration	-	-	-	5,000	20,000
11.80.726.36.7263	Construction Inspection	-	-	-	4,000	-
11.80.726.36.7264	Other Professional Services	-	-	-	-	15,700
11.80.726.36.7265	Storm Sewers	-	-	-	57,365	45,540
11.80.726.36.7266	Road	-	-	-	205,775	30,930
11.80.726.36.7267	Wastewater Collection	-	-	-	179,620	224,140
11.80.726.36.7268	Water Distribution	-	-	-	18,250	48,680
11.90.132.18.5601	Non Capital Equipment	31,286	-	-	-	-
11.90.132.36.7201	Capital Equipment	40,000	-	-	-	-
11.95.140.08.5389	Other Fees-Freedom House	20	-	-	-	-
11.95.140.42.5993	Interfund Transfer-General Fund	93,991	-	-	-	-
TOTALS		$ 238,448	$ -	$ -	$ 553,010	$ 384,990

HUMAN RESOURCES

Compensation Structure
Salary Grades-2013

Updated 01.2013

Position Titles	***Grades***	***2013 Minimum***		***2013 Midpoint***		***2013 Maximum***	
		Monthly	*Yearly*	*Monthly*	*Yearly*		*Yearly*
	2	$1,839	$22,068	$2,364	$28,370	$2,929	$35,142
Animal Shelter Attendant-PT Bus Driver Custodian Meter Reader-PT Senior Center Technician	3	$1,931	$23,172	$2,482	$29,787	$3,074	$36,883
Customer Service Assistant	4	$2,028	$24,336	$2,607	$31,279	$3,228	$38,740
Meter Service Technician Police Records Technician	5	$2,129	$25,548	$2,737	$32,845	$3,391	$40,688
Finance Technician Municipal Court Technician Maintenance Worker I: Parks/PW/Utility Utility Construction Worker	6	$2,237	$26,844	$2,875	$34,499	$3,560	$42,725
	7	$2,347	$28,164	$3,018	$36,214	$3,738	$44,853
Administrative Assistant Animal Control Officer Athletic Field Grounds Keeper Building Maintenance Technician Human Resources Coordinator Lead Meter Technician Lead Theater Technician Maintenance Worker II: Park/PW/Utility Plant Operator Recreation Coordinator Utility Maintenance Technician	8	$2,465	$29,580	$3,169	$38,029	$3,925	$47,097
Communications Officer Mechanical Systems Specialist Utility Lab Technician	9	$2,589	$31,068	$3,328	$39,932	$4,121	$49,457
Code Enforcement Officer Horticulturist Mechanic: Parks/PW Office Supervisor Crew Chief: Parks/PW/Utility Payroll Specialist Chief Plant Operator	10	$2,718	$32,616	$3,493	$41,921	$4,327	$51,920
Building Inspector Project Inspector	11	$2,854	$34,248	$3,668	$44,022	$4,543	$54,512

Compensation Structure
Salary Grades-2013

Updated 01.2013

Position Titles	***Grades***	***2013 Minimum***		***2013 Midpoint***		***2013 Maximum***	
		Monthly	*Yearly*	*Monthly*	*Yearly*		*Yearly*
Accountant Finance Analyst Firefighter/EMT Marketing/Special Events Coordinator	12	$2,997	$35,964	$3,852	$46,222	$4,771	$57,246
Police Officer* Senior Recreation Coordinator Senior Services Coordinator Theater Coordinator							
Communications Supervisor Firefighter/Paramedic IS Specialist I Corporal Park Supervisor Senior Building Inspector Senior Project Inspector Utility Maintenance Supervisor	13	$3,146	$37,752	$4,045	$48,535	$5,009	$60,109
Deputy City Clerk Court Administrator Human Resources Manager Planner	14	$3,304	$39,648	$4,247	$50,959	$5,258	$63,101
GIS Specialist II	15	$3,468	$41,616	$4,459	$53,507	$5,523	$66,274
Accounting Manager	16	$3,642	$43,704	$4,681	$56,168	$5,797	$69,562
Asst. to City Adm/Dev. Coord. Capital Project Engineer Communications Manager Fire Captain IS Specialist II Police Sergeant	17	$3,823	$45,876	$4,915	$58,977	$6,088	$73,057
Chief Building Official Community Center Manager Community Development Manager Parks & Open Space Manager Operations Manager: PW/Utility Construction Manager: Water/Sewer Sports Complex Manager Utility Services Manager	18	$4,015	$48,180	$5,161	$61,936	$6,393	$76,720
Assistant Parks & Recreation Director Assistant Finance Director IS Specialist III	19	$4,216	$50,592	$5,419	$65,032	$6,711	$80,537

*New officers entering the academy start 5% lower than the minimum of the range until academy completed.

Compensation Structure
Salary Grades-2013

Updated 01.2013

Position Titles	***Grades***	***2013 Minimum***		***2013 Midpoint***		***2013 Maximum***	
		Monthly	*Yearly*	*Monthly*	*Yearly*		*Yearly*
No Positions	20	$4,427	$53,124	$5,691	$68,289	$7,048	$84,573
Fire Division Chief Police Lieutenant	21	$4,648	$55,776	$5,975	$71,695	$7,399	$88,790
City Engineer/Assistant Public Works I Deputy Fire Chief	22	$4,880	$58,560	$6,273	$75,276	$7,769	$93,227
Economic & Business Development Manager Police Captain							
Deputy Police Chief	23	$5,125	$61,500	$6,587	$79,043	$8,158	$97,895
	24	$5,380	$64,560	$6,915	$82,984	$8,565	$102,783
Human Resources Director Information Systems Director Parks & Recreation Director	25	$5,650	$67,800	$7,261	$87,136	$8,993	$107,915
	26	$5,932	$71,184	$7,624	$91,487	$9,442	$113,306
Assistant City Administrator/Finance D Fire Chief Development Director	27	$6,230	$74,760	$8,006	$96,074	$9,915	$118,980
Police Chief Public Works Director Utilities Director	28	$6,540	$78,480	$8,406	$100,873	$10,412	$124,938

City of Liberty, Missouri
Compensation Structure
Salary Grades
Seasonal & Temporary Positions

		Range Spread			
Position Titles	*Dept.*	*1st Year*	*2nd Year*	*3rd Year*	*4th Year & Beyond*
Building Attendants Child Care Workers Concession Attendants-Community Center Fitness Attendants	Parks Parks Parks Parks	$6.50	$6.75	$7.00	$7.25
Concession Attendants-Sports Complex Custodians Field Attendants Lifeguards (under age 18)	Parks Parks Parks Parks	$7.00	$7.25	$7.50	$7.75
Child Care Attendants Front Desk Attendants	Parks Parks	$7.50	$7.75	$8.00	$8.25
Field Supervisors Groundskeepers Lifeguards (age 18 and over)	Parks Parks Parks	$8.00	$8.25	$8.50	$8.75
		$8.50	$8.75	$9.00	$9.25
Theater Technicians	Parks	$9.00 $9.50	$9.25 $9.75	$9.50 $10.00	$9.75 $10.25
Gym Supervisors	Parks	$10.00	$10.25	$10.50	$10.75
		$10.50	$10.75	$11.00	$11.25
Interns-Administration, Planning & Development, Public Works Meter Reader	Various Finance	$11.00	$11.25	$11.50	$11.75
Reserve Police Officer Theater Custodian	Police Parks	$11.50	$11.75	$12.00	$12.25

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2013

ADMINISTRATION					
Administrative Assistant	2	2	2	2	0
Administrative Assistant (part-time)	0	0	0	0	1
Assistant Deputy City Clerk	0	0	0	0	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
Communication/Public Relations Specialist	0	0	0	0	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	0	1	1	1	1
Municipal Court Technician	1	2	2	2	2
TOTALS	8	10	10	10	11
HUMAN RESOURCES					
Human Resources Coordinator	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Manager	1	0	0	0	0
TOTALS	3	2	2	2	2
FINANCE					
Accountant	0	1	1	1	1
Accounting Manager	1	1	1	1	1
Admininstrative Assistant	1	0	0	0	0
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Assistant	1	0	0	0	0
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Technician	2	4	4	4	4
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Receptionist	1	0	0	0	0
TOTALS	13	13	13	13	13
FIRE					
Administrative Assistant	1	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Deputy Fire Chief	1	1	1	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	0	0	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	10	9	9	9	9
Firefighter/Paramedic	23	22	22	24	24
TOTALS	50	46.5	46.5	48.5	48.5

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2013

INFORMATION SERVICES					
GIS Specialist II	1	1	1	1	1
Information Services Director	1	1	1	1	1
Information Systems Specialist I	0	0	0	2	2
Information Systems Specialist II	1	1	1	1	1
Information Systems Specialist III	2	2	2	2	2
TOTALS	5	5	5	7	7
POLICE					
Administative Assistant	1	0.5	0.5	0.5	0.5
Animal Control Officer	2	2	2	2	2
Animal Shelter Attendant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	8	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	1	1	1	0
Parking Control Officer	1	0	0	0	0
Police Captain	1	1	1	1	2
Police Chief	1	1	1	1	1
Police Corporal	3	4	4	4	4
Police Lieutenant	5	4	4	4	2
Police Officer	25	24	25	26	25
Police Sergeant	4	6	6	5	6
Records Technician	3	3	3	3	3
Support Services Supervisor	0	0	0	1	1
TOTALS	57.5	56	58	59	57
AGING SERVICES					
Administrative Assistant	1	1	1	1	1
Bus Driver	2	1	1	1	1
Senior Center Technician	1	1	1	1	1
Senior Services Manager	1	1	1	1	1
TOTALS	5	4	4	4	4
PUBLIC WORKS					
Administrative Assistant	2	2	2	2	2
Building Maintenance Technician	2	2	2	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Engineer	2	1	1	1	1
Mechanic	1	1	1	0	0
Project Inspector	1	1	1	0	0
Public Works Director	1	1	1	1	1
Public Works Maintenance Supervisor	2	0	0	0	0
Public Works Maintenance Worker I	10	6	6	7	7
Public Works Maintenance Worker II	6	9	9	5	5
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	2	2
TOTALS	31	27	27	21	21

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2013

DEVELOPMENT SERVICES					
Administrative Assistant	2	1	1	1	1
Assistant Development Director	0	0	0	0	0
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
Development Director	1	1	0	0	0
Historic Preservation Planner	0	0	0	0	0
Planner	2	1	0	1	1
Planning & Economic Development Manager	1	0	0	0	0
Senior Building Inspector	1	1	1	1	1
Special Projects Manager	0	0	0	0	0
TOTALS	12	9	7	8	8
PARKS & RECREATION					
Assistant Parks Director	1	1	1	1	1
Athletic Fields Ground Keeper	2	2	2	2	1
Building Maintenance Technician	2	1	1	1	1
Community Center Manager	1	1	1	1	1
Custodian	2	1	1	1	1
Events Coordinator	0	0	0	0	1
Horticulturist	0	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Marketing/Special Events Coordinator	1	1	1	1	0
Mechanic	0	0	0	0	1
Mechanical Systems Specialist	0	0	0	0	1
Office Assistant	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Parks Crew Chief	2	3	3	3	2
Parks Director	1	1	1	1	1
Parks Maintenance Worker I	4	4	4	4	0
Parks Maintenance Worker II	4	2	2	2	3
Parks & Open Spaces Manager	1	1	1	1	1
Parks Supervisor	1	0	0	0	1
Recreation Coordinator	3	2	2	2	3
Senior Recreation Coordinator	3	3	3	3	3
Sports Complex Manager	1	1	1	1	1
Theater Coordinator	1	1	1	1	1
TOTALS	33	29	29	29	28

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2013

UTILITIES					
Construction Manager-Wastewater Collection	0	0	0	1	1
Construction Manager-Water Distribution	0	0	0	1	1
Construction Worker I	0	0	0	1	1.5
Crew Chief	0	0	0	2	2
Lead Operator-Water Treatment Operations	0	0	1	1	1
Maintenance Mechanic-Water Treatment Operations	0	0	1	1	1
Maintenance Supervisor-Water Treatment Operations	0	0	1	1	1
Maintenance Worker I	0	0	4	5	8
Maintenance Worker II	0	0	2	2	2
Operator-Water Treatment Operations	0	0	3	4	4
Utilities Director	0	0	1	1	1
Utilities Operations Manager	0	0	1	1	1
Utilities Services Manager	0	0	1	1	1
TOTALS	0	0	15	22	25.5
TOTALS CITY-WIDE	217.5	201.5	216.5	223.5	225.0

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.

T.I.F. (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 T.I.F. 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

missouri

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